



FLORIDA DEPARTMENT of

management SERVICES

We serve those who serve Florida

4050 Esplanade Way
Tallahassee, Florida 32399-0950
Tel: 850.488.2786 | Fax: 850. 922.6149

Rick Scott, Governor

Craig J. Nichols, Agency Secretary

LEGISLATIVE BUDGET REQUEST

Department of Management Services

Tallahassee

October 15, 2014

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

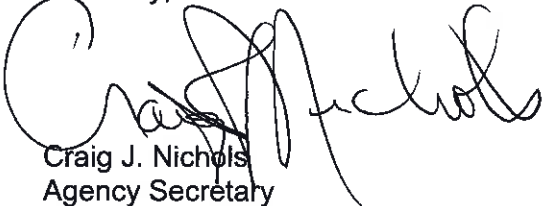
JoAnne Leznoff, Staff Director
House Appropriation Committee
221 The Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Management Services is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2015-16 Fiscal Year. This submission has been approved by Secretary Craig J. Nichols.

Sincerely,



Craig J. Nichols
Agency Secretary



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Temporary Special Duty-General Pay Additives Implementation Plan FY 2015-16

N/A



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DEPARTMENT LEVEL

EXHIBITS AND SCHEDULES

Schedule VII: Agency Litigation Inventory

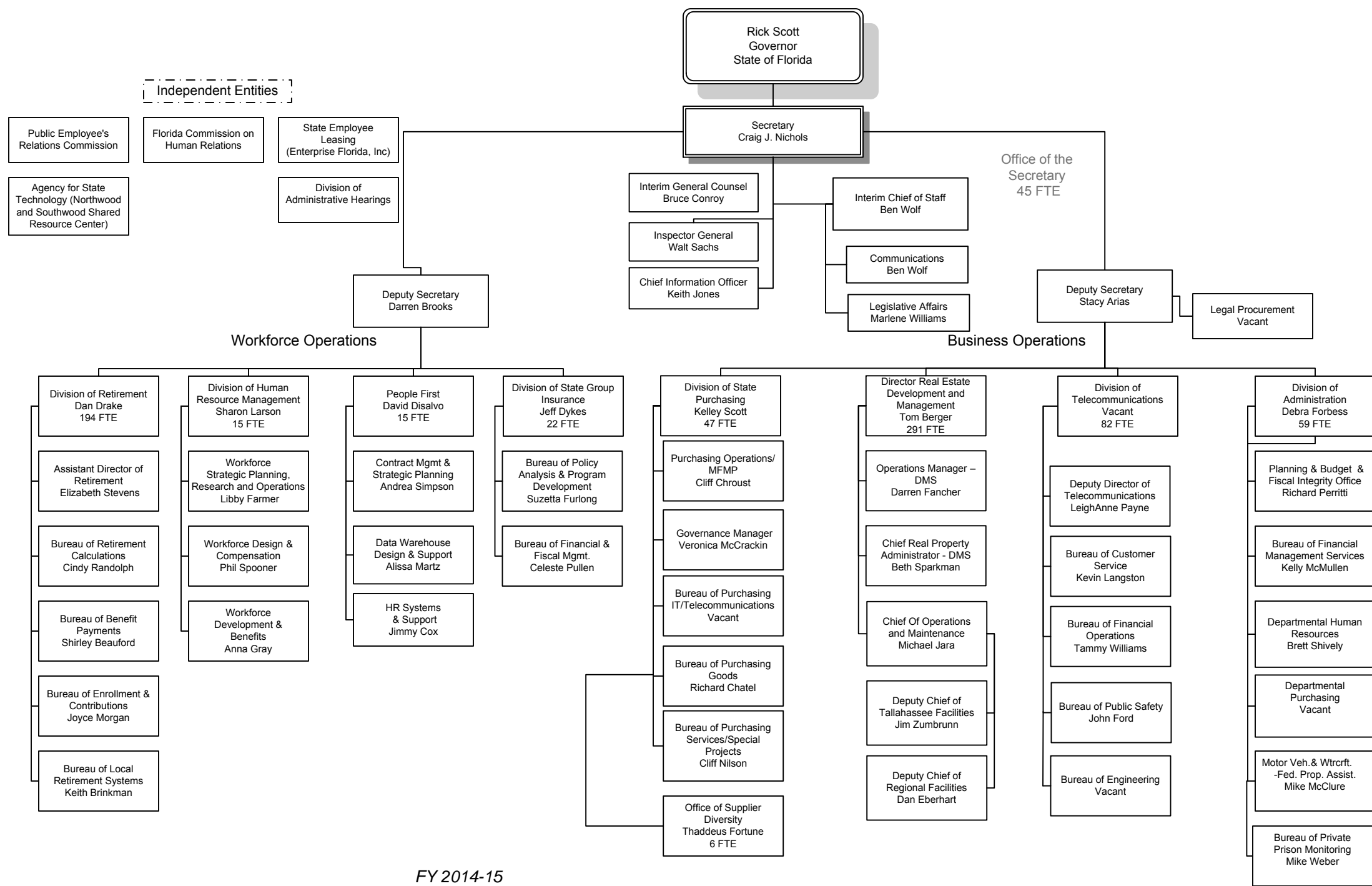
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Management Services (DMS)		
Contact Person:	Veronica Donnelly	Phone Number:	(850) 410-1698
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	MEDCO HEALTH SOLUTIONS, INC. and EXPRESS SCRIPTS, INC., Petitioners, vs. STATE OF FLORIDA, DEPARTMENT OF MANAGEMENT SERVICES, Respondent.		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	DOAH Case No. 14-4065		
Summary of the Complaint:	Pharmacy benefit management services provider challenge to DMS claim for funds for prescription refills not in accord with contract requirements.		
Amount of the Claim:	\$6,548,684.00 to the State Health Insurance Trust Fund		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Referred to the Division of Administrative Hearings on August 28, 2014.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

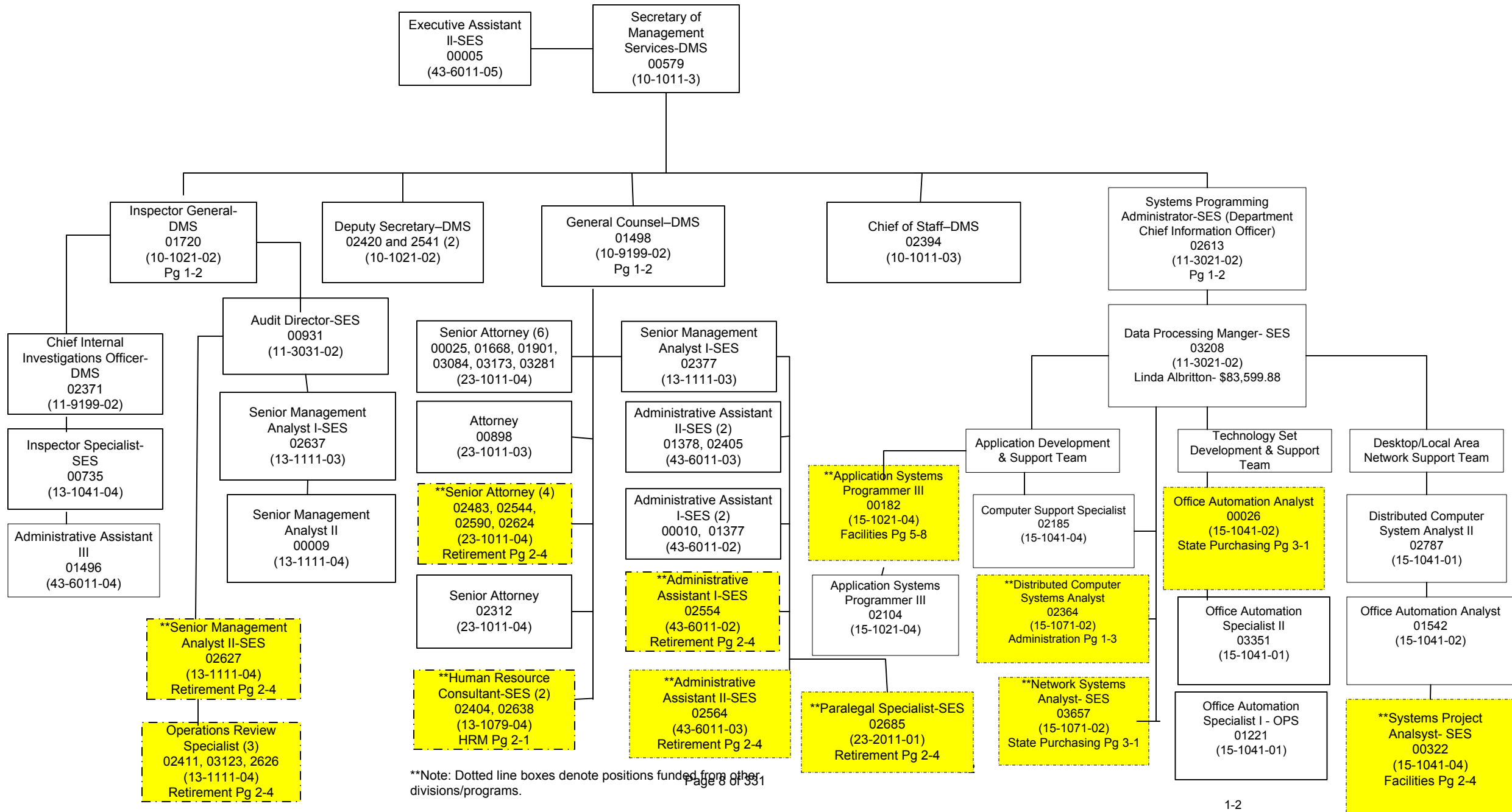
**DEPARTMENT OF MANAGEMENT SERVICES
 ORGANIZATION CHARTS (2014-2015 FY LBR Submission/September 2014)
 TABLE OF CONTENTS**

	<u>Page Number</u>
<u>Administration Program:</u> (Office of the Secretary/Administration)	
Department of Management Services – Agency Organizational Chart.....	1-0
Office of the Secretary.....	1-1
General Counsel’s Office, Inspector General’s Office, CIO.....	1-2
Division of Administration/Director’s Office.....	1-3
<u>Workforce Program:</u>	
Human Resource Management/People First.....	2-1
Division of State Group Insurance.....	2-2
Division of Retirement - Reporting Bureaus.....	2-3
Director’s Office.....	2-4
Bureau of Local Retirement Systems.....	2-5
Bureau of Benefits Payments.....	2-6
Bureau of Enrollment and Contributions.....	2-7
Bureau of Retirement Calculations.....	2-8
Bureau of Research & Member Communications.....	2-9
<u>Support Program:</u>	
State Purchasing - Director’s Office and Office of Supplier Diversity.....	3-1
<u>Technology Program:</u>	
Division of Telecommunications.....	4-1
Bureau of Engineering.....	4-2
Bureau of Customer Service.....	4-3
Bureau of Public Safety.....	4-4
Bureau of Financial Operations.....	4-5
<u>Facilities Program:</u>	
Division of Real Estate Development and Management – Director’s Office.....	5-1
Bureau of Building Construction & Bureau of Operations & Maintenance.....	5-2
Bureau of Business Support Services.....	5-3
Bureau of Leasing.....	5-4
Bureau of Operations & Maintenance (Trade Sections).....	5-5
Bureau of Operations & Maintenance(Grounds Section).....	5-6
Governor’s Mansion.....	5-7
Bureau of Operations & Maintenance (Tallahassee/Regional Facilities Sections).....	5-8
Capital Circle Office Complex and First DCA.....	5-8.1
Fletcher, Larson, Collins, Pepper, Holland, Carlton, Gray, Turlington & FDLE.....	5-8.2
Twin Towers, Douglas & Carr.....	5-8.3
Capitol Building, Trades Support and Custodial Services.....	5-8.4
Regional Service Centers 1.....	5-8.5
Regional Service Centers 2.....	5-8.6
<u>Independent Entities:</u>	
State Employee Leasing (Black Business Investment Board and Enterprise Florida).....	6-1

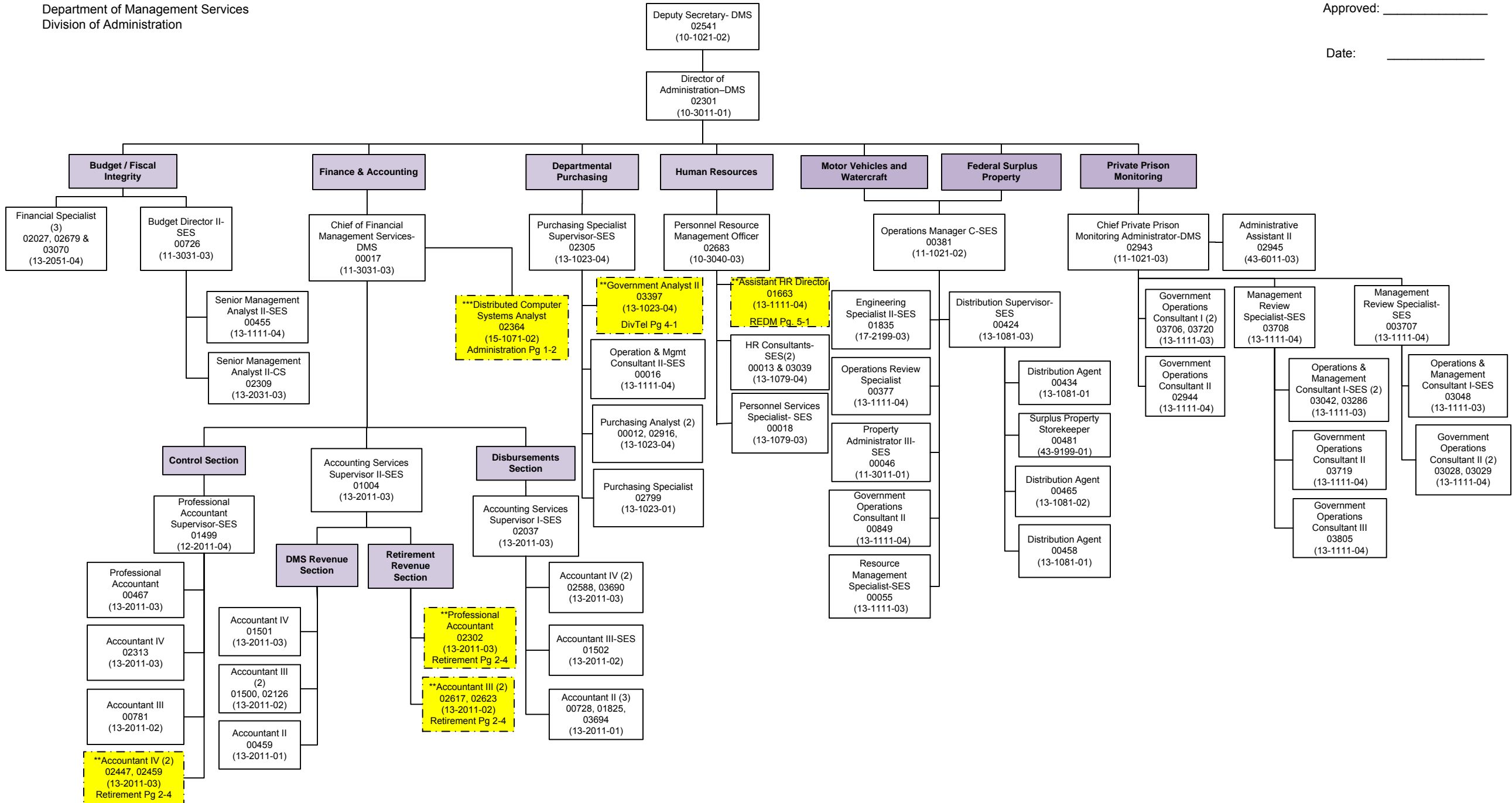
Public Employees Relations Commission (PERC)6-2
Florida Commission on Human Relations (FCHR).....6-3



FY 2014-15
 Department of Management Services
 Agency Organizational Chart
 776 FTE (DMS Proper Only)

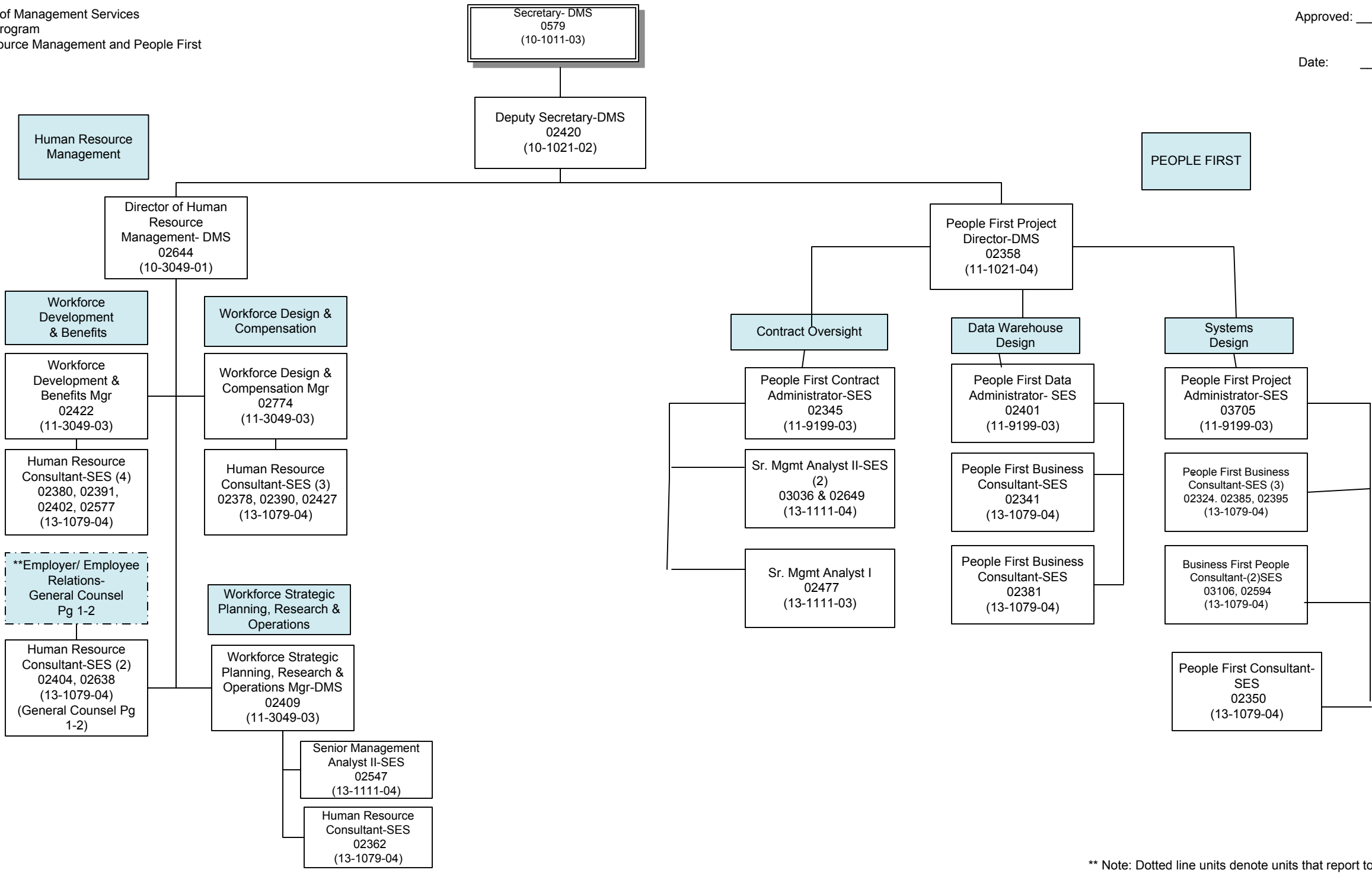


**Note: Dotted line boxes denote positions funded from other divisions/programs.



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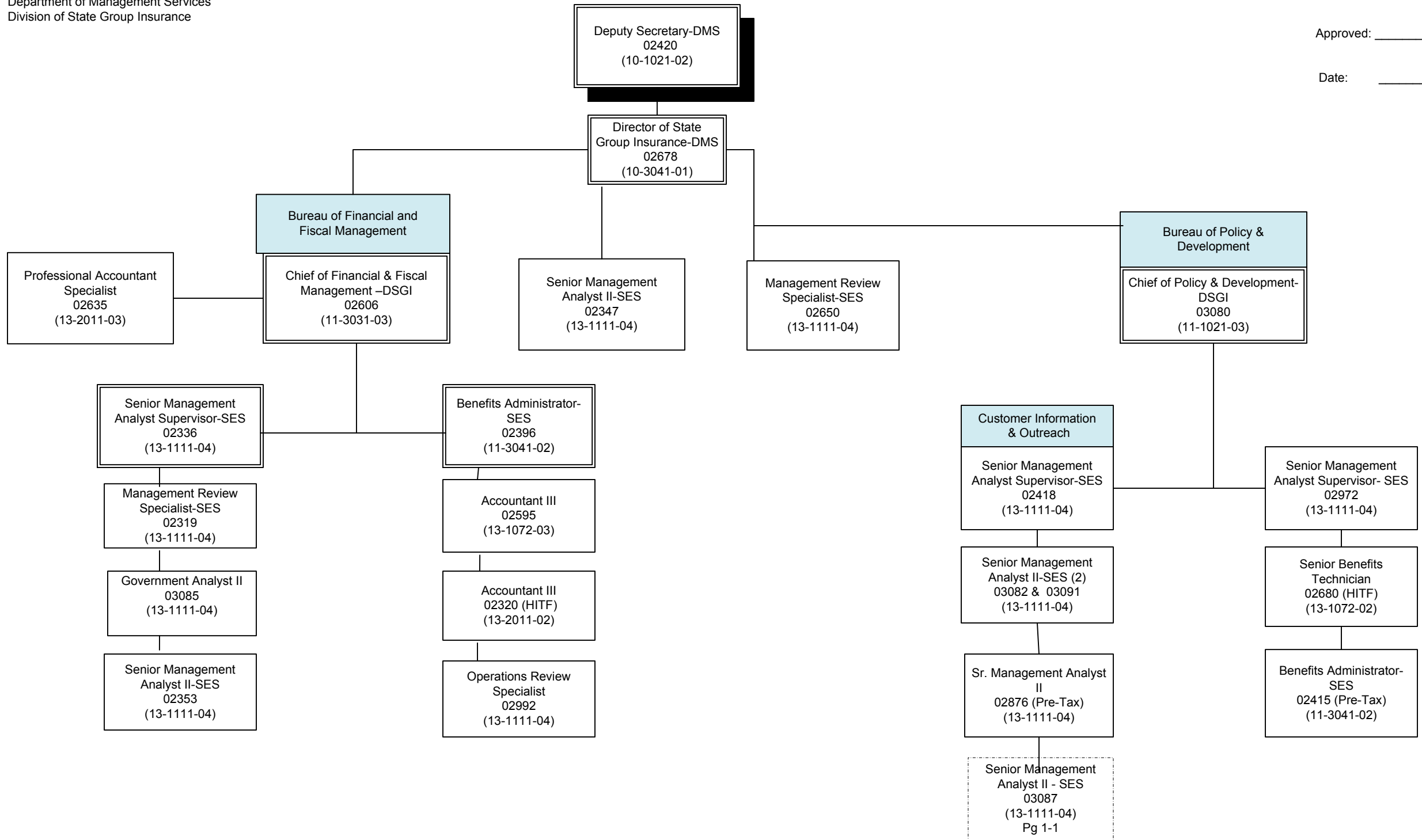
***Note: Dotted line boxes denote positions reporting to other areas.

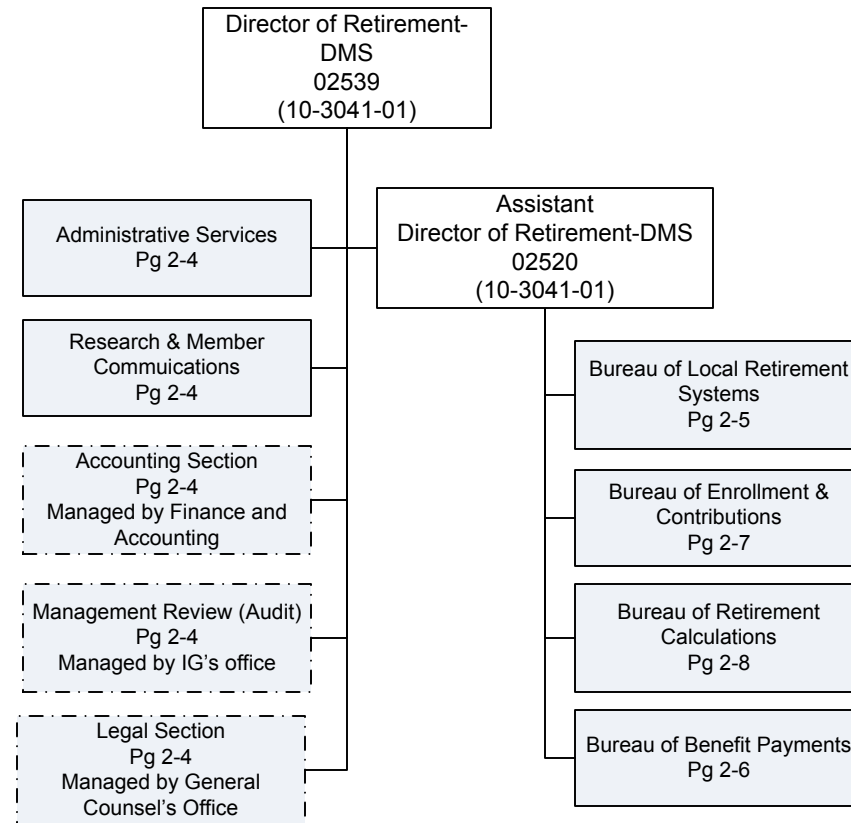


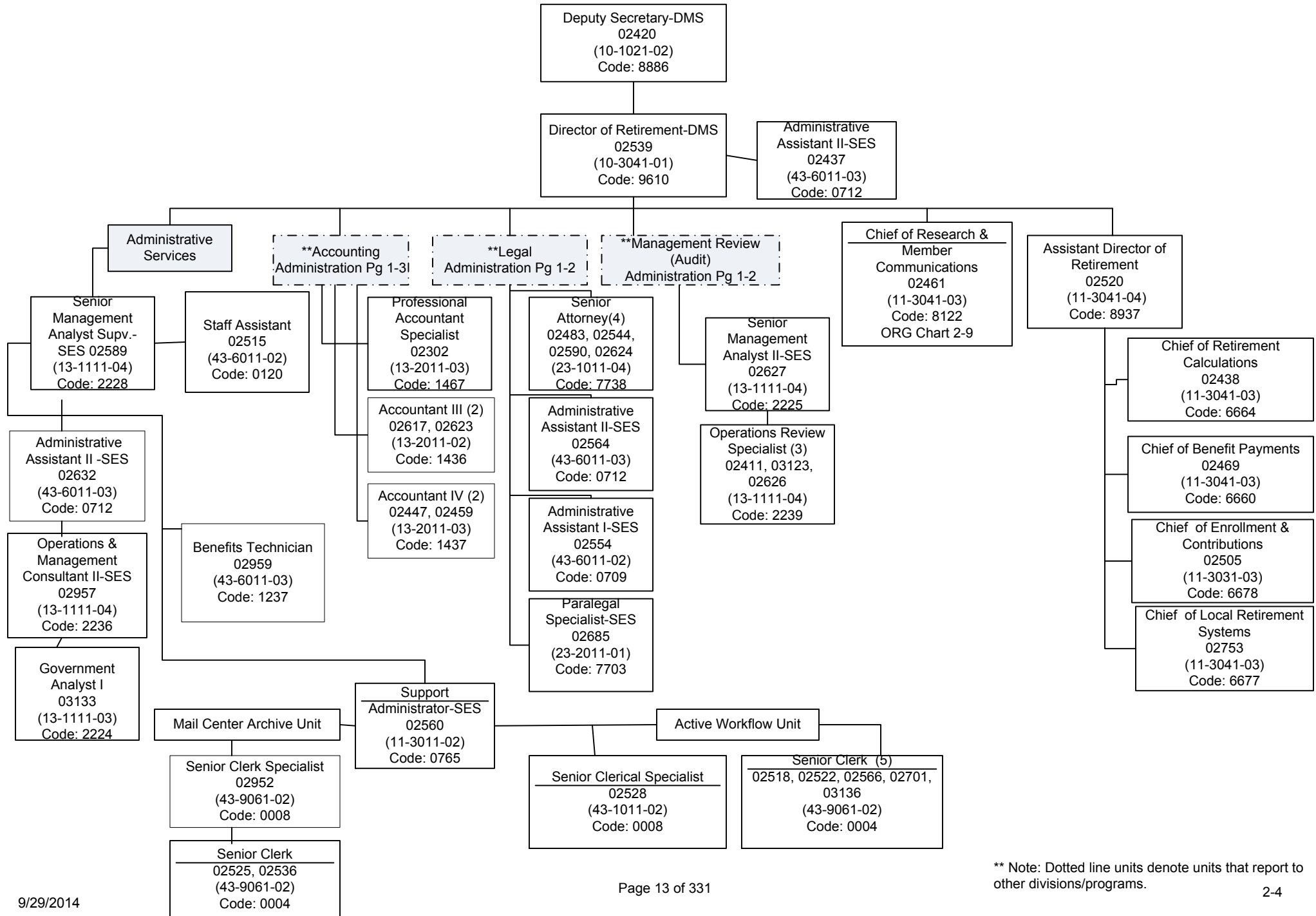
** Note: Dotted line units denote units that report to other divisions/programs.

