

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

GARY CHARTRAND, *Chair*

ROBERTO MARTÍNEZ, *Vice Chair*

Members

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Pam Stewart
Commissioner of Education



October 15, 2012

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, the Legislative Budget Request for the Florida Department of Education is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of the proposed needs for the 2013-14 Fiscal Year. Included is the priority list for special facilities construction and the Florida College System 3-year project priority plan as required in s. 1013.64, Florida Statutes; however, no funding has been recommended due to the lack of Public Education Capital Outlay resources. Also included is the State Board of Education strategic plan adopted October 9, 2012, as required by s. 1001.02(3)(a), Florida Statutes. This submission was approved by the State Board of Education and supports the Governor's initiative for improving education.

Sincerely,

A handwritten signature in black ink that reads "Pam Stewart".

Pam Stewart
Commissioner

LC/mg



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

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

LEGISLATIVE BUDGET REQUEST

October 15, 2012

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

Terry Rhodes, Staff Director
Senate Committee on Budget
201 The Capitol
Tallahassee, Florida 32399-1100

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

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 2013-14 Fiscal Year. This submission has been approved by the Board of Governors.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Jones", written over a horizontal line.

Tim Jones
Chief Financial Officer
State University System of Florida

TJ/tb

Enclosure



Rick Scott
Governor
Mel Jurado
Director

October 11, 2012

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 32399-0001

Terry Rhodes, Staff Director
Senate Budget Committee
201 Capitol
Tallahassee, Florida 32399-0001

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Early Learning 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 2013-14 Fiscal Year. This submission has been approved by me.

Sincerely,

Melody Jurado, Ph.D.
Director

250 Marriott Drive • Tallahassee, Florida • 32399
Telephone (850) 717-8599 • Toll free line 1-866-FL-Ready (357-3239)
www.floridaearlylearning.com

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FLORIDA DEPARTMENT OF EDUCATION
Temporary Special Duty – General Pay Additives Implementation Plan
for Fiscal Year 2013-2014

In accordance with previous rule authority established in 60L-32.0012, Florida Administrative Code, the Florida Department of Education has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position. The requested additives are justified for reasons such as a position being difficult to fill or an employee assuming supervisory responsibility due to a supervisor vacancy.

Pay additives are a valuable management tool which allows agencies to compensate employees for identified additional duties which are not permanent in nature.

Pay Additive – Temporary Supervisory Responsibility

The agency requests approval to continue to grant a pay additive of up to 10 percent to staff who assume the temporary supervisory responsibility for a work unit. This assumption of duties is due to the supervisor position being vacant or the supervisor being absent pursuant to Family Supportive Work Program activities.

Pay Additive – Vacant Co-worker Position

The agency requests approval to continue to grant a pay additive of up to 10 percent to staff who assume a temporary increased workload due to a position vacancy within their work unit. The increased workload is typically due to positions remaining vacant for an extended period of time because of difficulty in filling the position. This could be due to specific education requirements, experience, or a skillset that is required for the position. Requests for this additive may also relate to a co-worker being absent for reasons other than approved Family and Medical Leave Act activities or authorized military leave.

For both pay additive scenarios addressed in this plan, the additive will begin on the first day of special duties being assumed and continue for up to 90 days. After this 90-day period, the agency will reassess the need for the additive and address accordingly.

During fiscal year 2011-12, the agency implemented a total of three temporary special duty additives, all of which would fall within the scenarios described above. The agency expended approximately \$6,600 on these three additives. The agency anticipates expenditures to be comparable to those in prior years.

The agency requested pay additives are in line with Article 21 – Out of Title Work as defined in the most recent AFSCME Master Contract (July 1, 2011 through June 30, 2012).



STATE
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of FLORIDA
Board of Governors

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Temporary Special Duty

General Pay Additives Implementation Plan for Fiscal Year 2013-2014

October 15, 2012

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

Terry Rhodes, Staff Director
Senate Committee on Budget
201 The Capitol
Tallahassee, Florida 32399-1100

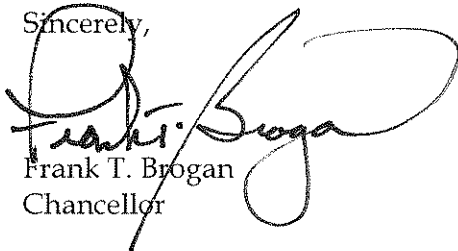
JoAnne Leznoff, Staff Director
House Appropriations Committee
221 The Capitol
Tallahassee, Florida 32399-1300

Directors:

Pursuant to 110.2035 (7)(b), Chapter 2012-215, Florida Statutes, attached is the General Pay Additives Implementation Plan for the 2013-2014 Fiscal Year of the Florida Board of Governors, State University System of Florida.

The information is true and accurate and I have approved this submission.

Sincerely,



Frank T. Brogan
Chancellor

FB/tb

**Florida Board of Governors
General Pay Additives Implementation Plan
2013-2014 Legislative Budget Request**

Pursuant to Section 110.2035(7) the Board submits the following annual pay additive plan.

- a. The pay additive, Temporary special duties - absent coworker is used when a position has been assigned temporary duties and responsibilities not customarily assigned to the position due to a coworker out on leave due to extenuating circumstances and the work is critical to the mission of the office.
- b. The additive would be approved by the Chancellor on case by case basis and only used when a critical position is on an extended approved leave of absence.
- c. The additive would begin on the first day of the special duties.
- d. The period of time for this additive will be at the Chancellor's discretion based on the circumstances regarding the length of the approved absence.
- e. The amount of the pay additive will not exceed 10% per pay period.
- f. Historically the Board has only approved one pay additive and that was for the current fiscal year. This approval by the Chancellor was due to an employee filling a critical position that was out on extended medical leave.
- g. Projected annual costs for any pay additives for 2012-13 is approximately \$2,000.
- h. Estimated 2013-14 fiscal year costs would be no more than \$5,000.

State of Florida
Department of Education



2013-14
Department Level
Exhibits and Schedules

State of Florida
Department of Education



2013-14
Schedule IV-C

Non-Strategic IT Service: Network Service				
Dept/Agency: Education Prepared by: David Stokes, Chief Information Officer Phone: 850-245-0510		# of Assets & Resources Apportioned to this IT Service in FY 2013-14		
Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel		6.00		\$431,244
A-1.1 State FTE	1	6.00		\$431,244
A-2.1 OPS FTE		0.00		\$0
A-3.1 Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware				\$432,663
B-1 Servers	2	0	0	\$0
B-2 Server Maintenance & Support		0	0	\$0
B-3 Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)		507	0	\$424,347
B-4 Online Storage for file and print (indicate GB of storage)	3	6601.2		\$0
B-5 Archive Storage for file and print (indicate GB of storage)	4	1060.2		\$0
B-6 Other Hardware Assets (Please specify in Footnote Section below)	5			\$8,316
C. Software	6			\$8,700
D. External Service Provider(s)				\$1,272,458
D-1 MyFloridaNet	3			\$1,246,412
D-2 Other (Please specify in Footnote Section below)	7			\$26,046
E. Other (Please describe in Footnotes Section below)	8			\$29,503
F. Total for IT Service				\$2,174,568
G. Please identify the number of users of the Network Service				2,879
H. How many locations currently host IT assets and resources used to provide LAN services?				106
I. How many locations currently use WAN services?				104
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	State Board of Education State FTE 5.75. Division of Vocational Rehabilitation State FTE .25.			
2	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.			
3	State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation.			
4	State Board of Education and Division of Blind Services.			
5	State Board of Education 292 network printers and Division of Vocational Rehabilitation 251 network printers.			
6	Division of Blind Services.			
7	Digital Subscriber Line (DSL) access for State Board of Education and Division of Vocational Rehabilitation.			
8	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.			
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15	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.			

Non-Strategic IT Service:		E-Mail, Messaging, and Calendaring Service			
Agency: Education		# of Assets & Resources			
Prepared by: David Stokes, Chief Information Officer		Apportioned to this IT Service in FY 2013-14			
Phone: 850-245-0510		2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.00		\$0
A-1	State FTE	1	0.00		\$0
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$5,770
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, iPhones, PDAs, etc.)	2	0	0	\$0
B-4	Online Storage (indicate GB of storage)	3	1140		\$0
B-5	Archive Storage (indicate GB of storage)	4	7474		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)				\$5,770
C. Software		5			\$1,500
D. External Service Provider(s)					\$151,420
D-1	Southwood Shared Resource Center				\$0
D-2	Northwood Shared Resource Center				\$0
D-3	Northwest Regional Data Center	1			\$151,420
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Other (Please describe in Footnotes Section below)					\$0
F. Total for IT Service					\$158,690
G. Please provide the number of user mailboxes.					2,922
H. Please provide the number of resource mailboxes.					422
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
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. Northwest Regional Data Center is the Email, Messaging and				
2	Department policy does not allow for the purchase of mobile devices.				
3	State Board of Education and Division of Blind Services.				
4	State Board of Education and Division of Blind Services.				
5	State Board of Education.				
6					
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8					
9	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.				

Non-Strategic IT Service: Desktop Computing Service								
Agency: Education Prepared by: David Stokes, Chief Information Officer Phone: 850-245-0510			# of Assets & Resources Apportioned to this IT Service in FY 2013-14					
Service Provisioning -- Assets & Resources (Cost Elements)				Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)	
A. Personnel						17.50		\$885,111
A-1	State FTE				1	16.75		\$788,230
A-2	OPS FTE				2	0.25		\$6,858
A-3	Contractor Positions (Staff Augmentation)				3	0.50		\$90,023
B. Hardware						4281	837	\$639,787
B-1	Servers				4	0	0	\$0
B-2	Server Maintenance & Support					0	0	\$0
B-3.1	Desktop Computers				5	2990	488	\$462,864
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)				6	1092	150	\$167,925
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)				7	199	199	\$8,998
C. Software					8			\$31,843
D. External Service Provider(s)					9	1	1	\$1,199
E. Other (Please describe in Footnotes Section below)					10			\$65,712
F. Total for IT Service								\$1,623,653
G. Please identify the number of users of this service.								2,879
H. How many locations currently use this service?								107
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.								
1	State Board of Education State FTE 9.50. Division of Blind Services State FTE 1. Division of Vocational Rehabilitation State FTE 6.25.							
2	Division of Vocational Rehabilitation OPS FTE .25.							
3	Division of Blind Services.							
4	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.							
5	State Board of Education's recurring base budget does not provide for a planned percentage of total desktop computer refresh. Division of Blind Services' recurring base budget provides for an annual planned 35% total desktop computer refresh. Division of Vocational Rehabilitation's recurring base budget provides for an annual planned 35% total desktop computer refresh.							
6	State Board of Education's recurring base budget does not provide for a planned percentage of total mobile computer refresh. Division of Blind Services' recurring base budget provides for an annual planned 35% total mobile computer refresh. Division of Vocational Rehabilitation's recurring base budget provides for an annual planned 35% total mobile computer refresh.							
7	Maintenance for local printers.							
8	State Board of Education and Division of Blind Services.							
9	Digital Subscriber Line (DSL) for testing State Board of Education's virtual private network access.							
10	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.							
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15	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.							

Non-Strategic IT Service:		Helpdesk Service			# of Assets & Resources Apportioned to this IT Service in FY 2013-14
Agency:	Education				
Prepared by:	David Stokes, Chief Information Officer				
Phone:	850-245-0510				
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel					\$359,390
A-1	State FTE	1	5.50		\$269,367
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)	2	0.50		\$90,023
B. Hardware					\$0
B-1	Servers	3	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software					\$0
D. External Service Provider(s)					\$0
E. Other (Please describe in Footnotes Section below)					\$26,286
F. Total for IT Service					\$385,676
G. Please identify the number of users of this service.					1,678
H. How many locations currently host IT assets and resources used to provide this service?					4
I. What is the average monthly volume of calls/cases/tickets?					14,735
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	State Board of Education State FTE 4.50. Division of Blind Services State FTE 1. Division of Vocational Rehabilitation does not have Helpdesk Services.				
2	Division of Blind Services.				
3	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.				
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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15	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.				

Non-Strategic IT
Service:

IT Security/Risk Mitigation Service

Agency: **Education**
 Prepared by: **David Stokes, Chief Information Officer**
 Phone: **850-245-0510**

of Assets &
Resources
Apportioned to this
IT Service in FY 2013-
14

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			2.50		\$204,979
A-1	State FTE	1	2.50		\$204,979
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$406
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)	2	0	0	\$406
C. Software		3			\$30,950
D. External Service Provider(s)			6	6	\$123,118
E. Other (Please describe in Footnotes Section below)		5			\$11,954
F. Total for IT Service					\$371,407

G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.

1	State Board of Education State FTE 2.25. Division of Vocational Rehabilitation State FTE .25.
2	Division of Blind Services.
3	Division of Blind Services and Division of Vocational Rehabilitation.
4	State Board of Education.
5	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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15	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.

Non-Strategic IT Service: Agency Financial and Administrative Systems Support Service								
Agency: Education Prepared by: David Stokes, Chief Information Officer Phone: 850-245-0510			# of Assets & Resources Apportioned to this IT Service in FY 2013-14					
Service Provisioning -- Assets & Resources (Cost Elements)				Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)	
A. Personnel						2.25		\$159,820
A-1	State FTE				1	2.25		\$159,820
A-2	OPS FTE					0.00		\$0
A-3	Contractor Positions (Staff Augmentation)					0.00		\$0
B. Hardware						1	1	\$1,135
B-1	Servers				2	0	0	\$0
B-2	Server Maintenance & Support					0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)				3	1	1	\$1,135
C. Software					4			\$1,688
D. External Service Provider(s)					5	2	2	\$115,995
E. Other (Please describe in Footnotes Section below)					6			\$12,160
F. Total for IT Service								\$290,798
G. Please identify the number of users of this service.								1,053
H. How many locations currently host agency financial/adminstrative systems?								1
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.								
1	State Board of Education State FTE 2.25.							
2	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.							
3	Division of Blind Services.							
4	Division of Blind Services.							
5	State Board of Education.							
6	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.							
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15	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.							

Non-Strategic IT Service: IT Administration and Management Service						
Agency: Education			# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by: David Stokes, Chief Information Officer						
Phone: 850-245-0510						
Service Provisioning -- Assets & Resources (Cost Elements)			Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel				11.00		\$631,283
A-1	State FTE		1	10.00		\$605,803
A-2	OPS FTE		2	1.00		\$25,480
A-3	Contractor Positions (Staff Augmentation)			0.00		\$0
B. Hardware				0	0	\$0
B-1	Servers		3	0	0	\$0
B-2	Server Maintenance & Support			0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)			0	0	\$0
C. Software						\$0
D. External Service Provider(s)				0	0	\$0
E. Other (Please describe in Footnotes Section below)			4			\$46,007
F. Total for IT Service						\$677,289
G. How many locations currently host assets and resources used to provide this service?						2
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.						
1	State Board of Education State FTE 8. Division of Blind Services FTE .50. Division of Vocational Rehabilitation State FTE 1.50.					
2	State Board of Education.					
3	The Department's data center consolidation to managed services at Northwest Regional Data Center was completed by the statutorily required deadline of December 31, 2011. No Department personnel are providing data center functions established in s. 282.201, F.S.					
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.					
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15	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.					

Non-Strategic IT Service: Web/Portal Service					
Dept/Agency: Education Prepared by: David Stokes, Chief Information Officer Phone: 850-245-0510		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			5.00		\$264,650
A-1.1	State FTE	1	4.00		\$226,650
A-2.1	OPS FTE	2	1.00		\$38,000
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers	3	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0	0	\$0
C. Software		4			\$4,000
D. External Service Provider(s)		5	1	1	\$250
E. Other (Please describe in Footnotes Section below)		6			\$18,312
F. Total for IT Service					\$287,212
G. Please identify the number of Internet users of this service.					2,237,874
H. Please identify the number of intranet users of this service.					2,636
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	State Board of Education State FTE 3.25. Division of Vocational Rehabilitation State FTE .75.				
2	Division of Vocational Rehabilitation.				
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	State Board of Education.				
5	Division of Blind Services.				
6	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.				
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14					
15	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.				

Non-Strategic IT Service:		Data Center Service			
Dept/Agency: Education		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by: David Stokes, Chief Information Officer					
Phone: 850-245-0510					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)			0.00		\$0
A-1.1	State FTE	1	0.00		\$0
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Non-Mainframe Servers (including single-function logical servers not assigned to another service)	1	0	0	\$0
B-2	Servers - Mainframe		0	0	\$0
B-3	Server Maintenance & Support		0	0	\$0
B-4	Online or Archival Storage Systems (indicate GB of storage)		0		\$0
B-5	Data Center/ Computing Facility Internal Network				\$0
B-6	Other Hardware (Please specify in Footnotes Section below)				\$0
C. Software					\$0
D. External Service Provider(s)					\$0
D-1	Southwood Shared Resource Center (indicate # of Board votes)	2	0		\$0
D-2	Northwood Shared Resource Center (indicate # of Board votes)		0		\$0
D-3	Northwest Regional Data Center (indicate # of Board votes)	3	3		\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Plant & Facility					\$0
E-1	Data Center/Computing Facilities Rent & Insurance				\$0
E-2	Utilities (e.g., electricity and water)				\$0
E-3	Environmentals (e.g., HVAC, fire control, and physical security)				\$0
E-4	Other (please specify in Footnotes Section below)				\$0
F. Other (Please describe in Footnotes Section below)					\$0
G. Total for IT Service					\$0
H. Please provide the number of agency data centers.					0
I. Please provide the number of agency computing facilities.					0
J. Please provide the number of single-server installations.					0
H.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	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.				
2	The Department has less than 4 percent usage of the Southwood Shared Resource Center and is represented on the Southwood Shared Resource Center Board of Trustees by the At Large member.				
3	The Department has 3 members on the Northwest Regional Data Center's Policy Board.				
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15	Department of Education's Schedule IV-C includes State Board of Education, Division of Blind Services and Division of Vocational Rehabilitation. Florida's Office of Early Learning is reported separately.				

Agency: **Education**

Line Item	Budget Entity Code	Budget Entity	Program Component Code	Program Component	Appropriation Category Code	Appropriation Category	Fund Code	Fund	FSI	Line Item Total	Total Cost of Service Funding Identified for IT Service	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	
												100.0000%	100.0000%	100.0000%	99.9999%	99.9999%	99.6982%	100.0000%	100.0000%	#DIV/0!	
1	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	010000	Salaries and Benefits	2792	Working Capital Tru	1	\$1,778,408	\$1,778,408										
2	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	010000	Salaries and Benefits	2021	Administrative Trust	3			\$355,397	\$469,680	\$229,202	\$16,564			\$172,510	\$47,775	\$363,995	\$183,750
3	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	010000	Salaries and Benefits	1000	General Revenue	1												
4	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	010000	Salaries and Benefits	2270	Federal Rehab Trust	3	\$117,185	\$117,185	\$0	\$40,165	\$40,165	\$0				\$36,855		
5	4816000	Vocational Rehabilitation	11.02.00.00.00	Workforce Services	010000	Salaries and Benefits	2270	Federal Rehab Trust	3	\$538,136	\$538,136	\$75,847	\$278,385	\$0	\$15,905			\$125,099	\$42,900		
6	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	030000	Other Personal Services	2792	Working Capital Tru	1	\$25,480	\$25,480	\$0	\$0	\$0				\$25,480			
7	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	030000	Other Personal Services	2270	Federal Rehab Trust	3	\$0	\$0	\$0	\$0	\$0							
8	4816000	Vocational Rehabilitation	11.02.00.00.00	Workforce Services	030000	Other Personal Services	2270	Federal Rehab Trust	3	\$44,858	\$44,858	\$0	\$6,858	\$0					\$38,000		
9	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	210020	Edu Tech/Information Services	2792	Working Capital Tru	1	\$241,890	\$241,890	\$1,500	\$109,868	\$1,199	\$46,225	\$79,098			\$4,000		
10	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	210014	Other Data Processing Svcs	2270	Federal Rehab Trust	3	\$336,511	\$336,511	\$128,860	\$93,543	\$90,023	\$22,950	\$1,135					
11	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	040000	Expenses	2792	Working Capital Tru	1			\$26,022	\$71,491	\$19,427	\$1,079	\$9,713	\$29,140	\$14,030			
12	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	040000	Expenses	2021	Administrative Trust	3						\$8,634			\$4,317			
13	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	040000	Expenses	1000	General Revenue	1									\$1,079			
14	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	040000	Expenses	2270	Federal Rehab Trust	3			\$5,770	\$0	\$74,002	\$3,723	\$406	\$1,688	\$1,225			
15	4816000	Vocational Rehabilitation	11.02.00.00.00	Workforce Services	040000	Expenses	2270	Federal Rehab Trust	3	\$1,882,085	\$1,882,085	\$1,460,598	\$408,948	\$0	\$8,000		\$3,026	\$1,513			
16	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	060000	Operating Capital Outlay	2270	Federal Rehab Trust	3				\$54,000								
17	4816000	Vocational Rehabilitation	11.02.00.00.00	Workforce Services	060000	Operating Capital Outlay	2270	Federal Rehab Trust	3				\$113,925								
18	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	210021	Southwood Shared Resource Ce	2270	Federal Rehab Trust	3										\$250		
19	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	210023	Northwest Regional Data Center	2792	Working Capital Tru	1			\$69,200				\$76,893	\$36,897				
20	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	210023	Northwest Regional Data Center	2270	Federal Rehab Trust	3			\$18,180									
21	4816000	Vocational Rehabilitation	11.02.00.00.00	Workforce Services	210023	Northwest Regional Data Center	2270	Federal Rehab Trust	3	\$77,336	\$77,336	\$64,040	\$13,296								
22	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	103241	Risk Management Insurance	2792	Working Capital Tru	1	\$11,062	\$11,062	\$1,972	\$3,258	\$1,544	\$87	\$772	\$2,314	\$1,115			
23	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	103241	Risk Management Insurance	2021	Administrative Trust	3						\$686		\$343				
24	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	103241	Risk Management Insurance	1000	General Revenue	1									\$86			
25	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	103241	Risk Management Insurance	2270	Federal Rehab Trust	3	\$650	\$650		\$325				\$325				
26	4816000	Vocational Rehabilitation	11.02.00.00.00	Workforce Services	103241	Risk Management Insurance	2270	Federal Rehab Trust	3	\$3,602	\$3,602	\$343	\$2,144		\$343		\$515	\$257			
27	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	107040	Transfer to DMS-HR Resources	2792	Working Capital Tru	1	\$11,416	\$11,416	\$2,036	\$3,363	\$1,593	\$88	\$797	\$2,389	\$1,150			
28	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	107040	Transfer to DMS-HR Resources	2021	Administrative Trust	3						\$708		\$354				
29	4880000	State Board of Education	03.12.00.00.00	K-20 Executive Budget	107040	Transfer to DMS-HR Resources	1000	General Revenue	1								\$88				
30	4818000	Division of Blind Services	13.04.00.00.00	Services Most Vulnerable	107040	Transfer to DMS-HR Resources	2270	Federal Rehab Trust	3	\$622	\$622		\$311				\$311				
31	4816000	Vocational Rehabilitation	11.02.00.00.00	Workforce Services	107040	Transfer to DMS-HR Resources	2270	Federal Rehab Trust	3	\$3,455	\$3,455	\$329	\$2,056		\$329		\$494	\$247			

Sum of IT Cost Elements Across IT Services

IT Cost Element Data as entered on IT Service Worksheets	Personnel	State FTE (#)	47.00	0.00	6.00	16.75	5.50	2.50	2.25	10.00	4.00	0.00
		State FTE (Costs)	\$2,686,093	\$0	\$431,244	\$788,230	\$269,367	\$204,979	\$159,820	\$605,803	\$226,650	\$0
		OPS FTE (#)	2.25	0.00	0.00	0.25	0.00	0.00	0.00	1.00	1.00	0.00
		OPS FTE (Cost)	\$70,338	\$0	\$0	\$6,858	\$0	\$0	\$0	\$25,480	\$38,000	\$0
		Vendor/Staff Augmentation (# Positions)	1.00	0.00	0.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00
		Vendor/Staff Augmentation (Costs)	\$180,046	\$0	\$0	\$90,023	\$90,023	\$0	\$0	\$0	\$0	\$0
		Hardware	\$1,079,761	\$5,770	\$432,663	\$639,787	\$0	\$406	\$1,135	\$0	\$0	\$0
		Software	\$78,681	\$1,500	\$8,700	\$31,843	\$0	\$30,950	\$1,688	\$0	\$4,000	\$0
		External Services	\$1,664,440	\$151,420	\$1,272,458	\$1,199	\$0	\$123,118	\$115,995	\$0	\$250	\$0
		Plant & Facility (Data Center Only)	\$0									\$0
Other	\$209,933	\$0	\$29,503	\$65,712	\$26,286	\$11,954	\$12,160	\$46,007	\$18,312	\$0		
Budget Total	\$5,969,293	\$158,690	\$2,174,568	\$1,623,653	\$385,676	\$371,407	\$290,798	\$677,289	\$287,212	\$0		
FTE Total	50.25	0.00	6.00	17.50	6.00	2.50	2.25	11.00	5.00	0.00		
Users	3,344	2,879	2,879	1,678			1,053		2,240,510			
Cost Per User	\$47	755.3205627	563.9641716	229.842944			276.1611349		0.128190457			

(cost/all mailboxes)

Help Desk Tickets: 14,735

Cost/Ticket: 2.181181201

Non-Strategic IT Service:		Network Service			
Dept/Agency: Florida's Office of Early Learning		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by: Lance J. Kerwin					
Phone: 850 717-8564					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.50		\$38,529
A-1.1	State FTE		0.25		\$24,039
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.25		\$14,490
B. Hardware					\$0
B-1	Servers	1	0	0	\$0
B-2	Server Maintenance & Support	1	0	0	\$0
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	1	0	0	\$0
B-4	Online Storage for file and print (indicate GB of storage)	1	0		\$0
B-5	Archive Storage for file and print (indicate GB of storage)	1	0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	1			\$0
C. Software		2			\$7,893
D. External Service Provider(s)					\$0
D-1	MyFloridaNet				\$0
D-2	Other (Please specify in Footnote Section below)				\$0
E. Other (Please describe in Footnotes Section below)		3			\$17,525
F. Total for IT Service					\$63,947
G. Please identify the number of users of the Network Service					1,700
H. How many locations currently host IT assets and resources used to provide LAN services?					2
I. How many locations currently use WAN services?					0
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	We've entered into a co-location agreement with CCRS and Northwest Regional Data Center for network services to support our new LER platform, our non-strategic IT services, and our legacy strategic applications				
2	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook				
3	I applied the costs of technology services across each IT service component based on an educated guess				
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Non-Strategic IT Service: E-Mail, Messaging, and Calendaring Service					
Agency: Florida's Office of Early Learning		# of Assets & Resources			
Prepared by: Lance J. Kerwin		AppORTIONED TO THIS IT Service in FY 2013-14			
Phone: 850 717-8564					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			1.05		\$50,865
A-1	State FTE		0.20		\$17,895
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.85		\$32,970
B. Hardware					\$0
B-1	Servers	1	0	0	\$0
B-2	Server Maintenance & Support	1	0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, iPhones, PDAs, etc.)	1	0	0	\$0
B-4	Online Storage (indicate GB of storage)	1	0		\$0
B-5	Archive Storage (indicate GB of storage)	1	0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	1			\$0
C. Software		3			\$7,893
D. External Service Provider(s)					\$0
D-1	Southwood Shared Resource Center				\$0
D-2	Northwood Shared Resource Center				\$0
D-3	Northwest Regional Data Center	2			\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Other (Please describe in Footnotes Section below)		4			\$3,505
F. Total for IT Service					\$62,263
G. Please provide the number of user mailboxes.					150
H. Please provide the number of resource mailboxes.					0
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	The costs to support the hardware and related devices and services is included in our Data Center costs (tab I. DataCtr)				
2	See line costs in tab DataCtr under Northwest Regional Data Center				
3	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook				
4	I applied the costs of technology services across each IT service component based on an educated guess				
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Non-Strategic IT Service:		Desktop Computing Service			
Agency: Florida's Office of Early Learning				# of Assets & Resources Apportioned to this IT Service in FY 2013-14	
Prepared by: Lance J. Kerwin					
Phone: 850 717-8564					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			1.15		\$57,005
A-1	State FTE		0.20		\$17,895
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.95		\$39,110
B. Hardware			125	125	\$0
B-1	Servers	2	0	0	\$0
B-2	Server Maintenance & Support	2	0	0	\$0
B-3.1	Desktop Computers	2, 3	100	100	\$0
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	2, 3	25	25	\$0
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)	2	0	0	\$0
C. Software		1			\$7,893
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		4			\$3,505
F. Total for IT Service					\$68,403
G. Please identify the number of users of this service.					0
H. How many locations currently use this service?					0
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook				
2	we've enter into a co-location agreement with SSRC and Northwest Regional Data Center for network services to support our new ELIS platform, our non-strategic IT services, and our legacy strategic applications				
3	we completed a migration from the former AVI to NWRDC in Sept. 2012. the majority of our desktops and laptops are 5+ years old. Costs to replace through "bump and roll" have not been estimated to date.				
4	I applied the costs of technology services across each IT service component based on an educated guess				
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Non-Strategic IT Service:		Helpdesk Service			
Agency: Florida's Office of Early Learning		# of Assets & Resources AppORTioned to this IT Service in FY 2013-14			
Prepared by: Lance J. Kerwin					
Phone: 850 717-8564					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			3.75		\$265,927
A-1	State FTE		1.00		\$84,677
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		2.75		\$181,250
B. Hardware			0	0	\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software		1			\$7,893
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		2			\$8,763
F. Total for IT Service					\$282,583
G. Please identify the number of users of this service.					1,700
H. How many locations currently host IT assets and resources used to provide this service?					0
I. What is the average monthly volume of calls/cases/tickets?					8,500
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook				
2	I applied the costs of technology services across each IT service component based on an educated guess				
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Non-Strategic IT Service: IT Security/Risk Mitigation Service						
Agency: Florida's Office of Early Learning Prepared by: Lance J. Kerwin Phone: 850 717-8564			# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)			Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel				2.00		\$195,882
A-1	State FTE			1.00		\$92,102
A-2	OPS FTE			0.00		\$0
A-3	Contractor Positions (Staff Augmentation)			1.00		\$103,780
B. Hardware				0	0	\$0
B-1	Servers			0	0	\$0
B-2	Server Maintenance & Support			0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)			0	0	\$0
C. Software						\$0
D. External Service Provider(s)				0	0	\$0
E. Other (Please describe in Footnotes Section below)						\$17,525
F. Total for IT Service						\$213,407
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.						
1	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook					
2	I applied the costs of technology services across each IT service component based on an educated guess					
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Non-Strategic IT Service: Agency Financial and Administrative Systems Support Service					
Agency: Florida's Office of Early Learning		# of Assets & Resources			
Prepared by: Lance J. Kerwin		AppORTIONED TO THIS IT SERVICE IN FY 2013-14			
Phone: 850 717-8564					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			2.25		\$207,526
A-1	State FTE		0.95		\$83,876
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		1.30		\$123,650
B. Hardware			0	0	\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software		1			\$7,893
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		2			\$8,763
F. Total for IT Service					\$224,182
G. Please identify the number of users of this service.					1,700
H. How many locations currently host agency financial/administrative systems?					2
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook				
2	I applied the costs of technology services across each IT service component based on an educated guess				
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Non-Strategic IT Service:		IT Administration and Management Service			
Agency: Florida's Office of Early Learning				# of Assets & Resources Apportioned to this IT Service in FY 2013-14	
Prepared by: Lance J. Kerwin					
Phone: 850 717-8564					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			2.90		\$273,462
A-1	State FTE		1.30		\$120,202
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		1.60		\$153,260
B. Hardware			0	0	\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software		1			\$7,893
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		2			\$84,120
F. Total for IT Service					\$365,475
G. How many locations currently host assets and resources used to provide this service?					2
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook				
2	I applied the costs of technology services across each IT service component based on an educated guess				
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Non-Strategic IT Service: Web/Portal Service					
Dept/Agency: Florida's Office of Early Learning Prepared by: Lance J. Kerwin Phone: 850 717-8564		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			2.30		\$217,234
A-1.1	State FTE		1.60		\$131,564
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.70		\$85,670
B. Hardware					\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0	0	\$0
C. Software		1			\$7,893
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		2			\$17,525
F. Total for IT Service					\$242,652
G. Please identify the number of Internet users of this service.					1,700
H. Please identify the number of intranet users of this service.					300
I. How many locations currently host IT assets and resources used to provide this service?					2
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook				
2	I applied the costs of technology services across each IT service component based on an educated guess				
3					
4					
5					
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Non-Strategic IT Service:		Data Center Service			
Dept/Agency: Florida's Office of Early Learning		# of Assets & Resources AppORTioned to this IT Service in FY 2013-14			
Prepared by: Lance J. Kerwin					
Phone: 850 717-8564					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)			1.10		\$107,447
A-1.1	State FTE		0.50		\$44,227
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.60		\$63,220
B. Hardware					\$0
B-1	Non-Mainframe Servers (including single-function logical servers not assigned to another service)		0	0	\$0
B-2	Servers - Mainframe		0	0	\$0
B-3	Server Maintenance & Support		0	0	\$0
B-4	Online or Archival Storage Systems (indicate GB of storage)		0		\$0
B-5	Data Center/ Computing Facility Internal Network				\$0
B-6	Other Hardware (Please specify in Footnotes Section below)				\$0
C. Software		1			\$7,893
D. External Service Provider(s)					\$148,000
D-1	Southwood Shared Resource Center (indicate # of Board votes)		0		\$0
D-2	Northwood Shared Resource Center (indicate # of Board votes)		0		\$0
D-3	Northwest Regional Data Center (indicate # of Board votes)		0		\$148,000
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Plant & Facility					\$0
E-1	Data Center/Computing Facilities Rent & Insurance				\$0
E-2	Utilities (e.g., electricity and water)				\$0
E-3	Environmentals (e.g., HVAC, fire control, and physical security)				\$0
E-4	Other (please specify in Footnotes Section below)				\$0
F. Other (Please describe in Footnotes Section below)					\$0
G. Total for IT Service					\$263,340
H. Please provide the number of agency data centers.					2
I. Please provide the number of agency computing facilities.					0
J. Please provide the number of single-server installations.					0
H.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	I spread the cost of ALL software costs across sections A., B., C., D., F, H. and I. of this workbook				
2					
3					
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9					

Agency: Florida's Office of Early Learning

Budget Entity Code	Budget Entity	Program Component Code	Program Component	Appropriation Category Code	Appropriation Category	Fund Code	Fund	FSI	Line Item Total	Identified Funding as % of Total Cost of Service Funding Identified for IT Service	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
											100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
1	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	010000	Salaries and Benefits	1000	General Revenue	1	\$308,239	\$62,263	\$63,947	\$68,403	\$282,583	\$213,407	\$224,182	\$365,475	\$242,652	\$263,341
2	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	010000	Salaries and Benefits	2098	Child Care Dev TF	3	\$308,239	\$8,948	\$12,020	\$8,948	\$42,339	\$46,051	\$41,938	\$60,101	\$65,782	\$22,114
3	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	040000	Expense	1000	General Revenue	1	\$199,350	\$8,243	\$3,623	\$9,778	\$45,313	\$25,945	\$30,913	\$38,315	\$21,418	\$15,805
4										\$0									
5										\$0									
6										\$0									
7	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	103114	School Readiness Services	1000	General Revenue	1	\$199,350	\$8,243	\$3,623	\$9,778	\$45,313	\$25,945	\$30,913	\$38,315	\$21,418	\$15,805
8										\$0									
9	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	103119	Data Systems for SR	1000	General Revenue	1	\$112,188	\$5,699	\$12,709	\$5,699	\$8,328	\$8,763	\$8,328	\$46,007	\$12,709	\$3,947
10	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	103119	Data Systems for SR	2098	Child Care Dev TF	3	\$510,888	\$22,184	\$19,954	\$25,254	\$98,953	\$60,653	\$70,153	\$122,637	\$55,544	\$35,557
11										\$0									
12										\$0									
13	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	210021	Data Processing Southwood	2098	Child Care Dev TF	3	\$40,271									\$40,271
14	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	210023	Data Processing NWRDC	1000	General Revenue	1	\$53,865									\$53,865
15	48220400	Office of Early Learning	1307000000	Health & Human Svcs Early Le	210023	Data Processing NWRDC	2098	Child Care Dev TF	3	\$53,865									\$53,865
16										\$0									
17										\$0									
18										\$0									
19										\$0									
20										\$0									
21										\$0									
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23										\$0									
24										\$0									
25										\$0									
26										\$0									
27										\$0									
28										\$0									
29										\$0									
30										\$0									

Sum of IT Cost Elements Across IT Services

IT Cost Element Data as entered on IT Service Worksheets	Personnel	State FTE (#)	7.00	0.20	0.25	0.20	1.00	1.00	0.95	1.30	1.60	0.50
		State FTE (Costs)	\$616,477	\$17,895	\$24,039	\$17,895	\$84,677	\$92,102	\$83,876	\$120,202	\$131,564	\$44,227
		OPS FTE (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		OPS FTE (Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Vendor/Staff Augmentation (# Positions)	10.00	0.85	0.25	0.95	2.75	1.00	1.30	1.60	0.70	0.60
		Vendor/Staff Augmentation (Costs)	\$797,400	\$32,970	\$14,490	\$39,110	\$181,250	\$103,780	\$123,650	\$153,260	\$85,670	\$63,220
		Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Software	\$63,144	\$7,893	\$7,893	\$7,893	\$7,893	\$0	\$7,893	\$7,893	\$7,893	\$7,893
		External Services	\$148,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148,000
		Plant & Facility (Data Center Only)	\$0									\$0
		Other	\$161,231	\$3,505	\$17,525	\$3,505	\$8,763	\$17,525	\$8,763	\$84,120	\$17,525	\$0
		Budget Total	\$1,786,252	\$62,263	\$63,947	\$68,403	\$282,583	\$213,407	\$224,182	\$365,475	\$242,652	\$263,340
		FTE Total	17.00	1.05	0.50	1.15	3.75	2.00	2.25	2.90	2.30	1.10
Users		150	1,700	0	1,700		1,700		2,000			
Cost Per User		\$415	37.61588235	#DIV/0!	166.2252941		131.8717647		121.326			

(cost/all mailboxes) Help Desk Tickets: 8,500 Cost/Ticket: 2.770421569

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Education				
Contact Person:	Lois S. Tepper, Interim General Counsel	Phone Number:	850-245-0442		
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Citizens for Strong Schools, Inc., et al. v. Florida State Board of Education, et al.</u>				
Court with Jurisdiction:	Second Judicial Circuit, In and for Leon County, Florida				
Case Number:	Case No. 09-CA-4534				
Summary of the Complaint:	Plaintiffs allege that the State has failed to adequately provide for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education.				
Amount of the Claim:	\$ unspecified				
Specific Statutes or Laws (including GAA) Challenged:	Article IX, Section 1, Florida Constitution (1998)				
Status of the Case:	Defendants’ Motion to Dismiss was denied. Answer filed October 12, 2010. Case stayed November 4, 2010. Supreme Court denied jurisdiction. The case has been sent back to the trial court. Beginning discovery.				
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel			
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management			
	<input type="checkbox"/>	Outside Contract Counsel			
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> Neil Chonin Jody Siegel Natalie N. Maxwell Southern Legal Counsel, Inc. E. Thom Rumberger Rumberger, Kirk and Caldwell </td> <td style="width: 50%; vertical-align: top;"> Jon L. Mills Boies, Schiller, and Flexner Timothy McLendon University of Florida College of Law </td> </tr> </table>			Neil Chonin Jody Siegel Natalie N. Maxwell Southern Legal Counsel, Inc. E. Thom Rumberger Rumberger, Kirk and Caldwell	Jon L. Mills Boies, Schiller, and Flexner Timothy McLendon University of Florida College of Law
Neil Chonin Jody Siegel Natalie N. Maxwell Southern Legal Counsel, Inc. E. Thom Rumberger Rumberger, Kirk and Caldwell	Jon L. Mills Boies, Schiller, and Flexner Timothy McLendon University of Florida College of Law				

