

FLORIDA DEPARTMENT OF EDUCATION



Gerard Robinson
Commissioner of Education

STATE BOARD OF EDUCATION

KATHLEEN SHANAHAN, Chair
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September 15, 2011

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

JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Terry Rhodes, Staff Director
Senate Budget Committee
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 2012-13 Fiscal Year. This submission was approved by the State Board of Education on August 23, 2011, after discussion at two meetings and one workshop with extensive testimony from a number of education stakeholders. It reflects thoughtful consideration that was given to produce a budget proposal which is realistic in light of the current economic outlook, but which also fulfills the requirements of Article IX of the State Constitution based on the independent judgment of the Board. There are additional enhancements beyond those included in this Legislative Budget Request which the Board supports and for which it requests your favorable consideration if additional revenue becomes

Jerry L. McDaniel
JoAnne Leznoff
Terry Rhodes
September 15, 2011
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available. Key among these are further enhancements in the quality of the Voluntary Prekindergarten (VPK) program and the provision of additional funding to expand the availability and use of technology in our public school classrooms.

With the submission of this Legislative Budget Request, the State Board of Education also recommends that the major funding allocation models for public schools, adult workforce education, and state colleges be amended in a manner that ties a greater percentage of funding to performance outcomes. This will be a complicated undertaking, which must provide consideration to varying missions, resources, and student demographics of our numerous educational providers to ensure fairness and equity.

Legislative support for the creation and maintenance of strong education data collection systems has resulted in sufficient information to enable thoughtful exploration of performance-based funding alternatives that can adjust for these factors. Previous experience in this state has successfully demonstrated the powerful potential for performance-based funding to motivate educational providers to focus increased attention on outcomes that are specifically tied to funding. Some of these efforts have been abandoned in recent years due to difficult fiscal conditions. The State Board of Education recommends that strong consideration be given to expanding performance-based funding approaches as new revenue becomes available to enhance public education in Florida.

Sincerely,



Gerard Robinson
Commissioner

GR/LC

Attachment



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Office of the Chancellor
325 West Gaines Street, Suite 1614
Tallahassee, FL 32399
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LEGISLATIVE BUDGET REQUEST

September 15, 2011

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

JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Craig Meyer, Staff Director
Senate Budget Committee
201 Capitol
Tallahassee, Florida 32399-1100

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 2012-13 Fiscal Year. This submission has been approved by the Board of Governors.

Sincerely,

A handwritten signature in black ink that reads "Tim Jones".

Tim Jones
Chief Financial Officer
State University System of Florida

TJ/db

Enclosure

State of Florida
Department of Education



2012-13
Department Level
Exhibits and Schedules

Non-Strategic IT Service:		Network Service			
Dept/Agency: Department of Education		# of Assets & Resources Apportioned to this IT Service in FY 2012-13 Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)			
Prepared by: David Stokes, Chief Information Officer					
Phone: (850) 245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	
A. Personnel			8.25		\$611,036
A-1.1	State FTE	2	7.25		\$447,836
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)	3	1.00		\$163,200
B. Hardware					\$396,401
B-1	Servers	4	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)		616	367	\$388,719
B-4	Online Storage for file and print (indicate GB of storage)	5	24456.8		\$0
B-5	Archive Storage for file and print (indicate GB of storage)	6	1003.2		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	7			\$7,682
C. Software					\$0
D. External Service Provider(s)					\$1,031,208
D-1	MyFloridaNet				\$1,011,591
D-2	Other (Please specify in Footnote Section below)	8			\$19,617
E. Other (Please describe in Footnotes Section below)		9			\$29,174
F. Total for IT Service					\$2,067,819
G. Please identify the number of users of the Network Service					2,704
H. How many locations currently host IT assets and resources used to provide LAN services?					106
I. How many locations currently use WAN services?					105
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	State Board of Education State FTE 6. Division of Vocational Rehabilitation State FTE 1.25.				
3	Division of Vocational Rehabilitation.				
4	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
5	State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation.				
6	State Board of Education.				
7	State Board of Education maintenance for network printers.				
8	Digital Subscriber Line (DSL) access for State Board of Education and Division of Vocational Rehabilitation.				
9	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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Non-Strategic IT Service: E-Mail, Messaging, and Calendaring Service					
Agency: Department of Education Prepared by: David Stokes, Chief Information Officer Phone: (850) 245-0510		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel					
A-1	State FTE	2	0.00		\$0
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					
B-1	Servers	2	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, I-phones, PDAs, etc.)	3	0	0	\$0
B-4	Online Storage (indicate GB of storage)		1345		\$0
B-5	Archive Storage (indicate GB of storage)		7345		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)				\$0
C. Software					
D. External Service Provider(s)					
D-1	Southwood Shared Resource Center	4			\$329,992
D-2	Northwood Shared Resource Center				\$0
D-3	Northwest Regional Data Center				\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Other (Please describe in Footnotes Section below)					
F. Total for IT Service					
					\$329,992
G. Please provide the number of user mailboxes.					2,776
H. Please provide the number of resource mailboxes.					379
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S. Northwest Regional Data Center is the Email, Messaging and Calendaring Service Provider for the State Board of Education effective July 1, 2011.				
3	Department policy does not allow for the purchase of mobile devices.				
4	All Department E-Mail, Messaging and Calendaring Service costs agree with the Fiscal Year 2012-13 Legislative Budget Request. Current plans schedule completion of the Department's migration in Fiscal Year 2011-12.				
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Non-Strategic IT Service:		Desktop Computing Service			
Agency: Department of Education		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Prepared by: David Stokes, Chief Information Officer					
Phone: (850) 245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			17.00		\$848,032
A-1	State FTE	2	16.25		\$751,151
A-2	OPS FTE	2	0.25		\$6,858
A-3	Contractor Positions (Staff Augmentation)	3	0.50		\$90,023
B. Hardware			5284	927	\$624,688
B-1	Servers	4	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3.1	Desktop Computers	5	3332	463	\$291,998
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	6	897	76	\$313,223
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)	7	1055	388	\$19,466
C. Software					\$30,879
D. External Service Provider(s)		8	1	1	\$1,169
E. Other (Please describe in Footnotes Section below)		9			\$60,860
F. Total for IT Service					\$1,565,628
G. Please identify the number of users of this service.					2,704
H. How many locations currently use this service?					107
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Vocational Rehabilitation State FTE 6 and OPS FTE .25.				
3	Division of Vocational Rehabilitation.				
4	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
5	State Board of Education's recurring base budget does not provide for a planned percentage of total desktop computer refresh. Division of Blind Services' recurring base budget provides for an annual planned 35% total desktop computer refresh. Division of Vocational Rehabilitation's recurring base budget provides for an annual planned 35% total desktop computer refresh.				
6	State Board of Education's recurring base budget does not provide for a planned percentage of total mobile computer refresh. Division of Blind Services recurring base budget provides for an annual planned 35% total mobile computer refresh. Division of Vocational Rehabilitation's recurring base budget provides for an annual planned 35% total mobile computer refresh.				
7	Maintenance for local printers.				
8	Digital Subscriber Line (DSL) for testing State Board of Education's virtual private network access.				
9	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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Non-Strategic IT Service:		Helpdesk Service			
Agency: Department of Education		# of Assets & Resources AppORTioned to this IT Service in FY 2012-13			
Prepared by: David Stokes, Chief Information Officer					
Phone: (850) 245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel					\$319,995
A-1	State FTE	2	4.75		\$229,972
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)	3	0.50		\$90,023
B. Hardware					\$0
B-1	Servers	4	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software					\$5,000
D. External Service Provider(s)					\$0
E. Other (Please describe in Footnotes Section below)					\$19,022
F. Total for IT Service					\$344,017
G. Please identify the number of users of this service.					2,704
H. How many locations currently host IT assets and resources used to provide this service?					20
I. What is the average monthly volume of calls/cases/tickets?					19,285
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	State Board of Education State FTE 3.75. Division of Blind Services State FTE 1. Division of Vocational Rehabilitation does not have Helpdesk Services.				
3	Division of Blind Services.				
4	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
5	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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Non-Strategic IT Service:		IT Security/Risk Mitigation Service			
Agency: Department of Education		# of Assets & Resources AppORTioned to this IT Service in FY 2012-13			
Prepared by: David Stokes, Chief Information Officer					
Phone: (850) 245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			3.25		\$259,958
A-1	State FTE	2	3.25		\$259,958
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			2	2	\$0
B-1	Servers	3	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		2	2	\$0
C. Software					\$29,109
D. External Service Provider(s)		4	3	3	\$98,615
E. Other (Please describe in Footnotes Section below)		5			\$16,476
F. Total for IT Service					\$404,158
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	State Board of Education State FTE 3. Division of Vocational Rehabilitation State FTE .25.				
3	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
4	Charges for Northwest Regional Data Center, Gainesville Regional Utility and COOP T-1.				
5	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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Non-Strategic IT Service:		Agency Financial and Administrative Systems Support Service			
Agency: Department of Education		# of Assets & Resources AppORTioned to this IT Service in FY 2012-13			
Prepared by: David Stokes, Chief Information Officer					
Phone: (850) 245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			2.75		\$188,140
A-1	State FTE	2	2.75		\$188,140
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			2	2	\$4,083
B-1	Servers	3	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)	4	2	2	\$4,083
C. Software					\$1,729
D. External Service Provider(s)		5	2	2	\$115,995
E. Other (Please describe in Footnotes Section below)		6			\$11,219
F. Total for IT Service					\$321,166
G. Please identify the number of users of this service.					840
H. How many locations currently host agency financial/administrative systems?					2
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	State Board of Education State FTE 2.75.				
3	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
4	Production printer primarily for Agency Financial and Administrative jobs and reports.				
5	Northwest Regional Data Center and Department of Management Services.				
6	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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Non-Strategic IT Service:		IT Administration and Management Service			
Agency: Department of Education		# of Assets & Resources AppORTioned to this IT Service in FY 2012-13 C			
Prepared by: David Stokes, Chief Information Officer					
Phone: (850) 245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			10.50		\$784,510
A-1	State FTE	2	9.50		\$759,030
A-2	OPS FTE	2	1.00		\$25,480
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers	3	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software					\$0
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		4			\$38,094
F. Total for IT Service					\$822,605
G. How many locations currently host assets and resources used to provide this service?					2
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	State Board of Education State FTE 7.5 and OPS FTE 1 . Division of Blind Services State FTE .5. Division of Vocational Rehabilitation State FTE 1.5.				
3	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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Non-Strategic IT Service: Web/Portal Service					
Dept/Agency: Department of Education		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Prepared by: David Stokes, Chief Information Officer					
Phone: (850) 245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			4.75		\$237,695
A-1.1	State FTE	2	3.75		\$199,695
A-2.1	OPS FTE	2	1.00		\$38,000
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers	3	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0	0	\$0
C. Software					\$4,000
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		4			\$18,813
F. Total for IT Service					\$260,508
G. Please identify the number of Internet users of this service.					2,228,784
H. Please identify the number of intranet users of this service.					2,286
I. How many locations currently host IT assets and resources used to provide this service?					3
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	State Board of Education State FTE 3. Division of Vocational Rehabilitation State FTE .75 and OPS FTE 1.				
3	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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Non-Strategic IT Service:		Data Center Service			
Dept/Agency: Department of Education		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Prepared by: David Stokes, Chief Information Officer					
Phone: (850) 245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)			0.00		\$0
A-1.1	State FTE	2	0.00		\$0
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Non-Mainframe Servers (including single-function logical servers not assigned to another service)	2	0	0	\$0
B-2	Servers - Mainframe		0	0	\$0
B-3	Server Maintenance & Support		0	0	\$0
B-4	Online or Archival Storage Systems (indicate GB of storage)		0		\$0
B-5	Data Center/ Computing Facility Internal Network				\$0
B-6	Other Hardware (Please specify in Footnotes Section below)				\$0
C. Software					\$0
D. External Service Provider(s)					\$0
D-1	Southwood Shared Resource Center (indicate # of Board votes)	3	0		\$0
D-2	Northwood Shared Resource Center (indicate # of Board votes)				\$0
D-3	Northwest Regional Data Center (indicate # of Board votes)	4	2		\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Plant & Facility					\$0
E-1	Data Center/Computing Facilities Rent & Insurance				\$0
E-2	Utilities (e.g., electricity and water)				\$0
E-3	Environmentals (e.g., HVAC, fire control, and physical security)				\$0
E-4	Other (please specify in Footnotes Section below)				\$0
F. Other (Please describe in Footnotes Section below)					\$0
G. Total for IT Service					\$0
H. Please provide the number of agency data centers.					0
I. Please provide the number of agency computing facilities.					0
J. Please provide the number of single-server installations.					0
H. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fund. Funding sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.				
2	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
3	The Department has less than 4 percent usage of the Southwood Shared Resource Center and is represented on the Southwood Shared Resource Center Board of Trustees by the At Large member.				
4	The Department has 2 members on the Northwest Regional Data Center's Policy Board.				
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Agency: Department of Education

				E-Mail, Messaging, and Calendaring Service	Network Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	Agency Financial and Administrative Systems Support Service	IT Administration and Management Service	Web/Portal Service	Data Center Service	
Budget Entity Name	BE Code	Program Component Code	Program Component Name	Identified Funding as % of Total Cost of Service		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	#DIV/0!
				Costs within BE	Funding Identified for IT Service								
1	488000	03.12.00.00.00	K-20 Executive Budget	\$2,945,324	\$329,992	\$2,067,819	\$1,565,628	\$344,017	\$404,158	\$321,166	\$822,605	\$260,508	\$0
2	4818000	13.04.00.00.00	Services Most Vulnerable	\$650,380	\$169,185	\$537,648	\$518,420	\$210,106	\$359,518	\$318,302	\$659,111	\$173,034	\$0
3	4816000	11.02.00.00.00	Workforce Services	\$2,520,188	\$124,139	\$1,480,383	\$679,510	\$0	\$23,905	\$0	\$124,777	\$87,474	\$0
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27				\$0									
28				\$0									
29				\$0									
30				\$0									
Sum of IT Cost Elements Across IT Services													
IT Cost Element Data as entered on IT Service Worksheets	Personnel	State FTE (#)	47.50	0.00	7.25	16.25	4.75	3.25	2.75	9.50	3.75	0.00	
		State FTE (Costs)	\$2,835,782	\$0	\$447,836	\$751,151	\$229,972	\$259,958	\$188,140	\$759,030	\$199,695	\$0	\$0
	Personnel	OPS FTE (#)	2.25	0.00	0.00	0.25	0.00	0.00	0.00	1.00	1.00	0.00	
		OPS FTE (Cost)	\$70,338	\$0	\$0	\$6,858	\$0	\$0	\$0	\$25,480	\$38,000	\$0	\$0
	Personnel	Vendor/Staff Augmentation (# Positions)	2.00	0.00	1.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00	
		Vendor/Staff Augmentation (Costs)	\$343,246	\$0	\$163,200	\$90,023	\$90,023	\$0	\$0	\$0	\$0	\$0	\$0
	Hardware		\$1,025,172	\$0	\$396,401	\$624,688	\$0	\$0	\$4,083	\$0	\$0	\$0	\$0
	Software		\$70,717	\$0	\$0	\$30,879	\$5,000	\$29,109	\$1,729	\$0	\$4,000	\$0	\$0
	External Services		\$1,576,979	\$329,992	\$1,031,208	\$1,169	\$0	\$98,615	\$115,995	\$0	\$0	\$0	\$0
	Plant & Facility (Data Center Only)		\$0										\$0
	Other		\$193,659	\$0	\$29,174	\$60,860	\$19,022	\$16,476	\$11,219	\$38,094	\$18,813	\$0	\$0
		Budget Total	\$6,115,892	\$329,992	\$2,067,819	\$1,565,628	\$344,017	\$404,158	\$321,166	\$822,605	\$260,508	\$0	\$0
	FTE Total	51.75	0.00	8.25	17.00	5.25	3.25	2.75	10.50	4.75	0.00	0.00	
	Users		3,155	2,704	2,704	2,704	840	2,231,070					
	Cost Per User		104.5933439	\$764.73	\$579.00	\$127.23	\$382.34	\$0.12					
				(cost/all mailboxes)		Help Desk Tickets: 19,285		Cost/Ticket: \$18					

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:	Lois S. Tepper, Interim General Counsel	Phone Number:	850-245-0442		
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Citizens for Strong Schools, Inc., et al. v. Florida State Board of Education, et al.</u>				
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. Answer filed October 12, 2010. Case stayed November 4, 2010. Awaiting outcome of Writ of Prohibition against denial of dismissal pending before First District Court of Appeal.				
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel			
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management			
	<input type="checkbox"/>	Outside Contract Counsel			
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> Neil Chonin Jody Siegel Natalie N. Maxwell Southern Legal Counsel, Inc. E. Thom Rumberger Rumberger, Kirk and Caldwell </td> <td style="width: 50%; vertical-align: top;"> Jon L. Mills Boies, Schiller, and Flexner Timothy McLendon University of Florida College of Law </td> </tr> </table>			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 Florida College of Law
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 Florida College of Law				

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.