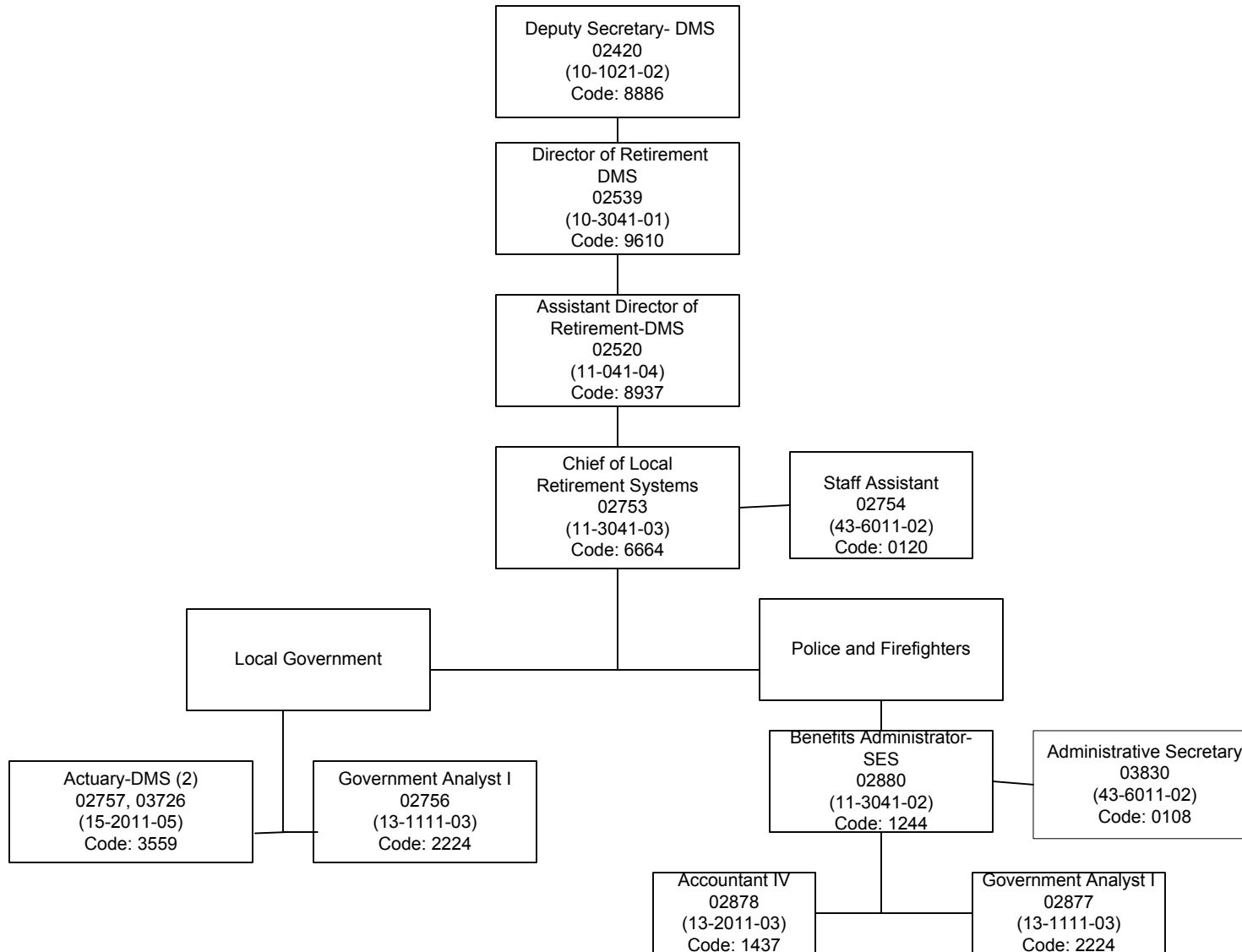
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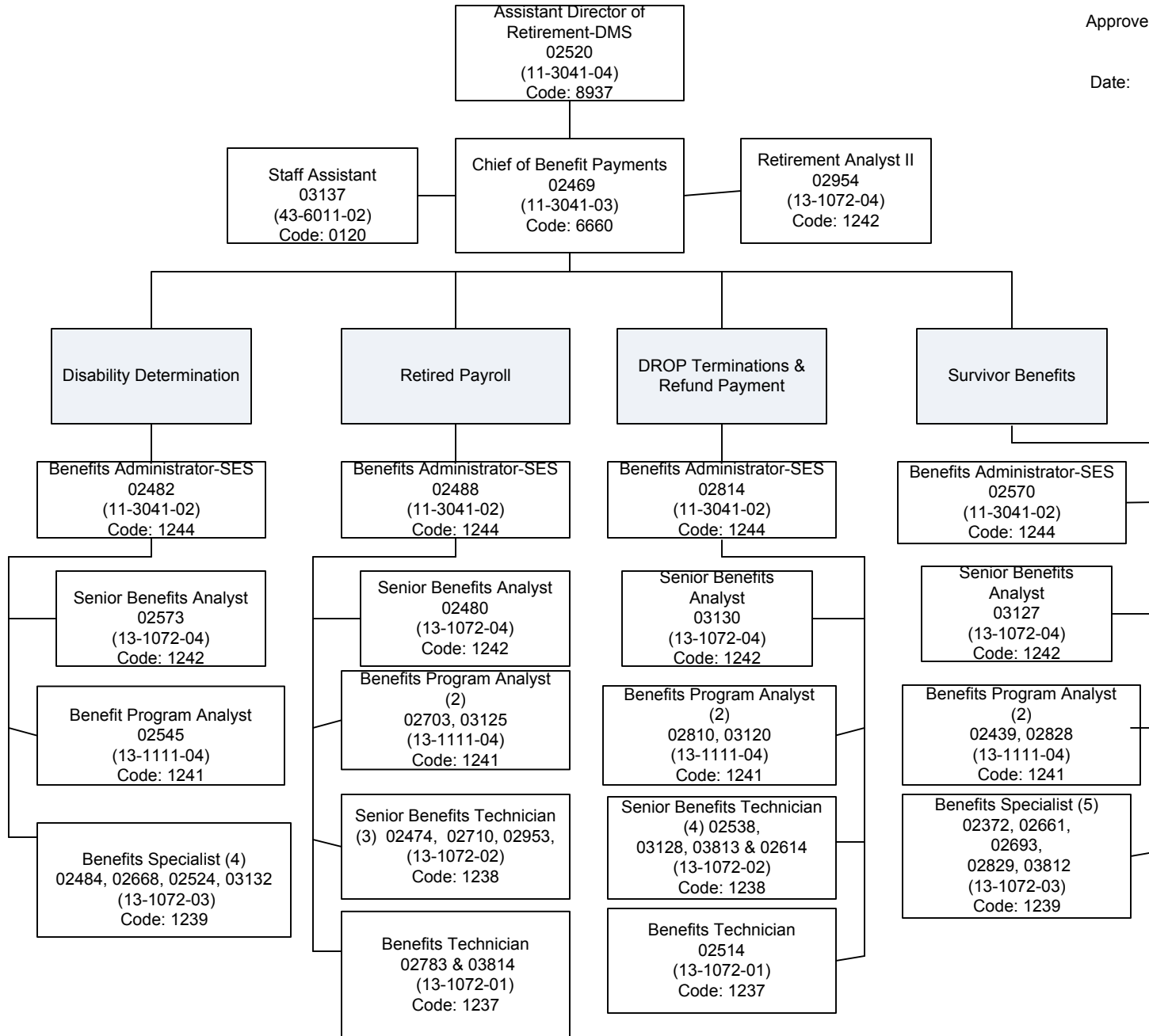




** Note: Working titles are listed on chart and are coded as WT.

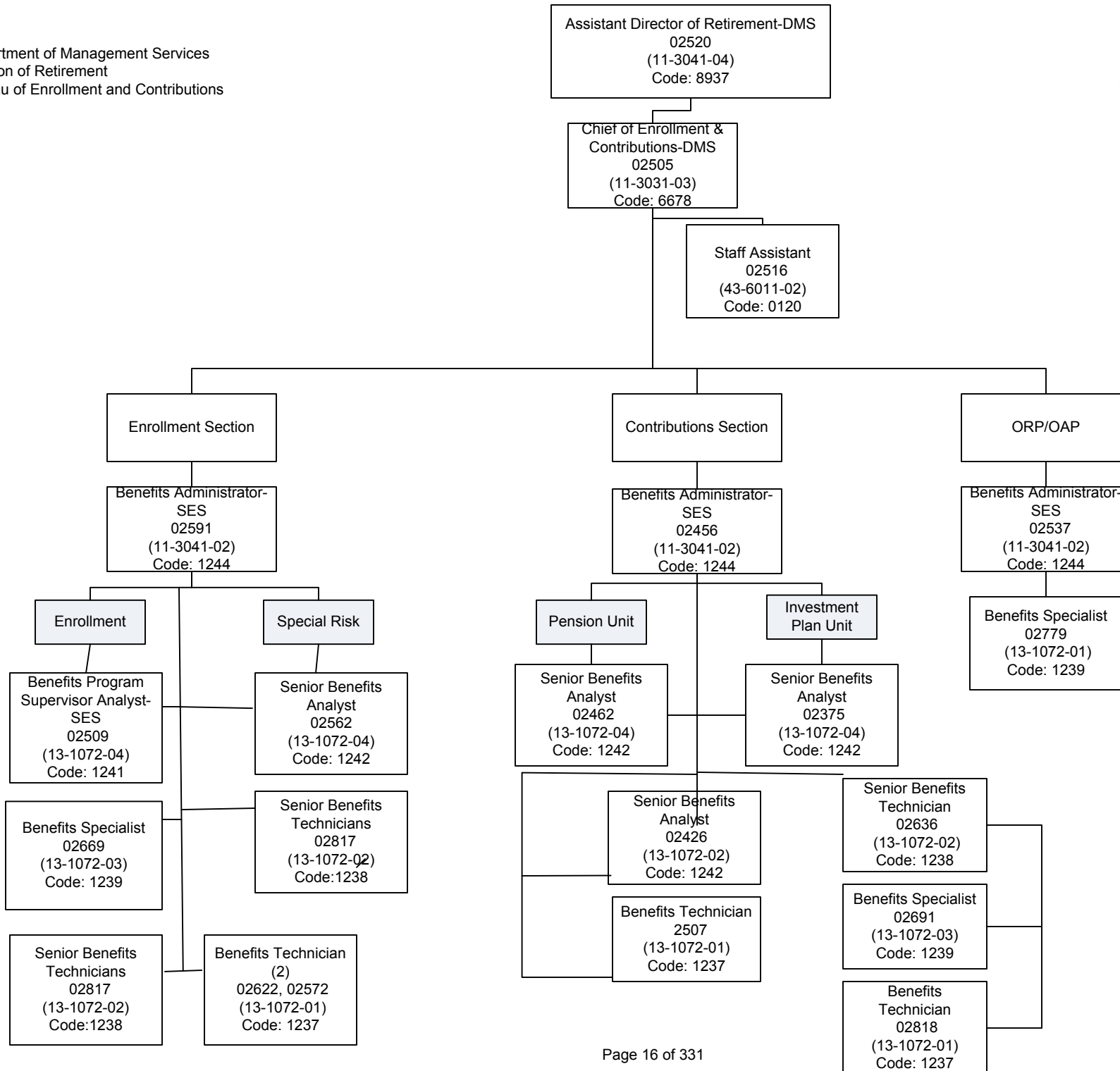
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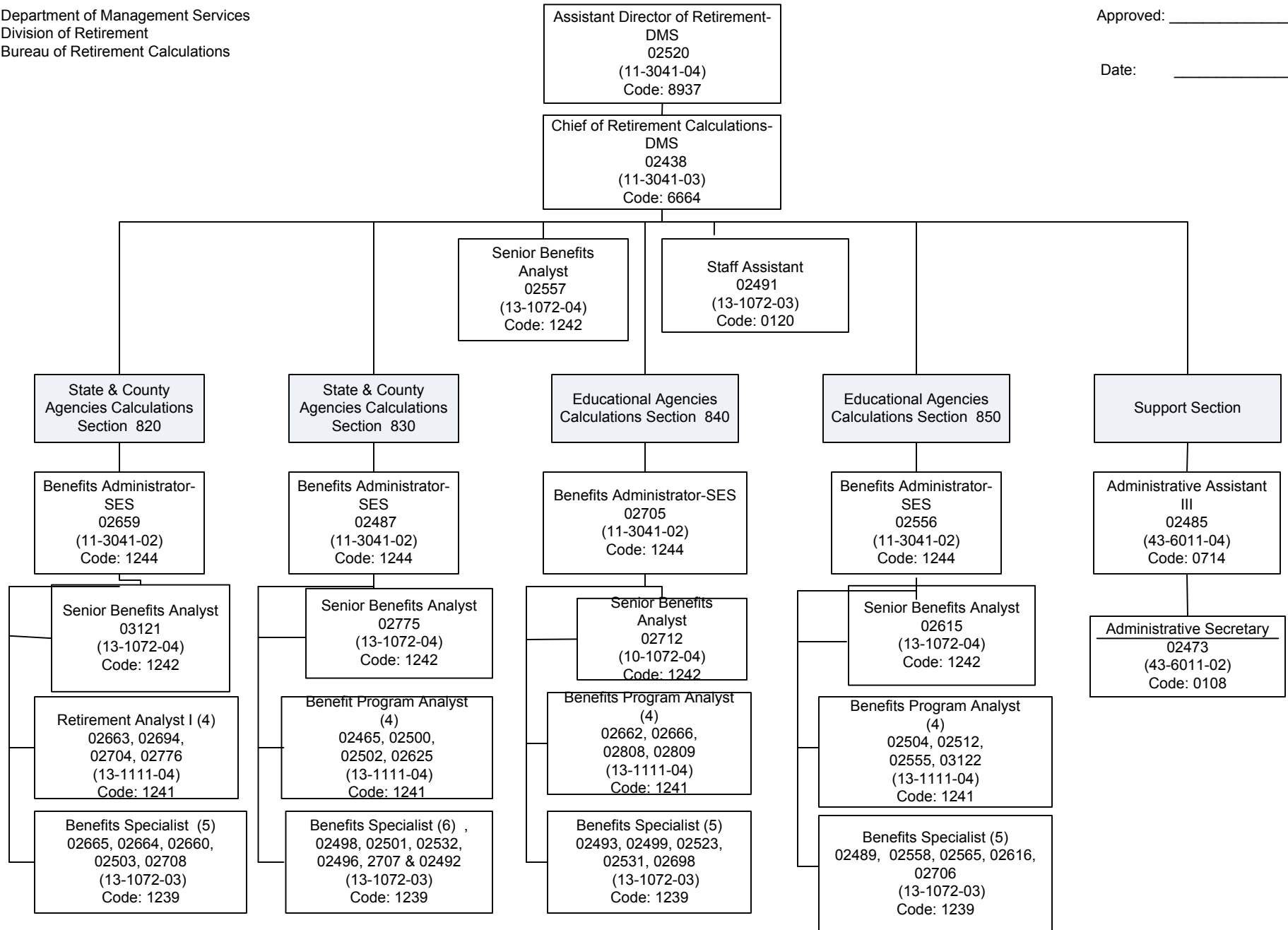
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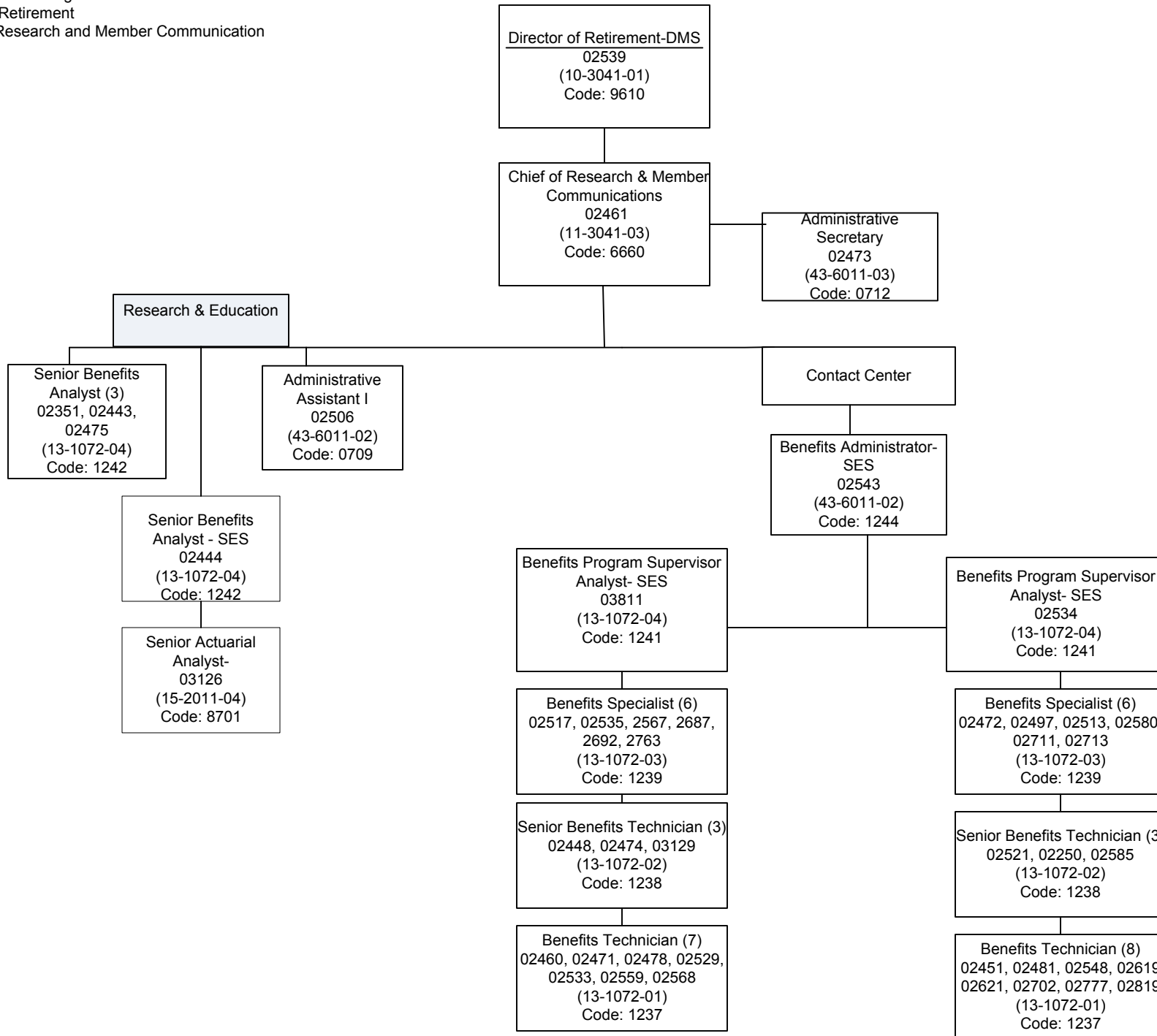


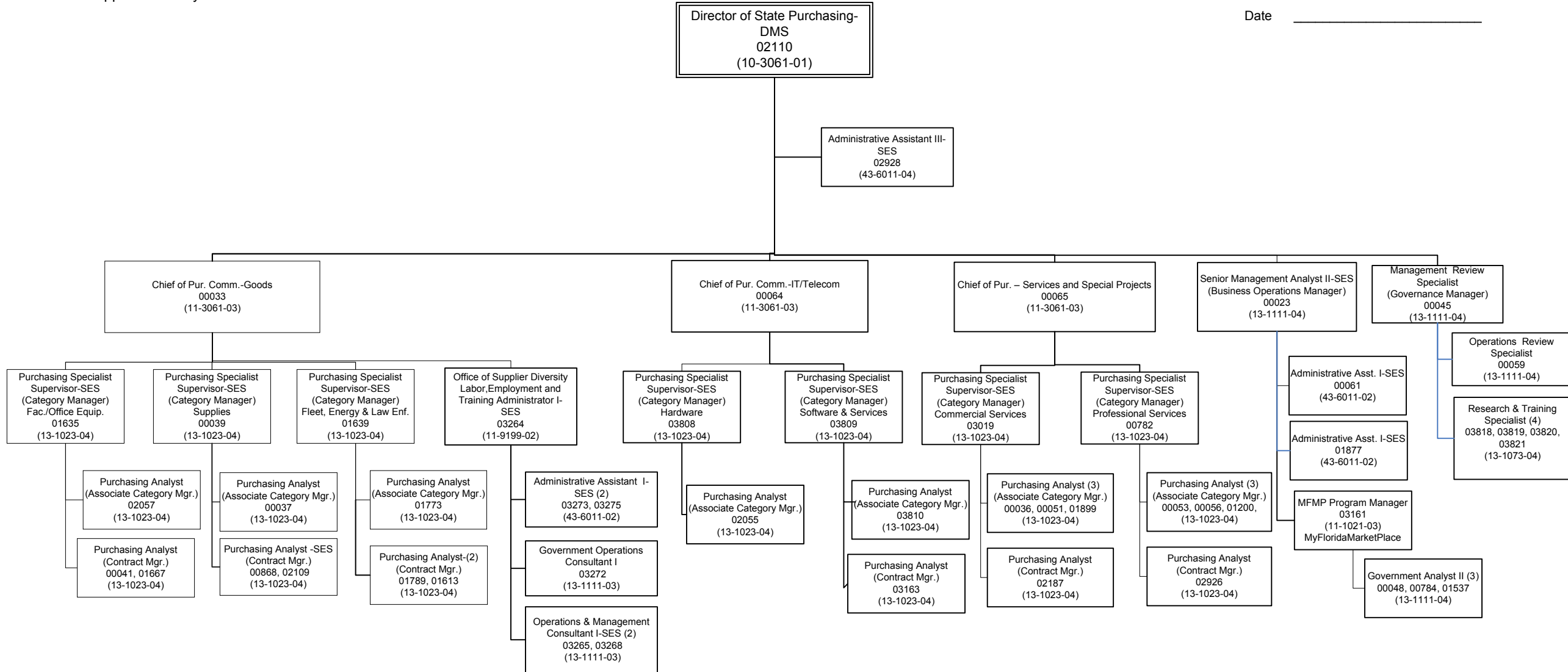
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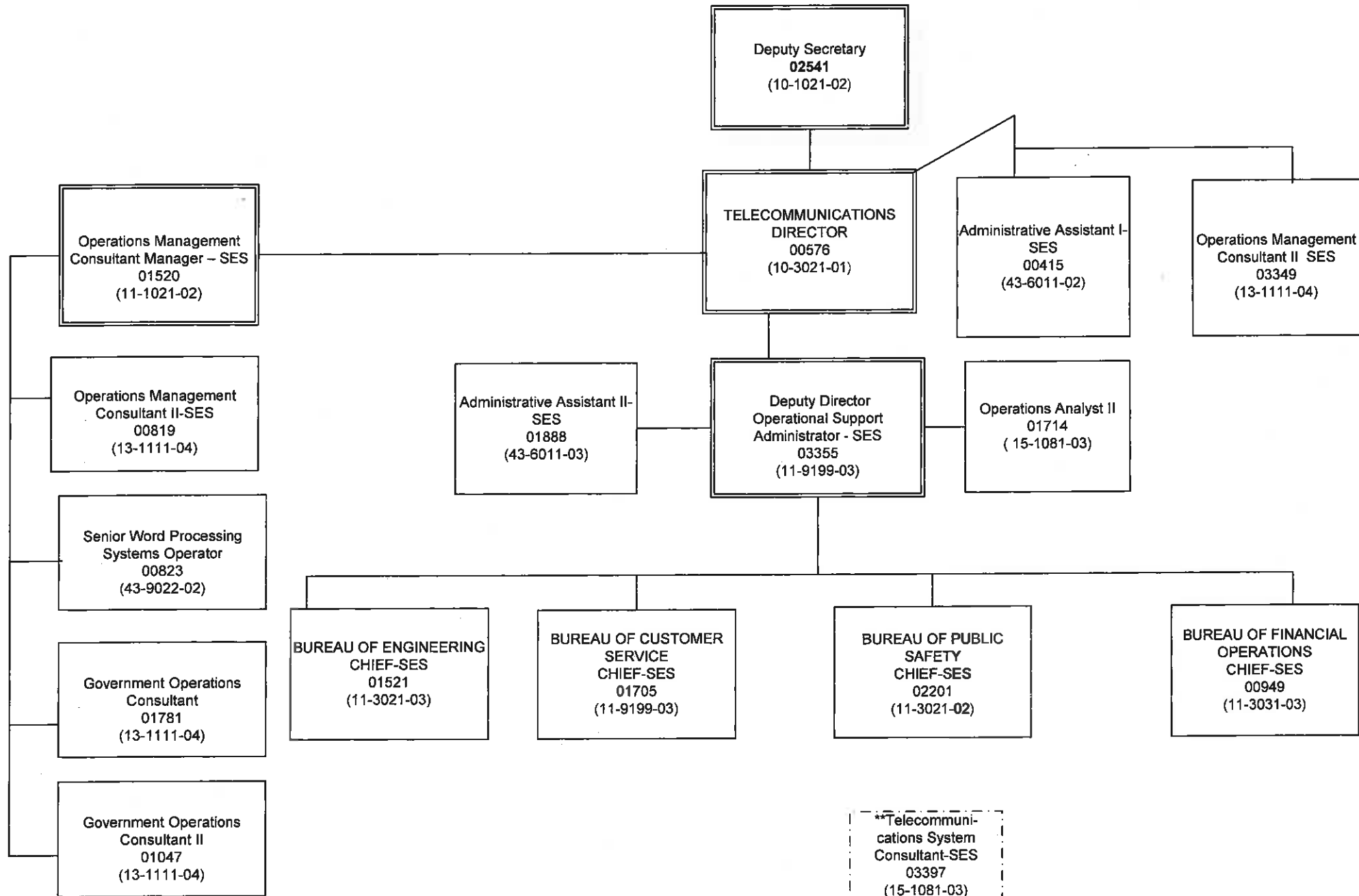
Group Category Manager = Bureau Chief
 Category Manager = Purchasing Specialist Supervisor
 Associate Category Manager = Purchasing Analyst
 Contract Manager = Purchasing Analyst
 Government Analyst II = Business Analyst

**Application Systems Programmer III
 03657
 (15-1051-03)
 Administration (CIO Office) Pg 1-2

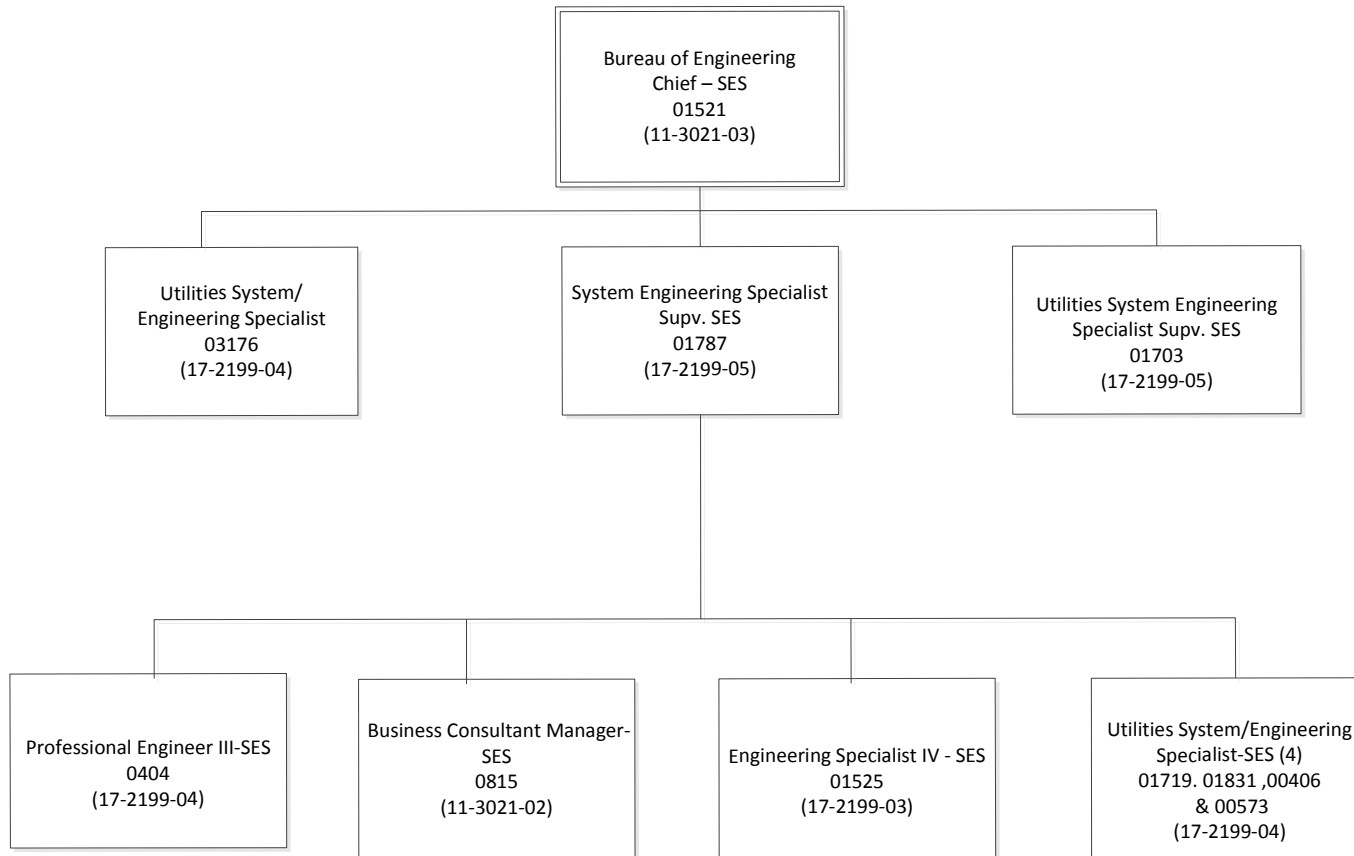
**Office Automation Specialist I-SES
 00026
 (15-1041-01)
 Administration (CIO Office) Pg 1-2

**Note: Dotted line boxes denote positions located in other divisions/programs.

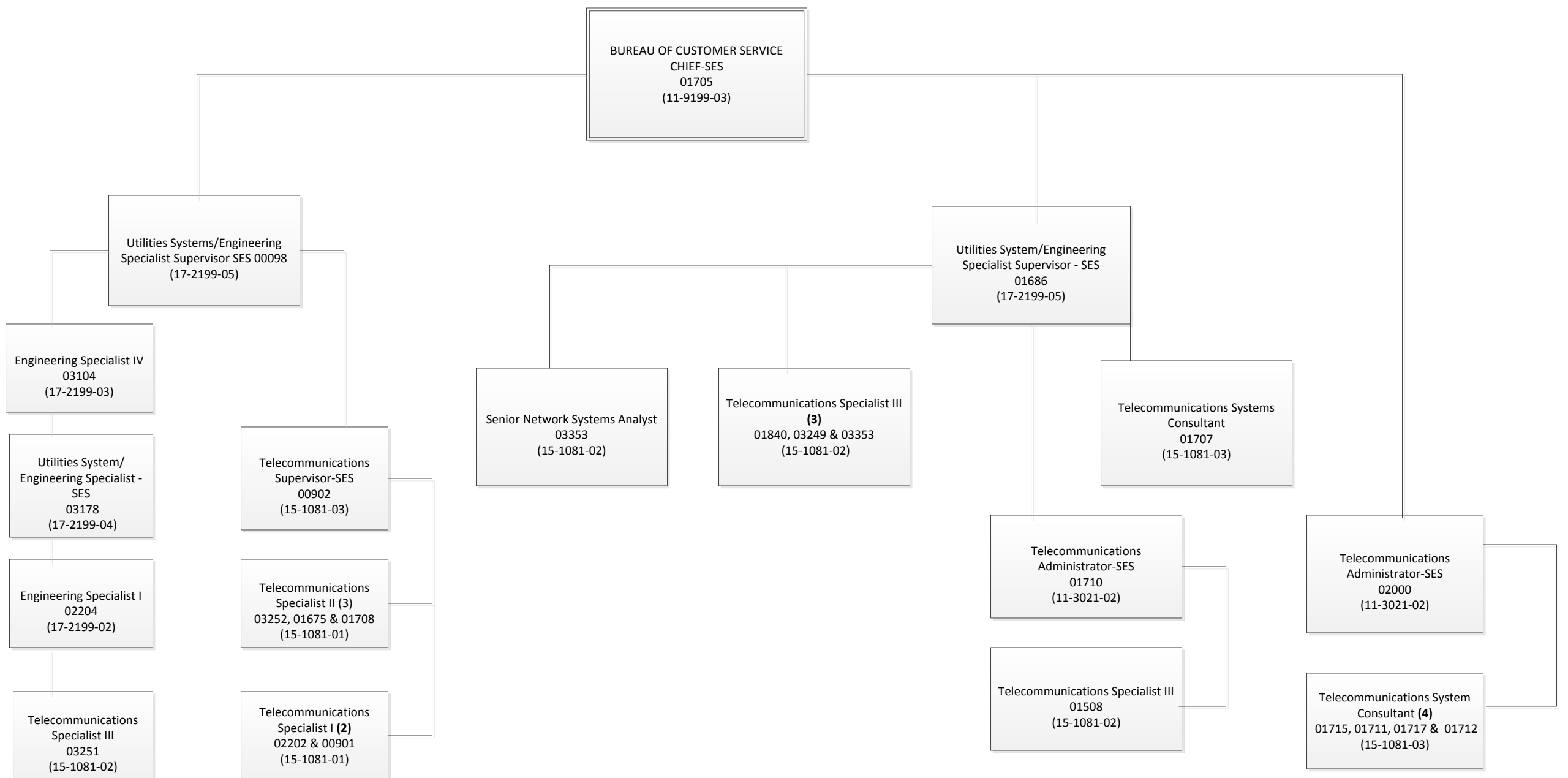
Department of Management Services
Division of Telecommunications



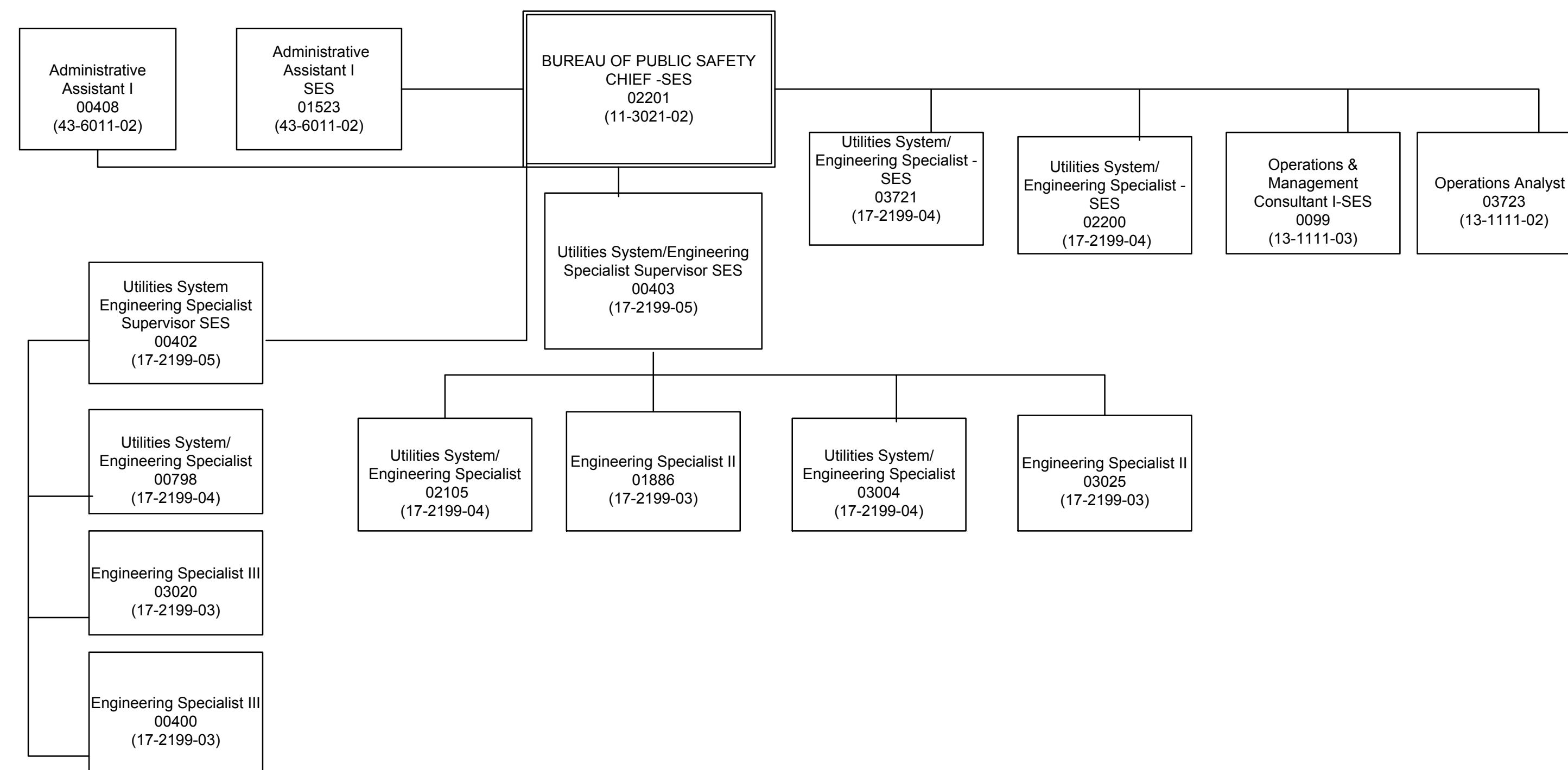
**Telecommunications System
Consultant-SES
03397
(15-1081-03)
Administration Pg 1-2