Schedule VII: Agency Litigation Inventory

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

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

Schedule VII: Agency Litigation Inventory

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

Agency:	Board of Governors, State University System of Florida		
Contact Person:	Vikki Shirley	Phone Number:	245-0430
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Wendy Ruiz, et al., Plaintiffs v. Gerard Robinson, et al., Defendants		
Court with Jurisdiction:	U.S. District Court for Southern District of Florida		
Case Number:	11-23776-CIV-Moore/Torres		
Summary of the Complaint:	Plaintiffs are challenging the constitutionality of the Board of Governors and State Board of Education residency rules on the grounds the rules violate the Plaintiffs' equal protection rights and the Supremacy Clause of the U.S. Constitution.		
Amount of the Claim:	Seeking declaratory relief and attorneys' fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	The court entered an order on August 31, 2012, granting summary judgment in favor of the Plaintiffs, finding that the challenged rules as applied to Plaintiffs violated their equal protection rights by considering their parents undocumented immigration status as a basis for classifying the dependent students as non-residents for purposes of tuition at Florida public colleges and universities. A Final Summary Judgment has not yet been entered as the court has requested additional briefing on the nature of the relief to be granted and whether such relief is prospective or retrospective.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	The Plaintiffs' motion for class certification was denied by the court.
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Office of Policy and Budget – August 2012

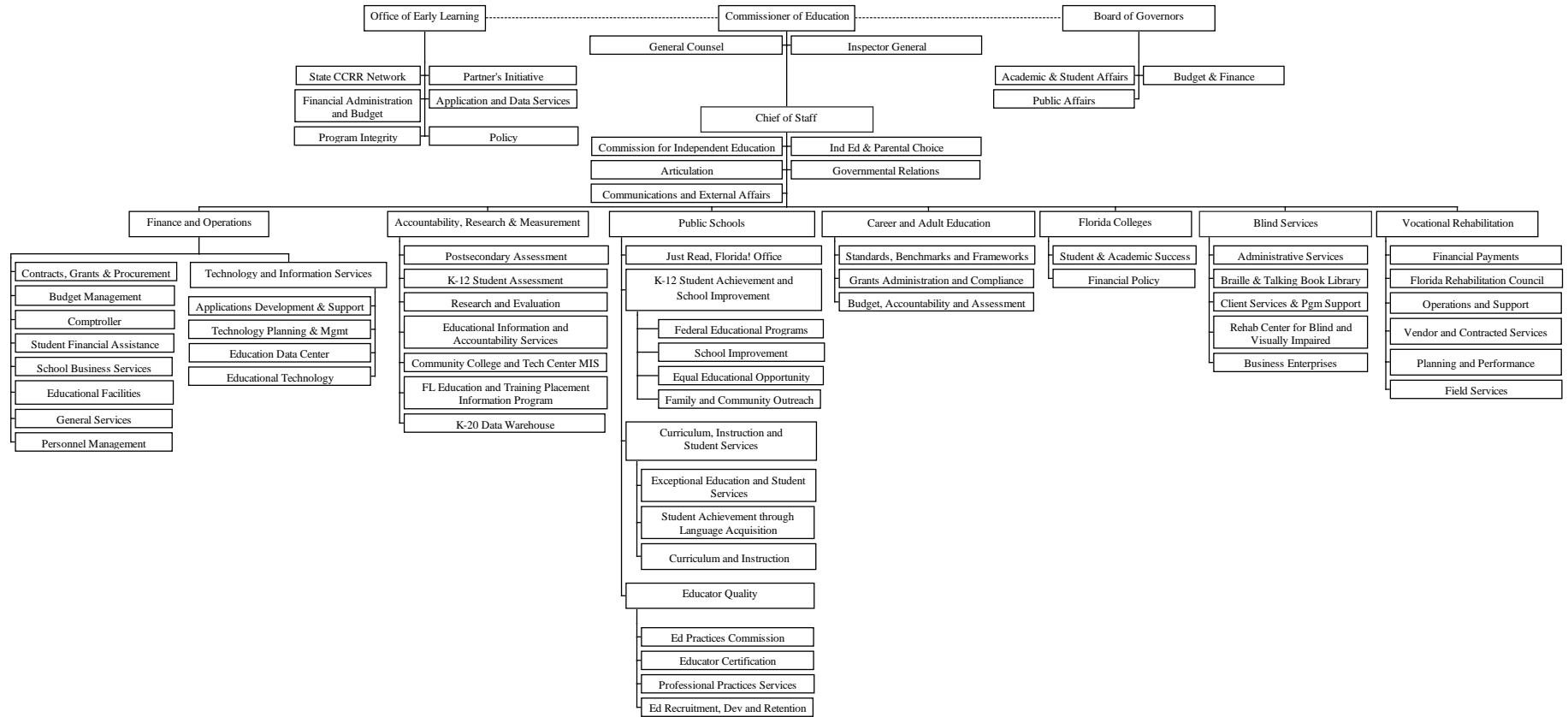
Schedule VII: Agency Litigation Inventory

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

Agency:	Florida’s Office of Early Learning		
Contact Person:	Richard Tritschler	Phone Number:	(850) 717-8552
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Victoria Rohn v. Palm Beach County School Board et al.		
Court with Jurisdiction:	U.S. District Court for the Southern District of Florida – West Palm Beach		
Case Number:	11-81408-CIV-MARRA		
Summary of the Complaint:	<p>Brief overview of the Rohn case:</p> <p>A six count lawsuit naming the Agency for Workforce Innovation’s Office of Early Learning as a party. Other named parties include the Palm Beach County School Board and individuals in their capacity with the school board, Easter Seals Florida and Early Steps Program of the Treasure Coast and Family Central. The lawsuit is an Amended Complaint under the Civil Rights Act, 42 U.S.C. s. 1983. The plaintiff also alleges violation of the Individuals with Disabilities Education Act; Negligence, Breach of Duty, Proximate Cause and Damages; violation of Equal Protection; Failure to Train; violation of section 504; and violation of retaliation provisions of the Americans with Disabilities Act.</p> <p>The plaintiff is the mother of two autistic children who have received services from the Palm Beach School system as well as Easter Seals. The mother describes a lengthy history of her interaction with the Palm Beach school system and various individuals employed by them. She explains in detail the difficulties she had in placing and retaining educational opportunities for her children and alleges that the various road blocks as well as the trails she alleges she was required to pursue in order to get her children placed and receiving services violated numerous constitutional rights. AWI is a named party as a result of her contact with the Office of Early Learning during the time of her efforts as well as her allegation that AWI had the ability to and the duty to monitor the actions of the school board with respect to VPK vouchers.</p> <p>A brief research of the history of the family’s use of our programs provides the following:</p> <p>Regarding the Rohn family, the two children in this family have</p>		

	received both SR and VPK services for many years (2006 – 2011). VPK enrollment occurred from Jan – Jun 2011 with SR services both prior to and following this time frame. Both children were served largely by Easter Seals Florida, Inc. At times, the family received TANF and was served under this billing group. Presently, this family does not receive services as the children are ineligible for VPK due to age and because the parents have “no purpose for care” for SR.
Amount of the Claim:	\$ No dollar amount specified.
Specific Statutes or Laws (including GAA) Challenged:	The lawsuit is an Amended Complaint under the Civil Rights Act, 42 U.S.C. s. 1983. The plaintiff also alleges violation of the Individuals with Disabilities Education Act; Negligence, Breach of Duty, Proximate Cause and Damages; violation of Equal Protection; Failure to Train; violation of section 504; and violation of retaliation provisions of the Americans with Disabilities Act.
Status of the Case:	A Motion to Dismiss by Florida’s Office of Early Learning is pending.
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/> Agency Counsel
	<input checked="" type="checkbox"/> Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/> Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not a Class Action.

FLORIDA DEPARTMENT OF EDUCATION



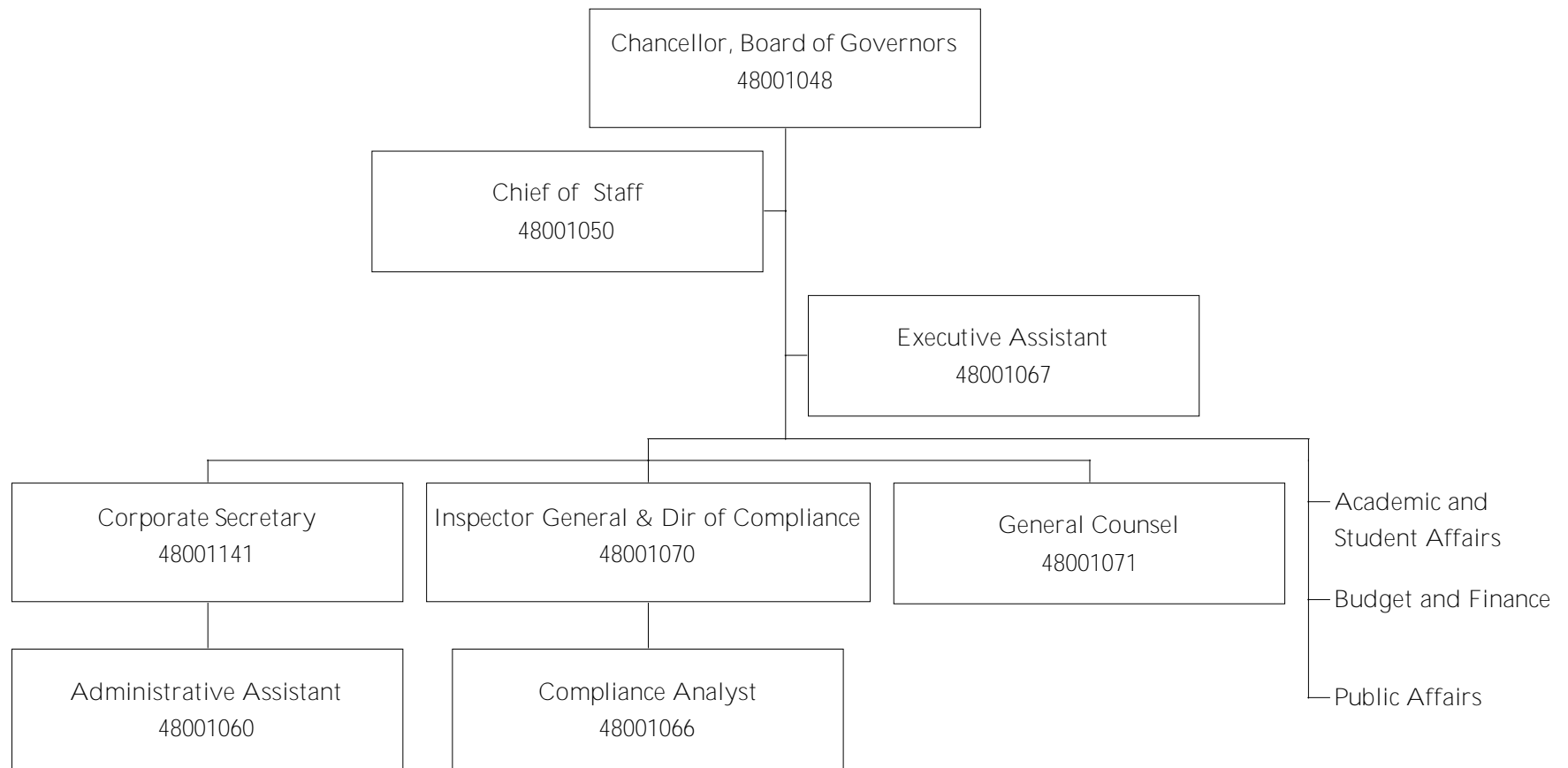
Authorized Positions:

State Board of Education	1,028.50
Vocational Rehabilitation	931.00
Division of Blind Services	299.75
Board of Governors	52.00
Office of Early Learning	97.00

TOTAL 2,408.25

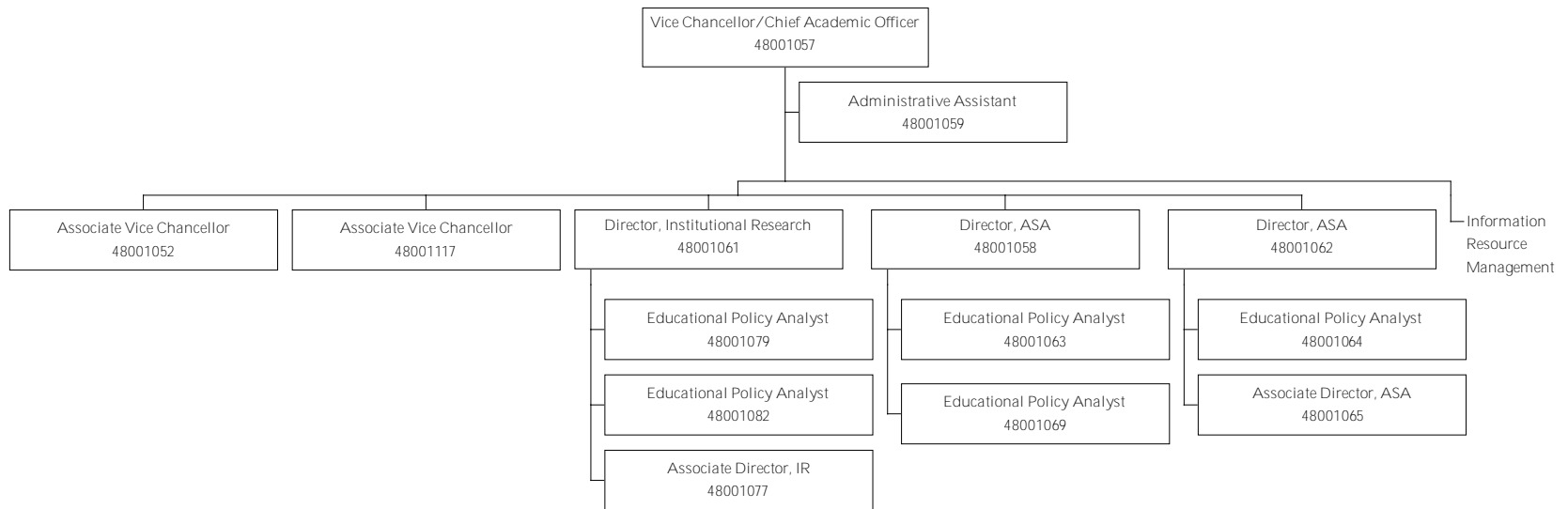
Board of Governors, State University System of Florida
Office of the Chancellor

DBS: 701001



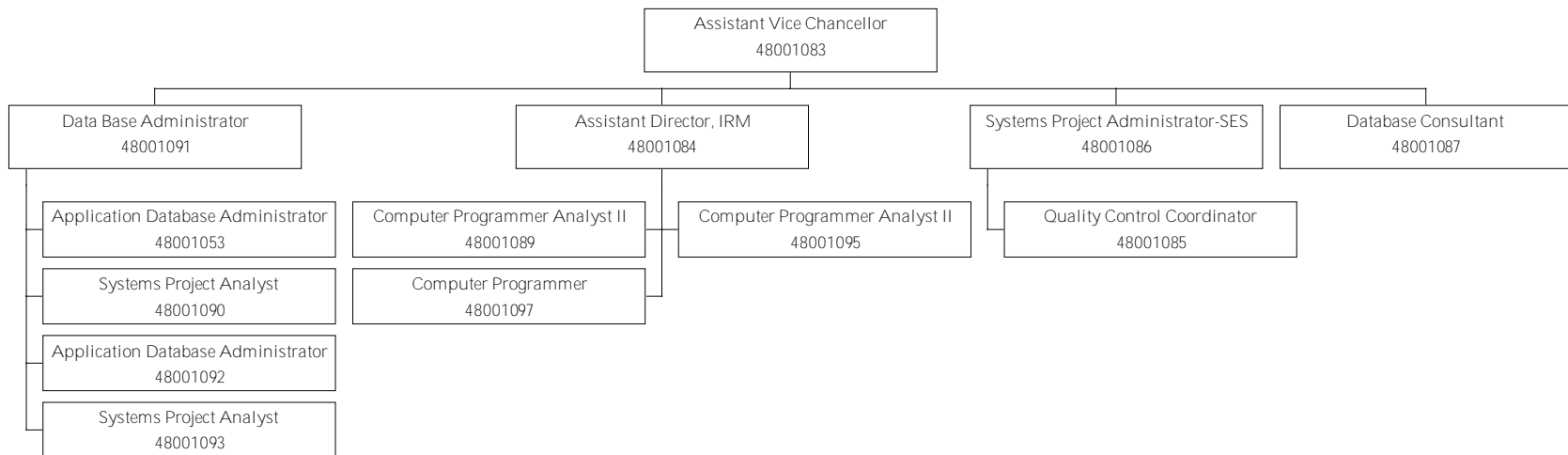
Board of Governors, State University System of Florida
Office of the Academic and Student Affairs

DBS: 702001



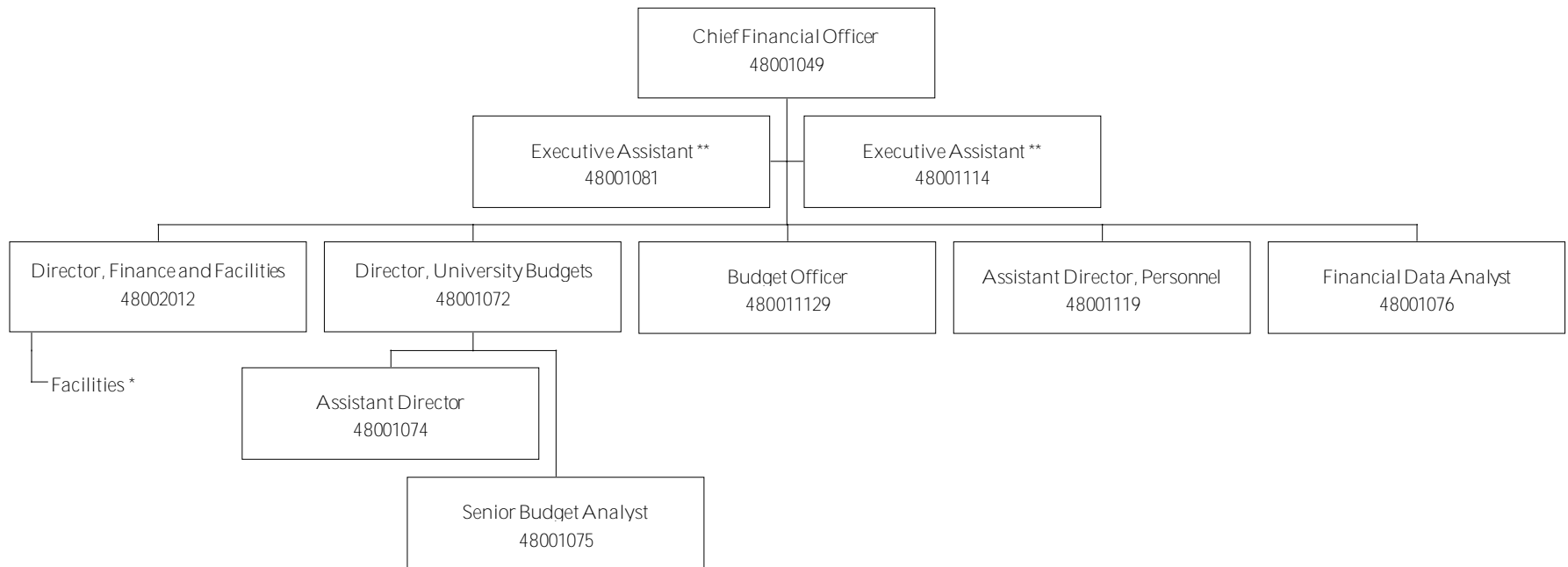
Board of Governors, State University System of Florida
Office of the Academic and Student Affairs
Information Resource Management

DBS: 702002



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

DBS: 703001

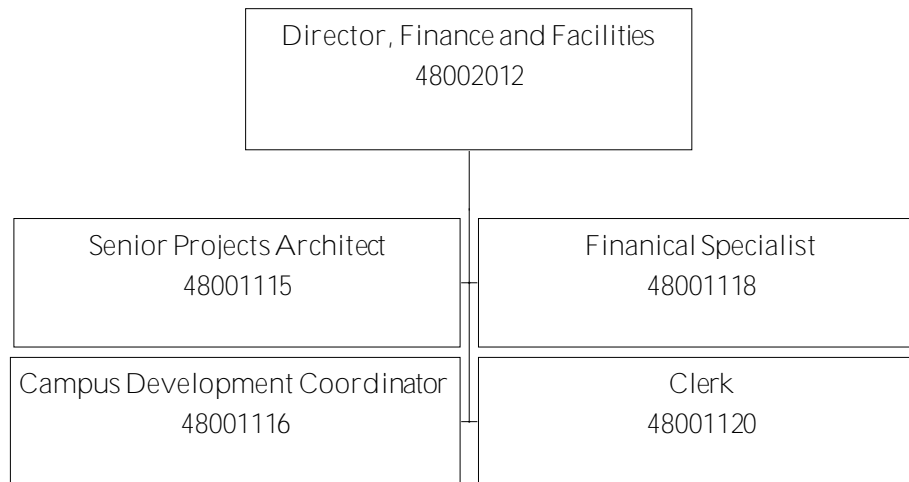


*Supervises positions in DBS 703003

**provides administrative support to all Board Office staff

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

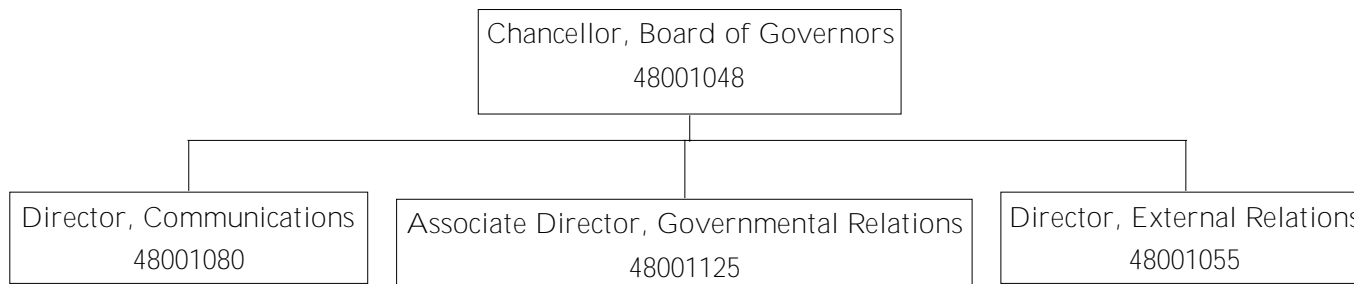
DBS: 703003



*Position 48002012 assigned to supervise from 703001

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

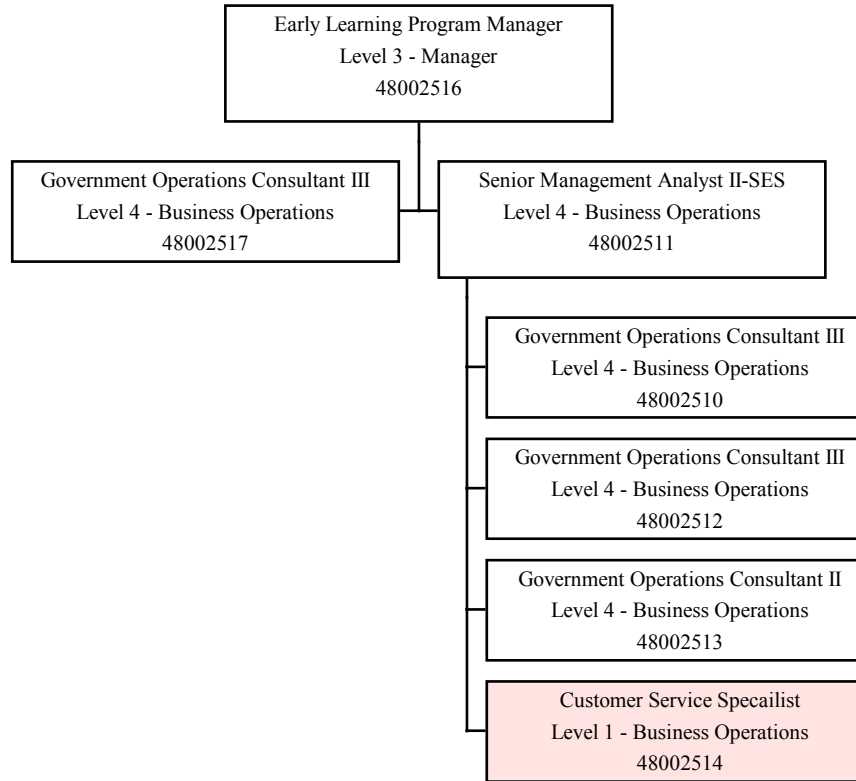
DBS: 704001



*Position 48001048 assigned to supervise 704001

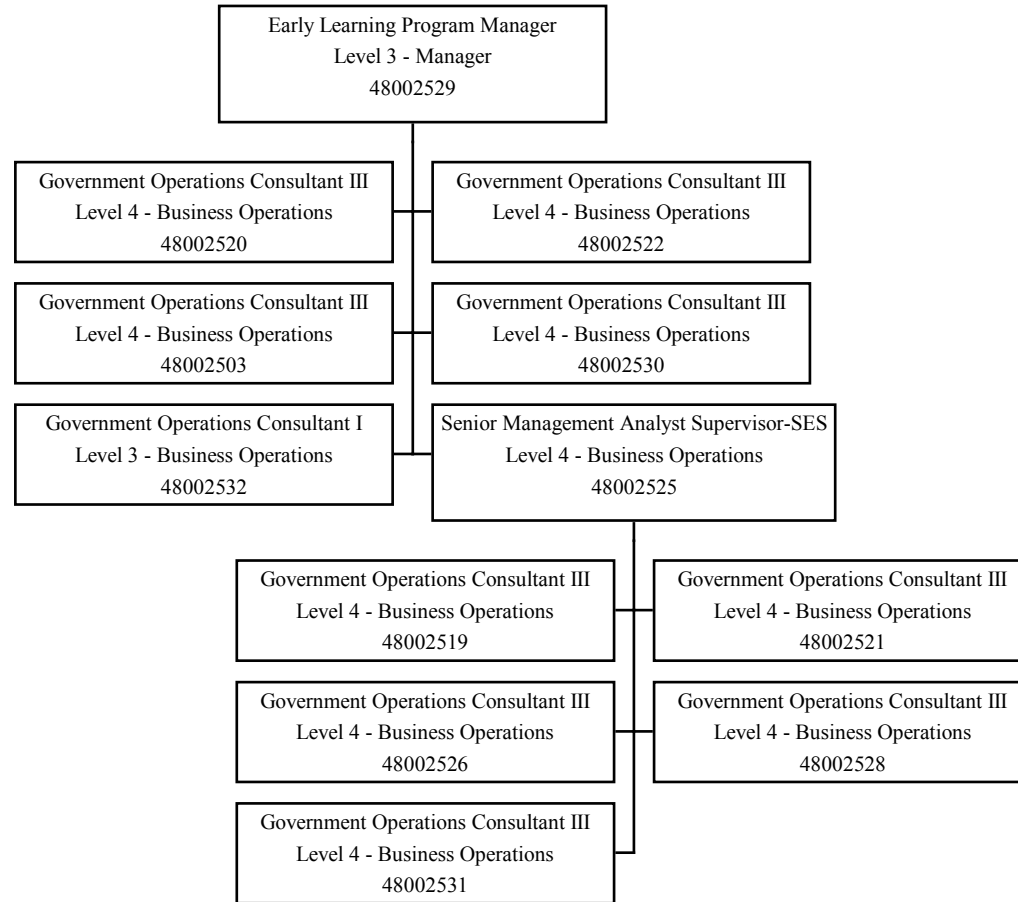
FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF EARLY LEARNING
STATE CCRR NETWORK

DBS: 753010



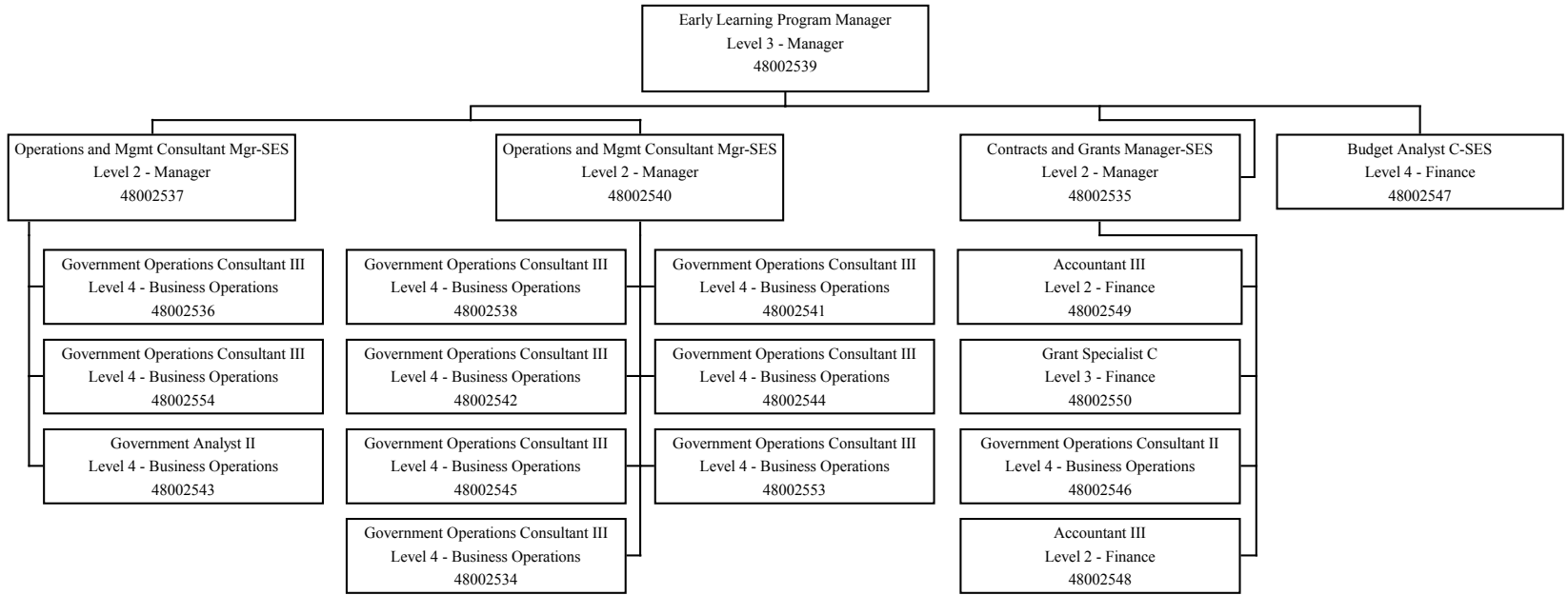
FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF EARLY LEARNING
PARTNER'S INITIATIVE

DBS: 753020



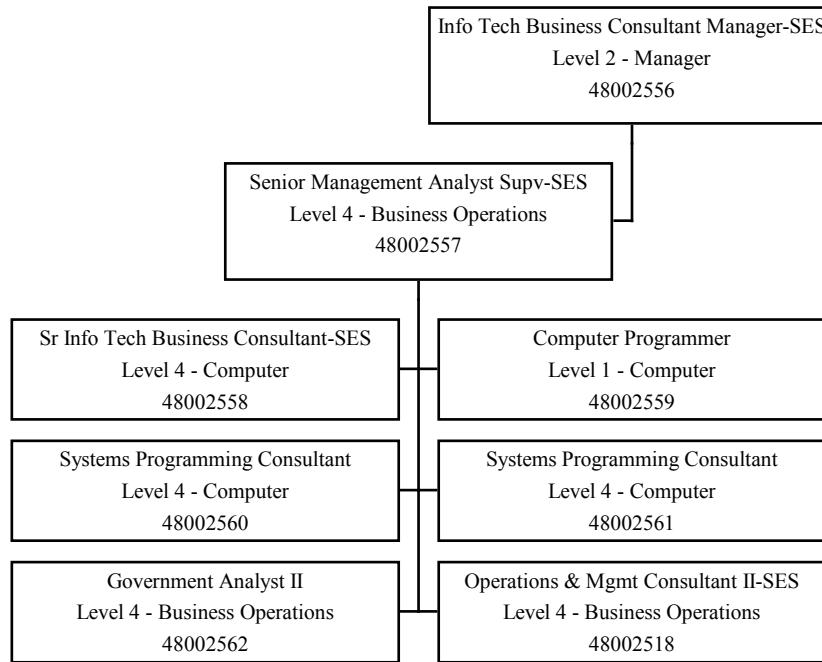
FLORIDA DEPARTMENT OF EDUCATION
 OFFICE OF EARLY LEARNING
 FINANCIAL ADMINISTRATION AND BUDGET

DBS: 753030



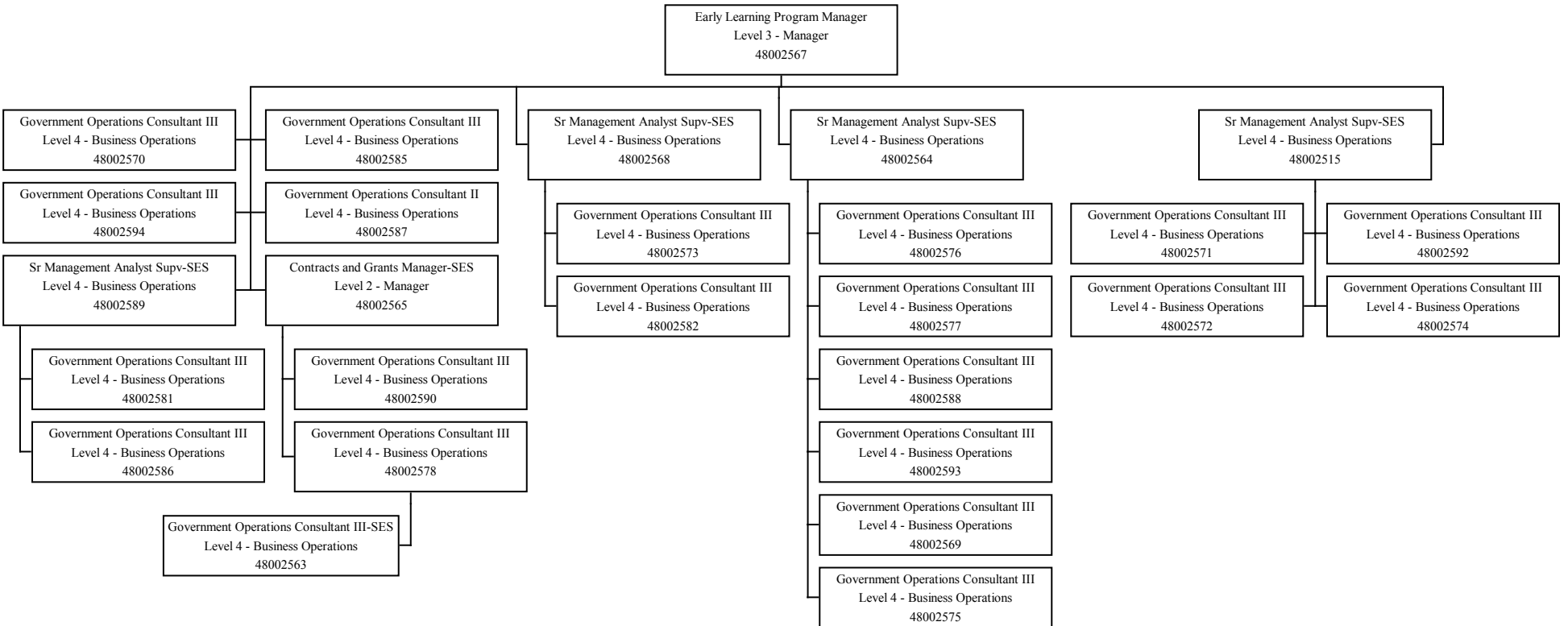
FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF EARLY LEARNING
APPLICATION AND DATA SERVICES

