FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

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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

Gerard Robinson
Commissioner of Education



Jerry L. McDaniel JoAnne Leznoff Terry Rhodes September 15, 2011 Page Two

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,

Leward Kolinson
Gerard Robinson

Commissioner

GR/LC

Attachment



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

LEGISLATIVE BUDGET REQUEST

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,

Tim Jones

Chief Finandal Officer

State University System of Florida

TI/db

Enclosure

State of Florida Department of Education



2012-13
Department Level
Exhibits and Schedules

No	Non-Strategic IT Network Service Service: Network Service								
	Dept/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								
	Number used for this in FY Service Provisioning Assets & Resources (Cost Elements) Number used for this in FY 2012-13 Raillocation of Recurring Base Budget (based on Column G64 minus G65)								
A. F	A. Personnel 8.25 \$611,036								
A-1.1	A-1.1 State FTE 2 7.25 \$447,836								
	OPS FTE		0.00		\$0				
A-3.1	Contractor Positions (Staff Augmentation)	3	1.00		\$163,200				
B. H	lardware				\$396,401				
	Servers	4	0	0	\$0				
	Server Maintenance & Support		0	0	\$0				
	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	-	616	367	\$388,719				
B-4 B-5	Online Storage for file and print (indicate GB of storage) Archive Storage for file and print (indicate GB of storage)	5 6	24456.8 1003.2		\$0 \$0				
	Other Hardware Assets (Please specify in Footnote Section below)	7	1003.2		\$7,682				
	C. Software State (Please specify in Footnote Section below) 7 \$7,882								
D. E	D. External Service Provider(s) \$1,031,208								
D-1									
E. C	E. Other (Please describe in Footnotes Section below) 9 \$29,174								
F. 1	F. Total for IT Service \$2,067,819								
G. P	lease identify the number of users of the Network Service				2,704				
Н. н	low many locations currently host IT assets and resources used to provi	de LAN s	ervices?		106				
I. He	ow many locations currently use WAN services?				105				
J.	Footnotes - Please indicate a footnote for each corresponding row above. Max	ximum foo	otnote leng	th is 1024	characters.				
1	Department of Education information technology spend is from a number of funding source sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loai	s other tha	n the Worki	ng Capital T					
2									
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								
5									
6	Sale board of Education, prision of bind services and prision of vocational renabilitation.								
7	Sale board of Education.								
8	Sale board of Education maintenance for network princes.								
				26					
-	Department profaced costs including rent, risk indilagement, numbin resources, training and	miscenarie	ous expense						
_									
-									
-									
-									
-									
6 7	of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S. State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. State Board of Education. State Board of Education maintenance for network printers. Digital Subscriber Line (DSL) access for State Board of Education and Division of Vocational Rehabilitation. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.								

Tab: Network

N	on-Strategic IT E-Mail, Messaging, and Calenda	ring	Servi	ce						
	Agency: Department of Education Prepared by: David Stokes, Chief Information Officer Phone: (850) 245-0510	_	Reso Apportion IT Serv	ssets & urces ned to this ice in FY 2-13						
	Service Provisioning Assets & Resources (Cost Elements) Number Number w/costs in Footnote this service 13 minus G65) Estimated FY 2012-13									
A. F	Personnel		0.00		\$0					
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. _F	lardware				\$0					
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. S	oftware				\$0					
D. I	External Service Provider(s) \$329,992									
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					
	Other (Please describe in Footnotes Section below)				\$0					
	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,									
3										
4	All Department F-Mail Messaging and Calendaring Service costs agree with the Fiscal Vear 2012-13 Legislative Budget Request. Current plans schedule completion of									
5										
6										
7										
8										
—										

Tab: Email

No	On-Strategic IT Desktop Computing Service									
	Agency: Department of Education Prepared by: David Stokes, Chief Information Officer Phone: (850) 245-0510									
	Number used for this service Provisioning Assets & Resources (Cost Elements) Number used for this service Number this service									
A. P	Personnel		17.00		\$848,032					
A-1	State FTE	2	16.25		\$751,151					
	OPS FTE	2	0.25		\$6,858					
A-3	Contractor Positions (Staff Augmentation)	3	0.50		\$90,023					
В. Н	lardware		5284	927	\$624,688					
	Servers	4	0	0	\$0					
	Server Maintenance & Support		0	0	\$0					
	Desktop Computers	5 6	3332	463	\$291,998					
	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer) Other Hardware Assets (Please specify in Footnote Section below)	7	897 1055	76 388	\$313,223 \$19,466					
	oftware	,	.033	300	\$30,879					
	External Service Provider(s)	8	1	1	\$1,169					
E. C	E. Other (Please describe in Footnotes Section below) 9 \$60,860									
F. T	F. Total for IT Service \$1,565,628									
	G. Please identify the number of users of this service. 2,704									
G. P	lease identify the number of users of this service.				2,704					
	lease identify the number of users of this service. low many locations currently use this service?				2,704 107					
	•	mum footi	note lengtl	h is 1024 c	107					
н. н	low many locations currently use this service?	other than	the Working	g Capital Tr	107 haracters.					
H. H. 1. 2	low many locations currently use this service? Footnotes - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources	other than Operating	the Working Trust Funds	g Capital Tr	107 haracters. ust Fund. Funding					
H. H	Footnotes - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Vocational Rehabilitation.	other than Operating cational Rel	the Working Trust Funds	g Capital Tris. S. State FTE 6	haracters. ust Fund. Funding and OPS FTE .25.					
H. H. 1. 2	Footnotes - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Voc	other than Operating cational Rel Center was	the Working Trust Funds habilitation completed	g Capital Tros. State FTE 6	haracters. ust Fund. Funding and OPS FTE .25.					
H. H. I. 1 2 3 4	Footnotes - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Voc Division of Vocational Rehabilitation. The Department's data center consolidation to managed services at Northwest Regional Data Consolidation.	other than Operating of cational Rel Center was shed in s. 2	the Working Trust Funds habilitation completed 82.201, F.S	g Capital Tri s. State FTE 6 by the statu ter refresh.	haracters. ust Fund. Funding and OPS FTE .25. torily required deadline Division of Blind					
H. H. I. 1 2 3 4	FOOTNOTES - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Vordision of Vocational Rehabilitation. The Department's data center consolidation to managed services at Northwest Regional Data of December 31, 2011. No Department personnel are providing data center functions establis State Board of Education's recurring base budget does not provide for a planned percentage of Services' recurring base budget provides for an annual planned 35% total desktop computer re	other than Operating of cational Rel Center was shed in s. 2 f total desk of total mob	the Working Trust Funds habilitation completed 82.201, F.S top compute ision of Voc	g Capital Tris. State FTE 6 by the statu ter refresh. ational Reha	haracters. ust Fund. Funding and OPS FTE .25. torily required deadline Division of Blind abilitation's recurring Division of Blind Services					
H. H. I. 1 2 3 4	FOOTNOTES - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Vo. Division of Vocational Rehabilitation. The Department's data center consolidation to managed services at Northwest Regional Data Cof December 31, 2011. No Department personnel are providing data center functions establis State Board of Education's recurring base budget does not provide for a planned percentage of Services' recurring base budget provides for an annual planned 35% total desktop computer rebase budget provides for an annual planned 35% total desktop computer refresh. State Board of Education's recurring base budget does not provide for a planned percentage of recurring base budget provides for an annual planned 35% total mobile computer refresh. Div	other than Operating of cational Rel Center was shed in s. 2 f total desk of total mob	the Working Trust Funds habilitation completed 82.201, F.S top compute ision of Voc	g Capital Tris. State FTE 6 by the statu ter refresh. ational Reha	haracters. ust Fund. Funding and OPS FTE .25. torily required deadline Division of Blind abilitation's recurring Division of Blind Services					
H. H. 1 2 3 4 5	Footnotes - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Voc Division of Vocational Rehabilitation. The Department's data center consolidation to managed services at Northwest Regional Data of December 31, 2011. No Department personnel are providing data center functions establis State Board of Education's recurring base budget does not provide for a planned percentage of Services' recurring base budget provides for an annual planned 35% total desktop computer rebase budget provides for an annual planned 35% total desktop computer refresh. State Board of Education's recurring base budget does not provide for a planned percentage or recurring base budget provides for an annual planned 35% total mobile computer refresh. Div provides for an annual planned 35% total mobile computer refresh. Div provides for an annual planned 35% total mobile computer refresh.	other than Operating cational Rel Center was shed in s. 2 f total desk fresh. Divi	the Working Trust Funds habilitation completed 82.201, F.S top compute ision of Voc	g Capital Tris. State FTE 6 by the statu ter refresh. ational Reha	haracters. ust Fund. Funding and OPS FTE .25. torily required deadline Division of Blind abilitation's recurring Division of Blind Services					
H. H. 1 2 3 4 5 6	FOOTNOTES - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Vo. Division of Vocational Rehabilitation. The Department's data center consolidation to managed services at Northwest Regional Data of December 31, 2011. No Department personnel are providing data center functions establis State Board of Education's recurring base budget does not provide for a planned percentage of Services' recurring base budget provides for an annual planned 35% total desktop computer rebase budget provides for an annual planned 35% total desktop computer refresh. State Board of Education's recurring base budget does not provide for a planned percentage of recurring base budget provides for an annual planned 35% total mobile computer refresh. Diverovides for an annual planned 35% total mobile computer refresh. Diverovides for an annual planned 35% total mobile computer refresh. Maintenance for local printers.	other than Operating cational Rel Center was shed in s. 2 f total desk efresh. Divi	the Working Trust Funds habilitation completed 82.201, F.S ttop compute ision of Voc ile compute cational Rel	g Capital Tro	haracters. ust Fund. Funding and OPS FTE .25. torily required deadline Division of Blind abilitation's recurring Division of Blind Services					
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H. H. 1 2 3 4 5 6 7 8 9 10	Footnotes - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Vocition of Vocational Rehabilitation. The Department's data center consolidation to managed services at Northwest Regional Data of December 31, 2011. No Department personnel are providing data center functions establis State Board of Education's recurring base budget does not provide for a planned percentage of Services' recurring base budget provides for an annual planned 35% total desktop computer rebase budget provides for an annual planned 35% total desktop computer refresh. State Board of Education's recurring base budget does not provide for a planned percentage of recurring base budget provides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh.	other than Operating cational Rel Center was shed in s. 2 f total desk efresh. Divi	the Working Trust Funds habilitation completed 82.201, F.S ttop compute ision of Voc ile compute cational Rel	g Capital Tro	haracters. ust Fund. Funding and OPS FTE .25. torily required deadline Division of Blind abilitation's recurring Division of Blind Services					
H. H. 1 2 3 4 5 6 7 8 9 10 11	Footnotes - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Vocition of Vocational Rehabilitation. The Department's data center consolidation to managed services at Northwest Regional Data of December 31, 2011. No Department personnel are providing data center functions establis State Board of Education's recurring base budget does not provide for a planned percentage of Services' recurring base budget provides for an annual planned 35% total desktop computer rebase budget provides for an annual planned 35% total desktop computer refresh. State Board of Education's recurring base budget does not provide for a planned percentage of recurring base budget provides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh.	other than Operating cational Rel Center was shed in s. 2 f total desk efresh. Divi	the Working Trust Funds habilitation completed 82.201, F.S ttop compute ision of Voc ile compute cational Rel	g Capital Tro	haracters. ust Fund. Funding and OPS FTE .25. torily required deadline Division of Blind abilitation's recurring Division of Blind Services					
H. H. 1 2 3 4 5 6 7 8 9 10 11 12	Footnotes - Please indicate a footnote for each corresponding row above. Maxi Department of Education information technology spend is from a number of funding sources sources include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan State Board of Education State FTE 9.25. Division of Blind Services State FTE 1. Division of Vocition of Vocational Rehabilitation. The Department's data center consolidation to managed services at Northwest Regional Data of December 31, 2011. No Department personnel are providing data center functions establis State Board of Education's recurring base budget does not provide for a planned percentage of Services' recurring base budget provides for an annual planned 35% total desktop computer rebase budget provides for an annual planned 35% total desktop computer refresh. State Board of Education's recurring base budget does not provide for a planned percentage of recurring base budget provides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh. Divides for an annual planned 35% total mobile computer refresh.	other than Operating cational Rel Center was shed in s. 2 f total desk efresh. Divi	the Working Trust Funds habilitation completed 82.201, F.S ttop compute ision of Voc ile compute cational Rel	g Capital Tro	haracters. ust Fund. Funding and OPS FTE .25. torily required deadline Division of Blind abilitation's recurring Division of Blind Services					

Tab: Desktop

Non-Strategic IT Helpdesk Service								
# of Assets & Resources 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-								
Number used for w/ costs Service Provisioning Assets & Resources (Cost Elements) Number used for w/ costs in FY Service Provisioning Assets & Resources (Cost Elements) Number service 2012-13								
A. Personnel		5.25		\$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	0	\$0				
B-1 Servers	4	0	0	\$0				
B-2 Server Maintenance & Support B-3 Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0 \$0				
C. Software		0	U	\$5,000				
D. External Service Provider(s)		0	0	\$0				
. Other (Please describe in Footnotes Section below)								
F. Total for IT Service								
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 charact								
Department of Education information technology spend is from a number of funding sources other than the Working Capital Trust Fu Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds.	nd. Funding	g sources in	clude but ar	e not limited to				
2 State Board of Education State FTE 3.75. Division of Blind Services State FTE 1. Division of Vocational Rehabilitation does not have He	pdesk Serv	ices.						
Division of Blind Services. 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.								
Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses. 6								
7								
8								
9								
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11								
12								
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14								
15								

File: Final DOE Schedule IVC 12-13 Workbooks **Tab:** HelpDesk

N	Non-Strategic IT IT Security/Risk Mitigation Service							
	Agency: Department of Education Prepared by: David Stokes, Chief Information Officer Phone: (850) 245-0510		Reso Apportion IT Service	ssets & urces ned to this in FY 2012- 3				
	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. F	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. F	lardware		2	2	\$0			
B-1	Servers	3	0	0	\$0			
B-2	Server Maintenance & Support		0 2	0	\$0			
B-3	Other Hardware Assets (Please specify in Footnote Section below)	2	\$0					
C. S	oftware				\$29,109			
D. E	D. External Service Provider(s) 4 3 3 \$98,61							
E. C	other (Please describe in Footnotes Section below)	5			\$16,476			
F. 1	Total for IT Service				\$404,158			
G.	Footnotes - Please indicate a footnote for each corresponding row above. Maxin	mum footr	ote length	is 1024 ch	aracters.			
1	Department of Education information technology spend is from a number of funding sources of include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating	ther than t	he Working					
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 Consolidation of the December 31, 2011. No Department personnel are providing data center functions established			the statuto	rily required deadline of			
4	Charges for Northwest Regional Data Center, Gainesville Regional Utility and COOP T-1.							
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Tab: Risk

Non-Strategic IT Agency Financial and Administrative Service:	Systems	Suppo	ort Serv	/ice				
Agency: Department of Education Prepared by: David Stokes, Chief Information Officer		Reso Apportion IT Service	ssets & urces ned to this in FY 2012-					
Phone: (850) 245-0510 Number Number Service Provisioning Assets & Resources (Cost Elements) Rootnote Number Service Number Service Se								
A. Personnel		2.75		\$188,140				
A-1 State FTE	2	2.75		\$188,140				
A-2 OPS FTE A-3 Contractor Positions (Staff Augmentation)		0.00		\$0 \$0				
B. Hardware		2	2	\$4,083				
B-1 Servers	3	0	0	\$4,083				
B-2 Server Maintenance & Support	3	0	0	\$0				
B-3 Other Hardware Assets (Please specify in Footnote Section below)	4	2	2	\$4,083				
C. Software								
D. External Service Provider(s) 5 2 2 \$115								
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/adminstrati	ve systems?			2				
I. Footnotes - Please indicate a footnote for each corresponding row above.								
Department of Education information technology spend is from a number of funding sou sources include but are not limited to Federal Grants, Federal Rehabilitation and Student			Capital Trust	Fund. Funding				
2 State Board of Education State FTE 2.75.								
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.								
Northwest Regional Data Center and Department of Management Services.								
Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.								
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15								

Tab: Agency_Admin

N	on-Strategic IT Administration and Managen Service:	nent	Servi	ce					
	Agency: Department of Education Prepared by: David Stokes, Chief Information Officer Phone: (850) 245-0510		Reso Apportion IT Service	ssets & urces ned to this in FY 2012- 13	С				
	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. F	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				
	lardware		0	0	\$0				
B-1 B-2	Servers Maintenance & Suggest	3	0	0	\$0				
B-2	Server Maintenance & Support Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0 \$0				
	oftware		Ü	Ü	\$0				
D. External Service Provider(s) 0 0									
E. C	D. External Service Provider(s) 0 0 \$0 E. Other (Please describe in Footnotes Section below) 4 \$38,094								
F. 1	F. Total for IT Service \$822,605								
G. F	low many locations currently host assets and resources used to pro	vide this	s service	?	2				
G.	Footnotes - Please indicate a footnote for each corresponding row above. Maxin	mum footr	note length	is 1024 ch	aracters.				
1	Department of Education information technology spend is from a number of funding sources of include but are not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating			Capital Trus	t Fund. Funding sources				
2	State Board of Education State FTE 7.5 and OPS FTE 1 . Division of Blind Services State FTE .5.	Division of	Vocational F	Rehabilitation	n State FTE 1.5.				
3	The Department's data center consolidation to managed consists at Northwest Regional Data Center was completed by the statutorily required deadling of								
4									
	5								
6									
7									
8	8								
9									
10									
11									
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14									
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Tab: IT_Admin

A-1.1 State FTE 2 3.75 \$199,695 A-2.1 OPS FTE 2 1.00 \$338,000 A-3.1 Contractor Positions (Staff Augmentation) 0.00 \$0.00	N	on-Strategic IT Web/Portal Service								
Service Provisioning Assets & Resources (Cast Elements) Cast Elements		Prepared by: David Stokes, Chief Information Officer # of Assets & Resources Apportioned to this IT								
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. Hardware \$0 B. Hardware \$0 B. Servers 3 0 0 0 \$0 B. Other Hardware Assets (Please specify in Footnotes Section below) 0 0 \$0 B. Other Hardware Assets (Please specify in Footnotes Section below) 0 0 \$0 B. Software \$0 C. Software \$0 C. Software \$1,000 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. 2,228,784 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. 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 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. 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. 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Service Provisioning Assets & Resources (Cost Elements) Number used for this in FY Number used for this in FY Estimated FY 2012- Allocation of Recurr w/ costs in FY (based on Column Company)								
A-2.1 OPS FTE	A. F	Personnel		4.75		\$237,695				
A-3.1 Contractor Positions (Staff Augmentation) B. Hardware Sorvers 3 0 0 0 \$50 B-2 Server Maintenance & Support 3 0 0 0 \$50 C. Software D. External Service Provider(s) E. Other (Please describe in Footnotes Section below) D. External Service Provider(s) E. Other (Please describe in Footnotes Section below) 4 \$18,813 F. Total for IT Service C. Please identify the number of Internet users of this service. D. 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. 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. 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. 6 Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	A-1.1	State FTE	2	3.75		\$199,695				
B. Hardware \$50 B-1 Servers \$3 0 0 0 \$50 B-2 Server Maintenance & Support \$0 0 0 \$50 B-3 Other Hardware Assets (<i>Please specify in Footnotes Section below</i>) \$0 0 \$50 C. Software \$\$4,000 D. External Service Provider(s) \$0 0 \$50 E. Other (<i>Please describe in Footnotes Section below</i>) \$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. \$2,228,784 I. How many locations currently host IT assets and resources used to provide this service? \$3 J. Footnotes - <i>Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</i> J. 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.	A-2.1	OPS FTE	2	1.00		\$38,000				
B-1 Servers 3 0 0 0 \$0 B-2 Server Maintenance & Support 0 0 0 \$0 C. Software \$\$ \$4,000 D. External Service Provider(s) 0 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 1. To and OPS FTE 1. 3 The Department of Education State FTE 3. Division of Vocational Rehabilitation State FTE 1. To and OPS FTE 1. 3 The 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. 5 6 7 Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0				
B-2 Server Maintenance & Support B-3 Other Hardware Assets (Please specify in Footnotes Section below) C. Software Statemant Service Provider(s) C. Other (Please describe in Footnotes Section below) D. External Service Provider(s) C. Other (Please describe in Footnotes Section below) 4 \$18,813 F. Total for IT Service Section below) 4 \$18,813 F. Total for IT Service Section below) 4 \$18,813 F. Total for IT Service Section below) 5 Please identify the number of Internet users of this service. C. Please identify the number of intranet users of this service. C. Please identify the number of intranet users of this service. C. Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters. 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. 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. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	В. Н	lardware				\$0				
B-3 Other Hardware Assets (Please specify in Footnotes Section below) C. Software D. External Service Provider(s) E. Other (Please describe in Footnotes Section below) 4 \$18,813 F. Total for IT Service Section below) 4 \$18,813 F. Total for IT Service Section below) 4 \$18,813 F. Total for IT Service Section below) 4 \$18,813 F. Total for IT Service Section below) 5 Please identify the number of Internet users of this service. 6 Please identify the number of intranet users of this service. 1 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 personnel are providing data center functions established in s. 282.201, F.S. 5 Department personnel are providing data center functions established in s. 282.201, F.S. 6 Department personnel are providing data center functions established in s. 282.201, F.S.	B-1	Servers	3	0	0	\$0				
C. Software \$4,000 D. External Service Provider(s) 0 0 0 \$50 E. Other (Please describe in Footnotes Section below) 4 \$118,813 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. 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. 5 6 7	B-2	Server Maintenance & Support		0	0	\$0				
D. External Service Provider(s) 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. 4,228,784 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. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters. 7 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.	B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0	0	\$0				
E. Other (Please describe in Footnotes Section below) F. Total for IT Service \$260,508 G. Please identify the number of Internet users of this service. H. Please identify the number of intranet 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. 5 6 6 7	C. S	Software				\$4,000				
F. Total for IT Service \$2,00,508 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. Pepartment 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. State Board of Education State FTE 3. Division of Vocational Rehabilitation State FTE .75 and OPS FTE 1. 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. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	D. I	External Service Provider(s)		0	0	\$0				
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. 5 Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	E. (
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. 5 6 7	F. 1									
I. How many locations currently host IT assets and resources used to provide this service? J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters. 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. State Board of Education State FTE 3. Division of Vocational Rehabilitation State FTE .75 and OPS FTE 1. 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. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	G. F	Please identify the number of Internet users of this service.				2,228,784				
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. 5 6 6 7	H. F	Please identify the number of intranet users of this service.				2,286				
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. State Board of Education State FTE 3. Division of Vocational Rehabilitation State FTE .75 and OPS FTE 1. 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. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses. 6 7	I. H	ow many locations currently host IT assets and resources used to prov	ide this	service?		3				
not limited to Federal Grants, Federal Rehabilitation and Student Loan Operating Trust Funds. State Board of Education State FTE 3. Division of Vocational Rehabilitation State FTE .75 and OPS FTE 1. 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. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum foo	ntnote lengi	th is 1024 c	haracters.					
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. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	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								
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. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	2	State Board of Education State FTE 3. Division of Vocational Rehabilitation State FTE .75 and OPS FTE 1.								
Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses. The provided costs including rent, risk management, human resources, training and miscellaneous expenses.	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,								
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Tab: Portal