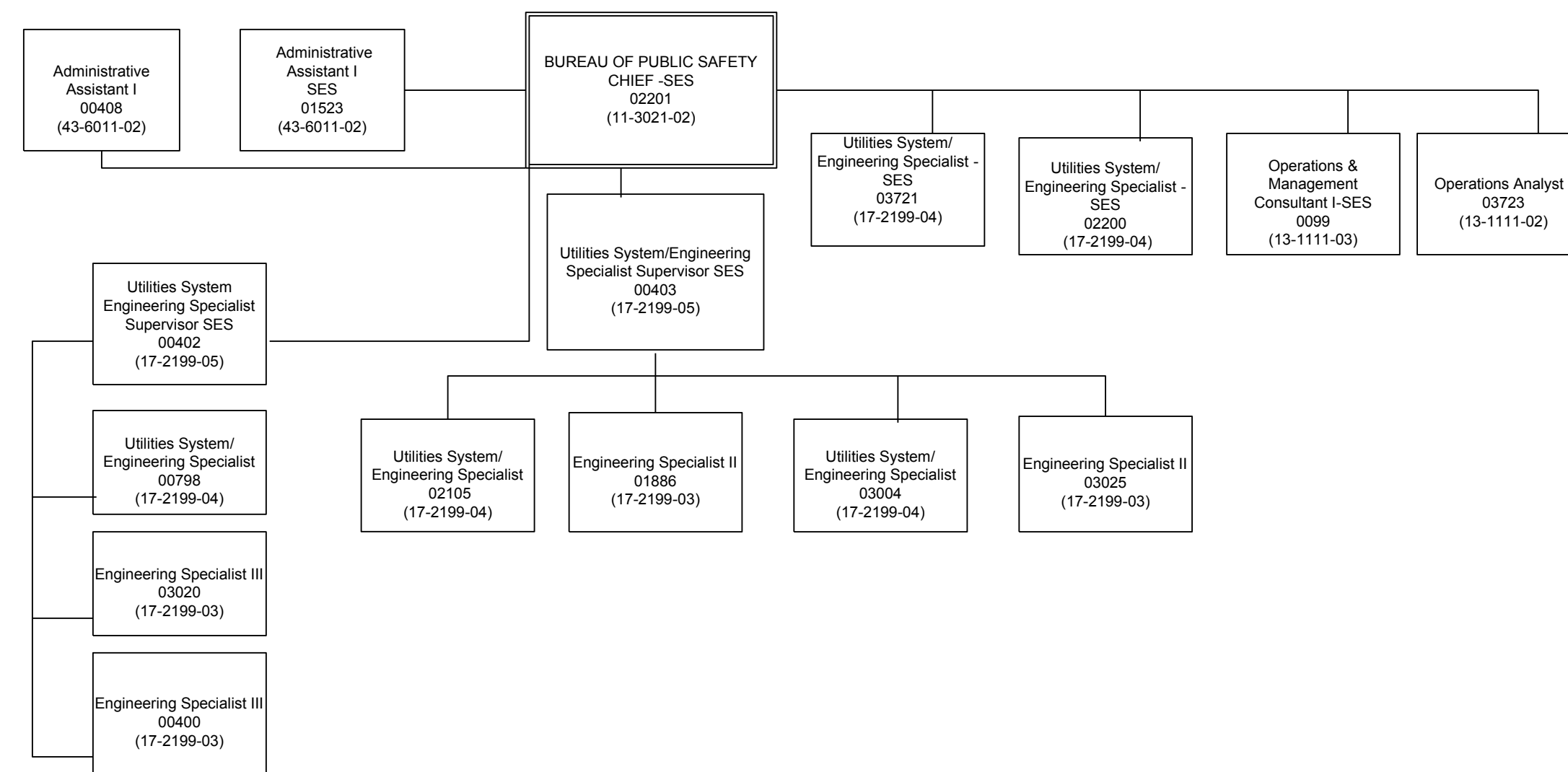
Department of Management Services
 Division of Telecommunications
 Bureau of Customer Service



Department of Management Services
 Division of Telecommunications
 Bureau of Public Safety

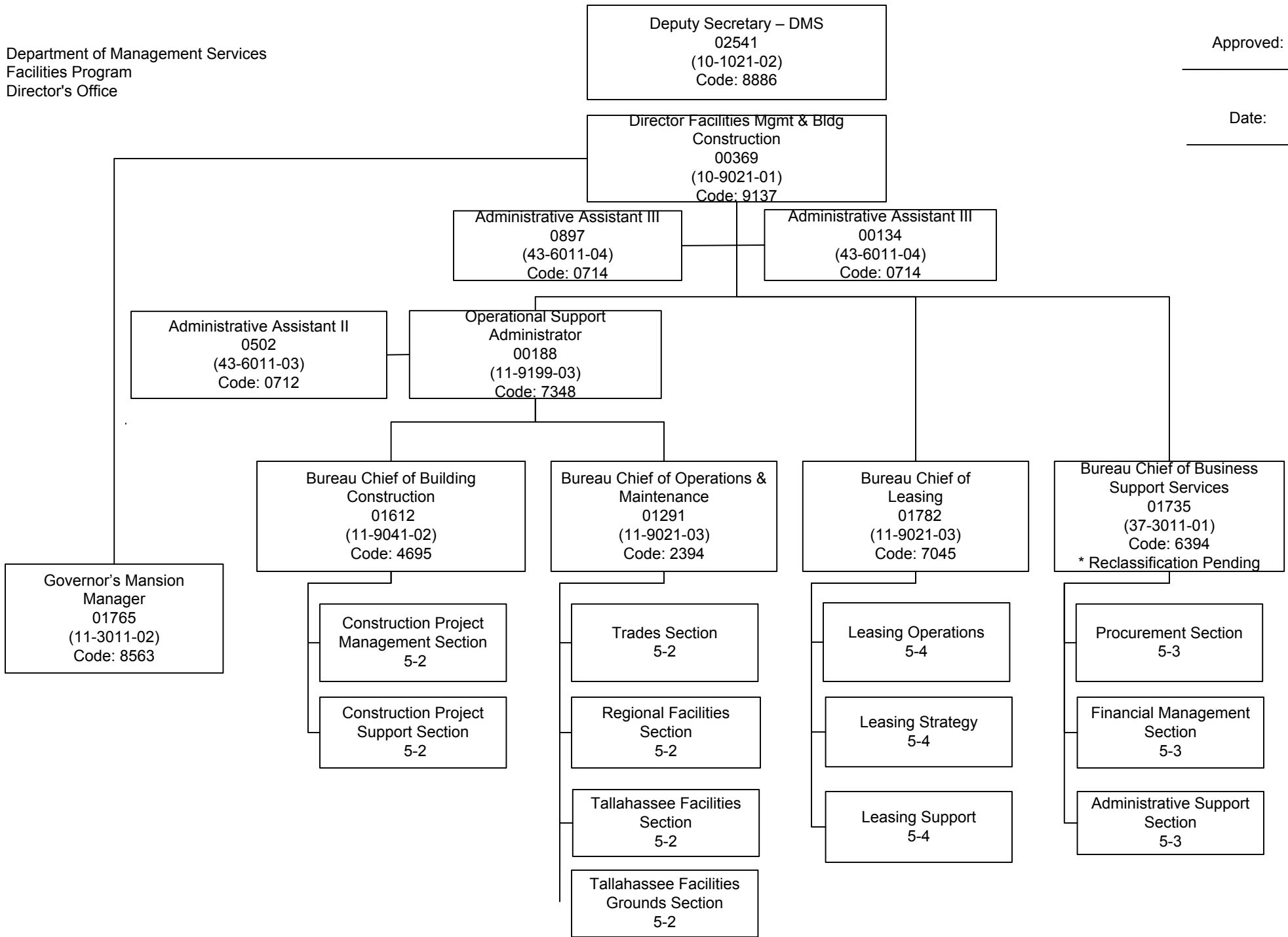


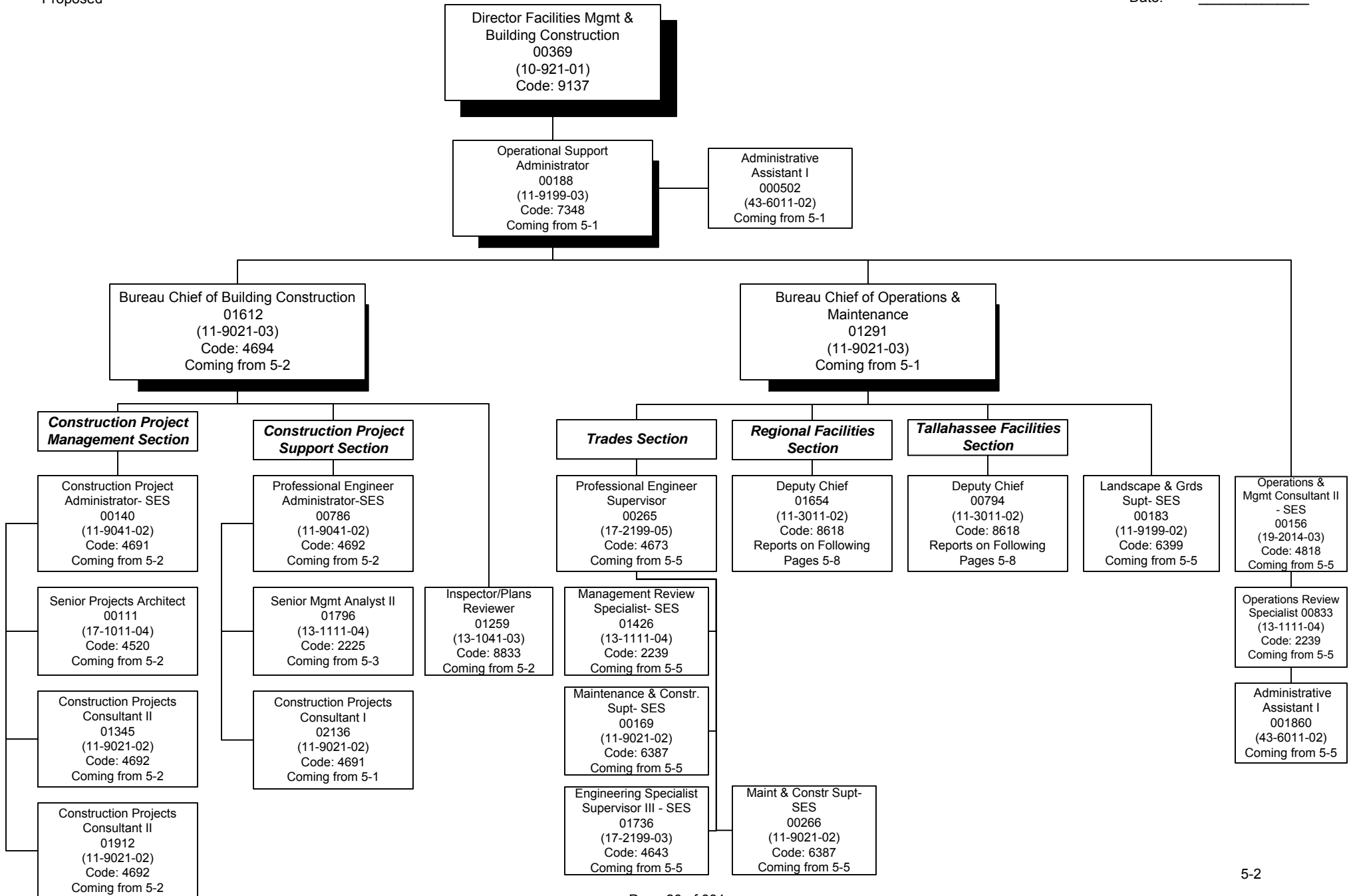
Department of Management Services
 Division of Telecommunications
 Bureau of Public Safety



Approved: _____

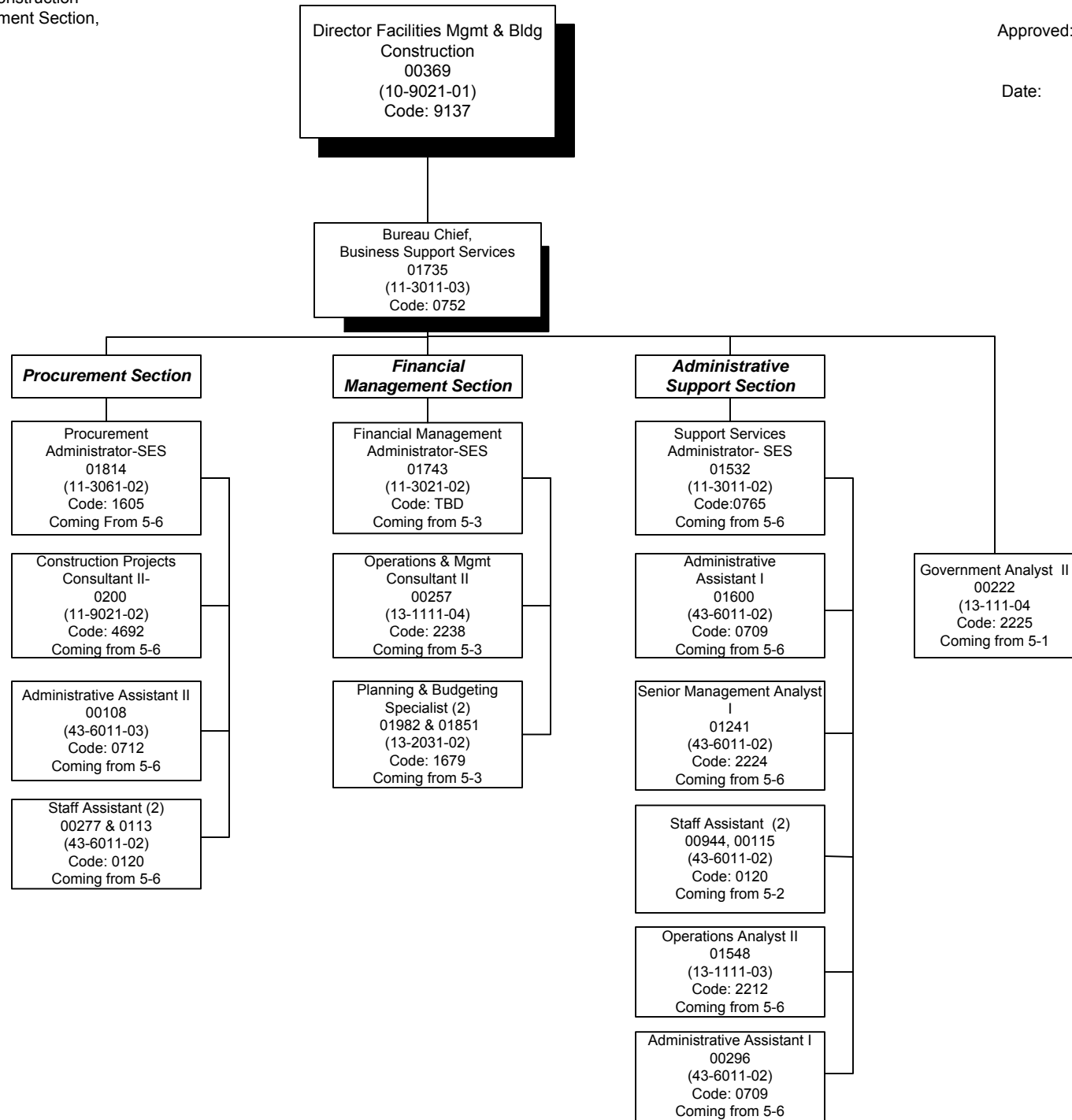
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Date: _____

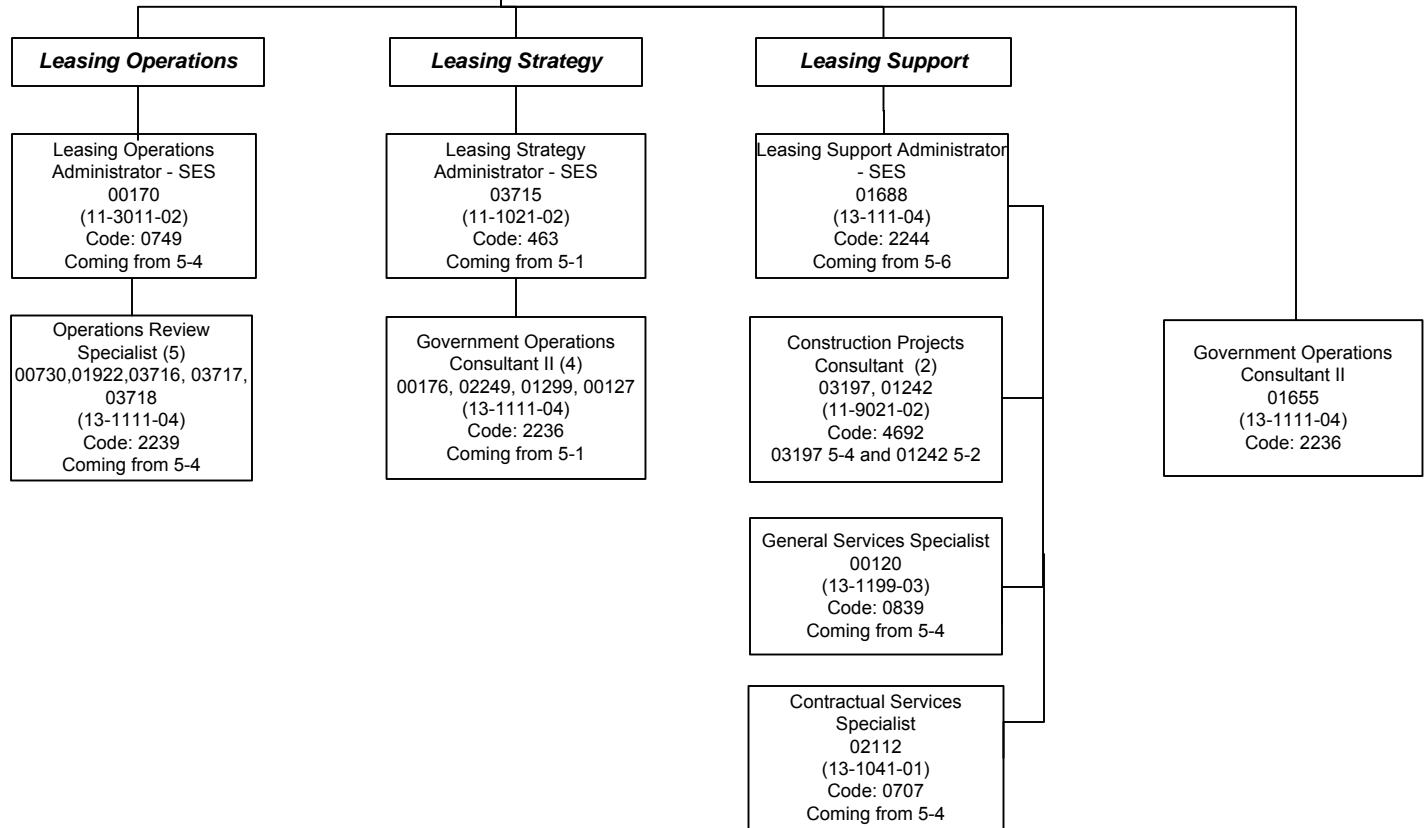


Director Facilities Mgmt & Bldg
 Construction
 00369
 (10-9021-01)
 Code: 9137

Approved: _____

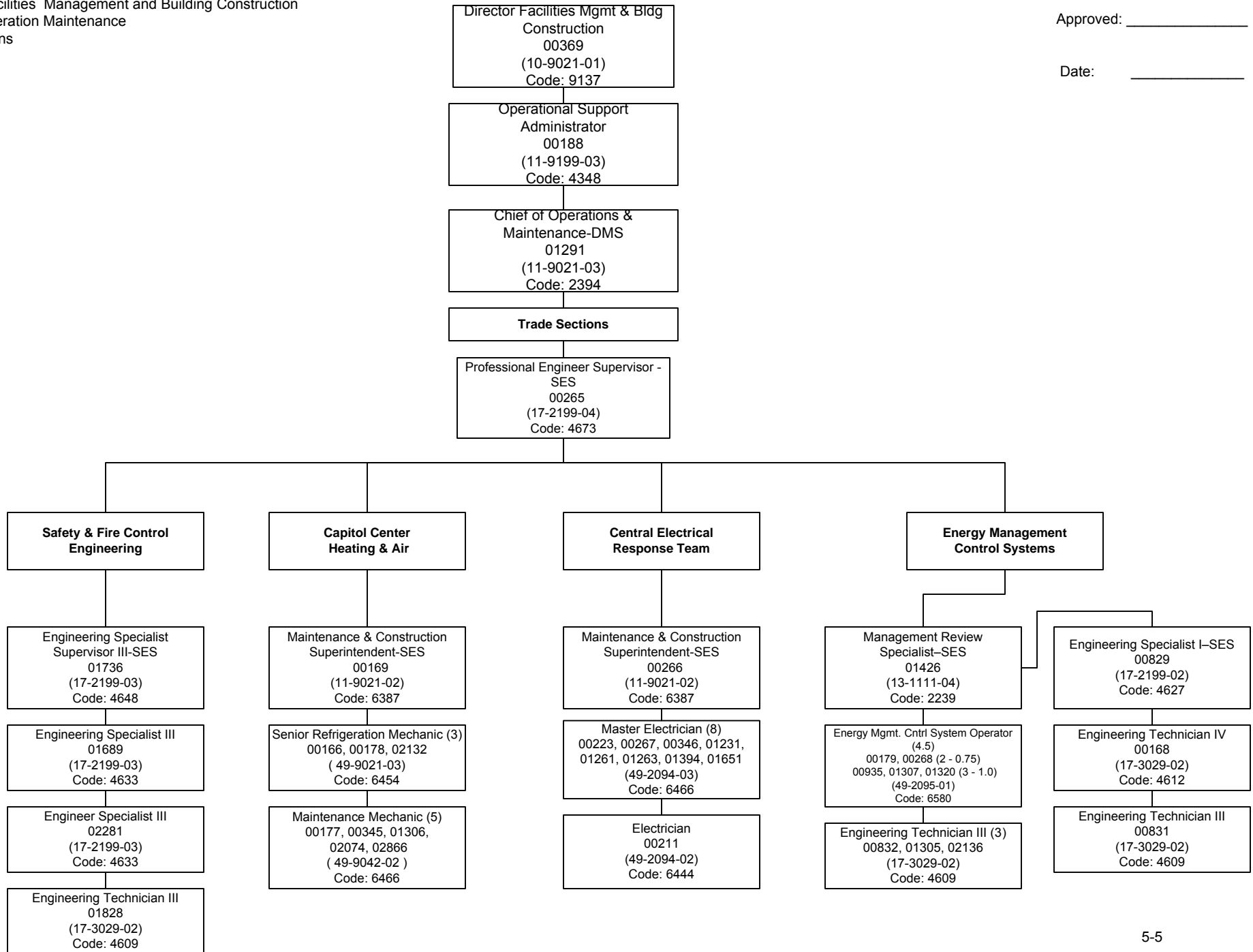
Chief Real Property
 Administrator-DMS
 01782
 (11-9021-03)
 Code: 7045

Date: _____



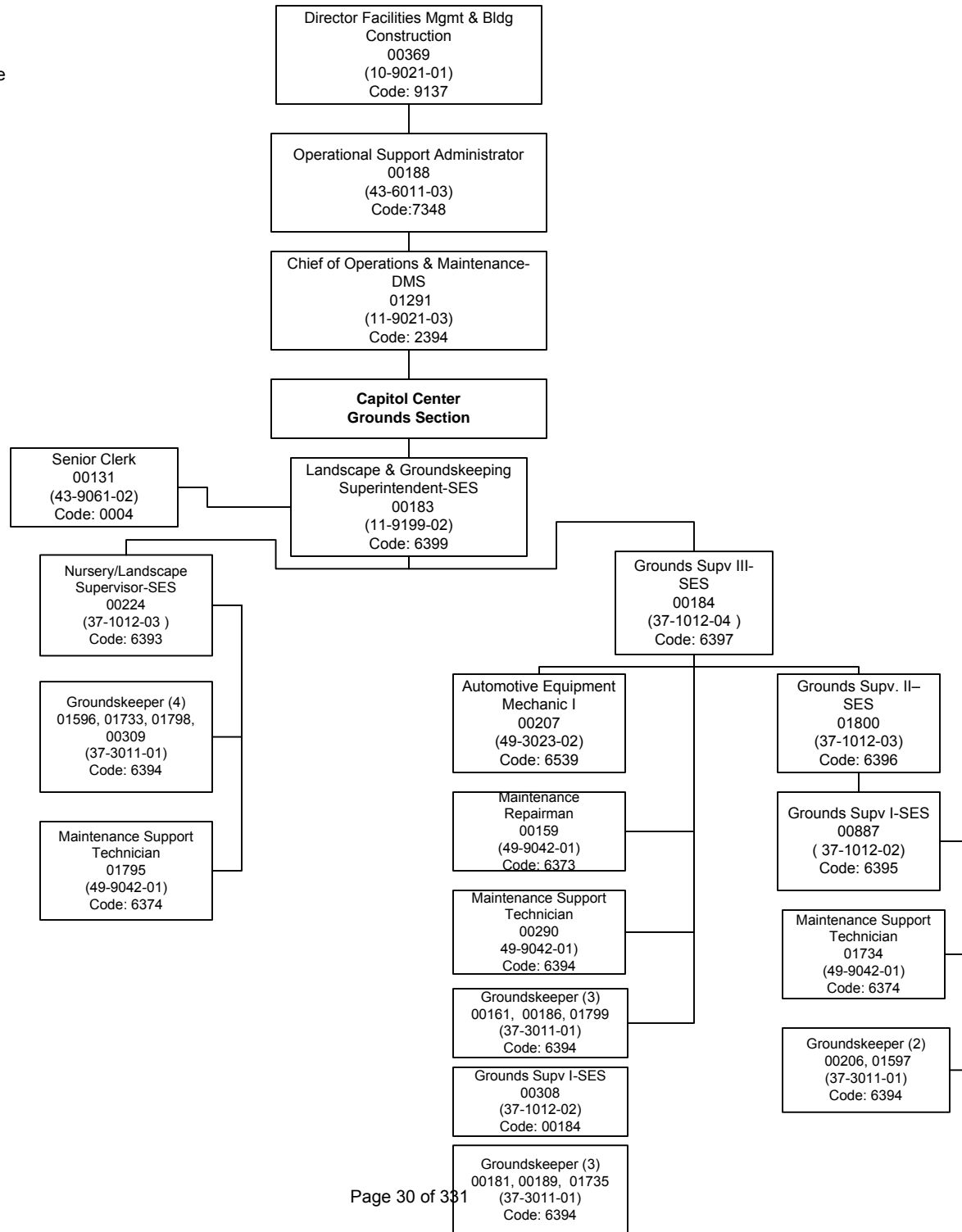
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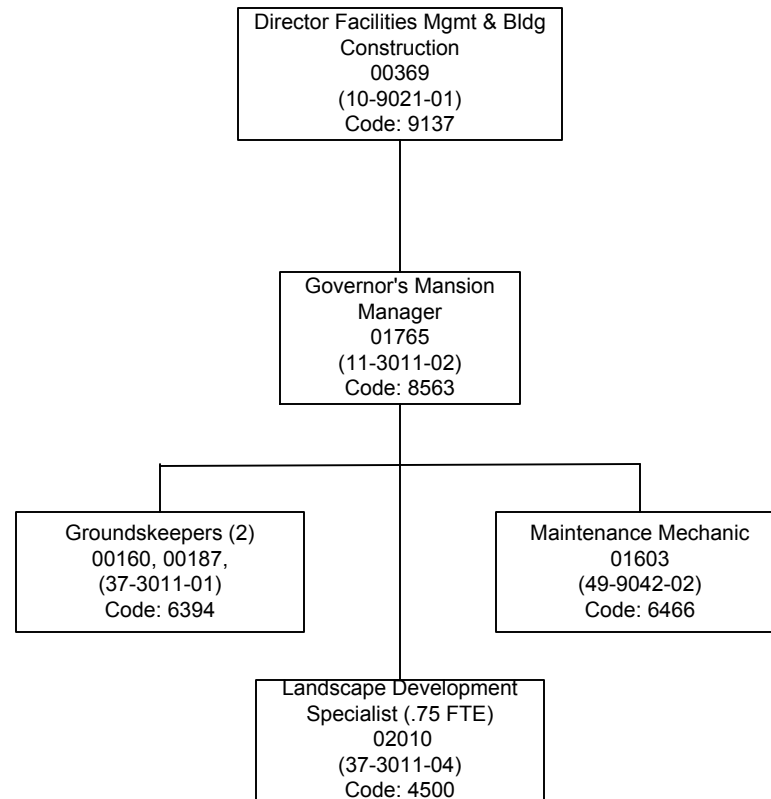
Date: _____



Approved: _____

Date: _____





Approved: _____

Date: _____

Director Facilities Mgmt & Bldg
 Construction
 00369
 (10-9021-01)
 Code: 9137

Operational Support
 Administrator
 00188
 (11-9199-03)
 Code: 0712

Chief of Operations &
 Maintenance -DMS
 001291
 (11-9021-03)
 Code: 2394

Deputy Chief of
 Tallahassee Facilities-DMS
 00794
 (11-3011-02)
 Code: 8617

**Data Base Administrator-
 SES
 00182
 (11-3021-02)
 (Admin Pg 1-5)
 Code: 2143

Administrative
 Assistant I
 02075
 (43-6011-02)
 Code: 0709

Deputy Chief of Regional
 Facilities-DMS
 01654
 (11-3011-02)
 Code: 8618

Senior Refrigeration
 Mechanic
 00336
 (49-9021-03)
 Code: 6454

Facilities Manager
 00501
 (11-9021-02)
 First DCA Building
 Pg 5-8.1
 Code: 6384

Facilities Manager
 00297
 (11-9021-02)
 Capitol Circle Off Complex
 Pg 5-8.1
 Code: 6384

Facilities Manager
 02189
 (11-9021-02)
 Monroe Co Reg Ctr/Marathon
 Pg 5-8.5
 Code: 6384

Facilities Manager
 00249
 (11-9021-02)
 Benton Building – Ft. Pierce
 Pg 5-8.5
 Code: 6384

Facilities Manager
 01486
 (11-9021-02)
 Gore Bldg – Ft Lauderdale
 Pg 5-8.6
 Code: 6384

Facilities Manager
 01918
 (11-9021-02)
 Pepper Group
 Pg 5-8.2
 Code: 6384

Facilities Manager
 02100
 (11-9021-02)
 FDLE Bldg
 Pg 5-8.2
 Code: 6384

Facilities Manager
 01611
 (11-9021-02)
 Alachua Reg Svc Ctr
 Pg 5-8.5
 Code: 6384

Facilities Manager
 01487
 (11-9021-02)
 Dimick Building – WPB
 Pg 5-8.5
 Code: 6384

Facilities Manager
 02238
 (11-9021-02)
 Grizzle/Sebring & Largo/St. Pete
 Pg 5-8.6
 Code: 6384

Facilities Manager
 01230
 (11-9021-02)
 Turlington/Gray
 Pg 5-8.2
 Code: 6384

Facilities Manager
 00152
 (11-9021-02)
 Fletcher/Larson
 Pg 5-8.2
 Code: 6384

Facilities Manager
 01545
 (11-9021-02)
 Trammell/Hargrett – Tampa
 Pg 5-8.5
 Code: 6384

Facilities Manager
 01464
 (11-9021-02)
 Rhode/Opa Locka – Miami
 Pg 5-8.5
 Code: 6384

Facilities Manager
 01559
 (11-9021-02)
 Hurston Building – Orlando
 Pg 5-8.6
 Code: 6384

Facilities Manager
 01409
 (11-9021-02)
 James Bldg-Pensacola
 Pg 5-8.3
 Code: 6384

Facilities Manager
 01650
 (11-9021-02)
 Twin Towers/Douglas
 Pg 5-8.3
 Code: 6384

Facilities Manager
 01746
 (11-9021-02)
 Peterson Bldg – Lakeland
 Pg 5-8.5
 Code: 6384

Facilities Manager
 02006
 (11-9021-02)
 Daytona Bch Reg Svc Ctr
 Pg 5-8.5
 Code: 6384

Facilities Manager
 01395
 (11-9021-02)
 Jacksonville Reg Svc Ctr
 Pg 5-8.6
 Code: 6384