DBS: 753040



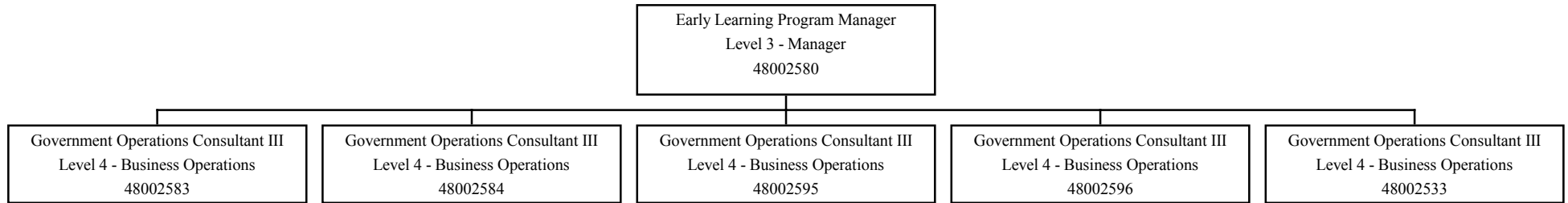
FLORIDA DEPARTMENT OF EDUCATION
 OFFICE OF EARLY LEARNING
 PROGRAM INTEGRITY

DBS: 753060



FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF EARLY LEARNING
POLICY

DBS: 753070



EDUCATION, DEPARTMENT OF	FISCAL YEAR 2011-12			
SECTION I: BUDGET	OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		18,101,627,521	1,798,928,289	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		-77,396,862	151,596,844	
FINAL BUDGET FOR AGENCY		18,024,230,659	1,950,525,133	
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)				1,950,525,133
Food And Nutrition/Operations And Services * Meals served	183,864,784	0.04	6,970,506	
Educational Facilities * Students served	2,667,830	2.65	7,070,827	
Funding And Financial Reporting * Students served	2,667,830	1.09	2,905,721	
School Transportation Management * Students transported	1,018,839	1.33	1,357,289	
Recruitment And Retention * Students who graduate from teacher prep programs	8,261	287.16	2,372,209	
Workers' Compensation * Number of Program Applicants Provided Reemployment Services	2,689	2,011.91	5,410,019	
Curriculum And Instruction * Students served	2,667,830	3.40	9,079,599	
Community College Program Fund * Number of students served.	740,332	1,387.28	1,027,045,772	
Distance Learning * Number of Students Served	281,892	1.32	370,870	
Early Childhood Education * Students served	175,118	400.11	70,065,858	
School Choice And Charter Schools * Students served	2,667,830	1.98	5,293,694	
Professional Training * Approved teacher preparation institutions	571	2,850.46	1,627,614	
Education Practices Commission * Complaints reviewed	516	1,669.12	861,266	
Professional Practices Services * Investigations completed	3,051	1,569.35	4,788,087	
Teacher Certification * Subject area evaluations processed	132,715	81.29	10,787,952	
Assessment And Evaluation * Total tests administered	6,157,389	16.21	99,841,673	
Exceptional Student Education * Number of ESE students	497,225	16.83	8,367,037	
Florida Education Finance Program * Number of students served	2,667,830	3,287.90	8,771,547,652	
State Grants To School Districts/ Non-florida Education Finance Program * Number of students served	2,667,830	108.51	289,495,981	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers Customers served	11,599	6,159.86	71,448,194	
Provide Food Service Vending Training, Work Experience And Licensing * Facilities supported	147	29,646.46	4,358,029	
Provide Braille And Recorded Publications Services * Customers served	30,758	166.11	5,109,239	
Federal Funds For School Districts * Number of students served	2,667,830	868.21	2,316,238,037	
Parcc-partnership For Assessment Of Readiness For College And Careers * Students served	2,667,830	1.98	5,284,804	
Capitol Technical Center * Number of students served	2,667,830	0.06	149,551	
Instructional Technology *	2,667,830	0.15	400,000	
Public Broadcasting * Stations supported	2	1,342,563.50	2,685,127	
Florida Alliance For Assistive Service And Technology * Number of clients served	133,327	8.26	1,101,325	
Independent Living Services * Number of clients served	25,024	233.95	5,854,256	
Vocational Rehabilitation - General Program * Number of individualized written plans for services	16,959	17,704.81	300,255,836	
Barry University/Bachelor Of Science - Nursing * Students served	7	12,030.86	84,216	
Able Grant * Grants disbursed	4,115	573.97	2,361,869	
Florida Institute Of Technology/ Science Education * Students served	23	6,744.83	155,131	
First Accredited Medical School * Students served	519	8,904.90	4,621,644	
Nova Southeastern University Osteopathy * Students served.	423	5,818.50	2,461,224	
Nova Southeastern University Pharmacy * Students served.	535	2,026.66	1,084,264	
Nova Southeastern University Optometry * Students served.	180	4,443.64	799,855	
Nova Southeastern University Nursing * Students served	580	359.71	208,634	
Bethune Cookman * Students served	2,308	1,533.26	3,538,773	
Edward Waters College * Students served	624	4,498.23	2,806,897	
Florida Memorial College * Students served	1,431	2,164.86	3,097,912	
University Of Miami/Bachelor Of Science/Motion Pictures * Students served	29	6,615.86	191,860	
University Of Miami/Rosenstiel Phd * Students served	18	5,995.67	107,922	
Nova University/Master Of Science/Speech Pathology * Students served	29	1,629.17	47,246	
Florida Resident Access Grants * Students served	42,466	1,747.39	74,204,464	
Lecom/Florida - Health Programs *	271	3,418.82	926,499	
Leadership And Management- State Financial Aid * N/A	2,667,830	2.67	7,128,851	
Leadership And Management- Federal Financial Aid * N/A	2,667,830	12.30	32,816,812	
Florida Bright Futures Scholarship * Students served	179,076	1,867.76	334,471,012	
Florida Education Fund * Students served	137	14,598.54	2,000,000	
Florida Work Experience Scholarship * Students served	817	1,910.86	1,561,174	
Jose Marti Scholarship Challenge Grant * Students served	37	1,972.97	73,000	
Mary Mcleod Bethune Scholarship * Students served	119	2,420.17	288,000	
Minority Teacher Scholarships * Students served	308	3,199.57	985,468	
Postsecondary Student Assistance Grant * Students served	11,216	995.62	11,166,917	
Prepaid Tuition Scholarships * Students served	1,680	2,749.12	4,618,528	
Private Student Assistance Grant * Students served	14,582	1,105.33	16,117,885	
Public Student Assistance Grant * Students served	88,004	1,137.54	100,108,165	
Rosewood Family Scholarship * Students served	19	3,116.89	59,221	
First Generation In College - Matching Grant Program *	8,884	629.00	5,588,066	
Instruction And Assessment *	95	18,767.89	1,782,950	
State Grants To Districts And Community Colleges *	309,688	1,560.69	483,325,724	
Equal Opportunity And Diversity * N/A	2,667,830	0.23	605,973	
TOTAL			14,137,540,180	1,950,525,133
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER			2,267,124,141	
REVERSIONS			1,858,271,270	371,148,576
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			18,262,935,591	2,321,673,709

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

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

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

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

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

NUCSSP03 LAS/PBS SYSTEM
BUDGET PERIOD: 2003-2014
STATE OF FLORIDA

SP 09/27/2012 16:43
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
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)

BE	PC	CODE	AC	TITLE
48150000	1602000000	ACT0210	103659	FIXED CAPITAL OUTLAY
48150000	1602000000	ACT0210	103659	FIXED CAPITAL OUTLAY

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
48150000	1602000000	ACT0210	FIXED CAPITAL OUTLAY	250,000,000	
48800000	0312000000	ACT0656	COMMISSION FOR INDEPENDENT	2,809,576	
48900100	0305010000	ACT1100	UNIVERSITIES-EDUCATIONAL AND	1,997,805,325	
48190000	0305050000	ACT1904	MEDICAL TRAINING AND SIMULATION	2,935,928	
48190000	0305050000	ACT1932	PUBLIC SECTOR URBAN, RURAL, AND	125,605	
48190000	0305050000	ACT1944	UNIVERSITY OF MIAMI/REGIONAL	305,015	
48190000	0305050000	ACT1960	LIBRARY RESOURCES	123,349	
48200200	0308000000	ACT2006	CHILDREN OF DECEASED/DISABLED	2,794,307	
48200300	0308000000	ACT2048	JOHN R JUSTICE LOAN REPAYMENT	260,392	
48200200	0308000000	ACT2064	CAREER EDUCATION	2,166,663	
48200300	0308000000	ACT2066	COLLEGE ACCESS CHALLENGE GRANT	6,630,076	
48900300	1602000000	ACT3000	ACADEMIC AND STUDENT AFFAIRS	854,630	
48900300	1602000000	ACT3100	FACILITIES MANAGEMENT	313,275	

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 48	EXPENDITURES	FCO	
FINAL BUDGET FOR AGENCY (SECTION I):	18,024,230,659	1,950,525,133	
TOTAL BUDGET FOR AGENCY (SECTION III):	18,262,935,591	2,321,673,709	
	-----	-----	
DIFFERENCE:	238,704,932-	371,148,576-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====	
Carry Forwards	6,680,657-		(1)
Accts Payable	1,994,866		(2)
Reversions/BOB	243,395,640	371,148,576	(3)
Other	5,082		(4)
	-----	-----	
Difference	0	0	
	=====	=====	

Footnote (1) Carry Forwards/Florida School for the Deaf and the Blind - June 30 unexpended appropriations, category 130300 (Ref: Sec 1011.57(4), FS)

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

(3) FCO projects/Back of bill reversions and reappropriations - (Ref: Sec 13, 30, 31; Ch 2012-118, LOF)

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Education **Contacts:** DOE - Linda Champion / BOG - Tim Jones / OEL - Bill Ammons

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2012 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2013-2014 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2013-2014 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Maintain Current Budget - FEFP	B	90.4	90.4
b	Workload and Enrollment - FEFP	B	183.5	172.9
c	Adjustment to Offset Tax Roll Changes - FEFP	B	-45.3	-53.7
d	Workload and Enrollment - VPK	B	19.6	19.6
e	Maintain Current Budget - Higher Education - SUS Performance	B	15.0	15.0
f	Workload and Enrollment - Bright Futures & CSDDV	B	-22.6	-23.4
g	EETF Adjustment - Bright Futures Workload - Higher Education	B	0.0 (net)	0.0 (net)
h	Maintain Current Budget - Higher Education Discretionary Pgms	B	2.2	0.0
i	Workload and Enrollment - Florida Colleges	B	52.2	5.1
j	Workload and Enrollment - Universities	B	28.9	1.5
k	Anticipated New Space Costs for Colleges & Universities	B	22.4	9.9
l	Other Workload Issues - DOE	B	0.0	5.5
m	Other Workload Issues - Universities	B	0.0	2.9
n	Matching Grants - School Districts & Florida Colleges	B	0.0	92.3
o	Matching Grants - Universities	B	0.0	286.2
p	New Initiatives/Programs/Enhancements - DOE	B	0.0	493.3
q	New Initiatives/Programs/Enhancements - Universities	B	0.0	119.4
r	FCO Projects (Gen Rev) - Charter Schools; Lab Schools	B	0.0	68.0
s	General Revenue	R	27,517.7	13,959.6
t	Educational Enhancement Trust Fund	R	1,659.9	1,659.9
u	State School Trust Fund	R	209.7	209.7

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

The Legislative Budget Request is based on the independent judgment of the State Board of Education, the Board of Governors, and the Office of Early Learning in identifying the needs for education.

* R/B = Revenue or Budget Driver

Strategic Plan 2012-2018

Approved October 2012



Florida's
State Board of Education

Strategic Plan

For the Public School System
and The Florida College System



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Introduction

A Roadmap for Education in Florida

Education is a priority in Florida. Our state's students and families deserve an education system that creates a culture of high expectations for present and future generations. Our great state has spent more than a decade developing cutting-edge accountability systems and quality assessments, while collecting valuable education data that prove our students' incredible progress. In 2014-15, more than 45 states, including Florida, will move to national education standards and assessments that are built around the Common Core Standards. The Common Core will demand more from our students and they must be prepared to tackle the new material and tougher assessments that will measure how well they learn it.

Advancing high-quality education for the next generation of students is the primary responsibility of the Florida State Board of Education. This Strategic Plan offers a roadmap for Florida's education community that shows where we are, where we want to be, and how we will get there. The best interest of our children is at stake, and we must challenge them to reach higher and realize their full potential. Florida students must know that they can graduate from high school and be prepared to compete for jobs, join a global workforce, make their dreams a reality – and become the strong leaders that we know they can be.

Setting objectives that will ensure the best access and opportunities for our state's diverse student population, while increasing educator effectiveness, raising standards, and deepening the level of school curriculum, are at the forefront of Florida's ambitious education agenda. The State Board of Education is authorized in Section 1001.02(3)(a), Florida Statute, to "adopt a strategic plan that specifies goals and objectives for the state's public schools and Florida College System institutions." Florida's education system includes the Florida Public School System and The Florida College System. This Strategic Plan outlines a five-year vision to support students from prekindergarten through college so they may achieve success in their careers and life. How will we ensure this? Progress toward this vision will be measured through performance indicators included in this plan. The State Board of Education will review and approve the plan annually.

1. *Highest Student Achievement*
2. *Seamless Articulation and Maximum Access*
3. *Skilled Workforce and Economic Development*
4. *Quality Efficient Services*



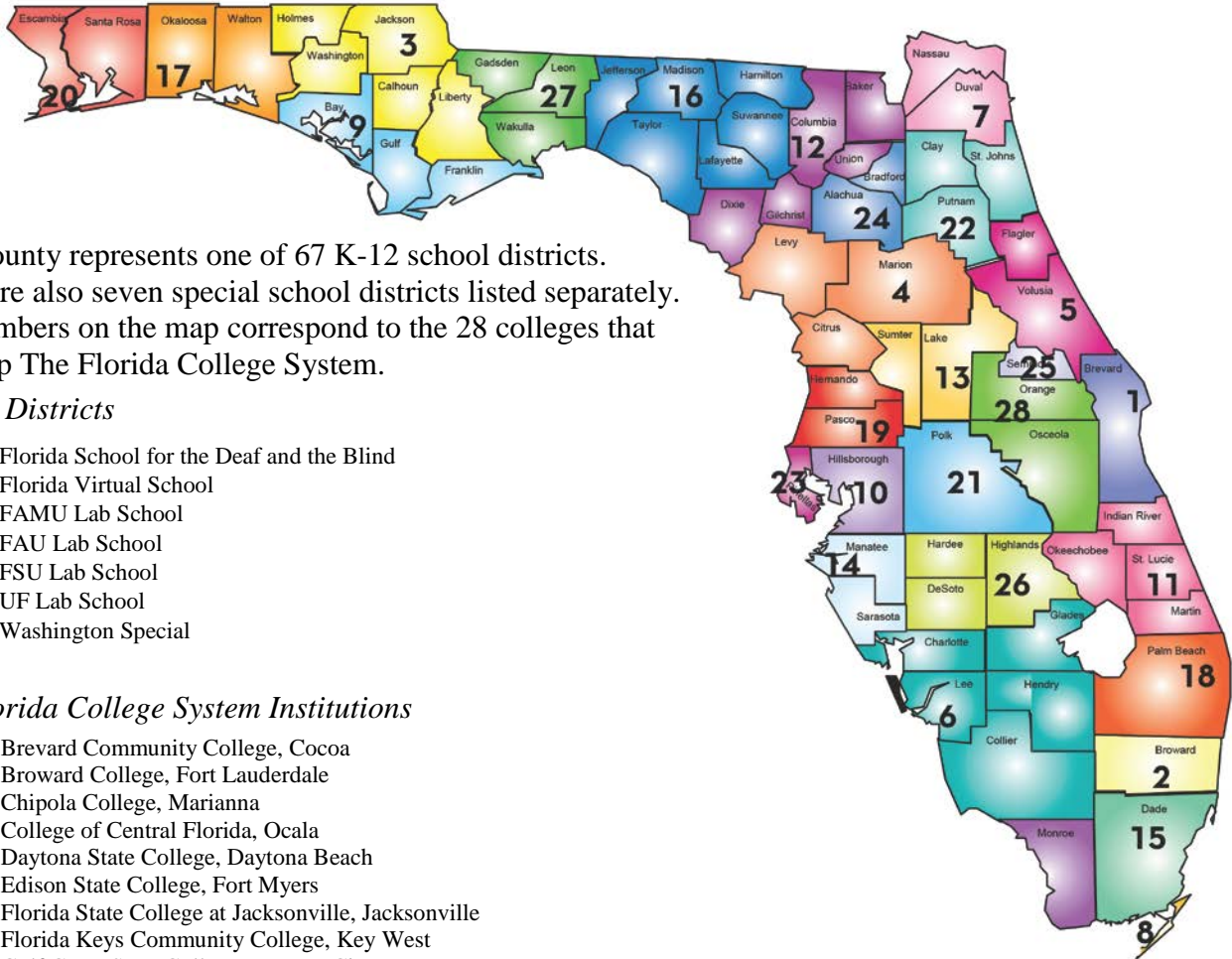
At a Glance

Who We Are

In Florida, education is everything. We are fortunate to have a student-centered education system that is focused on expanding opportunities for learners at every level. Florida's parents also have the freedom to choose the educational path that is right for their child – one that focuses on preparing students for a successful future. Our state's innovative education system serves more than 3.5 million students, 4,200 public schools, 28 colleges, 188,000 educators, 47,000 college professors and administrators, and 318,000 full-time staff throughout the state. A national leader in school choice options, Florida is home to more than 570 charter schools, 480 magnet schools and programs, and 240 career academies. Our state operates more than 200 public virtual schools offering full- and part-time education programs to Florida's children; and, in 2011-12, more than 160,000 students participated in virtual education. The Florida Department of Education enhances the economic independence of Floridians through educational programs and services geared toward college, workforce education, job-specific skills, and career development. Florida ranks first in the nation for teacher quality, first in the nation in advanced placement participation, and first in the southern region for graduation rate and degrees awarded by The Florida College System.



Mapping Florida's Education System



Each county represents one of 67 K-12 school districts. There are also seven special school districts listed separately. The numbers on the map correspond to the 28 colleges that make up The Florida College System.

Special Districts

- Florida School for the Deaf and the Blind
- Florida Virtual School
- FAMU Lab School
- FAU Lab School
- FSU Lab School
- UF Lab School
- Washington Special

The Florida College System Institutions

1. Brevard Community College, Cocoa
2. Broward College, Fort Lauderdale
3. Chipola College, Marianna
4. College of Central Florida, Ocala
5. Daytona State College, Daytona Beach
6. Edison State College, Fort Myers
7. Florida State College at Jacksonville, Jacksonville
8. Florida Keys Community College, Key West
9. Gulf Coast State College, Panama City
10. Hillsborough Community College, Tampa
11. Indian River State College, Fort Pierce
12. Florida Gateway College, Lake City
13. Lake-Sumter State College, Leesburg
14. State College of Florida, Manatee-Sarasota, Bradenton
15. Miami Dade College, Miami
16. North Florida Community College, Madison
17. Northwest Florida State College, Niceville
18. Palm Beach State College, Lake Worth
19. Pasco-Hernando Community College, New Port Richey
20. Pensacola State College, Pensacola
21. Polk State College, Winter Haven
22. St. Johns River State College, Palatka
23. St. Petersburg College, St. Petersburg
24. Santa Fe College, Gainesville
25. Seminole State College of Florida, Sanford
26. South Florida State College, Avon Park
27. Tallahassee Community College, Tallahassee
28. Valencia College, Orlando



Mission

Section 1008.31, Florida Statute, establishes the mission of Florida's education delivery system.

The mission of Florida's K-20 education system is to increase the proficiency of all students within one seamless, efficient system, by allowing them the opportunity to expand their knowledge and skills through learning opportunities and research valued by students, parents, and communities.

Vision

To achieve the mission established in statute for Florida's education delivery system, the State Board of Education presents the following vision statement.

Florida will have an efficient world-class education system that engages and prepares all students to be globally competitive for college and careers.



Strategic Goals

Section 1008.31, Florida Statute, establishes four goals for Florida's education system. Each of these goals will be measured through the accountability system and progress will be documented through the performance indicators included in this Strategic Plan.

-
1. *Highest Student Achievement*
 2. *Seamless Articulation and Maximum Access*
 3. *Skilled Workforce and Economic Development*
 4. *Quality Efficient Services*
-

The first three goals will be supported by the priorities approved by the State Board of Education that are aligned with VPK students, K-12 students in the public school system, teachers and leaders, school choice, and postsecondary students in The Florida College System. The fourth goal, Quality Efficient Services, will support each priority and create an environment of high expectations. The priorities of the Florida Department of Education are shown in the following matrix.



Priorities Matrix

Statutory Goals (1008.31)			
	Goal 1: Highest Student Achievement	Goal 2: Seamless Articulation/ Maximum Access	Goal 3: Skilled Workforce/ Economic Development
Prekindergarten Students	<ul style="list-style-type: none"> Improve kindergarten readiness 		
K-12 Students	<ul style="list-style-type: none"> Increase the percentage of students performing at grade level Increase student participation and performance in accelerated course options 	<ul style="list-style-type: none"> Increase high school graduation rates Improve college readiness Expand digital education 	<ul style="list-style-type: none"> Expand STEM-related educational opportunities in high-demand areas Increase career and technical education opportunities Improve adult education programs in school districts
Teachers & Leaders	<ul style="list-style-type: none"> Increase the percentage of effective and highly-effective principals Increase the percentage of effective and highly-effective teachers Reduce the number of out-of-field teachers 	<ul style="list-style-type: none"> Increase the percentage of effective and highly-effective teachers at high-minority, high-poverty and low-performing schools Reduce the number of out-of-field teachers at high-minority, high-poverty and low-performing schools 	
School Choice	<ul style="list-style-type: none"> Increase the percentage of charter school students performing at grade level Improve charter school performance Ensure Supplemental Educational Service providers are high performing 	<ul style="list-style-type: none"> Expand choice options for students 	
Postsecondary Students	<ul style="list-style-type: none"> Increase college readiness and success 	<ul style="list-style-type: none"> Expand and maintain student access 	<ul style="list-style-type: none"> Prepare students for careers
Goal 4: Quality Efficient Services			



Strategies and Tactics

In order to organize the efforts to achieve the goals and priorities of the Strategic Plan, the Department will draft a supplemental "Strategies and Tactics Work Plan" document. The strategies and tactics will support and be aligned to the goals and priorities of this plan, while providing additional information regarding the specific activities and efforts involved.



Performance Indicators

The following performance indicators will show the progress toward attaining each of the four goals of Florida's education system. Each performance indicator has been categorized under one of the four goals and aligned to the most applicable priority. This plan will include the current year's data for each performance indicator starting with 2011-12. Upon approval of the performance indicators and current year data, goals will be established and approved for each indicator. The goals and performance indicators are not static and will continue to evolve as the Strategic Plan is refined.

1. PreK-12 Students				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Priority: Improve kindergarten readiness	1.1 Percentage of VPK completers who score ready on both state Kindergarten readiness assessments	<i>* 2010-11 data</i> VPK completers: 76.89% Ready VPK non-completers: 61.70% Ready Non-VPK participants: 52.99% Ready	VPK completers: 91%	Kindergarten readiness assessments are ECHOS and FAIR
Priority: Increase the percentage of students performing at grade level	1.2 Percentage of students scoring at or above grade level on statewide English Language Arts, science, and mathematics assessments	Reading: 57% Math: 58% Science: 50%	Reading: 83% Math: 82% Science: TBD	Grade level is Level 3 and above on FCAT 2.0 The goals match the targets set in the federal ESEA waiver. The goals will be reviewed in 2014-15 when the new statewide assessment system is implemented.



1. PreK-12 Students

Performance Indicator	Current (2011-12 unless noted)	2017-18 Goal	Notes
1.3 Percentage of students scoring at or above grade level on statewide English Language Arts, science, and mathematics assessments by subgroup to reduce the achievement gap	<p>Reading:</p> <ul style="list-style-type: none"> • American Indian 55% • Asian 76% • Black/African American 38% • Hispanic 53% • White 69% • Economically Disadvantaged 46% • English Language Learners 33% • Students with Disabilities 29% <p>Math:</p> <ul style="list-style-type: none"> • American Indian 58% • Asian 82% • Black/African American 40% • Hispanic 55% • White 68% • Economically Disadvantaged 48% • English Language Learners 41% • Students with Disabilities 32% 	<p>Reading:</p> <ul style="list-style-type: none"> • American Indian 82% • Asian 90% • Black/African American 74% • Hispanic 81% • White 88% • Economically Disadvantaged 78% • English Language Learners 72% • Students with Disabilities 71% <p>Math:</p> <ul style="list-style-type: none"> • American Indian 81% • Asian 92% • Black/African American 74% • Hispanic 80% • White 86% • Economically Disadvantaged 78% • English Language Learners 74% • Students with Disabilities 72% 	<p>Grade level is Level 3 and above on FCAT 2.0</p> <p>The goals match the targets set in the federal ESEA waiver. They are calculated by cutting the percent scoring below grade level in half.</p> <p>The goals will be reviewed in 2014-15 when the new statewide assessment system is implemented.</p>
1.4 Percentage of students scoring Level 4 and above on statewide assessments in reading and mathematics	<p>* 2010-11 data</p> <p>Reading: 31%</p> <p>Math: 36%</p>	<p>Reading: 56%</p> <p>Math: 61%</p>	<p>The goals will be reviewed in 2014-15 when the new statewide assessment system is implemented.</p>



1. PreK-12 Students				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Priority: Increase student participation and performance in accelerated course options	1.5 Number and percentage of ninth-grade students who passed a statewide high school credit bearing end-of-course exam prior to ninth grade	19% 43,374 of 228,617	TBD	Goal to be determined when more than one year of data is available
	1.6 Percentage of students completing at least one accelerated mechanism (AP, IB, DE, AICE or Industry Certification)	<i>* 2010-11 data</i> AP: 34% IB: 2% DE: 14% AICE: 1% Industry Certification: 12% Any Mechanism: 45%	Any Mechanism: 66%	
	1.7 Percentage of students who completed at least one accelerated course (AP, IB, DE, AICE or Industry Certification) and were eligible for the associated postsecondary credit	<i>* 2010-11 data</i> AP: 52% IB: 94% DE: 97% AICE: 79% Industry Certification: 67% Any Mechanism: 70%	Any Mechanism 91%	To be eligible for postsecondary credit, students must earn a grade of 3 or above on AP/AICE exam, grade of C or better in DE course, or passed an industry certification exam.
Priority: Increase high school graduation rates	1.8 Graduation Rates	Standard Diploma: 70.6% Standard, Special and 5 year Diplomas: 73.4%	Standard Diploma: 92% Standard, Special and 5 year Diplomas: 94%	New federal graduation rate



1. PreK-12 Students				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Priority: Improve college readiness	1.9 Percentage of high school graduates meeting approved postsecondary readiness standard	<i>* 2009-10 data</i> Math: 53% Reading: 62% Writing: 63% In all 3 subjects: 47%	In all 3 subjects: 87%	Postsecondary readiness standard means achieving a college ready score on an approved assessment. This number may be low due to some students not having a score reported.
Priority: Expand digital education	1.10 Student to computer ratio	2.87:1	1:1	This includes desktop and mobile computers combined across all grade levels (K-12)
	1.11 Percentage of schools meeting the minimum network bandwidth standards	Data collection will begin in 2012-13		
Priority: Expand STEM-related educational opportunities	1.12 Percentage of career and technical education (CTE) students enrolled in STEM programs	<i>* 2010-11 data</i> 29% 97,620 of 342,632	33%	
Priority: Increase career and technical educational opportunities	1.13 Percentage of high school students earning an industry certification	<i>* 2010-11 data</i> 3.7% 29,084 of 784,922 students	10%	Data will be disaggregated by weight beginning in 2011-12.



1. PreK-12 Students				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Priority: Improve adult education programs	1.14 Percentage of adult general education students who demonstrate learning gains	<p>* 2010-11 data</p> <p>Adult Basic Education Students: 25.1% 29,037 students</p> <p>ESOL Students: 30.7% 48,084 students</p>	<p>Adult Basic Education Students: 29%</p> <p>ESOL Students: 35%</p>	Learning gains are assessed based on pre- and post-test assessments of reading, mathematics, and language.
	1.15 Percentage of adult general education students who earn a high school diploma or its equivalent (GED)	<p>* 2010-11 data</p> <p>40.6% 35,874 students</p>	44%	Based on students enrolled in diploma programs, specifically adult high school which results in a standard high school diploma and GED preparation which results in an equivalency diploma (GED Tests).
	1.16 Percentage of adult high school diploma earners who enroll in a postsecondary program	<p>* 2010-11 data</p> <p>40.2% 733 of 1,825</p>	54%	
	1.17 Percentage of state of Florida high school equivalency diploma (GED) earners who enroll in a postsecondary program	<p>* 2010-11 data</p> <p>29.1% 6,050 of 20,819</p>	43%	



2. Teachers and Leaders				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Priority: Increase the percentage of effective and highly-effective principals	2.1 Number and percentage of effective and highly-effective principals at all elementary and secondary schools	TBD	TBD	Goal to be determined when more than one year of data is available
	2.2 Number and percentage of effective and highly-effective principals at high- minority schools	TBD	TBD	Goal to be determined when more than one year of data is available
	2.3 Number and percentage of effective and highly-effective principals at high- poverty schools	TBD	TBD	Goal to be determined when more than one year of data is available
	2.4 The change in the percentage of classes taught by effective and highly-effective principals in D and F schools after three years	TBD	TBD	Goal to be determined when more than one year of data is available
Priority: Increase the percentage of effective and highly effective teachers	2.5 Number and percentage of effective and highly-effective teachers at all elementary and secondary schools	TBD	TBD	Goal to be determined when more than one year of data is available
	2.6 Number and percentage of effective and highly-effective teachers at high-minority schools	TBD	TBD	Goal to be determined when more than one year of data is available
	2.7 Number and percentage of effective and highly-effective teachers at high-poverty schools	TBD	TBD	Goal to be determined when more than one year of data is available



2. Teachers and Leaders				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
	2.8 The change in the percentage of classes taught by effective and highly-effective teachers in D and F schools after three years	TBD	TBD	Goal to be determined when more than one year of data is available
	2.9 Number and percentage of STEM courses taught by effective and highly-effective teachers	TBD	TBD	Goal to be determined when more than one year of data is available
Priority: Reduce the number of out-of-field teachers	2.10 Number and percentage of classes taught by in-field teachers at all elementary and secondary schools	94% 1,021,595	95%	
	2.11 Number and percentage of classes taught by in-field teachers at high-minority schools	94% 255,796	96%	
	2.12 Number and percentage of classes taught by in-field teachers at high-poverty schools	94% 226,885	96%	
	2.13 The change in the percentage of classes taught by in-field teachers in D and F schools after three years	TBD	TBD	
	2.14 Number and percentage of STEM classes taught by in-field teachers	96% 378,558	97%	



3. School Choice				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Priority: Increase the percentage of charter school students performing at grade level	3.1 Percentage of students attending a charter school and scoring at or above grade level on statewide assessments in English Language Arts, science and mathematics	Reading: 62% Math: 62% Science: 52%	Reading: 83% Math: 82% Science: TBD	The goals match the targets set in the federal ESEA waiver. The goals will be reviewed in 2014-15 when the new statewide assessment system is implemented.
	3.2 Percentage of students attending a charter school scoring Level 4 or above on statewide assessments in English Language Arts and mathematics	Reading: 34% Math: 29%	Reading: 56% Math: 61%	
Priority: Ensure SES providers are high performing	3.3 Number and percentage of high-performing SES providers	49% 223 out of 459 Excellent	70%	
Priority: Expand choice options for students	3.4 Number of charter schools	518 schools	829 schools	8.5% increase per year for a total of 60% increase in the next six years
	3.5 Close the gap between the percentage of free-and-reduced lunch students served by charters and traditional public schools	45%	55%	
	3.6 Number of students enrolled in charter schools	179,940 students	359,880 students	12.5% increase per year for a total of 100% increase in the next six years
	3.7 Number of students participating in the McKay Scholarship program	24,194 students	31,441 students	5.38% increase per year for a total of 30% increase in the next six years



3. School Choice				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
	3.8 Number of students participating in the Florida Tax Credit Scholarship program	40,248 students	100,620 students	14.87% increase per year for a total of 150% increase in the next six years
	3.9 Percentage of students attending a full-time virtual program and scoring at or above grade level on statewide assessments in English Language Arts, science, and mathematics	Reading: 71% Math: 55% Science: 58%	Reading: 83% Math: 82% Science: TBD	The goals match the targets set in the federal ESEA waiver. The goals will be reviewed in 2014-15 when the new statewide assessment system is implemented.
	3.10 Percentage of students enrolled in virtual education courses	* 2010-11 data Part-time programs 3.84% Full-time programs 0.24%	Part-time programs 5.0% Full-time programs 1.0%	



4. Postsecondary Students				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Priority: Increase college readiness and success	4.1 Percentage of developmental education completers who complete college-level course in same subject with a "C" grade or above within 2 years	<i>* 2007-08 data</i> <u>Mathematics</u> 31.8% <u>English</u> 62.4% <u>Mathematics & English</u> 23.7%	<u>Mathematics</u> 33.3% <u>English</u> 63.9% <u>Mathematics & English</u> 24.8%	FCS plan benchmark 3.1 S. 1001.03(16)(a)
	4.2 Number of institutional and program rankings	Institutional rankings: 128 Program rankings: 56	Institutional rankings: 157 Program rankings: 84	FCS plan benchmark 3.2 S. 1001.03(16)(a)
	4.3 Number of faculty receiving awards	743 faculty	812 faculty	FCS plan benchmark 3.3 S. 1001.03(16)(a)
	4.4 Percentage of students receiving federal, state, local, institutional, or other sources of grant aid	<i>* 2010-11 data</i> 52.7%	55.7%	FCS plan benchmark 3.4
	4.5 Percentage of students receiving federal student loans and average amount of federal student loan aid received by undergraduate students	<i>* 2010-11 data</i> <u>Students Receiving Loans</u> 19.4% <u>Average Amount of Loan Received</u> \$5,418	<u>Students Receiving Loans</u> 17.4% <u>Average Amount of Loan Received</u> \$5,924	FCS plan benchmark 3.5 S. 1001.03(16)(a)
	4.6 Cohort default rate for FCS	<i>* 2008-09 data</i> 12.9%	10.7%	FCS plan benchmark 3.6 S. 1001.03(16)(a)
	4.7 Retention rates	<i>* Fall 2007-Spring 2011</i> AA Retention Rate: 66.7% AAS/AS Retention Rate: 58.8%	AA Retention Rate: 70.8% AAS/AS Retention Rate: 63.2%	FCS plan benchmark 3.7 S. 1001.03(16)(a)



4. Postsecondary Students			
Performance Indicator	Current (2011-12 unless noted)	2017-18 Goal	Notes
4.8 Number of degrees and certificates awarded	* 2010-11 data 93,285	124,596	FCS plan benchmark 3.8
4.9 Graduation rate for first-time college students (150% time)	* 2010-11 data 35.0% of Cohort Graduate in 150% time	36.9% of Cohort Graduate in 150% time	FCS plan benchmark 3.9 S. 1001.03(16)(a)
4.10 Average time and credit to associate degree	* 2009-10 data <u>Time to Degree</u> Accelerated students: 2.8 years Non-Accelerated Students: 4.4 years <u>Credit to Degree</u> Accelerated students: 73 credits Non-Accelerated Students: 78 credits	<u>Time to Degree</u> Accelerated students: 2.6 years Non-Accelerated Students: 4.2 years <u>Credit to Degree</u> Accelerated students: 68 credits Non-Accelerated Students: 73 credits	FCS plan benchmark 3.10 S. 1001.03(16)(a)
4.11 Transfer rates of associate degree graduates who transfer within two years to the upper division at a Florida College System institution or state university	* 2008-09 Completers <u>Transfers enrolled in SUS</u> 50.7% <u>Transfers in FCS upper division</u> 7.6%	<u>Transfers enrolled in SUS</u> 53.7% <u>Transfers in FCS upper division</u> 15.4%	FCS plan benchmark 3.11 S. 1001.03(16)(a)
4.12 Percentage of students taking and passing licensure exams	* 2010-11 data <u>NCLEX-RN (Registered Nurse)</u> 89.7% (4,214) <u>NCLEX-PN (Practical Nurse)</u> 88.6% (569)	<u>NCLEX-RN (Registered Nurse)</u> 90.7% <u>NCLEX-PN (Practical Nurse)</u> 90.1%	FCS plan benchmark 3.12 S. 1001.03(16)(a)



4. Postsecondary Students				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Priority: Maintain affordability and access	4.13 Number of high school students participating in dual enrollment	<i>* 2010-11 data</i> 46,083 students	58,782 students	FCS plan benchmark 1.1
	4.14 Number of students enrolled in college credit courses in the FCS disaggregated by age range	Statewide Overall: 478,130 Under 18-21 225,951 22-29 135,187 30-39 64,014 40-64 51,777 Other 1,201	Statewide Overall: 505,532 Under 18-21, 240,573 22-29, 136,399 30-39, 71,346 40-64, 56,007 Other, 1,207	FCS plan benchmark 1.2
	4.15 Percentage of students who enroll in the FCS in the year following high school graduation	<i>* 2010-11 data</i> 35.5%	37.6%	FCS plan benchmark 1.3.1
	4.16 Of students who enroll in the year following high school graduation, percentage of minority students	54.1%	59.5%	FCS plan benchmark 1.3.2
	4.17 Of students who enroll in the year following high school graduation, percentage of low-income students	64.2%	65.8%	FCS plan benchmark 1.3.3
	4.18 Percentage of degree-seeking students classified as non-Florida residents for tuition purposes	<i>* 2010-11 data</i> 3.7%	4.9%	FCS plan benchmark 1.4
	4.19 Average net price of attending a FCS institution	<i>* 2009-10 data</i> \$6,511	\$6,511	FCS plan benchmark 1.5 Tuition remains level. State funds cover inflation and cost increases.



4. Postsecondary Students				
Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
	4.20 Number of students enrolled in community education programs	<i>* 2010-11 data</i> Continuing Workforce Education: 151,948 Recreation and Leisure: 57,761	Continuing Workforce Education: 182,992 Recreation and Leisure: 63,466	FCS plan benchmark 1.6
Priority: Prepare for careers	4.21 Percentage of graduates found employed in Florida within one year of college completion disaggregated by certificate/degree type	<i>* 2009-10 data</i> Statewide Overall: 65.0% Career Certificate: 76.7% College Credit Certificate: 72.7% AAS: 83.3% AS: 86.3% AA: 53.0% Bachelors: 88.2%	Statewide Overall: 72.9% Career Certificate: 84.5% College Credit Certificate: 82.0% AAS: 87.2% AS: 91.2% AA: 58.2% Bachelors: 91.7%	FCS plan benchmark 4.1 S. 1001.03(16)(a)
	4.22 Average wages of college graduates found employed in Florida within one year of college completion disaggregated by certificate/degree type	<i>* 2009-10 data</i> Statewide Overall: \$40,731 Career Certificate: \$37,984 College Credit Certificate: \$37,184 AAS: \$41,732 AS: \$46,604 AA: \$31,948 Bachelors: \$48,936	Statewide Overall: \$43,238 Career Certificate: \$40,319 College Credit Certificate: \$39,471 AAS: \$44,300 AS: \$49,471 AA: \$33,913 Bachelors: \$51,946	FCS plan benchmark 4.2
	4.23 Percentage of school district postsecondary certificate program completers found employed in Florida within one year of completion	<i>* 2010-11 data</i> 59.7%	70.0%	
	4.24 Percentage of school district postsecondary certificate program enrollees who earn an industry certification	<i>* 2010-11 data</i> 11.0%	18.0%	



5. Quality Efficient Services

The fourth goal of Florida's education system is quality efficient services. The three main goals and corresponding priorities of this plan are supported through efforts to achieve quality efficient services. Section 1008.31, Florida Statutes, specifies that these efforts will be measured by evidence of return on investment. While a return on investment indicator for public school districts has historically been available, the methodology of this calculation is being revised to accommodate the transition to district grade points. When the revised return on investment indicator is finalized and approved by the State Board of Education, it will be added to this plan. In addition, plans are being developed to measure return on investment for all other education sectors.



Appendix A: Supplemental Department Performance Indicators

Performance Indicator		Current (2011-12 unless noted)	2017-18 Goal	Notes
Other Department of Education Functions				
Priority: Increase employment outcomes for Vocational Rehabilitation and Blind Services customers	A. 1. Number of blind service customers placed in competitive employment (at or above minimum wage)	708 Individuals	766 Individuals	
	A. 2. Number of blind vending food service facilities supporting employed blind vendors	147 facilities	155 facilities	
	A. 3. Number of individuals exiting the Vocational Rehabilitation program who achieved an employment	6,071 employed customers	6,800	
	A. 4. Of the individuals who achieved employment from the vocational rehabilitation program, the percentage who exit with earnings equivalent to at least minimum wage	90.4%	91%	

State of Florida
Department of Education
Fixed Capital Outlay



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Fixed Capital Outlay



2013-14
Schedule I Series

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2013-14**
Budget Entity: 48150000/2004 Lottery Revenue Bonds

(1)	(2)	(3)	(4)
<u>SECTION I</u>	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014
Interest on Debt	(A) 131,513,048	126,117,439	117,551,239
Principal	(B) 176,845,000	183,951,000	191,070,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 407,441	252,495	234,100
Other Debt Service ¹	(E) 3,232,245		
Total Debt Service ^{2,3}	(F) 311,997,734	310,320,934	308,855,339

Explanation: The Classrooms First and Classrooms for Kids Programs are funded through the issuance of bonds supported by lottery revenues. The Classrooms First Program was an initiative to provide permanent classrooms while the Classrooms for Kids Program was to assist school districts in complying with the constitutional class size reduction requirements.

