



State Board of Education

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Pam Stewart
Commissioner of Education

October 14, 2016

Cynthia Kelly, 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

Tim Sadberry, Deputy Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes (F.S.), our Legislative Budget Request for the Department of Education is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein, is a true and accurate presentation of our proposed needs for the 2017-18 Fiscal Year. This submission was approved by the State Board of Education on September 23, 2016.

This budget aligns with the Five -Year Statewide Strategic Plan for Economic Development and continues the Governor's commitment to K-12 public education funding. Funding is included to align workers with the skills to meet current and future employer needs, expand access to education and training programs, and increase the number of students receiving degrees in the areas of Science, Technology, Engineering, and Math (STEM).

Cynthia Kelly, Director
JoAnne Leznoff, Staff Director
Tim Sadberry, Deputy Staff Director
October 14, 2016
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Also included are statutorily required reports approved by the State Board of Education. The reports are: 1.) Florida's State Board of Education Strategic Plan 2012-18 as required by section 1001.02(3)(a), F.S., approved October 9, 2012, with modification of the Florida College System program lists, and 2.) the Five -Year Plan for postsecondary enrollment as required by section 1001.02(2)(v), F.S., approved September 23, 2016.

Sincerely,

A handwritten signature in black ink that reads "Pam Stewart". The signature is written in a cursive style with a large initial "P".

Pam Stewart
Commissioner

PS/lc

Enclosures

FLORIDA DEPARTMENT OF EDUCATION
Temporary Special Duty – General Pay Additives Implementation Plan
For Fiscal Year 2017-18

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 2015-16, the agency implemented a total of 15 temporary special duty additives, all of which would fall within the scenarios described above. The agency expended approximately \$19,773 on these 15 additives. The agency anticipates expenditures to be comparable to those in prior years.

The agency requested pay additives are in line with Article 21 – Compensation for Temporary Special Duty in Higher Position as defined in the most recent AFSCME Master Contract (July 1, 2014 through June 30, 2015).

480000 DEPARTMENT OF EDUCATION
 20 2 004001 LOTTERY CAPITAL OUTLAY & DEBT SERVICE TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	15,683,067.55
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	25,607.13
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,602.88-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	15,707,071.80-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
089074	01 CLSRM FST/97 SCH/BOND PRG	0.00
089074	07 CLSRM FST/97 SCH/BOND PRG	0.00
089090	07 CLS SZ RDCT-LOT CAP OUTLAY	0.00
148045	04 CLASS SIZE REDUCT PROJECT	0.00
149802	98 G/A-CLASSROOM FIRST PROG	0.00
149803	98 CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55600 TOTAL	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 021005 ADMINISTRATIVE TRUST FUND - DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	754,169.97
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	30.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,088,849.65
15100	ACCOUNTS RECEIVABLE	
010000	SALARIES AND BENEFITS	3,034.05
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	12,056.63
15900	ALLOWANCE FOR UNCOLLECTIBLES	
010000	SALARIES AND BENEFITS	2,188.88-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	0.00
001599	TRANSFER OF FEDERAL FUNDS - INDIRECT	63,955.04
001800	REFUNDS	29,339.20
	** GL 16200 TOTAL	93,294.24
17111	SUPPLY PURCHASES	
040000	EXPENSES	0.00
17112	PRO-RATED SUPPLY CHARGES	
040000	EXPENSES	0.00
17121	POSTAGE METER PURCHASES	
040000	EXPENSES	0.00
17122	PRO-RATED POSTAGE METER CHARGES	
040000	EXPENSES	0.00
17131	PRINT SHOP PURCHASES	
040000	EXPENSES	0.00
17132	PRORATED PRINT SHOP CHARGES	
040000	EXPENSES	0.00

480000 DEPARTMENT OF EDUCATION

20 2 021005 ADMINISTRATIVE TRUST FUND - DOE

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
17161	TELEPHONE CHARGES		
040000	EXPENSES		0.00
040000	CF EXPENSES		0.00
	** GL 17161 TOTAL		0.00
17162	PRORATED TELEPHONE CHARGES		
040000	EXPENSES		0.00
17171	PRINTSHOP LEASES		
100777	CONTRACTED SERVICES		0.00
17172	PRORATED PRINTSHOP LEASES		
100777	CONTRACTED SERVICES		0.00
19921	COPYING MACHINE CHARGES		
040000	EXPENSES		0.00
040000	CF EXPENSES		0.00
	** GL 19921 TOTAL		0.00
19922	PRO-RATED COPYING MACHINE CHARGES		
040000	EXPENSES		0.00
19941	MAINTENANCE CONTRACT CHARGES		
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		0.00
	** GL 19941 TOTAL		0.00
19942	PRORATED MAINTENANCE CONTRACT CHARGES		
100777	CONTRACTED SERVICES		0.00
25400	OTHER LOANS AND NOTES RECEIVABLE		
001204	RESTITUTION		199,232.37
31100	ACCOUNTS PAYABLE		
040000	EXPENSES		0.00
040000	CF EXPENSES		2,905.39-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		2,671.34-
	** GL 31100 TOTAL		5,576.73-
32100	ACCRUED SALARIES AND WAGES		
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		2,967.14-
	** GL 32100 TOTAL		2,967.14-

480000 DEPARTMENT OF EDUCATION

20 2 021005 ADMINISTRATIVE TRUST FUND - DOE

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		893.41-
	** GL 35200 TOTAL		893.41-
35300	DUE TO OTHER DEPARTMENTS		
040000	EXPENSES		0.00
040000	CF EXPENSES		1,518.37-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		400,101.08-
210020	EDU TECH/INFORMATION SRVCS		0.00
210020	CF EDU TECH/INFORMATION SRVCS		1,017.49-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		754.68-
	** GL 35300 TOTAL		403,391.62-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
050546	G/A-FEDERAL GRANTS & AIDS		0.00
050546	CF G/A-FEDERAL GRANTS & AIDS		16,562.50-
	** GL 35500 TOTAL		16,562.50-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		7,719,086.63-
56100	NONSPENDABLE - INVENTORIES AND PREPAID		
000000	BALANCE BROUGHT FORWARD		0.00
56200	NONSPENDABLE - LT REC AND ADVANCES-CFO		
000000	BALANCE BROUGHT FORWARD		0.00
94100	ENCUMBRANCES		
040000	CF EXPENSES		1,109.07
050546	CF G/A-FEDERAL GRANTS & AIDS		2,594.32
060000	CF OPERATING CAPITAL OUTLAY		8,181.22
100147	CF ASSESSMENT AND EVALUATION		5,744,235.00
100777	CF CONTRACTED SERVICES		4,284.32
	** GL 94100 TOTAL		5,760,403.93
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	CF EXPENSES		1,109.07-
050546	CF G/A-FEDERAL GRANTS & AIDS		2,594.32-
060000	CF OPERATING CAPITAL OUTLAY		8,181.22-
100147	CF ASSESSMENT AND EVALUATION		5,744,235.00-
100777	CF CONTRACTED SERVICES		4,284.32-
	** GL 98100 TOTAL		5,760,403.93-

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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480000 DEPARTMENT OF EDUCATION
20 2 021005 ADMINISTRATIVE TRUST FUND - DOE
G-L G-L ACCOUNT NAME
CAT
99100 BUDGETARY FUND BALANCE
000000 BALANCE BROUGHT FORWARD
*** FUND TOTAL

BEGINNING BALANCE
0.00
0.00

480000 DEPARTMENT OF EDUCATION

20 2 070002 ALEX P COURTELIS CAPITAL FACIL MATCH TF BOR
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
33100	DEPOSITS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
089803	03 SUS FAC CHALLENGE GRANTS	0.00
089803	04 SUS FAC CHALLENGE GRANTS	0.00
089803	05 SUS FAC CHALLENGE GRANTS	0.00
089803	06 SUS FAC CHALLENGE GRANTS	0.00
089900	02 SUS FAC ENHNC CHAL GRT PRG	0.00
	** GL 55600 TOTAL	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 071001 DIV.OF UNIV CAPITAL IMPROVEMENT FEE TF BOR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11300	CASH WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	89,297,264.32
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	141,152.53
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000100	FEES	1,090,267.82
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	8,835.49-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
080595	06 SUS CAPITAL IMPVE FEE PROJ	0.00
080595	07 SUS CAPITAL IMPVE FEE PROJ	0.00
082030	02 SUS CONSTRUCTION PROJECTS	0.00
082030	05 SUS CONSTRUCTION PROJECTS	0.00
	** GL 55600 TOTAL	0.00
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	90,519,849.18-
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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480000 DEPARTMENT OF EDUCATION
20 2 077001 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 098002 CHILD CARE AND DEVELOPMENT TRUST FUNDS

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		4,346,934.77
12400	CASH IN STATE TREASURY UNVERIFIED		
001204	RESTITUTION		1,595.78
001800	REFUNDS		10,195.00
	** GL 12400 TOTAL		11,790.78
15100	ACCOUNTS RECEIVABLE		
001204	RESTITUTION		348,434.53
103114	G/A - SCHOOL READINESS		20,835.26
180200	TR/GENERAL REVENUE-SWCAP		0.00
	** GL 15100 TOTAL		369,269.79
15900	ALLOWANCE FOR UNCOLLECTIBLES		
001204	RESTITUTION		174,217.27-
103114	G/A - SCHOOL READINESS		3,702.20-
	** GL 15900 TOTAL		177,919.47-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.		
185080	TR TO ADMIN TF		0.00
16400	DUE FROM FEDERAL GOVERNMENT		
000700	U S GRANTS		4,080,259.59
25400	OTHER LOANS AND NOTES RECEIVABLE		
001204	RESTITUTION		1,870,651.11
25900	ALLOWANCE FOR UNCOLLECTIBLES		
001204	RESTITUTION		1,005,285.09-
31100	ACCOUNTS PAYABLE		
040000	EXPENSES		0.00
040000	CF EXPENSES		3,426.90-
100778	G/A-CONTRACTED SERVICES		0.00
100778	CF G/A-CONTRACTED SERVICES		26,319.66-
103113	G/A PARTNERSHIP FOR SCHOOL READINESS		0.00
103113	CF G/A PARTNERSHIP FOR SCHOOL READINESS		592,643.31-
103114	G/A - SCHOOL READINESS		0.00
103114	CF G/A - SCHOOL READINESS		6,506,785.18-
210020	EDU TECH/INFORMATION SRVCS		0.00
210020	CF EDU TECH/INFORMATION SRVCS		43,589.96-
	** GL 31100 TOTAL		7,172,765.01-

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 098002 CHILD CARE AND DEVELOPMENT TRUST FUNDS		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	441.78-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
100778	G/A-CONTRACTED SERVICES	10,091.83-
181299	TRAN TO DCF CHILD CARE LICENSING/TRAINING	2,015,575.37-
	** GL 35300 TOTAL	2,025,667.20-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	41.67-
35700	DUE TO COMPONENT UNIT/PRIMARY	
103113	G/A PARTNERSHIP FOR SCHOOL READINESS	0.00
103113	CF G/A PARTNERSHIP FOR SCHOOL READINESS	296,785.82-
	** GL 35700 TOTAL	296,785.82-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
56200	NONSPENDABLE - LT REC AND ADVANCES-CFO	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	42,682.66
100778	CF G/A-CONTRACTED SERVICES	557,664.67
103113	CF G/A PARTNERSHIP FOR SCHOOL READINESS	7,258,989.18
103114	CF G/A - SCHOOL READINESS	9,847,632.44
103119	CF G/A DATA SYSTEMS SCH READ	8,419.12
210020	CF EDU TECH/INFORMATION SRVCS	701,373.94
210023	CF NORTHWEST REGIONAL DC	34,273.24
	** GL 94100 TOTAL	18,451,035.25
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	42,682.66-
100778	CF G/A-CONTRACTED SERVICES	557,664.67-
103113	CF G/A PARTNERSHIP FOR SCHOOL READINESS	7,258,989.18-
103114	CF G/A - SCHOOL READINESS	9,847,632.44-
103119	CF G/A DATA SYSTEMS SCH READ	8,419.12-
210020	CF EDU TECH/INFORMATION SRVCS	701,373.94-
210023	CF NORTHWEST REGIONAL DC	34,273.24-
	** GL 98100 TOTAL	18,451,035.25-
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
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480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 176001 EDUCATIONAL CERTIFICATION & SERVICE TF DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14161	INVEST AT COST, PURCHASE	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
14180	INVESTMENT CONTRA ACCOUNT	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
010000	SALARIES AND BENEFITS	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 32100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 176001 EDUCATIONAL CERTIFICATION & SERVICE TF DOE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 178001 EDUCATIONAL ENHANCEMENT TRUST FUND DOE & BOR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	187,597.10
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	11,798.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	176,796,432.74
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	331,757.12
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001500	TRANSFERS	140,226,501.44
001632	TRANSFER FROM SLOT MACHINE REVENUES	18,977,521.97
	** GL 16300 TOTAL	159,204,023.41
17100	SUPPLY INVENTORY	
040000	EXPENSES	0.00
17111	SUPPLY PURCHASES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17111 TOTAL	0.00
17113	DIRECT SUPPLY CHARGES	
040000	EXPENSES	0.00
17121	POSTAGE METER PURCHASES	
040000	EXPENSES	0.00
17122	PRO-RATED POSTAGE METER CHARGES	
040000	EXPENSES	0.00
17123	DIRECT POSTAGE METER CHARGES	
040000	EXPENSES	0.00
17131	PRINT SHOP PURCHASES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17131 TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 178001 EDUCATIONAL ENHANCEMENT TRUST FUND DOE & BOR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17133	DIRECT CHARGES FOR PRINTING	
040000	EXPENSES	0.00
17142	UPS DIRECT CHARGES	
040000	EXPENSES	0.00
19921	COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 19921 TOTAL	0.00
19922	PRO-RATED COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
19923	DIRECT COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
19931	TABS CHARGES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 19931 TOTAL	0.00
19932	PRO-RATED TABS CHARGES	
040000	EXPENSES	0.00
25400	OTHER LOANS AND NOTES RECEIVABLE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	402,154.14
001204	RESTITUTION	265,859.43
	** GL 25400 TOTAL	668,013.57
28800	OTHER CAPITAL ASSETS	
060000	CF OPERATING CAPITAL OUTLAY	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
050048	G/A-FL COLL SYS LOTT FUNDS	0.00
052315	CF G/A-IFAS	0.00
052320	CF G/A - USF MEDICAL CENTER	0.00
052325	CF G/A - UF HEALTH CENTER	0.00
052335	CF G/A - FSU MEDICAL SCHOOL	0.00
310158	DISTRIBUTION/BOND PROCEEDS	0.00
	** GL 31100 TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 178001 EDUCATIONAL ENHANCEMENT TRUST FUND DOE & BOR
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	20,766.46-
	** GL 35300 TOTAL	20,766.46-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050048	G/A-FL COLL SYS LOTT FUNDS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	336,952,354.04-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
089803 07	SUS FAC CHALLENGE GRANTS	0.00
	** GL 55600 TOTAL	0.00
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	226,501.44-
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 180001 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
20 2 180002 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15400	LOANS AND NOTES RECEIVABLE	
180000	TRANSFERS	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
20 2 180003 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
 20 2 180004 FUND NOT ON TITLE FILE
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
180000	TRANSFERS	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
16510	DUE FROM LEA - CASH ADVANCE	
050546	G/A-FEDERAL GRANTS & AIDS	0.00
16590	A/R - OTHER	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
	** GL 16590 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
180000	TRANSFERS	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
050546	G/A-FEDERAL GRANTS & AIDS	0.00
180000	TRANSFERS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
180000	TRANSFERS	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 180004 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
 20 2 180005 FUND NOT ON TITLE FILE
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
16510	DUE FROM LEA - CASH ADVANCE	
000000	BALANCE BROUGHT FORWARD	0.00
050525	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 16510 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
180000	TRANSFERS	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
35600	DUE TO GENERAL REVENUE	
180000	TRANSFERS	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00

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480000	DEPARTMENT OF EDUCATION	
20 2 180005	FUND NOT ON TITLE FILE	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 180009 EDUCATIONAL AIDS TRUST FUND DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
15400	LOANS AND NOTES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
110130	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 15400 TOTAL	0.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	0.00
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
210005	CATEGORY NAME NOT ON TITLE FILE	0.00
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
210005	CATEGORY NAME NOT ON TITLE FILE	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 180009	EDUCATIONAL AIDS TRUST FUND DOE	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
180000	TRANSFERS	0.00
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
180000	TRANSFERS	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55100 TOTAL	0.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 183001 EDUCATIONAL MEDIA & TECHNOLOGY TF DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14161	INVEST AT COST, PURCHASE	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
14180	INVESTMENT CONTRA ACCOUNT	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
16590	A/R - OTHER	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
310228	PAYMENT OF SALES TAX	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
000300	TAXES	0.00
000500	INTEREST	0.00
180000	TRANSFERS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION		
20 2 183002 EDUCATION MEDIA & TECHNOLOGY TF DOE-DIV VOCA ED		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 206001 EXCELLENT TEACHING PROGRAM TRUST FUND DOE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 222001 FACILITY CONSTRUCTION ADMINISTRATIVE TF DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
28200	LIBRARY RESOURCES	
060000	CF OPERATING CAPITAL OUTLAY	0.00
28800	OTHER CAPITAL ASSETS	
060000	CF OPERATING CAPITAL OUTLAY	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 32100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
	** GL 55100 TOTAL	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 222002 FACILITIES CONSTRUCTION ADMIN TF- DIV OF UNIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	363,134.33
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,411.64-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	9,450.00-
	** GL 31100 TOTAL	11,861.64-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	173.35-
	** GL 35200 TOTAL	173.35-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	120.82-
210001	STATE DATA CENTER - AST	0.00
210001 CF	STATE DATA CENTER - AST	765.84-
	** GL 35300 TOTAL	886.66-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	350,212.68-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00

480000 DEPARTMENT OF EDUCATION

20 2 222002 FACILITIES CONSTRUCTION ADMIN TF- DIV OF UNIV.

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
94100	CAT	ENCUMBRANCES	
040000	CF	EXPENSES	475.50
100777	CF	CONTRACTED SERVICES	534.93
102405	CF	ED FAC RES & DEV PROJ	100,000.00
210020	CF	EDU TECH/INFORMATION SRVCS	1,620.00
		** GL 94100 TOTAL	102,630.43
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF	EXPENSES	475.50-
100777	CF	CONTRACTED SERVICES	534.93-
102405	CF	ED FAC RES & DEV PROJ	100,000.00-
210020	CF	EDU TECH/INFORMATION SRVCS	1,620.00-
		** GL 98100 TOTAL	102,630.43-
99100		BUDGETARY FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

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20 2 231001 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 240001 STATE STUDENT FINANCIAL ASSISTANCE TF DOE
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	354.40
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	449,185.61
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	666.60
15400	LOANS AND NOTES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	164,734.52
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	164,412.84-
17133	DIRECT CHARGES FOR PRINTING	
102823	STUDENT FIN ASST/MIS	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
180000	TRANSFERS	0.00
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	41.72-
38800	UNEARNED REVENUE - CURRENT	
001100	OTHER GRANTS	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
001100	OTHER GRANTS	50,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	400,486.57-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
102823	STUDENT FIN ASST/MIS	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 261030 FEDERAL GRANTS TRUST FUND - DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	258,305.27
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
010000	SALARIES AND BENEFITS	533.05
15110	A/R - EMPLOYEES	
001800	REFUNDS	936.88
15400	LOANS AND NOTES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	3,265.86
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	3,265.86-
010000	SALARIES AND BENEFITS	265.97-
	** GL 15900 TOTAL	3,531.83-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	0.00
001599	TRANSFER OF FEDERAL FUNDS - INDIRECT	0.00
001800	REFUNDS	893.41
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	0.00
010000	SALARIES AND BENEFITS	0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	0.00
	** GL 16200 TOTAL	893.41
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	16,999.66
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	282,956.32
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	83.38-
040000	EXPENSES	0.00
040000	CF EXPENSES	19,077.59-
050050	G/A-ABE FED FLOW-THROUGH	0.00
050050	CF G/A-ABE FED FLOW-THROUGH	49,162.89-
051333	G/A-VOCATIONAL FORMULA FDS	0.00
051333	CF G/A-VOCATIONAL FORMULA FDS	127,766.77-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	60,902.80-

480000 DEPARTMENT OF EDUCATION

20 2 261030 FEDERAL GRANTS TRUST FUND - DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
103774	TEACHER PROFESSIONAL DEV	0.00
103774 CF	TEACHER PROFESSIONAL DEV	100,000.00-
104053	G/A-EXCEPTIONAL EDUCATION	0.00
104053 CF	G/A-EXCEPTIONAL EDUCATION	79,831.87-
	** GL 31100 TOTAL	436,825.30-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	250.12-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	13,321.79-
	** GL 32100 TOTAL	13,571.91-
32120	DUE TO EMPLOYEES-TRAVEL	
040000	EXPENSES	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001800	REFUNDS	0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	8,524.34-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	586.71-
	** GL 35200 TOTAL	9,111.05-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	83.38
010000 CF	SALARIES AND BENEFITS	1,830.85-
040000	EXPENSES	656.13-
040000 CF	EXPENSES	3,379.70-
050546	G/A-FEDERAL GRANTS & AIDS	32,962.59-
051333	G/A-VOCATIONAL FORMULA FDS	0.00
051333 CF	G/A-VOCATIONAL FORMULA FDS	550.52-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,728.32-
104053	G/A-EXCEPTIONAL EDUCATION	0.00
104053 CF	G/A-EXCEPTIONAL EDUCATION	14,900.00-
	** GL 35300 TOTAL	55,924.73-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	1,248.01-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000 CF	EXPENSES	17,052.62-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	26,625.00-
	** GL 35700 TOTAL	43,677.62-

480000 DEPARTMENT OF EDUCATION

20 2 261030 FEDERAL GRANTS TRUST FUND - DOE

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT		
000000	BALANCE BROUGHT FORWARD		0.00
94100	ENCUMBRANCES		
040000	CF EXPENSES		32,130.21
050050	CF G/A-ABE FED FLOW-THROUGH		6,356,240.52
051333	CF G/A-VOCATIONAL FORMULA FDS		12,168,335.09
060000	CF OPERATING CAPITAL OUTLAY		3,574.75
100147	CF ASSESSMENT AND EVALUATION		23,691,897.77
100777	CF CONTRACTED SERVICES		211,872.57
103774	CF TEACHER PROFESSIONAL DEV		5,943,283.44
104053	G/A-EXCEPTIONAL EDUCATION		26,987.50
104053	CF G/A-EXCEPTIONAL EDUCATION		377,054.45
	** GL 94100 TOTAL		48,811,376.30
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	CF EXPENSES		32,130.21-
050050	CF G/A-ABE FED FLOW-THROUGH		6,356,240.52-
051333	CF G/A-VOCATIONAL FORMULA FDS		12,168,335.09-
060000	CF OPERATING CAPITAL OUTLAY		3,574.75-
100147	CF ASSESSMENT AND EVALUATION		23,691,897.77-
100777	CF CONTRACTED SERVICES		211,872.57-
103774	CF TEACHER PROFESSIONAL DEV		5,943,283.44-
104053	G/A-EXCEPTIONAL EDUCATION		26,987.50-
104053	CF G/A-EXCEPTIONAL EDUCATION		377,054.45-
	** GL 98100 TOTAL		48,811,376.30-
99100	BUDGETARY FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
	*** FUND TOTAL		0.00

480000 DEPARTMENT OF EDUCATION		
20 2 261038 FEDERAL GRANTS TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 270001	FEDERAL REHABILITATION TRUST FUND DOE	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
11100	CASH ON HAND	
040000	EXPENSES	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	14,116.95
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	120,898.23
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	8,283.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	954,725.93
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	0.00
010000	SALARIES AND BENEFITS	3,506.28
040000	EXPENSES	0.00
180200	TR/GENERAL REVENUE-SWCAP	0.00
	** GL 15100 TOTAL	3,506.28
15110	A/R - EMPLOYEES	
001800	REFUNDS	3,203.77
040000	EXPENSES	0.00
	** GL 15110 TOTAL	3,203.77
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	1,525.23
15900	ALLOWANCE FOR UNCOLLECTIBLES	
010000	SALARIES AND BENEFITS	2,538.42-
040000	EXPENSES	0.00
	** GL 15900 TOTAL	2,538.42-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	15,588.89
040000	EXPENSES	0.00
180200	TR/GENERAL REVENUE-SWCAP	0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	0.00
	** GL 16200 TOTAL	15,588.89

