

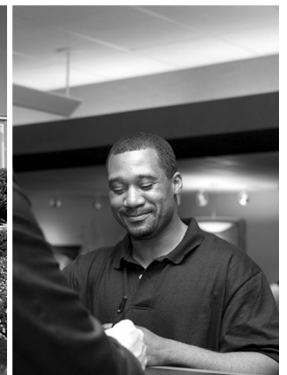
2009-2010 Legislative Budget Request

Manual Exhibits, Schedules and Supporting Documents

Our Vision:

An agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration, and achieves the highest levels of voluntary compliance.

Lisa Echeverri
Executive Director





Executive
Director
Lisa Echeverri

Child Support
Enforcement
Ann Coffin
Director

General Tax
Administration
Jim Evers
Director

Property Tax
Oversight
James McAdams
Director

Administrative
Services
Nancy Kelley
Director

Information
Services
Tony Powell
Director

October 15, 2008

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

Mr. Michael Hansen, Budget Director
House Policy and Budget Council
418 Capitol
Tallahassee, Florida 32399-1100

Ms. Cynthia Kelly, Staff Director
Senate Appropriations Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216.023, Florida Statutes, enclosed is the Legislative Budget Request for the Department of Revenue. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission is scheduled to be recommended for approval at the November 20, 2008 meeting of the Governor and Cabinet.

If you have any questions or concerns about our Legislative Budget Request, please feel free to contact me at (850) 488-5050 or Lia Mattuski, Chief of Planning and Budgeting at (850)488-5009.

Sincerely,
Lisa Echeverri

LE/ccw

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 Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Airlines, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	06-1829		
Summary of the Complaint:	The taxpayer is challenging whether the apportionment boundaries provided in Section 220.151(2) (c), F.S., unconstitutionally apportion income to Florida.		
Amount of the Claim:	\$2,843,092.44		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.151(2) (c), F.S.		
Status of the Case:	Answer filed. Discovery is continuing. The parties met to discuss possible settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 Revenue											
Contact Person:	Richard Robinson	Phone Number:	(850) 488-0712									
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Bank of America, N.A. v. Florida Department of Revenue											
Court with Jurisdiction:	13 th Judicial Circuit, Hillsborough County (within 2 nd DCA)											
Case Number:	05-07427 Div J											
Summary of the Complaint:	<p>The case challenges whether notes secured by mortgages are exempt from 1) from <u>Documentary Stamp Tax</u> pursuant to 201.08 and 201.09 as a <u>renewal</u>, and 2) , from <u>Nonrecurring Intangible Personal Property Tax (IPPT)</u> pursuant to 199.133 and 199.145(4) as a <u>refinancing</u>, when they "replace" prior notes and mortgages between the same lender and borrowers, based on the full amount of the "new" notes and mortgages, or based on any excess of the "new" loan amount over the then principal balance of the prior note and mortgage, when a satisfaction of the prior note and mortgage was recorded.</p> <p>This case is styled an action for refund <u>and</u> an action for declaratory relief pursuant to chapter 86. Furthermore, the complaint presents (a) a challenge to Rule 12B-4.052(12) (f) (4), F.A.C., which states that a renewal does not include a "new" loan when a satisfaction of the prior loan was satisfied; and (b) a challenge to an "unpromulgated rule," allegedly that, for IPPT, a refinance does not include a "new" loan when a satisfaction of the prior loan was recorded.</p>											
Amount of the Claim:	<table border="0"> <tr> <td>\$\$</td> <td>4,800.00</td> <td>Documentary Stamp Tax</td> </tr> <tr> <td>+</td> <td><u>2,750.00</u></td> <td>Nonrecurring Intangible Tax</td> </tr> <tr> <td>\$</td> <td>7,550.00</td> <td>Total**</td> </tr> </table> <p>** Should the plaintiff prevail in this action, as to either tax, the potential impact may exceed \$10,000,000 per year and might further exceed \$50,000,000. This is partly because large amounts of tax have been collected over the past several years when "refinancing" of home loans soared due to low interest rates.</p>			\$\$	4,800.00	Documentary Stamp Tax	+	<u>2,750.00</u>	Nonrecurring Intangible Tax	\$	7,550.00	Total**
\$\$	4,800.00	Documentary Stamp Tax										
+	<u>2,750.00</u>	Nonrecurring Intangible Tax										
\$	7,550.00	Total**										
Specific Statutes or Laws (including GAA) Challenged:	Sections 201.08, 201.09 [Doc Tax]; 199.133, 199.145(4) [IPPT], F.S. Rules 12B-4.052(12)(a), (b), (c), (d), (f)(4), F.A.C.											
Status of the Case:	DOR received numerous documents from Plaintiff in response to discovery requests, and has now presented to Plaintiff a comprehensive set of documents proposing that they be stipulated to by both parties for entry into evidence, in preparation for Motions for Summary Judgment. DOR is also drafting its Motion for Summary Judgment.											
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel										
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management										
	<input type="checkbox"/>	Outside Contract Counsel										
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A											

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 Revenue		
Contact Person:	George Hamm	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Joseph Boccia, et al. v. Florida Department of Revenue		
Court with Jurisdiction:	11 th Circuit		
Case Number:	05-18001		
Summary of the Complaint:	Whether the Department improperly denied the Plaintiffs’ refund claims for sales taxes paid to a vehicle leasing company for certain end-of-lease fees that the Plaintiffs contend should not be taxable.		
Amount of the Claim:	Undetermined		
Specific Statutes or Laws (including GAA) Challenged:	212.05, F.S.		
Status of the Case:	Pursuant to a hearing held on August 29, 2008, the parties were ordered to stipulate to facts and issues for a future hearing on November 14, to address the legal issues regarding the validity of the applications for refunds, with reference to the exhaustion of administrative remedies. A second hearing, if needed, will address the legal issues of whether or not sales and/or use tax is required to be imposed on vehicle lease end charges related to excess wear and tear and excess mileage.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Ace J. Blackburn, Jr., Joan S. Wagner, Chris A. Economou, Gus Morfidis, and Perry Bartsocas, in their capacity as Co-Curators and Co-Personal Representatives of the Estate of Konstantinous Boulis, and Estate of Kostantinous Boulis, a/k/a Gus Boulis v. Florida Department of Revenue		
Court with Jurisdiction:	17 th Circuit		
Case Number:	01-16101		
Summary of the Complaint:	The decedent, Konstantinous Boulis, owned Dream Cruz, Inc. d/b/a Suncruz, Suncruz Casino, Ltd., Tropic Casino Cruises, Inc. and Dream Boat, Inc. that were the subject to sales and use tax audits that were conducted by the Department. The decedent executed a personal guaranty to the Department in order to comply with the jurisdictional requirements in section 72.011, F.S., to allow the businesses to file actions in Leon County Circuit Court. The decedent died and the Department filed a claim in the probate court to protect its status as a creditor. The estate objected to the claim and the Department filed an independent action pursuant to the probate code to protect the Department’s claim.		
Amount of the Claim:	\$3,044,823.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 72.011, F.S.		
Status of the Case:	The Department dismissed the independent action and its probate claim based upon the resolution of the sales and use tax audits. The matter is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	C. Martin Services, Inc. v. Department of Revenue		
Court with Jurisdiction:	DOAH		
Case Number:	08-2368		
Summary of the Complaint:	The Department assessed transferee liability against C. Martin Services, Inc. (Taxpayer) for sales and use tax previously assessed on former business owners, pursuant to s. 212.10, F.S., relating to sale of a business. The Taxpayer contends, among other things, that it did not purchase a “stock of goods” from former business owners or have notice of prior assessments or tax warrants against these former business owners when it acquired the liquor license from the former business owner. The Taxpayer also asserts that sections 95.091, 212.10 and 213.732, F.S., and Rule 12A-1.055, F.A.C., require reversal of the assessment.		
Amount of the Claim:	\$802,927.67 (tax, penalty and interest through 3/12/07)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.10, F.S.		
Status of the Case:	Discovery is ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Richard Robinson	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CC-Investors 1997-11 v. Florida Department of Revenue		
Court with Jurisdiction:	12 th Circuit		
Case Number:	06-3514		
Summary of the Complaint:	Petitioner owns commercial real property in Florida that it leases to a third party. The issue is whether sales tax is due upon that lease, when petitioner alleges that it is a synthetic lease, or a capital lease, which constitutes a mortgage and not a true lease.		
Amount of the Claim:	\$1,387,280.29		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	DOR has served a set of Interlocking Discovery Requests on the Plaintiff.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Catalina Marketing Corporation and Subsidiaries v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit and 2 nd DCA		
Case Number:	03-6375 and 2D08-914		
Summary of the Complaint:	Whether the fees charged by the parent corporation to its subsidiaries for corporate overhead are included in the numerator of the Florida sales factor pursuant to Rule 12C-1.0155(1)(I), F.A.C. * The Department has issued a bill to the taxpayer seeking repayment of over \$1M, because the Department erroneously paid a refund claim to the Taxpayer on this same issue.		
Amount of the Claim:	\$47,230.46 (\$1,047,230.46)*		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15(5), F.S. Rule 12C-1.0155(1)(I), F.A.C.		
Status of the Case:	The circuit court granted final summary judgment to the Taxpayer for the refund claim. The Department filed an appeal with the 2 nd DCA regarding the refund claim. The Department filed its Initial Brief. The taxpayer’s Answer Brief is due in September 2008. The audit assessment portion of the case is in discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CitiBank International v. Department of Revenue		
Court with Jurisdiction:	11 th Circuit		
Case Number:	07-1352		
Summary of the Complaint:	The complaint seeks to determine whether the taxpayer properly calculated its expenses that relate to eligible gross income of its Florida International Banking Facility.		
Amount of the Claim:	\$ 4,375,348.67 tax and interest		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.63, F.S.		
Status of the Case:	The case is in discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Colonial National Bank, N.A. v. Florida Department of Revenue		
Court with Jurisdiction:	9 th Circuit		
Case Number:	07-16316		
Summary of the Complaint:	The Department audited the Taxpayer for tax years ending 12/31/1997 through 12/31/2000. The Taxpayer alleges that the Department did not timely begin the audit for tax years ending 12/31/1997 and 12/31/1998 pursuant to section 95.091(3) (a), F.S.		
Amount of the Claim:	\$1,398,713.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 95.091(3) (a), F.S.		
Status of the Case:	The Department is reviewing a settlement offer.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Daimler Chrysler Corporation v. Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	06-2229		
Summary of the Complaint:	The complaint seeks to determine whether the taxpayer properly claimed EET credits and net operating loss carry forwards on its corporate income tax returns.		
Amount of the Claim:	\$ 4,653,538.19 tax and interest (\$2,691,446 tax \$ 1,962,092.19 interest)		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.13(1) (b) 1. And 221.02, F.S.		
Status of the Case:	Answer filed. Discovery is continuing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Fidelity National Title Ins. Co. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	07-CA-2894		
Summary of the Complaint:	The taxpayer writes title insurance which is subject to the Florida insurance premium tax. The taxpayer alleges the Department incorrectly determined the taxpayer’s insurance premium tax liability by including the gross premium written for title insurance instead of the net premiums received by the taxpayer.		
Amount of the Claim:	\$1,700,972.23		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(1), F.S.		
Status of the Case:	The matter is in discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	George Hamm	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	General Motors Corp. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	04-2739		
Summary of the Complaint:	Whether use tax should be imposed when GM makes repairs to vehicles which fall outside the contractual terms and conditions of the new vehicle warranty or extended warranty period under special programs, known as Special Policy Adjustments, Goodwill Policy Adjustments, Dealer Product Campaign Bulletins, or Recalls.		
Amount of the Claim:	\$30,583,000.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.02 (14), (15), (16), and (20), F.S.		
Status of the Case:	Still currently in Discovery phase.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	HCA, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	03-440		
Summary of the Complaint:	Challenge to Corporate Income Tax assessment on the following issues: (1) Commerce Clause violation re wage subtraction; (2) nonbusiness income issue re dividends, interest, and capital gains received from affiliated members; and (3) whether interest, dividends and capital gain income from intangible assets should be included in sales factor of the Florida apportionment factor.		
Amount of the Claim:	Over \$1,614,292.76		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.13(1)(b)3, 220.03(1)(r), 220.16, 220.15, and 220.152, F.S.		
Status of the Case:	The parties executed a partial settlement agreement resolving issues 1 and 2 above. Discovery is also proceeding for the remaining issue.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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

Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	HCA - The Healthcare Company v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	CV 01-74		
Summary of the Complaint:	Challenge to Corporate Income Tax assessment on the following issues: (1) Commerce Clause violation re wage subtraction; (2) nonbusiness income issue re dividends, interest, and capital gains received from affiliated members; and (3) whether interest, dividends and capital gain income from intangible assets should be included in sales factor of the Florida apportionment factor.		
Amount of the Claim:	Over \$1,883,430.91		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.13(1)(b)3, 220.03(1)(r), 220.16, 220.15, and 220.152, F.S.		
Status of the Case:	The parties executed a partial settlement agreement resolving issues 1 and 2 above. Discovery is also proceeding for the remaining issue.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Haas Publishing Companies, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	DOAH		
Case Number:	08-3477		
Summary of the Complaint:	Haas Publishing Companies, Inc. (Haas) challenges the Department’s use tax assessment on its unallocated portion of payments made to retailers for the “exclusive” right to use real property to place publication racks. Haas believes that a portion of payments made to retailers is for a right to exclusivity and that this right is a separate right from the lease of real property and considered to be intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents, which are not subject to tax, pursuant to s. 212.031(1)(c), F.S.		
Amount of the Claim:	\$1,010,740.83 (approximate tax and interest through 6/6/08)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.031, F.S.		
Status of the Case:	The Department filed and Answer to the Petition Discovery is ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nagues	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Home Depot USA, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	13 th Circuit		
Case Number:	07-CA-004335		
Summary of the Complaint:	Home Depot filed four refund claims for a refund of sales tax paid on balances due a third-party bank that were written off by the third-party bank for federal income tax purposes. The Department denied those refund claims on the grounds that Home Depot did not own and write off the accounts for federal income tax purposes, as required, pursuant to s. 212.17, F.S.		
Amount of the Claim:	\$17,486,467.08		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.17, F.S.		
Status of the Case:	Discovery is ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Home Depot USA, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	13 th Circuit		
Case Number:	08-14990		
Summary of the Complaint:	Home Depot filed a refund application, requesting a refund of sales tax paid on balances due a third-party bank that were written off by the third-party bank for federal income tax purposes. The Department denied the refund claim on the grounds that Home Depot did not own and write off the accounts for federal income tax purposes, as required, pursuant to s. 212.17, F.S.		
Amount of the Claim:	\$5,063,984.78		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.17, F.S.		
Status of the Case:	The Department is preparing to file an Answer to the Complaint.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Case Bodiford	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Muvico Theaters, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	17 th Circuit		
Case Number:	07-1860		
Summary of the Complaint:	Whether the exemption provided for real property leased to persons providing food and drink concessionaire services under s. 212.031(1)(a)10., F.S., applies to the lease of property on which movie theaters are located by movie theaters who operate a food and beverage service using their own personnel within the theater		
Amount of the Claim:	\$3,593,995.72		
Specific Statutes or Laws (including GAA) Challenged:	212.031(1)(a)10, F.S.		
Status of the Case:	The parties are still conducting discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Northwestern Mutual Life Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	13 th Circuit		
Case Number:	06-8794		
Summary of the Complaint:	Whether direct dividends to policyholders applied to provide paid-up additions or shorten the endowment or premium paying period a gross receipt of the taxpayer that is subject to the insurance premium tax under s. 624.509, F.S.?		
Amount of the Claim:	\$ 8,156,345.13 tax and accrued interest		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(1), F.S.		
Status of the Case:	The parties executed a settlement agreement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Ogborn, Marcus & Patricia v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	05-CA-1354		
Summary of the Complaint:	Issue: Constitutionality of Communication Services Tax imposed on Direct Broadcast Satellite under Commerce Clause and Equal Protection Clause. Pre-emption under federal law. Class Action with prayer for damages and attorney fees.		
Amount of the Claim:	Refund potential of \$47 million annual recurring.		
Specific Statutes or Laws (including GAA) Challenged:	Chapters 202; 203, F.S.		
Status of the Case:	The Department’s Motion to Dismiss Complaint was granted by the Circuit Court. On July 11, 2008, the 1 st District Court of Appeal reversed the Circuit Court’s dismissal and held that Plaintiffs are claiming a facial challenge. The case was remanded to the Circuit Court for further processing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Cooper, Ridge & Lantinberg, P.A. Korn & Zehmer, P.A. The Barnett Law Firm, P.C.		

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 Revenue		
Contact Person:	George Hamm	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Pagenet, Inc., f/k/a Paging Network of Tennessee, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	02-1208		
Summary of the Complaint:	The taxpayer challenges 13 separate tax assessment schedules. Taxpayer sells airtime used for telecommunication services and rents pagers. The taxpayer failed to apply the correct tax bracket amount. The assessment applies to the difference between the amount the taxpayer actually collected and should have collected. The taxpayer purchased, but paid no sales tax on, fixed assets it used in its business. The taxpayer rented real property on which to place its antennas. The taxpayer provided some of its employees with pagers the taxpayer withdrew from its inventory. The taxpayer did not pay sales tax on the original purchase for ostensible resale but, instead of reselling, the taxpayer consumed these units. The taxpayer also failed to produce adequate documentation to prove it paid sales tax in other states.		
Amount of the Claim:	\$1,653,000.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 72.011(3) (b); 212.05, F.S.		
Status of the Case:	Closed. The parties settled, and the plaintiff filed a voluntary dismissal with prejudice.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	RTG Furniture Corp. v. Florida Department of Revenue		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	RTG Furniture Corp. (RTG) is challenging a refund denial of sales tax previously paid on retail sales. These sales were financed by a third-party bank and pertain to transactions with balances that were due the bank and later written off by the bank for federal income tax purposes. RTG had received a discounted amount from the bank as payment for these retail sales. Then, RTG deducted the difference between the sales price and the discounted amount received from the bank on these transactions as a discount on its federal income tax return. The Department denied the refund claim on the grounds that amounts deducted by RTG Furniture Corp. on its federal income tax returns do not constitute bad debts for federal income tax purposes, as required by s. 212.17, F.S.		
Amount of the Claim:	\$3,075,008.44.		
Specific Statutes or Laws (including GAA) Challenged:	Chapter 212, F.S.		
Status of the Case:	The taxpayer filed a Petition, but requested that the case be held in abeyance, awaiting the outcome of Home Depot USA, Inc.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 Revenue		
Contact Person:	Case Bodiford	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Regal Cinemas, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	07-CA-287		
Summary of the Complaint:	Whether the exemption provided for real property leased to persons providing food and drink concessionaire services under s. 212.031(1) (a) 10. F.S., applies to the lease of property on which movie theaters are located by movie theaters who operate a food and beverage service using their own personnel within the theater.		
Amount of the Claim:	\$6,787,090.83		
Specific Statutes or Laws (including GAA) Challenged:	212.031(1)(a)10, F.S.		
Status of the Case:	This case has been consolidated with United Artist Theater Circuit, Inc. v. Florida Department of Revenue, 2 nd Circuit Case No. 2007-CA-0286. The parties are awaiting the outcome of Muvico Theaters, Inc. v. Florida Department of Revenue, 17 th Circuit Case No. 07-1860.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sprint Communications Company, LP. v. State of Florida, Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	08-CA-2234		
Summary of the Complaint:	<p>The Taxpayer is challenging the Department’s refund denial of sales tax remitted for the period 1/1/99-9/30/01. The Taxpayer claims that telecommunication services that it sold, during the period, to telecommunication service dealers for their internal use in connection with their business of providing telecommunication services were excluded from sales tax, pursuant to paragraph 212.05(1)(g), F.S.(2000). This paragraph imposed sales tax on the actual cost of operating a substitute telecommunication system for a person’s own use, but did not impose sales tax on the use by any local telecommunications company or any telecommunications carrier of its telecommunications system to provide telecommunications services for hire. The Taxpayer also asserts that, because the Legislature, in replacing the sales tax with the communications services tax, indicated that there would be no fiscal impact from the replacement of the “old” sales tax on telecommunication services and, because subparagraph 202.11(13)(b)6., F.S., (which became effective on 10/1/01) exempts from communications services tax a dealer's internal use of communications services in connection with its business of providing communications services (the type of transactions at issue), then, necessarily, paragraph 212.05(1)(g), F.S., in effect for the applicable period, excluded sales tax paid by the other entities to the Taxpayer. The Taxpayer refers to these other entities as being related to the Taxpayer. However, these entities are separate legal entities for sales tax purposes.</p>		
Amount of the Claim:	\$2,190,645.60		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05(1)(g), F.S.		
Status of the Case:	The Department recently received the Complaint in this case and is preparing an Answer.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Travelers Life and Annuity Company v. Florida Department of Revenue		
Court with Jurisdiction:	DOAH		
Case Number:	05-3989		
Summary of the Complaint:	The taxpayer is an insurance company that is required to file both a Florida corporate income tax (CIT) return and an insurance premium tax (IPT) return. The taxpayer and the members of its affiliated group filed a Florida consolidated CIT return for the audit period. Sections 624.509(4) and (6), F.S., provides that the taxpayer is entitled to credit the amount of CIT paid as a credit against the IPT, but does not provide guidance as to how the credit is computed when taxpayers file consolidated CIT returns.		
Amount of the Claim:	\$ 1,108,310.21		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(4) and (6), F.S.		
Status of the Case:	The Department is reviewing a new settlement proposal made by the taxpayer.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

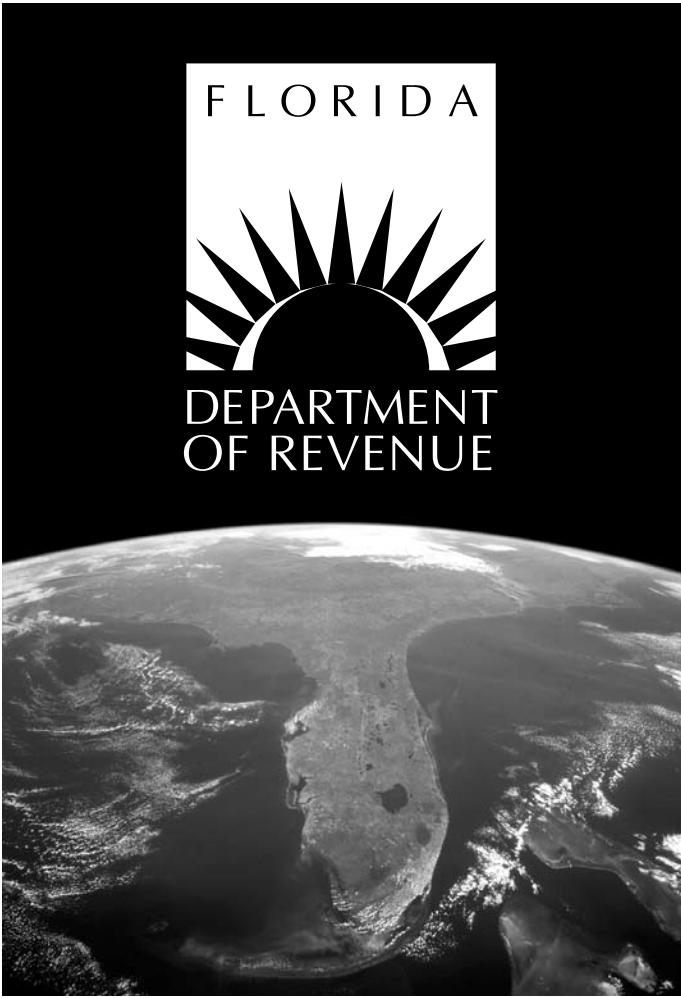
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	UPS Worldwide Forwarding, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	06-3081		
Summary of the Complaint:	The taxpayer is challenging whether the apportionment boundaries provided in Section 220.151(2) (c), F.S., unconstitutionally apportion income to Florida.		
Amount of the Claim:	\$1,243,911.24		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.151(2) (c), F.S.		
Status of the Case:	Answer filed. Discovery is continuing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 488-0712
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Waste Management, Inc. & Affiliates v. Florida Department of Revenue		
Court with Jurisdiction:	17 th Circuit		
Case Number:	06-11533		
Summary of the Complaint:	The complaint seeks to determine that Florida impermissibly denied the use of net operating losses (NOL) and to invalidate the Department’s separate return limitation year (SRLY) rule. The NOLs were incurred by individual subsidiary corporations prior to the parent corporation’s election to file a Florida consolidated corporate income tax return. The taxpayer alleges that the NOLs post-consolidation can be used by the entire group, instead of being applied to income generated by the subsidiary corporation that incurred the NOL prior to consolidation.		
Amount of the Claim:	\$3,163,408.00 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	Section 120.52(8) and 220.51, F.S. Rule 12C-1.013(4), F.A.C.		
Status of the Case:	The parties executed a settlement agreement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		



2009-2010 Legislative Budget Request

Organizational Charts
July 1, 2008

Our Vision:

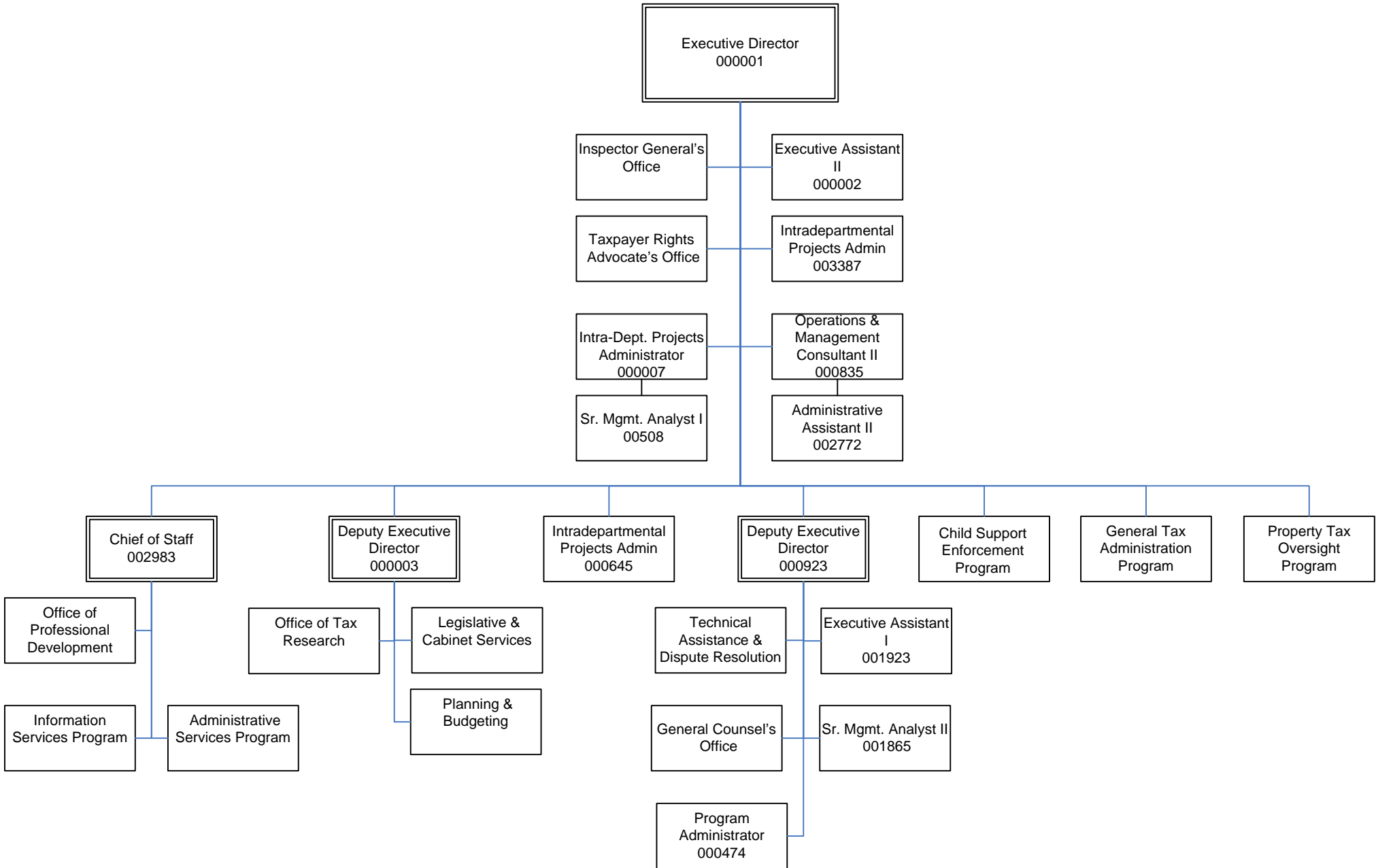
An agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration, and achieves the highest levels of voluntary compliance.

Lisa Echeverri
Executive Director

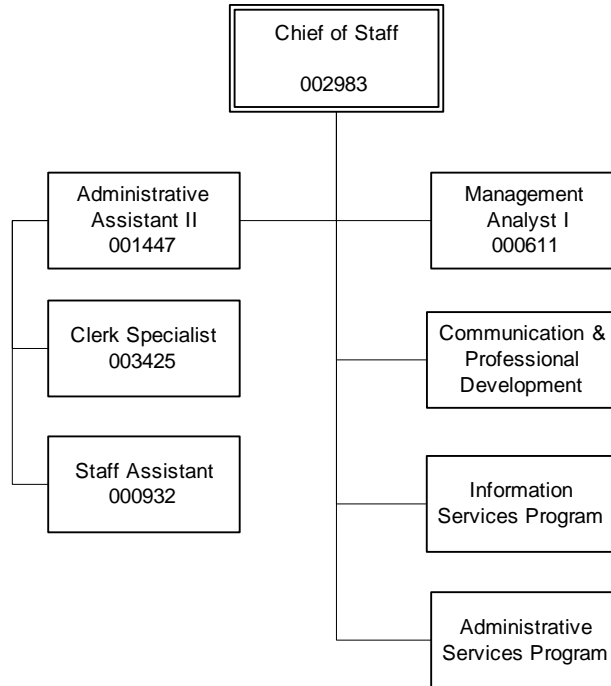


Administrative Services Program

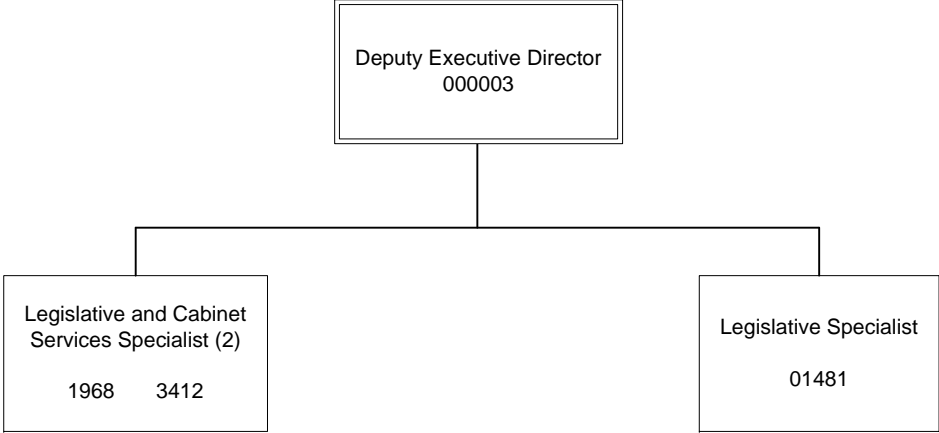
Office of the Executive Director



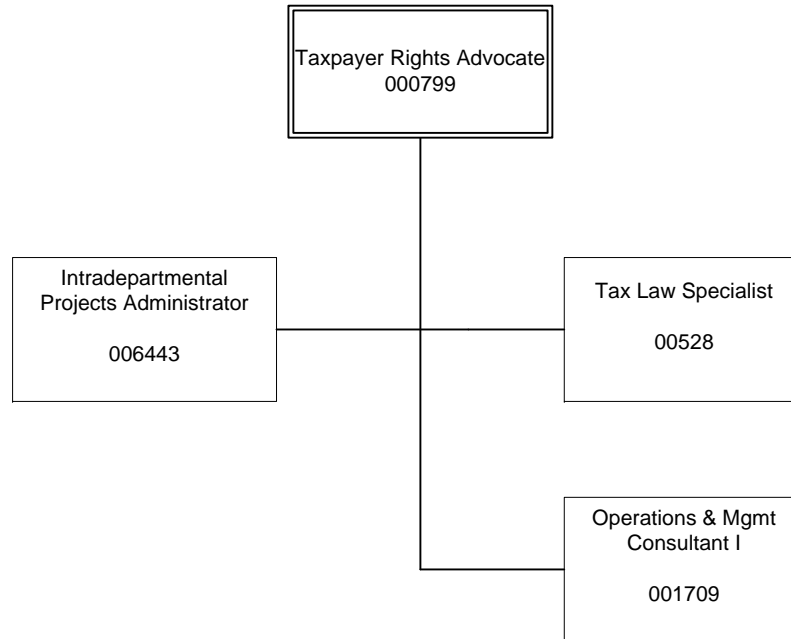
Chief of Staff



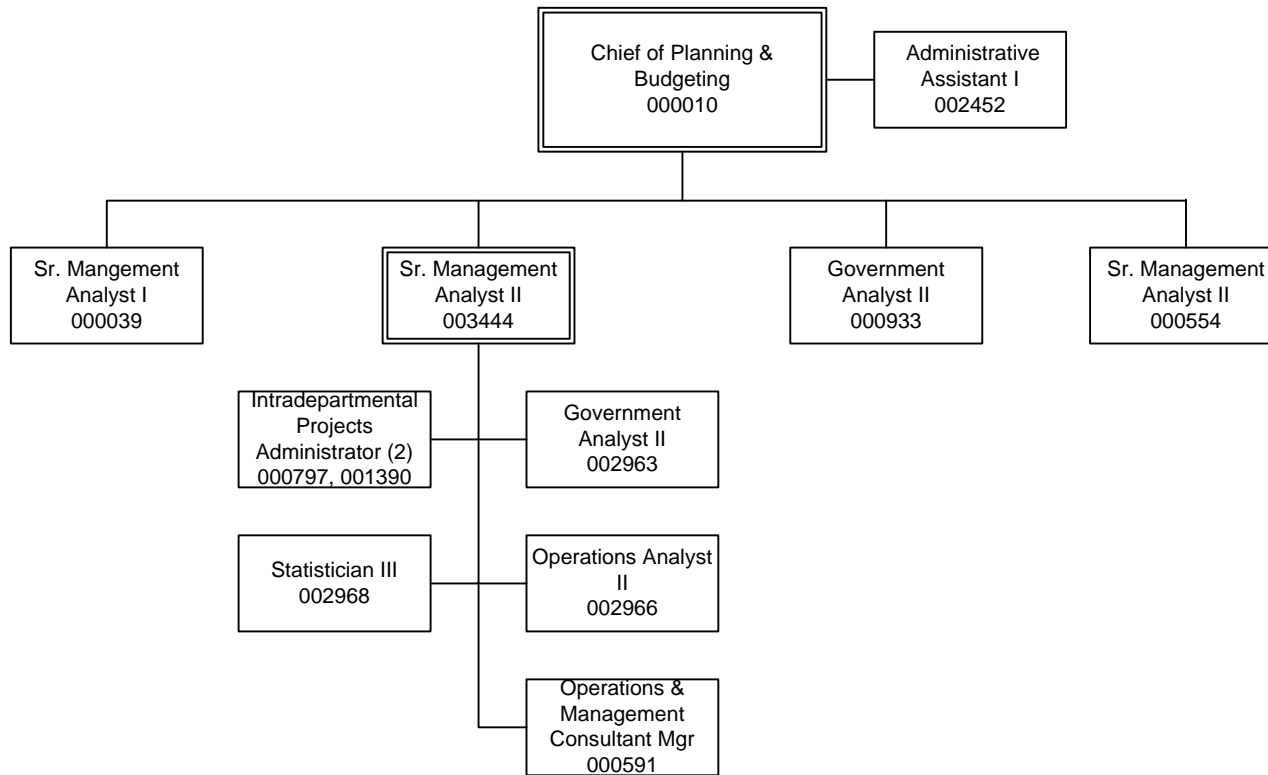
Legislative Services



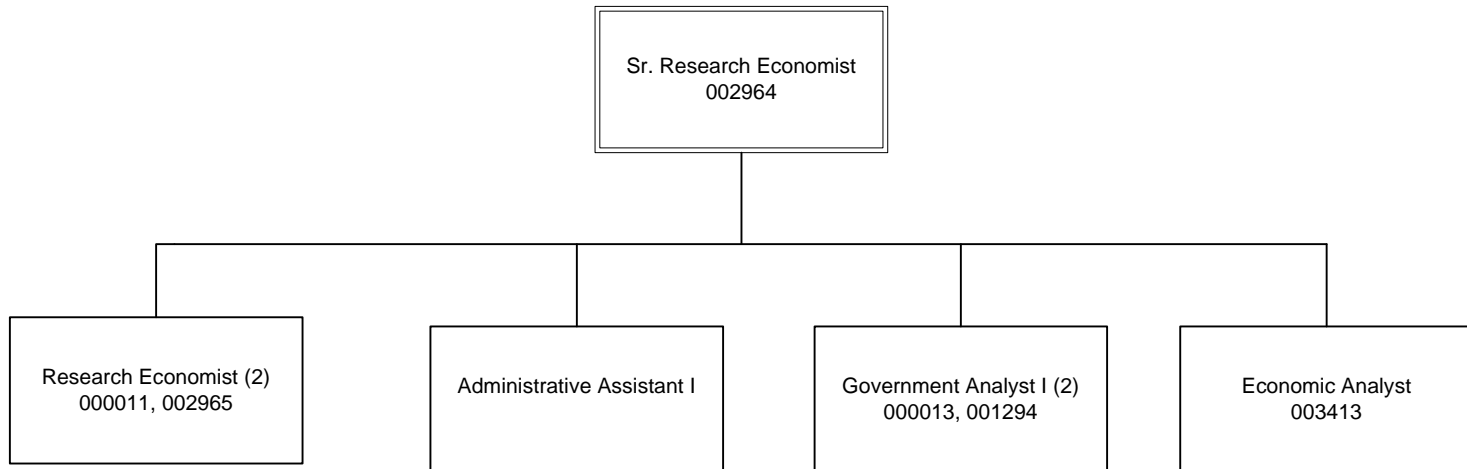
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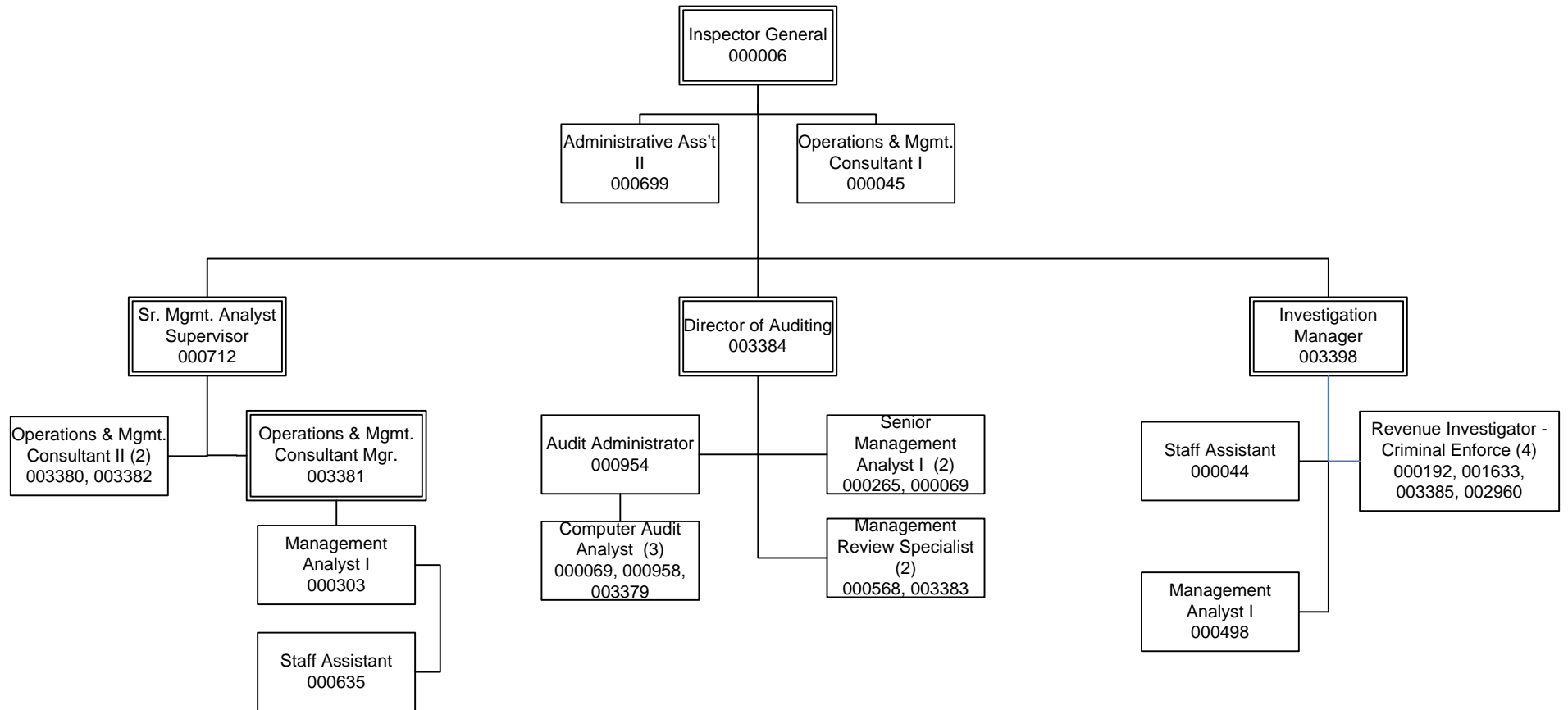
Office of Planning & Budgeting



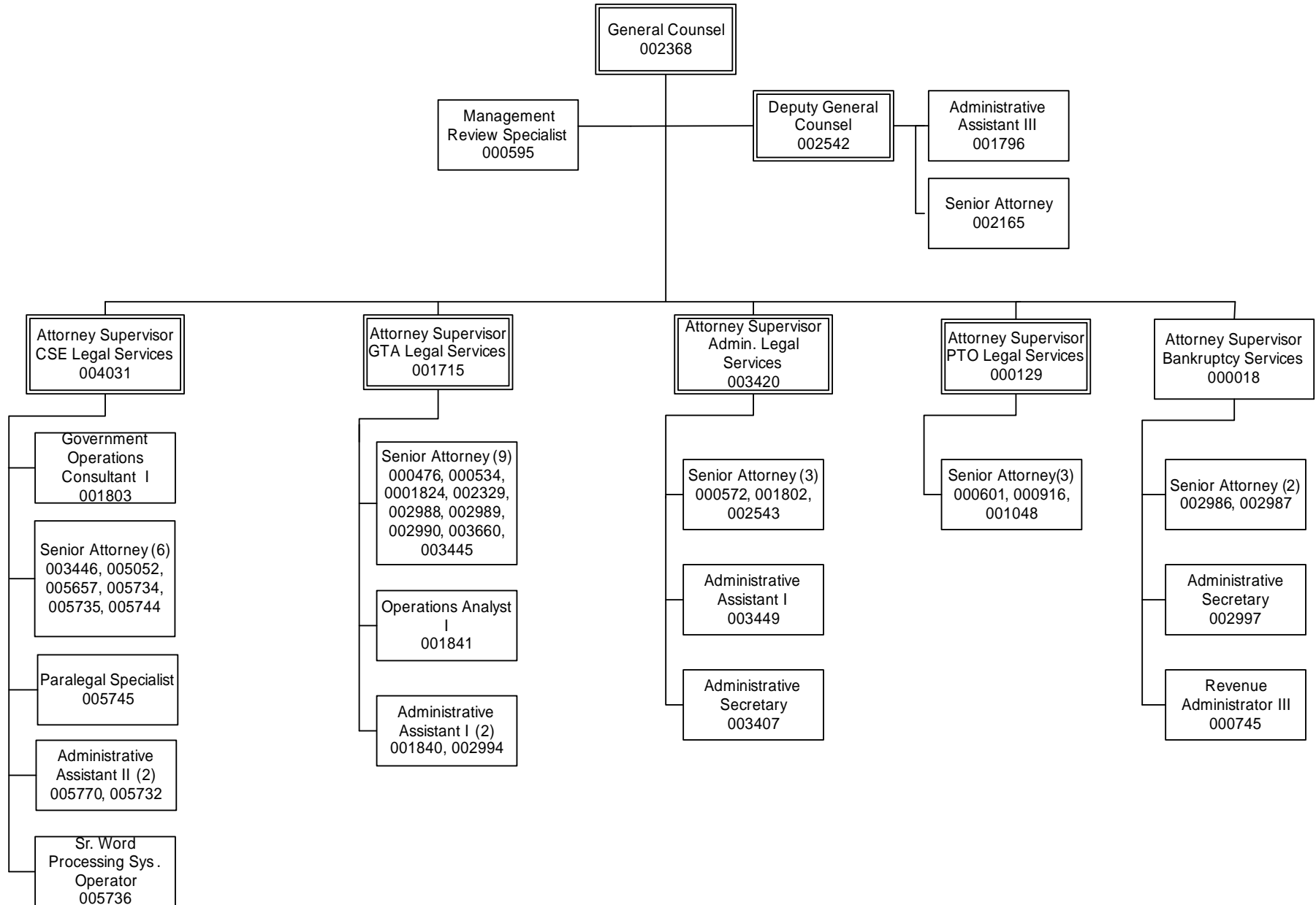
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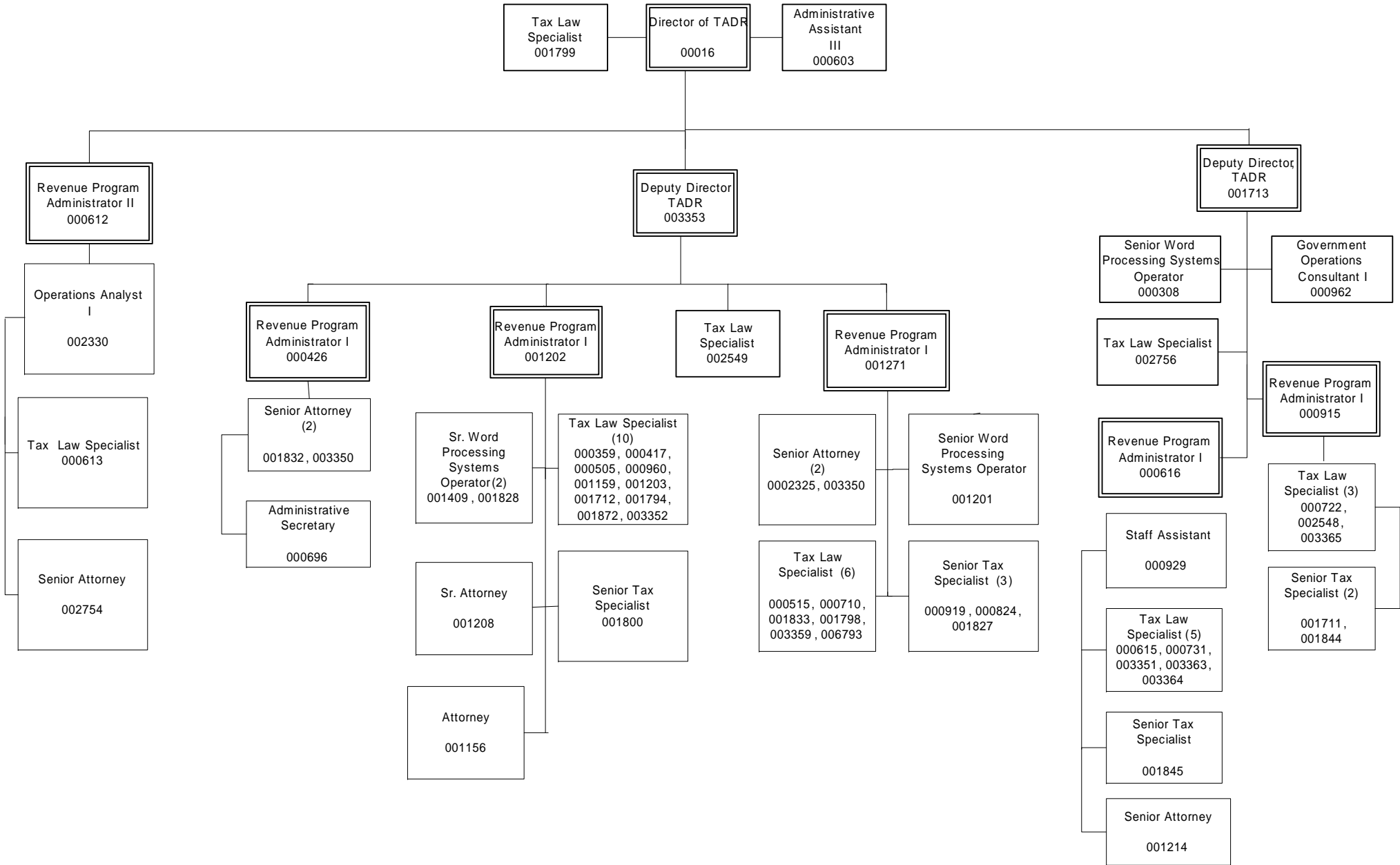
Office of Inspector General



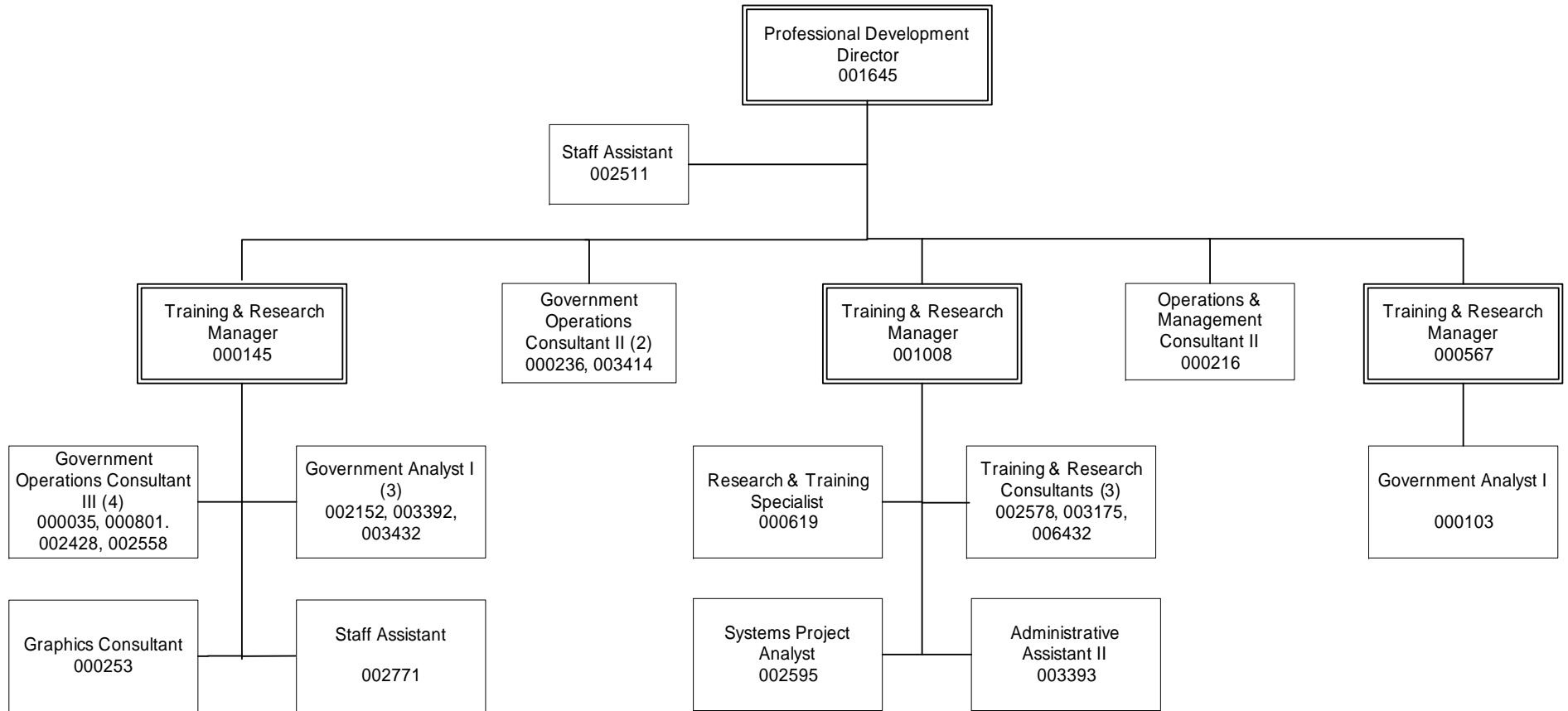
Office of the General Counsel



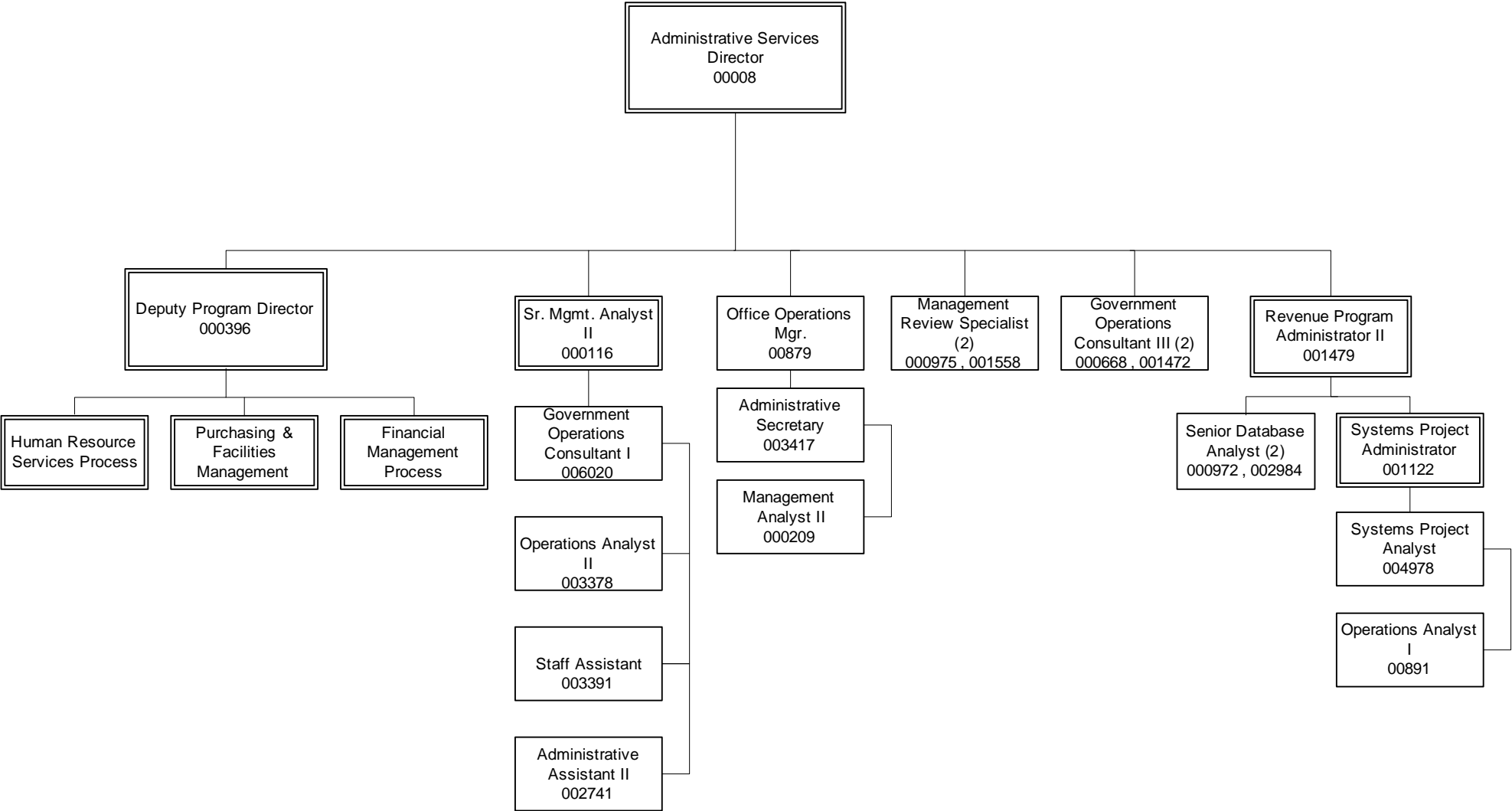
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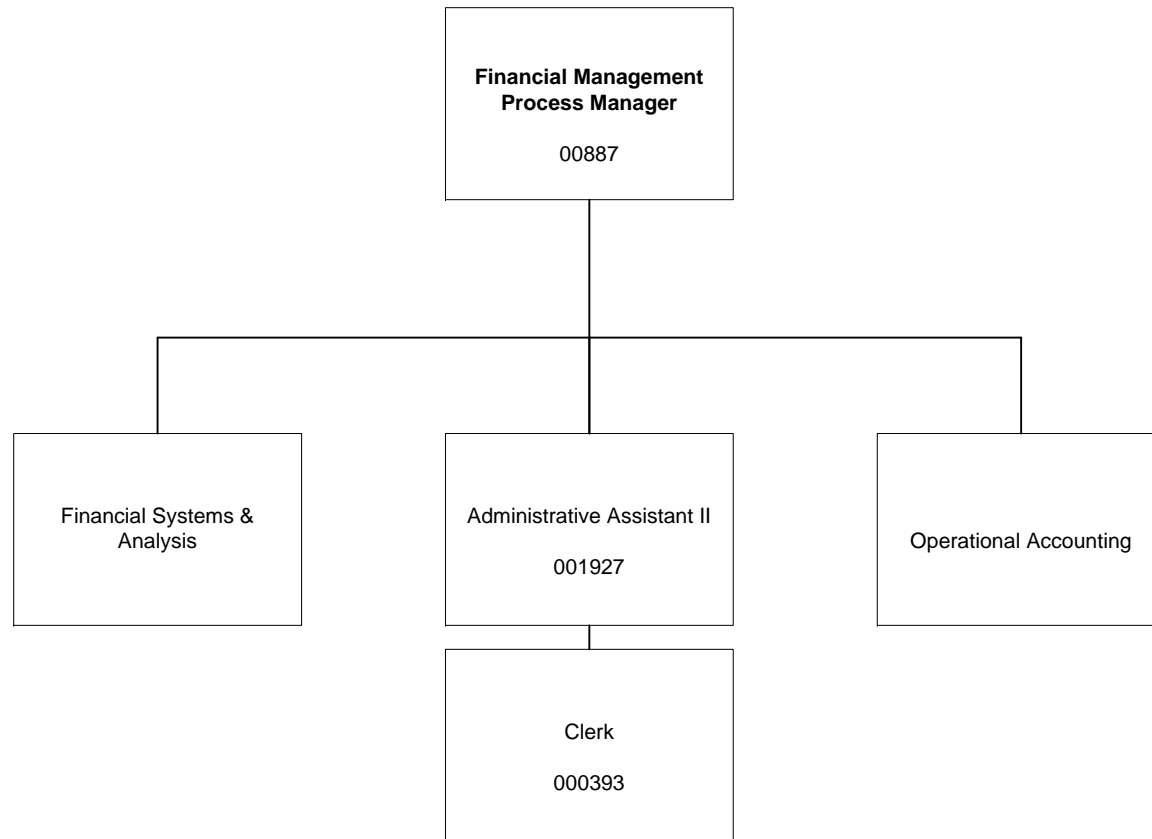
Office of Communication & Professional Development



Administrative Services Program Director's Office

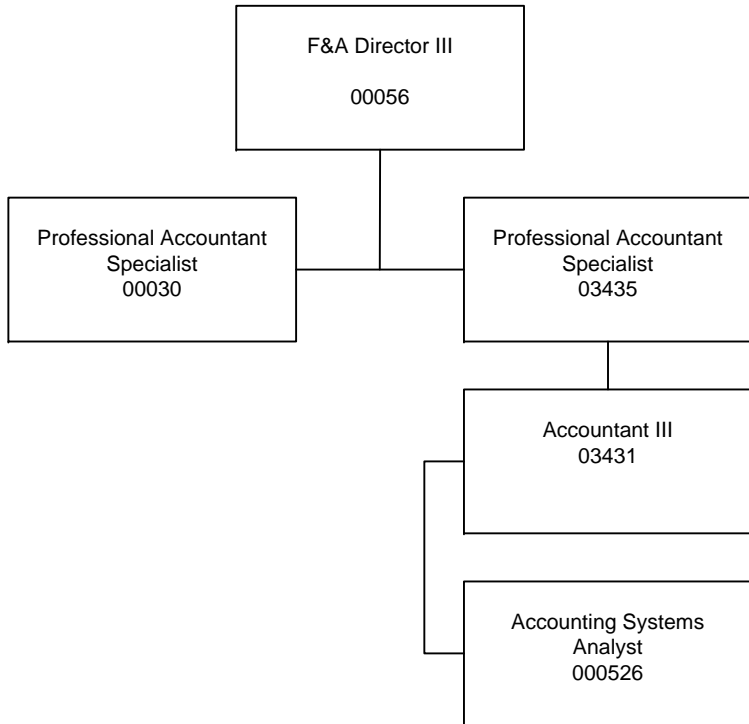


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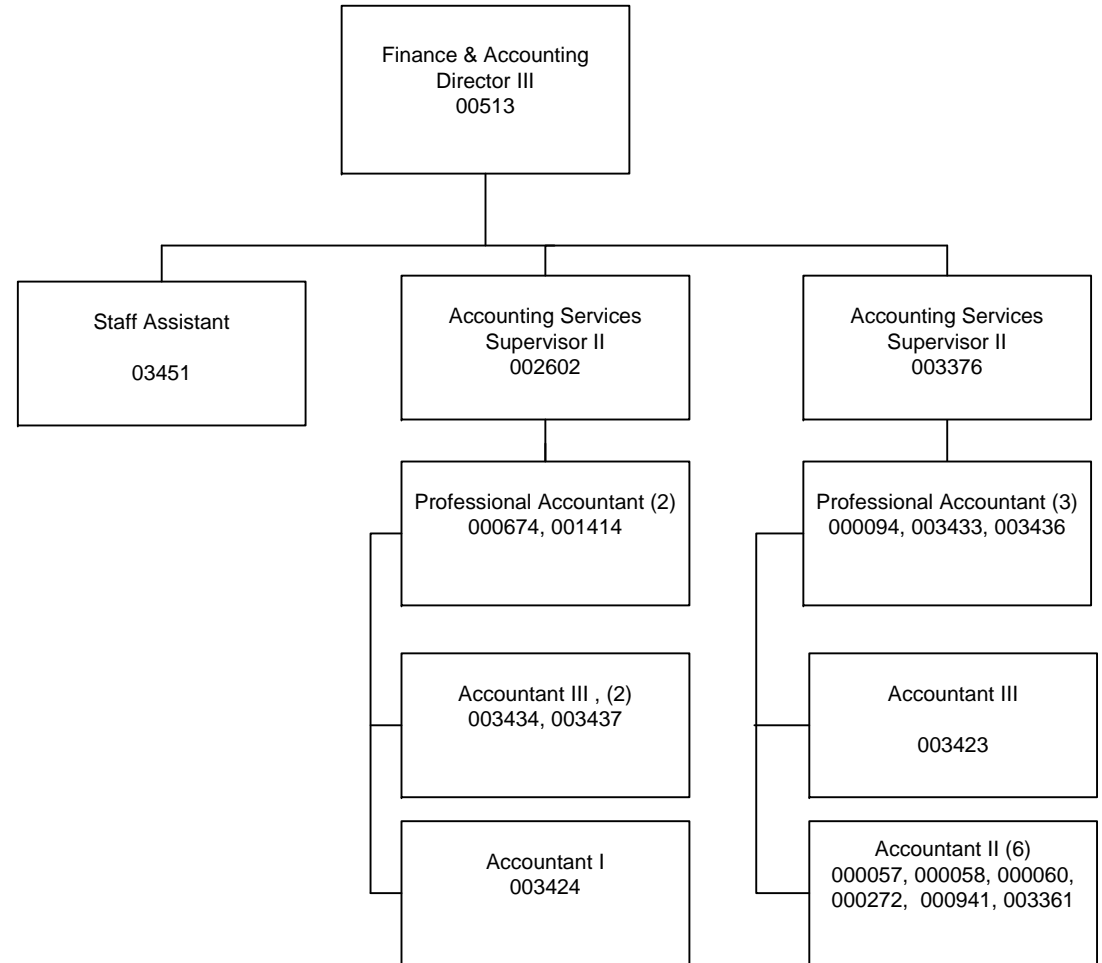


Financial Management

Financial Systems & Analysis

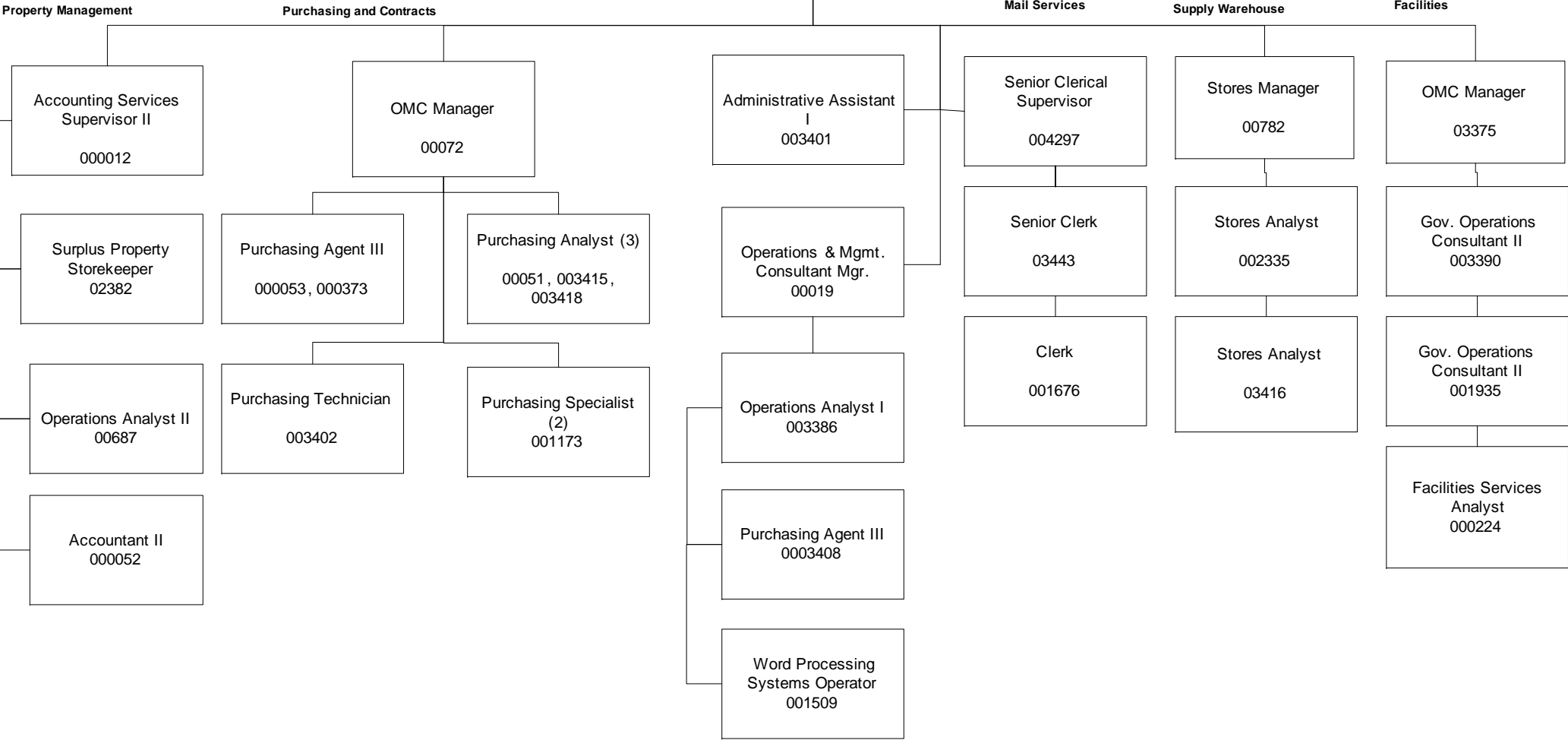


Operational Accounting



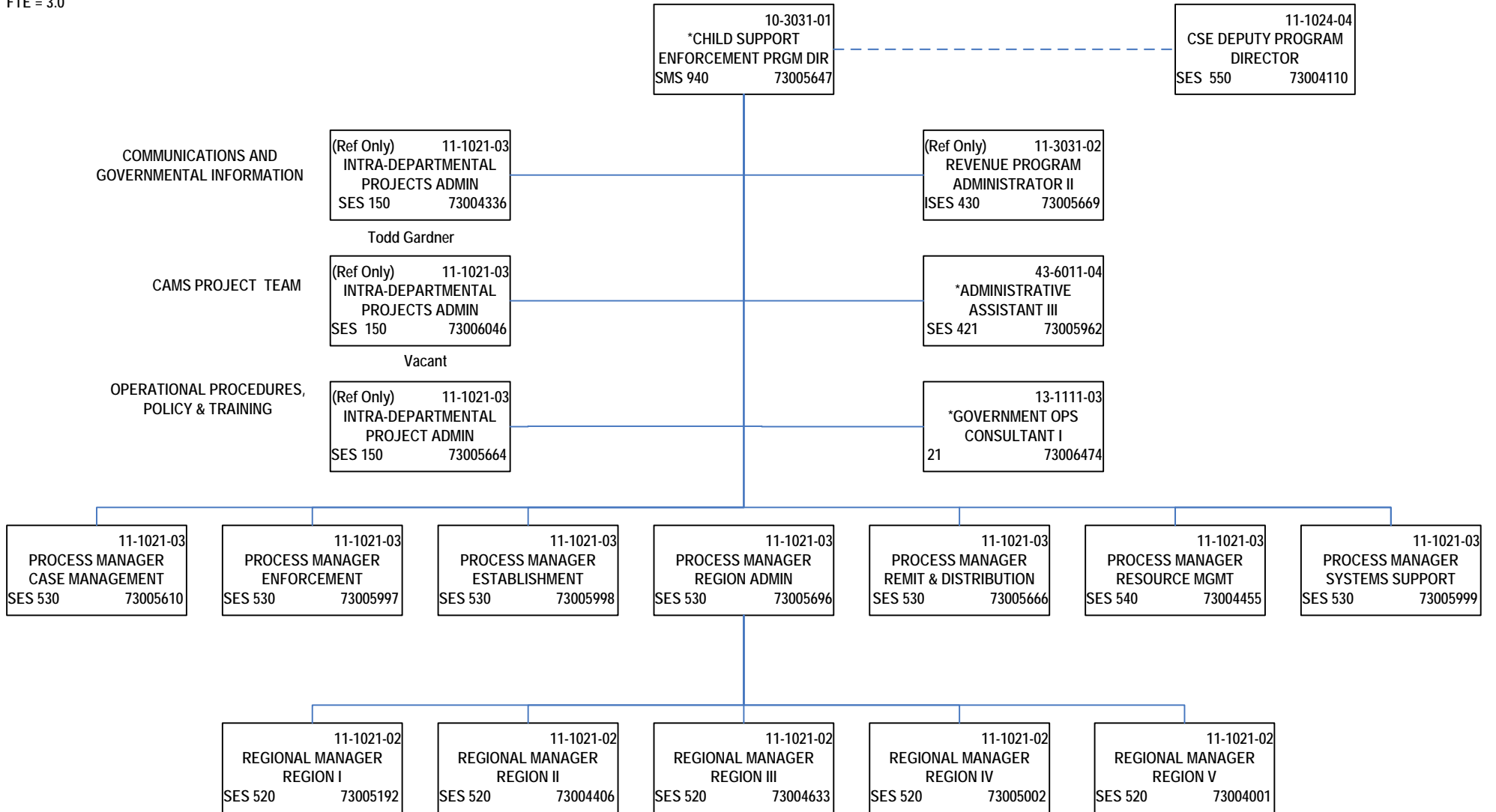
Purchasing & Facilities Management

**Purchasing & Facilities
Process Manager**
001015

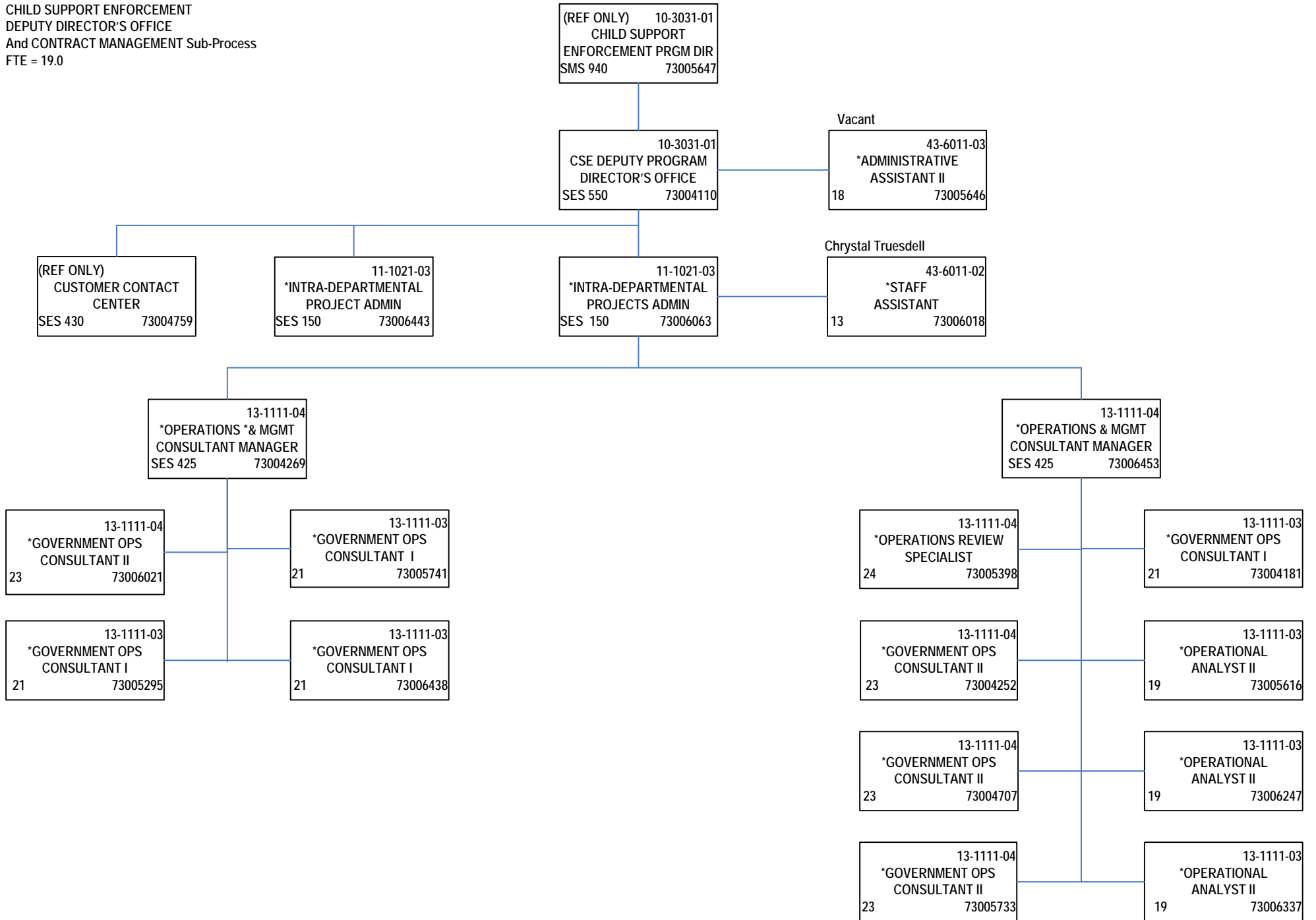


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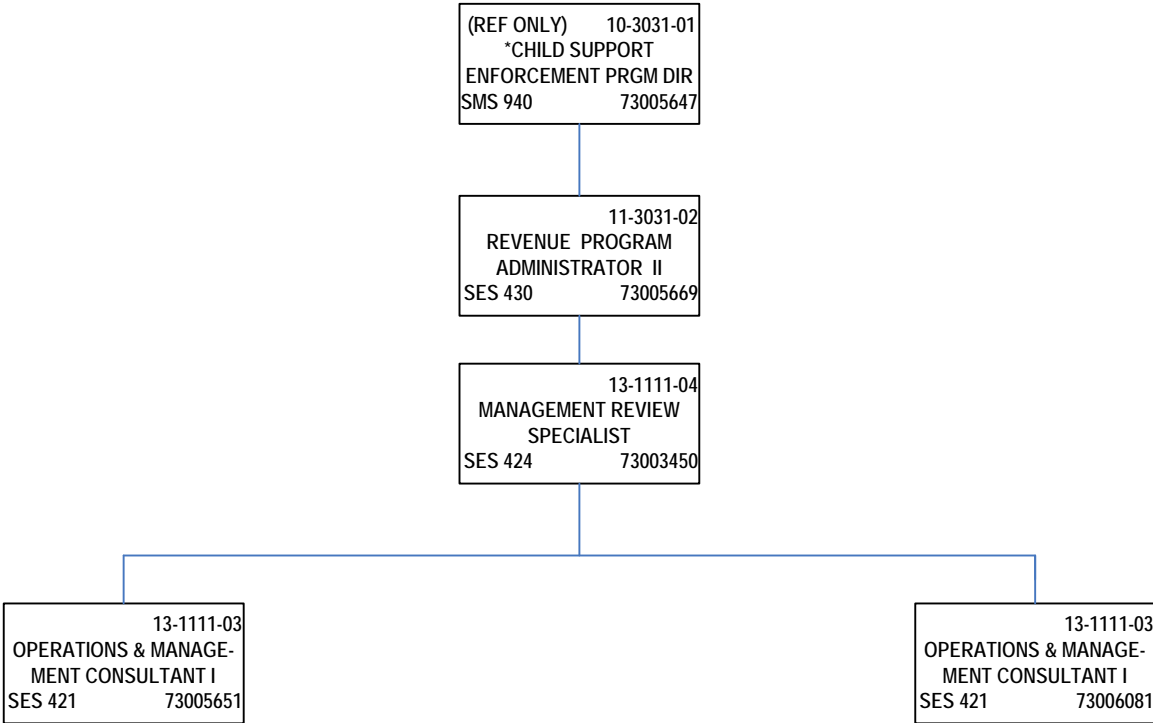
CURRENT
 CHILD SUPPORT ENFORCEMENT
 DIRECTOR'S OFFICE
 FTE = 3.0