No	Data Center Service Data Center Service								
	Dept/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) Number w/ costs Footnote for this in FY Number service 2012-13								
A. P	A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.) 0.00								
A-1.1	1.1 State FTE 2 0.00								
	OPS FTE		0.00		\$0				
	Contractor Positions (Staff Augmentation)		0.00		\$0				
_	ardware				\$0				
	Non-Mainframe Servers (including single-function logical servers not assigned to another service)	2	0	0	\$0				
-	Servers - Mainframe		0	0	\$0				
_	Server Maintenance & Support		0	0	\$0				
	Online or Archival Storage Systems (indicate GB of storage)		0		\$0				
	Data Center/ Computing Facility Internal Network				\$0				
	Other Hardware (Please specify in Footnotes Section below)				\$0 \$0				
C. Se	C. Software								
D. E	D. External Service Provider(s)								
	Southwood Shared Resource Center (indicate # of Board votes) 3 0								
	Northwood Shared Resource Center (indicate # of Board votes)								
	D-3 Northwest Regional Data Center (indicate # of Board votes) 4 2								
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0				
E. Pl	lant & Facility				\$0				
	Data Center/Computing Facilities Rent & Insurance				\$0				
	Utilities (e.g., electricity and water)				\$0				
	Environmentals (e.g., HVAC, fire control, and physical security)				\$0				
E-4	Other (please specify in Footnotes Section below)				\$0				
F. O	ther (Please describe in Footnotes Section below)				\$0				
G. T	otal for IT Service				\$0				
H. P	lease provide the number of agency data centers.				0				
I. Pl	ease provide the number of agency computing facilities.				0				
J. Pl	J. Please provide the number of single-server installations.								
	H. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters. 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. 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								
2	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 or Large member.	tne Southwoo	od Snared Resour	ce Center Bo	ard or Trustees by the At				
4	The Department has 2 members on the Northwest Regional Data Center's Policy Board.								
5									
6									
<i>7</i>									
9									

Tab: DataCtr

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	Program Component Name	Identifie To	d Funding as % of al Cost of Service	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	#DIV/0!
		Code		Costs I within BE	unding Identified for IT Service	\$329,992	\$2,067,819	\$1,565,628	\$344,017	\$404,158	\$321,166	\$822,605	\$260,508	**
1 State Board of Education	4880000	03.12.00.00.00	K-20 Executive Budget		\$2,945,324	\$329,992 \$169,185	\$2,067,819	\$1,565,628	\$344,017	\$359,518	\$321,166	\$659,111	\$173,034	\$0
2 Division of Blind Services	4818000	13.04.00.00.00	Services Most Vulnerable		\$650,380	\$36,668	\$49,788	\$367,698	\$133,911	\$20,735	\$2,864	\$38,716	\$0	\$0
3 Vocational Rehabilitation	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
4					\$0									
5					\$0									
7					\$0 \$0									
8					\$0									
9					\$0									
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24					\$0									
25					\$0 \$0									
27					\$0									
28					\$0									
29					\$0									
30					\$0									
				Sum of IT	Cost Elements									
			State FTE (#)		T Services	0.00	7.25	16.25	4.75	3.25	2.75	9.50	3.75	0.00
ı I	⊨	Personnel	State FTE (#) State FTE (Costs)		\$2,835,782	\$0.00	\$447,836	\$751,151	\$229,972	\$259,958	\$188,140	\$759,030	\$199,695	0.00
ı I	Element Data as entered on IT Service Worksheets	Davis	OPS FTE (#)		2.25	0.00	0.00	0.25	0.00	0.00	0.00	1.00	1.00	0.00
ı I	Ped	Personnel	OPS FTE (Cost)		\$70,338	\$0	\$0	\$6,858	\$0	\$0	\$0	\$25,480	\$38,000	\$0
ı I	its (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
ı I	hee e		Vendor/Staff Augmentation (Costs)		\$343,246	\$0	\$163,200	\$90,023	\$90,023	\$0	\$0	\$0	\$0	\$0
1	a a:	Hardware			\$1,025,172	\$0	\$396,401	\$624,688	\$0	\$0	\$4,083	\$0	\$0	\$0
ı)ati Wo∣	Software			\$70,717	\$0	\$0	\$30,879	\$5,000	\$29,109	\$1,729	\$0	\$4,000	\$0
ı I	nt [External Serv			\$1,576,979 \$0	\$329,992	\$1,031,208	\$1,169	\$0	\$98,615	\$115,995	\$0	\$0	\$0 \$0
1	aer izi	Other	lity (Data Center Only)		\$193,659	\$0	\$29,174	\$60,860	\$19,022	\$16,476	\$11,219	\$38,094	\$18,813	\$0
ı I	S E	Other	Budget Tetal		-					-		-		
1	st –		Budget Total FTE Total	-	\$6,115,892 1.75	\$329,992	\$2,067,819	\$1,565,628	\$344,017	\$404,158	\$321,166	\$822,605	\$260,508	\$0 0.00
	Cost		FIE IOIAI		Users	0.00 3,155	8.25 2,704	17.00 2,704	5.25 2,704	3.25	2.75 840	10.50	4.75 2,231,070	0.00
						3.155	2,704	2,704	2,704		840			
	⊨			Cost Per User										
	E			С	ost Per User		\$764.73	\$579.00 lp Desk Tickets:	\$127.23		\$382.34		\$0.12	

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.

the Governor's website.						
Agency:	Departi	nent of Education				
Contact Person:		S. Tepper, im General Counsel Phone Number: 850-245-0442				
Names of the Case: no case name, list the names of the plainti and defendant.)	$\frac{\text{In}}{\text{E}}$	lucation, et al.		Florida State Board of		
Court with Jurisdict	ion: So	econd Judicial Circuit	, In and for Leon Co	ounty, Florida		
Case Number:	С	ase No. 09-CA-4534				
Summary of the Complaint:	uı	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 Clair	· ·	unspecified				
Specific Statutes or Laws (including GA Challenged:		Article IX, Section 1, Florida Constitution (1998)				
Status of the Case:	20 Pr	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	g (of X					
record) the state in t lawsuit? Check all		XX Office of the Attorney General or Division of Risk Management				
apply.		Outside Contract	Counsel			
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s). Neil Chonin Jody Siegel Natalie N. Maxwell Southern Legal Coun E. Thom Rumberger Rumberger, Kirk and				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.

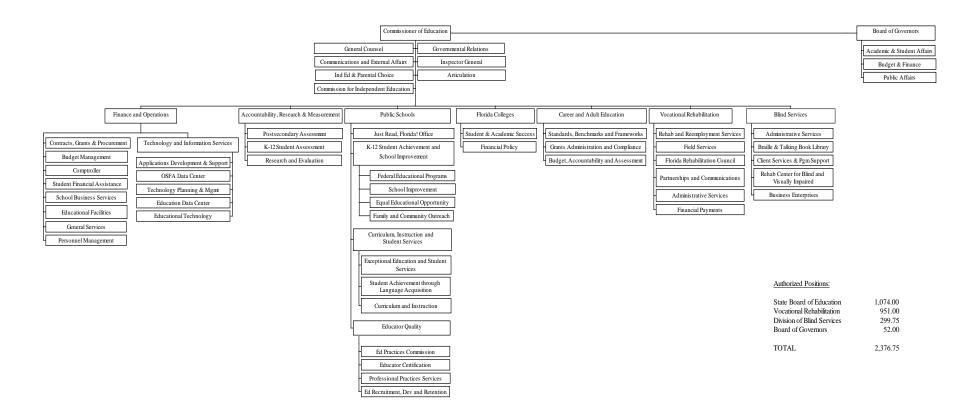
the Governor's website.								
Agency:	Departme	partment of Education						
Contact Person:	Steven Fe Deputy G	rst, eneral Counsel	Phone Number:	850-245-0442				
Names of the Case: no case name, list the names of the plaintial and defendant.)	$\frac{\text{In}}{\text{Flor}}$	liam Lawrence, Ada rida, Department of I		Bonnie Daniels v. State of iversity of Miami				
Court with Jurisdict	ion: Ele	venth Judicial Circui	t					
Case Number:	11-	10360CC25						
Summary of the Complaint:	Fut	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 Clair	m: \$ uı	\$ unspecified						
Specific Statutes or Laws (including GA Challenged:		§1009.53, Fla. Stat., et. seq.						
Status of the Case:			•	Department of Education ssee) on August 24, 2011.				
Who is representing record) the state in t	` `	Agency Counsel						
lawsuit? Check all		Office of the Attor	rney General or Div	vision of Risk Management				
apply.		Outside Contract C	Counsel					
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class Lav	vrence & Daniels						

Schedule VII: Agency Litigation Inventory

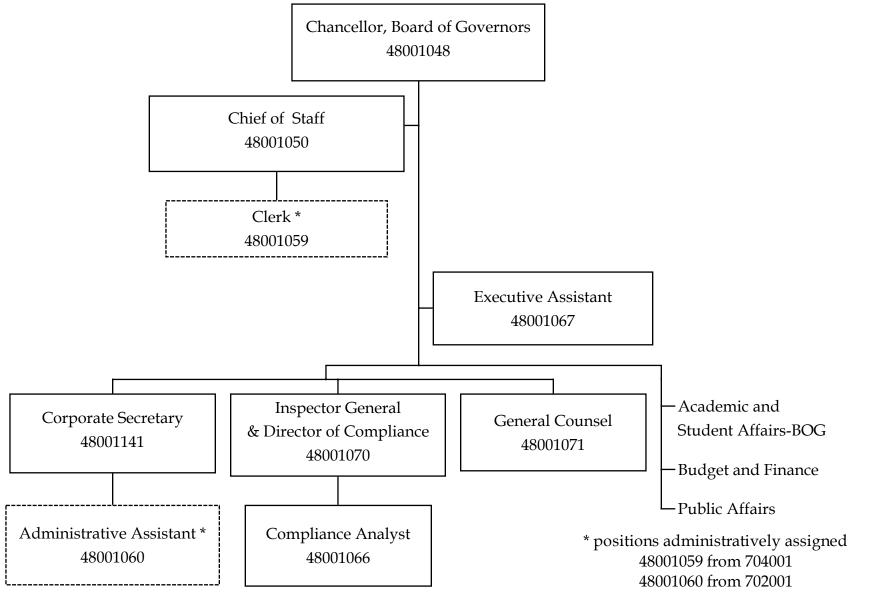
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Boar	d of (Governors, State U	niversity System	of Florida
Contact Person:		i Shir	,	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 Jurisdict Case Number:	ion:	U.S. Elev	enth Circuit: No. 0	Southern District of 8-15647	f Florida (trial court)
Southern District: 06-21513-CV-PAS Summary of the Complaint: Plaintiffs challenging constitutionality of a 1011.90(6) on grounds statutes conflict with upon federal government's power to contributing universities from using of state activities relating to travel to any country Department of State as a terrorist-sponsor.			th federal law and intrude of foreign affairs by and nonstate funds for designated by the U.S.		
Amount of the Clair	m:	Seeking declaratory relief and attorneys' fees and costs.			
Specific Statutes or Laws (including GA Challenged:		Sections 112.061(3)(e) and 1011.90(6), Florida Statutes			
Status of the Case:		consthat case consthe I), affirming that por titutionality of the s portion of the order has now been rema istent with the opin	tion of the trial contactutory restriction striking the restriction nded to the trial coion. A petition for Supreme Court w	an opinion on August 31, art's order which upheld the a on state funds, but reversing etion on nonstate funds. The purt for further proceedings certiorari has been filed by hich has not made a
Who is representing	• •		Agency Counsel		
record) the state in tall lawsuit? Check all			Office of the Attor	ney General or Di	vision of Risk Management
apply.		X	Outside Contract (Counsel	
If the lawsuit is a cl action (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	N/A			

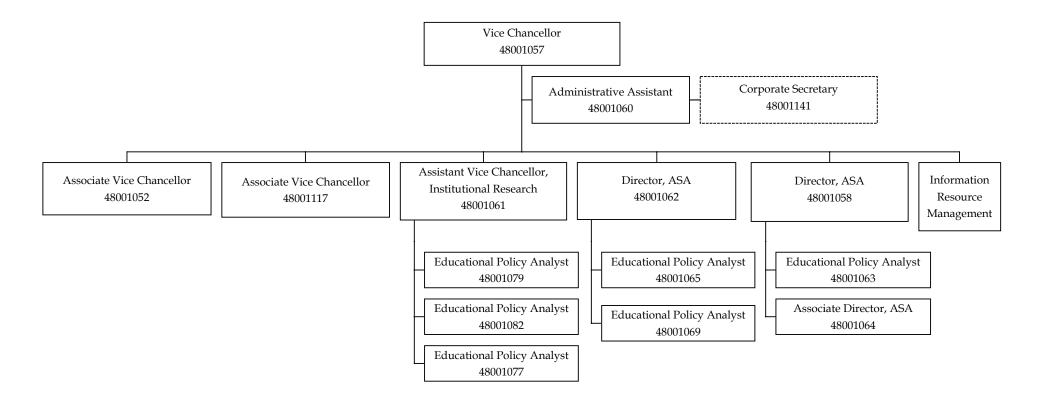
FLORIDA DEPARTMENT OF EDUCATION



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

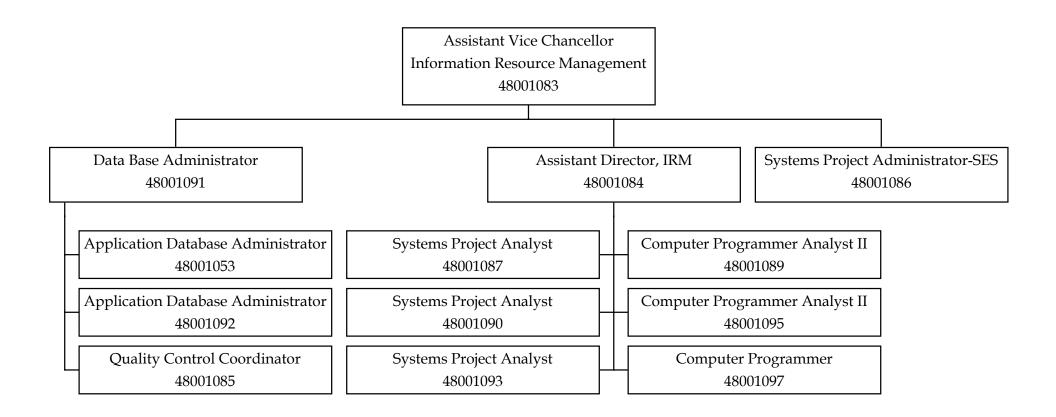


Board of Governors, State University System of Florida Office of the Academic and Student Affairs

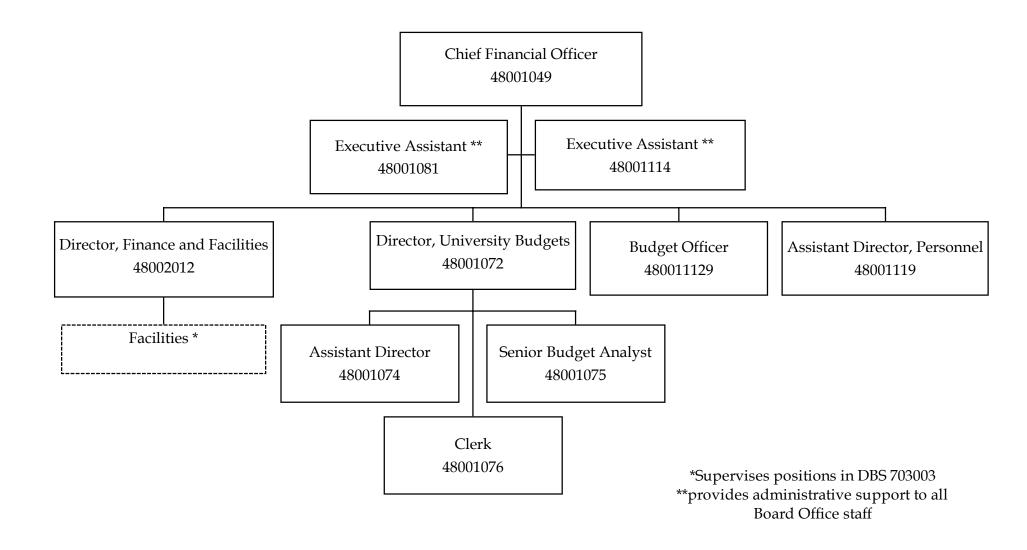


DBS: 702002

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

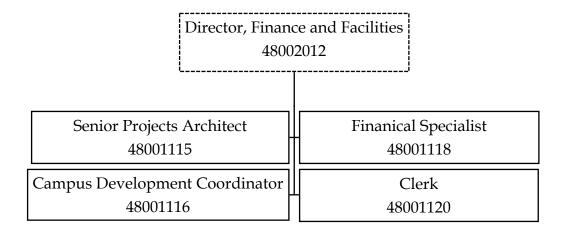


Board of Governors, State University System of Florida Office of Budget and Finance



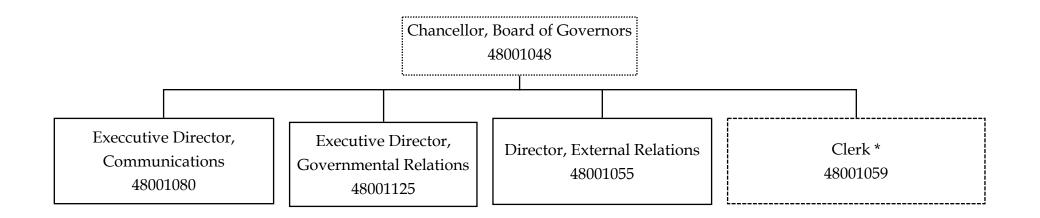
DBS: 703003

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



Position 48002012 assigned to supervise from 703001

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



Position 48001048 assigned to supervise 704001 *48001059 administratively assigned to 701001

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

⁽¹⁾ Some activity unit costs may be overstated due to the allocation of double budgeted items.
(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

IUCSSP03 LAS/PBS SYSTEM SP 09/13/2011 13:50

BUDGET PERIOD: 2002-2013

SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY

STATE OF FLORIDA

AUDIT REPORT EDUCATION, DEPT OF _____

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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:

1	Difference	0	0	
	Rounding	6		
	Reversions/BOB	26,096,091		(3)
	Accts Payable	1,672,365		(2)
	Carry Forwards	7,114,581-		(1)
	(MAI NOT EQUAL DUE TO ROUNDING)		=======================================	
	(MAY NOT EQUAL DUE TO ROUNDING)			
]	DIFFERENCE:	31,538,301		
-	FOTAL BUDGET FOR AGENCY (SECTION III):	20,899,815,658	2,555,683,014	
]	FINAL BUDGET FOR AGENCY (SECTION I):	20,931,353,959	2,555,683,014	
]	DEPARTMENT: 48	EXPENDITURES	FCO	

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) Doe	s the long ra	inge financial outl	look adopted by the Joint Legislative Budget Commission in September 2011 contain revenue
or e	xpenditure e	estimates related	to your agency?
Ye	es X	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.