480000 DEPARTMENT OF EDUCATION

20 2 270001 FEDERAL REHABILITATION TRUST FUND DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16300	DUE FROM OTHER DEPARTMENTS	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700	U S GRANTS	0.00
	** GL 16400 TOTAL	0.00
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
17113	DIRECT SUPPLY CHARGES	
040000	EXPENSES	0.00
25400	OTHER LOANS AND NOTES RECEIVABLE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	81,269.96
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	47,550.52-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	51,838.79-
101694	G/A-INDEPENDENT LIVING SRV	0.00
101694	CF G/A-INDEPENDENT LIVING SRV	0.00
	** GL 31100 TOTAL	99,389.31-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	112,872.99-
	** GL 32100 TOTAL	112,872.99-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	47,797.70-
	** GL 35200 TOTAL	47,797.70-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	637.34-

480000 DEPARTMENT OF EDUCATION

20 2 270001 FEDERAL REHABILITATION TRUST FUND DOE
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
040000	EXPENSES	120,111.84-
040000	CF EXPENSES	138,248.27-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	816.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	95.47-
	** GL 35300 TOTAL	259,908.92-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	7,966.25-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 55100 TOTAL	0.00
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
55300	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56200	NONSPENDABLE - LT REC AND ADVANCES-CFO	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	672,644.65-
94100	ENCUMBRANCES	
040000	CF EXPENSES	120,456.96
060000	CF OPERATING CAPITAL OUTLAY	130,375.61
100777	CONTRACTED SERVICES	1,351.59
100777	CF CONTRACTED SERVICES	4,386,861.27
101694	CF G/A-INDEPENDENT LIVING SRV	571,661.26
102933	CF PURCHASED CLIENT SERVICES	12,491,077.53
	** GL 94100 TOTAL	17,701,784.22
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	120,456.96-
060000	CF OPERATING CAPITAL OUTLAY	130,375.61-
100777	CONTRACTED SERVICES	1,351.59-
100777	CF CONTRACTED SERVICES	4,386,861.27-

480000	DEPARTMENT OF EDUCATION		
20 2 270001	FEDERAL REHABILITATION TRUST FUND DOE		
G-L	G-L ACCOUNT NAME		
CAT			BEGINNING BALANCE
101694	CF	G/A-INDEPENDENT LIVING SRV	571,661.26-
102933	CF	PURCHASED CLIENT SERVICES	12,491,077.53-
		** GL 98100 TOTAL	17,701,784.22-
99100	BUDGETARY FUND BALANCE		
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 270004 FEDERAL REHABILITATION TF DLES

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	136,613.53
15100	ACCOUNTS RECEIVABLE	
010000	SALARIES AND BENEFITS	1,589.70
104095	VEND STANDS-EQUIP & SUPP	49,904.43
180200	TR/GENERAL REVENUE-SWCAP	0.00
	** GL 15100 TOTAL	51,494.13
15110	A/R - EMPLOYEES	
001800	REFUNDS	787.46
15900	ALLOWANCE FOR UNCOLLECTIBLES	
010000	SALARIES AND BENEFITS	666.76-
104095	VEND STANDS-EQUIP & SUPP	32,032.57-
	** GL 15900 TOTAL	32,699.33-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	8,026.67
180200	TR/GENERAL REVENUE-SWCAP	0.00
	** GL 16300 TOTAL	8,026.67
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	770,744.78
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	6,443.34-
050252	G/A-COMM REHAB FACILITIES	0.00
050252	CF G/A-COMM REHAB FACILITIES	251,100.00-
100486	G/A-CLIENT SERVICES	0.00
100486	CF G/A-CLIENT SERVICES	531,985.16-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,845.65-
104095	VEND STANDS-EQUIP & SUPP	0.00
104095	CF VEND STANDS-EQUIP & SUPP	68,539.28-
	** GL 31100 TOTAL	860,913.43-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	16,934.28-
	** GL 32100 TOTAL	16,934.28-

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 270004 FEDERAL REHABILITATION TF DLES		
G-L	G-L ACCOUNT NAME	
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	6,296.46-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	716.80-
040000	EXPENSES	885.89-
040000	CF EXPENSES	30,817.55-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	8.91-
	** GL 35300 TOTAL	32,429.15-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	1,049.42-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	19.50-
100486	G/A-CLIENT SERVICES	0.00
100486	CF G/A-CLIENT SERVICES	17,325.00-
	** GL 35700 TOTAL	17,344.50-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
050252	G/A-COMM REHAB FACILITIES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100487	CATEGORY NAME NOT ON TITLE FILE	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
210005	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55100 TOTAL	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	314.29
040000	CF EXPENSES	175,274.38
050252	CF G/A-COMM REHAB FACILITIES	200,192.00
070000	CF FOOD PRODUCTS	1,694.59
100486	G/A-CLIENT SERVICES	21,522.50
100486	CF G/A-CLIENT SERVICES	172,421.20

480000 DEPARTMENT OF EDUCATION

20 2 270004 FEDERAL REHABILITATION TF DLES

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100777	CF CONTRACTED SERVICES	17,536.50
101694	CF G/A-INDEPENDENT LIVING SRV	2,118.00
104095	CF VEND STANDS-EQUIP & SUPP	243,418.54
210014	CF OTHER DATA PROCESSING SVCS	84,537.00
210023	CF NORTHWEST REGIONAL DC	23,098.47
	** GL 94100 TOTAL	942,127.47
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	314.29-
040000	CF EXPENSES	175,274.38-
050252	CF G/A-COMM REHAB FACILITIES	200,192.00-
070000	CF FOOD PRODUCTS	1,694.59-
100486	G/A-CLIENT SERVICES	21,522.50-
100486	CF G/A-CLIENT SERVICES	172,421.20-
100777	CF CONTRACTED SERVICES	17,536.50-
101694	CF G/A-INDEPENDENT LIVING SRV	2,118.00-
104095	CF VEND STANDS-EQUIP & SUPP	243,418.54-
210014	CF OTHER DATA PROCESSING SVCS	84,537.00-
210023	CF NORTHWEST REGIONAL DC	23,098.47-
	** GL 98100 TOTAL	942,127.47-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 315001 FOOD AND NUTRITION SERVICES TRUST FUND DOE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180000	TRANSFERS	0.00
35300	DUE TO OTHER DEPARTMENTS	
051113	G/A-SCHOOL LUNCH PROGRAM	0.00
180200	TR/GENERAL REVENUE-SWCAP	0.00
	** GL 35300 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 339001 GRANTS AND DONATIONS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	76.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	344,383.69
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	629.72
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	1,603.74
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	39.41-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	346,653.74-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
57500	RESTRICTED BY CONSTITUTIONAL PROVISION	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 339036 EDUC.-BLIND SER DIV. GRANTS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	330,019.27
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
104095	VEND STANDS-EQUIP & SUPP	4,889.14
15900	ALLOWANCE FOR UNCOLLECTIBLES	
104095	VEND STANDS-EQUIP & SUPP	977.83-
31100	ACCOUNTS PAYABLE	
104095	VEND STANDS-EQUIP & SUPP	0.00
104095	CF VEND STANDS-EQUIP & SUPP	6,080.78-
	** GL 31100 TOTAL	6,080.78-
32100	ACCRUED SALARIES AND WAGES	
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	327,849.80-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 55100 TOTAL	0.00
58100	CAFR GENERAL FUND COMMITTED FB - CFO U	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
100486	CF G/A-CLIENT SERVICES	149,510.00
104095	CF VEND STANDS-EQUIP & SUPP	16,162.39
	** GL 94100 TOTAL	165,672.39
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100486	CF G/A-CLIENT SERVICES	149,510.00-
104095	CF VEND STANDS-EQUIP & SUPP	16,162.39-
	** GL 98100 TOTAL	165,672.39-

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BEGINNING TRIAL BALANCE BY FUND
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480000 DEPARTMENT OF EDUCATION		
20 2 339036 EDUC.-BLIND SER DIV. GRANTS TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 339072 GRANTS & DONATIONS
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	103,054.58
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	103,054.58-
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 380001 INSTITUTIONAL ASSESSMENT TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 397001 STUDENT LOAN OPERATING TRUST FUND DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	37,776.07
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	317,981.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	30,512,713.80
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	13,678.63
010000	SALARIES AND BENEFITS	0.00
	** GL 15100 TOTAL	13,678.63
15110	A/R - EMPLOYEES	
001800	REFUNDS	95.62
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	49,106.13
15900	ALLOWANCE FOR UNCOLLECTIBLES	
010000	SALARIES AND BENEFITS	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000400	MISCELLANEOUS RECEIPTS	0.00
000500	INTEREST	995.21
000700	U S GRANTS	0.00
001500	TRANSFERS	0.00
002300	REPAYMENT OF LOANS	1,345,532.60
040000	EXPENSES	0.00
220020	REFUND STATE REVENUES	0.00
	** GL 16100 TOTAL	1,346,527.81
16400	DUE FROM FEDERAL GOVERNMENT	
000100	FEEES	365,226.01
000700	U S GRANTS	0.00
	** GL 16400 TOTAL	365,226.01
31100	ACCOUNTS PAYABLE	
000400	MISCELLANEOUS RECEIPTS	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	1,791.74-
100777	CONTRACTED SERVICES	306,570.20-
100777	CF CONTRACTED SERVICES	332,719.65-
	** GL 31100 TOTAL	641,081.59-

480000 DEPARTMENT OF EDUCATION

20 2 397001 STUDENT LOAN OPERATING TRUST FUND DOE

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES		
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		1,700.90-
	** GL 32100 TOTAL		1,700.90-
35100	DUE TO STATE FUNDS, WITHIN DIVISION		
000400	MISCELLANEOUS RECEIPTS		0.00
001500	TRANSFERS		0.00
110097	TRANSFER/DEFAULT FEES		0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU		0.00
	** GL 35100 TOTAL		0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU		894.76-
210020	EDU TECH/INFORMATION SRVCS		0.00
210020	CF EDU TECH/INFORMATION SRVCS		195.24-
	** GL 35200 TOTAL		1,090.00-
35300	DUE TO OTHER DEPARTMENTS		
040000	EXPENSES		19.08-
040000	CF EXPENSES		2,272.70-
100777	CONTRACTED SERVICES		4,442.35-
100777	CF CONTRACTED SERVICES		4,836.17-
102823	STUDENT FIN ASST/MIS		0.00
210001	STATE DATA CENTER - AST		0.00
210001	CF STATE DATA CENTER - AST		1,079.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		3,073.81-
	** GL 35300 TOTAL		15,723.78-
35600	DUE TO GENERAL REVENUE		
180200	TR/GENERAL REVENUE-SWCAP		133.85-
35700	DUE TO COMPONENT UNIT/PRIMARY		
040000	EXPENSES		0.00
040000	CF EXPENSES		21,821.25-
210023	NORTHWEST REGIONAL DC		64,819.96-
	** GL 35700 TOTAL		86,641.21-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES		
000000	BALANCE BROUGHT FORWARD		0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 397001	STUDENT LOAN OPERATING TRUST FUND DOE	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
55900	OTHER FUND BALANCE RESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	31,896,733.74-
94100	ENCUMBRANCES	
040000	CF EXPENSES	7,652.52
100777	CF CONTRACTED SERVICES	1,194,604.26
210023	CF NORTHWEST REGIONAL DC	71,289.35
	** GL 94100 TOTAL	1,273,546.13
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	7,652.52-
100777	CF CONTRACTED SERVICES	1,194,604.26-
210023	CF NORTHWEST REGIONAL DC	71,289.35-
	** GL 98100 TOTAL	1,273,546.13-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 401002	WTTD SCHOOL READINESS - AWI	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	386,503.78
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	386,503.78-
94100	ENCUMBRANCES	
103114	CF G/A - SCHOOL READINESS	162,874.89
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
103114	CF G/A - SCHOOL READINESS	162,874.89-
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
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480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 483001	MAJOR GIFTS TRUST FUND DOE	
G-L	G-L ACCOUNT NAME	
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 505001 NURSING STUDENT LOAN FORGIVENESS TRUST FUND DOE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	13.33
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,463,309.68
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	2,126.35
15700	FEES RECEIVABLE	
000200	LICENSES	18,235.00
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	133.09-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	1,483,551.27-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 510013 OPERATING TRUST FUND - DOE		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	24,936.55
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,458,615.86
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	2,240.08
16300	DUE FROM OTHER DEPARTMENTS	
000100	FEES	0.00
31100	ACCOUNTS PAYABLE	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	11,728.50-
	** GL 31100 TOTAL	11,728.50-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	75.72-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	140.21-
	** GL 35300 TOTAL	215.93-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,009.00-
	** GL 35700 TOTAL	2,009.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,471,839.06-
94100	ENCUMBRANCES	
040000	CF EXPENSES	155.05
100777	CF CONTRACTED SERVICES	1,169.93
	** GL 94100 TOTAL	1,324.98
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	155.05-
100777	CF CONTRACTED SERVICES	1,169.93-
	** GL 98100 TOTAL	1,324.98-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 516010 OPERATIONS & MAINTENANCE TF		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	22,083.30
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	35.27
35300	DUE TO OTHER DEPARTMENTS	
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2.20-
	** GL 35300 TOTAL	2.20-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	22,116.37-
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION		
20 2 530001 PHOSPHATE RESEARCH TF USF		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 543001 STATE SCHOOL TRUST FUND DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,042,031.82
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	50,841,708.15
14600	DEBT INVST WITH COLLATERAL SECURITIES	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	148,032.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	230,062.68
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
050560	G/A-FL ED FINANCE PROGRAM	0.00
050560	CF G/A-FL ED FINANCE PROGRAM	256,428.05-
	** GL 31100 TOTAL	256,428.05-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	14,400.86-
	** GL 35300 TOTAL	14,400.86-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	0.00
001500	TRANSFERS	0.00
003600	UNCLAIMED PROPERTY RECEIPTS	930,226,213.43-
	** GL 45100 TOTAL	930,226,213.43-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
100291	G/A-ASST/LOW PERF SCHOOLS	0.00
	** GL 55100 TOTAL	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
089001	SURVEY REC NEEDS/P.SCHOOLS	0.00
089001	01 SURVEY REC NEEDS/P.SCHOOLS	0.00
	** GL 55600 TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
20 2 543001	STATE SCHOOL TRUST FUND DOE	
G-L	G-L ACCOUNT NAME	
CAT		
57500	RESTRICTED BY CONSTITUTIONAL PROVISION	
000000	BALANCE BROUGHT FORWARD	0.00
59100	UNASSIGNED FUND BALANCE-CFO USE ONLY	
000000	BALANCE BROUGHT FORWARD	851,235,207.69
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 552001 PROJECTS,CONTRACTS&GRANTS TF-DIV OF PROJ, DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
180000	TRANSFERS	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 16200 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 16300 TOTAL	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
17111	SUPPLY PURCHASES	
040000	EXPENSES	0.00
17131	PRINT SHOP PURCHASES	
040000	EXPENSES	0.00
19921	COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 19921 TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 552001 PROJECTS,CONTRACTS&GRANTS TF-DIV OF PROJ, DOE

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
31100	ACCOUNTS PAYABLE		
040000	EXPENSES		0.00
103630	CATEGORY NAME NOT ON TITLE FILE		0.00
180000	TRANSFERS		0.00
	** GL 31100 TOTAL		0.00
32100	ACCRUED SALARIES AND WAGES		
990000	CATEGORY NAME NOT ON TITLE FILE		0.00
33100	DEPOSITS PAYABLE		
000000	BALANCE BROUGHT FORWARD		0.00
002700	SECURITY/ESCROW DEPOSITS		0.00
	** GL 33100 TOTAL		0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION		
040000	EXPENSES		0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
000000	BALANCE BROUGHT FORWARD		0.00
103630	CATEGORY NAME NOT ON TITLE FILE		0.00
180000	TRANSFERS		0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU		0.00
	** GL 35200 TOTAL		0.00
35300	DUE TO OTHER DEPARTMENTS		
000000	BALANCE BROUGHT FORWARD		0.00
000300	TAXES		0.00
040000	EXPENSES		0.00
101344	G/A-FL INFO RESOURCE NETWK		0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN		0.00
	** GL 35300 TOTAL		0.00
35600	DUE TO GENERAL REVENUE		
000300	TAXES		0.00
180000	TRANSFERS		0.00
	** GL 35600 TOTAL		0.00
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES		
000000	BALANCE BROUGHT FORWARD		0.00
040000	EXPENSES		0.00
050235	G/A-PROJECTS, CONTR & GRTS		0.00
060000	OPERATING CAPITAL OUTLAY		0.00

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480000 DEPARTMENT OF EDUCATION		
20 2 552001 PROJECTS,CONTRACTS&GRANTS TF-DIV OF PROJ, DOE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100793	G/A-CHOICES PRODUCT SALES	0.00
	** GL 55100 TOTAL	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

20 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	910.67
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	652,489,300.32
15100	ACCOUNTS RECEIVABLE	
001607	COMMUNICATIONS SERVICES TAX TRANSFER	0.00
15200	TAXES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000300	TAXES	52,277,754.40
	** GL 15200 TOTAL	52,277,754.40
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	959,663.54
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	63,207.14
001607	COMMUNICATIONS SERVICES TAX TRANSFER	328,496.94
001615	TR FROM DOCUMENTARY STAMP TAX/ ST INFRA FD	0.00
001800	REFUNDS	0.00
	** GL 16300 TOTAL	391,704.08
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181257	TR FUND FOR ESSENTIAL OPERPERATION OF FACIL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
089006	FL COLLEGE SYS PROJECTS	0.00
089006 05	FL COLLEGE SYS PROJECTS	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	60,070.51-
310405	CASH TRANSFER BETWEEN SAME FID-DEPT USE ONL	0.00
	** GL 35300 TOTAL	60,070.51-
35700	DUE TO COMPONENT UNIT/PRIMARY	
089006	FL COLLEGE SYS PROJECTS	0.00
089006 97	FL COLLEGE SYS PROJECTS	0.00
	** GL 35700 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00

480000 DEPARTMENT OF EDUCATION

20 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES		
000000	BALANCE BROUGHT FORWARD		0.00
089542	PUBLIC BROADCASTING PROJS		0.00
089984	95	CATEGORY NAME NOT ON TITLE FILE	0.00
		** GL 55100 TOTAL	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO		
000000	BALANCE BROUGHT FORWARD		0.00
089000	04	MAINT/REPAIR/RENOV/REMODEL	0.00
		** GL 55600 TOTAL	0.00
57500	RESTRICTED BY CONSTITUTIONAL PROVISION		
000000	BALANCE BROUGHT FORWARD		706,059,262.50-
94100	ENCUMBRANCES		
089243	10	BLIND SVCS-CAP PROJECTS	8,695.75
089243	11	BLIND SVCS-CAP PROJECTS	53,091.52
089243	16	BLIND SVCS-CAP PROJECTS	388,000.00
089542	15	PUBLIC BROADCASTING PROJS	425,093.38
089542	16	PUBLIC BROADCASTING PROJS	1,614,737.00
		** GL 94100 TOTAL	2,489,617.65
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
089243	10	BLIND SVCS-CAP PROJECTS	8,695.75-
089243	11	BLIND SVCS-CAP PROJECTS	53,091.52-
089243	16	BLIND SVCS-CAP PROJECTS	388,000.00-
089542	15	PUBLIC BROADCASTING PROJS	425,093.38-
089542	16	PUBLIC BROADCASTING PROJS	1,614,737.00-
		** GL 98100 TOTAL	2,489,617.65-
		*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
 20 2 612001 SCH/DIST & COM COLL DIST CAP OUTLAY &DEPT SER TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,216,970.07
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	74,918.52
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,689.55-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
57500	RESTRICTED BY CONSTITUTIONAL PROVISION	
000000	BALANCE BROUGHT FORWARD	10,287,203.04-
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 646001 SOPHOMORE LEVEL TEST TRUST FUND DOE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 682001 STATE UNIVERSITY SYSTEM CONCURRENCY TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
20 2 727001 TEACHER CERTIFICATION EXAMINATION TF DOE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14161	INVEST AT COST, PURCHASE	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
14180	INVESTMENT CONTRA ACCOUNT	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
20 2 762001 U.S. TRUST FUND DOE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
104095	VEND STANDS-EQUIP & SUPP	0.00
104095	CF VEND STANDS-EQUIP & SUPP	0.00
	** GL 31100 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
20 2 795001 WORKERS COMPENSATION ADMINISTRATIVE TF DLES

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
25400	OTHER LOANS AND NOTES RECEIVABLE	
001204	RESTITUTION	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
20 2 801001 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
960000	CATEGORY NAME NOT ON TITLE FILE	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
30 2 137001 CONSTRUCTION TRUST FUND-DIVISION OF BLIND SERVIC		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
25200	PREPAID CHARGES - LONG-TERM	
089000	89 MAINT/REPAIR/RENOV/REMODEL	0.00
31100	ACCOUNTS PAYABLE	
089000	89 MAINT/REPAIR/RENOV/REMODEL	0.00
089243	90 BLIND SVCS-CAP PROJECTS	0.00
	** GL 31100 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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30 2 580067 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

50 2 176001 EDUCATIONAL CERTIFICATION & SERVICE TF DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	82,795.80
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEES	77,779.50
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	795,139.69
15100	ACCOUNTS RECEIVABLE	
010000	SALARIES AND BENEFITS	0.00
100777	CONTRACTED SERVICES	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	1,340.20
15700	FEES RECEIVABLE	
000100	FEES	759.50
15900	ALLOWANCE FOR UNCOLLECTIBLES	
010000	SALARIES AND BENEFITS	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
001500	TRANSFERS	263,288.66
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	82,308.54
040000	CF EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	283,509.33
060000	CF OPERATING CAPITAL OUTLAY	5,797.00
	** GL 27600 TOTAL	371,614.87
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	47,639.64-
060000	OPERATING CAPITAL OUTLAY	272,945.68-
	** GL 27700 TOTAL	320,585.32-
28800	OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	51,000.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	51,000.00-

480000 DEPARTMENT OF EDUCATION

50 2 176001 EDUCATIONAL CERTIFICATION & SERVICE TF DOE

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
31100	ACCOUNTS PAYABLE		
000000	BALANCE BROUGHT FORWARD		0.00
040000	EXPENSES		0.00
040000	CF EXPENSES		2,843.08-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		577,592.18-
	** GL 31100 TOTAL		580,435.26-
32100	ACCRUED SALARIES AND WAGES		
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		4,008.53-
	** GL 32100 TOTAL		4,008.53-
35300	DUE TO OTHER DEPARTMENTS		
000000	BALANCE BROUGHT FORWARD		0.00
040000	EXPENSES		0.00
040000	CF EXPENSES		344.83-
100777	CONTRACTED SERVICES		12,089.59-
100777	CF CONTRACTED SERVICES		115.88-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		83.89-
	** GL 35300 TOTAL		12,634.19-
35600	DUE TO GENERAL REVENUE		
310322	SERVICE CHARGE TO GEN REV		224,186.15-
35700	DUE TO COMPONENT UNIT/PRIMARY		
210020	EDU TECH/INFORMATION SRVCS		0.00
210020	CF EDU TECH/INFORMATION SRVCS		7,808.14-
	** GL 35700 TOTAL		7,808.14-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		161,703.84-
48600	COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		281,356.79-
010000	SALARIES AND BENEFITS		0.00
	** GL 48600 TOTAL		281,356.79-
51100	GENERAL LEDGER NAME NOT ON FILE		
000000	BALANCE BROUGHT FORWARD		447,604.43
040000	EXPENSES		5,155.91-
060000	OPERATING CAPITAL OUTLAY		442,448.52-
	** GL 51100 TOTAL		0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
50 2 176001	EDUCATIONAL CERTIFICATION & SERVICE TF DOE	
G-L	G-L ACCOUNT NAME	
CAT		
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
040000	EXPENSES	34,668.90-
060000	OPERATING CAPITAL OUTLAY	16,360.65-
	** GL 53600 TOTAL	51,029.55-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	51,029.55
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	4,334.24
100777	CF CONTRACTED SERVICES	62,548.03
210020	CF EDU TECH/INFORMATION SRVCS	114.88
	** GL 94100 TOTAL	66,997.15
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	4,334.24-
100777	CF CONTRACTED SERVICES	62,548.03-
210020	CF EDU TECH/INFORMATION SRVCS	114.88-
	** GL 98100 TOTAL	66,997.15-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