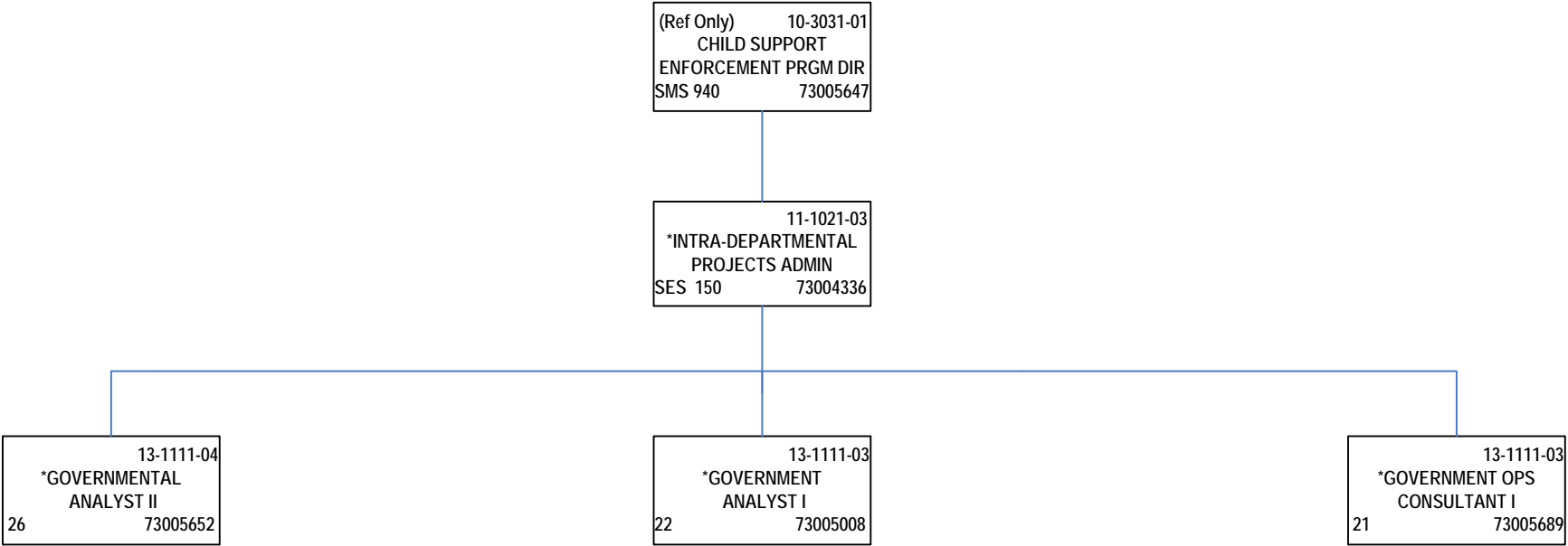
CHILD SUPPORT ENFORCEMENT
 DEPUTY DIRECTOR'S OFFICE
 And CONTRACT MANAGEMENT Sub-Process
 FTE = 19.0



CHILD SUPPORT ENFORCEMENT
DIRECTOR'S OFFICE
HUMAN RESOURCES
FTE = 4.0



CHILD SUPPORT ENFORCEMENT
DIRECTOR'S OFFICE
INTRA-GOVERNMENT & COMMUNICATIONS
FTE = 4.0



CHILD SUPPORT ENFORCEMENT
 RESOURCE MANAGEMENT PROCESS
 FINANCIAL MANAGEMENT
 FTE = 16.0

(Ref Only) 10-3031-01
 *CHILD SUPPORT
 ENFORCEMENT PRGM DIR
 SMS 940 73005647

11-1021-03
 RESOURCE MGMT
 PROCESS MANAGER
 SES 540 73004455

43-6011-03
 ADMINISTRATIVE
 ASSISTANT II
 18 73006054

FINANCIAL PLANNING AND ANALYSIS

FEDERAL AND STATE COMPLIANCE

13-1111-04
 *SENIOR MANAGEMENT
 ANALYST SUPERVISOR
 SES 426 73006430

13-1111-04
 *GOVERNMENT OPS
 CONSTULTANT III
 25 73005850

43-6011-02
 *STAFF ASSISTANT
 13 73005747

13-1111-04
 *SENIOR MANAGEMENT
 ANALYST SUPERVISOR
 SES 426 73005742

13-1111-04
 *MANAGEMENT REVIEW
 SPECIALIST
 SES 424 73006059

13-1111-04
 *MANAGEMENT REVIEW
 SPECIALIST
 SES 424 73006077

13-1111-04
 *OPERATIONS REVIEW
 SPECIALIST
 24 73004360

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 *MANAGEMENT REVIEW
 SPECIALIST
 SES 424 73006431

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 *OPERATIONS & MGMT
 CONSULTANT II
 SES 423 73005961

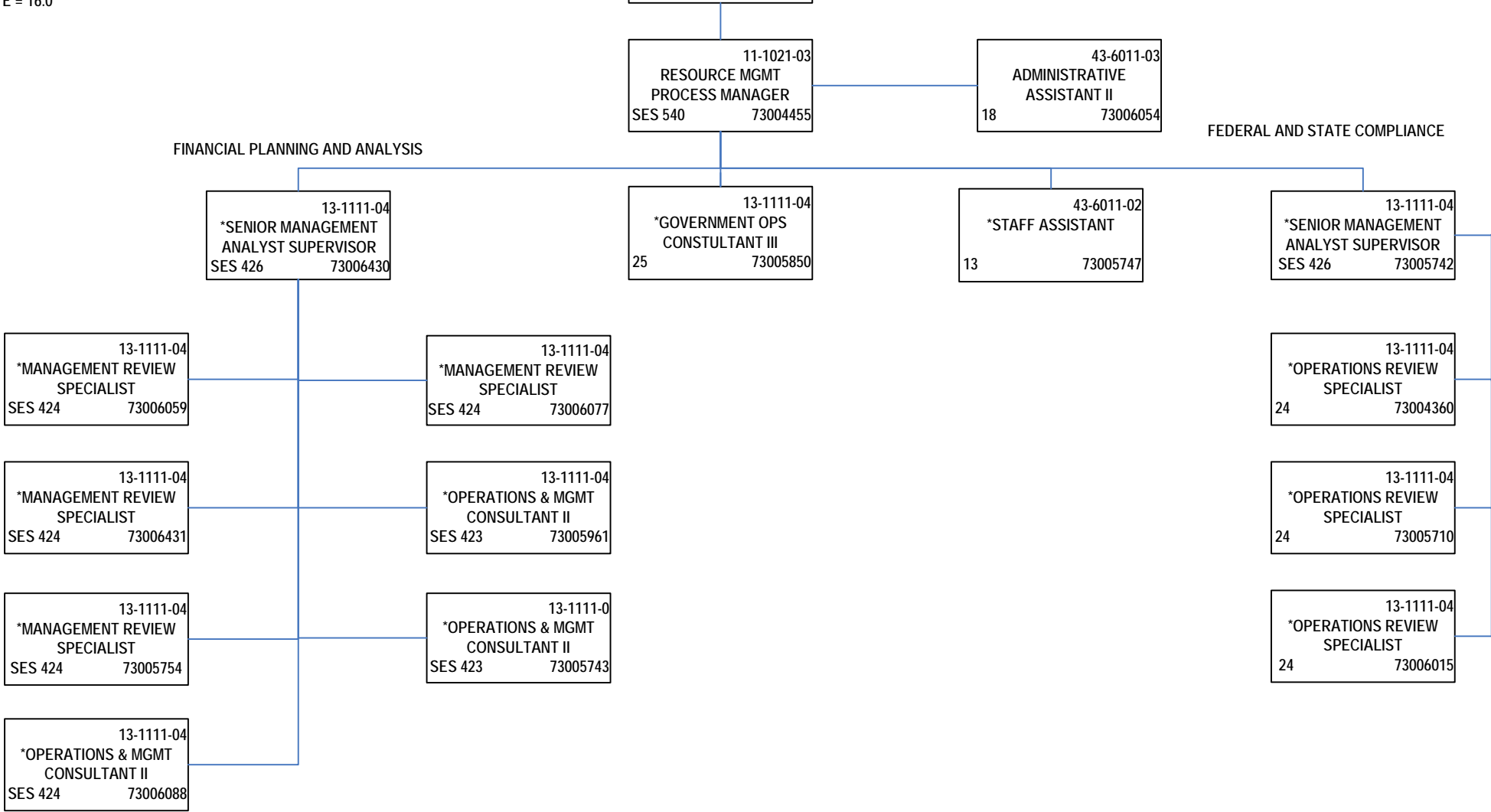
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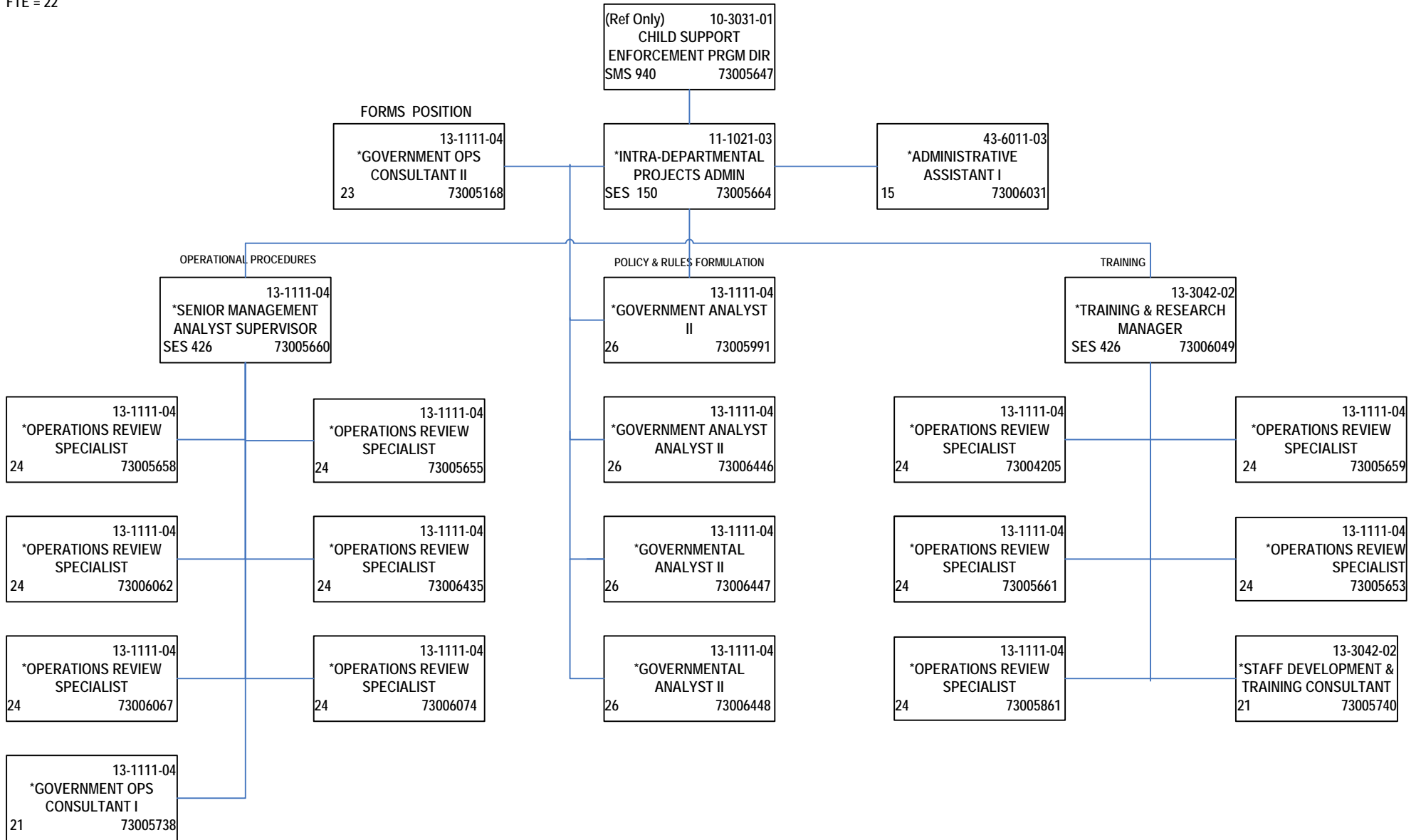
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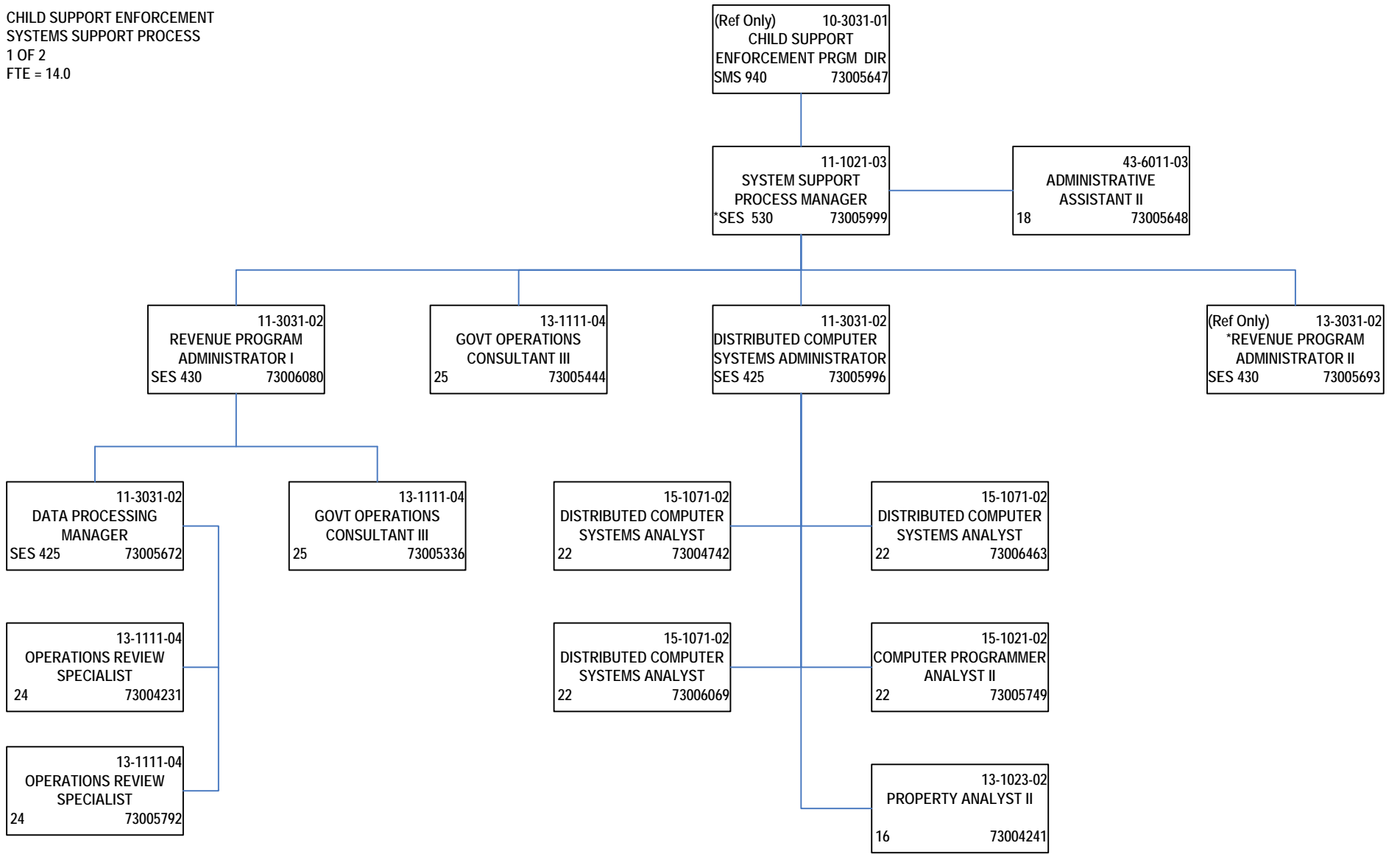
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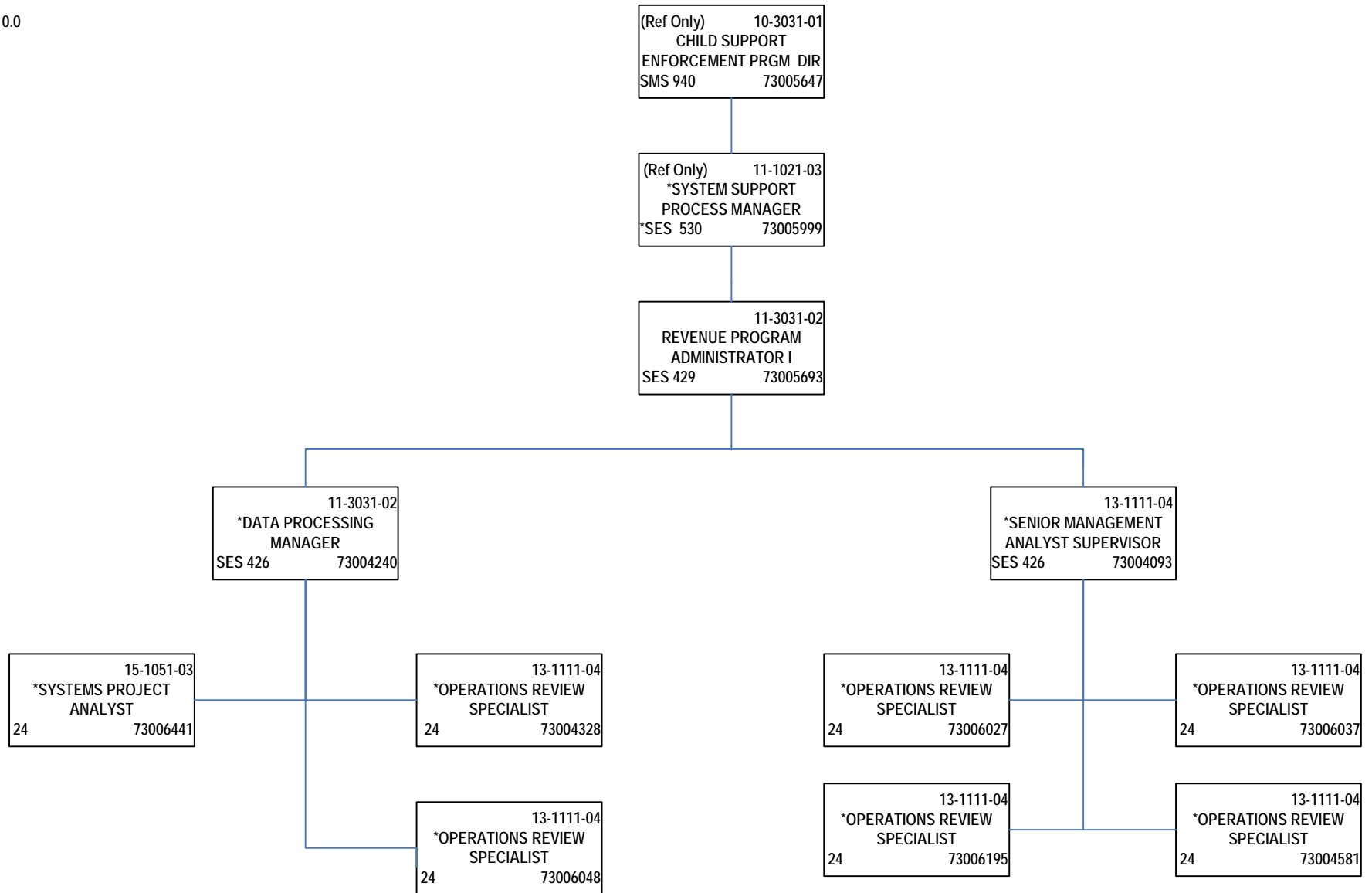
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 CONSULTANT II
 SES 424 73006088



CHILD SUPPORT ENFORCEMENT
 DIRECTOR'S OFFICE
 OPERATIONAL PROCEDURES, TRAINING & RULES
 FTE = 22







(Ref Only) 10-3031-01
 CHILD SUPPORT
 ENFORCEMENT PRGM DIR
 SMS 940 73005647

43-6011-04
 *PROCESS MANAGER
 ENFORCEMENT
 SES 530 73005997

43-6011-03
 *ADMINISTRATIVE
 ASSISTANT II
 18 73006078

43-6011-04
 *REVENUE PROGRAM
 ADMINISTRATOR II
 SES 430 73006033

11-3031-02
 *REVENUE PROGRAM
 ADMINISTRATOR I
 SES 429 73004053

11-3031-02
 *REVENUE
 ADMINISTRATOR II
 SES 422 73006459

11-3031-02
 *REVENUE
 ADMINISTRATOR II
 SES 422 73006003

15-1009-03
 *COMPUTER
 PROGRAMMER ANALYST II
 22 73006458

11-1021-02
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 CONSULTANT MANAGER
 SES 425 73006455

13-1111-04
 *GOVERNMENT ANALYST II
 26 73006454

Vivian Seaton

13-1111-03
 *REVENUE SPECIALIST
 III
 17 73006476

13-1111-03
 *REVENUE SPECIALIST
 III
 17 73006484

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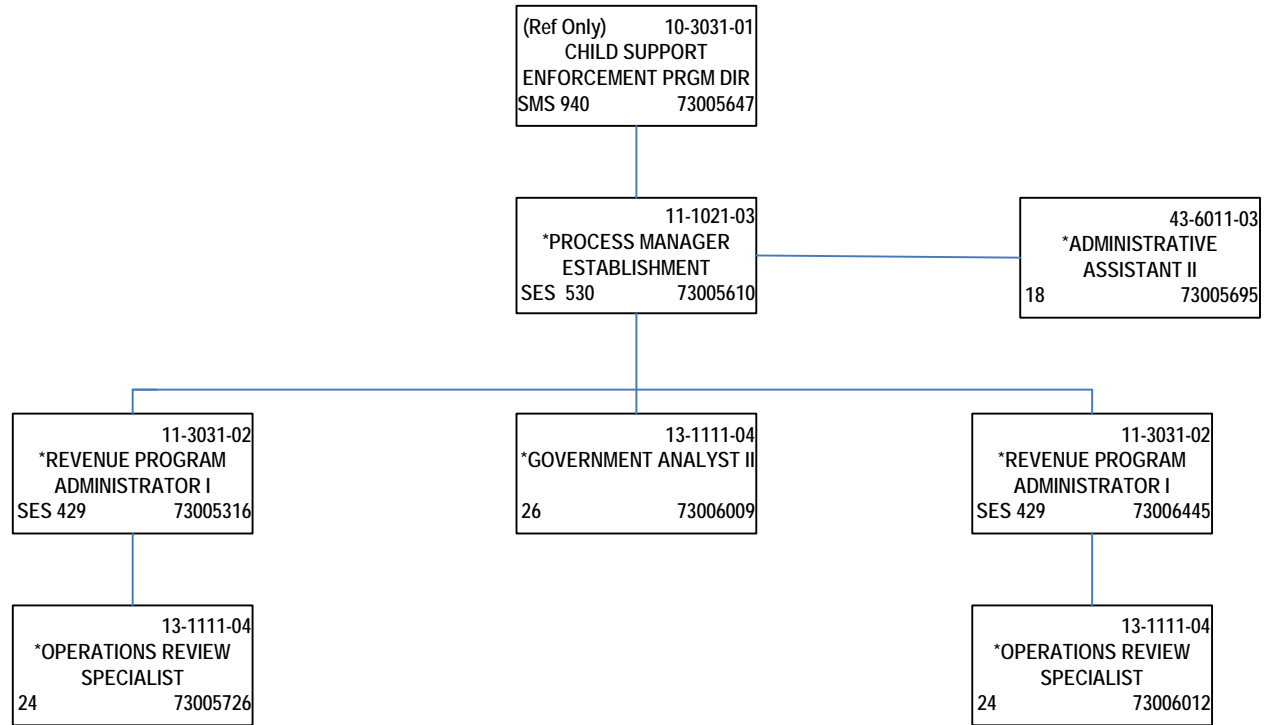
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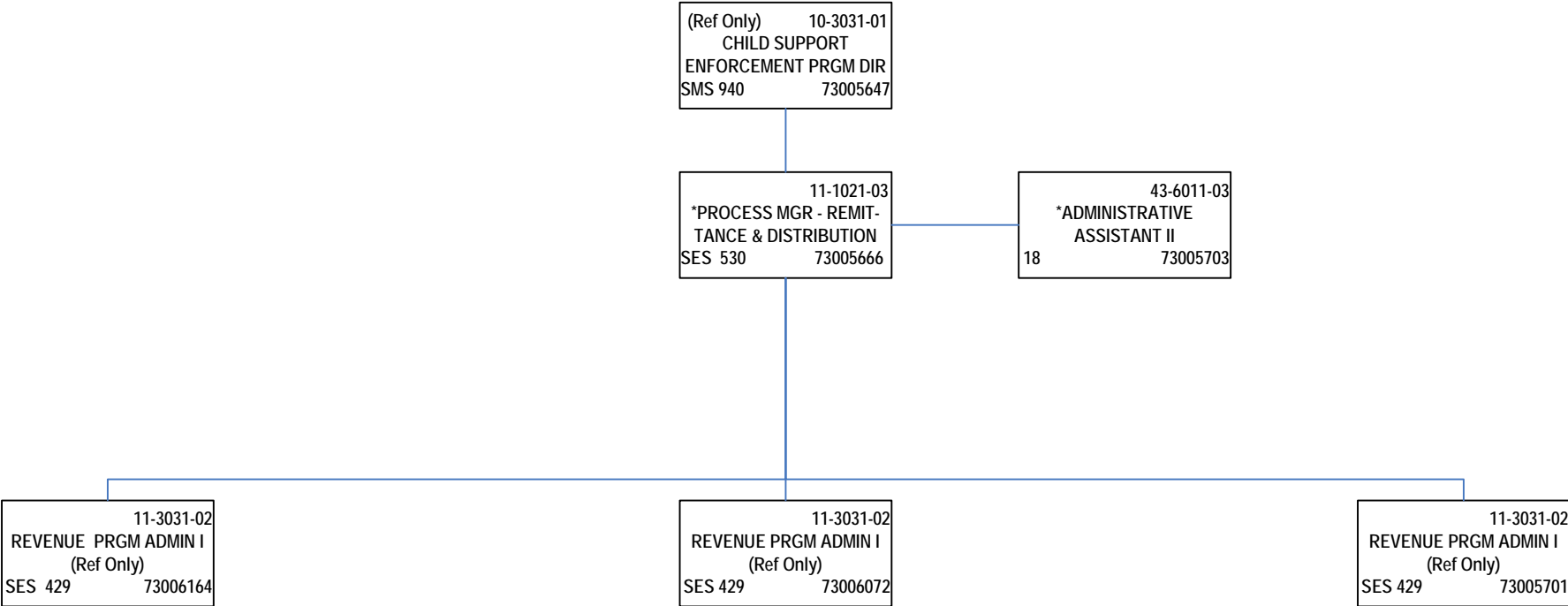
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 II
 16 73006465

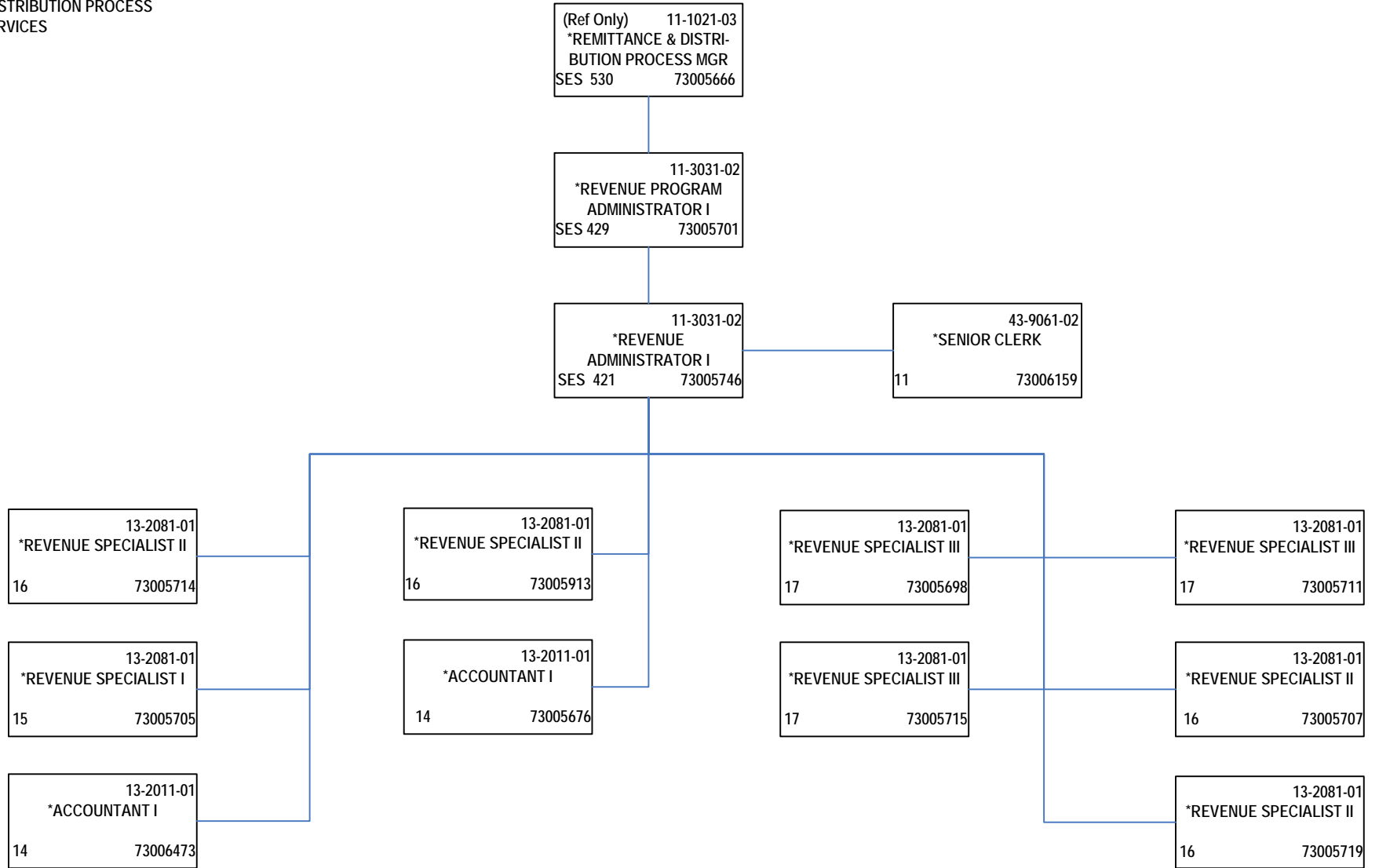
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 16 73006461

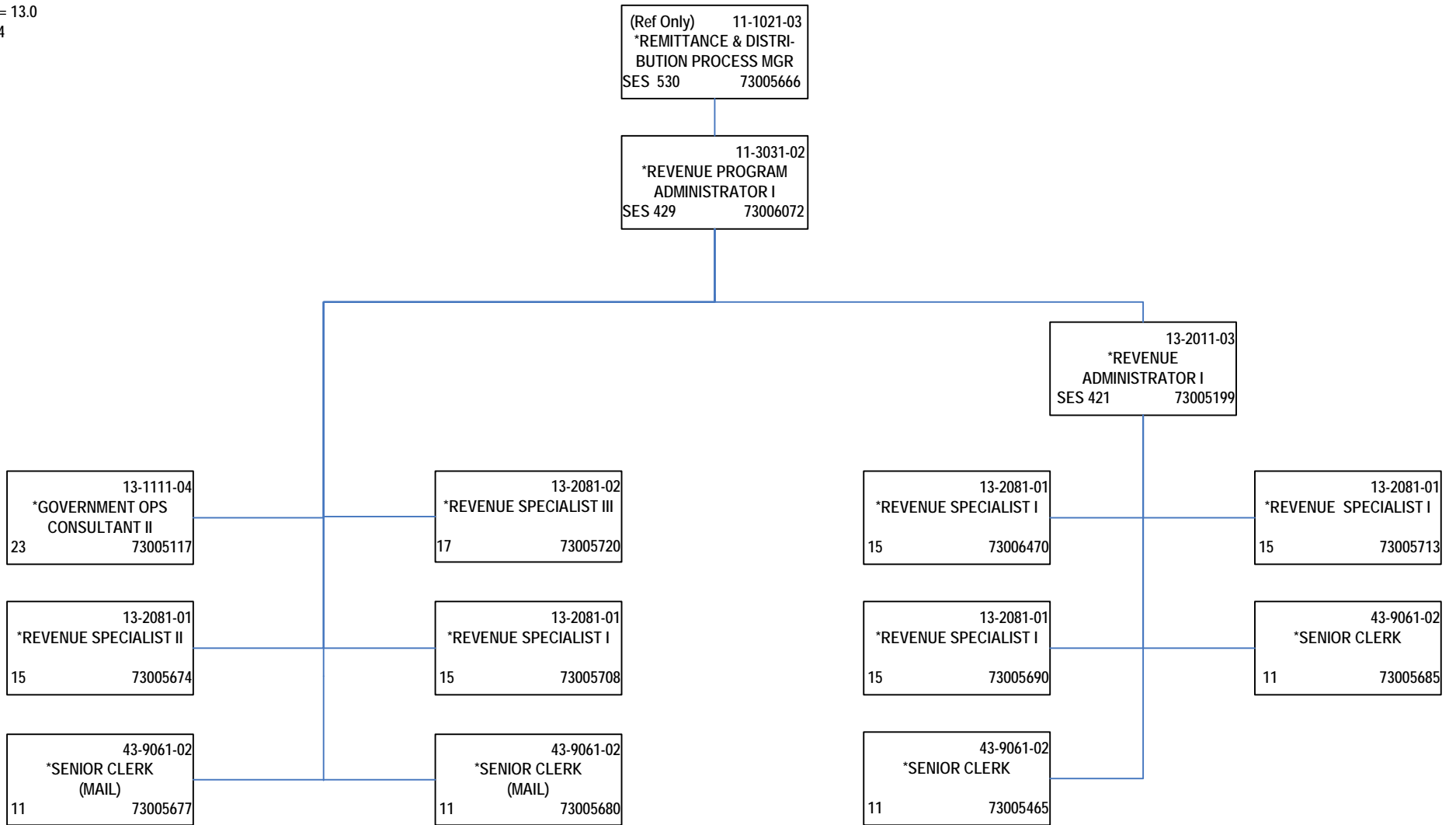
CHILD SUPPORT ENFORCEMENT
ESTABLISHMENT PROCESS
FTE = 7.0

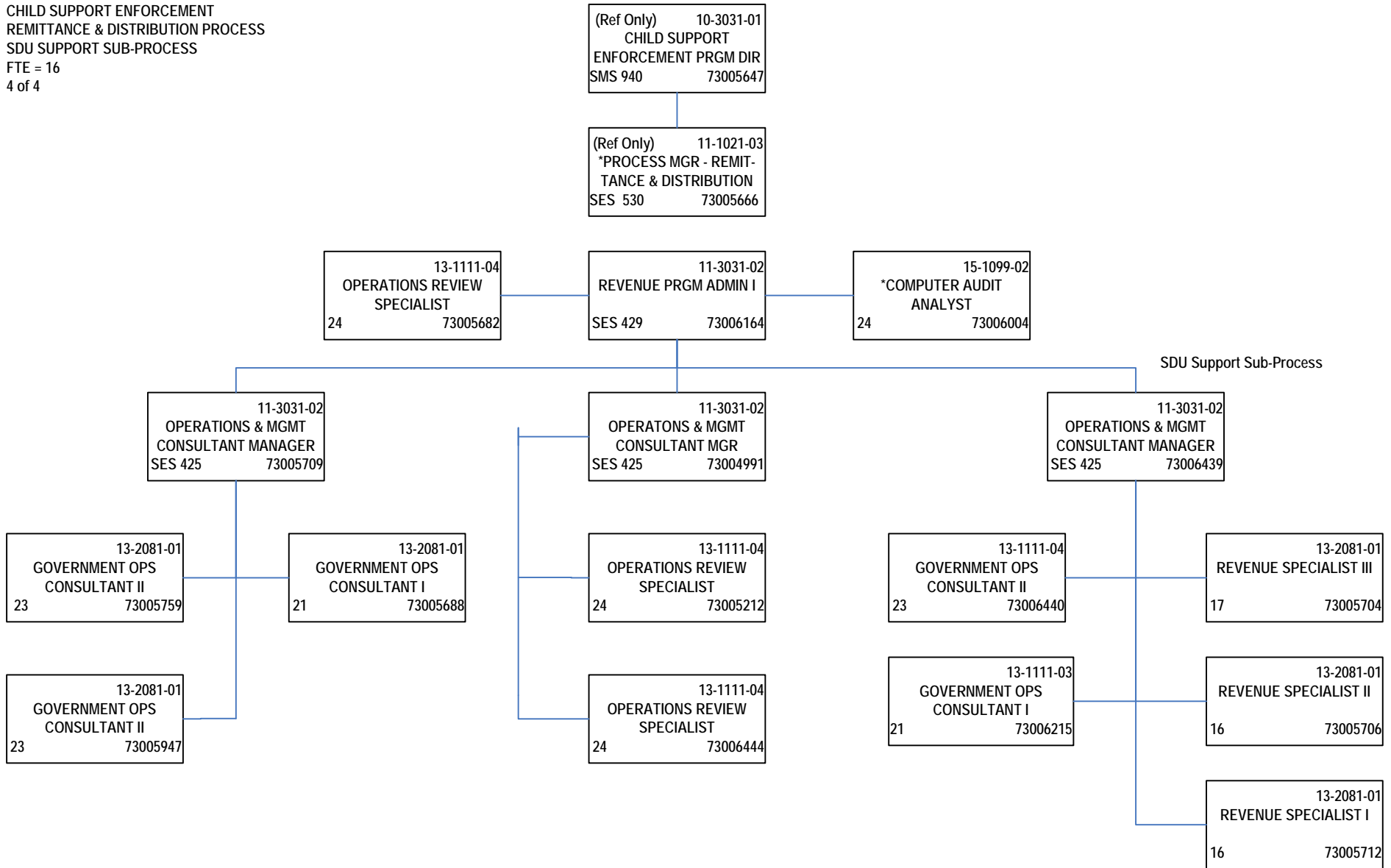


CHILD SUPPORT ENFORCEMENT
REMITTANCE AND DISTRIBUTION
PROCESS (ADMIN)
FTE = 2.0
1 of 4

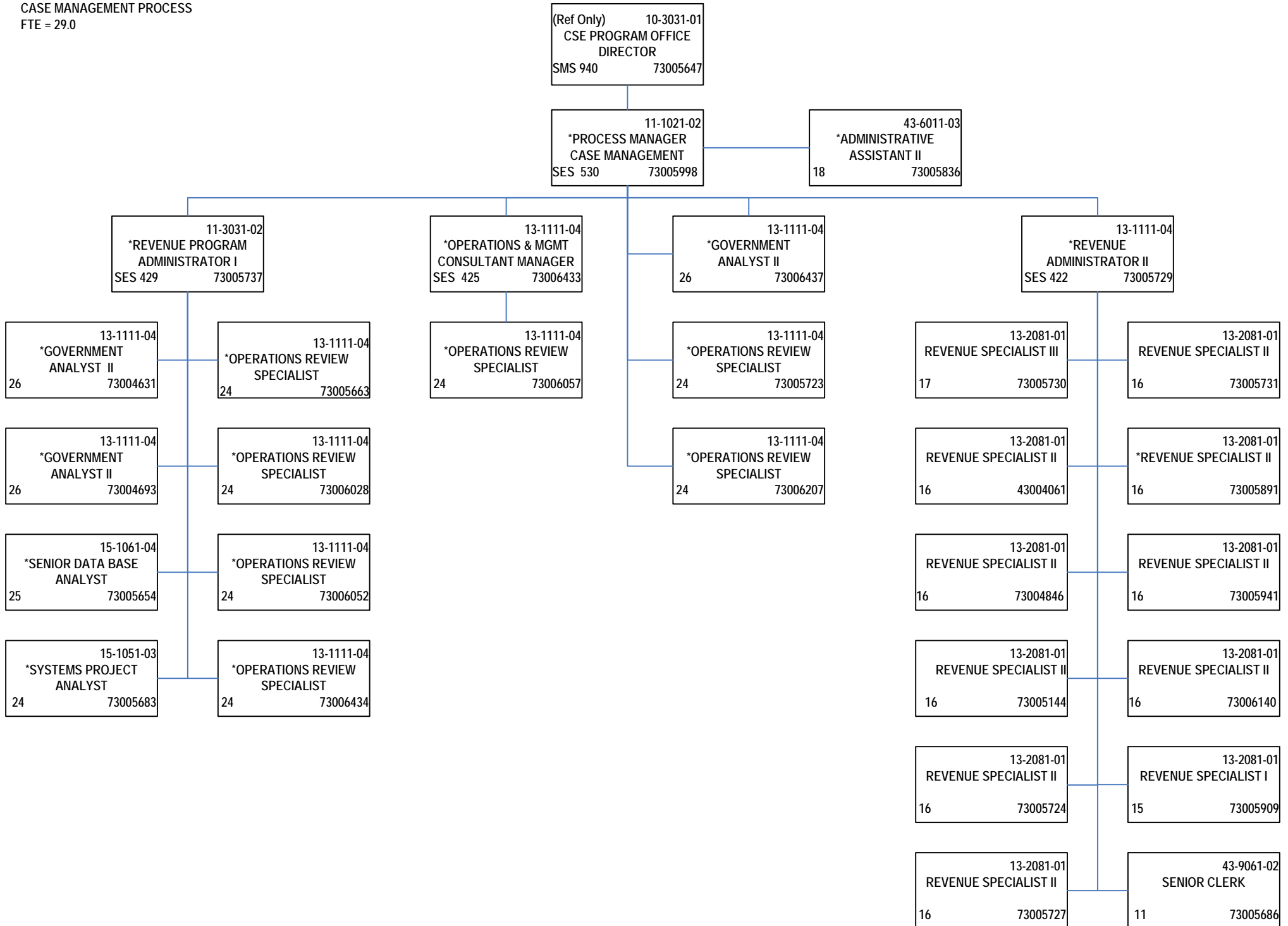


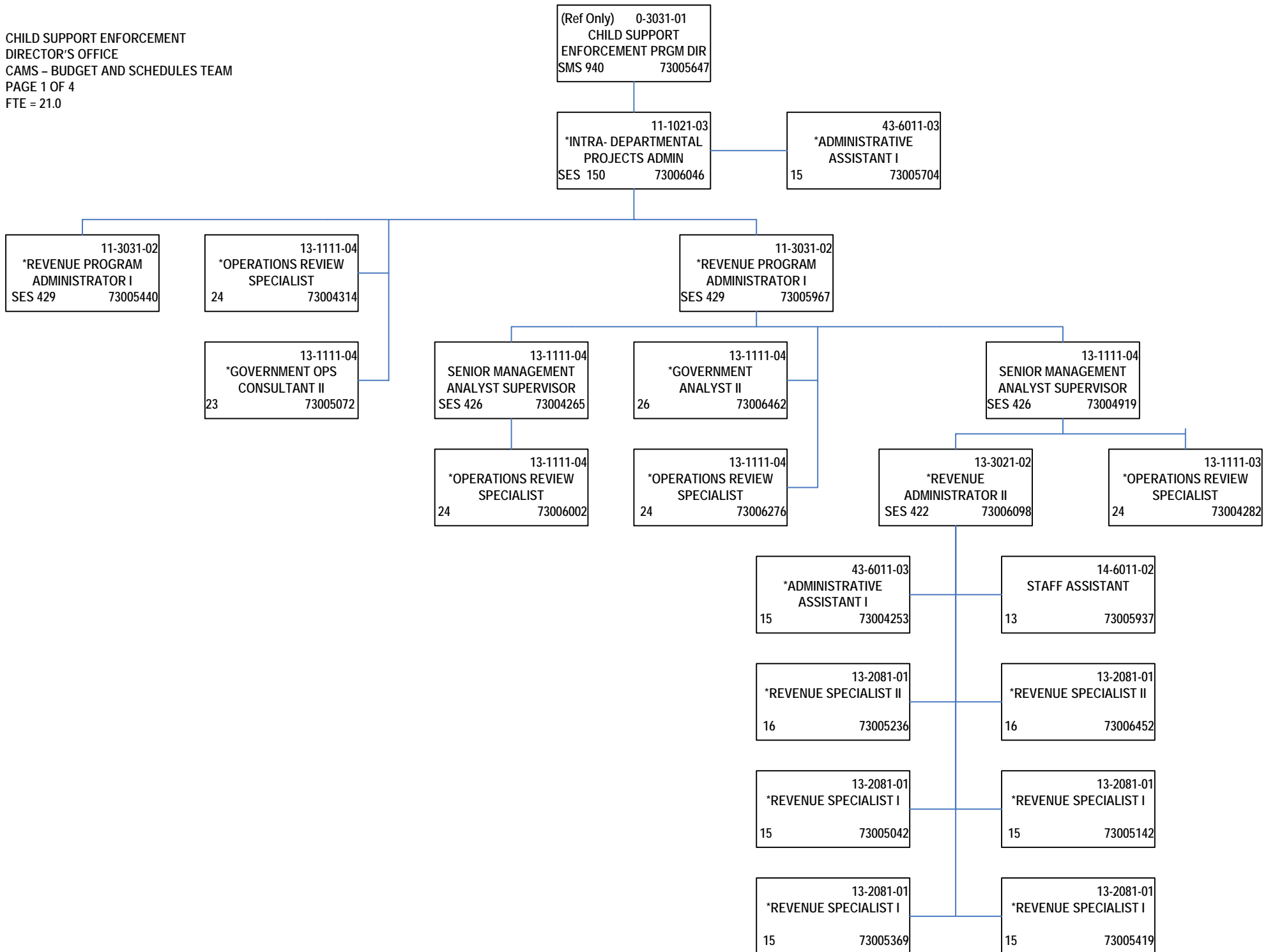


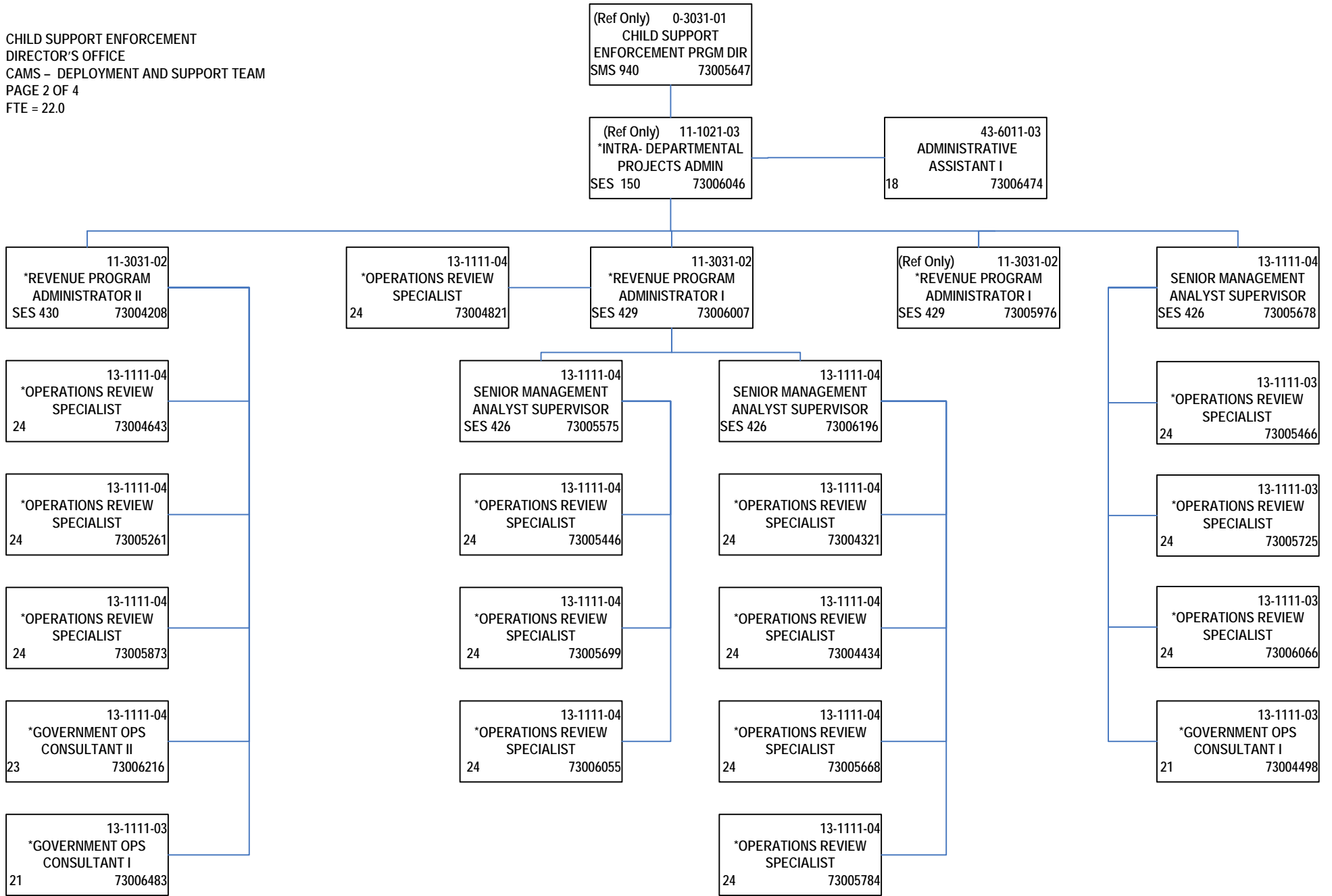




CHILD SUPPORT ENFORCEMENT
CASE MANAGEMENT PROCESS
FTE = 29.0



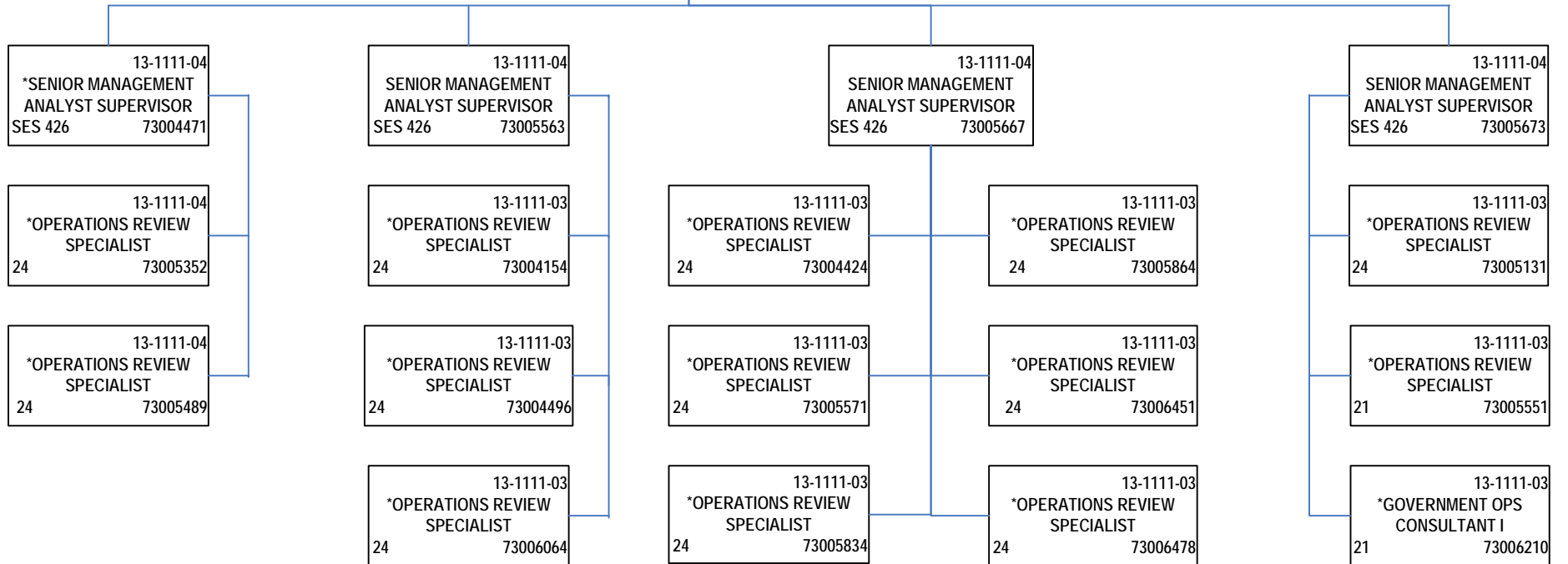




(Ref Only) 0-3031-01
 CHILD SUPPORT
 ENFORCEMENT PRGM DIR
 SMS 940 73005647

(Ref Only) 11-1021-03
 *INTRA- DEPARTMENTAL
 PROJECTS ADMIN
 SES 150 73006046

11-3031-02
 *REVENUE PROGRAM
 ADMINISTRATOR I
 SES 429 73005976



CURRENT
 CHILD SUPPORT ENFORCEMENT
 DIRECTOR'S OFFICE
 CAMS - DEPLOYMENT & SUPPORT TEAM
 ((STAFF ON LOAN TO ISP)
 PAGE 4 OF 4
 FTE = 13.0

(Ref Only) 10-3031-01
 CHILD SUPPORT
 ENFORCEMENT PRGM DIR
 SMS 940 73005647

10-3031-01
 *INFORMATION SERVICES
 PROGRAM DIRECTOR
 SMS 940 73001032

(ON LOAN) 11-3031-02
 *REVENUE PROGRAM
 ADMINISTRATOR I
 SES 429 73005228

46-6011-02
 *ADMINISTRATIVE
 ASSISTANT I
 15 (ON LOAN) 73004820

15-1051-04
 *SYSTEMS PROJECT
 CONSULTANT
 25 (ON LOAN) 73005662

15-1081-03
 SYSTEMS PROGRAMMER
 II
 24 (ON LOAN) 73005113

15-1021-02
 COMPUTER PROGRAMMER
 ANALYST II
 22 (ON LOAN) 73005026

15-1041-01
 *OFFICE AUTOMATION
 SPECIALIST II
 17 (ON LOAN) 73004098

15-1099-01
 *EDP QUALITY CONTROL/
 SCHEDULING SPECIALIST
 17 (ON LOAN) 73004724

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 SYSTEMS PROGRAMMER
 III
 25 (ON LOAN) 73004674

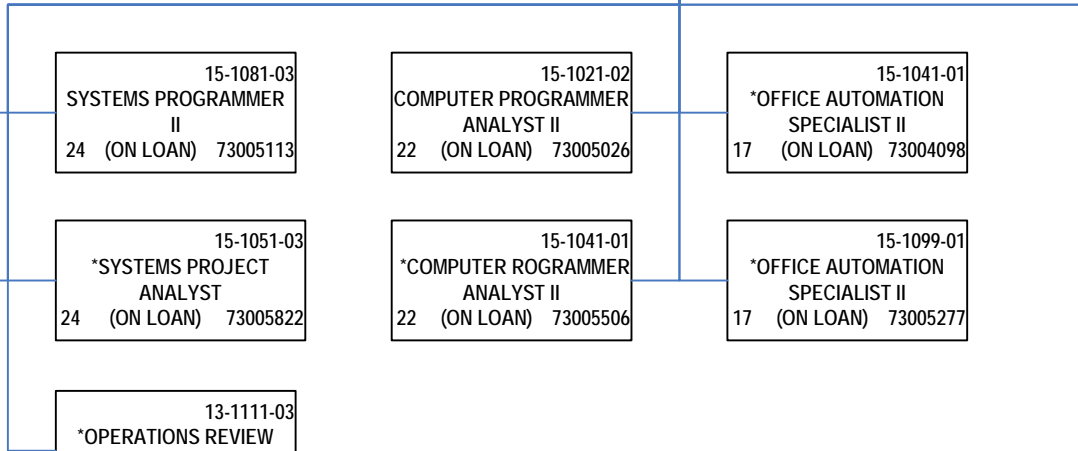
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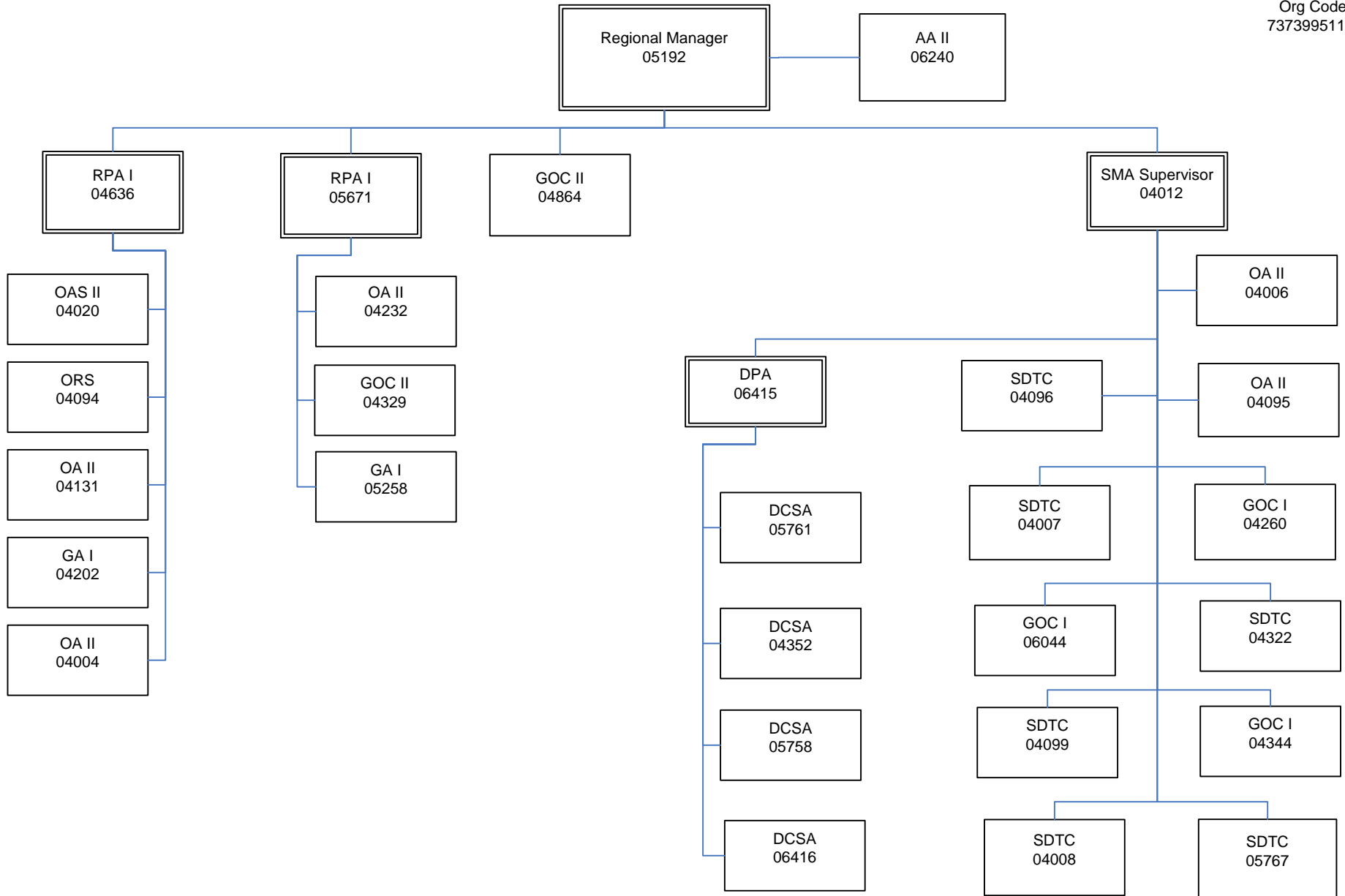
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13-1111-03
 *OPERATIONS REVIEW
 SPECIALIST
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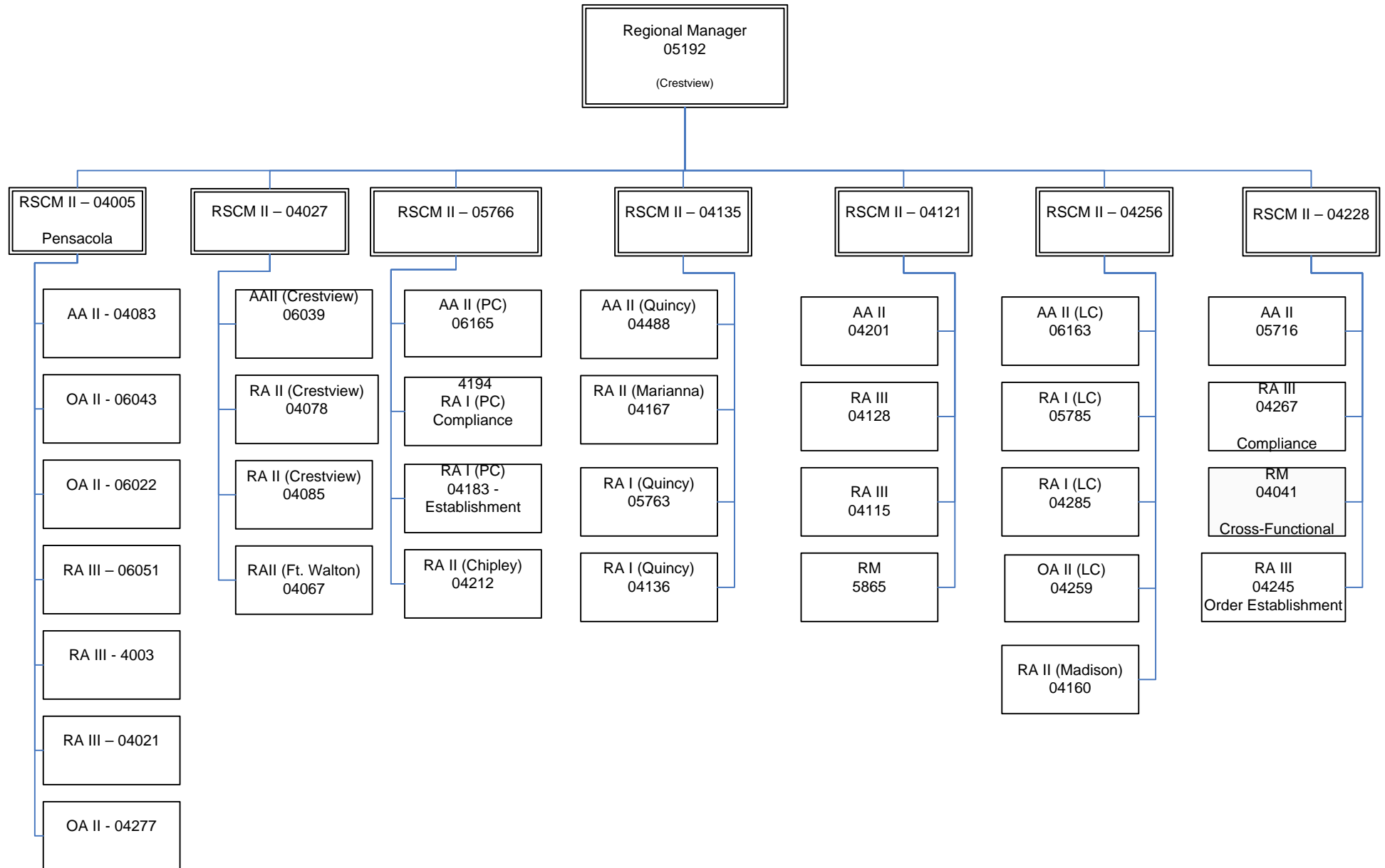


Child Support Enforcement Region 1 - Administration

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73739951153

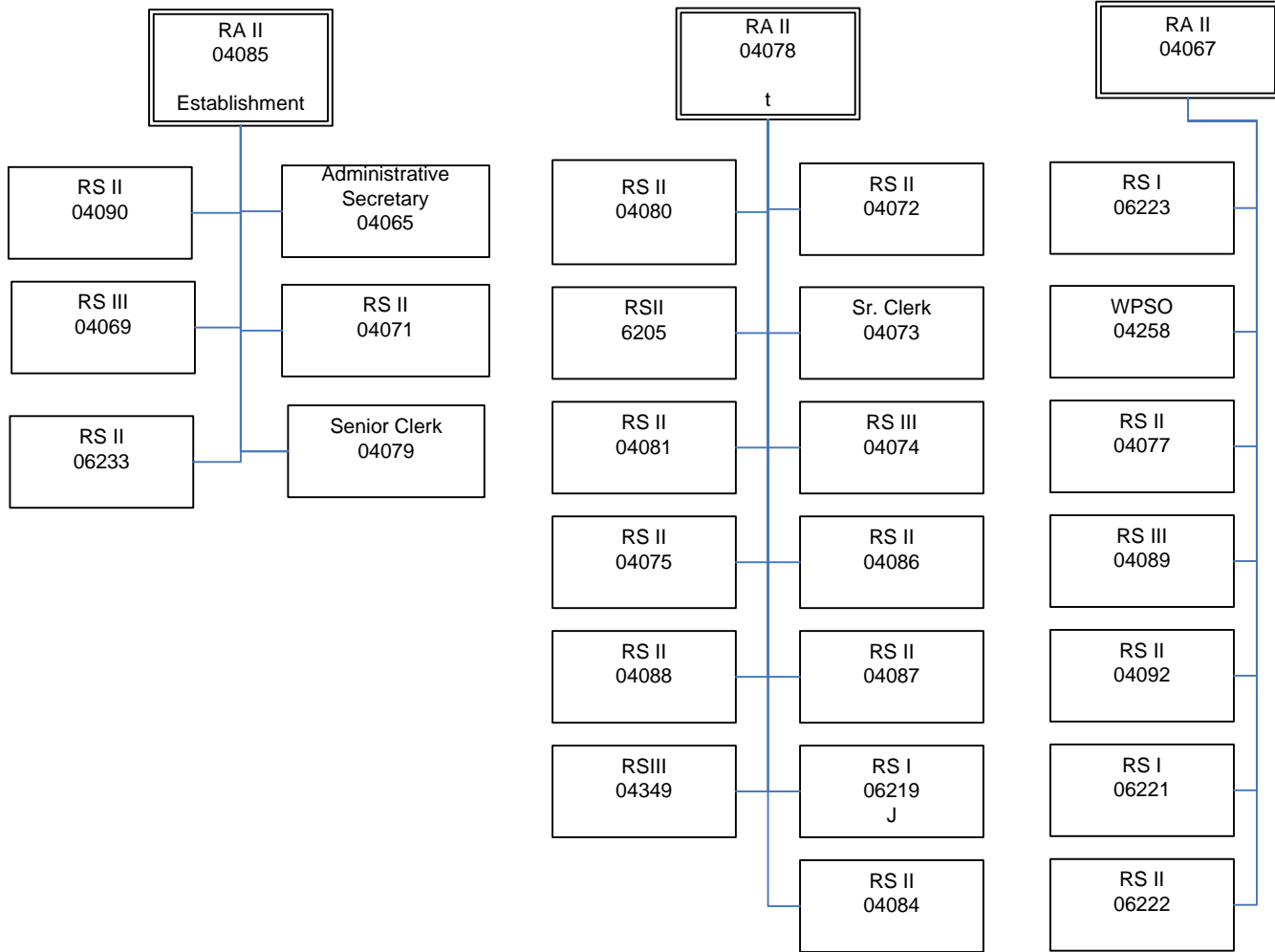


Region 1 - Service Centers

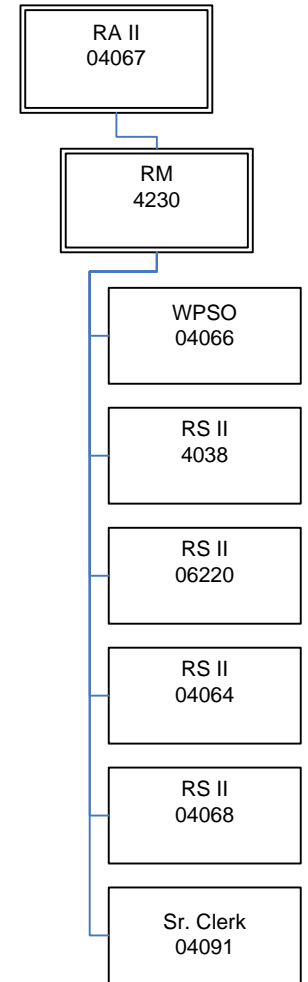


Crestview/Ft. Walton Service Centers

Crestview



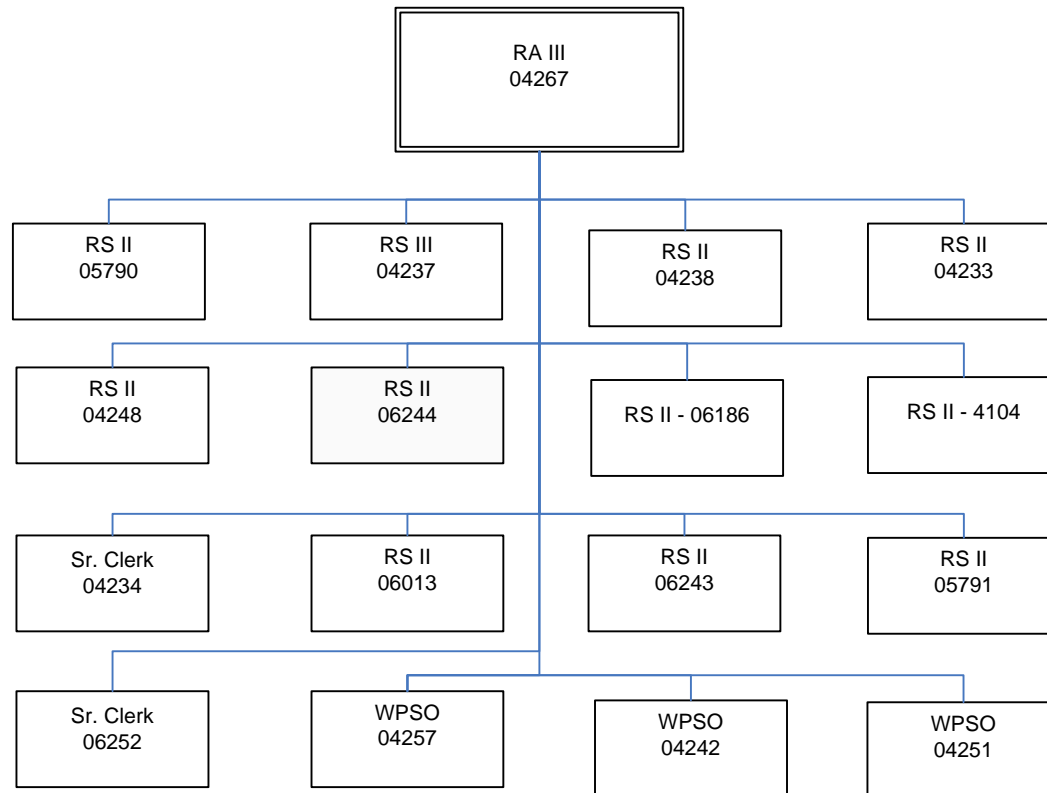
Ft. Walton



Org Code:
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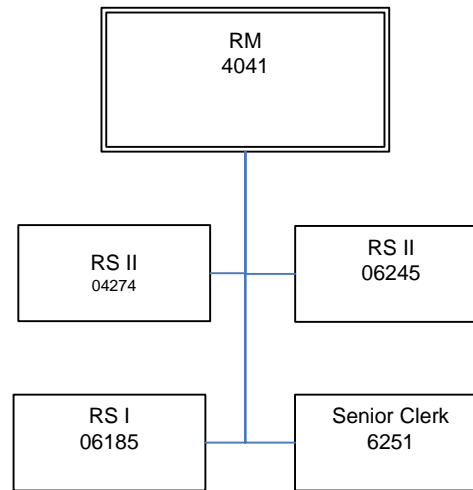
Org Code:
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Gainesville Service Center Order Establishment Process