I				FY 2012-2013 Estimat	e/Request Amount
				Long Range Financial	Legislative Budget
		Issue (Revenue or Budget Driver)	R/B*	Outlook	Request
1	а	Maintain Current Budget FEFP	В	224.0	224.0
2	b	Workload and Enrollment - FEFP	В	108.4	150.6
3	С	Workload and Enrollment -VPK	В	9.0	9.0
4	d	Maintain Current Budget High Education	В	26.0	158.6
5	е	Workload and Enrollment - Bright Futures and Children and Spouses of Dec	В	(3.7)	(5.3)
6	f	EETF Adjustment - Bright Futures Workload - Higher Ed	В	0.0	
21 22	g h	Maintain Current Budget - Other PreK-12 Discretionary Programs EETF adjustment - Bright Futures Tuition Increases - FEFP	B B	11.7 0.0	12.9
23 _.	i j	Maintain Current Budget - Higher Educaiton Discretionary Programs Workload and Enrollment - Florida Colleges	В	10.7 71.9	11.3 52.1
25	k	Workload and Enrollment - Universities	В	39.9	70.0
26	<u>``</u>	Bright Futures - Adjust Award levels for Tuition Increases	В	22.6	7 0.0
27	m	EEFT Adjustment- Bright Futures Tuition Increases - Higher Education	В	0.0	
28	n	Anticipated New Space Costs for Colleges and Universities	В	22.6	11.8
29	0	Challenge Grants for Florida Colleges and State Universities	В	3.4	628.2

	1	7		
р	Maximize Federal Funds	В		174.9
q	Workload - Other K-12 Education	В		5.6
r	Price Level Increase - FEFP, VPK, Workforce	В		235.2
S	Price Level Increase - Florida Colleges	В		19.3
t	Program Reductions	В		(26.9)
				(20.5)
u	K-12 Program Enhancements	В		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.
	(non-year echeanic), or staget among places chains the tenance (e) serion.
	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 DEB	Γ SERVICE	
Department:	48 EDUCATION	Budget Perio	od 2012-13
Budget Entity:	48150000/2004 Lottery Revenue Bonds	3	
(1)	(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
SECTION I	FY 2010 - 2011	FY 2011 - 2012	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 Fee	s (D) 289,951	272,165	254,480
Other Debt Service ¹	(E)	3,514,340	
Total Debt Service ²	(F) 320,494,452	316,029,595	311,282,628
Explanation:	The Classrooms First and Classrooms for Ki		
	of bonds supported by lottery revenues. The to provide permanent classrooms while the C		
	school districts in complying with the constit		
¹ Represents estimated po	tential escrow shortfall if the Special Purpose		
	e Treasury, does not generate sufficient intere	st earnings on the inves	tments to
•	gations of certain refunded bonds.		
Does not include \$963,2	242 of school district allocations for project ex	penditures.	
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 Fee	s (I)		
Other	(1)		
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 Principal	(H)		
Fiscal Agent or Other Fee			
Other			
	(J)		
Total Debt Service	(K)		

	SCHEDULE V	T: DETAIL OF DE	EBT SERVICE	
Department:	48 EDUCATION		Budget Peri	
Budget Entity:	48150000/2071 Ui	niversity System In (2)	nprovement Revenue l	3onds (4)
(1)		ACTUAL	ESTIMATED	REQUEST
SECTION I		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 Fee	(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:	funded through the student building fe	e issuance of bonds	vement Fee and Building secured by capital improan initiative to provide piects.	ovement fees and net
SECTION II		1 71	<u>, </u>	
ISSUE:		(2)	(4)	
(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 2012	(5) 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 Fee				
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 Fee	s (I)			
Other	(J)			
Total Debt Service	(K)			

	SCHEDULE VI:	DETAIL OF DE	CBT SERVICE	
Department:	48 EDUCATION		Budget Perio	od 2012-13
Budget Entity:	48150000/2555 Pub			(4)
(1)		(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
SECTION I		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 Fee	s (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:		s. The bonds are	ducational facilities and additionally secured by	
SECTION II				
ISSUE:	State Board of Educati	on Public Education	n Capital Outlay Bonds, 20	
(1)	(2)	(3)	(4)	(5)
INTEREST RATE 5.39%	MATURITY DATE 18 6/1/2041	100,000,000	JUNE 30, 2012 99,000,000	JUNE 30, 2013 97,540,000
(6)	0/1/2011	(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 Fee	s (I)		10,000	9,900
Other	(1)			
Total Debt Service	(K)		6,400,000	6,806,000
ISSUE:	State Board of Educati	on Public Education	n Capital Outlay Bonds, 20	010 Series (remaining)
INTEREST RATE	MATURITY DATE IS		JUNE 30, 2012	JUNE 30, 2013
5.50%	6/1/2041	150,000,000	147,930,000	145,745,000
		ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST 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 Fee	s (I)		15,000	14,793
Other	(J)			
Total Debt Service	(K)		10,335,000	10,335,943

		: DETAIL OF DE	EDI SERVICE	
Department:	48 EDUCATION			riod 2012-13
Budget Entity:	48150000/2555 Pul	blic Education Ca	pital Outlay Bonds (3)	
SECTION II (Continued)		(2)	(3)	<u>(4)</u>
ISSUE:	State Board of Educat	tion Public Educatio	n Capital Outlay Bonds,	2012 Series
(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE 1		JUNE 30, 2012	JUNE 30, 2013
6.00% (6)	6/1/2042	206,700,000	(8)	204,085,000 (9)
(0)		(7) ACTUAL	(6) ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Dobt	(C) [12 402 000
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 1	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
INTERESTRATE	WATCHITTDATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
	<u> </u>	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)			
Total Debt Service	(K)			
ISSUE:				
INTEREST RATE	MATURITY DATE 1	ISSUE AMOUNT	HINE 20, 2012	HINE 20, 2012
INTERESTRATE		ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
	<u>l</u>			
		ACTUAL	ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	· · · · · ·			
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	(2)	(4)
(1)	(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
SECTION I	ACTUAL FY 2010 - 2011	FY 2011 - 2012	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 Fee	s (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	e School Capital Outlag	y Amendment to
	provide funding for projects at the Florida colleges and public school districts.		
	The bonds are secured by motor vehicle	e license tax revenues.	
SECTION II			
ISSUE:	State Board of Education Capital Outla	-	
(1) INTEREST RATE	(2) (3) MATURITY DATE ISSUE AMOUNT	(4) JUNE 30, 2012	(5) JUNE 30, 2013
6.00%		18,080,000	17,555,000
(6)	(7)	(8)	(9)
	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt	(G)	726,550	1,069,050
Principal	(H)	335,000	525,000
Fiscal Agent or Other Fee	s (I)	1,842	1,808
Other	(1)		
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
	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 Fee	s (I)		12,607
Other	(1)		
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 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 Is Column A03 set to TRANSFER CONTROL for 1.2 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 Yes 1.4 Has security been set correctly? (CSDR, CSA) 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) 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 Are the issue codes and titles consistent with Section 3 of 2.3 the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue? Yes Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 30) been followed? Yes EXHIBIT B (EXBR, EXB)

		Progra	ım or Se	ervice (E	Budget Er	ntity Codes)
	Action	Fixed	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			_	T		
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.					
	IIBIT D (EADR, EXD)	1	ı	Ī		Г
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. EXF	IIBIT D-1 (ED1R, EXD1)					

		Progra	m or Se	rvice (B	udget Er	itity Codes)
	Action	Fixed	l Capita	al Outla	ıy (4815	0000)
5.1	Are all object of expenditures positive amounts? (This is a					
	manual check.)	Yes				
AUDITS		<u> </u>		<u> </u>		
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			I		
	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					
111	object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that					
111	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					
111	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.					
			_			
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for a		cal pu	rpose	s 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					
	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. EXH	IBIT 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 Sea	rvice (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	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			

		Progra	m or Se	ervice (E	Budget E	ntity Codes)
	Action	Fixed	l Capit	al Outla	ay (4815	(0000)
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 major audit findings and					
	recommendations properly coded (4A0XXX0,	N/A				L
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))		Exce	pt for I	Debt Se	rvice
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.					

		Progra	m or Se	rvice (B	udget Er	tity Codes)
	Action				y (4815	
			=		-	
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 voto					
8. SCH	IEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Bud	get En	tity Le	evel <i>or</i>	SC1R,	SC1D - De
		Depa	rtment	Level	Respon	nses
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)</i> , <i>Florida Statutes</i> including the Schedule ID and applicable legislation?	N/A				

		Progra	n or Se	ervice (B	Budget En	tity Codes)
	Action	Fixed	Capita	al Outla	ıy (4815	0000)
				1		·
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	Exc	_	r: 2178 and 26	
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				

		Progra	m or S	ervice (B	Budget Er	ntity 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	Vac				
0.21	D 411)	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. SCH	EDULE II (PSCR, SC2)					
AUDIT:	· · · · · · · · · · · · · · · · · · ·					

9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See Base Rate Audit on page 157 of the LBR Instructions.) 10.1 Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. 11.1 Are the correct Information Technology (IT) issue codes 11.1 Are the correct Information Technology (IT) issue codes 11.1 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? 13. SCHEDULE VIIIB-1 (EADR, S8B1) 13.1 NOT REQUIRED FOR THIS YEAR 14. SCHEDULE VIIIB-2 (EADR, S8B2) 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 section 216.023(4) (b), Florida Stantact, 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 LRP and LRR match? 4 AUDITS INCLUDED IN THE SCHEDULE XI REPORT:			Progra	m or Se	rvice (B	udget En	tity Codes)
positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See Base Rate Audit on page 157 of the LBR Instructions.) 10.1 Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.) 10.2 Are amounts in Other Salary Amount 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. 11.1 Are the correct Information Technology (IT) issue codes 12.1 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? 13. SCHEDULE VIIIB-1 (EADR, SSB1) 13.1 NOT REQUIRED FOR THIS YEAR 14. SCHEDULE VIIB-2 (EADR, S8B2) 15.1 Ob 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? 15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instruction be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) 15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? 15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Action	Fixed	l Capita	al Outla	y (4815	0000)
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the LRPP and LBR match?	15.1	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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	15.2	-	Yes				
	AUDIT	S INCLUDED IN THE SCHEDULE XI REPORT:					

		Progra	m or Se	ervice (E	udget Er	ntity Codes)
	Action	Fixed	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 should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	rounc	ling, b	_	items at the bill SDB.	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES			•	•	
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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				
AUDIT	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				

		Progra	m or Se	rvice (B	udget En	tity Codes)
	Action	Fixed	l Capita	al Outla	ıy (4815	0000)
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. FL	ORIDA 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. CR	EATION OF DEPARTMENT OF ECONOMIC OPPORT	UNIT	Y (DI	EO)	<u></u>	
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:					
	 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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: ADMINISTRATIVE TRUST FUND

Budget Entity: 48160000 - VOCATIONAL REHABILITATION

LAS/PBS Fund Number: 2021

	Balance as of 6/30/2011	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	j)	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.

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: Anticipated Grant Revenue	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** ADMINISTRATIVE TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 2021 BE: 48160000 **BEGINNING TRIAL BALANCE: Total Fund Balance Per FLAIR Trial Balance**, 07/01/11 **0.00** (A) **Subtract Nonspendable Fund Balance (GLC 56XXX)** 0.00 (B) Add/Subtract Statewide Financial Statement (SWFS)Adjustments: 0.00 (C) SWFS Adjustment # and Description SWFS Adjustment # and Description 0.00 (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: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** FEDERAL REHABILITATION TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE: 48160000 **BEGINNING TRIAL BALANCE: Total Fund Balance Per FLAIR Trial Balance, 07/01/11 1,428,971.51** (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 (17,197,915.39) (D) Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories 100,941.77 (D) 15,668,002.11 (D) Anticipated Grant Revenue ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Department: Education Director of Auditing: Greg White

Budget Entity: Division of Vocational Rehabilitation Phone Number: 850-245-9416

BUDGET PERIOD: 2008-2009

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD			SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS C	CORRECTIVE ACTION TAKEN	CODE
Auditor General 2010-165	6/30/2009	FEDERAL AWARDS 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 Florid Division of Blind Services (FDBS) is close monitoring the action steps of implementation via proof of actions and mandating that District Administrators are placing such language their performance evaluations to ensure the authorizations of expenditures for clies services are being provided in a time manner. FDBS anticipates that correction will be fully implemented by December 2010. The Florida Division of Vocation Rehabilitation (DVR) continues to address adherence to prescribed procedures Supervisors Training and New Counsel Training, through communications with Are staff and counselor performance reviews. In letter dated, September 22, 2009, the Rehabilitation Services Administration (RSA confirmed that it considered this finding resolved.	ly on ct in cat at ly as al as a a a a a a a a
				Six month follow-up: August 11, 2010.	
		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.	Status: Partially Corrected. DVR requires all new counselors to comple an extensive on-line training. This is to be completed during the first six month 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 the monitor the 60 day determination requirements.	ee of w ee w

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Department: Education Director of Auditing: Greg White

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BUDGET PERIOD: 2008-2009

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2010-165	6/30/2009	FEDERAL AWARDS	THE INCOME NECESSARIES AND THE STATE OF THE	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.	o o o o o o o o o o o o o o o o o o o
		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.	S II
			Finding FA: 09-025 FDOE did not complete and file the final Financial Status Report (SF-269) in a timely manner.	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	n t e
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	Compliance with contract #VJ658, the following procedures have been initiated Administrative staff will track all benchmarks	e ; s

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Department: Education Director of Auditing: Greg White

Budget Entity: Division of Vocational Rehabilitation Phone Number: 850-245-9416

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Inspector General E- 0910DVR- 029	9/30/2009	Gulfstream Goodwill Industries, Inc.	ensure timely and proper submission of invoices and supporting documentation 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	Consultants will be responsible for the submission of invoices and supporting documents within 5 business days after benchmarks have been achieved; Invoices where the beginning of the benchmarks have been achieved; Invoices where the beginning of the benchmarks have been achieved; Invoices where the benchmarks have been achieved; Invoices where the beginning of the benchmarks have been achieved; Invoices where the beginning of the benchmarks will complete a monthly progress reports by the 10 th day of the month. Timely submission of progress report will be documented by generating electron reports and sending them to the individual V counselors. Hand delivered reports must be date stamped prior to exiting the VR office. Six Month Status: Fully Implemented.	er iill ico id D: all ee is ic R
			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 V Counselor within 15 days. Referr applications will be scanned/sent electronical or faxed to the individual VR Counselors. If V Counselors want their reports hand delivere the employment consultant must receive stamped date of delivery. Six Month Status: Fully Implemented.	R al ly R d,

BUDGET PERIOD: 2008-2009

Fiscal Year 2012-13 LBR Technical Review Checklist

	Fiscal Tear 2012-13 LBR Technical Review	Checkii	<u>st</u>		
Departme	ent/Budget Entity (Service): Education/Division of Vocational Rehabilitation				
	Budget Officer/OPB Analyst Name: LaCheryl Redman				
	licates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these requial sheets can be used as necessary), and "TIPS" are other areas to consider.	ire further exp	lanation/ju	stification	
\ caccarron	at sheets can be used as necessary), and 1115 are officer areas to constact.	Program or	Service (Bu	dget Entity C	Codes)
	Action	48160000			
1. GEN	ERAL				
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	T 7			
	status for both the Budget and Trust Fund columns? (CSDI)	Yes			
AUDITS					1
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. EXH	IBIT A (EADR, EXA)				
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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			
	IBIT B (EXBR, EXB)				ī
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 of	r Service	(Budget	Entity C	odes)
	Action	48160000		. 5		
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. EXH	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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. EXH	IBIT D-1 (ED1R, EXD1)			1	ī	
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS					T	
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	r Service	(Budget	Entity Co	odes)
	Action	48160000				
TID	E 1'1', D A011 d D04 T1' 1'.' (d 44 1'.1 4 1 1					
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.					
TID	•					
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.	`				
	IBIT 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.					
	IBIT D-3A (EADR, ED3A)					ı
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.)	Vac				
		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	Yes				
7.4	Instructions?	168				
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	Vac				
	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		IN/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	N/A				
	should always be annualized.	IN/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 o	r Service	(Budget	Entity Co	odes)
	Action	48160000				
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
7.11	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (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.)	NT/A				
7.1.		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)					
	2mm consonanton (1/21000, 1/21100, 1/21100, 2501200 and 2500 100)	Yes				
7.17	Are the issues relating to major audit findings and recommendations properly					
,,,,	coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")	T 7				
= 10		Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year	N/A				
7.20	Expenditures) issues net to zero? (GENR, LBR1)	IN/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)	11/11				
,.21	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))	7. T. / /				
		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-					
111	3A issue. Agencies must ensure it provides the information necessary for the					
	OPB and legislative analysts to have a complete understanding of the issue					
	submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

		Program o	r Service	(Budget	Entity Co	odes)
	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					
TIP	net to zero for General Revenue funds. 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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC11					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes	tment L	Level R	esponse	'S
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</i> 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? 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 o	r 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	S:		

		Program o	r Service	(Budget	Entity Co	odes)
	Action	48160000				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to					
0.29	eliminate the deficit).					
	eminiate 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. SCH	EDULE II (PSCR, SC2)					
AUDIT						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the					
	LBR Instructions.)	Yes				
10. SCI	HEDULE III (PSCR, SC3)					1
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. SCI	HEDULE 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. SCI	HEDULE 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. SCI	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14. SCI	HEDULE 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	37				
	not been used?	Yes	<u> </u>			
15. SCI	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed	instruction	ıs)			

		Program o	r Service	(Budget	Entity C	odes)
	Action	48160000				
		Depar	tment I	_evel R	esponse	es
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The	1			1	
10.1	Final Excel version on longer has to be submitted to OPB for inclusion on the					
	Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4)					
	(b), Florida Statutes, the Legislature can reduce the funding level for any agency					
	that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR					
13.2	match?	Yes				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					<u> </u>
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 should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)	V				
15.7		Yes Yes, reco	nciling	itame	re roun	ding
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for	back of th	_			_
TELD	Agency) equal? (Audit #4 should print "No Discrepancies Found")	oack of th		VC1510	iis and i	שטט
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
16 344	therefore will be acceptable.					
	NUALLY PREPARED EXHIBITS & SCHEDULES Do swhibits and schedules comply with LDD Instructions (name 110 through 154)	-				
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?	105				
10.2	Are appropriation category totals comparable to Exmort B, where applicable:	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate					
	level of detail?	Yes				
AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
		N/A				

		Program or	Service	(Budget	Entity Co	odes)
	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. FL	ORIDA 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. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)	•	•	•		
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:					
	 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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: ADMINISTRATIVE TRUST FUND

Budget Entity: 48180000 - DIVISION OF BLIND SERVICES

LAS/PBS Fund Number: 2021

	Balance as of 6/30/2011	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	5)	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.

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL REHABILITATION TRUST FUND
Budget Entity: 48180000 - DIVISION OF BLIND SERVICES

LAS/PBS Fund Number: 2270

	Balance as of 6/30/2011	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: Anticipated Grant Revenue	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.

Budget Period: 2012 - 2013

Department Title:

Trust Fund Title:

Budget Entity:

LAS/PBS Fund Number:

Balance as of 6/30/2011 Adjustments Balance

Chief Financial Officer's (CFO) Cash Balance

ADD: Other Cash (See Instructions)

48 EDUCATION

GRANTS AND DONATIONS TRUST FUND

48180000 - DIVISION OF BLIND SERVICES

2339

Balance as of SWFS* Adjusted Balance

15,397.40 (A) 15,397.40

0.00 (B) 0.00

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** ADMINISTRATIVE TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 2021 BE: 48180000 **BEGINNING TRIAL BALANCE:** Total Fund Balance Per FLAIR Trial Balance, 07/01/11 **0.00** (A) **Subtract Nonspendable Fund Balance (GLC 56XXX)** 0.00 (B) Add/Subtract Statewide Financial Statement (SWFS)Adjustments: 0.00 (C) SWFS Adjustment # and Description SWFS Adjustment # and Description 0.00 (C) **Add/Subtract Other Adjustment(s):** 0.00 (D) Approved "B" Carry Forward (Encumbrances) per LAS/PBS Approved "C" Carry Forward Total (FCO) per LAS/PBS 0.00 (D) A/P not C/F-Operating Categories 0.00 (D) 0.00 (D) ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** FEDERAL REHABILITATION TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 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) 79,719.60 (D) Anticipated Grant Revenue ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** GRANTS AND DONATIONS TRUST FUND **Trust Fund Title:** 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) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

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 CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2010-165	6/30/2009	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 closel 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 the authorizations of expenditures for client services are being provided in a timel manner. FDBS anticipates that correction 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 Counselot Training, through communications with Areast aff 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 reporting 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 it procedures to address this issue. Six month follow-up: August 11, 2010. Status: Fully corrected	y n t t t t t t t y s y t t y s y t t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y t y s y s y t y s y t y s y t y s y t y s y t y s y s y t y s y s y t y s y s y t y s s

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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 CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2010-165	6/30/2009	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 completed during the first six month employment or before the next "n counselor training." This on-line training specifically addresses eligibility requirements.	ete be of ew
				deficiencies in the counselor's performar throughout the rehabilitation process. Dist administrators are also required to submonthly performance and status reviews the Quality Assurance consultant. Six month follow-up: August 11, 2010 Status: Partially corrected.	ey nt. to to to lay ict ith ny ce ict mit to
		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 the (3) levels of fiscal review, FDOE is enhanced its procedures to include addition programmatic reviews by the RIMS technical staff and DVR's budget team prior to submission of the RSA-2. Six month follow-up: August 11, 2010. Status: Fully Corrected.	as nal cal

BUDGET PERIOD: 2008-2009

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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 CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2010-165	6/30/2009	Division of Blind Services	FA: 09-025 FDOE did not complete and file the final Financial Status Report (SF-269) in a timely manner. RECOMMENDATION: We recommend that FDOE examine its procedures for reviewing the status of reports and revise them as necessary to ensure that final reports are timely filed.	FDOE has entranced its procedures to include additional monitoring of the Rehabilitation Services Administration Management Information Systems (RSAMIS) site to ensuring timely submission. Six Month follow-up: August 11, 2010 Status: Fully Corrected.	on nt
			Finding # 1-A third of DBS Counselors are assigned high case loads. RECOMMENDATION: • 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. 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.	Management Response: The Division concurs with the OIG recommendations and committed to increasing personnel resource for the VR program to reduce excessively his case loads. Implementation: July 1, 2011 Six Month Status: Fully Corrected In 12/31/2011	is es gh
Office of Inspector General 09/10-02A	02/01/2010	Division of Blind Services	Finding # 2-Contract Compliance is hindered by lack of effective internal controls. RECOMMENDATION: 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.	Management Response: The Division agrees with the OIG recommendation included in the audit report and recognize that work-arounds in AWARE have been to the norm for staff in certain instances as a rest of having such an inflexible system. As to Division has progressed in its Simplification and Redesign Project, it is finding that removing many of the previously built-in tigulated controls in AWARE, these actions has eliminated many of the causes for the work arounds. Implementation: January 1, 2012 Six Month Status: Fully corrected 1/1/2012	ns es ne ult ne on by ht ve k-

BUDGET PERIOD: 2008-2009

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 CORRECTIVE ACTION TAKEN	ISSUE CODE
			Finding #3- Improvements in communications and working relationships needed. RECOMMENDATION: 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.	Management Response: In regard to the high priority the Division places on improving communications and working relationships. Improvements are already planned are underway. The Division concurs with the recommendation that CRPs can and shown have a greater role in providing direct services to DBS clients and that communication specifically between DBS and CRPs is in new of improvement. Implementation: In progress Six Month Status: Fully Corrected to 1/1/2012	ng nd ne Id es ns ed
			Finding # 4-Improvements are needed to strengthen contract monitoring activities, including the risk assessment process. RECOMMENDATION: 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). Include unannounced file reviews and visits to District Offices and CRPs	Management Response: The Division concu- with the audit report recommendation. Division staff members are currently reviewing the ris- assessment process and metrics in order create a more meaningful and robust ris- score for DBS contracts. A monitoring plan want be developed that specifies the overall design and frequency of monitoring needle Monitoring schedules will be developed accordance with the plan and they will be reviewed quarterly by the Contracts are Compliance Manager to determine the relevancy and potential need for updating. Six Month Status: Fully Implemented Fare 2011.	on sk to sk vill gn d. in oe od
10/11-01A	6/30/2010	Division of Blind Services- Business Enterprise Program	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	Response: Department managers with implement all recommendations by 1/21/201	rill 1.