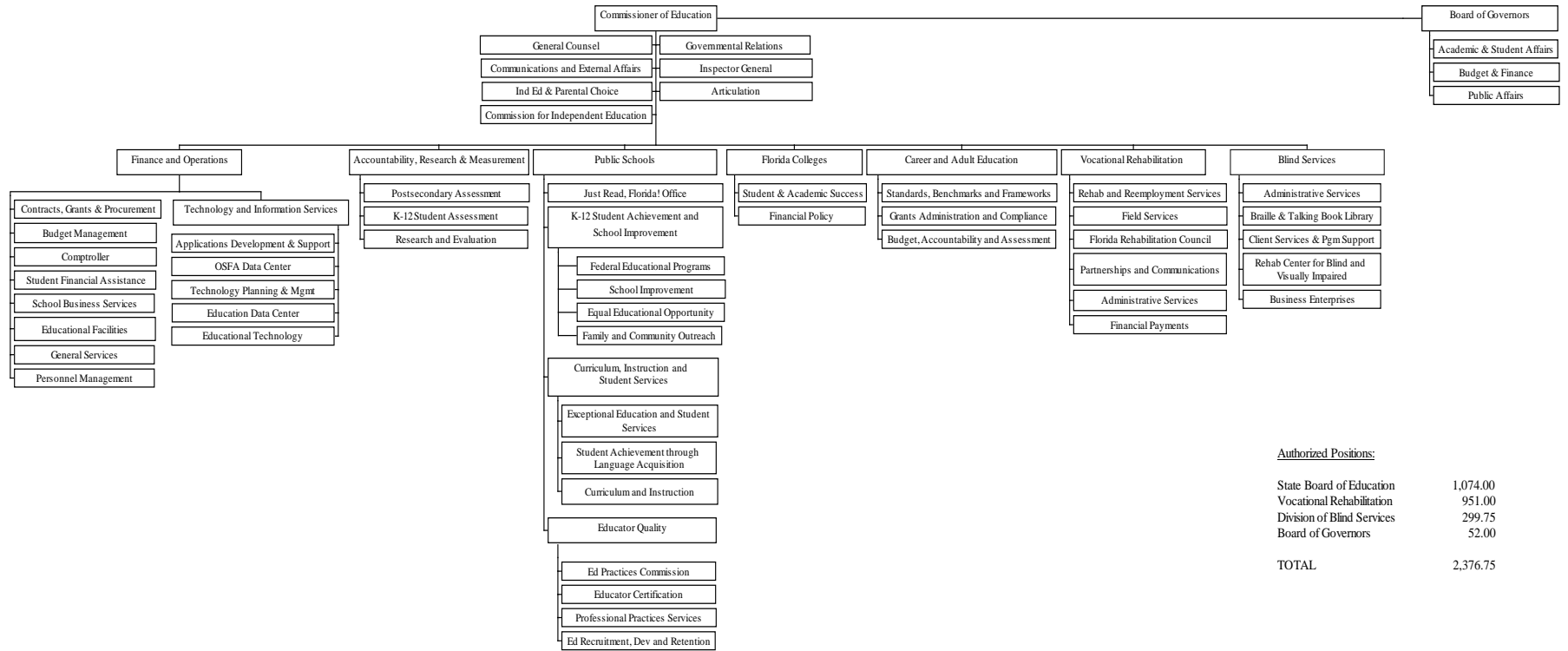
Agency:	Department of Education		
Contact Person:	Steven Ferst, Deputy General Counsel	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>William Lawrence, Adam Lawrence, and Bonnie Daniels v. State of Florida, Department of Education, and University of Miami</u>		
Court with Jurisdiction:	Eleventh Judicial Circuit		
Case Number:	11-10360CC25		
Summary of the Complaint:	Declaratory Judgment action to determine whether changes to Bright Futures law are unconstitutional, specifically challenging requirement for financial disclosure of parental income.		
Amount of the Claim:	\$ unspecified		
Specific Statutes or Laws (including GAA) Challenged:	§1009.53, Fla. Stat., et. seq.		
Status of the Case:	Served with Complaint on July 20, 2011. Department of Education filed Motion to Transfer Venue (to Tallahassee) on August 24, 2011.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Lawrence & Daniels		

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. A petition for certiorari has been filed by the Plaintiffs in the U.S. Supreme Court which has not made a determination yet to accept jurisdiction.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

FLORIDA DEPARTMENT OF EDUCATION

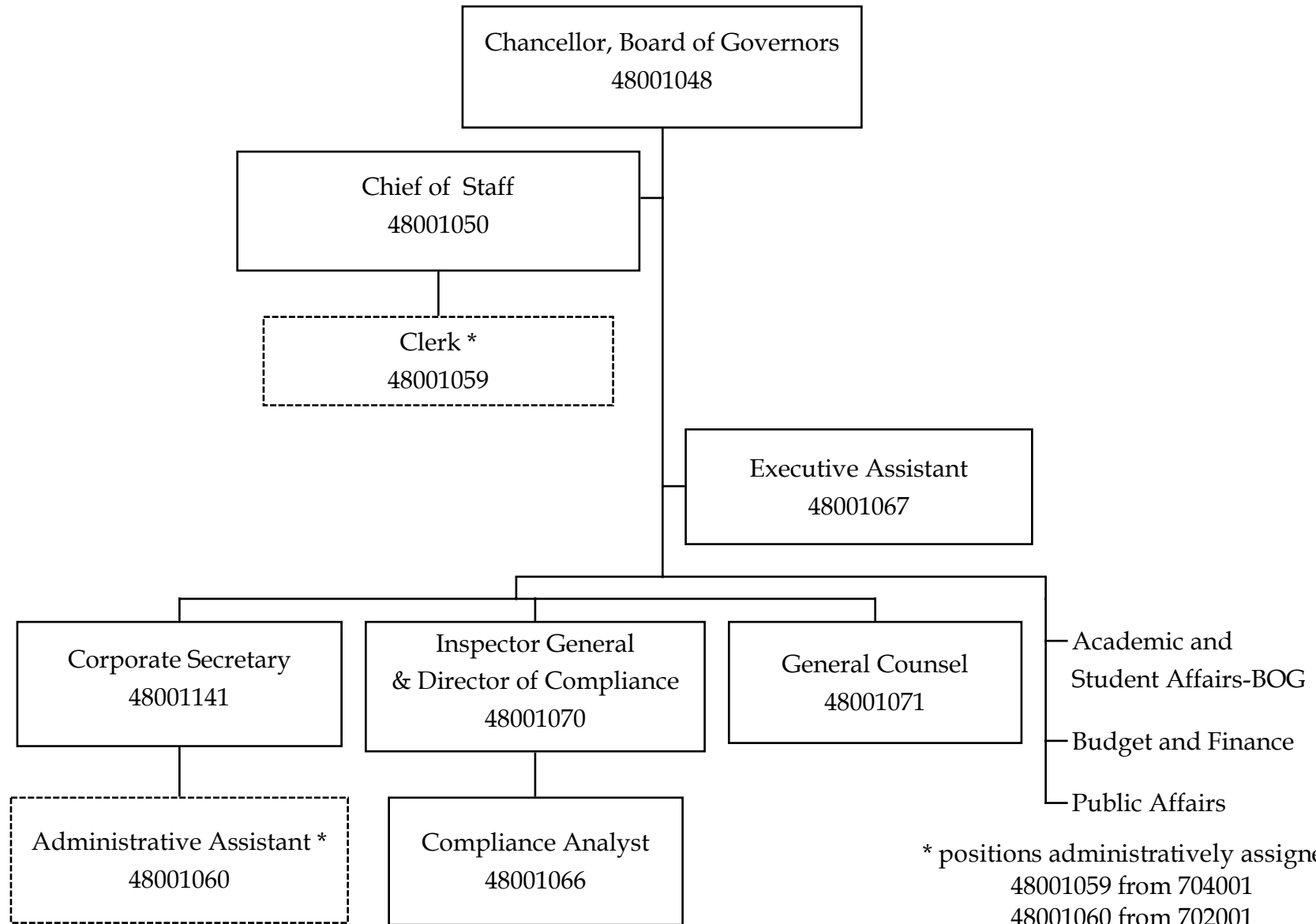


Authorized Positions:

State Board of Education	1,074.00
Vocational Rehabilitation	951.00
Division of Blind Services	299.75
Board of Governors	52.00
TOTAL	2,376.75

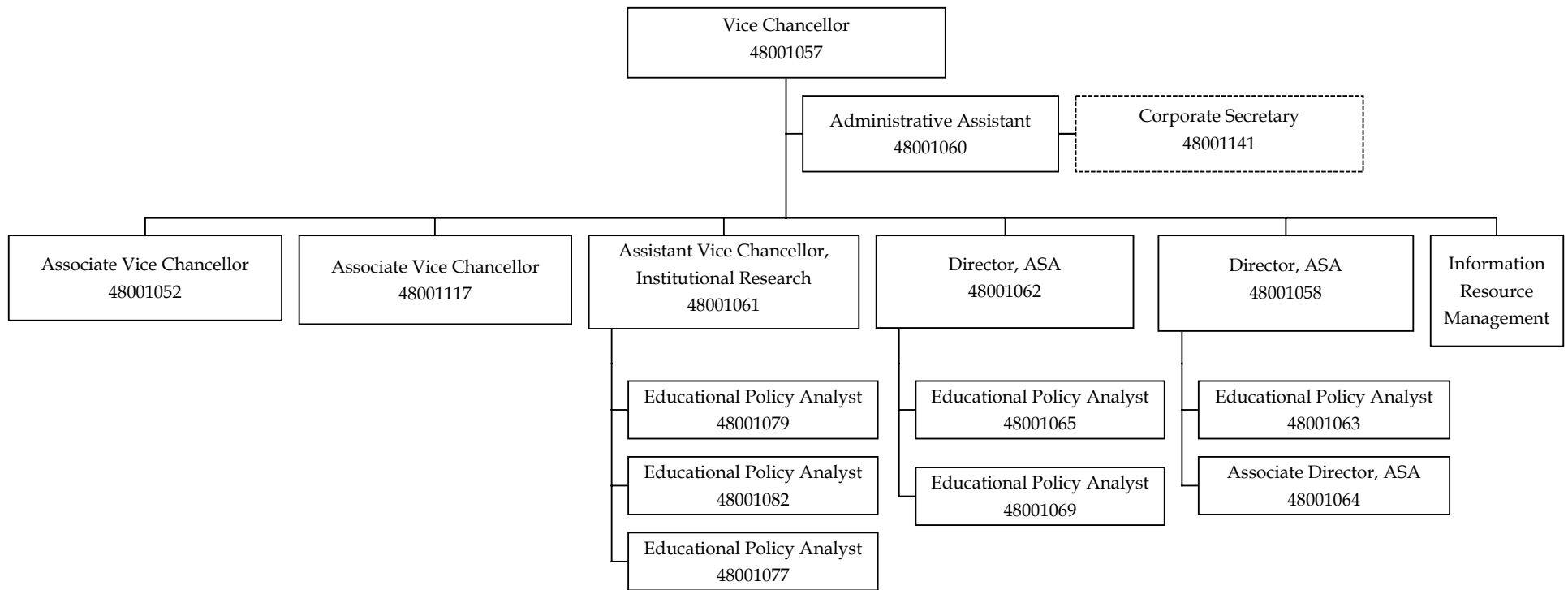
Board of Governors, State University System of Florida Office of the Chancellor

DBS: 701001



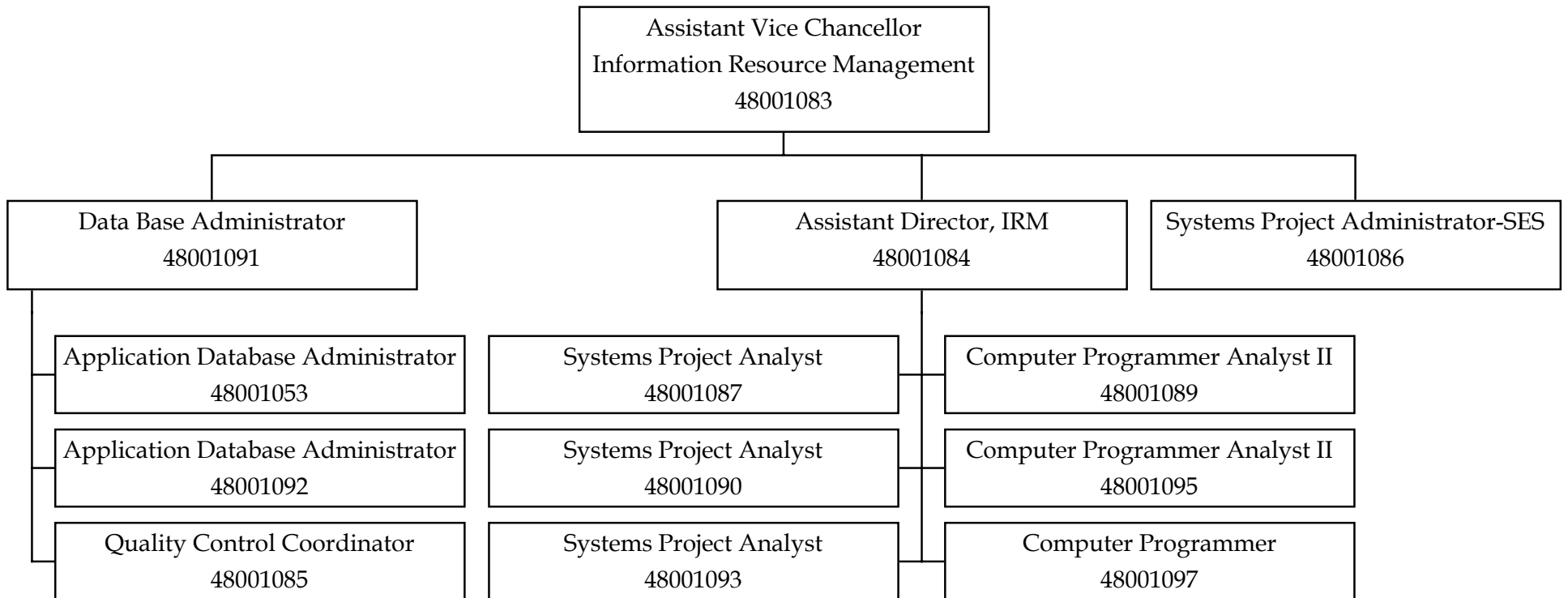
Board of Governors, State University System of Florida
Office of the Academic and Student Affairs