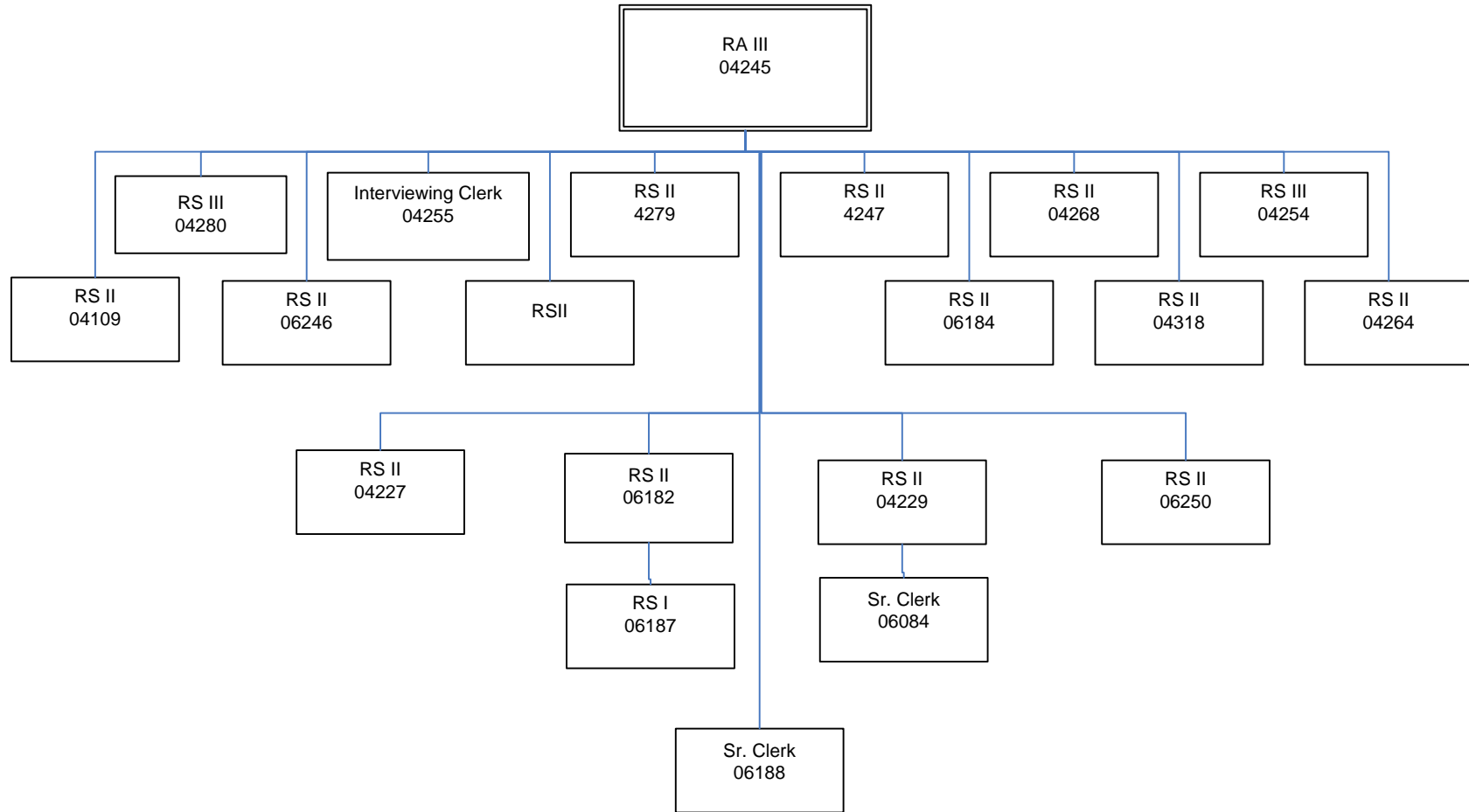


Org Code:
73719951016

Gainesville Service Center Cross Functional Process

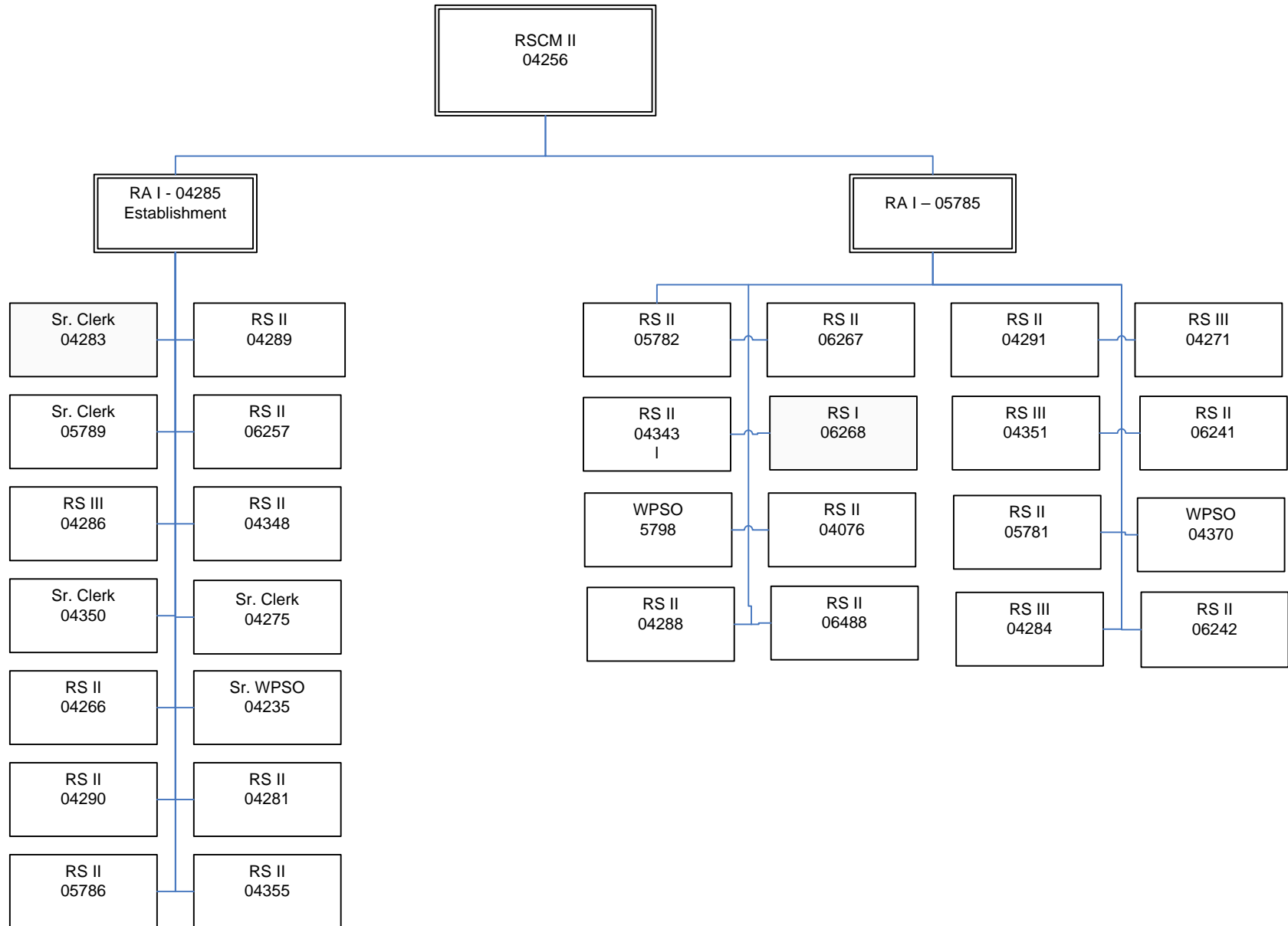


Gainesville Service Center Compliance Process



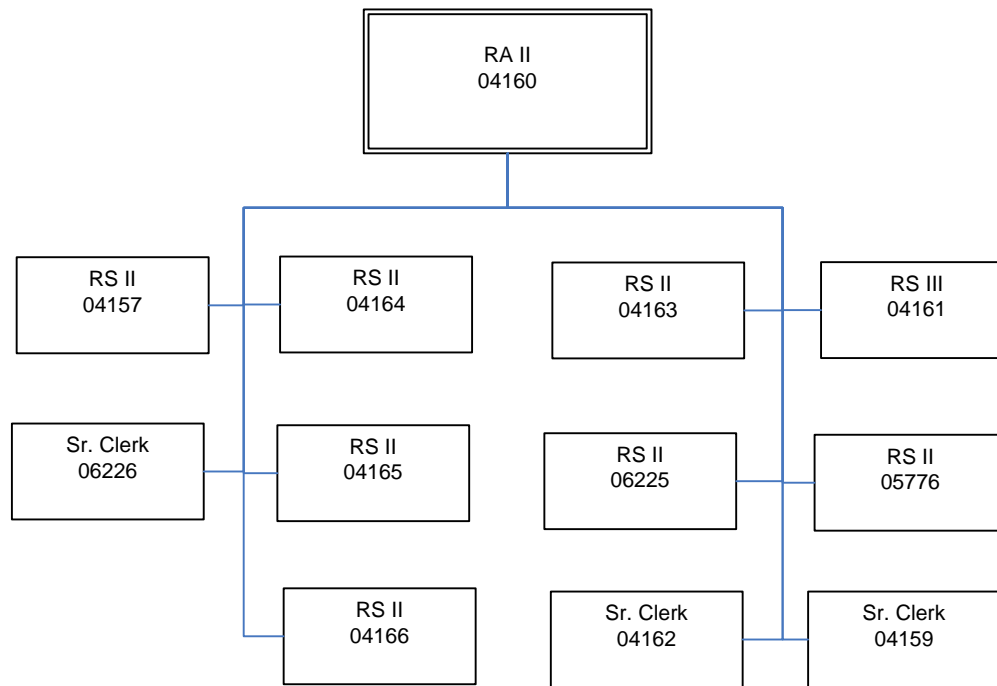
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Lake City Service Center



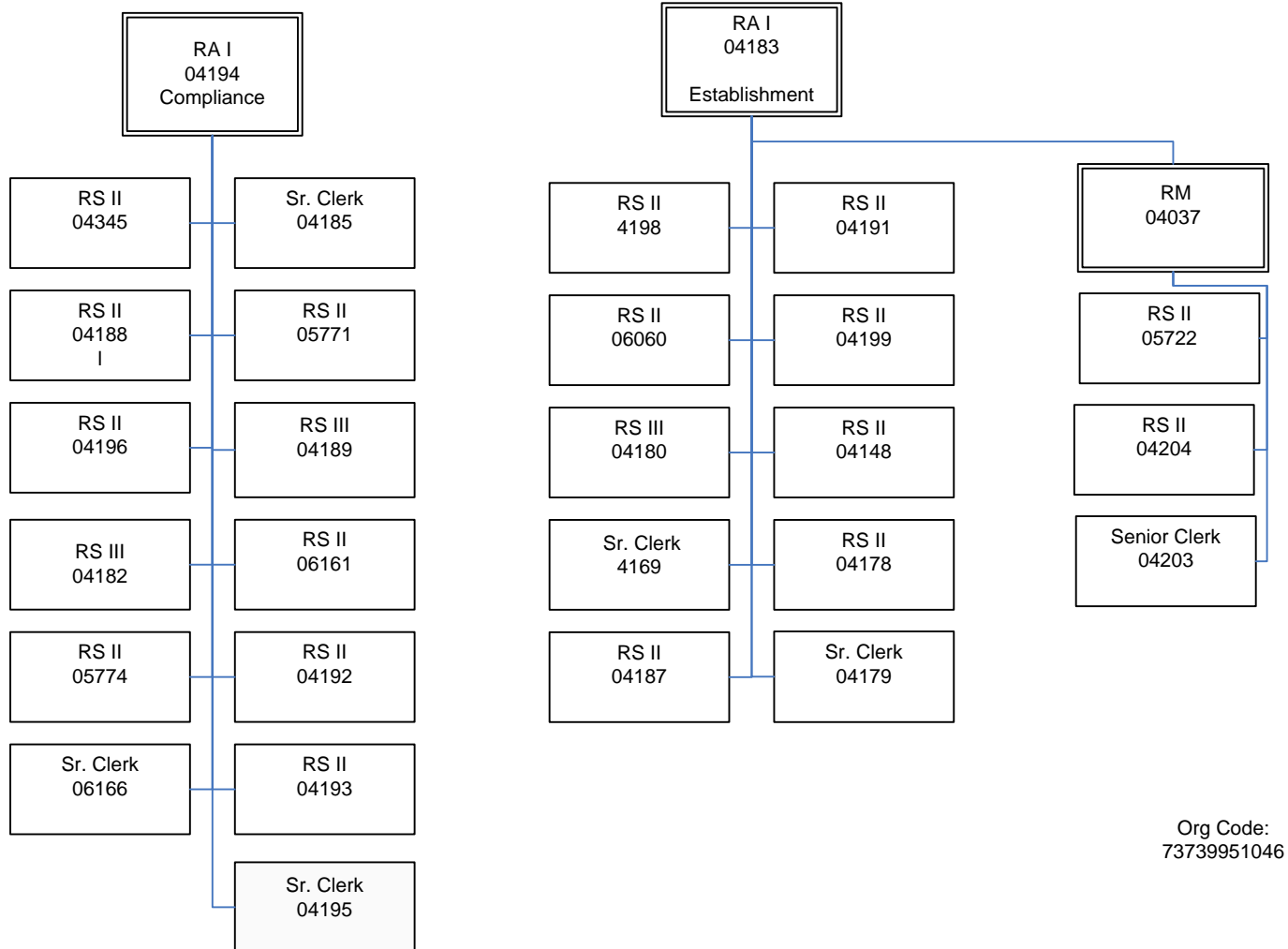
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Madison Service Center



Panama City / Chipley Service Sites

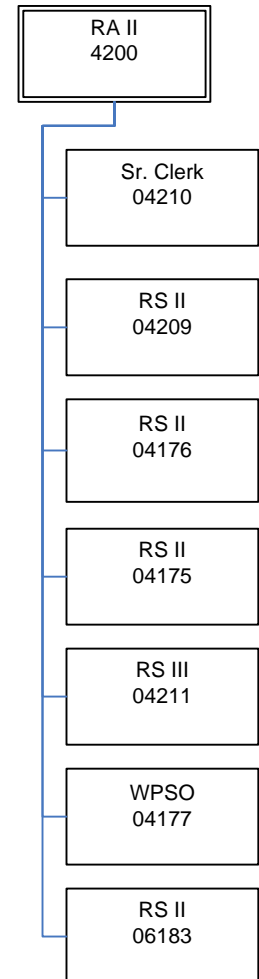
Panama City



Org Code:
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Org Code:
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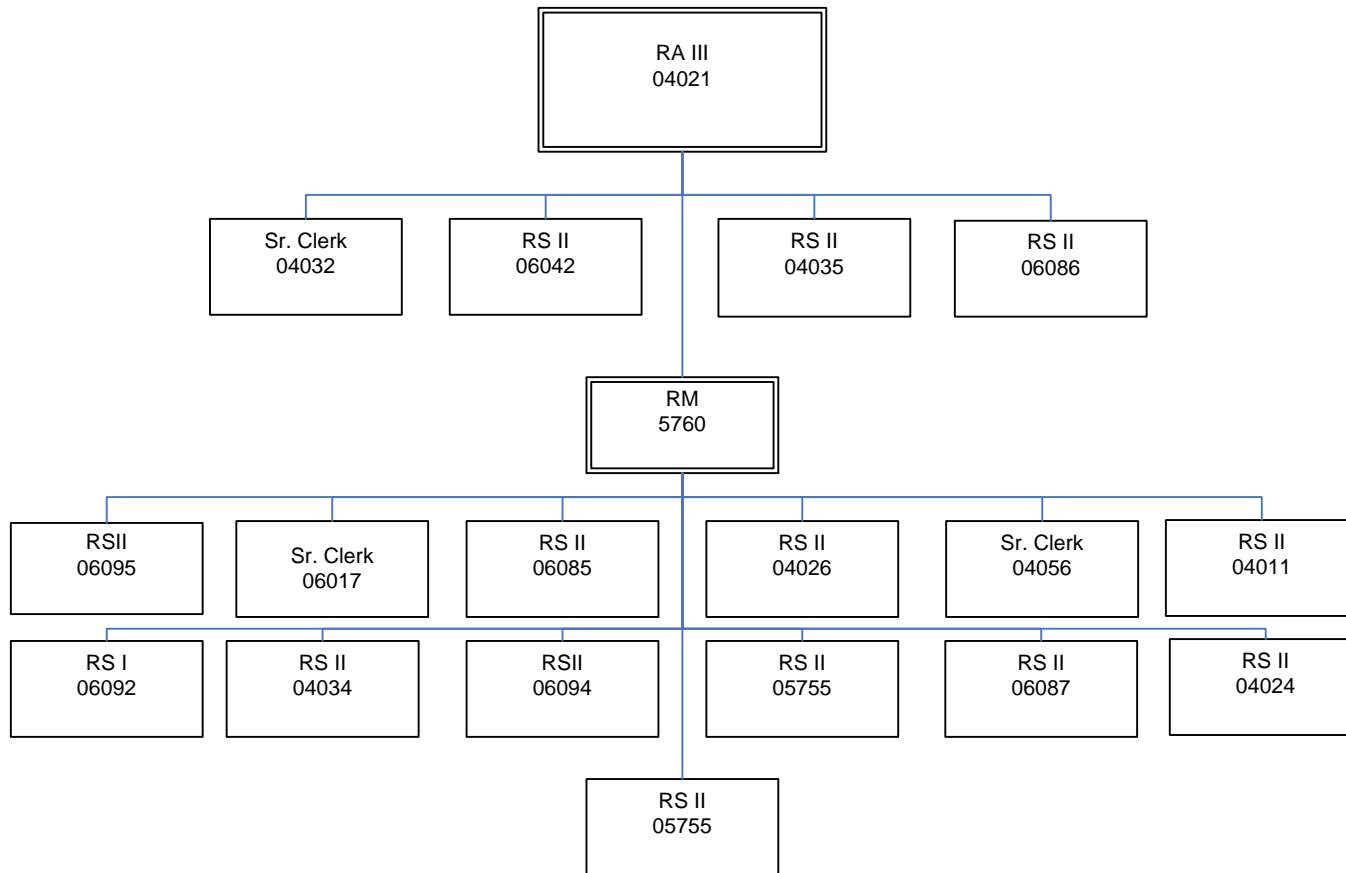
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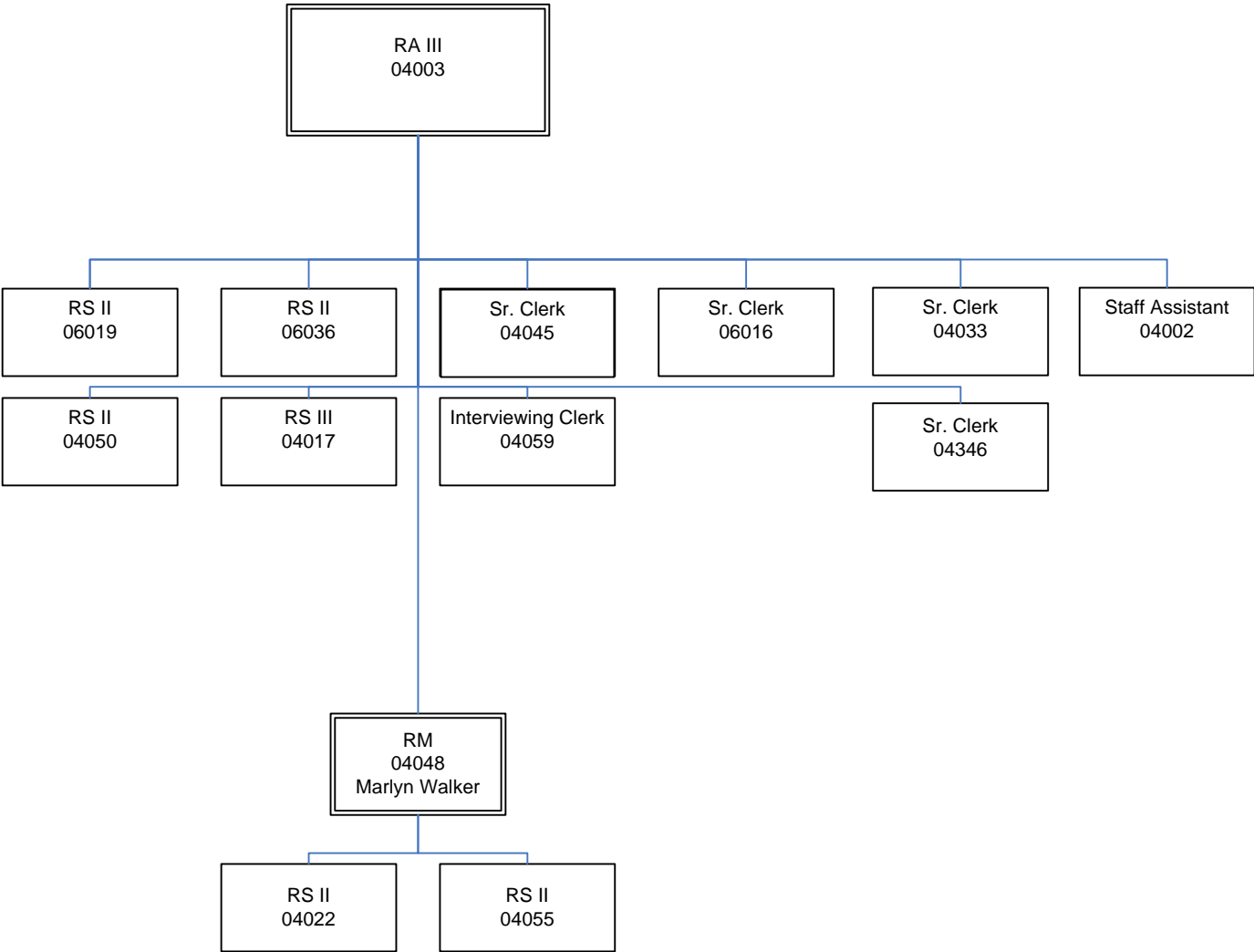
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Pensacola Service Center Order Establishment

Org Codes:
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73739951042

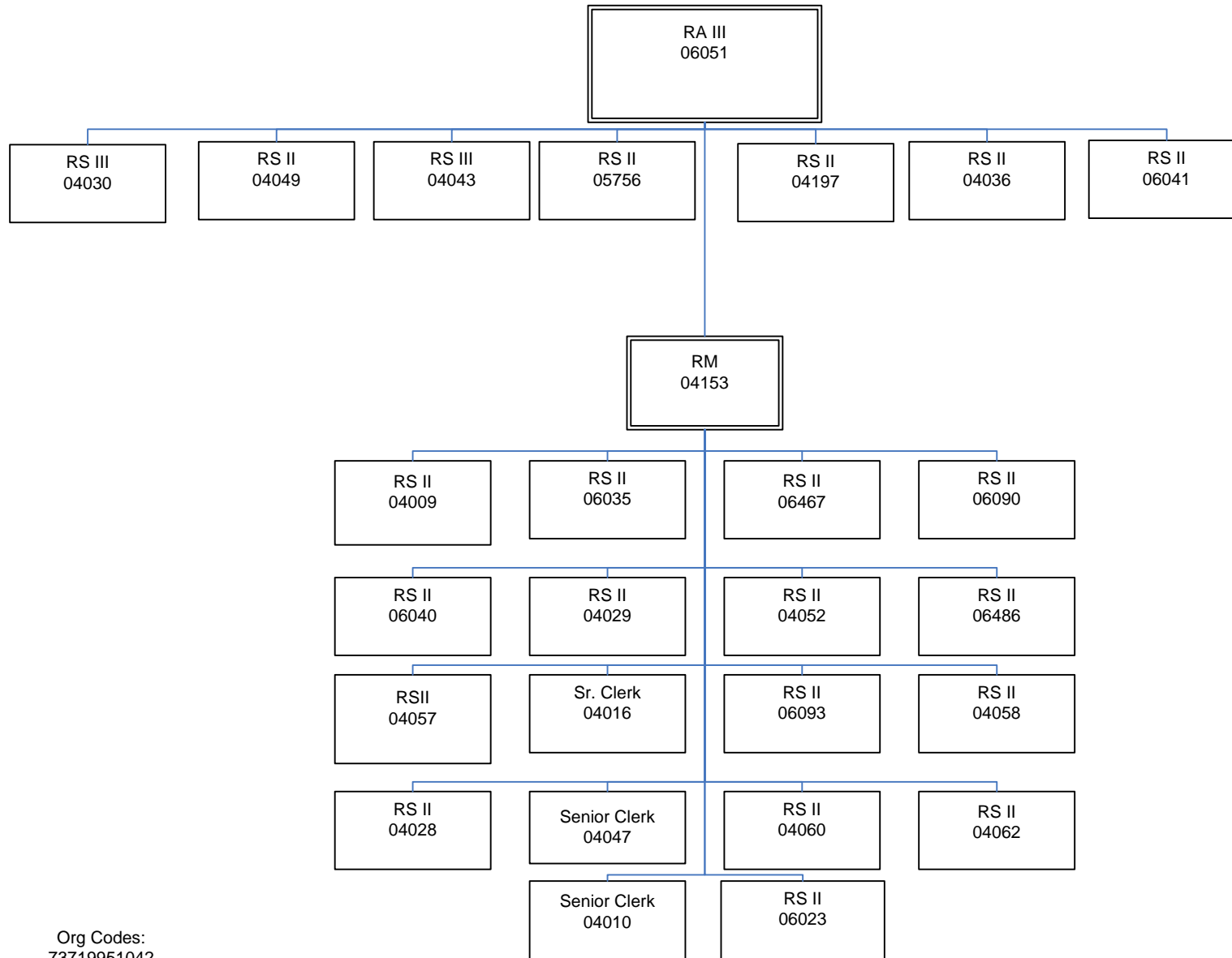


Pensacola Service Center Cross Functional Process



Org Codes:
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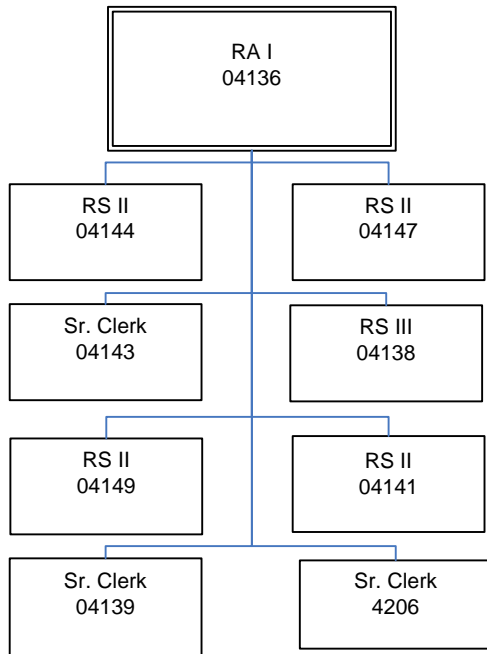
Pensacola Service Center Collection & Distribution



Org Codes:
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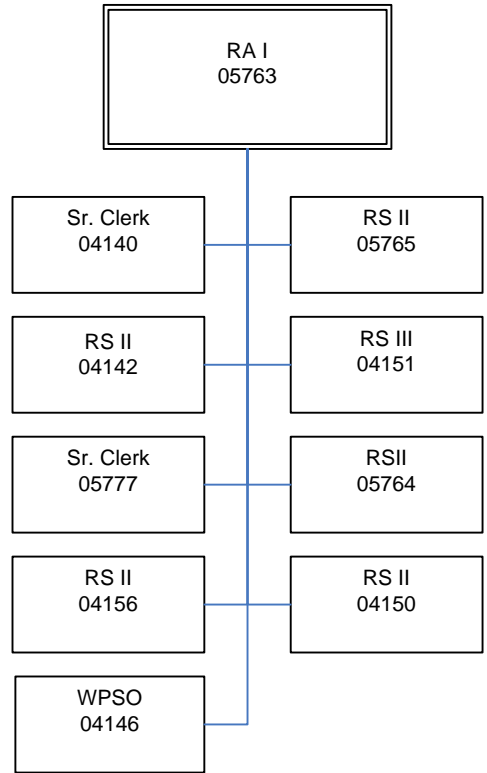
Quincy/Marianna Service Sites

QUINCY

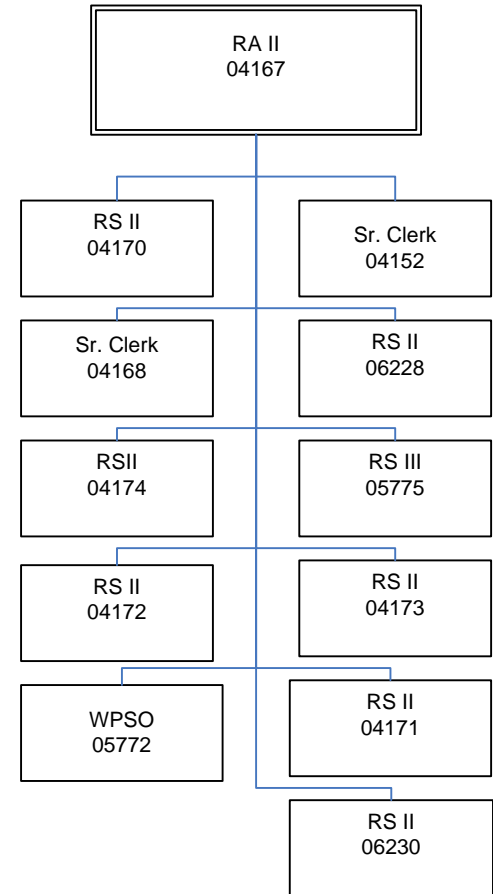


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QUINCY



MARIANNA

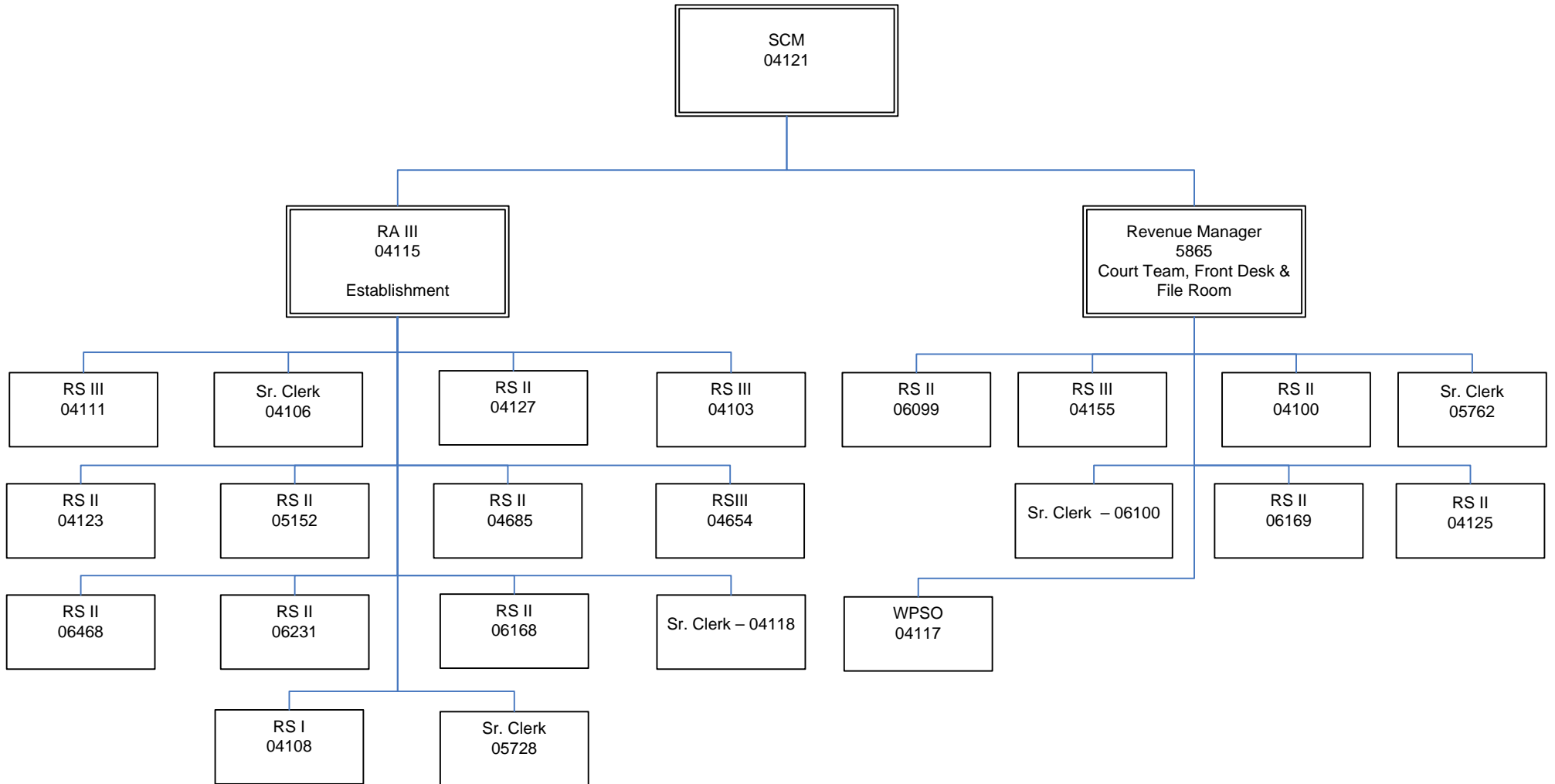


Org Code:
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Tallahassee Service Center

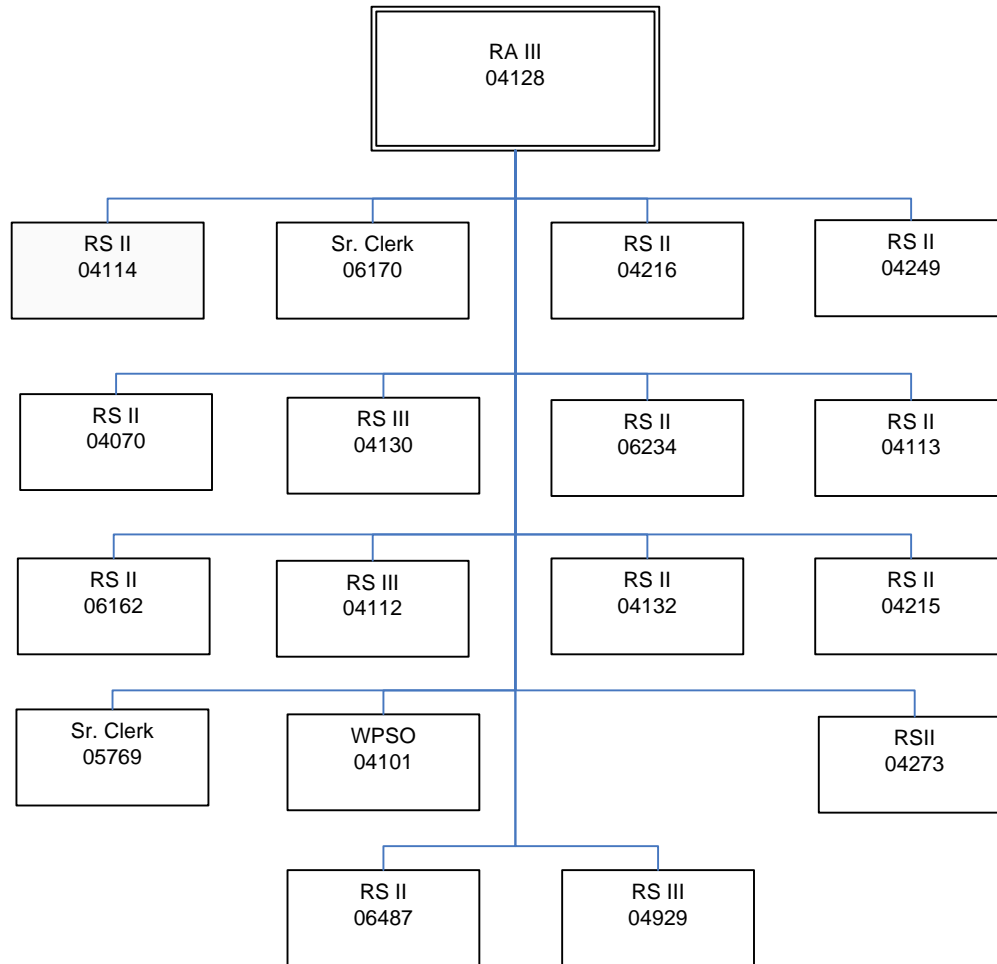
Establishment Process

Intake, Order Establishment, Court Team,
Paternity Determination, Front Desk, File Room



Org Code:
73739951053

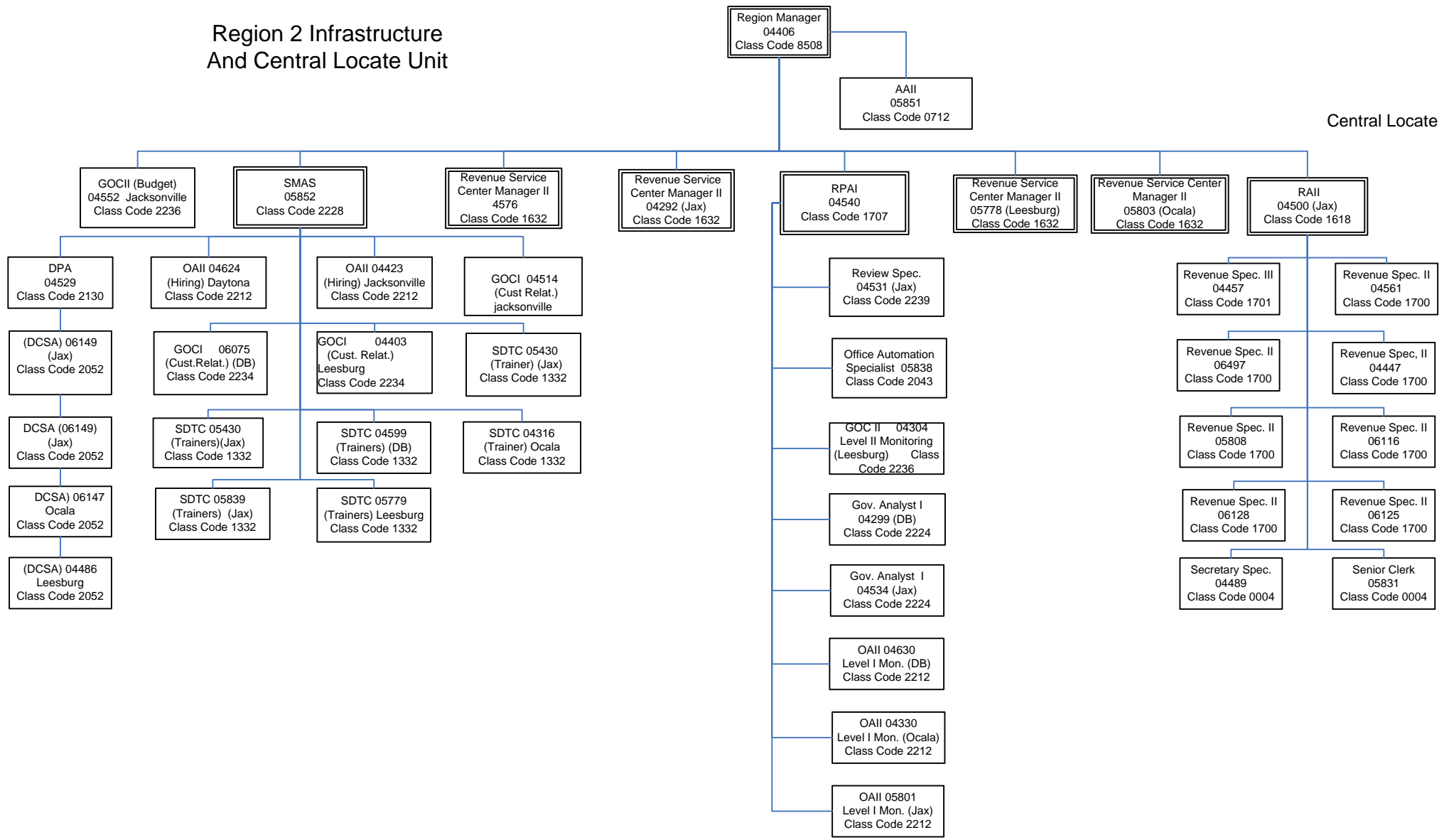
Tallahassee Service Center Compliance Process



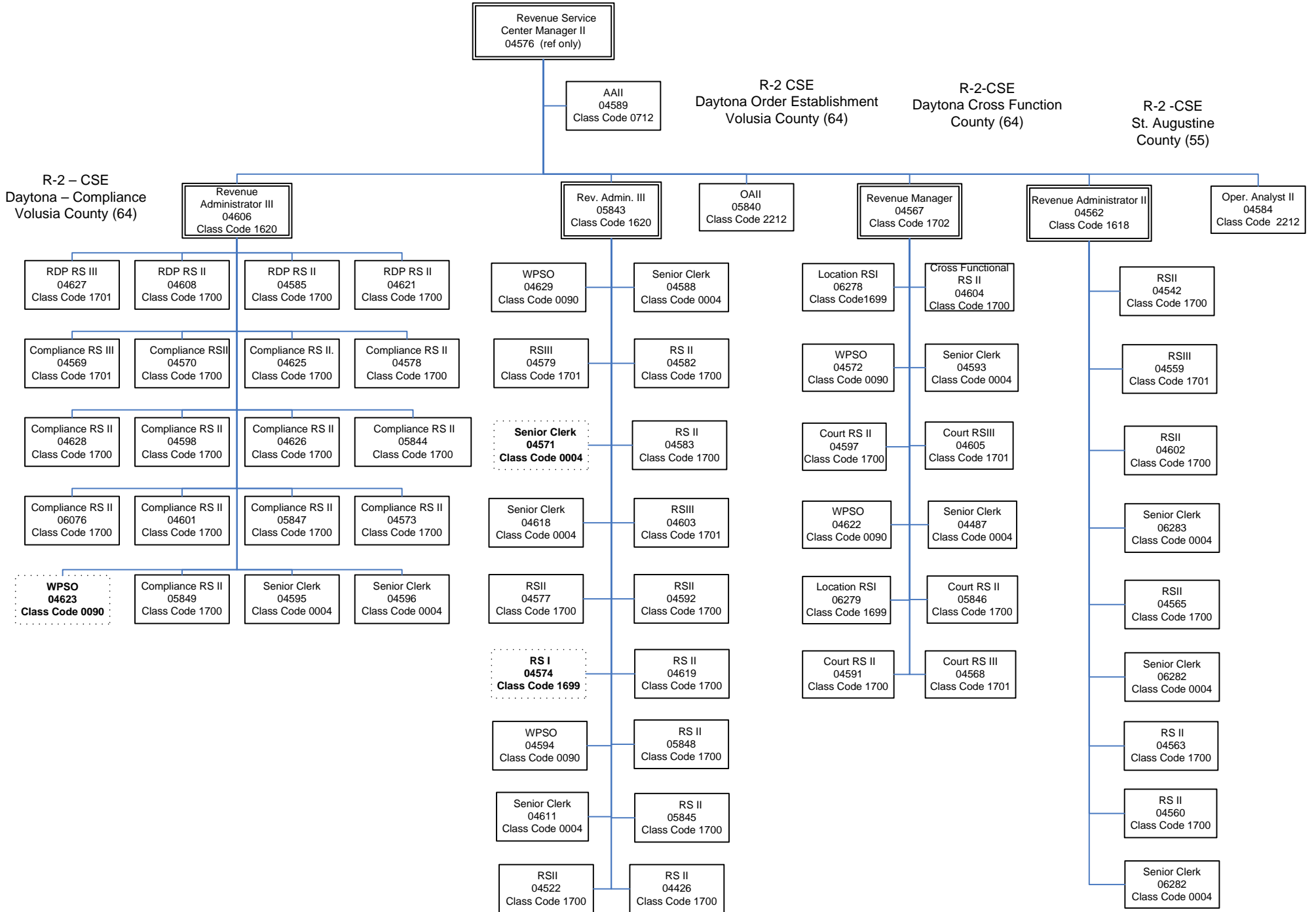
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Region 2 Infrastructure And Central Locate Unit

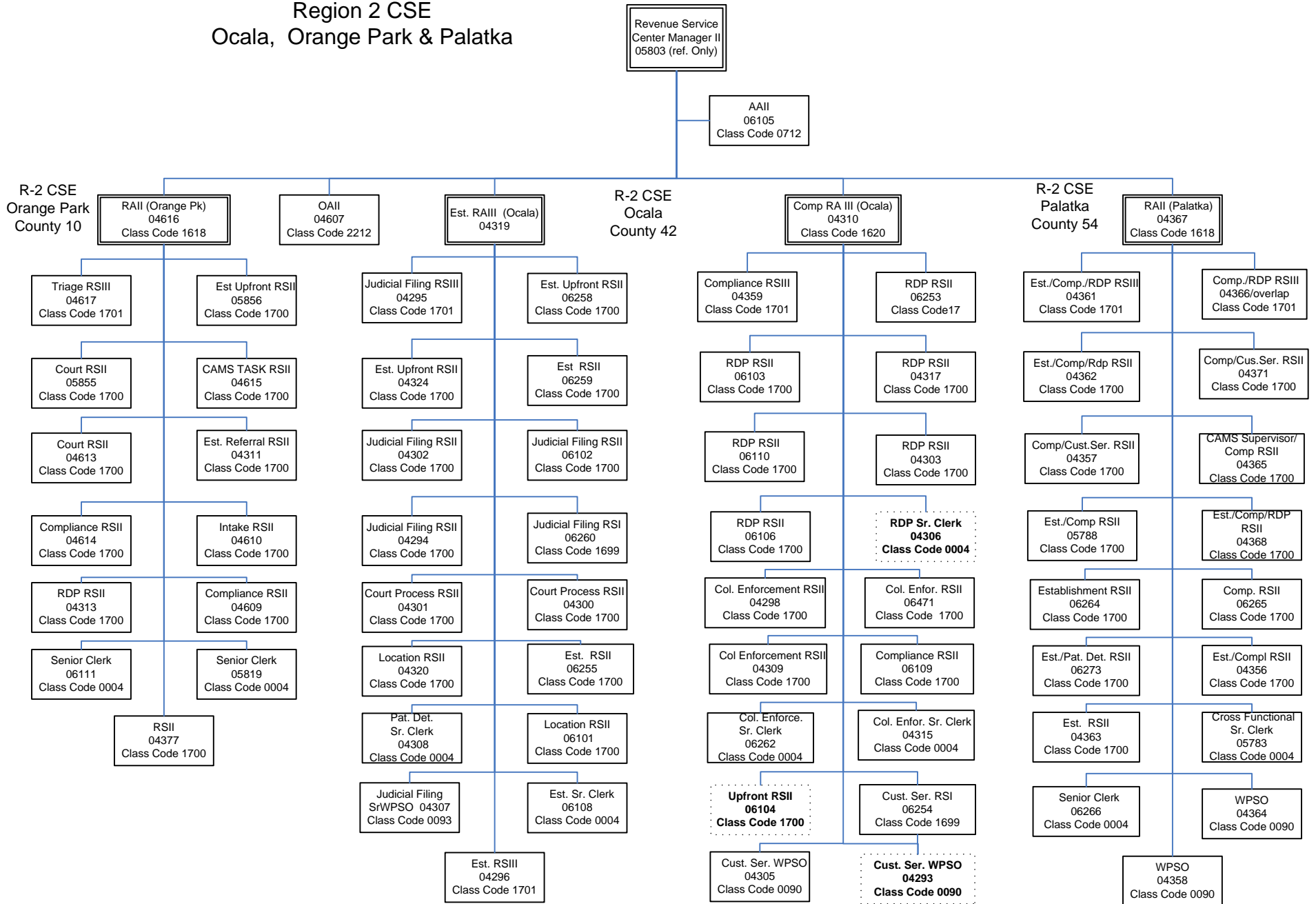
Central Locate



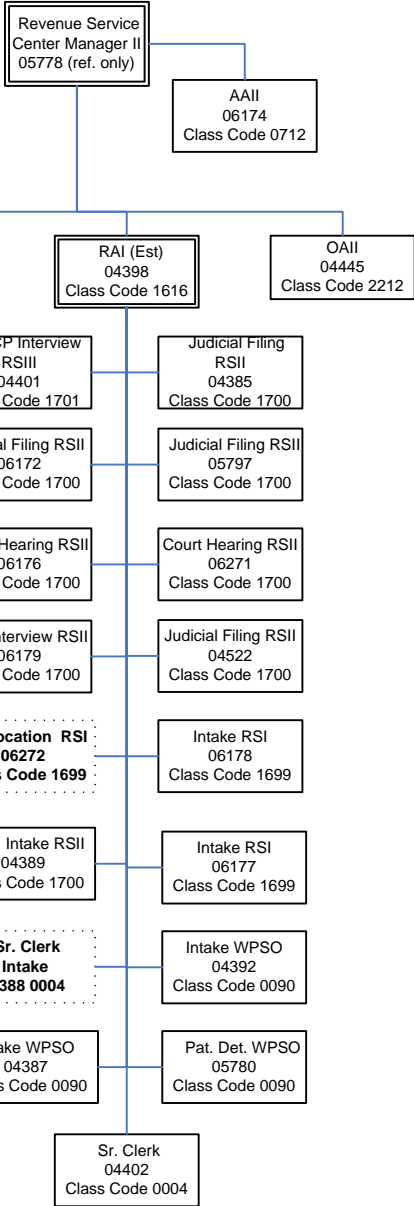
Daytona Beach Service Center and St. Augustine Site



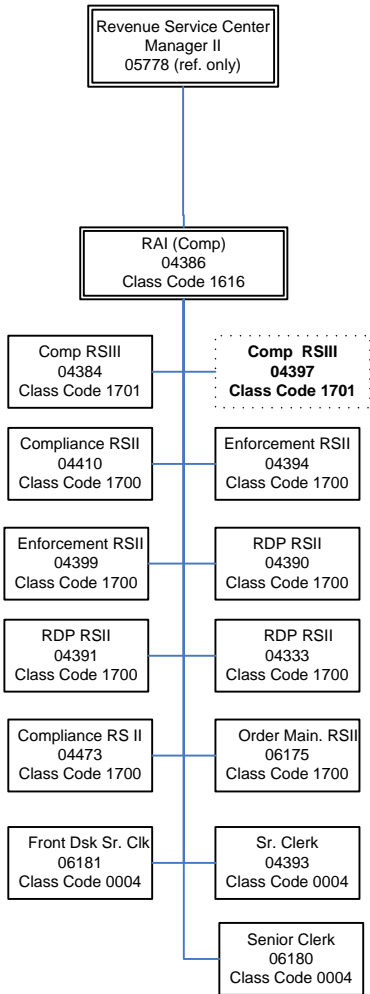
Region 2 CSE Ocala, Orange Park & Palatka



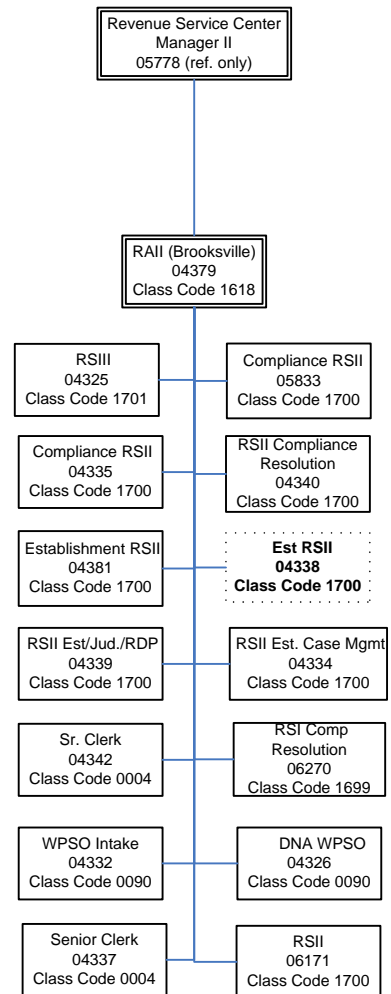
Child Support Enforcement
Leesburg Establishment & Admin. Positions
Counties 35 & 60



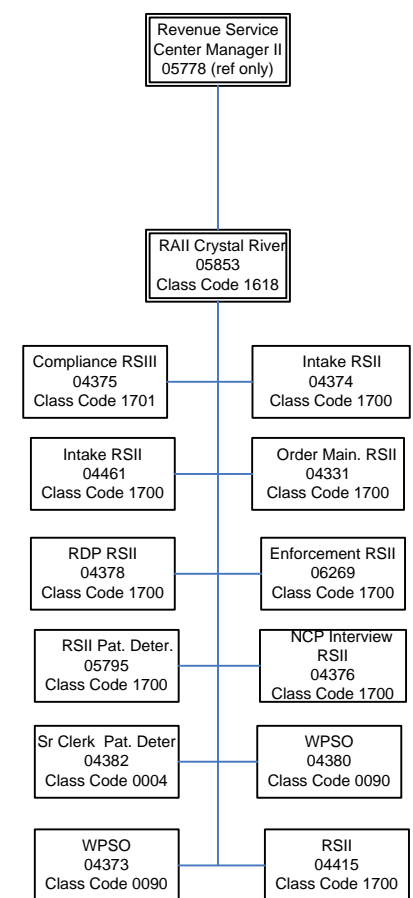
Child Support Enforcement
Leesburg Compliance
Counties 35 & 60



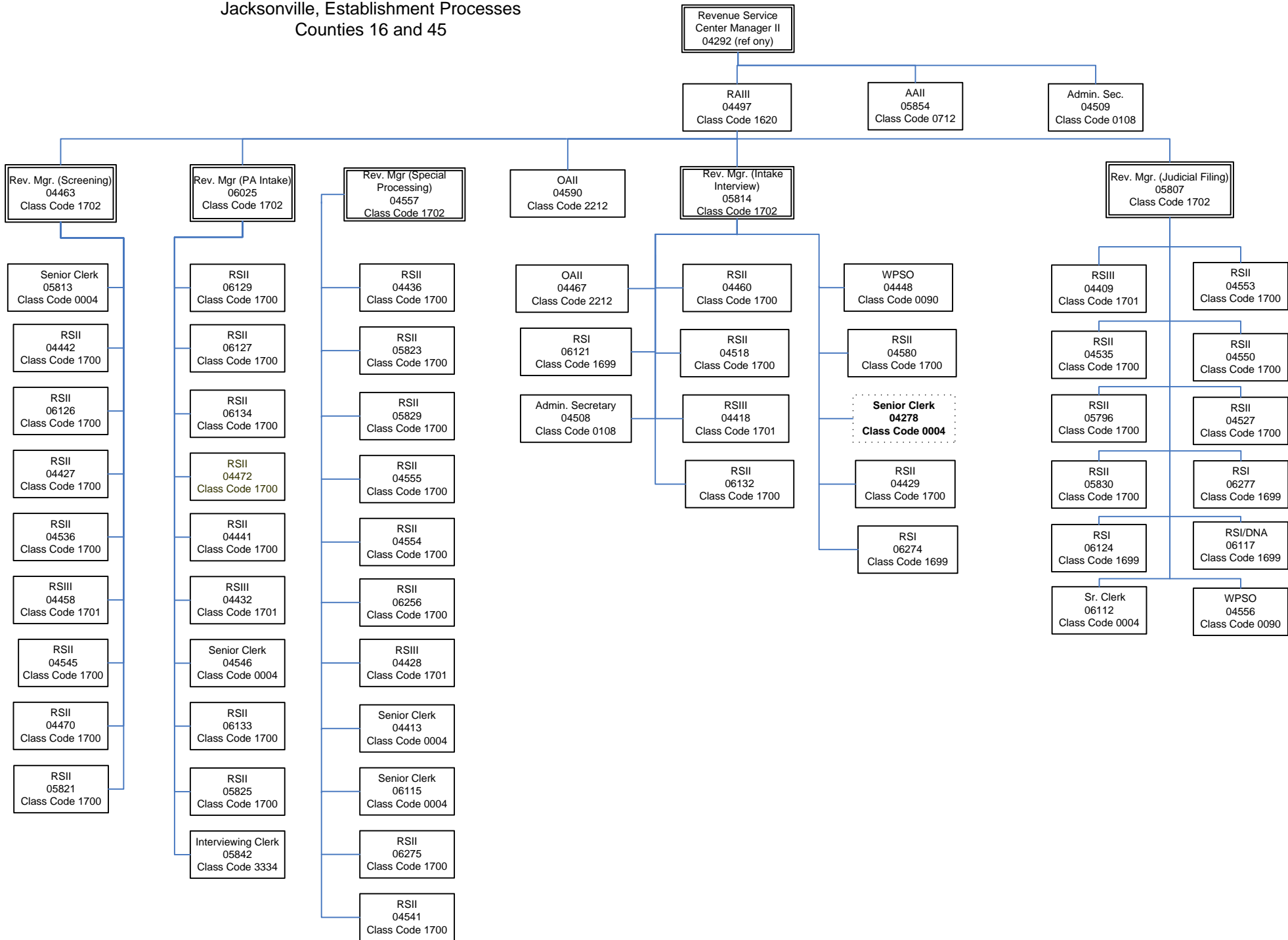
Child Support Enforcement
Brooksville
County 27



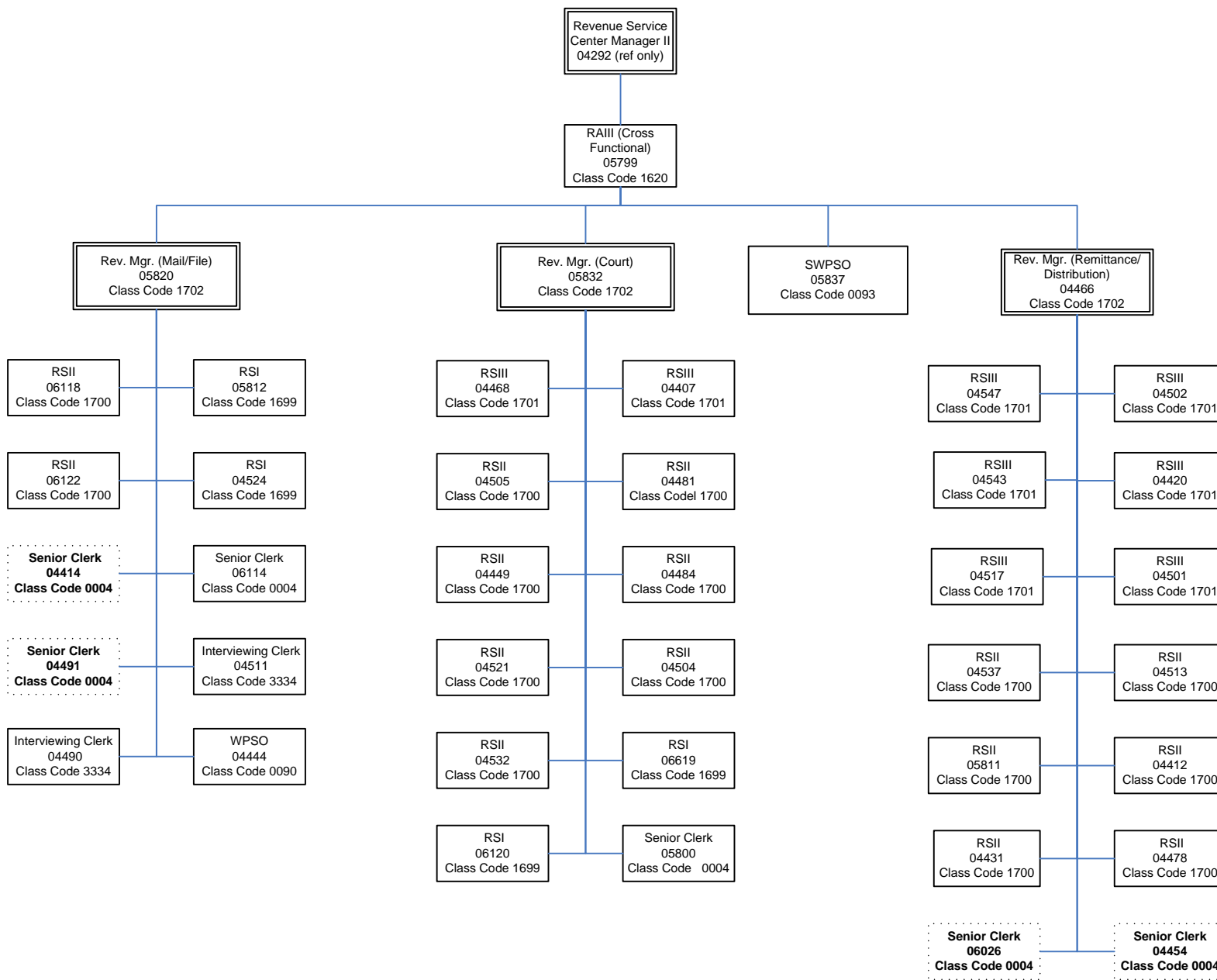
Child Support Enforcement
Crystal River
County 09



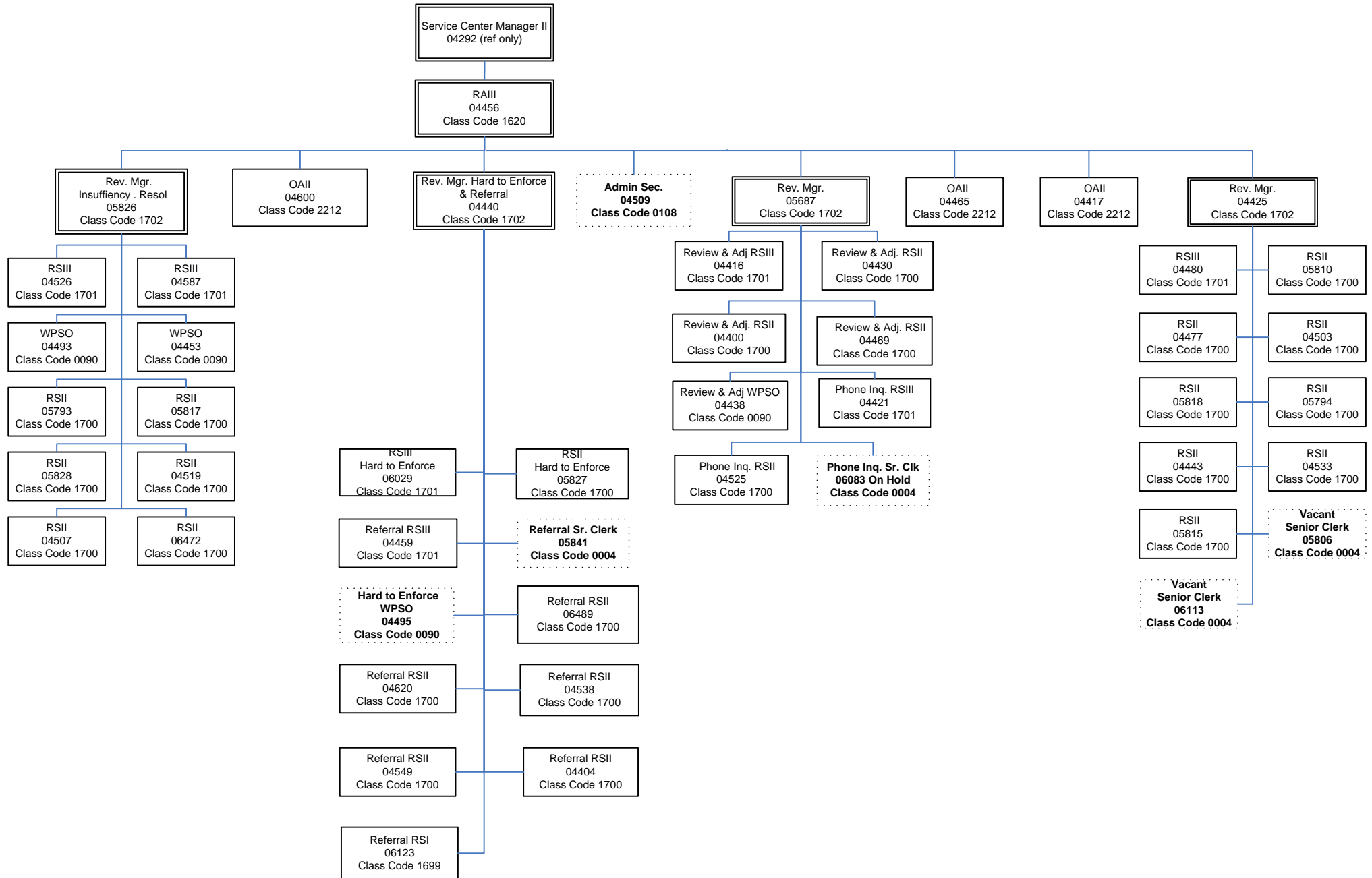
Child Support Enforcement
 Jacksonville, Establishment Processes
 Counties 16 and 45



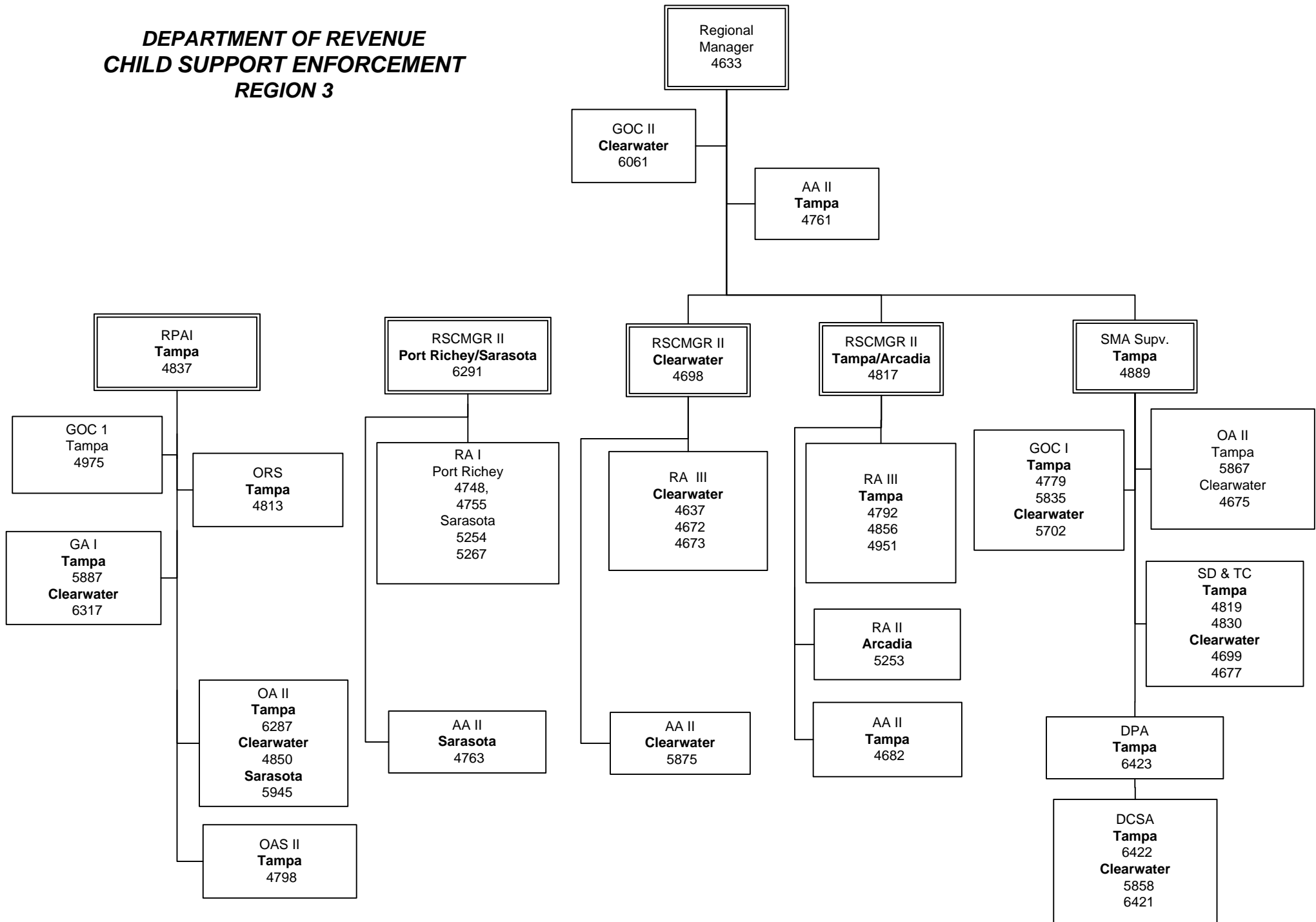
Child Support Enforcement
 Jacksonville-Cross Functional Processes
 Counties 16 and 45



R-2 Child Support Enforcement
 Jacksonville-Compliance Processes
 Counties 16 and 45



**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3**

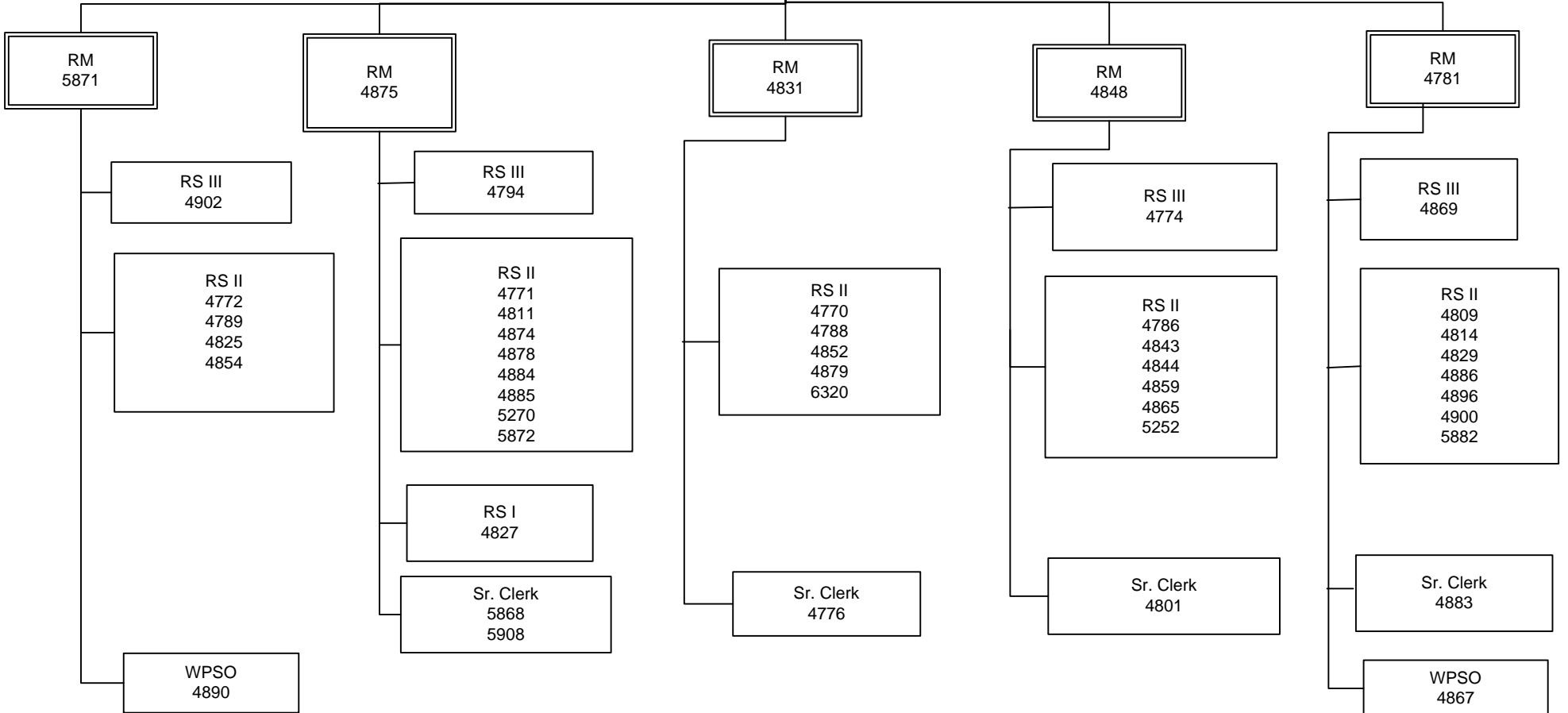


**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
TAMPA SERVICE CENTER
ESTABLISHMENT**

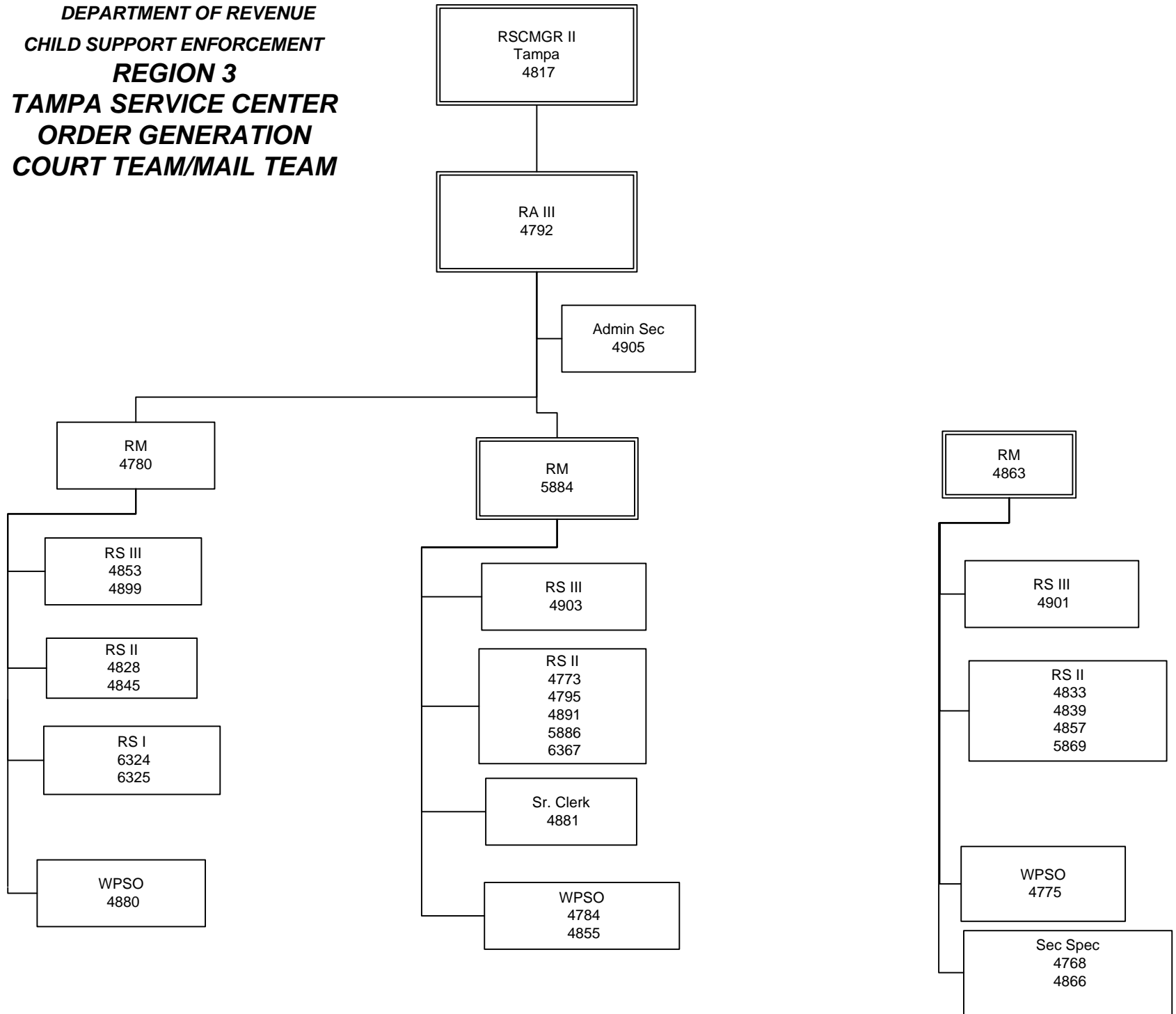
RSCMGR II
Tampa
4817

RA III
4951

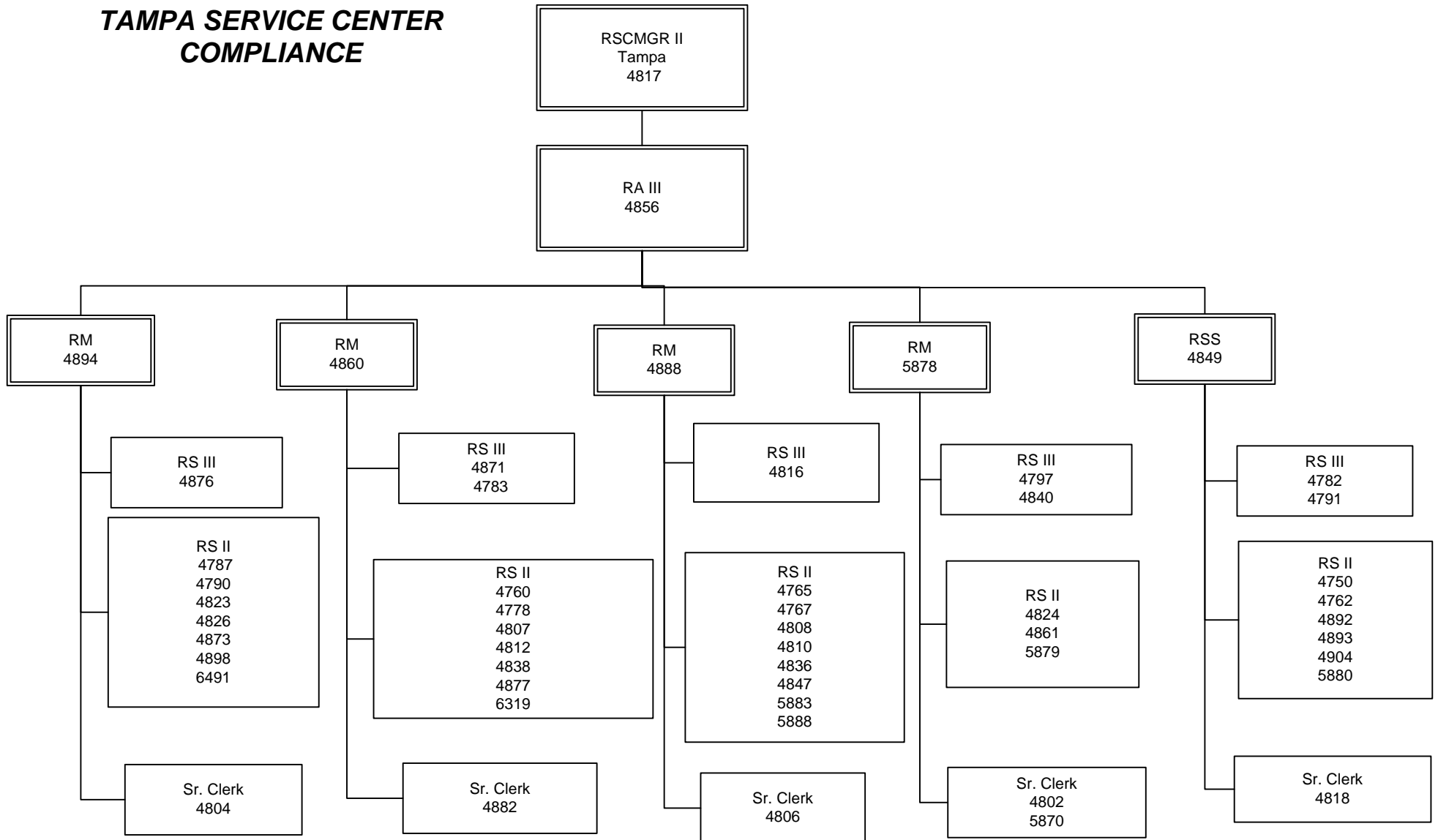
ADM SEC
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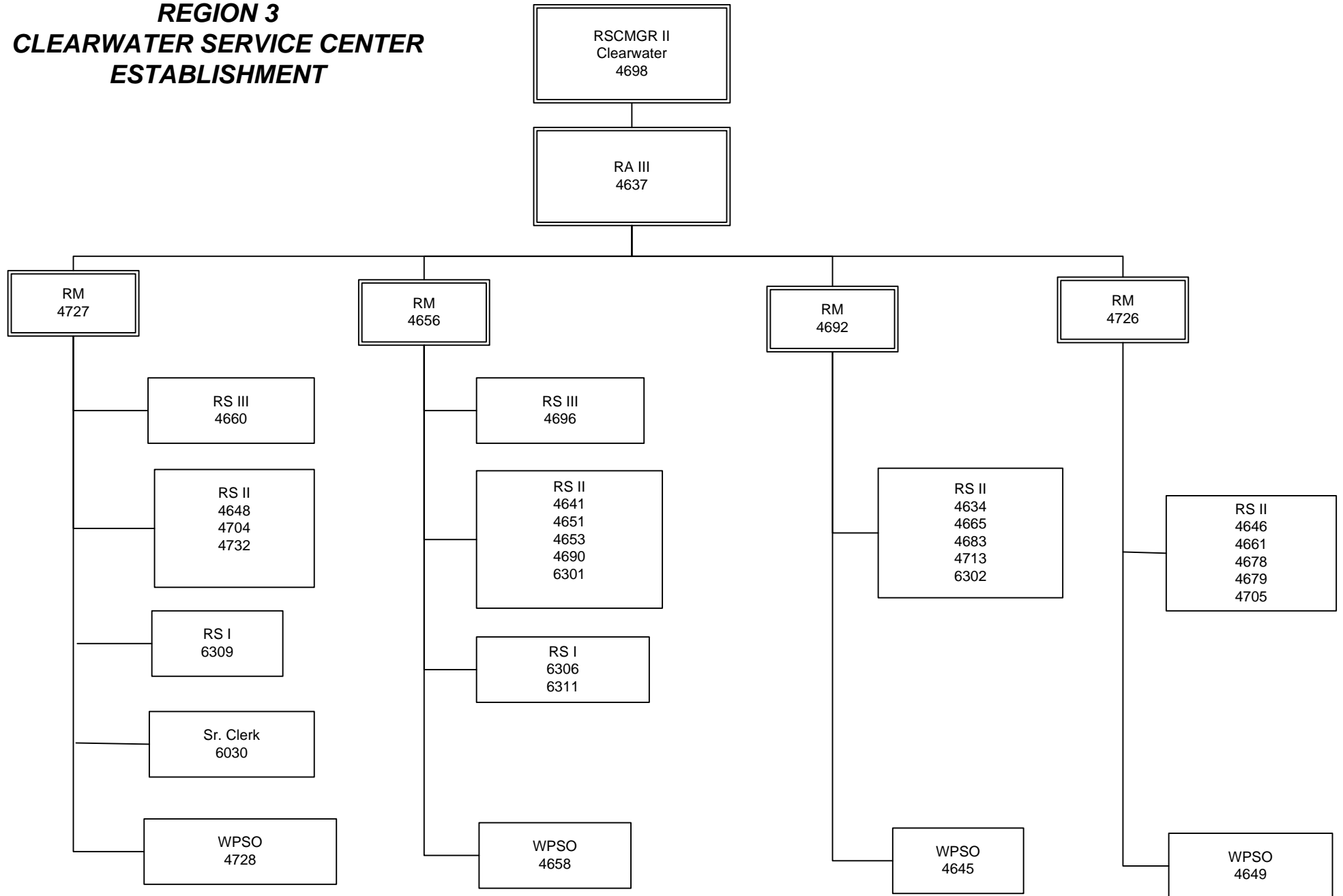
**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
TAMPA SERVICE CENTER
ORDER GENERATION
COURT TEAM/MAIL TEAM**