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			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.		
			Finding # 2- More effective internal controls are needed to reduce risk to DBS and licensed operators. Recommendation: DBS management should implement more effective internal controls. Areas to consider are: 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. Assist licensed operators in establishing inventory controls and require an inventory management document for licensed operators with working capital liabilities owed to DBS.	implement all recommendations by 1/21/2011.	
			Finding #3-Monitoring is needed to verify licensed operator compliance. Recommendation: DBS management should create a monitoring tool based on strengthened criteria and	implement all recommendations by 1/21/2011	I

implement a monitoring plan for licensed operators

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 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 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE 1.2 Yes status for both the Budget and Trust Fund columns? (CSDI) AUDITS: 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Yes Comparison Report to verify. (EXBR, EXBA) 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) Is the budget entity authority and description consistent with the agency's LRPP 2.1 and does it conform to the directives provided on page 59 of the LBR Yes **Instructions?** 2.2 Are the statewide issues generated systematically (estimated expenditures, Yes nonrecurring expenditures, etc.) included? Are the issue codes and titles consistent with Section 3 of the LBR Instructions 2.3 Yes (pages 15 through 30)? Do they clearly describe the issue? 2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 Yes through 30) been followed? 3. EXHIBIT B (EXBR, EXB) Is it apparent that there is a fund shift and were the issues entered into LAS/PBS 3.1 correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on N/A the LBR exhibits. 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.

AUDITS:

Yes

		Program o	r Service	(Budget	Entity Co	odes)
	Action	4818	1	850	, 50	
		1010				
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.					
	IBIT D (EADR, EXD)				ı	
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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS	S:					
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 Ser	vice (Bu	dget 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. EXH	IBIT 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.					
	IBIT D-3A (EADR, ED3A)			1		
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15	* 7				
	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.)	Vac				
7.0		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	Yes				
7.4	Instructions? Are all issues with an IT component identified with a "Y" in the "IT	105	+		- 	
7.4	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	105	+			
1.5	Human Resource Services Assessments package? Is the nonrecurring portion in					
	the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)					
	the nomeconning column. (See pages L 7 and L-3 of the LDR instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are		+		 	
, .0	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,		+			
,.0	where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?		+		 	
,.,	2000 the 10000 harrante reference the openine county(100) where applicable:	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or					
7.10	in the process of being approved) and that have a recurring impact (including					
	Lump Sums)? Have the approved budget amendments been entered in Column					
	A18 as instructed in Memo #12-009?	Yes				
	1110 ao monacao in maino 112 007.	100				

7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should not be deleted. (PLRR, PLMO) 7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions? 7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions? 7.14 Do the amounts reflect appropriate FSI assignments? Yes	
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) 7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions? 7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions? N/A	
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) 7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions? 7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions? N/A	
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as required for lump sum distributions?	
us required for rump sum districturions.	I
* / I TO A TO	-
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)	
Yes	
7.17 Are the issues relating to major audit findings and recommendations properly	
coded (4A0XXX0, 4B0XXX0)? N/A	
AUDIT:	
7.18 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.	
(EADR, FSIA - Report should print "No Records Selected For Reporting")	
Yes	
7.19 Does the General Revenue for 160XXXX (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	
100 00 2010 ((021/11) 22/12)	
7.21 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) Yes	
issues net to zero? (GENR, LBR3) 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 o	r Service	(Budget	Entity Co	odes)
	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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1I					
		Depar	rtment I	Level R	esponse	:S
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</i> 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? 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? 8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? 8.14 Are the federal flunds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? 8.15 Are anticipated grants included and based on the state fiscal year (rather than redent fiscal year) the correct fiscal year from the federal fiscal year for the correct fiscal year for the			Program or	Service (Budget Entity Co	odes)
Estimating Conference forecasts? N/A 2543 and 2612		Action	4818		
estimates appear to be reasonable? 8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? 8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? 8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? 8.17 If applicable, are nonrecurring revenues entered into Column A04? 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? 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? 8.20 Are appropriate service charge nonoperating amounts included in Section II? 8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? 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.) 8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? 8.24 Are prior year September operating reversions appropriately shown in column A01? 8.25 Are current year September operating reversions appropriately shown in column A01? 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 data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? 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?	8.12	-	N/A	_	
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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? 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? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.23	ı cı	Yes		
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accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.26	fund as defined by the LBR Instructions, and is it reconciled to the agency	Yes		
	8.27	accounting data as reflected in the agency accounting records, and is it provided	Yes		
AUDITS:	8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes		
	AUDITS	S:			

		Program o	r Service	(Budget	Entity Co	odes)
	Action	4818				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to					
0.27	eliminate the deficit).					
	, and the second	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	T 7				
	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	3.7				
	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					
TID	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP						
HP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
0 CCII	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and		1			
9.1	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 SCI	HEDULE III (PSCR, SC3)	140				<u> </u>
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR					Ī
10.1	Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page	- 1/12				
10.2	97 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	OADI or OADR to identify agency other salary amounts requested.					
	or or or action, agency other status, amounts requested.	N/A				
11. SCF	HEDULE 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. SCI	HEDULE 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. SCI	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCI	HEDULE 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	₹ 7				
	not been used?	Yes				

	Action	4818				
15 SCE	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed	instruction	1 C)			
13. 301	IEDULE AT (LAS/1 bs web - see page 103 of the LBR flish uctions for detailed			Level R	esponse	:S
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The	- · · ·				~
13.1	Final Excel version on longer has to be submitted to OPB for inclusion on the					
	Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4)					
	(b), Florida Statutes, the Legislature can reduce the funding level for any agency					
	that does not provide this information.)	Yes				
15.0		168				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Yes				
ALIDITEC	match?	168				
	S INCLUDED IN THE SCHEDULE XI REPORT:		1	I	,	
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile	V				
	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	D 4 F 10 1 (FGO) 4 1 (FGO) 4 1 1 4 1 (AGTOMA) 1	168				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain					
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No	Yes				
4 77 -	Operating Categories Found")	res				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)					
		Yes	<u> </u>	<u> </u>		1.
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for	Yes, reco	_			_
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	back of th	ne bill re	eversioi	is and F	SDB
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
			1	ı		ĺ

Program or Service (Budget Entity Codes)

		Program or Service (Budget			des)
	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. FL(ORIDA 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. CRF	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)		<u> </u>		
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: • 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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

Budget Entity: 48190000 - PRIVATE COLLEGES AND UNIVERSITIES

LAS/PBS Fund Number: 2261

	Balance as of 6/30/2011	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:

Office of Policy and Budget - July 2011

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 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) **0.00** (G)* **DIFFERENCE:** *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.

sneets can t	oe used as necessary), and "TIPS" are other areas to consider.	Program or Service (Budget Entity Co			odes)
	Action	48190000			
1 CENE	DAT				
1. GENE			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				
	FRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes			
1.2 I	s Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE				
S	status for both the Budget and Trust Fund columns? (CSDI)	Yes			
AUDITS:					
1.3 I	Has Column A03 been copied to Column A12? Run the Exhibit B Audit				
(Comparison Report to verify. (EXBR, EXBA)	Yes			
1.4 I	Has security been set correctly? (CSDR, CSA)	Yes			
	The agency should prepare the budget request for submission in this order: 1)				
I	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				
1	MANAGEMENT CONTROL for UPDATE status.				
2. EXHIB	BIT A (EADR, EXA)				
2.1 I	s the budget entity authority and description consistent with the agency's LRPP				
8	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,				
ı	nonrecurring expenditures, etc.) included?	Yes			
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions				
(pages 15 through 30)? Do they clearly describe the issue?	Yes			
2.4 I	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15				
t	hrough 30) been followed?	Yes			
3. EXHIB	BIT B (EXBR, EXB)				
3.1 I	s 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				
ι	unique add back issue should be used to ensure fund shifts display correctly on the				
I	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				
t	o zero or a positive amount.	N/A			
AUDITS:				•	•

		Program or	Service	(Budget l	Entity Cod	des)
	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. EXH	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Yes Yes				
TIP	Is the program component code and title used correct? Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.	103				
5. EXH	IBIT 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 Servic	e (Budget	Entity Co	des)
	Action	48190000				,
				<u>i</u>		
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. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	y.)				
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. EXH	IBIT 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			1	
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 commonant identified with a WYU in the WIT	11/71				
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	N/A				
7.5	component been identified and documented?	1 N /A			1	1
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				
7.0	Does the colony note request encount economics and a territory of the terr	1 \ / <i>F</i> \				
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	N/A				
7.7	should always be annualized.	1 \ / <i>F</i> \				
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.	NT/A				
		N/A			1	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,	NT / A				
7.0	where appropriate?	N/A			1	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NT / A				
	D. I. I. CONYIVO	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	3 T / A				
	A18 as instructed in Memo #12-009?	N/A				

	T	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 ,	NI/A				
7.10	PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements	NT/A				
	when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	NT/A				
	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.)	NI/A				
7.16		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)	NT/A				
		N/A				
7.17	Are the issues relating to major audit findings and recommendations properly	NT/A				
	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				
7.10	Does the Compared Deviance for 160VVVV (A directments to Compart Vega	103				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year	Yes				
7.20	Expenditures) issues net to zero? (GENR, LBR1)	168				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues	Yes				
7.01	net to zero? (GENR, LBR2)	168				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment)	Yes				
7.00	issues net to zero? (GENR, LBR3)	1 68				
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	1 1/ / 1				
111	thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR					
	from STAM to identify the amounts entered into OAD and ensure these entries					
	have been thoroughly explained in the D-3A issue narrative.					
	have occu morouginy explaned in the D-3A issue narrative.					
TID	The issue nametive must completely and the south and in the south and in the					
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 I	Entity Coc	les)
	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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1					
		Depar	tment L	evel Re	sponses	
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</i> 215.32(2)(b), <i>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 (Budge	t Entity Codes)
	Action	48190000		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	_	r: 2178, 2555, 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 l	Entity Co	des)
	Action	48190000				
			T	ı	ı	1
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
	Unreserved Fund Balance (Line A) of the following year? 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					
111	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
111	number. Any negative numbers must be fully justified.					
0 SCH	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and			l	I	Ī
7.1	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	V				
	LBR Instructions.)	Yes	<u> </u>			
	HEDULE III (PSCR, SC3)		т —	ı		1
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.	37/4				
		N/A				
	HEDULE IV (EADR, SC4)		_	T		
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. SCF	HEDULE 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. SCF	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR					
	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104					
1	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. SCF	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed	instructions		<u> </u>	<u> </u>	1
12. 501	222 22 12 (2.15) 1 25 1105 See page 105 of the 2DR instructions for detailed			evel Re	esponses	3
-		1				

Action 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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) Yes 15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? Yes				
Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) 15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? Yes				
Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) 15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? Yes				
Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) Yes 15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? Yes				
(b), Florida Statutes, 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				
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				
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? Yes				
match? Yes				
match? Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
15.3 Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile				Τ
to Column A01? (GENR, ACT1) Yes				
15.4 None of the executive direction, administrative support and information				1
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 should appear in Section II? (Note: Audit #3 will identify those activities				
that do NOT have a Record Type '5' and have not been identified as a 'Pass				
Through' activity. These activities will be displayed in Section III with the				
'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if				
these activities should be displayed in Section III. If not, an output standard would				
need to be added for that activity and the Schedule XI submitted again.)				
Yes				
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Yes, recon	_			_
Agency) equal? (Audit #4 should print "No Discrepancies Found") of the	bill reve	ersions a	and FSD	В
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?				
AUDITS - GENERAL INFORMATION				
TIP Review Section 6: Audits 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)				
The the chi 2, chi e, chi il this chi 2 letting includes.				
17.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? N/A				
IN/A			<u> </u>	<u></u>

		Program or Service (Budget Entity			les)
	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. FL	ORIDA 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. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)				
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: • 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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION FEDERAL GRANTS TRUST FUND Trust Fund Title: 48200200 - STUDENT FINANCIAL AID PROGRAM - STATE **Budget Entity:** LAS/PBS Fund Number: 2261 Balance as of SWFS* Adjusted 6/30/2011 Adjustments **Balance 0.00** (A) 0.00 Chief Financial Officer's (CFO) Cash Balance ADD: Other Cash (See Instructions) 0.00 (B) 0.00 0.00 (C) ADD: Investments 0.00 0.00 (D) 0.00 ADD: Outstanding Accounts Receivable 0.00 0.00 (E) ADD: __ **0.00** (F) 0.000.00 **Total Cash plus Accounts Receivable** 0.00 (G) LESS Allowances for Uncollectibles 0.00 LESS Approved "A" Certified Forwards 0.00 (H) 0.00 0.00 (H) 0.00 Approved "B" Certified Forwards 0.00 (H) Approved "FCO" Certified Forwards 0.00

Notes:

LESS: __

LESS: Other Accounts Payable (Nonoperating)

(I) 00.0

0.00 (J)

0.00 (K)

0.00

Office of Policy and Budget - July 2011

Unreserved Fund Balance, 07/01/11

0.00

0.00

0.00 **

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE: 48200200 **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):** 0.00 (D) Approved "B" Carry Forward (Encumbrances) per LAS/PBS Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories (D) (D) ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

	Fiscal Year 2012-13 LBR Technical Review	w Checklist	
Departme	ent/Budget Entity (Service): STUDENT FINANCIAL ASSISTANCE - STATE		
	Budget Officer/OPB Analyst Name: Amy Hammock		
A "Y" ind	licates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these requi		iustification (additional e (Budget Entity Codes)
	Action	48200200	
1. GEN	ERAL.		
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	
	A C. 1. A C. 2. TEN ANGERED CONTENOUS. DIGINARY AND ATTE	103	
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	S:	•	
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. EXH	IBIT A (EADR, EXA)		
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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. EXH	IBIT 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:	•	

		Program or S	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. EXH	IBIT D (EADR, EXD)		
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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. EXH	IBIT D-1 (ED1R, EXD1)		
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	
AUDITS	3:		
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.)	V	
		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. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	y.)		
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. EXH	IBIT 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 Servi	ice (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 S	ervice (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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1)	R, SC1D - Depart	ment Level)
		Departn	nent 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</i> 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? 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 S	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]: S:		

		Program or Se	ervice (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. SCH	EDULE II (PSCR, SC2)		
AUDIT			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Yes	
10. SCI	HEDULE 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	
	HEDULE 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.		
	HEDULE 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	
	HEDULE VIIIB-1 (EADR, S8B1)		
13.1	NOT REQUIRED FOR THIS YEAR		
	HEDULE 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 So	ervice (Budget Entity Codes)
	Action	48200200	
15. SCI	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed		
		Departm	ent 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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes	
AUDITS	S 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 should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)		
		Yes	
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		items are rounding, back of eversions, 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. MA	NUALLY 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	S - 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. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)	·	
	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?		

		Program or Se	ervice (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. FL	ORIDA 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. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)		<u> </u>
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: • 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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

Budget Entity: 48200300 - STUDENT FINANCIAL AID PROGRAM - FEDERAL

LAS/PBS Fund Number: 2261

	Balance as of 6/30/2011	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:

Office of Policy and Budget - July 2011

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 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) (0.00) (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

	Fiscal Year 2012-13 LBR Technical Review Checklist		
Departme	ent/Budget Entity (Service): STUDENT FINANCIAL ASSISTANCE - FEDERAL		
Agency I	Budget Officer/OPB Analyst Name: Amy Hammock		
A "Y" inc	licates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these requin		
		Program or Service (E	Sudget Entity Codes)
	Action	48200300	
1. GEN	ERAL		
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. EXH	IBIT A (EADR, EXA)		
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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. EXH	IBIT 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	

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?	
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?	
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?	
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.)	
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 S	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.		
	IBIT 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. EXH	IIBIT 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 Ser	vice (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 (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		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 Se	ervice (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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC11		
		Departm	ent 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</i> 215.32(2)(b), <i>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	
			I

		Program or So	ervice (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. SCHI	EDULE II (PSCR, SC2)		
AUDIT:			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Yes	
10. SCH	EDULE 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. SCH	IEDULE 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. SCH	IEDULE VIIIA (EADR, SC8A)		
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes	

		Program or Se	rvice (Budget Entity Codes)
	Action	48200300	
13. SCF	HEDULE VIIIB-1 (EADR, S8B1)		
13.1	NOT REQUIRED FOR THIS YEAR		
14. SCE	HEDULE 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. SCF	IEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed		
		Departm	ent 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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes	
AUDITS	S 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 should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)		
		Yes	
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		items are rounding, back of eversions 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. MA	NUALLY 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	
16.2	of the LBR Instructions), and are they accurate and complete? Are appropriation category totals comparable to Exhibit B, where applicable? Are agency organization charts (Schedule X) provided and at the appropriate level	Yes	

		Program or S	ervice (Budget Entity Codes)
	Action	48200300	
AUDITS	S - 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. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)		
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	
17.5	Are the appropriate counties identified in the narrative?	N/A	
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. FLC	ORIDA 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. CRE	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)		•
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:		
	 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: Trust Fund Title:	Budget Period: 2012 - 2013 48 EDUCATION FEDERAL GRANTS TRUST FUND	
Budget Entity: LAS/PBS Fund Number:	48220300 - PREKINDERGARTEN EDUCATION 2261	
	Balance as of SWFS* 6/30/2011 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:

Office of Policy and Budget - July 2011

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE: 48220300 **BEGINNING TRIAL BALANCE: Total Fund Balance Per FLAIR Trial Balance**, 07/01/11 (A) **Subtract Nonspendable Fund Balance (GLC 56XXX)** 0.00 (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: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *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.

	an sheets can be used as necessary, and 1115 are oner areas to constaer.	Program o	r Service	(Budget	Entity C	odes)
	Action	48220300				
1 CEN	NED AT					
	NERAL			1		
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				
AUDIT	S:					
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. EXI	HBIT 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 Section 3 of the LBR Instructions					
	(pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15					
	through 30) been followed?	Yes				
3. EXI	HIBIT 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 o	or Servic	e (Buage	et Entity (Jodes)
	Action	48220300				
AUDITS	g.					
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and			1	l	T
3.3	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")					
	report should print the regulate reppropriation 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					
4 7777	(10XXXX) should be used.					
	HBIT D (EADR, EXD)		1	1	I	T
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?					
4.2		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.					
-	TOTAL CENTS					
	HBIT D-1 (ED1R, EXD1)		1	1	I	T
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS				•	1	
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report")	Yes				ļ
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					· <u> </u>
	and carry/certifications forward in A01 are less than FY 2010-11 approved					
	budget. Amounts should be positive.					