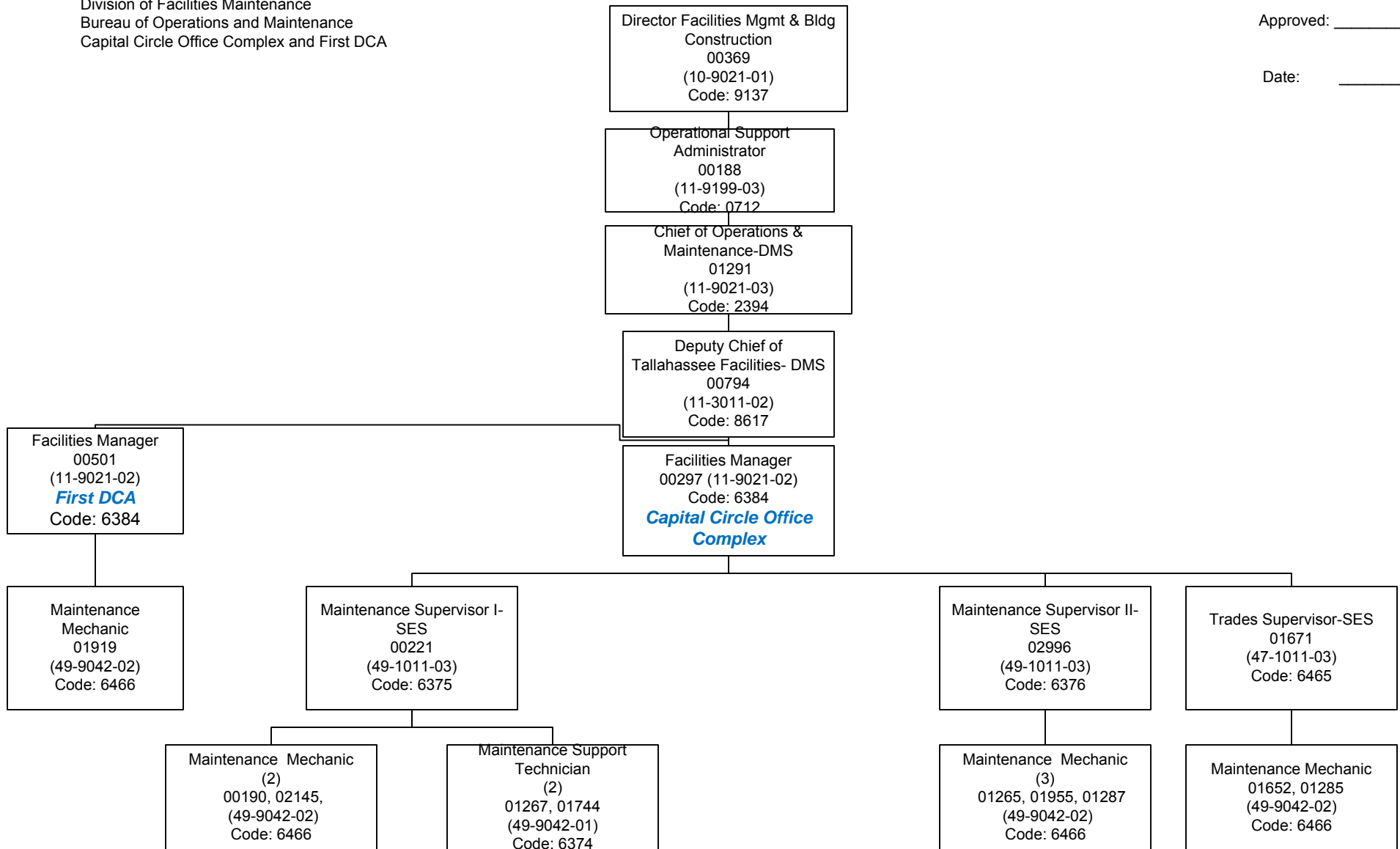
Facilities Manager
 01303
 (11-9021-02)
 The Capitol
 Pg 5-8.4
 Code: 6384

Facilities Manager
 02209
 (11-9021-02)
 Ft Myers Reg Svc Ctr
 Pg 5-8.5
 Code: 6384

** Note: Dotted line position denotes that position reports to other divisions/programs.

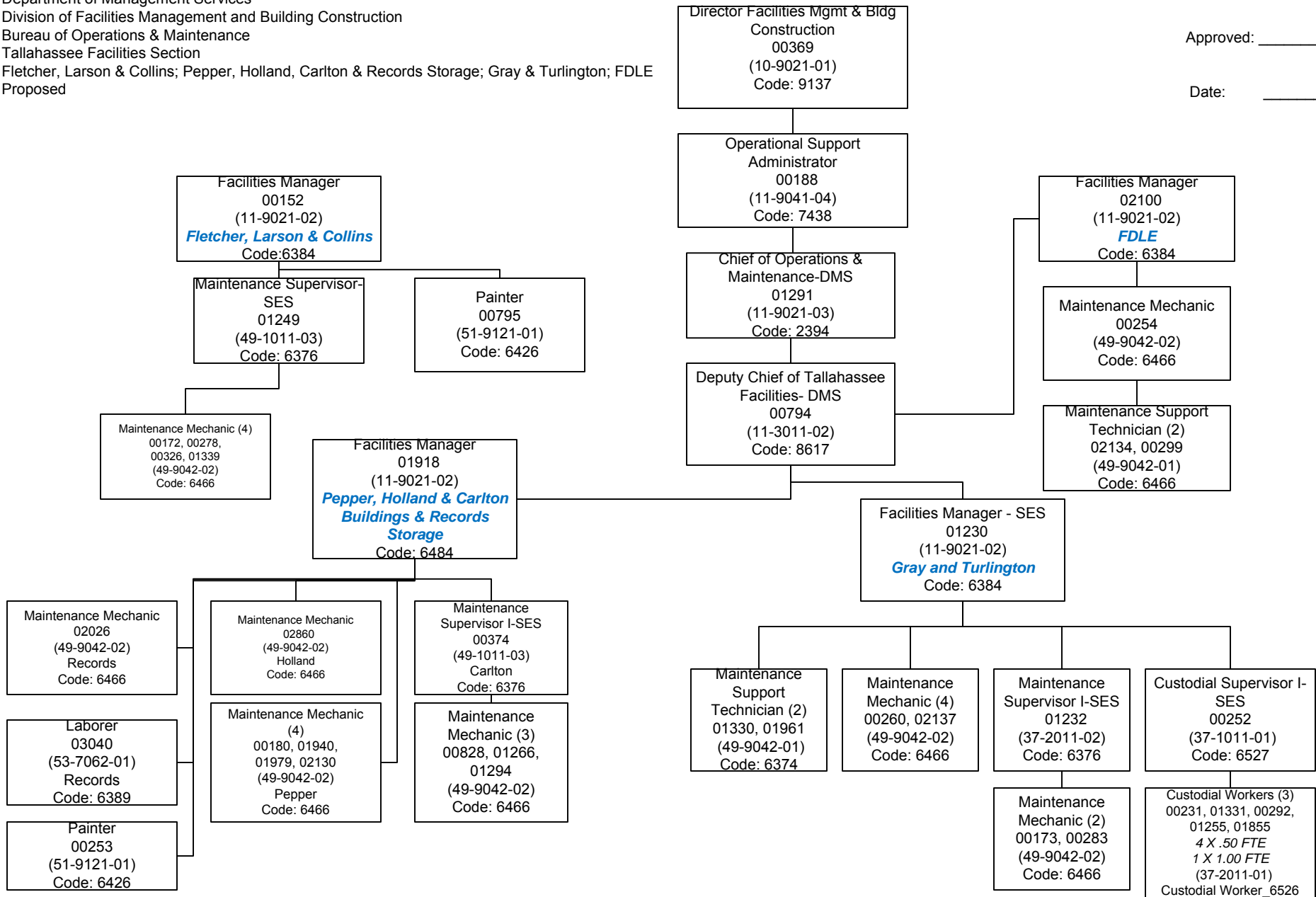
Approved: _____

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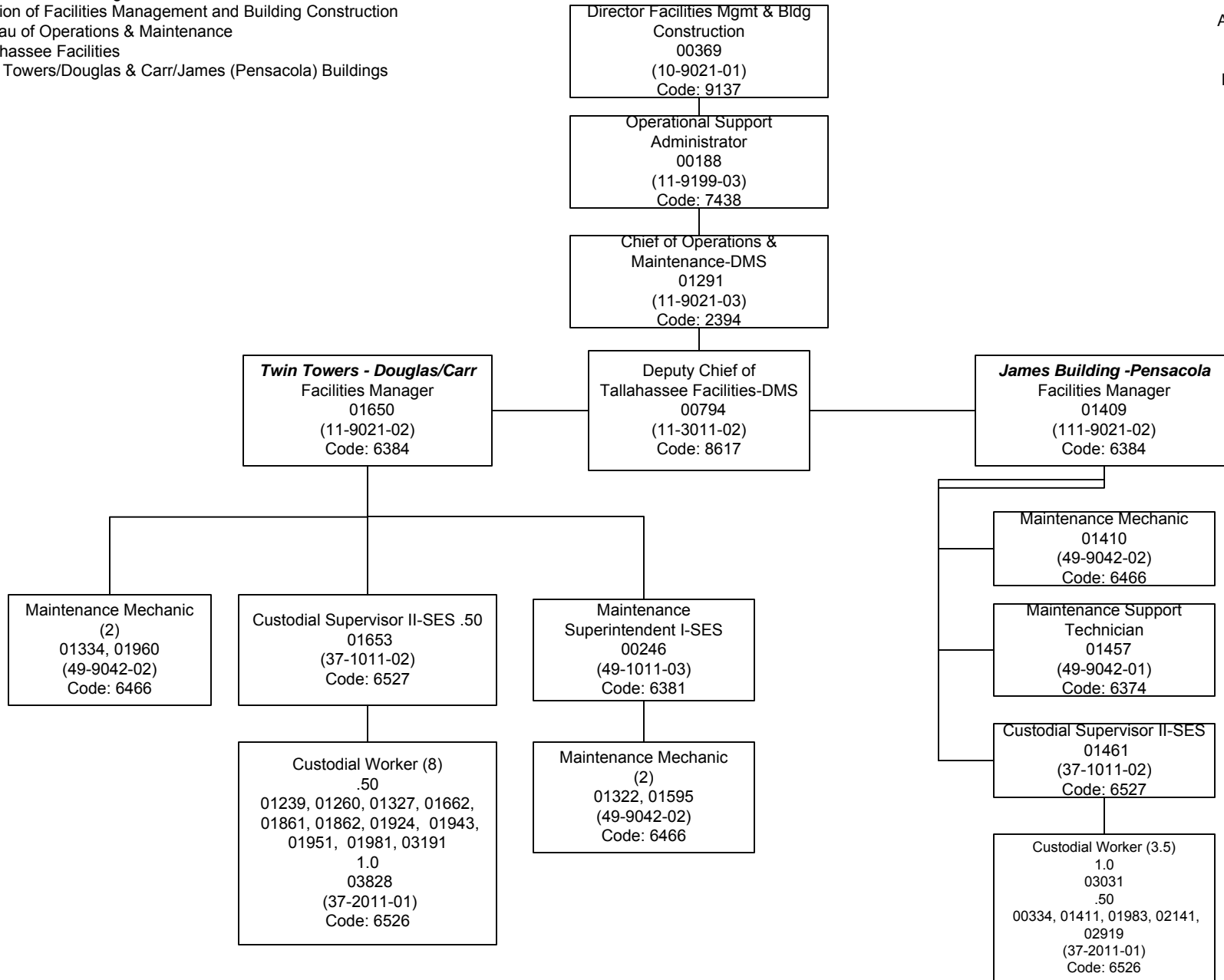
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Date: _____



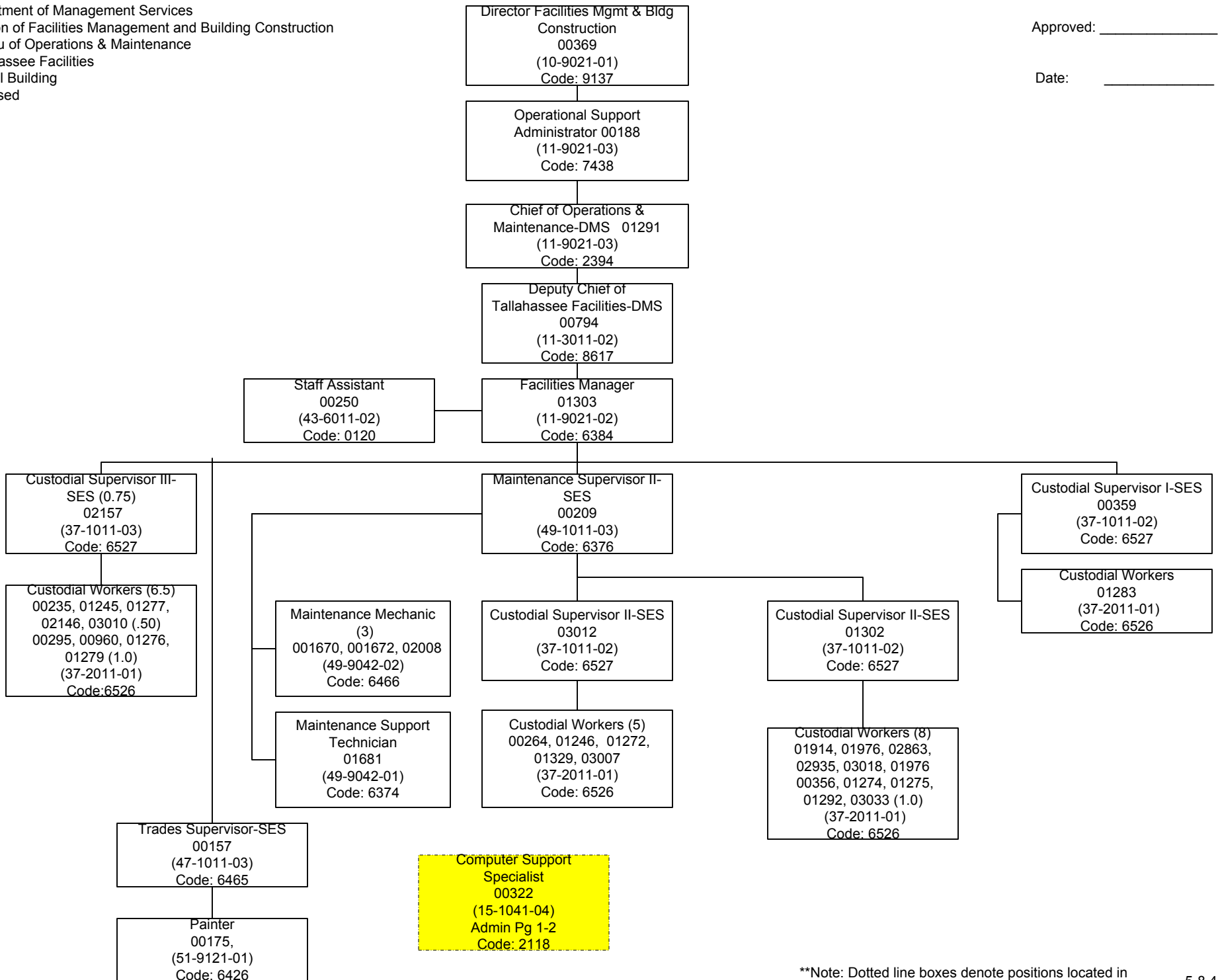
Approved: _____

Date: _____



Approved: _____

Date: _____



**Note: Dotted line boxes denote positions located in other divisions/programs.

Department of Management Services
 Division of Facilities Management and Building Construction
 Bureau of Operations & Maintenance
 Regional Facilities
 Trammell & Hargrett Bldg; Peterson Bldg.; Dimick Bldg;
 Benton Bldg; Alachua RSC; Daytona RSC; Monroe County RSC
 Rohde and Opa Locka Buildings

Approved: _____

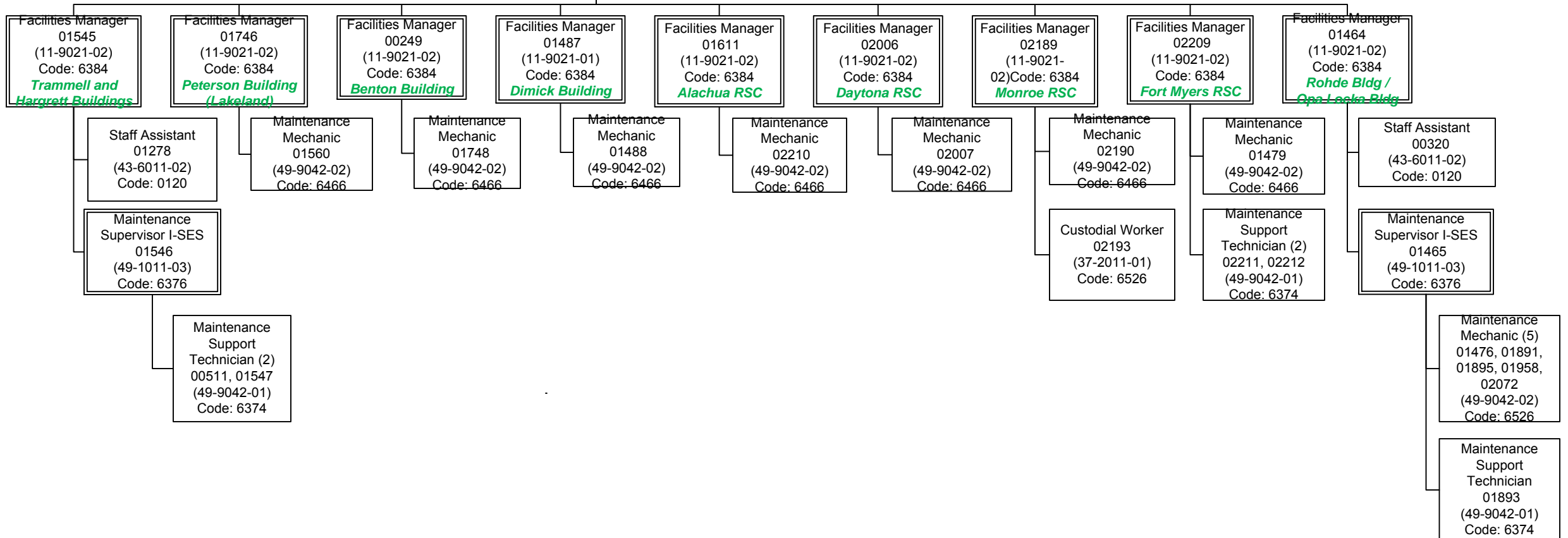
Date: _____

Director Facilities Mgmt &
 Bldg Construction
 00369
 (10-9021-01)
 Code: 9137

Operational Support
 Administrator 00188
 (11-9021-03)
 Code: 7438

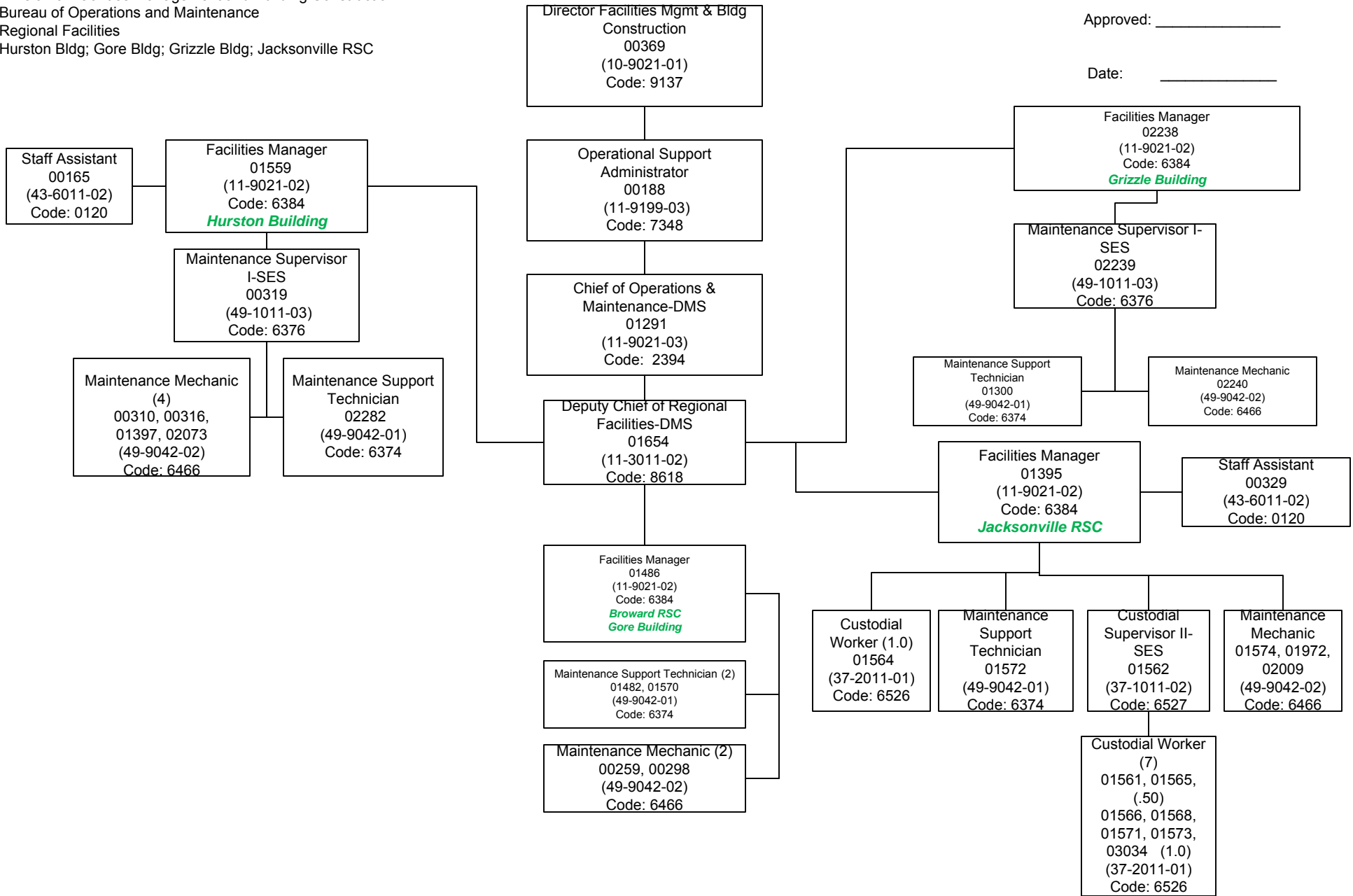
Chief of Operations &
 Maintenance-DMS
 01291
 (11-9021-03)
 Code: 2394

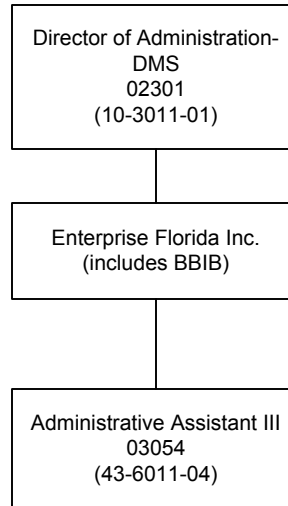
Deputy Chief of Regional
 Facilities-DMS
 01654
 (11-3011-02)
 Code: 8618

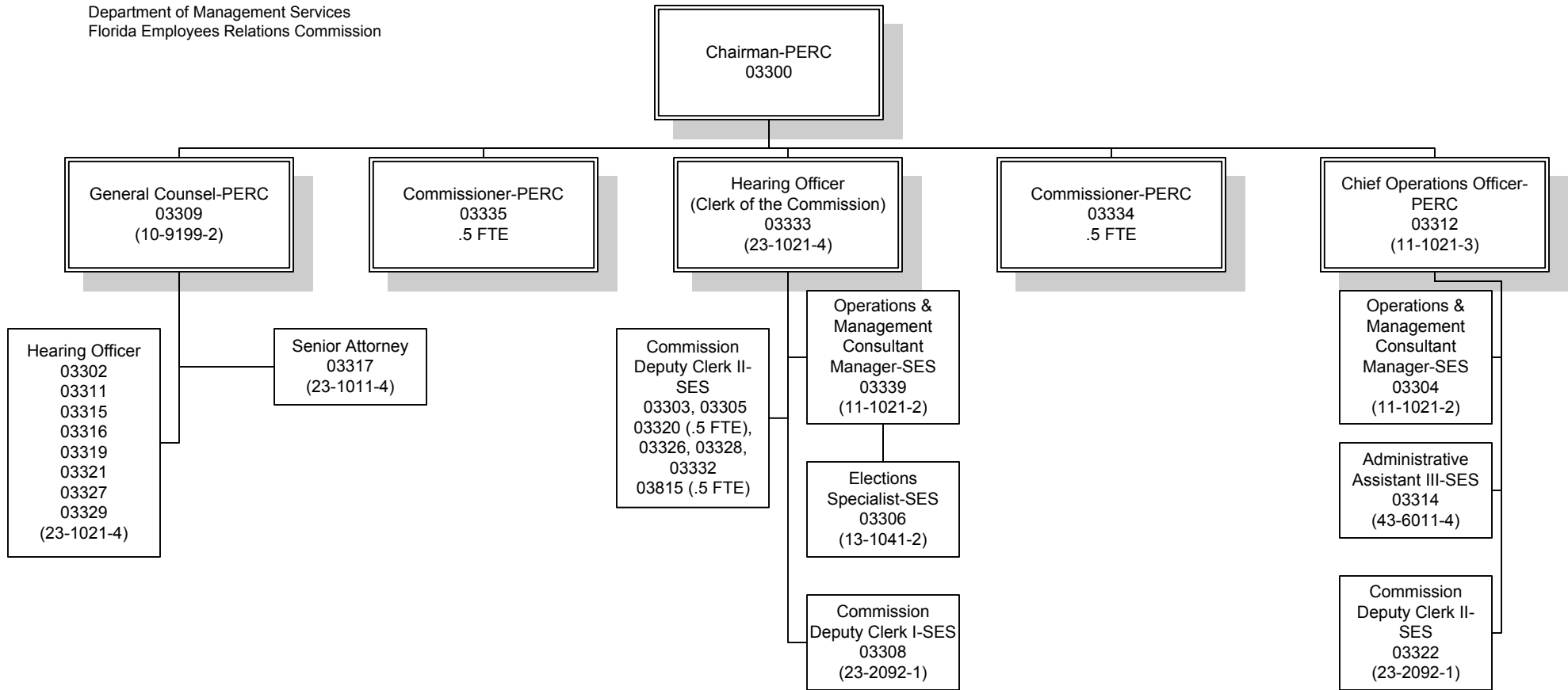


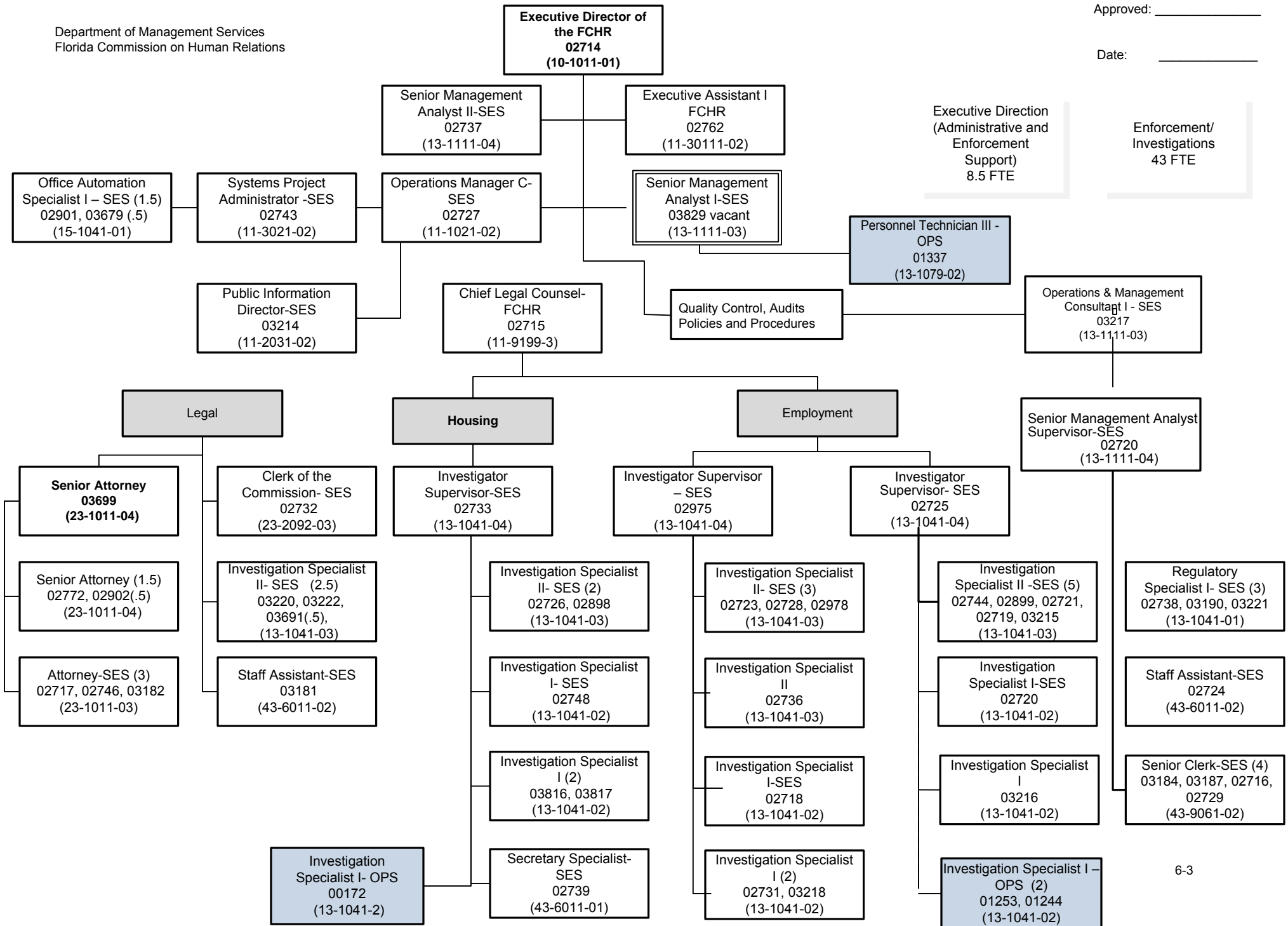
Approved: _____

Date: _____









MANAGEMENT SERVICES, DEPARTMENT OF		FISCAL YEAR 2013-14			
		OPERATING		FIXED CAPITAL OUTLAY	
SECTION I: BUDGET					
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		527,985,677		70,623,298	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		4,204,950		0	
FINAL BUDGET FOR AGENCY		532,190,627		70,623,298	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					70,623,298
Process Payroll And Benefits For Leased State Employees * Number of employees in state leasing services		1	224,115.00	224,115	
Operate And Maintain Department Of Management Services' Pool Facilities * Number of maintained square feet (private contract and agency)		7,896,013	6.05	47,796,905	
Operate And Maintain Non-pool Facilities * Number of maintained square feet (private contract and agency)		7,896,013	0.09	728,525	
Administer Bonding Program And Plan For State Office Space Requirements * Number of net square feet of pool facilities		6,240,943	0.24	1,517,957	
Manage Private Sector And State Leases For State Agencies * Number of leases managed		1,455	1,220.22	1,775,415	
Manage Pool Facility Parking Lots * Number of parking spaces		24,578	10.76	264,559	
Special Category: Utility Payments * Utility cost per gross square foot		8,466,715	1.48	12,559,304	
Provide Facilities Security * Number of facilities secured		18	60,484.11	1,088,714	
Manage Construction Projects * Dollar volume of Fixed Capital Outlay project starts		49,824,487	0.03	1,544,692	
Adjudicate And Facilitate Mediation Of Labor And Employment Disputes Through The Public Employees Relations Commission * Number of labor and employment dispositions		996	4,363.41	4,345,953	
Acquire And Redistribute Federal Surplus Property * Dollar value of donated property		38,833,714	0.01	531,532	
Acquire And Redistribute Military Excess Property * Dollar value of donated property		38,833,714	0.00	122,504	
Provide New Vehicle And Watercraft Acquisition Support * Number of vehicles and watercraft acquired		1,220	140.61	171,542	
Operate And Maintain The Florida Equipment Electronic Tracking (fleet) System * Number of state vehicles tracked		25,232	13.26	334,576	
Manage State Vehicle And Watercraft Disposal * Number of vehicles and watercraft disposed of		1,775	528.55	938,175	
Establish And Administer State Term (master) Contracts And Negotiated Agreements * Dollars expended by State Agencies using the State Term Contracts and Negotiated Agreements		832,615,943	0.02	18,484,461	
Provide Minority Access To Contracting Opportunities * Number of businesses certified and registered		574	597.10	342,735	
Manage And Oversee Minority Business Compliance * Number of businesses reviewed and audited		100	3,426.65	342,665	
Provide Human Resource Management Expertise/Consulting * Number of authorized FTE and OPS employees in the State Personnel System.		110,868	20.97	2,325,140	
People First Contract Management * N/A		222,000	174.78	38,800,711	
Administer The Health Insurance Program * Number of enrollees		170,064	323.96	55,093,929	
Administer The Life Insurance Program * Number of enrollees		180,066	0.01	1,200	
Administer The Flexible Spending Account Program * Number of enrollees		16,597	1.76	29,248	
Administer The Supplemental Insurance Program * Number of enrollees		192,268	5.59	1,074,028	
Administer The Disability Benefits Program * Number of enrollees		21,727	1.30	28,329	
Provide Local Government Pension Plan Oversight * Number of Local Pension Plans Reviewed		169	8,872.09	1,499,383	
Administer The Florida Retirement System * Number of FRS members		1,023,181	28.25	28,905,127	
Administer The Retiree Health Insurance Subsidy Program * Number of Recipients of the Health Insurance Subsidy		323,098	0.17	53,500	
Administer The State University System Optional Retirement Program * Number of participants in the State University System Optional Retirement Program		18,341	24.87	456,230	
Contract For The Construction, Operation And Oversight Of Private Prisons * Number of beds occupied		10,103	323.36	3,266,906	
Investigate Complaints Of Civil Rights Violations * Number of inquiries/investigations		10,754	595.22	6,401,035	
TOTAL				231,049,095	70,623,298
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					15,518,554
OTHER					220,970,254
REVERSIONS					64,652,769
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)					70,704,409