DBS: 702001



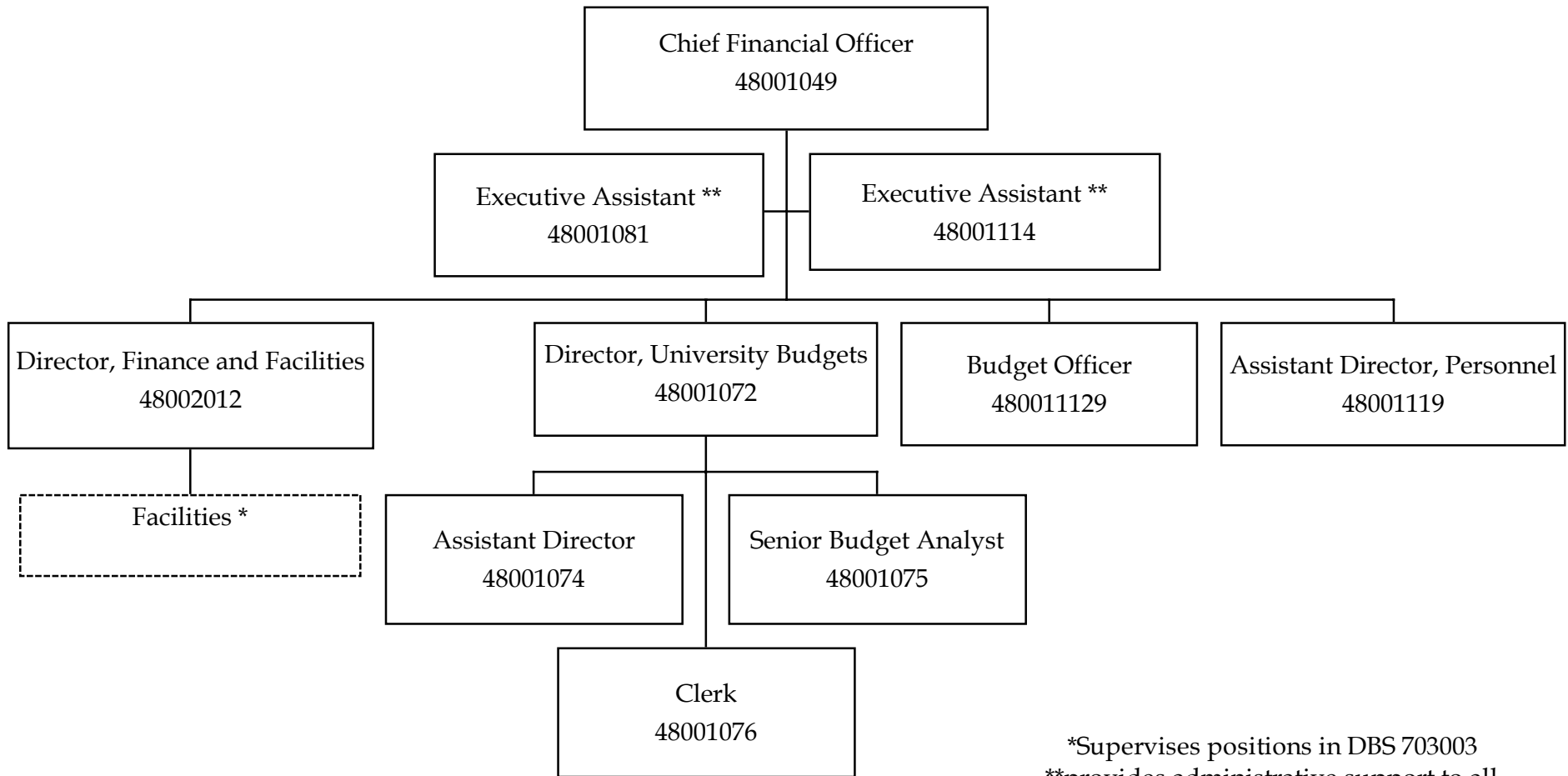
Board of Governors, State University System of Florida
 Office of the Academic and Student Affairs
 Information Resource Management

DBS: 702002



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

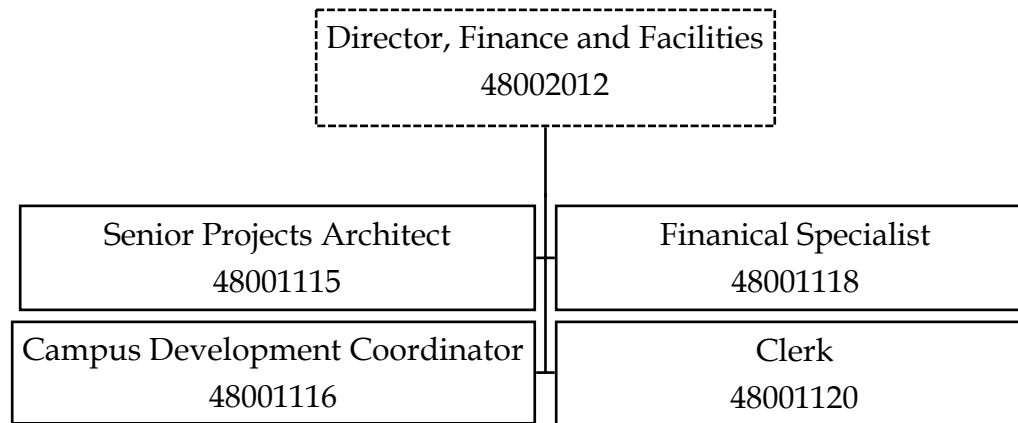
DBS: 703001



*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

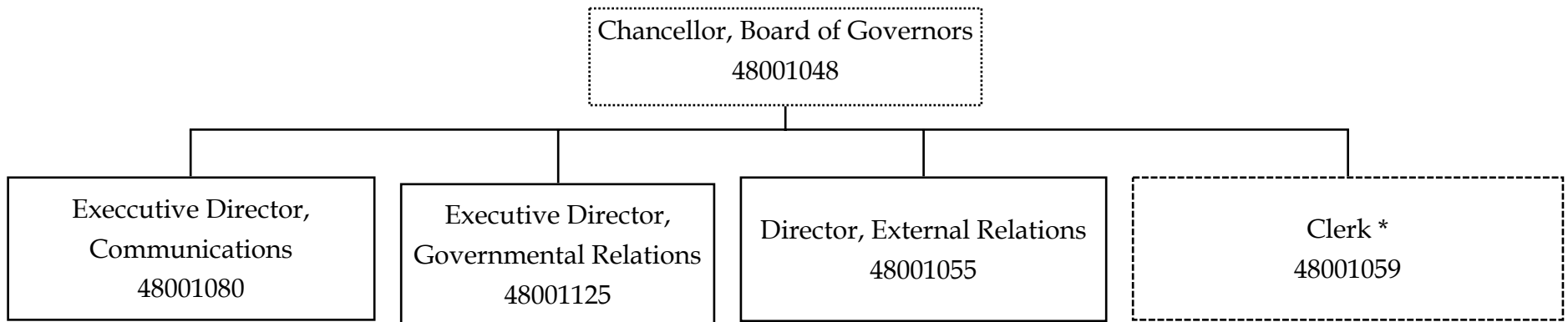
DBS: 703003



Position 48002012 assigned to supervise from 703001

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

DBS: 704001



Position 48001048 assigned to supervise 704001

*48001059 administratively assigned to 701001

EDUCATION, DEPARTMENT OF		FISCAL YEAR 2010-11			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		20,161,563,437		2,353,610,920	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		769,790,522		202,072,094	
FINAL BUDGET FOR AGENCY		20,931,353,959		2,555,683,014	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					2,180,379,946
Food And Nutrition/Operations And Services * <u>Meals served</u>		410,962,269	0.02	6,315,410	
Educational Facilities * <u>Students served</u>		2,643,396	1.46	3,856,381	
Funding And Financial Reporting * <u>Students served</u>		2,643,396	0.64	1,704,286	
School Transportation Management * <u>Students transported</u>		1,028,343	0.70	719,314	
Recruitment And Retention * <u>Students who graduate from teacher prep programs</u>		9,631	146.87	1,414,552	
Workers' Compensation * <u>Number of Program Applicants Provided Reemployment Services</u>		2,689	3,217.71	8,652,434	
Curriculum And Instruction * <u>Students served</u>		2,643,396	1.77	4,683,174	
Community College Program Fund * <u>Number of students served.</u>		11,751,764	95.27	1,119,605,799	
Distance Learning * <u>Number of Students Served</u>		268,374	1.18	316,675	
Early Childhood Education * <u>Students served</u>		165,265	2,449.13	404,755,756	
School Choice And Charter Schools * <u>Students served</u>		2,643,396	1.07	2,837,782	
Professional Training * <u>Approved teacher preparation institutions</u>		69	11,633.99	802,745	
Education Practices Commission * <u>Complaints reviewed</u>		522	941.60	491,517	
Professional Practices Services * <u>Investigations completed</u>		3,196	767.38	2,452,535	
Teacher Certification * <u>Subject area evaluations processed</u>		123,323	45.31	5,587,473	
Assessment And Evaluation * <u>Total tests administered</u>		6,208,146	14.39	89,308,669	
Exceptional Student Education * <u>Number of ESE students</u>		502,335	8.41	4,226,775	
Florida Education Finance Program * <u>Number of students served</u>		2,643,396	3,885.09	10,269,841,647	
State Grants To School Districts/ Non-Florida Education Finance Program * <u>Number of students served</u>		2,643,396	97.71	258,278,840	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * <u>Customers served</u>		11,499	4,193.38	48,219,670	
Provide Food Service Vending Training, Work Experience And Licensing * <u>Facilities supported</u>		145	15,880.65	2,302,694	
Provide Braille And Recorded Publications Services * <u>Customers served</u>		11,499	202.67	2,330,496	
Federal Funds For School Districts * <u>Number of students served</u>		2,643,396	1,111.61	2,938,436,231	
Parcc-partnership For Assessment Of Readiness For College And Careers * <u>Students served</u>		2,643,396	0.64	1,688,475	
Capitol Technical Center * <u>Number of students served</u>		2,643,396	0.08	203,963	
Federal Equipment Matching Grant *		12	52,279.67	627,356	
Instructional Technology *		2,643,396	0.39	1,030,000	
Public Broadcasting * <u>Stations supported</u>		52	173,032.60	8,997,695	
Florida Alliance For Assistive Service And Technology * <u>Number of clients served</u>		91,056	12.73	1,158,708	
Independent Living Services * <u>Number of clients served</u>		23,894	241.93	5,780,589	
Vocational Rehabilitation - General Program * <u>Number of individualized written plans for services</u>		21,215	9,928.77	210,638,904	
Barry University/Bachelor Of Science - Nursing * <u>Students served</u>		15	5,614.33	84,215	
Able Grant * <u>Grants disbursed</u>		5,564	696.75	3,876,737	
Florida Institute Of Technology/ Science Education * <u>Students served</u>		23	6,744.83	155,131	
First Accredited Medical School * <u>Students served</u>		518	13,253.26	6,865,188	
Nova Southeastern University Osteopathy * <u>Students served.</u>		431	5,543.70	2,389,333	
Nova Southeastern University Pharmacy * <u>Students served.</u>		516	2,039.91	1,052,592	
Nova Southeastern University Optometry * <u>Students served.</u>		172	4,514.48	776,491	
Nova Southeastern University Nursing * <u>Students served</u>		223	908.25	202,540	
Bethune Cookman * <u>Students served</u>		3,614	892.42	3,225,211	
Edward Waters College * <u>Students served</u>		831	3,016.73	2,506,902	
Florida Memorial College * <u>Students served</u>		1,923	1,452.31	2,792,791	
University Of Miami/Bachelor Of Science/Motion Pictures * <u>Students served</u>		34	5,642.94	191,860	
University Of Miami/Rosenstiel Phd * <u>Students served</u>		16	6,745.13	107,922	
Nova University/Master Of Science/Speech Pathology * <u>Students served</u>		36	1,312.39	47,246	
Florida Resident Access Grants * <u>Students served</u>		39,427	2,113.41	83,325,281	
Lecom/Florida - Health Programs *		540	1,984.11	1,071,422	
Leadership And Management- State Financial Aid * <u>N/A</u>		2,643,396	1.33	3,512,781	
Leadership And Management- Federal Financial Aid * <u>N/A</u>		2,643,396	7.86	20,765,690	
Children Of Deceased/Disabled Veterans * <u>Number of students receiving support</u>		786	3,107.86	2,442,776	
Florida Bright Futures Scholarship * <u>Students served</u>		179,076	2,365.85	423,667,350	
Florida Education Fund * <u>Students served</u>		496	4,047.77	2,007,694	
Florida Work Experience Scholarship * <u>Students served</u>		771	2,036.22	1,569,922	
Jose Marti Scholarship Challenge Grant * <u>Students served</u>		28	2,642.86	74,000	
Mary Mcleod Bethune Scholarship * <u>Students served</u>		225	2,586.67	582,000	
Minority Teacher Scholarships * <u>Students served</u>		496	3,112.15	1,543,624	
Postsecondary Student Assistance Grant * <u>Students served</u>		14,320	786.93	11,268,807	
Prepaid Tuition Scholarships * <u>Students served</u>		1,694	2,373.43	4,020,587	
Private Student Assistance Grant * <u>Students served</u>		13,517	1,195.98	16,166,037	
Public Student Assistance Grant * <u>Students served</u>		89,063	1,125.67	100,255,381	
Rosewood Family Scholarship * <u>Students served</u>		20	3,000.00	60,000	
Robert C. Byrd Honors Scholarship *		3,178	726.54	2,308,932	
Leveraging Educational Assistance Partnership * <u>Students receiving support</u>		120,933	21.16	2,559,460	
First Generation In College - Matching Grant Program *		10,174	646.18	6,574,195	
Instruction And Assessment *		95	55,789.47	5,300,000	
State Grants To Districts And Community Colleges *		419,721	1,117.24	468,928,792	
Equal Opportunity And Diversity * <u>N/A</u>		2,643,396	0.12	315,226	
TOTAL				16,589,860,661	2,180,379,946
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				2,320,652,098	
REVERSIONS				1,989,302,899	375,303,068
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				20,899,815,658	2,555,683,014

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	2,527,562	
48900100	0305010000	ACT1100	UNIVERSITIES-EDUCATIONAL AND	2,304,617,087	
48190000	0305050000	ACT1904	MEDICAL TRAINING AND SIMULATION	2,619,058	
48190000	0305050000	ACT1932	PUBLIC SECTOR URBAN, RURAL, AND	96,126	
48190000	0305050000	ACT1944	UNIVERSITY OF MIAMI/REGIONAL	400,018	
48190000	0305050000	ACT1960	LIBRARY RESOURCES	120,062	
48200300	0308000000	ACT2055	TRANSFER DEFAULT FEES TO STUDENT	160,313	
48200200	0308000000	ACT2064	CAREER EDUCATION	2,192,251	
48200300	0308000000	ACT2066	COLLEGE ACCESS CHALLENGE GRANT	6,347,998	
48900300	1602000000	ACT3000	ACADEMIC AND STUDENT AFFAIRS	1,240,390	
48900300	1602000000	ACT3100	FACILITIES MANAGEMENT	331,233	

 TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 48	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	20,931,353,959	2,555,683,014
TOTAL BUDGET FOR AGENCY (SECTION III):	20,899,815,658	2,555,683,014
	-----	-----
DIFFERENCE:	31,538,301	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====
Carry Forwards	7,114,581-	(1)
Accts Payable	1,672,365	(2)
Reversions/BOB	26,096,091	(3)
Rounding	6	
	-----	-----
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 14 and 15; Ch 2011-69, LOF)

**Schedule XIV
Variance from Long Range Financial Outlook**

Agency Department of Education

Agency 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 2011 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2012-2013 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 2012-2013 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
1	a Maintain Current Budget FEFP	B	224.0	224.0
2	b Workload and Enrollment - FEFP	B	108.4	150.6
3	c Workload and Enrollment -VPK	B	9.0	9.0
4	d Maintain Current Budget High Education	B	26.0	158.6
5	e Workload and Enrollment - Bright Futures and Children and Spouses of Dec	B	(3.7)	(5.3)
6	f EETF Adjustment - Bright Futures Workload - Higher Ed	B	0.0	
21	g Maintain Current Budget - Other PreK-12 Discretionary Programs	B	11.7	12.9
22	h EETF adjustment - Bright Futures Tuition Increases - FEFP	B	0.0	
23	i Maintain Current Budget - Higher Educaiton Discretionary Programs	B	10.7	11.3
24	j Workload and Enrollment - Florida Colleges	B	71.9	52.1
25	k Workload and Enrollment - Universities	B	39.9	70.0
26	l Bright Futures - Adjust Award levels for Tuition Increases	B	22.6	
27	m EEFT Adjustment- Bright Futures Tuition Increases - Higher Education	B	0.0	
28	n Anticipated New Space Costs for Colleges and Universities	B	22.6	11.8
29	o Challenge Grants for Florida Colleges and State Universities	B	3.4	628.2

p	Maximize Federal Funds	B		174.9
q	Workload - Other K-12 Education	B		5.6
r	Price Level Increase - FEFP, VPK, Workforce	B		235.2
s	Price Level Increase - Florida Colleges	B		19.3
t	Program Reductions	B		(26.9)
u	K-12 Program Enhancements	B		103.3
	General Revenue	R	25,328.6	13,407.0
	Education Enhancement Trust Fund	R	1,396.0	1,396.0
	State School Trust Fund	R	220.1	220.1

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

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

R/B*

State of Florida
Department of Education
Fixed Capital Outlay



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Fixed Capital Outlay



2012-13
Schedule I Series

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION
Budget Entity: 48150000/2004 Lottery Revenue Bonds

Budget Period 2012-13

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt	(A) 151,597,502	135,398,089	127,077,148
Principal	(B) 168,607,000	176,845,000	183,951,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 289,951	272,165	254,480
Other Debt Service ¹	(E)	3,514,340	
Total Debt Service²	(F) 320,494,452	316,029,595	311,282,628

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 was to assist school districts in complying with the constitutional class size reduction requirements.

¹ Represents estimated potential escrow shortfall if the Special Purpose Investment Account (SPIA), which is held in the State Treasury, does not generate sufficient interest earnings on the investments to satisfy debt service obligations of certain refunded bonds.

² Does not include \$963,242 of school district allocations for project expenditures.

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
(6)		(7)	(8)	(9)
		ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
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 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2012-13**
Budget Entity: 48150000/2071 University System Improvement Revenue Bonds

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt (A)	11,306,438	10,765,991	9,984,998
Principal (B)	16,270,000	16,495,000	17,295,000
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)	23,322	21,452	19,802
Other Debt Service (E)			
Total Debt Service (F)	27,599,760	27,282,443	27,299,800

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)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
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	ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt (G)				
Principal (H)				
Fiscal Agent or Other Fees (I)				
Other (J)				
Total Debt Service (K)				

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2012-13**
Budget Entity: 48150000/2555 Public Education Capital Outlay Bonds

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt (A)	563,891,099	569,077,042	563,415,235
Principal (B)	406,580,000	423,735,000	446,165,000
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)	1,145,109	1,160,119	1,138,421
Other Debt Service (E)			
Total Debt Service (F)	971,616,208	993,972,161	1,010,718,655

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 Bonds, 2008 Series (remaining)

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
5.39%	6/1/2041	100,000,000	99,000,000	97,540,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt (G)			5,390,000	5,336,100
Principal (H)			1,000,000	1,460,000
Fiscal Agent or Other Fees (I)			10,000	9,900
Other (J)				
Total Debt Service (K)			6,400,000	6,806,000

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2010 Series (remaining)

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
5.50%	6/1/2041	150,000,000	147,930,000	145,745,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt (G)			8,250,000	8,136,150
Principal (H)			2,070,000	2,185,000
Fiscal Agent or Other Fees (I)			15,000	14,793
Other (J)				
Total Debt Service (K)			10,335,000	10,335,943

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2012-13**
Budget Entity: 48150000/2555 Public Education Capital Outlay Bonds (4)
(2) (3)

SECTION II (Continued)

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2012 Series

	(1)	(2)	(3)	(4)	(5)
	INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
	6.00%	6/1/2042	206,700,000		204,085,000
	(6)		(7)	(8)	(9)
			ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt		(G)			12,402,000
Principal		(H)			2,615,000
Fiscal Agent or Other Fees		(I)			20,670
Other		(J)			
Total Debt Service		(K)			15,037,670

ISSUE: _____

	INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
			ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
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, 2012	JUNE 30, 2013
			ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt		(G)			
Principal		(H)			
Fiscal Agent or Other Fees		(I)			
Other		(J)			
Total Debt Service		(K)			

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2012-13**
Budget Entity: 48150000/2612 Capital Outlay Bonds

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt (A)	30,740,191	28,118,345	30,005,043
Principal (B)	66,545,000	70,255,000	76,185,000
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)	62,701	62,247	67,828
Other Debt Service (E)			
Total Debt Service (F)	97,347,892	98,435,592	106,257,870

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 tax revenues.

SECTION II

ISSUE: State Board of Education Capital Outlay Bonds, 2011 Series A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
6.00%	1/1/2031	18,415,000	18,080,000	17,555,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013	
Interest on Debt (G)		726,550	1,069,050	
Principal (H)		335,000	525,000	
Fiscal Agent or Other Fees (I)		1,842	1,808	
Other (J)				
Total Debt Service (K)		1,063,392	1,595,858	

ISSUE: State Board of Education Capital Outlay Bonds, 2012 Series

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
6.00%	1/1/2032	126,065,000		123,760,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013	
Interest on Debt (G)			4,973,450	
Principal (H)			2,305,000	
Fiscal Agent or Other Fees (I)			12,607	
Other (J)				
Total Debt Service (K)			7,291,057	

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): EDUCATION/48150000 (Fixed Capital Outlay)

Agency Budget Officer/OPB Analyst Name: Amy Hammock

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, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.)	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
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				
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 62 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)						

		Program or Service (Budget Entity Codes)			
Action		Fixed Capital Outlay (48150000)			
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	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.)	N/A			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
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 2010-11 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	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				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes			

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
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 69 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				

		Program or Service (Budget Entity Codes)			
Action		Fixed Capital Outlay (48150000)			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0,	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 (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	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 67 through 71 of the LBR Instructions.				

Action	Program or Service (Budget Entity Codes) Fixed Capital Outlay (48150000)
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 2011-12 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 vote.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - De

		Department Level Responses				
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 and Schedule IB 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 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	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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	Except for: 2178, 2555, 2543 and 2612			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.					
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	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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This	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		Fixed Capital Outlay (48150000)				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Yes				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	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	NOT REQUIRED FOR THIS YEAR					
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instruction						
		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
15.3	Does the FY 2010-11 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 standard (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, Reconciling items are rounding, back of the bill reversions, and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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		Fixed Capital Outlay (48150000)			
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 (Exhibit 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			
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB - DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A			

State of Florida
Department of Education
Vocational Rehabilitation



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Vocational Rehabilitation



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48160000 - VOCATIONAL REHABILITATION
	2021

	Balance as of 6/30/2011		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	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL REHABILITATION TRUST FUND
Budget Entity:	48160000 - VOCATIONAL REHABILITATION
LAS/PBS Fund Number:	2270

	Balance as of 6/30/2011	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	61,434.80 (A)		61,434.80
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments	1,527,363.79 (C)		1,527,363.79
ADD: Outstanding Accounts Receivable	96,148.09 (D)		96,148.09
ADD: <u>Anticipated Grant Revenue</u>	15,668,002.11 (E)		15,668,002.11
Total Cash plus Accounts Receivable	17,352,948.79 (F)	0.00	17,352,948.79
LESS Allowances for Uncollectibles	7,916.37 (G)		7,916.37
LESS Approved "A" Certified Forwards	124,331.06 (H)		124,331.06
Approved "B" Certified Forwards	17,197,915.39 (H)		17,197,915.39
Approved "FCO" Certified Forwards	0.00 (H)		0.00
LESS: Other Accounts Payable (Nonoperating)	22,785.97 (I)		22,785.97
LESS: _____	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/11	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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: ADMINISTRATIVE TRUST FUND

LAS/PBS Fund Number: 2021

BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:

48 EDUCATION

Trust Fund Title:

FEDERAL REHABILITATION TRUST FUND

LAS/PBS Fund Number:

2270

BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Revenue (D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Vocational Rehabilitation

Phone Number: 850-245-9416

(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 2010-165	6/30/2009	<u>FEDERAL AWARDS</u> Rehabilitation Services- Vocational Rehabilitation	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.	As an enforcement measure, the Florida Division of Blind Services (FDBS) is closely monitoring the action steps of implementation via proof of actions and mandating that District Administrators are placing such language in their performance evaluations to ensure that authorizations of expenditures for client services are being provided in a timely manner. FDBS anticipates that corrections will be fully implemented by December 1, 2010. The Florida Division of Vocational Rehabilitation (DVR) continues to address adherence to prescribed procedures in Supervisors Training and New Counselor Training, through communications with Area staff and counselor performance reviews. In a letter dated, September 22, 2009, the Rehabilitation Services Administration (RSA) confirmed that it considered this finding resolved. Six month follow-up: August 11, 2010. Status: Partially Corrected.	
		Rehabilitation Services- Vocational Rehabilitation	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 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.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Vocational Rehabilitation

Phone Number: 850-245-9416

(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 2010-165	6/30/2009	<u>FEDERAL AWARDS</u>		Counselors are required to 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. Six month follow-up: August 11, 2010 Status: Partially corrected.	
		Division: Vocational Rehabilitation	FINDING FA: 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. Six month follow-up: August 11, 2010. Status: Fully Corrected.	
			Finding FA: 09-025 FDOE did not complete and file the final Financial Status Report (SF-269) in a timely manner.	FDOE has entranced its procedures to include additional monitoring of the Rehabilitation Services Administration Management Information Systems (RSAMIS) site to ensure timely submission. Six Month follow-up: August 11, 2010 Status: Fully Corrected	
Inspector General E- 0910DVR- 029	9/30/2009	Gulfstream Goodwill Industries, Inc.	Finding 1. Invoices and supporting documentation were not submitted to DVR in a timely manner. Recommendation: Gulfstream Goodwill Industries, Inc. should create and implement a system designed to	Management Response August 2010: Compliance with contract #VJ658, the following procedures have been initiated; Administrative staff will track all benchmarks via the agency database; Employment	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Vocational Rehabilitation

Phone Number: 850-245-9416

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			ensure timely and proper submission of invoices and supporting documentation	Consultants will be responsible for the submission of invoices and supporting documents within 5 business days after benchmarks have been achieved; Invoices will be generated electronically, sent to individual VR Counselors for review and signatures. Six Month Status: Fully Implemented	
Inspector General E- 0910DVR- 029	9/30/2009	Gulfstream Goodwill Industries, Inc.	Finding 2. Monthly progress reports were not submitted to DVR in a timely manner. Recommendation: Gulfstream Goodwill Industries, Inc. should create and implement a system designed to ensure timely and proper submission of monthly progress reports	Management Response August 2010: Employment Consultants will complete all monthly progress reports by the 10 th day of the month. Timely submission of progress reports will be documented by generating electronic reports and sending them to the individual VR counselors. Hand delivered reports must be date stamped prior to exiting the VR office. Six Month Status: Fully Implemented.	
			Finding 3. Referral applications were not returned to DVR in a timely manner. Recommendation: Gulfstream Goodwill Industries, Inc. should create a system designed to ensure timely and proper submission of employment services, supported employment services and OJT referrals.	Management Response August 2010: Referral applications will be returned to the VR Counselor within 15 days. Referral applications will be scanned/sent electronically or faxed to the individual VR Counselors. If VR Counselors want their reports hand delivered, the employment consultant must receive a stamped date of delivery. Six Month Status: Fully Implemented.	

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Division of Vocational Rehabilitation

Agency Budget Officer/OPB Analyst Name: LaCheryl Redman

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

	Program or Service (Budget Entity Codes)			
Action	48160000			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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:

		Program or Service (Budget Entity Codes)				
Action		48160000				
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 62 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.					