50 2 183001 EDUCATIONAL MEDIA & TECHNOLOGY TF DOE
 G-L G-L ACCOUNT NAME

		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	284,797.76
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	454.98
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	0.00
100793	G/A-CHOICES PRODUCT SALES	0.00
	** GL 27600 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000300	TAXES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	3.14-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	28.47-
	** GL 35300 TOTAL	31.61-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
000300	TAXES	0.00
000305	SALE & USE TAX	0.00
220020	REFUND STATE REVENUES	0.00
220030	REFUND NONSTATE REVENUES	0.00
	** GL 35600 TOTAL	0.00
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 51100 TOTAL	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	285,221.13-
94100	ENCUMBRANCES	
040000	CF EXPENSES	735.47
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	735.47-
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

50 2 380001 INSTITUTIONAL ASSESSMENT TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	55,316.51
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	550.85
000200	LICENSES	2,800.00
	** GL 12400 TOTAL	3,350.85
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	9,217,269.46
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	14,818.04
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	40,715.10
040000	CF EXPENSES	991.51-
060000	OPERATING CAPITAL OUTLAY	66,284.17
	** GL 27600 TOTAL	106,007.76
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	42,624.75-
060000	OPERATING CAPITAL OUTLAY	48,818.68-
	** GL 27700 TOTAL	91,443.43-
28200	LIBRARY RESOURCES	
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 28200 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	2,289.19-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	29,586.02-
	** GL 31100 TOTAL	31,875.21-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	15,420.34-
	** GL 32100 TOTAL	15,420.34-

480000 DEPARTMENT OF EDUCATION

50 2 380001 INSTITUTIONAL ASSESSMENT TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	46.73-
	** GL 35200 TOTAL	46.73-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	29.85-
100777	CONTRACTED SERVICES	38.12-
100777	CF CONTRACTED SERVICES	948.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	927.54-
	** GL 35300 TOTAL	1,943.51-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	85,166.42-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	221,595.88-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	221,595.88-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	75,792.29
060000	OPERATING CAPITAL OUTLAY	75,792.29-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	2,901.16
060000	OPERATING CAPITAL OUTLAY	17,465.49-
	** GL 53600 TOTAL	14,564.33-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	8,934,706.77-
94100	ENCUMBRANCES	
040000	CF EXPENSES	2,294.76
100777	CF CONTRACTED SERVICES	18,130.78
	** GL 94100 TOTAL	20,425.54

480000	DEPARTMENT OF EDUCATION		
50 2 380001	INSTITUTIONAL ASSESSMENT TRUST FUND		
G-L	G-L ACCOUNT NAME		
CAT		BEGINNING BALANCE	
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	CF EXPENSES	2,294.76-	
100777	CF CONTRACTED SERVICES	18,130.78-	
	** GL 98100 TOTAL	20,425.54-	
99100	BUDGETARY FUND BALANCE		
000000	BALANCE BROUGHT FORWARD	0.00	
	*** FUND TOTAL	0.00	

480000 DEPARTMENT OF EDUCATION		
50 2 646001 SOPHOMORE LEVEL TEST TRUST FUND DOE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

50 2 723001 TRAINING AND OPERATING TF DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14300	SPECIAL INVESTMENTS W/STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
080475	88 CATEGORY NAME NOT ON TITLE FILE	0.00
088498	92 CATEGORY NAME NOT ON TITLE FILE	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
104095	CF VEND STANDS-EQUIP & SUPP	0.00
	** GL 27200 TOTAL	0.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	0.00
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
104095	CF VEND STANDS-EQUIP & SUPP	0.00
	** GL 27600 TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
50 2 723001	TRAINING AND OPERATING TF DOE	
G-L	G-L ACCOUNT NAME	
CAT		
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
32100	ACCRUED SALARIES AND WAGES	
000000	BALANCE BROUGHT FORWARD	0.00
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

50 2 727001 TEACHER CERTIFICATION EXAMINATION TF DOE
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	146,239.18
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEES	65,600.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	15,533,624.95
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	25,381.28
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	1,524.96
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	1,524.96-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	623.74-
	** GL 31100 TOTAL	623.74-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
181272	TR/EDUCATION CERT/SVCS TF	263,288.66-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	24.26-
	** GL 35200 TOTAL	24.26-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,588.75-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,637.44-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	10,156.43-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	1,524.96
040000	EXPENSES	1,524.96-
	** GL 51100 TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
50 2 727001	TEACHER CERTIFICATION EXAMINATION TF DOE	
G-L	G-L ACCOUNT NAME	
CAT		
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
040000	EXPENSES	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	15,485,526.13-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	398.62
100147	CF ASSESSMENT AND EVALUATION	5,577,108.41
	** GL 94100 TOTAL	5,577,507.03
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	398.62-
100147	CF ASSESSMENT AND EVALUATION	5,577,108.41-
	** GL 98100 TOTAL	5,577,507.03-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

60 2 792003 EDUCATION WORKING CAPITAL TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	34,222.17
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,790,640.45
15100	ACCOUNTS RECEIVABLE	
004802	SALE OF DATA PROCESSING SVCS OUTSIDE STATE	0.00
010000	SALARIES AND BENEFITS	115.00
040000	EXPENSES	0.00
	** GL 15100 TOTAL	115.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	2,899.24
15900	ALLOWANCE FOR UNCOLLECTIBLES	
010000	SALARIES AND BENEFITS	115.00-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
004801	SALES OF DATA PROCESSING SVCS TO STATE AGEN	47,819.19
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	117,703.14-
040000	EXPENSES	263,488.64
060000	OPERATING CAPITAL OUTLAY	521,317.79
060000	CF OPERATING CAPITAL OUTLAY	17,178.07-
101344	G/A-FL INFO RESOURCE NETWK	2,613.10-
105047	CATEGORY NAME NOT ON TITLE FILE	1,816.00
109939	CENTRALIZED TECHNOLOGY	102,945.19
210020	EDU TECH/INFORMATION SRVCS	276,060.65
	** GL 27600 TOTAL	1,028,133.96
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	13,939.21-
040000	EXPENSES	104,488.14-
060000	OPERATING CAPITAL OUTLAY	430,891.29-
105047	CATEGORY NAME NOT ON TITLE FILE	847.41-
109939	CENTRALIZED TECHNOLOGY	85,638.64-
210020	EDU TECH/INFORMATION SRVCS	268,884.16-
	** GL 27700 TOTAL	904,688.85-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 28200 TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

60 2 792003 EDUCATION WORKING CAPITAL TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
28800	OTHER CAPITAL ASSETS	
040000	EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	615.72-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	43,368.25-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	15,433.00-
	** GL 31100 TOTAL	59,416.97-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	16.66-
040000	EXPENSES	0.00
040000	CF EXPENSES	219.89-
107040	TR/DMS/HR SVCS/STW CONTRACT	0.00
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	16,303.77-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	181.47-
	** GL 35300 TOTAL	16,721.79-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	189,523.14-
010000	SALARIES AND BENEFITS	0.00
	** GL 38600 TOTAL	189,523.14-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	653,176.44-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	653,176.44-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	2,039,399.84
040000	EXPENSES	138,449.65-
060000	OPERATING CAPITAL OUTLAY	1,250,125.74-
101344	G/A-FL INFO RESOURCE NETWK	43,626.64-
109939	CENTRALIZED TECHNOLOGY	186,287.04-
210020	EDU TECH/INFORMATION SRVCS	420,910.77-
	** GL 51100 TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
60 2 792003 EDUCATION WORKING CAPITAL TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	131,642.35
040000	EXPENSES	159,000.50-
060000	OPERATING CAPITAL OUTLAY	73,248.43-
101344	G/A-FL INFO RESOURCE NETWK	2,613.10
105047	CATEGORY NAME NOT ON TITLE FILE	968.59-
109939	CENTRALIZED TECHNOLOGY	17,306.55-
210020	EDU TECH/INFORMATION SRVCS	7,176.49-
	** GL 53600 TOTAL	123,445.11-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	956,742.71-
94100	ENCUMBRANCES	
040000	CF EXPENSES	1,773.03
100777	CF CONTRACTED SERVICES	55,212.50
210020	EDU TECH/INFORMATION SRVCS	1,950.00
210020	CF EDU TECH/INFORMATION SRVCS	65,334.60
210023	CF NORTHWEST REGIONAL DC	121,887.32
	** GL 94100 TOTAL	246,157.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	1,773.03-
100777	CF CONTRACTED SERVICES	55,212.50-
210020	EDU TECH/INFORMATION SRVCS	1,950.00-
210020	CF EDU TECH/INFORMATION SRVCS	65,334.60-
210023	CF NORTHWEST REGIONAL DC	121,887.32-
	** GL 98100 TOTAL	246,157.45-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

48000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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480000 DEPARTMENT OF EDUCATION
71 2 204001 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

48000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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480000 DEPARTMENT OF EDUCATION
71 2 311001 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
71 2 543001	STATE SCHOOL TRUST FUND DOE	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14161	INVEST AT COST, PURCHASE	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
14180	INVESTMENT CONTRA ACCOUNT	
000000	BALANCE BROUGHT FORWARD	0.00
14600	DEBT INVST WITH COLLATERAL SECURITIES	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100291	G/A-ASST/LOW PERF SCHOOLS	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

48000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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480000 DEPARTMENT OF EDUCATION
71 2 631001 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

48000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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480000 DEPARTMENT OF EDUCATION		
71 2 646001 SOPHOMORE LEVEL TEST TRUST FUND DOE		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION
71 2 666002 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

48000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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480000 DEPARTMENT OF EDUCATION
71 2 693001 FUND NOT ON TITLE FILE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

71 2 718001 STD LOAN GUARANTY RES TF-OFF DEP COM SPEC PROG-D

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15490	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	
002300	REPAYMENT OF LOANS	0.00
35400	DUE TO FEDERAL GOVERNMENT	
002300	REPAYMENT OF LOANS	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

71 2 718002 STUDENT LOAN GUARANTY RESERVE-DEP COM ADMIN

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	294,128.80
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	1,142.81
002300	REPAYMENT OF LOANS	126,870.01
	** GL 12400 TOTAL	128,012.82
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	17,111,265.44
14161	INVEST AT COST, PURCHASE	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
14180	INVESTMENT CONTRA ACCOUNT	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000100	FEEES	0.00
000400	MISCELLANEOUS RECEIPTS	0.00
001800	REFUNDS	0.00
002300	REPAYMENT OF LOANS	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	25,985.54
15490	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	
000400	MISCELLANEOUS RECEIPTS	0.00
002300	REPAYMENT OF LOANS	0.00
	** GL 15490 TOTAL	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000400	MISCELLANEOUS RECEIPTS	0.00
000700	U S GRANTS	13,169,611.56
002300	REPAYMENT OF LOANS	0.00
	** GL 16400 TOTAL	13,169,611.56

480000 DEPARTMENT OF EDUCATION

71 2 718002 STUDENT LOAN GUARANTY RESERVE-DEP COM ADMIN

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	25,167.58
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	25,167.58-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
310370	REIMBURSEMENT OF CLAIMS	0.00
	** GL 31100 TOTAL	0.00
31400	CLAIMS PAYABLE	
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
310370	REIMBURSEMENT OF CLAIMS	1,856,086.59-
	** GL 31400 TOTAL	1,856,086.59-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000500	INTEREST	0.00
000700	U S GRANTS	0.00
002300	REPAYMENT OF LOANS	1,345,532.60-
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
181265	TR TO STUDENT LOAN OPERATING TF	995.21-
	** GL 35100 TOTAL	1,346,527.81-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
002300	REPAYMENT OF LOANS	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,626.57-
	** GL 35300 TOTAL	1,626.57-
35400	DUE TO FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700	U S GRANTS	5,300,433.38-
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
220030	REFUND NONSTATE REVENUES	0.00
310370	REIMBURSEMENT OF CLAIMS	0.00
	** GL 35400 TOTAL	5,300,433.38-

480000 DEPARTMENT OF EDUCATION

71 2 718002 STUDENT LOAN GUARANTY RESERVE-DEP COM ADMIN

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
180000	TRANSFERS	0.00
180200	TR/GENERAL REVENUE-SWCAP	0.00
	** GL 35600 TOTAL	0.00
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 51100 TOTAL	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	22,224,329.81-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55900	OTHER FUND BALANCE RESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

74 2 026095 ANCILLARY FACILITIES CONSTRUCTION TF 2006

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
	CAT		
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
35700		DUE TO COMPONENT UNIT/PRIMARY	
000500		INTEREST	6,812,713.94-
082030	06	SUS CONSTRUCTION PROJECTS	53,326,293.00
082030	08	SUS CONSTRUCTION PROJECTS	7,667,717.00
180021		TRANSFERS TO SBA SINK FUND	1,008,214.17
180205		TR OTHER FUNDS W/I AGY	4,550,000.00
220030		REFUND NONSTATE REVENUES	464,762.08
310018		DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	60,381,433.89-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	177,161.58
		** GL 35700 TOTAL	0.00
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

74 2 026548 ANCILLARY FACILITIES CONSTRUCTION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
000500	INTEREST	967,994.40-
002200	SALE OF BONDS/REVENUE CERTIFICATES	16,857,779.90-
082003 07	SUS FCO PROJECTS	16,857,779.90
180021	TRANSFERS TO SBA SINK FUND	945,403.56
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	22,590.84
	** GL 35700 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

74 2 026850 AFC - UF PARKING GARAGE 13

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.23
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
000500	INTEREST	1,208,048.31-
001800	REFUNDS	41,628.89-
002200	SALE OF BONDS/REVENUE CERTIFICATES	20,270,403.13-
082003 08	SUS FCO PROJECTS	20,270,403.00
180021	TRANSFERS TO SBA SINK FUND	1,213,775.17
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	35,901.93
	** GL 35700 TOTAL	0.23-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

74 2 026851 AFC - FSU PARKING GARAGE 5

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
000500	INTEREST	592,524.94-
002200	SALE OF BONDS/REVENUE CERTIFICATES	12,938,539.00-
082003 08	SUS FCO PROJECTS	12,938,539.00
180021	TRANSFERS TO SBA SINK FUND	579,769.09
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	12,755.85
	** GL 35700 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		
74 2 315001 FOOD AND NUTRITION SERVICES TRUST FUND DOE		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
051113	G/A-SCHOOL LUNCH PROGRAM	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
051113	G/A-SCHOOL LUNCH PROGRAM	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
180000	TRANSFERS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

74 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14180	INVESTMENT CONTRA ACCOUNT	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
084123	CATEGORY NAME NOT ON TITLE FILE	0.00
089542	PUBLIC BROADCASTING PROJS	0.00
089542 95	PUBLIC BROADCASTING PROJS	0.00
	** GL 27600 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
084123	CATEGORY NAME NOT ON TITLE FILE	0.00
084123 86	CATEGORY NAME NOT ON TITLE FILE	0.00
089000	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 87	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 88	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 89	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 91	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 92	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 93	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 94	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 97	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 99	MAINT/REPAIR/RENOV/REMODEL	0.00
089001	SURVEY REC NEEDS/P.SCHOOLS	0.00
089001 94	SURVEY REC NEEDS/P.SCHOOLS	0.00
089001 99	SURVEY REC NEEDS/P.SCHOOLS	0.00
089007	SUS PROJECTS	0.00
089007 87	SUS PROJECTS	0.00
089007 88	SUS PROJECTS	0.00
089007 89	SUS PROJECTS	0.00
089007 91	SUS PROJECTS	0.00
089007 92	SUS PROJECTS	0.00
089007 93	SUS PROJECTS	0.00
089007 94	SUS PROJECTS	0.00
089007 95	SUS PROJECTS	0.00
089007 96	SUS PROJECTS	0.00

480000 DEPARTMENT OF EDUCATION

74 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
089007 97	SUS PROJECTS	0.00
089007 99	SUS PROJECTS	0.00
089233 87	CATEGORY NAME NOT ON TITLE FILE	0.00
089255 99	CATEGORY NAME NOT ON TITLE FILE	0.00
089542	PUBLIC BROADCASTING PROJS	0.00
089542 89	PUBLIC BROADCASTING PROJS	0.00
089542 90	PUBLIC BROADCASTING PROJS	0.00
089542 91	PUBLIC BROADCASTING PROJS	0.00
089542 94	PUBLIC BROADCASTING PROJS	0.00
089542 95	PUBLIC BROADCASTING PROJS	0.00
089542 99	PUBLIC BROADCASTING PROJS	0.00
089868 93	CATEGORY NAME NOT ON TITLE FILE	0.00
089868 94	CATEGORY NAME NOT ON TITLE FILE	0.00
089868 95	CATEGORY NAME NOT ON TITLE FILE	0.00
089984 95	CATEGORY NAME NOT ON TITLE FILE	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180000	TRANSFERS	0.00
35300	DUE TO OTHER DEPARTMENTS	
089000 88	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 89	MAINT/REPAIR/RENOV/REMODEL	0.00
180000	TRANSFERS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000300	TAXES	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
089000	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 98	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 99	MAINT/REPAIR/RENOV/REMODEL	0.00
089006	FL COLLEGE SYS PROJECTS	0.00
089006 93	FL COLLEGE SYS PROJECTS	0.00
089006 94	FL COLLEGE SYS PROJECTS	0.00
089006 96	FL COLLEGE SYS PROJECTS	0.00
089006 97	FL COLLEGE SYS PROJECTS	0.00
089006 98	FL COLLEGE SYS PROJECTS	0.00
089006 99	FL COLLEGE SYS PROJECTS	0.00
089290	JOINT-USE FACILITIES PROJ	0.00
089290 97	JOINT-USE FACILITIES PROJ	0.00
089290 99	JOINT-USE FACILITIES PROJ	0.00
	** GL 35700 TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

74 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
089542	PUBLIC BROADCASTING PROJS	0.00
089984 95	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION

74 2 612001 SCH/DIST & COM COLL DIST CAP OUTLAY &DEPT SER TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
089075 90	G/A-SCHOOL DIST/CC	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
74 2 730001	TEXTBOOK BID TRUST FUND DOE	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	213,500.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14162	INVEST AT COST, NONCASH INTEREST	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
002700	SECURITY/ESCROW DEPOSITS	5,000.00-
33100	DEPOSITS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
001800	REFUNDS	0.00
002700	SECURITY/ESCROW DEPOSITS	108,500.00-
220020	REFUND STATE REVENUES	0.00
220030	REFUND NONSTATE REVENUES	0.00
	** GL 33100 TOTAL	108,500.00-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
001800	REFUNDS	0.00
002700	SECURITY/ESCROW DEPOSITS	0.00
170000	TRANSFERS TO G.R.	0.00
220020	REFUND STATE REVENUES	0.00
	** GL 35600 TOTAL	0.00
49900	OTHER LONG-TERM LIABILITIES	
002700	SECURITY/ESCROW DEPOSITS	100,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND
20 2 021007 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	411,093.12
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	22,832.53
31100	ACCOUNTS PAYABLE	
104166	FL SCH/DEAF & BLIND	11,418.64-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	422,507.01-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

48900000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

DATE RUN 08/02/16
PAGE 2

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND
20 2 178002 EDUCATIONAL ENHANCEMENT TF FSDB
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

48900000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

DATE RUN 08/02/16
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489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND
20 2 180009 EDUCATIONAL AIDS TRUST FUND DOE
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND
20 2 180010 FROM EDUCATIONAL AIDS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001000	STATE GRANTS	0.00
	** GL 16300 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND
 20 2 261031 FEDERAL GRANTS TRUST FUND - DOE/FSDB

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	165,338.44
15500	CONTRACTS AND GRANTS RECEIVABLE	
000700	U S GRANTS	4,019.55
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	49,750.88
31100	ACCOUNTS PAYABLE	
104166	FL SCH/DEAF & BLIND	37,024.22-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	21,568.20-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	160,516.45-
94100	ENCUMBRANCES	
104166	FL SCH/DEAF & BLIND	10,270.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
104166	FL SCH/DEAF & BLIND	10,270.00-
	*** FUND TOTAL	0.00

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND

20 2 339037 GRANTS & DONATIONS TF - D&B SCH DIV. DOE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	636,860.77
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	0.00
001100	OTHER GRANTS	48,634.23
001500	TRANSFERS	0.00
	** GL 16300 TOTAL	48,634.23
31100	ACCOUNTS PAYABLE	
104166	FL SCH/DEAF & BLIND	50,404.49-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	1,264.33-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
104166	FL SCH/DEAF & BLIND	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	468,481.93-
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	165,344.25-
94100	ENCUMBRANCES	
104166	FL SCH/DEAF & BLIND	15,338.15
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
104166	FL SCH/DEAF & BLIND	15,338.15-
	*** FUND TOTAL	0.00

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND
 20 2 555002 PUB ED CAP OUTLAY & DEBT SV FSDB

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100	UNRELEASED CASH IN STATE TREASURY		
000000		BALANCE BROUGHT FORWARD	345,321.52
16300	DUE FROM OTHER DEPARTMENTS		
000000		BALANCE BROUGHT FORWARD	0.00
001500		TRANSFERS	0.00
	** GL 16300 TOTAL		0.00
16301	PUBLIC EDUCATION C/O-DEBT SERVICE FUND		
000000		BALANCE BROUGHT FORWARD	0.00
001500		TRANSFERS	0.00
	** GL 16301 TOTAL		0.00
31300	CONSTRUCTION CONTRACTS PAYABLE		
089238	04	FSDB-CAPITAL PROJECTS	0.00
089238	11	FSDB-CAPITAL PROJECTS	0.00
089238	12	FSDB-CAPITAL PROJECTS	0.00
089238	13	FSDB-CAPITAL PROJECTS	0.00
089238	14	FSDB-CAPITAL PROJECTS	0.00
089238	16	FSDB-CAPITAL PROJECTS	119,567.62-
	** GL 31300 TOTAL		119,567.62-
35300	DUE TO OTHER DEPARTMENTS		
000000		BALANCE BROUGHT FORWARD	0.00
089238	08	FSDB-CAPITAL PROJECTS	0.00
089238	09	FSDB-CAPITAL PROJECTS	0.00
	** GL 35300 TOTAL		0.00
54900	COMMITTED FUND BALANCE		
000000		BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES		
000000		BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO		
000000		BALANCE BROUGHT FORWARD	0.00
57500	RESTRICTED BY CONSTITUTIONAL PROVISION		
000000		BALANCE BROUGHT FORWARD	225,753.90-
94100	ENCUMBRANCES		
089238	14	FSDB-CAPITAL PROJECTS	122.00
089238	16	FSDB-CAPITAL PROJECTS	998,274.97
089238	17	FSDB-CAPITAL PROJECTS	31,675.50
	** GL 94100 TOTAL		1,030,072.47

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND
20 2 555002 PUB ED CAP OUTLAY & DEBT SV FSDB
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
089238 14	FSDB-CAPITAL PROJECTS	122.00-
089238 16	FSDB-CAPITAL PROJECTS	998,274.97-
089238 17	FSDB-CAPITAL PROJECTS	31,675.50-
	** GL 98100 TOTAL	1,030,072.47-
	*** FUND TOTAL	0.00

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND

30 2 137002 CONSTRUCTION TRUST FUND EDUC.-D&B SCH DIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	212,854.22
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
16301	PUBLIC EDUCATION C/O-DEBT SERVICE FUND	
000000	BALANCE BROUGHT FORWARD	0.00
001500	TRANSFERS	0.00
	** GL 16301 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
31300	CONSTRUCTION CONTRACTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
089238	FSDB-CAPITAL PROJECTS	0.00
089238 02	FSDB-CAPITAL PROJECTS	0.00
089238 03	FSDB-CAPITAL PROJECTS	0.00
089238 99	FSDB-CAPITAL PROJECTS	0.00
	** GL 31300 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
089238 02	FSDB-CAPITAL PROJECTS	0.00
089238 03	FSDB-CAPITAL PROJECTS	0.00
	** GL 35300 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
54901	FUND BAL UNRESERVED-BEGINNING FD BAL	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
089238 03	FSDB-CAPITAL PROJECTS	0.00
57500	RESTRICTED BY CONSTITUTIONAL PROVISION	
000000	BALANCE BROUGHT FORWARD	212,854.22-
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
089238	FSDB-CAPITAL PROJECTS	49,889.70
089238 97	FSDB-CAPITAL PROJECTS	49,889.70-
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00



FLORIDA DEPARTMENT OF
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2017-18

Department Level

Exhibits and Schedules

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:	Matthew H. Mears, General Counsel	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Pam Stewart in her Official Capacity as Commissioner of the Florida Department of Education, et al. v. Michelle Rhea, et al.</u>		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	Case No. 16--3932		
Summary of the Complaint:	Third Grade Retention / Promotion Petitioners, approximately 12 students who opted out of Florida Standards Assessment and have not met criteria for good cause exemptions, challenge their third grade retention on Equal Protection and Due Process grounds.		
Amount of the Claim:	unspecified		
Specific Statutes or Laws (including GAA) Challenged:	Section 1008.25, Florida Statutes		
Status of the Case:	The Department has filed an interlocutory appeal of a temporary injunction and the trial proceeding is stayed pending appeal.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>Not a class action Matthew H. Mears Seven S. Ferst David Jordan Mari M. Presley Rocco E. Testani Stacey M. Mohr</p> <p style="text-align: center;"><i>Attorneys for Appellants</i></p>		

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.