¹ Represents the amount transferred from the Sinking Fund for 2011A Escrow.

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

³ Amount differs from LBR by rounding.

SECTION II

ISSUE: State Board of Education Lottery Revenue Bonds, 2012 Series

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2013	JUNE 30, 2014
5.75%	7/1/1932	115,000,000	112,285,000	108,875,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014	
Interest on Debt	(G)	5,510,417	6,456,388	
Principal	(H)	2,715,000	3,410,000	
Fiscal Agent or Other Fees	(I)	11,500	11,229	
Other	(J)			
Total Debt Service ¹	(K)	8,236,917	9,877,617	

¹ Amount differs from LBR by rounding.

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014	
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2013-14**
Budget Entity: 48150000/2071 University System Improvement Revenue Bonds

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(A) <input type="text" value="10,726,662"/>	<input type="text" value="9,613,757"/>	<input type="text" value="8,796,124"/>
Principal	(B) <input type="text" value="16,495,000"/>	<input type="text" value="17,335,000"/>	<input type="text" value="12,835,000"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text" value="20,627"/>	<input type="text" value="19,572"/>	<input type="text" value="17,839"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text" value="27,242,289"/>	<input type="text" value="26,968,329"/>	<input type="text" value="21,648,963"/>

Explanation: The University System Capital Improvement Fee and Building Fee Program is funded through the issuance of bonds secured by capital improvement fees and net student building fees. The Program is an initiative to provide funds for university student-related fixed capital outlay projects.

SECTION II

ISSUE: University System Improvement Revenue Bonds, 2013 Series

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2013	JUNE 30, 2014
5.75%	1/1/1938	130,000,000	<input type="text"/>	127,545,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	7,994,406
Principal	(H)	<input type="text"/>	<input type="text"/>	2,455,000
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	13,000
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	10,462,406

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		ACTUAL	ESTIMATED	REQUEST
		FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2013-14**
Budget Entity: 48150000/2555 Public Education Capital Outlay Bonds

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(A) 547,223,866	526,222,158	503,286,491
Principal	(B) 420,665,000	434,720,000	434,030,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 1,127,596	1,080,198	1,036,726
Other Debt Service	(E)		
Total Debt Service¹	(F) 969,016,462	962,022,356	938,353,217

Explanation: These bonds are issued to fund K-20 educational facilities and are payable from Gross Receipts Taxes. The bonds are additionally secured by the full faith and credit of the State of Florida.

¹ Amount differs from LBR by rounding.

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 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
		ACTUAL	ESTIMATED	REQUEST
		FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2013-14**
Budget Entity: 48150000/2612 Capital Outlay Bonds

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014
Interest on Debt	(A) 27,391,795	23,767,971	20,163,145
Principal	(B) 69,920,000	72,930,000	76,185,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 67,776	52,961	45,668
Other Debt Service	(E)		
Total Debt Service¹	(F) 97,379,571	96,750,932	96,393,813

Explanation: These bonds are issued in support of the School Capital Outlay Amendment to provide funding for projects at the Florida colleges and public school districts.
The bonds are secured by motor vehicle license tax revenues.

¹ Amount differs from LBR by rounding.

SECTION II

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2013	JUNE 30, 2014
6.00%	1/1/2032	126,065,000	123,760,000	120,160,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014	
Interest on Debt	(G)	4,973,450	7,317,600	
Principal	(H)	2,305,000	3,600,000	
Fiscal Agent or Other Fees	(I)	12,607	12,376	
Other	(J)			
Total Debt Service¹	(K)	7,291,057	10,929,976	

¹ Amount differs from LBR by rounding.

ISSUE: State Board of Education Capital Outlay Bonds, 2013 Series

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2013	JUNE 30, 2014
5.75%	1/1/2033	161,425,000		158,035,000
	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014	
Interest on Debt	(G)		6,863,991	
Principal	(H)		3,390,000	
Fiscal Agent or Other Fees	(I)		16,143	
Other	(J)			
Total Debt Service¹	(K)		10,270,134	

¹ Amount differs from LBR by rounding.

FLORIDA COLLEGE SYSTEM
Facility Enhancement Challenge Grant Program
Total Eligible Private Contributions

<u>COLLEGE</u>	<u>PROJECT</u>	<u>PROJECT TYPE</u>	<u>TOTAL FUNDS REQUESTED</u>
BREVARD	No request		0
BROWARD	Ren/Rem Marine Center of Excellence - Miramar Auto-Marine	Renovation/Equip	125,037
CENTRAL FLORIDA	Levy County Center - Levy Center (pce)	New Const/Equip	1,668,060
CENTRAL FLORIDA	Citrus County Campus Classroom Building - Citrus (pce)	New Const/Equip	1,591,500
CHIPOLA	No request		0
DAYTONA	Rem/Ren/Add Buildings 220 & 810 - Daytona Campus	Rem/Ren/Add/Equip	157,403
DAYTONA	Clock Tower Plaza - Daytona (pce)	New Const/Equip	172,882
DAYTONA	DSC/FSU School of Medicine/Campus Renewal -Daytona (pce)	New Const/Equip	250,000
DAYTONA	Hospitality/Tourism Building - Daytona Campus (pce)	New Const/Equip	2,434,938
EDISON	Allied Health Sciences & Classroom - Collier Campus (pce)	New Const/Equip	2,000,000
FL ST COLLEGE AT JAX	Institute for Food Safety - Downtown (pce)	New Const/Equip	1,000,000
FL ST COLLEGE AT JAX	Academic Health Building - North Campus (pce)	New Const/Equip	1,090,000
FL KEYS	No request		0
GULF COAST	Major Ren Health Science - Const Addl Student Stations - Main	New Const/Equip	91,667
HILLSBOROUGH	No request		0
INDIAN RIVER	Voc-Tech/Career Pathways Center - Main Campus (pce)	New Const/Equip	1,000,000
INDIAN RIVER	Science, Technology, Engineering, Mathematics Bldg - Main (pce)	New Const/Equip	1,000,000
FL GATEWAY (Lake City)	No request		0
LAKE-SUMTER	Joint-use Library - South Lake Center (pce)	New Const/Equip	1,564,465
SCF, MANATEE SARASOTA	Medical Technology & Simulation Bldg - Lakewood Ranch Ctr (pce)	New Const/Equip	712,518
MIAMI DADE	Land and Facilities Acquisition/Construction - Collegewide (pce)	Site/New Const/Equip	22,882,201
MIAMI DADE	Classroom, Student Union, Support Facility - Wolfson (pce)	New Const/Equip	1,000,000
NORTH FL	No request		0
NORTHWEST FLORIDA	Community Services Complex - Niceville Campus (pce)	New Const/Equip	3,405,636
PALM BEACH	Education Training Ctr - Belle Glade Campus (pce)	New Const/Equip	484,456
PASCO-HERNANDO	Wesley Chapel Center (pce) - Wesley Chapel	New Const/Equip	342,578
PENSACOLA	Classroom Building - Pensacola (pce)	New Const/Equip	1,047,600
PENSACOLA	Conference Center (Building 8) - Pensacola	New Const/Equip	1,750
POLK	Advanced Global Tech Ctr - Bartow (pce)	New Const/Equip	14,500,000
ST. JOHNS RIVER	No request		0
ST. PETERSBURG	Natural Habitat Park & Site Improvements - Seminole Campus	Const/Equip/Site Imp	100,000
ST. PETERSBURG	Ren/Rem District Office Building - EpiCenter	Ren/Rem/Equip	10,000
ST. PETERSBURG	Orthotics & Prosthetics Bldg, Equip & Site Imp. - Health Ed Ctr (pce)	Const/Equip/Site Imp	8,450
ST. PETERSBURG	Ren/Rem Palladium Bldg - St. Petersburg/Gibbs Campus	Ren/Rem/Equip	300
ST. PETERSBURG	Rem/Ren/Add Student Services Bldg - St. Petersburg/Gibbs	Rem/Ren/Add/Equip	26,500
ST. PETERSBURG	Ren/Rem Annex 2 Building - EpiCenter	Ren/Rem/Equip	2,000,000
SANTA FE	Fine Arts Facility - Main Campus (pce)	New Const/Equip	1,083,718
SANTA FE	Blount Center Expansion Project (pce)	New Const/Equip	1,000,000
SEMINOLE	No request		0
SOUTH FLORIDA	Rem/Ren/Add Fine Arts Facility - Main Campus	Rem/Ren/Add/Equip	828,922
TALLAHASSEE	Ghazvini Health Education Center (pce)	New Const/Equip	446,272
VALENCIA	Library & High Tech Classrooms - Osceola Campus (pce)	New Const/Equip	5,181,896
Total Eligible Private Contributions			\$ 69,208,749
Appropriation Request			\$ 25,391,705
(Approximately 37% of Eligible Private Contributions)			

**Department of Education
2013-14 Special Facility Construction Account**

	<u>Priority ranking</u>	<u>Estimated Costs</u>
New Dixie County Middle/High Grades 6-12	1	\$49,961,785
New Glades County Middle/High Grades 6-12	2	<u>\$23,612,738</u>
Total		<u><u>\$73,574,523</u></u>

In accordance with Section 1013.64, Florida Statutes, a statewide priority list for special facilities construction must be submitted with the Legislative Budget Request. However, since there are no Public Education Capital Outlay funds projected to be available in 2013-14, no request for funding is included.



**FLORIDA COLLEGE SYSTEM
THREE-YEAR PECO PROJECT PRIORITY LIST**
Based on August 3, 2012 PECO Revenue Estimating Conference and OEF Revisions dated August 29, 2012

Priority	COLLEGE	PROJECT DESCRIPTION	2013-14
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NOTE: NO ALLOCATION FOR 2013-14

In accordance with Section 1013.64, Florida Statutes, a three-year priority list must be submitted by the State Board of Education to the Legislature with the Legislative Budget Request. However, since there are no Public Education Capital Outlay funds projected to be available in 2013-14, no request for funding is included.

**FLORIDA COLLEGE SYSTEM
THREE-YEAR PECO PROJECT PRIORITY LIST**

Based on August 3, 2012 PECO Revenue Estimating Conference and OEF Revisions dated August 29, 2012

Priority	COLLEGE	PROJECT DESCRIPTION	2014-15
1	Brevard Community College	Gen ren/rem, infrastruct, site improvement & acquisition	1,924,547
2	Broward College	Gen ren/rem, infrastruct, site improvement & acquisition	2,334,070
3	College of Central Florida	Gen ren/rem, infrastruct, site improvement & acquisition	863,100
4	Chipola College	Gen ren/rem, infrastruct, site improvement & acquisition	511,241
5	Daytona State College	Gen ren/rem, infrastruct, site improvement & acquisition	1,514,611
6	Edison State College	Gen ren/rem, infrastruct, site improvement & acquisition	921,437
7	Florida State College at Jacksonville	Gen ren/rem, infrastruct, site improvement & acquisition	2,386,763
8	Florida Keys Community College	Gen ren/rem, infrastruct, site improvement & acquisition	207,584
9	Gulf Coast State College	Gen ren/rem, infrastruct, site improvement & acquisition	441,375
10	Hillsborough Community College	Gen ren/rem, infrastruct, site improvement & acquisition	1,627,100
11	Indian River State College	Gen ren/rem, infrastruct, site improvement & acquisition	967,217
12	Florida Gateway College (Lake City)	Gen ren/rem, infrastruct, site improvement & acquisition	519,451
13	Lake-Sumter Community College	Gen ren/rem, infrastruct, site improvement & acquisition	317,271
14	State College of Florida, Manatee-Sarasota	Gen ren/rem, infrastruct, site improvement & acquisition	872,606
15	Miami Dade College	Gen ren/rem, infrastruct, site improvement & acquisition	5,316,976
16	North Florida Community College	Gen ren/rem, infrastruct, site improvement & acquisition	284,129
17	Northwest Florida State College	Gen ren/rem, infrastruct, site improvement & acquisition	566,530
18	Palm Beach State College	Gen ren/rem, infrastruct, site improvement & acquisition	1,747,688
19	Pasco-Hernando Community College	Gen ren/rem, infrastruct, site improvement & acquisition	608,858
20	Pensacola State College	Gen ren/rem, infrastruct, site improvement & acquisition	1,157,673
21	Polk State College	Gen ren/rem, infrastruct, site improvement & acquisition	676,053
22	St. Johns River State College	Gen ren/rem, infrastruct, site improvement & acquisition	493,180
23	St. Petersburg College	Gen ren/rem, infrastruct, site improvement & acquisition	1,884,900
24	Santa Fe College	Gen ren/rem, infrastruct, site improvement & acquisition	1,002,473
25	Seminole State College of Florida	Gen ren/rem, infrastruct, site improvement & acquisition	963,231
26	South Florida State College	Gen ren/rem, infrastruct, site improvement & acquisition	478,886
27	Tallahassee Community College	Gen ren/rem, infrastruct, site improvement & acquisition	972,804
28	Valencia College	Gen ren/rem, infrastruct, site improvement & acquisition	1,513,153
29	Pasco-Hernando Community College	Clsrms/Labs/Sup Svcs - Wesley Chapel Center (ce) comp	6,935,170
30	Valencia College	Maj Ren/Rem,Emg repl-Chill w/loop,infrastr-East comp	2,718,884
31	Lake-Sumter Community College	Telecom/Utilities Infrastructure-Collegewide part	2,500,000
32	State College of Florida, Manatee-Sarasota	Ren/Rem/Add Bldgs 8 & 9, Library-Bradenton part	17,685,038
33	Edison State College	Rem/Ren Bldgs. 1,2,3,4,6,7,9,10,29,30,32,34-Lee part	3,170,000
34	Edison State College	Rem/Ren Collier - Bldgs. 1,5,10 - Collier comp	536,949
35	Miami Dade College	Rem/rem/New/Clsrms/Labs/Sup Svcs-West part	10,902,908
36	Seminole State College of Florida	Rem/rem Bldg L & F to Clsrms/Labs/Office-Main part	5,855,827
37	Miami Dade College	Rem/rem Bldgs 1,2,3,5,7,13-North part	4,279,361
38	Polk State College	Rem/Ren Learning Resource Center-Main part	8,161,371
39	Seminole State College of Florida	Site/Facilities Acquisition-Alt Springs (sp) comp	7,250,000
40	Chipola College	Ren/Chiller Underground Utilities - Main part	5,034,973
41	Polk State College	Rem/Ren Fine Arts Building - Main part	11,353,094
42	Polk State College	Institute for Public Safety - Winter Haven (pc) part	12,840,144
TOTAL PECO PROJECT REQUEST			132,298,626

**FLORIDA COLLEGE SYSTEM
THREE-YEAR PECO PROJECT PRIORITY LIST**

Based on August 3, 2012 PECO Revenue Estimating Conference and OEF Revisions dated August 29, 2012

Priority	COLLEGE	PROJECT DESCRIPTION	2015-16
1	Brevard Community College	Gen ren/rem, infrastruct, site improvement & acquisition	1,892,529
2	Broward College	Gen ren/rem, infrastruct, site improvement & acquisition	2,295,240
3	College of Central Florida	Gen ren/rem, infrastruct, site improvement & acquisition	848,741
4	Chipola College	Gen ren/rem, infrastruct, site improvement & acquisition	502,736
5	Daytona State College	Gen ren/rem, infrastruct, site improvement & acquisition	1,489,413
6	Edison State College	Gen ren/rem, infrastruct, site improvement & acquisition	906,108
7	Florida State College at Jacksonville	Gen ren/rem, infrastruct, site improvement & acquisition	2,347,056
8	Florida Keys Community College	Gen ren/rem, infrastruct, site improvement & acquisition	204,130
9	Gulf Coast State College	Gen ren/rem, infrastruct, site improvement & acquisition	434,033
10	Hillsborough Community College	Gen ren/rem, infrastruct, site improvement & acquisition	1,600,031
11	Indian River State College	Gen ren/rem, infrastruct, site improvement & acquisition	951,126
12	Florida Gateway College (Lake City)	Gen ren/rem, infrastruct, site improvement & acquisition	510,809
13	Lake-Sumter Community College	Gen ren/rem, infrastruct, site improvement & acquisition	311,993
14	State College of Florida, Manatee-Sarasota	Gen ren/rem, infrastruct, site improvement & acquisition	858,089
15	Miami Dade College	Gen ren/rem, infrastruct, site improvement & acquisition	5,228,521
16	North Florida Community College	Gen ren/rem, infrastruct, site improvement & acquisition	279,402
17	Northwest Florida State College	Gen ren/rem, infrastruct, site improvement & acquisition	557,105
18	Palm Beach State College	Gen ren/rem, infrastruct, site improvement & acquisition	1,718,613
19	Pasco-Hernando Community College	Gen ren/rem, infrastruct, site improvement & acquisition	598,729
20	Pensacola State College	Gen ren/rem, infrastruct, site improvement & acquisition	1,138,413
21	Polk State College	Gen ren/rem, infrastruct, site improvement & acquisition	664,806
22	St. Johns River State College	Gen ren/rem, infrastruct, site improvement & acquisition	484,976
23	St. Petersburg College	Gen ren/rem, infrastruct, site improvement & acquisition	1,853,542
24	Santa Fe College	Gen ren/rem, infrastruct, site improvement & acquisition	985,795
25	Seminole State College of Florida	Gen ren/rem, infrastruct, site improvement & acquisition	947,206
26	South Florida State College	Gen ren/rem, infrastruct, site improvement & acquisition	470,919
27	Tallahassee Community College	Gen ren/rem, infrastruct, site improvement & acquisition	956,620
28	Valencia College	Gen ren/rem, infrastruct, site improvement & acquisition	1,487,979
29	Lake-Sumter Community College	Telecom/Utilities Infrastructure-Collegewide comp	1,000,000
30	State College of Florida, Manatee-Sarasota	Ren/Rem/Add Bldgs 8 & 9, Library-Bradenton comp	9,222,487
31	Edison State College	Rem/Ren Bldgs. 1,2,3,4,6,7,9,10,29,30,32,34-Lee part	7,104,053
32	Miami Dade College	Rem/Ren/New/Clsrms/Labs/Sup Svcs-West comp	11,197,092
33	Seminole State College of Florida	Rem/rem Bldg L & F to Clsrms/Labs/Office-Main part	5,000,000
34	Miami Dade College	Rem/rem Bldgs 1,2,3,5,7,13-North part	4,279,361
35	Polk State College	Rem/Ren Learning Resource Center-Main comp	1,807,813
36	Chipola College	Ren/Chiller Underground Utilities - Main part	5,097,228
37	Polk State College	Rem/Ren Fine Arts Building - Main comp	4,275,774
38	Polk State College	Institute for Public Safety - Winter Haven (ce) comp	8,746,765
39	St. Johns River State College	Rem/Ren/Add Instructional & Support - Orange Park part	6,724,609
40	College of Central Florida	Construct Levy Center (pc) part	4,140,144
41	Seminole State College of Florida	Student Center - Sanford/Lake Mary (pc) part	1,969,009
42	Daytona State College	Rem/Add Bldg 220 - Stu Svc/Clsrm/Office - Daytona part	24,008,017
43	St. Petersburg College	Bay Pines Marine Science Labs/Classrooms (ce) comp	3,001,629
TOTAL PECO PROJECT REQUEST			130,098,641

Fiscal Year 2013-14 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.

Action	Program or Service (Budget Entity Codes) Fixed Capital Outlay (48150000)
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1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
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		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.23	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Yes - Except for Debt Service.				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 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?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FST'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?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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				

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)		Department Level Responses				

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				

		Program or Service (Budget Entity Codes)				
Action		Fixed Capital Outlay (48150000)				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Vocational Rehabilitation



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Vocational Rehabilitation



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles	0.00	(G)		0.00
LESS: Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:

48 EDUCATION

Trust Fund Title:

FEDERAL REHABILITATION TRUST FUND

Budget Entity:

48160000 VOCATIONAL REHABILITATION

LAS/PBS Fund Number:

2270

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	35,917.15 (A)	0.00	35,917.15
ADD: Other Cash (See Instructions)	17,000.00 (B)		17,000.00
ADD: Investments	1,233,502.36 (C)		1,233,502.36
ADD: Outstanding Accounts Receivable	102,613.54 (D)		102,613.54
ADD: Anticipated Grant Revenue	19,631,681.27 (E)		19,631,681.27
Total Cash plus Accounts Receivable	21,020,714.32 (F)	0.00	21,020,714.32
LESS: Allowances for Uncollectibles	9,417.85 (G)		9,417.85
LESS: Approved "A" Certified Forwards	348,351.91 (H)		348,351.91
Approved "B" Certified Forwards	20,631,737.71 (H)		20,631,737.71
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	31,206.85 (I)		31,206.85
LESS: _____			0.00
Unreserved Fund Balance, 07/01/12	0.00 (K)	0.00	0.00**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	ADMINISTRATIVE TRUST FUND
	2021 BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12 (A)
Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments : (C)
SWFS Adjustment # and Description

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s): (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)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E)

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

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	2270	BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds;	890,071.33 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	20,631,737.71 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	(109,985.11) (D)
Anitcipated Grant Revenue	(19,631,681.27) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: Division of Vocational Rehabilitation

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
10/11-07A	6/30/2012	DVR-Stand Among Friends, Inc. 10/01/2009-09/30/2010	Finding 1. Two Stand Among Friends (SAF) staff background checks did not meet contract requirement.	Management Response: DVR is in the process of reviewing all contract files to ensure all Vendor Certification source documents are included. Currently, all SAF staff have FDLE background checks.	N/A
			Finding 2. One former employee did not have a Florida driver's license. Recommendation: In the future, SAF should ensure that all staff possess Florida driver's licenses prior to employment.	Management Response: Currently, all SAF employees have Florida driver's licenses and copies are in DVR's file.	N/A
10/11-08 A	6/30/2012	DVR- Hands On Employment Services, Inc. 10/01/2009-09/30/2010	Finding 1. The DVR's record keeping and file maintenance can be strengthened and improved. Recommendation: Counselors review and verify services and reports are submitted for payment. Copies of all reports are to be maintained in the customer case files.	Management Response: As explained at the onset of this review, the invoices and required supporting documentation was maintained in the Area Field Office by the Area Contract Liaison for the time period of this review. The invoice process was moved to Tallahassee Headquarters in September 2010 for this area. DVR completed a process improvement event in December 2010 and has implemented changes to the invoice process as a result. These changes include a requirement that all Counselors review and verify services and reports submitted for payment. Copies of all reports are to be maintained in the customer case files.	N/A
			Finding 2. HESI record keeping and file maintenance can be strengthened and improved.	Management Response: The DVR Contract Manager will work with the Area Contract Liaison to provide guidance and technical assistance to the provider to ensure contract compliance in the future.	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: Division of Vocational Rehabilitation

Phone Number: 245-9421

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 3. Facility accessibility can be improved. Recommendation: The DVR management should ensure all contractors adhere to ADA standards to increase accessibility</p>	<p>Management Response: The following language has been added to the new rate contract draft to be effective October 1, 2011: Section II. J. Civil Rights Certification, h. Americans with Disabilities Act, The Contractor understands and agrees all meetings with customers must be held in a location that meets the ADA compliance requirements.</p>	N/A
A-11/12-02	11/15/2011	Florida Alliance for Assistive Services and Technology, Inc. (FAAST) 06/30/2009-06/30/2011	<p>Finding 1. Six FAAST employee's did not have completed background checks. Recommendation: DVR should take steps to help ensure that all contractors conduct appropriate background checks of prospective employees prior to employment.</p>	<p>Management Response: The contractor forwarded copies of the receipts for FDLE background checks in the six staff. In addition, the contractor's employment application process and Personnel Manual has a policy of background checks which has been adhered to since it was created in 2008. DVR will require that FAAST, as a condition of hiring future employee's forward the DVR Contract Manager background checks of any potential hires. The DVR Contract Manager must respond, via e-mail, of the receipt of the background check before FAAST can offer the position.</p>	N/A
			<p>Finding 2. DVR should schedule monitoring of contracts 11-100 and 11-101.</p>	<p>Management Response: The contract manager will work with the Monitoring Section to schedule and perform monitoring reviews of the contracts annually. The Office of Inspector General will be notified once dates have been established.</p>	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: Division of Vocational Rehabilitation

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 3. The FASST executive director's travel documents did not have an official authorizing signature.</p> <p>Recommendation: DVR should advise FFAST management to ensure that the executive director's travel documents contain an authorizing signature by electronic or similar means.</p>	<p>Management Response: The board Treasurer will sign travel forms to approve the executive director's travel requests and reimbursements in the future.</p>	N/A
A-11/12-11	6/30/2012	University of South Florida, Rehabilitation Engineering and Technology Program, Inc. 01/01/2011-10/31/2011	There were no significant audit findings.	<p>Management comment: DVR's contract manager identified certain contract related areas of concern and itemized measures to address these issues. According to the contract manager, DVR will amend the existing contract in the areas of: training, vendor certification, research and development, policy and funding, quality assurance and customer service and budget.</p>	N/A
A-10/11-15	6/30/2012	Center for Independent Living in Central Florida, Inc. 06/30/2009-06/30/2011	<p>CIL internal controls for purchasing can be strengthened.</p> <p>Recommendation: The CIL should draft and implement a provision in their Internal Control Policies and Procedures Manual that require two levels of approval for all CIL expenditures and checks.</p>	<p>Management Response: We agree having two approvals for all levels of Center expenditures and checks is a good business practice. The Division provides ongoing technical assistance to all of the Centers, and we will share this recommendation with all of Florida's CILs as a "best practice." We will also include this recommendation as an element of our ongoing monitoring.</p>	N/A
A-11/12-18	6/30/2012	Coastal Mental Health Partnership, Inc. (CMHP)	<p>Finding 1. All required quarterly reports were not found in DVR contract manager files.</p> <p>Recommendation: Submit all remaining quarterly reports and include them in contract files.</p>	<p>Management Response: DVR's Contract Manager will ensure CMHP submits all required reports and will also ensure they are maintained in the contract files. Additionally, DVR will ensure all contracts are modified in the event of a change in Contract Manager.</p>	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: Division of Vocational Rehabilitation

Phone Number: 245-9421

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 2. CMHP client files are maintained at a subcontractor's residence. Recommendation: Store clients' case files in an acceptable safe and secure office location.</p>	<p>Management Response: DVR's management will reiterate to CMHP in writing that all client case files are to be stored in an acceptable secure office location, as required by the contract.</p>	N/A
			<p>Finding 3. CMHP assigned/subcontracted services to a self-employed individual without notifying DVR. Recommendation: Provide notification prior to assigning or subcontracting services related to the contracts.</p>	<p>Management Response: DVR management will reiterate to CMHP in writing that they are to provide written notification prior to subcontracting any part of their contracts. Additionally, prior to the next contracting period, DVR will revise its standard terms and conditions to require contractors obtain approval prior to subcontracting any part of the services covered by their contract with DVR.</p>	N/A

Fiscal Year 2013-14 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: LaCheryl Redman

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

Action	Program or Service (Budget Entity Codes)				
48160000					

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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?	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes				

AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48160000				
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, Rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

		Program or Service (Budget Entity Codes)				
Action		48160000				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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.	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 #13-003?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48160000				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action		48160000				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646 and 2795.				

		Program or Service (Budget Entity Codes)				
Action		48160000				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 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?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48160000				
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						

		Program or Service (Budget Entity Codes)				
Action		48160000				
13.1 NOT REQUIRED FOR THIS YEAR						
14. SCHEDULE VIII-B-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						

		Program or Service (Budget Entity Codes)				
Action		48160000				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Blind Services



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Blind Services



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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 6/30/2012		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)			0.00
ADD: Other Cash (See Instructions)	0.00	(B)			0.00
ADD: Investments	0.00	(C)			0.00
ADD: Outstanding Accounts Receivable	0.00	(D)			0.00
ADD: _____	0.00	(E)			0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00		0.00
LESS: Allowances for Uncollectibles	0.00	(G)			0.00
LESS: Approved "A" Certified Forwards	0.00	(H)			0.00
Approved "B" Certified Forwards	0.00	(H)			0.00
Approved "FCO" Certified Forwards	0.00	(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)			0.00
LESS: _____	0.00	(J)			0.00
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00		0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48180000 BLIND SERVICES
	2270

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	519.67	(A)	0.00	519.67
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	1,256,420.83	(D)		1,256,420.83
ADD: Anticipated Grant Revenue	112,239.52	(E)		112,239.52
Total Cash plus Accounts Receivable	1,369,180.02	(F)	0.00	1,369,180.02
LESS: Allowances for Uncollectibles	59,848.67	(G)		59,848.67
LESS: Approved "A" Certified Forwards	1,053,087.52	(H)		1,053,087.52
Approved "B" Certified Forwards	239,052.31	(H)		239,052.31
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	17,191.52	(I)		17,191.52
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:

48 EDUCATION

Trust Fund Title:

GRANTS & DONATIONS TRUST FUND

Budget Entity:

48180000 BLIND SERVICES

LAS/PBS Fund Number:

2339

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 30,187.73	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	\$ 30,187.73	(F)		
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	9,793.74	(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/2012	20,393.99	(K)		**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	ADMINISTRATIVE TRUST FUND	
	2021	BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12 (A)
Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments : (C)
SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s): (D)
Approved "B" Carry Forward (Encumbrances) per LAS/PBS

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

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

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E)

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

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 - 2014

Department Title:

48 EDUCATION

Trust Fund Title:

FEDERAL REHABILITATION TRUST FUND

LAS/PBS Fund Number:

2270

BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds;

126,802.19 (A)

GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

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

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

A/P not C/F-Operating Categories

Anticipated Grant Revenue

ADJUSTED BEGINNING TRIAL BALANCE:

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

DIFFERENCE:

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	GRANTS & DONATIONS TRUST FUND
	2339 BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 20,393.99 (A)
GLC 539XX for proprietary and fiduciary funds

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 0.00 (D)

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

A/P not C/F-Operating Categories 0.00 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 20,393.99 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 20,393.99 (F)

DIFFERENCE: (0.00) (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Division of Blind Services

Agency Budget Officer/OPB Analyst Name: Phyllis Vaughn

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

Action	4818			
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1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes			

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A			
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A			

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes			
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		Program or Service (Budget Entity Codes)				
Action		4818				
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 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, Rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)			
Action		4818			
<p>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.</p>					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Yes			
<p>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.</p>					
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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.	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 #13-003?	Yes			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			

		Program or Service (Budget Entity Codes)			
Action		4818			
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)?	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.			
AUDIT:					
7.19	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			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A			
7.23	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 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				

		Program or Service (Budget Entity Codes)				
Action		4818				
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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				

		Program or Service (Budget Entity Codes)				
Action		4818				
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?	N/A Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					

		Program or Service (Budget Entity Codes)				
Action		4818				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				

		Program or Service (Budget Entity Codes)				
Action		4818				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	N/A				
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Private Colleges and Universities



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Private Colleges and Universities



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00 (A)	0.00	0.00
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	(C)		-
ADD: Outstanding Accounts Receivable	(D)		-
ADD: _____	(E)		-
Total Cash plus Accounts Receivable	0.00 (F)	0.00	0.00
LESS: Allowances for Uncollectibles	(G)		-
LESS: Approved "A" Certified Forwards	(H)		-
Approved "B" Certified Forwards	(H)		-
Approved "FCO" Certified Forwards	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(I)		-
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/12	0.00 (K)	0.00	0.00**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261 BE: 48190000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): DOE / 48190000 - 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.

Action	Program or Service (Budget Entity Codes)
	48190000

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		48190000				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	N/A				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
		Department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 2178, 2555, 2543 and 2612				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						

		Program or Service (Budget Entity Codes)				
Action		48190000				
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill"				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				

	Program or Service (Budget Entity Codes)
Action	48190000

<p>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.</p>	
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18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			

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



2013-14
Exhibits or Schedules

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



2013-14
Schedule I Series

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): 48200200 STUDENT FINANCIAL ASSISTANCE - STATE

Agency Budget Officer/OPB Analyst Name: Amy Hammock

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

Action	Program or Service (Budget Entity Codes)				
Action	48200200				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Yes				
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
3.4 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes				

		Program or Service (Budget Entity Codes)				
Action		48200200				
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 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48200200				
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	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				

		Program or Service (Budget Entity Codes)				
Action		48200200				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						

		Program or Service (Budget Entity Codes)				
Action		48200200				
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270, and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 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				

		Program or Service (Budget Entity Codes)				
Action		48200200				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48200200				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						

		Program or Service (Budget Entity Codes)			
Action		48200200			
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			

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



2013-14
Exhibits or Schedules

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



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)	0.00	0.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	321.69	(D)		321.69
ADD: Anticipated Grant Revenue	444,628.12	(E)		444,628.12
Total Cash plus Accounts Receivable	444,949.81	(F)	-	444,949.81
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	321.69	(H)		321.69
Approved "B" Certified Forwards	444,628.12	(H)		444,628.12
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND	
	2261	BE: 48200300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds;	0.00 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(444,628.12) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
Anticipated Grant Revenue	444,628.12 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): 48200300 STUDENT FINANCIAL ASSISTANCE - FEDERAL

Agency Budget Officer/OPB Analyst Name: Amy Hammock

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

	Program or Service (Budget Entity Codes)				
Action	48200300				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		48200300				
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 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						

		Program or Service (Budget Entity Codes)				
Action		48200300				
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	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				

		Program or Service (Budget Entity Codes)				
Action		48200300				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						

		Program or Service (Budget Entity Codes)				
Action		48200300				
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270, and 2339.				
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, for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds: 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				

		Program or Service (Budget Entity Codes)				
Action		48200300				
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?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						

		Program or Service (Budget Entity Codes)				
Action		48200300				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 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				

		Program or Service (Budget Entity Codes)				
Action		48200300				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of the Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
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16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Voluntary Prekindergarten
Education



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Voluntary Prekindergarten
Education



2013-14
Schedule I Series

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Early Learning/Prekindergarten Education

Agency Budget Officer/OPB Analyst Name: Amy Hammock

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

Action	Program or Service (Budget Entity Codes)	48220300			
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1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
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		Program or Service (Budget Entity Codes)				
Action		48220300				
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 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		48220300				
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	N/A				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48220300				
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)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

		Program or Service (Budget Entity Codes)				
Action		48220300				
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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				

		Program or Service (Budget Entity Codes)				
Action		48220300				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 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?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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				

		Program or Service (Budget Entity Codes)				
Action		48220300				
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				

		Program or Service (Budget Entity Codes)				
Action		48220300				
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 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				

	Program or Service (Budget Entity Codes)				
Action	48220300				

<p>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.</p>	
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18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			

State of Florida
Department of Education
Early Learning Services



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Early Learning Services



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:

48 EDUCATION

Trust Fund Title:

FEDERAL GRANTS TRUST FUND

Budget Entity:

48220400- EARLY LEARNING

LAS/PBS Fund Number:

2261

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	63.72	(A)		63.72
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated transfer from 48250500/2261	30,500.28	(E)		30,500.28
Total Cash plus Accounts Receivable	30,564.00	(F)	-	30,564.00
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards	30,564.00	(H)		30,564.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00**

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:	48 EDUCATION
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND
Budget Entity:	48220400 EARLY LEARNING SERVICES
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,006,250.38	(A)			
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable		(D)			
ADD: _____		(E)			
Total Cash plus Accounts Receivable	1,006,250.38	(F)			
LESS: Allowances for Uncollectibles		(G)			
LESS: Approved "A" Certified Forwards	410,414.12	(H)			
Approved "B" Certified Forwards	60,308.26	(H)			
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)		(I)			
LESS: _____		(J)			
Unreserved Fund Balance, 07/01/2012	535,528.00	(K)			**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261 BE: 48220400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 63.72 (A)
GLC 539XX for proprietary and fiduciary funds

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 (30,564.00) (D)

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

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

Anticipated Transfer from 48250500/2261 30,500.28 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (E)

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

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	GRANTS & DONATIONS TRUST FUND	
	2339	BE: 48220400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds;	591,090.97 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	60,308.26 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	(4,745.29) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	535,528.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	535,528.00 (F)
DIFFERENCE:	- (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013- 14

Department: Office of Early Learning

Chief Internal Auditor: Rodney MacKinnon

Budget Entity: 48220400 Early Learning Svcs

Phone Number: 850-717-8554

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2012-061	July 30, 2011	Early Learning and Related Delivery Systems Operation Audit	<p>FINDING NO. 1: Notwithstanding the adequacy of the design of the early learning program governance structure, in many respects, OEL did not effectively administer its responsibilities for the School Readiness and VPK Programs. Therefore, the effective, efficient, and economical accomplishment of early learning program goals and objectives Statewide is less certain.</p> <p>Auditor Recommendation: Notwithstanding the reasonableness of the design of the early learning program governance structure, OEL should establish procedures to prevent and detect improper payments, provide stronger oversight of early learning coalition activities, foster accountability by implementing Statewide measures of program success, and continue to collaborate with DOE and DCF at the State level. Additionally, the early learning coalitions should adhere to the requirements of the State’s early learning programs.</p>	<p>Florida’s Office of Early Learning continues to implement operational improvements to ensure proper governance for the system. A few highlights include: 1) A fraud prevention, investigation, and recovery unit, 2)Steps have been taken to fill the gubernatorial appointee positions on the early learning coalition boards, a Scorecard for the Office is under development, technical assistance papers and additional training has been provided to the ELCs.</p>	N/A

		<p>FINDING NO. 2: OEL did not conduct data matches between School Readiness Program information and Unemployment Insurance (UI) benefit payment data. Our comparison of School Readiness Program information and UI data identified individuals who were improperly receiving School Readiness Program benefits under a work-dependent eligibility category while also collecting UI benefits. The information for these individuals was provided to OEL for further investigation of fraud.</p> <p>Auditor Recommendation: We recommend that OEL routinely conduct data matches between School Readiness Program information and UI benefit payment data. Such analyses are necessary to ensure the proper payment of School Readiness Program benefits under work-dependent eligibility categories. In addition, OEL should continue to pursue the investigation of the potential improper payments noted above.</p>	<p>A data sharing agreement was executed on July 3, 2012 between the following three agencies; the Department of Economic Opportunity (DEO), the Department of Revenue (DOR) and Florida’s Office of Early Learning. DEO has ultimate authority over the administration of Florida’s Unemployment Compensation (UC) program or its successor, Reemployment Assistance Program (RA); however they contract with DOR for data services. This Agreement establishes the terms and conditions whereby DEO and DOR agree to provide Florida’s Office of Early Learning access to confidential RA claim, employer and wage information and Florida’s Office of Early Learning agrees to provide DEO’s Benefit Payment Control Unit access to confidential School Readiness information. DEO will use the information obtained from Florida’s Office of Early Learning for unemployment fraud detection and prevention activities. Florida’s Office of Early Learning will use the information obtained from DEO and DOR in the administration of the School Readiness Program for the early detection, investigation, and prevention of fraud.</p>	<p>N/A</p>
		<p>FINDING NO. 3: OEL’s Enhanced Field System (EFS) data analysis and edit report processes need enhancement to ensure that program data used as the basis for reimbursement and State and Federal reporting are accurate and complete. Our EFS data analyses disclosed instances in which excess reimbursements were made, as well as an instance of potential School Readiness Program fraud.</p> <p>Auditor Recommendation: To improve the accuracy and completeness of EFS data and detect potential improprieties, we recommend that OEL enhance its data analysis process and implement appropriate edits in the information system used for the State’s early learning programs.</p>	<p>Review of edit reports were incorporated in the Program Integrity monitoring and an additional technical assistance review in August 2011. The VPK Dual Enrollment Report was revised in March 2012 and was incorporated in the review process for the 4th quarter (April –June). Two additional reports were developed (listed below) and incorporated in the review process for the 4th quarter of the fiscal year 2011-12.</p>	<p>N/A</p>