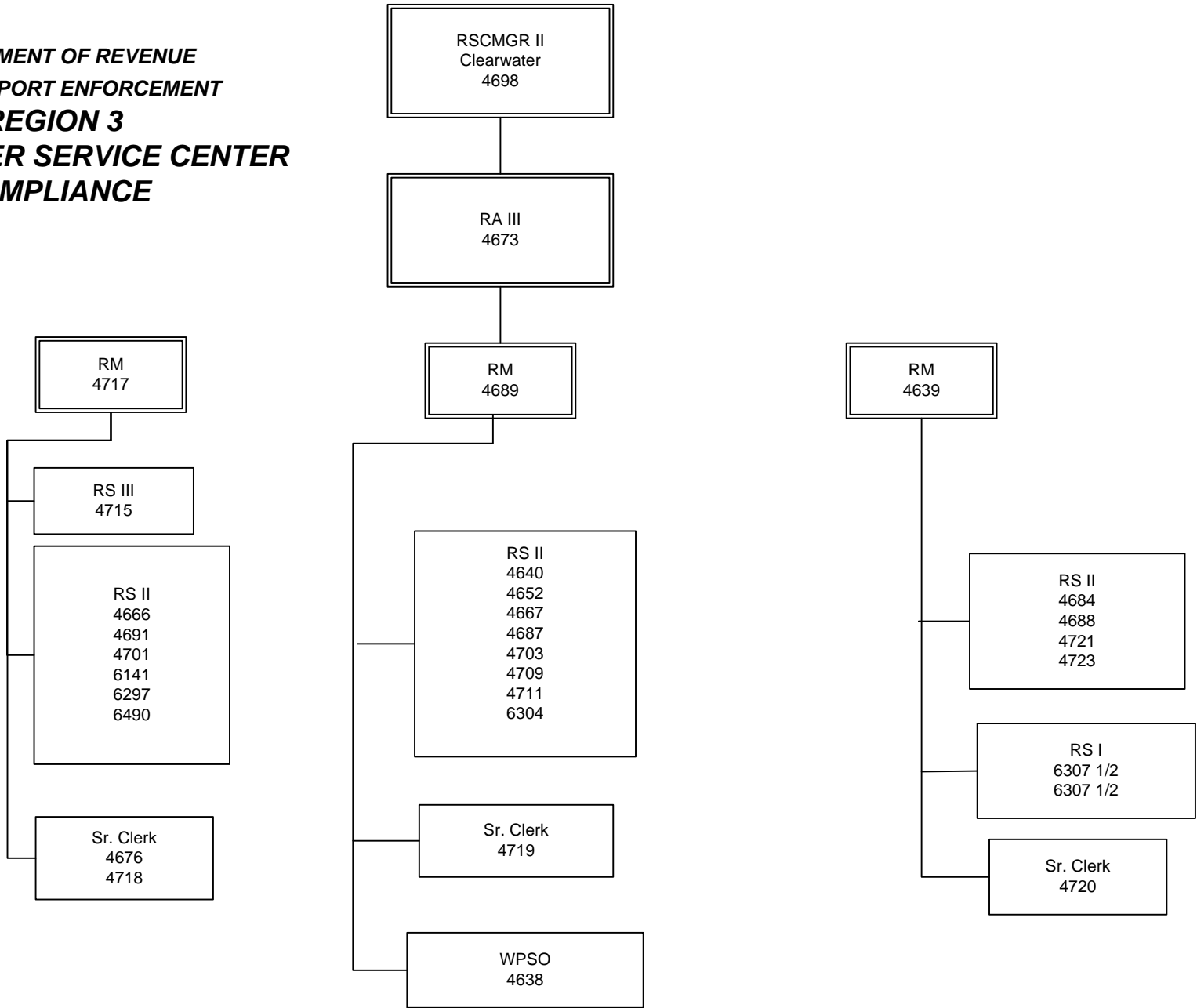
**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
TAMPA SERVICE CENTER
COMPLIANCE**



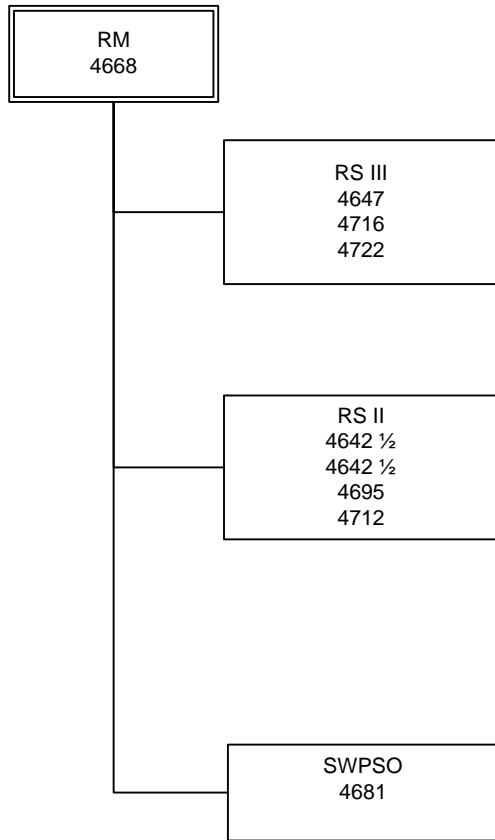
DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
CLEARWATER SERVICE CENTER
ESTABLISHMENT



**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
CLEARWATER SERVICE CENTER
COMPLIANCE**



**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
CLEARWATER SERVICE CENTER
COURT TEAM
REMITTANCE & DISTRIBUTION
FILE & MAIL TEAM**



RSCMGR II
Clearwater
4698

RA III
4672

RM
4710

RS III
4714

RS II
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RS I
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WPSO
4694

RM
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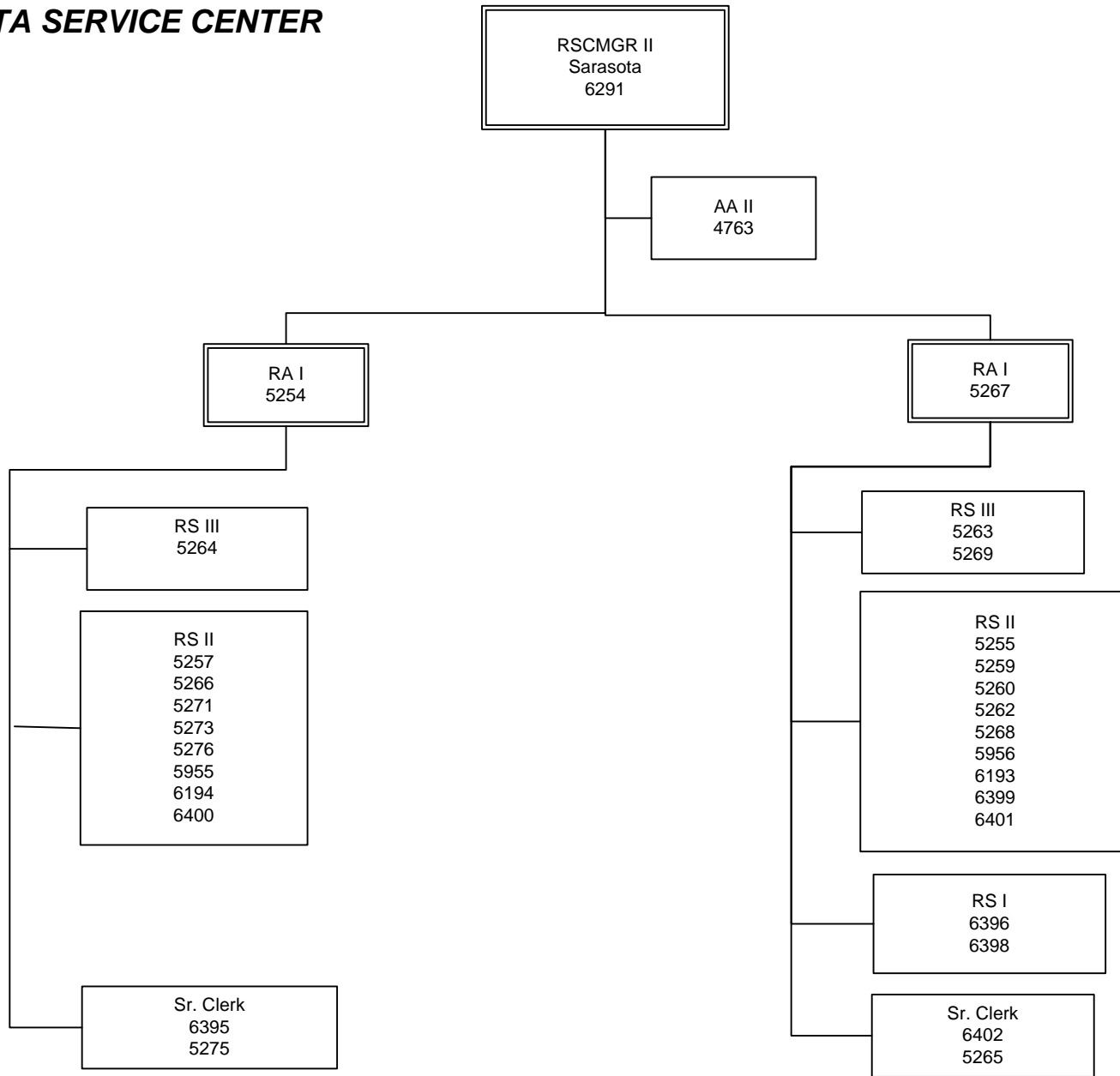
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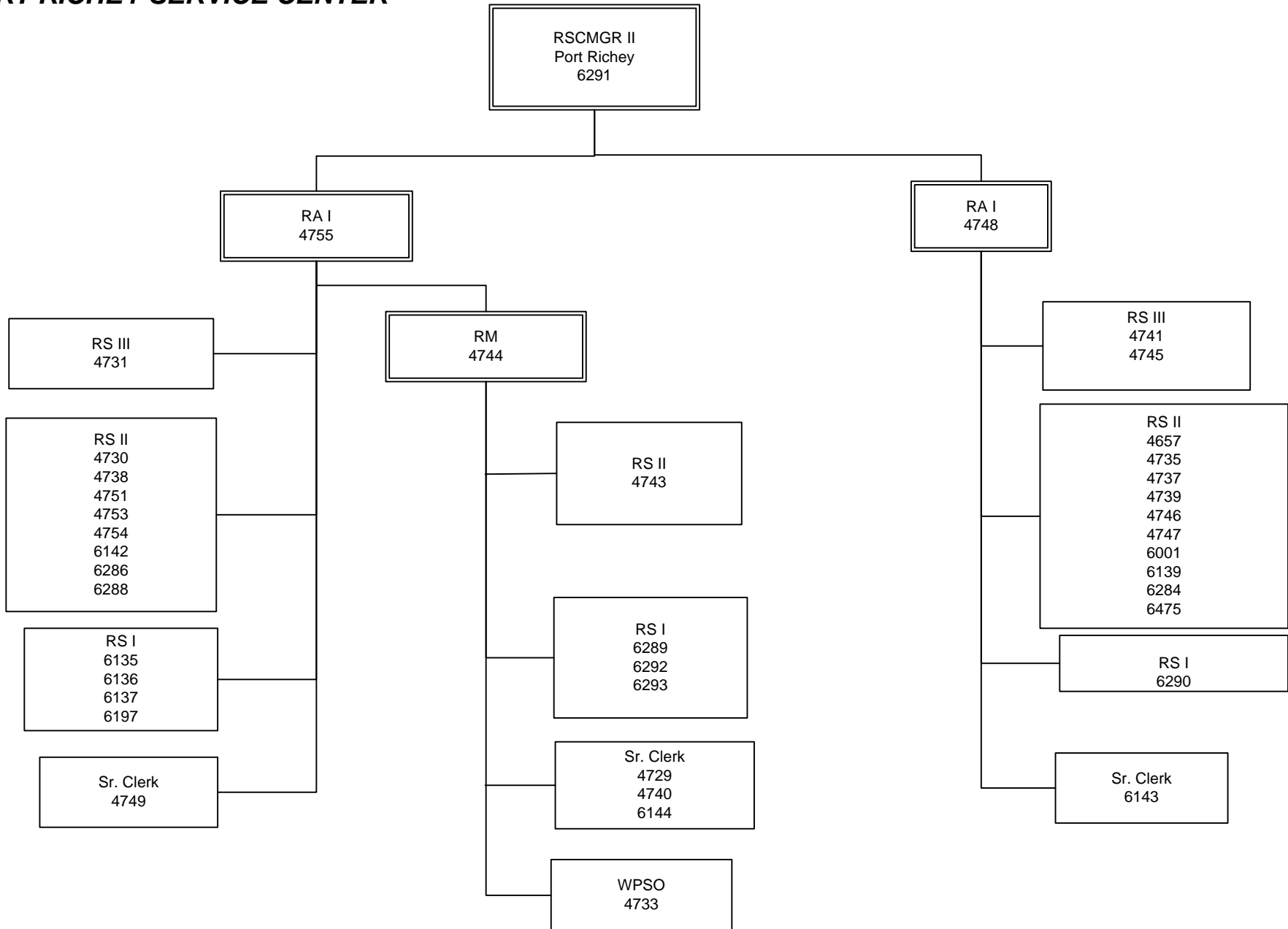
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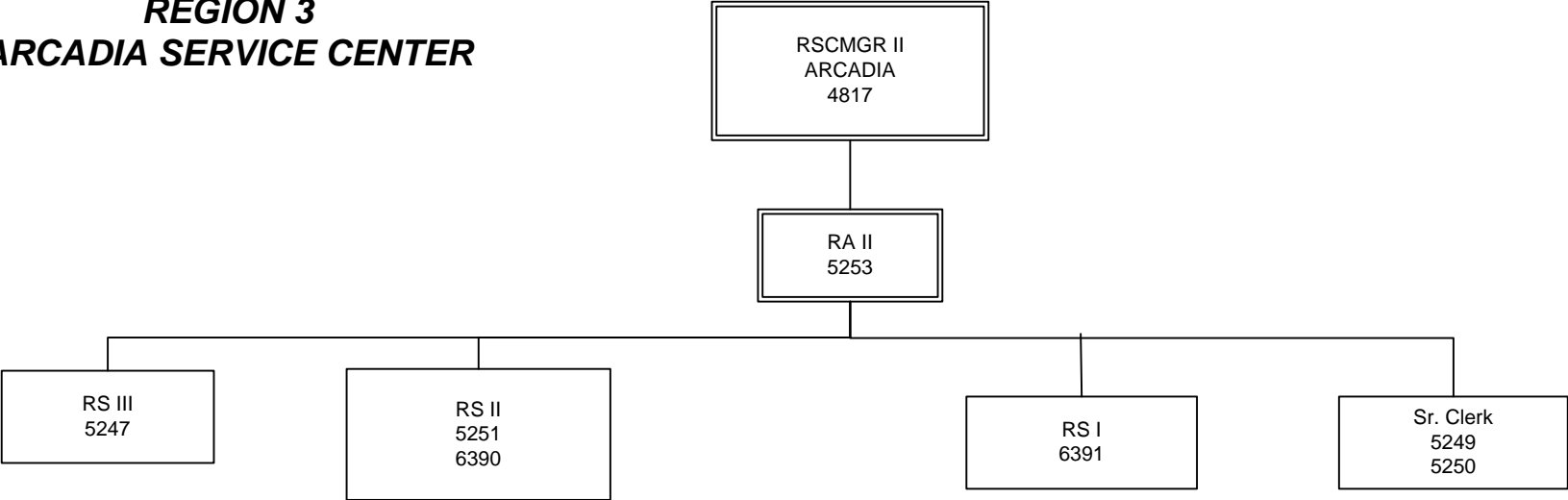
**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
SARASOTA SERVICE CENTER**



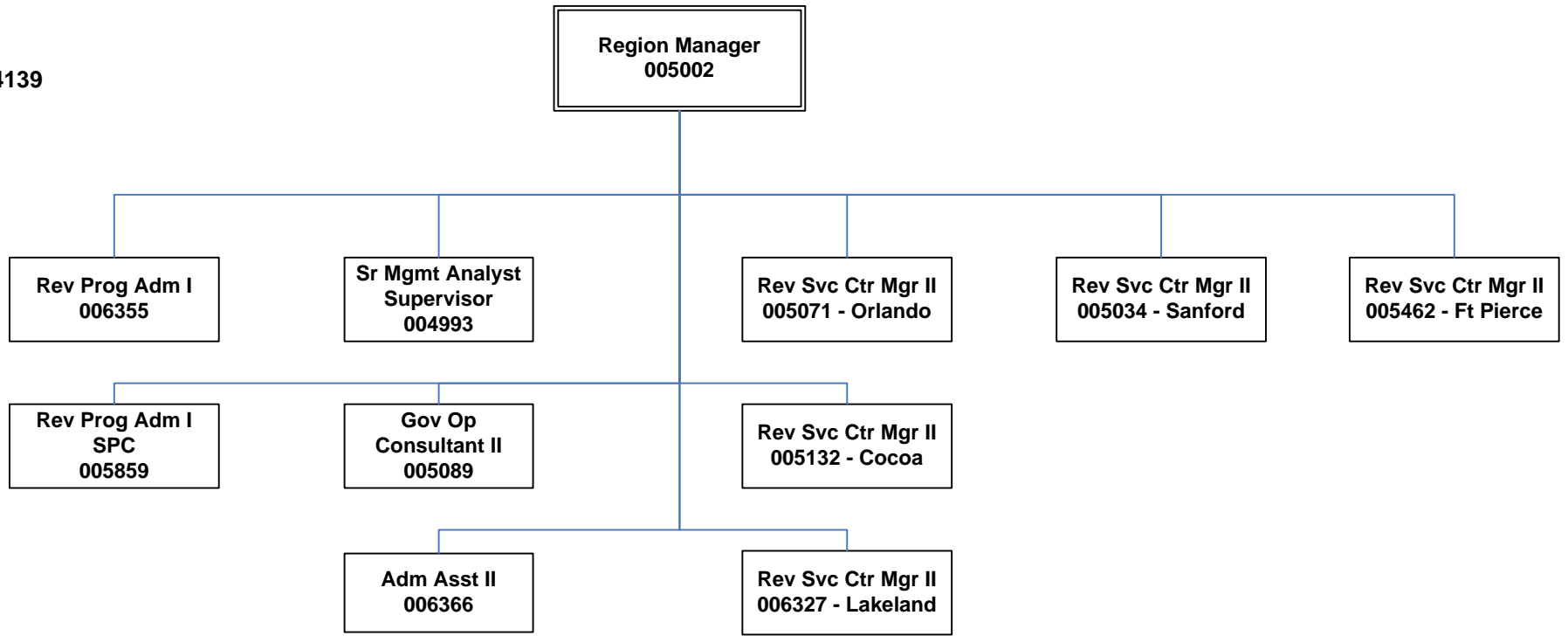
**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
PORT RICHEY SERVICE CENTER**



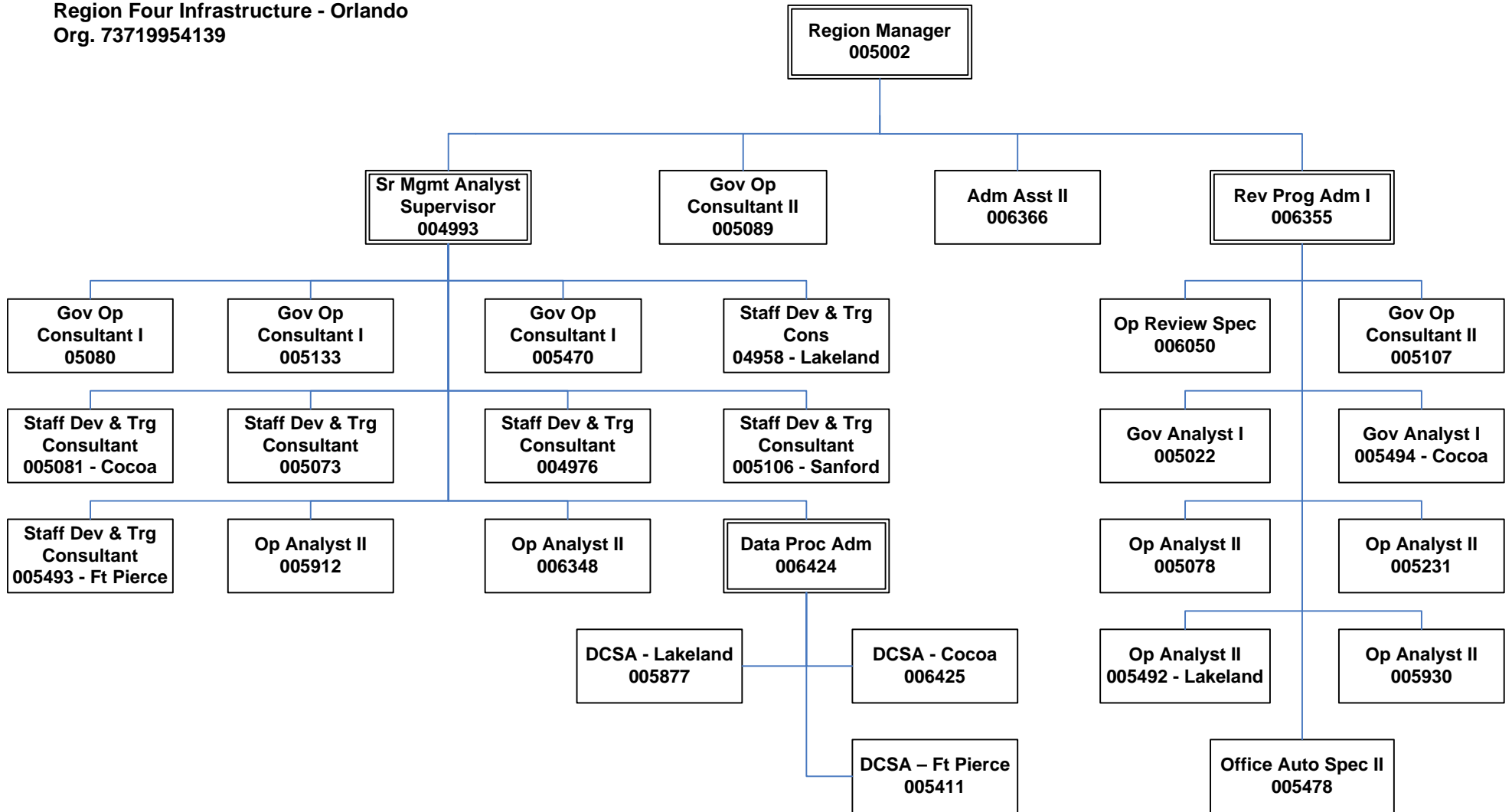
**DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT
REGION 3
ARCADIA SERVICE CENTER**



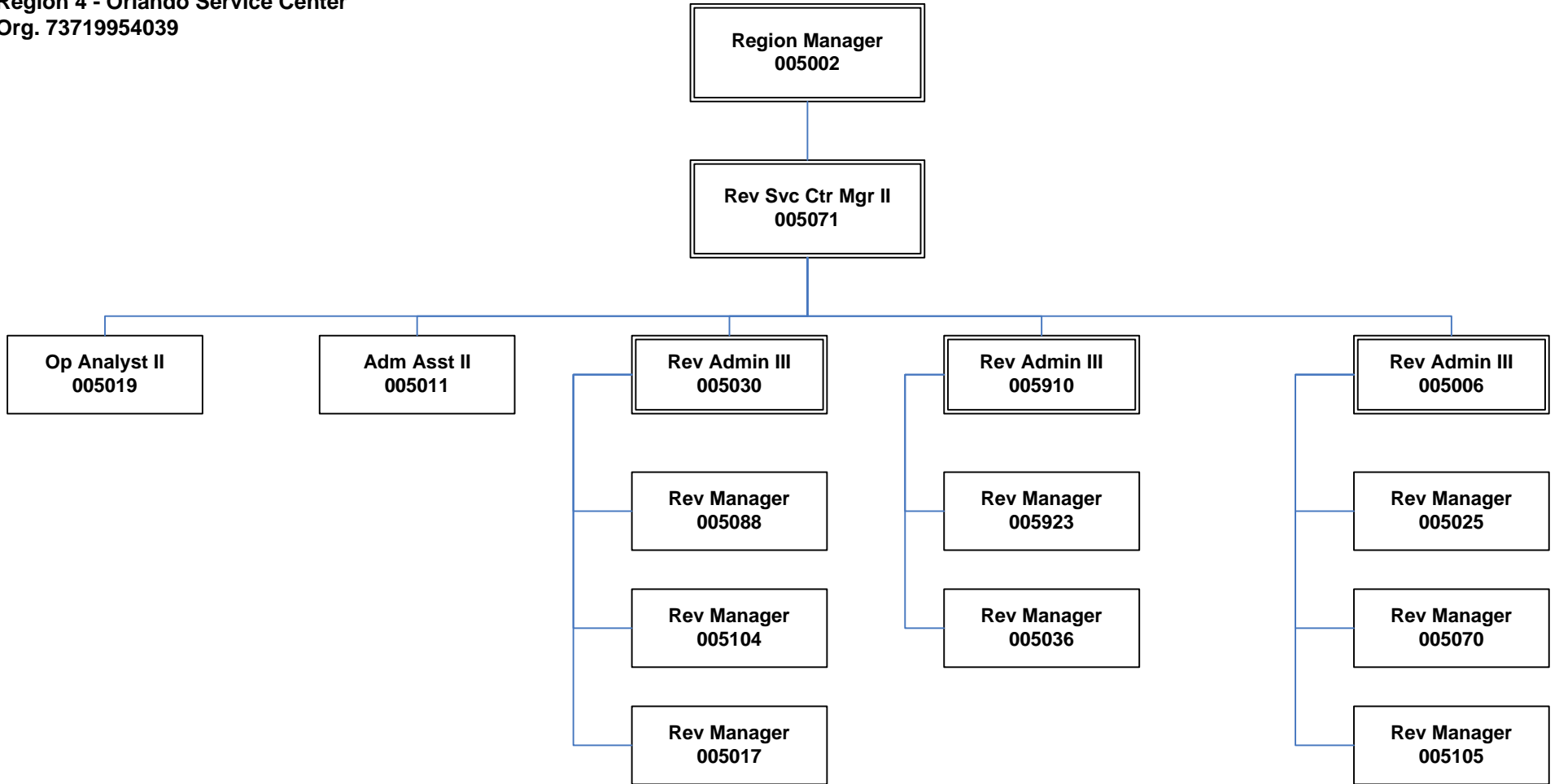
Region Four
Orlando
Org. 73719954139



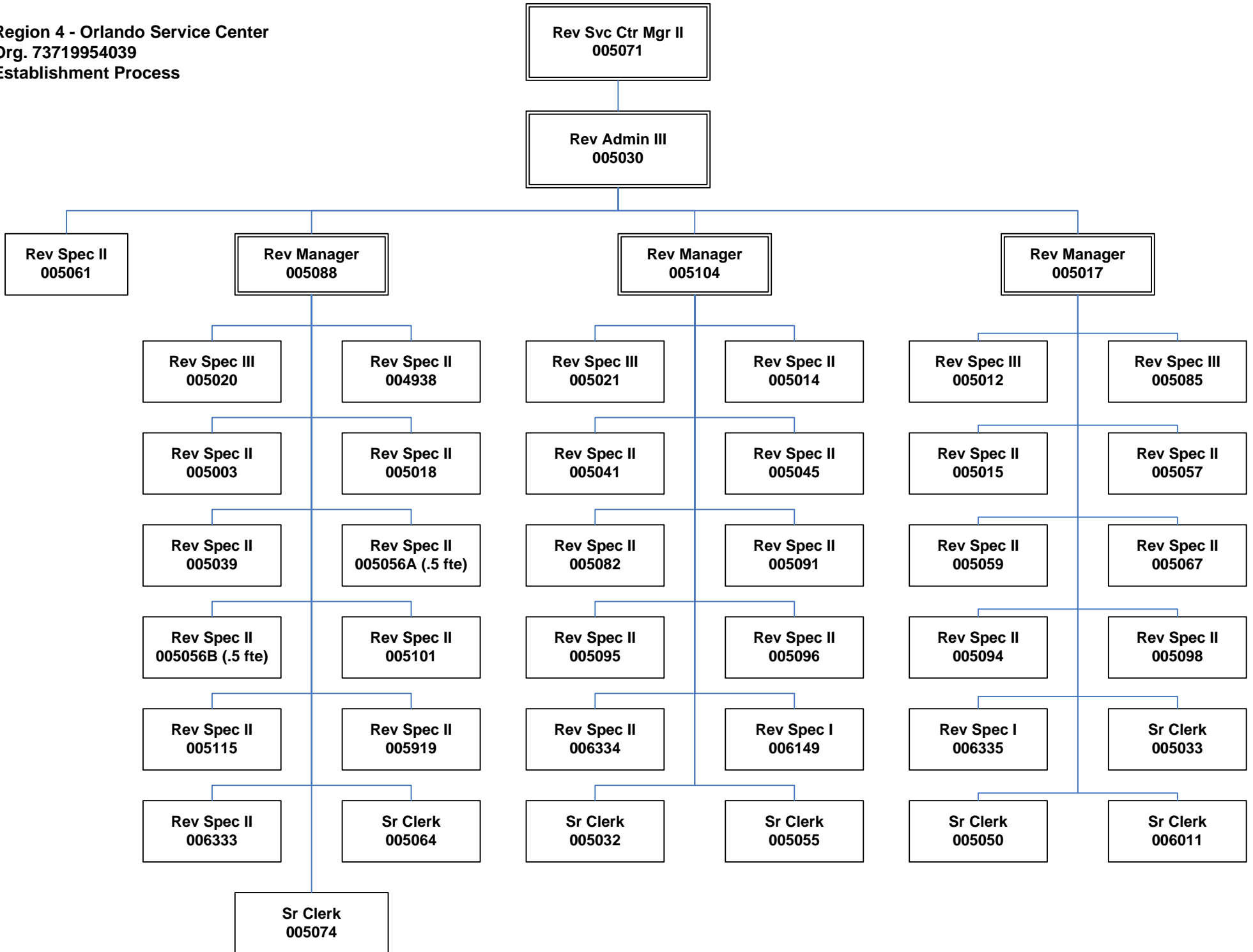
Region Four Infrastructure - Orlando
Org. 73719954139



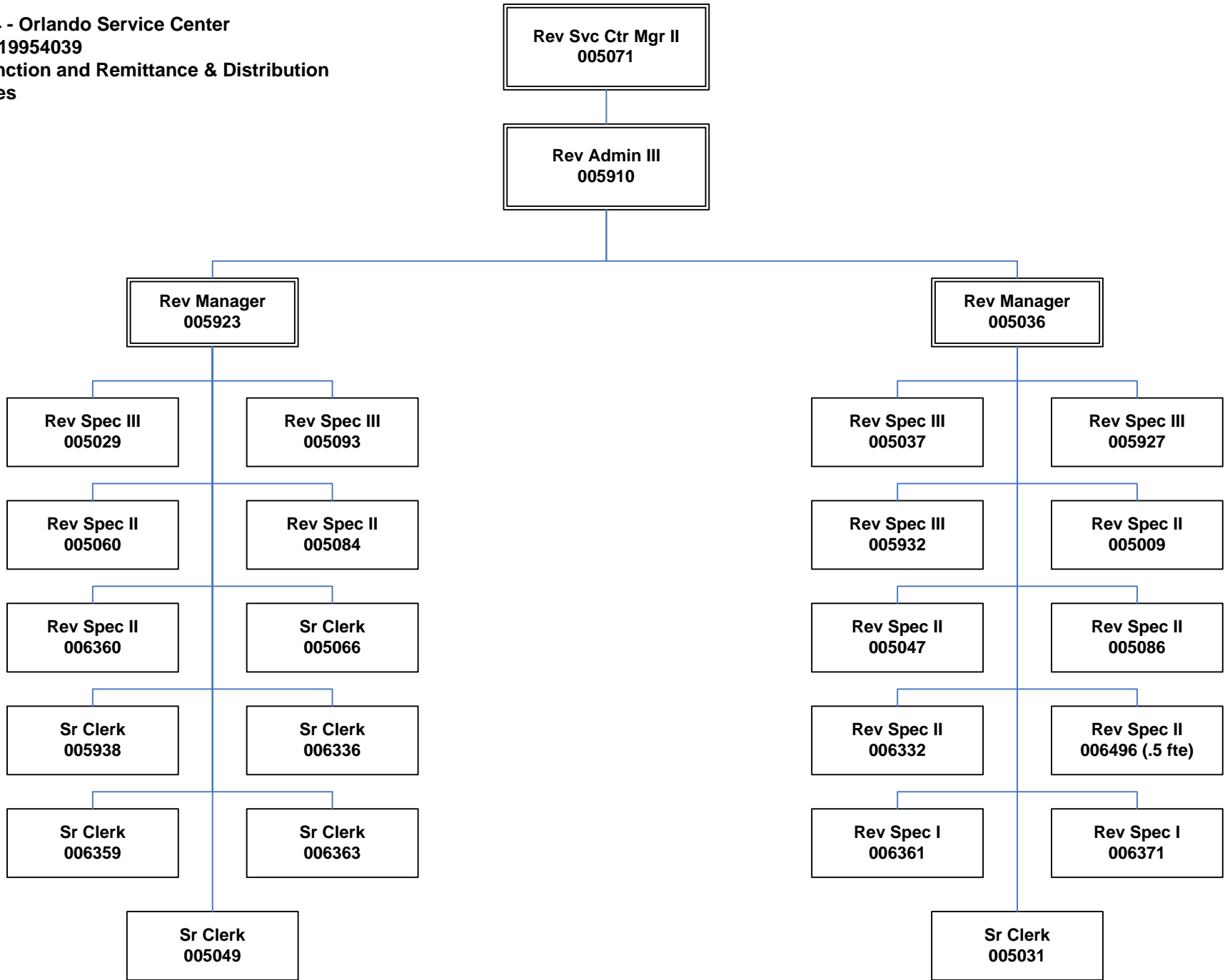
Region 4 - Orlando Service Center
Org. 73719954039



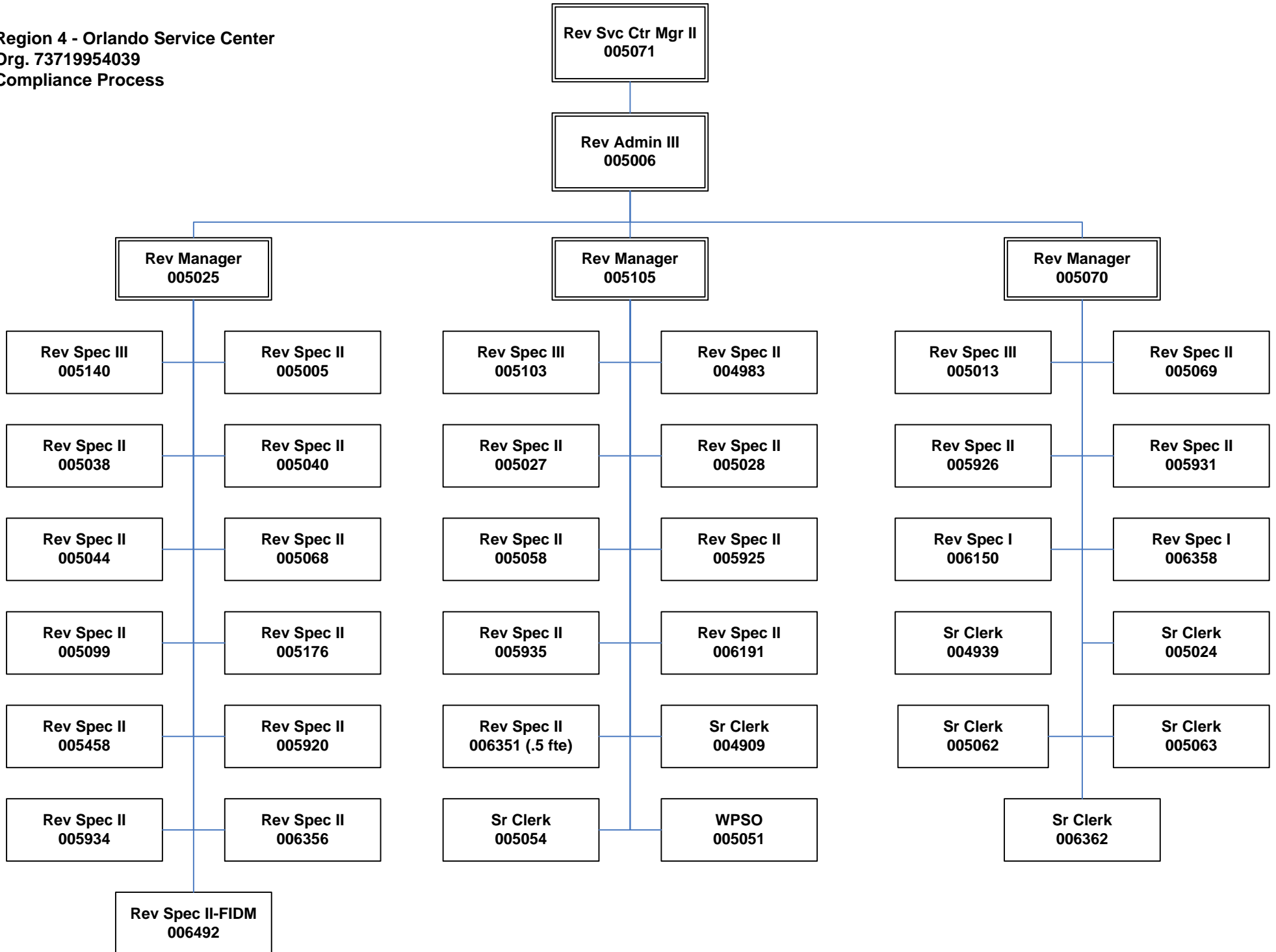
Region 4 - Orlando Service Center
 Org. 73719954039
 Establishment Process



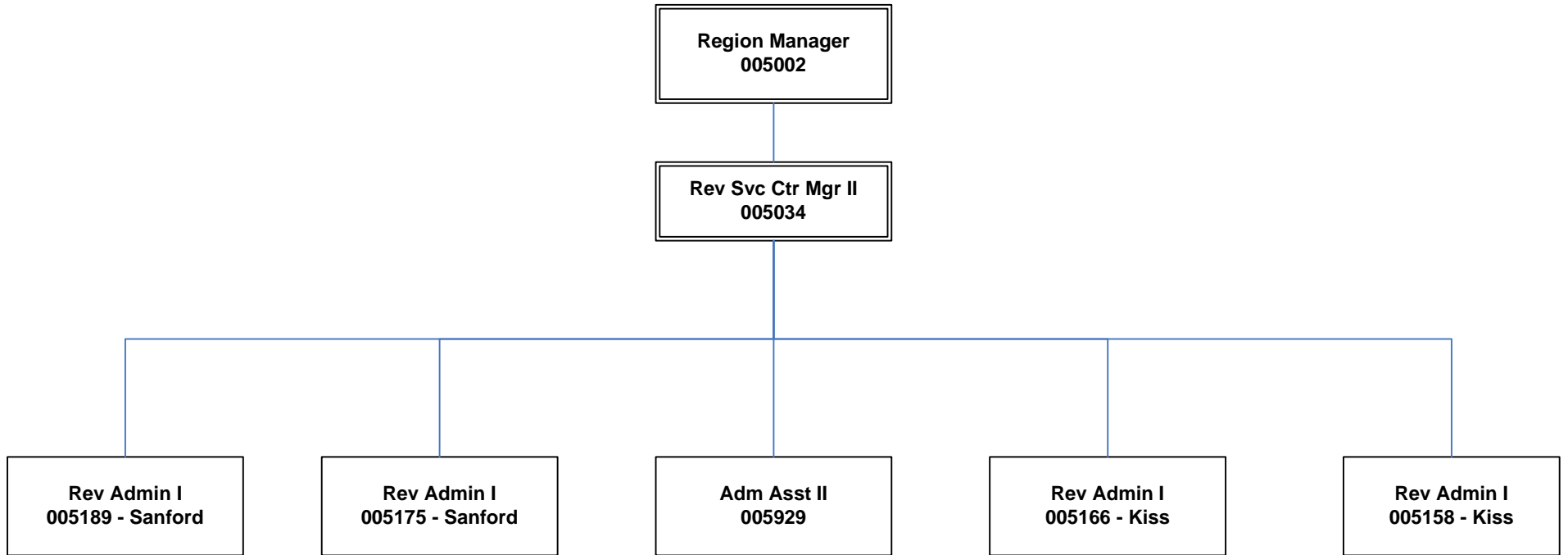
Region 4 - Orlando Service Center
Org. 73719954039
Multi Function and Remittance & Distribution
Processes

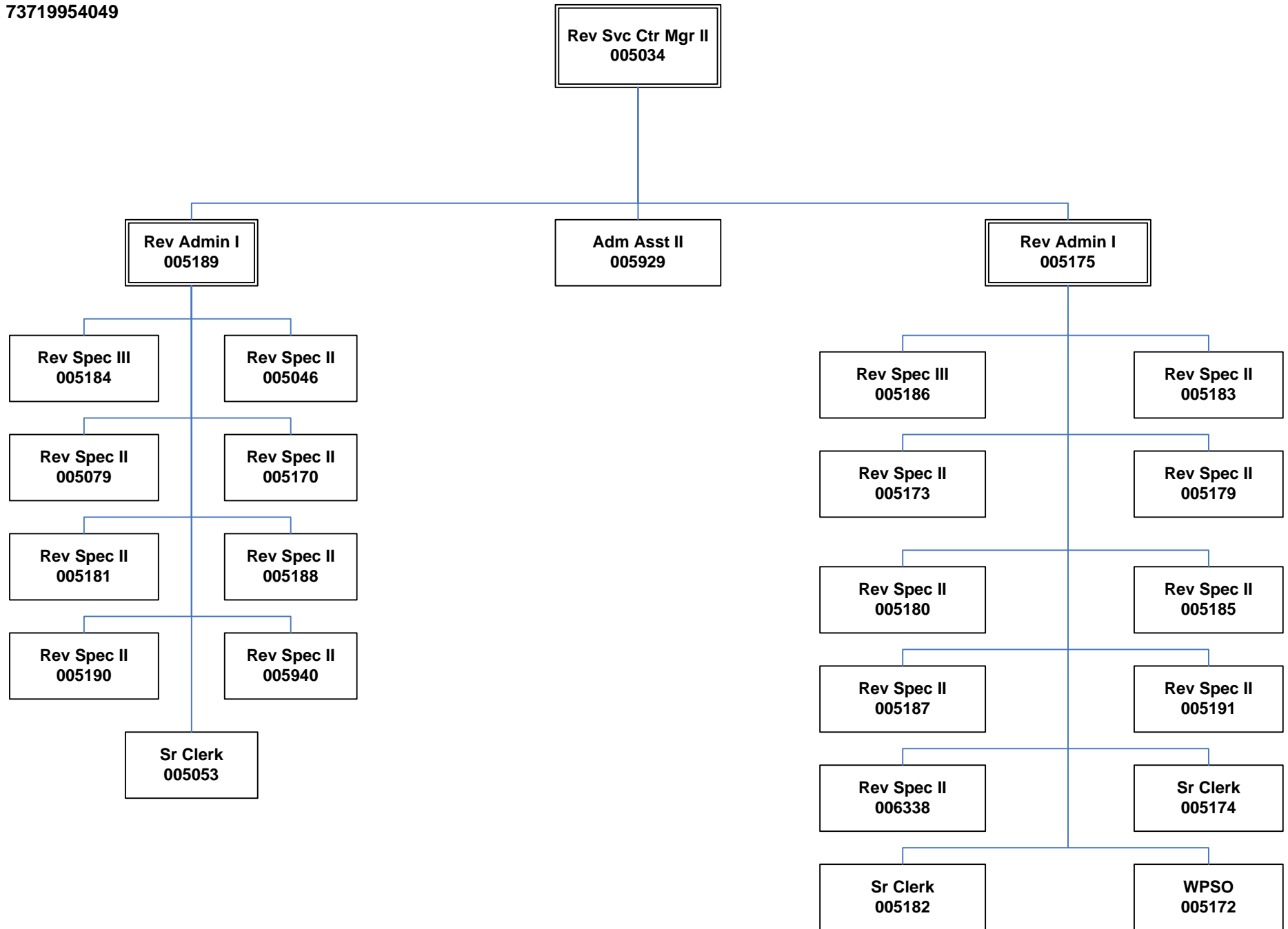


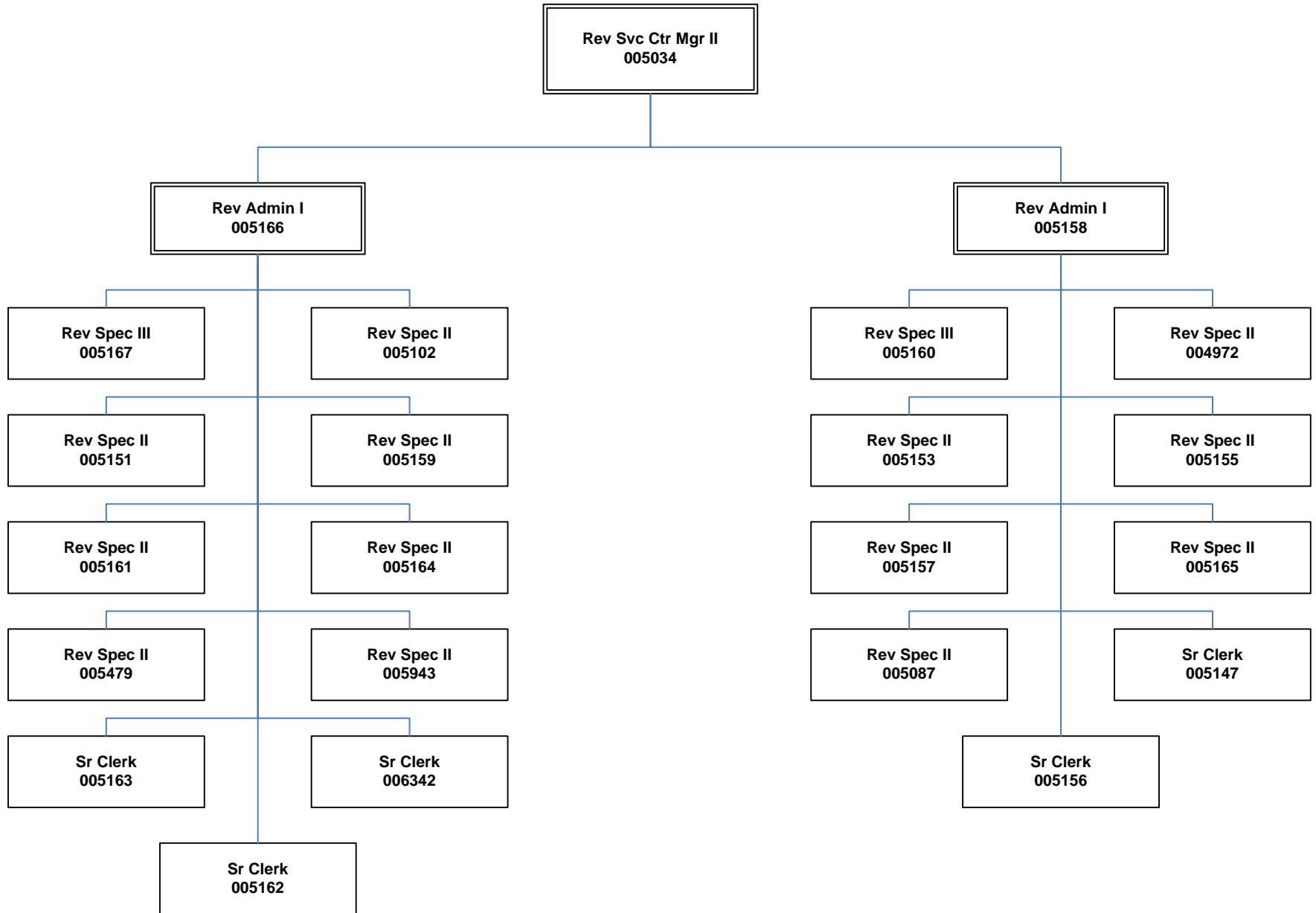
Region 4 - Orlando Service Center
Org. 73719954039
Compliance Process



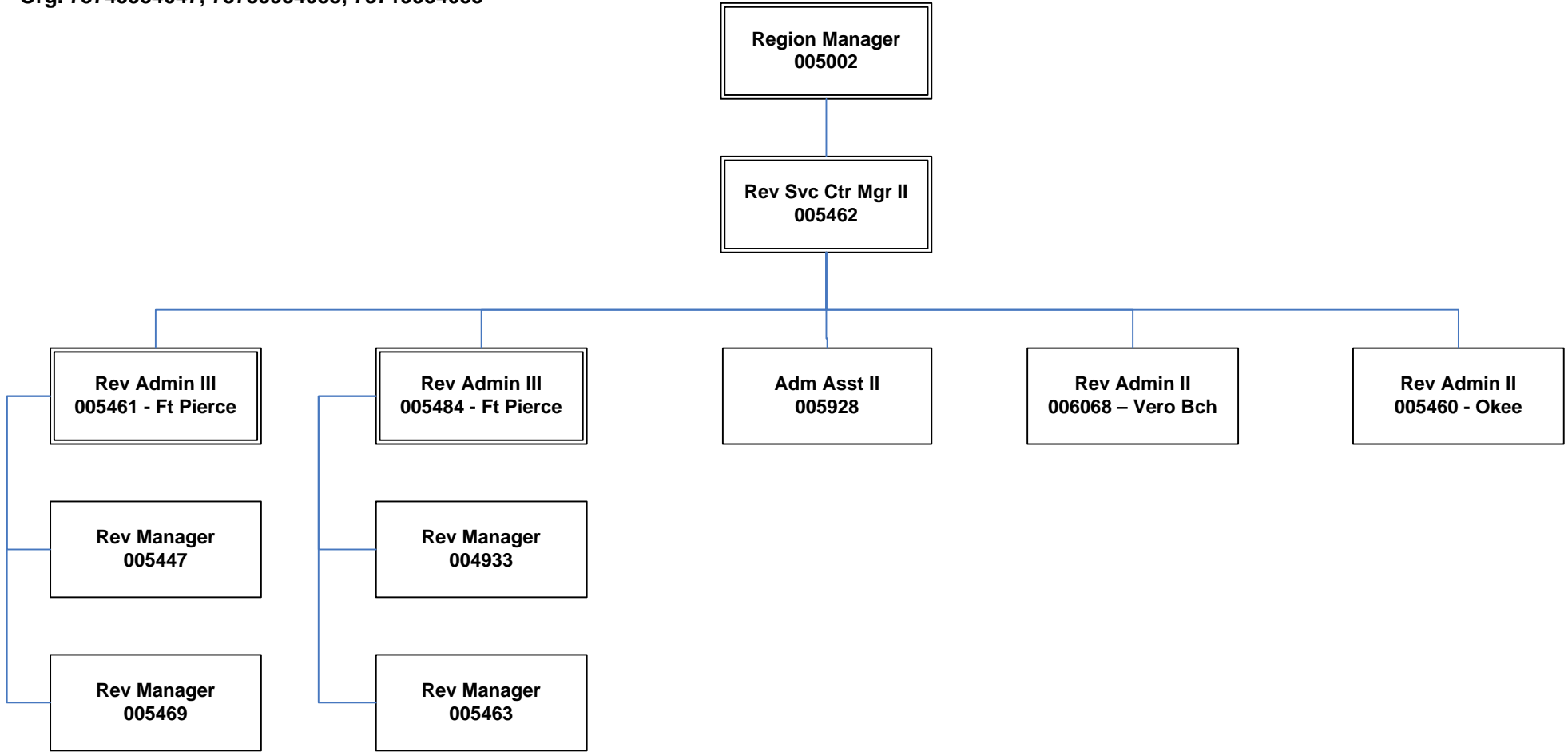
Region 4 - Sanford/Kissimmee Service
Centers
Org. 73719954049 & 73739954026



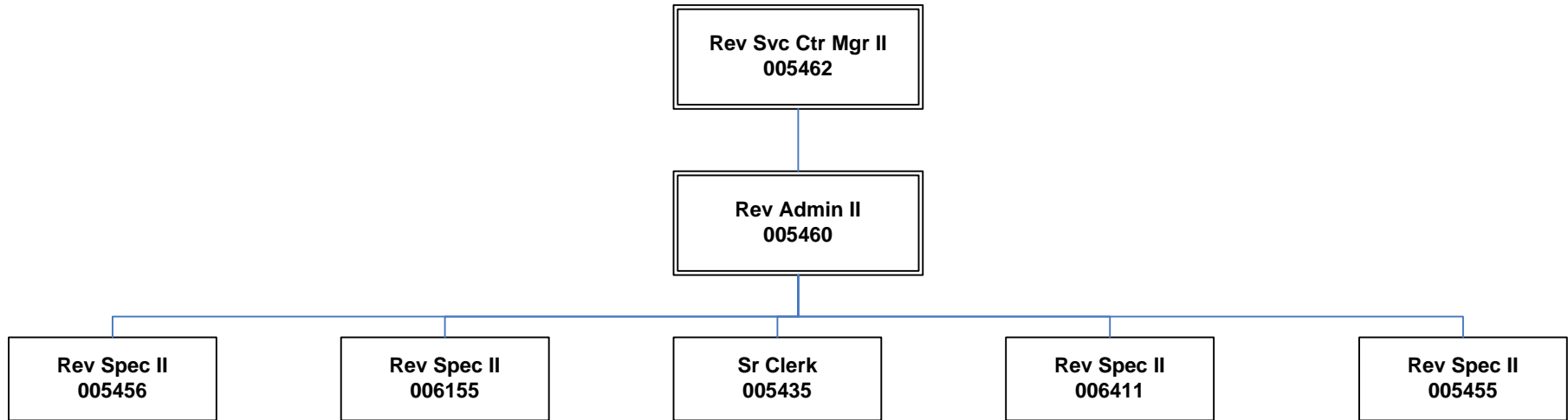


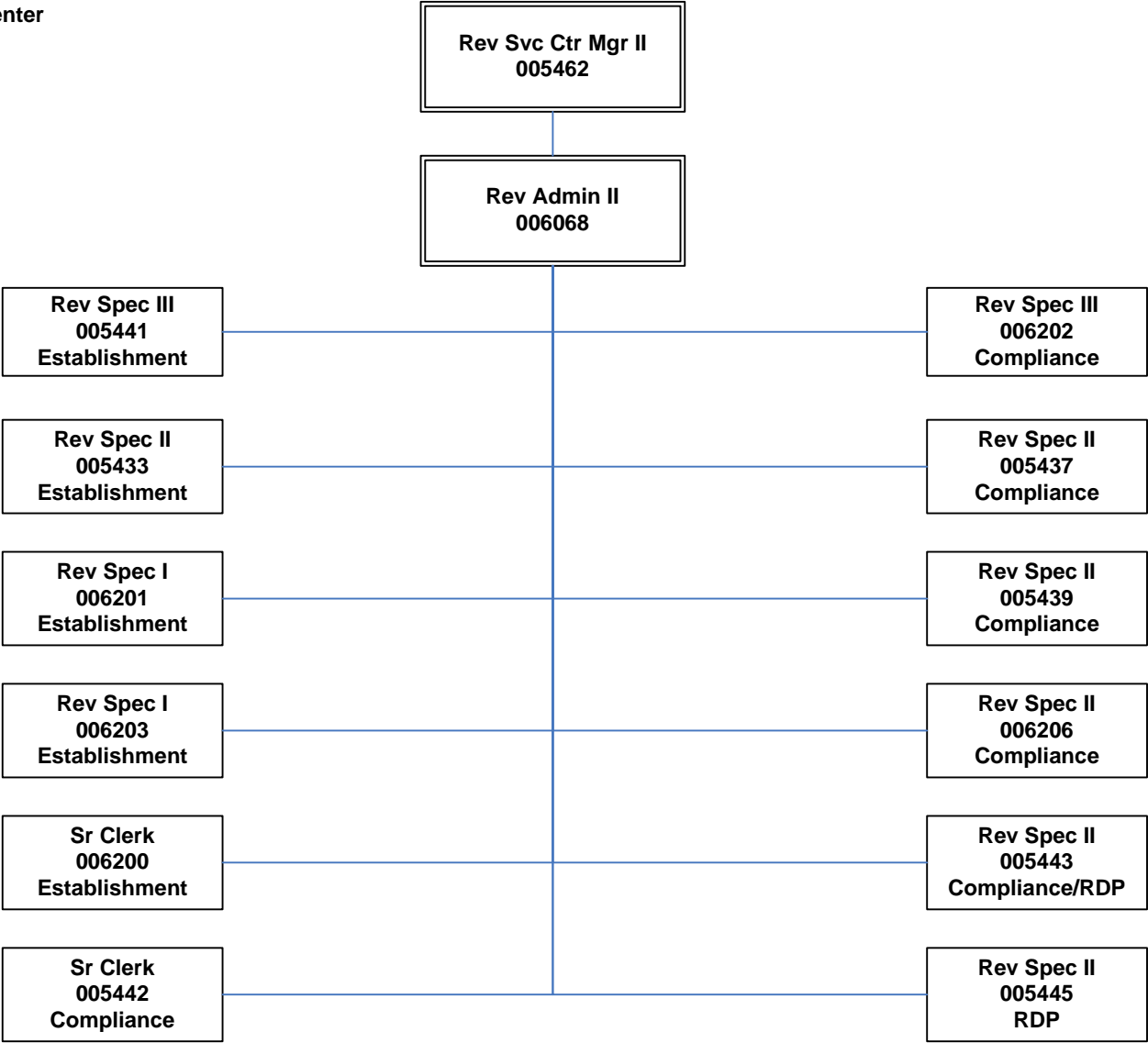


Region 4 - Ft Pierce/Okeechobee/Vero Beach
Org. 73749954047, 73739954038, 73719954055



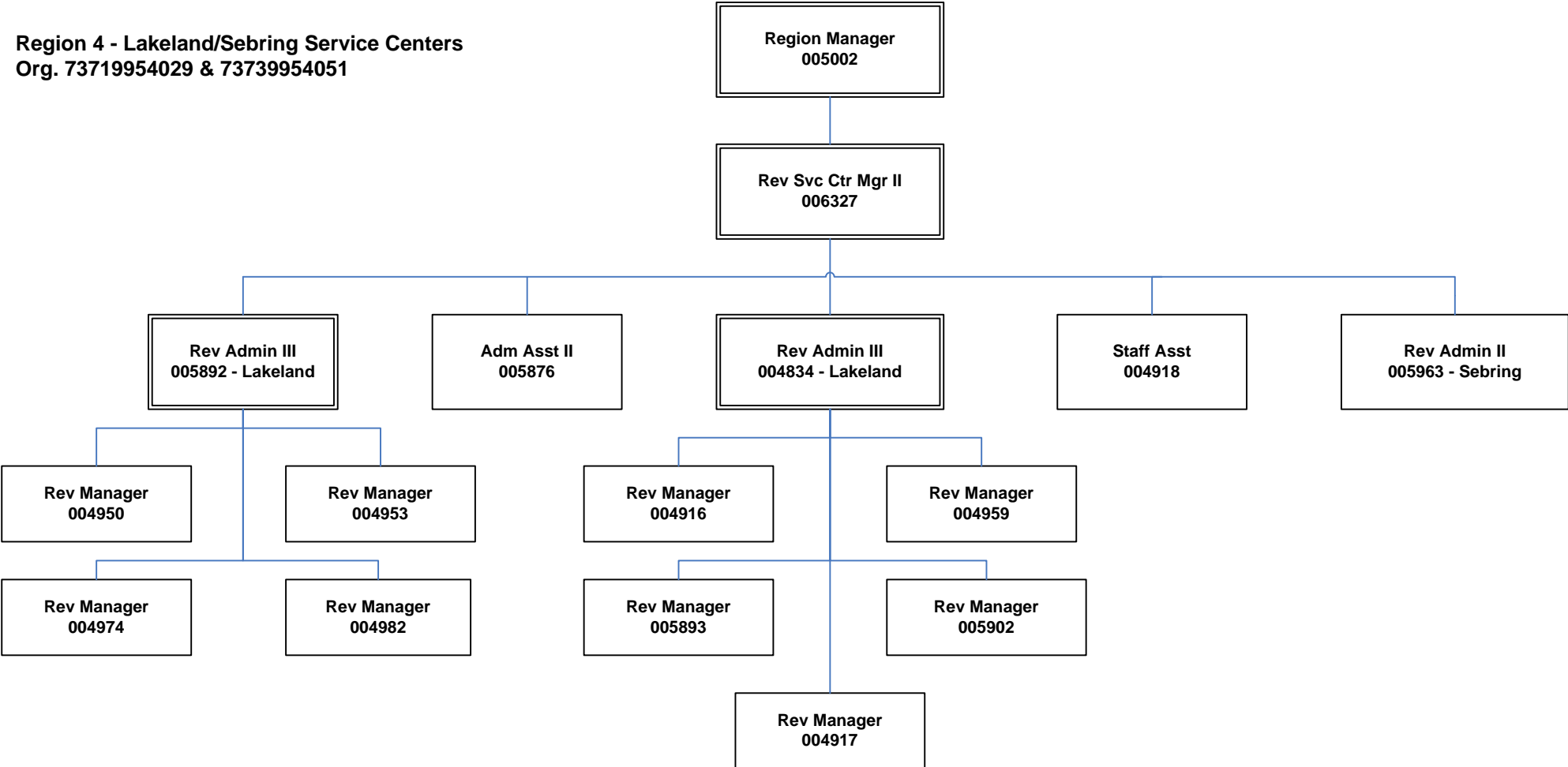
Region 4 - Okeechobee Service Center
Org. 73739954038





Region 4 - Lakeland/Sebring Service Centers

Org. 73719954029 & 73739954051



Region 4 - Lakeland Service Center
 Org. 73719954029
 Establishment Process

Rev Svc Ctr Mgr II
 006327

Rev Admin III
 005892

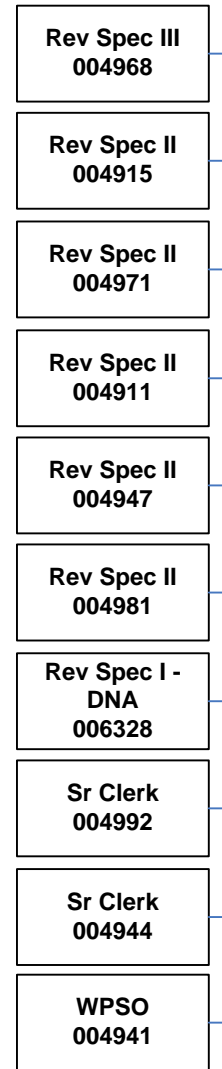
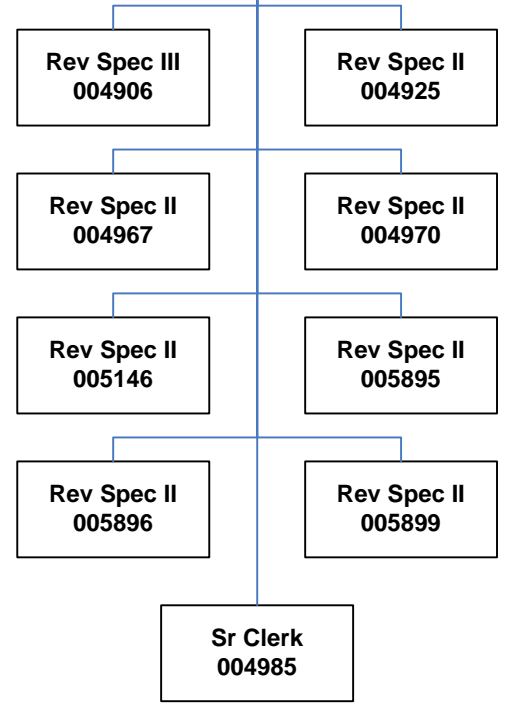
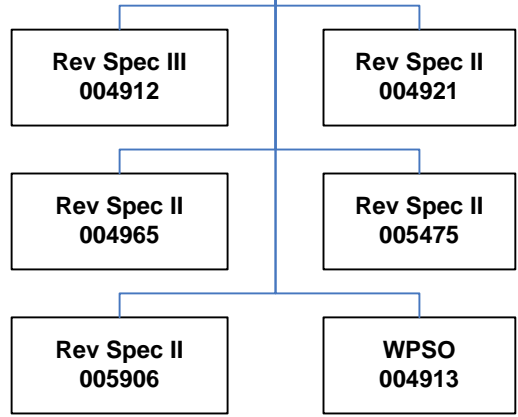
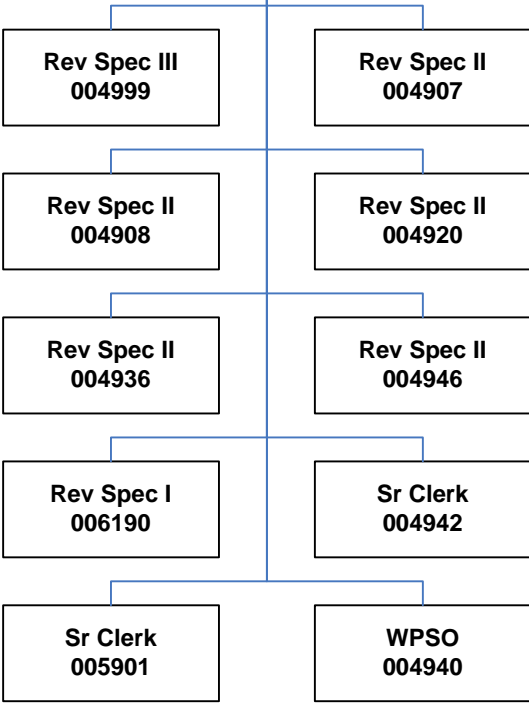
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Adm Secretary
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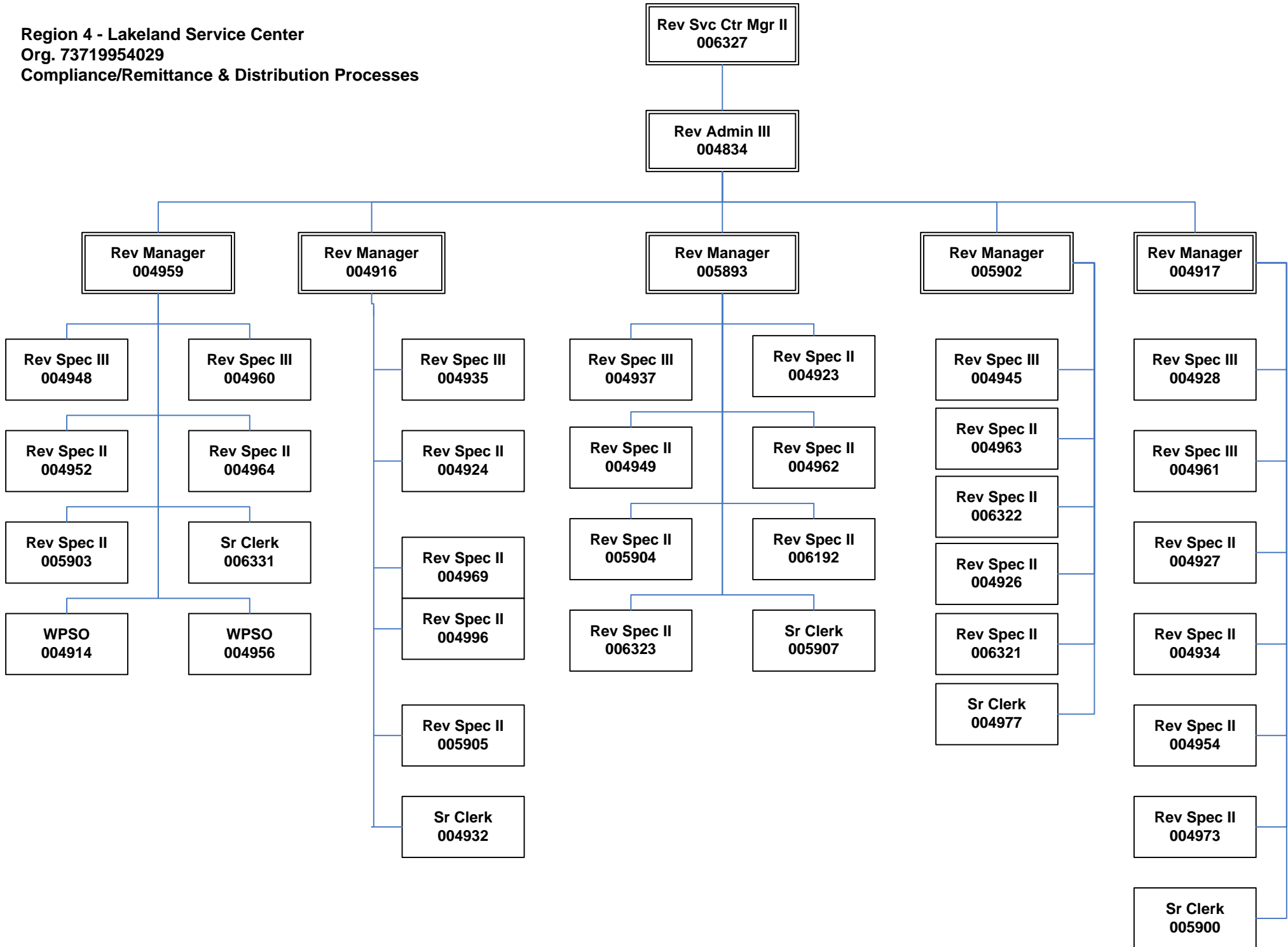
Rev Manager
 004982