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

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

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

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

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

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***





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

BE	PC	CODE	TITLE	EXPENDITURES	FCO
72400100	1601000000	ACT0675	INTERIOR REFURBISH LEASE SPACE	3,173,178	
72400100	1601000000	ACT0700	TRANSFER TO FLORIDA DEPARTMENT OF	6,340,569	
72900100	1603000000	ACT8020	SPECIAL CATEGORY: CENTREX/SUNCOM	111,395,398	
72900100	1603000000	ACT8030	PASSTHROUGH: WIRELESS 9-1-1	98,102,356	
72900100	1603000000	ACT8040	SPECIAL CATEGORY:	1,958,753	

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 72	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	532,190,627	70,623,298
TOTAL BUDGET FOR AGENCY (SECTION III):	532,190,672	70,704,409
DIFFERENCE:	45-	81,111-
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

**SCHEDULE XIIB: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS**

Schedule XII-B Cover Sheet and Agency Project Approval	
Agency: Department of Management Services	Schedule XII-B Submission Date: October, 2014
Project Name: Private Prison Monitoring - Blackwater River Correctional Facilities	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
FY 2015-2016 LBR Issue Code: N/A	FY 2015-2016 LBR Issue Title: N/A
Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address): Richard Perritti, 487-0364; Richard.Perritti@dms.myflorida.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII-B in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII-B.	
Agency Head:  Printed Name: Craig J. Nichols	Date: 10/8/2014
Agency Chief Information Officer: (If applicable) N/A Printed Name: Keith Jones	Date: 9-15-2014
Budget Officer:  Printed Name: Richard Perritti	Date: 9-15-2014
Chief of Staff:  Printed Name: Ben Wolf	Date: 10/6/14
Project Sponsor:  Printed Name: Michael Weber	Date: 09-15-2014

**SCHEDULE XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS
– BACKGROUND INFORMATION**

Background Information
<p>1. Provide a narrative summary describing the agency’s decision to outsource or privatize the service or activity.</p> <p>Attach to Schedule XII-B copies of the original business case and cost benefit analysis. If these documents are unavailable, attach any documents which state the original intention of the outsourcing or privatization initiative that will detail its goals, objectives, and expected outcomes. Such documents may include (a) original legislative budget requests, (b) original budget amendments, (c) legislative presentations, or (d) agency planning documents.</p> <p>The Florida Legislature authorized the construction and operation of privately operated institutions in 1989. The privatization purpose was to reduce the costs associated with the state’s rising inmate population and to identify innovative and effective approaches to corrections. In 1993, the Florida Legislature created the Correctional Privatization Commission for the purpose of entering into contracts for the construction and operation of private correctional facilities. In July 2004, the Correctional Privatization Commission was transferred to the Department of Management Services (DMS) for contractual oversight of five private correctional facilities. The Correctional Privatization Commission was abolished in July 2005.</p>
<p>2. Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p> <p>Section 957.07, Florida Statutes, requires the contract or series of contracts for a facility result in a cost savings of 7-percent over the public provision of a similar facility. However, due to difference in educational and substance abuse programs offered and the size of private facilities compared to public facilities, the actual cost savings varies. In 2001, the Legislature created the Prison Per Diem Workgroup to develop consensus per diem rates to determine the level of funding provided to privately operated prisons, which must reflect at least a 7-percent saving when compared to the Department of Corrections (DC). In 2005, DMS re-bid the operations and management contracts for the Lake City and South Bay correctional facilities. The contracts were executed effective July 1, 2006 and ended June 30, 2009. The cost savings achieved over the DCs’ per diem for Lake City over three (3) years was \$4,014,001. The cost savings achieved over the Department of Corrections’ per diem for South Bay over three (3) years was \$13,846,212.45. In 2006, DMS re-bid the operations and management contract for the Bay, Gadsden, and Moore Haven correctional facilities. The contract period began July 10, 2007 (Bay and Gadsden) and July 1, 2009 (Moore Haven), the contracts ended June 30, 2010. The cost savings achieved over the DC per diem over three (3) years was \$1,987,480 at the Bay Correctional Facility, the savings over three (3) years at the Moore Haven Facility was \$2,877,999, and the three (3) year savings at the Gadsden Facility was \$5,273,733. In 2009, DMS re-bid the operations and management contracts for the Lake City and South Bay correctional facilities. The contracts became effective in July 2009 for three year term. The cost savings achieved over the DCs’ per diem was \$6,551,493 for the three (3) year term on the Lake City contract and \$23,638,422 for the three (3) year term on the South Bay contract. In 2010, DMS re-bid the operations and management contracts for the Bay, Gadsden, Graceville & Moore Haven correctional facilities. The total cost savings of the four contracts over three years will be \$3.8 million. Contracts for South Bay, Lake City, Gadsden and Blackwater River were amended or renewed to reduce costs in 2012, and 2013. In 2013, DMS re-bid the operations and management contracts for the Bay, Graceville and Moore Haven correctional facilities. The contracts became effective February 1, 2014.</p>
<p>3. Provide a narrative description of the competitive solicitation used to outsource or privatize the service or activity.</p>

Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation, which are deemed by the agency not to be confidential or exempt from public records requirements if available.

The CPC issued a Request for Proposal (RFP) for six correctional facilities. The RFP for the designing, financing, acquiring, leasing, constructing, and operating three adult male and three youthful offender facilities were issued. One adult female facility was transferred from the DC to the CPC in July 1999. Two of the youthful offender facilities, once constructed, were transferred to the Department of Juvenile Justice (DJJ) for oversight of operation. These two facilities were later transferred from the DJJ to the DC for oversight of operation. Since the transfer of the private correctional facilities to the DMS, the following procurements have been completed:

1. An Invitation to Negotiate (ITN) was issued in 2005 for the design-build and operations and management of a new facility in Graceville, Florida. Contracts for both were executed in February 2006. The Graceville Correctional Facility became operational in September 2007;
2. An ITN was issued and a contract was executed in 2005 for a project manager to oversee the design and construction of the new facility in Graceville, Florida. This contract was extended in 2007 to include services for the 384-bed expansion project authorized in the 2007 Legislative Session;
3. ITNs were issued in 2005 for the expansion of three facilities (Bay, Gadsden, and Moore Haven), with both the design-build and operations and management contracts executed in February 2006. The expansions were completed in July 2007;
4. An ITN was issued and a contract was executed in 2005 for a project manager to oversee the design and construction of the expansion of Bay, Gadsden, and Moore Haven correctional facilities;
5. An ITN was issued and a contract was executed in 2006 for a study to be completed which would compare the costs to operate a private correctional facility against the costs to operate a similar state operated facility;
6. ITNs were issued in 2005 for the re-bid of the operations and management contracts at the Lake City and South Bay correctional facilities. The contracts were executed in June 2006, for a three-year period beginning July 1, 2006 – June 30, 2009;
7. ITNs were issued in November 2006 for the re-bid of the operations and management contracts for the Bay, Gadsden, and Moore Haven correctional facilities. The contracts were effective July 2007 – June 30, 2010;
8. An RFP was issued for project management services to include oversight of all authorized design build contracts. The contract was executed in July 2008 for a five year term;
9. An ITN was issued in August 2007 for a 384-bed expansion at the Graceville Correctional Facility. The expansion was completed in February 2009 and inmates were transferred to the additional beds in July 2009;
10. An ITN was issued in September 2008 for the design, build and operations of a new 2,000 bed correctional facility. Since named Blackwater River Correctional Facility, the design build contract was executed on March 18, 2009. The facility became operational in October 2010 and its current contract was renewed for two more years operations, until October 2015; and
11. In 2009, ITNs were issued for the re-bid of the operations and management contracts for the Lake City and South Bay Correctional Facilities. The contracts were effective July 31, 2009 and July 1, 2009 respectively;
12. During the 2009-2010 Fiscal Year, an ITN was issued to re-bid the Bay, Gadsden, Moore Haven and Graceville Correctional Facilities resulted in four new contracts achieving a three year savings of \$3.8 million over the previous contract values, and;
13. Bay Correctional Facility maintained its incumbent operator whereas Gadsden, Moore Haven, and Graceville correctional facilities changed operators.
14. Bay, Graceville and Moore Haven are currently in a solicitation that was stayed because of a bid specification challenge.

15. In 2013, the solicitation was reconciled for Bay, Graceville and Moore Haven correctional facilities and the new operations and management contracts became effective February 1, 2014.

4. Section 287.057(13)(a), *Florida Statutes*, allows for the renewal of contracts for commodities and contractual services for a period that may not exceed 3 years or the term of the original contract, whichever period is longer. Such renewals are contingent upon satisfactory performance evaluations by the agency and subject to the availability of funds.

For the outsourced or privatized service or activity, identify the number of times the contract has been renewed and specify the renewal period of each. Attach a copy of the documentation verifying the contractor's satisfactory performance compliance required prior to each renewal.

Bay Correctional Facility's operations and management contract effective July 1, 2000 contract terminated on June 30, 2002. The contract was renewed for one year periods as follows: July 1, 2002 – June 30, 2003 / July 1, 2003 – June 30, 2004 / July 1, 2004 – June 30, 2005. Due to expansion at the facility, the contract was renewed July 1, 2005 – June 30, 2007. The contract was extended from July 1, 2007 – July 9, 2007 for the final completion of contract negotiations. Gadsden Correctional Facility's operation and management contract effective July 1, 1999 terminating June 30, 2001. The contract was then renewed for a two year period effective July 1, 2001 – June 30, 2003. The contract was then renewed for one year periods as follows: July 1, 2003 – June 30, 2004 / July 1, 2004 – June 30, 2005. The contract was renewed July 1, 2005 – June 30, 2007, due to an expansion project. A new operations and management contract was effective July 10, 2007 and terminated on June 30, 2010. The contract was extended to July 31, 2010 when a new contract was signed for three years. This contract was extended until January 31, 2014 and it is anticipated a new contract will be in place February 1, 2014. A new operations and management contract was effective February 1, 2014 through January 31, 2017.

Gadsden Correctional Facility's operation and management contract effective July 1, 1999 contract terminated June 30, 2001. The contract was then renewed for a two year period effective July 1, 2001 – June 30, 2003. The contract was then renewed for one year periods as follows: July 1, 2003 – June 30, 2004 / July 1, 2004 – June 30, 2005. The contract was renewed July 1, 2005 – June 30, 2007, due to expansion at the facility. The July 1, 2005 – June 30, 2007 contract was extended until July 9, 2007 to complete negotiations. A new operations and management contract was effective July 10, 2007 and terminated on June 30, 2010. The contract was extended to July 31, 2010. The contract was renewed through July 31, 2015.

Lake City Correctional Facility's operations and management contract effective February 14, 2000 terminating on June 30, 2001. The contract was then renewed for a two year period effective July 1, 2001 – June 30, 2003. The contract was then renewed for one year periods as follows: July 1, 2003 – June 30, 2004 / July 1, 2004 – June 30, 2005 / July 1, 2005 – June 30, 2006. An ITN was issued in 2005 for the re-bid of the contract. The contract was executed in June 2006, for a three-year period beginning July 1, 2006 – June 30, 2009. Two Two-week renewals were executed in July 2009 to finalize the new contract. An ITN was issued in 2009 for the re-bid of the contract. The contract was executed July 31, 2009 for a three-year term effective July 31, 2009 – June 30, 2012. The contract was renewed through June 30, 2014. The contract was renewed through June 30, 2016.

Moore Haven Correctional Facility's operations and management contract effective July 1, 2000 and terminated on June 30, 2002. The contract was renewed for a two year period effective July 1, 2002 – June 30, 2004. The contract was then renewed July 1, 2004 – June 30, 2005. Due to expansion at the facility, the contract was renewed July 1, 2005 – June 30, 2007. A new contract was effective July 1,

2007 and terminated on June 30, 2010. The contract was extended to July 31, 2010 when a new contract was signed for three years. This contract was extended until January 31, 2014 and it is anticipated a new contract will be in place February 1, 2014. A new operations and management contract was effective February 1, 2014 through January 31, 2017.

South Bay Correctional Facility's operations and management contract dated February 3, 2000 terminating on June 30, 2001. The contract was then renewed for a two year period effective July 1, 2001 – June 30, 2003. The contract was renewed for one year periods July 1, 2003 – June 30, 2004 / July 1, 2004 – June 30, 2005 / July 1, 2005 – June 30, 2006. An ITN was issued in 2005 for the re-bid of the contract. The contract was executed in June 2006, for a three-year period beginning July 1, 2006 – June 30, 2009. An ITN was issued in 2009 for the re-bid of the contract. The contract was executed July 1, 2009 for a three-year term effective July 1, 2009 – June 30, 2012. The contract was renewed through June 30, 2014. The contract was renewed through June 30, 2016.

Graceville Correctional Facility's operations and management contract became effective in September 2007. On September 26, 2010, a competitive procurement resulted in a new operator taking over operations at the facility. This contract was extended until January 31, 2014 and it is anticipated a new contract will be in place February 1, 2014. A new operations and management contract was effective February 1, 2014 through January 31, 2017.

Blackwater River Correctional Facility's operations and management contract became effective October 5, 2010 and was scheduled to terminate October 4, 2013. In 2013, DMS renewed this contract for two additional years, until October 2015.

5. For the outsourced or privatized service or activity, has the contractor satisfactorily complied with all service level requirements? Provide narrative summary describing service level requirements compliance or noncompliance and the method used by the agency for monitoring progress in achieving the specified performance standards within the contract.

Section 957.04, Florida Statutes requires the vendor providing operations must seek, obtain and maintain accreditation by the American Correctional Association (ACA) for each facility. Each facility has achieved ACA accreditation and has maintained re-accreditation every three years. The privately operated facilities have had no inmate escapes ensuring public safety. The vendors continue to implement innovative programs at the facilities to aid inmate transition into society after release.

6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.

The privately operated facilities have been able to maintain educational and substance abuse programs, whereas the Department of Corrections has had to cut programs offered to inmates in the public facilities. The programs are beneficial in ensuring inmates have a General Education Development diploma, training for job placement and an understanding that substance abuse must be managed to prevent recidivism once released from custody.

7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.

Subsequent to the transfer and as a result of the IG Audit, DMS, Bureau of Private Prison Monitoring (Bureau) has:

1. Developed a reporting method comparing vacancies against program numbers which has been consistent since implementation. Calculation of deductions has also been consistent since implementation of the new process in January 2005.
2. Provided to the vendors and its Contract Managers written instructions and enhancements to methods of reporting information to ensure consistency in their reporting methods and response time.
3. Received three (3) additional Full-time equivalent staff. One position is responsible for screening/reviewing criminal background information once completed for each potential new hire at the correctional facilities, interpreting the criminal history, and notifying the vendor whether the potential new hire is clear or not clear to be employed at the correctional facility. The other two (2) positions are Management Review Specialists who are routinely traveling to the correctional facilities to conduct quality reviews, assist the Contract Managers, developing reports and recommendations, and developing policies and procedures.
4. The two (2) Management Review Specialists have met with all respective DC Regional Directors to convey the Bureau's interest in being as reciprocal as possible on information and cooperation.
5. All private prison wardens will be attending monthly regional warden meetings.
6. All facilities will now forward their draft response to these routine audits to us prior to them being sent outside of the private prison system.
7. Mandated weekly meetings between the Wardens and the On-site Contract Monitors. The one-on-one meetings include discussion relating to pending incidents/investigations and their status, policy issues, vacancy issues, follow-up to pending issues, etc. The On-site Contract Monitors are providing weekly to the Bureau an update/status of issues discussed.

As a result of the training many new practices have been developed or are in the process of being developed to further enhance oversight as follows:

1. A complete revamping of the Contract Monitoring Manual utilizing the instrument/contract monitoring tools. In 2012 the new monitoring instrument was launched in a web-based database. The database generates approximately 250 indicators that are reviewed on a monthly basis by the

on-site contract monitors. The indicators are reviewed and a score is assessed on the vendor's performance;

2. Bureau staff have been added to mailing lists at the DC and Florida Department of Law Enforcement (FDLE) to ensure the Bureau is kept abreast of industry changes and to maintain working relationships between the various agencies;
3. Receive daily updates from the DC in real time through the computer system which reflect any incidents statewide, through the Emergency Action Center and Management Information Notification System (MINS).
4. Bureau staff have been given access to FDLE's Automated Training Management System (ATMS) which will allow staff to view correctional officers' files; access will ensure appropriate monitoring of issues within the facilities;
5. Coordinating with FDLE for the On-site Contract Monitors to attend FDLE quarterly meetings;
6. Implemented the use of a standard inmate grievance report as a statewide form for the private facilities;
7. Mandated weekly meetings between the Bureau's On-site Contract Monitors and the facilities' wardens to improve communications;
8. Developed a reporting mechanism for the On-site Contract Monitors to report incidents/investigations to the Bureau in the web-based database in real time;
9. Conduct annual training/retreat;
10. Coordinate with the DC's IG's office on conducting regular quarterly or semi-annually audits (canine unit) at each facility;
11. Additional tours/visits are made to the facilities by central office staff;
12. Added On-site Contract Monitors as participants in the Bureau's weekly staff meetings; and
13. Implemented an Inmate Welfare Trust Fund Committee to review and approve proposed expenditure requests for each correctional facility.
14. Implementation of policy on response to official audits, where the Bureau has a uniform system to ensure any findings is corrected or contract credits are applied.

8. Briefly describe your agency's overall level of satisfaction with the results of outsourcing or privatization of the service or activity.

Privatization of correctional facilities has resulted in program participation in the facilities which benefit the inmate population that exceed the participation rates in comparable public facilities. The educational and substance abuse classes will enable the inmates, upon release, to find gainful employment and make life choices that will prevent re-offending and the return to prison.

9. What lessons learned should be shared with other agencies considering the outsourcing or privatization of a similar service or activity?

Implementation of policy and procedures to ensure that guidelines are established would be beneficial for both the state and vendor. The appropriation for the administration of the contracts is within the DMS general government budget and the appropriations for the operation of the facilities are within the DC criminal justice budget. This results in a division of the responsibility and challenges.

SCHEDULE XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS
This Form is Not Applicable

Contact Information
Agency: Department of Management Services
Name: Richard Perritti
Phone: 850-487-0364
E-mail address: Richard.Perritti@DMS.MyFlorida.com

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website http://www.myfloridacfo.com/aadir/statewide_financial_reporting/.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
N/A
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
N/A
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
N/A
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.
N/A

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Management Services **Contact:** Richard Perritti 487-0364

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2014 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2015-2016 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2015-2016 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Pensions and Benefits		458,825	458,825
b	Mutual Aid (MA)		2,700,000	1,950,000
c				
d				
e				
f				

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

* R/B = Revenue or Budget Driver



FLORIDA DEPARTMENT of

management
SERVICES

We serve those who serve Florida

4050 Esplanade Way
Tallahassee, Florida 32399-0950
Tel: 850.488.2786 | Fax: 850. 922.6149

Rick Scott, Governor

Craig J. Nichols, Agency Secretary

Schedule XV Contract Reporting N/A

Fiscal Year 2015-16

Executive Direction

Exhibits and Schedules

Fiscal Year 2015-16

Executive Direction

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** **2015 - 2016**
Program: 72010100 Executive Direction & Administration
Fund: 2021 Administrative Trust
Specific Authority: Section 20.22, Florida Statutes
Purpose of Fees Collected: Assessment fees are charged to operating divisions/programs within the Department to recover costs for departmental administrative services.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	(1)	(2)	(3)	(4)
		ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		6,343,432	7,987,673	8,495,436

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	6,059,699	6,775,676	6,897,437
Other Personal Services	40,907	81,933	81,933
Expenses	610,728	671,327	721,500
Operating Capital Outlay	8,808	9,688	9,688
Sp.Cat.: TR to Administrative Hearings	14,497	55,742	55,742
Sp.Cat.: Contracted Services	100,797	106,600	212,600
Sp.Cat.: Mail Services	21,338	110,004	108,004
Sp.Cat.: Risk Mgmt Insurance	27,636	20,446	20,446
Sp.Cat.: Contracted Legal Services	311,299	891,000	891,000
Sp.Cat.: Lease Purchase Equipment	12,393	12,427	14,427
HR Statewide Contract	29,574	32,053	32,397
Data Processing Services State Data Center-AST	-	-	190,472
Data Processing Services - SSRC	171,888	216,008	-

Indirect Costs Charged to Trust Fund:

TR to GR-8% Svc Chrg	592	592	592
Refunds	347	-	-
Enterprise of Florida Expenditures	80,513		
6/30/2013 CF B's	2,172		
Cert Forward Reversions @ 9/30/2013	(19,638)		
Cert Forward Reversions @ 9/30/2014			
Rounding	(2)		
Tsfr for Admin. Assessment from 720103-2021	(1,004)	(1,004)	(1,004)
Contracted Legal Services to be allocated		(891,000)	(891,000)
Assessment for Investments 890000 - 310403	945	945	945
Reverse PY A/P Not CF (Incl In Line A)		0	0
Total Full Costs to Line (2) - Section III	7,473,490	8,092,437	8,345,179

Basis Used: Accrual**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	6,343,432	7,987,673	8,495,436
TOTAL SECTION II	(B)	7,473,490	8,092,437	8,345,179
TOTAL - Surplus/Deficit	(C)	(1,130,057)	(104,764)	150,257

EXPLANATION:

Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period: 2015-16**
Program: Executive Direction & Administration (72010100)
Fund: Administrative Trust (2021)

(1) <u>SECTION I - FEE COLLECTION</u>	(2) ACTUAL FY 2013-14	(3) ESTIMATED FY 2014-15	(4) REQUEST FY 2015-16
Receipts:			
Admin. Assessment - 724001-2696	1,999,551	2,312,205	2,474,059
Admin. Assessment - 724002-2033	54,834	67,651	72,387
Admin. Assessment - 726002-2699	27,420	33,398	35,736
Admin. Assessment - 726003-2510	75,252	83,479	89,323
Admin. Assessment - 726004-2510	392,331	525,487	562,271
Admin. Assessment - 726005-2510	32,711	30,965	33,133
Admin. Assessment - 726008-1000	96,363	113,489	121,433
Admin. Assessment - 727504-2678	250,477	680,231	727,847
Admin. Assessment - 727505-2678	250,477	108,722	116,333
Admin. Assessment - 727502-2570	100,694	130,975	140,143
Admin. Assessment - 727502-2667	1,401	2,125	2,274
Admin. Assessment - 727502-2668	286,273	402,015	430,156
Admin. Assessment - 727502-2671	1,321	1,558	1,667
Admin. Assessment - 727503-2309	832,745	1,044,932	1,118,077
Admin. Assessment - 729001-2105	1,032,944	1,197,989	1,281,848
Admin. Assessment - 729001-2344	68,827	78,909	84,433
Admin. Assessment - 729002-2432	180,106	241,569	258,479
Admin. Assessment - 729201-1000	34,314	27,016	28,907
Admin. Assessment - 729201-2558	10,948	27,016	28,907
Admin. Assessment - 729501-2510	64,895	75,427	80,707
Transfer in from Purch TF for Contract Procurement	339,740	729,694	729,694
Admin. Assessment - 729101-2792	97,925		
Admin. Assessment - 729802-2792		64,475	69,277
Admin. Assessment - 729601-2792	56,730		
Transfer for Contracted Legal Services 727503-25	25,000		
Reimbursement from Enterprise of Florida			
Refunds & Reimbursements	21,807		
Interest Earnings	8,346	8,346	8,346
Interest Earnings Transfer from Supervision TF			
Total Fee Collection to Line (1) - Section III	6,343,432	7,987,673	8,495,436

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 MANAGEMENT SERVICES
Trust Fund Title:	ADMINISTRATIVE TRUST
Budget Entity:	ADMINISTRATION (72010100)
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	18,151	(A)			18,151
ADD: Other Cash (See Instructions)	300	(B)			300
ADD: Investments	490,301	(C)			490,301
ADD: Outstanding Accounts Receivable	15,031	(D)	0		15,031
ADD: Due from Leased Employees in July		(E)			0
Total Cash plus Accounts Receivable	523,783	(F)	0		523,783
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	276,212	(H)			276,212
Approved "B" Certified Forwards	66,375	(H)			66,375
Approved "FCO" Certified Forwards	0	(H)			0
LESS: Other Accounts Payable (Nonoperating)	180	(I)			180
LESS: <u>Unearn Revenue</u>		(J)			0
Unreserved Fund Balance, 07/01/14	181,016	(K)			181,016 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 247,388.73 (A)
Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (66,374.94) (D)

A/P not C/F-Operating Categories 2.00 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 181,016 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 181,016 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 720101 Executive Direction/Support Services
Fund: 2105 Communications Working Capital Trust

Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: To pay costs for maintenance of the State Portal web site,
 known as MyFlorida.com.

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

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

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
<u>Receipts:</u>			
Total Fee Collection to Line (1) - Section III	-	-	-

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	1,220	1,220	1,220
Expenses			
SC: Contracted Services			
SC: Risk Management			
DP Svcs State Data Center-AST			1,925
DP Svcs-SSRC	1,636	1,925	
<u>Indirect Costs Charged to Trust Fund:</u>			
Transfer in from 72900100-2105	(2,857)	(3,155)	(3,155)
Certified Forward Reversions @ 9/30/2014			
Total Full Costs to Line (2) - Section III	(1)	(10)	(10)

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	-	-
TOTAL SECTION II	(B)	(1)	(10)
TOTAL - Surplus/Deficit	(C)	1	10

EXPLANATION:
 Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	COMMUNICATIONS WORKING CAPITAL TRUST FUND
LAS/PBS Fund Number:	ADMINISTRATION (72010100)
	2105

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0 (A)		0
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable			0
ADD: _____			0
Total Cash plus Accounts Receivable	0 (F)		0
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	0 (H)		0
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)			0
LESS: Other Accounts Payable			0
Unreserved Fund Balance, 07/01/14	0 (K)		0**

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 720101 Executive Direction/Support Services
Fund: 2510 Operating Trust

Specific Authority: 2006-79, Laws of Florida
Purpose of Fees Collected: _____

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

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

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST	
	FY 2013-14	FY 2014-15	FY 2015-16	
<u>Receipts:</u>				
Total Fee Collection to Line (1) - Section III	-	-	-	-

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits				
Expenses				
SC: Contracted Services	46,127	50,000	50,000	
SC: Risk Management				
SC: HR Services				
DP Svcs-SSRC				
<u>Indirect Costs Charged to Trust Fund:</u>				
Transfer in from 72600400-2510	(46,127)	(50,000)	(50,000)	
Total Full Costs to Line (2) - Section III	-	-	-	-

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	-	-	-
TOTAL - Surplus/Deficit	(C)	-	-	-

EXPLANATION:

 Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST
LAS/PBS Fund Number:	ADMINISTRATION (72010100)
	2510

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0 (A)		0
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable			0
ADD: _____			0
Total Cash plus Accounts Receivable	0 (F)		0
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	0 (H)		0
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)			0
LESS: Other Accounts Payable			0
Unreserved Fund Balance, 07/01/14	0 (K)		0**

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Office of the Secretary -Administration

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2013-198	6/30/2013	CIO/IT	<p>Finding #1:Employee network access privileges were generally removed within one day of the termination of their employment. However, we did find instances where access privileges were not removed in a timely manner or were not removed at all.</p> <p>Recommendation: the CIO/IT services work with the Division of Administration to develop written procedures for the process of promptly disabling an employee’s access when the employee no longer has employment with the Department. The process should include time frame expectations of when an employee’s access should be disabled or removed. In addition, periodic reviews of network access should be conducted and compared to the termination dates of employees.</p>	<p>The CIO agreed that written procedures for the process of promptly removing an employee’s network access privileges should be established.</p> <p>Updated May 27, 2014: Additional audit work performed by the Internal Audit department determined that this finding is still open. Internal Audit is currently working with management to develop an action plan that ensures these risks are addressed.</p>	
IA 2013-198	6/30/2013	CIO/IT	<p>Finding #2: We identified a number of Internet Protocol (IP) addresses representing devices connected to the network. These devices were not approved by or under the control of the CIO. Recommendation #1: the CIO/ IT services meet with Division Directors to discuss the importance of receiving CIO approval for devices that will be connecting to the network.</p> <p>Recommendation #2: the CIO/IT services conduct periodic tests to determine if unapproved devices are connected to the network and that all unapproved devices be reviewed to determine their status and disconnected if necessary.</p>	<p>The CIO also agreed that meeting and conveying to division leadership the importance of the IT 12-103 policy, and that periodic tests for unapproved devices should be conducted. Updated May 27, 2014: Additional audit work performed by the Internal Audit department determined that this finding is still open. Management has identified additional action steps to address this issue. Internal Audit is working with management to assess the design and effectiveness of these control procedures.</p>	

AG 2013-161	6/30/2013	Finance & Accounting	<p>Finding#12-030: Reconciliations for the Statewide Cost Allocation Plan (SWCAP) disclosed that the Florida Department of Management Service's Purchasing Trust Fund had an excessive balance. Recommendation: We recommend that the FDFS adjust rates as appropriate.</p>	<p>The Department of Management Services will continue to coordinate with the Department of Financial Services in monitoring any excess funds in the Purchasing Trust Fund. It is projected that this issue will be resolved during Fiscal Year 2014-15. Updated July 9, 2014: The Department made a payment to HHS on July 7, 2014 for the SWCAP payment from the Purchasing Operating Trust Fund to address excess balance. Discussions between the Governor's Office of Policy and Budget and legislative staff are on-going to find a resolution.</p>	
AG 2014-184	6/30/2013	Human Resources	<p>Finding No. 1: State agencies did not always perform, or document the performance of, audits of unused leave balances prior to calculating leave payouts or maintain evidence that leave payouts were appropriately authorized. Additionally, errors were noted in some leave payouts. Recommendation: We recommend that State agency management ensure that appropriate records are maintained to demonstrate that all leave payments are properly authorized and accurately calculated and that leave audits are appropriately performed and documented for all employee leave payouts.</p>	<p>Future leave payout audits will be prepared by Human Resources and delivered to the Payroll Coordinator in Financial Management Services (FMS) prior to the payout being processed. The appropriate records, along with the leave payout, will be properly documented and maintained by FMS.</p>	
AG 2014-184	6/30/2013	Human Resources	<p>Finding No. 2: Some State agencies had not established adequate policies and procedures related to dual employment that effectively promoted compliance with State law. Additionally, State agencies did not always document that dual employment was properly approved in accordance with the requirements of State law, DMS rules, and other guidelines. Recommendation: We recommend that State agency management establish appropriate procedures that provide for the proper submittal and approval of dual employment requests. Additionally, we recommend that State agencies utilize available dual employment reports to ensure that the dual employment activities of all applicable personnel have received appropriate consideration in accordance with State law, DMS rules, and other guidelines.</p>	<p>Communicating an annual reminder and through New Employee Orientation, Human Resources (HR) will ensure DMS Policy and Procedures (HR 01-112) are followed to provide for the proper submittal and approval of dual employment requests. In conjunction with DMS legal team, HR will also use the available dual employment reports to ensure that dual employment activates of all applicable personnel have received appropriate consideration in accordance with State law, DMS rules, and other guidelines.</p>	
AG 2014-187	6/30/2013	CIO/IT	<p>Finding No. 2: DMS lacked adequate documentation regarding the sanitization of surplus computer hard drives. Recommendation: DMS should document, in accordance with established policy, the sanitization of surplus computer hard drives before disposal of the computers.</p>	<p>DMS has updated its property disposal form to document and track the sanitization of surplus computer hard drives by including the following information:</p> <ul style="list-style-type: none"> a) Date sanitization occurred b) Name (technician who removed the hard drive) c) Method of sanitization 	

AG 2015-002	6/30/2013	Multi-divisions	Finding No. 1: State agencies did not always document that employees involved in the contractor evaluation and selection process attested in writing, or timely attested, that they were independent of, and had no conflict of interest in, the entities evaluated and selected. Recommendation: We recommend that State agency management take steps to ensure that conflict of interest attestations required by State law are timely completed by all individuals taking part in the contractor evaluation and selection process and that the attestation documents are appropriately maintained.	Departmental Purchasing will ensure formal evaluation and negotiation team members appointed for future non-competitive solicitations have completed the Attestation of No Conflict of Interest and Non-Disclosure Form prior to evaluating vendor responses and posting the agency's notice of intent to award. Departmental Purchasing will maintain copies in the procurement file.
AG 2015-002	6/30/2013	Multi-divisions	Finding No. 3: State agencies did not always document that contracts were properly reviewed, approved, and executed in accordance with State law. Recommendation: We recommend that State agency management ensure that contracts are properly reviewed, approved, and executed in accordance with State law and that agency head delegations of authority are appropriately documented.	Departmental Purchasing will ensure that the DP200 Agreement Approval Form and the DP400 Contract Manager Summary Form is completed and routed for signature(s) to the appropriate DMS Executive Management and/or the agency ahead delegation prior to contract execution(s). Departmental Purchasing will ensure copies of both DP forms are included in the hard copy of the contract file, along with any delegations of the signing parties.
AG 2015-002	6/30/2013	Multi-divisions	Finding No. 5: State agencies did not always document that contract managers received, or timely received, required training for accountability in contracts management. Recommendation: We recommend that State agency management ensure that all contract managers attend the required DFS training for accountability in contracts management in accordance with State law and DFS guidelines. We also recommend that DFS management continue to maximize the availability of contracts management training to facilitate State agency compliance with the statutory training requirements.	Departmental Purchasing receives quarterly training information from DFS, and provides to DMS Contract Managers regarding upcoming Advancing Accountability trainings. Departmental Purchasing will continue to notify DMS Contract Managers of upcoming trainings on a quarterly basis. Departmental Purchasing will continue to keep master logs of DMS Contract Managers and the dates training was completed, and will notify the appropriate Contract Manager supervisor if the training has not been completed.
AG 2015-002	6/30/2013	Multi-divisions	Finding No. 6: State agencies did not always appropriately document that contract managers were independent of, and had no conflict of interest in, the entities whose contracts they were assigned to manage. Recommendation: We recommend that State agency management ensure that documentation is maintained to demonstrate that contract managers are independent of, and have no conflict of interest in, the entities whose contracts they are assigned to manage.	Departmental Purchasing recognizes that, though not legally required, this is a best practice. Thus, DMS will begin to maintain the appropriate DMS Contract Manager No Conflict of Interest statement in each hard copy of the contract file.