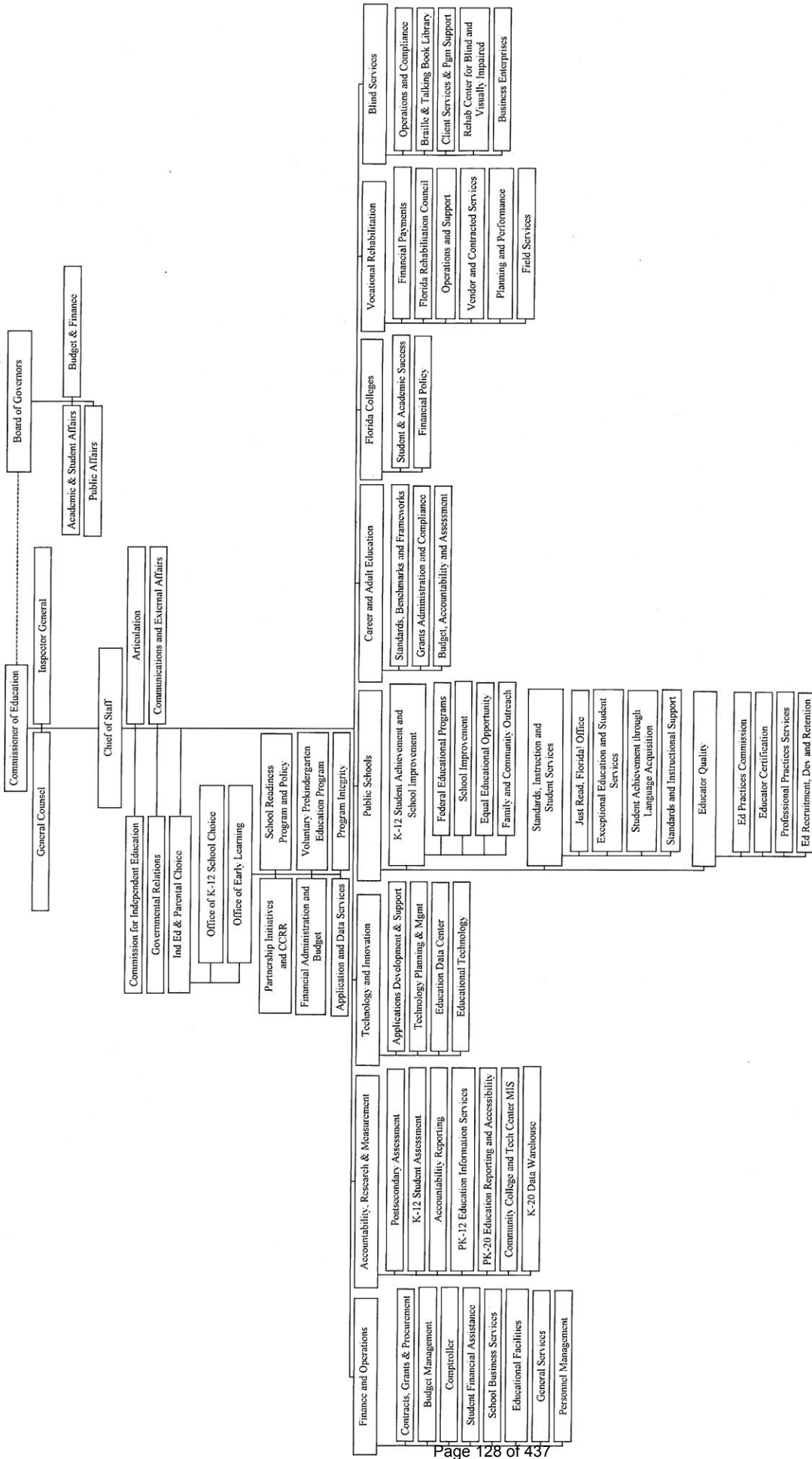
Agency:	Department of Education		
Contact Person:	Matthew H. Mears, General Counsel	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Joanne McCall, et al., v. Rick Scott, et al.</u>		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	Case No. 15-2752		
Summary of the Complaint:	Plaintiffs allege Florida Tax Credit program violates Article IX of the Florida Constitution as "parallel" system of public education, is non-uniform, and violates Article I, section of the Florida Constitution as a direct or indirect aid to a church, sect, or religious denomination as scholarships are used by parents to pay for tuition at religious schools.		
Amount of the Claim:	unspecified		
Specific Statutes or Laws (including GAA) Challenged:	Article I, Section 3, Florida Constitution (1998) Article IX, Section 1, Florida Constitution (1998)		
Status of the Case:	September 26, 2016, Appellants jurisdictional brief due, seeking to invoke the discretionary jurisdiction of the Florida Supreme Court.		
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 checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>Not a class action Ronald G. Meyer Jennifer S. Blohm Lynn C. Hearn John M. West Alice O'Brien David Strom Alex J. Luchenitser</p> <p style="text-align: center;"><i>Attorneys for Appellants</i></p>		

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:	Matthew H. Mears, 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:	First District Court of Appeal		
Case Number:	Case No. 16-2862		
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:	Initial Briefs are due October 7, 2016.		
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 checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>Not a class action Neil Chonin Jody Siegel Kirsten Clanton Timothy McLendon Deborah Cuples Eric Lindstrum</p> <p style="text-align: center;"><i>Attorneys for Appellants</i></p>		

FLORIDA DEPARTMENT OF EDUCATION



Authorized Positions:

State Board of Education	989.00
Division of Vocational Rehabilitation	884.00
Division of Blind Services	289.75
Board of Governors	63.00
Office of Early Learning	100.00
TOTAL	2,325.75

EDUCATION, DEPARTMENT OF		FISCAL YEAR 2015-16			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		15,583,235,415		1,857,319,010	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		35,460,160		295,946,797	
FINAL BUDGET FOR AGENCY		15,618,695,575		2,153,265,807	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					1,836,982,373
Educational Facilities * Students served		2,792,234	0.79	2,193,599	
Funding And Financial Reporting * Students served		2,792,234	0.92	2,564,452	
School Transportation Management * Students transported.		1,087,453	0.43	473,018	
Recruitment And Retention * Students who graduate from teacher preparation programs.		6,691	342.48	2,291,532	
Curriculum And Instruction * Students served		2,792,234	2.76	7,715,124	
Community College Program Fund *		813,838	1,451.08	1,180,947,202	1,000,000
School Choice And Charter Schools * Students served.		2,792,234	1.16	3,245,081	
Education Practices Commission * Final orders issued.		739	1,104.71	816,381	
Professional Practices Services * Investigations completed		3,609	714.88	2,580,003	
Teacher Certification * Subject area evaluations processed.		135,547	55.37	7,505,884	
Assessment And Evaluation * Total tests administered.		7,478,784	14.27	106,741,708	
Exceptional Student Education * Number of ESE students.		531,618	8.01	4,256,849	
Postsecondary Education Coordination * Number of institutions.		113	5,634.20	636,665	
Commission For Independent Education * Number of institutions.		1,019	3,548.17	3,615,588	
Florida Education Finance Program * Number of students served.		2,792,234	3,913.11	10,926,309,921	
State Grants To School Districts/ Non-florida Education Finance Program * Number of students served.		2,792,234	131.14	366,172,102	1,000,000
Domestic Security * Grants awarded.		5	240,033.80	1,200,169	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * Customers served		11,471	4,211.82	48,313,807	
Provide Food Service Vending Training, Work Experience And Licensing * Facilities supported		147	37,022.59	5,442,320	
Provide Braille And Recorded Publications Services * Customers served		34,383	68.12	2,342,106	
Federal Funds For School Districts * Number of students served.		2,792,234	541.63	1,512,358,794	
Race To The Top (ritt) * N/A		2,792,234	18.74	52,324,706	
Capitol Technical Center * Number of students served.		2,792,234	0.15	430,624	
Statewide Longitudinal Data System (slds) * N/A		2,792,234	0.44	1,215,469	
Federal Equipment Matching Grant *		25	18,000.00	450,000	
Public Broadcasting * Stations supported.		25	384,562.12	9,614,053	
Projects, Contracts And Grants * N/A		2,792,234	0.19	534,833	
Florida Alliance For Assistive Service And Technology * Number of clients served		438,929	2.81	1,234,702	
Independent Living Services * Number of clients served		20,000	280.85	5,617,002	
Vocational Rehabilitation - General Program * Number of individualized written plans for services		17,628	10,830.84	190,925,979	202,253
Beacon College - Tuition Assistance * Students served.		39	6,410.26	250,000	
Able Grant * Grants awarded.		4,416	1,152.43	5,089,125	
Medical Training And Simulation Laboratory * Students served		14,200	246.48	3,500,000	
Embry Riddle - Aerospace Academy * Students served.		3,456	868.06	3,000,000	
Bethune Cookman * Students served.		3,724	1,227.44	4,570,974	
Edward Waters College * Students served.		1,053	3,230.41	3,401,624	
Florida Memorial College * Students served.		3,155	1,273.28	4,017,184	
Library Resources * Students served.		7,932	116.93	927,500	
Florida Resident Access Grants * Students served.		43,728	2,564.65	112,147,031	
Lecom/Florida - Health Programs * Students served.		737	2,430.14	1,791,011	
Leadership And Management- State Financial Aid * N/A		2,792,234	1.95	5,445,920	
Leadership And Management- Federal Financial Aid * N/A		2,792,234	5.93	16,557,048	
Children Of Deceased/Disabled Veterans * Number of students receiving support.		1,033	3,316.96	3,426,420	
Florida Bright Futures Scholarship * Students served.		110,802	2,046.44	226,749,460	
Florida Education Fund * Students served.		221	15,837.10	3,500,000	
Florida Work Experience Scholarship * Students served.		690	2,340.13	1,614,692	
Jose Marti Scholarship Challenge Grant * Students served.		63	1,910.40	120,355	
Mary Mcleod Bethune Scholarship * Students served.		137	2,343.07	321,000	
Minority Teacher Scholarships * Students served.		309	2,970.22	917,798	
Florida National Merit Scholars Incentive Program * Students served.		451	17,308.78	7,806,259	
Postsecondary Student Assistance Grant * Students served.		9,171	1,417.10	12,996,257	
Prepaid Tuition Scholarships * Students served.		1,921	3,643.94	7,000,000	
Private Student Assistance Grant * Students served.		15,474	1,443.97	22,344,069	
Public Student Assistance Grant * Students served.		105,155	1,086.22	114,221,138	
Rosewood Family Scholarship * Students served		27	4,065.59	109,771	
John R Justice Loan Repayment Program * Number of awards.		39	1,206.21	47,042	
Honorable Discharged Graduate Assistance Program * Students served.		1,698	605.74	1,028,542	
First Generation In College - Matching Grant Program * Students served.		8,234	644.72	5,308,663	
Career Education * Students served.		3,594	715.32	2,570,849	
Nursing Student Loan Forgiveness Program * Students served.		358	2,907.06	1,040,726	
Academic And Student Affairs * N/A		801,023	5.02	4,019,739	
Funding And Support Activities * Students served.		226,575	13.78	3,122,722	
Equal Opportunity And Diversity * N/A		2,792,234	0.14	379,716	
TOTAL				15,029,412,307	1,839,184,626
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				466,921,404	340,993
REVERSIONS				118,250,484	342,998,227
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				15,614,584,195	2,182,523,846

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 determine FTE unit costs.

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

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:
 (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED IN SECTION II.)

BE	PC	CODE	TITLE	EXPENDITURES	FCO
48800000	0312000000	ACT0645	BOARD OF GOVERNORS (BOG)	149,111	
48190000	9999999999	ACT1914	JACKSONVILLE UNIVERSITY	2,000,000	10,000,000
48190000	0305050000	ACT1916	UNIVERSITY OF MIAMI - INSTITUTE FOR	250,000	

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 48	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	15,521,900,383	2,272,012,338
TOTAL BUDGET FOR AGENCY (SECTION III):	15,516,914,800	2,299,702,338
DIFFERENCE:	4,985,583	27,690,000-
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====
FCO - BOB REVERSION		27,690,000
FSDB - CARRY FORWARD	- 6,899,704	
FSDB - ACCOUNTS PAYABLE	1,914,121	
	=====	=====
	0	0

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

Agency: **Department of Education** Contact: **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 2016 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 2017-2018 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

Financial Outlook Budget Driver	Issue (Revenue or Budget Driver)	R/B*	FY 2017-18 Estimate/Request Amount		
			Long Range Financial Outlook	Legislative Budget Request	
#1	a	Maintain Current Budget - FEFP	B	197.1	197.0
#2	b	Workload and Enrollment - FEFP - Critical Needs	B	619.0	222.2
#3	c	Adjustment to Offset Tax Roll Changes - FEFP	B	(494.4)	(499.4)
	d	Debt Service - Fixed Capital Outlay	B	0.0	(44.3)
	e	Maintenance and Repair - Fixed Capital Outlay	B	0.0	233.6
#4	f	Workload and Enrollment - VPK	B	6.4	14.6
#5	g	Workload and Enrollment - Bright Futures and CSDDV	B	(4.6)	(4.6)
#6	h	EETF Adjustment	B	26.5	0.0
	i	Maintain Current Budget - Other K-12	B	0.0	30.6
#19	j	Workload and Enrollment - FEFP - Other High Priority Needs	B	153.7	425.4
#20	k	Workload and Enrollment - Other Pre K-12 Programs	B	50.1	3.1
	l	Maintain Current Budget - Other Education	B	0.0	1.1
	m	Maintain Current Budget - VPK	B	0.0	25.1
	n	Workload - Workforce	B	0.0	0.0
#21	o	Workload - Florida Colleges	B	50.4	0.0
#22	p	Workload - State Universities	B	172.4	4.0
#23	q	Workload - Other Higher Education Programs	B	29.1	0.0
#24	r	Anticipated New Space Costs for Colleges & Universities	B	6.4	8.0
		Tier 1 & 2 - Subtotal Critical and High Priority Needs		812.1	616.4
	s	Other Education Workload Issues	B	0.0	0.8
	t	Other Education Fixed Capital Outlay	B	0.0	211.9
	u	New Initiatives/Programs/Enhancements - Pre K-12 Programs	B	0.0	0.0
	v	New Initiatives/Programs/Enhancements - Colleges	B	0.0	15.6
	w	New Initiatives/Programs/Enhancements - Other Education	B	0.0	95.5
	x	New Initiatives/Programs/Enhancements - Universities	B	0.0	129.8
		Tier 3 - New and Enhancements		0.0	453.6
	y	University Tuition Authority	N/A	0.0	0.0
		Tier 4 - Tuition Authority		0.0	0.0
				812.1	1070.0
	z	General Revenue	R	32,176.6	12,773.7
	ab	Educational Enhancement Trust Fund	R	2,070.9	1,514.9
	ac	State School Trust Fund	R	224.6	215.3

(9.3)

- 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 judgement of the State Board of Education, the Board of Governors, and the Office of Early Learning in identifying the needs for education. See chart below which reconciles the variance between the Long Range Financial Outlook and the Department of Education's Legislative Budget Request.

	LBR (Under)/Over Outlook
Tier 1 & 2 Variance	(195.7)
Tier 1 FEFP items (a, b, c, j) Long-Range Financial Outlook used a 3 year average percent increase	(130.2)
Additional Tier 1 Needs (d, e)	189.3
OEL has requested an increase in the base allocation (f)	8.2
This adjustment was not made in the agency's LBR (h)	(26.5)
Restoration of non-recurring issues (i)	30.6
Long-Range Financial Outlook includes a 3 year average percent increase (k)	(47.0)
LBR includes restoration of non-recurring programs (l, m)	26.2
Workforce sector not addressed in Long-Range Financial Outlook (n)	0.0
Long-Range Financial Outlook includes a 3 year average appropriation increase (o, p, q)	(247.9)
SUS is requesting \$5.6 m in unfunded projects from 2016-17 and \$ 2.4 m for new space (r)	1.6
All Tier 1 and 2 Variances accounted for	(195.7)
Revenue variances are for the LBR including a reserve	(565.3)

Office of Policy and Budget - June 2016



FLORIDA DEPARTMENT OF
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2017-18

Fixed Capital Outlay
Exhibits or Schedules



FLORIDA DEPARTMENT OF
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Fixed Capital Outlay
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017-18

Department Title:

48 EDUCATION

Trust Fund Title:

SCH DIST & COMM COLLEGE DIST CAPITAL OUTLAY & DEBT SERV TF

Budget Entity:

DEPARTMENT

LAS/PBS Fund Number:

2612

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4.00	(A)		4.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	10,216,970.07	(C)		10,216,970.07
ADD: Outstanding Accounts Receivable	74,918.52	(D)		74,918.52
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	10,291,892.59	(F)	-	10,291,892.59
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)	4,689.55	(I)		4,689.55
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	10,287,203.04	(K)	-	10,287,203.04 **

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: 2017-18	
	48 EDUCATION	
Trust Fund Title:	SCH DIST & COMM COLLEGE DIST CAPITAL OUTLAY & DEBT SERV TF	
LAS/PBS Fund Number:	2612	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	10,287,203.04 (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:	10,287,203.04 (E)
--	-------------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	10,287,203.04 (F)
--	-------------------

DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2222

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	363,134.33	(A)			363,134.33
ADD: Other Cash (See Instructions)	-	(B)			-
ADD: Investments	-	(C)			-
ADD: Outstanding Accounts Receivable	-	(D)			-
ADD: _____		(E)			-
Total Cash plus Accounts Receivable	363,134.33	(F)	-		363,134.33
LESS: Allowances for Uncollectibles	-	(G)			-
LESS: Approved "A" Certified Forwards	12,921.65	(H)			12,921.65
Approved "B" Certified Forwards	102,630.43	(H)			102,630.43
Approved "FCO" Certified Forwards	-	(H)			-
LESS: Other Accounts Payable (Nonoperating)	-	(I)			-
LESS: _____	-	(J)			-
Unreserved Fund Balance, 07/01/16	247,582.25	(K)	-		247,582.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	<u>DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND</u>
	<u>2222</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	350,212.68 (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	(102,630.43) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	
ADJUSTED BEGINNING TRIAL BALANCE:	247,582.25 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	247,582.25 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 48 EDUCATION **Budget Period: 2017-18**
Program: DEPARTMENT
Fund: 2071 - CAPITAL IMPROVEMENT FEE TRUST FUND

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

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2015-16	FY 2016-17	FY 2017-18
<u>Receipts:</u>			
Capital Improvement Fees and	55,768,247	55,768,247	51,644,962
net Student Building Fees			
Total Fee Collection to Line (A) - Section III	55,768,247	55,768,247	51,644,962

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses [child care centers]	1,853,205	1,853,205	1,853,205
Operating Capital Outlay			
Debt Service	21,148,188	16,130,226	16,137,456
SBA Administrative Fees	14,333	13,633	12,694
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	23,015,726	17,997,064	18,003,355

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	55,768,247	55,768,247	51,644,962
TOTAL SECTION II	(B)	23,015,726	17,997,064	18,003,355
TOTAL - Surplus/Deficit	(C)	32,752,521	37,771,183	33,641,607

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	CAPITAL IMPROVEMENT FEE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2071

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A)		-	-
ADD: Other Cash (See Instructions)	(B)		-	-
ADD: Investments	89,297,264.32 (C)		-	89,297,264.32
ADD: Outstanding Accounts Receivable	1,231,420.35 (D)		-	1,231,420.35
ADD: Anticipated Revenue	2,921,598.74 (E)		-	2,921,598.74
Total Cash plus Accounts Receivable	93,450,283.41 (F)		-	93,450,283.41
LESS Allowances for Uncollectibles	(G)		-	-
LESS Approved "A" Certified Forwards	(H)		-	-
Approved "B" Certified Forwards	(H)		-	-
Approved "FCO" Certified Forwards	93,441,447.92 (H)		-	93,441,447.92
LESS: Other Accounts Payable (Nonoperating)	8,835.49 (I)		-	8,835.49
LESS: _____	(J)		-	-
Unreserved Fund Balance, 07/01/16	(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: 2017-18
	48 EDUCATION
Trust Fund Title:	CAPITAL IMPROVEMENT FEE TRUST FUND
LAS/PBS Fund Number:	2071 DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	90,519,849.18 (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	(93,441,447.92) (D)
A/P not C/F-Operating Categories	(D)
Anticipated Revenue	2,921,598.74 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0.00) (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	LOTTERY CAPITAL OUTLAY/DEBT SERVICE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2004

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]		-
ADD: Other Cash (See Instructions)	[]	(B)	[]		-
ADD: Investments	15,683,067.55	(C)	[]		15,683,067.55
ADD: Outstanding Accounts Receivable	25,607.13	(D)	[]		25,607.13
ADD: _____	[]	(E)	[]		-
Total Cash plus Accounts Receivable	15,708,674.68	(F)	-		15,708,674.68
LESS Allowances for Uncollectibles	[]	(G)	[]		-
LESS Approved "A" Certified Forwards	[]	(H)	[]		-
Approved "B" Certified Forwards	[]	(H)	[]		-
Approved "FCO" Certified Forwards	14,195,339.54	(H)	[]		14,195,339.54
LESS: Other Accounts Payable (Nonoperating)	1,602.88	(I)	[]		1,602.88
LESS: _____	[]	(J)	[]		-
Unreserved Fund Balance, 07/01/16	1,511,732.26	(K)	-		1,511,732.26 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2017-18
Department Title:	48 EDUCATION
Trust Fund Title:	LOTTERY CAPITAL OUTLAY/DEBT SERVICE TRUST FUND
LAS/PBS Fund Number:	2004 DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	15,707,071.80 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(14,195,339.54) (D)
A/P not C/F-Operating Categories	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,511,732.26 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,511,732.26 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017-18

Department Title:	48 EDUCATION
Trust Fund Title:	PUBLIC EDUCATION CAPITAL OUTLAY & DEBT SERVICE TRUST FUND
Budget Entity:	DEPARTMENT
LAS/PBS Fund Number:	2555

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	346,232.19	(A)		346,232.19
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	652,489,300.32	(C)		652,489,300.32
ADD: Outstanding Accounts Receivable	53,629,122.02	(D)		53,629,122.02
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	706,464,654.53	(F)	-	706,464,654.53
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	445,139,180.24	(H)		445,139,180.24
LESS: Other Accounts Payable (Nonoperating)	60,070.51	(I)		60,070.51
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	261,265,403.78	(K)	-	261,265,403.78 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	PUBLIC EDUCATION CAPITAL OUTLAY & DEBT SERVICE TRUST FUND
	2555 DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	706,285,016.40 (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	(445,139,180.24) (D)
A/P not C/F-Operating Categories	
A/P not C/F-FCO	119,567.62 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	261,265,403.78 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	261,265,403.78 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education
Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48150000

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
---	---------	--	--	--	--

AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48150000				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48150000				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48150000				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48150000				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48150000				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y,Y,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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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,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,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48150000				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48150000
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48150000				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48150000

<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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19. FLORIDA FISCAL PORTAL					
19.1	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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2017-18

Vocational Rehabilitation
Exhibits or Schedules



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2017-18

Vocational Rehabilitation
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48160000 - VOCATIONAL REHABILITATION
	2021

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)	-		-
ADD: Other Cash (See Instructions)	-	(B)	-		-
ADD: Investments	-	(C)	-		-
ADD: Outstanding Accounts Receivable	-	(D)	-		-
ADD: Anticipated Transfer from 48800000/2021	-	(E)	-		-
Total Cash plus Accounts Receivable	-	(F)	-		-
LESS: Allowances for Uncollectibles	-	(G)	-		-
LESS: Approved "A" Certified Forwards	-	(H)	-		-
Approved "B" Certified Forwards	-	(H)	-		-
Approved "FCO" Certified Forwards	-	(H)	-		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)	-		-
LESS: _____	-	(J)	-		-
Unreserved Fund Balance, 07/01/16	-	(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: 2017-18
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, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="0.00"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Transfer from 48800000/2021	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48160000 VOCATIONAL REHABILITATION
	2270