Rev Manager
 004950

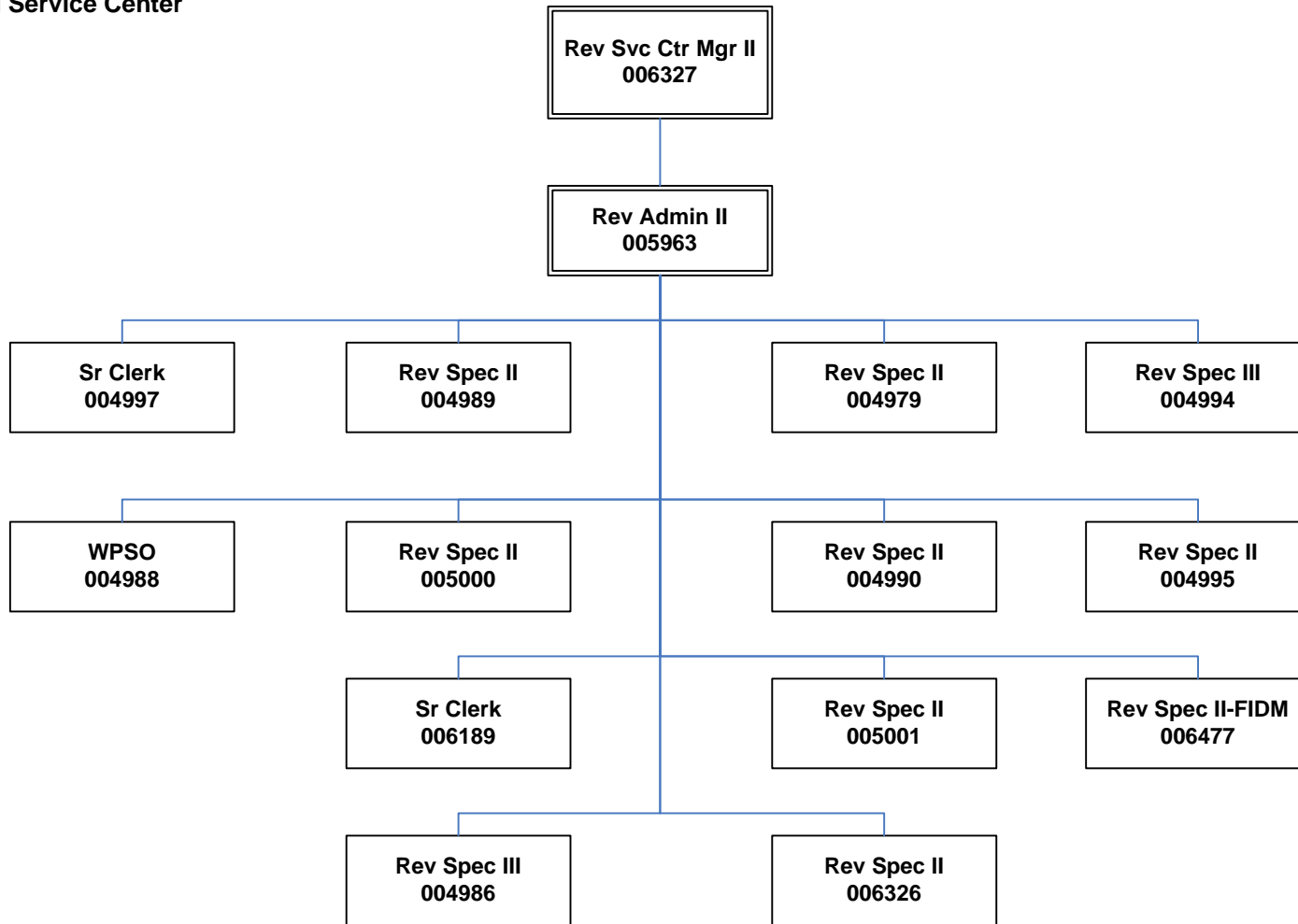
Rev Manager
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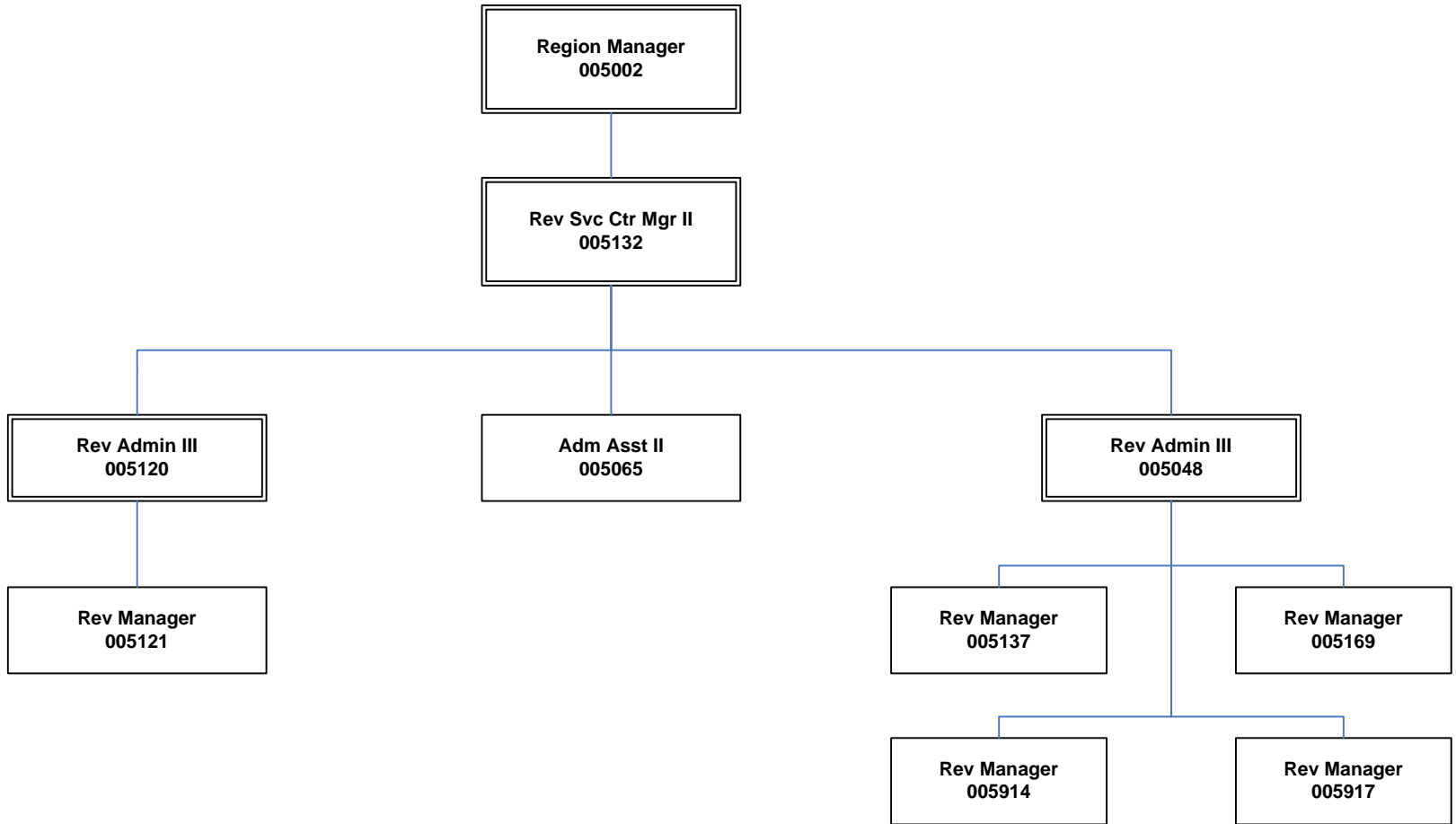
Region 4 - Lakeland Service Center
Org. 73719954029
Compliance/Remittance & Distribution Processes



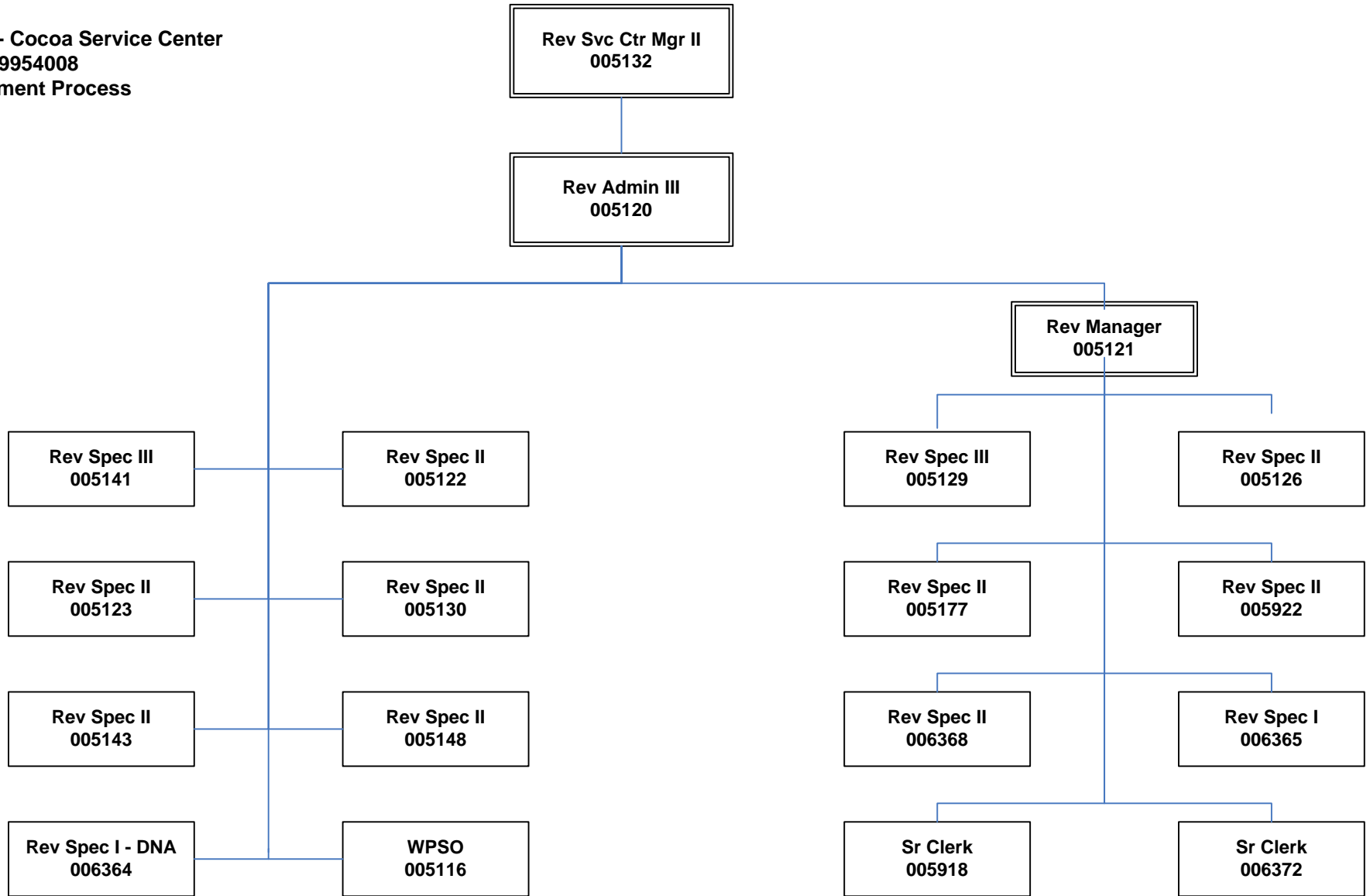
Region 4 - Sebring Service Center
Org. 73739954051



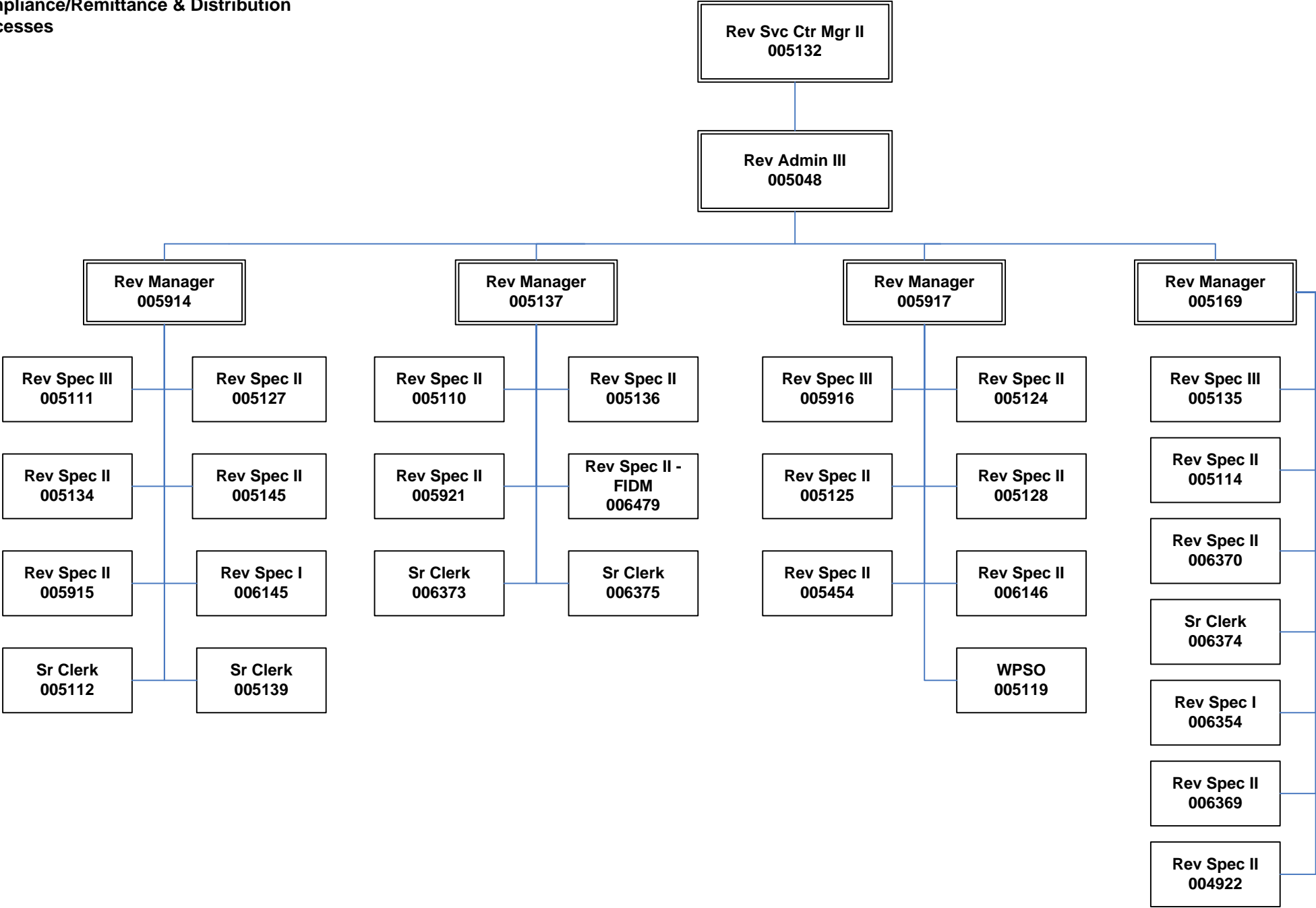
Region 4 - Cocoa Service Center
Org. 73739954008



Region 4 - Cocoa Service Center
Org. 73739954008
Establishment Process



Region 4 - Cocoa Service Center
 Org. 73739954008
 Compliance/Remittance & Distribution
 Processes



Region 5 Region Administration

Region Manager (1.0)
520 4001
West Palm Beach

GOC II (1.0)
23 5628
Fort Lauderdale

AAll (1.0)
18 6405
West Palm Beach

GOCI (1.0)
21 6381
Clewiston

RSC Mgr. II (1.0)
427 5204
Naples

RSC Mgr. II (1.0)
427 5227
Fort Myers

Rev. Program Admin. I
(1.0)
429 6493
West Palm Beach

RSC Mgr. II (1.0)
427 5313
Fort Lauderdale

RSC Mgr. II (1.0)
427 5410
West Palm Beach

Sr. Mgmt. Analyst Supvr.
(1.0)
426 5580
West Palm Beach

Oper. Rev. Spec.
(1.0)
24 5402 WPB

GOC II (1.0)
23 5246
WPB

SD&TC (1.0)
21 5215
Ft. Myers

SD&TC (1.0)
21 5362
West Palm Beach

GOC I (1.0)
21 6450
Ft. Lauderdale

SD&TC (1.0)
21 5960
West Palm Beach

GA I (1.0)
22 5377
Ft. Lauderdale

GA I (1.0)
22 6409
Ft. Lauderdale

OAll (1.0)
19 5322
West Palm Beach

SD&TC (1.0)
21 5512
Ft. Lauderdale

GOC I (1.0)
21 5319
West Palm Beach

SD&TC (1.0)
21 5579
Ft. Lauderdale

OASII (1.0)
17 5570
Ft. Lauderdale

OA II (1.0)
19 5944
Pt. Charlotte

OAll (1.0)
19 5504
Ft. Lauderdale

SD&TC (1.0)
21 5210
Ft. Myers

GOC I (1.0)
21 6456
Ft. Myers

OA II (1.0)
19 5556
Ft. Lauderdale

OA II (1.0)
19 5409
West Palm Beach

Data Proc. Admin.
(1.0)
424 5946 Ft. Myers

DCSA (1.0)
22 6428
West Palm Beach

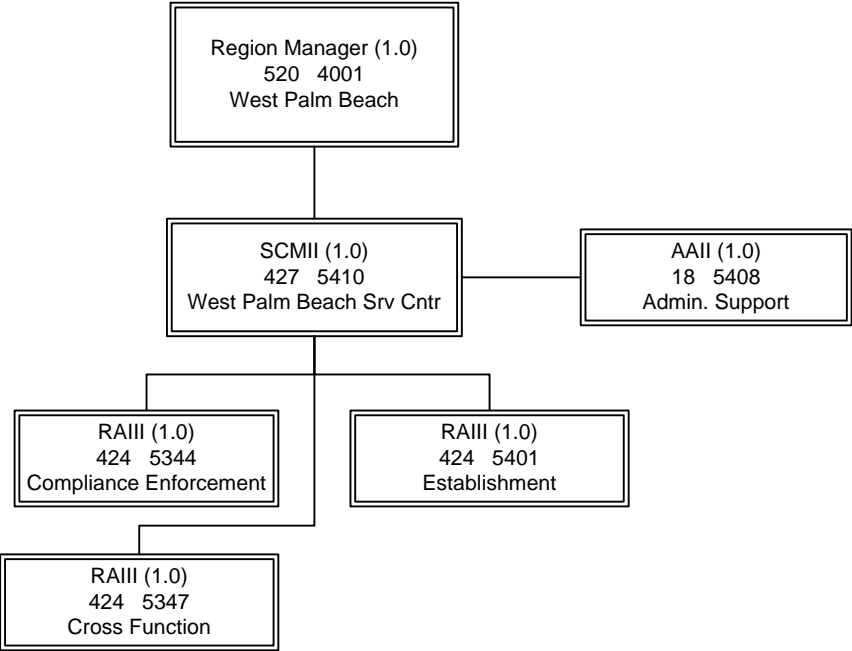
DCSA (1.0)
22 5631
Ft. Lauderdale

DCSA (1.0)
22 6427
West Palm Beach

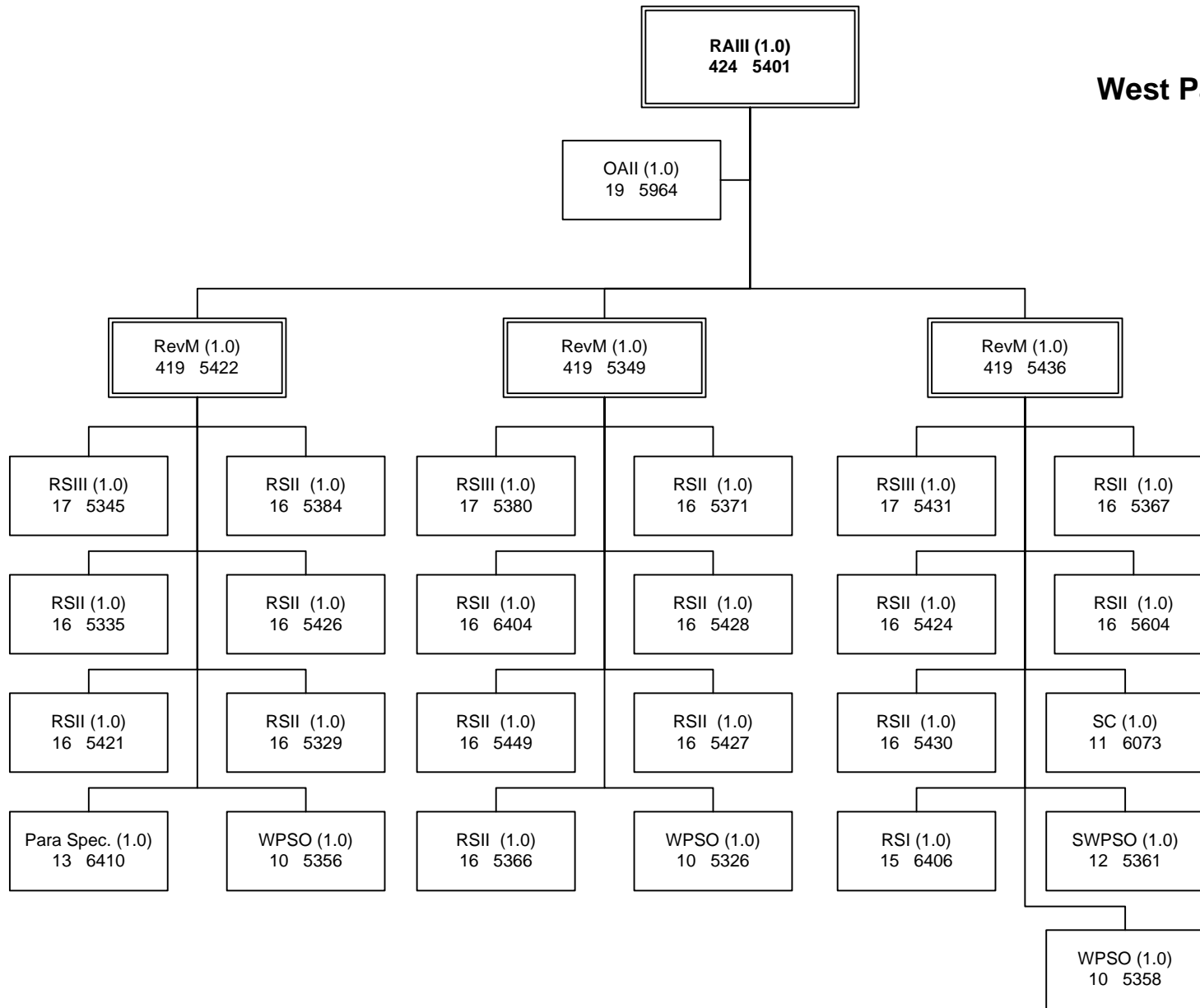
DCSA (1.0)
22 5214
Naples

DCSA (1.0)
22 6429
Ft. Lauderdale

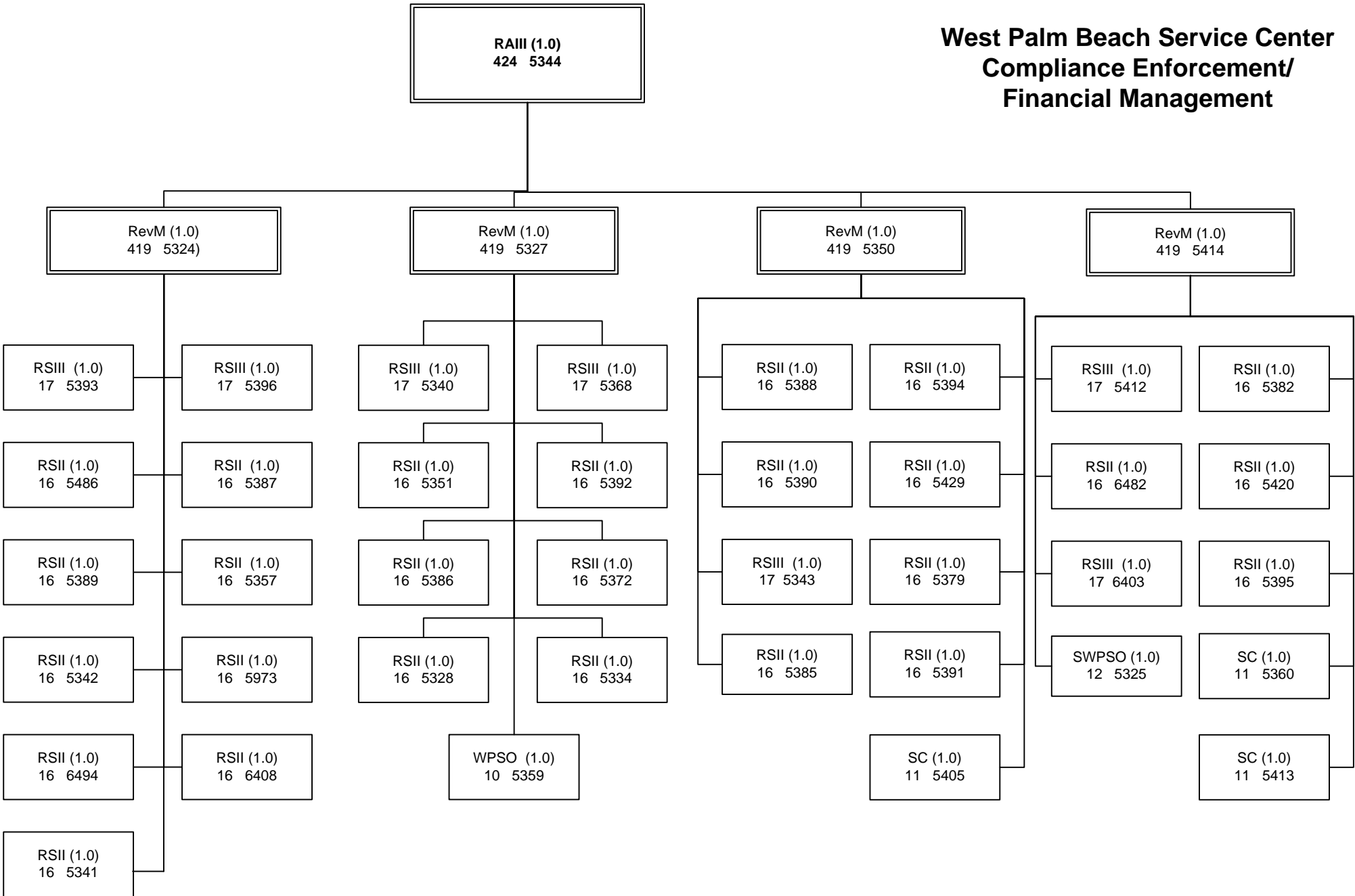
West Palm Beach Service Center Administration



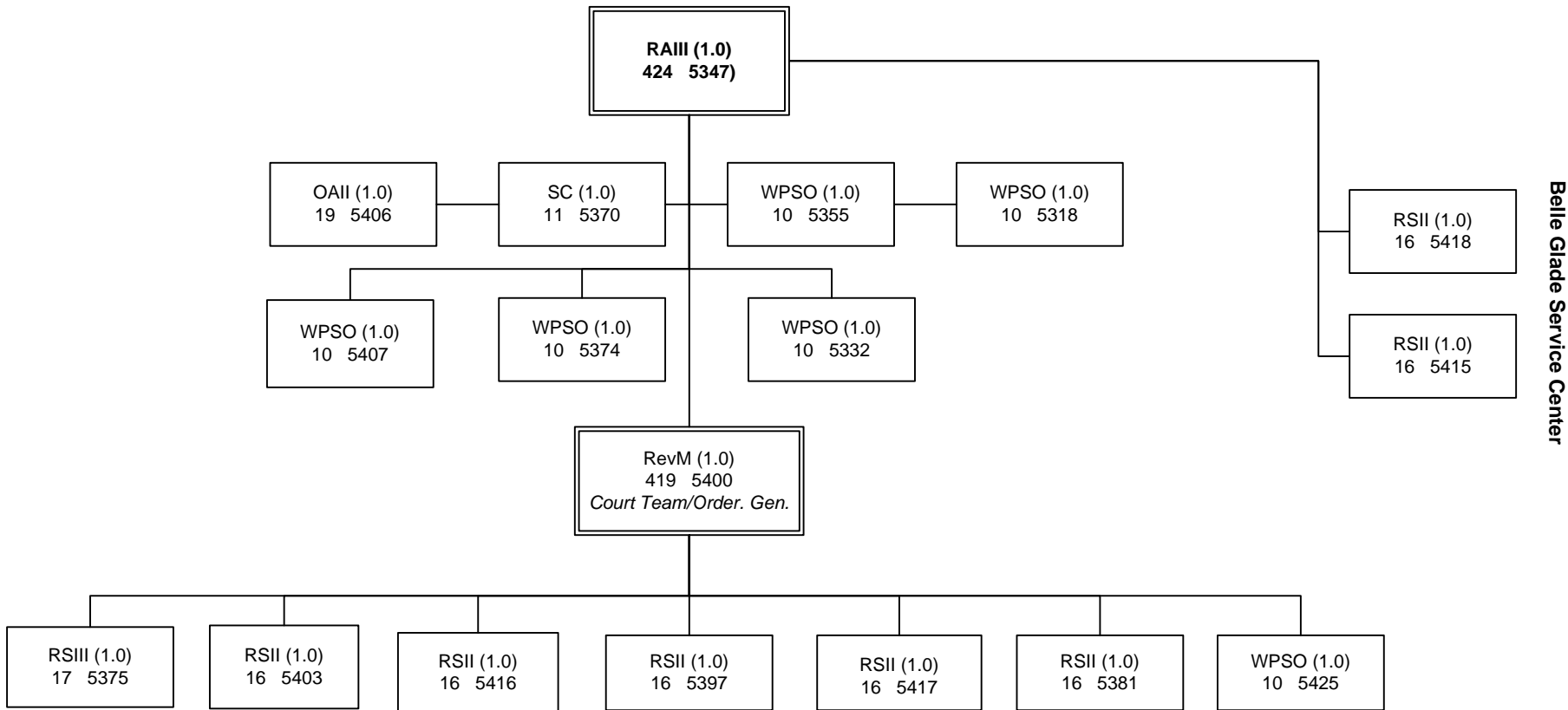
West Palm Beach Service Center Establishment



**West Palm Beach Service Center
Compliance Enforcement/
Financial Management**

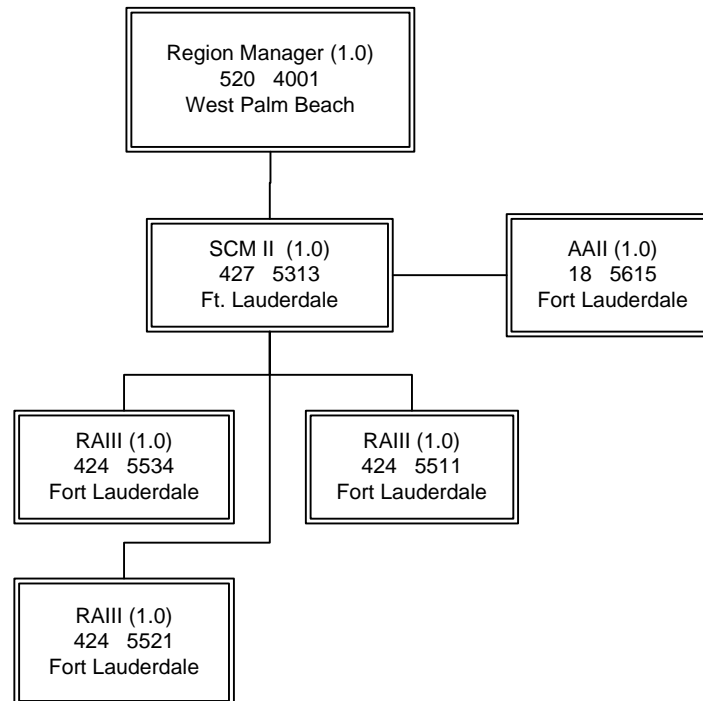


West Palm Beach Service Center Cross Functional

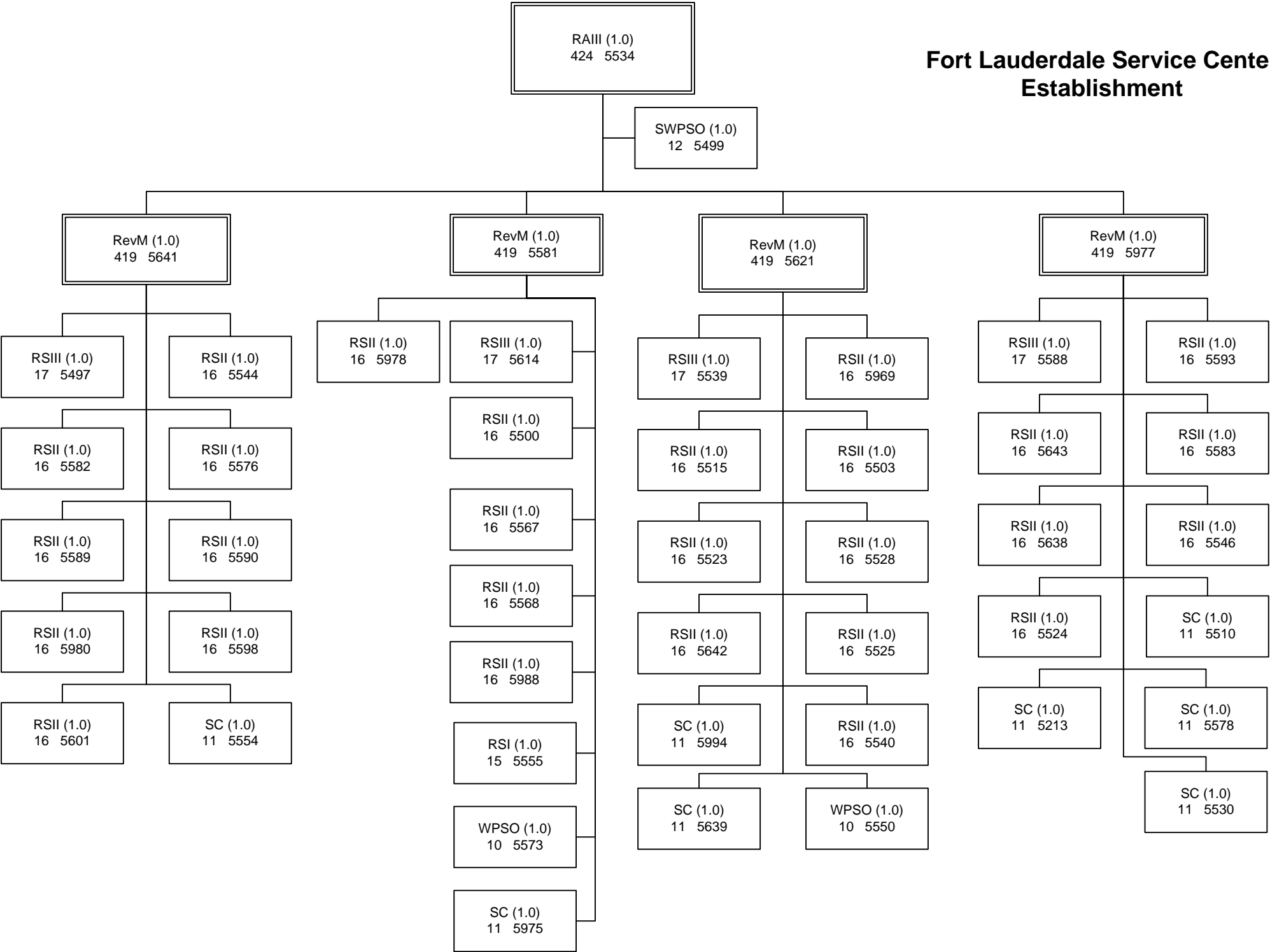


Belle Glade Service Center

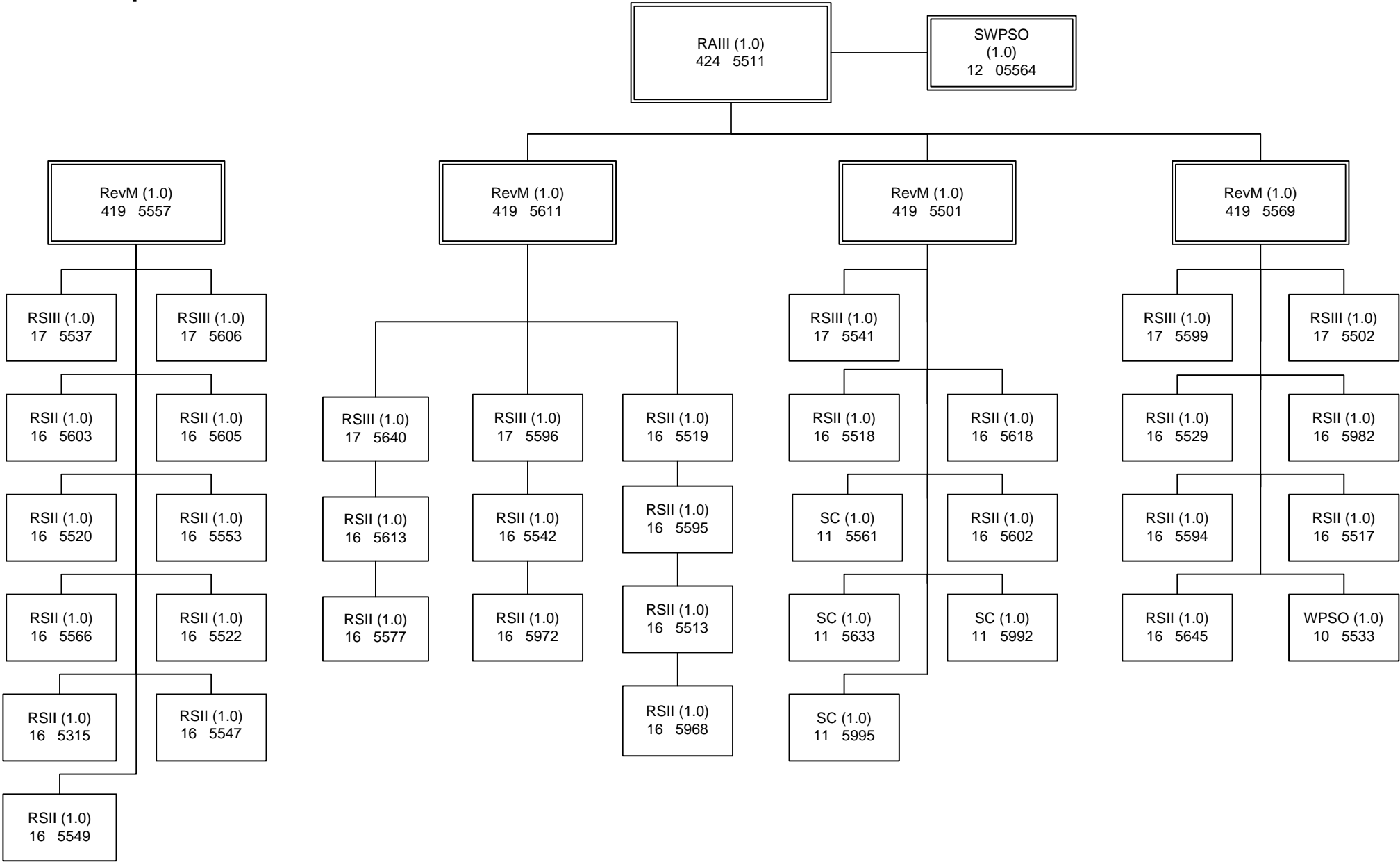
Fort Lauderdale Service Center Administration



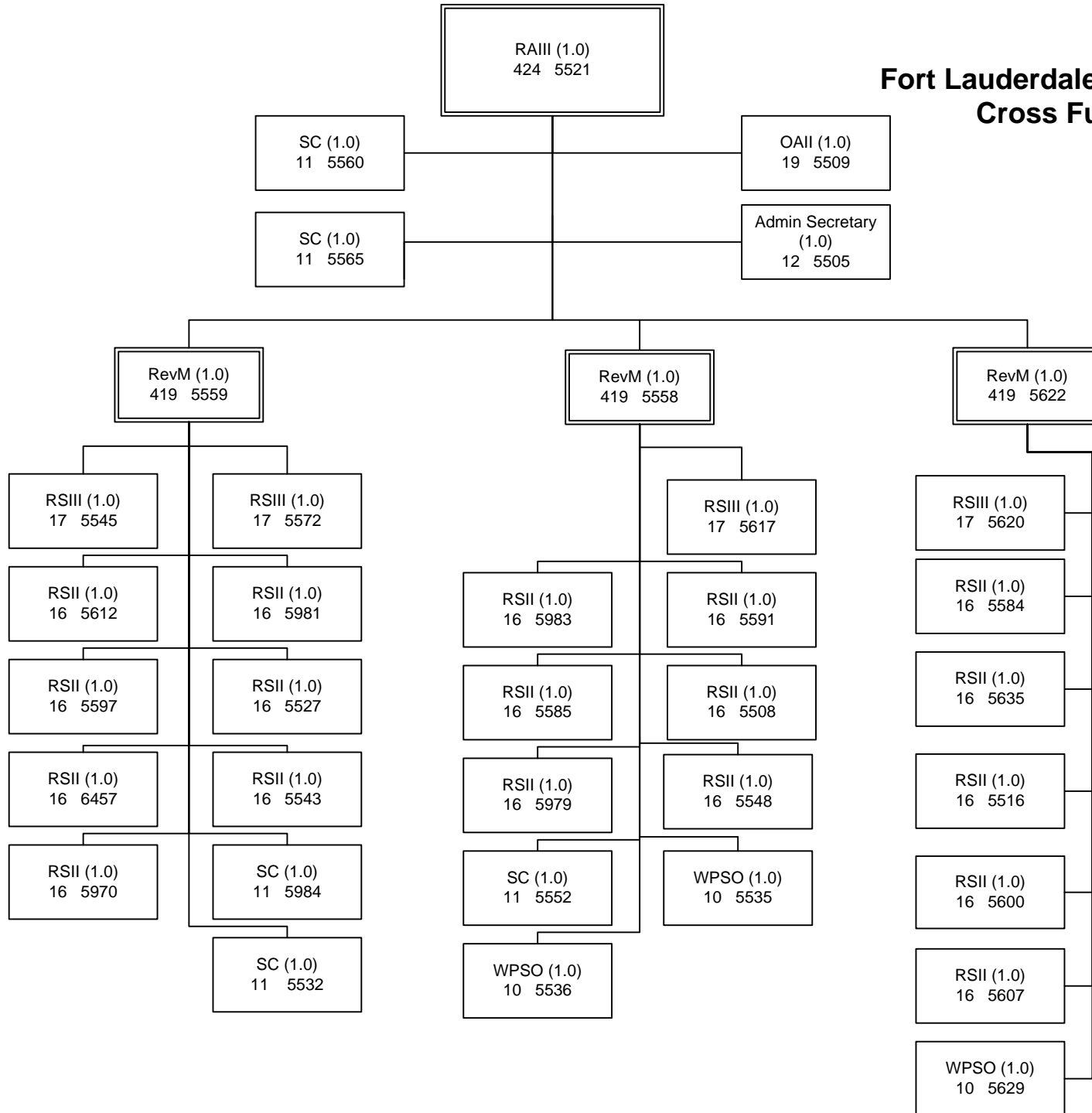
Fort Lauderdale Service Center Establishment



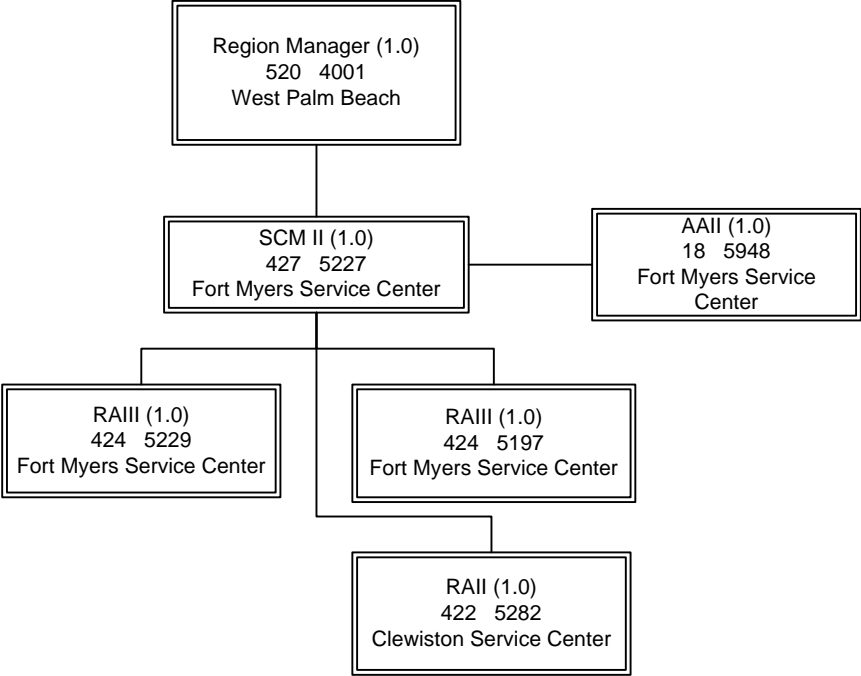
Fort Lauderdale Service Center CAMS Task Organization Compliance Process



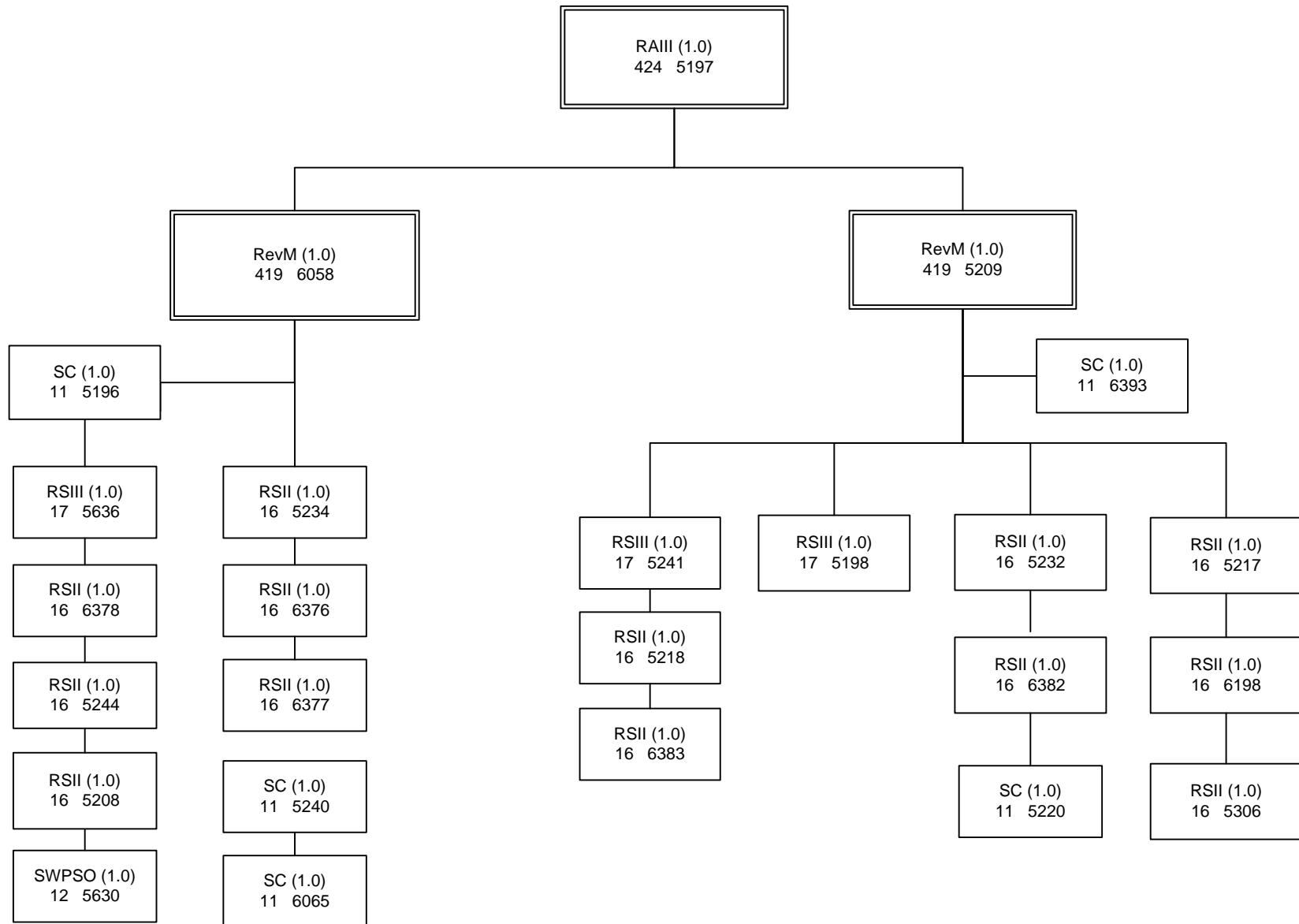
Fort Lauderdale Service Center Cross Functional



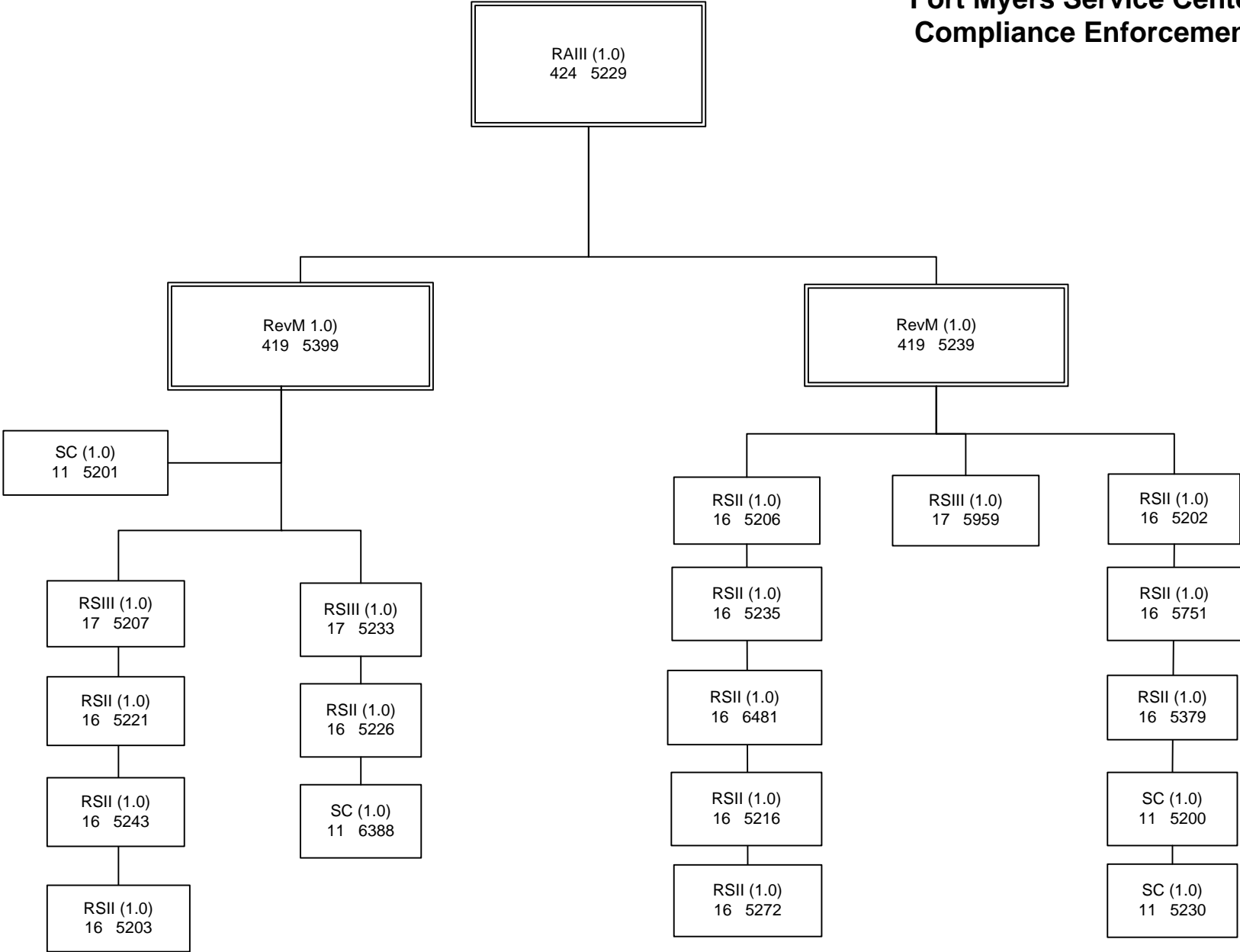
Fort Myers Service Center Administration



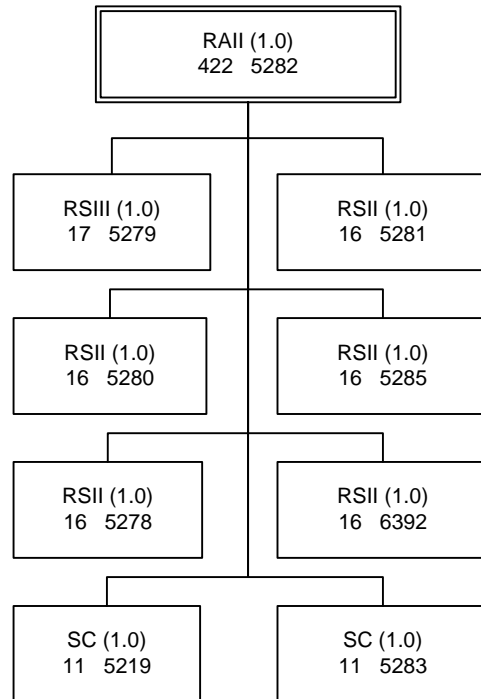
Fort Myers Service Center Order Establishment Process



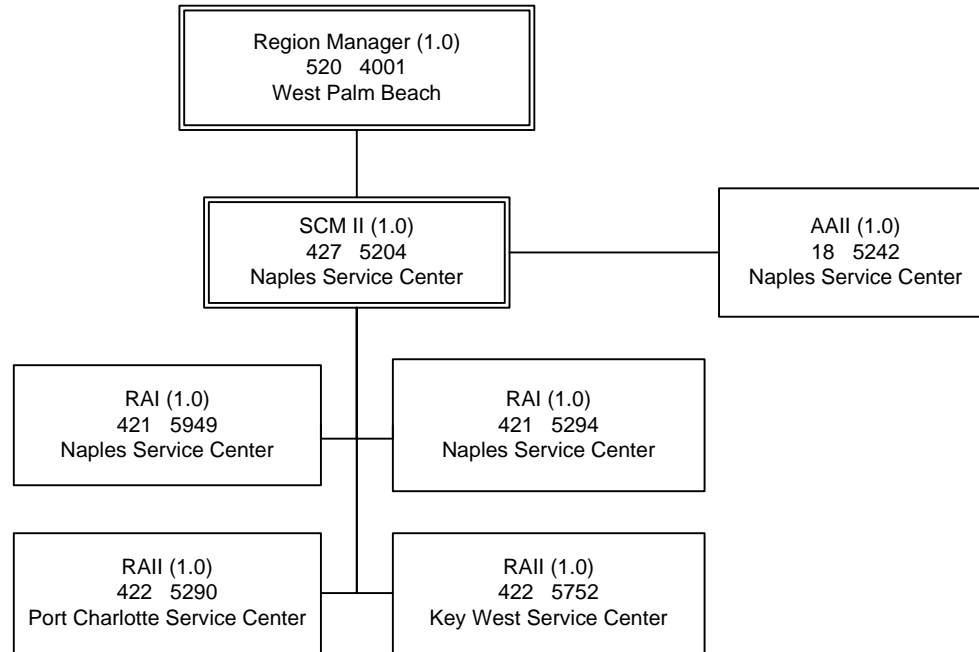
Fort Myers Service Center Compliance Enforcement



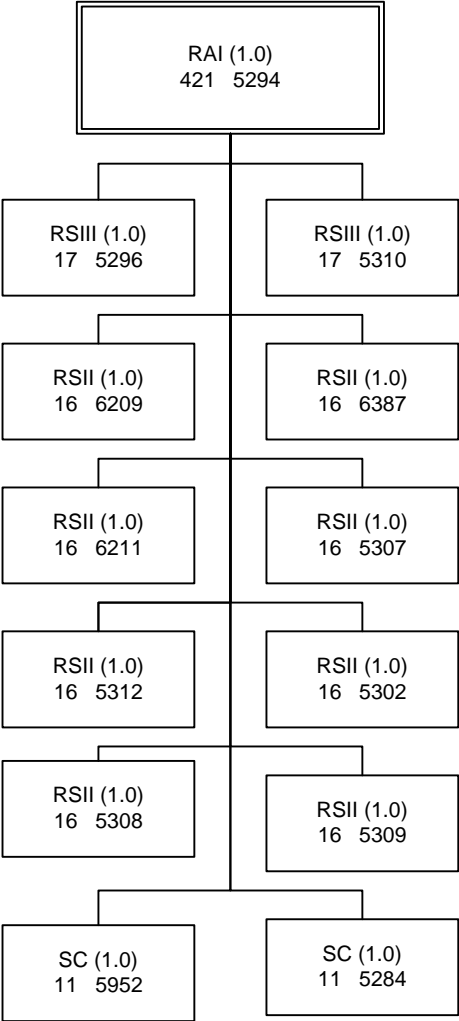
**Clewiston
Service Center
Cross Functional**



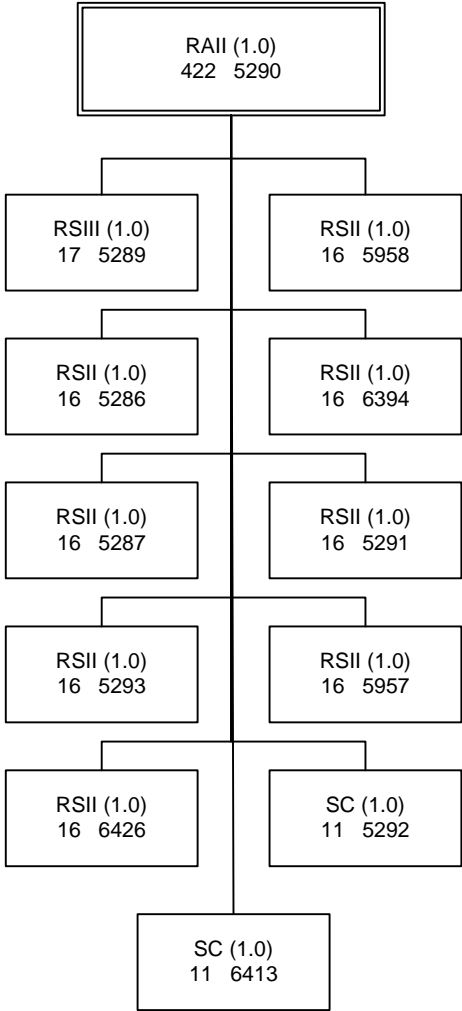
Naples Service Center Administration



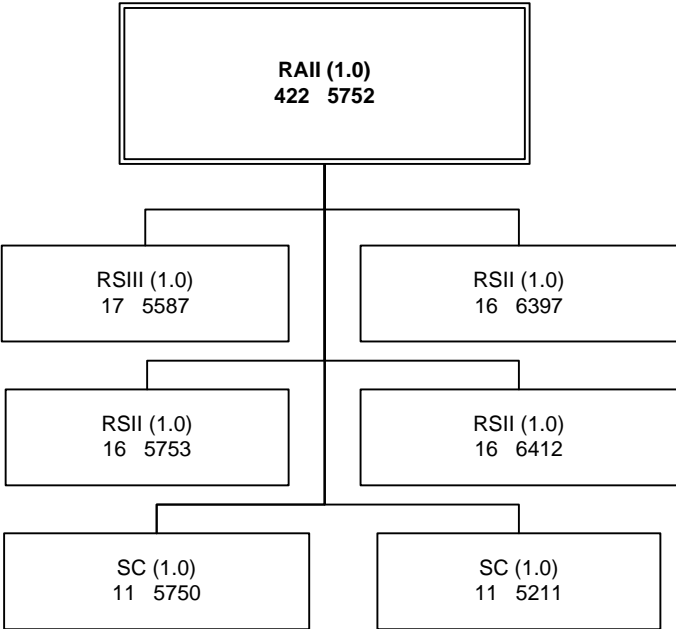
**Naples Service Center
Compliance Enforcement/ Ft. Myers**



**Port Charlotte Service Center
Cross Functional**



**Key West Service Center
Cross Functional**

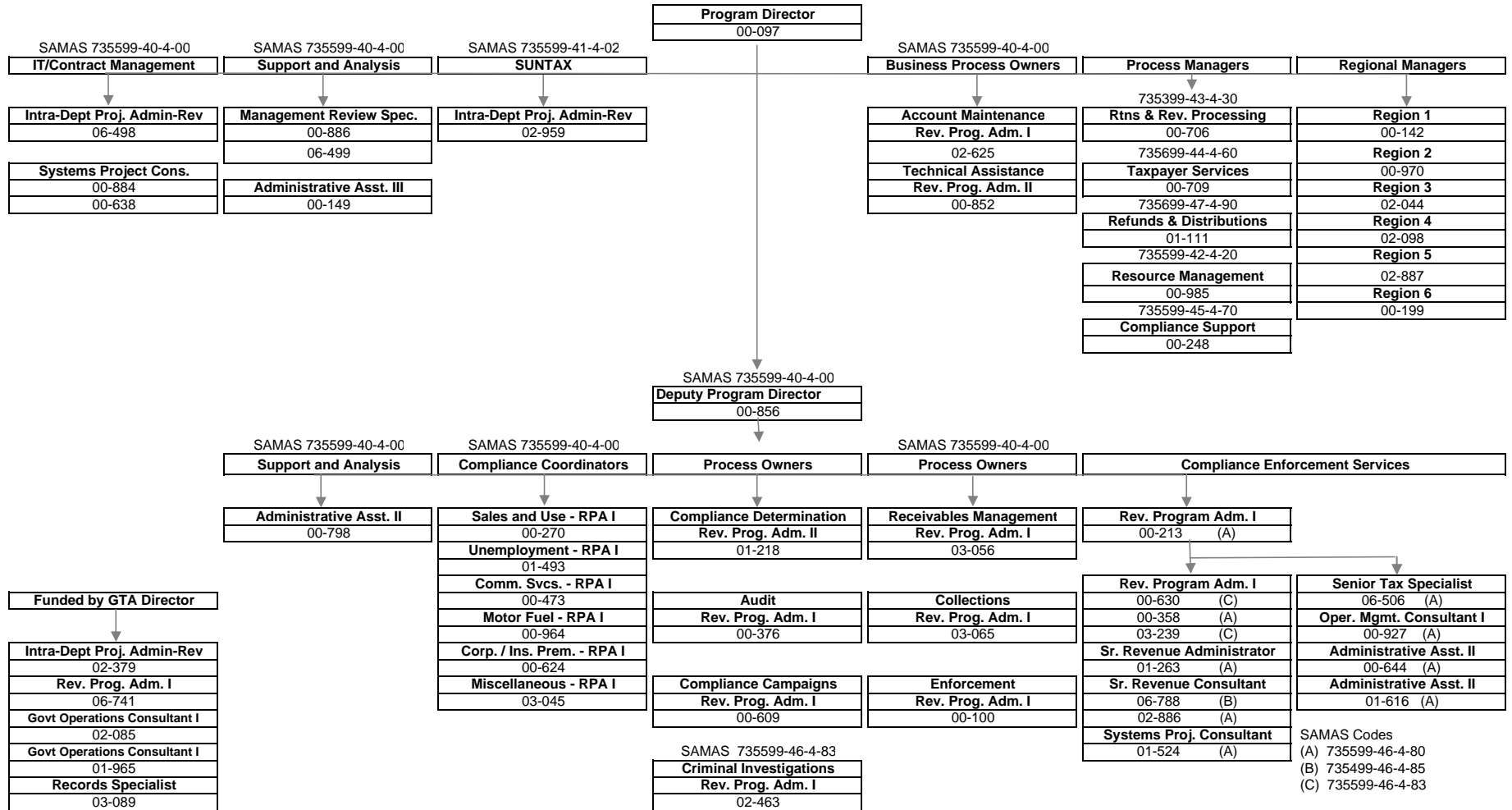


General Tax Administration Program

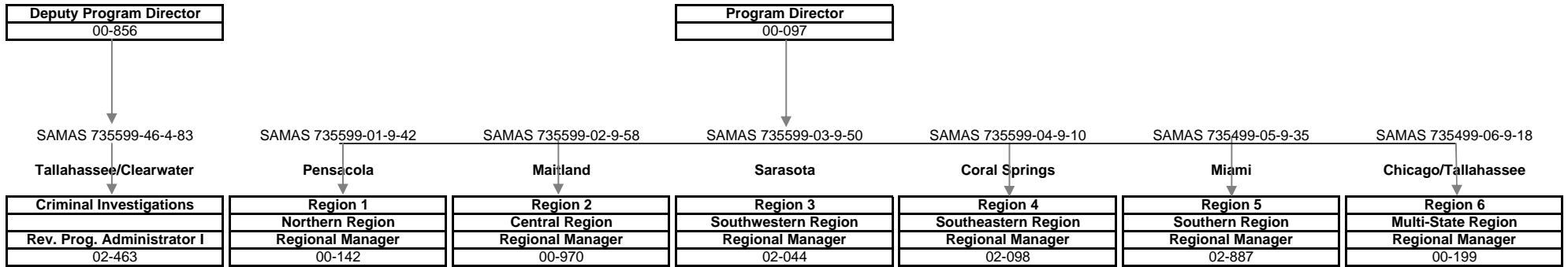
GTA

General Tax Administration - Program Office

SAMAS 735599-40-4-00



Compliance Enforcement Criminal Investigations & Regions



Criminal Investigations

SAMAS 735599-46-4-83

Reports to:
00-856 Dep. Prog. Director

SAMAS 735599-46-4-83

Rev. Prog. Administrator I
02-463

in Clearwater

Tallahassee

Administrative Secretary
00-510

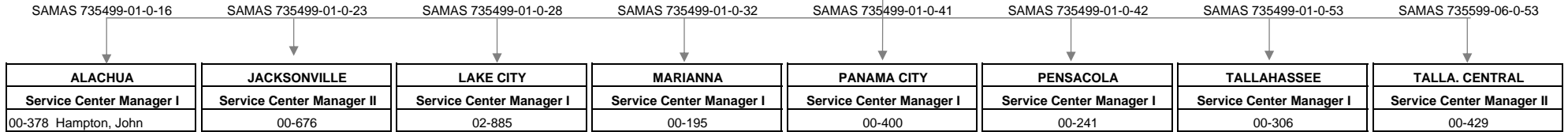
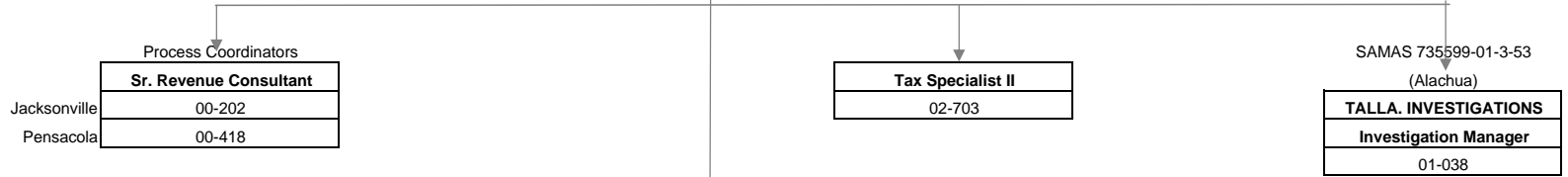
Senior Tax Specialist
01-648
02-944

Region 1 - Northern Region (Pensacola)