AG 2015-002	6/30/2013	Multi-divisions	Finding No. 7: State agencies did not always document that sufficient contract monitoring had been performed in accordance with Department of Financial Services (DFS) and applicable State agency guidelines. Recommendation: We recommend that State agency management ensure that contract monitoring activities are appropriately performed and documented in accordance with DFS guidance and applicable State agency policies and procedures.	Departmental Purchasing will ensure that the DP400 Contract Manager Summary is completed and routed for signature(s) prior to contract execution(s). Departmental Purchasing will continue to use the DP600 Annual Comparison of Active Written Agreements Form and will ensure copies of both DP forms are included in the hard copy of the contract file. The DP600 will also be edited to require additional monitoring documentation.	
AG 2015-002	6/30/2013	Multi-divisions	Finding No. 8: State agencies could not always demonstrate that contract payments were properly approved, supported by adequate documentation, or made in accordance with applicable contract terms and Chief Financial Officer memoranda. Recommendation: We recommend that State agency management ensure that contract payments are properly approved, adequately supported, and made in accordance with applicable contract terms and CFO memoranda.	By September 2014, Departmental Purchasing will conduct a Contract Manager/General Purchasing training to educate DMS Divisions on the correct ways to implement, manage and pay formal contracts.	
2013 Statewide Financial Statement Audit	6/30/2013	Finance & Accounting	Finding No. FS 13: DMS did not properly classify its Communication and Facilities internal service fund's net position in accordance with generally accepted accounting principles (GAAP). Recommendation: We recommend that DMS enhance fiscal year-end reporting procedures to ensure the appropriateness of its calculation for Net investment in capital assets and the reporting of the Restricted and Unrestricted components of Net position for the applicable internal service funds.	We concur with the Auditor General's Office. The codes have been changed in the accounting records to reflect the proper coding. In addition, we have added these items to our year-end checklist.	
2013 Statewide Financial Statement Audit	6/30/2013	Finance & Accounting	Rather than separately record employee pension contributions, DMS recorded the contribution in other financial statement line items. Recommendation: We recommend that DMS enhance financial reporting procedures to ensure compliance with applicable pension reporting standards.	We concur with the Auditor General's Office. The codes have been changed in the accounting records to reflect the proper coding. In addition, we have added these items to our year-end checklist.	

Fiscal Year 2015-16

State Employee Leasing
Program (SELP)

Exhibits and Schedules

Fiscal Year 2015-16

State Employee Leasing
Program (SELP)

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72010300 State Employee Leasing Program
Fund: 2021 Administrative Trust

Specific Authority: Ch. 288.901(2), F.S.
Purpose of Fees Collected: Provides a lease agreement program that allows Enterprise Florida, Inc., to hire persons who, as of June 30, 1996, are employed by Department of Commerce or who, as of January 1, 1997, are employed by the Executive Office of the Governor (specifically the Workforce Development Board).

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II .)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2013-14	FY 2014-15	FY 2015-16
Receipts:				
Reimbursement from Enterprise		91,818	167,707	167,707
Reimbursement from BBIB				
Total Fee Collection to Line (1) - Section III		91,818	167,707	167,707

<u>SECTION II - FULL COSTS</u>				
Direct Costs:				
Salaries and Benefits		78,752	166,644	166,644
HR Statewide Contract		759	822	822
Indirect Costs Charged to Trust Fund:				
Transfer to 72010100-2021-Admin.Assess.Fee		1,004	1,004	1,004
Reserve for Pay Package				
Total Full Costs to Line (2) - Section III		80,515	168,470	168,470

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	91,818	167,707	167,707
TOTAL SECTION II	(B)	80,515	168,470	168,470
TOTAL - Surplus/Deficit	(C)	11,303	(763)	(763)

EXPLANATION:
 Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	ADMINISTRATIVE TRUST
LAS/PBS Fund Number:	STATE EMPLOYEE LEASING (72010300)
	2021

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A)		0
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	1,810 (C)		1,810
ADD: Outstanding Accounts Receivable	(D)		0
ADD: _____	(E)		0
Total Cash plus Accounts Receivable	1,810 (F)		1,810
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	1,810 (H)		1,810
Approved "B" Certified Forwards	(H)		0
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable (Nonoperating)	(I)		0
LESS: Other Accounts Payable	(J)		0
Unreserved Fund Balance, 07/01/14	0 (K)		0**

Notes:

*SWFS = Statewide Financial Statement

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

Fiscal Year 2015-16

Facilities Management

Exhibits and Schedules

Fiscal Year 2015-16

Facilities Management

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72400100 Facilities Management
Fund: 2225 Fl. Facilities Pool WCTF
Specific Authority: 255.503, F.S.
Purpose of Fees Collected: Used for Florida Facilities Pool Capital Projects not funded by a specific bond issue.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
Interest Earnings	75,471	75,471	75,471
Transfers from Debt Svc (313001)	-	-	-
Transfer in from other Agency	-	-	
Total Fee Collection to Line (A) - Section III	75,471	75,471	75,471

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Settlement Agreements			-
Capitol Complex Security			-
<u>Indirect Costs Charged to Trust Fund:</u>			
FCO Certified Forward		-	-
TR to GR-8% Srv Chrg	5,380	5,380	5,380
FCO Expenditures in Trial Balance	8,640	-	-
Assessment for Investments 890000 - 31	8,216	8,216	8,216
Total Full Costs to Line (B) - Section III	22,236	5,380	5,380

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	75,471	75,471
TOTAL SECTION II	(B)	22,236	5,380
TOTAL - Surplus/Deficit	(C)	53,235	70,091

EXPLANATION:
Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	FL FAC POOL WCTF
LAS/PBS Fund Number:	FACILITIES MANAGEMENT (72400100)
	2225

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,324	(A)			11,324
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	6,746,804	(C)			6,746,804
ADD: Outstanding Accounts Receivable	9,255	(D)			9,255
ADD: _____		(E)			0
Total Cash plus Accounts Receivable	6,767,383	(F)			6,767,383
LESS Allowances for Uncollectibles	0	(G)			0
LESS Approved "A" Certified Forwards	0	(H)			0
Approved "B" Certified Forwards	-	(H)			0
Approved "FCO" Certified Forwards	-	(H)			0
LESS: Other Accounts Payable (Nonoperating)	2,589	(I)			2,589
LESS: <u>Other Accounts Payable</u>	0	(J)			0
Unreserved Fund Balance, 07/01/14	6,764,794	(K)			6,764,794 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Florida Facilities Pool Working Capital Trust Fund
LAS/PBS Fund Number: 2225

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds: (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72400100 Facilities Management
Fund: 2313 Florida Facilities Pool Clearing Trust
Specific Authority: 255.251, F.S.
Purpose of Fees Collected: Used to satisfy debt service requirements, capital depreciation, and to transfer to the Div.of Fac.Mgmt. to cover cost of operations and maintenance

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2013-14	FY 2014-15	FY 2015-16
<u>Receipts:</u>				
Office Space-State		98,813,755	99,164,143	98,714,604
Interest Earnings		19,048	19,048	19,048
Projected Rental Rate Increase				
Transfer in from DFS				
Total Fee Collection to Line (1) - Section III		98,832,803	99,183,191	98,733,652

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits				
Other Personal Services				
Expenses				
Operating Capital Outlay				
Fixed Capital Outlay (Debt Service)		38,255,689	38,255,689	38,255,689

Indirect Costs Charged to Trust Fund:

Payments to SBA-Capital Deprec.Resv.		5,547,781	8,173,159	8,191,465
Payments to SBA-Operations/Maint.		55,794,111	52,735,295	52,267,450
Pymts to SBA-Admin Fee				
FCO Budget on Schedule 1 to FCO Exp		(22,254,322)	-	-
Adjustment to CFO Beg Bal		64,365,878		

Total Full Costs to Line (2) - Section III		141,709,137	99,164,143	98,714,604
---	--	--------------------	-------------------	-------------------

Basis Used:

Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	98,832,803	99,183,191	98,733,652
TOTAL SECTION II	(B)	141,709,137	99,164,143	98,714,604
TOTAL - Surplus/Deficit	(C)	(42,876,334)	19,048	19,048

EXPLANATION:

Negative balance is offset by cash balance carried forward

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	FL FAC POOL CLEARING TRUST
Budget Entity:	FACILITIES MANAGEMENT (72400100)
LAS/PBS Fund Number:	2313

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	18,085	(A)			18,085
ADD: Other Cash (See Instructions)	5,070	(B)			5,070
ADD: Investments	33,742,320	(C)			33,742,320
ADD: Outstanding Accounts Receivable	28,988	(D)	-		28,988
ADD: _____	0	(E)			0
Total Cash plus Accounts Receivable	33,794,463	(F)	0		33,794,463
LESS Unearned Revenue	18,085	(G)			18,085
LESS Approved "A" Certified Forwards	0	(H)			0
Approved "B" Certified Forwards	0	(H)			0
Debt Service-Restricted Asset	2,495,753	(H)			2,495,753
LESS: Other Accounts Payable (Debt Service in T	28,374,854	(I)			28,374,854
LESS: Other Accounts Payable (Debt Service)	0	(I)			0
July & August Interest Payment not in TB	2,449,943	(I)			2,449,943
LESS: <u>Other Accounts Payable</u>	0	(J)			0
Unreserved Fund Balance, 07/01/14	455,828	(K)	0		455,828 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Florida Facilities Pool Clearing Trust Fund
LAS/PBS Fund Number: 2313

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-14 (A)

Add/Subtract:

The Florida Facilities Pool Trust Fund unencumbered cash balance will not equal the retained earnings unreserved in FLAIR because bond liabilities are recorded in this fund but the assets are recorded in the Supervision Trust Fund. The Florida Facilities Pool Trust Funds are consolidated for Statewide Financial Purposes. All assets in this fund is considered to be a restricted asset per the Bond Covenants. (B)

Other Adjustment(s):

Statewide Post Closing Adjustment @ June 30, 2013 (C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

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

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72400100 Facilities Management
Fund: 2495 Public Facilities Fin TF
Specific Authority: 255.518, F.S.
Purpose of Fees Collected: Receives bond proceeds from sale of bond issues. Used for construction of DMS facilities.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
Receipts:			
Interest Earnings	26,570	25,000	5,000
Bond Proceeds	-		
Total Fee Collection to Line (A) - Section I	26,570	25,000	5,000

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Fixed Capital Outlay	2,500,000	-	
Indirect Costs Charged to Trust Fund:			
FCO Expenditures in Trial Balance	326,088		
FCO Appropriation Certified Forward	2,173,912		
FCO Budget Amount on Schedule 1	(2,500,000)		
Assessment for Investments 890000 - 31	2,937	2,763	553
Rounding			
PPM Activity in Fund Per SWFS (49500	67,355,074		
Total Full Costs to Line (B) - Section II	69,858,010	2,763	553

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	26,570	25,000	5,000
TOTAL SECTION II	(B)	69,858,010	2,763	553
TOTAL - Surplus/Defici	(C)	(69,831,440)	22,238	4,448

EXPLANATION:

Negative balance is offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 MANAGEMENT SERVICES
Trust Fund Title:	PUBLIC FACILITIES FINANCING TRUST
Budget Entity:	FACILITIES MANAGEMENT (72400100)
LAS/PBS Fund Number:	2495

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0	(A)			0
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	2,285,366	(C)			2,285,366
ADD: Outstanding Accounts Receivable	2,704	(D)			2,704
ADD: _____		(E)			0
Total Cash plus Accounts Receivable	2,288,071	(F)			2,288,071
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards		(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards	2,173,912	(H)			2,173,912
LESS: Other Accounts Payable (Non Operating)	206	(I)			206
LESS: <u>Other Accounts Payable</u>		(J)			0
Unreserved Fund Balance, 07/01/14	113,952	(K)			113,952 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Public Facilities Financing Trust Fund
LAS/PBS Fund Number: 2495

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
 Total all GLC's 5XXXX for governmental funds; 0.00 (A)
 GLC 539XX for proprietary and fiduciary funds
495017 Total Fund Balance Per FLAIR Trial Balance, 07/01/14 552,873
495018 Total Fund Balance Per FLAIR Trial Balance, 07/01/14 954,450
495019 Total Fund Balance Per FLAIR Trial Balance, 07/01/14 780,541

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (2,173,912.00) (D)

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

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 113,952 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 113,952 (F)

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72400100 Facilities Management
Fund: 2510 Operating Trust
Specific Authority: 2006-79 Laws of Florida
Purpose of Fees Collected: Various

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II .)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
Transfer In for Tenant Improvements	-		-
Interest Earnings	34,795	17,398	8,698
Tenant Improvements Revenues			428,726
Total Fee Collection to Line (A) - Section III	34,795	17,398	437,424

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
S.C.:Master Lease Space Tenant Imprv.	1,535,739	1,500,000	557,185
S.C.:Tenant Broker Commissions			-

<u>Indirect Costs Charged to Trust Fund:</u>			
Certified Forward Reversions 9/30/2013	(838)		
6/30/2013 Cert Forward B's	270,610		
Certified forward Reversions 9/30/2014		(1)	
TR to GR-8% Service Charge	2,473	1,237	618
Assessments for Investments 890000 - 3	3,874	1,937	969
Total Full Costs to Line (B) - Section III	1,811,858	1,503,173	558,772

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	34,795	17,398	437,424
TOTAL SECTION II	(B)	1,811,858	1,503,173	558,772
TOTAL - Surplus/Deficit	(C)	(1,777,063)	(1,485,775)	(121,348)

EXPLANATION:
 Negative balances are offset by cash balance carried forward (See Schedule I)
 See 2339 for Actual FY 2005-06 and Estimated FY 2006-07 Information

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST
LAS/PBS Fund Number:	FACILITIES MANAGEMENT (72400100)
	2510

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0		0
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	2,261,857 (C)		2,261,857
ADD: Outstanding Accounts Receivable	3,275 (D)		3,275
ADD: _____	(E)		0
Total Cash plus Accounts Receivable	2,265,132 (F)		2,265,132
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	492,791 (H)		492,791
Approved "B" Certified Forwards	11,333 (H)		11,333
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Non Operating)	976 (I)		976
LESS: <u>Other Accounts Payable</u>	(J)		0
Unreserved Fund Balance, 07/01/14	1,760,032.46 (K)		1,760,032 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: OPERATING TRUST
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72400100 Facilities Management
Fund: 2696 Supervision Trust
Specific Authority: 255, F.S.
Purpose of Fees Collected: To provide funds for the operation, maintenance, parking, security, and administration of state-owned facilities controlled by the Department of Management Services.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II .)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014-15	FY 2015-16
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		69,610,824	62,354,130	61,634,612

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	12,966,731	13,894,272	13,894,272
Other Personal Services	35,909	267,000	17,000
Expenses	4,348,433	4,502,810	4,736,747
Operating Capital Outlay	73,727	73,727	73,727
Transfer to FDLE-Capitol Police	6,340,569	6,562,302	6,562,302
Contracted Services	8,551,906	8,880,485	9,090,485
DMS/Facilities Security	1,088,713	1,148,387	1,148,387
Interior Reburishment / Lease	1,405,346	1,404,937	1,432,013
Risk Management Insurance	264,880	304,540	304,540
State Utility Payments	12,559,291	15,855,052	15,311,129
Pool Space Reconfiguration	3,094,498	-	
Capitol Repairs	50,000	50,000	50,000
Firefighter Memorial/Capital		250,000	
Deferred-Pay Com Contracts	1,627,007	1,657,550	1,657,550
Lease/Purchase/Equipment	96,229	97,570	97,570
HR Statewide Contract	86,727	93,997	93,997
Facilities Management Information System		4,000,000	
Shared Saving/Energy Upgrade		-	250,000
Data Processing State State Center-AST			275,208
Data Processing-SSRC	77,850	71,811	-
Fixed Capital Outlay	5,547,781	7,923,159	8,191,465

Indirect Costs Charged to Trust Fund:

TR/DMS Administrative Trust Fund	1,999,551	2,312,205	2,474,059
TR to GR - 8% Srvc Chrg	70,987	68,529	68,529
Refunds	81,475		
Used interest earnings to fund 3% Retirement Issu			
Installment Purchase Contract in Beg Bal	(1,140,144)		
Comp Leave Liability in Beg Bal	(336,444)		
Cert. Forward Reversions @ 9/30/2014	(109,314)	-	
Cert. Forward Reversions @ 9/30/2014		(80,353)	
6/30/2014 CF B's	449,648		
6/30/2011 A/P NOT CF			
FCO Expenditures in Trial Balance	7,948,394		
FCO Certified Forward	7,077,060		
FCO Budget Amount on Schedule 1	(5,547,781)		
Assessment for Investments 89000 - 310403	23,330	23,330	23,330
Estimated Utilities Reversions		(2,918,982)	(2,236,975)
Total Full Costs to Line (2) - Section III	68,732,360	66,442,328	63,515,336

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	69,610,824	62,354,130	61,634,612
TOTAL SECTION II	(B)	68,732,360	66,442,328	63,515,336
TOTAL - Surplus/Deficit	(C)	878,464	(4,088,198)	(1,880,724)

EXPLANATION:

Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72400100 Facilities Management
Fund: 2696 Supervision Trust

Specific Authority: 255, F.S.
Purpose of Fees Collected: To provide funds for the operation, maintenance, parking, security, and administration of state-owned facilities controlled by the Department of Management Services.

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013 - 14	FY 2014-15	FY 2015-16
<u>Receipts:</u>			
Transfer from SBA - O&M	53,390,370	53,013,410	52,275,686
Transfer from SBA-Cap. Dep.	15,028,585	7,923,159	8,191,465
Transfer from SBA-Cap. Dep. for Backlog			
Transfer from DFS		250,000	
Central Maintenance Facility			
Interest Earnings-Oper & Maint	210,283	210,383	210,283
Utility Collections & Landscaping	40,646	40,646	40,646
Misc.Services-Build.Tenants			
Rental Receipts	27,950	27,950	27,950
Transfer from SBA to use Cash Balance			
Reimbursements & Refunds	24,408		
Projected Rental Rate Increase			
Paid Parking Fees-State Agencies	218,925	218,925	218,925
Paid Parking Fees - Non-State	76,049	76,049	76,049
Paid Parking Fees-Employees	593,608	593,608	593,608
Total Fee Collection to Line (1) - Section III	69,610,824	62,354,130	61,634,612

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015- 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	SUPERVISION TRUST
LAS/PBS Fund Number:	FACILITIES MANAGEMENT (72400100)
	2696

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	583,277 (A)		583,277
ADD: Other Cash (See Instructions)			0
ADD: Investments	15,748,539 (C)		15,748,539
ADD: Outstanding Accounts Receivable	3,629,561 (D)	(25,089)	3,604,472
ADD: <u>Restricted Investments at Cost, SBA</u>	7,077,060 (E)		7,077,060
Total Cash plus Accounts Receivable	27,038,438 (F)	-25,089	27,013,349
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	2,821,093 (H)		2,821,093
Approved "B" Certified Forwards	87,704 (H)		87,704
Approved "FCO" Certified Forwards	7,077,060 (H)		7,077,060
LESS: Other Accounts Payable (Non Operating)	18,944 (I)		18,944
LESS: Other Accounts Payable		0	0
LESS: <u>Deferred Revenue</u>	2,198,376 (J)	(25,089)	2,173,287
Unreserved Fund Balance, 07/01/14	14,835,261 (K)	0	14,835,261**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Supervision Trust Fund
LAS/PBS Fund Number: 2696

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds; 13,407,399 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (87,704) (D)

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

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

Compensated Absences Liability 1,515,565.79 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 14,835,261 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 14,835,261 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2015 -2016**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 1998**
(2) (3) (4)

(1)		ACTUAL FY 2013-2014	ESTIMATED FY 2014-2015	REQUEST FY 2015-2016
<u>SECTION I</u>				
Interest on Debt	(A)	1,761,426	1,675,406	1,584,445
Principal	(B)	1,870,000	1,960,000	2,050,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)			
Other Debt Service	(E)			
Total Debt Service	(F)	3,631,426	3,635,406	3,634,445

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

	(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20__	(5) JUNE 30, 20__
	(6)		(7)	(8)	(9)
			ACTUAL FY 20__ - __	ESTIMATED FY 20__ - __	REQUEST FY 20__ - __
Interest on Debt	(G)				
Principal	(H)				
Fiscal Agent or Other Fees	(I)				
Other	(J)				
Total Debt Service	(K)				

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2015 -2016**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 1999**
(2) (3) (4)

(1)		ACTUAL FY 2013-2014	ESTIMATED FY 2014-2015	REQUEST FY 2015-2016
<u>SECTION I</u>				
Interest on Debt	(A)	671,508	629,648	584,763
Principal	(B)	910,000	955,000	1,000,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)			
Other Debt Service	(E)			
Total Debt Service	(F)	1,581,508	1,584,648	1,584,763

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20__	(5) JUNE 30, 20__
(6)		(7) ACTUAL FY 20__ - __	(8) ESTIMATED FY 20__ - __	(9) REQUEST FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2015 -2016**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2002**
(2) (3) (4)

(1)		ACTUAL FY 2013-2014	ESTIMATED FY 2014-2015	REQUEST FY 2015-2016
<u>SECTION I</u>				
Interest on Debt	(A)	1,190,056	1,102,656	1,010,456
Principal	(B)	2,185,000	2,305,000	2,430,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)			
Other Debt Service	(E)			
Total Debt Service	(F)	3,375,056	3,407,656	3,440,456

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20__	(5) JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL FY 20__ - __	ESTIMATED FY 20__ - __	REQUEST FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2015 -2016**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2003**
(2) (3) (4)

(1)		ACTUAL FY 2013-2014	ESTIMATED FY 2014-2015	REQUEST FY 2015-2016
SECTION I				
Interest on Debt	(A)	1,796,550	1,286,775	749,700
Principal	(B)	9,710,000	10,230,000	10,765,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)			
Other Debt Service	(E)			
Total Debt Service	(F)	11,506,550	11,516,775	11,514,700

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20__	(5) JUNE 30, 20__
(6)		(7) ACTUAL FY 20__ - __	(8) ESTIMATED FY 20__ - __	(9) REQUEST FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2015 -2016**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2005**
(2) (3) (4)

(1)		ACTUAL FY 2013-2014	ESTIMATED FY 2014-2015	REQUEST FY 2015-2016
<u>SECTION I</u>				
Interest on Debt	(A)	3,925,894	3,632,644	3,324,644
Principal	(B)	5,865,000	6,160,000	6,460,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)			
Other Debt Service	(E)			
Total Debt Service	(F)	9,790,894	9,792,644	9,784,644

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20__	(5) JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL FY 20__ - __	ESTIMATED FY 20__ - __	REQUEST FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2015 -2016**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2007**

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2013-2014	FY 2014-2015	FY 2015-2016
Interest on Debt	(A) 3,600,101	3,512,281	3,420,881
Principal	(B) 2,195,000	2,285,000	2,375,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 5,795,101	5,797,281	5,795,881

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt		(G)		
Principal		(H)		
Fiscal Agent or Other Fees		(I)		
Other		(J)		
Total Debt Service		(K)		

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt		(G)		
Principal		(H)		
Fiscal Agent or Other Fees		(I)		
Other		(J)		
Total Debt Service		(K)		

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2015 -2016**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2008**
(2) (3) (4)

(1)		ACTUAL FY 2013-2014	ESTIMATED FY 2014-2015	REQUEST FY 2015-2016
<u>SECTION I</u>				
Interest on Debt	(A)	1,754,063	1,728,163	1,697,563
Principal	(B)	740,000	765,000	795,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)			
Other Debt Service	(E)			
Total Debt Service	(F)	2,494,063	2,493,163	2,492,563

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20__	(5) JUNE 30, 20__
(6)		(7) ACTUAL FY 20__ - __	(8) ESTIMATED FY 20__ - __	(9) REQUEST FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

ISSUE:

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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Facilities Management

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2013-090	6/30/2012	Facilities Management	Finding 2: Policies and Procedures - The Department had not updated its Leasing Manual and Guidelines (Manual) since 2006. In addition, the Manual contained several errors. Recommendation: We recommend the department update its manual to provide current and correct information.	The manual revisions are in progress. The anticipated completion date is December 2013. Updated February 14, 2014: An outline of a manual has been completed, but due to the complexity of the subject matter a final draft will not be ready until December 2014.	
AG 2013-090	6/30/2012	Facilities Management	Finding 4: Florida Facilities Pool Lease Revenue - Florida Facilities Pool (FFP) lease payments were not always timely received, and the department had not established procedures to reasonably ensure the collection. We recommend the department establish written procedures ensuring agency and department compliance with bond covenant terms relating to the payment of lease charges.	This is in progress and the anticipated completion date is 11/2013. Updated February 14, 2014: A high level process has been developed and late payments have been significantly reduced. A formal plan will be released with the Leasing Manual and Guidelines. The final draft of the high level process will be ready by December 2014.	
AG 2013-090	6/30/2012	Facilities Management	Finding 5: Florida Facilities Pool Lease Rental Rates - Contrary to bond resolution clause, the department, in some instances, had set and applied rental rates for space in the FFP that were nominal in amount. We recommend that the department establish procedures to ensure that leases for all FFP space are accounted for, all rental income is collected, and that lease agreement data is accurately and completely recorded in Facilities Accountability Communications Tool (FACT).	This is in progress and the anticipated completion date is 12/2013. This will not be implemented until July 1, 2015. Updated February 12, 2014 : The Program area is substantially complete with the process of validating leased space and floor plans. The process of addressing the nominal leases is underway and should be completed by December 31, 2014; however it will not be implemented until July 1, 2015.	

AG 2013-090	6/30/2012	Facilities Management	<p>Finding 7:The Department did not have written procedures for assigning, reviewing, or terminating system access to the Facilities Accountability Communications Tool (FACT) and to the Department's accounts receivable application.</p> <p>Recommendation: We recommend that the Department establish written procedures for assigning, reviewing, and terminating access to FACT and the accounts receivable application. Additionally, we recommend that the Department limit access privileges to only those that are needed in the performance of assigned job duties.</p>	<p>A complete copy of the FACT manual has been provided.</p> <p>Update February 12, 2014: App Approver, and the associated user manual, was successfully deployed in 2010. As of November 2013, the App Approver application has been retired due to numerous issues. The time and resources used to attend to the known problems have outweighed the benefit. We feel the goal of tracking FACT user access can be managed using other IT tools. Our alternative to App Approver is to have the business unit submit all user access requests through the CRM help desk. All user access will continue to be managed by IT staff in the back-end Oracle database. Through database queries, IT can provide the business units a monthly report of current user/roles for review.</p> <p>Accounts Receivable Application (ORACLE): Finance and Accounting has developed written procedures for assigning, reviewing, and terminating access to the ORACLE accounts receivable application. These procedures were developed and implemented in January 31, 2013. Management confirms that these are being followed. This finding is considered closed.</p>	
AG 2013-090	6/30/2012	Facilities Management	<p>Finding 8: Other security controls protecting Department information technology resources needed improvement. Recommendation: We recommend that the Department strengthen certain security controls to reduce the risk of Department data and IT resources being compromised.</p>	<p>We are unable to comply due to the system limitation. We consider this finding to be closed until a new system is in place. Updated February 12, 2014: The follow-up is in progress. A meeting was scheduled with the CIO to discuss the FACT application. It was determined that due to the system's age the security control recommendations could not be implemented. The Division has requested additional funding through a Legislative Budget Request (LBR) to replace the current FACT system. With the assistance of the CIO, the division is in the process of developing and issuing an RFQ for the new FACT system.</p>	

Fiscal Year 2015-16

Building Construction

Exhibits and Schedules

Fiscal Year 2015-16
Building Construction
Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72400200 Building Construction
Fund: 2033 Architects' Incidental Trust
Specific Authority: 255, F.S.
Purpose of Fees Collected: To provide funds for the administration and supervision of planning, design and construction of state-owned facilities.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013 -14	FY 2014-15	FY 2015-16
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		682,014	1,321,613	761,513

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		735,118	756,403	754,062
Other Personal Services		-	-	-
Expenses		64,123	116,418	121,588
Operating Capital Outlay				
S.C.: Contracted Services		6,961	46,341	46,341
S.C.: Risk Management Insurance		17,772	-	-
Lease/Purchase		1,612	1,613	1,613
Data Processing Services - SSRC		10,594	6,667	
HR Statewide Contract		3,175	3,441	3,441
Data Processing Services State Data Center-A				5,879

Indirect Costs Charged to Trust Fund:

TR to GR-8% Service Charge		819	819	819
TR to 2021-Admin. Assess. Fee		54,834	67,651	72,387
Rounding		6	-	-
Cert Forward Reversions @ 2013		-		
Cert Forward Reversions @ 2014			(20)	
Comp Leave Liability		(17,781)		
Prior Year FCO Expend in Trial Balance				
5% Trust Fund Reserve		-		62,422
Assessment on Investments 890000 - 310403		1,271	1,271	1,271
Statewide Post Closing Adjustment 990000 - 001903			-	-
Fleet Management Enterprise Initiative				
Total Full Costs to Line (2) - Section III		878,505	1,000,605	1,069,823

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	682,014	1,321,613	761,513
TOTAL SECTION II	(B)	878,505	1,000,605	1,069,823
TOTAL - Surplus/Deficit	(C)	(196,491)	321,008	(308,310)

EXPLANATION:

Negative balances are offset by cash balance brought forward (See Schedule I)

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72400200 Building Construction
Fund: 2033 Architects' Incidental Trust
Specific Authority: 255, F.S.
Purpose of Fees Collected: To provide funds for the administration and supervision of planning, design, and construction of state-owned facilities.

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013 -14	FY 2014-15	FY 2015-16
<u>Receipts:</u>			
Construction Services	670,501	1,310,100	750,000
Permit & Inspection Services			
Supplemental Contracts	-	-	-
Computer Charges (FLEET)	-	-	-
Interest Earnings	11,513	11,513	11,513
Miscellaneous		-	-
Total Fee Collection to Line (1) - Section III	682,014	1,321,613	761,513

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	ARCHITECT'S INCIDENTAL TRUST
LAS/PBS Fund Number:	BUILDING CONSTRUCTION
	2033

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,037	(A)			12,037
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	858,815	(C)			858,815
ADD: Outstanding Accounts Receivable	128,368	(D)			128,368
ADD:	0	(E)			0
Total Cash plus Accounts Receivable	999,221		0		999,221
LESS Deferred Revenues	664,275	(G)			664,275
LESS Approved "A" Certified Forwards	25,053	(H)			25,053
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards	0	(H)			0
LESS: Other Accounts Payable (Non Operating)	340	(I)			340
LESS: <u>Other Accounts Payable</u>		(J)			0
Unreserved Fund Balance, 07/01/14	309,552.91	(K)	0		309,553 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Architects Incidental Trust Fund
LAS/PBS Fund Number: 2033

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
 Total all GLC's 5XXXX for governmental funds; 202,529 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description-increase accounts receivables (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 0 (D)

Compensated Absences Liability 107,024.38 (D)

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

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 309,553 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 309,553 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Building Construction

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Building Construction.		