			<p>FINDING NO. 4: Implementation of the Early Learning Information System (ELIS) is behind schedule and trending negatively with regard to the planned implementation date and cost, placing the accomplishment of planned project outcomes and benefits at risk.</p> <p>Auditor Recommendation: We recommend that OEL, in coordination with its ELIS project partners, take the steps necessary to minimize further project delays and avoid potential cost overruns.</p>	<p>ELIS successfully exited the cure period in mid-January. The project has been holding weekly meetings to discuss the status of the project. The project is currently on target to be completed by the revised June 2013 target date and will not exceed the original budget.</p>	<p>N/A</p>
			<p>FINDING NO. 5: While performance standards had been established for the School Readiness Program, OEL had not developed or implemented Statewide uniform outcome measures for the Program.</p> <p>Auditor Recommendation: We recommend that OEL in collaboration with the coalitions develop and implement uniform, Statewide outcome measures for the School Readiness Program that provide stakeholders with the information necessary to measure and assign responsibility for Program successes and failures, and assess the effectiveness of the investments made.</p>	<p>Draft Rule 6M-4.720, Florida Administrative Code (Screening of Children in the School Readiness Program) was sent to Florida Administrative Weekly on June 20, 2012. Advertisement occurred June 29, 2012 and public hearing will occur on July 20, 2012. Florida's Office of Early Learning held a rule workshop on draft Rule 6M-4.730 (Assessment of Children in the School Readiness Program) on February 17, 2012. Revisions continue to be made to the draft rule. The next step is a second workshop. Based on a thorough review of projects associated with Child Outcomes under the new leadership of the Florida's Office of Early Learning, the following changes have been made to the initial response:</p> <ul style="list-style-type: none"> · While the coalitions decided to adopt Teaching Strategies GOLD for ongoing assessments, Florida's Office of Early Learning determined a statewide RFP for assessment instrument will ensure alignment with statutory requirements and transparency in the procurement process. Details of the RFP process are discussed under the six-month response for Finding No. 7. · The studies to address child outcomes have been discontinued, as the Florida's Office of Early Learning is moving forward to measure outcomes with the existing screening instruments and procurement of a nationally recognized construct valid instrument to measure outcomes through the RFP process. 	<p>N/A</p>

		<p>FINDING NO. 6: OEL had not implemented a standard Statewide School Readiness Program curricula review and approval process.</p> <p>Auditor Recommendation: We recommend that OEL establish the rules and guidance necessary to implement a standard Statewide curricula review and approval process.</p>	<p>Draft Rule 6M-4.710 (School Readiness Program Curricula), Florida Administrative Code, and draft forms were sent to Florida Administrative Weekly on June 20, 2012. Advertisement occurred June 29, 2012, and public hearing will occur July 20, 2012.</p>	N/A
		<p>FINDING NO. 7: Contrary to statutory requirement, OEL had not implemented a Statewide Quality Rating and Improvement System that provided a uniform approach to assessing, improving, and communicating the level of quality delivered by child care providers in the State's School Readiness Program. Auditor Recommendation: We recommend that OEL, in compliance with governing law and in collaboration with the coalitions and child care providers, work to implement a Statewide School Readiness Program QRIS</p>	<p>Florida's Office of Early Learning continues to make progress in implementing the building blocks for a Statewide Quality Rating and Improvement System. Currently all ELCs are using ASQ for a uniform child screening tool, a uniform program assessment tool is being rolled out throughout the state and the ELCs have agreed to use a consistent child assessment tool. In addition our Professional Development Project is underway and ELIS is on target to be fully implemented in June 2013.</p>	N/A
		<p>FINDING NO. 8: The types of expenditures classified as School Readiness Program quality dollar expenditures varied and did not always appear to relate to activities that improved the quality of child care.</p> <p>Auditor Recommendation: When establishing criteria for the expenditure of funds to improve the quality of School Readiness Program services, we recommend that OEL clearly define the types of expenditures that should be classified as quality dollar expenditures.</p>	<p>OEL held a workshop with early learning coalition finance directors to review detailed expanded definitions of all Administrative, Nondirect and Quality OCA's. A revised guidance document for cost allocation is under review and additional Quality OCA's are being added.</p>	N/A
		<p>FINDING NO. 9: The complex and changing nature of OEL's monitoring process may have contributed to deficiencies in the timely performance and reporting of monitoring efforts. Auditor Recommendation: OEL should improve the timeliness and execution of the monitoring processes. In addition, coalitions should ensure that CAPs are timely prepared and submitted to OEL.</p>	<p>Monitoring tools were finalized prior to the start of the 2011-2012 review cycle. A memo was sent to the early learning coalitions on February 20, 2012 explaining processes, expectations, timelines for documentation and corrective action submission, and requirements for requests for extensions. Additionally, in order to meet our objective of being efficient and effective with our monitoring resources as well as to ensure we are providing excellent quality assurance to meet or exceed our Office's early learning requirements, additional efficiencies and practices were implemented. The majority of the reports for the 2011-2012 monitoring cycle, have closed ahead of schedule, typically 30 days ahead of schedule.</p>	N/A

			<p>FINDING NO. 10: Coalition School Readiness plans did not always include all the required elements and OEL's plan review and approval processes were not always efficient and effective. In addition, coalitions were not always operating in accordance with OEL-approved plans. Auditor Recommendation: We recommend that OEL establish and implement rules and procedures for reviewing and approving coalition School Readiness plans to better ensure that coalition plans conform to statutorily required criteria and that reviews are conducted in accordance with the requirements of State law. Further, OEL should strengthen its monitoring activities to better ensure that coalitions are operating in accordance with OEL-approved plans.</p>	<p>A memo was sent to the early learning coalitions February 20, 2012 emphasizing to the coalitions that they are to use the appropriate element templates and current plan submission processes for all School Readiness Plan amendments. A tracking process was implemented in January 2012 to track all amendments and approvals. Florida's Office of Early Learning held a rule workshop on draft Rule 6M-9.115 (School Readiness Plan Requirements), Florida Administrative Code, and draft forms February 24, 2012. Revisions have been made to the draft rule and forms and the OFARR documents are being prepared.</p>	<p>N/A</p>
			<p>FINDING NO. 11: OEL procedures were not sufficient to promote the timely submission of coalition School Readiness Program annual reports. Auditor Recommendation: We recommend that OEL strengthen its procedures to better promote the timely submission of coalition School Readiness Program annual reports.</p>	<p>The submission date for each Coalition's Annual Report is outlined in its Grant Agreement with OEL. However, Coalitions are sent a reminder a month before the annual reports are due to OEL. A log is kept and when an annual report is received by the plan analyst, the date of receipt is entered into the log. After the due date has passed another email is sent to those coalitions that have not submitted their annual report and they are given a deadline. We received 28 annual reports this year (2011) prior to the due date, one report was one day late, one was four days late and the remaining report was received within the time frame requested by the coalition and approved by Florida's Office of Early Learning. The coalitions will be reminded throughout the year of reports that are required to be submitted to OEL and the due dates therefore ensuring compliance. A memo was sent February 20, 2012 reminding early learning coalitions of the annual report requirements. Additionally, Florida's Office of Early Learning set up a tracking system to ensure timely submission.</p>	<p>N/A</p>

			FINDING NO. 12: OEL could not demonstrate that the formula submitted for use in allocating School Readiness Program funds among the coalitions was based upon the statutory requirement of equity for each county. Auditor Recommendation: We recommend that the State utilize and document a School Readiness Program funding formula that fully conforms to the requirements of State law.	Florida's Office of Early Learning implemented an equity-based allocation formula, a six-year phase-in was agreed to, and the allocations were awarded to the early learning coalitions for 2012-13.	N/A
FA 11-049	June 30, 2011	CCDF (Child Care Development Fund Cluster) CFDA numbers 93.575, 93.596 and 93.713	The Florida's Office of Early Learning had not always provided the oversight necessary for the effective and efficient administration of the School Readiness Program or implemented the necessary Statewide measures to determine whether legislative objectives were being met, measured School Readiness Program successes, and assessed the effectiveness of the investments made.	See response to Finding #1 above	N/A
FA 11-060	June 30, 2011	CCDF (Child Care Development Fund Cluster) CFDA numbers 93.575, 93.596 and 93.713	Program management did not report applicable CCDF Cluster data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Florida's Office of Early Learning submitted required information for the FFATA report on November 30, 2011 to the Florida Department of Education for submission into the federal reporting system. However it was determined that the grant was not listed in the FSRS under DOE, DEO was contacted as well and the grant was not listed under DEO/AWI either. The FOEL believes it made a good faith effort to submit the FFATA report for this grant.	N/A

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Office of Early Learning / 48220400
Agency Budget Officer/OPB Analyst Name: Bill Ammons

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	4822			
	0400			

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

		Program or Service (Budget Entity Codes)				
Action		4822				
		0400				
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes				

		Program or Service (Budget Entity Codes)				
Action		4822				
0400						
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 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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				

		Program or Service (Budget Entity Codes)				
Action		4822				
		0400				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
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 #13-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <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)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y				
AUDIT:						
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				

Action	Program or Service (Budget Entity Codes)				
	4822				
	0400				

7.23	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 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

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

		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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	Yes				

		Program or Service (Budget Entity Codes)				
Action		4822				
		0400				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes for trust funds 2176 and 2380				
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;	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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 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				

Action		Program or Service (Budget Entity Codes)				
		4822				
		0400				
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	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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,	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					

		Program or Service (Budget Entity Codes)			
Action		4822			
		0400			
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				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported	Yes			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102	Yes			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed ins					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			Excel version was submitted. A36 was adjusted to include AWI expenditures to correctly represent unit cost
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 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N			see line 15.1

Action		Program or Service (Budget Entity Codes)			
		4822 0400			
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	Yes			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	No	see line 15.1		
TIP If Section I and Section III have a small difference, it may be due to					
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	Yes			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes			
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			

	Program or Service (Budget Entity Codes)			
Action	4822 0400			

<p>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.</p>	
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18. FLORIDA FISCAL PORTAL				
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes		

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



2013-14
Exhibits or Schedules

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



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00 (A)	0.00	0.00
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD: _____	(E)		
Total Cash plus Accounts Receivable	0.00 (F)	0.00	0.00
LESS: Allowances for Uncollectibles	(G)		
LESS: Approved "A" Certified Forwards	(H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(I)		
LESS: _____	(J)		
Unreserved Fund Balance, 07/01/12	0.00 (K)	0.00	0.00**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND	
	2261	BE: 48250300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E)

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

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: K-12 Public Schools

Phone Number: 245-9421

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
10/11-04 A	6/30/2012	Supplemental Education Services Providers	<p>Finding 1. Provider record retention needs to be improved.</p> <p>Recommendation: Office Management should require more comprehensive provider record retention requirements by updating the contractual agreement TAP and advising school districts to update their contracts to include information specific to : tutor qualifications and background clearance; support for incentives, especially cash incentives; and attendance documentation.</p>	<p>Management Response: The Office of Public School Options (OPSO) will update the Contractual Agreement between School Districts and State-Approved SES Providers technical assistance paper to require school districts to include record retention requirements regarding tutor qualifications and background clearance, documentation of incentives and attendance.</p>	N/A
			<p>Finding 2. Invoice errors were found for ten of the twenty-one providers sampled.</p> <p>Recommendation: Office management can help insure more accurate invoicing by recommending school districts perform random invoice spot checks for items not normally verified during the monthly invoice review (e.g. student to tutor ratio compliance and accurate session daytime).</p>	<p>Management Response: The OPSO will include information in the technical assistance document regarding monitoring SES providers and encouraging districts to perform random invoice spot checks for items not routinely verified during the monthly invoice review (e.g. student to tutor ratio compliance and accurate session day/time).</p>	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: K-12 Public Schools

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 3. Expanded Policies and Procedures are needed.</p> <p>Recommendation: Office management should promote more comprehensive guidance for the school districts by: Completing efforts to implement monitoring technical assistance document that provides minimum monitoring requirements for school districts; and Establishing a written policy for tutoring during normal school hours that may be adopted by the school districts.</p>	<p>Management Response: The OPSO agrees that requiring school districts to establish and implement monitoring programs and to regularly monitor providers is integral to ensuring internal controls over the program. The Department will develop a technical assistance document for school districts that outlines the minimum requirements for monitoring supplemental educational services. This document will also include guidance on the establishment of written procedures governing such monitoring. This information will be shared in writing, via conference call, and through meetings with school districts. Additionally, the OPSO will develop a written policy regarding tutoring during normal school hours.</p>	N/A

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Education Finance Program

Agency Budget Officer/OPB Analyst Name: Tracy Banner

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

Action	Program or Service (Budget Entity Codes)			
48250300				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Yes				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
3.4 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes				

		Program or Service (Budget Entity Codes)			
Action		48250300			
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 61 of the LBR Instructions?	Yes			
4.2	Is the program component code and title used correct?	Yes			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, rounding			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Yes			

		Program or Service (Budget Entity Codes)			
Action		48250300			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	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			

		Program or Service (Budget Entity Codes)			
Action		48250300			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in the transmittal letter.			
AUDIT:					
7.19	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			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes			
7.23	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 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					

		Program or Service (Budget Entity Codes)			
Action		48250300			
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270, and 2339.			
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646,			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes			
8.10	Are the statutory authority references correct?	Yes			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for TFs 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			

		Program or Service (Budget Entity Codes)			
Action		48250300			
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?	Yes			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes			
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

		Program or Service (Budget Entity Codes)			
Action		48250300			
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes			
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)					
		Department Level Responses			
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 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			

		Program or Service (Budget Entity Codes)			
Action		48250300			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes			
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			

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



2013-14
Exhibits or Schedules

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



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:

48 EDUCATION

Trust Fund Title:

FEDERAL GRANTS TRUST FUND

Budget Entity:

48250400 - STATE GRANTS/K12 PROGRAM - NON FEFP

LAS/PBS Fund Number:

2261

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,044,909.47	(A)		1,044,909.47
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	404,270.74	(D)		404,270.74
ADD: Anticipated Grant Revenue	13,869,933.15	(E)		13,869,933.15
Total Cash plus Accounts Receivable	15,319,113.36	(F)	-	15,319,113.36
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	353,530.78	(H)		353,530.78
Approved "B" Certified Forwards	13,869,933.15	(H)		13,869,933.15
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/12	1,095,649.43	(K)	-	1,095,649.43 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP
	2339 (FSDB)

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	624,710.53 (A)		624,710.53
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable	25,116.00 (D)		25,116.00
ADD: _____			
Total Cash plus Accounts Receivable	649,826.53 (F)		649,826.53
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)			
LESS: CY Payables Not Certified			0.00
Unreserved Fund Balance, 07/01/12	649,826.53 (K)		649,826.53 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND	
	2261	BE: 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds;	1,048,541.45 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(13,869,933.15) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	17,700.00 (D)
Anticipated Grant Revenue	13,869,933.15 (D)
FSDB - Current Year Payables Not Certified	29,407.98 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,095,649.43 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	1,095,649.43 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	GRANTS AND DONATIONS TRUST FUND
	2339 (FSDB) BE 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 614,103.98 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

0.00 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description 0.00 (C)

SWFS Adjustment # and Description 0.00 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 0.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 0.00 (D)

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

FSDB Current Year Payables, Not Certified 35,722.55 (D)

0.00 (D)

0.00 (D)

ADJUSTED BEGINNING TRIAL BALANCE:

649,826.53 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

649,826.53 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: Non-Florida Education Finance Program

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-11/12-19	6/30/2010-6/30/2011	Audit of Mentoring Programs-Take Stock in Children (TSIC)	We examined the integrity of expenditures for six Take Stock in Children local mentoring programs. Our analysis revealed that, with minor exceptions, expenditures were allowable and made in accordance with program guidelines. No material omissions, misstatements, or errors were found in our review of these programs.	No Management Response was necessary, there were no material findings.	N/A
A-10/11-10	6/30/2011-6/30/2012	Centers for Autism and Related Disabilities (CARD)	1. The Constituency Board did not raise funds equivalent to two percent of the total funds allocated to the UF-Jax CARD per Florida Statute. Recommendation: Ensure that the Constituency Board for each CARD increases its fundraising efforts to comply with Florida Statutes.	Management response: Bureau staff contacted personnel from the Jacksonville CARD on April 19, 2012, and continues to utilize existing corporate relationships. Bureau staff will be contacting UF-Jacksonville CARD staff by June 30, 2012, to determine progress in collaboration with their Constituency Board to ensure additional fundraising opportunities. The Florida State University (FSU) CARD has continued fundraising efforts which have included the 2012 Autism 5K Fun Run, a screening of the HBO Temple Grandin movie held in conjunction with the Tallahassee Little Theater, as well as several other fundraising events. FSU CARD staff have provided a complete list of all fundraising events held between December 2011 through April 2012.	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: Non-Florida Education Finance Program

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>2. Computer-based technology is not used to the fullest potential for service delivery and professional training.</p> <p>Recommendation: Encourage the CARDS to increase the availability of online, distance learning technology, and computer based training resources.</p>	<p>Management response: Bureau staff have been working with CARD personnel and the Florida Center for Interactive Media (FCIM) to review and finalize an autism spectrum disorder online training module with an anticipated completion date of August 1, 2012. In addition, Bureau staff have compiled and submitted for review to CARD staff, all resources listed on individual CARD site for inclusion on the revised CARD main site so that all resources may be accessed statewide. Bureau staff also suggested the development of a link to all available CARD trainings for inclusion on the CARD main site so that trainings may be advertised statewide. This link will be implemented. Adobe Connect trainings and webinars have been utilized by the CARDS, and the University of Miami CARD has developed a new training initiative entitled Virtual Interactive Network Education (VINE), which will allow statewide access to online training modules. Bureau staff discussed the findings related to the FSU CARD website with FSU staff. These issues are being rectified.</p>	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: Non-Florida Education Finance Program

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>3. Attendance at training events is not adequately documented for the UF-Jacksonville CARD.</p> <p>Recommendation: Ensure that documentation such as sign-in sheets is collected and confirm implementation of training events through the periodic sampling of attendance records.</p>	<p>Management response: Bureau staff contacted personnel from the UF-Jacksonville CARD on April 19, 2012, to discuss audit findings and recommendations. Through our project tracking system (PTS), we selected four training events that occurred during the months of December, 2011, and January through March of 2012. We requested that CARD staff submit participant attendance verification for these selected trainings. On May 30, 2012, Bureau staff received attendance lists for the four trainings. While there is evidence that UF-Jacksonville CARD is maintain documentation of attendee's for two of the events there were discrepancies between the data submitted in PTS and the attendance lists. UF-Jacksonville staff is investigating this further and we anticipate additional information next week. We will continue to implement this verification process during the next quarter.</p>	N/A
Auditor General Audit 2011-150 Issued 3/17/2011	6/30/2012	Florida School for the Deaf and Blind - Operational Audit 07/01/2009 - 06/30/2010	<p>Finding No. 1: Subcontractor Procurement</p> <p>Recommendation: The School needed to enhance its controls over construction contracting.</p>	<p>Management's response: We concur with the finding, and we are contemplating controls that will provide additional assurance that the contractual provisions of our construction contracts are enforced.</p>	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: Non-Florida Education Finance Program

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding No. 2: Legislative Budget Request and Facilities Master Plan</p> <p>Recommendation: The School's Legislative Budget Request for Public Education Capital Outlay funding was not adequately supported.</p>	<p>Management's Response: We do not agree with your findings on the subjects of building maintenance and campus wide site. Specifically, we believe that we have fully complied with the law concerning our legislative requests for maintenance funding. We will provide you with a copy of our request to have your interpretation of the relevant laws reviewed by the Attorney General. We will strive to update our planning documents in a timelier manner to reflect any major changes that occurred after the plan was initially developed. However, do not anticipate that we will update the plan due to changes in cost estimates or minor changes in scope for previously planned projects.</p>	N/A

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): 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.

	Program or Service (Budget Entity Codes)				
Action	48250400				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		48250400				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, rounding and FSDB				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48250400				
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	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				

		Program or Service (Budget Entity Codes)				
Action		48250400				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						

		Program or Service (Budget Entity Codes)				
Action		48250400				
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 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				

		Program or Service (Budget Entity Codes)				
Action		48250400				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					

		Program or Service (Budget Entity Codes)				
Action		48250400				
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.						
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 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				

		Program or Service (Budget Entity Codes)				
Action		48250400				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

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



2013-14
Exhibits or Schedules

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



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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 6/30/2012		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: <u>Anticipated Transfer from 48800000/2021</u>	198,411.27	(E)			198,411.27
Total Cash plus Accounts Receivable	198,411.27	(F)	0.00		198,411.27
LESS: Allowances for Uncollectibles	0.00	(G)			0.00
LESS: Approved "A" Certified Forwards	15,250.00	(H)			15,250.00
Approved "B" Certified Forwards	183,161.27	(H)			183,161.27
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, 07/01/12	0.00	(K)	0.00		0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	105,579.30	(A)	0.00	105,579.30
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	3,141,276.49	(D)		3,141,276.49
ADD: Anticipated Grant Revenue	176,777,714.54	(E)		176,777,714.54
Total Cash plus Accounts Receivable	180,024,570.33	(F)	0.00	180,024,570.33
LESS: Allowances for Uncollectibles	46,391.46	(G)		46,391.46
LESS: Approved "A" Certified Forwards	3,146,322.46	(H)		3,146,322.46
Approved "B" Certified Forwards	176,680,672.85	(H)		176,680,672.85
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	51,040.76	(I)		51,040.76
LESS: Anticipated Transfer to 48220400/2261	30,500.28	(J)		30,500.28
LESS: Anticipated Transfer to USDOE	8,173.80	(J)		8,173.80
LESS: Transfer to 48220400/2261	61,468.72	(J)		61,468.72
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	767,531.48	(C)		
ADD: Outstanding Accounts Receivable	3,668.38	(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	771,199.86	(F)		
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards	26,305.69	(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	76.95	(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/2012	744,817.22	(K)		**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	ADMINISTRATIVE TRUST FUND
	2021 BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	(15,250.00) (A)
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	
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	(183,161.27) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
<u>Anticipated Transfer from 48800000/2021</u>	198,411.27 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E)

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

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261 BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; [(37,825.00)] (A)
GLC 539XX for proprietary and fiduciary funds

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 [(176,680,672.85)] (D)

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

A/P not C/F-Operating Categories [40,926.11] (D)

Anticipated Grant Revenue [176,777,714.54] (D)

Transfer to 48220400/2261 [(61,468.72)] (D)

Anticipated Transfer to USDOE [(8,173.80)] (D)

Anticipated Transfer to 48220400/2261 [(30,500.28)] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [0.00] (E)

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

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2013 - 2014</u>	
Trust Fund Title:	<u>48 EDUCATION</u>	
LAS/PBS Fund Number:	<u>2339</u>	<u>BE: 48250500</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 771,122.91 (A)
GLC 539XX for proprietary and fiduciary funds

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 26,305.69 (D)

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

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: 744,817.22 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 744,817.22 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: K-12 Federal Programs

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-10/11-13	6/30/2010-6/30/2011	Race to the Top Grant Expenditures Reporting	No significant findings. We identified no significant reporting errors or material omissions in our review of each district for the quarter ended June 30, 2011. All RTTT expenditures and associated jobs data reported to the Department was determined to be accurate and consistent with the supporting documentation submitted by each district. Sub recipient expenditures were largely related to professional development, the expansion of STEM (science, technology, engineering, and math) career and technical programs, and the improvement of teacher programs, and the improvement of teacher evaluating systems. We found no deficiencies or weaknesses in the internal control over financial reporting. Sufficient checks and balances are in place for reviewing and reporting purchases.	Management response: No response necessary.	N/A

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Federal Grants K-12 Program - 48250500

Agency Budget Officer/OPB Analyst Name: Amy Hammock

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

Action	Program or Service (Budget Entity Codes)				
4825					

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		4825				
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 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		4825				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				

		Program or Service (Budget Entity Codes)				
Action		4825				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

		Program or Service (Budget Entity Codes)				
Action		4825				
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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 2178, 2555, 2543 and 2612				

		Program or Service (Budget Entity Codes)				
Action		4825				
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?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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				

		Program or Service (Budget Entity Codes)				
Action		4825				
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)					
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				

		Program or Service (Budget Entity Codes)				
Action		4825				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

	Program or Service (Budget Entity Codes)			
Action	4825			

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			
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State of Florida
Department of Education
Educational Media and
Technology
Services



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Educational Media and
Technology
Services



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	126.68	(A)		126.68
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	126.68	(F)	-	126.68
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: <u>Anticipated Transfer to 48800000/2261</u>	126.68	(J)		126.68
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND	
	2261	BE: 48250600

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds;	126.68 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
Anticipated Transfer to 48800000/2261	(126.68) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 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)				
Action	48250600				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
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		Program or Service (Budget Entity Codes)				
Action		48250600				
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 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					

	Program or Service (Budget Entity Codes)
Action	48250600

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

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

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	N/A				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	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				

		Program or Service (Budget Entity Codes)				
Action		48250600				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						

		Program or Service (Budget Entity Codes)				
Action		48250600				
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 2178, 2555, 2543 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48250600				
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?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

	Program or Service (Budget Entity Codes)				
Action	48250600				

9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes			
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR				
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14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes			
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15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)

Department Level Responses

15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 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			

		Program or Service (Budget Entity Codes)				
Action		48250600				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.						
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Workforce Education



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Workforce Education



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	<input type="text"/>	(A)	<input type="text"/>	-
ADD: Other Cash (See Instructions)	<input type="text"/>	(B)	<input type="text"/>	-
ADD: Investments	<input type="text"/>	(C)	<input type="text"/>	-
ADD: Outstanding Accounts Receivable	111,639.54	(D)	<input type="text"/>	111,639.54
ADD: Anticipated Grant Revenue	20,546,198.53	(E)	<input type="text"/>	20,546,198.53
Total Cash plus Accounts Receivable	20,657,838.07	(F)	-	20,657,838.07
LESS: Allowances for Uncollectibles	<input type="text"/>	(G)	<input type="text"/>	-
LESS: Approved "A" Certified Forwards	111,639.54	(H)	<input type="text"/>	111,639.54
Approved "B" Certified Forwards	20,546,198.53	(H)	<input type="text"/>	20,546,198.53
Approved "FCO" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>	-
LESS: Other Accounts Payable (Nonoperating)	<input type="text"/>	(I)	<input type="text"/>	-
LESS: _____	<input type="text"/>	(J)	<input type="text"/>	-
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261
	BE: 48250800

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 10,800.00 (A)
GLC 539XX for proprietary and fiduciary funds

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 (20,546,198.53) (D)

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

A/P not C/F-Operating Categories 10,800.00 (D)

Anticipated Grant Revenue 20,546,198.53 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (E)

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

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): EDUCATION/WORKFORCE EDUCATION

Agency Budget Officer/OPB Analyst Name: Amy Hammock

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

	Program or Service (Budget Entity Codes)			
Action	48250800			

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
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		Program or Service (Budget Entity Codes)			
Action		48250800			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes			
4.2	Is the program component code and title used correct?	Yes			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, rounding			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.				

		Program or Service (Budget Entity Codes)			
Action		48250800			
<p>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.</p>					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Yes			
<p>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.</p>					
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			

		Program or Service (Budget Entity Codes)				
Action		48250800				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

		Program or Service (Budget Entity Codes)				
Action		48250800				
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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.				
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 for trust funds 2176 and 2380.				
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes				

		Program or Service (Budget Entity Codes)			
Action		48250800			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 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?	Yes			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes			
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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			

		Program or Service (Budget Entity Codes)			
Action		48250800			
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)		Department Level Responses			

		Program or Service (Budget Entity Codes)				
Action		48250800				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				

		Program or Service (Budget Entity Codes)			
Action		48250800			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			

State of Florida
Department of Education
Florida Colleges



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Florida Colleges



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48400600 - FLORIDA COLLEGES
	2261

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	0.00	(F)		0.00
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/12	0.00	(K)		0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261 BE: 48400600

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)				
Action	48400600				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		48400600				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					

		Program or Service (Budget Entity Codes)				
Action		48400600				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?	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 (XXXXXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48400600				
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)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	No, strategy is identified in transmittal letter.				
AUDIT:						
7.19	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				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
7.23	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				
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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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

	Program or Service (Budget Entity Codes)			
Action	48400600			

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)				
		For Section 8, all responses are at the department level for all trust funds, and budget entity level for trust funds 2021, 2261, 2270 and 2339.		
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 for trust funds 2176 and 2380.		
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2795.		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes		
8.10	Are the statutory authority references correct?	Yes		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for trust funds 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		

		Program or Service (Budget Entity Codes)				
Action		48400600				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

		Program or Service (Budget Entity Codes)				
Action		48400600				
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)		Department Level Responses				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 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				

		Program or Service (Budget Entity Codes)				
Action		48400600				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

BREVARD COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 COCOA CAMPUS						
NON-VOCATIONAL	3,741	3,528	3,573	3,619	3,658	3,697
VOCATIONAL	2,060	1,670	1,692	1,715	1,736	1,754
TOTAL	5,801	5,198	5,265	5,334	5,394	5,451
2 MELBOURNE CAMPUS						
NON-VOCATIONAL	2,970	2,892	2,927	2,963	2,994	3,025
VOCATIONAL	907	734	743	751	759	767
TOTAL	3,877	3,626	3,670	3,714	3,753	3,792
3 TITUSVILLE CAMPUS						
NON-VOCATIONAL	825	800	810	819	826	835
VOCATIONAL	259	206	207	209	210	210
TOTAL	1,084	1,006	1,017	1,028	1,036	1,045
4 GOLF TEACHING FACILI						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
5 PALM BAY CAMPUS						
NON-VOCATIONAL	2,389	2,329	2,358	2,387	2,413	2,438
VOCATIONAL	711	575	582	588	594	600
TOTAL	3,100	2,904	2,940	2,975	3,007	3,038
98 NEW SITE(S)						
NON-VOCATIONAL	0	500	506	512	517	522
VOCATIONAL	0	800	810	820	829	838
TOTAL	0	1,300	1,316	1,332	1,346	1,360
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	9,925	10,049	10,174	10,300	10,408	10,517
VOCATIONAL	3,937	3,985	4,034	4,083	4,128	4,169
TOTAL	13,862	14,034	14,208	14,383	14,536	14,686

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

BROWARD COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
7 COMMERCIAL/FAU BLDG						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
10 CENTRAL CAMPUS						
NON-VOCATIONAL	9,215	9,608	9,821	10,002	10,181	10,361
VOCATIONAL	3,054	3,110	3,167	3,223	3,281	3,339
TOTAL	12,269	12,718	12,988	13,225	13,462	13,700
11 DOWNTOWN CENTER						
NON-VOCATIONAL	1,291	1,342	1,371	1,397	1,420	2,411
VOCATIONAL	450	458	466	475	483	492
TOTAL	1,741	1,800	1,837	1,872	1,903	2,903
12 WESTON CENTER						
NON-VOCATIONAL	468	489	500	508	518	527
VOCATIONAL	67	68	70	71	72	73
TOTAL	535	557	570	579	590	600
14 CYPRES CREEK ADMINIS						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
20 NORTH CAMPUS						
NON-VOCATIONAL	6,249	6,074	6,135	6,229	6,340	6,451
VOCATIONAL	2,703	2,753	2,804	2,853	2,903	2,955
TOTAL	8,952	8,827	8,939	9,082	9,243	9,406
30 SOUTH CAMPUS						
NON-VOCATIONAL	4,857	5,048	5,158	5,250	5,346	5,441
VOCATIONAL	1,563	1,594	1,623	1,652	1,681	1,711
TOTAL	6,420	6,642	6,781	6,902	7,027	7,152
34 TIGERTAIL WATERSPORT						
VOCATIONAL	1	1	1	1	1	1
TOTAL	1	1	1	1	1	1
35 PINES CENTER						
NON-VOCATIONAL	891	924	945	962	979	996
VOCATIONAL	90	92	93	95	97	99
TOTAL	981	1,016	1,038	1,057	1,076	1,095
36 MAROONE AUTOMOTIVE T						
VOCATIONAL	136	139	141	144	147	149

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

BROWARD COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
TOTAL	136	139	141	144	147	149
37 MIRAMAR TOWN CENTER						
NON-VOCATIONAL	295	307	313	320	327	332
VOCATIONAL	144	147	150	152	155	158
TOTAL	439	454	463	472	482	490
98 NEW SITE(S)						
NON-VOCATIONAL	0	562	786	943	991	1,010
TOTAL	0	562	786	943	991	1,010
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	23,266	24,354	25,029	25,611	26,102	27,529
VOCATIONAL	8,208	8,362	8,515	8,666	8,820	8,977
TOTAL	31,474	32,716	33,544	34,277	34,922	36,506

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

COLLEGE OF CENTRAL FLORIDA

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 OCALA CAMPUS						
NON-VOCATIONAL	3,624	3,618	3,610	3,598	3,579	3,555
VOCATIONAL	1,571	1,568	1,565	1,559	1,550	1,539
TOTAL	5,195	5,186	5,175	5,157	5,129	5,094
2 LEVY COUNTY CENTER						
NON-VOCATIONAL	182	181	181	181	179	179
VOCATIONAL	22	22	22	22	22	22
TOTAL	204	203	203	203	201	201
3 LEVY CAMPUS						
NON-VOCATIONAL	20	20	20	20	20	20
TOTAL	20	20	20	20	20	20
4 HAMPTON CAMPUS						
VOCATIONAL	49	49	49	49	49	48
TOTAL	49	49	49	49	49	48
6 CITRUS COUNTY CAMPUS						
NON-VOCATIONAL	846	845	843	840	835	830
VOCATIONAL	99	99	98	98	97	97
TOTAL	945	944	941	938	932	927
7 AIRPORT						
VOCATIONAL	11	11	11	11	11	11
TOTAL	11	11	11	11	11	11
10 APPLETON CULTRAL CTR						
VOCATIONAL	20	20	20	20	20	20
TOTAL	20	20	20	20	20	20
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	4,672	4,664	4,654	4,639	4,613	4,584
VOCATIONAL	1,772	1,769	1,765	1,759	1,749	1,737
TOTAL	6,444	6,433	6,419	6,398	6,362	6,321

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

CHIPOLA COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	1,127	1,127	1,127	1,127	1,127	1,127
VOCATIONAL	372	379	379	379	379	379
TOTAL	1,499	1,506	1,506	1,506	1,506	1,506
2 REDDOCH CENTER						
VOCATIONAL	4	3	3	3	3	3
TOTAL	4	3	3	3	3	3
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	1,127	1,127	1,127	1,127	1,127	1,127
VOCATIONAL	376	382	382	382	382	382
TOTAL	1,503	1,509	1,509	1,509	1,509	1,509

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

DAYTONA STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 DAYTONA BEACH CAMPUS						
NON-VOCATIONAL	4,973	4,606	4,608	4,607	4,611	4,611
VOCATIONAL	2,198	2,022	2,023	2,023	2,041	2,041
TOTAL	7,171	6,628	6,631	6,630	6,652	6,652
2 SOUTH CAMPUS						
NON-VOCATIONAL	349	325	326	323	321	321
VOCATIONAL	26	24	24	23	45	45
TOTAL	375	349	350	346	366	366
3 FLAGLER/PC CAMPUS						
NON-VOCATIONAL	704	653	653	652	638	638
VOCATIONAL	36	33	33	33	45	45
TOTAL	740	686	686	685	683	683
4 WEST CAMPUS						
NON-VOCATIONAL	1,166	1,085	1,084	1,083	1,059	1,059
VOCATIONAL	195	179	179	181	183	183
TOTAL	1,361	1,264	1,263	1,264	1,242	1,242
6 ANDERSON BIOL SITE						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
7 DELTONA CENTER						
NON-VOCATIONAL	560	532	531	534	572	572
VOCATIONAL	110	100	101	102	90	90
TOTAL	670	632	632	636	662	662
8 ADV TECH CENTER						
NON-VOCATIONAL	3	2	2	3	0	0
VOCATIONAL	492	453	452	451	409	409
TOTAL	495	455	454	454	409	409
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	7,755	7,203	7,204	7,202	7,201	7,201
VOCATIONAL	3,057	2,811	2,812	2,813	2,813	2,813
TOTAL	10,812	10,014	10,016	10,015	10,014	10,014

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

EDISON STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 LEE CAMPUS						
NON-VOCATIONAL	6,849	6,584	6,293	5,976	5,636	5,272
VOCATIONAL	749	720	688	653	616	576
TOTAL	7,598	7,304	6,981	6,629	6,252	5,848
4 COLLIER CO. CAMPUS						
NON-VOCATIONAL	1,635	1,572	1,502	1,427	1,345	1,258
VOCATIONAL	171	165	157	149	141	132
TOTAL	1,806	1,737	1,659	1,576	1,486	1,390
5 CHARLOTTE CO. CAMPUS						
NON-VOCATIONAL	1,065	1,023	978	928	876	820
VOCATIONAL	134	128	123	117	110	103
TOTAL	1,199	1,151	1,101	1,045	986	923
6 HENDRY / GLADES SPC						
NON-VOCATIONAL	267	257	244	233	219	206
VOCATIONAL	10	9	9	8	8	7
TOTAL	277	266	253	241	227	213
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	9,816	9,436	9,017	8,564	8,076	7,556
VOCATIONAL	1,064	1,022	977	927	875	818
TOTAL	10,880	10,458	9,994	9,491	8,951	8,374

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

FLORIDA STATE COLLEGE AT JACKSONVILLE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 DOWNTOWN CAMPUS						
NON-VOCATIONAL	6,271	6,220	6,162	5,727	5,831	5,937
VOCATIONAL	1,465	1,430	1,392	1,246	1,226	1,204
TOTAL	7,736	7,650	7,554	6,973	7,057	7,141
2 NORTH CAMPUS						
NON-VOCATIONAL	1,920	1,902	1,883	1,918	1,949	1,978
VOCATIONAL	2,110	2,083	2,054	2,070	2,084	2,098
TOTAL	4,030	3,985	3,937	3,988	4,033	4,076
3 KENT CAMPUS						
NON-VOCATIONAL	3,054	3,033	3,008	3,083	3,152	3,217
VOCATIONAL	718	711	705	416	427	438
TOTAL	3,772	3,744	3,713	3,499	3,579	3,655
4 SOUTH CAMPUS						
NON-VOCATIONAL	4,081	4,054	4,022	4,126	4,218	4,307
VOCATIONAL	729	724	715	728	741	752
TOTAL	4,810	4,778	4,737	4,854	4,959	5,059
5 BARTRAM DEGREE COMPL						
NON-VOCATIONAL	0	0	0	568	584	590
VOCATIONAL	0	0	0	137	145	154
TOTAL	0	0	0	705	729	744
6 NASSAU CTY CNTR						
NON-VOCATIONAL	295	294	292	300	308	315
VOCATIONAL	613	612	609	610	611	611
TOTAL	908	906	901	910	919	926
7 DEERWOOD CENTER						
NON-VOCATIONAL	1,680	1,672	1,661	1,708	1,753	1,794
VOCATIONAL	199	197	196	200	204	207
TOTAL	1,879	1,869	1,857	1,908	1,957	2,001
8 CECIL CENTER						
NON-VOCATIONAL	273	271	267	269	273	274
VOCATIONAL	285	280	274	572	572	570
TOTAL	558	551	541	841	845	844
10 ADMINISTRATIVE OFFIC						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
11 MAIN STREET						