SAMAS 735x99-01-x-xx

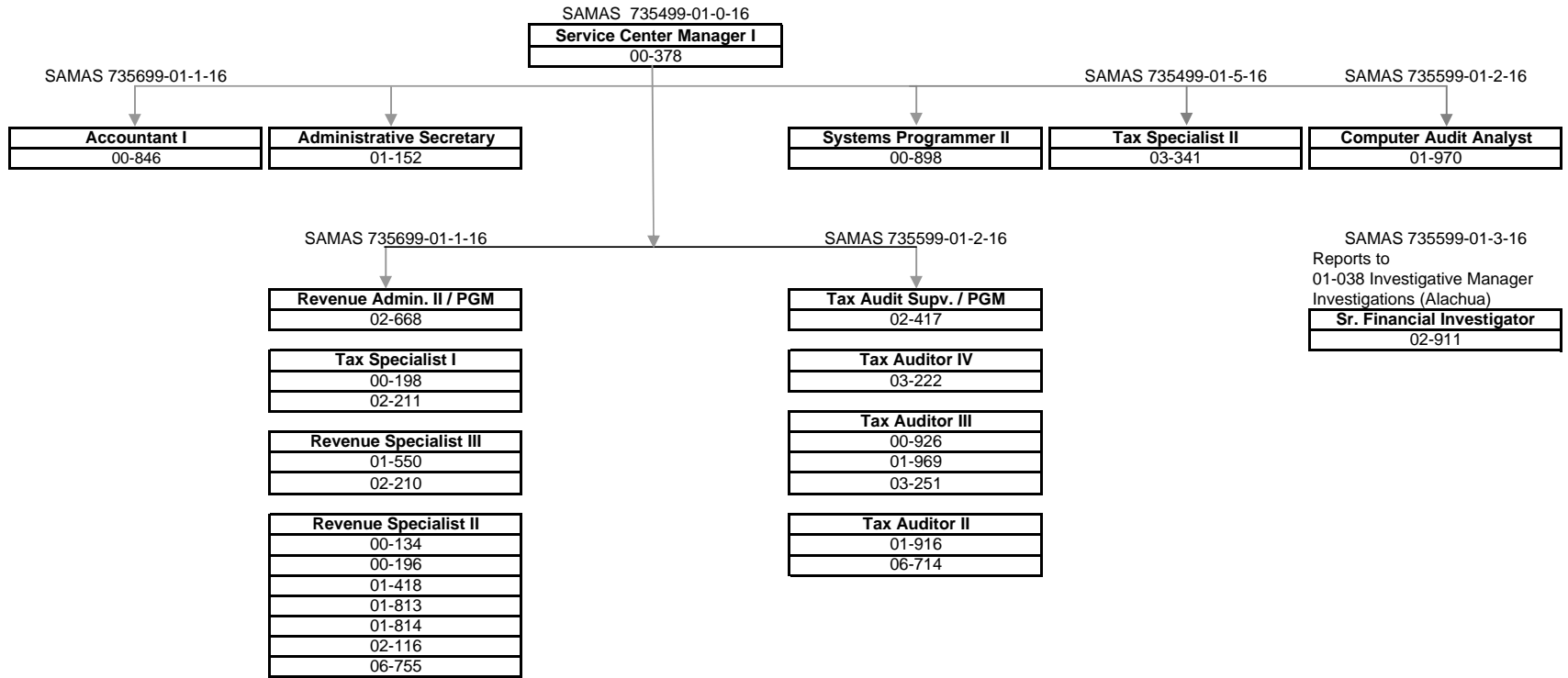
Reports to:
00-097 Program Director

SAMAS 735599-01-9-42
Regional Manager
00-142



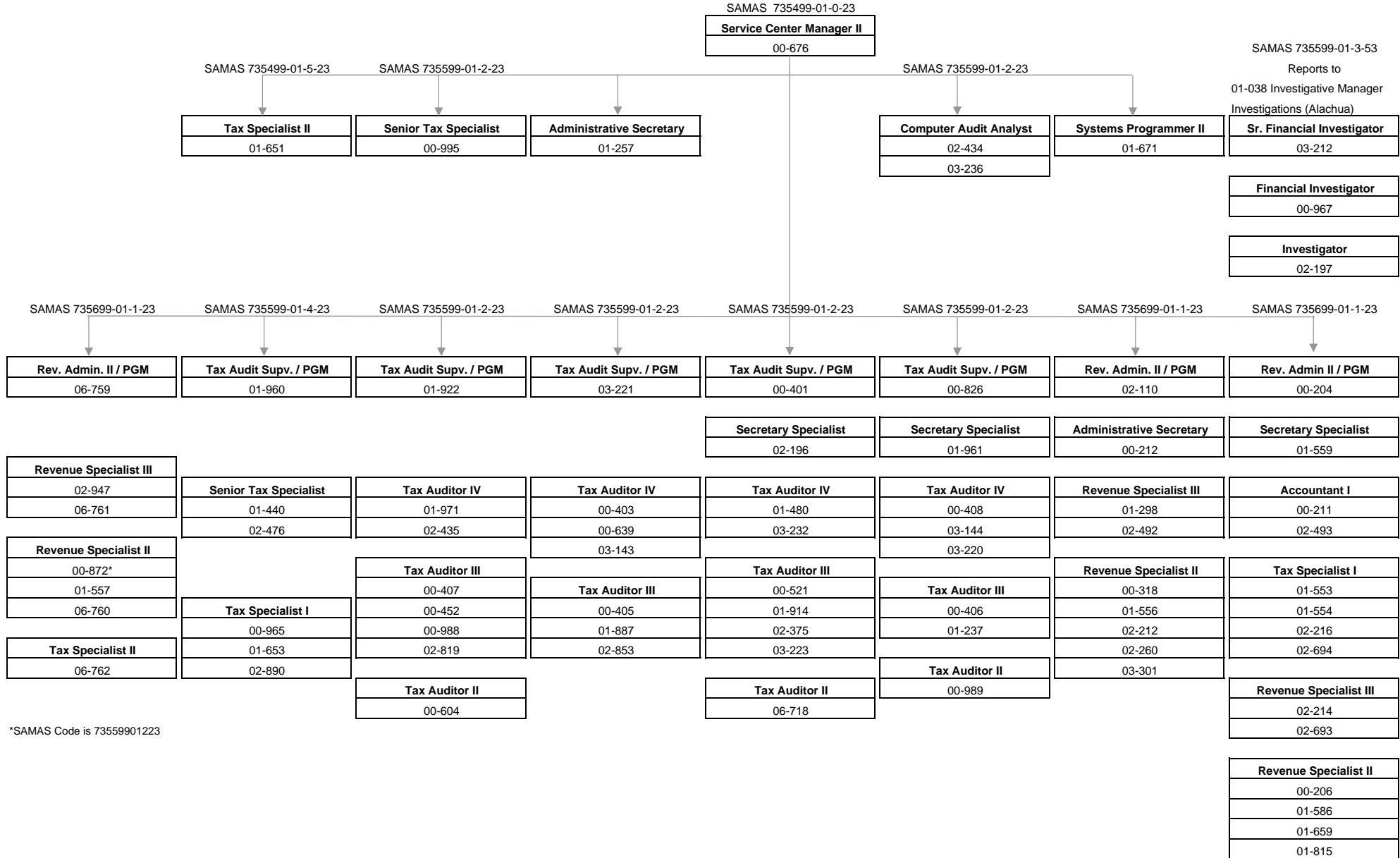
Alachua Service Center

SAMAS 735x99-01-x-16



Jacksonville Service Center

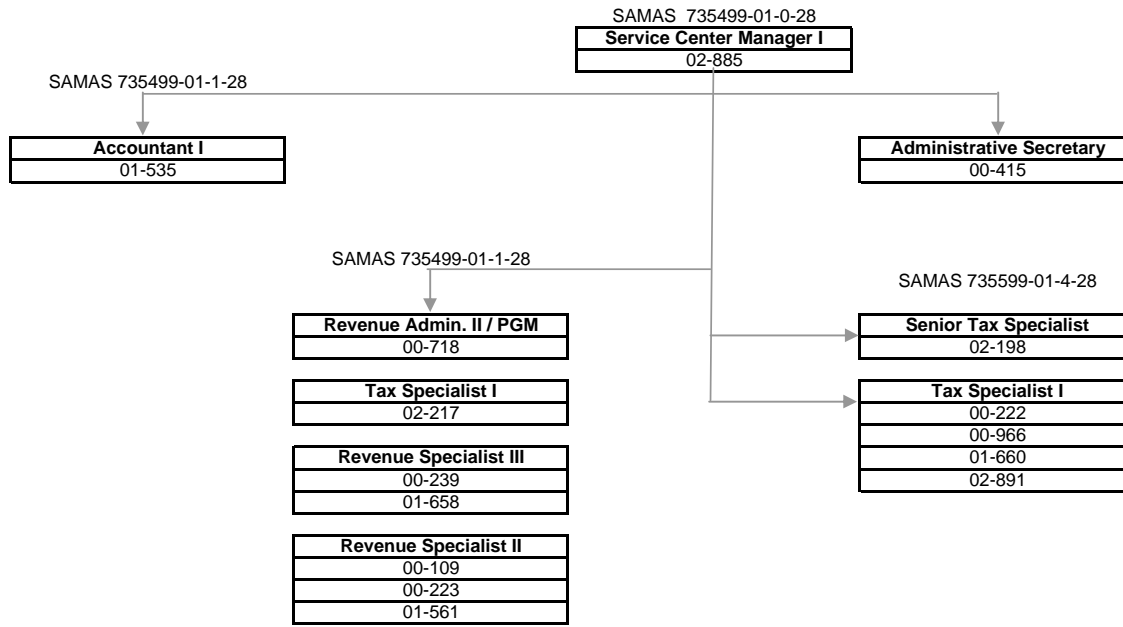
SAMAS 735x99-01-x-23



*SAMAS Code is 73559901223

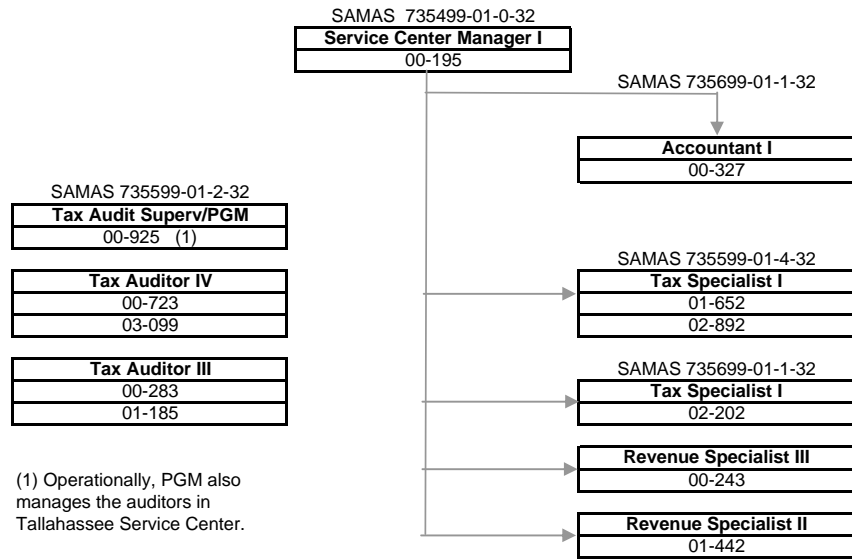
Lake City Service Center

SAMAS 735x99-01-x-28



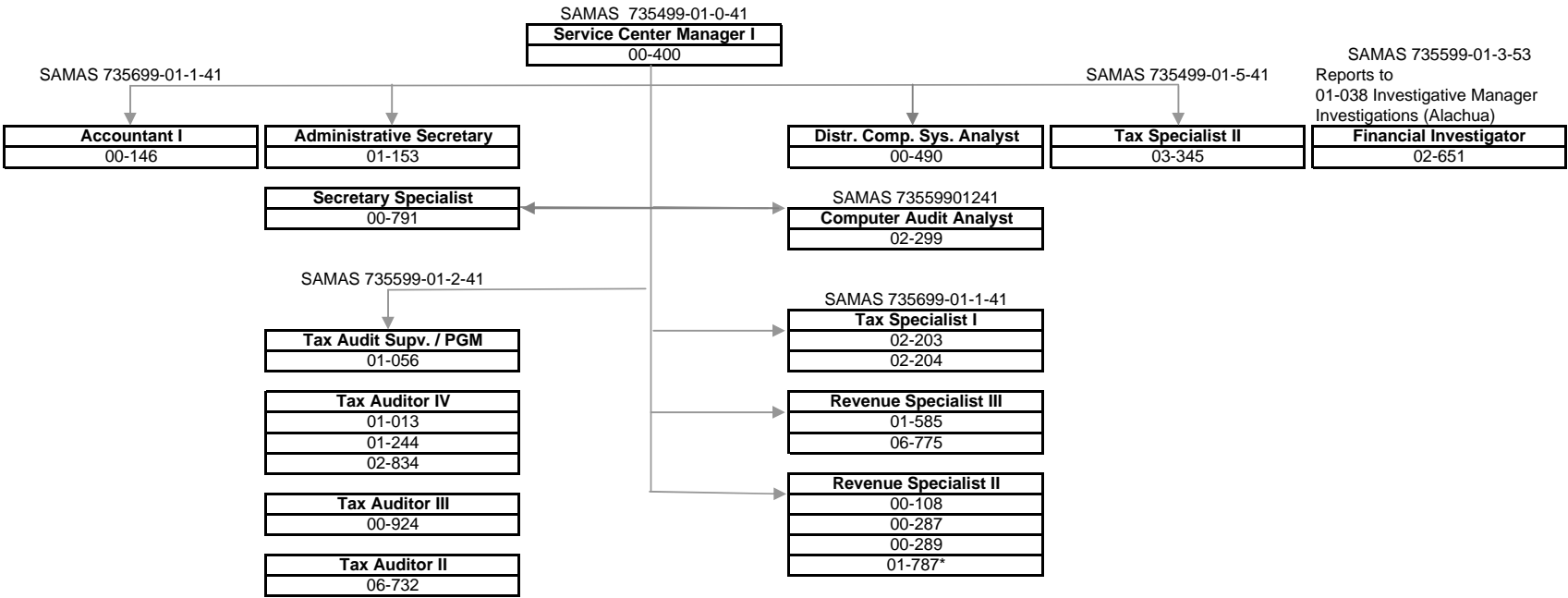
Marianna Service Center

SAMAS 735x99-01-x-32



Panama City Service Center

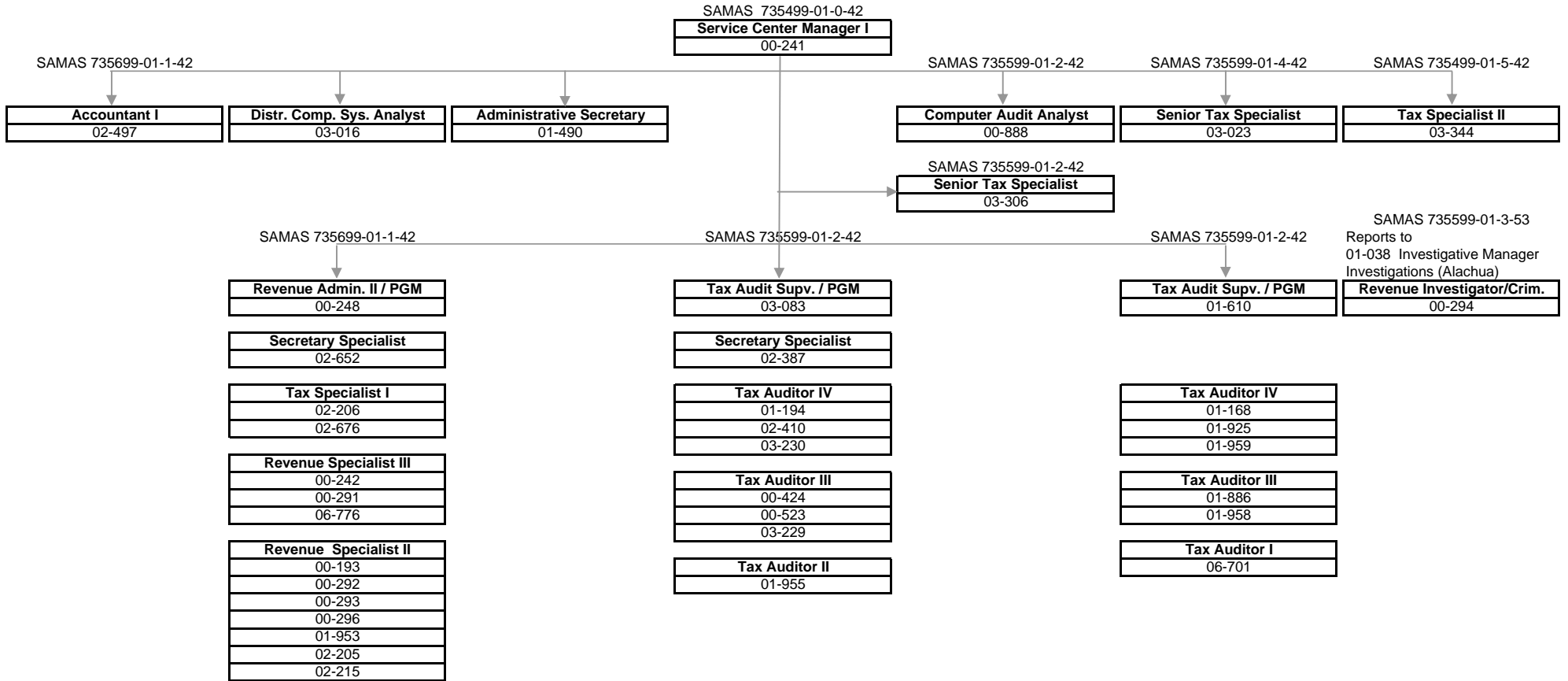
SAMAS 735x99-01-x-41



*SAMAS Code is 73559901241

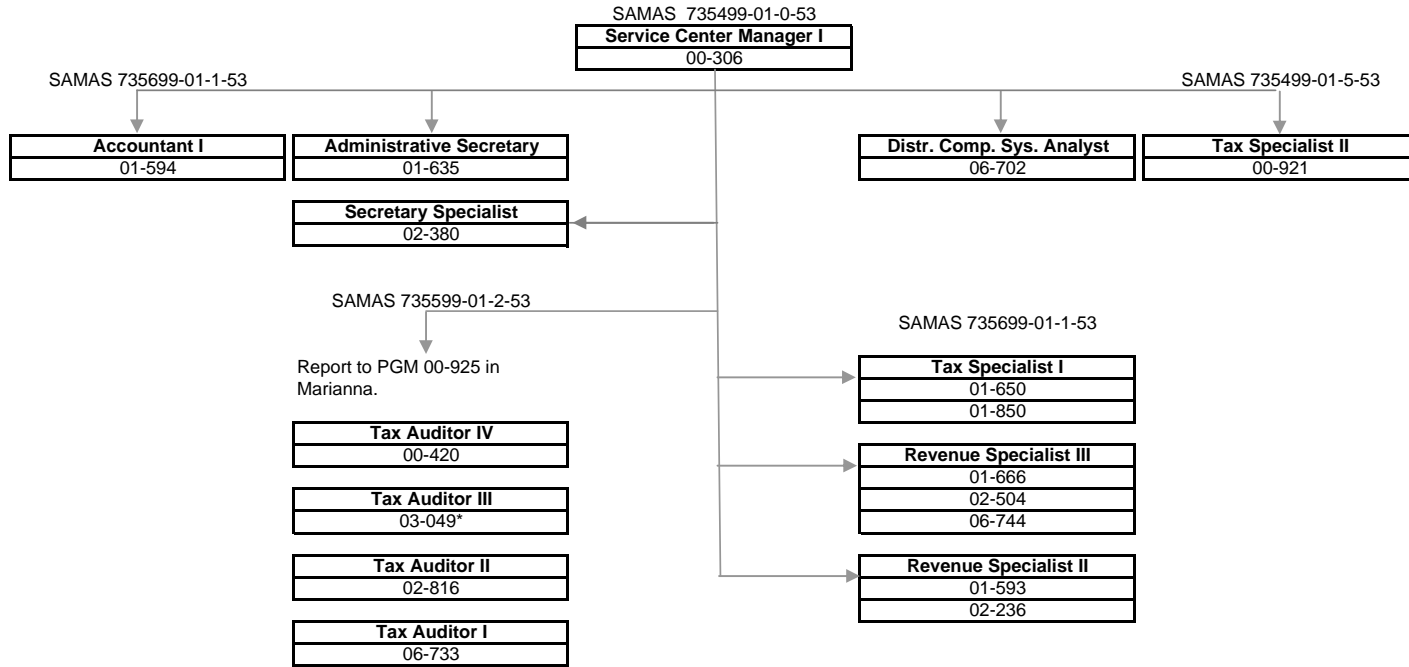
Pensacola Service Center

SAMAS 735x99-01-x-42



Tallahassee Service Center

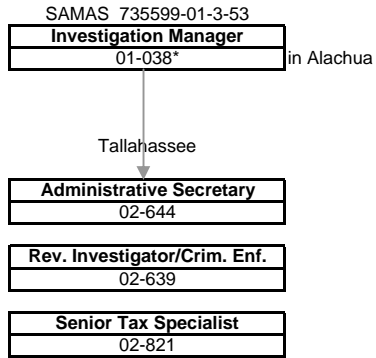
SAMAS 735x99-01-x-53



* 0.5 FTE

Investigations

SAMAS 735599-01-3-53



*Also Supervises:

02-911 Sr. Financial Investigator (Alachua)

02-651 Financial Investigator (Panama City)

02-197 Investigator (Jacksonville)

00-294 Rev. Investigator/Crim. (Pensacola)

03-212 Sr. Financial Investigator (Jacksonville)

00-967 Financial Investigator (Jacksonville)

Tallahassee Central Service Center

SAMAS 735x99-01-x-88

SAMAS 735599-01-0-88

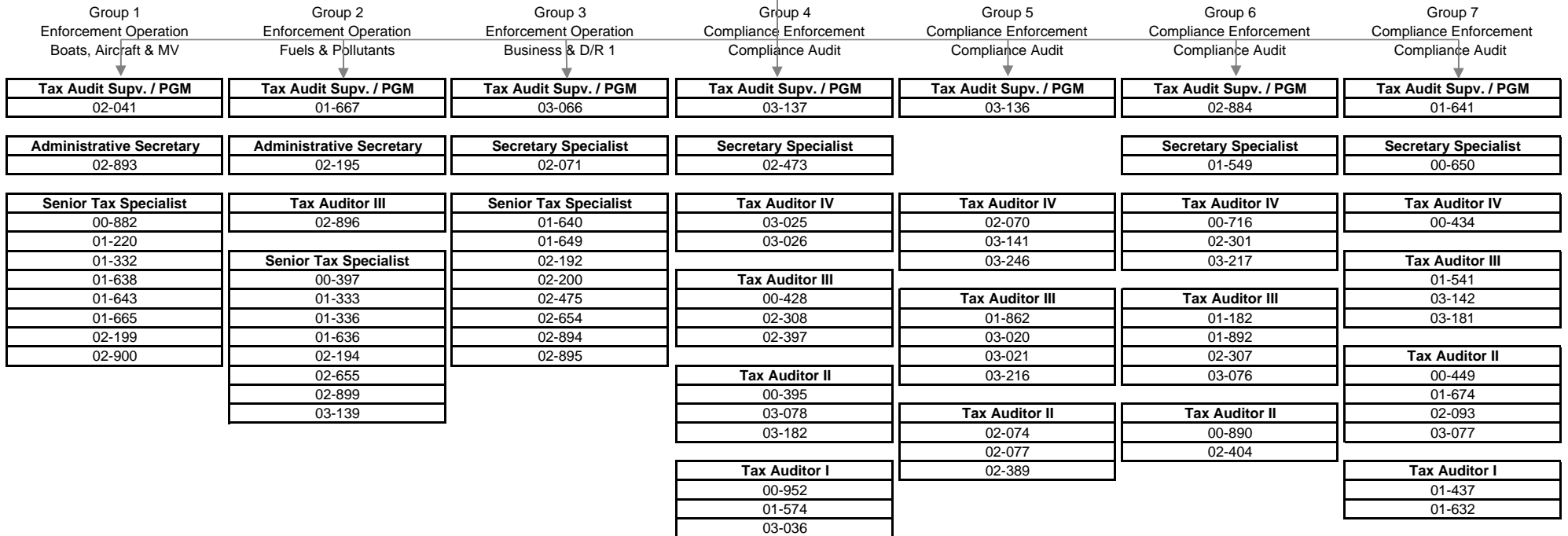
Service Center Manager II
00-429

SAMAS 735599-01-2-88



SAMAS 735599-01-4-88

SAMAS 735599-01-2-88



Region 2 - Central Region (Maitland)

SAMAS 735x99-02-x-xx

Reports to:
00-097 Program Director

SAMAS 735599-02-9-58

Regional Manager

00-970

SAMAS 735599-02-3-58

Process Coordinators

Sr. Revenue Consultant

00-873

01-307

01-849

Admin. Assistant I

00-399

Systems Programmer II

03-126

Tax Specialist II

02-720

Investigation Manager

01-655*

Administrative Secretary

02-353

Sr. Financial Investigator

01-622

02-189

(Overlap of Position)

02-189

SAMAS 735499-02-0-08

SAMAS 735499-02-0-12

SAMAS 735499-02-0-29

SAMAS 735499-02-0-30

SAMAS 735499-02-0-39

SAMAS 735499-02-0-58

COCOA

Service Center Manager I

00-208

DAYTONA BEACH

Service Center Manager I

00-153

LAKELAND

Service Center Manager I

00-225

LEESBURG

Service Center Manager I

03-227

ORLANDO

Service Center Manager I

00-343

MAITLAND

Service Center Manager I

02-142

Financial Investigator

02-648

Rev. Investigator/Crim.Enf.

02-157

Sr. Tax Specialist

02-901

*Also Supervises:
Rev. Investigator/Crim.Enf.
02-946 Lakeland

Cocoa Service Center

SAMAS 735x99-02-x-08

SAMAS 735499-02-0-08

Service Center Manager I

00-208

Administrative Secretary

01-486

SAMAS 735599-02-2-08

Supervised by
02-061 Tax Audit Supervisor
Daytona Beach

Tax Auditor IV

03-228

Tax Auditor III

00-987

01-246

01-976

Tax Auditor II

00-917

SAMAS 735699-02-1-08

Revenue Admin. II / PGM

00-381

Tax Specialist I

02-112

02-228

Revenue Specialist III

02-229

06-747

Revenue Specialist II

00-325

00-326

00-328

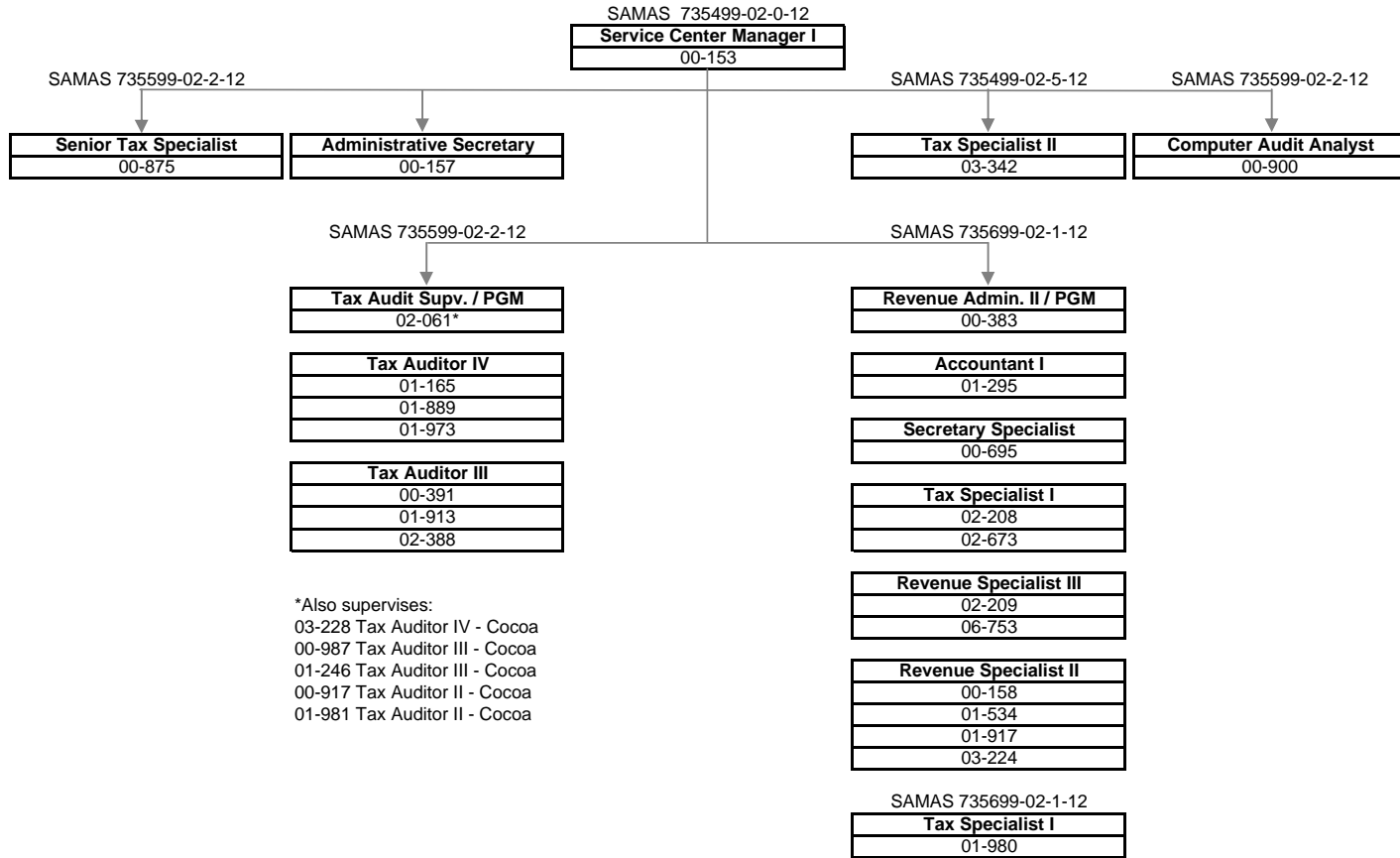
00-896

Accountant I

00-329

Daytona Beach Service Center

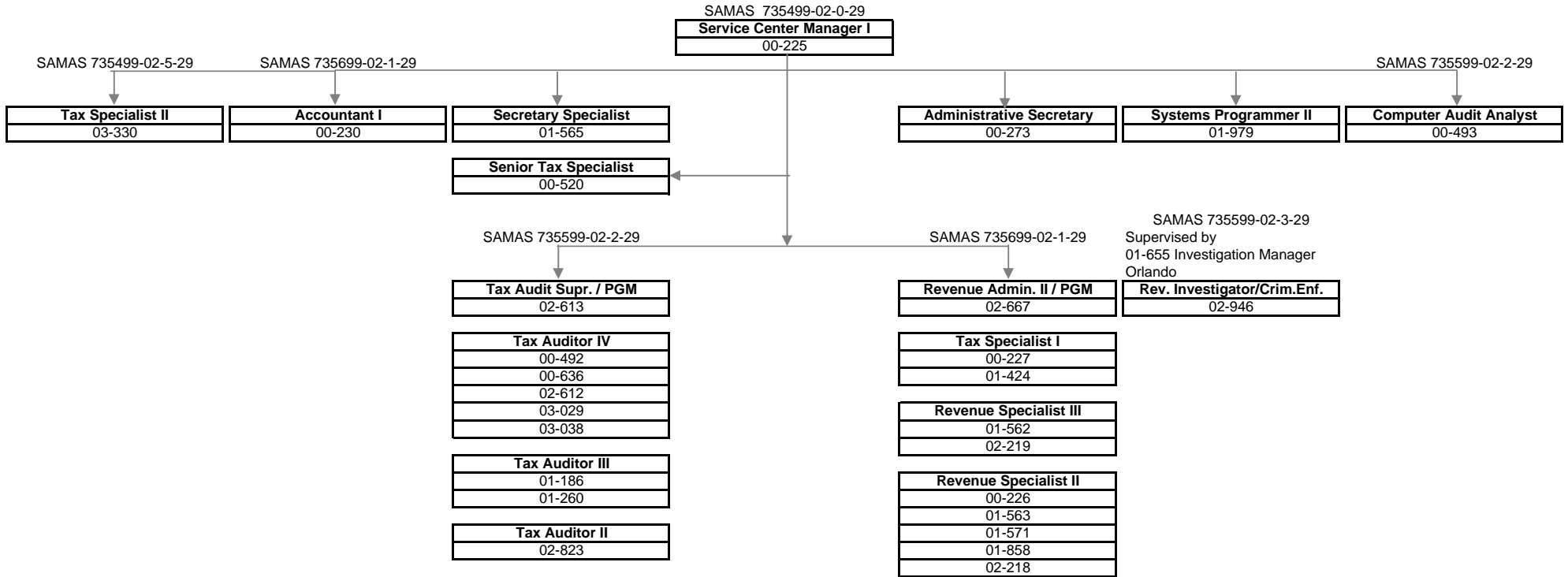
SAMAS 735x99-02-x-12



*Also supervises:
 03-228 Tax Auditor IV - Cocoa
 00-987 Tax Auditor III - Cocoa
 01-246 Tax Auditor III - Cocoa
 00-917 Tax Auditor II - Cocoa
 01-981 Tax Auditor II - Cocoa

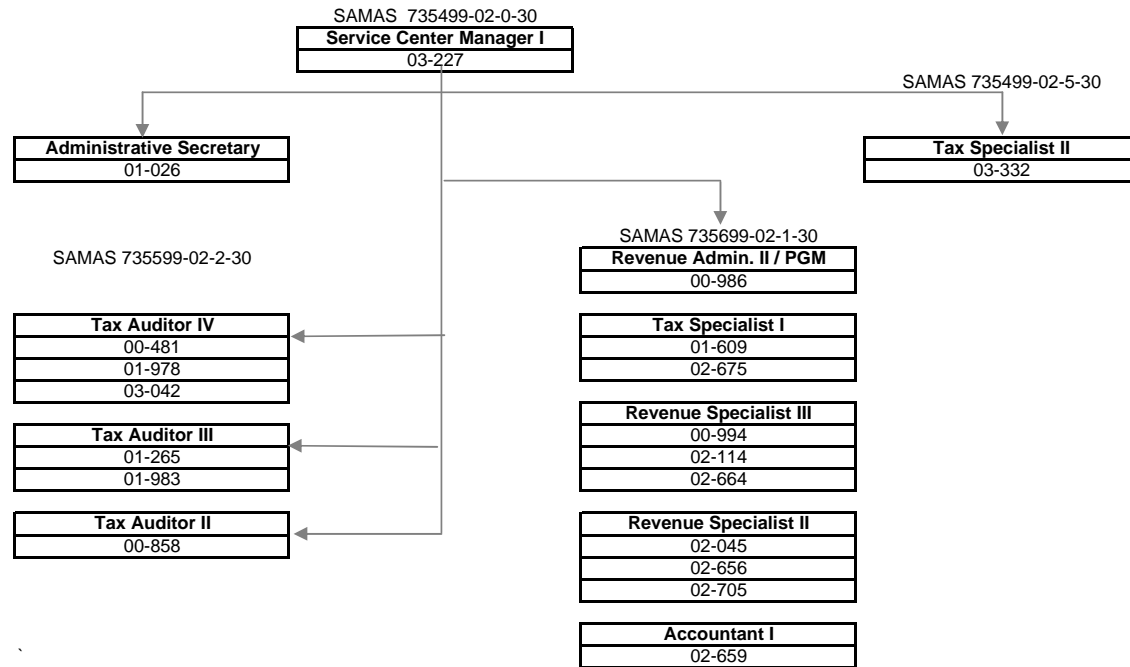
Lakeland Service Center

SAMAS 735x99-02-x-29



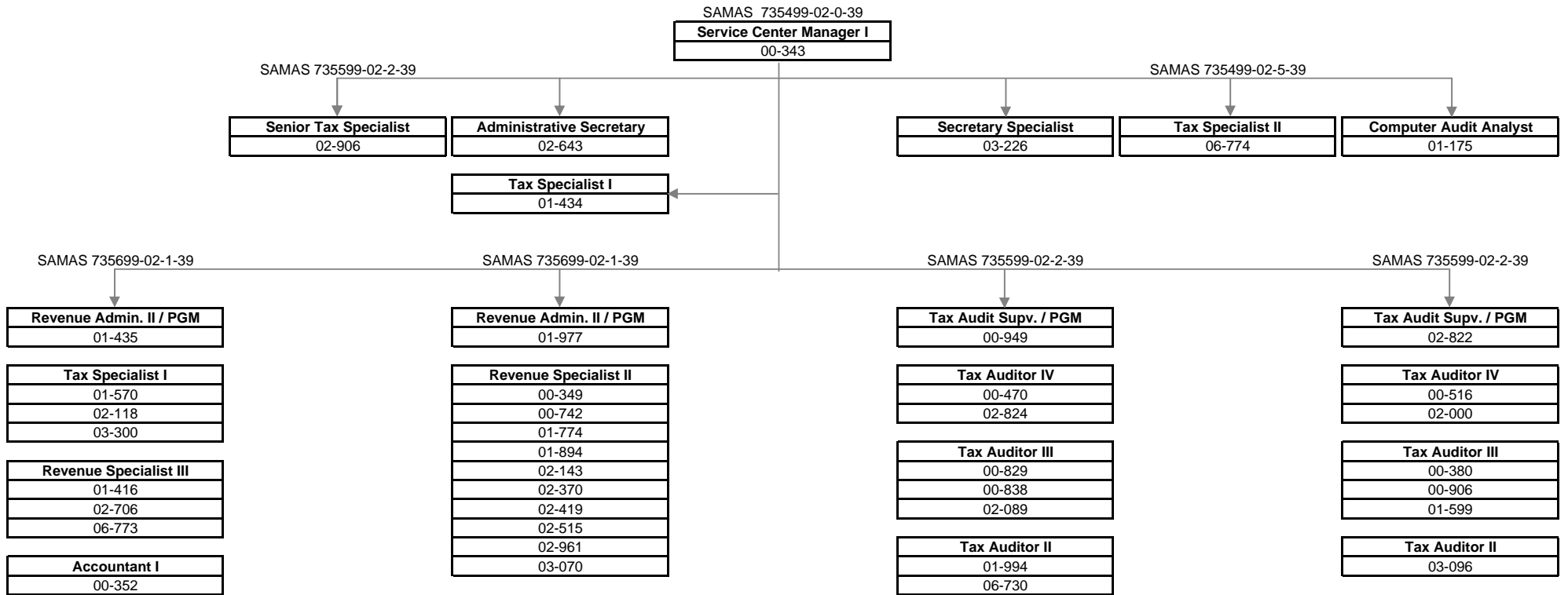
Leesburg Service Center

SAMAS 735x99-02-x-30



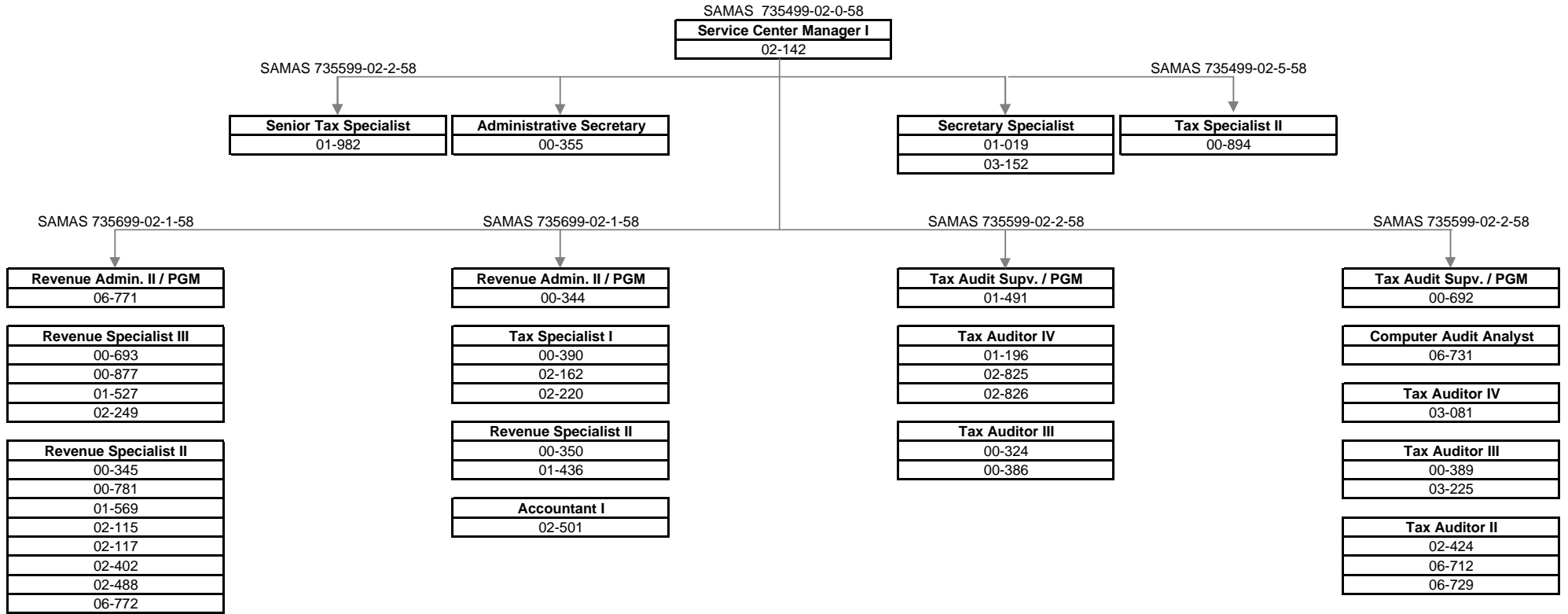
Orlando Service Center

SAMAS 735x99-02-x-39



Maitland Service Center

SAMAS 735x99-02-x-58



Region 3 - Southwestern Region (Sarasota)

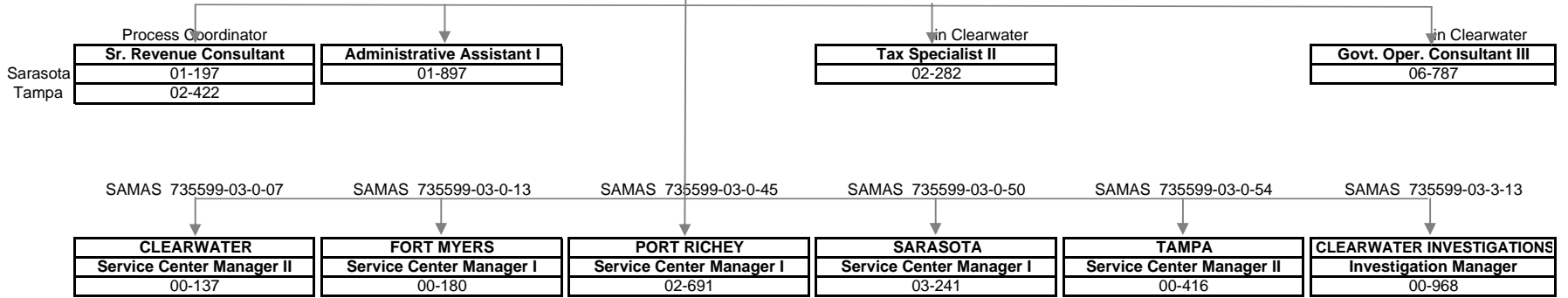
SAMAS 735x99-03-x-xx

Reports to:
00-097 Program Director

SAMAS 735599-03-9-50

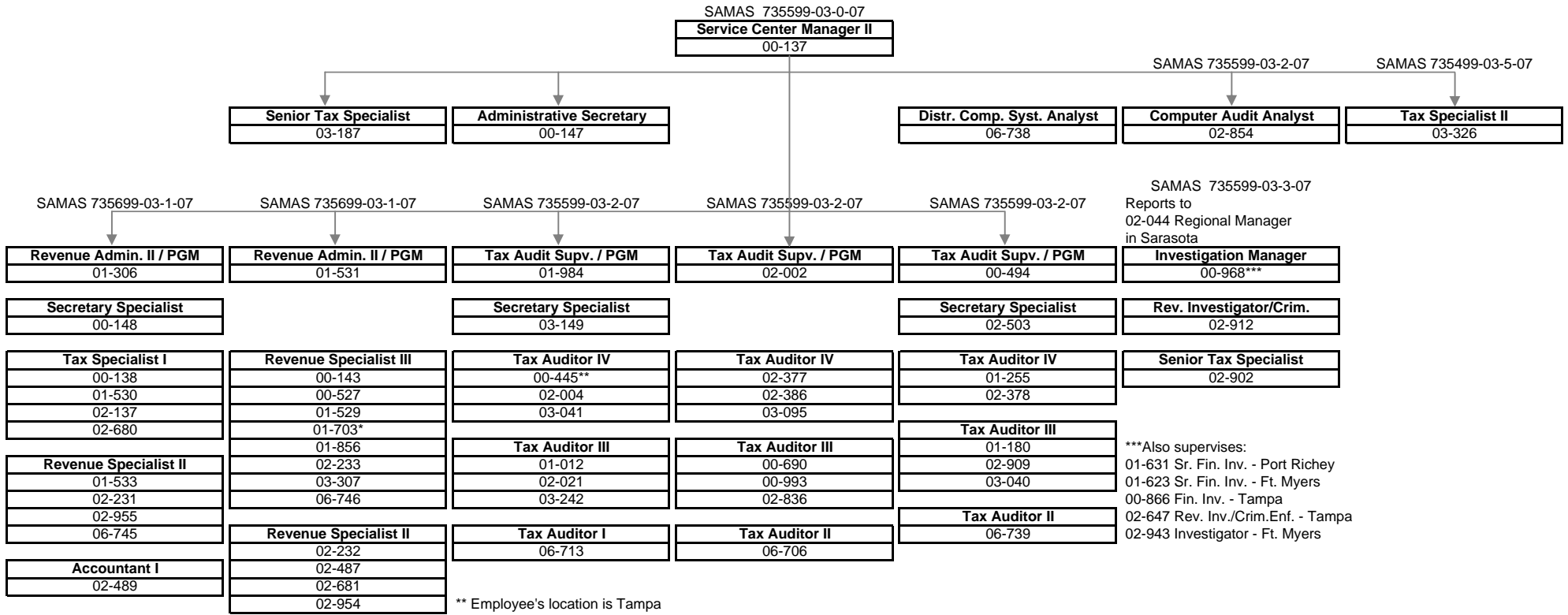
Regional Manager

02-044



Clearwater Service Center

SAMAS 735x99-03-x-07



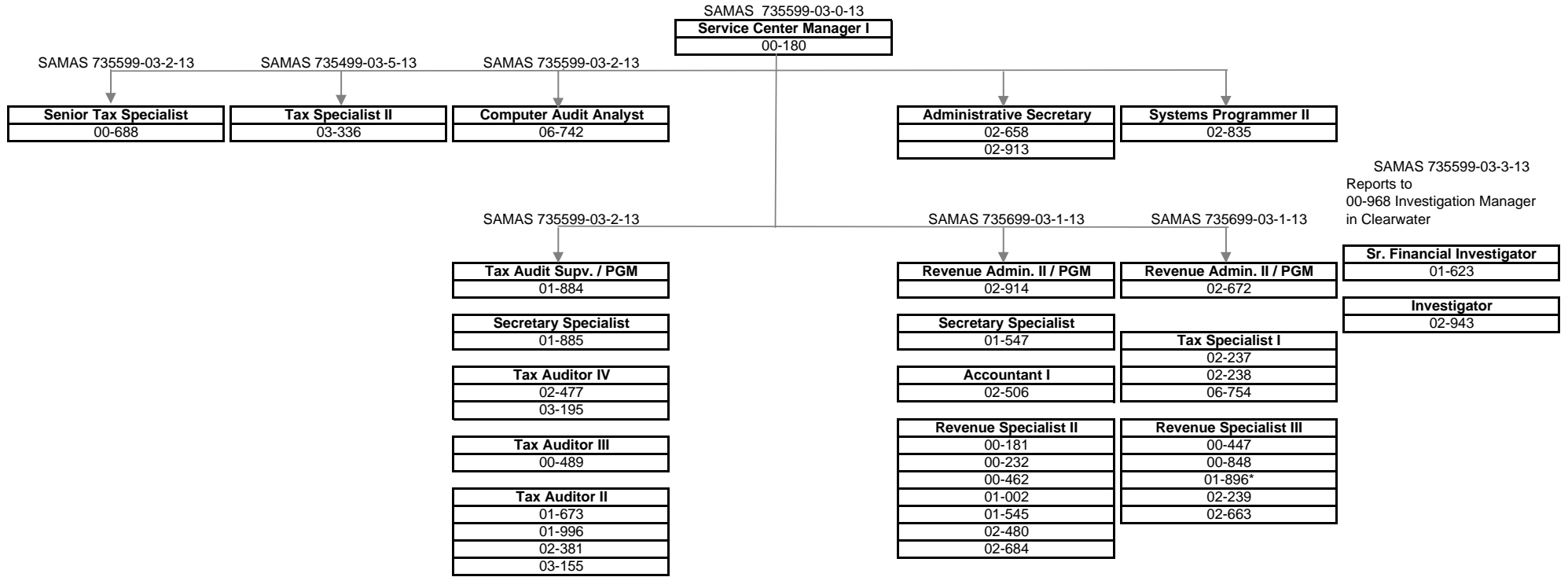
***Also supervises:
 01-631 Sr. Fin. Inv. - Port Richey
 01-623 Sr. Fin. Inv. - Ft. Myers
 00-866 Fin. Inv. - Tampa
 02-647 Rev. Inv./Crim.Enf. - Tampa
 02-943 Investigator - Ft. Myers

** Employee's location is Tampa

* 0.5 FTE

Fort Myers Service Center

SAMAS 735x99-03-x-13

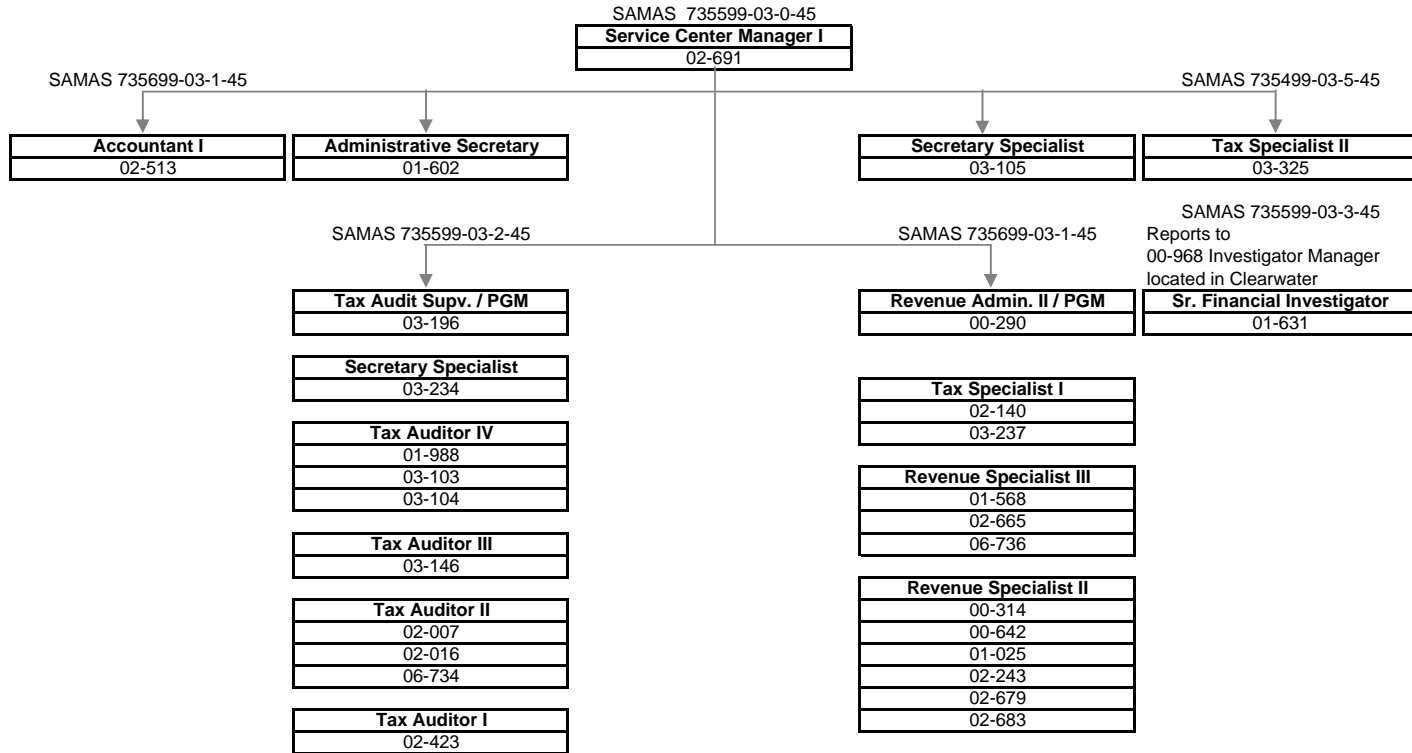


02-085 (TAII) on loan to HRSP

* SAMAS Code is 73559903413

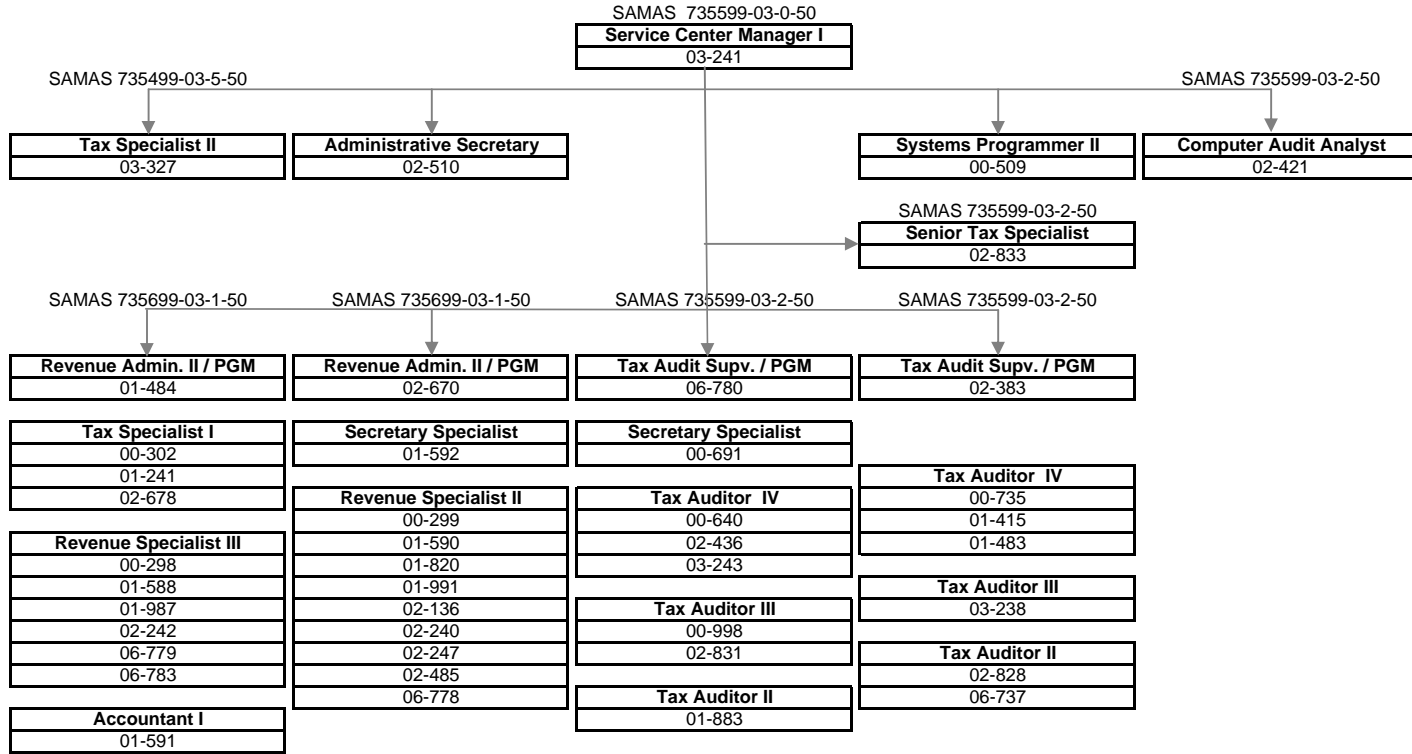
Port Richey Service Center

SAMAS 735x99-03-x-45



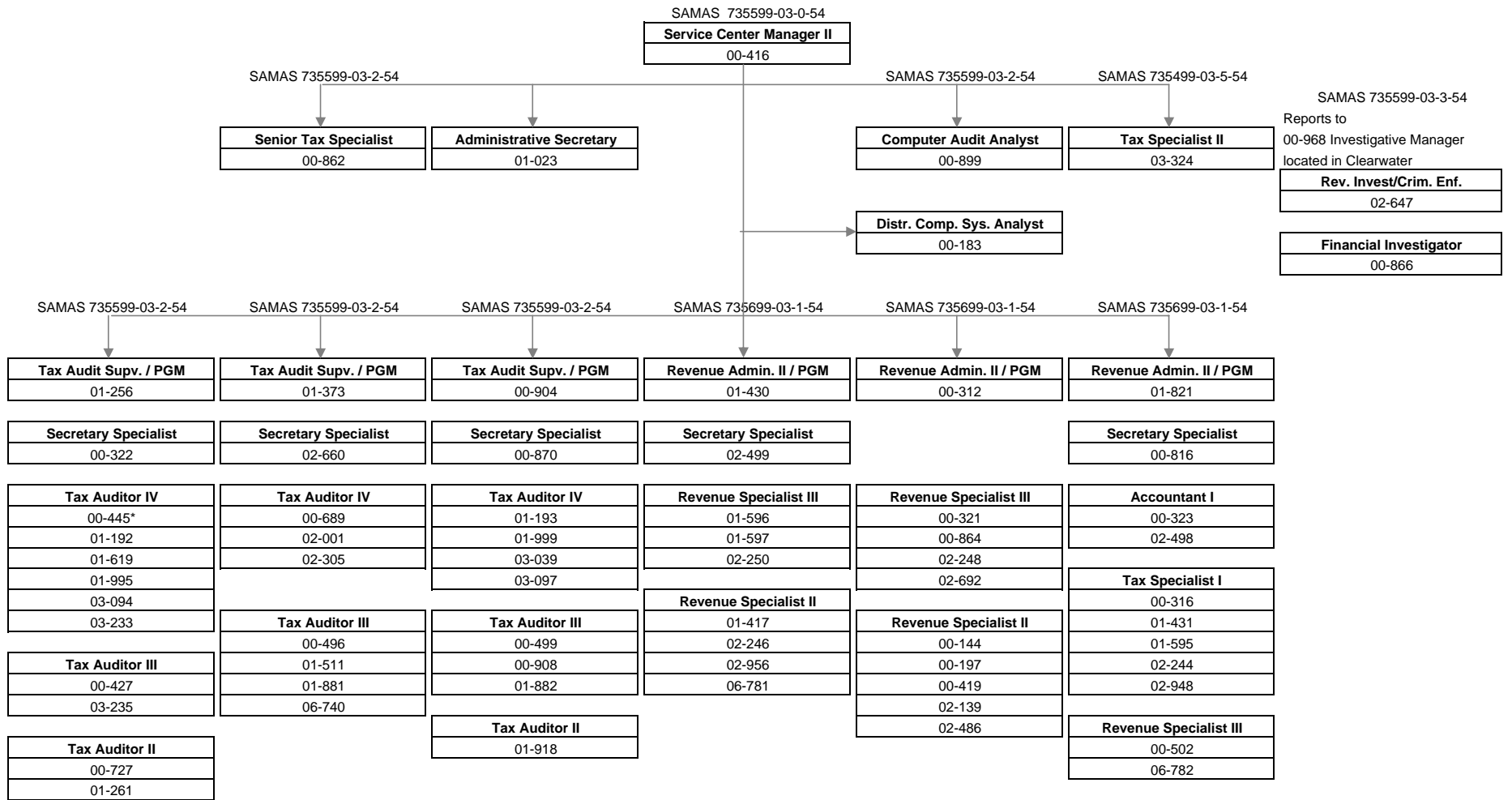
Sarasota Service Center

SAMAS 735x99-03-x-50



Tampa Service Center

SAMAS 735x99-03-x-54



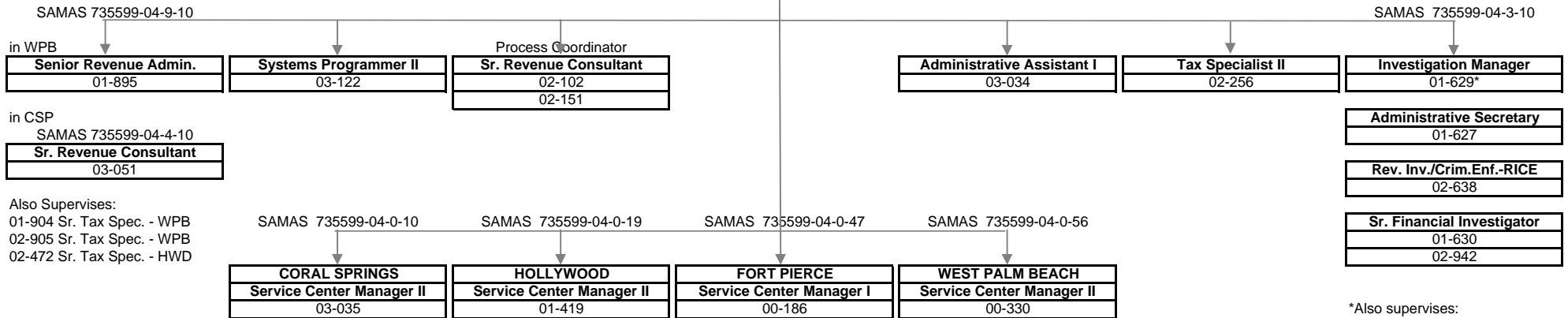
* Supervised by #01-984
in Clearwater

Region 4 - Southeastern Region (Coral Springs)

SAMAS 735x99-04-x-xx

Reports to:
00-097 Program Director

SAMAS 735599-04-9-10
Regional Manager
02-098



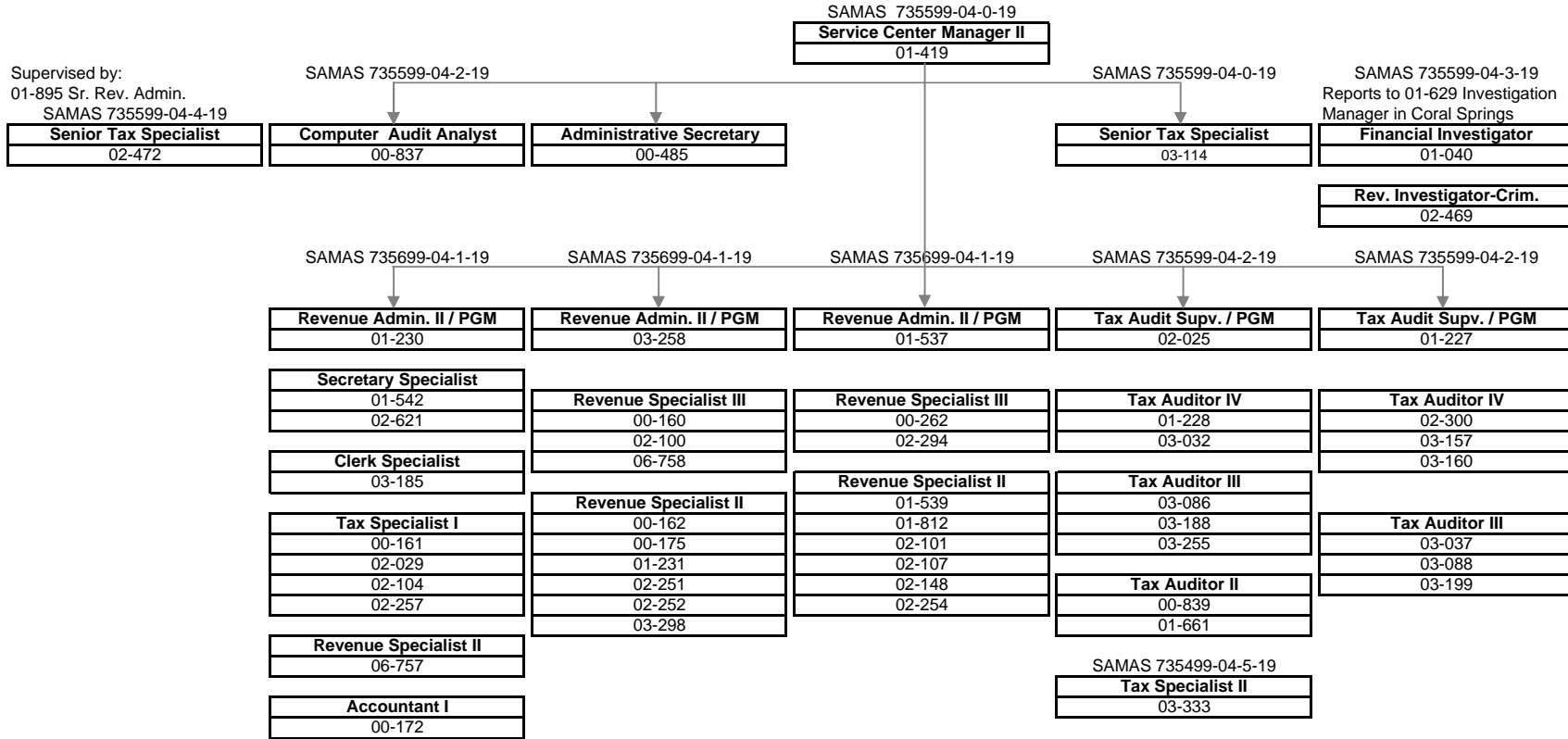
Also Supervises:
01-904 Sr. Tax Spec. - WPB
02-905 Sr. Tax Spec. - WPB
02-472 Sr. Tax Spec. - HWD

*Also supervises:
02-469 Rev. Investigator/Crim. Enf. - Hollywood
02-945 Rev. Investigator/Crim. Enf. - WPB
01-040 Fin. Investigator - Hollywood
02-400 Investigator - WPB
01-625 Sr Fin. Investigator - Ft. Pierce

Hollywood Service Center

SAMAS 735x99-04-x-19

Supervised by:
01-895 Sr. Rev. Admin.
SAMAS 735599-04-4-19



Fort Pierce Service Center

SAMAS 735x99-04-x-47

SAMAS 735599-04-0-47

Service Center Manager I
00-186

SAMAS 735499-04-5-47

Tax Specialist II
03-337

SAMAS 735599-04-2-47

Administrative Secretary
02-642

Computer Audit Analyst
02-842

SAMAS 735699-04-1-47

Revenue Admin. II / PGM
00-910

Secretary Specialist
00-953

Revenue Specialist II
00-190
00-992
01-669
02-109
02-222
02-481

SAMAS 735699-04-1-47

Revenue Admin. II / PGM
06-756

Accountant I
00-189

Tax Specialist I
01-548
01-684
02-662

Revenue Specialist III
00-188
02-258
06-751

SAMAS 735599-04-2-47

Tax Audit Supv. / PGM
01-908

Tax Auditor IV
00-468
02-097
02-847
03-108

Tax Auditor III
01-476
02-841
02-843

Tax Auditor II
02-094
02-416
06-735

Reports to 01-629 Investigation
Manager in Coral Springs

SAMAS 735599-04-3-47

Sr Financial Investigator
01-625

West Palm Beach Service Center

SAMAS 735x99-04-x-56

SAMAS 735599-04-0-56
Service Center Manager II
 00-330

Supervised by:
 01-895 Sr. Rev. Admin.
 SAMAS 735599-04-4-56

Senior Tax Specialist
 01-904
 02-905

Administrative Secretary
 00-337

Distr. Comp. Sys. Analyst
 02-036

Tax Specialist II
 03-338

Computer Audit Analyst
 00-913

SAMAS 735499-04-5-56

SAMAS 735599-04-2-56

SAMAS 735699-04-1-56

SAMAS 735699-04-1-56

SAMAS 735599-04-2-56

SAMAS 735599-04-2-56

Supervised by:
 01-629 Investigation Mgr.
 in Coral Springs

Revenue Admin. II / PGM
 00-331

Revenue Admin. II / PGM
 00-333

Tax Audit Supv. / PGM
 03-109

Tax Audit Supv. / PGM
 02-372

Revenue Inv. - Criminal
 02-945

SAMAS 735599-04-3-56

Administrative Secretary
 02-500

Revenue Specialist II
 00-025
 00-335
 01-063
 01-422
 02-019
 02-145
 02-146
 02-147
 02-261
 02-263
 02-688
 02-689
 02-696

Tax Auditor IV
 01-169
 01-181
 02-425

Tax Auditor III
 02-844
 02-846

Tax Auditor II
 02-075

Administrative Secretary
 01-898

Tax Auditor IV
 01-907
 03-252
 03-253

Tax Auditor III
 00-495
 02-091

Tax Auditor II
 03-193
 03-231
 06-743

Investigator
 02-400

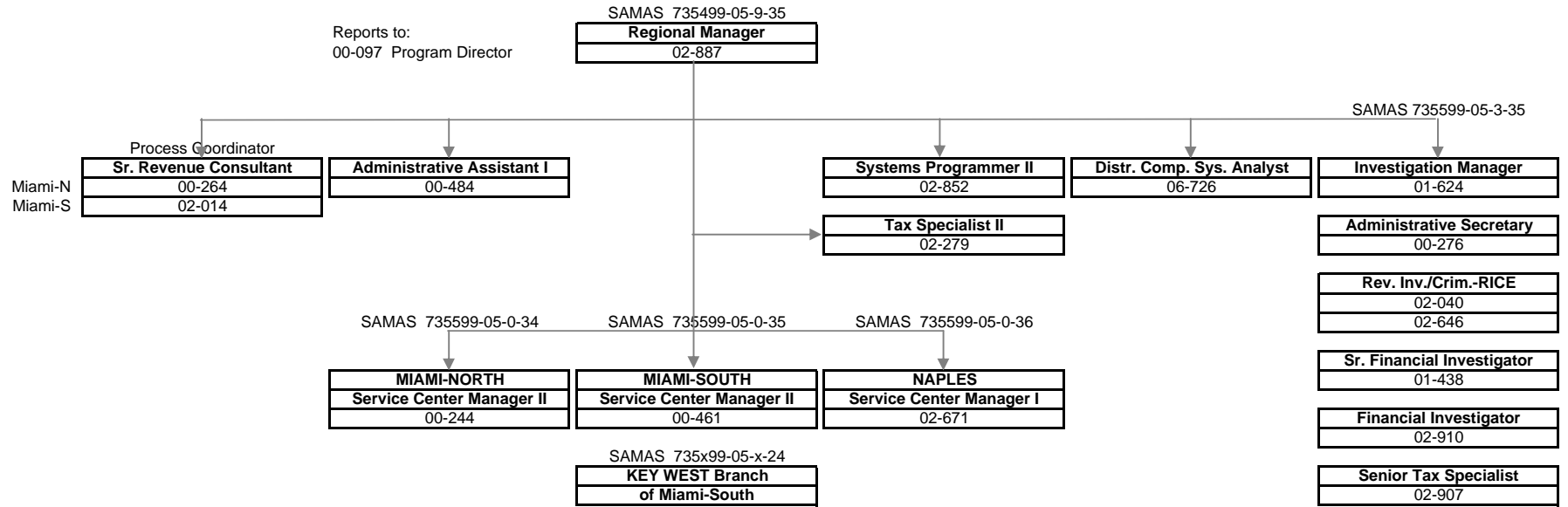
Accountant I
 00-338

Tax Specialist I
 01-299
 01-637
 02-262
 02-264
 02-687

Revenue Specialist III
 00-210
 01-608
 02-265
 06-750

Region 5 - Southern Region (Miami)

SAMAS 735x99-05-x-xx



Also supervises:
 00-717 Sr Fin Invest - Key West
 02-650 Sr Fin Invest - Naples

Miami-North Service Center

SAMAS 735x99-05-x-34

SAMAS 735599-05-0-34

Service Center Manager II
00-244

SAMAS 735599-05-2-34

SAMAS 735499-05-5-34

Senior Tax Specialist
00-680

Administrative Secretary
00-269

Computer Audit Analyst
02-618

Tax Specialist II
03-334

Secretary Specialist
00-275
02-509

SAMAS 735699-05-1-34

SAMAS 735699-05-1-34

SAMAS 735699-05-1-34

SAMAS 735699-05-1-34

SAMAS 735599-05-2-34

SAMAS 735599-05-2-34

SAMAS 735599-05-2-34

Revenue Admin. II / PGM
01-301

Revenue Admin. II / PGM
01-575

Revenue Admin. II / PGM
00-247

Revenue Admin. II / PGM
00-245

Tax Audit Supv. / PGM
00-897

Tax Audit Supv. / PGM
00-455

Tax Audit Supv. / PGM
03-248

Secretary Specialist
03-265

Administrative Secretary
02-010

Tax Specialist I
00-268
01-439
03-297

Revenue Specialist III
00-140
00-263
01-584
02-156

Revenue Specialist III
01-816
02-164
02-276
02-949

Revenue Specialist III
00-261
02-124
02-275
03-305
03-310

Tax Auditor IV
01-240
02-009
02-179

Tax Auditor IV
02-620
03-247

Tax Auditor IV
01-235
03-106
03-158

Revenue Specialist III
03-303

Revenue Specialist II
00-274
01-337
01-425
01-576
02-121
02-128
02-271

Revenue Specialist II
00-260
00-267
02-123
02-125
02-127
02-270

Revenue Specialist II
00-254
00-255
01-577
01-578
02-126
02-951

Tax Auditor III
00-522
01-473

Tax Auditor III
00-465
00-990

Tax Auditor III
01-184
03-245

Revenue Specialist II
00-845
01-579
02-122
02-267
02-269
02-273

Tax Auditor II
02-159

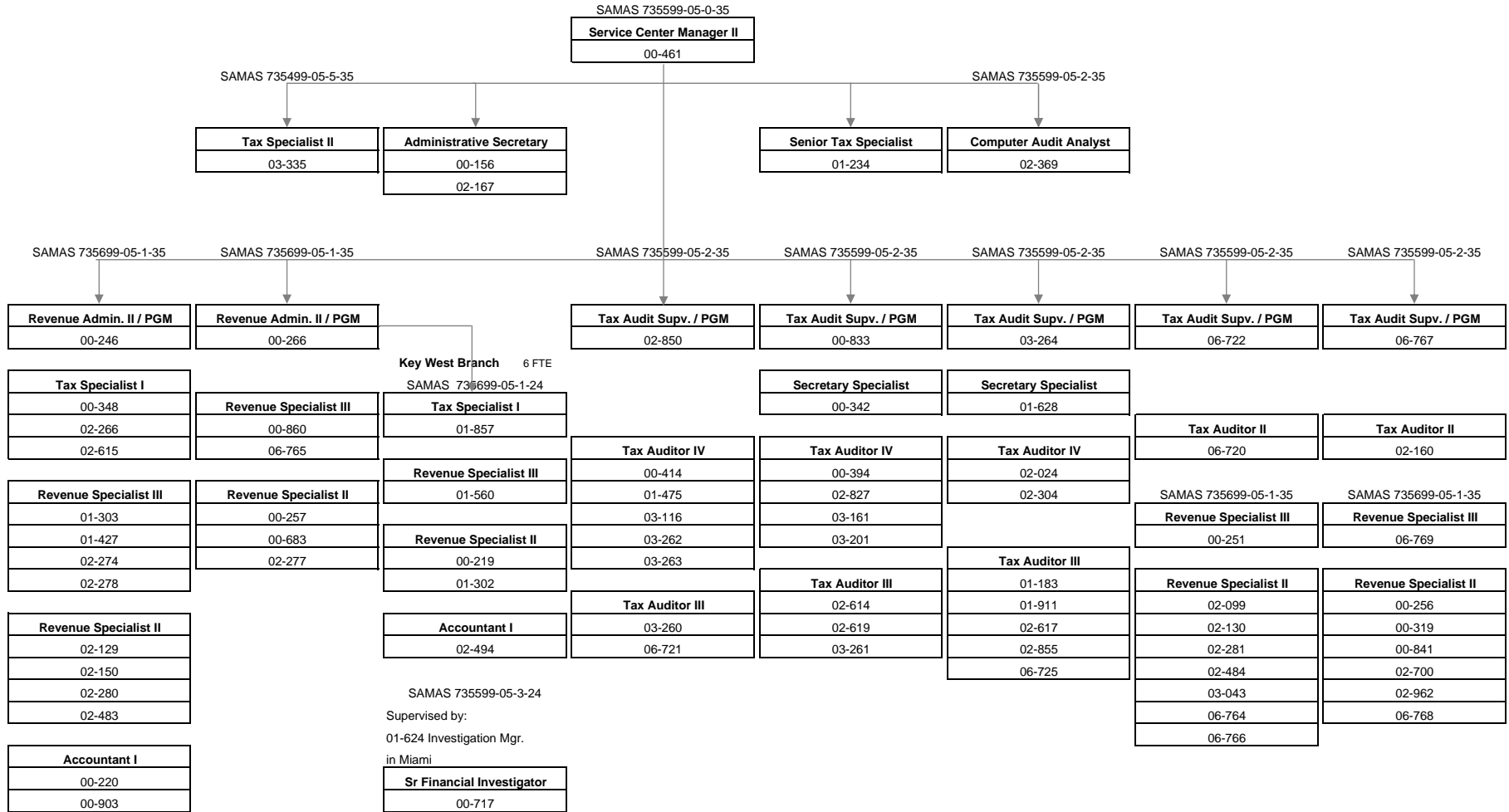
Tax Auditor II
02-018
06-724

Tax Auditor II
03-304

Accountant I
00-184
00-297

Miami-South Service Center

SAMAS 735x99-05-x-xx



Naples Service Center

SAMAS 735x99-05-x-36

SAMAS 735599-05-0-36

Service Center Manager I

02-671

Administrative Secretary

02-657

SAMAS 735699-05-1-36

Revenue Admin. II / PGM

02-234

Accountant I

01-022

Tax Specialist I

01-543

02-952

Revenue Specialist III

02-083

06-770

Revenue Specialist II

00-185

00-831

02-682

02-950

SAMAS 735599-05-2-36

Tax Audit Supv. / PGM

03-098

Tax Auditor IV

03-101

03-102

Tax Auditor III

01-242

03-075

Tax Auditor II

00-940

06-727

Supervised by:

01-624 Investigation Mgr.

in Miami-South

SAMAS 735599-05-3-36

Sr Financial Investigator

02-650

Region 6 - Multi-State Region

SAMAS 735x99-06-x-xx

Reports to:
00-097 Program Director

SAMAS 735499-06-9-18

Regional Manager
00-199

Chicago

SAMAS 735499-06-9-18

Chicago

Computer Audit Analyst
02-408

SAMAS 735499-06-9-53

Tallahassee

Rev. Program Adm. I
00-357

SAMAS 735499-06-9-18

Chicago

Administrative Assistant I
03-053

SAMAS 735499-06-9-18

Pittsburgh

Senior Revenue Consultant
01-663

Process Coordinator

SAMAS 735599-06-0-09

ATLANTA
Service Center Manager II
00-448

SAMAS 735599-06-0-18

CHICAGO
Service Center Manager II
00-430

SAMAS 735599-06-0-22

DALLAS
Service Center Manager II
00-432

SAMAS 735599-06-0-02

LOS ANGELES
Service Center Manager II
01-007

SAMAS 735599-06-0-57

NEW YORK
Service Center Manager II
01-209

SAMAS 735599-06-0-43

PITTSBURGH
Service Center Manager II
00-446

SAMAS 735599-06-2-20

HOUSTON Branch
of Dallas

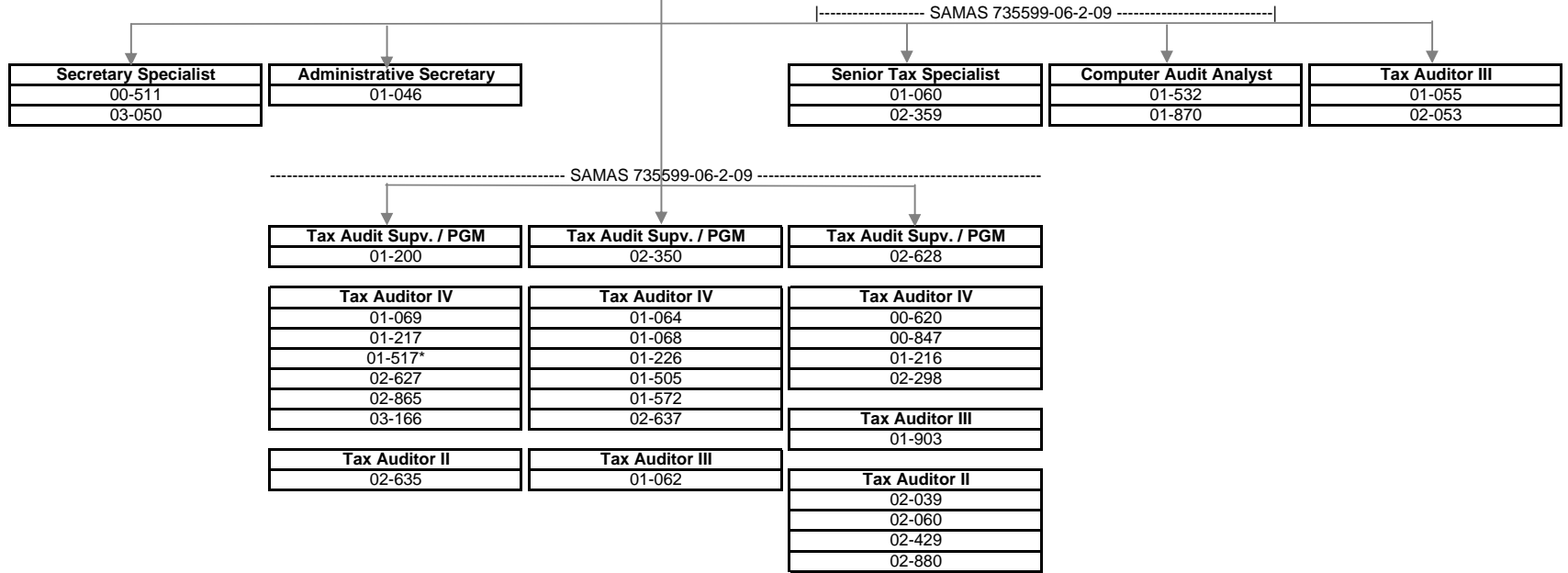
Note:
Cincinnati and Philadelphia
Branch Offices closed
effective: 07/01/2008