		Program or Service (Budget Entity Codes)			
Action		48160000			
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 2010-11 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 30 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 69 through 70 of the LBR Instructions?	Yes			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Yes			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	Yes			

		Program or Service (Budget Entity Codes)				
Action		48160000				
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 <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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	Yes				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) 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 67 through 71 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action		48160000				
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 2011-12 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)						
		Department Level Responses				
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				

		Program or Service (Budget Entity Codes)			
Action		48160000			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for: 2178, 2555, 2543 and 2612		
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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.				
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:					

		Program or Service (Budget Entity Codes)			
Action		48160000			
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	NOT REQUIRED FOR THIS YEAR	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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					

		Program or Service (Budget Entity Codes)				
Action		48160000				
		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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				

		Program or Service (Budget Entity Codes)				
Action		48160000				
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 (Exhibit 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				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				

State of Florida
Department of Education
Blind Services



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Blind Services



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48180000 - DIVISION OF BLIND SERVICES
	2021

	Balance as of 6/30/2011		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	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48180000 - DIVISION OF BLIND SERVICES
	2270

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	37,728.81	(A)		37,728.81
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	900,568.49	(D)		900,568.49
ADD: <u>Anticipated Grant Revenue</u>	79,719.60	(E)		79,719.60
Total Cash plus Accounts Receivable	1,018,016.90	(F)	0.00	1,018,016.90
LESS Allowances for Uncollectibles	49,968.00	(G)		49,968.00
LESS Approved "A" Certified Forwards	877,233.39	(H)		877,233.39
Approved "B" Certified Forwards	86,402.68	(H)		86,402.68
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	4,412.83	(I)		4,412.83
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48180000 - DIVISION OF BLIND SERVICES
	2339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	15,397.40	(A)		15,397.40
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	15,397.40	(F)	0.00	15,397.40
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	1,000.75	(H)		1,000.75
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	14,396.65	(K)	0.00	14,396.65 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: ADMINISTRATIVE TRUST FUND

LAS/PBS Fund Number: 2021

BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:

48 EDUCATION

Trust Fund Title:

FEDERAL REHABILITATION TRUST FUND

LAS/PBS Fund Number:

2270

BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 11.45 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (86,402.68) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories 6,671.63 (D)

Anticipated Grant Revenue 79,719.60 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 0.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: GRANTS AND DONATIONS TRUST FUND

LAS/PBS Fund Number: 2339

BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 14,190.39 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories 206.26 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 14,396.65 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 14,396.65 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Blind Services

Phone Number: 850-245-9416

(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 2010-165	6/30/2009	<u>FEDERAL AWARDS</u> Rehabilitation Services- Vocational Rehabilitation	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.	As an enforcement measure, the Florida Division of Blind Services (FDBS) is closely monitoring the action steps of implementation via proof of actions and mandating that District Administrators are placing such language in their performance evaluations to ensure that authorizations of expenditures for client services are being provided in a timely manner. FDBS anticipates that corrections will be fully implemented by December 1, 2010. The Florida Division of Vocational Rehabilitation (DVR) continues to address adherence to prescribed procedures in Supervisors Training and New Counselor Training, through communications with Area staff and counselor performance reviews. In a letter dated, September 22, 2009, the Rehabilitation Services Administration (RSA) confirmed that it considered this finding resolved. Six month follow-up: August 11, 2010. Status: Partially Corrected. 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. Six month follow-up: August 11, 2010. Status: Fully corrected	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Blind Services

Phone Number: 850-245-9416

(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 2010-165	6/30/2009	Rehabilitation Services- Vocational Rehabilitation	<p>FINDING FA: 09-023: FDOE did not always ensure that eligibility determinations were made within the time frame required by Program regulations.</p> <p>RECOMMENDATION: We recommend that FDOE management emphasize to its counselors the importance of timely completing eligibility determinations</p>	<p>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."</p> <p>This on-line training specifically addresses the eligibility requirements.</p> <p>DBS requires that all counselors review caseload reports weekly to ensure that they monitor the 60 day determination requirement. Counselors are required to 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.</p> <p>Six month follow-up: August 11, 2010 Status: Partially corrected.</p>	
		Division: Vocational Rehabilitation	<p>FINDING FA: 09-024: FDOE did not accurately report data shown on the Annual VR Program/Cost Report (RSA-2).</p> <p>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.</p>	<p>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.</p> <p>Six month follow-up: August 11, 2010. Status: Fully Corrected.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Blind Services

Phone Number: 850-245-9416

(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 2010-165	6/30/2009	Division of Blind Services	<p>FA: 09-025 FDOE did not complete and file the final Financial Status Report (SF-269) in a timely manner.</p> <p>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.</p>	<p>FDOE has entranced its procedures to include additional monitoring of the Rehabilitation Services Administration Management Information Systems (RSAMIS) site to ensure timely submission.</p> <p>Six Month follow-up: August 11, 2010 Status: Fully Corrected.</p>	
			<p>Finding # 1-A third of DBS Counselors are assigned high case loads.</p> <p>RECOMMENDATION:</p> <ul style="list-style-type: none"> • Establish and monitor standards for DBS District staff regarding acceptable timeframes for the entry and amendment of IPEs. • Use reports generated by AWARE to track client caseloads and case aging to identify potential issues before caseloads become too large and thus less manageable. <p>Provide guidance in the form of written policy to District Offices that directs them on how to respond to inactive cases in a consistent and deliberate manner.</p>	<p>Management Response: The Division concurs with the OIG recommendations and is committed to increasing personnel resources for the VR program to reduce excessively high case loads.</p> <p>Implementation: July 1, 2011</p> <p>Six Month Status: Fully Corrected by 12/31/2011</p>	
Office of Inspector General 09/10-02A	02/01/2010	Division of Blind Services	<p>Finding # 2-Contract Compliance is hindered by lack of effective internal controls.</p> <p>RECOMMENDATION:</p> <ol style="list-style-type: none"> 1. Review the AWARE system for ways to improve its effectiveness, strengthen internal controls, and eliminate work-arounds. 2. Continue efforts to create and implement written policies and procedures. 3. Encourage joint efforts by District Offices and CRPs to develop IPEs. 	<p>Management Response: The Division agrees with the OIG recommendations included in the audit report and recognizes that work-arounds in AWARE have been the norm for staff in certain instances as a result of having such an inflexible system. As the Division has progressed in its Simplification and Redesign Project, it is finding that by removing many of the previously built-in tight data controls in AWARE, these actions have eliminated many of the causes for the work-arounds.</p> <p>Implementation: January 1, 2012</p> <p>Six Month Status: Fully corrected by 1/1/2012</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Blind Services

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
			<p>Finding #3- Improvements in communications and working relationships needed. RECOMMENDATION:</p> <ol style="list-style-type: none"> 1. Improve communications from the Division by sharing pertinent client survey results. 2. Encourage joint cooperation between District Offices and CRPs (e.g., promote joint job clubs and client staffing meetings). 3. Develop ways to allow capable CRPs to have greater involvement in assisting clients through services that include job coaching, job development, and other VR related services. 	<p>Management Response: In regard to the high priority the Division places on improving communications and working relationships. Improvements are already planned and underway. The Division concurs with the recommendation that CRPs can and should have a greater role in providing direct services to DBS clients and that communications specifically between DBS and CRPs is in need of improvement. Implementation: In progress Six Month Status: Fully Corrected by 1/1/2012</p>	
			<p>Finding # 4-Improvements are needed to strengthen contract monitoring activities, including the risk assessment process. RECOMMENDATION:</p> <ol style="list-style-type: none"> 1. Review the risk assessment process and develop criteria that will provide more reliable, realistic bases for assessing contract risk. 2. DBS should use the resulting risk scores to establish monitoring schedules (e.g., prioritize CRP visits and contracts to be reviewed based on risk scores and other pertinent criteria). <p>Include unannounced file reviews and visits to District Offices and CRPs</p>	<p>Management Response: The Division concurs with the audit report recommendation. Division staff members are currently reviewing the risk assessment process and metrics in order to create a more meaningful and robust risk score for DBS contracts. A monitoring plan will be developed that specifies the overall design and frequency of monitoring needed. Monitoring schedules will be developed in accordance with the plan and they will be reviewed quarterly by the Contracts and Compliance Manager to determine their relevancy and potential need for updating. Six Month Status: Fully Implemented Fall 2011.</p>	
10/11-01A	6/30/2010	Division of Blind Services-Business Enterprise Program	<p>Finding #1- Additional criterion is needed to help assure licensed operator accountability and compliance. Recommendation: DBS Management should add specific guidelines and expectations to the LOFA, BEP Manual, or other policy and procedure to which licensed operators may refer for business standards. Areas for</p>	<p>Response: Department managers will implement all recommendations by 1/21/2011.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Blind Services

Phone Number: 850-245-9416

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
10/11-01A	6/30/2010	Division of Blind Services- Business Enterprise Program	further development are: record retention requirements, product availability standards, guidelines for calculating Total Sales, Cost of Goods Sold, and other line items on DBS monthly business reports. Allowable items for Cost of Goods Sold: purchase of merchandise on DBS monthly business reports.		
			<p>Finding # 2- More effective internal controls are needed to reduce risk to DBS and licensed operators.</p> <p>Recommendation: DBS management should implement more effective internal controls. Areas to consider are:</p> <ul style="list-style-type: none"> • Require documentation of compliance with tax and insurance obligations in future monitoring efforts. • Define the purpose and expectations of beginning and ending inventory figures on DBS monthly business reports. <p>Assist licensed operators in establishing inventory controls and require an inventory management document for licensed operators with working capital liabilities owed to DBS.</p>	Response: Department managers will implement all recommendations by 1/21/2011.	
			<p>Finding #3-Monitoring is needed to verify licensed operator compliance.</p> <p>Recommendation: DBS management should create a monitoring tool based on strengthened criteria and implement a monitoring plan for licensed operators</p>	Response: Department managers will implement all recommendations by 1/21/2011	

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Division of Blind Services
Agency Budget Officer/OPB Analyst Name: Marta M. Copeland

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	4818				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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:

		Program or Service (Budget Entity Codes)				
Action		4818				
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 62 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.					

		Program or Service (Budget Entity Codes)				
Action		4818				
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 2010-11 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 30 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 69 through 70 of the LBR Instructions?	Yes				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	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 #12-009?	Yes				

		Program or Service (Budget Entity Codes)				
Action		4818				
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 <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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	Yes				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action		4818				
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 2011-12 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)						
		Department Level Responses				
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				

		Program or Service (Budget Entity Codes)			
Action		4818			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for 2178, 2555, 2543 and 2612		
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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.				
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:					

		Program or Service (Budget Entity Codes)				
Action		4818				
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	NOT REQUIRED FOR THIS YEAR					
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes				

	Program or Service (Budget Entity Codes)			
Action	4818			

15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)

		Department Level Responses			
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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			
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		Program or Service (Budget Entity Codes)				
Action		4818				
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 (Exhibit 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				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				

State of Florida
Department of Education
Private Colleges and Universities



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Private Colleges and Universities



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48190000 - PRIVATE COLLEGES AND UNIVERSITIES
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	646.12	(A)		646.12
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	646.12	(F)	0.00	646.12
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	646.12	(K)	0.00	646.12 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48190000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 646.12 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 646.12 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 646.12 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Private Colleges & Universities
Agency Budget Officer/OPB Analyst Name: Amy Hammock/

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	48190000			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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:

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 62 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.					

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 2010-11 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 30 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 69 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 <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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 2011-12 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)						
		Department Level Responses				
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				

		Program or Service (Budget Entity Codes)				
Action		48190000				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for: 2178, 2555, 2543 and 2612			
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.					
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				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	NOT REQUIRED FOR THIS YEAR					
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
Department Level Responses						

		Program or Service (Budget Entity Codes)				
Action		48190000				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 (Exhibit 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				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				

State of Florida
Department of Education
Student Financial Aid Program -
State



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Student Financial Aid Program -
State



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48200200 - STUDENT FINANCIAL AID PROGRAM - STATE
	2261

	Balance as of 6/30/2011		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	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48200200

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): STUDENT FINANCIAL ASSISTANCE - STATE

Agency Budget Officer/OPB Analyst Name: Amy Hammock

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional

	Program or Service (Budget Entity Codes)	
Action	48200200	

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes	

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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:

		Program or Service (Budget Entity Codes)	
Action		48200200	
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 62 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.		

		Program or Service (Budget Entity Codes)	
Action		48200200	
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 2010-11 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 30 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 69 through 70 of the LBR Instructions?	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	N/A	

		Program or Service (Budget Entity Codes)	
Action		48200200	
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 <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 29 and 88 of the LBR Instructions.)	N/A	
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	
AUDIT:			
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes	
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes	
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes	
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes	
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.		
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.		

		Program or Service (Budget Entity Codes)	
Action		48200200	
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 2011-12 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)			
		Department Level Responses	
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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	

		Program or Service (Budget Entity Codes)	
Action		48200200	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for: 2178, 2555, 2543 and 2612
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	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes	
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		
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:			

		Program or Service (Budget Entity Codes)	
Action		48200200	
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	NOT REQUIRED FOR THIS YEAR		
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes	

		Program or Service (Budget Entity Codes)	
Action		48200200	
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)			
Department Level Responses			
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:			
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions, and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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		48200200	
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 (Exhibit 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	
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)			
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	

State of Florida
Department of Education
Student Financial Aid Program -
Federal



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Student Financial Aid Program -
Federal



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48200300 - STUDENT FINANCIAL AID PROGRAM - FEDERAL
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,231.61	(A)		14,231.61
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	49,881.12	(D)		49,881.12
ADD: Anticipated Grant Revenue	164,660.03	(E)		164,660.03
Total Cash plus Accounts Receivable	228,772.76	(F)	0.00	228,772.76
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	64,112.73	(H)		64,112.73
Approved "B" Certified Forwards	164,660.03	(H)		164,660.03
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48200300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 0.00 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (164,660.03) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Revenue 164,660.03 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 0.00 (F)

DIFFERENCE: (0.00) (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): STUDENT FINANCIAL ASSISTANCE - FEDERAL

Agency Budget Officer/OPB Analyst Name: Amy Hammock

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional

	Program or Service (Budget Entity Codes)
Action	48200300

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes	

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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	

		Program or Service (Budget Entity Codes)	
Action		48200300	
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 62 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	

		Program or Service (Budget Entity Codes)	
Action		48200300	
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 2010-11 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 30 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 69 through 70 of the LBR Instructions?	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	

		Program or Service (Budget Entity Codes)	
Action		48200300	
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 #12-009?	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 <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 29 and 88 of the LBR Instructions.)	N/A	
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	
AUDIT:			
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes	
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes	
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes	
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes	
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.		

		Program or Service (Budget Entity Codes)	
Action		48200300	
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 67 through 71 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 2011-12 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)			
		Department Level Responses	
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes	

		Program or Service (Budget Entity Codes)	
Action		48200300	
8.10	Are the statutory authority references correct?	Yes	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for: 2178, 2555, 2543 and 2612
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	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes	
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		
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	

		Program or Service (Budget Entity Codes)	
Action		48200300	
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	

	Program or Service (Budget Entity Codes)	
Action	48200300	
13. SCHEDULE VIII B-1 (EADR, S8B1)		
13.1	NOT REQUIRED FOR THIS YEAR	
14. SCHEDULE VIII B-2 (EADR, S8B2)		
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)		
Department Level Responses		
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:		
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions and 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

		Program or Service (Budget Entity Codes)	
Action		48200300	
AUDITS - GENERAL INFORMATION			
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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 (Exhibit 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	
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)			
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	

State of Florida
Department of Education
Voluntary Prekindergarten
Education



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Voluntary Prekindergarten
Education



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48220300 - PREKINDERGARTEN EDUCATION
	2261

	Balance as of 6/30/2011		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	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48220300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education/Volunatry Prekindergarten
Agency Budget Officer/OPB Analyst Name: Amy Hammock

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)				
48220300					

1. GENERAL					
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes			
AUDITS:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes			
1.4	Has security been set correctly? (CSDR, CSA)	Yes			
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
2. EXHIBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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			

		Program or Service (Budget Entity Codes)			
Action		48220300			
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 62 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 2010-11 approved budget. Amounts should be positive.				

		Program or Service (Budget Entity Codes)			
Action		48220300			
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 30 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 69 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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			

Action		Program or Service (Budget Entity Codes)				
		48220300				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2011-12 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)						
		Department Level Responses				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				

Action		Program or Service (Budget Entity Codes)				
		48220300				
8.2	Has a Schedule I and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for: 2178, 2555, 2543 and 2612			
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48220300				
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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.					
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	48220300				
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.					

		Program or Service (Budget Entity Codes)			
Action		48220300			
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	NOT REQUIRED FOR THIS YEAR				
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
		Department Level Responses			
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions, and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					

		Program or Service (Budget Entity Codes)				
Action		48220300				
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 (Exhibit 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				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				

State of Florida
Department of Education
State Grants/K-12 Programs
FEFP



2012-13
Exhibits or Schedules

State of Florida
Department of Education
State Grants/K-12 Programs
FEFP



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250300 - STATE GRANTS/K12 - FEFP
	2261

	Balance as of 6/30/2011		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	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48250300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Education Finance Program
Agency Budget Officer/OPB Analyst Name: Amy Hammock

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	48250300				

1. GENERAL					
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes			
AUDITS:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes			
1.4	Has security been set correctly? (CSDR, CSA)	Yes			
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
2. EXHIBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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			

		Program or Service (Budget Entity Codes)			
Action		48250300			
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 62 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 2010-11 approved budget. Amounts should be positive.				