		Program o	or Service (1	Budget Entity	v Codes)
	Action	48220300	501 (100 (1	- auget Dinity	, 2000)
		+0220300			
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. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes on	ıly.)			
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.				
	IIBIT 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.	N/A			
7.12	(PLRR, PLMO) Does the issue narrative include plans to satisfy additional space requirements	1 1/ /1	\vdash		
/.12	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	 		
/.17	Do the amounts reflect appropriate 1 of assignments:	i es			

		Program o	r Servic	e (Budge	t Entity C	Codes)
	Action	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 (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	NI/A				
7 17	55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:	A 11-FOT 1, 11-101-1010 TO 1 1111 FOT 1, 101			<u> </u>		l .
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)					
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. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC	1R, SC1D - 1	Depart	ment L	evel)	
		Depar	tment	Level F	Respons	es
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				

		Program o	r Servic	e (Budge	et Entity (Codes)
	Action	48220300				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each					
0.2	operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the					
0.0	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 section					
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable					
	legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency					
	appropriately identified direct versus indirect receipts (object codes 000700,					
	000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the					
	correct revenue code identified (codes 000504, 000119, 001270, 001870,	* 7				
	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		Exc	ent for	2178, 2	2555
	Consensus Estimating Conference forecasts?	N/A	Bate	_	ind 2612	
8.13	If there is no Consensus Estimating Conference forecast available, do the	1 1/1 1				<u> </u>
0.13	revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual					
0.1 .	grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than					
0.10	federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-					
	349	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	Yes				
	that occur prior to the Governor's Budget Recommendations being issued?					
0.10	I = 50/ 4 = 4 for I = - = = fl					
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	Yes				
Q 20	provided? Are appropriate service charge nonoperating amounts included in Section II?	103				-
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-	1 08				
0.41	referenced accurately?	Yes				
	referenced accurately:	108		<u> </u>	<u> </u>	<u> </u>

		Program or Ser	rvice (Budge	t Entity C	odes)
	Action	48220300		·	
8.22	Do transfers balance between funds (within the agency as well as between				
8.22	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	105			
0.23	in Section III?	Yes			
8.24	Are prior year September operating reversions appropriately shown in column	103			
0.24	A01?	V			
9.25		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	X7			
TID	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				
111	LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure				
	totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative				
	number. Any negative numbers must be fully justified.				
	EDULE II (PSCR, SC2)				
AUDIT:					
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. SCF	HEDULE III (PSCR, SC3)	- "	ı		
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 Other Salary Amount 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			
11 001	IEDIH E IV (EADD SCA)	IN/A			
11. SCF	HEDULE 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.					

		Fiogramic	1 Servic	e (Budge	t Entity C	loues)
	Action	48220300				
10 001	MEDINE WHILE (FADD, CCCA)					
	HEDULE VIIIA (EADR, SC8A)			1		
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the	Yes				
12 001	Schedule VIII-A? Are the priority narrative explanations adequate?	ies				
	HEDULE VIIIB-1 (EADR, S8B1)			1		
13.1	NOT REQUIRED FOR THIS YEAR					
	HEDULE VIIIB-2 (EADR, S8B2)		1			
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	Yes				
15 SCI	not been used? HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed		oma)			
15. SCI	HEDULE AT (LAS/PBS Web - see page 105 of the LBK Instructions for detaile					
		Depai	tment	Level I	Respons	es
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 section					
	216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for					
	any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR					
	match?	Yes				
AUDITS	S 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	* 7				
	Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					i
	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	Yes, reco	_			_
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	back of th	e bill r	eversio	ns, 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. MA	NUALLY 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?	37				
160	A	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate	Vac				
ATIBLE	level of detail?	Yes				
	S - GENERAL INFORMATION Project Section 6 A with a field LDD Instructions (1999 5 1991 1994 1994 1994 1994 1994 199					
TIP	Review Section 6: Audits of the LBR Instructions (pages 156-158) for a list of					
TID	audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
17 04	are due to an agency reorganization to justify the audit error.					
17. CA	PITAL IMPROVEMENTS PROGRAM (CIP)					

		Program o	r Service	e (Budge	t Entity C	lodes)
	Action	48220300				
17.1	A 1 CVD 2 CVD 2 CVD A 1 CVD D C 1 1 1 10	N/A	1			
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	N/A				
17.2	Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	N/A				
17.4	Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,	N/A				
17.5	And the appropriate counties identified in the permetive?					
	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. FL	ORIDA 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. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)	•			<u> </u>	
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:					
	• 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

Budget Period: 2012 - 2013

Trust Fund Title:	FEDERAL GRANTS TRUST FUND					
Budget Entity: LAS/PBS Fund Number:	48250300 - STATE GRANTS/I 2261	K12 - FEFP				
	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			

LESS	Allowances for Uncollectibles	

ADD: Outstanding Accounts Receivable

ADD: _____

Total Cash plus Accounts Receivable

LESS Approved "A" Certified Forwards 0.00 (H) 0.00

Approved "B" Certified Forwards 0.00 (H) 0.00

0.00 (D)

0.00 (E)

0.00 (F)

0.00 (G)

0.00

Approved "FCO" Certified Forwards 0.00 (H) 0.00

LESS: Other Accounts Payable (Nonoperating) 0.00 (I) 0.00

Unreserved Fund Balance, 07/01/11 0.00 (K) 0.00 **

Notes:

Office of Policy and Budget - July 2011

0.00

0.00

0.00

0.00

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE: 48250300 **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 (D) Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories (D) (D) ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *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 Serv	vice (Budget Enti	ty Codes)
	Action	48250300		
1. GEN	NERAL			
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	103	++++	_
1.2	status for both the Budget and Trust Fund columns? (CSDI)	Yes		
AUDIT		165		
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)	100		
111	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. EXE	HBIT A (EADR, EXA)			
2.1	Is the budget entity authority and description consistent with the agency's LRPP			\Box
	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 Section 3 of the LBR Instructions			
	(pages 15 through 30)? Do they clearly describe the issue?	Yes		
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15			
	through 30) been followed?	Yes		
3. EXE	HIBIT 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 o	r Service	(Buage	Entity C	odes)
	Action	48250300				
ATIDITE	Y					
AUDITS			Ι	I	l	ı
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	108				
3.4						
	to Column B07? (EXBR, EXBC - Report should print "Records Selected	Yes				
TIP	Net To Zero") Generally look for and be able to fully explain significant differences between	103				
111	A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a					
111						
	backup of A02. This audit is necessary to ensure that the historical detail records					
TID	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.					
	(IBIT D (EADR, EXD)	T	1	ı	ı	
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	*7				
	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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS	S:					
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.)	*7				
		Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
	Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to	Yes -				
	be corrected in Column A01.)	Rounding				
TEXTS		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 F	Entity Co	ndes)
	Action	48250300	5017100 (2 augut I		,405)
		+0230300	<u> </u>			
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. EXH	HBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes on	ıly.)				
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.					
	HBIT D-3A (EADR, ED3A)	T				
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	N/A				
7.13	when requesting additional positions? Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues					
7 1 1	as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				

		Program or	Service	(Budget	Entity Co	odes)
	Action	48250300				
7 15	Do the issues relating to salary will be for been MAN' of CC1 11 C					
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	14/11				
7.10	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	N/A				
7.17	55C04C0)	IN/A				
7.17	Are the issues relating to major audit findings and recommendations properly	NT/A				
	coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT			ı		1	
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")	37				
		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))					
	1 , , , , , , , , , , , , , , , , , , ,	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.					
	G 7 I					
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.					
	submitted. Thoroughly review pages of through 71 of the LBK histractions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not					
111	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					
TID	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).					
TEXT	TO THE PERSONAL CONTRACTOR OF THE PERSONAL CONTR					
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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC	1R, SC1D - D	epartn	nent Lev	vel)	-
		Denari	tment I	Level R	esponse	s
8.1	Has a separate department level Schedule I and supporting documents package	2 opur				
0.1	been submitted by the agency?	Yes				
	ocon submitted by the agency:	105	<u> </u>			

		Program or	Service	(Budge	t Entity C	odes)
	Action	48250300				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each					
0.2	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?	37				
0.7	TC4	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	11/71				
0.0	necessary trust funds been requested for creation pursuant to <i>section</i>					
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable					
	legislation?	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		Exc	ept for	2178, 2	2555.
	Consensus Estimating Conference forecasts?	N/A		-	nd 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-	Yes				
8.17	3A? 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?					
	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				ļ
8.21	Are nonoperating expenditures to other budget entities/departments cross-	Vac				
	referenced accurately?	Yes				

		Program or	Service	(Budget	Entity Co	odes)
	Action	48250300				
8.22	Do transfers balance between funds (within the agency as well as between					
0.22	agencies)? (See also 8.6 for required transfer confirmation of amounts totaling					
	\$100,000 or more.)	Yes				1
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded					
0.20	in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column	103				
0.24	A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column	1 68				
6.23	A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR,					
	CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE					1
	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	k:					
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	105				
0.20	Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was					1
	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					ļ
TEXT	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					ļ
TIP	LBR Instructions.) Review the unreserved fund balances and compare revenue totals to expenditure					
111	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. SCH	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the	37				
10. 335	LBR Instructions.)	Yes				
	HEDULE III (PSCR, SC3) Is the appropriate large amount applied in Segment 22 (See page 00 of the LPR)					
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	1 1/ / / 1				
10.2	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. SCI	HEDULE IV (EADR, SC4)	<u> </u>				

		Program or Service (Budget Entity Codes)			lodes)	
	Action	48250300				
11.1	A (1 (7.5 (* TD 1 1 (7.70)) 1 10	1 1	1		1	I
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 of	Service	(Budget	Entity C	odes)
	Action	48250300				
10 00						
	HEDULE VIIIA (EADR, SC8A)			1	1	1
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the	* 7				
	Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCI	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCI	HEDULE 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. SCI	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed	ed instructio	ns)			
				evel R	esponse	26
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The	Бераг		I	Съропъс	
13.1						
	Final Excel version on longer has to be submitted to OPB for inclusion on					
	the Governor's Florida Performs Website. (Note: Pursuant to section					
	216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for					
	any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR					
	match?	Yes	<u> </u>			
AUDITS	S 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")					
	(Nocord Type 5). (Numeri Should print No New York (No. 1)	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 should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)	* 7				
		Yes	.,,			1.
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for	Yes, recor	_			_
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	back of the	e bill re	versior	is, and l	FSDB
TIP	If Section I and Section III have a small difference, it may be due to rounding					
	and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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				
AUDIT S	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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					
111	are due to an agency reorganization to justify the audit error.					
17 CA	PITAL IMPROVEMENTS PROGRAM (CIP)	<u> </u>				
III. CA	I IIIII IVII NO I ENIENIO I NOUNANI (CII)					

		Program or Service (Budget Entity Codes)					
	Action	48250300					
17.1	A 4 CID 2 CID 2 CID A 1 CID D C 1 1 1 10	N/A			1		
17.1 17.2	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	IN/A					
17.2	Instructions)?	N/A					
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	14/74					
17.5	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. FL	ORIDA 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. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)	-		<u> </u>			
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:						
	 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 						
	11001 1250107 11010001 1 01111	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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

Budget Entity: 48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP

LAS/PBS Fund Number: 2261

	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.

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: GRANTS AND DONATIONS TRUST FUND

Budget Entity: 48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP

LAS/PBS Fund Number: 2339

	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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE 48250400 **BEGINNING TRIAL BALANCE: Total Fund Balance Per FLAIR Trial Balance, 07/01/11 1,087,767.84** (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):** (16,661,717.99) (D) Approved "B" Carry Forward (Encumbrances) per LAS/PBS 1,087,767.84 (D) FSDB Beginning Fund Balance, 7-1-11 A/P not C/F-Operating Categories 127,937.81 (D) Anticipated Grant Revenue 15,446,012.34 (D) ADJUSTED BEGINNING TRIAL BALANCE: **1,087,767.84** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **1,087,767.84** (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** GRANTS AND DONATIONS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 2339 BE: 48250400 **BEGINNING TRIAL BALANCE: Total Fund Balance Per FLAIR Trial Balance, 07/01/11 526,542.41** (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: **526,542.41** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **526,542.41** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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	PERIOD			SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS C	CORRECTIVE ACTION TAKEN	CODE
Office of Inspector General 09/10-01A	2010	FSU Reading Assessment- Just Read, Florida!	FINDING #1: A monitoring plan with formalized monitoring activity and written procedures addressing the review of specific programmatic areas has not been developed. RECOMMENDATION: The Just Read, Florida! Office: 1) develop a monitoring system 2) formalize the monitoring activity by developing written procedures, and 3) collaborate with other Division of Public Schools (Division) units to coordinate appropriate monitoring resources. FINDING #2: Teachers expressed concern about classroom management when assessing K-2 students.	The Department agrees that a monitoring plasfor FAIR administration should be developed and carried out to regularly monitor are 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 Public Schools to develop a monitoring system and formalize the monitoring active by developing written procedures. Six month follow-up: November 24, 2010 Status: Partially Corrected Recommendation will be fully implemented when written monitoring procedures a developed. 12 month: June 6, 2011 Fully Corrected The Department agrees that support for K classroom teachers is needed during FA administration. The Just Read, Florida! Office	ed e
			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.	will refine FAIR training and develop technic assistance to emphasize the importance scheduling FAIR in a manner that protectinstructional time. Six month follow-up: November 24, 2010 Status: Fully Corrected	al of ts
			FINDING #3: Teachers expressed concern about the appropriateness of content (Passages) in the assessments. RECOMMENDATION: The Division continue to work with the Florida Center Reading Research (FCRR) in evaluating the appropriateness of the content material provided in the assessments to keep students engaged.	FAIR is an adaptive assessment. The Department agrees with the recommendation to continue to work with FCRR in evaluating the content to ensure appropriateness. Six month follow-up: November 24, 2010 Status: Fully Corrected	on

BUDGET PERIOD: 2008-2009

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			ISSUE CODE
Office of Inspector General 09/10-01A	2010	FSU Reading Assessment- Just Read, Florida!	FINDING #4: Additional training is needed for reading coaches and teachers on how to analyze the assessment data. RECOMMENDATION: The Just Read, Florida! Office, the Bureau of School Improvement, FCCR, and the school districts collaborate to train reading coaches and teachers to properly interpret the data and thus be better informed of student instruction needs.	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-ace trainings, webinars, videos, and guidance and technical assistance documents. Six months follow-up: November 24, 2010 Status: Fully Corrected	
			FINDING #5: Administration of the assessments has not been standardized which impacts its use for accountability purposes. 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.	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. Six month follow-up: November 24, 2010 Status: Fully Corrected	1 1 1 1 1 1 1 1 1 1

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.

(aaaiiion	nal sheets can be used as necessary), and "TIPS" are other areas to consider.	Program or Serv	ice (Budget Entity	Codes)
	Action	48250400		
			I	
	IERAL		_	1
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	S:			
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)		1 1	
111	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)			
	set Column A12 column security to ALL for DISPLAY status and			
	MANAGEMENT CONTROL for UPDATE status.			
2. EXH	IIBIT A (EADR, EXA)			
2.1	Is the budget entity authority and description consistent with the agency's LRPP			
	and does it conform to the directives provided on page 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 Section 3 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. EXH	IIBIT 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	S:			
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 o	r Servic	e (Budge	t Entity C	Codes)
	Action	48250400				
		1		Ī		
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal					
	to Column B07? (EXBR, EXBC - Report should print "Records Selected Net	37				
	To Zero")	Yes	<u></u>			
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.					
	IBIT D (EADR, EXD)	1		r	1	
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. EXH	IBIT D-1 (ED1R, EXD1)			_		_
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS	S:	•				
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.)	37				
~ .	101/g	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does	Yes -				
	Column A01 equal Column B08? (EXBR, EXBD - Differences need to be	Rounding				
	corrected in Column A01.)	and FSDB				
TID	If objects are negative amounts, the agency must make adjustments to Column	and 1 SDD	<u></u>			
TIP						
	A01 to correct the object amounts. In addition, the fund totals must be adjusted to					
TID	reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the					
TIP	agency must adjust Column A01. Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and					
TIP						
	carry/certifications forward in A01 are less than FY 2010-11 approved budget.					
	Amounts should be positive.	<u> </u>				

		Program o	or Service (B	udget Entit	ty Codes)
	Action	48250400	, service (D	auget Ellill	Joues
	1 Action	40230400			
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. EXH	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	y.)			
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		I		I
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful				
	report when identifying negative appropriation category problems.				
7. EXH	IIBIT 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.)	V			
7.2	Decade manufactor for Information To to the day (ITN) (C.11 of 1122)	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	1,112			
, , ,	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?	3.7/4			
		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	NT/A			
7.11	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 ,	N/A			
7.12	PLMO) Does the issue narrative include plans to satisfy additional space requirements	1 1/ 71		-	
1.12	when requesting additional positions?	N/A			
	when requesting additional positions:	1 1/ 1 1			

		Program of	r Service (B	udget Entity	Codes)
	Action	48250400			
7.10	Y 1 1 1 1 4 (0) Y Y Y 1 1 1 1 4 (0) Y Y Y Y 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	N/A			
7.14	as required for lump sum distributions? 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 major audit findings and recommendations properly	, , , ,			
	coded (4A0XXX0, 4B0XXX0)?	N/A			
AUDIT:				<u> </u>	
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")				
	(EADK, 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))				
	cases State Capital Outlay - I ubile Education Capital Outlay (IOE E)	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.				
TOTAL STATE OF THE					
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.				
	suchineed. Thoroughly feview pages of unough 11 of the LDR 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				
mrs.	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 FSL = 3 (Federal Funds)				
	funds directly from the federal agency should use FSI = 3 (Federal Funds).				
		<u> </u>			

		Program o	r Servic	e (Budge	t Entity C	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					
e ccu	appropriation. Normally this is taken care of through line item veto. EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1)	D CC1D D	lanautu	ont I o	al)	
o. SCH	EDULE 1 & RELATED DOCUMENTS (SCIR, SCI - Budget Entity Level of SCI					
0.1		Depai	rtment	Level F	Respons	es
8.1	Has a separate department level Schedule I and supporting documents package	Yes				
8.2	been submitted by the agency? Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating	1 68				
8.2	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</i>					
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? 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, 255 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 Serv	vice (Budget Ent	ity 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	:			<u> </u>
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 (Budge			
	Action	48250400				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
111	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
111	number. Any negative numbers must be fully justified.					
9. SCH	EDULE II (PSCR, SC2)					
AUDIT						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the					
	LBR Instructions.)	Yes				
10. SCI	HEDULE III (PSCR, SC3)		<u>'</u>			
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.	27/4				
		N/A				
	HEDULE IV (EADR, SC4)	1				
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			<u> </u>		
	in the Schedule IV.					
12. SCI	HEDULE 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. SCI	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14. SCI	HEDULE 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	37				
	not been used?	Yes				
15. SCI	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed	l instructio	ns)			
		Depa	rtment I	Level R	espons	es
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 section 216.023(4)					
	(b), Florida Statutes, 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	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile			Ţ		
	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")	V				
I		Yes	1 1			

		Program o	r Servic	e (Budge	et Entity C	Codes)
	Action	48250400				
·		I	1	1	1	1
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 should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)					
	·	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for	Van Danse	:1:	:4		1:
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, Recor	_			<u> </u>
		back of the	bill re	version	s and F	SDB
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
	NUALLY PREPARED EXHIBITS & SCHEDULES	1	1	1		
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	S - GENERAL INFORMATION		<u>I</u>			
TIP	Review Section 6: Audits of the LBR Instructions (pages 156-158) for a list of					
111	audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
111	are due to an agency reorganization to justify the audit error.					
17 CA	PITAL IMPROVEMENTS PROGRAM (CIP)					
17. CA	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	27/4	1			
		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	- "				
17.0	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	11/11				
111	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. FLO	ORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as					
10.1	outlined in the Florida Fiscal Portal Submittal Process?	Yes				
		1				

		Program or Service (Budget		t Entity C	odes)	
	Action	48250400				
9. CRE	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
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:					
	• 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 Description Projection Trial Projects of School by Lead IC.					
	 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

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: Anticipated Transfer from 48800000/2021	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.

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

Budget Entity: 48250500 - FEDERAL GRANTS K/12 PROGRAM

LAS/PBS Fund Number: 2261

	Balance as of 6/30/2011	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.

Budget Period: 2012 - 2013 Department Title: **48 EDUCATION** Trust Fund Title: GRANTS AND DONATIONS TRUST FUND 48250500 - FEDERAL GRANTS K/12 PROGRAM **Budget Entity:** LAS/PBS Fund Number: 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 **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** ADMINISTRATIVE TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 2021 BE: 48250500 **BEGINNING TRIAL BALANCE:** Total Fund Balance Per FLAIR Trial Balance, 07/01/11 **17,500.00** (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 (66,115.25) (D) Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories (D) 48,615.25 (D) Anticipated Transfer from 48800000/2021 ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 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):** (46,267,697.15) (D) Approved "B" Carry Forward (Encumbrances) per LAS/PBS 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) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** GRANTS AND DONATIONS TRUST FUND **Trust Fund Title:** 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):** (1,179.63) (D) Approved "B" Carry Forward (Encumbrances) per LAS/PBS 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

property no longer in use by sub-grantees

Budget Entity: K-12 Federal Programs Phone Number: 850-245-9416

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA			ISSUE CODE
Office of Inspector General 09/10-03A	March 2011	Baker County 21 st Century Community Learning Centers	Finding 1. Baker County did not comply with all of the terms and conditions set forth in the 21 st CCLC grant agreement. Recommendation: Provide additional guidance and support fro 21 st CCLC programs when there are indications of need particularly during the first year.	Response: Additional mandatory training has been added for first year sub-grantees. In Progress and implemented by 10/07/2011.	
			Finding 2. Baker County did not have adequate procedures in place to ensure that all purchases were allowable and allocable under the 21 st CCLC grant. Recommendation: Consider providing funds to higher risk school district sub-recipients on a reimbursement basis only.	Response: The Bureau concurs Consideration for this designation will be discussed jointly between the Office of Grants Management and the 21 st CCLC Program Office after the sub-grantee has been provided appropriate training and technica assistance.	e
			Finding 3. The 21 st 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. Recommendation: Ensure the proper disposition of	Response: Closeout procedures will include program performance, financial reports inventory and disposition of equipment, record retention and/or additional elements requested by the Department.	, d

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.