Atlanta Service Center

SAMAS 735x99-06-x-09

SAMAS 735599-06-0-09

Service Center Manager II
00-448



Satellite employees---->>

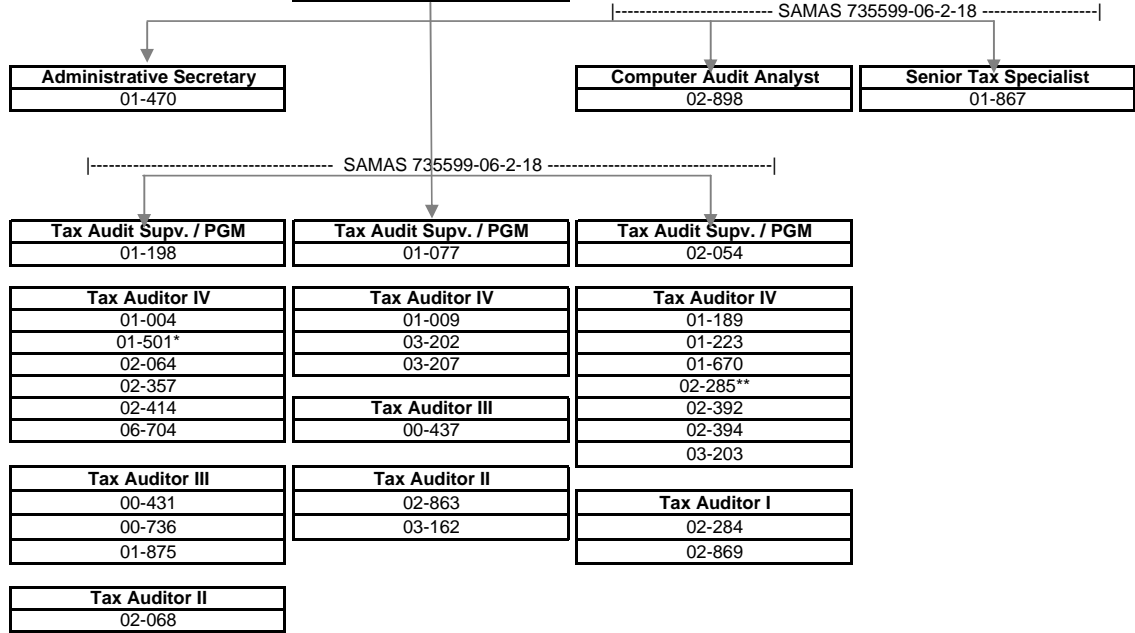
* Greenville, SC

Chicago Service Center

SAMAS 735x99-06-x-18

SAMAS 735599-06-0-18

Service Center Manager II
00-430



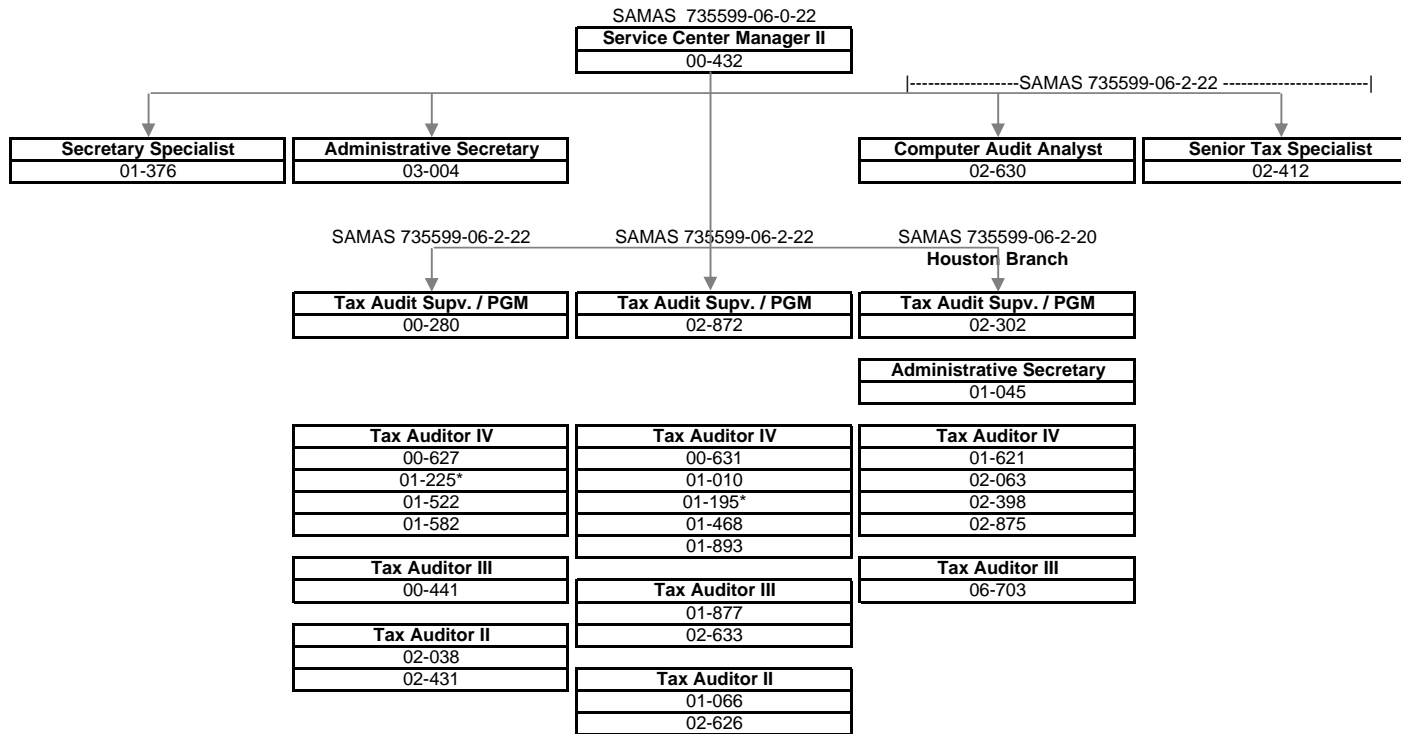
Satellite employees----->>>

* St. Louis, MO

** Minneapolis, MN

Dallas Service Center

SAMAS 735x99-06-x-xx



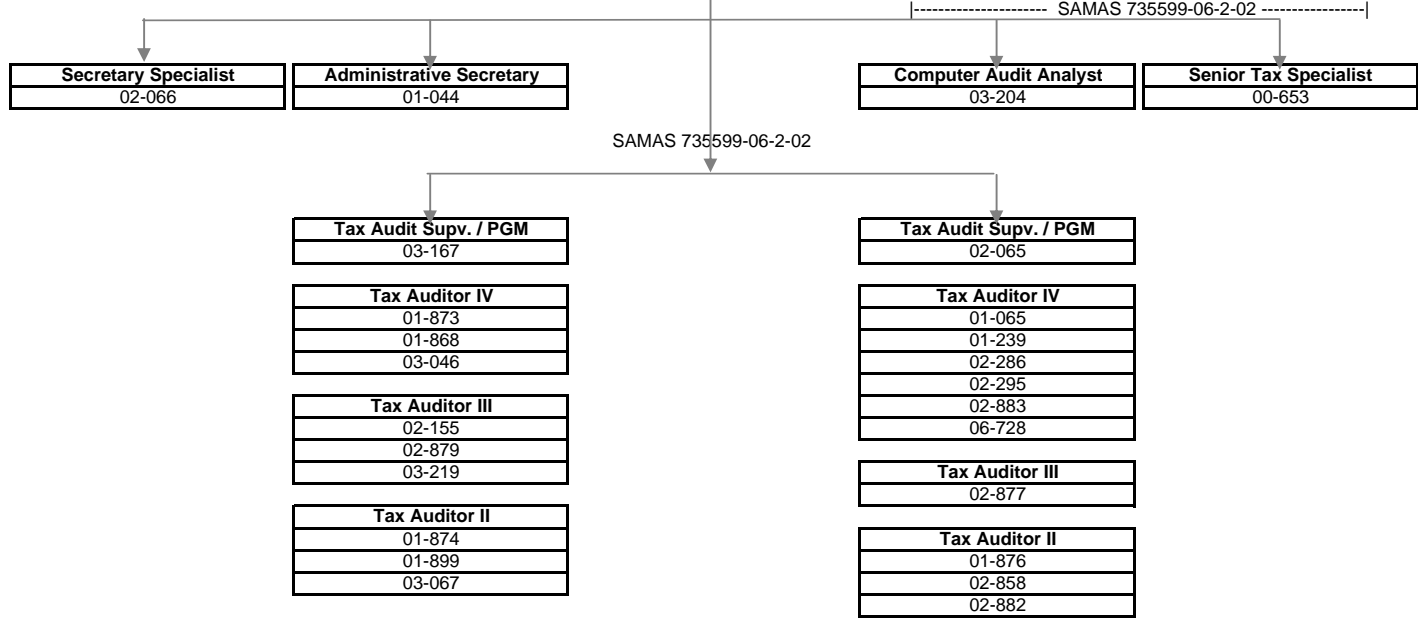
Satellite employee >>>> * Denver, CO

Los Angeles Service Center

SAMAS 735x99-06-x-02

SAMAS 735599-06-0-02

Service Center Manager II
01-007

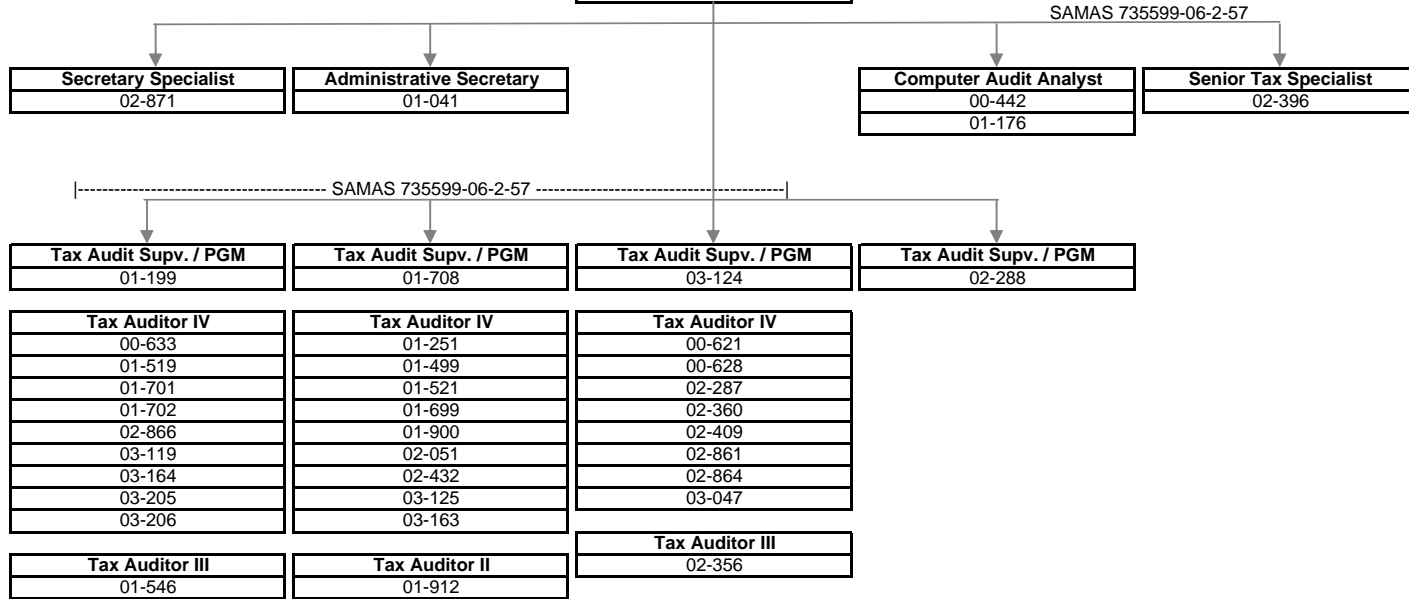


New York Service Center

SAMAS 735x99-06-x-xx

SAMAS 735599-06-0-57

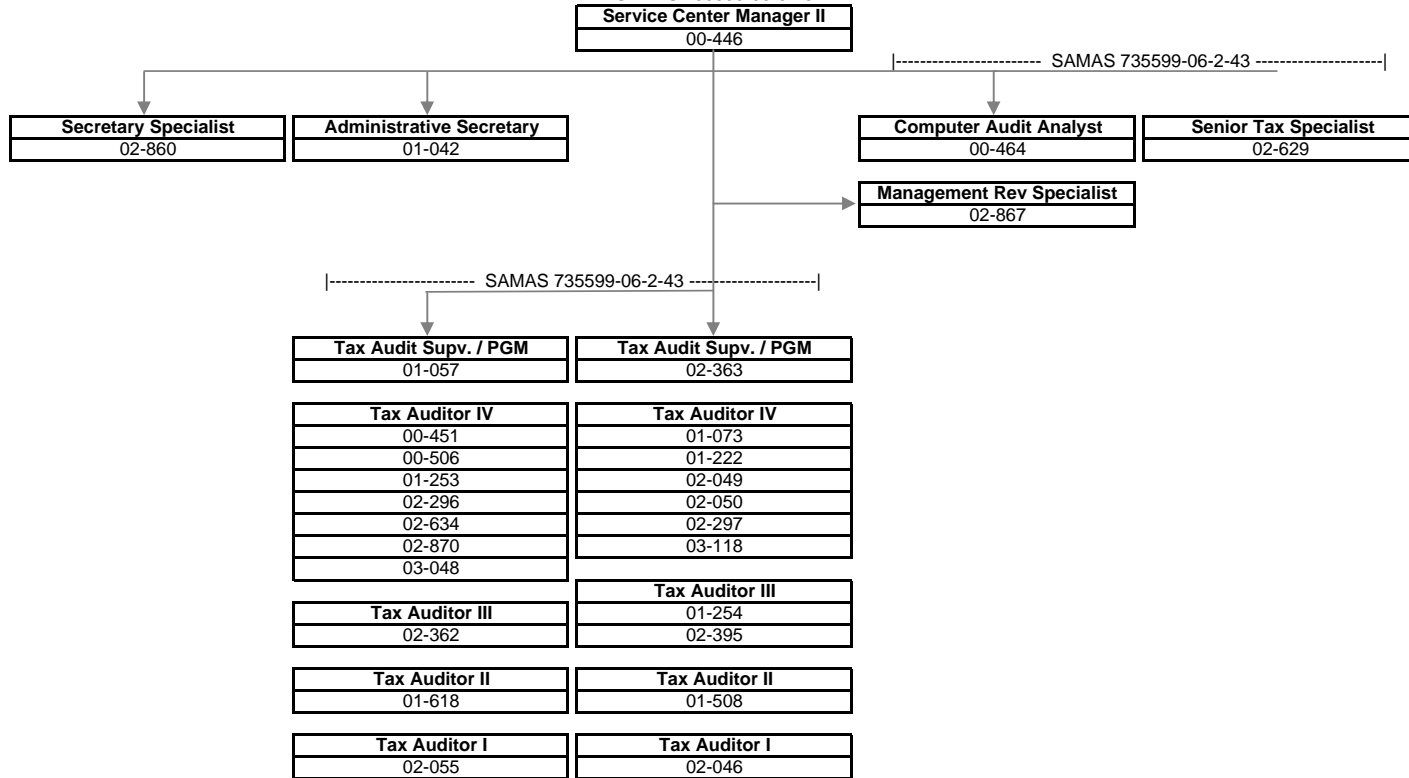
Service Center Manager II
01-209



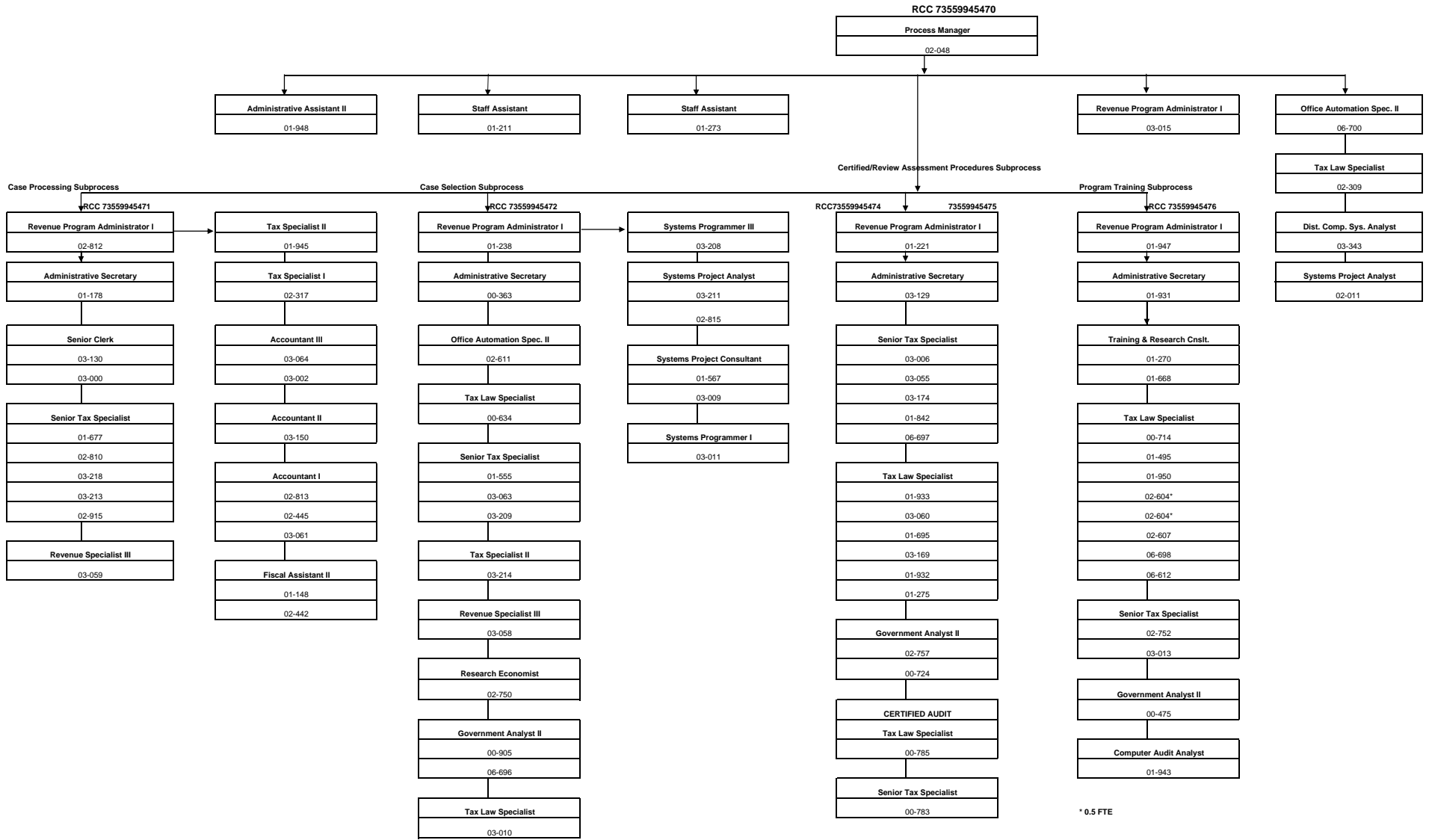
Pittsburgh Service Center

SAMAS 735x99-06-x-xx

SAMAS 735599-06-0-43



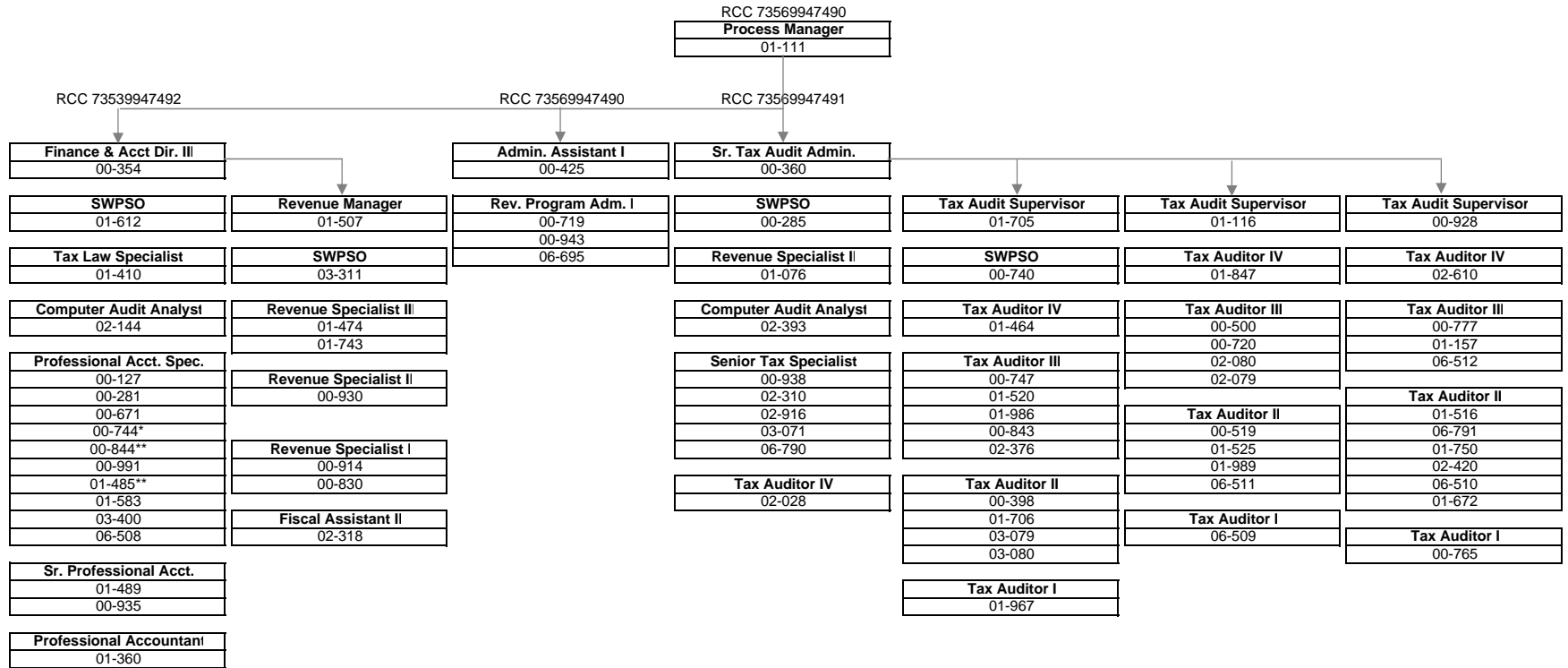
COMPLIANCE SUPPORT PROCESS



* 0.5 FTE

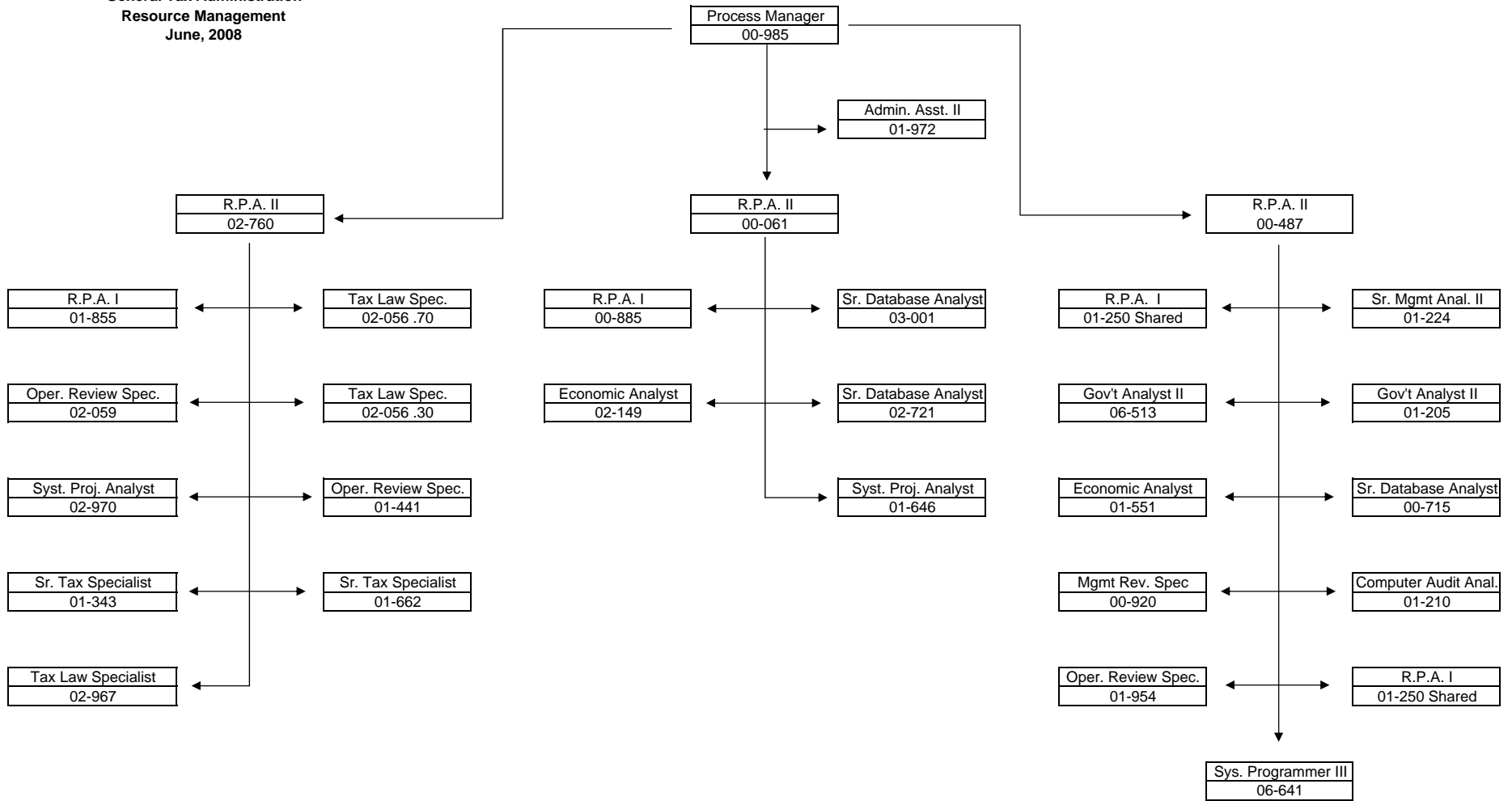
Refunds and Distribution Process

RCC 73569947490 through 491 & 73539947492



* 0.5 FTE
**0.75 FTE

General Tax Administration
Resource Management
June, 2008

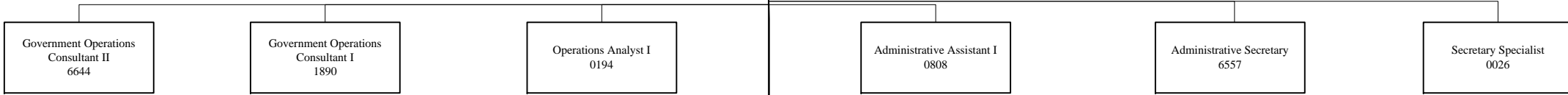


Return and Revenue Processing

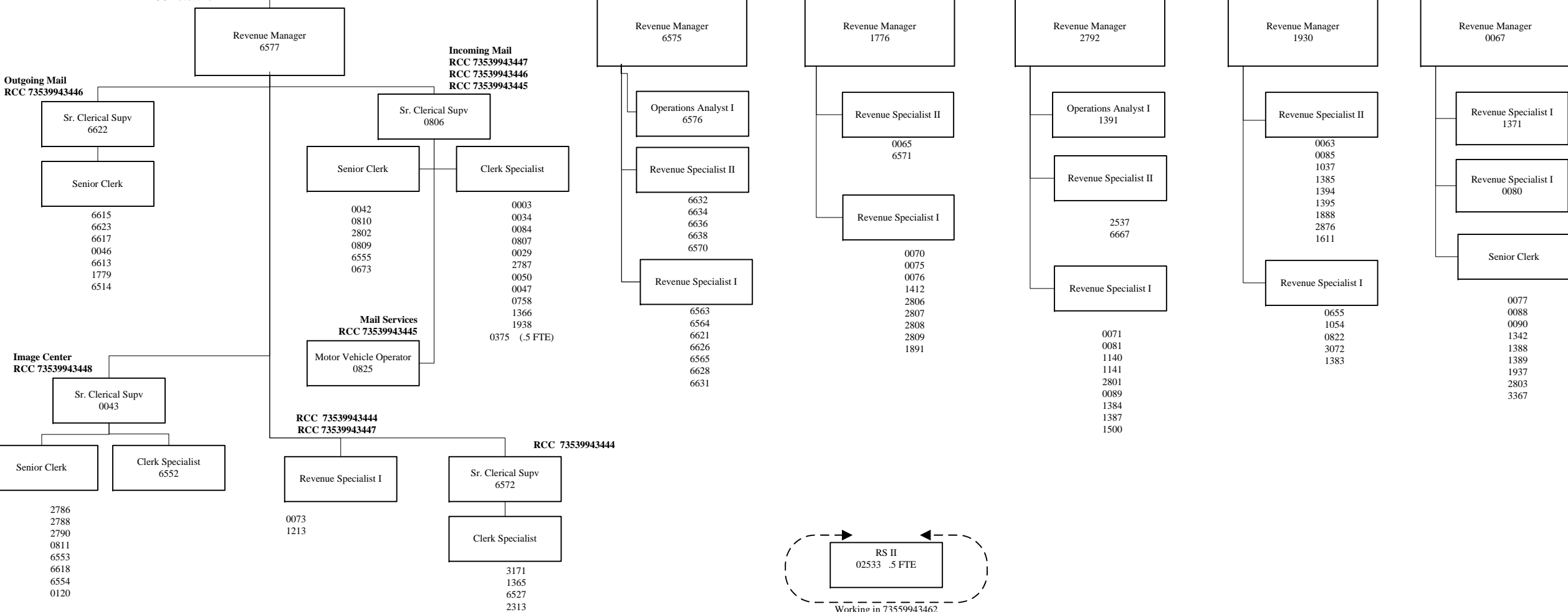
Revenue Processing

Revenue Processing
RCC 73539943444 - 7 FTE

Sr. Revenue Administrator
0091

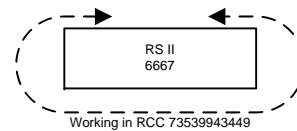
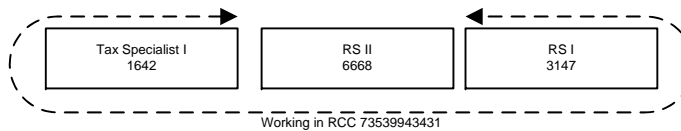
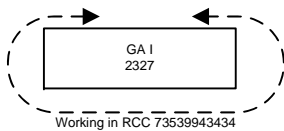
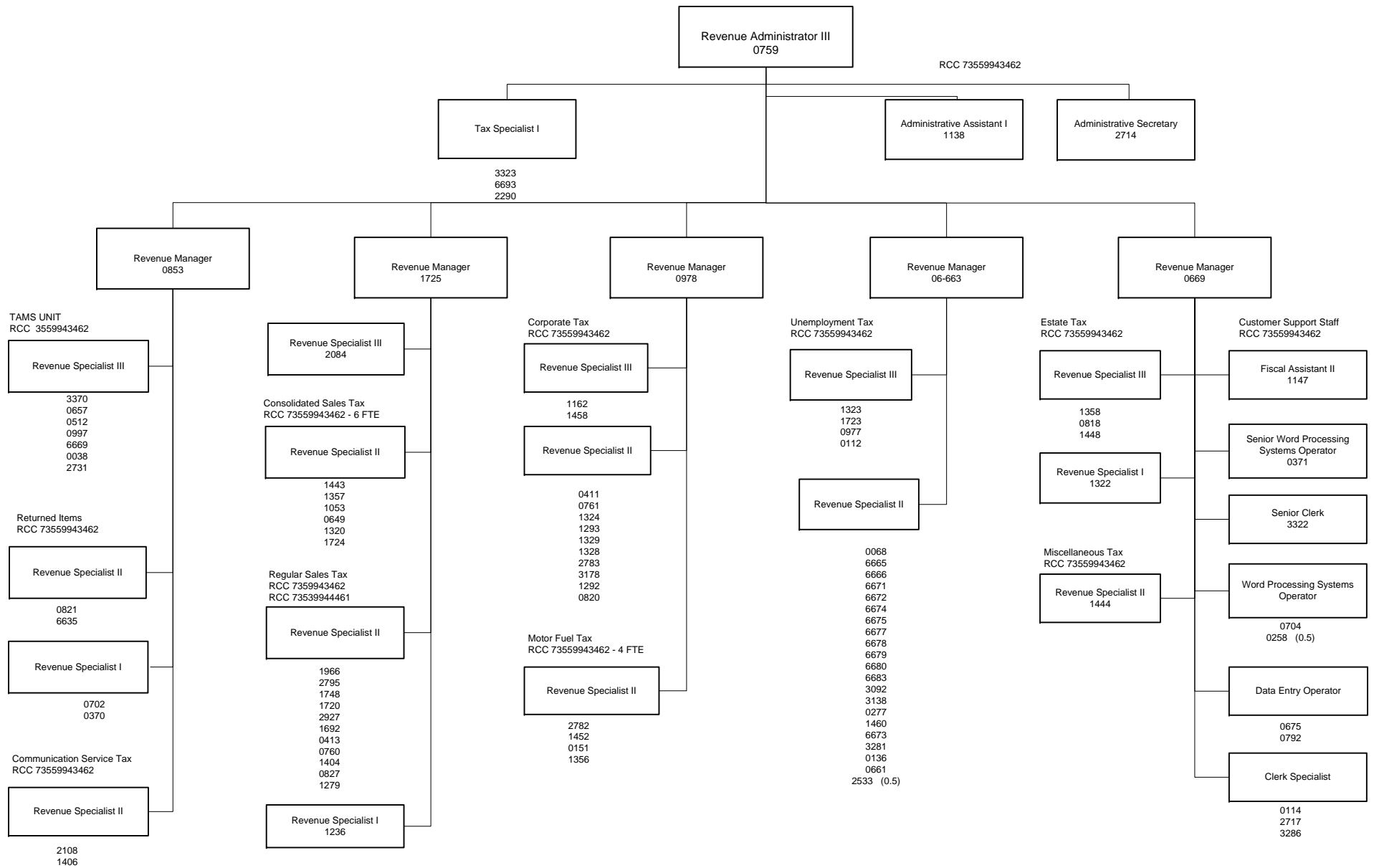


RCC 73539943444 - 1 FTE
 RCC 73539943444
 Specialized Remittance RCC 73539943451
 Doc. Review Sales Tax RCC 73539943449 RCC 73559943462
 Doc. Review Other RCC 73539943450
 Proof and Deposit RCC 73539943438



RS II
 02533 .5 FTE
 Working in 73559943462
 Included in FTEcount for 73559943462

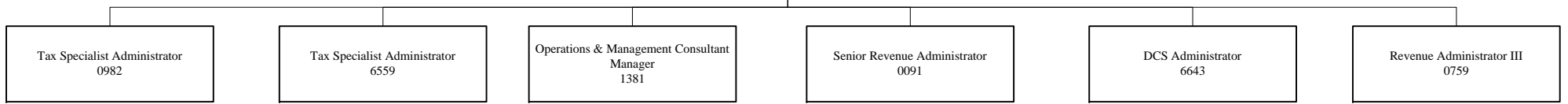
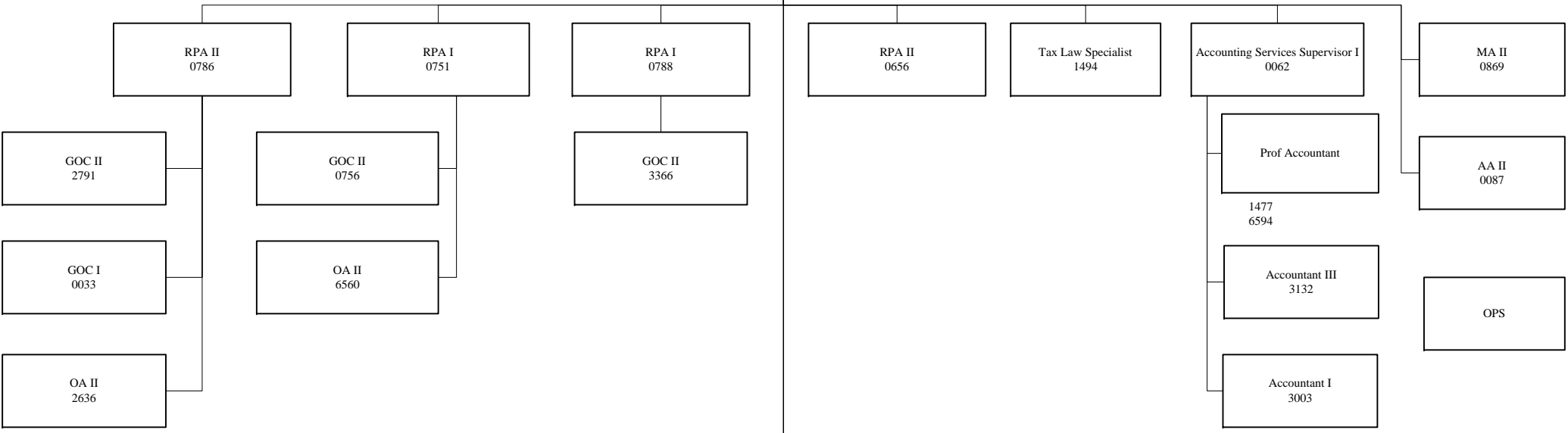
Return and Revenue Processing Return Reconciliation



General Tax Administration Return and Revenue Processing Process Office

Process Manager
0706

Process Manager's Office
RCC 73539943430



Account Management
RCC:
73539943431 73539943432
73539943433 73539943443

Information Processing
RCC:
73539943434 73449943435

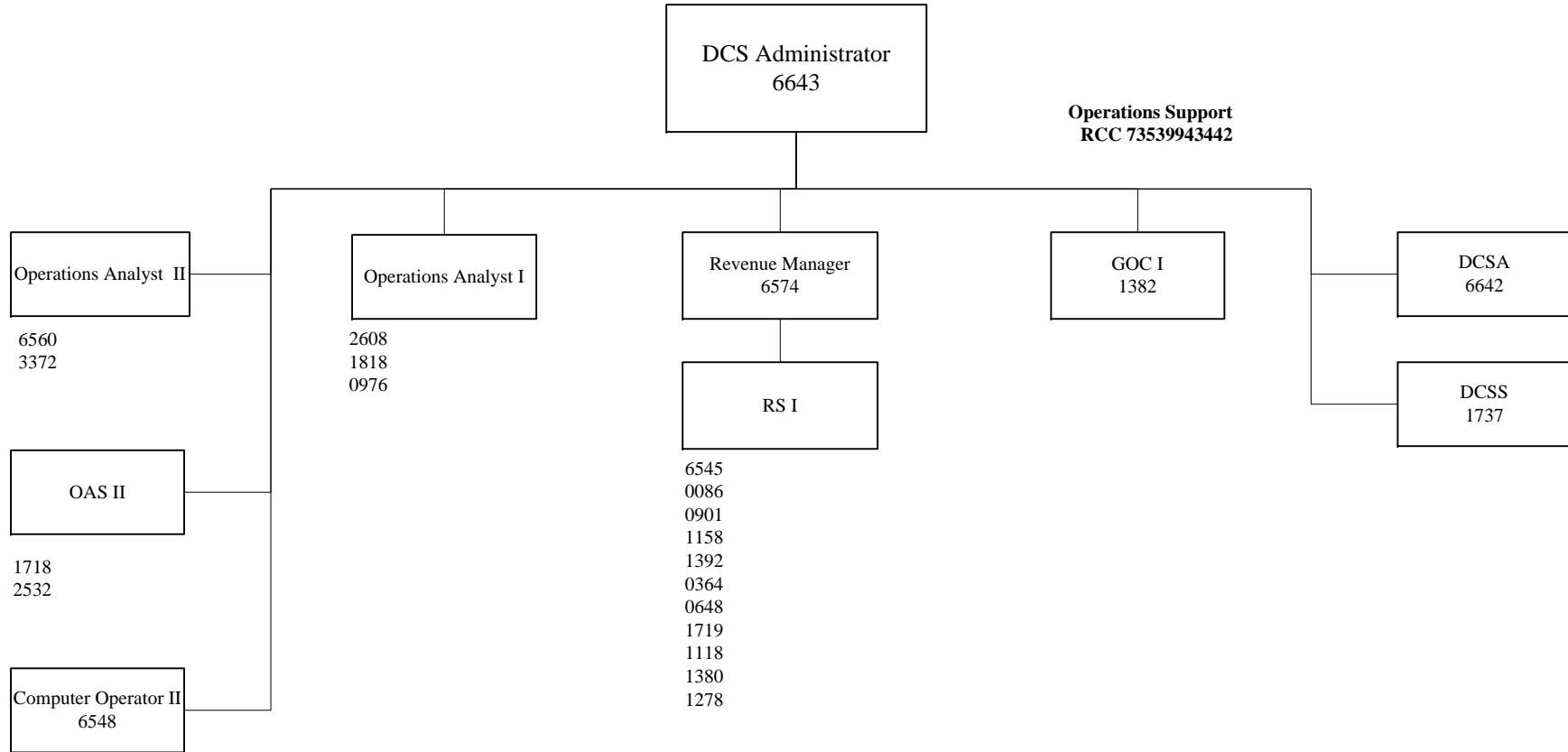
Data Management
RCC:
73539943437 73539943440

Revenue Processing
RCC:
73539943444 73539943447
73539943450 73539943445
73539943448 73539943451
73539943446 73539943449
73539943452 73539943438
73539943439

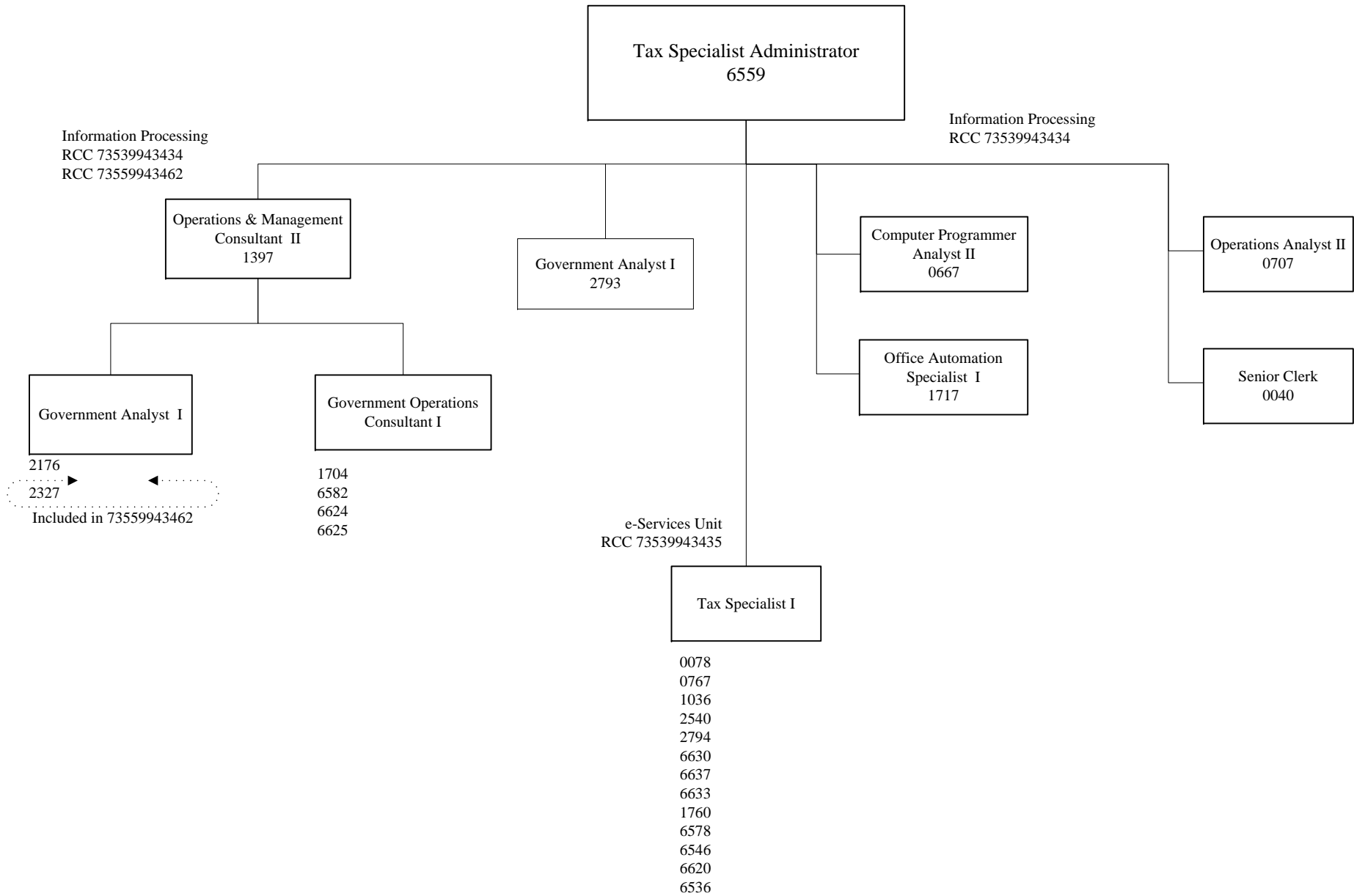
Operations Support
RCC:
73539943442

Return Reconciliation
RCC:
73559943462

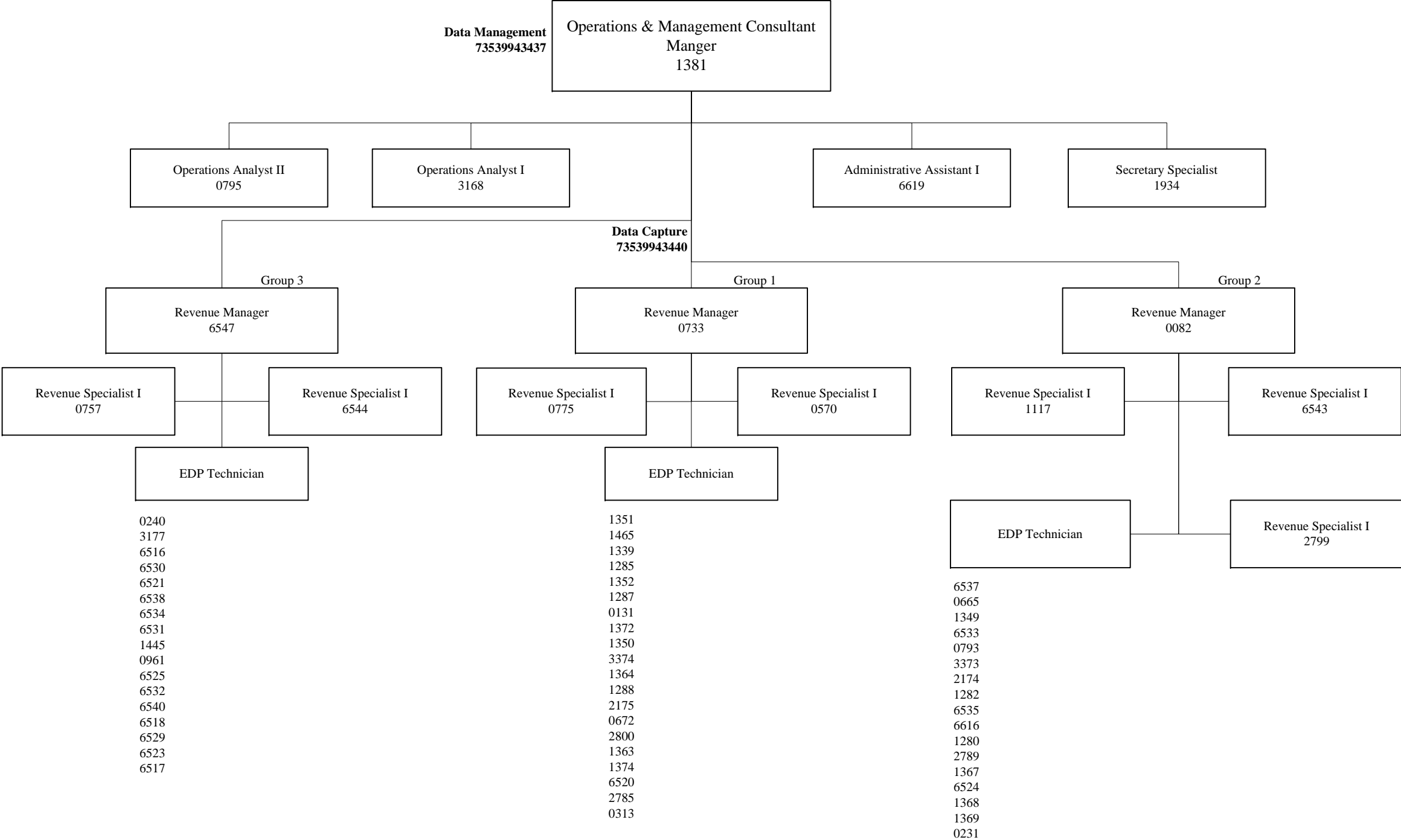
Return and Revenue Processing Operations Support



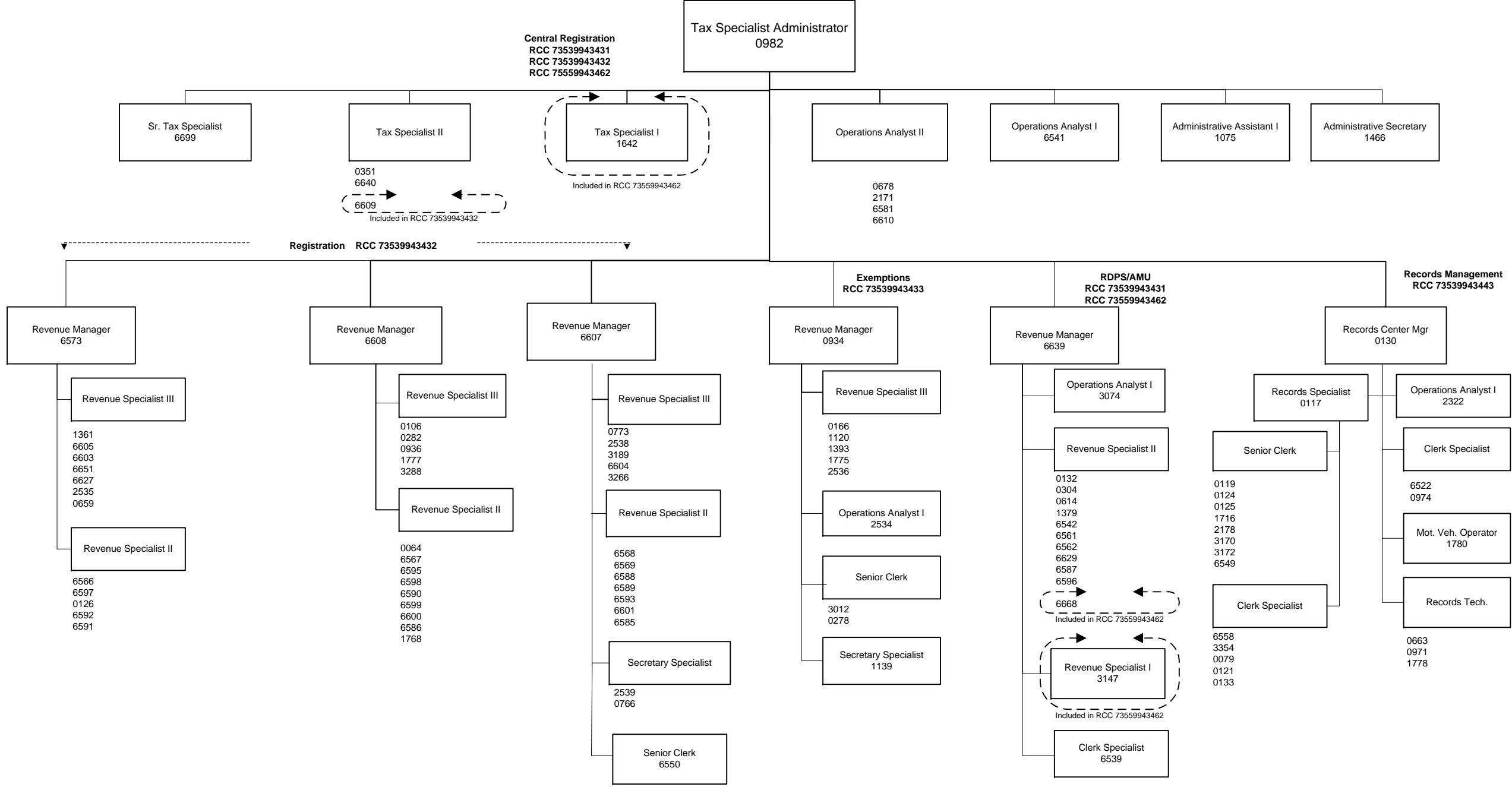
Return and Revenue Processing Information Processing



Return and Revenue Processing Data Management



Return and Revenue Processing Account Management Sub-process



SUNTAX PROCESS

RCC 73559941402

Intra-Departmental Project Administrator

2959

RCC 73559941402
Administrative Assistant I
00170

RCC 73569941404
Administrative Assistant I
01949

RCC 73569941404
Operations Analyst II
00098

73559941402
Computer Prog. Analyst II
06500

RCC 73569941403

Master Data
Revenue Program Admin. I
00229
Government Analyst II
02440
Operations Review Specialist
00362
Government Analyst I
06502

Document Examination
Revenue Program Admin. I
03349
Government Analyst I
01408
Government Analyst I
06504
Government Analyst I
00-191
OPS

Business Intelligence
Revenue Program Admin. I
01160
Computer Audit Analyst
00478
Operations Review Specialist
02603
03005

Workforce Transition
Revenue Program Admin. I
02749
Govt. Op. Consult III
01206
Senior Tax Specialist
03355
03014
02873
Training & Research Consult.
02751
Government Analyst I
00789
03121

RCC 73569941404
Financials
Revenue Program Admin. I
00439
Government Analyst II
00463
Tax Specialist II
03062
Government Analyst I
02471
00670
Computer Audit Consultant
06507
Operations Analyst I
01607
Government Analyst I
00802

RCC 734569941404
Financials
Revenue Program Admin. I
02934
RCC 73559941402
Sr. Management Analyst Sup.
02413
Tax Specialist II
06501
Case Management
Operations Review Specialist
06786
Senior Tax Specialist
03018
Operations Review Specialist
02092
Admin. Assistant I
01143
Systems Programmer III
02361
Systems Programmer II
03054
Systems Project Analyst
02430
Govt. Ops. Consultant III
00436
Senior Tax Specialist
00641

RCC 73559941402
E-Services
Rev. Prog. Admin. I
01334
Government Analyst I
06505
System Project Analyst
00288

Taxpayer Services Process

RCC#7356994460

Process Manager
00709

Admin Asst II
00104

Sr Tax Spec
00895

Tax Law Spec
00115

Tax Spec Administrator
02762

Tax Spec Administrator
00178

Tax Spec Administrator
01074

Oper & Man Consult Manager
01740

Staff Assistant
02723

Staff Assistant
03291

Staff Assistant
00353

Staff Assistant
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Tax Specialist II
02455
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03346

Tax Specialist II
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01829

Revenue Manager
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Revenue Specialist II
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Operations Analyst I
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Operations Analyst II
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02565
Gov Oper Consultant II
00815
Government Analyst I
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Dist Computer Sys Analyst
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Operations Review Specialist
01052

Revenue Manager
02707
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Revenue Manager
00141
Revenue Specialist III
01765
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Revenue Specialist II
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02936
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02710 (.5 FTE)
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Senior Clerk
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Revenue Manager
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02729
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03369 (.5 FTE)
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06655
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06676
01697
06661
06659

Revenue Manager
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Revenue Specialist II
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01742
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02727
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03033
03369 (.5 FTE)
03369 (.5 FTE)
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06659

Revenue Manager
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Revenue Specialist II
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Accountant III
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Accountant II
03057
02439
Accountant I
01946
03210
Fiscal Assistant II
01683
Senior Clerk
01685

Revenue Manager
06664
Senior Clerk
00658
Revenue Specialist I
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02446
Revenue Specialist II
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01070
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02454
02938
03270
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06652
06657
06660
06682

Revenue Manager
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Revenue Specialist II
01735
01742
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02727
02729
03033
03369 (.5 FTE)
03369 (.5 FTE)
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06650
06653
06655
06658
06676
01697
06661
06659

Revenue Manager
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Revenue Specialist II
01735
01742
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02729
03033
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03369 (.5 FTE)
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Revenue Manager
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Senior Clerk
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Revenue Specialist II
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Revenue Manager
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SWPSO
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Senior Clerk
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Rev Administrator II
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Revenue Manager
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Revenue Specialist I
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Revenue Specialist II
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00284
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01309
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03276
03287

Revenue Manager
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Revenue Specialist I
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Revenue Specialist II
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RCC#7354994464
Taxpayer Services Process - Contact
Center - Group 1

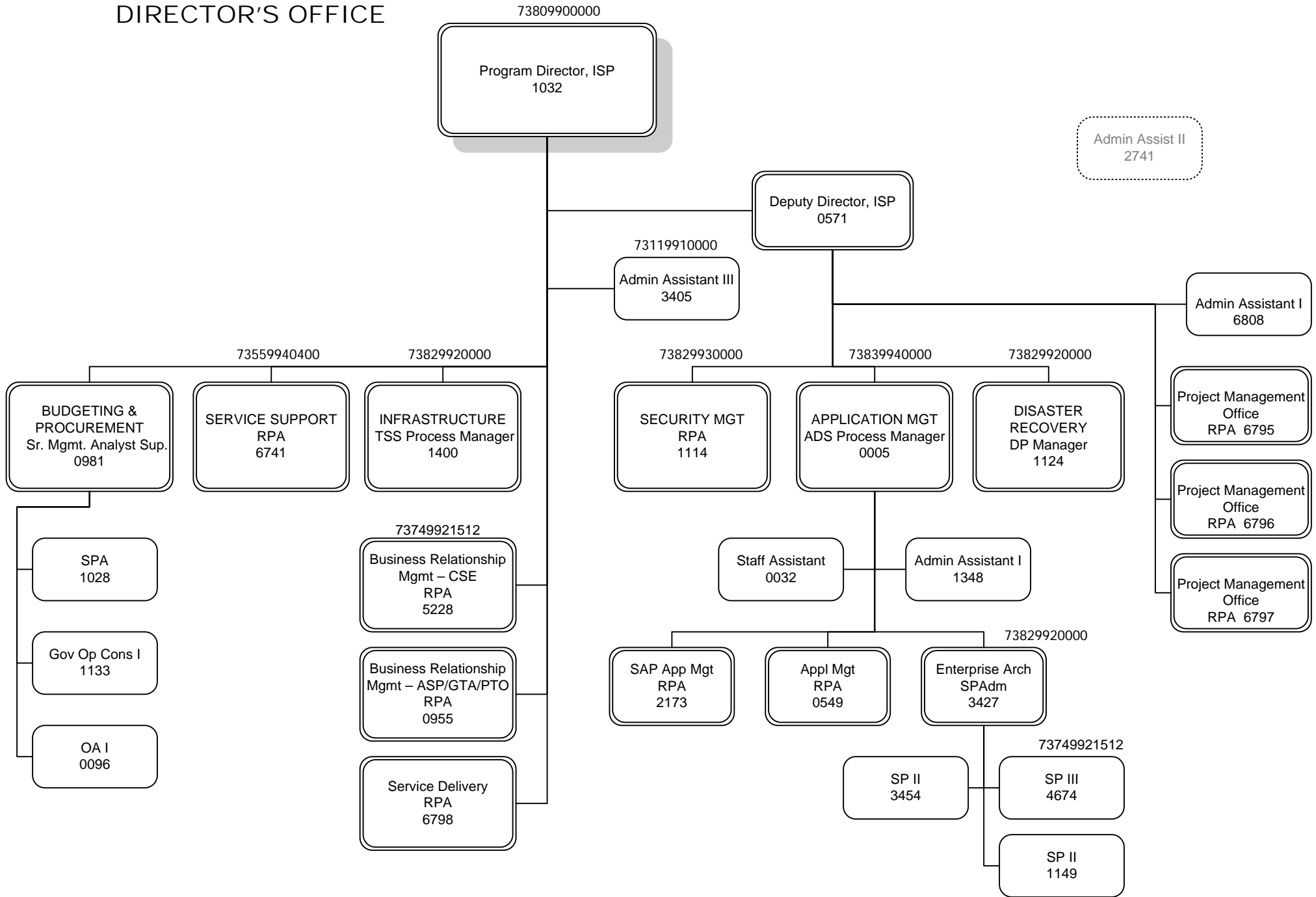
RCC#7353994461
Taxpayer Services Process - Contact Center -
Group 2

RCC#7355994466
Taxpayer Services Process - Contact
Center - Group 3

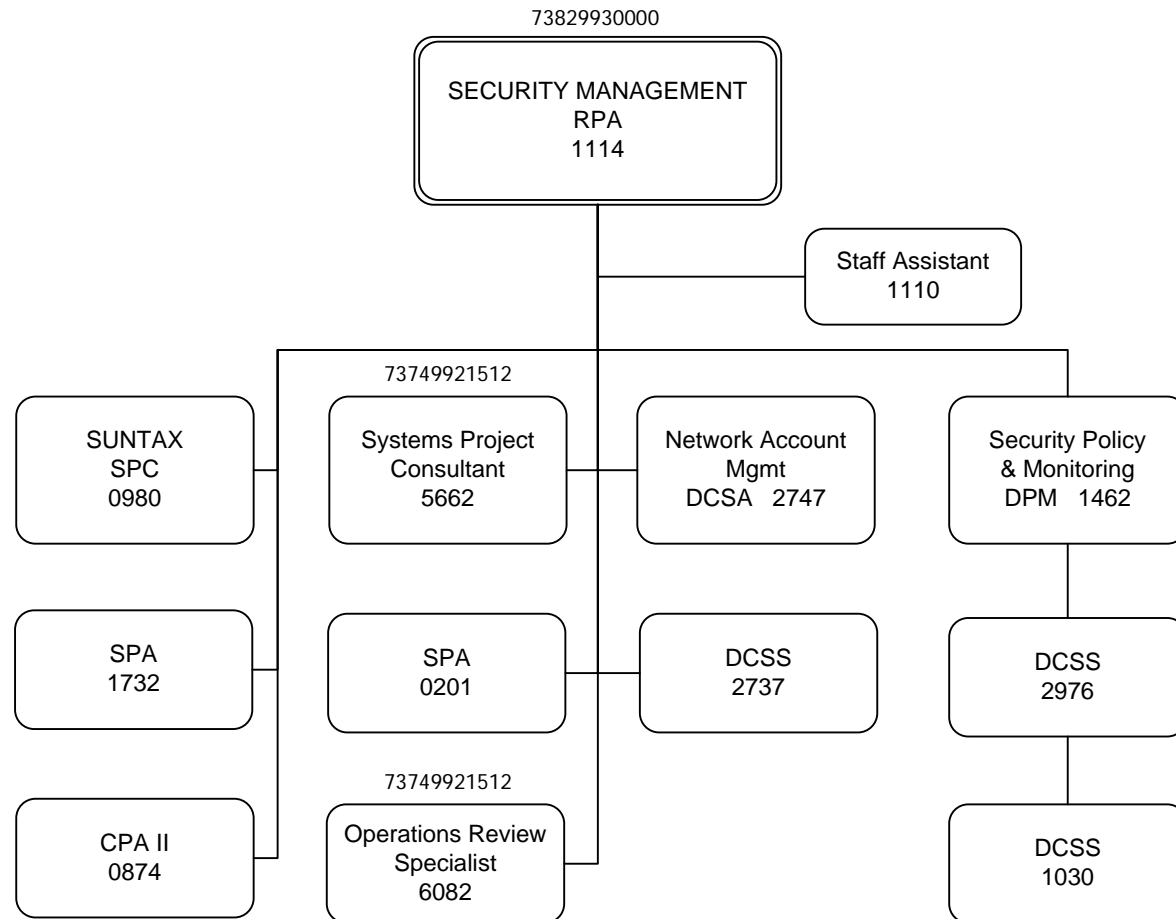
RCC#7356994465
Taxpayer Services Process -
Resource Support Group

Information Services Program

DIRECTOR'S OFFICE

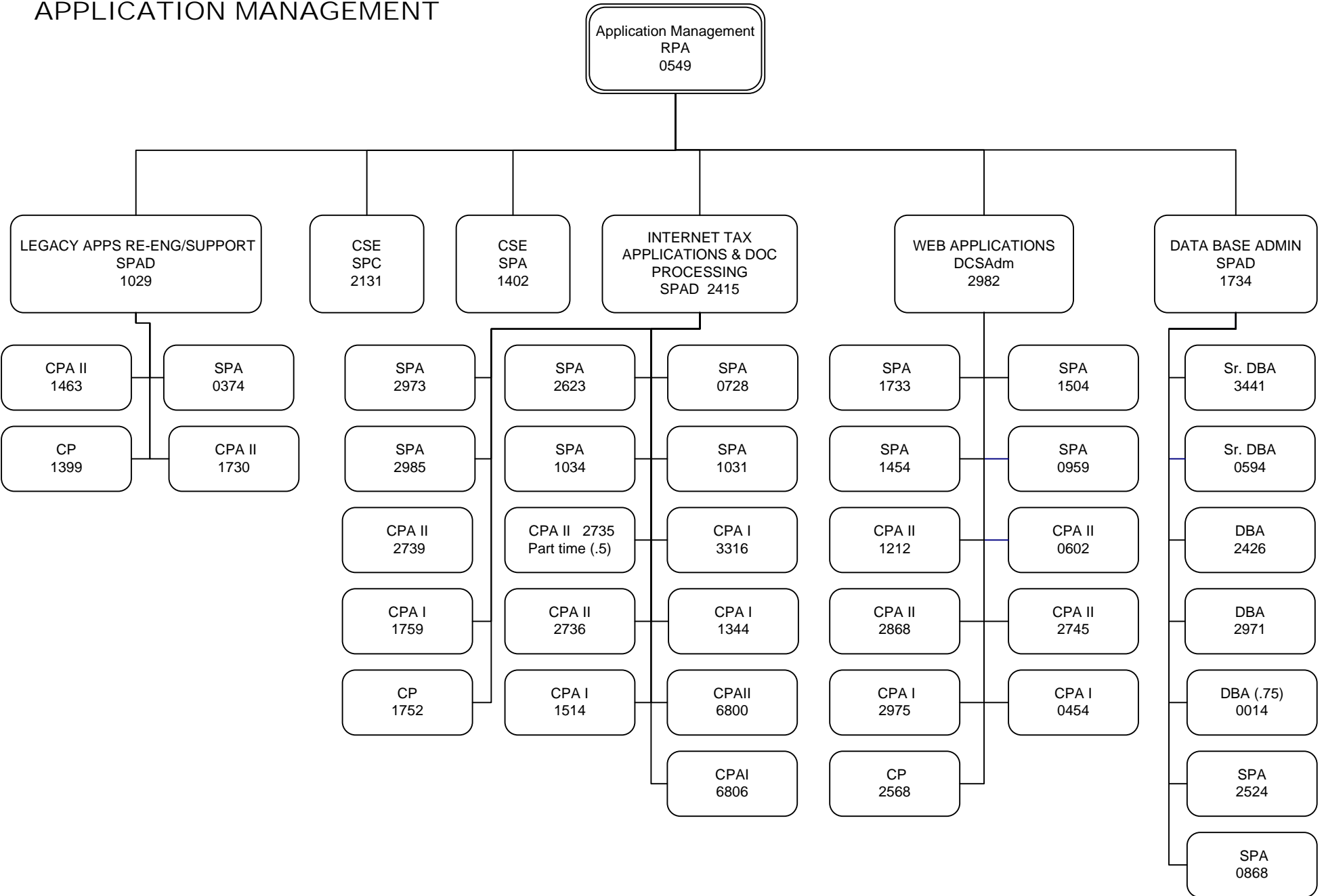


SECURITY MANAGEMENT

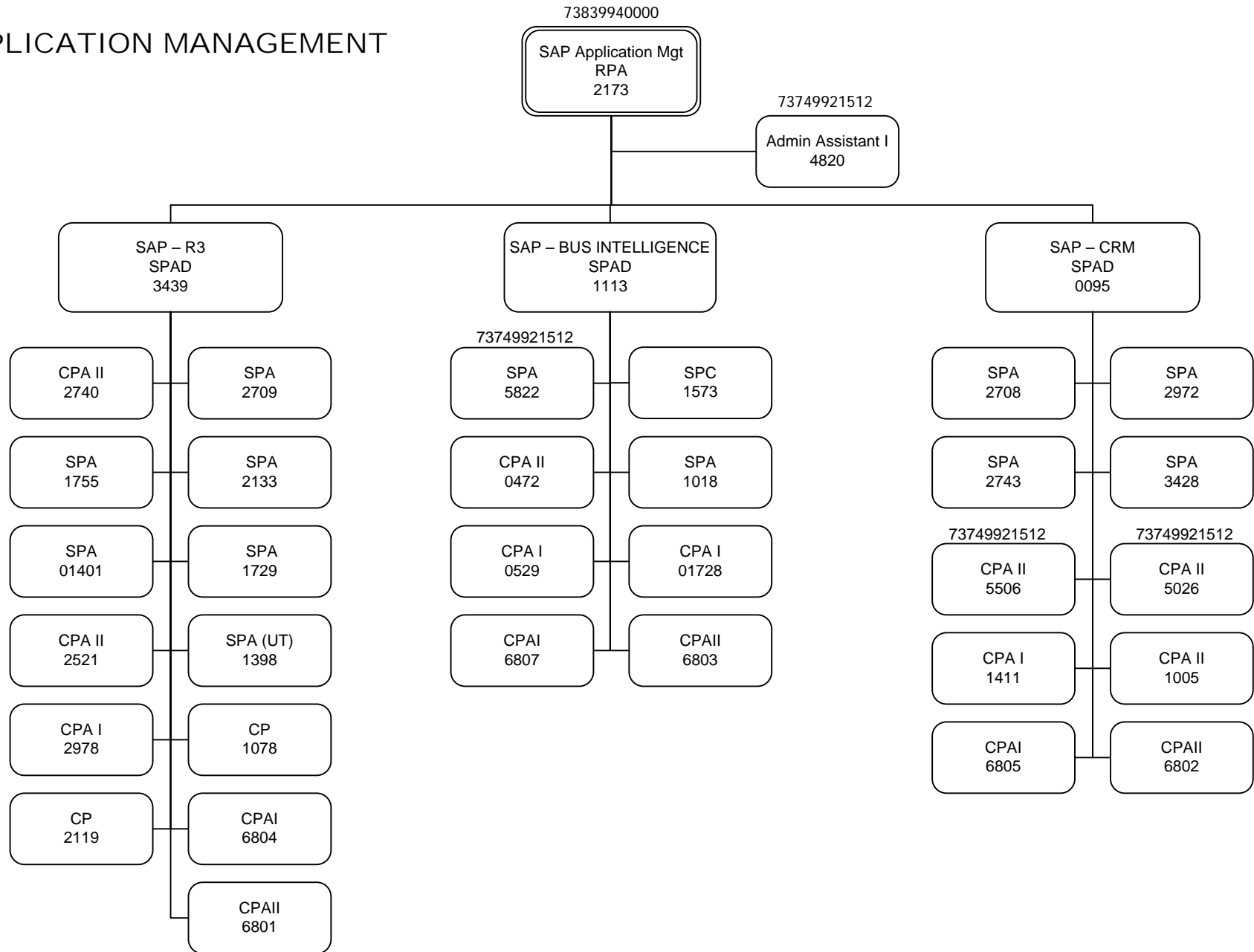


APPLICATION MANAGEMENT

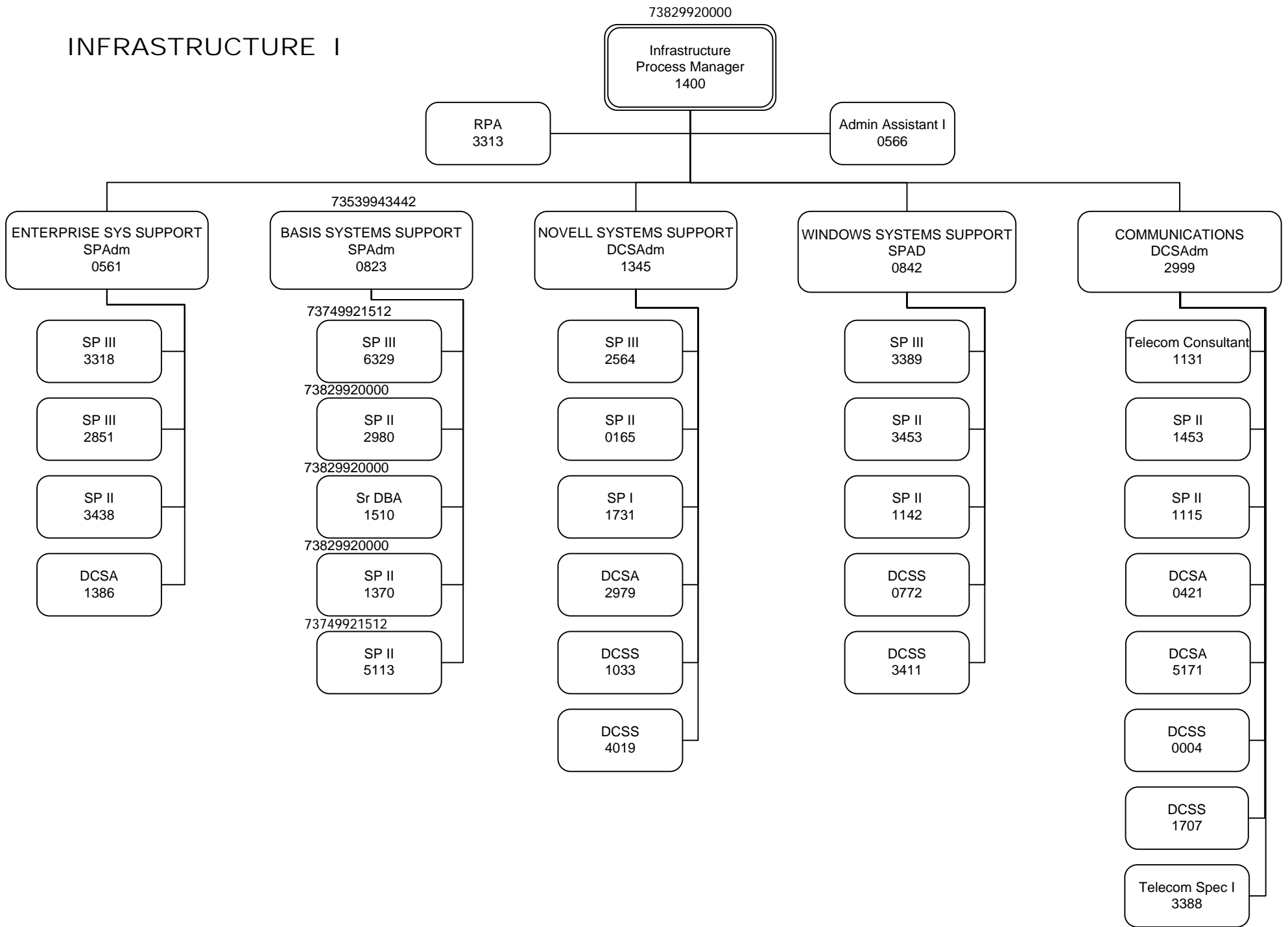
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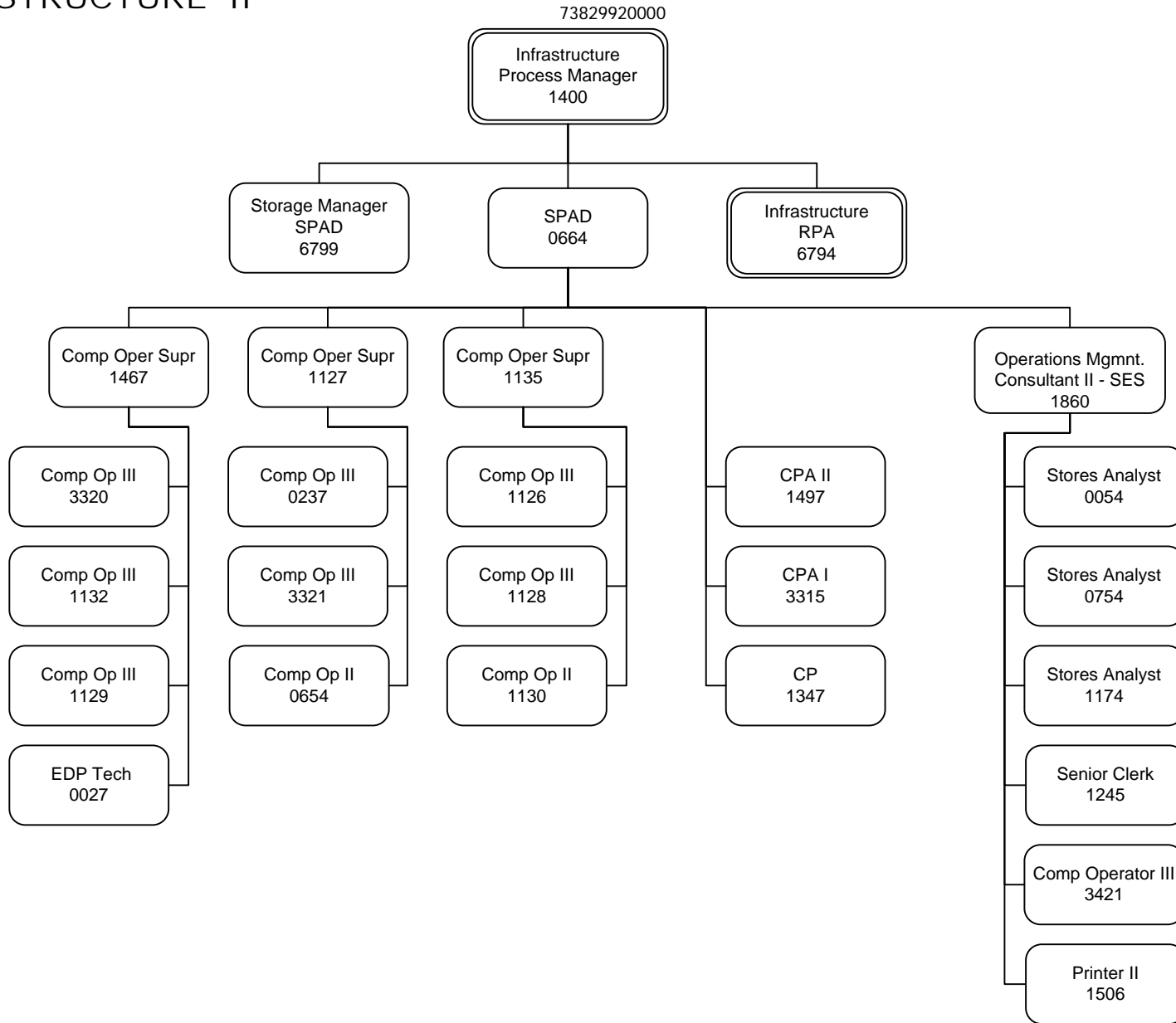
SAP APPLICATION MANAGEMENT