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	120,898.23	(A)		120,898.23
ADD: Other Cash (See Instructions)	22,399.95	(B)	2,883.05	25,283.00
ADD: Investments	954,725.93	(C)		954,725.93
ADD: Outstanding Accounts Receivable	23,824.17	(D)		23,824.17
ADD: Anticipated Revenue	16,987,414.64	(E)		16,987,414.64
Total Cash plus Accounts Receivable	18,109,262.92	(F)	2,883.05	18,112,145.97
LESS: Allowances for Uncollectibles	2,538.42	(G)		2,538.42
LESS: Approved "A" Certified Forwards	351,963.91	(H)		351,963.91
Approved "B" Certified Forwards	17,701,784.22	(H)		17,701,784.22
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	55,859.42	(I)		55,859.42
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	(2,883.05)	(K)	2,883.05	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: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	FEDERAL REHABILITATION TRUST FUND	
	2270	BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	672,644.65 (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	_____ (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #B4800001, Revolving Fund Cash Balance Correction	2,883.05 (C)
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SWFS Adjustment # and Description	_____ (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(17,701,784.22) (D)
---	---------------------

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

A/P not C/F-Operating Categories	120,111.84 (D)
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Other Loan and Notes Receivable (Long Term Receivable)	(81,269.96) (D)
--	-----------------

Anticipated Revenue	16,987,414.64 (D)
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_____ (D)

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

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
--	-----------------

DIFFERENCE:	(0.00) (G)*
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***SHOULD EQUAL ZERO.**

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education
Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

	Program or Service (Budget Entity Codes)
Action	48160000

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48160000				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,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?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48160000				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48160000				
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, Y, 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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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, 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, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48160000				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48160000
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48160000				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48160000

<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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19. FLORIDA FISCAL PORTAL					
19.1	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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2017-18
Blind Services
Exhibits or Schedules



FLORIDA DEPARTMENT OF
EDUCATION
fdoe.org

2017-18
Blind Services
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48180000 - DIVISION OF BLIND SERVICES
	2021

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]	-
ADD: Other Cash (See Instructions)	[]	(B)	[]	-
ADD: Investments	[]	(C)	[]	-
ADD: Outstanding Accounts Receivable	29,339.20	(D)	[]	29,339.20
ADD: _____	[]	(E)	[]	-
Total Cash plus Accounts Receivable	29,339.20	(F)	-	29,339.20
LESS: Allowances for Uncollectibles	[]	(G)	[]	-
LESS: Approved "A" Certified Forwards	1,484.22	(H)	[]	1,484.22
Approved "B" Certified Forwards	1,109.07	(H)	[]	1,109.07
Approved "FCO" Certified Forwards	[]	(H)	[]	-
LESS: Other Accounts Payable (Nonoperating)	[]	(I)	[]	-
LESS: _____	[]	(J)	[]	-
Unreserved Fund Balance, 07/01/16	26,745.91	(K)	-	26,745.91 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18
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, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	27,854.98 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,109.07) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	26,745.91 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	26,745.91 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48160000 VOCATIONAL REHABILITATION
	2270

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	120,898.23	(A)		120,898.23
ADD: Other Cash (See Instructions)	22,399.95	(B)	2,883.05	25,283.00
ADD: Investments	954,725.93	(C)		954,725.93
ADD: Outstanding Accounts Receivable	23,824.17	(D)		23,824.17
ADD: Anticipated Revenue	16,987,414.64	(E)		16,987,414.64
Total Cash plus Accounts Receivable	18,109,262.92	(F)	2,883.05	18,112,145.97
LESS: Allowances for Uncollectibles	2,538.42	(G)		2,538.42
LESS: Approved "A" Certified Forwards	351,963.91	(H)		351,963.91
Approved "B" Certified Forwards	17,701,784.22	(H)		17,701,784.22
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	55,859.42	(I)		55,859.42
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	(2,883.05)	(K)	2,883.05	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	FEDERAL REHABILITATION TRUST FUND
	2270 BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	672,644.65 (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #B4800001, Revolving Fund Cash Balance Correction	2,883.05 (C)
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SWFS Adjustment # and Description	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(17,701,784.22) (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
--	-----

A/P not C/F-Operating Categories	120,111.84 (D)
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Other Loan and Notes Receivable (Long Term Receivable)	(81,269.96) (D)
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Anticipated Revenue	16,987,414.64 (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
--	-----------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
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DIFFERENCE:	(0.00) (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48180000 BLIND SERVICES
	2339

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	330,019.27	(A)	-	330,019.27
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	4,889.14	(D)	-	4,889.14
ADD: Anticipated Receipt Misc. Bas Bus Match	-	(E)	-	-
Total Cash plus Accounts Receivable	334,908.41	(F)	-	334,908.41
LESS: Allowances for Uncollectibles	977.83	(G)	-	977.83
LESS: Approved "A" Certified Forwards	6,080.78	(H)	-	6,080.78
Approved "B" Certified Forwards	165,672.39	(H)	-	165,672.39
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	-	(I)	-	-
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/16	162,177.41	(K)	-	162,177.41 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
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, 07/01/16

Total all GLC's 5XXXX for governmental funds;	327,849.80	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	0.00	(C)
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SWFS Adjustment # and Description	0.00	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(165,672.39)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00	(D)
--	------	-----

A/P not C/F-Operating Categories	0.00	(D)
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Anticipated Receipt Misc. Bas Bus Match		(D)
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		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	162,177.41	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	162,177.41	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48180000

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48180000				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48180000				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48180000				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48180000				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48180000				
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,Y,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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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,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,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48180000				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48180000
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48180000				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48180000

<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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19. FLORIDA FISCAL PORTAL					
19.1	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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Private Colleges and Universities
Exhibits or Schedules



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Private Colleges and Universities
Schedule I Series

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

	Program or Service (Budget Entity Codes)
Action	48190000

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48190000				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48190000				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48190000				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48190000				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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, Y, 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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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, 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, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48190000				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48190000
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y, 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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48190000				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	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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19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			



FLORIDA DEPARTMENT OF
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2017-18

Student Financial Aid Program
State

Exhibits or Schedules



FLORIDA DEPARTMENT OF
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2017-18

Student Financial Aid Program

State

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017-18

Department Title:

48 EDUCATION

Trust Fund Title:

STUDENT LOAN OPERATING TRUST FUND

Budget Entity:

DEPARTMENT

LAS/PBS Fund Number:

2397

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	37,776.07	(A)		37,776.07
ADD: Other Cash (See Instructions)	317,981.00	(B)		317,981.00
ADD: Investments	30,512,713.80	(C)		30,512,713.80
ADD: Outstanding Accounts Receivable	1,774,634.20	(D)		1,774,634.20
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	32,643,105.07	(F)	-	32,643,105.07
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	366,417.32	(H)		366,417.32
Approved "B" Certified Forwards	1,273,546.13	(H)		1,273,546.13
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	4,102.42	(I)		4,102.42
LESS: Reserve-Default Prevention	3,179,303.47	(J)		3,179,303.47
Unreserved Fund Balance, 07/01/16	27,819,735.73	(K)	-	27,819,735.73 **

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: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	STUDENT LOAN OPERATING TRUST FUND	
	2397	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	31,896,733.74 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	1,273,546.13 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	375,851.59 (D)
Default Prevention Reserve	(3,179,303.47) (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	27,819,735.73 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	27,819,735.73 (F)
DIFFERENCE:	- (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	STATE STUDENT FIN ASSISTANCE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2240

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	354.40	(A)		354.40
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	449,185.61	(C)		449,185.61
ADD: Outstanding Accounts Receivable	165,401.12	(D)		165,401.12
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	614,941.13	(F)	-	614,941.13
LESS: Allowances for Uncollectibles	164,412.84	(G)		164,412.84
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	41.72	(I)		41.72
LESS: Deferred Revenue	50,000.00	(J)		50,000.00
Unreserved Fund Balance, 07/01/16	400,486.57	(K)	-	400,486.57 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
	48 EDUCATION	
Trust Fund Title:	STATE STUDENT FIN ASSISTANCE TRUST FUND	
LAS/PBS Fund Number:	2240	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	400,486.57 (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)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	400,486.57 (F)
DIFFERENCE:	(400,486.57) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2178

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	187,597.10	(A)		187,597.10
ADD: Other Cash (See Instructions)	11,798.00	(B)		11,798.00
ADD: Investments	176,796,432.74	(C)		176,796,432.74
ADD: Outstanding Accounts Receivable	159,535,780.53	(D)		159,535,780.53
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	336,531,608.37	(F)	-	336,531,608.37
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)	20,766.46	(I)		20,766.46
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	336,510,841.91	(K)	-	336,510,841.91 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number: 2178

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16
 Total all GLC's 5XXXX for governmental funds; 337,178,855.48 (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)

Other Loans and Notes Receivable (668,013.57) (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 336,510,841.91 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 336,510,841.91 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	NURSING STUDENT LOAN FORGIVENESS TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2505

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	13.33	(A)		13.33
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	1,463,309.68	(C)		1,463,309.68
ADD: Outstanding Accounts Receivable	20,361.35	(D)		20,361.35
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	1,483,684.36	(F)	-	1,483,684.36
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)	133.09	(I)		133.09
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	1,483,551.27	(K)	-	1,483,551.27 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	2505	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,483,551.27 (A)
Subtract Nonspendable Fund Balance (GLC 56XXXX)	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	
ADJUSTED BEGINNING TRIAL BALANCE:	1,483,551.27 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,483,551.27 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48200200

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48200200				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48200200				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48200200				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	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.					

Action		Program or Service (Budget Entity Codes)				
		48200200				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48200200				
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,Y,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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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,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,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48200200				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

		Program or Service (Budget Entity Codes)				
Action		48200200				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)		Y,Y				
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? Note: FCO issues can now be included in the priority listing.					
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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y				
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				

		Program or Service (Budget Entity Codes)				
Action		48200200				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48200200

<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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19. FLORIDA FISCAL PORTAL					
19.1	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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Exhibits or Schedules



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2017-18

Student Financial Aid Program

Federal

Schedule I Series

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title:	<u>48 EDUCATION</u>	
Trust Fund Title:	<u>FEDERAL GRANTS TRUST FUND</u>	
LAS/PBS Fund Number:	<u>2261</u>	BE: 48200300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

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

Subtract Nonspendable Fund Balance (GLC 56XXXX)	-	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	-	(C)
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SWFS Adjustment # and Description	-	(C)
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Add/Subtract Other Adjustment(s):

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

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

ADJUSTED BEGINNING TRIAL BALANCE:	-	(E)
--	---	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	-	(F)
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DIFFERENCE:	-	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18 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 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)			-
ADD: Other Cash (See Instructions)	-	(B)			-
ADD: Investments	-	(C)			-
ADD: Outstanding Accounts Receivable	-	(D)			-
ADD: Anticipated Revenue		(E)			-
Total Cash plus Accounts Receivable	-	(F)	-		-
LESS: Allowances for Uncollectibles	-	(G)			-
LESS: Approved "A" Certified Forwards	-	(H)			-
Approved "B" Certified Forwards	-	(H)			-
Approved "FCO" Certified Forwards	-	(H)			-
LESS: Other Accounts Payable (Nonoperating)	-	(I)			-
LESS: _____		(J)			-
Unreserved Fund Balance, 07/01/16	-	(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: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	2397	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16		
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	31,896,733.74	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :		
SWFS Adjustment # and Description		(C)
SWFS Adjustment # and Description		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	1,273,546.13	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P not C/F-Operating Categories	375,851.59	(D)
Default Prevention Reserve	(3,179,303.47)	(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	27,819,735.73	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	27,819,735.73	(F)
DIFFERENCE:	-	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	STUDENT LOAN OPERATING TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2397

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	37,776.07	(A)		37,776.07
ADD: Other Cash (See Instructions)	317,981.00	(B)		317,981.00
ADD: Investments	30,512,713.80	(C)		30,512,713.80
ADD: Outstanding Accounts Receivable	1,774,634.20	(D)		1,774,634.20
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	32,643,105.07	(F)	-	32,643,105.07
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	366,417.32	(H)		366,417.32
Approved "B" Certified Forwards	1,273,546.13	(H)		1,273,546.13
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	4,102.42	(I)		4,102.42
LESS: <u>Reserve-Default Prevention</u>	3,179,303.47	(J)		3,179,303.47
Unreserved Fund Balance, 07/01/16	27,819,735.73	(K)	-	27,819,735.73 **

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.

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48200300				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48200300				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48200300				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48200300				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48200300				
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,Y,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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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,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,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48200300				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48200300
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48200300				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)				
Action	48200300				
<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>					
19. FLORIDA FISCAL PORTAL					
19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number: 2178

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16
 Total all GLC's 5XXXX for governmental funds; 337,178,855.48 (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)

Other Loans and Notes Receivable (668,013.57) (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 336,510,841.91 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 336,510,841.91 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2178

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	187,597.10	(A)	-	187,597.10
ADD: Other Cash (See Instructions)	11,798.00	(B)	-	11,798.00
ADD: Investments	176,796,432.74	(C)	-	176,796,432.74
ADD: Outstanding Accounts Receivable	159,535,780.53	(D)	-	159,535,780.53
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	336,531,608.37	(F)	-	336,531,608.37
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)	20,766.46	(I)	-	20,766.46
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/16	336,510,841.91	(K)	-	336,510,841.91 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18	
Department Title:	48 EDUCATION
Trust Fund Title:	STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	2543
	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds;	[851,235,207.69]	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	[-]	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment B4800003-Unclaimed Property Advance and Revenue Adjustment	[(40,000.00)]	(C)
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	[-]	(C)
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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)
----------------------------------	-------	-----

L/T Liability - Unclaimed Property Advances	[930,226,213.43]	(D)
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	[-]	(D)
--	-------	-----

	[-]	(D)
--	-------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	[78,951,005.74]	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	[78,951,005.74]	(F)
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DIFFERENCE:	[(0.00)]	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	PRINCIPAL STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2543

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,042,031.82	(A)		28,042,031.82
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	50,841,708.15	(C)		50,841,708.15
ADD: Outstanding Accounts Receivable	378,094.68	(D)		378,094.68
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	79,261,834.65	(F)	-	79,261,834.65
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	256,428.05	(H)		256,428.05
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	14,400.86	(I)		14,400.86
LESS: SWFS Adjustment-Advance Increase		(J)	40,000.00	40,000.00
Unreserved Fund Balance, 07/01/16	78,991,005.74	(K)	(40,000.00)	78,951,005.74 **

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.

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48200300				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48200300				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48200300				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48200300				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48200300				
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,Y,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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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,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,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48200300				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48200300
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48200300				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48200300

<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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19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number: 2178

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 337,178,855.48 (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)

Other Loans and Notes Receivable (668,013.57) (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 336,510,841.91 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 336,510,841.91 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2178

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	187,597.10	(A)		187,597.10
ADD: Other Cash (See Instructions)	11,798.00	(B)		11,798.00
ADD: Investments	176,796,432.74	(C)		176,796,432.74
ADD: Outstanding Accounts Receivable	159,535,780.53	(D)		159,535,780.53
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	336,531,608.37	(F)	-	336,531,608.37
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)	20,766.46	(I)		20,766.46
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	336,510,841.91	(K)	-	336,510,841.91 **

Notes:

*SWFS = Statewide Financial Statement

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



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2017-18

State Grants/K-12 Programs

NON-FEFP

Exhibits or Schedules



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2017-18

State Grants/K-12 Programs

NON-FEFP

Schedule I Series

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18
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, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	160,516.45 (A)
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	(6,347,325.39) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	0.00 (D)
Anticipated Revenue	6,347,325.39 (D)
FSDB - Current Year Payables Not Certified	37,024.22 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	197,540.67 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	197,540.67 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250400 - STATE GRANTS/K12 PROGRAM - NON FEFP
	2261

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	254,594.17	(A)		254,594.17
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	159,246.57	(D)		159,246.57
ADD: Anticipated Revenue	6,347,325.39	(E)		6,347,325.39
Total Cash plus Accounts Receivable	6,761,166.13	(F)	-	6,761,166.13
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	194,731.87	(H)		194,731.87
Approved "B" Certified Forwards	6,347,325.39	(H)		6,347,325.39
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	21,568.20	(I)		21,568.20
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	197,540.67	(K)	-	197,540.67 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017 - 18

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2016

Total all GLC's 5XXXX for governmental funds;	(633,826.18)	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	-	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	-	(C)
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SWFS Adjustment # and Description	-	(C)
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Add/Subtract Other Adjustment(s):

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

A/P not C/F-Operating Categories	-	(D)
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FSDB - Current Year Payables Not Certified	(50,404.49)	(D)
--	-------------	-----

		(D)
--	--	-----

		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(684,230.67)	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	684,230.67	(F)
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DIFFERENCE:	-	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 18
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 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	636,860.77	(A)		636,860.77
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	48,634.23	(D)		48,634.23
ADD: _____	-	(E)		-
Total Cash plus Accounts Receivable	685,495.00	(F)	-	685,495.00
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)	1,264.33	(I)		1,264.33
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2016	684,230.67	(K)	-	684,230.67 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18	
Department Title:	48 EDUCATION
Trust Fund Title:	STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	2543
	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	[851,235,207.69] (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	[-] (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment B4800003-Unclaimed Property Advance and Revenue Adjustment	[(40,000.00)] (C)
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	[-] (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	[-] (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	[-] (D)
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A/P not C/F-Operating Categories	[-] (D)
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L/T Liability - Unclaimed Property Advances	[930,226,213.43] (D)
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	[-] (D)
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	[-] (D)
--	-----------

ADJUSTED BEGINNING TRIAL BALANCE:	[78,951,005.74] (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	[78,951,005.74] (F)
--	-----------------------

DIFFERENCE:	[(0.00)] (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	PRINCIPAL STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2543

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,042,031.82	(A)		28,042,031.82
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	50,841,708.15	(C)		50,841,708.15
ADD: Outstanding Accounts Receivable	378,094.68	(D)		378,094.68
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	79,261,834.65	(F)	-	79,261,834.65
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	256,428.05	(H)		256,428.05
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	14,400.86	(I)		14,400.86
LESS: SWFS Adjustment-Advance Increase		(J)	40,000.00	40,000.00
Unreserved Fund Balance, 07/01/16	78,991,005.74	(K)	(40,000.00)	78,951,005.74 **

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.

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48250300				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48250300				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48250300				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

Action		Program or Service (Budget Entity Codes)				
		48250300				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250300				
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, Y, 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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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, 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, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48250300				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48250300
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48250300				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48250300

<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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19. FLORIDA FISCAL PORTAL					
19.1	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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2017-18

State Grants/K-12 Programs

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Exhibits or Schedules



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2017-18

State Grants/K-12 Programs

FEFP

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2021

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	16,562.50	(A)		16,562.50
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Transfer from 48800000/2021	2,594.32	(E)		2,594.32
Total Cash plus Accounts Receivable	19,156.82	(F)	-	19,156.82
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	16,562.50	(H)		16,562.50
Approved "B" Certified Forwards	2,594.32	(H)		2,594.32
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	(0.00)	(K)	-	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
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, 07/01/16
 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)

Anticipated Transfer from 48800000/2021 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number: 2261 **BE: 48250500**

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

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 32,962.59 (D)

- (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: **32,962.59** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **32,962.59** (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2261

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	32,962.59	(A)		32,962.59
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	3,265.86	(D)		3,265.86
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	36,228.45	(F)	-	36,228.45
LESS: Allowances for Uncollectibles	3,265.86	(G)		3,265.86
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, 07/01/16	32,962.59	(K)	-	32,962.59 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2339

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	76.00	(A)		76.00
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	344,383.69	(C)		344,383.69
ADD: Outstanding Accounts Receivable	2,233.46	(D)		2,233.46
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	346,693.15	(F)	-	346,693.15
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)	39.41	(I)		39.41
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	346,653.74	(K)	-	346,653.74 **

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: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	GRANTS & DONATIONS TRUST FUND	
	2339	BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	346,653.74	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)

0.00	(B)
------	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	0.00	(C)
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SWFS Adjustment # and Description	0.00	(C)
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Add/Subtract Other Adjustment(s):

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

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

		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:

346,653.74	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

346,653.74	(F)
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DIFFERENCE:

0.00	(G)*
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***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	OPERATING TRUST FUND	
	2510	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	1,471,839.06 (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	-	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	-	(C)
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SWFS Adjustment # and Description	-	(C)
-----------------------------------	---	-----

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,324.98)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	-	(D)
--	---	-----

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

		(D)
--	--	-----

		(D)
--	--	-----

		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	1,470,514.08	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,470,514.08	(F)
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DIFFERENCE:	-	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2510

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	24,936.55	(A)		24,936.55
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	1,458,615.86	(C)		1,458,615.86
ADD: Outstanding Accounts Receivable	2,240.08	(D)		2,240.08
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	1,485,792.49	(F)	-	1,485,792.49
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	13,813.22	(H)		13,813.22
Approved "B" Certified Forwards	1,324.98	(H)		1,324.98
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	140.21	(I)		140.21
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	1,470,514.08	(K)	-	1,470,514.08 **

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.

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education
Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

	Program or Service (Budget Entity Codes)
Action	48250500

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.						

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?						Y
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?						Y

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48250500				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48250500				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48250500				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48250500				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250500				
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, Y, 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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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, 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, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48250500				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48250500
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48250500				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48250500

<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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19. FLORIDA FISCAL PORTAL					
19.1	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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2017-18

Educational Media and
Technology Services
Schedule I Series

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number: 2178

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16
 Total all GLC's 5XXXX for governmental funds; 337,178,855.48 (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)

Other Loans and Notes Receivable (668,013.57) (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 336,510,841.91 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 336,510,841.91 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2178

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	187,597.10	(A)		187,597.10
ADD: Other Cash (See Instructions)	11,798.00	(B)		11,798.00
ADD: Investments	176,796,432.74	(C)		176,796,432.74
ADD: Outstanding Accounts Receivable	159,535,780.53	(D)		159,535,780.53
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	336,531,608.37	(F)	-	336,531,608.37
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)	20,766.46	(I)		20,766.46
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	336,510,841.91	(K)	-	336,510,841.91 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	2261	BE: 48000000 - Department

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	160,516.45 (A)
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	(48,811,376.30) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-
A/P not C/F-Operating Categories	33,618.72 (D)
Anticipated Revenue	48,810,720.17 (D)
FSDB - Current Year Payables Not Certified	37,024.22 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	230,503.26 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	230,503.26 (F)
DIFFERENCE:	(0.00) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48000000 - STATE BOARD OF EDUCATION - Department
	2261

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	423,643.71	(A)		423,643.71
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	359,355.61	(D)		359,355.61
ADD: Anticipated Revenue	48,810,720.17	(E)		48,810,720.17
Total Cash plus Accounts Receivable	49,593,719.49	(F)	-	49,593,719.49
LESS: Allowances for Uncollectibles	3,531.83	(G)		3,531.83
LESS: Approved "A" Certified Forwards	516,967.55	(H)		516,967.55
Approved "B" Certified Forwards	48,811,376.30	(H)		48,811,376.30
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	31,340.55	(I)		31,340.55
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	230,503.26	(K)	-	230,503.26 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18	
Department Title:	48 EDUCATION
Trust Fund Title:	STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	2543
	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	[(851,235,207.69)] (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	[-] (B)
---	-----------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment B4800003-Unclaimed Property Advance and Revenue Adjustment	[(40,000.00)] (C)
--	---------------------

	[-] (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)
----------------------------------	-----------

L/T Liability - Unclaimed Property Advances	[930,226,213.43] (D)
---	------------------------

	[-] (D)
--	-----------

	[-] (D)
--	-----------

ADJUSTED BEGINNING TRIAL BALANCE:	[78,951,005.74] (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	[78,951,005.74] (F)
--	-----------------------

DIFFERENCE:	[(0.00)] (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	PRINCIPAL STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2543

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,042,031.82	(A)		28,042,031.82
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	50,841,708.15	(C)		50,841,708.15
ADD: Outstanding Accounts Receivable	378,094.68	(D)		378,094.68
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	79,261,834.65	(F)	-	79,261,834.65
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	256,428.05	(H)		256,428.05
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	14,400.86	(I)		14,400.86
LESS: SWFS Adjustment-Advance Increase		(J)	40,000.00	40,000.00
Unreserved Fund Balance, 07/01/16	78,991,005.74	(K)	(40,000.00)	78,951,005.74 **

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.