(additional sheets can be used as necessary), and "TIPS" are other areas to consider.	Program or Se	ervice (Budge	et Entity Co	odes)
Action	48250500			
4. CONTRACT		-		
1. GENERAL			1	T
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:				<u> </u>
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit	T			
Comparison Report to verify. (EXBR, EXBA)	Yes			
1.4 Has security been set correctly? (CSDR, CSA)	Yes		1	
TIP The agency should prepare the budget request for submission in this order: 1)			1	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,	103			
nonrecurring expenditures, etc.) included?	Yes			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions	103			
	Yes			
(pages 15 through 30)? Do they clearly describe the issue?	168			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15	Yes			
through 30) been followed?	1 68			
3. EXHIBIT B (EXBR, EXB)			1	1
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS				
correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and				
unique add back issue should be used to ensure fund shifts display correctly on				
the 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 Co		odes)		
	Action	48250500				
			1	1		
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				
2.4		168				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal					
	to Column B07? (EXBR, EXBC - Report should print "Records Selected Net	Yes				
TIP	To Zero") Generally look for and be able to fully explain significant differences between	103				
1119	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. EXH	IBIT D (EADR, EXD)					_
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 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.					
	IBIT D-1 (ED1R, EXD1)			•		
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS			1	•		
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For	* 7				
	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:					
J.¬	Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be					
	corrected in Column A01.)	Yes,				
	COLLECTION IN COLUMN 11011)	Rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column		1	1	ı	
	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 o	r Service	(Budoet	Entity Co	odes)
	Action	48250500		Luagot		
<u> </u>	1 Louisi	40230300		<u> </u>	<u> </u>	
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. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	v.)				
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			ı		
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
	1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
	through 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	3.T/A				
	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	37/4				
	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.)	3.T/A				
		N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are					
	the amounts proportionate to the Salaries and Benefits request? Note: Salary rate	3.T/A				
	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?	37/4				
		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 o	or Service	Budget	Entity Co	des)
	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 ,	27/1				
	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.)	27/1				
		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 major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
		Yes				
7.19	Does the General Revenue for 160XXXX (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-					
1.11	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.					
	Thoroughly rester pages of alreagn of the LDR instructions.					

		Program o	r Service	(Budget	Entity Co	odes)
	Action	48250500		Luago		
	1 Kuon	46230300	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1I					
		Depar	tment I	Level R	esponse	es
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</i> 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? 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	r Service (Budget	Entity Codes)
	Action	48250500		
0.12				•
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		_	2178, 2555,
	Estimating Conference forecasts:	N/A	2543 a	nd 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	T 7		
	grant? Are the correct CFDA codes used?	Yes		
8.15	Are anticipated grants included and based on the state fiscal year (rather than	Vas		
0.16	federal fiscal year)?	Yes		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes		
0 17				
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?			
	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-	T 7		
	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	103		
6.23	Section III?	3 7		
0.24		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.			
	ADDED DI 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		
ALIDITE		1 08		
AUDITS				

		Program or	r Service	(Budget	Entity Co	odes)
	Action	48250500				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to					
0.29	eliminate the deficit).					
	eminiate the deficity.	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. SCHI	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the					
	LBR Instructions.)	Yes				
10. SCH	HEDULE 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.	NT / A				
		N/A				
	HEDULE IV (EADR, SC4)	NT/A		ı		ı
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	<u></u>			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear					
	in the Schedule IV.					
	HEDULE VIIIA (EADR, SC8A)					1
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the	Vac				
10 ~ ~	Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				<u> </u>
	HEDULE VIIIB-1 (EADR, S8B1)		Т	l I		ı
13.1	NOT REQUIRED FOR THIS YEAR					
	HEDULE VIIIB-2 (EADR, S8B2)		Т —			I
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. SCF	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed		s)	<u> </u>		<u> </u>
	((~,			

		Program or	Service	(Budget	Entity Co	odes)
	Action	48250500				
		Depar	tment I	evel R	esponse	es.
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The	Бориг		1	Съропъс	<u> </u>
13.1	Final Excel version on longer has to be submitted to OPB for inclusion on the					
	Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4)					
	(b), Florida Statutes, the Legislature can reduce the funding level for any agency					
	that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	103				
13.2	match?	Yes				
AUDITS	S 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 should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)					
		Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for	Yes, recor	_			_
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	back of the	e bill re	eversion	ns and F	SDB
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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					
10.0	level of detail?	Yes				
AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
		N/A				

		Program or	Service	(Budget E	Entity Co	des)
	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. FL	ORIDA 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. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)			•	•	
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:					
	 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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: FEDERAL GRANTS TRUST FUND

Budget Entity: 48250600 - EDUCATIONAL MEDIA & TECHNOLOGY SERVICES

LAS/PBS Fund Number: 2261

	Balance as of 6/30/2011	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:

Office of Policy and Budget - July 2011

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 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) (0.00) (G)* **DIFFERENCE:** *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.

Program or Service (Budget Entity Codes)

		Program or S	ervice (Budge	et Entity Co	odes)
	Action	48250600			
1. GEN	IERAL				
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	\bot		
		П		1 1	
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.				
	IIBIT A (EADR, EXA)				
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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. EXH	IIBIT 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 of	r Service	(Buaget	Entity C	oaes)
	Action	48250600				
ATTRIBUTE						
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	105				
3.4	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. EXH	IIBIT 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	105				
	will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS	S:	145				
5.2	Do the fund totals agree with the object category totals within each appropriation					
0.2	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	Voc				
	be corrected in Column A01.)	Yes, rounding				
TID		Touriding				
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					
TID	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					
TIP	agency must adjust Column A01. Exhibit B - A01 less than B04: This audit is to ensure that the disbursements					
TIP	and carry/certifications forward in A01 are less than FY 2010-11 approved					
	budget. Amounts should be positive.					
	ouaget. Amounts should be positive.					

		Program or	r Service	(Budget	Entity C	odes)
	Action		i Scrvice	Daugel	Linuty C	oues)
	1 Marion	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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes or	ıly.)				
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. EXH	IIBIT 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 Co	odes)
	Action	48250600			-	
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				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth	14/11				
7.10	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 major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
	•	Yes				
7.19	Does the General Revenue for 160XXXX (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))	NT/A				
TID		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-					
111	3A issue. Agencies must ensure it provides the information necessary for the					
	OPB and legislative analysts to have a complete understanding of the issue					
	submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
	submitted. Thoroughly review pages of through 71 of the LBR histractions.					
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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC	1R, SC1D - D	epartn	nent Lev	vel)	
		Ī			esponse	es
8.1	Has a separate department level Schedule I and supporting documents package	1			•	
	been submitted by the agency?	Yes				
				ı	ı	

		Program or	Service	(Budget	Entity C	odes)
	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	**				
8.4	trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)? Have the Examination of Regulatory Fees Part I and Part II forms been included	Yes				
0.4	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	105				
	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</i>					
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency	1,712				
	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	105				
	source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate					
0.12	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?		Exc	cept for		
0.12		N/A		2543 a	nd 2612	<u>2</u>
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	103				
	grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than	***				
8.16	federal fiscal year)? Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Yes				
0.10	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?					
0.10		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?					
0.01		Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				

		Program or	Service	(Budget	Entity Co	odes)
	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	3.7				
0.22	\$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	<u>'</u> :					
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	105				
0.50	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					
TID	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					
111	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
	EDULE II (PSCR, SC2)					
AUDIT:						
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 instified in the D. 3A issue parretive. (See Page Patte Audit on page 157 of the					
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCF	HEDULE III (PSCR, SC3)	- 1/1 - 1	<u> </u>	1		
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 Other Salary Amount 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				
11 501	JEDIH E IV (EADD SCA)	1 V / A	<u> </u>			
11. SCI	HEDULE 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 Co	odes)
	Action	48250600				
12 SCI	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the			Ī .		
12.1	Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCI	HEDULE VIIIB-1 (EADR, S8B1)					-
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14 SCI	HEDULE VIIIB-2 (EADR, S8B2)	14/11				<u> </u>
14.1	Do the reductions comply with the instructions provided on pages 102 through					
14.1	104 of the LBR Instructions regarding a 10% reduction in recurring General					
	Revenue and Trust Funds, including the verification that the 33BXXX0 issue has					į
	not been used?	Yes				
15. SCI	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed					
		Depar	tment I	Level R	esponse	S
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					į
	the Governor's Florida Performs Website. (Note: Pursuant to section					į
	216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for					į
15.0	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				
AUDIT	S INCLUDED IN THE SCHEDULE XI REPORT:	108				
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile	Ι		l	1	
13.3	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	Yes				
15.6	Operating Categories Found")					
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					į
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)					
	would note to be under for that uptaking and the solitonic far such mice again.	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for	Yes, reco	nciling	items a	re roun	ding,
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	back of the	e bill re	version	is and F	SDB.
TIP	If Section I and Section III have a small difference, it may be due to rounding					
	and therefore will be acceptable.					
16. MA	ANUALLY 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	103				
10.5	level of detail?	Yes				
AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)	- · 				

		Program or So	ervice (Budge	t Entity Co	odes)
	Action	48250600			
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	İ		
17.1	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	14/A			
17.2	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,	NT/A			
17.5	A08 and A09)?	N/A		1	
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	NT/A			
TTVD.	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. FL	ORIDA 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. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)				
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:				
	• 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 Organism Trial Palameters of Index 1, 2011				
	• Opening Trial Balance as of July 1, 2011				
	Schedule I Narratives related to Column A01 Internal Approximation Forms				
	Inter-Agency Transfer Form	N/A			
		1 1/ 1 1			

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

Budget Period: 2012 - 2013

	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:

Office of Policy and Budget - July 2011

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE: 48250800 **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 (8,984,583.87) (D) Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories 900.00 (D) Anticipated Grant Revenue 8,983,683.87 (D) ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) (0.00) (G)* **DIFFERENCE:** *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 "V" indicates "VES" and is accortable an "N/I" indicates "NO/Justification Provided" these require further explanation/justification

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.

(additional sheets can be used as necessary), and "TIPS" are othe	F	Program or Service (Budget Entity Codes)				
Action	48	250800				
1. GENERAL						
1.1 Are Columns A01, A02, A04, A05, A36, A93, IA	1 IA5 ID1 IV1 IV3 and NV1					
set to TRANSFER CONTROL for DISPLAY statu						
CONTROL for UPDATE status for both the Budg						
Are Columns A06, A07, A08 and A09 for Fixed C						
TRANSFER CONTROL for DISPLAY status only	2 (CSDI)					
	· · · · ·	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for		Vac				
status for both the Budget and Trust Fund columns	? (CSDI)	Yes				
AUDITS:	on the Earlibia D. Andia		т т	T		
1.3 Has Column A03 been copied to Column A12? R		Yes				
Comparison Report to verify. (EXBR, EXBA)		Yes				
1.4 Has security been set correctly? (CSDR, CSA) TIP The agency should prepare the budget request for		103				
Lock columns as described above; 2) copy Column						
set Column A12 column security to ALL for DISP						
MANAGEMENT CONTROL for UPDATE status						
2. EXHIBIT A (EADR, EXA)						
2.1 Is the budget entity authority and description const	stant with the agency's I DDD		<u> </u>			
and does it conform to the directives provided on p						
Instructions?		Yes				
2.2 Are the statewide issues generated systematically			+ +			
nonrecurring expenditures, etc.) included?	•	Yes				
2.3 Are the issue codes and titles consistent with <i>Secti</i>			+++			
(pages 15 through 30)? Do they clearly describe the		Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LB						
through 30) been followed?	* 0	Yes				
3. EXHIBIT B (EXBR, EXB)	<u> </u>			1		
3.1 Is it apparent that there is a fund shift and were the	issues entered into LAS/PBS					
correctly? Check D-3A funding shift issue 340XX						
unique add back issue should be used to ensure fu	<u>-</u>					
the LBR exhibits.		N/A				
3.2 Are the 33XXXX0 issues negative amounts only a	nd do not restore nonrecurring					
cuts from a prior year or fund any issues that net to						
Check D-3A issues 33XXXX0 - a unique issue sho	ould be used for issues that net					
to zero or a positive amount.		N/A				
AUDITS:						

		Program o	r Service	(Budget	Entity C	odes)
	Action	48250800				
		10220000				
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")	Vac				
2.4		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	105	<u> </u>			
111	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 - FIXE						
-	HBIT D (EADR, EXD)			I		
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	\vdash			
TIP	Fund shifts or transfers of services or activities between program components will	105	<u> </u>			
111	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
	be displayed on an Exmort B whereas it may not be visible on an Exmort II.					
5. EXH	IIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS				<u> </u>	<u> </u>	
5.2	Do the fund totals agree with the object category totals within each appropriation		Т			
	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.)	V				
- ·	A01/G A	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,				
	corrected in Column A01.)	Rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column		.1	1	1	
	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 Ser	vice (Bud	lget Entity	Codes)
	Action	48250800				
				- 1		1
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.					
	IBIT 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.					
	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15	3 7				
	through 30 of the LBR Instructions.)	Yes	\perp		_	
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.)	Vac				
7.2		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	N/A				
7.4	Instructions? Are all issues with an IT component identified with a "Y" in the "IT	1 1/ / 1	+			
7.4	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	1 1/ / 1	+			
1.3	Human Resource Services Assessments package? Is the nonrecurring portion in					
	the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)					
	the nomecuring column: (See pages 12-4 and 12-3 of the LDK instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are	- 1/1-1			-	
7.0	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	- 0.2.2	+			
/./	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,	21/12	+		+	
7.0	where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	2,712	-			
1.7	boes the issue narrative reference the specific county(les) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or	14/11	_			
7.10	in the process of being approved) and that have a recurring impact (including					
	Lump Sums)? Have the approved budget amendments been entered in Column					
	A18 as instructed in Memo #12-009?	N/A				
<u> </u>	ATO as monacted in Michio #12-007;	11/11				

		Program o	or Service	(Budget	Entity Co	des)
	Action	48250800			<u> </u>	
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 ,	27/4				
	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				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth		1]			
	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-					
111	3A issue. Agencies must ensure it provides the information necessary for the					
	OPB and legislative analysts to have a complete understanding of the issue					
	submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
	submitted. Thoroughly leview pages of unlough /1 of the LDK instructions.					

		Program o	r Service	(Budget	Entity Co	odes)
	Action	48250800	2017100	Luugu		
	1 Iouon	+0230000	1			<u> </u>
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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1F					
		Depai	rtment I	Level R	esponse	es
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</i> 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? 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? 8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? 8.14 Are the federal funds revenues reported in Section 1 broken out by individual grant? Are the correct CFDA codes used? 8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? 8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? 8.17 If applicable, are nonrecurring revenues entered into Column A04? 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? 8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient pustification provided for exemption? Are the additional narrative requirements provided? 8.20 Are appropriate service charge nonoperating amounts included in Section II? 8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? 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.) 8.22 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? 8.24 Are prior year September operating reversions appropriately shown in column A01? 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 930/11 WILL NEED TO BE ADDED BY AGENCES DURING THE TECHNICAL REVIEW PERIOD. 8.26 Does the Schedule IC properly reflect the unreserved fund bance for each trust fund as defined by the LBR Instruction			Program or Service (Budget Entity C		Entity Codes)
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Section III Section II Section II Section II Section II Sect	8.15	federal fiscal year)?	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? 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? 8.20 Are appropriate service charge nonoperating amounts included in Section II? 8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? 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.) 8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? 8.24 Are prior year September operating reversions appropriately shown in column A01? 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? 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? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? 9 Yes	8.16	•	Yes		
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8.20 Are appropriate service charge nonoperating amounts included in Section II? 8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? 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.) 8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? 8.24 Are prior year September operating reversions appropriately shown in column A01? 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? 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? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.18	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	Yes		
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agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.) 8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? 8.24 Are prior year September operating reversions appropriately shown in column A01? 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? 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? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.21	referenced accurately?	Yes		
Section III? 8.24 Are prior year September operating reversions appropriately shown in column A01? 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? 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? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.22	agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	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? 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? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.23	, , ,	Yes		
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? 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? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.24		Yes		
fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? 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? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.25	A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE			
accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? 8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.26	fund as defined by the LBR Instructions, and is it reconciled to the agency	Yes		
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? Yes	8.27	accounting data as reflected in the agency accounting records, and is it provided	Yes		
AUDITS:	8.28	·	Yes		
	AUDITS	s:			

		Program or Service (Budget Entity Codes		odes)		
	Action	48250800				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to					
0.29	eliminate the deficit).					
	eminiate the deficity.	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. SCHI	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the					
	LBR Instructions.)	Yes				
10. SCH	HEDULE 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.	NT / A				
		N/A				
	HEDULE IV (EADR, SC4)	NT/A				1
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.					
	HEDULE VIIIA (EADR, SC8A)					1
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the	Vac				
	Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR					
	HEDULE VIIIB-2 (EADR, S8B2)			1		1
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	Yes				
15 COT	not been used? HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed		(a)			I
13. SCE	TEDOLE AT (FW2/1 D2 Men - see hade 102 of the FDK Histractions for defailed	mon acaon	5)			

		Program of	Sel vice	(Duaget	Littly Co	Jues)
	Action	48250800				
		Department Level Responses			es	
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency				1	
	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	S 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 should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)					
		Yes	a ailin a	itama	#2 #21I#	dina
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. MA	NUALLY 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	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
			1			

		Program or Service (Budget Entity Codes)			les)	
	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. FL	ORIDA 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. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)			•	•	,
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:					
	 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

Budget Period: 2012 - 2013

48 EDUCATION

Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	FEDERAL GRANTS TRUST 1 48400600 - FLORIDA COLLE 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

0.00 (H)

0.00 (H)

0.00 (I)

0.00 (J)

0.50 (K)

0.00

Notes:

LESS: _

Department Title:

Approved "B" Certified Forwards

LESS: Other Accounts Payable (Nonoperating)

Approved "FCO" Certified Forwards

Office of Policy and Budget - July 2011

Unreserved Fund Balance, 07/01/11

0.00

0.00

0.00

0.00

0.50 **

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE: 48400600 **BEGINNING TRIAL BALANCE: Total Fund Balance Per FLAIR Trial Balance**, 07/01/11 **0.50** (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):** 0.00 (D) Approved "B" Carry Forward (Encumbrances) per LAS/PBS Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories (D) (D) ADJUSTED BEGINNING TRIAL BALANCE: **0.50** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.50** (F) (0.00) (G)* **DIFFERENCE:** *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 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

	status for both the Budget and Trust Fund columns? (CSDI)	Yes		
AUDI	TS:			
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		
TIL	The agency should manage the hydrest managest for submission in this andem. 1)			

Yes

Yes

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.

Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE

1.2

2. EXH	IBIT A (EADR, EXA)			
2.1	Is the budget entity authority and description consistent with the agency's LRPP			
	and does it conform to the directives provided on page 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 Section 3 of the LBR Instructions			

		(pages 15 through 30)? Do they clearly describe the issue?	Yes		
	2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15			
		through 30) been followed?	Yes		
	3. EXH	IBIT B (EXBR, EXB)			
ſ	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.
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

	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		
UDITS				
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")

		Program or	r Service ((Budget	Entity Co	des)
	Action	48400600				
			_		1	
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 EXH	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP,					
1.1	and does it conform to the directives provided on page 62 of the LBR Instructions?					
	and does it comorn to the directives provided on page 02 of the LDR instructions.	Yes				
4.2	Is the program component and and title used correct?	Yes				
	Is the program component code and title used correct?	103				
TIP	Fund shifts or transfers of services or activities between program components will					
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
	IBIT D-1 (ED1R, EXD1)	Vac	1		1	1
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				
	1010	168				
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.)	Vas				
		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 Co	des)
		Action	48400600				
_	EXIII		`				
	6.1	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	Yes				
		Are issues appropriately aligned with appropriation categories? Exhibit D-3 is no longer required in the budget submission but may be needed for	103				
	TIP	this particular appropriation category/issue sort. Exhibit D-3 is also a useful report					
		when identifying negative appropriation category problems.					
		when identifying negative appropriation category problems.					
7.	EXH	IBIT D-3A (EADR, ED3A)					
	7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
		through 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	A11 :	IN/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	14/21				
	1.3	Human Resource Services Assessments package? Is the nonrecurring portion in					
		the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)					
		the homeeuring column. (See pages 12 4 and 12 5 of the LBK histocolons.)	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	NT/A				
	7 1 1	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	11/11				
	1.14	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 (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.		
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 (Bu	dget Entity Co	des)
	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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1	R, SC1D - Dep	artment L	evel)	
		Depart	ment Leve	el Response	S
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</i> 215.32(2)(b), <i>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			

	ı	Program or	r Service	(Budget	Entity Co	des)
	Action	48400600		(Duaget	Zintity Co.	
-						
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Yes				
8.17	3A? 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	100	+			
0.10	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?	Vas				
		Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	W				
0.21		Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
9 22	Do transfers balance between funds (within the agency as well as between	108	-			
8.22	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					
0.23	Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column	1 68	-			
0.24	Ale prior year september operating reversions appropriately shown in column A01?	3 7				
		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.					
	ADDED BY AGENCIES DURING THE TECHNICAL REVIEW TERIOD.					
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	-	1			
J.27	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	1			
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	105	 			
0.50	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 of	r Service	(Budget I	Entity Co	des)
	Action	48400600				
my p						
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. SCH	EDULE II (PSCR, SC2)					
AUDIT	:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue narrative. (See Base Rate Audit on page 157 of the					
	LBR Instructions.)	Yes				
10. SCI	HEDULE 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 Other Salary Amount 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. SCI	HEDULE 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. SCI	HEDULE 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. SCI	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCI	HEDULE 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	X 7				
	used?	Yes				

	Action	48400600				
15 COT	TENTH E VI (LAC/DDC W.L		`			
15. SCH	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed			arval D	esponses	
15.1	A LACORDON LA	Depai		Level Ke	esponses	5
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 section 216.023(4)					
	(b), Florida Statutes, the Legislature can reduce the funding level for any agency					
	that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	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 should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if					
	these activities should be displayed in Section III. If not, an output standard would					
	need to be added for that activity and the Schedule XI submitted again.)					
		Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for	Yes, reconci	ling ite	ms are i	ounding	g, back
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	of the b	ill reve	rsions a	nd FSD	В
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
		N/A	L			