Fiscal Year 2015-16

Federal Property Assistance

Exhibits and Schedules

Fiscal Year 2015-16

Federal Property Assistance

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72600200 Federal Property Assistance
Fund: 2699 Surplus Property Revolving Trust
Specific Authority: Chapter 217, F.S.
Purpose of Fees Collected: The agency administers the Federal Surplus Property Utilization Program for the State of Florida. Service charges are placed on federal property and are passed on to certified donees whereby funds are generated.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL FY 2013 - 14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
Receipts:			
Service Charges - Fed. Surp. Property	284,360	250,000	250,000
U.S.Govt.Public Sale Reimbursements	162,221	80,000	80,000
Motor Vehicle Sales	26,639		-
Interest Earnings	6,029	6,029	6,029
Refunds and Reimbursements	1,079		
Projected Fee Increase	-		
Property Transfer In	-		
Total Fee Collection to Line (1) - Section III	480,328	336,029	336,029

SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits	223,661	250,051	250,051
Other Personal Services	-		
Expenses	63,231	83,231	83,358
Operating Capital Outlay	-		
S.C.:Transfer to Fixed Capital Outlay	-		
S.C.:Contracted Services	2,107	6,379	6,379
S.C.:Risk Management Insurance	837	835	835
Lease/Purchase/Equipment			
HR Statewide Contract	1,443	1,564	1,564
Data Processing Services State Data Cen	-	-	1,111
Data Processing Services/SSRC	1,246	1,260	
Indirect Costs Charged to Trust Fund:			
TR to 2021-Admin.Assess.Fee	27,420	33,398	35,736
Refunds	1,403	-	-
Cert Forward Reversions @ 9/30/2013	(246)	-	
Cert Forward Reversions @ 9/30/2014			
Assessment for Investments 890000 - 31	654	654	654
Comp Leave Liability in Beg Bal	(5,571)		
Reserve for Pay Package			-
Total Full Costs to Line (2) - Section III	316,186	377,372	379,688

Basis Used: Accrual

SECTION III - SUMMARY			
TOTAL SECTION I	(A)	480,328	336,029
TOTAL SECTION II	(B)	316,186	379,688
TOTAL - Surplus/Deficit	(C)	164,143	(43,659)

EXPLANATION:
 Negative Balances are offset by Cash Balance carried forward (see Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	SURPLUS PROPERTY REVOLVING TRUST
LAS/PBS Fund Number:	FEDERAL PROPERTY ASSISTANCE (72600200)
	2699

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	96,374	(A)			96,374
ADD: Other Cash (See Instructions)	0	(B)			-
ADD: Investments	584,671	(C)			584,671
ADD: Outstanding Accounts Receivable	43,789	(D)	0		43,789
ADD:		(E)			-
Total Cash plus Accounts Receivable	724,834	(F)	0		724,834
LESS Allowances for Uncollectibles		(G)			-
LESS Approved "A" Certified Forwards	6,506	(H)			6,506
Approved "B" Certified Forwards	0	(H)			-
Approved "FCO" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Non Operating)	58	(I)			58
LESS: <u>Other Accounts Payable</u>		(J)			-
Unreserved Fund Balance, 07/01/14	718,269	(K)	0		718,269 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Surplus Property Revolving Trust Fund
LAS/PBS Fund Number: 2699

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds; 693,534 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability 24,734.70 (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 718,269 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 718,269 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Federal Property Assistance

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Federal Property Assistance.		

Fiscal Year 2015-16

Motor Vehicle and Watercraft Management

Exhibits and Schedules

Fiscal Year 2015-16

Motor Vehicle and Watercraft
Management

Schedule I Series

SCHEDULE 1A:DETAIL OF FEE COLLECTION & RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72600300 Motor Vehicle/Watercraft Management
Fund: 2510 Operating Trust
Specific Authority: 2006-79, Laws of Florida
Purpose of Fees Collected: For maintenance of EMIS

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013-14	FY 2014-15	FY 2015-16
Receipts:				
Equipment Mgmt.Report Fees		383,516	378,000	378,000
Security/Escrow Deposits		4,343,331	4,345,681	4,345,681
Interest Earnings		11,434	11,434	11,434
Refunds		5,364	-	-
Total Fee Collection to Line (1) - Section III		4,743,645	4,735,115	4,735,115

SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		457,448	497,376	497,376
Other Personal Services				
Expenses		52,662	59,063	61,530
Operating Capital Outlay				
S.C.:Pay/Exp/Sale Agency Vehicles		795,869	695,000	695,000
S.C.:Contracted Services		290,368	99,332	99,332
S.C.:Risk Management Insurance		841	862	862
Lease/Purchase/Equipment		1,247	1,247	1,247
HR Statewide Contract		2,599	2,817	2,817
Data Processing Svcs State Data Center-AST				21,629
Data Processing Svcs-SSRC		8,811	24,529	-
Indirect Costs Charged to Trust Fund:				
Transfer to GR-8% Srvc Charge		815	815	815
Transfer Vehicle Auction Sales Proceed		3,423,568	3,518,371	3,518,371
Transfer to 2021-Admin.Assess.Fee		75,252	83,479	89,323
Refunds		940	-	-
Rounding		1	-	-
TR from 72600400-2510		(375,000)	(375,000)	(375,000)
Current Compensated Leave Liability		(15,110)	-	-
AP not Certified Forward @ 06/30/12			-	-
Cert Forward Reversions @ 9/30/2013		(2,093)		-
Cert Forward Reversions @ 9/30/2014			(199)	-
Statewide Post Closing Adjustment 991000 - 001903			-	-
Assessment for Investments 890000 - 310		1,244	1,244	1,244
Total Full Costs to Line (2) - Section III		4,719,462	4,608,936	4,614,546

Basis Used _____

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	4,743,645	4,735,115	4,735,115
TOTAL SECTION II	(B)	4,719,462	4,608,936	4,614,546
TOTAL - Surplus/Deficit	(C)	24,183	126,179	120,569

EXPLANATION:

Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	MOTOR VEHICLE & WATERCRAFT MANAGEMENT (72600300)
	2510

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	47,402 (A)		47,402
ADD: Other Cash (See Instructions)			0
ADD: Investments	1,058,295 (C)		1,058,295
ADD: Outstanding Accounts Receivable	44,731 (D)	-	44,731
ADD:			0
Total Cash plus Accounts Receivable	1,150,429 (F)	0	1,150,429
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	26,758 (H)		26,758
Approved "B" Certified Forwards	0 (H)		0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non Operating)	235,105 (I)		235,105
LESS: <u>Other Accounts Payable</u>			0
Unreserved Fund Balance, 07/01/14	888,566 (K)	0	888,566**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Motor Vehicle & Watercraft Management Grants & Donations
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description-Increase accounts receivable (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Motor Vehicle & Watercraft Management

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings for Motor Vehicle & Watercraft Management.		

Fiscal Year 2015-16
Purchasing Oversight
Exhibits and Schedules

Fiscal Year 2015-16
Purchasing Oversight
Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72600400 Purchasing Oversight
Fund: 2510 Operating Trust

Specific Authority: 2006-79, Laws of Florida
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement systems.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
Receipts:				
State Term Contract Vendor User Fees		24,506,439	25,618,997	26,583,117
Pride Recycling		32,625	43,500	43,500
Refunds		20,134		
State Purchasing Card Transaction Fee		3,872,314	3,008,029	1,019,585
Interest Earnings - Purchasing		155,162	155,162	155,162
Interest Earnings - PPM			-	-
Restitution - PPM				
TR From DOC for Major Repairs - PPM			-	-
Total Fee Collection to Line (1) - Section III		28,586,674	28,825,688	27,801,364

SECTION II - FULL COSTS

Direct Costs:				
Salaries and Benefits		3,335,043	3,827,527	4,035,724
Other Personal Services		2,082	10,000	10,000
Expenses		296,952	341,336	412,425
Operating Capital Outlay		9,665	15,859	15,859
Sp. Cat.:Risk Management Insurance		11,116	10,570	10,570
Sp. Cat.: Web-Based E-Proc System		11,252,793	10,867,892	10,922,309
Lease/Purchase/Equipment		3,853	4,000	4,000
HR Statewide Contract		14,328	15,529	16,217
Private Prison-Maint/Repair				
Contracted Services		28,510	91,267	591,267
Legal Services		11,046	30,000	30,000
Project Mgmt Prof Training		53,580	60,000	60,000
Data Processing Services State Data Center-AST				116,112
TR/Dept. Financial Services		350,000	350,000	350,000
Data Processing Services - SSRC		99,613	131,679	

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72600400 Purchasing Oversight
Fund: 2510 Operating Trust

Specific Authority: 2006-79, Laws of Florida
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement systems.

	(2) ACTUAL FY 2013 - 14	(3) ESTIMATED FY 2014 - 15	(4) REQUEST FY 2015 - 16
<u>Indirect Costs Charged to Trust Fund</u>			
TR to GR-8% Srv Chrg (PO)	2,276,116	2,304,733	2,222,788
TR to GR-8% Srv Chrg (PPM)		-	-
Transfer to 2021-Admin.Assess. Fee	392,331	525,487	562,271
TR to GR-8% Srv Chrg (PO) Prior Years			
Refunds- Non-State Revenues.	81,951		
Transfer to Admin TF-Legal Procurement Sec	339,740	729,694	729,694
6/30/2013 Cert Forward B's	4,767		
TR to 72600300-2510	375,000	375,000	375,000
TR to 72600500-2510	417,435	448,935	450,934
TR to 72010100-2510	46,127	50,000	50,000
Cert Forward Reversions @ 9/30/2013	(18,769)		
SWCAP Payment to U S Treasury	2,217,267		
5% Trust Fund Reserve - PO			1,261,921
Cert Forward Reversions @ 9/30/2014		(5,256)	
Legislative Cash Sweep			-
Assessment for Investments 890000 - 310403	16,520	16,520	16,520
Rounding	(6)		-
Estimated July to June Cost MFMP 104502			
<u>Total Full Costs to Line (2) - Section III</u>	21,617,060	20,200,772	22,243,611

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	28,586,674	28,825,688	27,801,364
TOTAL SECTION II	(B)	21,617,060	20,200,772	22,243,611
TOTAL - Surplus/Deficit	(C)	6,969,613	8,624,916	5,557,753

EXPLANATION:

Special Cat: Private Prison - Maint & Repairs in PC 1206. All other amounts in PC 1601.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 MANAGEMENT SERVICES
Trust Fund Title:	OPERATING TRUST FUND
Budget Entity:	PURCHASING OVERSIGHT (72600400)
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,074,986	(A)		1,074,986
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	17,171,486	(C)		17,171,486
ADD: Outstanding Accounts Receivable	22,752	(D)		22,752
ADD:		(E)		
Total Cash plus Accounts Receivable	18,269,225	(F)	0	18,269,225
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	1,114,269	(H)		1,114,269
Approved "B" Certified Forwards	5,958	(H)		5,958
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Non Operating)	2,718,838	(I)		2,718,838
LESS: <u>Other Accounts Payable</u>	0	(J)		
Unreserved Fund Balance, 07/01/14	14,430,159.19	(K)	0	14,430,159 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Purchasing Oversight Operating Trust Fund
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Purchasing Oversight

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG-2014-030	6/30/2013	MFMP Procurement	<p>Finding No. 3: Contrary to State law, the Department did not use a present-value methodology to evaluate the vendor cost proposals for the MFMP procurement.</p> <p>Recommendation: We recommend that Department management ensure that the cost of bids, proposals, or replies for future contracts that include provisions for unequal payment streams over the term of the contract are evaluated in accordance with the requirement of State law.</p>	<p>The Department agrees with the recommendation that bids, proposals, and replies be evaluated in accordance with the requirements of State law. The MyFloridaMarketPlace procurement, which resulted in contract no. DMS 11/12-030, was awarded to the lowest cost proposal no matter what type of comparative analysis was performed. The Department continues to evaluate bids pursuant to law. Updated April 14, 2014.</p>	

Fiscal Year 2015-16

Office of Supplier Diversity

Exhibits and Schedules

Fiscal Year 2015-16

Office of Supplier Diversity

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 MANAGEMENT SERVICE; **Budget Period:** 2015 - 16
Program: 72600500 OFFICE OF SUPPLIER DIVERSITY
Fund: 2510 Operating Trust
Specific Authority: 2006-79, Laws of Florida
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement systems. Provides for entering into contracts with contractors for the designing, financing, acquiring, leasing, constructing and operating of private correctional facilities.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
<u>Receipts:</u>				
Reimbursements				
Total Fee Collection to Line (A) - Section III		-	-	-

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits		311,720	335,576	335,576
Other Personal Services				
Expenses		51,937	55,996	56,962
Operating Capital Outlay				
Sp.Cat.:Contracted Services		10,766	11,573	11,573
Sp.Cat.:Risk Management Insurance		1,817	1,860	1,860
HR Statewide Contract		3,099	3,359	3,359
Data Processing Services State Data Cent		-	-	8,471
Data Processing Services-SSRC		5,385	9,606	-
<u>Indirect Costs Charged to Trust Fund:</u>				
TR to 2021-Admin.Assess.Fee		32,711	30,965	33,133
TR to Police & Firefighters TF				
TR from 72600400-2510		(417,435)	(448,935)	(450,934)
Cert Forward Reversions @ 9/30/2014				
Reserve for Pay Package				
Total Full Costs to Line (B) - Section III		-	-	(0)

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	-	-	(0)
TOTAL - Surplus/Deficit	(C)	-	-	0

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	OFFICE OF SUPPLIER DIVERSITY (72600500)
	2510

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,605	(A)			9,605
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
ADD:		(E)			0
Total Cash plus Accounts Receivable	9,605	(F)			9,605
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	9,605	(H)			9,605
Approved "B" Certified Forwards	0	(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non Operating)		(I)			0
LESS: <u>Other Accounts Payable</u>		(J)			0
Unreserved Fund Balance, 07/01/14	0	(K)			0**

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Office of Supplier Diversity

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for the Office of Supplier Diversity.		

Fiscal Year 2015-16

Private Prison Monitoring

Exhibits and Schedules

Fiscal Year 2015-16

Private Prison Monitoring

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72600800 Private Prison Monitoring
Fund: 2510 Operating Trust

Specific Authority: 2006-79, Laws of Florida
Purpose of Fees Collected: Transfer from Dept. of Corrections: for the major maintenance and repair for Correctional Facilities overseen by Private Prison Monitoring.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2013 - 14	ESTIMATED FY 2014 - 15	REQUEST FY 2015 - 16
Receipts:			
Interest Earnings - PPM	81,867	81,867	81,867
Refunds & Reimbursements - PPM	3,910		
TR From DOC for Major Repairs - PPM	1,546,927	1,546,932	1,546,932
Total Fee Collection to Line (1) - Section III	1,632,704	1,628,799	1,628,799

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Sp.Cat.:Risk Management Insurance	78	78	78
Sp. Cat.: Web-Based E-Proc System			
HR Statewide Contract			
Private Prison-Maint/Repair	1,430,791	1,500,000	1,500,000
Contracted Services			
Legal Services			
Project Mgmt Prof Training			
Data Processing Services - SSRC			

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72600800 Private Prison Monitoring
Fund: 2510 Operating Trust

Specific Authority: 2006-79, Laws of Florida
Purpose of Fees Collected: Transfer from Dept. of Corrections: for the major maintenance and repair for Correctional Facilities overseen by Private Prison Monitoring.

	(2) ACTUAL FY 2013 - 14	(3) ESTIMATED FY 2014 - 15	(4) REQUEST FY 2015 - 16
<u>Indirect Costs Charged to Trust Fund</u>			
TR to GR-8% Svc Chrg (PPM)	5,839	5,839	5,839
Transfer to 2021-Admin.Assess. Fee		-	-
Budget Amendment EOG# B0170			
Refunds- Non-State Revenues.			
Cert Forward Reversions @ 9/30/2014		(21,611)	
6/30/2012 Cert Forward B Paid			
Rounding	1		
5% Trust Fund Reserve - PPM			81,288
Assessment for Investments 890000 - 310403	8,884	8,884	8,884
<u>Total Full Costs to Line (2) - Section III</u>	1,445,593	1,493,190	1,596,089

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I (A)	1,632,704	1,628,799	1,628,799
TOTAL SECTION II (B)	1,445,593	1,493,190	1,596,089
TOTAL - Surplus/Deficit (C)	187,111	135,609	32,710

EXPLANATION:

Special Cat: Private Prison - Maint & Repairs in PC 1206. All other amounts in PC 1601.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	PRIVATE PRISONS MONITORING (72600800)
	2510

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	22,254	(A)		22,254
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	8,146,908	(C)		8,146,908
ADD: Outstanding Accounts Receivable	139,442	(D)		139,442
ADD:		(E)		
Total Cash plus Accounts Receivable	8,308,604	(F)	0	8,308,604
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	1,148,087	(H)		1,148,087
Approved "B" Certified Forwards	0	(H)		0
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Non Operating)	2,901	(I)		2,901
LESS: <u>Other Accounts Payable</u>	0	(J)		
Unreserved Fund Balance, 07/01/14	7,157,616	(K)	0	7,157,616 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title:	720000 MANAGEMENT SERVICES
Trust Fund Title:	Private Prisons Monitoring (72600800)
LAS/PBS Fund Number:	2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds:	7,157,616
GLC 539XX for proprietary and fiduciary funds	

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description	
-----------------------------------	--

SWFS Adjustment # and Description	
-----------------------------------	--

Add/Subtract Other Adjustment(s):

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

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

A/P not C/F-Operating Categories	
----------------------------------	--

ADJUSTED BEGINNING TRIAL BALANCE:	7,157,616
--	------------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	7,157,616
--	------------------

DIFFERENCE:	-
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Private Prisons

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			There are no issues or findings to report for Private Prison Monitoring.		

Fiscal Year 2015-16

Insurance Benefits Administration (DSGI)

Exhibits and Schedules

Fiscal Year 2015-16

Insurance Benefits
Administration (DSGI)

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Budget Entity: 72750200 Insurance Benefits Administration
Fund: 2570 Pretax Benefits Trust
Specific Authority: 110.161, F.S.
Purpose of Fees Collected: Employee Benefits Plan

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II .)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

(1) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2013 - 14	(3) ESTIMATED FY 2014 - 15	(4) REQUEST FY 2015 - 16
Receipts:			
Employee Contributions	27,132,720	26,100,000	26,350,000
Savings	19,529,968	20,100,000	20,300,000
Interest Earnings	208,352	208,352	208,352
Supplemental Plan Premiums	71,038,629	74,300,000	74,300,000
Refunds	255,244		
Penalties	-	-	-
Total Fee Collection to Line (1) - Section III	118,164,913	120,708,352	121,158,352

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	364,549	382,089	382,089
Other Personal Services	-	14,803	14,803
Expenses	20,084	48,832	48,832
Operating Capital Outlay	-	10,000	10,000
Sp.Cat.:Risk Management Insurance	2,457	770	770
HR Statewide Contract	3,744	4,058	4,058
Contracted Services	276,210	348,505	348,505
Data Processing Services State Data Center	-	-	2,435
Data Processing Services - SSRC	2,421	2,435	-

Indirect Costs Charged to Trust Fund:

TR to Health Fund-2668	20,450,000	21,000,000	20,000,000
Reimbursement of Claims	25,070,736	24,000,000	25,000,000
Payment of Premiums	70,838,145	74,300,000	74,300,000
Refunds	350,193		
Employer/Employee Adjustments			
Rounding	(1)		
TR to 2021-Admin.Assess.Fee	100,694	130,975	140,143
6/30/2013 Compensated Leave Liability	(5,746)		
Cert Forward A Reversions @ 9/30/2014		(70,023)	
Assessment for Investments 890000 - 31040	22,592	22,592	22,592
Total Full Costs to Line (2) - Section III	117,496,078	120,195,036	120,274,228

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	118,164,913	120,708,352	121,158,352
TOTAL SECTION II	(B)	117,496,078	120,195,036	120,274,228
TOTAL - Surplus/Deficit	(C)	668,834	513,316	884,124

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	PRETAX BENEFITS TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2570

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	6,275,863 (A)		6,275,863
ADD: Other Cash (See Instructions)			0
ADD: Investments	3,595,341 (C)		3,595,341
ADD: Outstanding Accounts Receivable	20,279 (D)	0	20,279
ADD:			0
Total Cash plus Accounts Receivable	9,891,482 (F)		9,891,482
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards	40,463 (H)		40,463
Approved "B" Certified Forwards	64,355 (H)		64,355
LESS: Other Accounts Payable (Non-Operating)	1,547 (H)	-	1,547
LESS: <u>Unearned Revenue</u>	9,049,192 (I)		9,049,192
LESS: Other Accounts Payable	0 (J)		0
Unreserved Fund Balance, 07/01/14	735,925 (K)		735,925 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Pretax Benefits Trust Fund
LAS/PBS Fund Number: 2570

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds 743,217 (A)

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (64,355) (D)

Compensated Absences Liability 57,063 (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 735,925 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 735,925 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72750200 Insurance Benefits Administration
Fund: 2667 State Employees Life Insurance Trust
Specific Authority: 110.123, F.S.
Purpose of Fees Collected: Employee Benefits Plan

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II .)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
Receipts:				
Contributions		31,986,748	32,000,000	32,150,000
Interest Earnings		35,052	35,052	35,052
<i>Proposed Premium Increase</i>		-	-	-
Miscellaneous		-	-	-
Refund from Prudential		-	-	-
Transfer In From Disability Trust Fund		-	-	-
Total Fee Collection to Line (1) - Section III		32,021,799	32,035,052	32,185,052

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	-	21,584	21,584
Expenses	-	1,984	1,984
Sp.Cat.:Risk Management Insurance	428	201	201
TR/DMS/HR Svcs/STWD Contract	261	-	-
Data Processing Services - SSRC	511	-	-

Indirect Costs Charged to Trust Fund:

Refunds			
Adj.to Employee/Employer Contrib.		-	-
Payment of Premiums	31,523,641	31,600,000	31,550,000
TR to 2021-Admin.Assess.Fee	1,401	2,125	2,274
Certified Forward Reversions	-	-	-
Assessment for Investments 890000 - 31	3,821	3,821	3,821
Reserve for Pay Package	-	-	-
Total Full Costs to Line (2) - Section III	31,530,063	31,629,715	31,579,863

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	32,021,799	32,035,052	32,185,052
TOTAL SECTION II	(B)	31,530,063	31,629,715	31,579,863
TOTAL - Surplus/Deficit	(C)	491,737	405,337	605,189

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE LIFE INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2667

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	255,517	(A)			255,517
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	3,351,617	(C)			3,351,617
ADD: Outstanding Accounts Receivable	3,404	(D)	9		3,413
ADD:	0	(E)			0
Total Cash plus Accounts Receivable	3,610,537	(F)	9		3,610,546
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	0	(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable	247	(I)			247
LESS: <u>Unearned Revenue</u>	2,605,962	(J)	9		2,605,971
Unreserved Fund Balance, 07/01/14	1,004,329	(K)	0		1,004,329 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Life Insurance Trust Funds
LAS/PBS Fund Number: 2667

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds (A)

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

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

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72750200 Insurance Benefits Administration
Fund: 2668 State Employees Health Insurance Trust
Specific Authority: 110.123, F.S.
Purpose of Fees Collected: Employee Benefits Plan

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2013 - 14	(3) ESTIMATED FY 2014 - 15	(4) REQUEST FY 2015 - 16
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		2,049,902,146	2,150,700,000	2,168,100,000

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	1,278,811	1,352,465	1,370,638
Other Personal Services	75,886	140,772	140,772
Expenses	186,615	294,096	296,709
Operating Capital Outlay		10,000	10,000
Sp.Cat.:TR to Div.of Admin.Hearings	46,492	46,492	46,492
Sp.Cat.:ASO Contract/Health Ins.	50,059,242	51,100,000	58,600,000
Sp.Cat.:Prescription Drug Claims Ad.	154,562	287,280	287,280
Sp.Cat.: Risk Management Insurance	7,585	7,585	7,585
Sp.Cat:Post Payment Claims/Svcs	75,814	400,000	400,000
Sp.Cat.: Contracted Services	1,138,089	1,599,157	1,099,157
Contracted Legal Services	279,816	50,000	50,000
Pymt Employer/HSA Custodian	897,692	786,443	1,210,904
Deferred-Pay Com Contracts			
HR Statewide Contract	10,303	10,303	10,303
Sp.Cat.: Contracted Bank Services	31,830	79,000	79,000
Lease/Purchase/Equipment	4,427	4,435	4,435
Data Processing Services-SSRC	12,285	6,088	2,861

Indirect Costs Charged to Trust Fund:

Payments to Health Maint. Orgs.	272,004,125	290,400,000	316,100,000
Payments to Self Insured Health Maint.Orgs.	615,107,984	622,600,000	687,900,000
TR to Health Claims Bank Account	1,044,063,627	1,129,700,000	1,218,500,000
Pymt of Participant to HSA Custodian	1,315,976	1,292,000	1,292,000
Refunds	4,019,097	3,200,000	3,200,000
Adj. to E/E Contributions	15,180		
Prior Year Accounts Payable not Certified Forward	(3,389,040)		
TR to 2021-Admin.Assess.Fee	286,273	402,015	430,156
Transfer to Admin TF for Contracted Legal Services		250,000	250,000
6/30/2013 CF B's	647,022		
Cert Forward A Reversions @ 9/30/2013	(243,418)		
6/30/2013 Compensated Leave Liability	(20,720)		
Cert Forward Reversions @ 9/30/2014		(269,732)	
Federal Patient Protection Affordable Care Act	356,025	14,400,000	12,100,000
Assessment for Investments 890000 - 310403	410,278	464,100	408,850

Total Full Costs to Line (2) - Section III	1,988,831,858	2,118,612,499	2,303,797,142
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Basis Used: Accrual

TR to Health Claims Bank Account

SECTION III - SUMMARY

TOTAL SECTION I	(A)	2,049,902,146	2,150,700,000	2,168,100,000
TOTAL SECTION II	(B)	1,988,831,858	2,118,612,499	2,303,797,142
TOTAL - Surplus/Deficit	(C)	61,070,289	32,087,501	(135,697,142)

EXPLANATION:

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period: 2015-16**
Program: Insurance Benefits Administration (72750200)
Fund: State Employees Health Insurance Trust (2668)

Specific Authority: 110.123, F.S.
Purpose of Fees Collected: Employee Benefits Plan

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
<u>Receipts:</u>			
<u>Employee/Employer Contributions</u>	1,933,498,338	1,836,900,000	1,850,500,000
<u>Health Saving Account Employer Contributions</u>	-	2,800,000	2,800,000
<u>Contributions-Medicare Part D Subsidy</u>	18,290,807	20,000,000	21,100,000
<u>Interest Earnings</u>	3,801,630	4,200,000	3,700,000
<u>Reimbursements & Refunds (TPA & PBM Rebates)</u>	72,045,572	36,300,000	34,800,000
<u>Non-Employee Contributions</u>	-	231,500,000	236,200,000
<u>Prior Year Warrant Cancellations & Misc</u>	19,549		
<u>Transfer from 72750200-2570</u>	20,450,000	19,000,000	19,000,000
<u>Penalties</u>	1,796,250		
Total Fee Collection to Line (1) - Section III	2,049,902,146	2,150,700,000	2,168,100,000

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE HEALTH INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2668

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,439,152 (A)		11,439,152
ADD: Cash in Claims Bank Account	996,573 (B)		996,573
ADD: Investments	427,633,170 (C)		427,633,170
Total Cash and Investments, (DSGI Cash Balance)	440,068,895		440,068,895
ADD: Outstanding Accounts Receivable	16,207,567 (D)	4,723	\$ 16,212,290.40
ADD: <i>Proposed Premium Increase</i>			-
Total Cash, Investments and Accounts Receivable	456,276,463 (F)	4,723	456,281,186
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards	4,109,651 (H)		4,109,651
Approved "B" Certified Forwards	381,208 (H)		381,208
LESS: Other Accounts Payable (Non_Operating)	167,069,919 (H)		167,069,919
LESS: Other Accounts Payable			-
LESS: <u>Unearned Revenue</u>	145,072,407 (J)	4,723	145,077,130
Unreserved Fund Balance, 07/01/14	139,643,278 (K)	0	139,643,278**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Health Insurance Trust Fund
LAS/PBS Fund Number: 2668

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds; 139,844,627 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (381,208) (D)

Compensated Absences Liability 168,238 (D)

A/P not C/F-Operating Categories 11,621 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 139,643,278 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 139,643,278 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72750200 Insurance Benefits Administration
Fund: 2671 State Employees Disability Insurance Trust
Specific Authority: 110.123, F.S.
Purpose of Fees Collected: Employee Benefits Plan

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST	
	FY 2013 - 14	FY 2014 - 15	FY 2015- 16	
<u>Receipts:</u>				
Contributions	512,823	508,850	508,850	
Interest Earnings	30,399	30,400	30,400	
Refunds		-	-	
Total Fee Collection to Line (1) - Section III	543,222	539,250	539,250	

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits	27,769	28,255	28,255	
Other Personal Services	-			
Expenses	-	2,875	2,875	
HR Statewide Contract	124			
Sp.Cat.:Risk Management Insurance	213			
Data Processing Services-SSRC	223			
<u>Indirect Costs Charged to Trust Fund:</u>				
Refunds				
Employee/Employer Adjustments	-			
Payment of Claims	285,156	305,900	290,000	
TR to 2021-Admin.Assess.Fee	1,321	1,558	1,667	
Post Closing Adj.by Statewide Fin.	-			
Assessment for Investments 890000 - 31	3,313	3,313	3,313	
Reserve for Pay Package	-			
Total Full Costs to Line (2) - Section III	318,119	341,901	326,110	

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	543,222	539,250	539,250
TOTAL SECTION II	(B)	318,119	341,901	326,110
TOTAL - Surplus/Deficit	(C)	225,103	197,349	213,140

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE DISABILITY INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2671

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	43,607 (A)		43,607
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	2,866,412 (C)		2,866,412
ADD: Outstanding Accounts Receivable	3,756 (D)		3,756
Total Cash plus Accounts Receivable	2,913,775 (F)		2,913,775
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	0 (H)		0
Approved "B" Certified Forwards	(H)		0
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable (Non-Operating)	287 (I)		287
LESS: <u>Unearned Revenue</u>	42,976 (J)		42,976
Unreserved Fund Balance, 07/01/14	2,870,513 (K)		2,870,513**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Disability Insurance Trust Fund
LAS/PBS Fund Number: 2671

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Insurance Benefits Administration

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Insurance Benefits Administration.		