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

FLORIDA STATE COLLEGE AT JACKSONVILLE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	17,574	17,446	17,295	17,699	18,068	18,412
VOCATIONAL	6,119	6,037	5,945	5,979	6,010	6,034
TOTAL	23,693	23,483	23,240	23,678	24,078	24,446

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

FLORIDA KEYS COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	559	562	560	577	595	603
VOCATIONAL	204	201	194	186	177	169
TOTAL	763	763	754	763	772	772
3 KNIGHT KEY						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
4 MARATHON JT USE						
NON-VOCATIONAL	37	32	32	29	29	32
VOCATIONAL	3	2	2	2	2	2
TOTAL	40	34	34	31	31	34
5 CORAL SHORES CT						
NON-VOCATIONAL	39	46	58	54	47	46
VOCATIONAL	58	57	54	52	50	48
TOTAL	97	103	112	106	97	94
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	635	640	650	660	671	681
VOCATIONAL	265	260	250	240	229	219
TOTAL	900	900	900	900	900	900

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

GULF COAST COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	3,383	3,369	3,356	3,341	3,320	3,299
VOCATIONAL	1,149	1,145	1,139	1,135	1,128	1,121
TOTAL	4,532	4,514	4,495	4,476	4,448	4,420
2 BAY POINT						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
3 NORTH BAY CTR						
VOCATIONAL	126	126	125	124	124	123
TOTAL	126	126	125	124	124	123
4 GULF/FRANKLIN						
NON-VOCATIONAL	58	58	58	58	57	57
VOCATIONAL	66	66	65	65	65	64
TOTAL	124	124	123	123	122	121
5 TYNDALL AFB						
NON-VOCATIONAL	73	73	72	72	72	71
VOCATIONAL	6	6	6	6	6	6
TOTAL	79	79	78	78	78	77
6 CAMP HELEN						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	3,514	3,500	3,486	3,471	3,449	3,427
VOCATIONAL	1,347	1,343	1,335	1,330	1,323	1,314
TOTAL	4,861	4,843	4,821	4,801	4,772	4,741

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

HILLSBOROUGH COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 DALE MABRY CAMPUS						
NON-VOCATIONAL	6,493	6,308	6,274	6,252	6,236	6,204
VOCATIONAL	2,396	2,271	2,245	2,227	2,218	2,202
TOTAL	8,889	8,579	8,519	8,479	8,454	8,406
2 YBOR CITY CAMPUS						
NON-VOCATIONAL	2,594	2,599	2,604	2,608	2,605	2,599
VOCATIONAL	1,345	1,348	1,350	1,353	1,351	1,348
TOTAL	3,939	3,947	3,954	3,961	3,956	3,947
3 DIST ADMIN OFFICES						
NON-VOCATIONAL	1	1	1	1	1	1
VOCATIONAL	2	2	2	2	2	2
TOTAL	3	3	3	3	3	3
4 PLANT CITY CAMPUS						
NON-VOCATIONAL	1,213	1,217	1,219	1,220	1,219	1,217
VOCATIONAL	538	539	540	541	540	539
TOTAL	1,751	1,756	1,759	1,761	1,759	1,756
5 COCKROACH BAY CTR						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
6 BRANDON CAMPUS						
NON-VOCATIONAL	3,181	3,188	3,194	3,198	3,194	3,188
VOCATIONAL	296	297	297	298	297	297
TOTAL	3,477	3,485	3,491	3,496	3,491	3,485
9 MACDILL AFB						
NON-VOCATIONAL	245	245	246	246	246	245
VOCATIONAL	9	9	9	9	9	9
TOTAL	254	254	255	255	255	254
11 ENGLISH CREEK CTR						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
12 SOUTHSORE CAMPUS						
NON-VOCATIONAL	1,602	1,736	1,739	1,740	1,739	1,737
VOCATIONAL	141	147	147	148	147	147
TOTAL	1,743	1,883	1,886	1,888	1,886	1,884
14 YBOR CITY CAMPUS TRA						

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

HILLSBOROUGH COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
NON-VOCATIONAL	1	1	1	1	1	1
VOCATIONAL	150	150	151	151	151	150
TOTAL	151	151	152	152	152	151
15 HCC @ THE REGENT						
NON-VOCATIONAL	53	52	53	53	52	53
VOCATIONAL	4	4	4	4	4	4
TOTAL	57	56	57	57	56	57
98 NEW SITE(S)						
NON-VOCATIONAL	0	195	240	271	280	299
VOCATIONAL	0	130	160	181	187	199
TOTAL	0	325	400	452	467	498
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	15,383	15,542	15,571	15,590	15,573	15,544
VOCATIONAL	4,881	4,897	4,905	4,914	4,906	4,897
TOTAL	20,264	20,439	20,476	20,504	20,479	20,441

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

INDIAN RIVER STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	3,965	4,109	4,263	4,418	4,584	4,755
VOCATIONAL	3,041	3,102	3,191	3,280	3,376	3,473
TOTAL	7,006	7,211	7,454	7,698	7,960	8,228
2 CHASTAIN CENTER						
NON-VOCATIONAL	1,242	1,288	1,336	1,387	1,439	1,492
VOCATIONAL	549	560	575	593	609	626
TOTAL	1,791	1,848	1,911	1,980	2,048	2,118
3 MUELLER CENTER						
NON-VOCATIONAL	1,210	1,256	1,302	1,352	1,401	1,452
VOCATIONAL	449	458	470	485	499	512
TOTAL	1,659	1,714	1,772	1,837	1,900	1,964
4 ST LUCIE WEST CENTER						
NON-VOCATIONAL	2,038	2,112	2,190	2,269	2,352	2,437
VOCATIONAL	287	293	301	310	319	329
TOTAL	2,325	2,405	2,491	2,579	2,671	2,766
5 MARINE SCIENCE CTR						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
6 HUMAN DEVELOPMENT RE						
NON-VOCATIONAL	82	84	86	88	90	92
VOCATIONAL	42	42	43	45	46	48
TOTAL	124	126	129	133	136	140
10 DIXON HENDRY CENTER						
NON-VOCATIONAL	419	435	450	465	483	499
VOCATIONAL	74	77	78	81	82	85
TOTAL	493	512	528	546	565	584
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	8,956	9,284	9,627	9,979	10,349	10,727
VOCATIONAL	4,442	4,532	4,658	4,794	4,931	5,073
TOTAL	13,398	13,816	14,285	14,773	15,280	15,800

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

FLORIDA GATEWAY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	1,575	1,602	1,627	1,654	1,679	1,701
VOCATIONAL	647	661	672	683	692	702
TOTAL	2,222	2,263	2,299	2,337	2,371	2,403
2 RAIFORD SITE						
VOCATIONAL	7	7	7	7	7	7
TOTAL	7	7	7	7	7	7
3 OLUSTEE SITE						
NON-VOCATIONAL	3	3	3	3	3	3
VOCATIONAL	105	106	108	110	111	112
TOTAL	108	109	111	113	114	115
4 LANCASTER SITE						
VOCATIONAL	7	7	7	7	7	7
TOTAL	7	7	7	7	7	7
5 GILCHRIST CENTER						
NON-VOCATIONAL	16	16	16	16	18	18
VOCATIONAL	2	2	2	2	2	2
TOTAL	18	18	18	18	20	20
7 DIXIE COUNTY CENTER						
NON-VOCATIONAL	19	19	19	20	20	21
VOCATIONAL	1	1	1	1	1	1
TOTAL	20	20	20	21	21	22
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	1,613	1,640	1,665	1,693	1,720	1,743
VOCATIONAL	769	784	797	810	820	831
TOTAL	2,382	2,424	2,462	2,503	2,540	2,574

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

LAKE SUMTER COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 LEESBURG CAMPUS						
NON-VOCATIONAL	1,395	1,391	1,384	1,374	1,359	1,342
VOCATIONAL	417	415	413	410	406	400
TOTAL	1,812	1,806	1,797	1,784	1,765	1,742
2 SUMTER CENTER						
NON-VOCATIONAL	115	115	114	114	111	110
VOCATIONAL	47	47	46	46	46	45
TOTAL	162	162	160	160	157	155
3 SOUTH LAKE SPECIAL P						
NON-VOCATIONAL	1,059	1,055	1,050	1,042	1,030	1,018
VOCATIONAL	229	228	227	225	223	220
TOTAL	1,288	1,283	1,277	1,267	1,253	1,238
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	2,569	2,561	2,548	2,530	2,500	2,470
VOCATIONAL	693	690	686	681	675	665
TOTAL	3,262	3,251	3,234	3,211	3,175	3,135

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 SCF BRADENTON CAMPUS						
NON-VOCATIONAL	5,115	5,218	5,269	5,323	5,376	5,430
VOCATIONAL	302	308	311	314	317	320
TOTAL	5,417	5,526	5,580	5,637	5,693	5,750
2 SCF VENICE CAMPUS						
NON-VOCATIONAL	1,788	1,822	1,842	1,859	1,878	1,897
VOCATIONAL	132	134	137	137	138	141
TOTAL	1,920	1,956	1,979	1,996	2,016	2,038
3 SCF LAKEWOOD RANCH C						
NON-VOCATIONAL	616	630	636	643	648	654
VOCATIONAL	133	136	137	137	140	141
TOTAL	749	766	773	780	788	795
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	7,519	7,670	7,747	7,825	7,902	7,981
VOCATIONAL	567	578	585	588	595	602
TOTAL	8,086	8,248	8,332	8,413	8,497	8,583

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

MIAMI DADE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 NORTH CAMPUS						
NON-VOCATIONAL	11,286	11,327	10,887	11,332	13,098	13,226
VOCATIONAL	898	902	957	1,008	1,196	1,207
TOTAL	12,184	12,229	11,844	12,340	14,294	14,433
2 KENDALL CAMPUS						
NON-VOCATIONAL	16,662	17,879	17,194	17,761	18,136	18,327
VOCATIONAL	518	649	708	768	778	785
TOTAL	17,180	18,528	17,902	18,529	18,914	19,112
3 WOLFSON CAMPUS						
NON-VOCATIONAL	13,455	13,498	12,997	13,018	13,288	13,426
VOCATIONAL	1,479	1,486	1,564	1,568	1,601	1,618
TOTAL	14,934	14,984	14,561	14,586	14,889	15,044
4 MEDICAL CTR CAMPUS						
NON-VOCATIONAL	9	9	1,082	1,082	1,081	1,082
VOCATIONAL	1,986	1,993	2,278	2,278	2,328	2,353
TOTAL	1,995	2,002	3,360	3,360	3,409	3,435
5 HOMESTEAD CAMPUS						
NON-VOCATIONAL	1,968	1,976	1,898	1,903	2,494	2,518
VOCATIONAL	301	303	334	335	403	408
TOTAL	2,269	2,279	2,232	2,238	2,897	2,926
6 INTERAMERICAN CAMPUS						
NON-VOCATIONAL	4,550	4,569	7,307	7,314	7,416	7,471
VOCATIONAL	50	51	378	378	380	379
TOTAL	4,600	4,620	7,685	7,692	7,796	7,850
7 HIALEAH CAMPUS						
NON-VOCATIONAL	3,015	4,695	4,581	4,586	4,655	4,690
VOCATIONAL	31	215	219	219	220	220
TOTAL	3,046	4,910	4,800	4,805	4,875	4,910
8 WEST CAMPUS						
NON-VOCATIONAL	2,693	2,896	3,878	4,459	3,942	3,972
VOCATIONAL	60	83	210	273	211	212
TOTAL	2,753	2,979	4,088	4,732	4,153	4,184
10 ENTREPRENEURIAL ED						
NON-VOCATIONAL	738	739	711	710	732	739
VOCATIONAL	15	15	17	16	18	17
TOTAL	753	754	728	726	750	756
51 MIAMI INT AIRPORT						

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

MIAMI DADE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
VOCATIONAL	135	135	150	150	154	157
TOTAL	135	135	150	150	154	157
52 TAMiami AVIATION CT						
VOCATIONAL	80	78	88	88	90	91
TOTAL	80	78	88	88	90	91
98 NEW SITE(S)						
NON-VOCATIONAL	0	0	1,719	2,576	2,576	2,576
VOCATIONAL	0	0	189	286	286	286
TOTAL	0	0	1,908	2,862	2,862	2,862
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	54,376	57,588	62,254	64,741	67,418	68,027
VOCATIONAL	5,553	5,910	7,092	7,367	7,665	7,733
TOTAL	59,929	63,498	69,346	72,108	75,083	75,760

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

NORTH FLORIDA COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	678	671	666	661	656	652
VOCATIONAL	322	329	334	339	344	348
TOTAL	1,000	1,000	1,000	1,000	1,000	1,000
2 FIRING RANGE						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
3 CONFERENCE CENTER						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
4 GREEN INDUSTRIES						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	678	671	666	661	656	652
VOCATIONAL	322	329	334	339	344	348
TOTAL	1,000	1,000	1,000	1,000	1,000	1,000

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

NORTHWEST FLORIDA STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 NICEVILLE CAMPUS						
NON-VOCATIONAL	2,686	2,754	2,802	2,848	2,894	2,915
VOCATIONAL	886	909	923	938	957	963
TOTAL	3,572	3,663	3,725	3,786	3,851	3,878
2 CHAUTAUQUA CENTER						
NON-VOCATIONAL	211	217	223	226	229	232
VOCATIONAL	13	14	14	14	14	14
TOTAL	224	231	237	240	243	246
3 INACTIVE SITE						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
4 SIKES CENTER						
NON-VOCATIONAL	283	292	296	301	306	309
VOCATIONAL	32	33	33	34	33	35
TOTAL	315	325	329	335	339	344
5 NWFSC/UWF CAMPUS						
NON-VOCATIONAL	963	988	1,003	1,021	1,038	1,045
VOCATIONAL	40	41	42	42	43	43
TOTAL	1,003	1,029	1,045	1,063	1,081	1,088
6 SOUTH WALTON CENTER						
NON-VOCATIONAL	94	96	98	101	102	103
VOCATIONAL	3	3	4	4	3	4
TOTAL	97	99	102	105	105	107
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	4,237	4,347	4,422	4,497	4,569	4,604
VOCATIONAL	974	1,000	1,016	1,032	1,050	1,059
TOTAL	5,211	5,347	5,438	5,529	5,619	5,663

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

PALM BEACH STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 LAKE WORTH CAMPUS						
NON-VOCATIONAL	6,412	6,411	6,411	6,412	6,412	6,411
VOCATIONAL	2,305	2,330	2,330	2,331	2,331	2,331
TOTAL	8,717	8,741	8,741	8,743	8,743	8,742
4 PALM BEACH GARDENS C						
NON-VOCATIONAL	4,627	4,627	4,628	4,627	4,627	4,629
VOCATIONAL	270	254	254	254	254	254
TOTAL	4,897	4,881	4,882	4,881	4,881	4,883
6 BELLE GLADE CAMPUS						
NON-VOCATIONAL	716	717	717	717	716	716
VOCATIONAL	127	127	127	127	127	127
TOTAL	843	844	844	844	843	843
9 BOCA RATON CAMPUS						
NON-VOCATIONAL	4,746	4,746	4,746	4,747	4,746	4,745
VOCATIONAL	79	78	79	78	79	78
TOTAL	4,825	4,824	4,825	4,825	4,825	4,823
98 NEW SITE(S)						
NON-VOCATIONAL	1,204	1,204	1,204	1,204	1,204	1,204
TOTAL	1,204	1,204	1,204	1,204	1,204	1,204
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	17,705	17,705	17,706	17,707	17,705	17,705
VOCATIONAL	2,781	2,789	2,790	2,790	2,791	2,790
TOTAL	20,486	20,494	20,496	20,497	20,496	20,495

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

PASCO-HERNANDO COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 EAST-PASCO						
NON-VOCATIONAL	1,011	936	1,015	995	997	998
VOCATIONAL	509	504	536	519	519	519
TOTAL	1,520	1,440	1,551	1,514	1,516	1,517
2 NORTH-HERNANDO						
NON-VOCATIONAL	1,063	1,072	1,098	1,074	1,075	1,075
VOCATIONAL	510	530	540	538	539	539
TOTAL	1,573	1,602	1,638	1,612	1,614	1,614
3 WEST-PASCO						
NON-VOCATIONAL	2,030	2,040	2,077	2,087	2,088	2,089
VOCATIONAL	1,297	1,318	1,354	1,363	1,365	1,365
TOTAL	3,327	3,358	3,431	3,450	3,453	3,454
4 SPRING HILL						
NON-VOCATIONAL	0	5	0	0	0	0
TOTAL	0	5	0	0	0	0
5 COMMUNITY ED FA						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
6 SPRINGHILL CAMP						
NON-VOCATIONAL	809	889	849	851	852	852
VOCATIONAL	146	161	156	165	165	165
TOTAL	955	1,050	1,005	1,016	1,017	1,017
7 PORTER CAMPUS						
NON-VOCATIONAL	0	473	1,103	1,155	1,157	1,157
VOCATIONAL	0	240	670	682	683	683
TOTAL	0	713	1,773	1,837	1,840	1,840
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	4,913	5,415	6,142	6,162	6,169	6,171
VOCATIONAL	2,462	2,753	3,256	3,267	3,271	3,271
TOTAL	7,375	8,168	9,398	9,429	9,440	9,442

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

PENSACOLA STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 PENSACOLA CAMPU						
NON-VOCATIONAL	5,173	5,357	5,544	5,736	5,944	6,157
VOCATIONAL	1,434	1,535	1,646	1,765	1,895	2,032
TOTAL	6,607	6,892	7,190	7,501	7,839	8,189
2 DOWNTOWN CENTER						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
3 WARRINGTON CAMP						
NON-VOCATIONAL	696	721	747	773	801	830
VOCATIONAL	999	1,073	1,152	1,236	1,327	1,425
TOTAL	1,695	1,794	1,899	2,009	2,128	2,255
4 MILTON CENTER						
NON-VOCATIONAL	1,192	1,237	1,284	1,332	1,383	1,438
VOCATIONAL	158	173	186	205	223	243
TOTAL	1,350	1,410	1,470	1,537	1,606	1,681
5 SANTA ROSA						
NON-VOCATIONAL	145	156	166	178	191	203
VOCATIONAL	130	146	164	180	196	213
TOTAL	275	302	330	358	387	416
9 COLLEGE CENTRE						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	7,206	7,471	7,741	8,019	8,319	8,628
VOCATIONAL	2,721	2,927	3,148	3,386	3,641	3,913
TOTAL	9,927	10,398	10,889	11,405	11,960	12,541

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

POLK STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 WINTER HAVEN CAMPUS						
NON-VOCATIONAL	2,541	2,655	2,845	3,050	3,242	3,453
VOCATIONAL	898	888	938	1,010	1,071	1,156
TOTAL	3,439	3,543	3,783	4,060	4,313	4,609
2 LAKELAND CAMPUS						
NON-VOCATIONAL	3,125	3,322	3,571	3,801	4,034	4,291
VOCATIONAL	939	956	1,013	1,081	1,145	1,221
TOTAL	4,064	4,278	4,584	4,882	5,179	5,512
3 NORTH EAST RIDGE						
NON-VOCATIONAL	5	6	6	6	7	7
VOCATIONAL	7	8	8	9	9	10
TOTAL	12	14	14	15	16	17
4 LAKE WALES CENTER						
NON-VOCATIONAL	220	237	256	276	296	313
VOCATIONAL	60	64	69	74	80	85
TOTAL	280	301	325	350	376	398
5 AIRSIDE LAKELAND CEN						
NON-VOCATIONAL	51	53	55	57	65	67
VOCATIONAL	79	79	83	84	83	88
TOTAL	130	132	138	141	148	155
6 CLEAR SPRINGS						
NON-VOCATIONAL	0	121	142	174	220	239
VOCATIONAL	0	150	214	250	304	320
TOTAL	0	271	356	424	524	559
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	5,942	6,394	6,875	7,364	7,864	8,370
VOCATIONAL	1,983	2,145	2,325	2,508	2,692	2,880
TOTAL	7,925	8,539	9,200	9,872	10,556	11,250

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

ST. JOHNS RIVER COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 PALATKA CAMPUS						
NON-VOCATIONAL	1,063	1,088	1,112	1,134	1,159	1,181
VOCATIONAL	214	219	225	230	234	239
TOTAL	1,277	1,307	1,337	1,364	1,393	1,420
2 ORANGE PARK CAMPUS						
NON-VOCATIONAL	1,539	1,575	1,612	1,650	1,684	1,716
VOCATIONAL	436	429	423	415	421	429
TOTAL	1,975	2,004	2,035	2,065	2,105	2,145
4 ST. AUGUSTINE CAMPUS						
NON-VOCATIONAL	1,414	1,447	1,482	1,515	1,546	1,578
VOCATIONAL	525	530	535	541	550	562
TOTAL	1,939	1,977	2,017	2,056	2,096	2,140
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	4,016	4,110	4,206	4,299	4,389	4,475
VOCATIONAL	1,175	1,178	1,183	1,186	1,205	1,230
TOTAL	5,191	5,288	5,389	5,485	5,594	5,705

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

ST. PETERSBURG COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 EPICENTER						
NON-VOCATIONAL	217	218	219	220	221	222
VOCATIONAL	236	237	238	239	240	241
TOTAL	453	455	457	459	461	463
2 CLEARWATER CAMPUS						
NON-VOCATIONAL	3,128	3,142	3,155	3,165	3,181	3,196
VOCATIONAL	798	802	805	808	812	815
TOTAL	3,926	3,944	3,960	3,973	3,993	4,011
3 ST PETERSBURG/GIBBS						
NON-VOCATIONAL	3,515	3,531	3,463	3,476	3,492	3,508
VOCATIONAL	663	666	669	671	674	678
TOTAL	4,178	4,197	4,132	4,147	4,166	4,186
4 SEMINOLE CAMPUS						
NON-VOCATIONAL	3,708	3,728	3,745	3,760	3,780	3,801
VOCATIONAL	1,070	1,074	1,079	1,083	1,088	1,093
TOTAL	4,778	4,802	4,824	4,843	4,868	4,894
5 TARPON SPRINGS CAMPUS						
NON-VOCATIONAL	2,334	2,345	2,354	2,362	2,374	2,385
VOCATIONAL	336	337	338	340	341	343
TOTAL	2,670	2,682	2,692	2,702	2,715	2,728
6 BAY PINES CENTER						
NON-VOCATIONAL	500	500	500	500	500	500
TOTAL	500	500	500	500	500	500
8 HEALTH EDUCATION CEN						
NON-VOCATIONAL	16	16	16	16	16	16
VOCATIONAL	1,241	1,247	1,252	1,256	1,262	1,268
TOTAL	1,257	1,263	1,268	1,272	1,278	1,284
9 ALLSTATE CENTER						
NON-VOCATIONAL	3	3	3	3	3	3
VOCATIONAL	506	508	510	512	514	517
TOTAL	509	511	513	515	517	520
15 DOWNTOWN CENTER						
NON-VOCATIONAL	823	827	734	737	739	743
VOCATIONAL	129	129	130	130	131	132
TOTAL	952	956	864	867	870	875
16 MIDTOWN CENTER						
NON-VOCATIONAL	169	170	349	349	354	354

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

ST. PETERSBURG COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
VOCATIONAL	9	9	9	9	10	10
TOTAL	178	179	358	358	364	364
17 FIRE TRAINING CENTER						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
18 VETERINARY TECHNOLOG						
VOCATIONAL	171	171	172	173	173	174
TOTAL	171	171	172	173	173	174
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	14,413	14,480	14,538	14,588	14,660	14,728
VOCATIONAL	5,159	5,180	5,202	5,221	5,245	5,271
TOTAL	19,572	19,660	19,740	19,809	19,905	19,999

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

SANTA FE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 NW CAMPUS						
NON-VOCATIONAL	8,157	8,094	8,025	7,952	7,862	7,768
VOCATIONAL	2,432	2,402	2,369	2,333	2,292	2,249
TOTAL	10,589	10,496	10,394	10,285	10,154	10,017
2 ANDREWS CENTER						
NON-VOCATIONAL	140	139	139	137	136	134
VOCATIONAL	29	29	28	28	28	28
TOTAL	169	168	167	165	164	162
3 BLOUNT CENTER						
NON-VOCATIONAL	472	471	473	473	471	470
VOCATIONAL	498	505	516	527	538	548
TOTAL	970	976	989	1,000	1,009	1,018
4 KIRKPATRICK INSTITUT						
VOCATIONAL	180	178	177	176	174	171
TOTAL	180	178	177	176	174	171
5 DAVIS CENTER						
NON-VOCATIONAL	91	90	90	89	89	87
VOCATIONAL	5	5	5	5	5	5
TOTAL	96	95	95	94	94	92
6 WATSON CENTER						
NON-VOCATIONAL	196	195	193	191	189	188
VOCATIONAL	15	15	15	14	14	14
TOTAL	211	210	208	205	203	202
7 PERRY CENTER						
NON-VOCATIONAL	17	16	16	16	16	16
VOCATIONAL	48	48	48	47	47	46
TOTAL	65	64	64	63	63	62
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	9,073	9,005	8,936	8,858	8,763	8,663
VOCATIONAL	3,207	3,182	3,158	3,130	3,098	3,061
TOTAL	12,280	12,187	12,094	11,988	11,861	11,724

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

SEMINOLE STATE COLLEGE OF FLORIDA

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 SANFORD/LK MARY						
NON-VOCATIONAL	6,051	6,051	6,051	6,051	6,051	6,051
VOCATIONAL	1,650	1,650	1,650	1,650	1,650	1,650
TOTAL	7,701	7,701	7,701	7,701	7,701	7,701
2 GENEVA CENTER						
VOCATIONAL	22	22	22	22	22	22
TOTAL	22	22	22	22	22	22
3 OVIEDO CAMPUS						
NON-VOCATIONAL	1,992	1,992	1,992	1,992	1,992	1,992
VOCATIONAL	130	130	130	130	130	130
TOTAL	2,122	2,122	2,122	2,122	2,122	2,122
5 ALTAMONTE						
NON-VOCATIONAL	2,824	2,995	3,179	3,376	3,585	3,809
VOCATIONAL	2,019	2,116	2,218	2,324	2,437	2,555
TOTAL	4,843	5,111	5,397	5,700	6,022	6,364
6 HEATHROW						
NON-VOCATIONAL	138	145	153	161	169	178
VOCATIONAL	305	320	336	353	371	389
TOTAL	443	465	489	514	540	567
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	11,005	11,183	11,375	11,580	11,797	12,030
VOCATIONAL	4,126	4,238	4,356	4,479	4,610	4,746
TOTAL	15,131	15,421	15,731	16,059	16,407	16,776

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

SOUTH FLORIDA COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 HIGHLANDS CAMPUS						
NON-VOCATIONAL	1,456	1,459	1,474	1,508	1,540	1,583
VOCATIONAL	340	334	333	351	370	390
TOTAL	1,796	1,793	1,807	1,859	1,910	1,973
2 LAKE PLACID CENTER						
NON-VOCATIONAL	168	169	171	171	176	185
VOCATIONAL	36	36	36	37	37	40
TOTAL	204	205	207	208	213	225
3 JACARANDA						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
6 TEACHERAGE						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
7 HARDEE CAMPUS						
NON-VOCATIONAL	235	237	237	247	252	258
VOCATIONAL	7	5	6	7	7	6
TOTAL	242	242	243	254	259	264
8 DESOTO CAMPUS						
NON-VOCATIONAL	157	157	159	163	169	174
VOCATIONAL	52	52	52	54	55	58
TOTAL	209	209	211	217	224	232
9 LORIDA CENTER						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	2,016	2,022	2,041	2,089	2,137	2,200
VOCATIONAL	435	427	427	449	469	494
TOTAL	2,451	2,449	2,468	2,538	2,606	2,694

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

TALLAHASSEE COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	11,117	11,460	11,714	12,008	12,331	12,667
VOCATIONAL	1,190	1,218	1,230	1,251	1,277	1,313
TOTAL	12,307	12,678	12,944	13,259	13,608	13,980
2 GADSDEN CENTER						
NON-VOCATIONAL	12	13	13	13	14	14
TOTAL	12	13	13	13	14	14
3 FLORIDA PUBLIC SAFET						
VOCATIONAL	226	233	239	245	252	259
TOTAL	226	233	239	245	252	259
4 CAPITOL CENTER						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
5 GHAZVINI CENTER FOR						
VOCATIONAL	222	228	232	238	245	252
TOTAL	222	228	232	238	245	252
98 NEW SITE(S)						
NON-VOCATIONAL	72	84	96	108	120	120
VOCATIONAL	3	10	20	32	40	40
TOTAL	75	94	116	140	160	160
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	11,201	11,557	11,823	12,129	12,465	12,801
VOCATIONAL	1,641	1,689	1,721	1,766	1,814	1,864
TOTAL	12,842	13,246	13,544	13,895	14,279	14,665

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

VALENCIA COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 WEST CAMPUS						
NON-VOCATIONAL	8,523	8,497	8,413	8,325	8,380	8,429
VOCATIONAL	2,884	2,842	2,833	2,810	2,830	2,846
TOTAL	11,407	11,339	11,246	11,135	11,210	11,275
2 EAST CAMPUS						
NON-VOCATIONAL	10,398	10,500	10,588	10,388	10,460	10,520
VOCATIONAL	2,341	2,364	2,383	2,339	2,355	2,368
TOTAL	12,739	12,864	12,971	12,727	12,815	12,888
3 DOWNTOWN CENTER						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
4 MCCOY CENTER						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
5 WINTER PARK CAMPUS						
NON-VOCATIONAL	1,198	1,210	1,220	1,192	1,200	1,208
VOCATIONAL	37	38	38	38	39	39
TOTAL	1,235	1,248	1,258	1,230	1,239	1,247
6 OSCEOLA CAMPUS						
NON-VOCATIONAL	5,461	5,427	5,306	5,197	5,230	5,261
VOCATIONAL	739	715	692	660	665	668
TOTAL	6,200	6,142	5,998	5,857	5,895	5,929
7 SOUTHEAST LAKE NONA						
NON-VOCATIONAL	343	543	870	1,172	1,182	1,187
VOCATIONAL	25	126	190	270	272	274
TOTAL	368	669	1,060	1,442	1,454	1,461
8 SOUTHWEST CAMPUS						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
9 SAND LAKE CENTER						
NON-VOCATIONAL	0	0	0	0	0	0
VOCATIONAL	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
98 NEW SITE(S)						

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, LOWER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

VALENCIA COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
NON-VOCATIONAL	0	0	0	311	313	315
VOCATIONAL	0	0	0	62	62	63
TOTAL	0	0	0	373	375	378
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	25,923	26,177	26,397	26,585	26,765	26,920
VOCATIONAL	6,026	6,085	6,136	6,179	6,223	6,258
TOTAL	31,949	32,262	32,533	32,764	32,988	33,178

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

BROWARD COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
10 CENTRAL CAMPUS						
NON-VOCATIONAL	223	240	246	252	256	261
TOTAL	223	240	246	252	256	261
20 NORTH CAMPUS						
NON-VOCATIONAL	422	415	420	427	434	443
TOTAL	422	415	420	427	434	443
30 SOUTH CAMPUS						
NON-VOCATIONAL	152	164	168	172	175	177
TOTAL	152	164	168	172	175	177
35 PINES CENTER						
NON-VOCATIONAL	18	19	20	20	21	21
TOTAL	18	19	20	20	21	21
98 NEW SITE(S)						
NON-VOCATIONAL	0	365	456	547	574	586
TOTAL	0	365	456	547	574	586
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	815	1,203	1,310	1,418	1,460	1,488
VOCATIONAL	0	0	0	0	0	0
TOTAL	815	1,203	1,310	1,418	1,460	1,488

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

COLLEGE OF CENTRAL FLORIDA

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 OCALA CAMPUS						
NON-VOCATIONAL	80	80	80	79	79	78
TOTAL	80	80	80	79	79	78
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	80	80	80	79	79	78
VOCATIONAL	0	0	0	0	0	0
TOTAL	80	80	80	79	79	78

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

CHIPOLA COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	153	153	153	153	153	153
TOTAL	153	153	153	153	153	153
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	153	153	153	153	153	153
VOCATIONAL	0	0	0	0	0	0
TOTAL	153	153	153	153	153	153

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

DAYTONA STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 DAYTONA BEACH CAMPUS						
NON-VOCATIONAL	697	697	696	695	711	711
TOTAL	697	697	696	695	711	711
3 FLAGLER/PC CAMPUS						
NON-VOCATIONAL	3	3	2	5	0	0
TOTAL	3	3	2	5	0	0
8 ADV TECH CENTER						
NON-VOCATIONAL	141	140	141	141	129	129
TOTAL	141	140	141	141	129	129
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	841	840	839	841	840	840
VOCATIONAL	0	0	0	0	0	0
TOTAL	841	840	839	841	840	840

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

EDISON STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 LEE CAMPUS						
NON-VOCATIONAL	569	547	523	497	468	438
TOTAL	569	547	523	497	468	438
4 COLLIER CO. CAMPUS						
NON-VOCATIONAL	9	9	8	8	7	7
TOTAL	9	9	8	8	7	7
5 CHARLOTTE CO. CAMPUS						
NON-VOCATIONAL	29	28	27	25	24	22
TOTAL	29	28	27	25	24	22
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	607	584	558	530	499	467
VOCATIONAL	0	0	0	0	0	0
TOTAL	607	584	558	530	499	467

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

FLORIDA STATE COLLEGE AT JACKSONVILLE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 DOWNTOWN CAMPUS						
NON-VOCATIONAL	363	427	491	554	615	677
TOTAL	363	427	491	554	615	677
2 NORTH CAMPUS						
NON-VOCATIONAL	124	146	167	188	210	233
TOTAL	124	146	167	188	210	233
3 KENT CAMPUS						
NON-VOCATIONAL	666	783	899	1,015	1,128	1,242
TOTAL	666	783	899	1,015	1,128	1,242
4 SOUTH CAMPUS						
NON-VOCATIONAL	102	121	137	156	173	189
TOTAL	102	121	137	156	173	189
7 DEERWOOD CENTER						
NON-VOCATIONAL	11	12	14	16	19	19
TOTAL	11	12	14	16	19	19
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	1,266	1,489	1,708	1,929	2,145	2,360
VOCATIONAL	0	0	0	0	0	0
TOTAL	1,266	1,489	1,708	1,929	2,145	2,360

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

GULF COAST COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	24	24	24	24	24	24
TOTAL	24	24	24	24	24	24
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	24	24	24	24	24	24
VOCATIONAL	0	0	0	0	0	0
TOTAL	24	24	24	24	24	24

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

INDIAN RIVER STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	942	1,074	1,227	1,389	1,548	1,713
TOTAL	942	1,074	1,227	1,389	1,548	1,713
2 CHASTAIN CENTER						
NON-VOCATIONAL	16	18	20	23	26	28
TOTAL	16	18	20	23	26	28
3 MUELLER CENTER						
NON-VOCATIONAL	8	10	11	12	14	15
TOTAL	8	10	11	12	14	15
4 ST LUCIE WEST CENTER						
NON-VOCATIONAL	11	12	14	16	18	20
TOTAL	11	12	14	16	18	20
10 DIXON HENDRY CENTER						
NON-VOCATIONAL	2	3	3	4	4	4
TOTAL	2	3	3	4	4	4
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	979	1,117	1,275	1,444	1,610	1,780
VOCATIONAL	0	0	0	0	0	0
TOTAL	979	1,117	1,275	1,444	1,610	1,780

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

FLORIDA GATEWAY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 MAIN CAMPUS						
NON-VOCATIONAL	6	18	33	33	33	33
TOTAL	6	18	33	33	33	33
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	6	18	33	33	33	33
VOCATIONAL	0	0	0	0	0	0
TOTAL	6	18	33	33	33	33

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

LAKE SUMTER COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 LEESBURG CAMPUS						
NON-VOCATIONAL	12	60	126	186	270	310
TOTAL	12	60	126	186	270	310
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	12	60	126	186	270	310
VOCATIONAL	0	0	0	0	0	0
TOTAL	12	60	126	186	270	310

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 SCF BRADENTON CAMPUS						
NON-VOCATIONAL	38	45	49	52	57	60
TOTAL	38	45	49	52	57	60
2 SCF VENICE CAMPUS						
NON-VOCATIONAL	19	25	24	29	28	34
TOTAL	19	25	24	29	28	34
3 SCF LAKEWOOD RANCH C						
NON-VOCATIONAL	193	230	252	270	290	306
TOTAL	193	230	252	270	290	306
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	250	300	325	351	375	400
VOCATIONAL	0	0	0	0	0	0
TOTAL	250	300	325	351	375	400

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

MIAMI DADE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 NORTH CAMPUS						
NON-VOCATIONAL	441	445	417	440	542	553
TOTAL	441	445	417	440	542	553
2 KENDALL CAMPUS						
NON-VOCATIONAL	324	389	368	398	413	421
TOTAL	324	389	368	398	413	421
3 WOLFSON CAMPUS						
NON-VOCATIONAL	200	201	193	193	199	202
TOTAL	200	201	193	193	199	202
4 MEDICAL CTR CAMPUS						
NON-VOCATIONAL	160	161	209	209	217	221
TOTAL	160	161	209	209	217	221
5 HOMESTEAD CAMPUS						
NON-VOCATIONAL	4	4	4	4	33	34
TOTAL	4	4	4	4	33	34
6 INTERAMERICAN CAMPUS						
NON-VOCATIONAL	249	251	390	390	403	409
TOTAL	249	251	390	390	403	409
7 HIALEAH CAMPUS						
NON-VOCATIONAL	8	97	96	97	97	97
TOTAL	8	97	96	97	97	97
8 WEST CAMPUS						
NON-VOCATIONAL	0	10	69	100	69	69
TOTAL	0	10	69	100	69	69
10 ENTREPRENEURIAL ED						
NON-VOCATIONAL	16	15	15	15	16	16
TOTAL	16	15	15	15	16	16
98 NEW SITE(S)						
NON-VOCATIONAL	0	0	92	138	138	138
TOTAL	0	0	92	138	138	138
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	1,402	1,573	1,853	1,984	2,127	2,160
VOCATIONAL	0	0	0	0	0	0
TOTAL	1,402	1,573	1,853	1,984	2,127	2,160

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

NORTHWEST FLORIDA STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 NICEVILLE CAMPUS						
NON-VOCATIONAL	380	418	460	471	482	494
TOTAL	380	418	460	471	482	494
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	380	418	460	471	482	494
VOCATIONAL	0	0	0	0	0	0
TOTAL	380	418	460	471	482	494

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

PALM BEACH STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 LAKE WORTH CAMPUS						
NON-VOCATIONAL	532	558	586	616	646	679
TOTAL	532	558	586	616	646	679
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	532	558	586	616	646	679
VOCATIONAL	0	0	0	0	0	0
TOTAL	532	558	586	616	646	679