Program or Service (Budget Entity Codes)

17.3 Do all CIP forms comply with CIP Instruct Instructions)? 17.4 Does the agency request include 5 year proand A09)? 17.5 Are the appropriate counties identified in the 17.6 Has the CIP-2 form (Exhibit B) been modified project and the modified form saved at 17.6 Requests for Fixed Capital Outlay appropriate Local Governments and Non-Profit Organic Local Gover	ions where applicable (see CIP jections (Columns A03, A06, A07, A08 ne narrative? fied to include the agency priority for s a PDF document?	N/A N/A N/A		
Instructions)? 17.4 Does the agency request include 5 year pro and A09)? 17.5 Are the appropriate counties identified in the transfer of the	jections (Columns A03, A06, A07, A08 ne narrative? Tied to include the agency priority for s a PDF document?	N/A		
and A09)? 17.5 Are the appropriate counties identified in the transfer of transfe	ne narrative? Tied to include the agency priority for s a PDF document?	N/A		
17.6 Has the CIP-2 form (Exhibit B) been modiceach project and the modified form saved a TIP Requests for Fixed Capital Outlay appropriate Local Governments and Non-Profit Organia appropriation category (140XXX) and including These appropriations utilize a CIP-B form 18. FLORIDA FISCAL PORTAL 18.1 Have all files been assembled correctly and outlined in the Florida Fiscal Portal Submit 19. CREATION OF DEPARTMENT OF ECONO 19.1 If you are an agency that no longer exists of	ried to include the agency priority for s a PDF document?	N/A		
each project and the modified form saved a TIP Requests for Fixed Capital Outlay appropriate Local Governments and Non-Profit Organia appropriation category (140XXX) and including These appropriations utilize a CIP-B form 18. FLORIDA FISCAL PORTAL 18.1 Have all files been assembled correctly and outlined in the Florida Fiscal Portal Submit 19. CREATION OF DEPARTMENT OF ECONO 19.1 If you are an agency that no longer exists of	s a PDF document?			
Local Governments and Non-Profit Organi Local Governments and Non-Profit Organi appropriation category (140XXX) and incl These appropriations utilize a CIP-B form 18. FLORIDA FISCAL PORTAL 18.1 Have all files been assembled correctly and outlined in the Florida Fiscal Portal Submit 19. CREATION OF DEPARTMENT OF ECONO 19.1 If you are an agency that no longer exists of	ations which are Creats and Aids to	N/A		
18.1 Have all files been assembled correctly and outlined in the Florida Fiscal Portal Submit 19. CREATION OF DEPARTMENT OF ECONO 19.1 If you are an agency that no longer exists of the submit of	zations must use the Grants and Aids to zations - Fixed Capital Outlay major ude the sub-title "Grants and Aids".			
outlined in the Florida Fiscal Portal Submit 19. CREATION OF DEPARTMENT OF ECONO 19.1 If you are an agency that no longer exists of				
19.1 If you are an agency that no longer exists o	-	Yes		
	OMIC OPPORTUNITY (DEO)		•	
 you submitted the following schedules, as a Schedule I: Trust Funds Available and Sc Schedule IA: Detail of Fees and Related o Schedule IC: Reconciliation of Unreserve Reconciliation: Beginning Trial Balance 	lative Budget Commission (LBC), have applicable: hedule IB -DEPARTMENT LEVEL Costs (Part I and Part II) d Fund Balances			
 Exhibit D-1: Detail of Expenses Schedule XI: Agency-Level Unit Cost Su Opening Trial Balance as of July 1, 2011 Schedule I Narratives related to Column Inter-Agency Transfer Form 	mmary			

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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION

Trust Fund Title: ADMINISTRATIVE TRUST FUND

Budget Entity: 48800000 - STATE BOARD OF EDUCATION

LAS/PBS Fund Number: 2021

	Balance as of 6/30/2011	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: Anticipated Transfer to 48250500/2021	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:

Office of Policy and Budget - July 2011

^{*}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 GRANTS TRUST FUND

Budget Entity: 48800000 - STATE BOARD OF EDUCATION

LAS/PBS Fund Number: 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:

Office of Policy and Budget - July 2011

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

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

year and Line A for the following year.

Office of Policy and Budget - July 2011

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** ADMINISTRATIVE TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 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) (48,615.25) (D) Anticipated Transfer to 48250500/2021 **17,246,510.23** (E) ADJUSTED BEGINNING TRIAL BALANCE: 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 **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 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) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC **Budget Period: 2012 - 2013 Department Title: 48 EDUCATION** GRANTS AND DONATIONS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: 2339 BE: 48800000 **BEGINNING TRIAL BALANCE: Total Fund Balance Per FLAIR Trial Balance**, 07/01/11 **21.00** (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 (D) Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories (D) (D) ADJUSTED BEGINNING TRIAL BALANCE: **21.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **21.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

BUDGET PERIOD: 2010- 2011

Department: Education Director of Auditing: Greg White

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2010-165	6/30/2009	FEDERAL AWARDS Program Title: Net Receivables	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. RECOMMENDATION: We recommend that FDOE design and implement appropriate year-end reporting procedures to ensure that receivable and corresponding tax revenues are appropriated accrued and reported. AUDITOR'S REMARKS: Under the security provided for the State's accounting records, the FDOR lacked the authority and access that would be required to update the FDOE's accounts. The FDOE should discuss with applicable CFO management and staff concerns relative to the CFO's procedures for the accrual of year-end receivables.	The Department of Revenue (DOR) is the cognizant agency with respect to collecting gross receipt tax revenues and these revenues are initially assessed and received by DOR, and subsequently deposited into the State Treasury by DOR. Therefore, FDOE not accountable for the process by which DO collects gross tax receipts. Additionally, the FDOE is unable to validate the accuracy of timeliness of these tax revenues relative their status as of June 30. Given these circumstances, FDOE respectfully submit that this audit finding more appropriate should be addressed to DOR than FDOI	e g e d e s E e e or o e e s y : . d
		Program Title: Child Nutrition Cluster	FINDING FA: 09-001: FDOE management had not implemented certain systems modification and access security controls for the Child Nutrition Program (CNP) System. RECOMMENDATION: We recommend that FDOE develop written policies and procedures governing system modification controls and ensure appropriate documentation is maintained to document all system modifications. In addition, access to the CNP System should be supported by access authorization forms and access should be given only to specific users. FDOE should improve access security controls and ensure that access is removed promptly upon an employee's or user's termination.	FDOE has revised policies and procedure governing system modifications. Contro have been developed or revised to ensurappropriate documentation of system modifications. All system medication files ar related information are stored in one location on the network drive, which is backed up regular intervals by the FDOE Data Center Access to the CNP System is now supported solely by user authorization forms. We are a mailing reminders and detailed instruction two times a year to food service director.	e e n d n at r. d e- s

Department: Education Director of Auditing: Greg White

Budget Entity: State Board of Education Phone Number: 850-245-9416

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
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 of September 21, 2009. The procedures have been reviewed, and revisions have been made to ensure timely and accurate filing the FNS-13 report. The procedures, FNS-instructions, and backup documentation a now required to be submitted to the supervision for review and approval of the FNS-13 report Six month follow-up: August 11, 2010 Status: Fully corrected.	re en
		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 developing an Information System Development Methodology (ISDM) that will be applied to all systems including CARDS are used by all OTIS software development are maintenance teams. The ISDM will idented the documentation that is appropriate of projects and tasks based on their size are complexity and the staff is assessing two options for tracking the progress of task additionally, FDOE will establish a cycle of systematic review of all processes are 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 3 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.	of of one
			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 procedures accordingly to ensure that the submission of the annual report and clearance	ts ie

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Department: Education Director of Auditing: Greg White

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REPORT	PERIOD	LINIT/ADE :		UMMARY OF ISS	
NUMBER Auditor General	6/30/2009	UNIT/AREA FEDERAL AWARDS	clearance patterns.	patterns is in accordance with their requirements.	DE
2010-165		Program Title:	RECOMMENDATION: We recommend that FDOE ensure that comments from FDFS regarding the	Six month follow-up: August 11, 2010. Status: Fully corrected.	
		Various–Cash Management	selection criteria be considered and used to make appropriate revisions to its procedures. FDOE should also revise its procedures to include instructions on adjusting clearance patters. In addition, FDOE should		
			make appropriate adjustments to establish clearance patterns when preparing the annual report to FDFS.		
			FINDING FA: 09-018: FDOE management had not implemented certain systems modification controls for the K-12 Student and Staff Database System. RECOMMENDATION: We recommend that FDOE ensure appropriate documentation is maintained for all phases of system modifications.	The Office of Technology and Information Services (OTIS) is in the process of developing an Information Systems Development Methodology (ISDM) that will be applied to all systems including the K-12 Student and Staff Database System, and used by all OTIS software development and maintenance teams and the staff is assessing two options for tracking the progress of tasks. 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 mamagement 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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Budget Entity: State Board of Education Phone Number: 850-245-9416

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PERIOD				ISSUE
ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
6/30/2009	FEDERAL AWARDS 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.	continue to monitor subrecipient complian with these and other ARRA requiremen Since formal quarterly reporting to USED on the commence until October 2009, and sin SEFA reports are not due until much later the cycle, there were no negation consequences to the short delays in making the notification. As indicated in the response and correcting action plan, on September 14, 2009, the Department notified sub recipients of the requirement to register with Central Contracting Registration (CCR). Subsequent to the notification and upon further review, so recipients that had not registered with Contracting with American Recovery and Reinvestment Act (ARRA) funding requirements on December 1, 2009. The Department will continue to monitor so recipients' compliance by periodically verifying that all sub recipients are registered with CC Six month follow-up: August 11, 2010	ce de
	Program Title:	FINDING #FA 09-020: FDOE management had not		er
	Florida Family Education Loans	implemented certain modification controls for the Federal Family Education Loans (FFEL) System. 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.	documentation of all systems modification Procedures will be reviewed and revised necessary to ensure that the proprocedures are followed consistently. IT a program staff have been reminded that th must continue to be diligent in following procedures and maintaining accurate a complete documentation.	as er nd ey ng nd
	PERIOD ENDING	PERIOD ENDING UNIT/AREA 6/30/2009 FEDERAL AWARDS Program Title: Title 1 Grants to Local Educational Agencies Program Title: Florida Family	PERIOD ENDING UNIT/AREA SUMMARY OF FINDINGS AND RECOMMENDATIONS FEDERAL AWARDS Program Title: Title 1 Grants to Local Educational Agencies Program Title: Title 1 Grants to Local Educational Educational Educational Agencies Program Title: Title 1 Grants to Local Educational Education Educat	FORDING UNIT/AREA UNIT/AREA SUMMARY OF FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN

BUDGET PERIOD: 2010-2011

Department: Education Director of Auditing: Greg White

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REPORT	PERIOD			SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
Auditor General 2010-165	6/30/2009	FEDERAL AWARDS Program Title: Florida Family Education Loans		Assistance (OSFA) has reviewed procedure and added a new monitoring procedure to strengthen assurance of proper documentation and customer sign-offs. OSF, will continue monitoring efforts to determine procedures need to be further modified an will test controls as well. In addition to OSFA's system developmer monitoring procedures, implementation of 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 bein 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 Six month follow-up: August 11, 2010 Status: Partially corrected.	or r A d d t a a n e e e e e e e e
		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 Aud Resolution Initiative (CAROI) to resolve the and other issues. Significant progress has been made over the past year. The USD office of Audit and Vocational Education (OVEA) conducted a monitoring visit to Florid	ice e it is s d = n a e

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REPORT	PERIOD	LINIT/ADEA		SUMMARY OF	ISSUE
Auditor General 2010-165	6/30/2009	FEDERAL AWARDS 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.	CAROI process and completely resolve these findings. Six month follow-up: August 11, 2010 Status: Partially corrected.	e e
		Program Title: 21 st Century Community Learning Centers	RECOMMENDATION: None 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 Communit Outreach is working with the Office of Aud 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 Request for Proposals. Sub recipient audit finding have been resolved and management decisions issued. Six month follow-up: August 11, 2010. Status: Fully Corrected.	r r g f s r e s s
			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.	e b

BUDGET PERIOD: 2010-2011

Department: Education Director of Auditing: Greg White

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2010-165	6/30/2009	FEDERAL AWARDS Program Title: 21st Century Community Learning Centers	TINDINGS AND REGOINGENDATIONS	Six Month Follow-up: August 11, 2010 Status: Fully Corrected.	OGBE
			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 se 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.	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 procedure for this particular program to include more frequent communication between program and fiscal staff on the status of obligations and reported expenditures. Six Month Follow-up: August 11, 2010 Status: Fully Corrected.	e e d d e e e e e e e e e e e e e e e e
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, provide 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 roll in the selection or confirmation of Commission members. Implement: N/A	e ht h e e n
			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/offices sections within the department, the Commission is in the process of developing written policies and procedures, related to its	e g

BUDGET PERIOD: 2010- 2011

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA			ISSUE CODE
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 or institutions, oversight of institution closures conducting on-site visits, and monitoring complaint resolution. Implement: 9/30/11	f ,)
			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	s r H r
			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	6 1 6 6 6 6 6 6 6 6
			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 actuaria	

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
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.	` '	nd its its be ort
			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 rul Committee develop a rule to define grotuition revenue to be submitted for State Board of Education for approval and adoptio Implement: 9/30/11	ss of
			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 wappropriate Department staff to implement comprehensive security program to address the unique characteristics of the Commissi Information System (CIMS). The program vinclude a risk assessment, development of Disaster Recovery plan, and secure awareness training. A schematic diagram has been developed in conjunction with the Department's Education Data Center. Implement: 12/30/11	ss on vill a
			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 employe became employees of the Department. employees have completed "Level	

Department: Education Director of Auditing: Greg White

Budget Entity: State Board of Education Phone Number: 850-245-9416

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
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 Latenforcement. Implemented: July 1, 2010.	W
			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 an 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 be employees other than the developer.	d g s. e s e n e
			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 necessar 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 by 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	al of n g of ut n e
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 with bring the CIMS security controls into compliance with existing Department.	s e n ill o

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Director of Auditing: Greg White Department: Education

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REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBED	ENDING	LINUT/ADEA	EINDINGS AND DECOMMENDATIONS	CODDECTIVE ACTION TAKEN	CODE

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA			ISSUE CODE
Auditor General 2010-199	6/30/2010	Information Technology OSFA-FFELP	FINDING #1: Security Administration Procedures. The Department's security administration procedures did not address some important aspects of mainframe user account management. RECOMMENDATION: The Department should enhance its security administration procedures by documenting management's expectations for managing mainframe user accounts.	standards. Details have been purposely withheld to avoid the possibility of compromising Commission and Department data and IT resources. Implement: 9/30/11 Although the auditor's review disclosed areast of risk associated with security administration procedures, the audit results did not uncove any instances of unauthorized access to mainframe data. FDOE/OSFA procedures for mainframe use account management are being enhanced and strengthened and implementation of these procedures will be thoroughly documented. Six Month Follow-up: December 29, 2010 Status: Fully Corrected.	y f f t s n r o o
			FINDING # 2: Some unnecessary or inappropriate mainframe and FFELP System access privileges exist among OSFA, financial institution, and educational entity staff. 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.	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 use accounts that were unused or that had no	d d f f v

BUDGET PERIOD: 2010- 2011

Department: Education Director of Auditing: Greg White

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2010-199	6/30/10	Information Technology OSFA-FFELP	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. 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.	of risk associated with former employed access, the audit did not uncover an 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	e y y o o r e s o o r
			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. RECOMMENDATION: The Department should assign unique login IDs to all individual users authorized to access the NWRDC mainframe and the FFELP System.	of risk associated with temporary employed access, the audit did not uncover an instances of unauthorized access to mainframe or FFELP System data. Unique login IDs will be assigned to a	e y o
			FINDING #5: User Authentication. Certain Department security controls related to user authentication needed improvement. RECOMMENDATION: The Department should improve security controls related to user authentication to ensure the confidentiality, integrity, and availability of Department data and IT resources.	Note: Finding# 5 is considered CONFIDENTIAL. FDOE/OSFA is taking appropriate steps to address the identified concerns. Six Month Follow-up: December 29, 2010 Status: Fully Corrected.	g

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD	LINUT/ADEA			ISSUE
Auditor General 2010-199	6/30/2010	Information Technology OSFA-FFELP	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. 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.	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. 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. Six Month Follow-up: December 29, 2010 Status: Fully Corrected.	
OIG 10/11-02A	6/30/2011	GED Testing Program	Finding #1: Compliance: The GED program is complying with GEDTS requirements based on process mapping analysis and our observations. NO RECOMMENDATION	No action required.	
			Finding #2: Internal Controls: Reviews of the process maps, observations, and discussions with staff revealed control weakness in handling funds. RECOMMENDATION: Modify the Filling Individual Request Process to have the mail sorter role record payments attached to requests, restrictively endorse	Mail sorter upon opening individual request will: endorse the money order with a deposit stamp, transfer funds to locked cabinet untiindividual request log is printed and the payment processor will prepare the funds for deposit following current procedure. Implementation: 4/1/2011	

Department: Education Director of Auditing: Greg White

Budget Entity: State Board of Education Phone Number: 850-245-9416

(1)	(2)	(3)	(4)	(5)	(6)

(1)	(2)	(3)	(4)	(3)	(0)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	CODE
		_		ORRECTIVE ACTION TAKEN	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	
			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. 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	Response: Individual request processor will includ written explanation in the GED notes fiel pertaining to special requests. All GED staff will document in writing rather than verbally when a request contains special circumstances. Implementation: 4/1/2011 Program manager will review and report on sample of researched records monthly the ensure that procedures are followed.	d er al
			procedures are followed for manually entered test scores and requests filled without payment.	Implementation: 3/1/2011 Six Month Status: 9/18/2011	
			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.	The program manager and GED administrate will determine the cost benefit analysis for submitting essays electronically to the scorin 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	or g e,
			RECOMMENDATION: Management evaluate the cost benefits of purchasing equipment to allow GED to		

BUDGET PERIOD: 2010- 2011

Department: Education Director of Auditing: Greg White

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OIG 10/11-02A	ENDING 6/30/2011	UNIT/AREA 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. 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. 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. Finding #6: Process Inefficiencies-Scoring Scoring the multiple choice section of GED tests involves 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, supplicate tests.	Program manager and GED Administrator w 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 the documents are not printed until payment has been received, GED administrator will consult with Department leadership to determine retaining funds is an option that should be considered. Implementation: 7/1/2011 Six Month Status: 9/18/2011 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.	ill see at all at s hifee oe g g g e n st
			and other items. 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		

BUDGET PERIOD: 2010-2011

Department: Education Director of Auditing: Greg White

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
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.	CORRECTIVE ACTION TAKEN	CODE
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. 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	greater review and inquiry in the course of legally sufficient complaint and has state such in the revisions of the Complaint Proces written procedures. Response: IEPC is drafting writte procedures that outline the site visit review process. This written procedure will b updated and staff trained no later than July 31 2011.	a d s s
			procedures as needed. 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	procedures that outline the site visit review	w e

BUDGET PERIOD: 2010- 2011

Department: Education Director of Auditing: Greg White

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
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	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.	v e
			noncompliance when appropriate. Written reports of site reviews should be issued to appropriate parties and compliance to report findings achieved in a timely manner.		
			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.	includes additional documentation, which is more detailed than the documentation for the old system and this will be included in the revised Payment Manual.	s e
			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.		
			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	t d

BUDGET PERIOD: 2010- 2011

Department: Education Director of Auditing: Greg White

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA		SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
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. Finding #6: The warrant endorsement review process	Department of Financial Services. Response: IEPC, both currently and in the	α
			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.	past practices has enlisted the assistance of the Office of Inspector General in matters of investigation(s) as related to warran endorsement.	of of
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.	Management Response: The Bureau of Contracts, Grants, and Procurement where continue to monitor FTE's reported by Brevar School District. The office of Management and Budget has not yet provided any guidance with respect to correcting prior quarter 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.	ill d d d d d d d d d d d d d d d d d d
OIG	6/30/2011	ARRA Sub-	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. 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

Department: Education Director of Auditing: Greg White

Budget Entity: State Board of Education Phone Number: 850-245-9416

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

		Program o	r Service	(Budget	Entity C	odes)
	Action	48800000				
1. GEN	NERAL					
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	S:					
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)		<u>u</u>		<u>I</u>	
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)					
	set Column A12 column security to ALL for DISPLAY status and					
	MANAGEMENT CONTROL for UPDATE status.					
2. EXH	HBIT 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 Section 3 of the LBR Instructions					
	(pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15					
	through 30) been followed?	Yes				
3. EXH	HIBIT 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	r Service	(Budget	Entity C	odes)
	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 EVII	(IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP,		Ι			
4.1	and does it conform to the directives provided on page 62 of the LBR					
	Instructions?	Yes				
4.2		103				
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. EXH	IBIT 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.)	3.7				
L		Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
	Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to	Vos				
	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	r Service	(Budget	Entity C	odes)
	Action	48800000			,	
		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.					
	HBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes or	nly.)				I
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 EVI	HDIT D 2A (EADD ED2A)					
7. EXH	IIBIT D-3A (EADR, ED3A) Are the issue titles correct and do they clearly identify the issue? (See pages 15)					
/.1	through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the					
,.2	explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)					
	onformation consistent while are a conformation and	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	37				
7.4	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	105				
7.5	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	37				
7.0	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?	11/1				
,.,	2003 and 18300 marrained reference and specific country(103) 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.	37//				
7.10	(PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements	NT/A				
7.10	when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	N/A				
7 1 4	as required for lump sum distributions?		-			
7.14	Do the amounts reflect appropriate FSI assignments?	Yes	1			

		Program or	Service	(Budget	Entity C	odes)
	Action	48800000				
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.)	NT/A				
7 16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth	N/A				
7.16	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)	Yes				
7.17	Are the issues relating to major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:				•		
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year	1 08		-		
7.19	Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues	105				
7.20	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	N/A				
111	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and					
	ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-					
	3A 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.					
TID						
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					
o com	appropriation. Normally this is taken care of through line item veto.	1D 001D T	\		1\	
o. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC					
		Depar	tment l	Level R	esponse	es
8.1	Has a separate department level Schedule I and supporting documents package	Vac				
	been submitted by the agency?	Yes				

		Program or	Service	e (Budge	t Entity C	odes)
	Action	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</i> 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Yes				
8.10	001970)? 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 of	r Service	(Budget	t Entity C	odes)
	Action	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	103				
0.24	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.					
0.26						
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	3:					•
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request					
	to eliminate the deficit).	Yes				
0.20	I d I 20 A 1' (11)	168				
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 -	Yes				
0.21	Report should print "No Discrepancies Exist For This Report")	168				
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	37				
TEXT	correct Line A. (SC1R, DEPT)	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It					
TID	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					
TID	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
TEXT	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
O COTT	number. Any negative numbers must be fully justified.					
	EDULE II (PSCR, SC2)					
AUDIT:		I				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 32 (RPAP, RPAA, Report should print "No Percents Selected For This					
	3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully	No, positions				
	Request") Note: Amounts other than the pay grade minimum should be fully	from the Dep				
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the	Nutrition Pro				101
10 007	LBR Instructions.)	Agriculture a	uiu Con	sumer S	ervices	
	HEDULE III (PSCR, SC3) Is the appropriate large execute applied in Segment 22, (See page 00 of the LPR)	I				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR	N/A				
10.2	Instructions.)	1N/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. SCF	HEDULE IV (EADR, SC4)	1		<u> </u>	<u> </u>	1
11. 501						

		Program or Service (Budget Entity Codes)			odes)	
	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.					