		Program or Service (Budget Entity Codes)			
Action		48250300			
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 30 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 69 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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		48250300				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2011-12 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)						
		Department Level Responses				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				

Action		Program or Service (Budget Entity Codes)				
		48250300				
8.2	Has a Schedule I and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for 2178, 2555, 2543 and 2612			
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48250300				
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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.					
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	48250300			
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.				

		Program or Service (Budget Entity Codes)			
Action		48250300			
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	NOT REQUIRED FOR THIS YEAR				
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
		Department Level Responses			
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions, and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					

		Program or Service (Budget Entity Codes)				
Action		48250300				
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 (Exhibit 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				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				

State of Florida
Department of Education
State Grants/K-12 Programs
NON-FEFP



2012-13
Exhibits or Schedules

State of Florida
Department of Education
State Grants/K-12 Programs
NON-FEFP



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,089,473.83	(A)		1,089,473.83
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	383,005.91	(D)		383,005.91
ADD: Anticipated Grant Revenue	16,533,780.18	(E)		16,533,780.18
Total Cash plus Accounts Receivable	18,006,259.92	(F)	0.00	18,006,259.92
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	256,774.09	(H)		256,774.09
Approved "B" Certified Forwards	16,661,717.99	(H)		16,661,717.99
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	1,087,767.84	(K)	0.00	1,087,767.84 **

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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP
	2339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	530,158.48	(A)		530,158.48
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	25,116.00	(D)		25,116.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	555,274.48	(F)	0.00	555,274.48
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: CY Payables Not Certified	28,732.07	(J)		28,732.07
Unreserved Fund Balance, 07/01/11	526,542.41	(K)	0.00	526,542.41 **

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: 2012 - 2013

Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	2261 BE 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

FSDB Beginning Fund Balance, 7-1-11 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Revenue (D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:

48 EDUCATION

Trust Fund Title:

GRANTS AND DONATIONS TRUST FUND

LAS/PBS Fund Number:

2339

BE: 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: K-12 Public Schools – Non-FEFP

Phone Number: 850-245-9416

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of Inspector General 09/10-01A	2010	FSU Reading Assessment-Just Read, Florida!	<p>FINDING #1: A monitoring plan with formalized monitoring activity and written procedures addressing the review of specific programmatic areas has not been developed.</p> <p>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.</p>	<p>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.</p> <p>Six month follow-up: November 24, 2010 Status: Partially Corrected Recommendation will be fully implemented when written monitoring procedures are developed. 12 month: June 6, 2011 Fully Corrected</p>	
			<p>FINDING #2: Teachers expressed concern about classroom management when assessing K-2 students.</p> <p>RECOMMENDATION: The Just Read, Florida! Office: should 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.</p>	<p>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.</p> <p>Six month follow-up: November 24, 2010 Status: Fully Corrected</p>	
			<p>FINDING #3: Teachers expressed concern about the appropriateness of content (Passages) in the assessments.</p> <p>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.</p>	<p>FAIR is an adaptive assessment. The Department agrees with the recommendation to continue to work with FCRR in evaluating the content to ensure appropriateness.</p> <p>Six month follow-up: November 24, 2010 Status: Fully Corrected</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: K-12 Public Schools – Non-FEFP

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
Office of Inspector General 09/10-01A	2010	FSU Reading Assessment-Just Read, Florida!	<p>FINDING #4: Additional training is needed for reading coaches and teachers on how to analyze the assessment data.</p> <p>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.</p>	<p>The Department agrees with the 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-face trainings, webinars, videos, and guidance and technical assistance documents.</p> <p>Six months follow-up: November 24, 2010 Status: Fully Corrected</p>	
			<p>FINDING #5: Administration of the assessments has not been standardized which impacts its use for accountability purposes.</p> <p>RECOMMENDATION: The Division develops written policies and procedures for the standardization of the assessment and provides 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.</p>	<p>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.</p> <p>Six month follow-up: November 24, 2010 Status: Fully Corrected</p>	

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): **Education/State Grants/K-12 Program - Non FEFP**

Agency Budget Officer/OPB Analyst Name: **Amy Hammock**

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)				
Action	48250400				

I. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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				
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		Program or Service (Budget Entity Codes)				
Action		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 62 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 2010-11 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 30 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 69 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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		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 <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 29 and 88 of the LBR Instructions.)	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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

TIP If an appropriation made in the FY 2011-12 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)

		Department Level Responses				
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for: 2178, 2555, 2543 and 2612			
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				

		Program or Service (Budget Entity Codes)				
Action		48250400				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.					
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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.)					

		Program or Service (Budget Entity Codes)				
Action		48250400				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Yes				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	NOT REQUIRED FOR THIS YEAR	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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)					
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 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				

		Program or Service (Budget Entity Codes)				
Action		48250400				
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 standard (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, Reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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 (Exhibit 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				

	Program or Service (Budget Entity Codes)			
Action	48250400			

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 				
		N/A			

State of Florida
Department of Education
Federal Grants K-12 Program



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Federal Grants K-12 Program



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

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 6/30/2011	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	30,000.00 (A)		30,000.00
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments	0.00 (C)		0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD: <u>Anticipated Transfer from 48800000/2021</u>	48,615.25 (E)		48,615.25
Total Cash plus Accounts Receivable	78,615.25 (F)	0.00	78,615.25
LESS Allowances for Uncollectibles	0.00 (G)		0.00
LESS Approved "A" Certified Forwards	12,500.00 (H)		12,500.00
Approved "B" Certified Forwards	66,115.25 (H)		66,115.25
Approved "FCO" Certified Forwards	0.00 (H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: _____	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/11	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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	266,078.64	(A)		266,078.64
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	2,925,488.78	(D)		2,925,488.78
ADD: Anticipated Grant Revenues	46,140,506.08	(E)		46,140,506.08
Total Cash plus Accounts Receivable	49,332,073.50	(F)	0.00	49,332,073.50
LESS Allowances for Uncollectibles	40,130.67	(G)		40,130.67
LESS Approved "A" Certified Forwards	3,024,245.68	(H)		3,024,245.68
Approved "B" Certified Forwards	46,267,697.15	(H)		46,267,697.15
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3.00	(A)		3.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	733,071.72	(C)		733,071.72
ADD: Outstanding Accounts Receivable	2,119.57	(D)		2,119.57
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	735,194.29	(F)	0.00	735,194.29
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	1,179.63	(H)		1,179.63
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	73.00	(I)		73.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	733,941.66	(K)	0.00	733,941.66 **

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

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	ADMINISTRATIVE TRUST FUND
	2021 BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Anticipated Transfer from 48800000/2021 (D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:

48 EDUCATION

Trust Fund Title:

FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number:

2261

BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 0.00 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (46,267,697.15) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories 127,191.07 (D)

Anticipated Grant Revenues 46,140,506.08 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 0.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: GRANTS AND DONATIONS TRUST FUND

LAS/PBS Fund Number: 2339

BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 735,121.29 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (1,179.63) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 733,941.66 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 733,941.66 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2008-2009

Department: Education

Director of Auditing: Greg White

Budget Entity: K-12 Federal Programs

Phone Number: 850-245-9416

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of Inspector General 09/10-03A	March 2011	Baker County 21 st Century Community Learning Centers	<p>Finding 1. Baker County did not comply with all of the terms and conditions set forth in the 21st CCLC grant agreement.</p> <p>Recommendation: Provide additional guidance and support fro 21st CCLC programs when there are indications of need particularly during the first year.</p>	<p>Response: Additional mandatory training has been added for first year sub-grantees. In Progress and implemented by 10/07/2011.</p>	
			<p>Finding 2. Baker County did not have adequate procedures in place to ensure that all purchases were allowable and allocable under the 21st CCLC grant.</p> <p>Recommendation: Consider providing funds to higher risk school district sub-recipients on a reimbursement basis only.</p>	<p>Response: The Bureau concurs. Consideration for this designation will be discussed jointly between the Office of Grants Management and the 21st CCLC Program Office after the sub-grantee has been provided appropriate training and technical assistance.</p>	
			<p>Finding 3. The 21st CCLC program in Baker County is no longer in operation, yet a considerable amount of property purchased with federal funds remains in use by Baker County High School; or in storage on the premises.</p> <p>Recommendation: Ensure the proper disposition of property no longer in use by sub-grantees</p>	<p>Response: Closeout procedures will include program performance, financial reports, inventory and disposition of equipment, record retention and/or additional elements requested by the Department.</p>	

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Federal Grants K-12 Program
Agency Budget Officer/OPB Analyst Name: Amy Hammock/

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	48250500			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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:

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 62 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.					

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 2010-11 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 30 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 69 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 <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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 2011-12 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)						
		Department Level Responses				
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				

		Program or Service (Budget Entity Codes)			
Action		48250500			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for: 2178, 2555, 2543 and 2612		
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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.				
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:					

		Program or Service (Budget Entity Codes)				
Action		48250500				
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	NOT REQUIRED FOR THIS YEAR					
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						

		Program or Service (Budget Entity Codes)				
Action		48250500				
		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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				

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 (Exhibit 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				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				

State of Florida
Department of Education
Educational Media and
Technology
Services



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Educational Media and
Technology
Services



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250600 - EDUCATIONAL MEDIA & TECHNOLOGY SERVICES
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	126.67	(A)		126.67
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.01	(D)		0.01
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	126.68	(F)	0.00	126.68
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	126.68	(K)	0.00	126.68 **

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: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48250600

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 126.68 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 126.68 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 126.68 (F)

DIFFERENCE: (0.00) (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department Of Education/Educational Media & Technology Services
Agency Budget Officer/OPB Analyst Name: Amy Hammock

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)				
48250600					

1. GENERAL					
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes			
AUDITS:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes			
1.4	Has security been set correctly? (CSDR, CSA)	Yes			
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
2. EXHIBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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			

		Program or Service (Budget Entity Codes)			
Action		48250600			
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 62 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 2010-11 approved budget. Amounts should be positive.				

		Program or Service (Budget Entity Codes)			
Action		48250600			
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 30 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 69 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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		48250600			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2011-12 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)					
		Department Level Responses			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes			

		Program or Service (Budget Entity Codes)				
Action		48250600				
8.2	Has a Schedule I and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for 2178, 2555, 2543 and 2612			
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				

		Program or Service (Budget Entity Codes)			
Action		48250600			
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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.				
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	48250600				
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.					

	Program or Service (Budget Entity Codes)				
Action	48250600				
12. SCHEDULE VIII A (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 VIII B-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A			
14. SCHEDULE VIII B-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
Department Level Responses					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					

		Program or Service (Budget Entity Codes)			
Action		48250600			
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 (Exhibit 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			
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A			

State of Florida
Department of Education
Workforce Education



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Workforce Education



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250800 - WORKFORCE EDUCATION
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,069.07	(A)		1,069.07
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	1,450,090.48	(D)		1,450,090.48
ADD: Anticipated Grant Revenue	8,983,683.87	(E)		8,983,683.87
Total Cash plus Accounts Receivable	10,434,843.42	(F)	0.00	10,434,843.42
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	1,450,259.55	(H)		1,450,259.55
Approved "B" Certified Forwards	8,984,583.87	(H)		8,984,583.87
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261 BE: 48250800

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Revenue (D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Workforce Education
Agency Budget Officer/OPB Analyst Name: Amy Hammock/

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	48250800			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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:

		Program or Service (Budget Entity Codes)				
Action		48250800				
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 62 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.					

	Program or Service (Budget Entity Codes)
Action	48250800

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 2010-11 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 30 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 69 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	N/A			

		Program or Service (Budget Entity Codes)				
Action		48250800				
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 <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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

	Program or Service (Budget Entity Codes)			
Action	48250800			

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 2011-12 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)

		Department Level Responses			
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes			
8.10	Are the statutory authority references correct?	Yes			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes			

		Program or Service (Budget Entity Codes)			
Action		48250800			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for 2178, 2555, 2543 and 2612		
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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.				
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:					

		Program or Service (Budget Entity Codes)				
Action		48250800				
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	NOT REQUIRED FOR THIS YEAR					
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						

		Program or Service (Budget Entity Codes)				
Action		48250800				
		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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				

		Program or Service (Budget Entity Codes)				
Action		48250800				
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 (Exhibit 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				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				

State of Florida
Department of Education
Florida Colleges



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Florida Colleges



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48400600 - FLORIDA COLLEGES
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.50	(A)		0.50
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.50	(F)	0.00	0.50
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	0.50	(K)	0.00	0.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48400600

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education/Division of Florida Colleges
Agency Budget Officer/OPB Analyst Name: Amy Hammock

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	48400600			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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		48400600				
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 62 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 2010-11 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.					

	Program or Service (Budget Entity Codes)
Action	48400600

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 30 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 69 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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		48400600				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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			

TIP If an appropriation made in the FY 2011-12 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)

		Department Level Responses			
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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes			
8.10	Are the statutory authority references correct?	Yes			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A Except for: 2178, 2555, 2543, and 2612			
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			

		Program or Service (Budget Entity Codes)				
Action		48400600				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.					
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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!					

		Program or Service (Budget Entity Codes)				
Action		48400600				
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 <i>Base Rate Audit</i> 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 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	NOT REQUIRED FOR THIS YEAR					
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes				

	Program or Service (Budget Entity Codes)				
Action	48400600				

15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)

Department Level Responses					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

15.3	Does the FY 2010-11 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 standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do <u>NOT</u> 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, reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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			

		Program or Service (Budget Entity Codes)				
Action		48400600				
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 (Exhibit 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				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				

State of Florida
Department of Education
State Board of Education



2012-13
Exhibits or Schedules

State of Florida
Department of Education
State Board of Education



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2021

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,213.34	(A)		1,213.34
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	17,745,709.97	(C)		17,745,709.97
ADD: Outstanding Accounts Receivable	203,679.83	(D)	(23,712.51)	179,967.32
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	17,950,603.14	(F)	(23,712.51)	17,926,890.63
LESS Allowances for Uncollectibles	461.30	(G)		461.30
LESS Approved "A" Certified Forwards	154,639.82	(H)		154,639.82
Approved "B" Certified Forwards	474,926.30	(H)		474,926.30
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	1,737.73	(I)		1,737.73
LESS: <u>Anticipated Transfer to 48250500/2021</u>	48,615.25	(J)		48,615.25
Unreserved Fund Balance, 07/01/11	17,270,222.74	(K)	(23,712.51)	17,246,510.23 **

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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	397,705.66	(A)		397,705.66
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	17,012.83	(D)		17,012.83
ADD: Anticipated Grant Revenue	6,217,518.81	(E)		6,217,518.81
Total Cash plus Accounts Receivable	6,632,237.30	(F)	0.00	6,632,237.30
LESS Allowances for Uncollectibles	171.29	(G)		171.29
LESS Approved "A" Certified Forwards	188,192.66	(H)		188,192.66
Approved "B" Certified Forwards	6,412,239.48	(H)		6,412,239.48
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	31,633.87	(I)		31,633.87
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	(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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	21.00	(A)		21.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	21.00	(F)	0.00	21.00
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	21.00	(K)	0.00	21.00 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	ADMINISTRATIVE TRUST FUND
	2021 BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 17,793,764.29 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # 2 - Reclass Expenditures 23,712.51 (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (474,926.30) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Anticipated Transfer to 48250500/2021 (48,615.25) (D)