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

PENSACOLA STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 PENSACOLA CAMPU						
NON-VOCATIONAL	122	125	128	131	134	137
TOTAL	122	125	128	131	134	137
3 WARRINGTON CAMP						
NON-VOCATIONAL	26	26	27	28	28	29
TOTAL	26	26	27	28	28	29
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	148	151	155	159	162	166
VOCATIONAL	0	0	0	0	0	0
TOTAL	148	151	155	159	162	166

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

POLK STATE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 WINTER HAVEN CAMPUS						
NON-VOCATIONAL	83	98	117	138	163	187
TOTAL	83	98	117	138	163	187
2 LAKELAND CAMPUS						
NON-VOCATIONAL	176	206	248	292	344	395
TOTAL	176	206	248	292	344	395
4 LAKE WALES CENTER						
NON-VOCATIONAL	7	8	10	11	14	15
TOTAL	7	8	10	11	14	15
5 AIRSIDE LAKELAND CEN						
NON-VOCATIONAL	5	6	7	8	9	12
TOTAL	5	6	7	8	9	12
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	271	318	382	449	530	609
VOCATIONAL	0	0	0	0	0	0
TOTAL	271	318	382	449	530	609

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

ST. JOHNS RIVER COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 PALATKA CAMPUS						
NON-VOCATIONAL	25	25	33	32	33	33
TOTAL	25	25	33	32	33	33
2 ORANGE PARK CAMPUS						
NON-VOCATIONAL	54	55	70	71	72	73
TOTAL	54	55	70	71	72	73
4 ST. AUGUSTINE CAMPUS						
NON-VOCATIONAL	40	42	51	53	54	53
TOTAL	40	42	51	53	54	53
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	119	122	154	156	159	159
VOCATIONAL	0	0	0	0	0	0
TOTAL	119	122	154	156	159	159

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

ST. PETERSBURG COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 EPICENTER						
NON-VOCATIONAL	168	169	170	170	171	172
TOTAL	168	169	170	170	171	172
2 CLEARWATER CAMPUS						
NON-VOCATIONAL	269	270	272	273	274	275
TOTAL	269	270	272	273	274	275
3 ST PETERSBURG/GIBBS						
NON-VOCATIONAL	90	91	91	91	92	92
TOTAL	90	91	91	91	92	92
4 SEMINOLE CAMPUS						
NON-VOCATIONAL	643	646	648	651	654	657
TOTAL	643	646	648	651	654	657
5 TARPON SPRINGS CAMPUS						
NON-VOCATIONAL	276	277	278	279	280	282
TOTAL	276	277	278	279	280	282
8 HEALTH EDUCATION CEN						
NON-VOCATIONAL	734	738	741	743	747	750
TOTAL	734	738	741	743	747	750
9 ALLSTATE CENTER						
NON-VOCATIONAL	207	208	209	210	211	212
TOTAL	207	208	209	210	211	212
15 DOWNTOWN CENTER						
NON-VOCATIONAL	1	1	1	1	1	1
TOTAL	1	1	1	1	1	1
18 VETERINARY TECHNOLOG						
NON-VOCATIONAL	22	22	23	23	23	23
TOTAL	22	22	23	23	23	23
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	2,410	2,422	2,433	2,441	2,453	2,464
VOCATIONAL	0	0	0	0	0	0
TOTAL	2,410	2,422	2,433	2,441	2,453	2,464

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

SANTA FE COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 NW CAMPUS						
NON-VOCATIONAL	213	212	210	208	206	203
TOTAL	213	212	210	208	206	203
7 PERRY CENTER						
NON-VOCATIONAL	19	19	19	18	18	18
TOTAL	19	19	19	18	18	18
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	232	231	229	226	224	221
VOCATIONAL	0	0	0	0	0	0
TOTAL	232	231	229	226	224	221

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

SEMINOLE STATE COLLEGE OF FLORIDA

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 SANFORD/LK MARY						
NON-VOCATIONAL	84	88	92	97	102	107
TOTAL	84	88	92	97	102	107
3 OVIEDO CAMPUS						
NON-VOCATIONAL	0	5	6	7	8	10
TOTAL	0	5	6	7	8	10
5 ALTAMONTE						
NON-VOCATIONAL	22	23	24	25	26	27
TOTAL	22	23	24	25	26	27
6 HEATHROW						
NON-VOCATIONAL	40	42	44	46	49	51
TOTAL	40	42	44	46	49	51
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	146	158	166	175	185	195
VOCATIONAL	0	0	0	0	0	0
TOTAL	146	158	166	175	185	195

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

SOUTH FLORIDA COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 HIGHLANDS CAMPUS						
NON-VOCATIONAL	40	80	120	130	130	130
TOTAL	40	80	120	130	130	130
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	40	80	120	130	130	130
VOCATIONAL	0	0	0	0	0	0
TOTAL	40	80	120	130	130	130

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

VALENCIA COMMUNITY COLLEGE

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1 WEST CAMPUS						
NON-VOCATIONAL	39	59	80	101	122	144
TOTAL	39	59	80	101	122	144
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	39	59	80	101	122	144
VOCATIONAL	0	0	0	0	0	0
TOTAL	39	59	80	101	122	144

**FLORIDA COLLEGE SYSTEM
CAPITAL OUTLAY FORMULA BUDGET PROJECTIONS: FUNDED, UPPER LEVEL
DIVISION PROJECTIONS WITH COLLEGE ADJUSTMENTS**

ALL FLORIDA COLLEGES

COLLEGE/SITE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
ANNUAL FTE PROJECTIONS						
NON-VOCATIONAL	297,780	305,199	313,965	320,065	326,143	330,827
VOCATIONAL	76,062	77,284	79,790	81,065	82,374	83,449
TOTAL	373,842	382,483	393,755	401,130	408,517	414,276

State of Florida
Department of Education
State Board of Education



2013-14
Exhibits or Schedules

State of Florida
Department of Education
State Board of Education



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2021

	Balance as of 6/30/2012		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	8,202,111.97	(C)			8,202,111.97
ADD: Outstanding Accounts Receivable	194,738.54	(D)	0.00		194,738.54
ADD: _____	0.00	(E)			0.00
Total Cash plus Accounts Receivable	8,396,850.51	(F)	0.00		8,396,850.51
LESS: Allowances for Uncollectibles	588.16	(G)			588.16
LESS: Approved "A" Certified Forwards	102,381.85	(H)			102,381.85
Approved "B" Certified Forwards	2,117,369.09	(H)			2,117,369.09
Approved "FCO" Certified Forwards	0.00	(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	2,488.36	(I)			2,488.36
LESS: <u>Anticipated Transfer to 48250500/2021</u>	198,411.27	(J)			198,411.27
Unreserved Fund Balance, 07/01/12	5,975,611.78	(K)	0.00		5,975,611.78 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2261

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	542,182.64	(A)		542,182.64
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	16,478.22	(D)		16,478.22
ADD: Anticipated Grant Revenue	2,057,913.55	(E)		2,057,913.55
ADD: Anticipated Transfer from 48250600/2261	126.68	(E)		126.68
Total Cash plus Accounts Receivable	2,616,701.09	(F)	0.00	2,616,701.09
LESS: Allowances for Uncollectibles	342.56	(G)		342.56
LESS: Approved "A" Certified Forwards	294,217.17	(H)		294,217.17
Approved "B" Certified Forwards	2,287,864.19	(H)		2,287,864.19
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	34,277.17	(I)		34,277.17
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	ADMINISTRATIVE TRUST FUND	
	2021	BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	8,291,392.14	(A)
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :		
SWFS Adjustment # 2 - Reclass Expenditures	0.00	(C)
SWFS Adjustment # and Description		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,117,369.09)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P not C/F-Operating Categories		(D)
<u>Anticipated Transfer to 48250500/2021</u>	(198,411.27)	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	5,975,611.78	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	5,975,611.78	(F)
DIFFERENCE:	0.00	(G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND	
	2261	BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds;	229,823.96 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,287,864.19) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	0.00 (D)
Anticipated Grant Revenue	2,057,913.55 (D)
Anticipated Transfer from 48250600/2261	126.68 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

DEPARTMENT OF EDUCATION

SCHEDULE IV-B

FOR

BUREAU OF EDUCATOR

CERTIFICATION CONVERSION

PROJECT

FOR

FISCAL YEAR 2013-14



State of Florida

The Florida Legislature

Governor's Office of Policy and Budget

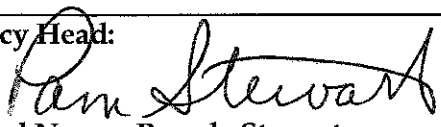
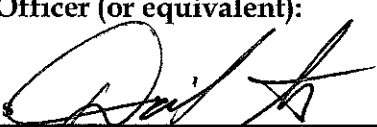

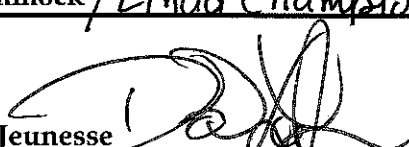
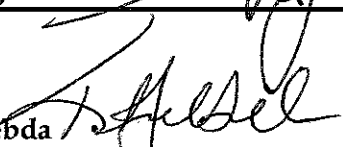
October 15, 2012

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FY 2013-14 SCHEDULE IV-B FEASIBILITY STUDY FOR
BUREAU OF EDUCATOR CERTIFICATION CONVERSION PROJECT

I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Education	Schedule IV-B Submission Date: October 15, 2012
Project Name: Bureau of Educator Certification Conversion	Is this project included in the Agency's LRPP? <u> X </u> Yes
FY 2013-14 LBR Issue Code: 36306C0	FY 2013-14 LBR Issue Title: Information Technology Application Maintenance
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): David LaJeunesse, 850-245-0615, David.Lajeunesse@fldoe.org and David Stokes, 850-245-9326, David.Stokes@fldoe.org	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head:  Printed Name: Pamela Stewart	Date: 10/11/12
Agency Chief Information Officer (or equivalent):  Printed Name: David Stokes	Date: 10/11/12
Budget Officer:  Printed Name: Amy Hammock / Linda Champion	Date: 10/15/12
Planning Officer:  Printed Name: David LaJeunesse	Date: 10/11/2012
Project Sponsor:  Printed Name: Kathy Hebda	Date: 10/11/12
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	David LaJeunesse, 245-0615, David.Lajeunesse@fldoe.org
Cost Benefit Analysis:	NA
Risk Analysis:	David LaJeunesse, 245-0615, David.Lajeunesse@fldoe.org
Technology Planning:	David LaJeunesse, 245-0615, David.Lajeunesse@fldoe.org
Project Planning:	David LaJeunesse, 245-0615, David.Lajeunesse@fldoe.org

II. Schedule IV-B Business Case

A. Background and Strategic Needs Assessment

The Department of Education's (DOE) mission is "to increase the proficiency of all students within one seamless, efficient system, by allowing them the opportunity to expand their knowledge and skills through learning opportunities and research valued by students, parents, and communities." The purpose of the Bureau of Educator Certification (BEC) is to protect the educational interests of students, parents, and the public at large by assuring that teachers in this state are professionally qualified. The BEC's mission is to provide timely, accurate and efficient certification services to increase the supply of highly qualified, certified educators, improving achievement for all students.

Primary to meeting the BEC objective has been the creation and refinement of the BEC's computer applications. The automation of numerous aspects of the DOE's Bureau of Educator Certification system has benefited the teachers, students, and the taxpayers of the State of Florida. To meet future requirements, all software applications and systems must be maintained at an efficient level. Major development projects remain for the applications to reach their greatest potential and to automate as much of the application processing as possible. These projects especially include electronic fingerprint reporting, electronic retrieval of college transcripts, redevelopment of public web online applications and other applications into .NET technology, redesign of BEC server environments, rewrite of voice-enabling software, and complete analysis of the systems to create one comprehensive integrated system. With these enhancements in the coming years, the BEC will realize its maximum potential to provide quality evaluation for applicant certifications with minimal human intervention.

BEC has accumulated a major share of application software written in Visual Basic 6.0 which is at end of life, is no longer supported and is increasingly becoming non-compatible with more current technology. It is extremely critical to maintain these applications to meet the purpose and mission of BEC. The "Needs Analysis" has demonstrated that the maintenance of these applications is very expensive and no longer "cost efficient" to keep without an upgrade. As Microsoft's operating systems are being upgraded with no certainty of continued support by Microsoft, the situation endangers the continued use of the mission critical applications for BEC. Even though these applications are in working condition and may be within acceptable level of performance to users as of the writing of this assessment, they have entered a phase of high risk and the end of the useable shelf-life of the applications. To keep up with ongoing changes in business rules, it is very difficult and expensive to locate, procure, and maintain the skill sets of these older/outdated technologies. Any further changes in the applications pose an extreme risk of making these application systems vulnerable or breaking them altogether. As hardware and system software is

being upgraded by vendors these applications have more and more of a degraded performance.

The Bureau of Educator Certification (BEC) core systems infrastructure comprises heterogeneous vendor platforms and a mix of technologies which are either outdated or have discontinued product support by the vendors. As of the writing date of the "Needs Analysis", the applications are functional with an accepted level of performance by the users. But it is getting extremely difficult to maintain these application systems as the underlying platforms need continuous upgrades and patches applied to maintain the systems for security and other industry compliance reasons. The following are the technologies involved in the current situation of BEC Application systems: Windows 2000 and 2003 servers; IBM UDB Database v.9.x on Windows platform; MS SQL Server 2005, MS SQL Server 2000; Visual Basic 6.0, COM+/DCOM; IIS 6.0; ADO, ADO.Net; .Net Frameworks 1.1, 2.0, 3.0, 3.5; IBM FileNet 4.0; IBM FileNet Web services v4.0; and Capture ADR v5.x.

BEC systems are required for to be in compliance with agency IT security guidelines and other industry standards such as Payment Card Industry (PCI) Data Security Standards (DSS). The state of the current BEC architecture (hardware and software) has made it extremely difficult, if not impossible, to remain in compliance with the State of Florida's security policies. The cost to meet these compliance requirements has become excessive and is estimated to be more than upgrading to the current level of supported technologies.

B. Assumptions and Constraints

- Staff with advanced skills necessary will be available.
- Funding levels will be sufficient.
- Current environment will remain stable and not impact staff availability needed for conversion.
- Build out of the DOE Legacy Server Environment to the Enterprise Computing Solution continues on schedule.
- Northwest Regional Data Center can accommodate any special infrastructure requirements.
- Interoperability with the BEC Imaging System must be ensured irrespective of maintaining the current platform or migrating to alternate platform.
- Interoperability with the BEC Telephony Systems must be maintained.
- Interoperability with required internal agency or interagency source systems must be ensured (e.g., Staff Information System; Florida Teacher Certification Examinations systems; ICMS for Professional Practices Services; Education Data Warehouse 2.0; FDLE Criminal History Records; DOR Child Support Enforcement; SPEEDE Transcript system; and NASDTEC Clearinghouse).

III. Major Project Risk Assessment Component

A. Risk Assessment Tool

Project	<i>Bureau of Educator Certification Conversion Project</i>	
Agency	<i>Department of Education</i>	
FY 2013-14 LBR Issue Code:	FY 2013-14 LBR Issue Title:	
<i>36306C0</i>	<i>Information Technology Application</i>	
Risk Assessment Contact Info (Name, Phone #, and E-mail Address):		
<i>David LaJeunesse, 850-245-0615, David.Lajeunesse@fldoe.org</i>		
Executive Sponsor	<i>Kathy Hebda</i>	
Project Manager	<i>David LaJeunesse</i>	
Prepared By	<i>David LaJeunesse</i>	<i>10/8/2012</i>
Risk Assessment Summary		
Business Strategy		
	Level of Project Risk	
Project Risk Area Breakdown		
Risk Assessment Areas		Risk Exposure
Strategic Assessment		MEDIUM
Technology Exposure Assessment		LOW
Organizational Change Management Assessment		LOW
Communication Assessment		MEDIUM
Fiscal Assessment		MEDIUM
Project Organization Assessment		MEDIUM
Project Management Assessment		MEDIUM
Project Complexity Assessment		MEDIUM
<i>Overall Project Risk</i>		MEDIUM

B. Risk Assessment Summary

The “Needs Analysis” seeks to determine what risks were the highest priorities for the BEC. To determine the Risk Factor, the severity of risk had to be determined for each system, or how critical this risk is to the agency mission and continuity of operations within the bureau. The risk probability, the likelihood that an issue will or is currently occurring, was then determined and also weighed into the overall risk assessment.

A Risk Factor was calculated for each system identified and a numeric rating assigned to a range of severity. For systems rated from 0-8, a low severity was assigned on the risk scale, medium severity for ratings of 9-16, and high severity for ratings from 17-25. This risk assessment was conducted for thirty-eight (38) BEC systems, business processes, or mission-related factors. Out of the total, thirteen (13) items rated as high severity risk (17 or above), ten (10) others as medium, and the remaining fifteen (15) only rated a low risk.

A SWOT analysis was also employed as a strategic planning method to evaluate Strengths, Weaknesses, Opportunities, and Threats involved in this “Needs Analysis.” Identification of SWOTs is essential because subsequent steps in the process of planning for achievement of the selected objectives may be derived from the SWOTs.

1. **Strengths:** characteristics of the business or team that give it an advantage over others in the industry
2. **Weaknesses:** characteristics that place the business at a disadvantage relative to others in the industry
3. **Opportunities:** chances to minimize costs or improve efficiencies in the environment
4. **Threats:** elements in the environment that could cause trouble for the business

In addition to assessing recommendations for this “Needs Analysis,” we continually use this SWOT identification method in preventative crisis-management. After determining project recommendations, decision makers must further determine that the project objectives are attainable, given the SWOTs, assumptions, and constraints identified.

IV. Technology Planning Component

A. Current Information Technology Environment

The Bureau of Educator Certification (BEC) core systems infrastructure comprises heterogeneous vendor platforms and a mix of technologies which are either outdated or have discontinued product support by the vendors. The applications are functional with an acceptable level of performance by the users. But it is getting extremely difficult to maintain these application systems as the underlying platforms need continuous upgrades and patches applied to maintain the systems for security and other industry compliance reasons.

1. Strategic Information Technology Direction

Service Oriented Architecture is best described as the architectural style to achieve loose coupling among various interactive systems. In the present time most of the State organizations are implementing information technology systems across their various departments. It is challenging to find a solution that is flexible, extensible, and the best fit for the existing legacy systems. It is not a good idea to replace legacy systems all at once with new architecture. It is not only costly, but risky, to do so. For such problems Service Oriented Architecture (SOA) provides the best solution that is more cost effective and reduces the risk of failure or loss of service to the customers.

Our goal is to define the application development process and the application development framework with which the developers are already familiar. By extending the current application framework to SOA, many benefits are to be gained. Currently most of the developers are familiar with this layered development approach except the “service layer”. The recommended pattern has a minimum gap in current skill sets and this pattern can easily be implemented by developers. Administrators will need to learn IIS 7 features and Windows Communication Foundation (WCF) in order to successfully deploy the “service layer” in a truly distributed manner (n-tier architecture).

B. Proposed Solution Description

1. Summary Description of Proposed System

The plan is to mitigate the possible threats by upgrading/re-writing applications systems to the most recent, but stable version framework, and targeting the most recent, but stable runtime language.

- Conversion of the Certification primary database from present International Business Machines-Universal Database (IBM-UDB to DOE Enterprise Microsoft SQL Server platform
- Conversion of Certification Correspondence Templates from MS Word with Visual Basic code to retrievable, view-only documents rendered via SQL Server Reporting Services
- Conversion of Certification Report Templates from Active Reports to documents rendered via SQL Server Reporting Services
- Conversion of Certification Records client from Visual Basic 6.0 to DOE standard (VB.NET or C#.NET)
- Conversion of Certification Evaluation client from Visual Basic 6.0 to DOE standard (VB.NET or C#.NET)
- Conversion of Certification Partnership System client from Classic ASP to DOE standard (VB.NET or C#.NET)

The goal of these projects is to improve the service to the customers and provide for more efficient internal processes while reducing the number of batch processes, reducing the need for remote work, and remove the need to install specialty (in-house and third party) software. The primary motivation of the certification support team is to identify the hardware, software, and any other additional items that are beyond the maintenance window, to bring the existing software up to the current state of technology and to document these needs and benefits. The end result should be more user friendly programs and systems at a reduced recurring cost for information technology support and maintenance. Funds are also requested in other operating categories.

Our goal is to define the application development process and the application development framework with which the developers are already familiar. Currently most developers are familiar with the layered development approach proposed that extends the current application framework to service oriented architecture (SOA).

SOA is best described as the architectural style to achieve loose coupling among various interactive, distributed system applications. In fact SOA is a collection of many services in the network. SOA is currently based on Web Services and is basically an evolution of distributed computing. SOA provides modularity of business logic, which can be presented as services for clients. These services are loosely coupled in nature, in the sense that the "User Interface" can remain completely independent of the service layer.

In the present time most of the State organizations are implementing Information Technology systems across various departments. It is challenging to find a solution that is flexible, extensible, and the best fit for the existing legacy systems. It is not a good idea to replace legacy systems all at once with new architecture. It is not only costly, but risky to do so. For such problems SOA provides the best solution that is more cost effective and reduces the risk of failure or loss of

service to the customers.

2. Resource and summary level funding requirements for proposed system:

Contracted Services Category	\$1,006,150
Expenses Category	250,000
Other Capital Outlay (OCO) Category	28,000

Total Request	\$1,284,150

3. Ability of the proposed system to meet projected performance requirements for:

- Secure, real-time access by an increasing number of Florida educators to review certification requirements;
- Decreased support and maintenance costs;
- Increased network and system reliability based on maintainable software and hardware platforms;
- Database platforms that can be successfully backed up and recovered; and,
- Scalability to meet long-term system and network requirements

C. Capacity Planning

Northwest Regional Data Center (NWRDC) is the DOE's statutorily mandated primary data center. Current data center operations provided by NWRDC are managed services for the DOE legacy server environment, managed services for the Enterprise Computing Solution (ECS), Storage Services and Mainframe Services. The ECS maximizes the virtualization which makes it possible to increase systems and processing power without extensive hardware additions. Overtime the DOE legacy server environment, including the Bureau of Educator Certification applications, will be moved into the heavily virtualized ECS. The DOE believes the ECS and the Storage Services platform will accommodate all capacity needs for the foreseeable future.

D. Analysis of Alternatives

1. Assessment of Alternatives

BEC has accumulated the major share of its application software written in Visual Basic 6.0, which has reached its end of life, is no longer supported and is increasingly incompatible with current technology developments. The "Needs Analysis" has demonstrated that the maintenance of these applications is very expensive and they are no longer "cost efficient" to maintain without an upgrade. As Microsoft's operating systems are being upgraded with no certainty of continued support by Microsoft, the situation endangers the continued use of the mission critical applications for BEC.

Even though these applications are in working condition and may be within acceptable level of performance to users, as of the writing of this assessment, they have entered a phase of high risk and the end of the useable shelf-life of the applications. To keep up with ongoing changes in business rules, it is very difficult and expensive to locate, procure, and maintain the skill sets of these older/outdated technologies. Any further changes in the applications pose an extreme risk of making these application systems vulnerable to required interoperability or even complete system failure. As hardware and system software are upgraded by vendors, BEC applications experience increasingly degraded performance.

The BEC core systems infrastructure comprises heterogeneous vendor platforms and a mix of technologies which are either outdated or have discontinued product support by the vendors. As of now, the applications are functional with an acceptable level of user performance. However, maintenance is becoming extremely difficult for these application systems as the underlying platforms need continuous upgrades and patches applied to keep the systems up to date for security and other industry compliance reasons. The following are the technologies involved in the current situation of BEC Application systems: Windows 2000 and 2003 servers; IBM UDB Database v.9.x on Windows platform; MS SQL Server 2005; MS SQL Server 2000; Visual Basic 6.0; COM+/DCOM, IIS 6.0; ADO; ADO.Net; .Net Frameworks 1.1, 2.0, 3.0, 3.5; IBM FileNet 4.0; IBM FileNet Web services v4.0; and, Capture ADR v5.x.

BEC systems are required to be in compliance with agency IT security guidelines and other industry standards, such as Payment Card Industry (PCI) Data Security Standards (DSS). Furthermore, the state of the current BEC architecture (hardware and software) has made it extremely difficult, if not impossible, to remain in compliance with the State of Florida's security policies. The cost to meet these compliance requirements has become excessive and is estimated to be more than upgrading to the current level of supported technologies.

2. Assessment Process

The BEC conducted a "Gap and Needs Analysis". The primary purpose of the "Gap and Needs Analysis" is to plan for the modernization of the current systems. This analysis seeks to map a plan consistent with the strategic goals for the DOE. A major goal of this analysis is to achieve great gains in cost effectiveness, efficiency, sustainability, and usability at the Enterprise level of the current systems. The Bureau of Education Certification is looking toward a well thought out planned path and vision to guide decisions and the selection of deliverables for effective systems. The "Gap and Needs Analysis" must keep in mind the legislative mandate to maintain electronic databases on staff, employment information, and certification.

The “Gap and Needs Analysis” seeks to identify the current cost of maintenance, and the projected cost for a recommended system to meet the future needs for the State of Florida and the mission of the Department of Education, Bureau of Education Certification. The goal is to improve the service to the customers and provide for more efficient internal processes while reducing the number of batch processes, reducing the need for remote work, and removing the need to install specialty (in-house and third party) software. The end result should be more user friendly programs and systems at a reduced cost.

The “Gap and Needs Analysis” seeks to identify the hardware, software, and any other additional items that are out of maintenance. Throughout this document, please note the number of systems that are currently out of maintenance or are on the “endangered list”. A goal of the team is to bring the existing software up to the current state of technology and to document these needs and benefits accordingly.

There exists a strong need to develop an integrated knowledge management oriented set of systems. The systems should be flexible enough to accommodate legislative and rule changes and sturdy enough to enforce adequately defined data integrity.

3. Technology Recommendation

DOE is requesting funds for the following:

- Conversion of the Certification primary database from present International Business Machines-Universal Database (IBM-UDB to DOE Enterprise Microsoft SQL Server platform
- Conversion of Certification Correspondence Templates from MS Word with Visual Basic code to retrievable, view-only documents rendered via SQL Server Reporting Services
- Conversion of Certification Report Templates from Active Reports to documents rendered via SQL Server Reporting Services
- Conversion of Certification Records client from Visual Basic 6.0 to DOE standard (VB.NET or C#.NET)
- Conversion of Certification Evaluation client from Visual Basic 6.0 to DOE standard (VB.NET or C#.NET)
- Conversion of Certification Partnership System client from Classic ASP to DOE standard (VB.NET or C#.NET)

V. Project Management Planning Component

A. Project Charter

The Department of Education's (DOE) mission is "to increase the proficiency of all students within one seamless, efficient system, by allowing them the opportunity to expand their knowledge and skills through learning opportunities and research valued by students, parents, and communities." The purpose of the Bureau of Educator Certification (BEC) is to protect the educational interests of students, parents, and the public at large by assuring that teachers in this state are professionally qualified. The BEC's mission is to provide timely, accurate and efficient certification services to increase the supply of highly qualified, certified educators, improving achievement for all students.

Primary to meeting the BEC objective has been the creation and refinement of the BEC's computer applications. The automation of numerous aspects of the DOE Bureau of Educator Certification system has benefited the teachers, students, and the taxpayers of the State of Florida. To meet future requirements, all software applications and systems must be maintained at an efficient level. Major development projects remain for the applications to reach their greatest potential and to automate as much of the application processing as possible. These projects especially include electronic fingerprint reporting, electronic retrieval of college transcripts, redevelopment of public web online applications and other applications into .NET technology, redesign of BEC server environments, rewrite of voice-enabling software, and complete analysis of the systems to create one comprehensive integrated system. With these enhancements in the coming years, the BEC will realize its maximum potential to provide quality evaluation for applicant certifications with minimal human intervention.

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The BEC core systems infrastructure comprises heterogeneous vendor platforms and a mix of technologies which are either outdated or have discontinued product support by the vendors. As of the writing date of this "Needs Analysis", the applications are functional with an acceptable level of performance by the users. But it is getting extremely difficult to maintain these application systems as the underlying platforms need continuous upgrades and patches applied to maintain the systems up to date for security and other industry compliance reasons. The following are the technologies involved in the current situation of BEC Application systems: Windows 2000 and 2003 servers; IBM UDB Database v.9.x on Windows platform; MS SQL Server 2005; MS SQL Server 2000; Visual Basic 6.0; COM+/DCOM; IIS 6.0; ADO; ADO.Net; .Net Frameworks 1.1, 2.0, 3.0, 3.5; IBM FileNet 4.0; IBM FileNet Web services v4.0; and Capture ADR v5.x.

BEC systems are required to be in compliance with agency IT security guidelines and other industry standards such as Payment Card Industry (PCI) Data Security Standards (DSS). The state of the current BEC architecture (hardware and software) has made it extremely difficult, if not impossible, to remain in compliance with the State of Florida's security policies. The cost to meet these compliance requirements has become excessive and is estimated to be more than upgrading to the current level of supported technologies.

B. Work Breakdown Structure

A more detailed work breakdown structure will be developed to distinctly associate the specific tasks required within the project schedule and which member of the project team has responsibility for ensuring its successful completion. This document will be drafted during the planning phase of the project to be initiated early in 2013.

C. Resource Loaded Project Schedule

A preliminary project schedule has been drafted that identifies the major project deliverables, tasks, and milestones. The schedule includes estimates for appropriate staffing required to achieve project success within the projected timeframes. Refer to Project Schedule appendix.

D. Project Budget

A preliminary project budget has been drafted with estimates for the resources required to address the project requirements. The estimates include costs for necessary hardware and software procurement, internal technical support and quality assurance staffing, and contracted services for IT staff augmentation in the areas of applications development and project management. Refer to Project Budget appendix.

VI. Appendices

Number and include all required spreadsheets along with any other tools, diagrams, charts, etc. chosen to accompany and support the narrative data provided by the agency within the Schedule IV-B.

Appendix A - Project Schedule with Resources

Appendix B - Project Budget

Appendix C - Communications Plan Matrix

Appendix D - Risk Assessment

BEC Application Conversion Project 2013-2014

	End Date	Resource
Project Planning and Procurement		
Develop and finalize project communication plan	July-13	Stakeholders
Develop and finalize project plan	July-13	Stakeholders
Develop risk mitigation strategy	July-13	Stakeholders
Develop remaining project documents	July-13	Stakeholders
Obtain stakeholder signoff - planning phase complete	July-13	Stakeholders
Complete staff augmentation procurement	September-13	Contract Manager
Complete hardware procurement (7 servers)	September-13	Contract Manager
Complete software procurement (SQL Server 2008)	September-13	Contract Manager
Obtain stakeholder signoff - procurement phase complete	September-13	Stakeholders
1 - Convert IBM-UDB database to Microsoft SQL Server 2008		
Install O/S and configure servers for database installation	October-13	Infrastructure team
Install SQL Server 2008 and configure	October-13	DBA-1
Perform data and database analysis	December-13	DBA-1
Analyze coding changes needed in apps, jobs, data exchanges	December-13	DBA-1
Develop data migration plan	December-13	DBA-1
Obtain stakeholder signoff - analysis/design phase complete	December-13	Stakeholders
Develop data migration jobs	January-14	DBA-1
Resolve data issues and perform data scrubbing	February-14	DBA-1
Obtain stakeholder signoff - coding/data scrubbing phase complete	February-14	Stakeholders
Develop test plan and test scenarios	February-14	DBA-1, SMEs, Developers
Migrate data to SQL Server 2008 test environment	March-13	Contractor-DBA-1
Perform data testing / quality assurance reviews	May-13	Testing Team
Perform functional testing / quality assurance reviews	May-13	Testing Team
Perform system testing	May-13	Testing Team
Perform load testing	May-13	Testing Team
Perform backup/recovery testing	May-13	DBA-1, DBA-2
Obtain stakeholder signoff - testing phase complete	May-13	Stakeholders
Change Management approval & signoff	June-14	Change Management
Implement in production environment	June-14	DBA-1
Monitor production for issues & resolve	June-14	DBA-1, Business Users, Devs
Obtain stakeholder signoff - implementation phase complete	June-14	Stakeholders
Archive UDB database	June-14	DBA-2
Update system documentation & diagrams	June-14	DBA-1, Developers
Update disaster recovery contract and documentation	June-14	DBA-1, Developers
Obtain stakeholder signoff - project closeout phase complete	June-14	Stakeholders
2 - Convert Word templates to SQL Server Reporting Services (SSRS)		
Install O/S and configure servers for SSRS installation	October-13	Infrastructure team
Install SSRS and configure	October-13	DBA-2
Analyze Word template functionality to assure replacable functionality	October-13	Dev-4
Analyze and implement database changes needed - test environment	October-13	DBA-2, Dev-4
Develop template conversion plan	October-13	DBA-2, Dev-4
Obtain stakeholder signoff - analysis/design phase complete	October-13	Stakeholders
Develop SSRS reports	December-13	Dev-4
Develop test plan / scenarios	December-13	Dev-4, SMEs

BEC Application Conversion Project 2013-2014

	End Date	Resource
Obtain stakeholder signoff - development phase complete	December-13	Stakeholders
Deploy reports to test environment	January-14	DBA-2, Dev-4
Perform UAT on reports	January-14	Testing Team
Obtain stakeholder signoff - testing phase complete	February-14	Stakeholders
Change Management approval & signoff	February-14	Change Management
Implement in production environment	February-14	Infrastructure, DBA-2
Monitor production for issues & resolve	February-14	DBA-2, Business Users, Dev-4
Obtain stakeholder signoff - implementation phase complete	February-14	Stakeholders
Update system documentation & diagrams	March-14	DBA-2, Dev-4
Update disaster recovery contract and documentation	March-14	DBA-2, Dev-4
Obtain stakeholder signoff - project closeout phase complete	March-14	Stakeholders
3 - Convert Active Reports to SQL Server Reporting Services (SSRS)		
Analyze Active Reports functionality to assure replacable functionality	July-13	Dev-5, Dev-6
Develop Active Reports conversion plan	July-13	Dev-5, Dev-6
Obtain stakeholder signoff - analysis/design phase complete	July-13	Stakeholders
Develop SSRS reports	September-13	Dev-5, Dev-6
Develop test plan / scenarios	September-13	Dev-5, Dev-6, SMEs
Obtain stakeholder signoff - development phase complete	September-13	Stakeholders
Deploy reports to test environment	September-13	DBA-2, Dev-5, Dev-6
Perform UAT on reports	October-13	Testing Team
Obtain stakeholder signoff - testing phase complete	October-13	Stakeholders
Change Management approval & signoff	November-13	Change Management
Implement in production environment	November-13	Infrastructure, DBA-2
Monitor production for issues & resolve	November-13	DBA-2, Business Users, Dev-5, Dev-6
Obtain stakeholder signoff - implementation phase complete	November-13	Stakeholders
Update system documentation & diagrams	December-13	DBA-2, Dev-5, Dev-6
Update disaster recovery contract and documentation	December-13	DBA-2, Dev-5, Dev-6
Obtain stakeholder signoff - project closeout phase complete	December-13	Stakeholders
4 - Convert THREE applications to .NET		
Analyze current application functionality and architecture	July-13	Dev-1, Dev-2
Design base components of .NET/SOA architecture	September-13	Dev-1, Dev-2
Design .NET shared components	September-13	Dev-1, Dev-2
Design base class files	September-13	Dev-1, Dev-2
Develop implementation strategy plan	September-13	Dev-1, Dev-2
Obtain stakeholder signoff - analysis/design phase complete	September-13	Stakeholders
4.1 - Convert "RECORDS" application from Visual Basic 6 to .NET		
Design application unique components	October-13	Dev-1
Integrate base/shared components	October-13	Dev-1
Develop user interfaces, service and business layers, data layers, etc	December-13	Dev-1, Dev-5, Dev-6
Convert system related jobs	December-13	Dev-1
Develop test plan / scenarios	December-13	Dev-1, SMEs
Obtain stakeholder signoff - development phase complete	December-13	Stakeholders
Deploy RECORDS to test environment	December-13	Dev-1, Infrastructure, DBA-2

BEC Application Conversion Project 2013-2014

	End Date	Resource
Perform UAT on new RECORDS application	December-13	Testing Team
Obtain stakeholder signoff - RECORDS testing phase complete	December-13	Stakeholders
Change Management approval & signoff	January-14	Change Management
Implement RECORDS in production environment	January-14	Infrastructure, DBA-2
Monitor production for issues & resolve	January-14	Dev-1, Infrastructure, DBA-2, Business Users
Obtain stakeholder signoff - implementation phase complete	January-14	Stakeholders
Update system documentation & diagrams	February-13	Dev-1, DBA-2
Update disaster recovery contract and documentation	February-13	Dev-1, DBA-2
Obtain stakeholder signoff - project closeout phase complete	February-13	Stakeholders
4.2 - Convert "EVALUATION" application from Visual Basic 6 to .NET		
Design application unique components	April-14	Dev-1, Dev-5, Dev-6
Integrate base/shared components	April-14	Dev-1, Dev-5, Dev-6
Develop user interfaces, service and business layers, data layers, etc	April-14	Dev-1, Dev-5, Dev-6
Convert system related jobs	April-14	Dev-1, Dev-5, Dev-6
Develop test plan / scenarios including integration with RECORDS	April-14	Dev-1, Dev-5, Dev-6, SMEs
Obtain stakeholder signoff - development phase complete	April-14	Stakeholders
Deploy EVALUATION to test environment	May-14	Infrastructure, DBA-2
Perform UAT on new EVALUATION application & RECORDS application	June-14	Testing Team
Obtain stakeholder signoff - EVALUATION testing phase complete	June-14	Stakeholders
Change Management approval & signoff	June-14	Change Management
Implement EVALUATION in production environment	June-14	Infrastructure, DBA-2
Monitor production for issues & resolve	June-14	Dev-1, Dev-3, Dev-4, DBA-2, BusinessUsers
Obtain stakeholder signoff - EVALUATION implementation phase complete	June-14	Stakeholders
Update system documentation & diagrams	June-14	Dev-1, Dev-5, Dev-6, DBA-2
Update disaster recovery contract and documentation	June-14	Dev-1, Dev-5, Dev-6, DBA-2
Obtain stakeholder signoff - EVALUATION project closeout phase complete	June-14	Stakeholders
4.3 - Convert PASS application from .ASP to .NET		
Design application unique components	October-13	Dev-3
Integrate base/shared components	October-13	Dev-3
Develop user interfaces, service and business layers, data layers, etc	January-14	Dev-3
Convert system related jobs	January-14	Dev-3
Develop test plan / scenarios including integration with RECORDS & EVALUATION	January-14	Dev-3, SMEs
Obtain stakeholder signoff - development phase complete	January-14	Stakeholders
Deploy PASS to test environment	February-14	Infrastructure, DBA-2
Perform UAT on new PASS app, RECORDS, & EVALUATION	February-14	Testing Team
Obtain stakeholder signoff - PASS testing phase complete	March-14	Stakeholders
Change Management approval & signoff	March-14	Change Management
Implement PASS in production environment	March-14	Infrastructure, DBA-2
Monitor production for issues & resolve	March-14	Dev-3, DBA-2, Business Users
Obtain stakeholder signoff - PASS implementation phase complete	March-14	Stakeholders
Update system documentation & diagrams	April-14	Dev-3, DBA-2
Update disaster recovery contract and documentation	April-14	Dev-3, DBA-2
Obtain stakeholder signoff - PASS project closeout phase complete	April-14	Stakeholders