		Flogram o	1 Service	(Duage	t Entity C	oues)
	Action	48800000				
12. SCI	HEDULE 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 SC	HEDULE VIIIB-1 (EADR, S8B1)	1	<u> </u>	1		
13.1	NOT REQUIRED FOR THIS YEAR			Ī		
	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through		T .	1	I	1
14.1	104 of the LBR Instructions regarding a 10% reduction in recurring General					
	· · · · · · · · · · · · · · · · · · ·					
	Revenue and Trust Funds, including the verification that the 33BXXX0 issue has	Yes				
15 SC	not been used? HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detail		one)	1		
15. 50	TEDULE AT (LAS/1 b) Web - see page 103 of the LDK instructions for detail			Level F	Response	es
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 section					
	216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for					
	any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	105				
13.2	match?	Yes				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:			<u> </u>		<u>. </u>
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile				<u> </u>	Ι
10.0	to Column A01? (GENR, ACT1)	Yes				
15.4	None of the executive direction, administrative support and information					
13.1	technology statewide activities (ACT0010 thru ACT0490) have output standards					
	(Record Type 5)? (Audit #1 should print "No Activities Found")					
	(Record Type 5): (Addit #1 should print Two 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 should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)					
	would need to be added for that deliving and the benedule 711 submitted against	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for				1	
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reco	_			•
		back of th	e bill re	eversion	ns and F	SDB.
TIP	If Section I and Section III have a small difference, it may be due to rounding					
	and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES	•	1		•	
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	100				
10.5	level of detail?	Yes				
AUDIT	S - GENERAL INFORMATION	1 00			l	1
TIP	Review Section 6: Audits of the LBR Instructions (pages 156-158) for a list of					
111	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.					
	and the the angelie's reorganization to justify the addit 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-2 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 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 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 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 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 17.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and hence and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations 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 which are Grants and Aids to Local Governments and Non-Profit Organizations are used to a provide and Aids to Local Governments and Non-Profit Organizations are used to a provide a provide and Aids to Local Governments and Non-Profit Organizations are used to a provide a provide a provide and Aids to Local Governments and Non-Profit Organizations are use			Program or S	Service	(Budget	Entity Co	odes)
17.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? N/A		Action	48800000				
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17.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? 17.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? 17.5 Are the appropriate counties identified in the narrative? 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? 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? 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? 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? 18.1 Packet Capital Outlay appropriations which are 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. 18.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? 19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO) 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: 19. Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL 20. Schedule IC: Reconciliation of Unreserved Fund Balances 30. Reconciliation: Beginning Trial Balance to Schedule I and IC 31. Exhibit D-1: Detail of Expenses 42. Schedule XI: Agency-Level Unit Cost Summary 43. Opening Trial Balance as of July 1, 2011 44. Schedule I Narratives related to Column A01 45. Inter-Agency Transfer Form	17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
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Schedule I Narratives related to Column A01 Inter-Agency Transfer Form		· · · · · · · · · · · · · · · · · · ·					
• 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

Budget Period: 2012 - 2013

Department Title: 48 EDUCATION FEDERAL GRANTS TRUST FUND Trust Fund Title: 48900100 - EDUCATIONAL AND GENERAL ACTIVITIES **Budget Entity:** LAS/PBS Fund Number: 2261 Balance as of SWFS* Adjusted 6/30/2011 Adjustments **Balance 0.00** (A) 0.00 Chief Financial Officer's (CFO) Cash Balance ADD: Other Cash (See Instructions) 0.00 (B) 0.00 0.00 (C) ADD: Investments 0.00 0.00 (D) 0.00 ADD: Outstanding Accounts Receivable 0.00 0.00 (E) ADD: __ **0.00** (F) 0.000.00 **Total Cash plus Accounts Receivable**

0.00 (G)

0.00 (H)

0.00 (H)

0.00 (H)

(I) 00.0

0.00 (J)

0.00 (K)

0.00

Notes:

LESS: __

Office of Policy and Budget - July 2011

Unreserved Fund Balance, 07/01/11

LESS Allowances for Uncollectibles

LESS Approved "A" Certified Forwards

Approved "B" Certified Forwards

LESS: Other Accounts Payable (Nonoperating)

Approved "FCO" Certified Forwards

0.00

0.00

0.00

0.00

0.00

0.00

0.00 **

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE: 48900100 **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 (D) Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories (D) (D) ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

Fiscal Year 2012-13 LBR Technical Review Checklist

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) 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) 488 489 498 498 400 498 498 498	planation/justifi	
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nonrecurring expenditures, etc.) included?		
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?		
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?		
through 30) been followed? 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		
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 o	r Servic	e (Budg	et 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	37				
THE STATE OF THE S	Zero")	Yes				
TIP	Generally look for and be able to fully explain significant differences between					
TID	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					
111	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. EXH	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 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.					
	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)					
		Yes				
AUDITS						I
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	Yes				
5.3	This Report") FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01	103				
3.3						
	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.)					
	corrected in Column Avi.)	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 En			y Codes)
	Action	48900100			
			•	•	-
	IBIT 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. EXH	IBIT 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	,			
7.0	Renefits section of the Exhibit D-3A	n/a			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,	Yes			
7.0	where appropriate?	168		+	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	/-			
7.10		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	n/a			
7.11	A 18 as instructed in Memo #12-009? When appropriate are there any 160XXX0 issues included to delete positions	11/ α		+	1
7.11	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?				
	Note: Lump sum appropriations not yet allocated should not be deleted. (PLRR,				
	PLMO)	n/a			
7.12	Does the issue narrative include plans to satisfy additional space requirements				
7.12	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			

		Program o	or Servic	e (Budge	et Entity	Codes)
	Action	48900100				
		1			i	
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used					
	(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 major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	n/a				
AUDIT:		I	1		ı	
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")	X 7				
		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				Ī	
	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)					
	State Capital Outlay - Fublic Education Capital Outlay (IOE L)	n/a				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be				<u> </u>	
	thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR					
	from STAM to identify the amounts entered into OAD and ensure these entries					
	have been thoroughly explained in the D-3A issue narrative.					
	have been thoroughly explained in the D-3A issue harranve.					
TID						
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.					
	is taken care of through the form veto.					
		•				

	Program o	r Servic	et Entity	Codes)
Action	48900100			

8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC11	R, SC1D	- Depart	ment Level	.)
8.1	Has a separate department level Schedule I and supporting documents package	<u>, </u>			
	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	3 7			
	methodology parrative)?	Yes			<u> </u>
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,	* 7			
	modification or termination of existing trust funds?	Yes			1
8.8	If the agency is scheduled for the annual trust fund review this year, have the				
	necessary trust funds been requested for creation pursuant to $section 215.32(2)(b)$,				
	Florida Statutes - including the Schedule ID and applicable legislation?	n/a			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency	11/ a			
6.9	• •				
	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,	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	***			
0.15	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 Se	ervice (Budget E	ntity 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 o	r Service	e (Budge	et 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.					
	EDULE II (PSCR, SC2)					
AUDIT			l I	1		
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the	n/a				
10 SCI	HEDULE III (PSCR, SC3)	π/ α				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR					
10.1	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.					
	or o	n/a				
11. SCI	HEDULE 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. SCI	HEDULE 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				
	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	n/a				
	HEDULE 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	3 7				
4	used?	Yes				
	HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed	instruc	tions)			
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 section 216.023(4)					
	(b), Florida Statutes, the Legislature can reduce the funding level for any agency					
	that does not provide this information.)	Yes				
15.2	Do the DDE files unlessed to the Florida Figural Portal for the LDDD and LDD	168				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:	103				
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 S	Service (Budge	t Entity	Codes)
	Action	48900100			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the				
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	n/a			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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	S - GENERAL INFORMATION				
TIP	Review Section 6: Audits of the LBR Instructions (pages 156-158) for a list of				
TIP	audits and their descriptions. Reorganizations may cause audit errors. Agencies must indicate that these errors				
	are due to an agency reorganization to justify the audit error.				
	PITAL IMPROVEMENTS PROGRAM (CIP)	, ,			
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	n/a			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	n/a			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	n/a			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	n/a			
17.5	Are the appropriate counties identified in the narrative?	n/a			$\overline{}$
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.				
ī	ORIDA FISCAL PORTAL	 	 	Ī	
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 o	r Service	e (Budg	et Entity	(Codes)
Action	48900100				
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
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:					
 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 					
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: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	FEDERAL GRANTS TRUST F 48900300 - BOARD OF GOVE 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
1			

Notes:

LESS: __

LESS: Other Accounts Payable (Nonoperating)

0.00 (I)

0.00 (J)

0.00 (K)

0.00

Office of Policy and Budget - July 2011

Unreserved Fund Balance, 07/01/11

0.00

0.00

0.00 **

^{*}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** FEDERAL GRANTS TRUST FUND **Trust Fund Title:** LAS/PBS Fund Number: BE: 48900300 **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 (D) Approved "C" Carry Forward Total (FCO) per LAS/PBS (D) A/P not C/F-Operating Categories (D) (D) ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E) UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F) **0.00** (G)* **DIFFERENCE:** *SHOULD EQUAL ZERO.

	Fiscal Year 2012-13 LBR Technical Review (Checkli	st		
Departme	ent/Budget Entity (Service): Department of Education/Board of Governors				
	Budget Officer/OPB Analyst Name: Heidie Bryant				
	· · · · · · · · · · · · · · · · · · ·	C	1		
	dicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these requinal sheets can be used as necessary), and "TIPS" are other areas to consider.	re <i>jur</i> tner ex	:ріапапоп/јі	иѕпусано	n
(addition	au sneets can be used as necessary), and 1115 are other areas to consider.	Program of	r Service (Bu	dget Entity	(Codes)
	Action	48900300		ager Emery	
					<u> </u>
1. GEN					_
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. EXH	IIBIT A (EADR, EXA)				
2.1	Is the budget entity authority and description consistent with the agency's LRPP				
	and does it conform to the directives provided on page 59 of the LBR Instructions?				
	1 1 0	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures,				
	nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions				
	(pages 15 through 30)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15	Y			
2 EXII	through 30) been followed?	Ĭ			
-	IIBIT 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	N/A			
3.2	I RR exhibits Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring	11/11			
3.2	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")

		Program or Service (Budget Entity Co			Codes)	
	Action	48900300				
2.4				1	1	1
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to					
	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To	Y				
TIP	Zero") Generally look for and be able to fully explain significant differences between	1	<u></u>			
111	A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a					
111	backup of A02. This audit is necessary to ensure that the historical detail records					
	have not been adjusted. Records selected should net to zero.					
	have not been adjusted. Records selected should liet 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 17571	· · · · · ·					
	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	ļ			
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				<u> </u>	
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
	or displayed on all Eminor E whereas it may not be visible on all Eminor 11.					
5. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)					
		Y				
AUDITS	S:					
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		ļ			
	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	1				
5.4	Column A01 equal Column B08? (EXBR, EXBD - Differences need to be		ļ			
	corrected in Column A01.)		ļ			
	corrected in Column Av1.)	N/J	ļ			
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.					
TID	Amounts should be positive. If DOS is not equal to AO1, shock the following: 1) the initial ELAID.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR					
	disbursements or carry forward data load was corrected appropriately in A01; 2)					
	the disbursement data from departmental FLAIR was reconciled to State					
	Accounts; and 3) the FLAIR disbursements did not change after Column B08 was					
	created					

	Action	48900300			
6 EVII	IDIT D 2 (ED2D ED2) (Not required in the LDD for enclutive I numerous only)			
6.1	(IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	y.) Y	<u> </u>	1	1
TIP	Are issues appropriately aligned with appropriation categories? Exhibit D-3 is no longer required in the budget submission but may be needed for	1			
111	this particular appropriation category/issue sort. Exhibit D-3 is also a useful report				
	when identifying negative appropriation category problems.				
7. EXH	IBIT D-3A (EADR, ED3A)				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15				
	through 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?	NT/A			
7.4	A 11' '4 TCP 4' 1 4' UX7U' 4 UTCP	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	N/A			
7.5	component been identified and documented? Does the issue narrative explain any variances from the Standard Expense and	1 1/1 1			
7.5	Human Resource Services Assessments package? Is the nonrecurring portion in				
	the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)				
	the homeeuring column. (See pages 2.1 and 2.3 of the 2DK 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	37/4			
7.0	Renefits section of the Exhibit D-3A	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,	N/A			
7.9	where appropriate? Does the issue narrative reference the specific county(ies) where applicable?	14/11			
1.5	boes the issue narrative reference the specific country(les) where applicable:	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or	11/11			
,,,,,	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,	3.7			
7.10	PI MO	N			
7.12	Does the issue narrative include plans to satisfy additional space requirements	N/A			
7.13	when requesting additional positions? Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	11/71			
1.13	as required for lump sum distributions?	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of				
	the issue code (XXXXAXX) and are they self-contained (not combined with other				
	issues)? (See page 29 and 88 of the LBR Instructions.)				
		N/A			
			-	·	_

Program or Service (Budget Entity Codes)

		Program	or Service	(Budget	Entity (Codes)
	Action	48900300				
		ı				
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)					
	Email Consolidation (1701000, 1701100, 1701400, 3301300 and 3300400)	N/A				
7.17	Are the issues relating to major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
	(2.22.4) 1 52.12 1.10 port should print 110 110001 as solution 2 of 110 porting)	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					
7.20	, e	N/A				
7.01	net to zero? (GENR, LBR2)	IN/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					
111						
	issue. Agencies must ensure it provides the information necessary for the OPB					
	and legislative analysts to have a complete understanding of the issue submitted.					
	Thoroughly review pages 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).					
	2					
TIP	If an appropriation made in the FY 2011-12 General Appropriations Act duplicates					
111						
	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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1	R, SC1D	- Depar	tment L	evel)	
8.1	Has a separate department level Schedule I and supporting documents package				ĺ	
	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 parrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as					
	applicable for transfers totaling \$100,000 or more for the fiscal year?					
		Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the					
	Schedule ID and applicable draft legislation been included for recreation,					
	modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the					
	necessary trust funds been requested for creation pursuant to section $215.32(2)(b)$,					
	Florida Statutes - including the Schedule ID and applicable legislation?	Y				
0.0	A (1 1 (0 T (1 CC 1 1 1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1	I				
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,	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue		1			
0.11	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		1			
0.13	estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual	1	1	+ +		
0.14	grant? Are the correct CFDA codes used?	Y				
8.15		1		1		
0.13	Are anticipated grants included and based on the state fiscal year (rather than	Y				
8.16	federal fiscal year)? Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	1	+	+ +		
0.10	3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				

		Program or Service (Budget Entity Coc					
	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.) 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					
<u>AUDITS</u> 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)						
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 C		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 instified.				
	EDULE II (PSCR, SC2)				
AUDIT:					1
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and				
	3? (BRAR, BRAA - Report should print "No Records Selected For This				
	Request'') Note: Amounts other than the pay grade minimum should be fully instiffed in the D. 2A issue parential. (See Page Pate Audit on page 157 of the				
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBP Instructions.)	Y			
10. SCI	HEDULE III (PSCR, SC3)		<u> </u>	•	•
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			
11 801	HEDULE IV (EADR, SC4)	IN/A			
11. SCF	Are the correct Information Technology (IT) issue codes used?	N/A	$\overline{}$		т —
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear	14/11	<u> </u>	<u> </u>	
111	in the Schedule IV.				
12. SCI	HEDULE 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			
	HEDULE VIIIB-1 (EADR, S8B1)	1			
13.1	NOT REQUIRED FOR THIS YEAR				
	HEDULE VIIIB-2 (EADR, S8B2)		 	<u> </u>	_
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	Y			
15 SCF	used? HEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed		ions)		
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The	i mstract			T
10.1	Final Excel version on longer has to be submitted to OPB for inclusion on the				
	Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4)				
	(b), Florida Statutes, the Legislature can reduce the funding level for any agency				
	that does not provide this information.)	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR				1
	match?	Y			
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:				_
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile	**			
15.4	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				1
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No				
	Operating Categories Found")	Y			

th TI TP th ne T5.7 De A	Action (as the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities at 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 easyment 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.) (See Section I (Final Budget for Agency) and Section III (Total Budget for agency) equal? (Audit #4 should print ''No Discrepancies Found'')	48900300 Y			
th TI TP th ne T5.7 De A	which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass through' activity. These activities will be displayed in Section III with the ayment 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.)				
th TI TP th ne T5.7 De A	which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass through' activity. These activities will be displayed in Section III with the ayment 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.)				
th TI P th ne 15.7 De A TIP If	hat do NOT have a Record Type '5' and have not been identified as a 'Pass hrough' activity. These activities will be displayed in Section III with the ayment 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.) Toology Section I (Final Budget for Agency) and Section III (Total Budget for				
TIP If	hrough' activity. These activities will be displayed in Section III with the ayment 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.) Toology Section I (Final Budget for Agency) and Section III (Total Budget for				
th ne 15.7 Do A	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.) Toology Section I (Final Budget for Agency) and Section III (Total Budget for				
th ne 15.7 Do A	nese 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.) Toology Section I (Final Budget for Agency) and Section III (Total Budget for				
15.7 Do A	eed to be added for that activity and the Schedule XI submitted again.) loes Section I (Final Budget for Agency) and Section III (Total Budget for				
15.7 Do A	oes Section I (Final Budget for Agency) and Section III (Total Budget for	Y			1 .
TIP If					
TIP If	gency) equal? (Audit #4 should print "No Discrepancies Found")				
		NT/T			
	Cti I Cti III h 11 diff it hti di di	N/J			
410	Section I and Section III have a small difference, it may be due to rounding and				
	erefore will be acceptable. JALLY PREPARED EXHIBITS & SCHEDULES				
	to exhibits and schedules comply with LBR Instructions (pages 110 through 154				
	f the LBR Instructions), and are they accurate and complete?				
	t and 2211 mondonomy, and are uney accounted and complete.	Y			
16.2 A	re appropriation category totals comparable to Exhibit B, where applicable?				
		Y			
	re agency organization charts (Schedule X) provided and at the appropriate level	37			
	f detail?	Y			
	GENERAL INFORMATION eview Section 6: Audits of the LBR Instructions (pages 156-158) for a list of				
	adits and their descriptions.				ļ
	eorganizations may cause audit errors. Agencies must indicate that these errors				
	e due to an agency reorganization to justify the audit error.				ļ
	TAL IMPROVEMENTS PROGRAM (CIP)				
	re the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
	re the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				
		N/A			
	o all CIP forms comply with CIP Instructions where applicable (see CIP	37/4			
	astructions)?	N/A			
	oes the agency request include 5 year projections (Columns A03, A06, A07, A08	N/A			
	nd A09)?	N/A N/A	1		
	re the appropriate counties identified in the narrative? (as the CIP-2 form (Exhibit B) been modified to include the agency priority for	1 N / F1			
	ach project and the modified form saved as a PDF document?				
ea	ach project and the modified form saved as a PDF document:	N/A			
TIP R	equests for Fixed Capital Outlay appropriations which are Grants and Aids to				
	ocal Governments and Non-Profit Organizations must use the Grants and Aids to				
	ocal Governments and Non-Profit Organizations - Fixed Capital Outlay major				
	oppropriation category (140XXX) and include the sub-title "Grants and Aids".				
_	hese appropriations utilize a CIP-B form as justification.				
18. FLORI	IDA FISCAL PORTAL				
	ave all files been assembled correctly and posted to the Florida Fiscal Portal as				
	utlined in the Florida Fiscal Portal Submittal Process?	Y			

		Program	or Servi	ce (Budg	get Entity	Code
	Action	48900300				
. CRI	EATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
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:					
	• 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				