INFRASTRUCTURE I



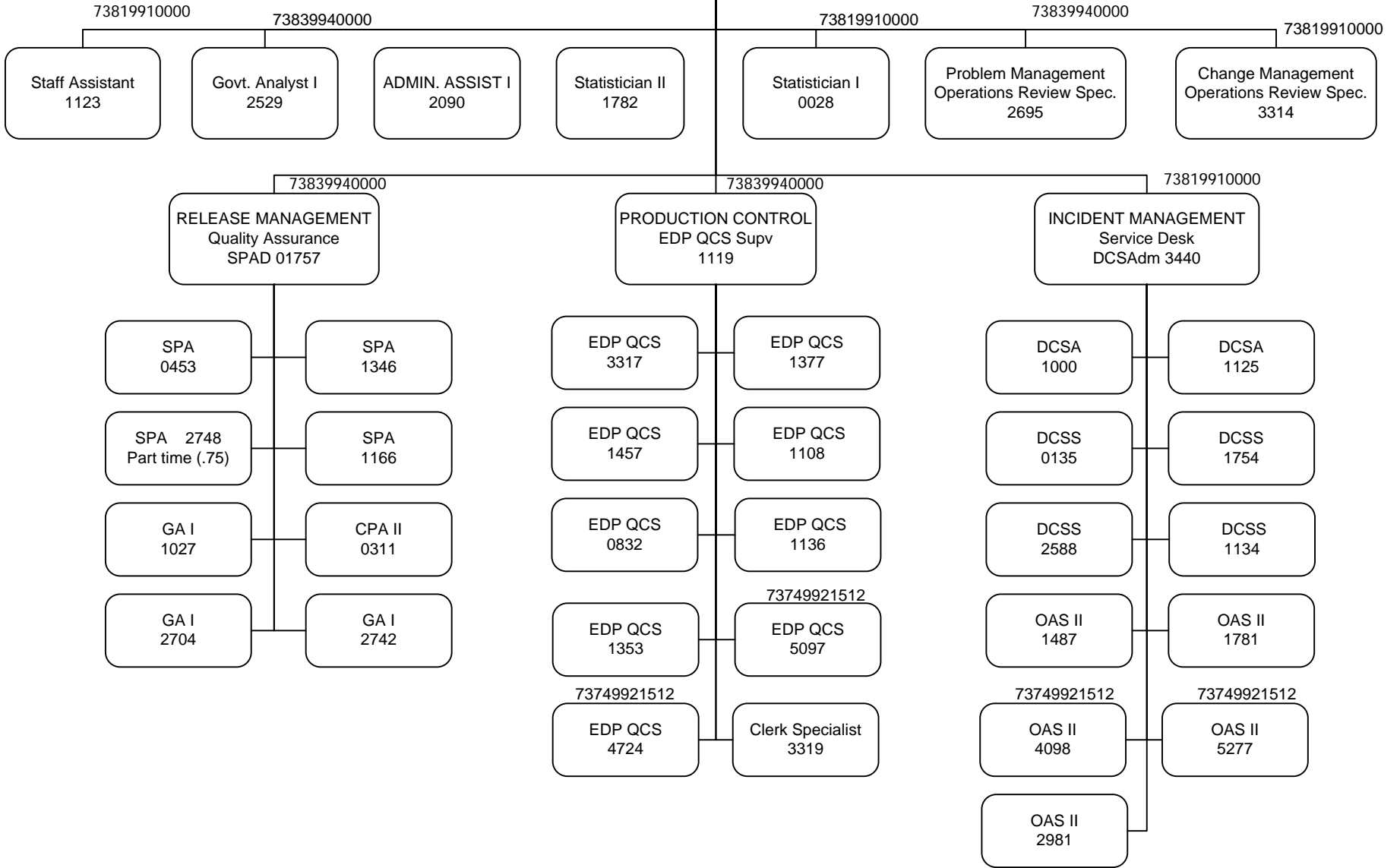
INFRASTRUCTURE II



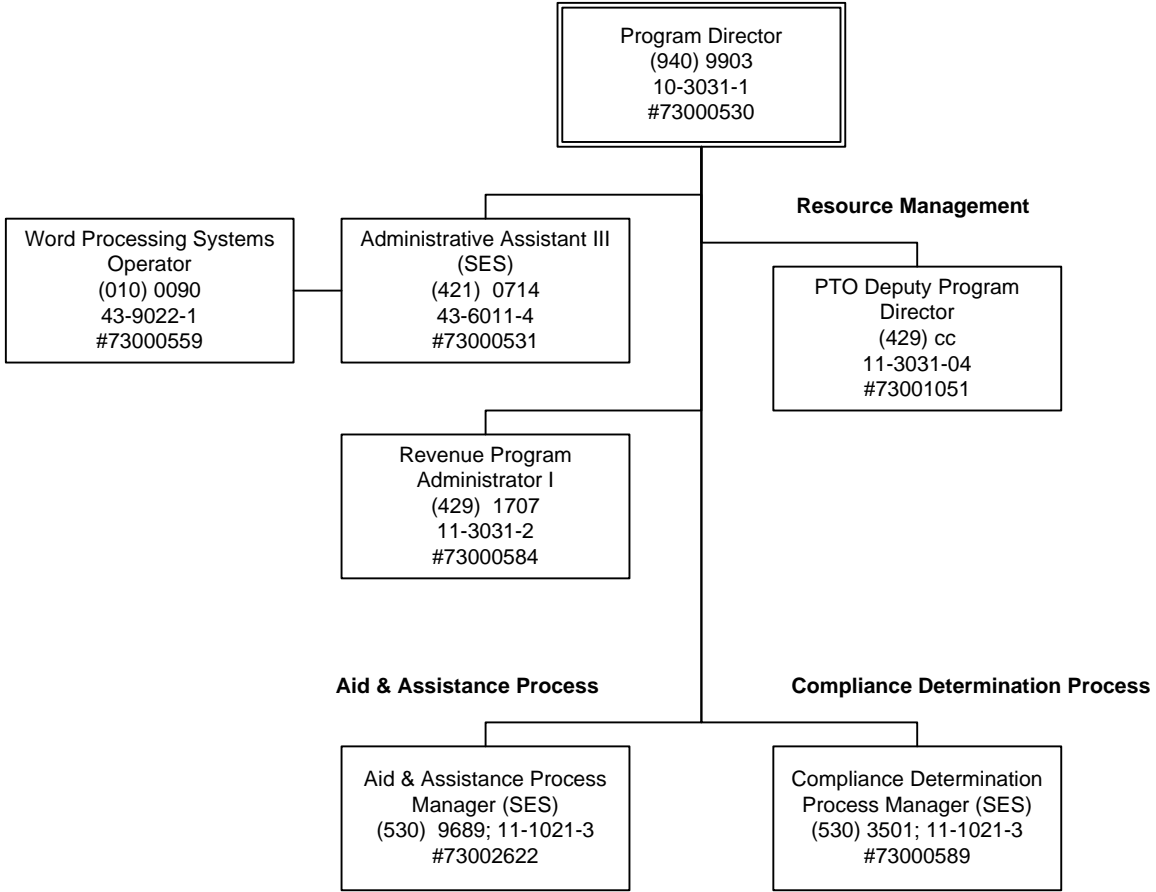
SERVICE SUPPORT

73559940400

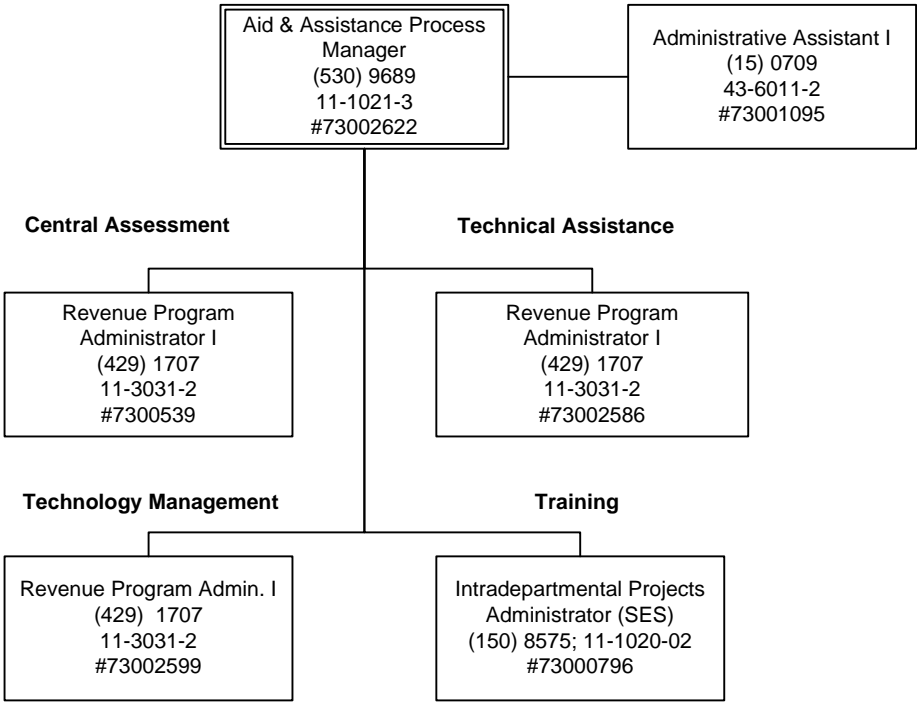
SERVICE SUPPORT
RPA
6741



Property Tax Oversight



Aid & Assistance Process



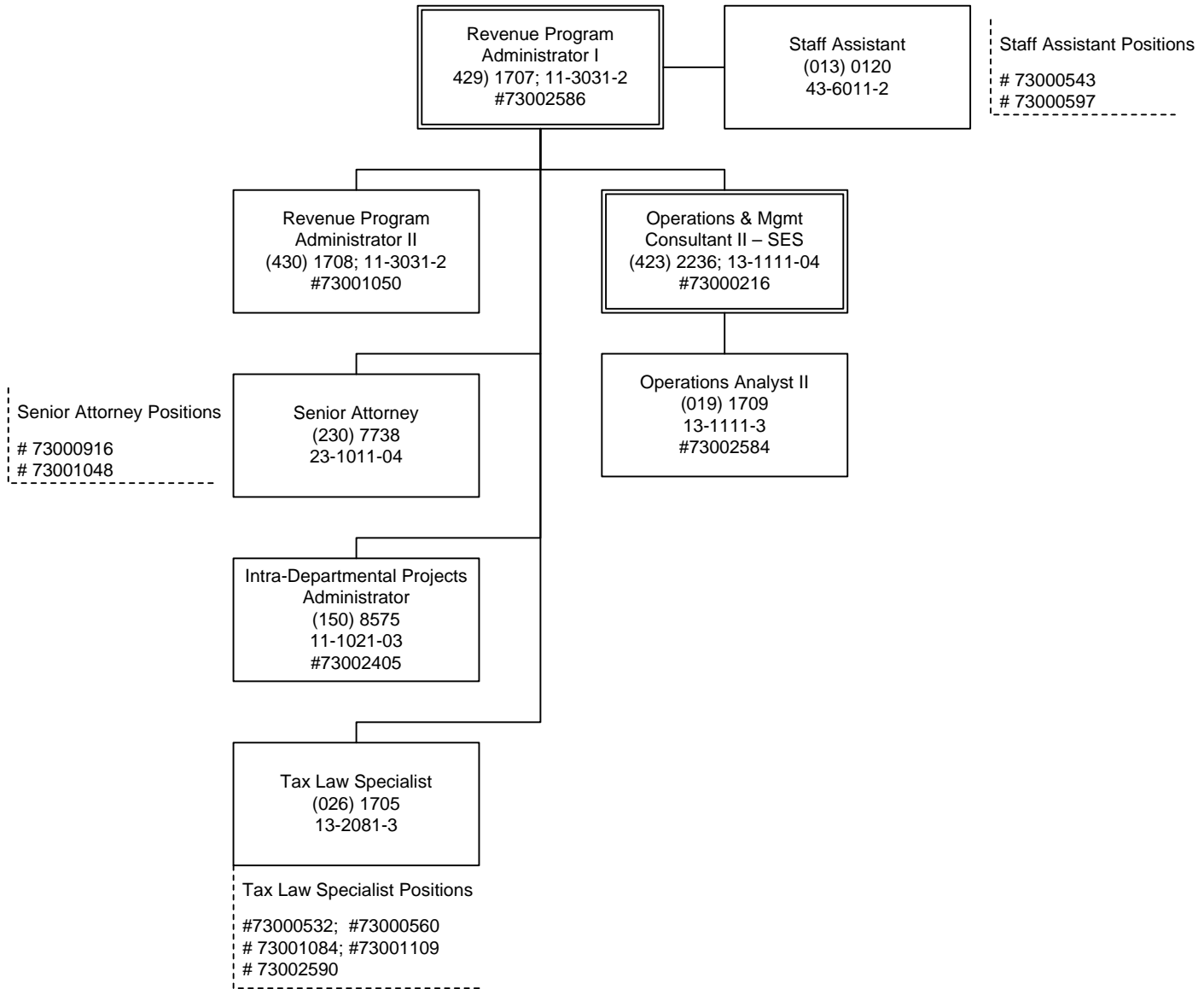
Central Assessment

Revenue Program
Administrator I
(429) 1707; 11-3031-2
#73000539

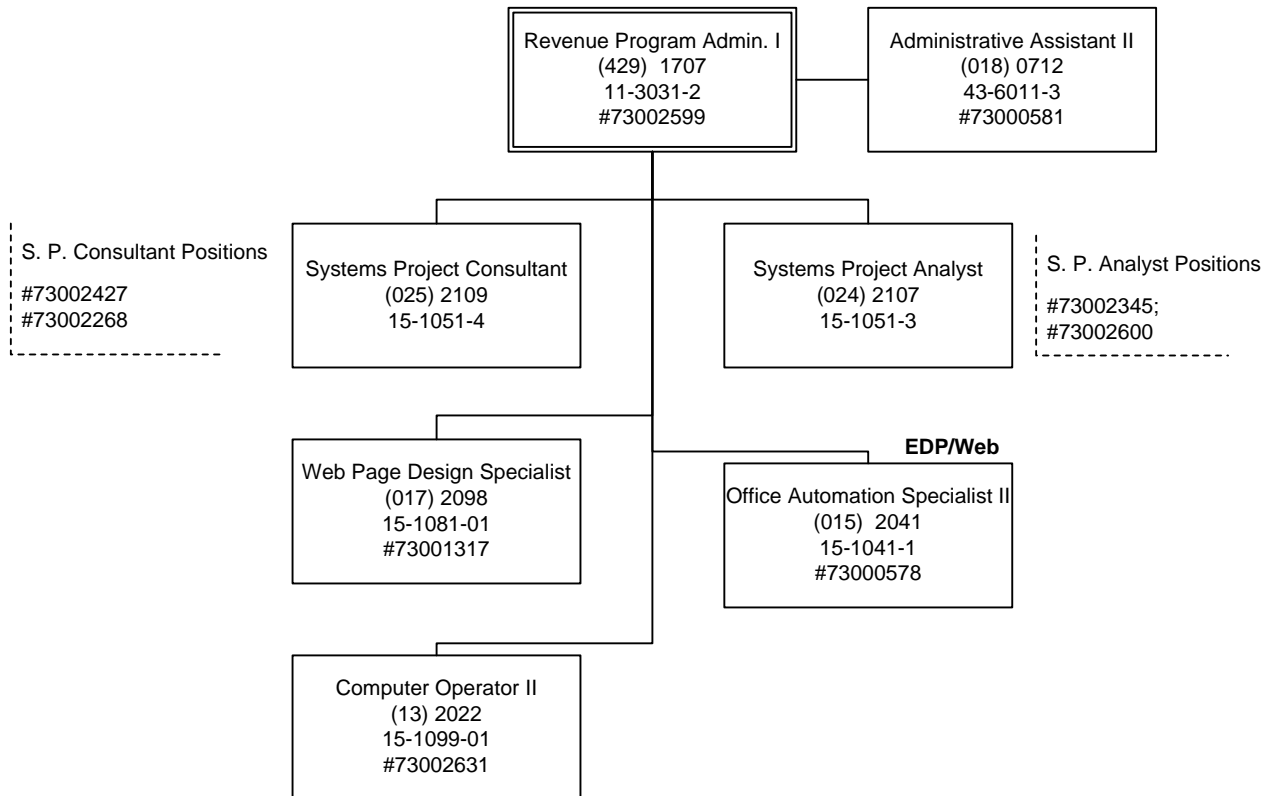
Senior Tax Specialist
(024) 1705
13-2081-3

Sr. Tax Specialist Positions
#73000538; #73002339;
#73002346

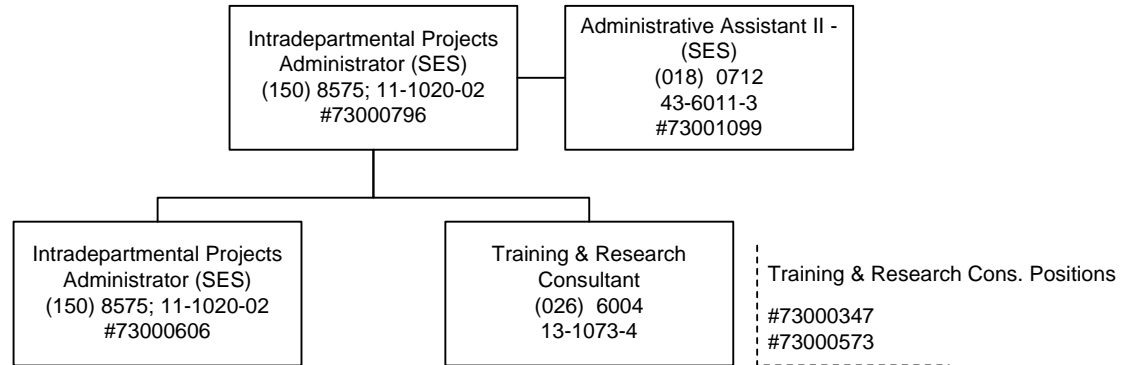
Technical Assistance



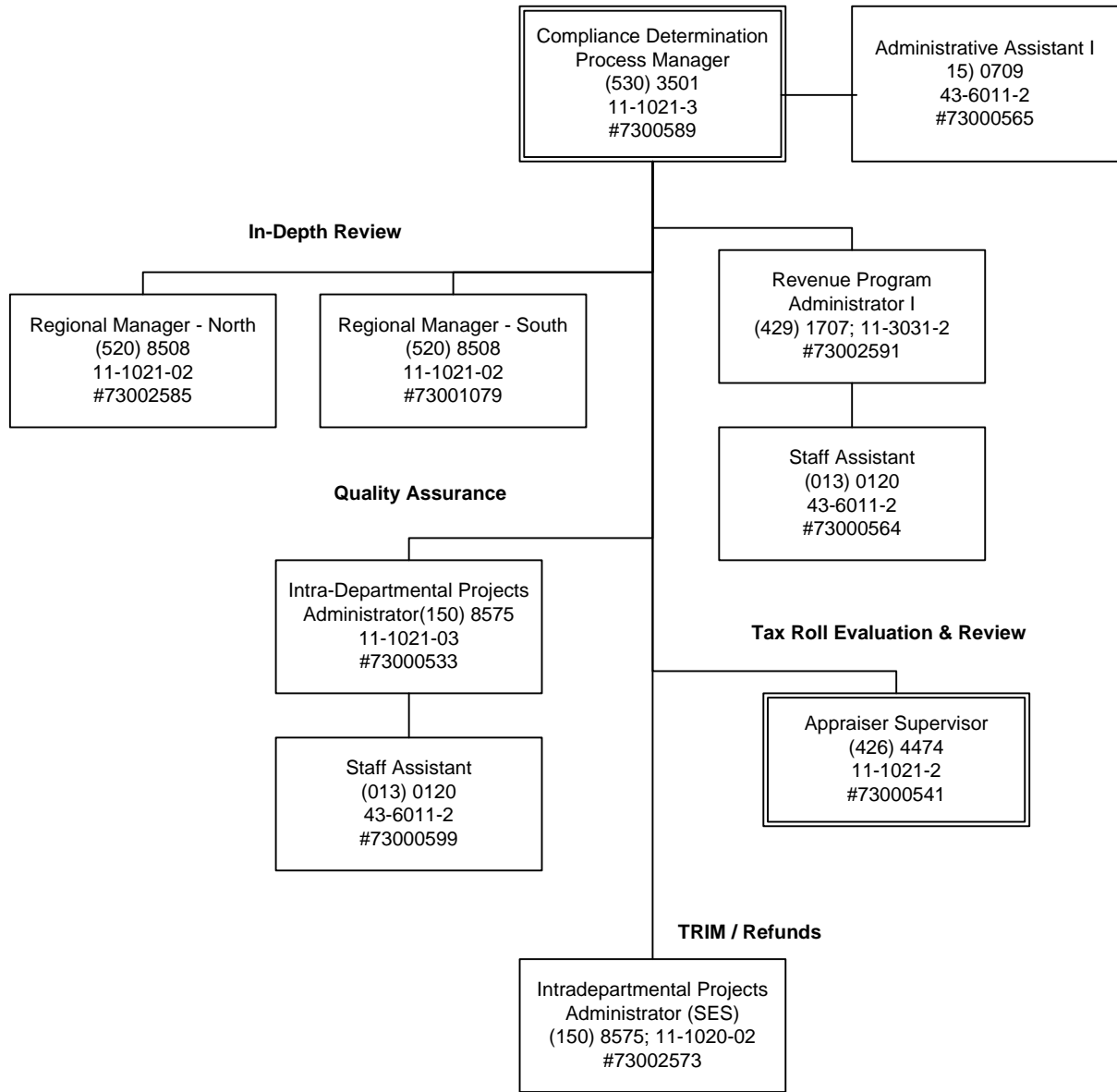
Technology Management



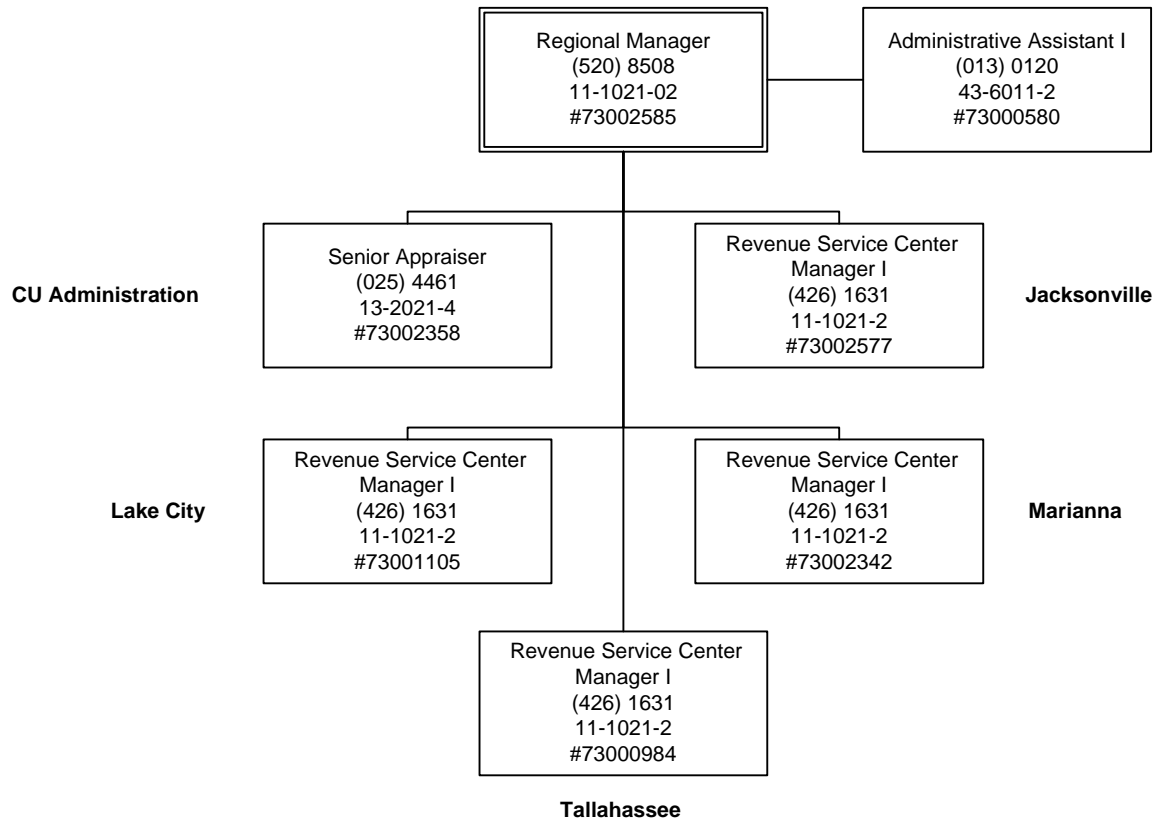
Training



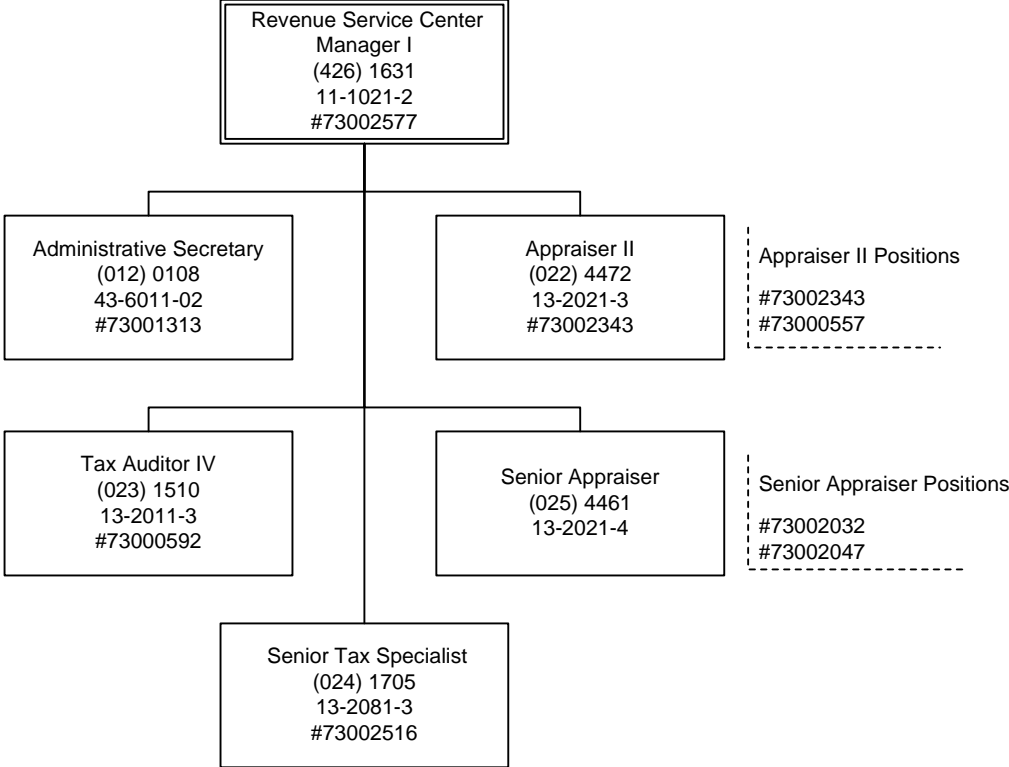
Compliance Determination



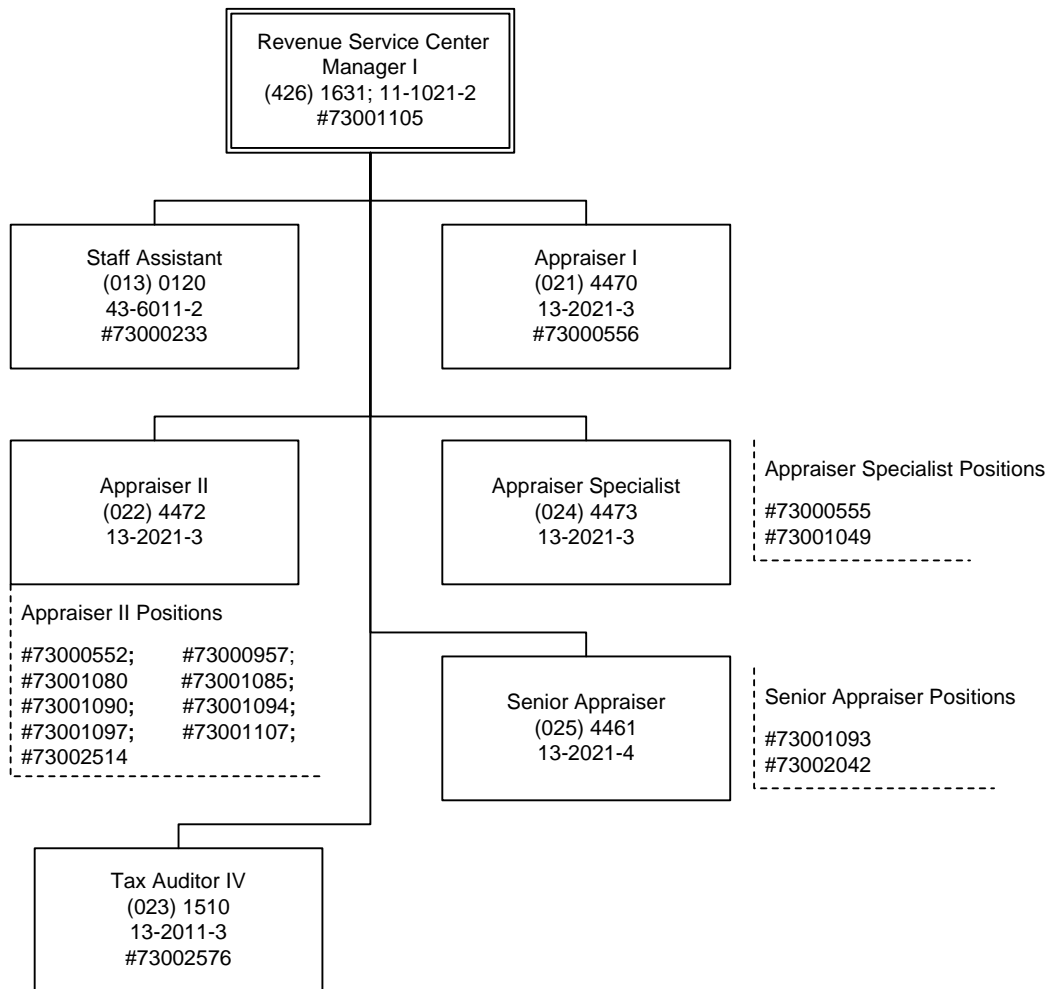
In-Depth Review North



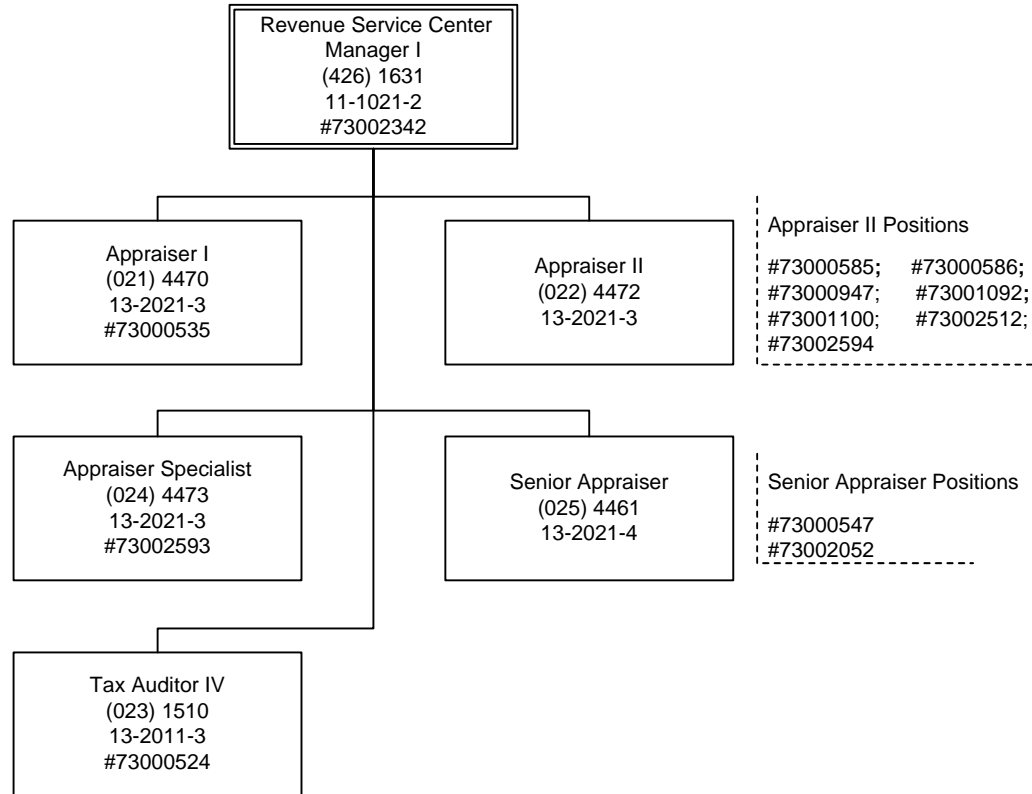
Jacksonville



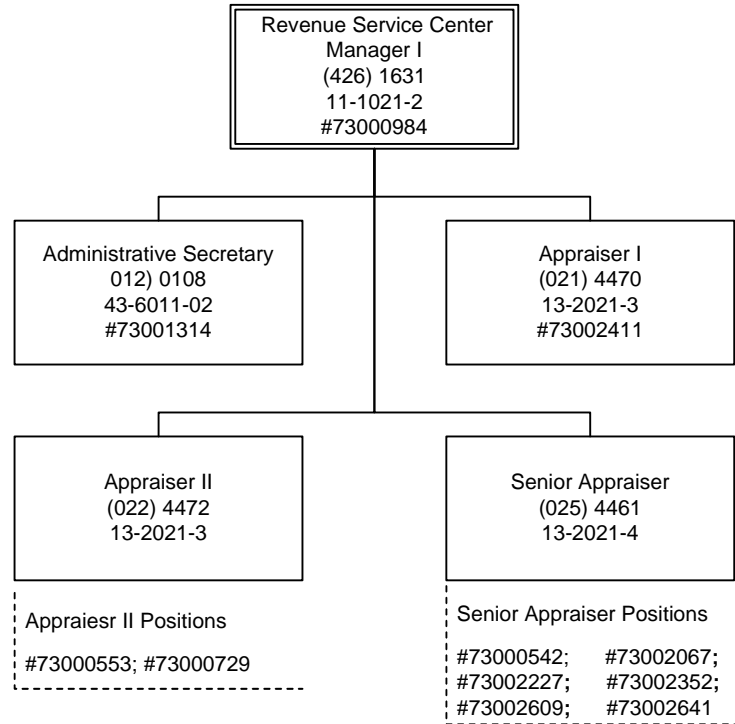
Lake City



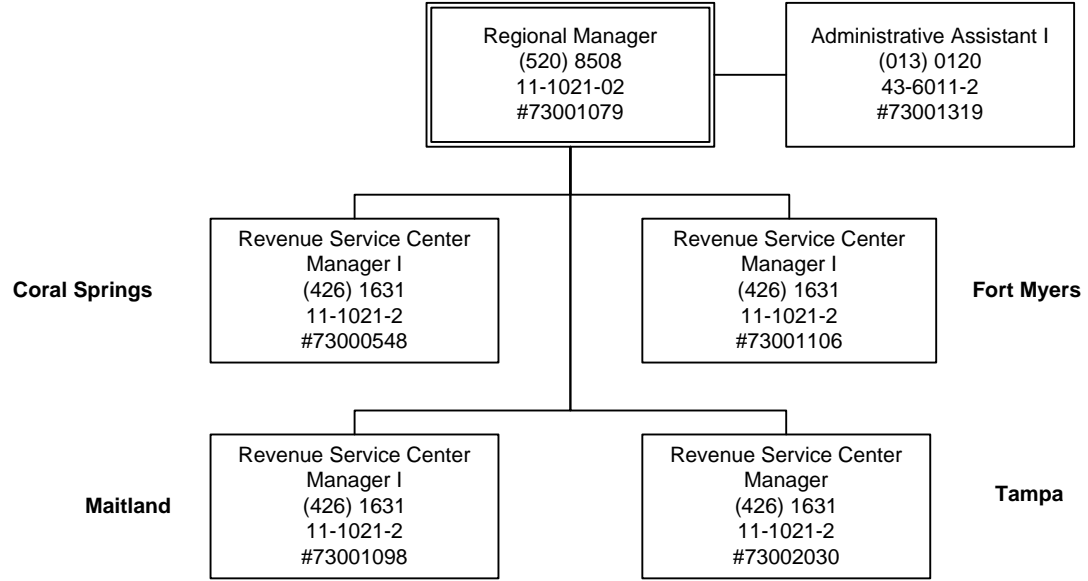
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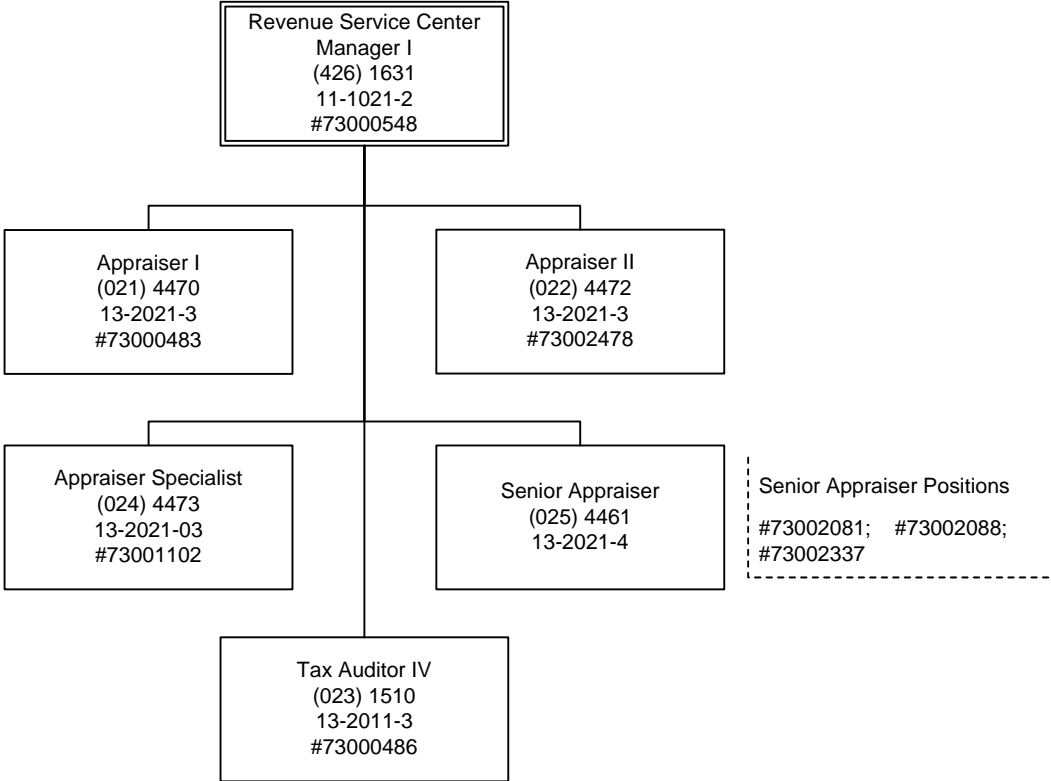
Tallahassee



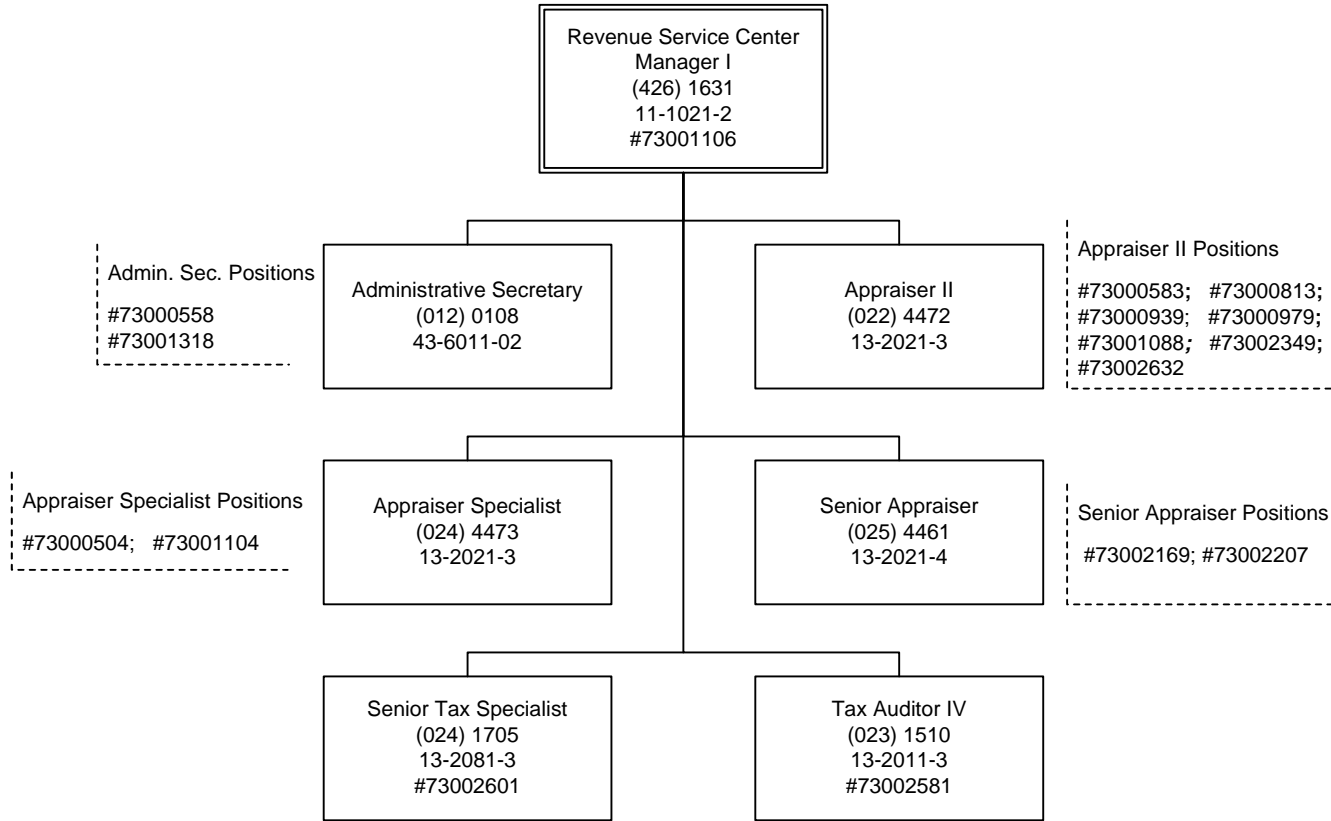
In-Depth Review South



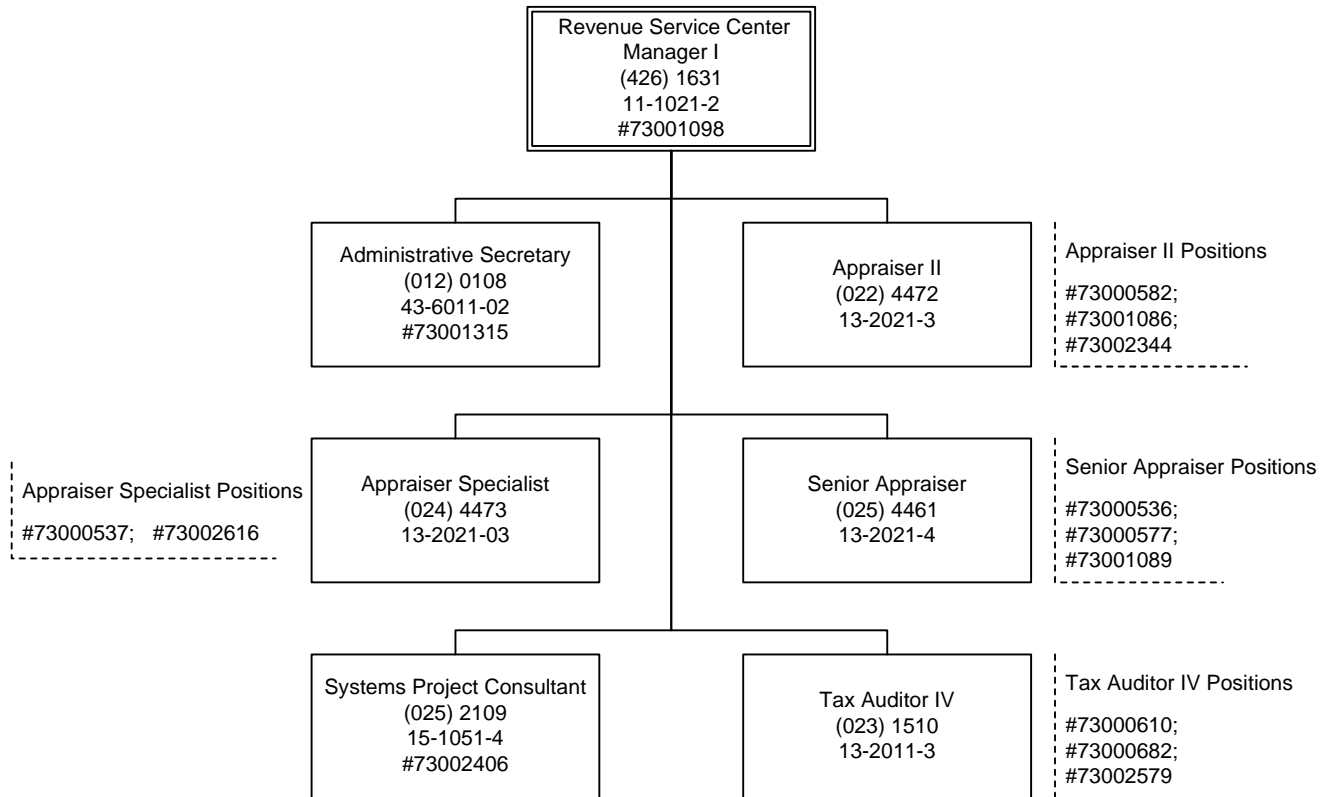
Coral Springs



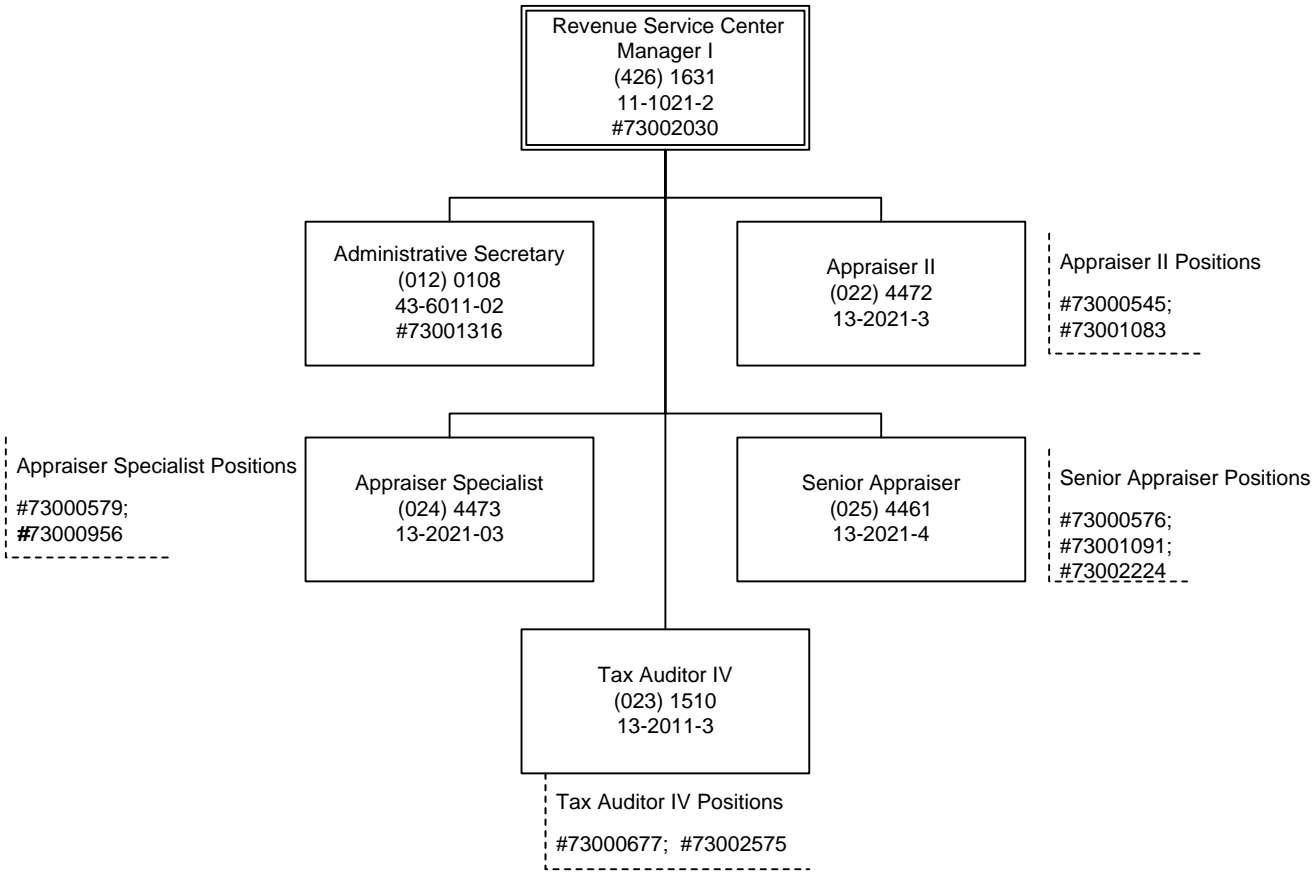
Fort Myers



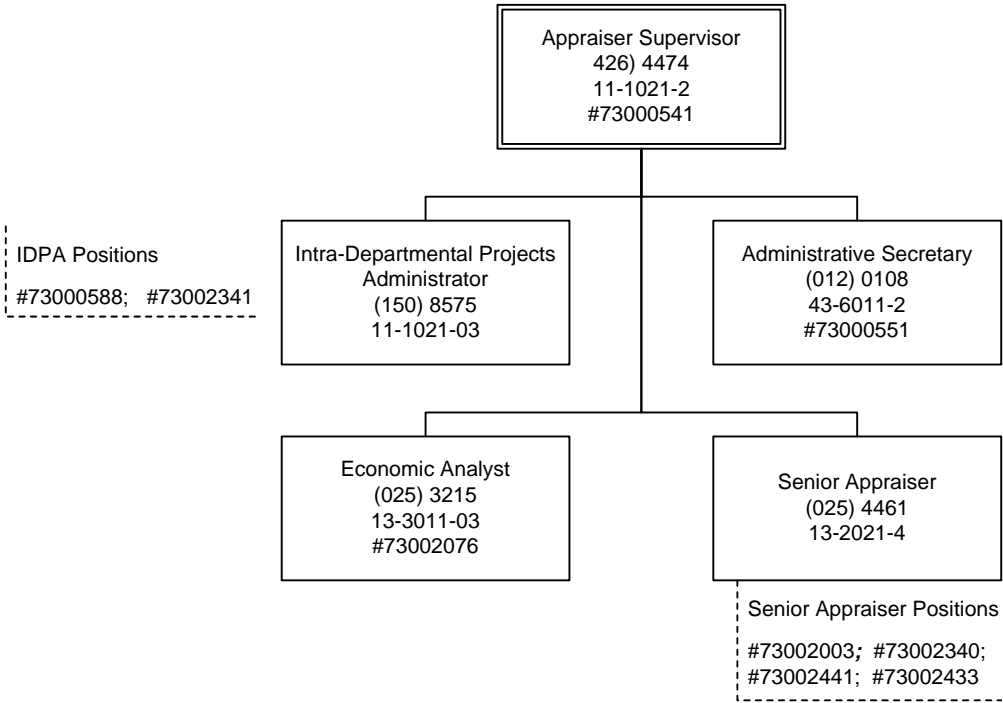
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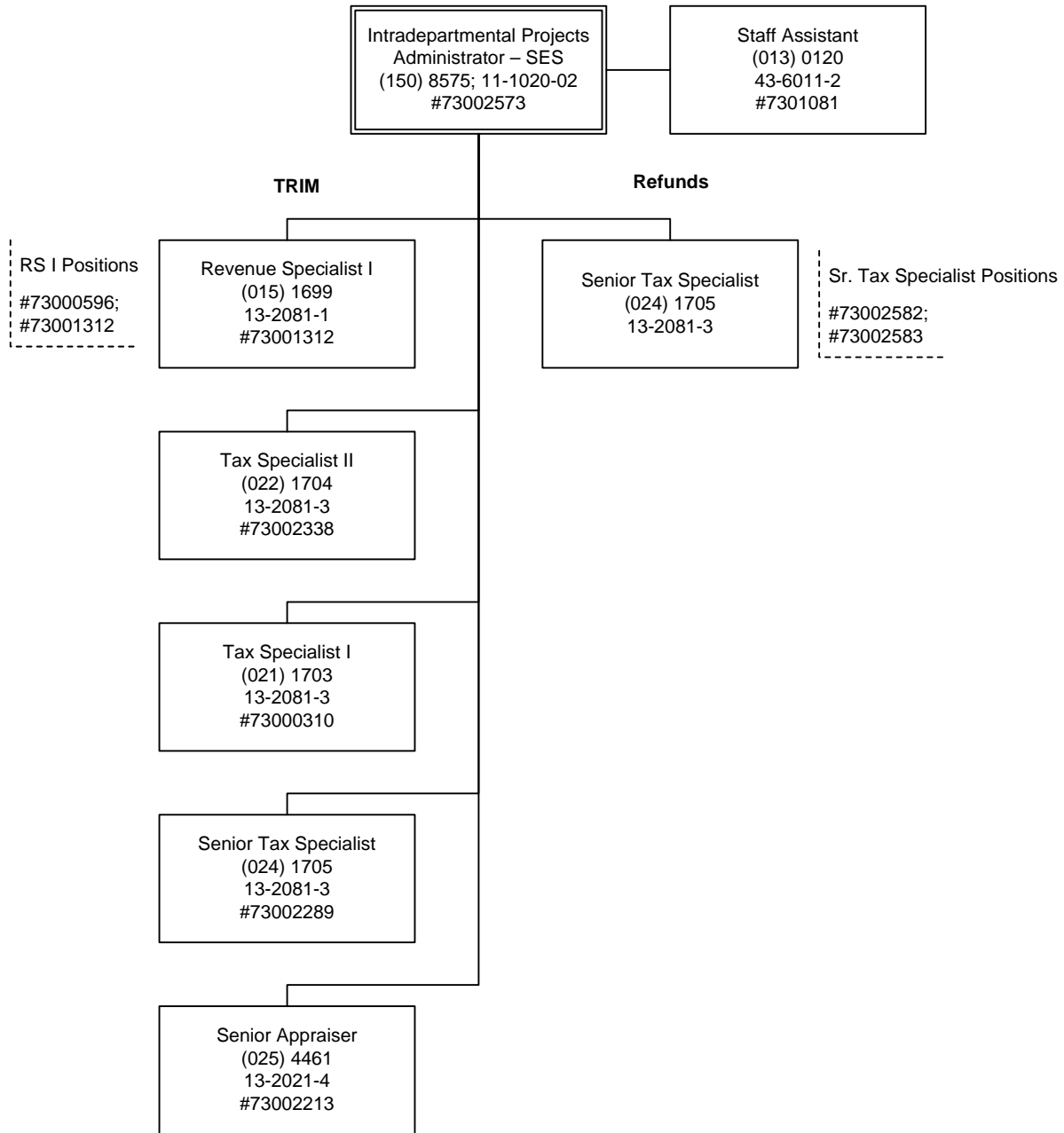
Tampa



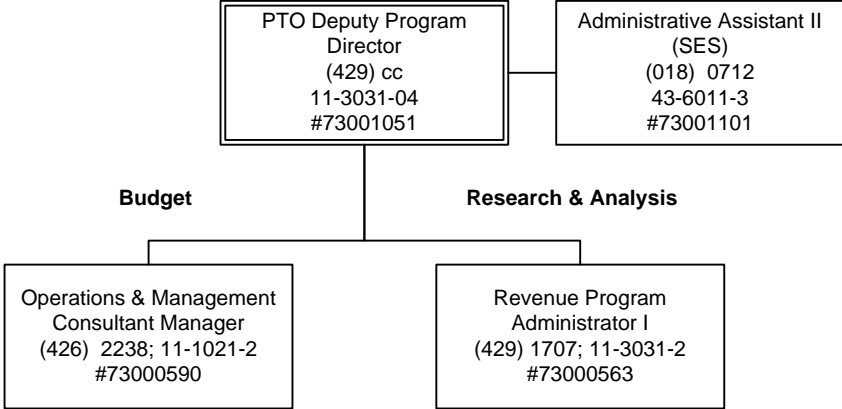
Tax Roll Evaluation & Review



TRIM / Refunds



Resource Management



Budget

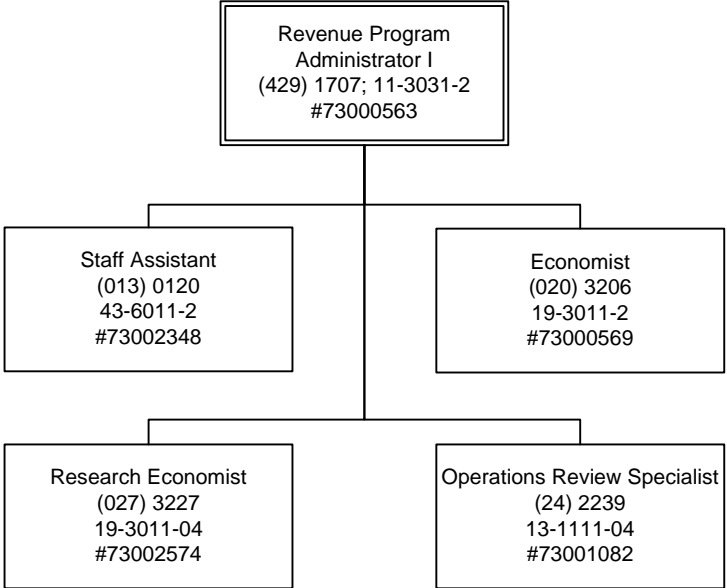
Operations & Management
Consultant Manager
(426) 2230
11-1021-02
73000590

Purchasing / Contracts

Management Review
Specialist (SES)
(424) 2239; 13-1111-03
#73001269

Government Operations
Consultant I
(021) 2234
13-1111-03
#73000587

Research & Analysis



REVENUE, DEPARTMENT OF		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			562,629,085	0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			(3,227,152)	0	
FINAL BUDGET FOR AGENCY			559,401,933	0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					0
Central Assessment Of Railroads * Number of railroads and private car lines centrally assessed		255	2,015.43	513,934	
Determine Real Property Roll Compliance * Number of in-depth classes studied with a statistically valid sample		96	91,482.02	8,782,274	
Determine Tangible Personal Property Tax Compliance *		78	10,332.64	805,946	
Review Refunds/Tax Certificates/Tax Deeds * Number of refund/tax certificate applications processed		7,152	129.87	928,838	
Provide Information * Number of student training hours provided		43,581	26.77	1,166,530	
Provide Aid And Assistance * Number of hours of aid and assistance consultation provided to elected officials		7,102	593.88	4,217,715	
Maintain Child Support Cases * Total number of cases maintained during the year		1,036,405	86.23	89,365,839	
Provide Education And Assistance * Total number of individual educational contacts and inquires answered		12,513,399	3.43	42,917,295	
Process Support Payments * Total number of collections processed		9,666,677	3.29	31,771,296	
Distribute Support Payments * Total number of collections distributed		9,345,692	1.67	15,617,699	
Establish Paternity * Total number of paternities established and genetic testing exclusions		98,718	222.40	21,955,311	
Establish And Modify Support Orders * Total number of newly established and modified orders		35,278	1,319.75	46,558,011	
Determine Compliance With Support Orders * Total number of obligated cases identified for compliance resolution		592,659	14.96	8,865,806	
Resolve Compliance Discrepancies * Total number of actions processed during the year		2,702,883	17.02	45,993,181	
Manage Accounts * Number of accounts maintained		1,400,416	6.58	9,215,312	
Process Returns And Revenue * Number of tax returns processed		9,432,708	2.39	22,558,941	
Account For Remittances * Number of distributions made		165,715	44.69	7,406,008	
Determine Filing Compliance * Number of filing compliance exams completed		1,967,447	7.12	14,011,175	
Select Cases For Tax Compliance Determination * Number of taxpayers selected for a tax compliance examination		37,420	115.36	4,316,912	
Perform Audits * Number of audits completed		18,401	2,854.18	52,519,678	
Discover Unregistered Taxpayers * Number of discovery examinations completed		18,144	618.40	11,220,264	
Investigate Criminal Tax Avoidance * Number of criminal investigations completed		875	5,918.10	5,178,340	
Collect Identified Liabilities * Number of collection cases resolved		1,272,800	19.00	24,181,585	
Resolve Disputes * Number of disputes resolved		272,020	43.65	11,872,850	
Educate Taxpayers * Number of individual educational contacts made		1,438,593	4.20	6,043,019	
Assist Taxpayers * Number of taxpayers provided with assistance		2,076,237	2.93	6,083,458	
TOTAL				494,087,217	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				42,869,091	
REVERSIONS				22,389,102	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				559,345,410	

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

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

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

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

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

(5) The attached FLAIR documents identify the reason for a \$56,594 difference in Section I and Section III. The discrepancy is in BE 73300800, category 102877, and fund 2339.

The Department of Revenue's account closure on June 30, 2008 shows an ending release balance of \$3,463,405. On July 14, 2008, State Accounts posted a release reduction of \$56,595 on document # C9000000697. This changed our available certified release to only \$3,406,811. The Department of Revenue does not know why the release balance was reduced by state accounts.

The reduction of the Department's certified release had no effect on operations because the Department only certified \$3,377,196 in this BE/Category/Fund.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 09

Department: Florida Department of Revenue

Chief Internal Auditor: Bob Bliss

Budget Entity: All

Phone Number: 487-0701

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2008-141	6/30/2008	GTA	Contrary to State law, FDOR processed a contract renewal without justification and adequate review and approval. Additionally, FDOR did not have procedures to determine whether or not contractors were suspended or debarred prior to entering into covered transactions with the contractors.	The Department has revised its Purchasing and Contract Management Manual to require that Contract Managers provide a justification to document the renewal is in the best interest of the State. FDOR has updated its Purchasing and Contract Management Manual to require Contract Managers (when federal funds are used) to access the U.S. government's Excluded Parties List System (EPLS) and verify that the contractor has not been debarred by any federal agency. This is required for federally-funded contracts that have a value of \$25,000 or greater. It is required prior to the initial contract execution, renewal, extension or amendment when the amendment adds an additional \$25,000 or greater to the contract value.	
AG 2008-141	6/30/2008	GTA	Our audit of the methodology used in the determination of the annual UI tax rate again disclosed that the FAWI and FDOR UI tax rate calculation process did not promote the assessment of UI taxes in a manner that is accurate and consistent with Florida law.	The rate calculation process was corrected and fully documented during the recent move into the SUNTAX system, March 10, 2008.	

AG 2008-141	6/30/2008	CSE	FDOR procedures were not adequate to ensure the completeness and accuracy of the information reported in the Quarterly Reports of Collections (OCSE-34A).	Assessment and reconciliation of program component transactions are completed monthly. Requirements meetings to develop work flows for CAMS have recently started and will result in a comprehensive reconciliation component when CAMS Phase II is implemented.	
AG 2007-146	6/30/2007	CSE	Approximately \$75.3 million in questioned costs that were billed by local Clerks of Courts did not contain adequate documentation to demonstrate that they were properly allocated to the Title IV-D Child Support program in accordance with Federal cost principles. The exact amount of the costs in question that may be subject to disallowance cannot yet be determined without further research and/or action on the part of the State.	During June 2007, the Department paid the amounts owed to four Clerks of the Circuit Court based upon the audit resolution results determined by the Department and the Clerks. OCSE disallowed the payments in their October 15, 2007 letter. In its May 9, 2008 letter, the Department requested the Acting Assistant Secretary for Children and Families to reconsider the OCSE decision. The OCSE decision was received by CSE on August 21, 2008 and it is currently under review by the DOR Office of General Counsel.	
AG 2007-073	6/30/2007	GTA	Improvements were needed in certain security controls protecting the UC system.	Controls to protect the UC system have been developed and implemented.	
AG 2007-073	6/30/2007	GTA	The Agency did not maintain adequate policies and procedures or other guidance to support the decision making process for the methodology used in the annual calculation of employers' experience-based tax rates. Neither was there sufficient systems documentation of the calculation process. The Agency, DOR, and DMS should ensure that, as key decisions are made in the application of governing law in the tax rate calculation methodology, the basis for their decisions is clearly documented through written policy, procedure, or other guidance, especially where aspects of the calculation are not explicitly defined in the law. In addition, the aforementioned agencies should establish and maintain current, comprehensive systems documentation for the UI tax rate calculation.	Documentation to support the methodology used in the annual calculation of employers' experience-based tax rates has been completed.	

AG 2007-076	6/30/2007	ASP	Agency Utilization of MFMP Functions. DMS should continue to communicate and work with State agencies to increase user awareness and expertise regarding MFMP functionality. We also recommend that State agencies reconsider their utilization of MFMP functionality and the necessity of maintaining alternative systems.	There have been no significant improvements to MFMP that would lead us to change our current position of limited MFMP application. The changes that we observed as part of the roll-out of MFMP 2.0 were improvements but were largely cosmetic in nature. We believe that our current processes of direct input into FLAIR minimizes the risks associated with MFMP deficiencies and provides the controls we need to ensure appropriate accountability of state funds.	
OIG 2005-0052	6/30/2007	ISP	We recommend that audit trails be implemented on the network to provide a means for detecting and deterring improper network access.	No progress during this time period. This is due to insufficient resources for storage of audit trail information.	
AG 2007-037	6/30/2007	PTO	DOR still has not developed uniform market area guidelines that would establish criteria for the identification of market areas by the county property appraisers.	Considerable positive feedback was received on the most recent drafts. The Department is currently re-evaluating a promulgation schedule for adoption of the FUMAG and the re-evaluation will be complete by the end of 2008.	

LBR Technical Review Checklist

Department/Budget Entity (Service): Child Support Enforcement Program 73300600; 73300700, 73300800, 73300900
Agency Budget Officer/OPB Analyst Name: Lia Mattuski / Connie Mayo

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)				
	600	700	800	900	

1. GENERAL					
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	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	Y	Y	Y	
AUDITS:					
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	
3. EXHIBIT B (EADR, EXB)					
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits	Y	Y	Y	Y	
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	Y	Y	Y	
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

Action		Program or Service (Budget Entity Codes)				
		600	700	800	900	
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	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	Y	Y	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") * see note below	N	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	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.					<p>* A general ledger code re-class was being done in flair for Statewide Financial Statements. These entries were inadvertently entered between expense and risk management categories and not just general ledger codes. These entries were also inadvertently entered without an accrual indicator of "A". These entries were subsequently reversed, but they were reversed with an accrual indicator of "A". Therefore due to LAS/PBS rejecting accruals of "A" these corrections were not picked up.</p>
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive					
TIP	If G08 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 G08 was created					

Action		Program or Service (Budget Entity Codes)				
		600	700	800	900	
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories'	Y	Y	Y	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	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y	Y	Y	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	Y	Y	
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions)	N/A	N/A	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	N/A	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #09.00??	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should not be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Do the issues relating to salary and benefits have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	
7.17	Are the issues relating to major audit findings and recommendations properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	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)				
		600	700	800	900	
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 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 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	Y	Y	Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	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	Y	Y	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	N/A	N/A	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	N/A	N/A	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, 000799, 001510 and 001599)?	Y	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	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	Y	

Action		Program or Service (Budget Entity Codes)				
		600	700	800	900	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	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	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	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	Y	Y	Y	
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	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 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	N/A	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						

Action	Program or Service (Budget Entity Codes)				
	600	700	800	900	
14.1 Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y	
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)					
15.1 Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.2 Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACTU)	Y	Y	Y	Y	
15.3 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	Y	Y	Y	
15.4 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	
15.5 Has the agency provided the necessary demand (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
15.6 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1 Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION					
TIP Review Section 6: Audits of the LBR Instructions for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	
17.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
17.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
17.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	
17.5 Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

LBR Technical Review Checklist

Department/Budget Entity (Service): General Tax Administration 73401000; 73401100; 73401200; 73401300

Agency Budget Officer/OPB Analyst Name: Lia Mattuski / Connie Mayo

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)				
	1000	1100	1200	1300	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	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	Y	Y	Y	

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits	Y	Y	Y	Y	
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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	Y	Y	Y	
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

Action		Program or Service (Budget Entity Codes)				
		1000	1100	1200	1300	
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	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	Y	Y	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	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01)	Y	Y	Y	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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	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.					

Action		Program or Service (Budget Entity Codes)				
		1000	1100	1200	1300	
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	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y	Y	Y	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	Y	Y	
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions)	N/A	N/A	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	N/A	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #09-002?	Y	Y	Y	Y	
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	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
AUDIT:						

Action		Program or Service (Budget Entity Codes)				
		1000	1100	1200	1300	
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 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	Y	Y	Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	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	Y	Y	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	N/A	N/A	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		1000	1100	1200	1300	
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, 000799, 001510 and 001599)?	Y	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	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	Y	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	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	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	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	Y	Y	Y	
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		1000	1100	1200	1300	
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	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 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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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 150 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y	
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						

Action		Program or Service (Budget Entity Codes)				
		1000	1100	1200	1300	
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1)	Y	Y	Y	Y	
15.3	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	Y	Y	Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Property Tax Oversight Program 7320500; 7320700

Agency Budget Officer/OPB Analyst Name: Lia Mattuski / Connie Mayo

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)				
	500	700			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	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	Y			

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y			
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y			
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?	Y	Y			

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits	Y	Y			
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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	Y			
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

Action		Program or Service (Budget Entity Codes)				
		500	700			
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	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	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	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01)	Y	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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	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.					

Action		Program or Service (Budget Entity Codes)				
		500	700			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	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, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions)	N/A	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	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	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	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 #09-002?	Y	Y			
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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	N/A	N/A			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
AUDIT:						

Action		Program or Service (Budget Entity Codes)				
		500	700			
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 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	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	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	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	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		500	700			
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, 000799, 001510 and 001599)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	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	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	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	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		500	700			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	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 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y	Y			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y			
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						

Action		Program or Service (Budget Entity Codes)				
		500	700			
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1)	Y	Y			
15.3	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	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
17.5	Are the appropriate counties identified in the narrative?	Y	Y			
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.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Revenue - Information Services Program 73710100

Agency Budget Officer/OPB Analyst Name: Lia Mattuski / Connie Mayo

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)				
	0100				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 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 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?	Y				

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits	Y				
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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 B02? (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.					

Action		Program or Service (Budget Entity Codes)				
		0100				
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 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 G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

Action	Program or Service (Budget Entity Codes)			
	0100			

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 page 62 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 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, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #09-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				

AUDIT:

Action		Program or Service (Budget Entity Codes)				
		0100				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
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 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 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 been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		0100				
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, 000799, 001510 and 001599)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

Action		Program or Service (Budget Entity Codes)				
		0100				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y				
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						

Action		Program or Service (Budget Entity Codes)				
		0100				
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
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.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Administrave Services Program 73010100

Agency Budget Officer/OPB Analyst Name: Lia Mattuski / Connie Mayo

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)				
100					

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 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 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?	Y				

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits	Y				
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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 B02? (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.					

		Program or Service (Budget Entity Codes)				
Action		100				
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 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 G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

Action	Program or Service (Budget Entity Codes)			
	100			

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 page 62 of the LBR Instructions.)	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 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, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions)	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	Y		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A		

AUDIT:

Action		Program or Service (Budget Entity Codes)				
		100				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
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 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 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 been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		100				
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, 000799, 001510 and 001599)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

		Program or Service (Budget Entity Codes)				
Action		100				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y				
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						

Action		Program or Service (Budget Entity Codes)				
		100				
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
17.5	Are the appropriate counties identified in the narrative?	Y				
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.					