ADJUSTED BEGINNING TRIAL BALANCE: 17,246,510.23 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 17,246,510.23 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261 BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 194,680.99 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (6,412,239.48) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories 39.68 (D)

Anticipated Grant Revenue 6,217,518.81 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (0.00) (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2012 - 2013	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	GRANTS AND DONATIONS TRUST FUND	
	2339	BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2010- 2011

Department: Education

Director of Auditing: Greg White

Budget Entity: State Board of Education

Phone Number: 850-245-9416

(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 2010-165	6/30/2009	FEDERAL AWARDS Program Title: Net Receivables	<p>FINDING FA: 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.</p> <p>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.</p> <p>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.</p>	<p>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.</p> <p>Six Month Follow-up – Not provided</p>	
		Program Title: Child Nutrition Cluster	<p>FINDING FA: 09-001: FDOE management had not implemented certain systems modification and access security controls for the Child Nutrition Program (CNP) System.</p> <p>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.</p>	<p>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.</p> <p>Six month follow-up: August 11, 2010 Status: Fully corrected.</p>	

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Auditor General 2010-165	6/30/2009	FEDERAL AWARDS Program Title: Child Nutrition Cluster	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. Six month follow-up: August 11, 2010 Status: Fully corrected.	
		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. The anticipated date of completion for the project and task tracking system has been moved from August 31, 2010 to December 31, 2010. Due to the volume of the workload the Project’s tentative completion is July 1, 2011. Six month follow-up: August 11, 2010 Status: Partially corrected.	
			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	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	

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Auditor General 2010-165	6/30/2009	FEDERAL AWARDS Program Title: Various-Cash Management	clearance patterns. RECOMMENDATION: We recommend that FDOE ensure that comments from FDFS regarding the 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.	patterns is in accordance with their requirements. Six month follow-up: August 11, 2010. Status: Fully corrected.	
			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. FDOE will establish a cycle for systematic review of all processes and procedures and monitor at least annually.A draft copy of the revised ISDM has been submitted to executive management for approval and a copy is being provided for the auditors. The aticipated date of completion for the project and task tracking system has been moved from August 31, 2010, due to volume of the workload. Six month folow-up: August 11, 2010. Status: Partially corrected.	
		Program Title: Title 1 Grants to Local Educational Agencies	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,	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	

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Auditor General 2010-165	6/30/2009	<u>FEDERAL AWARDS</u> Program Title: Title 1 Grants to Local Educational Agencies	FDOE did not communicate to subrecipients all of the reporting requirements applicable to American Recovery and Reinvestment Act (Recovery Act) sub-awards 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 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.	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. As indicated in the response and corrective action plan, on September 14, 2009, the Department notified sub recipients of the requirement to register with Central Contractor Registration (CCR). Subsequent to that notification and upon further review, sub recipients that had not registered with CCR were again asked to register in order to comply with American Recovery and Reinvestment Act (ARRA) funding requirements on December 1, 2009. The Department will continue to monitor sub recipients' compliance by periodically verifying that all sub recipients are registered with CCR. Six month follow-up: August 11, 2010 Status: Partially corrected.	
		Program Title: Florida Family Education Loans	FINDING #FA 09-020: <i>FDOE management had not implemented certain modification controls for the Federal Family Education Loans (FFEL) System.</i> RECOMMENDATION: We recommend that FDOE maintain documentation demonstration of 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. The FDOE Office of Student Financial	

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Auditor General 2010-165	6/30/2009	<u>FEDERAL AWARDS</u> Program Title: Florida Family Education Loans		Assistance (OSFA) has reviewed procedures and added a new monitoring procedure to strengthen assurance of proper documentation and customer sign-offs. OSFA will continue monitoring efforts to determine if procedures need to be further modified and will test controls as well. In addition to OSFA' s system development monitoring procedures, implementation of a department-wide Information System Development Methodology (ISDM) will provide the process for building controls into each system work request. A draft copy of the revised ISDM has been submitted to executive management for approval and a coy is being provided to the auditors. The anticipated date of completion for the project and task tracking system has been moved from August 31 to December 31, 2010, due to volume of workload. No Comments <u>Six month follow-up: August 11, 2010</u> Status: Partially corrected.	
		Program Title: Program 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	As reported in previous SSPAF documents, FDOE staff has been engaged with the U.S. Department of Education (USDE) staff for the past several years in the Cooperative Audit Resolution Initiative (CAROI) to resolve this and other issues. Significant progress had been made over the past year. The USDE office of Audit and Vocational Education (OVEA) conducted a monitoring visit to Florida earlier this year and it is anticipated that the findings from that visit will conclude the	

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Auditor General 2010-165	6/30/2009	<u>FEDERAL AWARDS</u> Program Title: Program Education	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 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	CAROI process and completely resolve these findings. Six month follow-up: August 11, 2010 Status: Partially corrected.	
		Program Title: 21 st Century Community Learning Centers	FINDING #09-029: As the pass-through entity, FDOE had not timely and definitively resolved subrecipient audit findings regarding Program requirements for sustainability. RECOMMENDATION: We recommend that FDOE provide timely and definitive management decisions to resolve subrecipient audit findings, including the disposition of questioned costs.	The FDOE Bureau of Family and Community Outreach is working with the Office of Audit Resolution and Monitoring to develop a clear understanding of cost sharing requirements. Additionally, existing procedures are being enhanced to ensure timely resolution of subrecipient audit findings related to this issue. FDOE has resolved program requirements for sustainability through modifications to the Requests for Applications and the Requests for Proposals. Sub recipient audit findings have been resolved and management decisions issued. Six month follow-up: August 11, 2010. Status: Fully Corrected.	
			FINDING # 09-032: FLDOE did not properly allocate funds to all local educational agencies (LEAS) in accordance with Federal requirements.	As indicated in the response and corrective action plan, the error in the calculation of the Title II, Part A, allocations was fully corrected on January 14, 2010, at the time of the certified forward process.	

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Auditor General 2010-165	6/30/2009	<u>FEDERAL AWARDS</u> Program Title: 21 st Century Community Learning Centers		<u>Six Month Follow-up: August 11, 2010</u> Status: Fully Corrected.	
			FINDING # 09-033: FDOE did not have written policies or procedures to guide the sub-granting of Program funds to eligible partnerships. Funds that had been set aside for sub-grants to eligible partnerships from the 2006 grant, not all of the funds had been awarded to or obligated for eligible partnerships.	FDOE did have formal tracking and monitoring processes in place to ensure that available funds are obligated in a timely manner. For the audit period in question all the available funds were obligated in a timely manner and the cause of the reversion was the failure of the sub recipients to expend the awarded funds prior to the end of the fiscal period. The FDOE has enhanced the existing procedures for this particular program to include more frequent communication between program and fiscal staff on the status of obligations and reported expenditures. <u>Six Month Follow-up: August 11, 2010</u> Status: Fully Corrected.	
Auditor General 2011-177	6/30/2010	Commission for Independent Education	Finding No. 1: Commission appointments did not always satisfy requirements of law. RECOMMENDATION: that Commission members be appointed in accordance with State law to ensure appropriate representation.	Section 1005.21 (2), Florida Statutes, provides the authority for the appointment of the members of the Commission for Independent Education (Commission) to the Governor with confirmation of the appointments by the Florida Senate. The Commission has no role in the selection or confirmation of Commission members. Implement: N/A	
			Finding No. 2: The Commission had not established written policies and procedures to promote compliance with governing laws, rules, and guidelines.	In conjunction with appropriate offices and/ or sections within the department, the Commission is in the process of developing written policies and procedures, related to its	

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Auditor General 2011-177	6/30/2010	Commission for Independent Education	RECOMMENDATION: That the Commission establishes written procedures to address its major functions and activities	unique major functions. These major functions include, but are not limited to, licensure of institutions, oversight of institution closures, conducting on-site visits, and monitoring complaint resolution. Implement: 9/30/11	
			Finding No. 3: The Department and Commission had not established specific performance measures for key Commission activities. RECOMMENDATION: Department, in conjunction with the Commission, ensures that specific performance measures are established for key Commission activities.	Commission staff is working with appropriate Department staff to develop specific performance measures for key Commission activities that are aligned with the Department's overall mission. The Legislature established the performance measures included in the LRPP and has not changed or revised the Department measures. Implement: N/A	
			Finding No. 4: The Commission did not always (timely) investigate complaints involving institutions under its authority. RECOMMENDATION: that the Commission develops written policies and procedures governing complaint resolution and strengthens its monitoring controls to ensure the timely resolution of complaints.	The Commission will develop written policies and procedures to implement a new process that will include establishing a timeframe for case closures, maintaining documentation and monitoring for the timely resolution for complaints. The process will include staff training to ensure accurate oversight of the complaint process. Implement: 9/30/11	
			Finding No. 5: The Commission did not always take appropriate action upon notification of a school closing. RECOMMENDATION: that the commission ensures compliance with applicable laws, rules, and guidelines related to program terminations and school closings.	The Commission will develop written policies and procedures to implement a new process to monitor program terminations and school closures that ensure applicable laws, rules and guidelines are followed. Use of this system and staff training, will allow the ability to monitor the progress of each program termination or school closure. Implement: 9/30/11	
			Finding No. 6: The Commission's administration of the SP Fund did not, in some instances, conform to the	Commission is working to develop a methodology for determining the actuarial	

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Auditor General 2011-177	6/30/2010	Commission for Independent Education	requirements of law. RECOMMENDATION: that the Commission monitor the actuarial soundness of the SP fund; take appropriate actions for maintaining the viability of the Fund; establish policies and procedures that ensure fairness in its selection of qualified schools and in its negotiation of train-out commitments.	soundness of the Student Protection Fund (SPF). The commission policies and procedures that ensure fairness in its selection of qualified schools and in its negotiations of train-out commitments will be developed. Commission will continue to report the status of the SPF at each Commission meeting beginning in July 2010. Implement: 9/30/11	
			Finding No. 7: The Commission had not provided sufficient guidance to schools defining the term gross tuition revenue, nor did Commission staff adequately review and detect inconsistencies in the calculation of SP Fund fee payments submitted by institutions. RECOMMENDATION: that the Commission adequately define gross tuition revenue and take the necessary steps to verify the accuracy of fee payments to ensure that all fees legally due to the SP Fund are received.	The Commission will have its rules Committee develop a rule to define gross tuition revenue to be submitted for State of Board of Education for approval and adoption. Implement: 9/30/11	
			Information Technology (IT) Controls: Finding No. 8: The Department had not implemented a comprehensive, entity wide security program for the management, use, planning, development, maintenance, and operation of the Commission Information Management System. RECOMMENDATION: that the Department, in coordination with the Commission, implement a comprehensive, entity wide security program in the management, use, planning, development, maintenance, and operation of CIMS to ensure sufficient protection of sensitive and critical resources.	Commission is currently working with appropriate Department staff to implement a comprehensive security program to address the unique characteristics of the Commission Information System (CIMS). The program will include a risk assessment, development of a Disaster Recovery plan, and security awareness training. A schematic diagram has been developed in conjunction with the Department's Education Data Center. Implement: 12/30/11	
			Finding No. 9: The Commission had not obtained security background investigations for personnel with access to sensitive locations or resources.	On July 1, 2010, all Commission employees became employees of the Department. All employees have completed "Level II"	

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Auditor General 2011-177	6/30/2010	Commission for Independent Education	RECOMMENDATION: the Commission should ensure that security background investigations are performed for all personnel who have or will be granted access to sensitive locations and resources.	background screening through the Florida Law Enforcement. Implemented: July 1, 2010.	
			Finding No. 10: Commission Information Management System program change management controls need improvement. RECOMMENDATION: the Commission should seek guidance from the Department's CIO in reviewing the program change management practices and ensure that, to the extent possible, conflicting duties are not assigned to an employee.	The Commission is working with the Department's CIO, to develop processes and procedures that are consistent with existing Department change management procedures. Additionally, the Commission, under the direction of the Department's CIO, has implemented a procedure to address the separation of duties for CIMS application development. This procedure includes the testing and approval of code changes by employees other than the developer.	
			Finding No. 11: The Commission did not ensure, in some instances, that confidential data was collected in accordance with State law. RECOMMENDATION: That the Commission ensures continued compliance with applicable laws related to confidential data to limit the risk of improper disclosure.	The Commission has taken the necessary steps to discontinue the collection of Social Security Numbers (SSNs) for the purposes of completing criminal justice information investigations on school staff and processing student transcript file. The last four digits of the SSN are not entered into a data table but are used for a visual comparison. Effective June 2, 2010, the Commission removed all Social Security Numbers from the data tables contained in the CIMS system. Implemented: June 2, 2010	
Auditor General 2011-177	6/30/2010	Commission for Independent Education	Finding No. 12: IT security controls for systems used by the Commission needed enhancement. RECOMMENDATION: The Commission and the Department strengthen certain security controls to reduce the risk of unauthorized access to, modification to, or destruction of information within CIMS.	The Commission, working in conjunction with the Department's Information Security Manager, is developing procedures to address this finding to ensure that adequate safeguards are in place to ensure system security. Additionally, the Commission will bring the CIMS security controls into compliance with existing Department	

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				standards. Details have been purposely withheld to avoid the possibility of compromising Commission and Department data and IT resources. Implement: 9/30/11	
Auditor General 2010-199	6/30/2010	Information Technology OSFA-FFELP	<p>FINDING #1: Security Administration Procedures. The Department's security administration procedures did not address some important aspects of mainframe user account management.</p> <p>RECOMMENDATION: The Department should enhance its security administration procedures by documenting management's expectations for managing mainframe user accounts.</p>	<p>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.</p> <p>FDOE/OSFA procedures for mainframe user account management are being enhanced and strengthened and implementation of these procedures will be thoroughly documented.</p> <p>Six Month Follow-up: December 29, 2010 Status: Fully Corrected.</p>	
			<p>FINDING # 2: Some unnecessary or inappropriate mainframe and FFELP System access privileges exist among OSFA, financial institution, and educational entity staff.</p> <p>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.</p>	<p>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. FDOE/OSFA has removed user accounts that were unused or that had not been used over an extended period of time.</p> <p>Six Month Follow-up: December 29, 2010 Status: Fully Corrected.</p>	

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Auditor General 2010-199	6/30/10	Information Technology OSFA-FFELP	<p>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, the Department did not retain FFELP System access control records of former employees.</p> <p>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.</p>	<p>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. An existing procedure which disables access of all former employees to the Department's network at the time of their separation and in most cases it is impossible for such former employee's to access the FFELP System. Existing written procedures for terminating access of former employee's are being enhanced and strengthened, and implementation of these procedures will be thoroughly documented.</p> <p>Six Month Follow-up: December 29, 2010 Status: Fully Corrected.</p>	
			<p>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.</p> <p>RECOMMENDATION: The Department should assign unique login IDs to all individual users authorized to access the NWRDC mainframe and the FFELP System.</p>	<p>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.</p> <p>Unique login IDs will be assigned to all temporary FDOE/OSFA employees.</p> <p>Six Month Follow-up: December 29, 2010 Status: Fully corrected.</p>	
			<p>FINDING #5: User Authentication. Certain Department security controls related to user authentication needed improvement.</p> <p>RECOMMENDATION: The Department should improve security controls related to user authentication to ensure the confidentiality, integrity, and availability of Department data and IT resources.</p>	<p>Note: Finding# 5 is considered CONFIDENTIAL. FDOE/OSFA is taking appropriate steps to address the identified concerns.</p> <p>Six Month Follow-up: December 29, 2010 Status: Fully Corrected.</p>	