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48250600				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48250600				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48250600				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48250600				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250600				
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,Y,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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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,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,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48250600				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48250600
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y, 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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48250600				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48250600

<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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19. FLORIDA FISCAL PORTAL					
19.1	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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2017-18

Workforce Education
Exhibits or Schedules



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2017-18

Workforce Education
Schedule I Series

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number: 2178

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 337,178,855.48 (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)

Other Loans and Notes Receivable (668,013.57) (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 336,510,841.91 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 336,510,841.91 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2178

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	187,597.10	(A)		187,597.10
ADD: Other Cash (See Instructions)	11,798.00	(B)		11,798.00
ADD: Investments	176,796,432.74	(C)		176,796,432.74
ADD: Outstanding Accounts Receivable	159,535,780.53	(D)		159,535,780.53
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	336,531,608.37	(F)	-	336,531,608.37
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)	20,766.46	(I)		20,766.46
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	336,510,841.91	(K)	-	336,510,841.91 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
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, 07/01/16		
Total all GLC's 5XXXX for governmental funds;		
GLC 539XX for proprietary and fiduciary funds	-	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	-	(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :		
SWFS Adjustment # and Description	-	(C)
SWFS Adjustment # and Description	-	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(18,524,575.61)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-	(D)
A/P not C/F-Operating Categories		(D)
Anticipated Revenue	18,524,575.61	(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	-	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	-	(F)
DIFFERENCE:	-	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250800 - WORKFORCE EDUCATION
	2261

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	177,480.18	(D)		177,480.18
ADD: Anticipated Revenue	18,524,575.61	(E)		18,524,575.61
Total Cash plus Accounts Receivable	18,702,055.79	(F)	-	18,702,055.79
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	177,480.18	(H)		177,480.18
Approved "B" Certified Forwards	18,524,575.61	(H)		18,524,575.61
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	-	(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: 2017-18	
	48 EDUCATION	
Trust Fund Title:	STATE SCHOOL TRUST FUND	
LAS/PBS Fund Number:	2543	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	[851,235,207.69] (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	[-] (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment B4800003-Unclaimed Property Advance and Revenue Adjustment	[(40,000.00)] (C)
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	[-] (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	[-] (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	[-] (D)
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A/P not C/F-Operating Categories	[-] (D)
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L/T Liability - Unclaimed Property Advances	[930,226,213.43] (D)
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	[-] (D)
--	-----------

	[-] (D)
--	-----------

ADJUSTED BEGINNING TRIAL BALANCE:	[78,951,005.74] (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	[78,951,005.74] (F)
--	-----------------------

DIFFERENCE:	[(0.00)] (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	PRINCIPAL STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2543

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,042,031.82	(A)		28,042,031.82
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	50,841,708.15	(C)		50,841,708.15
ADD: Outstanding Accounts Receivable	378,094.68	(D)		378,094.68
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	79,261,834.65	(F)	-	79,261,834.65
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	256,428.05	(H)		256,428.05
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	14,400.86	(I)		14,400.86
LESS: SWFS Adjustment-Advance Increase		(J)	40,000.00	40,000.00
Unreserved Fund Balance, 07/01/16	78,991,005.74	(K)	(40,000.00)	78,951,005.74 **

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.

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48250800				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48250800				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48250800				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	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.					

Action		Program or Service (Budget Entity Codes)				
		48250800				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250800				
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, Y, 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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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, 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, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48250800				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48250800
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48250800				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48250800

<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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19. FLORIDA FISCAL PORTAL					
19.1	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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Florida Colleges
Exhibits or Schedules



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2017-18
Florida Colleges
Schedule I Series

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48400600				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48400600				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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,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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A,N/A				

		Program or Service (Budget Entity Codes)				
Action		48400600				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48400600				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48400600				
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, Y, 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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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, 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, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48400600				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

	Program or Service (Budget Entity Codes)
Action	48400600
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)	
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y
AUDIT:	
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:	
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y

		Program or Service (Budget Entity Codes)				
Action		48400600				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48400600

<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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19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			



FLORIDA DEPARTMENT OF
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2017-18

State Board of Education
Exhibits or Schedules



FLORIDA DEPARTMENT OF
EDUCATION
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2017-18

State Board of Education
Schedule I Series

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
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, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	7,691,231.65 (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	(5,756,700.54) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Anticipated Transfer to 48250500/2021	(2,594.32) (D)
Other Loan and Notes Receivable (Long Term Receivable)	(199,232.37) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,732,704.42 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,732,704.42 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2021

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	737,607.47	(A)		737,607.47
ADD: Other Cash (See Instructions)	30.00	(B)		30.00
ADD: Investments	7,088,849.65	(C)		7,088,849.65
ADD: Outstanding Accounts Receivable	79,045.72	(D)		79,045.72
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	7,905,532.84	(F)	-	7,905,532.84
LESS: Allowances for Uncollectibles	2,188.88	(G)		2,188.88
LESS: Approved "A" Certified Forwards	410,590.00	(H)		410,590.00
Approved "B" Certified Forwards	5,756,700.54	(H)		5,756,700.54
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	754.68	(I)		754.68
LESS: Anticipated Transfer to 48250500/2021	2,594.32	(J)		2,594.32
LESS:		(J)		-
Unreserved Fund Balance, 07/01/16	1,732,704.42	(K)	-	1,732,704.42 **

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: 2017-18
	48 EDUCATION
Trust Fund Title:	CAPITAL IMPROVEMENT FEE TRUST FUND
LAS/PBS Fund Number:	2071 DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	90,519,849.18 (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	(93,441,447.92) (D)
A/P not C/F-Operating Categories	[] (D)
Anticipated Revenue	2,921,598.74 (D)
	[] (D)
	[] (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0.00) (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	CAPITAL IMPROVEMENT FEE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2071

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]	-
ADD: Other Cash (See Instructions)	[]	(B)	[]	-
ADD: Investments	89,297,264.32	(C)	[]	89,297,264.32
ADD: Outstanding Accounts Receivable	1,231,420.35	(D)	[]	1,231,420.35
ADD: Anticipated Revenue	2,921,598.74	(E)	[]	2,921,598.74
Total Cash plus Accounts Receivable	93,450,283.41	(F)	-	93,450,283.41
LESS Allowances for Uncollectibles	[]	(G)	[]	-
LESS Approved "A" Certified Forwards	[]	(H)	[]	-
Approved "B" Certified Forwards	[]	(H)	[]	-
Approved "FCO" Certified Forwards	93,441,447.92	(H)	[]	93,441,447.92
LESS: Other Accounts Payable (Nonoperating)	8,835.49	(I)	[]	8,835.49
LESS: _____	[]	(J)	[]	-
Unreserved Fund Balance, 07/01/16	(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

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number: 2178

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 337,178,855.48 (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)

Other Loans and Notes Receivable (668,013.57) (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 336,510,841.91 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 336,510,841.91 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2178

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	187,597.10	(A)		187,597.10
ADD: Other Cash (See Instructions)	11,798.00	(B)		11,798.00
ADD: Investments	176,796,432.74	(C)		176,796,432.74
ADD: Outstanding Accounts Receivable	159,535,780.53	(D)		159,535,780.53
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	336,531,608.37	(F)	-	336,531,608.37
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)	20,766.46	(I)		20,766.46
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	336,510,841.91	(K)	-	336,510,841.91 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number: 2222

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	350,212.68 (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	(102,630.43) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	
	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	247,582.25 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	247,582.25 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2222

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	363,134.33	(A)			363,134.33
ADD: Other Cash (See Instructions)	-	(B)			-
ADD: Investments	-	(C)			-
ADD: Outstanding Accounts Receivable	-	(D)			-
ADD: _____		(E)			-
Total Cash plus Accounts Receivable	363,134.33	(F)	-		363,134.33
LESS: Allowances for Uncollectibles	-	(G)			-
LESS: Approved "A" Certified Forwards	12,921.65	(H)			12,921.65
Approved "B" Certified Forwards	102,630.43	(H)			102,630.43
Approved "FCO" Certified Forwards	-	(H)			-
LESS: Other Accounts Payable (Nonoperating)	-	(I)			-
LESS: _____	-	(J)			-
Unreserved Fund Balance, 07/01/16	247,582.25	(K)	-		247,582.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
	48 EDUCATION	
Trust Fund Title:	STATE STUDENT FIN ASSISTANCE TRUST FUND	
LAS/PBS Fund Number:	2240	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	400,486.57 (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	[] (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	[] (C)
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SWFS Adjustment # and Description	[] (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	[] (D)
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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 K)	400,486.57 (F)
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DIFFERENCE:	400,486.57 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	STATE STUDENT FIN ASSISTANCE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2240

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	354.40	(A)		354.40
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	449,185.61	(C)		449,185.61
ADD: Outstanding Accounts Receivable	165,401.12	(D)		165,401.12
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	614,941.13	(F)	-	614,941.13
LESS: Allowances for Uncollectibles	164,412.84	(G)		164,412.84
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	41.72	(I)		41.72
LESS: Deferred Revenue	50,000.00	(J)		50,000.00
Unreserved Fund Balance, 07/01/16	400,486.57	(K)	-	400,486.57 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number: 2261 **BE: 48800000**

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

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) (23,939,475.30)

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

A/P not C/F-Operating Categories (D) 656.13

Anticipated Revenue (D) 23,938,819.17

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E) -

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

DIFFERENCE: (G)* (0.00)

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2261

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	136,086.95	(A)		136,086.95
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	19,363.00	(D)		19,363.00
ADD: Anticipated Revenue	23,938,819.17	(E)		23,938,819.17
Total Cash plus Accounts Receivable	24,094,269.12	(F)	-	24,094,269.12
LESS: Allowances for Uncollectibles	265.97	(G)		265.97
LESS: Approved "A" Certified Forwards	144,755.50	(H)		144,755.50
Approved "B" Certified Forwards	23,939,475.30	(H)		23,939,475.30
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	9,772.35	(I)		9,772.35
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	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: 2017-18	
	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, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	0.00 (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	(C)
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SWFS Adjustment # and Description	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(942,127.47) (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
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A/P not C/F-Operating Categories	885.89 (D)
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Anticipated Revenue	941,241.58 (D)
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	(D)
--	-----

	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0.00) (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48180000 BLIND SERVICES
	2270

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	136,613.53	(A)		136,613.53
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	831,053.04	(D)		831,053.04
ADD: Anticipated Revenue	941,241.58	(E)		941,241.58
Total Cash plus Accounts Receivable	1,908,908.15	(F)	-	1,908,908.15
LESS: Allowances for Uncollectibles	32,699.33	(G)		32,699.33
LESS: Approved "A" Certified Forwards	926,735.47	(H)		926,735.47
Approved "B" Certified Forwards	942,127.47	(H)		942,127.47
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	7,345.88	(I)		7,345.88
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	(0.00)	(K)	-	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number: 2339 - 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 0.00 (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 0.00 (D)

0.00 (D)

0.00 (D)

0.00 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (E)

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

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48800000 STATE BOARD OF EDUCATION
	2339

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	-	(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	-	(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: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	2397	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16		
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	31,896,733.74	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :		
SWFS Adjustment # and Description		(C)
SWFS Adjustment # and Description		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	1,273,546.13	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P not C/F-Operating Categories	375,851.59	(D)
Default Prevention Reserve	(3,179,303.47)	(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	27,819,735.73	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	27,819,735.73	(F)
DIFFERENCE:	-	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	STUDENT LOAN OPERATING TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2397

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	37,776.07	(A)		37,776.07
ADD: Other Cash (See Instructions)	317,981.00	(B)		317,981.00
ADD: Investments	30,512,713.80	(C)		30,512,713.80
ADD: Outstanding Accounts Receivable	1,774,634.20	(D)		1,774,634.20
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	32,643,105.07	(F)	-	32,643,105.07
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	366,417.32	(H)		366,417.32
Approved "B" Certified Forwards	1,273,546.13	(H)		1,273,546.13
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	4,102.42	(I)		4,102.42
LESS: <u>Reserve-Default Prevention</u>	3,179,303.47	(J)		3,179,303.47
Unreserved Fund Balance, 07/01/16	27,819,735.73	(K)	-	27,819,735.73 **

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: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	2505	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,483,551.27 (A)
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	
ADJUSTED BEGINNING TRIAL BALANCE:	1,483,551.27 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,483,551.27 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	NURSING STUDENT LOAN FORGIVENESS TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2505

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	13.33	(A)		13.33
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	1,463,309.68	(C)		1,463,309.68
ADD: Outstanding Accounts Receivable	20,361.35	(D)		20,361.35
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	1,483,684.36	(F)	-	1,483,684.36
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)	133.09	(I)		133.09
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	1,483,551.27	(K)	-	1,483,551.27 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	OPERATING TRUST FUND	
	2510	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	1,471,839.06 (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	(1,324.98) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-
A/P not C/F-Operating Categories	-
	-
	-
	-
ADJUSTED BEGINNING TRIAL BALANCE:	1,470,514.08 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,470,514.08 (F)
DIFFERENCE:	- (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2510

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	24,936.55	(A)		24,936.55
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	1,458,615.86	(C)		1,458,615.86
ADD: Outstanding Accounts Receivable	2,240.08	(D)		2,240.08
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	1,485,792.49	(F)	-	1,485,792.49
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	13,813.22	(H)		13,813.22
Approved "B" Certified Forwards	1,324.98	(H)		1,324.98
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	140.21	(I)		140.21
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/16	1,470,514.08	(K)	-	1,470,514.08 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18	
Department Title:	48 EDUCATION
Trust Fund Title:	STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	2543
	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	[(851,235,207.69)] (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	[-] (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment B4800003-Unclaimed Property Advance and Revenue Adjustment	[(40,000.00)] (C)
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	[-] (C)
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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)
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L/T Liability - Unclaimed Property Advances	[930,226,213.43] (D)
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	[] (D)
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	[] (D)
--	---------

ADJUSTED BEGINNING TRIAL BALANCE:	[78,951,005.74] (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	[78,951,005.74] (F)
--	-----------------------

DIFFERENCE:	[(0.00)] (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	PRINCIPAL STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2543

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,042,031.82	(A)		28,042,031.82
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	50,841,708.15	(C)		50,841,708.15
ADD: Outstanding Accounts Receivable	378,094.68	(D)		378,094.68
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	79,261,834.65	(F)	-	79,261,834.65
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	256,428.05	(H)		256,428.05
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	14,400.86	(I)		14,400.86
LESS: SWFS Adjustment-Advance Increase		(J)	40,000.00	40,000.00
Unreserved Fund Balance, 07/01/16	78,991,005.74	(K)	(40,000.00)	78,951,005.74 **

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.

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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,N/A				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48800000				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48800000				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y				
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?	Y,Y				
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 through E.6 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate 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?	Y				
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 #17-001?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48800000				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48800000				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48800000				
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, Y, 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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 Only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178,2555,2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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, 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, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48800000				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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,Y				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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?	Y				

		Program or Service (Budget Entity Codes)				
Action		48800000				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y,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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y				
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y,Y				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				

		Program or Service (Budget Entity Codes)				
Action		48800000				
16.4	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				
16.5	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				
16.6	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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					

	Program or Service (Budget Entity Codes)
Action	48800000

<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>	
--	--

19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

October 11, 2016

Cynthia Kelly, 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

Cindy Kynoch, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

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 proposed needs for the 2017-18 Fiscal Year.

This submission has been approved by Rodney J. MacKinnon, Executive Director.



Rodney J. MacKinnon

RODNEY J. MACKINNON
EXECUTIVE DIRECTOR, OFFICE OF EARLY LEARNING



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

2017-18

Early Learning Services
Exhibits or Schedules



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

2017-18

Early Learning Services

Schedule I Series

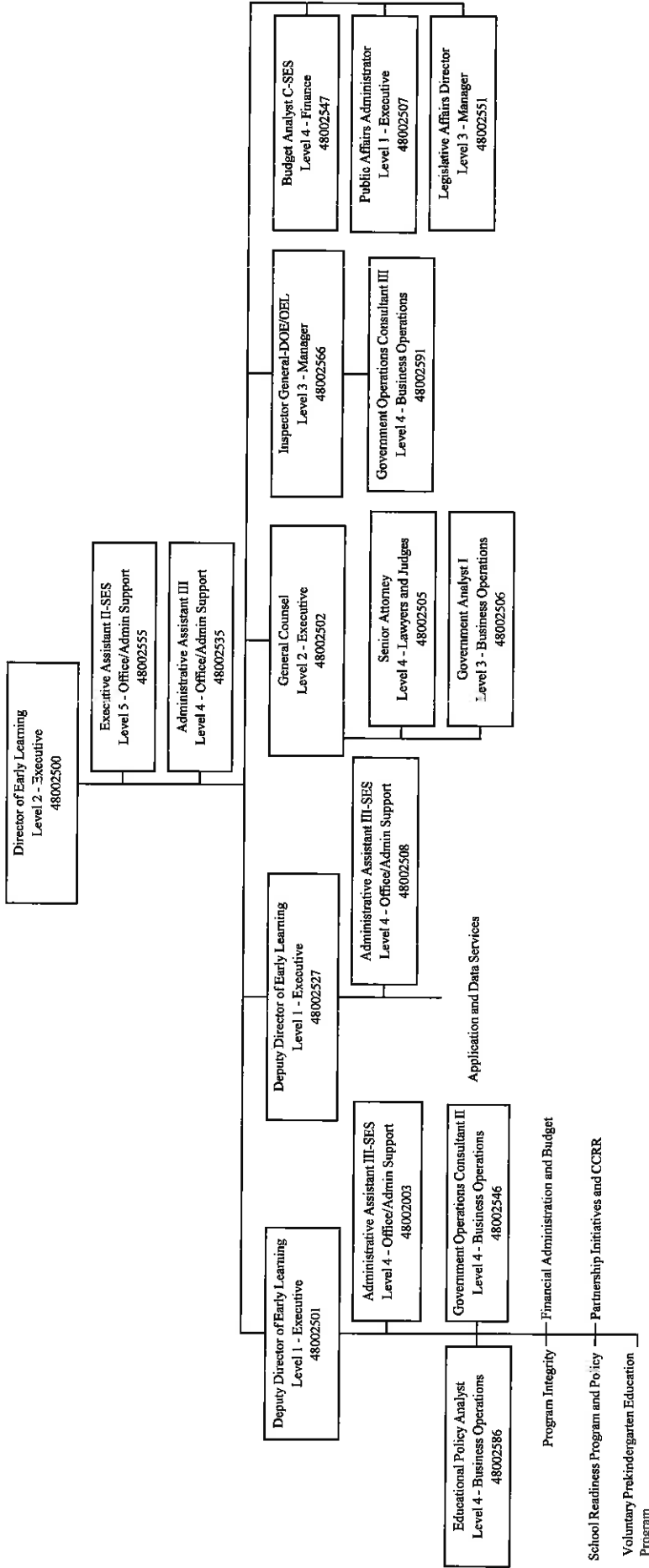
Schedule VII: Agency Litigation Inventory

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

Agency:	Office of Early Learning, Florida Department of Education		
Contact Person:	Maggi O'Sullivan Parker	Phone Number:	(850) 717-8576
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Bettye Lindsey and Antrica Morgan v. Florida Department of Education		
Court with Jurisdiction:	U.S. District Court, Northern District		
Case Number:	Case No. 4:16-cv-00503-RH-CAS		
Summary of the Complaint:	Civil Rights claim filed by two African-American employees asserting racial discrimination and retaliation. Lindsey claims she was offered a supervisory position and then had it rescinded, with a less-experienced white female taking the job. Both Lindsay and Morgan claim retaliation for reporting concerns about the workplace.		
Amount of the Claim:	\$ Unspecified. Plaintiffs are seeking injunctive relief and damages (emotional distress, loss of pay, pain and suffering, etc)		
Specific Statutes or Laws (including GAA) Challenged:	Claims are made under 42 U.S.C. § 2000e <u>et seq.</u> , 42 U.S.C. § 1981a, and Chapter 760, Florida Statutes.		
Status of the Case:	The case was initially filed in Leon County Circuit Court and was removed to federal court. Parties have filed a joint report and are awaiting scheduling order. Discovery will begin soon.		
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).	n/a		

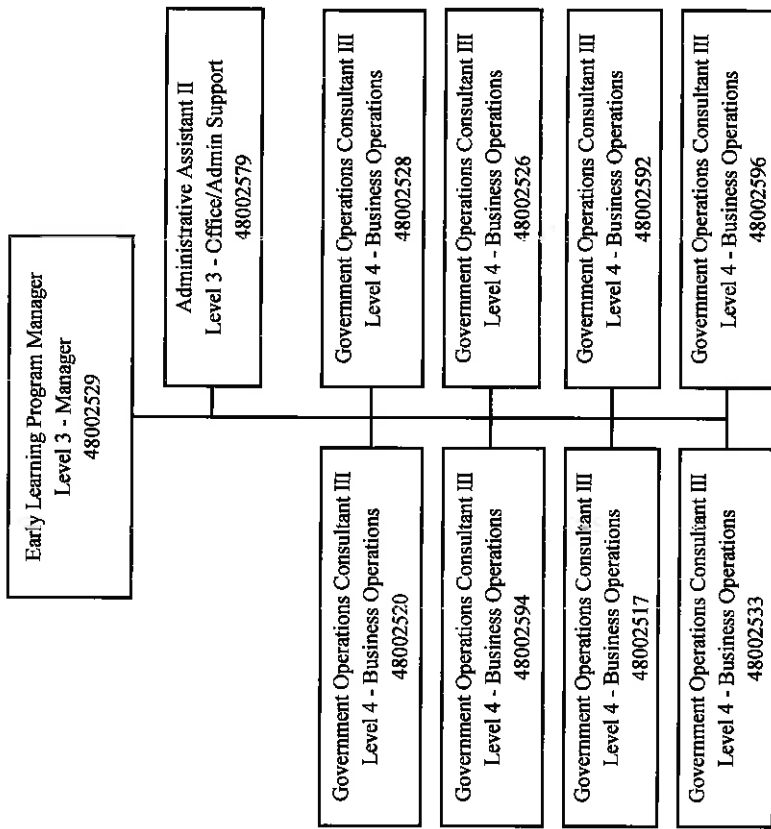
FLORIDA DEPARTMENT OF EDUCATION
 COMMISSIONER OF EDUCATION
 OFFICE OF EARLY LEARNING
 OFFICE OF THE DIRECTOR

DBS: 753000

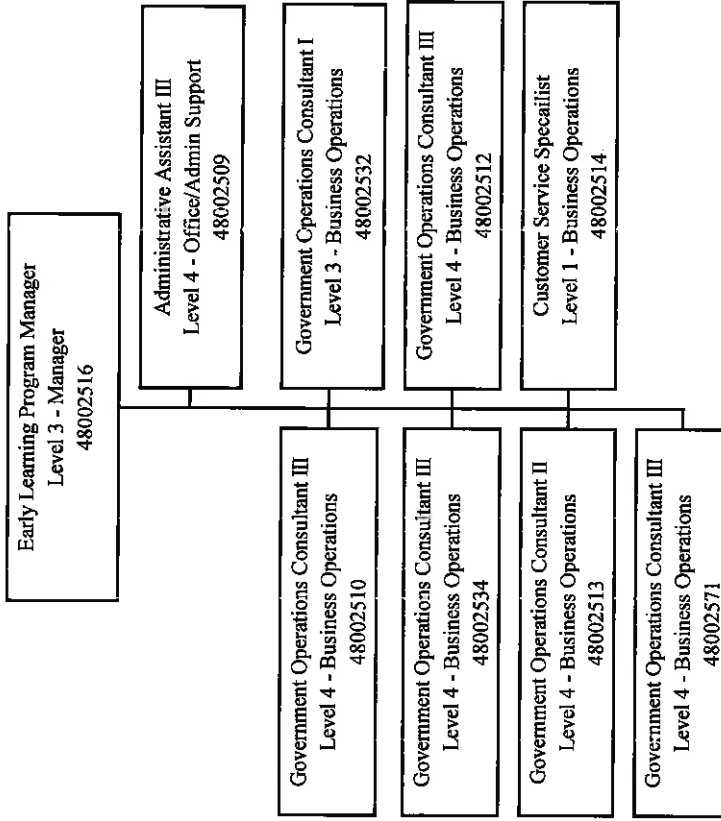


FLORIDA DEPARTMENT OF EDUCATION
 COMMISSIONER OF EDUCATION
 OFFICE OF EARLY LEARNING
 SCHOOL READINESS PROGRAM AND POLICY