Florida Department of Education

Schedule IV-B

Appendix B

		Hourly	Hours	Subtotal	Units	Total	
B	Conversion of BEC Templates from MS Word with VB code to retrievable, view-only document rendered via SQL Reporting Services						
Expenses	GNTAP	\$ 45.50	10	\$ 455.00	12	\$ 5,460.00	Internal EAS Technical Staff for Quality Analysis
Expenses	DOEWEB	\$ 52.25	10	\$ 522.50	12	\$ 6,270.00	Internal DOEWEB Techinal Staff for Web Standards Compliance
ContServ	SA_ADA	\$ 85.00	30	\$ 2,550.00	12	\$ 30,600.00	IT Staff Augmentation Expert Applications Development Analyst
ContServ	PM	\$ 110.00	5	\$ 550.00	12	\$ 6,600.00	IT Staff Augmentation Advanced Project Manager
Expenses	SW			\$ 1,500.00	2	\$ 3,000.00	MSSQL Reporting Services licenses
OCO	HW			\$ 4,000.00	1	\$ 4,000.00	Server to host MSSQL Reporting Services
						\$ 55,930.00	
C	Conversion of BEC Report Templates from Active Reports to documents rendered via SQL Reporting Services						
Expenses	GNTAP	\$ 45.50	10	\$ 455.00	31	\$ 14,105.00	Internal EAS Technical Staff for Quality Analysis
Expenses	DOEWEB	\$ 52.25	10	\$ 522.50	31	\$ 16,197.50	Internal DOEWEB Techinal Staff for Web Standards Compliance
ContServ	SA_ADA	\$ 85.00	30	\$ 2,550.00	31	\$ 79,050.00	IT Staff Augmentation Expert Applications Development Analyst
ContServ	PM	\$ 110.00	5	\$ 550.00	31	\$ 17,050.00	IT Staff Augmentation Advanced Project Manager
Expenses	SW						See Item B
OCO	HW						See Item B
						\$ 126,402.50	
A	Conversion of Certification primary database from UDB platform to MSSQL						
	Estimated Duration:	9 months					
Expenses	DOEDBA	\$ 73.96	504	\$ 37,275.84	\$ 1.00	\$ 37,275.84	Internal DBA support for quality analysis
ContServ	SA_DBA	\$ 100.00	1512	\$ 151,200.00	\$ 1.00	\$ 151,200.00	IT Staff Augmentation Advanced Database Administrator/Analyst
ContServ	PM	\$ 110.00	390	\$ 42,900.00	\$ 1.00	\$ 42,900.00	IT Staff Augmentation Advanced Project Manager
Expenses	SW	\$ 1,500.00	4	\$ 6,000.00	\$ 1.00	\$ 6,000.00	MSSQL Server licenses
OCO	HW	\$ 4,000.00	2	\$ 8,000.00	\$ 1.00	\$ 8,000.00	Clustered, Load Balanced Servers for Certification Primary Database
				\$ 245,375.84		\$ 245,375.84	
D	Conversion of BEC Records client from Visual Basic 6.0 to FLDOE standard (VB.NET or C#.NET)						
Expenses	GNTAP	\$ 45.50	33.33333	\$ 1,516.67	10	\$ 15,166.67	Internal EAS Technical Staff for Quality Analysis
Expenses	DOEWEB	\$ 52.25	10	\$ 522.50	10	\$ 5,225.00	Internal DOEWEB Techinal Staff for Web Standards Compliance
ContServ	SA_ADA	\$ 85.00	100	\$ 8,500.00	10	\$ 85,000.00	IT Staff Augmentation Expert Applications Development Analyst
ContServ	PM	\$ 110.00	5	\$ 550.00	10	\$ 5,500.00	IT Staff Augmentation Advanced Project Manager
Expenses	SW						See item E
OCO	HW						See item E
						\$ 110,891.67	
E	Conversion of BEC Evaluation client from Visual Basic 6.0 to FLDOE standard (VB.NET or C#.NET)						

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Appendix B

Expenses	GNTAP	\$ 45.50	33.33333	\$ 1,516.67	55	\$ 83,416.67	Internal EAS Technical Staff for Quality Analysis
Expenses	DOEWEB	\$ 52.25	10	\$ 522.50	55	\$ 28,737.50	Internal DOEWEB Techinal Staff for Web Standards Compliance
ContServ	SA_ADA	\$ 85.00	100	\$ 8,500.00	55	\$ 467,500.00	IT Staff Augmentation Expert Applications Development Analyst
ContServ	PM	\$ 110.00	5	\$ 550.00	55	\$ 30,250.00	IT Staff Augmentation Advanced Project Manager
Expenses	SW			\$ 1,500.00	2	\$ 3,000.00	MSDN Server licenses
OCO	HW			\$ 4,000.00	2	\$ 8,000.00	Clustered, Load Balanced Web Servers
						\$ 620,904.17	

F Conversion of BEC-PASS client from Classic ASP to FLDOE standard (VB.NET or C#.NET)

Expenses	GNTAP	\$ 45.50	33.33333	\$ 1,516.67	10	\$ 15,166.67	Internal EAS Technical Staff for Quality Analysis
Expenses	DOEWEB	\$ 52.25	10	\$ 522.50	10	\$ 5,225.00	Internal DOEWEB Techinal Staff for Web Standards Compliance
ContServ	SA_ADA	\$ 85.00	100	\$ 8,500.00	10	\$ 85,000.00	IT Staff Augmentation Expert Applications Development Analyst
ContServ	PM	\$ 110.00	5	\$ 550.00	10	\$ 5,500.00	IT Staff Augmentation Advanced Project Manager
Expenses	SW			\$ 1,500.00	2	\$ 3,000.00	MSDN Server licenses
OCO	HW			\$ 4,000.00	2	\$ 8,000.00	Clustered, Load Balanced Web Servers
						\$ 121,891.67	

Grand Total	\$ 1,281,395.84
Expense Total	\$ 247,245.84
Contracted Services Total	\$ 1,006,150.00
OCO Total	\$ 28,000.00

Florida Department of Education
Schedule IV-B
Appendix C



**DIVISION OF PUBLIC SCHOOLS
BUREAU OF EDUCATOR CERTIFICATION**



Communication Plan – BEC APPLICATION CONVERSION PROJECTS 2013-2014

Deliverable or Description	Target Audience	Type	Delivery Method	Frequency	Who is Responsible
Project Level Status Reports	<ul style="list-style-type: none"> All Project Team Members PMO 	Mandatory	Hardcopy / E-mail	Weekly, on Fridays	Project Manager
Application Dev. Team Status Reports	<ul style="list-style-type: none"> Project Manager 	Mandatory	Project Server Notification	Weekly	Application Development Team
Test Results / Bug Fix Reports	<ul style="list-style-type: none"> User Test Groups Subject Matter Experts 	Mandatory	E-mail notification	Weekly during the Test Phase	Project Manager
Progress / Status Reports	<ul style="list-style-type: none"> Executive Steering Committee Project Steering Committee 	Mandatory	Formal Presentation	Monthly or Major milestones	Project Manager IAS Bureau Chief
Project Status Briefings	<ul style="list-style-type: none"> Project Steering Committee 	Optional	Informal Presentation / Meeting	As needed if issues warrant a meeting	Project Manager Project Steering Committee
Scope Change Impacts	<ul style="list-style-type: none"> All Project Team Members PMO 	As Needed	Hardcopy / E-mail	Project initiation Major revisions Scope change	Project Manager
Deliverable Reviews	<ul style="list-style-type: none"> Project Steering Committee SME's 	Mandatory	Formal Presentation and/or E-mail notification	Deliverable due dates	Project Steering Committee responsible for timely feedback
Issue Resolution	<ul style="list-style-type: none"> Responsible project team member 	As needed	E-mail notification	As needed	Assigned project team member
JAD Sessions	<ul style="list-style-type: none"> Business Managers Asst. Business Managers SME's 	Mandatory	Informal Presentation	As needed during planning and design phase to gather requirements and verify design	<ul style="list-style-type: none"> Project Manager Business Managers Technical Teams SME's
Project Direction	<ul style="list-style-type: none"> All Project Team 	Mandatory	Formal Presentation	As required by Executive & Project Sponsor	<ul style="list-style-type: none"> Executive Sponsor Project Sponsor
Approvals	<ul style="list-style-type: none"> Executive Sponsor Project Sponsor 	Mandatory	Hardcopy	Upon acceptance of a specified deliverable	<ul style="list-style-type: none"> Executive Sponsor Project Sponsor
Research and question resolution	<ul style="list-style-type: none"> All Project Team members 	Optional	<ul style="list-style-type: none"> E-mail notification Informal discussions 	As needed	All Project Team Members

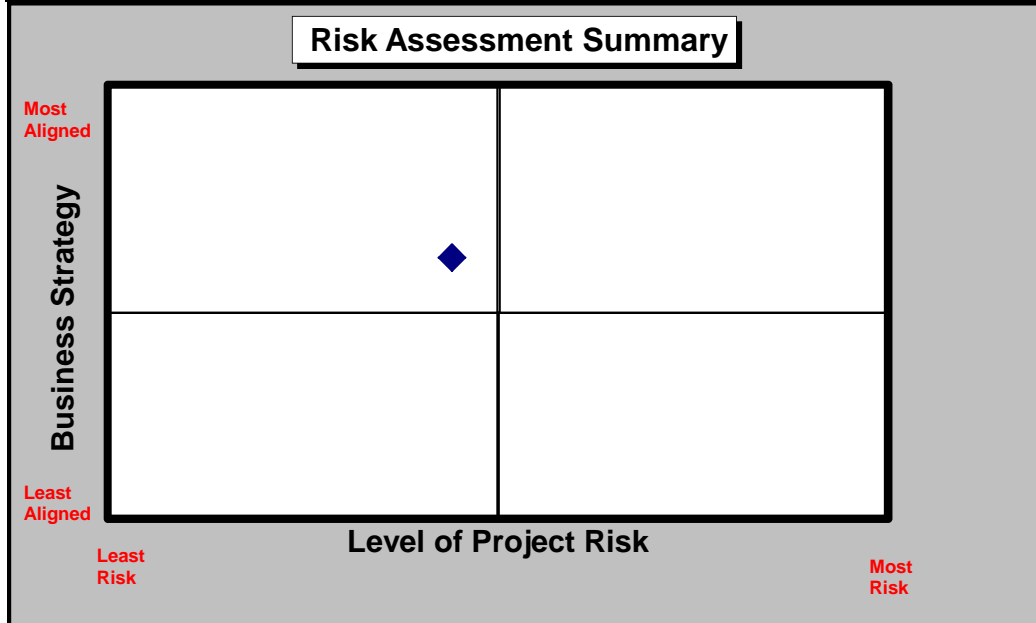
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Appendix D

Risk Assessment

Project	<i>Bureau of Educator Certification Conversion Project</i>	
Agency	<i>Department of Education</i>	
FY 2013-14 LBR Issue Code:	<i>36306C0</i>	FY 2013-14 LBR Issue Title:
		<i>Information Technology Application</i>
Risk Assessment Contact Info (Name, Phone #, and E-mail Address):		
<i>David LaJeunesse, 850-245-0615, David.Lajeunesse@fldoe.org</i>		
Executive Sponsor	<i>Kathy Hebda</i>	
Project Manager	<i>David LaJeunesse</i>	
Prepared By	<i>David LaJeunesse</i>	<i>10/8/2012</i>



Project Risk Area Breakdown	
Risk Assessment Areas	Risk Exposure
Strategic Assessment	MEDIUM
Technology Exposure Assessment	LOW
Organizational Change Management Assessment	LOW
Communication Assessment	MEDIUM
Fiscal Assessment	MEDIUM
Project Organization Assessment	MEDIUM
Project Management Assessment	MEDIUM
Project Complexity Assessment	MEDIUM
Overall Project Risk	MEDIUM

Agency: Department of Education

Project: Bureau of Educator Certification Conversion Project

Section 1 -- Strategic Area			
#	Criteria	Values	Answer
1.01	Are project objectives clearly aligned with the agency's legal mission?	0% to 40% -- Few or no objectives aligned	81% to 100% -- All or nearly all objectives aligned
		41% to 80% -- Some objectives aligned	
		81% to 100% -- All or nearly all objectives aligned	
1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders	Informal agreement by stakeholders
		Informal agreement by stakeholders	
		Documented with sign-off by stakeholders	
1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Most regularly attend executive steering committee meetings
		Most regularly attend executive steering committee meetings	
		Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is partially documented
		Vision is partially documented	
		Vision is completely documented	
1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented	81% to 100% -- All or nearly all defined and documented
		41% to 80% -- Some defined and documented	
		81% to 100% -- All or nearly all defined and documented	
1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	No changes needed
		Changes unknown	
		Changes are identified in concept only	
		Changes are identified and documented	
		Legislation or proposed rule change is drafted	
1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none	Few or none
		Some	
		All or nearly all	
1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility	Extensive external use or visibility
		Moderate external use or visibility	
		Extensive external use or visibility	
1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Use or visibility at division and/or bureau level only
		Single agency-wide use or visibility	
		Use or visibility at division and/or bureau level only	
1.10	Is this a multi-year project?	Greater than 5 years	Between 1 and 3 years
		Between 3 and 5 years	
		Between 1 and 3 years	
		1 year or less	

Agency: Department of Education

Project: Bureau of Educator Certification Conversion Project

Section 2 -- Technology Area			
#	Criteria	Values	Answer
2.01	Does the agency have experience working with, operating, and supporting the proposed technology in a production environment?	Read about only or attended conference and/or vendor presentation	Installed and supported production system more than 3 years
		Supported prototype or production system less than 6 months	
		Supported production system 6 months to 12 months	
		Supported production system 1 year to 3 years	
		Installed and supported production system more than 3 years	
2.02	Does the agency's internal staff have sufficient knowledge of the proposed technology to implement and operate the new system?	External technical resources will be needed for implementation and operations	External technical resources will be needed through implementation only
		External technical resources will be needed through implementation only	
		Internal resources have sufficient knowledge for implementation and operations	
2.03	Have all relevant technology alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	All or nearly all alternatives documented and considered
		Some alternatives documented and considered	
		All or nearly all alternatives documented and considered	
2.04	Does the proposed technology comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
		Some relevant standards have been incorporated into the proposed technology	
		Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
2.05	Does the proposed technology require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Minor or no infrastructure change required
		Moderate infrastructure change required	
		Extensive infrastructure change required	
		Complete infrastructure replacement	
2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are based on historical data and new system design specifications and performance requirements
		Capacity requirements are defined only at a conceptual level	
		Capacity requirements are based on historical data and new system design specifications and performance requirements	

Agency: Department of Education

Project: Bureau of Educator Certification Conversion Project

Section 3 -- Organizational Change Management Area			
#	Criteria	Values	Answer
3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Minimal changes to organization structure, staff or business processes structure
		Moderate changes to organization structure, staff or business processes	
		Minimal changes to organization structure, staff or business processes structure	
3.02	Will this project impact essential business processes?	Yes	No
		No	
3.03	Have all business process changes and process interactions been defined and documented?	0% to 40% -- Few or no process changes defined and documented	81% to 100% -- All or nearly all processes defined and documented
		41% to 80% -- Some process changes defined and documented	
		81% to 100% -- All or nearly all processes defined and documented	
3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	No
		No	
3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	Less than 1% FTE count change
		1% to 10% FTE count change	
		Less than 1% FTE count change	
3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	Less than 1% contractor count change
		1 to 10% contractor count change	
		Less than 1% contractor count change	
3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Minor or no changes
		Moderate changes	
		Minor or no changes	
3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
		Moderate changes	
		Minor or no changes	
3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with similar change requirements
		Recently completed project with fewer change requirements	
		Recently completed project with similar change requirements	
		Recently completed project with greater change requirements	

Agency: Agency Name

Project: Project Name

Section 4 -- Communication Area			
#	Criteria	Value Options	Answer
4.01	Has a documented Communication Plan been approved for this project?	Yes	Yes
		No	
4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Proactive use of feedback in Plan
		Routine feedback in Plan	
		Proactive use of feedback in Plan	
4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes
		No	
4.04	Are all affected stakeholders included in the Communication Plan?	Yes	No
		No	
4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	Plan does not include key messages
		Some key messages have been developed	
		All or nearly all messages are documented	
4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	Plan does not include desired messages outcomes and success measures
		Success measures have been developed for some messages	
		All or nearly all messages have success measures	
4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	Yes
		No	

Agency: Department of Education Project: Bureau of Educator Certification Conversion Project

Section 5 -- Fiscal Area			
#	Criteria	Values	Answer
5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
		No	
5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	81% to 100% -- All or nearly all defined and documented
		41% to 80% -- Some defined and documented	
		81% to 100% -- All or nearly all defined and documented	
5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Between \$500K and \$1,999,999
		Greater than \$10 M	
		Between \$2 M and \$10 M	
		Between \$500K and \$1,999,999	
		Less than \$500 K	
5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	Yes
		No	
5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Order of magnitude – estimate could vary between 10-100%
		Order of magnitude – estimate could vary between 10-100%	
		Placeholder – actual cost may exceed estimate by more than 100%	
5.06	Are funds available within existing agency resources to complete this project?	Yes	No
		No	
5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
		Funding from local government agencies	
		Funding from other state agencies	
5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
		Requested but not received	
		Requested and received	
		Not applicable	
5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	Most project benefits have been identified but not validated
		Some project benefits have been identified but not validated	
		Most project benefits have been identified but not validated	
		All or nearly all project benefits have been identified and validated	
5.10	What is the benefit payback period that is defined and documented?	Within 1 year	No payback
		Within 3 years	
		Within 5 years	
		More than 5 years	
		No payback	
5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have reviewed and approved the proposed procurement strategy
		Stakeholders have not been consulted re: procurement strategy	
		Stakeholders have reviewed and approved the proposed procurement strategy	
5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Combination FFP and T&E
		Firm Fixed Price (FFP)	
		Combination FFP and T&E	
5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Purchase all hardware and software at start of project to take advantage of one-time discounts
		Purchase all hardware and software at start of project to take advantage of one-time discounts	
		Just-in-time purchasing of hardware and software is documented in the project schedule	
5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager is the procurement manager
		Contract manager is the procurement manager	
		Contract manager is the project manager	
		Contract manager assigned is not the procurement manager or the project manager	
5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	Yes
		No	
5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	Some selection criteria and outcomes have been defined and documented
		Some selection criteria and outcomes have been defined and documented	
		All or nearly all selection criteria and expected outcomes have been defined and documented	
5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation not planned/used for procurement
		Multi-stage evaluation not planned/used for procurement	
		Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Not applicable
		No, bid response did/will not require proof of concept or prototype	
		Yes, bid response did/will include proof of concept or prototype	
		Not applicable	

Agency: Department of Education

Project: Bureau of Educator Certification Conversion Project

Section 6 -- Project Organization Area			
#	Criteria	Values	Answer
6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	Yes
		No	
6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	All or nearly all have been defined and documented
		Some have been defined and documented	
		All or nearly all have been defined and documented	
6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	Agency
		Agency	
		System Integrator (contractor)	
6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	2
		2	
		1	
6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Some or most staff roles and responsibilities and needed skills have been identified
		Some or most staff roles and responsibilities and needed skills have been identified	
		Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	Yes, experienced project manager dedicated full-time, 100% to project
		No, project manager is assigned 50% or less to project	
		No, project manager assigned more than half-time, but less than full-time to project	
		Yes, experienced project manager dedicated full-time, 100% to project	
6.07	Are qualified project management team members dedicated full-time to the project	None	Yes, business, functional or technical experts dedicated full-time, 100% to project
		No, business, functional or technical experts dedicated 50% or less to project	
		No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
		Yes, business, functional or technical experts dedicated full-time, 100% to project	
6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Few or no staff from in-house resources
		Half of staff from in-house resources	
		Mostly staffed from in-house resources	
		Completely staffed from in-house resources	
6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Minimal or no impact
		Moderate impact	
		Extensive impact	
6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
		No	
6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	Yes, all stakeholders are represented by functional manager
		No, only IT staff are on change review and control board	
		No, all stakeholders are not represented on the board	
		Yes, all stakeholders are represented by functional manager	

Agency: Department of Education Project: Bureau of Educator Certification Conversion Project

Section 7 -- Project Management Area			
#	Criteria	Values	Answer
7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes
		Project Management team will use the methodology selected by the systems integrator	
		Yes	
7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
		1-3	
		More than 3	
7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	All or nearly all
		Some	
		All or nearly all	
7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
		41 to 80% -- Some have been defined and documented	
		81% to 100% -- All or nearly all have been defined and documented	
7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
		41 to 80% -- Some have been defined and documented	
		81% to 100% -- All or nearly all have been defined and documented	
7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	41 to 80% -- Some are traceable
		41 to 80% -- Some are traceable	
		81% to 100% -- All or nearly all requirements and specifications are traceable	
7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	Some deliverables and acceptance criteria have been defined and documented
		Some deliverables and acceptance criteria have been defined and documented	
		All or nearly all deliverables and acceptance criteria have been defined and documented	
7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
		Only project manager signs-off	
		Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
		Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	41 to 80% -- Some have been defined to the work package level
		41 to 80% -- Some have been defined to the work package level	
		81% to 100% -- All or nearly all have been defined to the work package level	
7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	Yes
		No	
7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	Yes
		No	
7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team and executive steering committee use formal status reporting processes
		Project team uses formal processes	
		Project team and executive steering committee use formal status reporting processes	
		Project team and executive steering committee use formal status reporting processes	
7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	All planning and reporting templates are available
		Some templates are available	
		All planning and reporting templates are available	
7.14	Has a documented Risk Management Plan been approved for this project?	Yes	No
		No	
7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	Some have been defined and documented
		Some have been defined and documented	
		All known risks and mitigation strategies have been defined	
7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
		No	
7.17	Are issue reporting and management processes documented and in place for this project?	Yes	Yes
		No	

Agency: Department of Education

Project: Bureau of Educator Certification Conversion Project

Section 8 -- Project Complexity Area			
#	Criteria	Values	Answer
8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	More complex
		More complex	
		Similar complexity	
		Less complex	
8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
		3 sites or fewer	
		More than 3 sites	
8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	Single location
		3 sites or fewer	
		More than 3 sites	
8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
		1 to 3 external organizations	
		More than 3 external organizations	
8.05	What is the expected project team size?	Greater than 15	9 to 15
		9 to 15	
		5 to 8	
		Less than 5	
8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	More than 4
		2 to 4	
		1	
		None	
8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
		Agency-wide business process change	
		Statewide or multiple agency business process change	
8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	Yes
		No	
8.09	What type of project is this?	Infrastructure upgrade	Combination of the above
		Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
		Business Process Reengineering	
		Combination of the above	
8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Similar size and complexity
		Lesser size and complexity	
		Similar size and complexity	
		Greater size and complexity	
8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Greater size and complexity
		Lesser size and complexity	
		Similar size and complexity	
		Greater size and complexity	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2011-2012

Department: Education

Chief Internal Auditor: James Maxwell/Greg White

Budget Entity: State Board of Education

Phone Number: 245-9421

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
A-10/11-14		Information Technology Application Development and Procurement	<p>Finding 1. Formal written policies and procedures are needed. Department policies and procedures related to information technology (IT) application development as well as enterprise-wide project management are limited. Documents were limited to a draft development methodology, a document regarding minimal security standards for software development, a brief document on technical standards, and draft flowcharts on proposed governance processes. Written policies and procedures are used to communicate and control the activities and processes to achieve established goals and objectives. They should be comprehensive, current, and effectively communicated to the responsible staff.</p> <p>Recommendation: The Department should develop formal written policies and procedures for administering the enterprise-wide project management function, as well as IT application development and have them approved by executive management. Approved policies and procedures should be implemented and staff trained on their application. Once established, written policies and procedures should be reviewed at least annually and updated as necessary. Policies and procedures should cover the areas listed below in addition to other areas as determined necessary.</p>	<p>Management Response: The establishment of a Project Management system was initiated in large part as a mechanism for implementing the challenging reforms required by two very large federal grants: Race to the Top and the Partnership for Assessment of Readiness for College and Careers. The timelines for both of these grants required the Department to very quickly put into place processes and procedures for managing an extensive number of complex projects. Under the leadership of the Commissioner Smith, the Project Management function was established as a way of work for the Department. Shortly thereafter, the Department went through a transition period under the leadership of an Interim Commissioner, and on July 31, 2011, Commissioner Robinson was appointed Commissioner by the State Board of Education.</p>	N/A

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
			<p>Finding 2. Effectiveness of project governance should continue to be improved. Governance processes were under development during the audit. For example, responsibilities of a project oversight committee were still being formulated. Governance can be established by finalizing a governing oversight committee, developing policies and procedures, defining job roles, executing good human resource practices, and performing risk assessments.</p>	<p>Management Response: See response to Finding 1.</p>	N/A
			<p>Finding 3. The Department is not following a formal documented project management methodology. We found that important planning steps and related deliverables of selected ongoing projects were not evidenced. These include:</p> <ul style="list-style-type: none"> • Concept paper, feasibility study or business case; • Documentation of project approval at the Division level and by the PMOC; • Spending plan documentation; • Project level communications plan; and • Project charter documents were written at a high level, incomplete and not approved (signed) by project sponsors and project team members. <p>Recommendation: The Department should develop a formal project management methodology for managing projects. A one-size-fits-all methodology is not likely to work given the different types of projects and management styles involved. The methodology would likely include templates that can guide project teams in obtaining an appropriate level of documentation, while streamlining preparation time and effort involved.</p>	<p>Management Response: See response to Finding 1.</p>	N/A

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
			<p>Finding 4. Documentation of ISDM deliverable activities for application support projects should be improved. Based on a review of selected application support projects, we found that documentation of ISDM deliverable activities should be improved. Incomplete or insufficient documentation was noted for the following areas:</p> <ul style="list-style-type: none"> • Risk analysis • System architecture • Business requirements definition • Data requirements • Programming specifications • Security plan and design • Compliance with Americans with Disabilities Act • System test plan and results • User acceptance test plan <p>Recommendation: The Department should ensure that application support projects be performed in accordance with requirements of the Department’s ISDM. Staff performing deliverable tasks should be sufficiently trained on use of the development methodology and effectively supervised to ensure quality. Opportunities to streamline the documentation of ISDM deliverables could potentially be achieved by expanding the use of templates.</p>	<p>Management Response: As noted above, the ISDM is being implemented throughout the Department; however, there are varying levels of implementation among staff based on the type of system being worked on. The Office of Application Development and Support (OAS) will continue to supervise and monitor the levels of implementation of the ISDM, specifically the documentation of ISDM deliverables. Additional training will be provided as needed and as indicated by the results of internal monitoring. Training will include guidance and best practices related to the use of templates for documentation of deliverables. OAS will also update the ISDM to address deliverable activities documentation in the areas mentioned in the report (risk analysis, system architecture, business requirements definition, data requirements, programming specifications, security plan and design, compliance with Americans with Disability Act, system test plan and results, and user acceptance test plan).</p>	N/A

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
			<p>Finding 5. Segregation of duties should be strengthened. Certain programmer employees in the Department’s internal applications support section are allowed to implement development tasks (coded software) into the production environment. This lack of separation results in a potentially significant control weakness. Strict control of software and data changes requires that programmers not be allowed to move software into production. Typically, a software change manager implements changes into production, after testing for readiness. For appropriate segregation of duties, programmers should not be able to execute any jobs in a production mode, perform database administration functions, perform application security functions, or have access to production databases.</p> <p>Recommendation: Existing security administration and application programming functions should be reviewed. Effective segregation of duties should be implemented where practicable.</p>	<p>Management Response: The Department has made every effort to segregate duties; however, in a small number of instances, select senior staff have been given the authority to perform functions in multiple areas. OAS carefully monitors updates to code and databases to ensure the integrity of the data and to prevent any breach of security. As noted earlier, the Department has established the Services Request system process and the change management process, specifically with respect to moving code into production. Use of this system by all staff, and most specifically the staff who perform functions in multiple areas, will ensure that any programmer is not the same person who updates the production environment.</p> <p>These enhancements to the existing procedures, staff who perform functions in multiple areas, will ensure that any programmer is not the same person who updates the production environment.</p> <p>These enhancements to the existing procedures, along with constant internal monitoring, will strengthen the segregation of duties to compensate for the need for staff to handle multiple functions in certain situations.</p>	N/A

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Budget Period: 2011-2012

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
A-11/12-15	6/30/2012	Enterprise Contract Monitoring-Florida Department of Education	<p>1. Contract Closeout policies and procedures should be strengthened. Current Department policies and procedures do not clearly define contract closeout procedures, as detailed in the State of Florida Contract and Grant User Guide (Contract and Grant Guide) published by the Department of Financial Services. For example, the Contract and Grant Guide includes the assessment and recovery of liquidated damages/sanctions for non-performance performance/noncompliance at the close of a contract. Non-performance issues are included on the Department's Monitoring Activities Checklist; however, assessment and recovery of liquidated damages are not addressed in the closeout procedures. Stronger controls, such as detailed closeout procedures, are needed to define the final contract determinations that should be made and by whom. Unclear guidelines and roles may lead to items being overlooked and therefore not recovered by the Department.</p> <p>Recommendation: Department management revise the <i>Contract Management & Accountability Workshop Training Manual & Handbook</i> and related policies and procedures to define appropriate roles and duties detailed in chapter 8 of the <i>Contract & Grant Guide</i>.</p>	<p>Management Response: The Department appreciates the general finding that, "Overall, written policies and procedures are compliant and the Department offers adequate training." The identification of noteworthy practices in the report is also helpful. With respect to the recommendation, it should be noted that the implementation of these policies and procedures is a shared responsibility among several different offices and is not the sole purview of the contract manager. Senior Department managers, along with staff in the Comptroller's Office, and the Bureau of Contracts, Grants, and Procurement, work collaboratively with the Office of the General Counsel and as appropriate, the Department of Financial Services, with regard to all of the actions noted. Therefore, while providing additional information and training to individual contract managers is worthwhile and will enhance implementation of existing policies and procedures, we are not aware of any instance in which proper close-out procedures have not been implemented. In response to the recommendation, the Department (Bureau of Contracts, Grants, and Procurement Management Services) will update the referenced documents by April 30, 2012.</p>	N/A

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
Auditor General Audit 2012-048	6/30/2011	Department of Education Office of Inspector General Internal Audit Activity – Quality Assessment Review	The quality assurance program related to the Department of Education Office of Inspector General’s internal audit activity was adequately designed and complied with during the review period July 2010-June 2011, to provide reasonable assurance of conformance with applicable professional auditing standards. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies’ offices of inspectors general internal audit activities.	No corrective action necessary.	N/A
Auditor General Audit 2012-027	6/30/2012	Information Technology Operational Audit of CARDS (Cash Advance and Reporting of Disbursements System)	Finding No. 1: Cash Management Controls Over Federal Awards; The Department did not have written procedures and had not implemented processes for monitoring sub grantee cash on hand from Federal cash advances and for sub grantee calculation and remittance of interest earned on cash advances. Recommendation: Department should establish written procedures to monitor its sub grantee payment requests and fiscal activity pursuant to Federal requirements, including, in part, procedures to proactively monitor sub grantee cash on hand prior to approving cash advances and monitoring procedures to ensure that sub recipients properly calculate and remit interest earned on Federal cash advances, when applicable.	Department/Management Response: The Department does monitor cash requests by the sub grantees through review of the Auditor General’s audit reports and through the Cash Advance and Reporting of Disbursements System (CARDS) to ensure that requests are reasonable. The Department will document these existing processes. Since the inception of CARDS, only three audit findings related to districts’ cash management or federal interest remittance have been received. This fact indicates that districts are appropriately identifying the specific federal programs prior to requesting advances for their cash needs. Furthermore, the recent monitoring visit by the U.S. Department of Education on the State Fiscal Stabilization Funds revealed no issues with the Department’s monitoring processes on sub grantee’s cash management or remittance of interest earned. The Department believes these processes are appropriate and that they meet the requirements.	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
			<p>Finding No. 2: Appropriateness of Access Privileges; The access privileges of some employees and contractors to CARDS and related IT resources were not appropriate for their job responsibilities and did not enforce an appropriate separation of incompatible duties.</p> <p>Recommendation: Department should remove the inappropriate access privileges to the CARDS production database, the CARDS database and application servers, the change control database and application, and CARDS. The Department should also evaluate employee and contractor job duties relating to CARDS and make changes to establish an appropriate separation of incompatible duties such as systems administration, database administration, application programming, user acceptance testing, movement of programs to production, and application data updates. Additionally, the Department should establish individual user accounts for the database administrator and analysts to ensure individual accountability and ensure that access privileges to IT resources are disabled in a timely manner when the user no longer requires the access privilege.</p>	<p>Department/Management Response: Reduced staffing resources limit the ability to achieve complete separation of duties. However, procedures to review access privileges have been developed and are being implemented to ensure that inappropriate access privileges are addressed. The Department will mitigate this issue through Change Management processes and Emergency Change Management processes as outlined in internal operating policies that have been developed for executive management approval. Additionally, audit logs will be used to track changes and activity by appropriate staff. Shared common accounts will no longer be allowed. Each user will authenticate with an individual account. Accounts will be reviewed on a regular basis to ensure inactive accounts are disabled in a timely manner.</p>	N/A
			<p>Finding No. 3: Timely disabling of CARDS Access Privileges; The Department did not timely disable the CARDS access privileges of two former employees.</p> <p>Recommendation: Department should ensure that the CARDS access privileges of former employees are timely disabled to minimize the risk of compromising CARDS data and IT resources.</p>	<p>Department Response: At the time of the audit, the Department was implementing a process to ensure that access privileges of former employee's were disabled in a timely manner. Reorganization of staff resources to accomplish this, as well as additional documentation of procedures, was finalized by the end of the audit.</p>	N/A

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
			<p>Finding No. 4: CARDS Access Authorization Documentation; The Department’s CARDS access authorization forms were not reflective of the actual CARDS access privileges that had been granted to some employees. Additionally, the access authorization form for one Department employee included in our sample lacked the approval signature of the employee’s supervisor.</p> <p>Recommendation: Department should ensure that management appropriately documents authorization of all CARDS access privileges and that granted access privileges are reflective of what management has authorized.</p>	<p>Department response: As previously discussed in Response No.3, procedures for access authorization were addressed during the time of the audit. The Department had already resolved this issue by the end of the audit.</p>	N/A
			<p>Finding No. 5: Access Control Records Retention: Contrary to the requirements of the State of Florida, General Records Schedule, for the retention of access control records, the Department did not retain complete access control records for CARDS.</p> <p>Recommendation: The Department should retain complete access control records pursuant to the General Records Schedule requirements.</p>	<p>Department/Management response: A manual tracking process was developed in June 2011 to ensure appropriate records retention to comply with the State of Florida’s <i>General Records Schedule</i>. The Department will investigate the potential for modifications to the existing database in order to maintain this history electronically.</p>	N/A

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
			<p>Finding No. 6: Security Controls-User Authentication: Certain security controls related to user authentication needed improvement.</p> <p>Recommendation: Department should implement appropriate security controls related to user authentication to ensure the continued confidentiality, integrity, and availability of Department data and IT resources</p>	<p>Department/Management response: Prior to the audit, the Department's Password Policy was submitted and is currently under review for formal adoption by the Department's Executive Management. The proposed policy addresses the auditor's findings such as password history, password length, password complexity, password change, and failed attempts lockout. The proposed Application Development Security Standards and Guidelines (a counterpart document to the proposed Information Systems Development Methodology) addresses security requirements in application development. This will address the issue of password encryption while passwords are stored and while passwords are in transmission.</p>	N/A

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/State Board of Education

Agency Budget Officer/OPB Analyst Name: Kathleen Kight

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	48800000			

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Yes				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)			
Action		48800000			
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 61 of the LBR Instructions?	Yes			
4.2	Is the program component code and title used correct?	Yes			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes, rounding			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					

		Program or Service (Budget Entity Codes)			
Action		48800000			
6.1	Are issues appropriately aligned with appropriation categories?	Yes			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Yes			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Yes			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Yes			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Yes			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes			
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 #13-003?	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			

		Program or Service (Budget Entity Codes)			
Action		48800000			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	Yes			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-	No, strategy is identified in transmittal letter.			
AUDIT:					
7.19	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			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	No-offsetting entry in BE 48400600 Colleges			
7.23	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 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					

		Program or Service (Budget Entity Codes)			
Action		48800000			
		For Section 8, all responses are at the department level for all trust funds and budget entity level for trust funds 2021, 2261, 2270 and 2339.			
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?	Although not up for a trust fund review, a Schedule ID is attached for termination of trust funds 2315, 2646, and 2705.			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes			
8.10	Are the statutory authority references correct?	Yes			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for TFs 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			

		Program or Service (Budget Entity Codes)			
Action		48800000			
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?	Yes			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes			
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					

		Program or Service (Budget Entity Codes)			
Action		48800000			
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Yes			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	Yes			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Yes			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes			
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)					
		Department Level Responses			
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2011-12 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			

		Program or Service (Budget Entity Codes)			
Action		48800000			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes, reconciling items are rounding, "Back of Bill" reversions, and FSDB.			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			

State of Florida
Department of Education
State Universities
Education and General



2013-14
Exhibits or Schedules

State of Florida
Department of Education
State Universities
Education and General



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)	0.00	0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261 BE: 48900100

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System / Education & General Activities
Agency Budget Officer/OPB Analyst Name: Dale Bradley

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

	Program or Service (Budget Entity Codes)				
Action	48900100				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 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 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
--	---	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		48900100				
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
AUDITS:						
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				

		Program or Service (Budget Entity Codes)				
Action		48900100				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 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 66-67 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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				

		Program or Service (Budget Entity Codes)				
Action		48900100				
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?	Y				
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 #13-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y				

		Program or Service (Budget Entity Codes)			
Action		48900100			
AUDIT:					
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A			
7.23	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 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			

		Program or Service (Budget Entity Codes)			
Action		48900100			
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?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A			

		Program or Service (Budget Entity Codes)				
Action		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?	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?	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.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				

		Program or Service (Budget Entity Codes)				
Action		48900100				
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)						

		Program or Service (Budget Entity Codes)				
Action		48900100				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

	Program or Service (Budget Entity Codes)			
Action	48900100			

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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State of Florida
Department of Education
Board of Governors



2013-14
Exhibits or Schedules

State of Florida
Department of Education
Board of Governors



2013-14
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL GRANTS TRUST FUND
Budget Entity:	48900300 - BOARD OF GOVERNORS
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)	0.00	0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/12	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND
	2261 BE: 48900300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education / Board of Governors
Agency Budget Officer/OPB Analyst Name: Dale Bradley

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

	Program or Service (Budget Entity Codes)			
Action	48900300			

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 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 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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		Program or Service (Budget Entity Codes)				
Action		48900300				
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
AUDITS:						
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				

		Program or Service (Budget Entity Codes)				
Action		48900300				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	N/J				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2011-12 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 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 66-67 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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				

		Program or Service (Budget Entity Codes)				
Action		48900300				
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 #13-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <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)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	N/A				

		Program or Service (Budget Entity Codes)			
Action		48900300			
AUDIT:					
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y			
7.23	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 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			

		Program or Service (Budget Entity Codes)				
Action		48900300				
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?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48900300				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				

		Program or Service (Budget Entity Codes)				
Action		48900300				
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)						

		Program or Service (Budget Entity Codes)				
Action		48900300				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/J				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

	Program or Service (Budget Entity Codes)			
Action	48900300			

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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