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Auditor General 2010-199	6/30/2010	Information Technology OSFA-FFELP	<p>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.</p> <p>RECOMMENDATION: The Department should establish a written Department-wide System Development Life Cycle methodology that provides the 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.</p>	<p>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.</p> <p>The Department's Information Systems Development Methodology (ISDM) has been developed and will be implemented by June 30, 2010. The Department-wide ISDM 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.</p> <p><u>Six Month Follow-up: December 29, 2010</u> Status: Fully Corrected.</p>	
OIG 10/11-02A	6/30/2011	GED Testing Program	<p>Finding #1: Compliance: The GED program is complying with GEDTS requirements based on process mapping analysis and our observations.</p> <p>NO RECOMMENDATION</p>	No action required.	
			<p>Finding #2: Internal Controls: Reviews of the process maps, observations, and discussions with staff revealed control weakness in handling funds.</p> <p>RECOMMENDATION: Modify the Filling Individual Request Process to have the mail sorter role record payments attached to requests, restrictively endorse</p>	<p>Mail sorter upon opening individual request will: endorse the money order with a deposit stamp, transfer funds to locked cabinet until individual request log is printed and the payment processor will prepare the funds for deposit following current procedure.</p> <p>Implementation: 4/1/2011</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2010- 2011

Department: Education

Director of Auditing: Greg White

Budget Entity: State Board of Education

Phone Number: 850-245-9416

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
OIG 10/11-02A	6/30/2011	GED Testing Program	money orders with a deposit stamp upon receipt, and transfer funds to the payment processor to minimize handling.	Six Month Status: 9/18/2011	
			<p>Finding #3: Internal Controls: Staff observed the researching and entering of information by one staff person. Internal procedures require these two steps to be performed by separate staff to deter the creation of false or incorrect records. The auditor observed the circumstance which a diploma or transcript can be ordered and printed without payment.</p> <p>RECOMMENDATION: GED management require written support for special circumstances, and create a quality assurance role for the program manager to review a sample of transactions to ensure that procedures are followed for manually entered test scores and requests filled without payment.</p>	<p>Response: Individual request processor will include written explanation in the GED notes field pertaining to special requests. All GED staff will document in writing rather than verbally when a request contains special circumstances. Implementation: 4/1/2011</p> <p>Program manager will review and report on a sample of researched records monthly to ensure that procedures are followed. Implementation: 3/1/2011</p> <p>Six Month Status: 9/18/2011</p>	
			<p>Finding #4: Process Inefficiencies: The program currently contracts and mails the original essays to a scoring firm in Oklahoma. The GED program maintains a copy of the essays, making copies themselves. Cost are incurred for the copies made, storage of the copies, mailing of the originals, and a higher scoring fee for the scoring of paper copies. Electronic storage and transmittal of the essays would reduce these costs and would lessen the risk of lost or damaged essays. There are several processes where the GED program could save paper by filing documents electronically rather than printing requests or reports. Verification request arrive by e-mail but are printed processed and filed. These documents are seldom pulled again.</p> <p>RECOMMENDATION: Management evaluate the cost benefits of purchasing equipment to allow GED to</p>	<p>The program manager and GED administrator will determine the cost benefit analysis for submitting essays electronically to the scoring service and if the cost benefits are positive, implement electronic transmittal of essays to the scoring service. Implementation: 6/30/2011 Six Month Status: 9/18/2011</p>	

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BUDGET PERIOD: 2010- 2011

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OIG 10/11-02A	6/30/2011	GED Testing Program	electronically transmit essays to the scoring site, move to the electronic filing of documents where possible and avoid document printing and storage when unnecessary.		
			<p>Finding #5: Process Inefficiencies- Cost Effectiveness Individual request are primarily received by mail and are not processed unless full payment is received. The GED program requires individuals to submit a \$6 money order for each diploma or transcript. GED program accepts phone orders, where the request is paid for and picked up in person. In 2010 36% of the orders were prepared but were not picked up, resulting in staff completing a service without payment.</p> <p>RECOMMENDATION: Management evaluate the cost effectiveness of an online payment method and implement if feasible, avoid providing services prior to receiving payment, consider retaining funds where services were performed but no record found.</p>	<p>Program manager and GED Administrator will research and evaluate the cost effectiveness of an on-line payment method for duplicate transcript/diploma requests, Program manager will set up and implement changes in the procedures for individual request phone orders to ensure that documents are not printed until payment has been received, GED administrator will consult with Department leadership to determine if retaining funds is an option that should be considered. Implementation: 7/1/2011 Six Month Status: 9/18/2011</p>	
			<p>Finding # 6: Process Inefficiencies-Scoring Scoring the multiple choice section of GED tests involve several reviews, exchanges between staff and specialized knowledge. This effort appears to be to accommodate the testing centers through out the state. Staff verifies information received from the testing center, prepares test documents for scanning and scoring, reviews test files for necessary demographic information, supplemental documents, supuplicate tests, and other items.</p> <p>RECOMMENDATION: Management place more responsibility on the testing centers for submitting accurate and complete testing documents. Management cross train employee's on several process roles, thereby avoiding excessive specialization of</p>	<p>Program manager will set up a process to track, inform, and train testing centers on the inaccuracies and incomplete testing documents submitted for scoring. Scoring technician will train batch processor to be the backup for scoring. The scoring technician backup will score a batch of tests at least once per month and when scoring technician is out of the office. Implementation: 9/1/2011 Six Month Status: 9/18/2011</p>	

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OIG 10/11-02A	6/30/2011	GED Testing Program	duties. Place more responsibility on the testing centers for submitting accurate and complete testing documents and cross train employee's on several process roles.		
OIG 10/11-03A	6/30/2011	John M. McKay Scholarships for Students with Disabilities	Finding #1: Oversight of McKay eligible private schools should be increased. RECOMMENDATION: IPEC should seek statutory changes that allow the number of onsite visits to be increased and have: Expanded desk reviews of private school documentation; Conduct parent surveys to verify student attendance, school location, academic reporting, etc.; Observe warrant endorsements at selected private schools and greater review and inquiry of complaint issues submitted by individuals regarding program violations by private schools.	Response: IEPC is incorporating a system of greater review and inquiry in the course of a legally sufficient complaint and has stated such in the revisions of the Complaint Process written procedures.	
			Finding #2: Formal written procedures are needed. Site review process for private schools; Quarterly processing of scholarship payments; process for documenting and tracking returned and cancelled warrants from private schools as well as- refunds due to the Department; Process for administering and controlling supplemental payments; Statewide verification process; Collection process for erroneously obtained payments; Quarterly reviews of warrant endorsements, and Complaint administration process. RECOMMENDATION: IEPC prepare written operating procedures for the processes cited. Implement and train staff on the approved procedures and update the procedures as needed.	Response: IEPC is drafting written procedures that outline the site visit review process. This written procedure will be updated and staff trained no later than July 31, 2011.	
			Finding #3: The private school site review process should be improved. Significant exceptions were noted during site reviews, notices of non-compliance were not issued for 2 of 3 schools; Reports of site reviews were	Response: IEPC is drafting written procedures that outline the site visit review process. This written procedure will be updated and staff trained no later than July 31,	

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OIG 10/11-03A	6/30/2011	John M. McKay Scholarships for Students with Disabilities	not prepared for distribution to schools and other interested parties; compliance is not being achieved in a timely manner as 2 of 3 schools were not in compliance seven months after reviews were performed. RECOMMENDATION: IEPC send notices of noncompliance when appropriate. Written reports of site reviews should be issued to appropriate parties and compliance to report findings achieved in a timely manner.	2011. Additionally, to clarify, the information certified to in the yearly compliance review form is not required on a yearly basis as is the Scholarship Compliance form, so there is no duplication of efforts.	
			Finding #4: Application controls in the payment application program should be improved. Program's Payment specialist manually cancels payments based on additional analysis. The reasons were: Students were enrolled in public School; Students had less than ten days of private school attendance; Invalid parent or guardian names or social security numbers; Duplicate social security numbers for students, parents, or guardians; Private Schools with outstanding payment letters; and Suspended private schools. RECOMMENDATION: Application controls are added to filter ineligible payments due to invalid parent names, duplicate/invalid social security numbers and to stop payments to private that are ineligible to receive payments; Consideration be given to automating; Exception reports be developed and used to review scholarship payments on a periodic basis. Automated controls be adequately documented to facilitate quality assurance reviews; Manual processing activities be adequately documented.	Response: The new payment system includes additional documentation, which is more detailed than the documentation for the old system and this will be included in the revised Payment Manual.	
			Finding #5: A concentration of duties exists in the activities performed by the programs Payment Specialist position. RECOMMENDATION: IEPC determine whether certain	Response: Several checks and balances are currently in place that provide independent reconciliation of transactions processed across three DOE offices as well as	

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Office of Inspector General 10/11-03A	6/30/2011	John M. McKay Scholarships for Students with Disabilities	duties performed by the position can be shifted to another employee. IEPC ensure the supervisor for the payments Specialists position exercises effective oversight of work performed; Ensure that user database access privileges are limited to the minimum level needed to perform the user's job; Devise methods to reconcile payments per the program payments application and the Flair system to provide independent reconciliation of transactions processed.	Department of Financial Services.	
			Finding #6: The warrant endorsement review process should be strengthened. RECOMMENDATION: IEPC establish the warrant endorsement review process in an administrative rule. IEPC give consideration to performing reviews of warrants selected based on risk criteria.	Response: IEPC, both currently and in the past practices has enlisted the assistance of the Office of Inspector General in matters of investigation(s) as related to warrant endorsement.	
OIG 10/11-02MR	6/30/2011	ARRA Sub- recipient Data Quality	Finding #1: In fiscal year 2009-2010, the Brevard School District initially used a beginning teacher's rate of pay (\$36,000) to calculate and report both expenditures and FTE's. Department staff informed the school district that this methodology was not acceptable as it did not identify specific teaching staff assigned to ARRA projects and reclassified salary and benefits data. FTE's for the fourth quarter were processed in accordance with Department guidance; this process resulted in fewer FTE's than initially reported. RECOMMENDATION: The Department continues to monitor FTE's reported by Brevard School District for compliance with ARRA reporting procedures. In addition, incorrect data previously reported should be revised as directed by federal reporting guidance.	Management Response: The Bureau of Contracts, Grants, and Procurement will continue to monitor FTE's reported by Brevard School District. The office of Management and Budget has not yet provided any guidance with respect to correcting prior quarterly reports. We will require Brevard to correct the reports submitted for prior quarters and make appropriate revisions to the quarterly reporting system as soon as OMB releases guidance on this subject.	
OIG	6/30/2011	ARRA Sub-	Finding #2: Our tests determined that the FTE positions and expenditures reported by H. Lee Moffitt Cancer Center and Research Institute, Lake School District, and	Management Response: N/A	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2010- 2011

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
10/11-02MR		recipient Data Quality	Pasco School District were accurate and made in accordance with ARRA reporting Directives.		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): EDUCATION/STATE BOARD OF EDUCATION
Agency Budget Officer/OPB Analyst Name: AMY HAMMOCK

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)				
48800000					

1. GENERAL						
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				
AUDITS:						
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes				
1.4	Has security been set correctly? (CSDR, CSA)	Yes				
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)						
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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				

		Program or Service (Budget Entity Codes)			
Action		48800000			
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 62 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 2010-11 approved budget. Amounts should be positive.				

		Program or Service (Budget Entity Codes)			
Action		48800000			
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 30 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 69 through 70 of the LBR Instructions?	Yes			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Yes			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	Yes			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	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			

Action		Program or Service (Budget Entity Codes)			
		48800000			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	Yes			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2011-12 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)					
		Department Level Responses			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes			

Action		Program or Service (Budget Entity Codes)			
		48800000			
8.2	Has a Schedule I and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Yes			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes			
8.10	Are the statutory authority references correct?	Yes			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Except for 2178, 2555, 2543 and 2612		
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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes			

Action		Program or Service (Budget Entity Codes)			
		48800000			
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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.				
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	No, positions are filled and being transferred from the Dept. of Education - Food & Nutrition Program to the Department of Agriculture and Consumer Services			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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)					

	Program or Service (Budget Entity Codes)
Action	48800000
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.	

		Program or Service (Budget Entity Codes)			
Action		48800000			
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	NOT REQUIRED FOR THIS YEAR				
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
Department Level Responses					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 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 standard (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, reconciling items are rounding, back of the bill reversions and 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

		Program or Service (Budget Entity Codes)			
Action		48800000			
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 (Exhibit 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			
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A			

State of Florida
Department of Education
State Universities
Education and General



2012-13
Exhibits or Schedules

State of Florida
Department of Education
State Universities
Education and General



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48900100 - EDUCATIONAL AND GENERAL ACTIVITIES
	2261

	Balance as of 6/30/2011		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	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48900100

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 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.

	Program or Service (Budget Entity Codes)			
Action	48900100			

1. GENERAL				
1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes			
AUDITS:				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes			
1.4 Has security been set correctly? (CSDR, CSA)	Yes			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
2. EXHIBIT A (EADR, EXA)				
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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 62 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 2010-11 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.					

	Program or Service (Budget Entity Codes)			
Action	48900100			

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 30 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 69 through 70 of the LBR Instructions?	n/a				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	n/a				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	n/a				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	n/a				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	n/a				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	n/a				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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 29 and 88 of the LBR Instructions.)	n/a				

		Program or Service (Budget Entity Codes)				
Action		48900100				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)?	n/a				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	n/a				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	n/a				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	n/a				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) 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 67 through 71 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 2011-12 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 and Schedule IB 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 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 <i>section 215.32(2)(b), Florida Statutes</i> - 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)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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?	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		

		Program or Service (Budget Entity Codes)				
Action		48900100				
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				
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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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.)					

		Program or Service (Budget Entity Codes)				
Action		48900100				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the <i>LBR Instructions</i> .)	n/a				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the <i>LBR Instructions</i> .)	n/a				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the <i>LBR Instructions</i> 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	NOT REQUIRED FOR THIS YEAR	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 <i>LBR Instructions</i> regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 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		48900100				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	n/a				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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 (Exhibit 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				

	Program or Service (Budget Entity Codes)			
Action	48900100			

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)				
<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	n/a			

State of Florida
Department of Education
Board of Governors



2012-13
Exhibits or Schedules

State of Florida
Department of Education
Board of Governors



2012-13
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

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 6/30/2011		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	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/11	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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

LAS/PBS Fund Number: 2261

BE: 48900300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2012-13 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.

	Program or Service (Budget Entity Codes)				
Action	48900300				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, <u>nonrecurring expenditures, etc.</u>) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? <u>Do they clearly describe the issue?</u>	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) 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 <u>LBR exhibits</u>	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	Y				

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				
--	---	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		48900300				
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 62 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 2010-11 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.					

	Program or Service (Budget Entity Codes)				
Action	48900300				

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 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 69 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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				
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?	Y				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to salary and benefits have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48900300				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
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))	Y				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2011-12 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	48900300			

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 and Schedule IB 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 IC, and Reconciliation to Trial Balance)?	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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		

		Program or Service (Budget Entity Codes)				
Action		48900300				
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				
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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (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.)					

		Program or Service (Budget Entity Codes)				
Action		48900300				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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?	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Y				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 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				

		Program or Service (Budget Entity Codes)				
Action		48900300				
15.6	Has the agency provided the necessary standard (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				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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 (Exhibit 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				

	Program or Service (Budget Entity Codes)			
Action	48900300			

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)

<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				
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