DBS: 753020

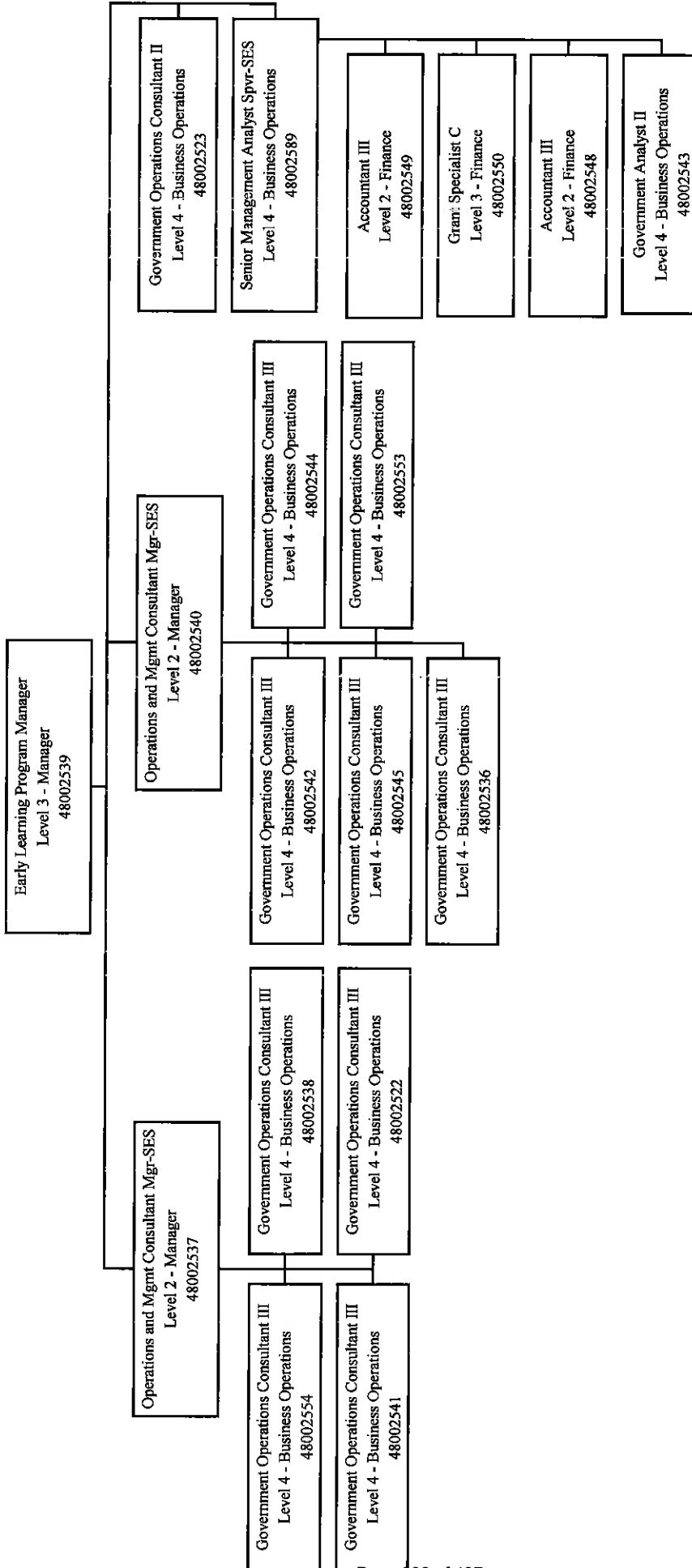


FLORIDA DEPARTMENT OF EDUCATION
COMMISSIONER OF EDUCATION
OFFICE OF EARLY LEARNING
PARTNERSHIP INITIATIVES AND CCRR



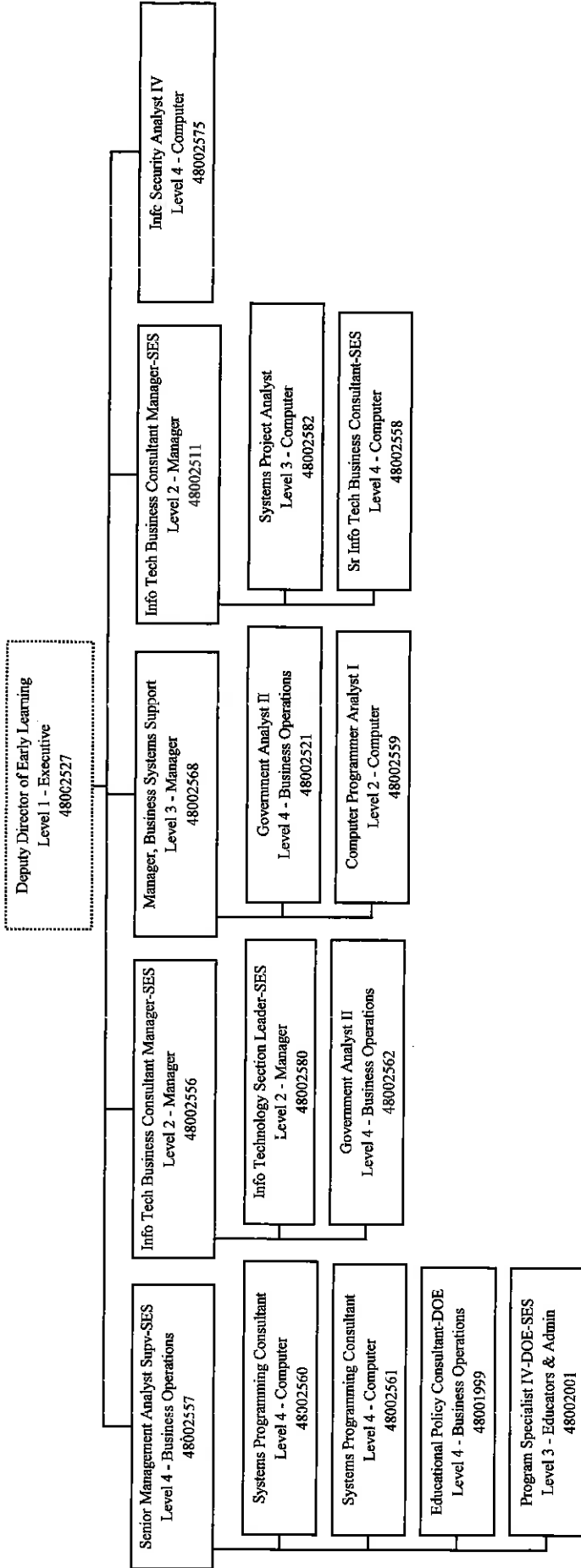
FLORIDA DEPARTMENT OF EDUCATION
 COMMISSIONER OF EDUCATION
 OFFICE OF EARLY LEARNING
 FINANCIAL ADMINISTRATION AND BUDGET

DBS: 753030



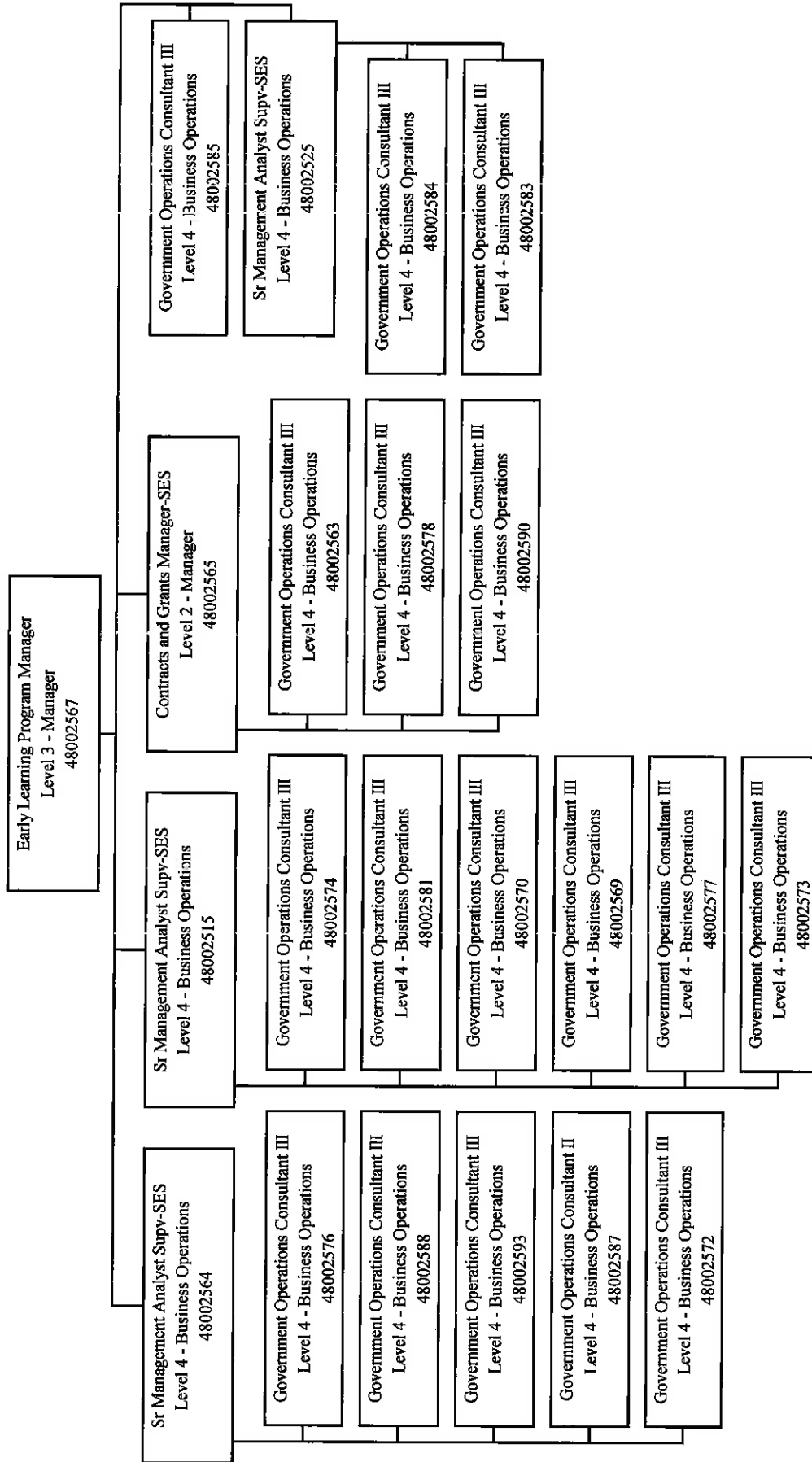
FLORIDA DEPARTMENT OF EDUCATION
 COMMISSIONER OF EDUCATION
 OFFICE OF EARLY LEARNING
 APPLICATION AND DATA SERVICES

DBS: 753040

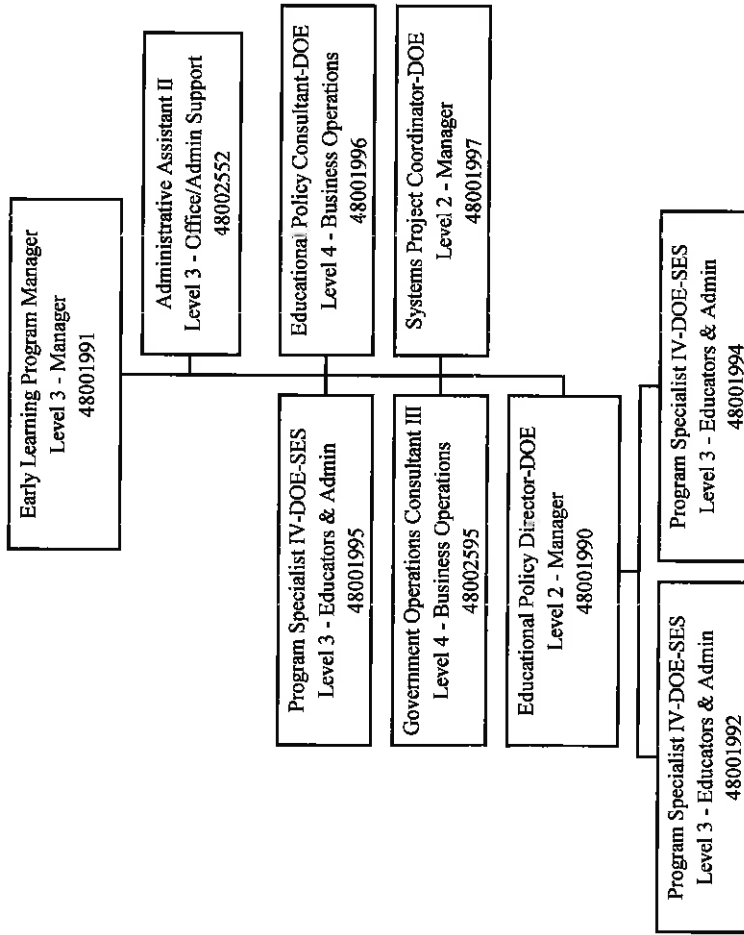


FLORIDA DEPARTMENT OF EDUCATION
 COMMISSIONER OF EDUCATION
 OFFICE OF EARLY LEARNING
 PROGRAM INTEGRITY

DBS: 753060



FLORIDA DEPARTMENT OF EDUCATION
COMMISSIONER OF EDUCATION
OFFICE OF EARLY LEARNING
VOLUNTARY PREKINDERGARTEN EDUCATION PROGRAM



ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5)
AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:
(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION
TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN
SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL
GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED
IN SECTION II.)

*** NO ACTIVITIES FOUND ***

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 48	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	1,038,156,184	
TOTAL BUDGET FOR AGENCY (SECTION III):	1,038,156,197	
	-----	-----
DIFFERENCE:	13-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2017-18	
	48 EDUCATION	
Trust Fund Title:	CHILD CARE/DEV BLK GRNT TF	
LAS/PBS Fund Number:	2098	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment B480000? - Increase Operating Payable and Reclass Exp.	(9,727.21) (C)
SWFS Adjustment B480000? Increase Receivable from Fed. Gov.	9,727.21 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(18,451,035.25) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	10,091.83 (D)
Other Loan and Notes Receivable (Long Term Receivable)	(1,870,651.11) (D)
Allowance for Uncollectibles, Long-Term	1,005,285.09 (D)
Anticipated Revenue	19,306,309.44 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	(0.00) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	CHILD CARE/DEV BLK GRNT TF
LAS/PBS Fund Number:	DEPARTMENT
	2098

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,346,934.77	(A)		4,346,934.77
ADD: Other Cash (See Instructions)	11,790.78	(B)		11,790.78
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	4,449,529.38	(D)	9,727.21	4,459,256.59
ADD: Anticipated Revenue	19,306,309.44	(E)		19,306,309.44
Total Cash plus Accounts Receivable	28,114,564.37	(F)	9,727.21	28,124,291.58
LESS: Allowances for Uncollectibles	177,919.47	(G)		177,919.47
LESS: Approved "A" Certified Forwards	7,469,550.83	(H)		7,469,550.83
Approved "B" Certified Forwards	18,451,035.25	(H)		18,451,035.25
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	2,016,058.82	(I)		2,016,058.82
SWFS Adjustment B480000? - Increase Operating Payable and				
LESS: Reclass Exp.		(J)	9,727.21	9,727.21
Unreserved Fund Balance, 07/01/16	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: 2017-18	
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, 07/01/16

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 K) - (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48220400- EARLY LEARNING SERVICES
	2261

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)			-
ADD: Other Cash (See Instructions)	-	(B)			-
ADD: Investments	-	(C)			-
ADD: Outstanding Accounts Receivable	-	(D)			-
ADD: _____		(E)			-
Total Cash plus Accounts Receivable	-	(F)	-		-
LESS: Allowances for Uncollectibles	-	(G)			-
LESS: Approved "A" Certified Forwards	-	(H)			-
Approved "B" Certified Forwards	-	(H)			-
Approved "FCO" Certified Forwards	-	(H)			-
LESS: Other Accounts Payable (Nonoperating)	-	(I)			-
LESS: _____		(J)			-
Unreserved Fund Balance, 07/01/16	-	(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: 2017-18	
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, 07/01/16

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	103,054.58	(A)
--	------------	-----

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	0.00	(D)
----------------------------------	------	-----

		(D)
--	--	-----

		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:

	103,054.58	(E)
--	------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

	103,054.58	(F)
--	------------	-----

DIFFERENCE:

	0.00	(G)*
--	------	------

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48220400 EARLY LEARNING SERVICES
	2339

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	103,054.58	(A)		103,054.58
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	103,054.58	(F)	-	103,054.58
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, 07/01/16	103,054.58	(K)	-	103,054.58 **

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: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	WELFARE TRANSITION TRUST FUND	
	2401	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds;	386,503.78	(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	(162,874.89)	(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:

	223,628.89	(E)
--	------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

	223,628.89	(F)
--	------------	-----

DIFFERENCE:

	-	(G)*
--	---	------

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	WELFARE TRANSITION TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2401

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	386,503.78	(A)			386,503.78
ADD: Other Cash (See Instructions)	-	(B)			-
ADD: Investments	-	(C)			-
ADD: Outstanding Accounts Receivable	-	(D)			-
ADD: _____		(E)			-
Total Cash plus Accounts Receivable	386,503.78	(F)	-		386,503.78
LESS: Allowances for Uncollectibles	-	(G)			-
LESS: Approved "A" Certified Forwards	-	(H)			-
Approved "B" Certified Forwards	162,874.89	(H)			162,874.89
Approved "FCO" Certified Forwards	-	(H)			-
LESS: Other Accounts Payable (Nonoperating)	-	(I)			-
LESS: _____		(J)			-
Unreserved Fund Balance, 07/01/16	223,628.89	(K)	-		223,628.89 **

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 IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 16

Department: Education

Chief Internal Auditor: Sarah Beth Hall

Budget Entity: Office of Early Learning

Phone Number: 850-717-8686

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
2016-192	6/30/2016	OEL	<p>AG Finding No. 1: OEL Enhanced Field System (EFS) data analysis and monitoring processes need improvement to ensure that the School Readiness Program data used as the basis for provider reimbursements and State and Federal reporting is accurate. In addition, our EFS data analyses disclosed instances in which excess reimbursements were made.</p> <p>AG Recommendation 1: To improve the accuracy of EFS data and detect potential errors and improprieties, we recommend that OEL management ensure that appropriate data analyses are conducted.</p> <p>AG Recommendation 2: We also recommend that OEL management ensure that the coalitions' review and follow up on any matters identified</p>	<p>The EFS Modernization Project is replacing EFS. With the EFS Modernization Project we have implemented data integrity controls with the development of the application. Also, with the purchase of the new reporting/data analytics tool, Tableau, data analysis will be more efficient.</p>	
2016-192	6/30/2016	OEL	<p>AG Finding No. 2: Information technology (IT) controls for the EFS, the Single Point of Entry (SPE), and the Unified Wait List (UWL) need enhancement.</p> <p>AG Recommendation 1: We recommend that OEL management establish change management controls that document the appropriate authorization, testing, approval, and tracking of program modifications to the EFS, the SPE, and the UWL.</p> <p>AG Recommendation 2: In addition, we recommend that OEL management perform periodic reviews of the appropriateness of EFS and UWL user access privileges and ensure that the timely deactivation of EFS and UWL access privileges upon an employee's separation from OEL employment is appropriately documented.</p>	<p>The EFS Modernization Project is replacing EFS, Statewide SPE and UWL. The modernization project has addressed and initiated a change management process and a quality assurance process to track program approvals, development items and issues found in testing. OEL tracks source code through Microsoft Team Foundation Server based on what functionality has been approved for release. Finally, as a routine part of annual fiscal monitoring tasks applied to all coalitions, OEL will continue to sample internal controls, policies and processes at the local level that deactivate access to systems for outgoing and terminated employees.</p>	
2016-192	6/30/2016		<p>AG Finding No. 3: Certain security controls for the EFS and the UWL related to user authentication need improvement to ensure the continued confidentiality, integrity, and availability of EFS and UWL client data and related IT resources.</p> <p>AG Recommendation 1: We recommend that OEL management strengthen security controls for the EFS and the UWL related to user authentication to ensure the continued confidentiality, integrity, and availability of EFS and UWL client data and related IT resources.</p>	<p>OEL will evaluate the requirements to implement an off-boarding process to ensure timely removal of user access and will communicate that process to the coalitions. The EFS Modernization Project is replacing EFS and UWL. With the EFS Modernization Project, OEL will be implementing a stronger user authentication password scheme. Finally, as a routine part of annual fiscal monitoring tasks applied to all coalitions, OEL will continue to sample internal controls, policies and processes at the local level that deactivate access to systems for outgoing and terminated employees.</p>	

2016-192	6/30/2016	OEL	<p>AG Finding No. 4: The OEL did not always appropriately document the School Readiness Program curricula review and approval process or ensure that all individuals responsible for reviewing and approving curricula satisfied established requirements.</p> <p>AG Recommendation 1: We recommend that OEL management ensure that the review and approval process for all School Readiness Program curricula is appropriately documented and that all Committee members satisfy established requirements.</p>	<p>OEL concurs and policy development has begun for the next OEL School Readiness curricula review to include clear and thorough procedures for each of the following areas:</p> <ol style="list-style-type: none"> 1. Tracking and Maintenance of Qualifications: Specific training requirements and verification of credentials will be outlined in detail and will include a verification process prior to the date of review. 2. Quality Assurance: A secondary review process will be outlined to review curricula with discrepancies in scoring (outliers). This procedure will require all secondary review committee members to have sufficient training and qualifications, as well as define consistent protocols for secondary reviews. <p>Appeals Process: To build further transparency and accountability into the review process, OEL will define an appeals process for any publishers seeking further review or explanation of approval status. This process will also require review committee members to have sufficient training and qualifications prior to participating in the appeals process.</p>	

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Dept. of Education Office of Early Learning

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	48220400			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	DOE WILL TRANSFER			
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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	DOE WILL TRANSFER			

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. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, 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 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48220400				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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.					

		Program or Service (Budget Entity Codes)				
Action		48220400				
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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y				
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?	Y				
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 through E.6 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48220400				
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	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		48220400				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
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; fixed capital outlay adjustment narrative)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48220400				
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 section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate General Revenue 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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48220400				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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	Needs to be checked at Dept Level			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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				

		Program or Service (Budget Entity Codes)				
Action		48220400				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing.	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y				
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				

		Program or Service (Budget Entity Codes)				
Action		48220400				
16.4	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				
16.5	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				
16.6	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				
16.7	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.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	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		48220400			
<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>					
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

BGTRBAL-10 AS OF 07/01/16

48000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

DATE RUN 08/10/16
PAGE 11

480000 DEPARTMENT OF EDUCATION		
20 2 164001 EDUCATION & GENERAL STUDENT & OTHER FEES TF BOR		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

48000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

DATE RUN 08/10/16
PAGE 59

480000 DEPARTMENT OF EDUCATION		
20 2 530001 PHOSPHATE RESEARCH TF USF		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

480000 DEPARTMENT OF EDUCATION		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	22,083.30
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	35.27
35300	DUE TO OTHER DEPARTMENTS	
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2.20-
	** GL 35300 TOTAL	2.20-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	22,116.37-
	*** FUND TOTAL	0.00

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18

Department Title: 48 EDUCATION
Trust Fund Title: ED/GEN STUD & OTHER FEES TRUST FUND
LAS/PBS Fund Number: 2164

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="0.00"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	ED/GEN STUD & OTHER FEES TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2164

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0 (A)		0
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	(C)		0
ADD: Outstanding Accounts Receivable	(D)		0
ADD: _____	(E)		0
Total Cash plus Accounts Receivable	0 (F)	0	0
LESS: Allowances for Uncollectibles	(G)		0
LESS: Approved "A" Certified Forwards	(H)		0
Approved "B" Certified Forwards	(H)		0
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable (Nonoperating)	(I)		0
LESS: _____	(J)		0
Unreserved Fund Balance, 07/01/16	0 (K)	0	0 **

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: 2017-18	
	48 EDUCATION	
Trust Fund Title:	PHOSPHATE RESEARCH TRUST FUND	
LAS/PBS Fund Number:	2530	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16		
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="0.00"/>	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :		
SWFS Adjustment # and Description	<input type="text"/>	(C)
SWFS Adjustment # and Description	<input type="text"/>	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/>	(D)
A/P not C/F-Operating Categories	<input type="text"/>	(D)
Unreserved Fund Balance Not Recorded in FLAIR	<input type="text" value="7,929,593.00"/>	(D)
	<input type="text"/>	(D)
	<input type="text"/>	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="7,929,593.00"/>	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="7,929,593.00"/>	(F)
DIFFERENCE:	<input type="text" value="0.00"/>	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017-18

Department Title:

48 EDUCATION

Trust Fund Title:

PHOSPHATE RESEARCH TRUST FUND

Budget Entity:

DEPARTMENT

LAS/PBS Fund Number:

2530

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	<input type="text"/>	(A)	<input type="text"/>		0
ADD: Other Cash (See Instructions)	<input type="text"/>	(B)	<input type="text"/>		0
ADD: Investments	<input type="text"/>	(C)	<input type="text"/>		0
ADD: Outstanding Accounts Receivable	<input type="text"/>	(D)	<input type="text"/>		0
ADD: Unreserved Fund Balance Not Recorded in FLAIR	7,929,593	(E)	<input type="text"/>		7,929,593
Total Cash plus Accounts Receivable	7,929,593	(F)	0		7,929,593
LESS: Allowances for Uncollectibles	<input type="text"/>	(G)	<input type="text"/>		0
LESS: Approved "A" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
Approved "B" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
Approved "FCO" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
LESS: Other Accounts Payable (Nonoperating)	<input type="text"/>	(I)	<input type="text"/>		0
LESS: _____	<input type="text"/>	(J)	<input type="text"/>		0
Unreserved Fund Balance, 07/01/16	7,929,593	(K)	0		7,929,593 **

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: 2017-18	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	OPERATIONS & MAINTENANCE TRUST FUND	
	2516	DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	22,116.37 (A)
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	-
	-
	-
	-
ADJUSTED BEGINNING TRIAL BALANCE:	22,116.37 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	22,116.37 (F)
DIFFERENCE:	-

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-18
Trust Fund Title:	48 EDUCATION
Budget Entity:	OPERATIONS & MAINTENANCE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2516

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)			-
ADD: Other Cash (See Instructions)	-	(B)			-
ADD: Investments	22,083.30	(C)			22,083.30
ADD: Outstanding Accounts Receivable	35.27	(D)			35.27
ADD: _____		(E)			-
Total Cash plus Accounts Receivable	22,118.57	(F)	-		22,118.57
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)	2.20	(I)			2.20
LESS: _____		(J)			-
Unreserved Fund Balance, 07/01/16	22,116.37	(K)	-		22,116.37 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE I NARRATIVE

Department of Education Department Level

Program: **Department Level**
Budget Entity: **48000000**
Fund Name/Number: **Operations and Maintenance Trust Fund / 2516**

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

SECTION III ADJUSTMENTS

- No adjustments

REVENUE ESTIMATING METHODOLOGY

Funds from Charity Racing Day Proceeds from the Department of Business and Professional Regulation. The Agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued.

5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement since the revenues are charity racing day proceeds. It is appropriate to exclude this fund from the reserve requirement since the charity racing day proceeds are deposited in this trust fund as a pass through and it is such a small amount. Therefore, no reserve should be required since the receipts are so small and it is for scholarships.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	<u>0</u>
Multiplied by 5%		5%
Total 5% Reserve for Operations and Maintenance Trust Fund	\$	<u><u>0</u></u>

SCHEDULE I NARRATIVE

Department of Education Department Level

Program: **Department Level**
Budget Entity: **48000000**
Fund Name/Number: **Phosphate Research Trust Fund / 2530**

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

This fund does compute cost for general management and administrative services to Florida Polytechnic University.

SECTION III ADJUSTMENTS

- **Operating Expense Not Recorded In FLAIR \$(1,745,076).**
Expenditures are not processed through the FLAIR system; therefore, this adjustment is needed to reflect operating expenditures activity for the fiscal period.
- **Unreserved Fund Balance Not Recorded by CFO \$7,873,182.**
These funds are not processed through the FLAIR system; therefore, an adjustment must be made for the beginning unreserved fund balance.

REVENUE ESTIMATING METHODOLOGY

Revenue is distributed pursuant to section 211.3103, Florida Statutes. Trust fund revenue for the current budget request period is projected utilizing the General Revenue Estimating Conference for severance tax.

5 PERCENT TRUST FUND RESERVE CALCULATION

There is no adverse impact of establishing a reserve but it is not necessary because the ending fund balance is so high. In addition, it is stated in the Florida Statutes the percent of the phosphate mining fee that the Florida Institute of Phosphate Research will be allocated each year. Therefore, this trust fund should be exempt from the reserve requirement. This trust fund does not need to establish a reserve because these funds are appropriated by the Legislature and come from phosphate mining severance fees pursuant to s. 211.3103, Florida Statutes.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	<u>0</u>
Multiplied by 5%		5%
Total 5% Reserve for Phosphate Research Trust Fund	\$	<u>0</u>

SCHEDULE I NARRATIVE

Department of Education Department Level

Program: **Department Level**
Budget Entity: **48000000**
Fund Name/Number: **Student and Other Fees Trust Fund / 2164**

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

SECTION III ADJUSTMENTS

- **Operating Expenditures Not Recorded In FLAIR (\$1,902,333,393)**
Adjustments in Section III are necessary because fiscal activity in this trust fund is not captured in the FLAIR state accounting system. An adjustment must be recorded manually for the operating expenditures for the period in order for the Schedule I to present a complete accounting of the fund.

REVENUE ESTIMATING METHODOLOGY

Estimated revenue collections from state university student tuition and related fees is determined by the State University System Student Fee Formula Model.

5 PERCENT TRUST FUND RESERVE CALCULATION

The Education/General Student and Other Fees Trust Fund is authorized per Chapter 1011.4106, Florida Statutes, to function as a series of local state university accounts outside of the FLAIR state accounting system. Fiscal authority for the expenditure of tuition and fees collected annually by each state university is detailed in the General Appropriations Act as grants and aids to local government and represents budget authority only. Thus, no cash exists in the state trust fund for which to establish a 5% reserve.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	<u>0</u>
Multiplied by 5%		5%
Total 5% Reserve for Student and Other Fees Trust Fund	\$	<u>0</u>



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 14, 2016

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

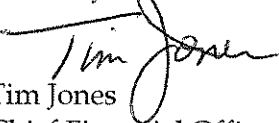
JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Cindy Kynoch, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State University System of Florida and the Board of Governors 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 2017-18 Fiscal Year. This submission has been approved by the Board of Governors on September 22, 2016.

Sincerely,


Tim Jones
Chief Financial Officer
State University System of Florida

TJ/klh

Enclosure

**Temporary Special Duty – General Pay Additives
Implementation Plan for
Fiscal Year 2017-2018**

Pursuant to Section 110.2035(7)(b), Florida Statutes, the Board of Governors submits the following.

- a. The pay additive, Temporary special duties – absent coworker or general 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, a vacant position exists, or a special project is required and the work is critical to the mission of the office.
- b. The additive would be approved by the Chancellor on a case by case basis.
- 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. Projected annual costs for any pay additives for 2016-17 is approximately \$20,000.
- g. Estimated 2017-18 fiscal year costs would be no more than \$15,000.

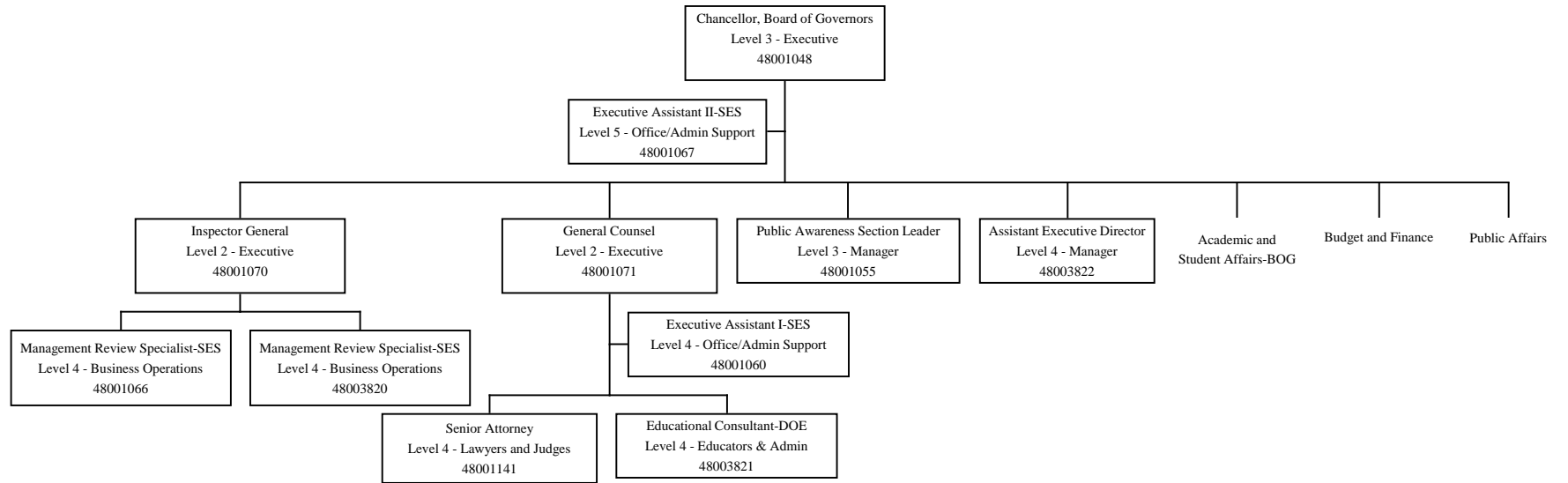
Schedule VII: Agency Litigation Inventory

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

Agency:	State University System Board of Governors		
Contact Person:	Iris Elijah	Phone Number:	(850) 245-0609
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	No cases to report.		
Court with Jurisdiction:	Not applicable.		
Case Number:	Not applicable.		
Summary of the Complaint:	Not applicable.		
Amount of the Claim:	\$ 0		
Specific Statutes or Laws (including GAA) Challenged:	Not applicable.		
Status of the Case:	Not applicable.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input 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 applicable.		

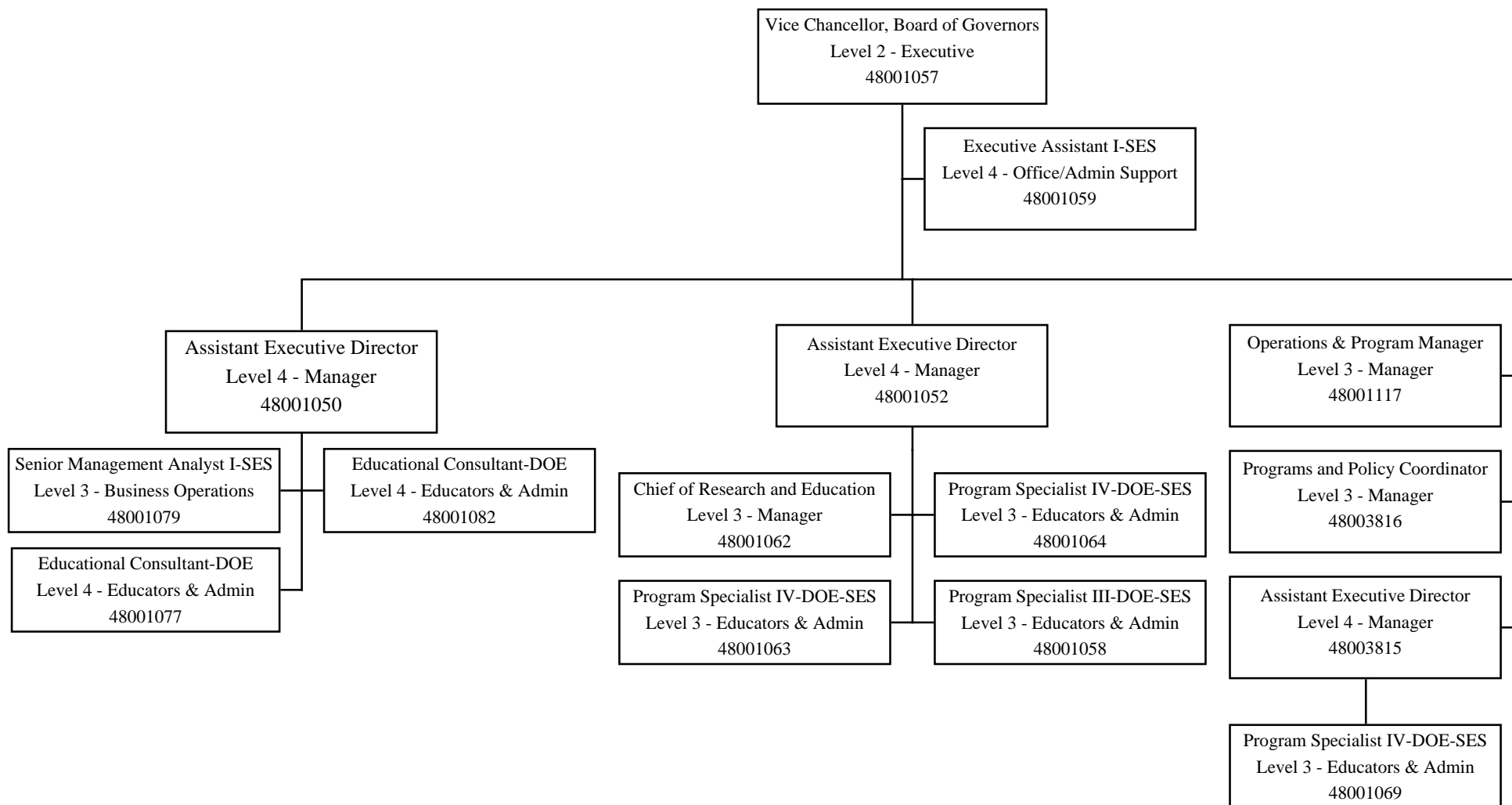
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 OFFICE OF THE CHANCELLOR

DBS: 701001



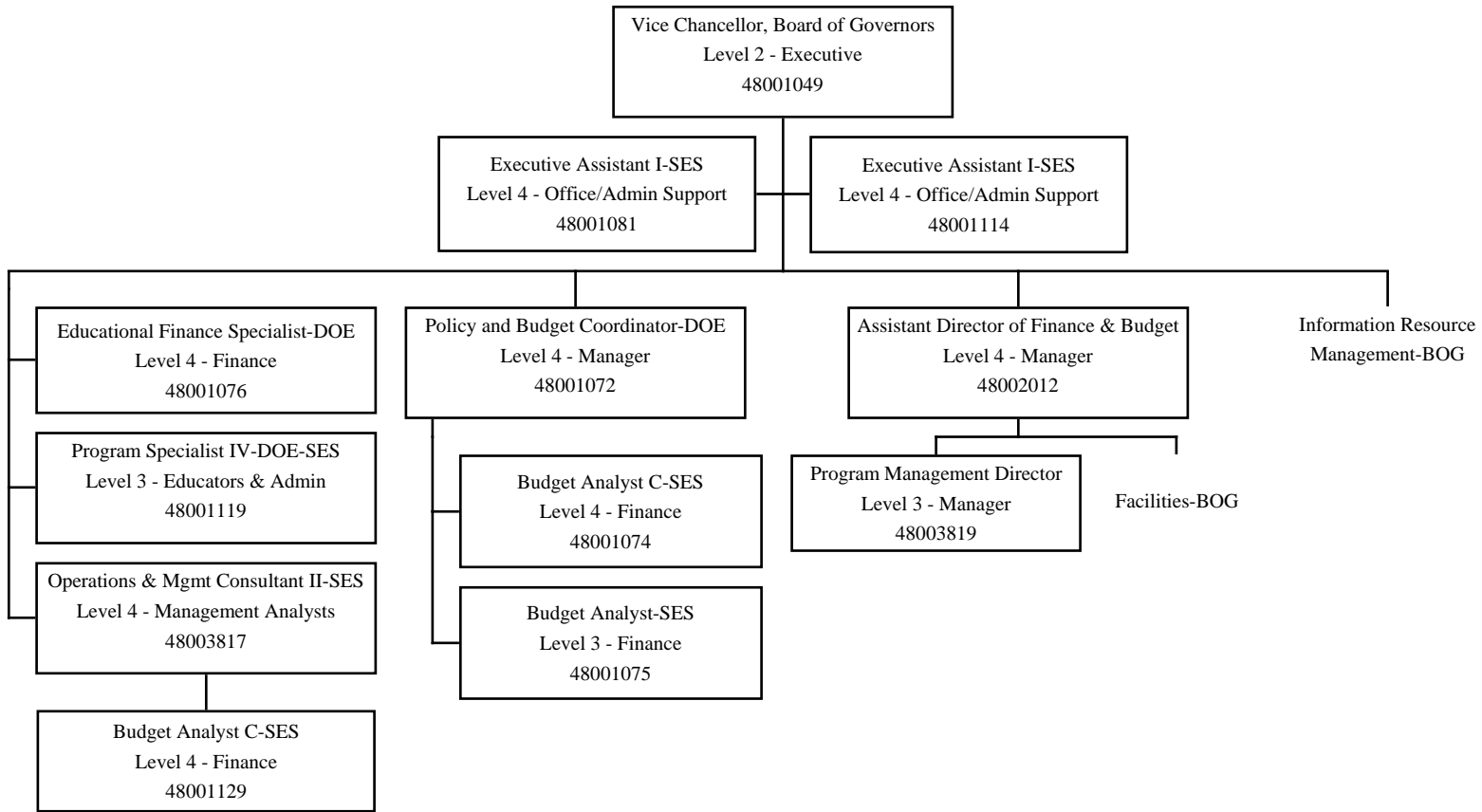
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 ACADEMIC AND STUDENT AFFAIRS-BOG

DBS: 702001



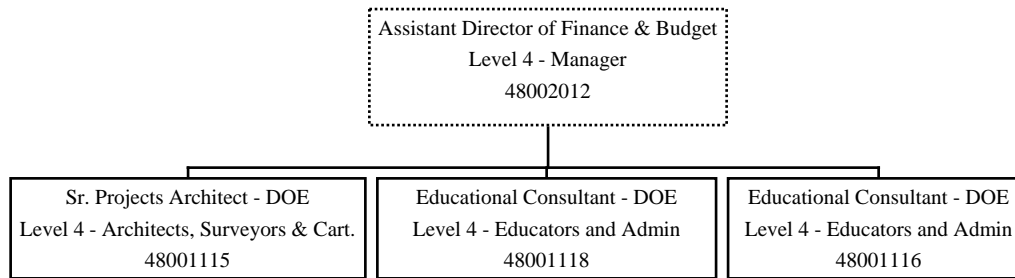
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 BUDGET AND FINANCE

DBS: 703001



FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
BUDGET AND FINANCE
FACILITIES-BOG

DBS: 703003



Position 48002012 Assigned to Supervise from 703001

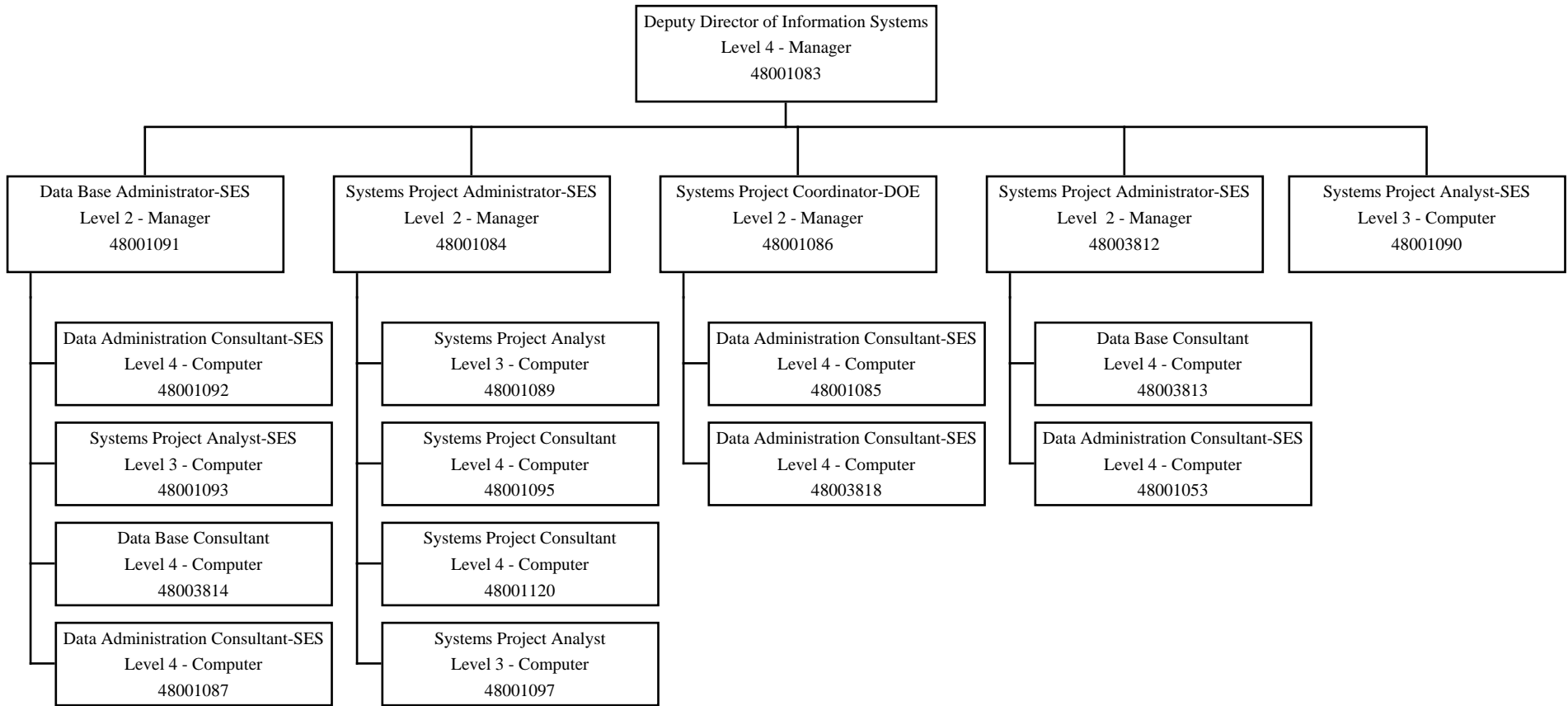
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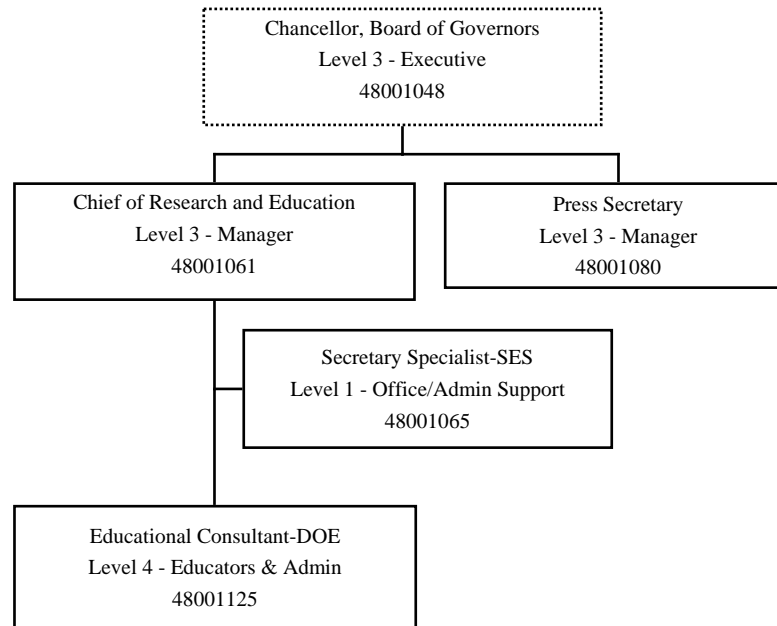
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 BUDGET AND FINANCE
 INFORMATION RESOURCE MANAGEMENT-BOG

DBS: 702002



FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
PUBLIC AFFAIRS

DBS: 704001



Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Board of Governors
Agency Budget Officer/OPB Analyst Name: Heidie Bryant/Emily Hills

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

Action	Program or Service (Budget Entity Codes)				
48900300					

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
---	-----	--	--	--	--

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					

		Program or Service (Budget Entity Codes)				
Action		48900300				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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 2015-16 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 to be submitted 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 29 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 pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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 through E.6 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48900300				
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 <u>annualized</u>	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 <u>appropriate</u> ?	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 #17-001?	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 <u>requesting additional positions</u> ?					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for <u>lump sum distributions</u> ?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A				
AUDIT:						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				

		Program or Service (Budget Entity Codes)				
Action		48900300				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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				
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; fixed capital outlay adjustment 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?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? 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 section 215.20, Florida Statutes, 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				

		Program or Service (Budget Entity Codes)				
Action		48900300				
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)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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				
8.32	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					

		Program or Service (Budget Entity Codes)				
Action		48900300				
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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 161 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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 (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can now be included in the priority listing	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 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	N/A				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A				
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						

		Program or Service (Budget Entity Codes)				
Action		48900300				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1)	Y				
16.4	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				
16.5	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				
16.6	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	Y				
16.7	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.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	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		48900300			
<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>					
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			