Fiscal Year 2015-16

Retirement Benefits
Administration

Exhibits and Schedules

Fiscal Year 2015-16

Retirement Benefits
Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72750300 Retirement Benefits Administration
Fund: 2517 Optional Retirement Program Trust
Specific Authority: 121.35, F.S.
Purpose of Fees Collected: Employee Benefits Plan

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
Receipts:				
Contributions from Employers		193,519,363	204,158,031	204,158,031
Interest Earnings		53,204	53,204	53,204
Fines & Forfeitures		358,151		
Total Fee Collection to Line (1) - Section III		193,930,718	204,211,235	204,211,235

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		146,418	204,242	204,242
Other Personal Services				
Expenses		10,626	28,011	28,011
Operating Capital Outlay				
Sp.Cat.:Contracted Services		154,046	1,000	1,000
Sp.Cat.:Risk Management Insurance				
HR Statewide Contract		536	1,327	1,327
Data Processing Services - SSRC				

Indirect Costs Charged to Trust Fund:

Payments to Annuity Companies 310181		160,668,868	160,668,868	160,668,868
Transfers Funds Unfunded Actuarial-FRS 181153		33,198,166	44,179,000	44,179,000
Compensated Absences Liability in CFO Balance		(1,322)	-	-
Certified Forward Reversions @ 9/30/2013		(78,750)	-	-
Certified Forward Reversions @ 9/30/2014			(43,363)	
Trans to Admin TF for Contracted Legal Svcs		25,000	50,000	-
Assessment for Investments 890000 -310403		5,965	5,965	5,965

Total Full Costs to Line (2) - Section III

	194,129,553	205,095,050	205,088,413
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Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	193,930,718	204,211,235	204,211,235
TOTAL SECTION II	(B)	194,129,553	205,095,050	205,088,413
TOTAL - Surplus/Deficit	(C)	(198,835)	(883,815)	(877,178)

EXPLANATION:

Negative balances are offset by cash balances brought forward. See Schedule I

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPTIONAL RETIREMENT PROG TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2517

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	991,965 (A)		991,965
ADD: Other Cash on Hand			0
ADD: Investments	3,058,456 (C)		3,058,456
Total Cash and Investments	4,050,422 (D)		4,050,422
ADD: Outstanding Accounts Receivables	18,374 (C)		18,374
Total Cash, Investments and Accounts Receivable	4,068,795 (F)		4,068,795
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	135,398 (H)		135,398
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non-Operating)	367 (I)		367
Unreserved Fund Balance, 07/01/14	3,933,030 (K)		3,933,030**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Optional Retirement Program Trust Fund
LAS/PBS Fund Number: 2517

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments;

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72750300 Retirement Benefits Administration
Fund: 2532 Municipal Police/Firemen Premium Tax Trust
Specific Authority: 175.041; 175.091; 175.101; 185.03; 185.07; 185.08
Purpose of Fees Collected: Employee Benefits Plan

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL FY 2013 - 14	ESTIMATED FY 2014 - 15	REQUEST FY 2015 - 16
Receipts:			
Insurance Premium Tax	173,084,542	179,600,000	185,900,000
Interest Earnings	225,193	336,100	336,100
Net Appreciation/Depreciation in Fair Market Value	34,662	673,000	673,000
Refunds	-		
Transfer from Within Agency	46,014		
Total Fee Collection to Line (1) - Section III	173,390,411	180,609,100	186,909,100

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	28,562	800,571	800,571
Other Personal Services			
Expenses	50,893	122,489	104,089
Operating Capital Outlay			
Contracted Services	191,188	191,355	191,355
Lease/Purchase/Equipment	1,160	2,000	2,000
HR Statewide Contract	3,819	4,168	4,168
Data Processing Services - SSRC			

Indirect Costs Charged to Trust Fund:

TR to Firefighters Supplemental Comp	19,557,440	20,294,800	21,006,700
Compensated Leave Liability in CFO Balance	1,831		-
Aid to Municipalities	139,415,782	142,207,280	147,195,620
S.C. to GR - 8%	13,846,763	14,368,000	14,872,000
SBA Administrative Fee	661	661	661
Transfer to Dept of Revenue	100,000	100,000	100,000
Cert Forward A Reversions @ 9/30/2013	(131,455)		
Cert Forward Reversions @ 9/30/2014		(87,307)	
Total Full Costs to Line (2) - Section III	173,066,645	178,004,017	184,277,164

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	173,390,411	180,609,100	186,909,100
TOTAL SECTION II	(B)	173,066,645	178,004,017	184,277,164
TOTAL - Surplus/Deficit	(C)	323,766	2,605,083	2,631,936

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	MUNICIPAL POLICE/FIREMENT PREMIUM TAX TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2532

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	138,886 (A)		138,886
ADD: Cash with State Board of Administration	0 (B)		0
ADD: Investments	228,527,230 (C)		228,527,230
Total Cash and Investments	228,666,117		228,666,117
ADD: Outstanding Accounts Receivable	14,130,575 (D)		14,130,575
Total Cash, Investments and Accounts Receivable	242,796,692 (F)		242,796,692
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	150,204 (H)		150,204
Approved "B" Certified Forwards	0 (H)		0
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable	169,777,840 (I)		169,777,840
Unreserved Fund Balance, 07/01/14	72,868,648 (K)		72,868,648**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title:	720000 MANAGEMENT SERVICES
Trust Fund Title:	Police & Firefighters Premium Tax TF
LAS/PBS Fund Number:	2532

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	72,868,648
--	-------------------

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description	
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SWFS Adjustment # and Description	
-----------------------------------	--

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability	
--------------------------------	--

A/P not C/F-Operating Categories	
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ADJUSTED BEGINNING TRIAL BALANCE:	72,868,648
--	-------------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	72,868,648
--	-------------------

DIFFERENCE:	0
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***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72750300 Retirement Benefits Administration
Fund: 2583 Retirees Health Insurance Subsidy Trust
Specific Authority: 121, F.S.
Purpose of Fees Collected: Employee Benefits Plan

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
Receipts:				
Interest Earnings		220,405	178,084	2,180
Contributions from Employers		342,566,361	367,751,996	377,760,593
Proposed Contribution Increases				64,000,000
Total Fee Collection to Line (1) - Section III		342,786,766	367,930,080	441,762,773

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		41,918	129,729	129,729
Other Personal Services				
Expenses		11,370	17,817	17,817
Operating Capital Outlay				
Contracted Services			40,000	40,000
HR Statewide Contract		212	1,106	1,106

Indirect Costs Charged to Trust Fund:

Refunds				
Pensions & Benefits	311031	407,275,857	425,470,066	444,755,142
SBA Administrative Fee		1,245	1,245	20
Cert Forward Reversions @ 9/30/2010				
Reserve for Pay Package				
Total Full Costs to Line (2) - Section III		407,330,602	425,659,963	444,943,814

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	342,786,766	367,930,080	441,762,773
TOTAL SECTION II	(B)	407,330,602	425,659,963	444,943,814
TOTAL - Surplus/Deficit	(C)	(64,543,836)	(57,729,883)	(3,181,041)

EXPLANATION:

Negative balance is offset by cash balance brought forward (See Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	RETIREE HIS TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2583

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	120,576 (A)		120,576
ADD: Cash on Hand and with SBA			
ADD: Investments	60,485,290 (C)		60,485,290
Total Cash and Investments	60,605,866		60,605,866
ADD: Outstanding Accounts Receivable	32,783,115 (D)	0	32,783,115
Total Cash, Investments and Accounts Receivable	93,388,980 (F)	0	93,388,980
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards			0
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable	3,531 (I)	-	3,531
Unreserved Fund Balance, 07/01/14	93,385,450 (K)	0	93,385,450 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Retiree Health Insurance Subsidy TF
LAS/PBS Fund Number: 2583

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments;

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

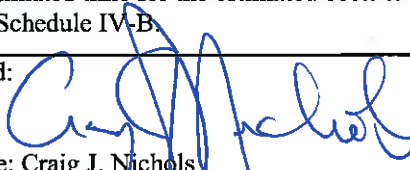



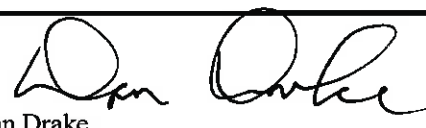
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)*

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

FY 2015-16 Florida Retirement System IRIS Technical Rewrite Project

I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Management Services	Schedule IV-B Submission Date: October, 2014
Project Name: FL Retirement System IRIS Technical Rewrite Project	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2015-16 LBR Issue Code: 36332C0	FY 2015-16 LBR Issue Title: Integrated Retirement Information System (IRIS)
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Richard Perritti, 487-0364; Richard.Perritti@dms.myflorida.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head:  Printed Name: Craig J. Nichols	Date: 10/8/2014
Agency Chief Information Officer (or equivalent):  Printed Name: Keith Jones	Date: 9-15-14
Budget Officer:  Printed Name: Richard Perritti	Date: 9-15-14
Planning Officer:  Printed Name:	Date: 9-15-14
Project Sponsor:  Printed Name: Dan Drake	Date: 9-16-14
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	
Cost Benefit Analysis:	
Risk Analysis:	
Technology Planning:	
Project Planning:	

SCHEDULE IV-B FOR THE FLORIDA RETIREMENT SYSTEM IRIS TECHNICAL RE-ARCHITECTURE PROJECT

For Fiscal Year 2015-16



October 15, 2014

DEPARTMENT OF MANAGEMENT SERVICES
DIVISION OF RETIREMENT

Contents

- I. Schedule IV-B Cover Sheet**Error! Bookmark not defined.**
- A. Executive Summary 2
- B. Purpose: To Support the FY 2015-2016 Legislative Budget Request and Integrated Retirement Information System (IRIS) Technical Re-Architecture Project..... 4
- II. Schedule IV-B Business Case – Strategic Needs Assessment 8
- A. Background and Strategic Needs Assessment 8
- 1. Business Need 8
- 2. Business Objectives..... 11
- B. Baseline Analysis..... 12
- 1. Current Business Process(es) 12
- 2. Assumptions and Constraints 15
- C. Proposed Business Process Requirements 15
- 1. Proposed Business Process Requirements 15
- 2. Business Solution Alternatives 17
- 3. Rationale for Selection 17
- 4. Recommended Business Solution 19
- D. Functional and Technical Requirements 19
- III. Success Criteria 25
- IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis 25
- A. Benefits Realization Table 25
- B. Cost Benefit Analysis (CBA)..... 28
- 1. The Cost-Benefit Analysis Forms 28
- V. Schedule IV-B Major Project Risk Assessment..... 34
- A. Risk Assessment Tool..... 34
- B. Risk Assessment Summary 34
- VI. Schedule IV-B Technology Planning 35
- A. Current Information Technology Environment 35
- 1. Current System 35
- 2. Information Technology Standards 38
- B. Current Hardware and/or Software Inventory..... 38
- C. Proposed Solution Description 39
- 1. Summary description of proposed system 39
- 2. Resource and summary level funding requirements for proposed solution (if known) 41
- D. Capacity Planning 41
- VII. Schedule IV-B Project Management Planning 41
- VIII. Appendices 48

A. Executive Summary

The Impact - The Department of Management Services, Division of Retirement impacts the lives of active members and retirees throughout their entire career and retired life. The division is responsible for administering retirement, disability, and survivor benefits for nearly 400,000 constituents, while efficiently managing the administrative operations for the fourth largest retirement trust fund in the nation (\$147.2 billion as of July 31). Business operations touch more than 1,000,000 Floridians. The division collects \$25.5 billion in annual payroll contributions and working with the State Board of Administration ensures the integrity of the trust fund by upholding a fiduciary responsibility to both active and retired members. The division pays out more than \$8.8 billion in annual benefit payments of which 87 percent remains in the state of Florida. The economic impact generated by the payment of benefits greatly affects the state of Florida's economy. The number of distinct monthly benefits totals more than 700,000. For the majority of retirees, the benefits are the primary source of income, in turn supplying essential needs for families while providing the freedom of self-sufficiency.

- \$147.2 billion in assets
- \$25.5 billion in annual payroll
- \$8.8 billion in annual payments
- \$15.1 million total project cost
- 1 million members
- Approaching 400,000 benefit recipients

The History - In the mid-1990s, the division implemented a Windows based retirement application that migrated the division away from a legacy mainframe. The current Integrated Retirement Information System (IRIS), a custom pension administration solution, went live in 1998. The client-server system was based on PowerBuilder, a technology that, at the time, was widely supported by numerous data-centric public sector agencies. Over the last 15 years PowerBuilder market share and industry support has eroded to a point where it is no longer considered a viable development platform by industry experts and the development community. The division is now left with an antiquated technology that has become difficult to maintain while being inflexible in integrating with other enterprise applications. To compound problems, the application user interface was designed by individuals managing their own work units whom had never used web browsers or Windows applications. The application produced replicated screens and functionality of the mainframe and was focused on data entry instead of fluid user interface design.

The division's first self-service application was brought online one year after the IRIS implementation. Immediately following the self-service implementation, the legislature passed a series of legislative changes. Many of these legislative mandates (detailed in the table on page 9 of this document) were completed with very aggressive timeframes, leading to numerous manual workarounds. The original system design did not account for the legislative mandates that were implemented throughout the years. In the 2011 legislative session, the Florida Legislature passed SB 2100 requiring mandatory employee contributions. Working within the constraints of the existing architecture, the system was once again revised to support a new employee contributory program. Senate Bill 2100 made other major changes including a second membership tier that changed the normal retirement options required for employees hired after July 2011, modifications to normal retirement criteria, cost of living adjustment modifications, and DROP program changes. Outside the defined contribution implementation in 2002, this was by far the largest set of changes ever implemented. The planning, analysis, and programming started nearly a year in advance to ensure that all changes requested could be completed by the deadlines mandated. It should be noted the existing architecture does not currently support the rapid adoption of automated testing; all regression testing is manually completed by the division and IT staff. The proposed architecture will support automated regression testing and makes it easier to identify and resolve issues during system integration testing.

The Issues - To move forward, the division must invest in the technology improvements necessary to replace the aging technical architecture. The relative complexity and continued risks in layering functionality on the existing application will eventually result in system downtime, or even worse, failure. The following list represents some of the high level issues with the current IRIS architecture:

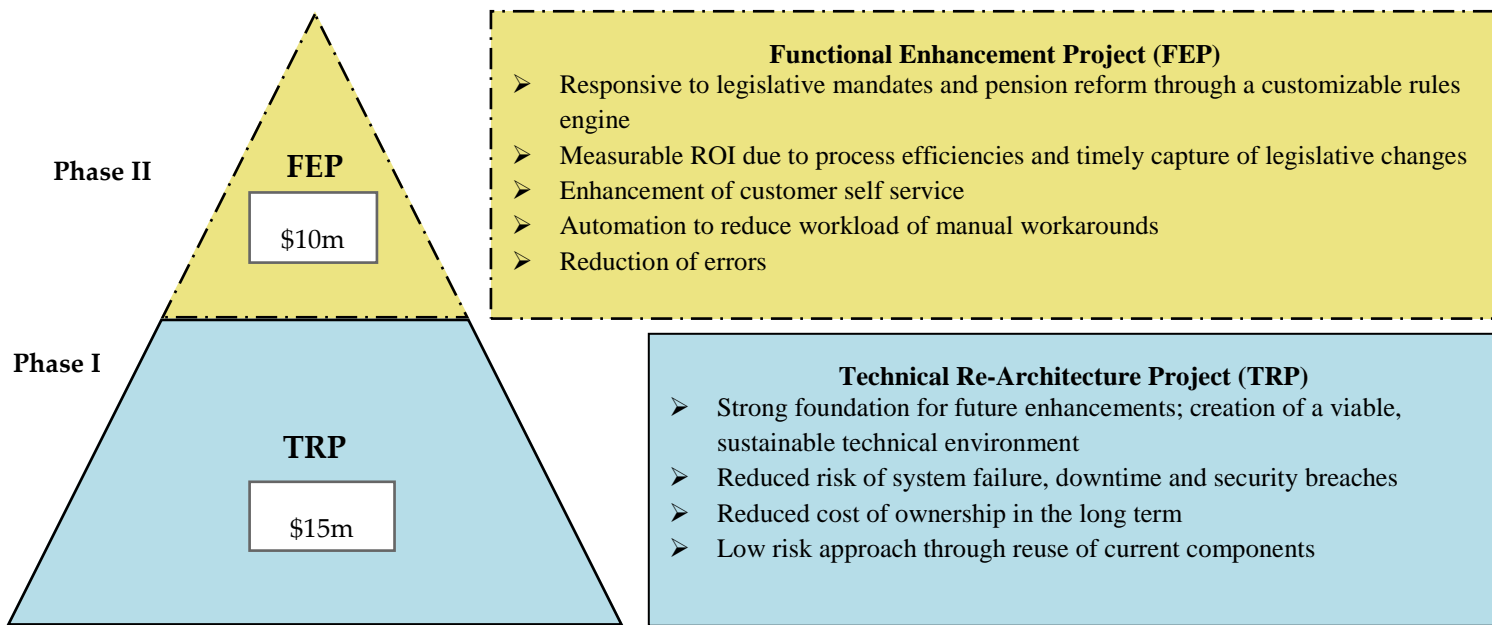
- The security framework for authentication and authorization is unsupported by the software OEM
- There is ever increasing risk of the discontinuation of the core development environment
- Integration with other products to support the enterprise is costly and inflexible
- The systems' user interface design challenges efficient end user adoption and training
- Regression testing after system changes is manual, resulting in more defects

The Approach - As detailed in our option analysis, the division evaluated multiple alternatives to alleviate the issues we are facing. The option recommended will be part of a two phase incremental approach. Phase 1, the IRIS Technical Re-Architecture Project (TRP), is a 26 month re-architecture of IRIS to a modern technical platform. Phase 2, the Functional Enhancement Project (FEP), builds on the new architecture. Although current business functionality and requirements will remain the same during Phase 1, this project is more than just a "code migration". This project will afford the division the opportunity to modernize to a platform more widely adopted by the technical industry, the Microsoft .NET platform. The new architecture provides a service-based approach, promoting reuse, scalability, and flexibility. The architecture replaces our unsupported security framework, while

being able to integrate and reuse our recent investment in certain system components such as the Oracle database environment, HP Exstream, and Microsoft Dynamics Customer Relationship Management (CRM). The re-architecture provides the division with a system that supports automated regression testing, eliminating the need for labor intensive manual testing of use cases. Finally, the division will maximize the opportunity to build a more consistent user interface, facilitating more efficient staff with a higher employee retention rate. The following lists high level benefits of the re-architecture and technical platform:

- Better ability to respond to pension reform by avoiding the opportunity cost of delays in implementation of legislative mandates
- Replacement of unsupported security framework and PowerBuilder development tool
- Maximize investment in current technology assets, thereby avoiding the cost of a full system replacement
- A better user interface which will increase efficiency, improve productivity, reduce errors, improve acceptance and reduce training
- The re-architecture will attract a larger pool of technical resources and reduce the cost of future ownership

The Request - The division has a long history of working within the current technology platform to implement legislative initiatives and mandates. The division is proactively seeking funding to re-architect IRIS to avoid reaching a point in which system downtime occurs, catastrophic system failure happens, or a costly security breach ensues. By the time this re-architecture project is completed, the technology supporting the administrative functions of the Florida Retirement System and its more than 1,000,000 constituents will be over twenty years old. Each year the division fails to embark on this project, increased risk is introduced to the aging architecture and in turn compromises the ability to provide effective customer service to more than 600,000 active members and secure the benefits of nearly 400,000 retirees.



B. Purpose: To Support the FY 2015-2016 Legislative Budget Request and Integrated Retirement Information System (IRIS) Technical Re-Architecture Project.

The current FY 2015-16 Legislative Budget Request (LBR) which this Schedule IV-B supports, requests \$2.432 million, of the 2-year total \$7.081 million required to re-architect the Florida Retirement System's (FRS) IRIS application, which serves the Investment Plan and Pension Plan, to a new enterprise architecture. The total project cost is \$15.180 million. The Division of Retirement (the division) would provide \$4 million from available appropriation, with an additional \$7.081 million requested over a 2-year period. Pending State Board of Administration (SBA) budgetary approval, the remaining \$4.099 million would be funded directly to the contractor by the SBA.

The current IT contractor, Deloitte, will be used to implement this project. Their current contract, which expires June 30, 2017, will be amended to include the additional work required to complete the IRIS Technical Re-Architecture Project (IRIS TRP). Deloitte is highly qualified to assist the division with this important initiative, by using strengths unique to Deloitte, including:

- Deloitte has the right people on their team, on the ground in Tallahassee, currently supporting the division and Florida's active members and retirees since 2001. This team has worked with the division and the Department over the years to improve and maintain the division's LOB application. In addition, this team is supported by Deloitte's National Retirement practice.
- Deloitte has a demonstrated track record of successfully partnering with the division on some of its most important projects including the initial implementation of IRIS in the late 1990's, member and employer self-service website in 2001, the Investment Plan in 2002, employee contributions in 2011 and most recently Dynamics CRM for the division's contact center in 2014.
- Deloitte has recent, successful retirement system experience with:
 - North Carolina Department of State Treasurer
 - Teachers Retirement System of Georgia
 - Employees Retirement System of Georgia
 - Louisiana State Employees' Retirement System
 - Kentucky Retirement System
 - Illinois Municipal Retirement Fund
 - West Virginia Retirement System

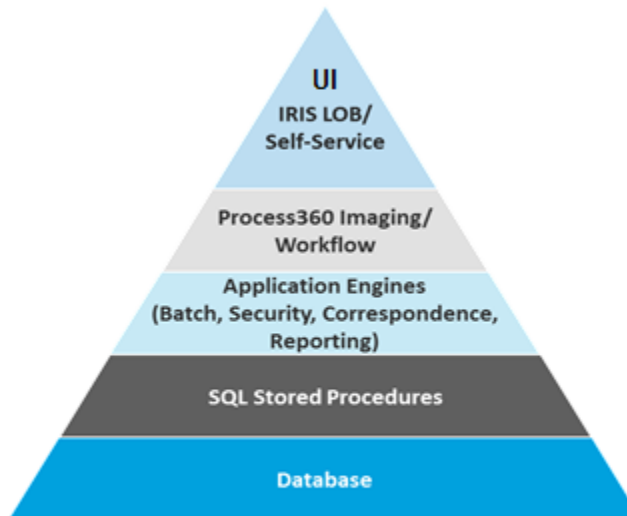
PROJECT COST ELEMENTS	Year - 1	Year - 2	TOTAL
	FY 2015-2016	FY 2016-2017	
DEPARTMENT OF MANAGEMENT SERVICES (DMS)			
System Integration <i>(Requires Application Programming Only)</i>	\$5,520,000	\$8,280,000	\$13,800,000
PMO and IV&V	\$552,000	\$828,000	\$1,380,000
Total Project Costs	\$6,072,000	\$9,108,000	\$15,180,000
Less Project Costs to be Funded By:			
State Board of Administration (SBA) *	\$1,639,440	\$2,459,160	\$4,098,600
Available DMS Appropriation	\$2,000,000	\$2,000,000	\$4,000,000
Total Project Costs Funded FROM Current Appropriations and Other Sources	\$3,639,440	\$4,459,160	\$8,098,600
Additional Appropriation Required	\$2,432,560	\$4,648,840	\$7,081,400
*SBA will fund the Contractor directly			

Consideration was given to maintaining the status quo (staying with the current system), a complete replacement of the IRIS and a technical re-architecture. The department believes the ideal approach is to technically re-architect the Line of Business (LOB) application. This approach will incrementally complete the entire modernization of the LOB application by first changing to a new enterprise architecture, and in a separate future project, enhancing the application. This incremental approach will reduce cost and mitigate risk.

The following illustration shows the various components of the information technology platform. The components to be replaced are PowerBuilder (LOB language), PowerLock (security administration for PowerBuilder) and user interfaces (UI). The remainder of the components shown below will be retained as viable technology solutions, thereby mitigating additional cost and risk.

Technologies

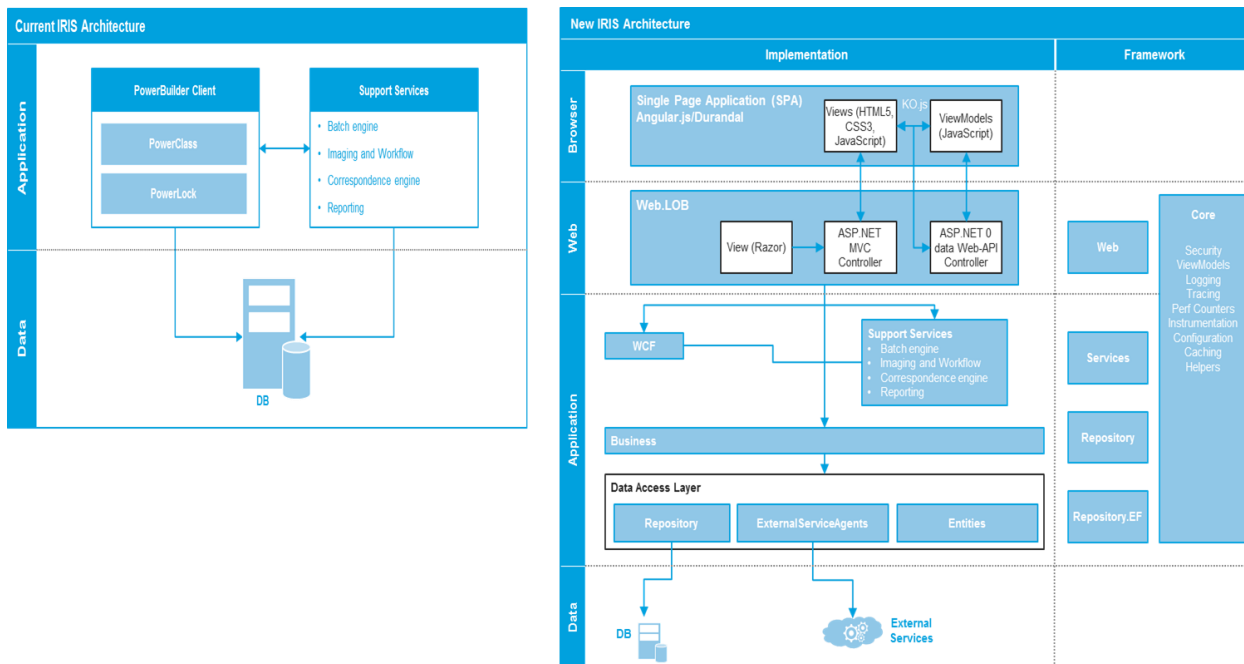
- IRIS
 - PowerBuilder UI (LOB)
 - Oracle
 - .NET UI (Self-Service)
- Imaging and Workflow
 - Process360
- Batch engine
- Security admin (PowerLock)
- Correspondence engine
 - HP Exstream
- Reporting
 - SQL interfaces
 - SSRS Reports



Underlined items above are the components to be re-architected

The diagram below depicts the current and to-be architecture. IRIS is a windows based, client-server application installed on the user workstations at the division. The new architecture will be a web-based, service oriented architecture (SOA) based on modern design practices and built on the Microsoft .NET

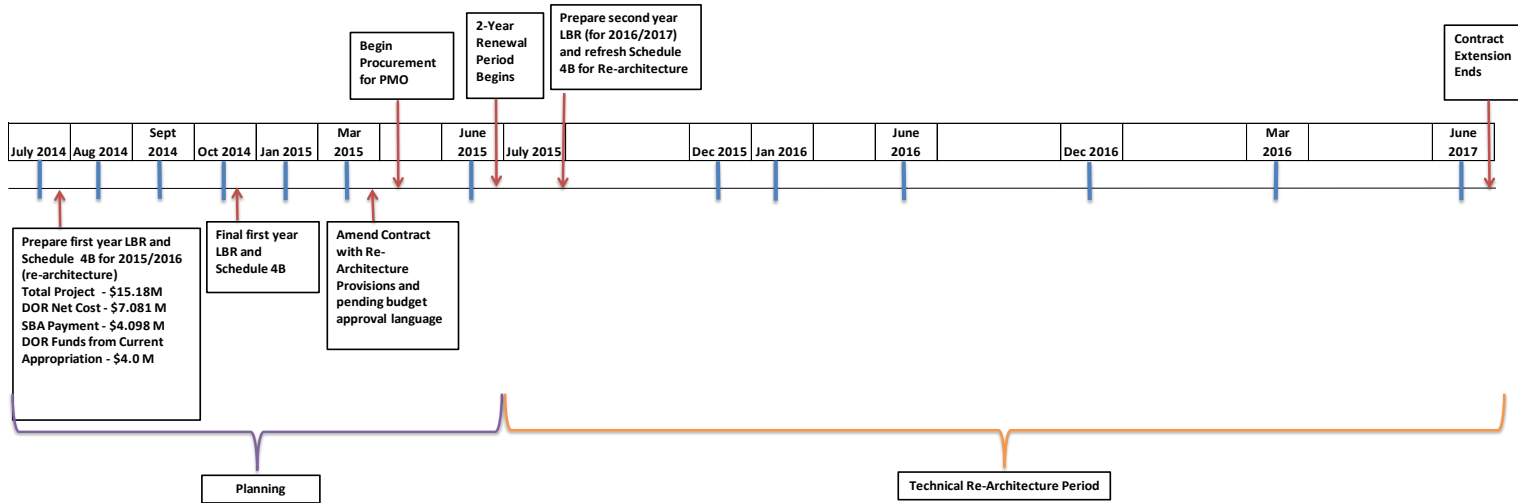
platform. The new architecture will provide a modern framework for administering the system and implementing future enhancements and legislative mandates efficiently and effectively while making use of existing core technology components. An SOA provides many advantages over the current architecture. For example, the new architecture will allow for the integration of a modern rules engine, improved testing capabilities, support for multiple client types, better maintainability, more code reuse, modern, supported security solutions, and the ability to scale operations to meet increasing levels of demand. Further, the new architecture will make future procurements more competitive because of the higher availability of skilled .NET resources and a greater level of industry support. Finally, existing business processes will not be changed as part of the re-architecture project.



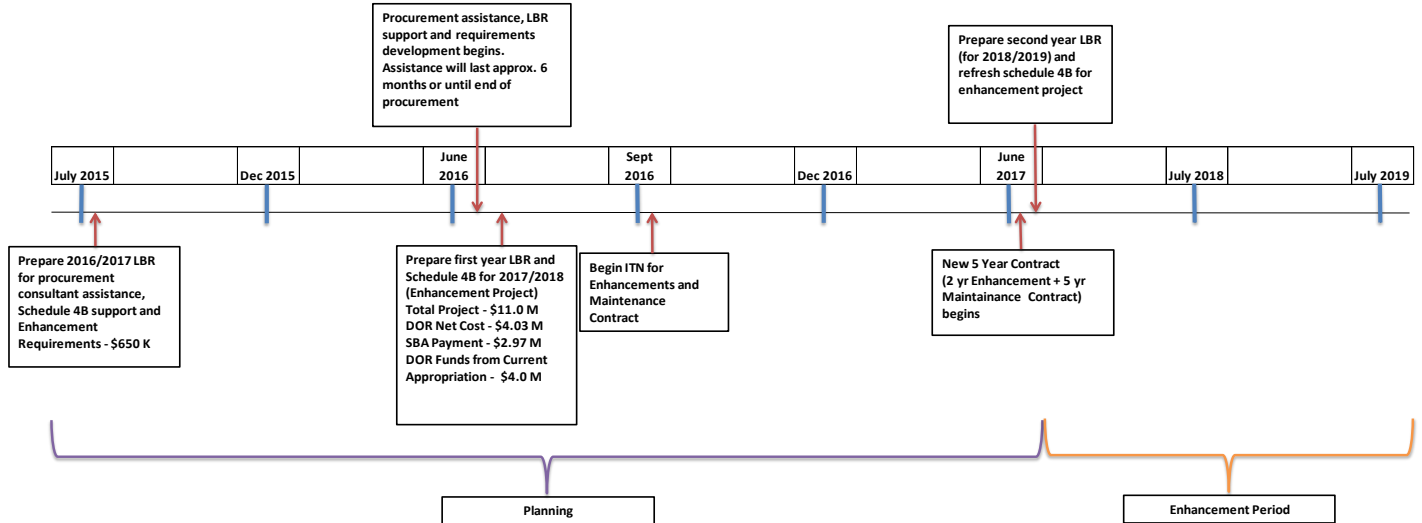
Project Timeline

The charts below show the timeline of events for both the IRIS TRP and the Functional Enhancement Project (FEP). While these are independent projects, the FEP builds on the TRP and would be more difficult and costly to accomplish by itself (see Section C - Proposed Business Process Requirements).

TECHNICAL RE-ARCHITECTURE PROJECT



FUNCTIONAL ENHANCEMENT PROJECT



I. Schedule IV-B Business Case – Strategic Needs Assessment

A. Background and Strategic Needs Assessment

1. Business Need

a. Agency Program(s)/Service(s) Environment

The FRS was created in December 1970 to consolidate existing state-administered retirement systems. The FRS offers members a choice between a defined benefit plan (Pension Plan) or a defined contribution plan (Investment Plan) for all state, county, district school board, university, community college, city, metropolitan planning organization, charter school and special district agency employees. The division was established to administer the Pension Plan and supports the SBA in its administration of the Investment Plan. There are approximately one million current and retired members and 1,000 employing agencies participating in the FRS.

The mission of the division is to deliver a high quality, innovative and cost-effective retirement system. IRIS, the internal LOB application utilized by the division, supports the mission of the division and associated business processes. The division's major responsibilities include the administration and support of:

1. The defined benefit programs of consolidated Florida Retirement System (chapter 121, F.S.).
2. The Investment Plan, through the collection of contributions, record keeping, and other retirement related functions (chapter 121, F.S.).
3. The State University System Optional Retirement Program (section 121.35, F.S.) and the Senior Management Service Optional Annuity Program (section 121.055, F.S.).
4. The Health Insurance Subsidy Program for retirees of the FRS (section 112.363, F.S.).
5. The Social Security Coverage Program for Florida public employees under chapter 650, F.S. (the division is not responsible for Social Security benefits or the collection of Social Security contributions).

The IRIS LOB enables the division to fulfill its statutory responsibilities by collecting contributions, calculating benefits and distributing funds to benefit recipients. Please see sections 112.656 (fiduciary duties), 121.025 (general system administration), 121.071 (receipt of contributions), and 121.091 (distribution of benefits), F.S. The current system's architecture puts at risk the division's ability to fulfill its statutory responsibilities.

b. Statement of Need

The following describes the conditions that have created, or significantly contributed to, the problems being addressed by the project:

Ongoing viability of the current architecture is in question: Simple requirement changes are consuming significant resources, because of the inflexible and complex client server architecture. Components such as PowerClass (the core development framework for the IRIS) are already unsupported by the Original Equipment Manufacturer (OEM). IRIS cannot be supported or enhanced significantly on tools and technologies that are no longer supported by their OEMs. In addition to the lack of support for the overall application framework, the security framework (PowerLock) is also unsupported. This presents a dire security risk to the division, as numerous manual workarounds have been added over time to address security findings identified in Auditor General reports. In order to gain a higher degree of confidence in its ability to adequately protect the integrity of its critical data, the LOB application must be re-architected.

Maintaining the IRIS has become more difficult: PowerBuilder market share has eroded the past 15 years to the point where the customer base will limit the viability of the product as an enterprise technology. Sufficient technical resources are no longer available to maintain the current environment. Technical staff must be retrained from modern technology to PowerBuilder. A staffing analysis showed a trend of diminishing external knowledge base in the legacy technology, leading to the likelihood that resources will become scarcer over time. The availability of staff was confirmed as a risk of the current system and has a potential long-term impact on cost and the ability to maintain the system. Resources skilled in modern architectures are easier to find and cost less. The current platform has limited abilities in integrating with modern systems. This lack of application level integration with enterprise systems presents a potential risk and possibility of missing critical deadlines. Examples of such modern systems include the Microsoft

Dynamics CRM implementation and the future statewide accounting system replacement project. The integration approach for CRM with IRIS required all new web services to be written that interact directly with the database. In a SOA web based architecture there would have been existing web services that could have been leveraged for CRM functionality and security. This project ultimately involved extra work and developing duplicate code, because the existing IRIS application does not support external calls from other applications.

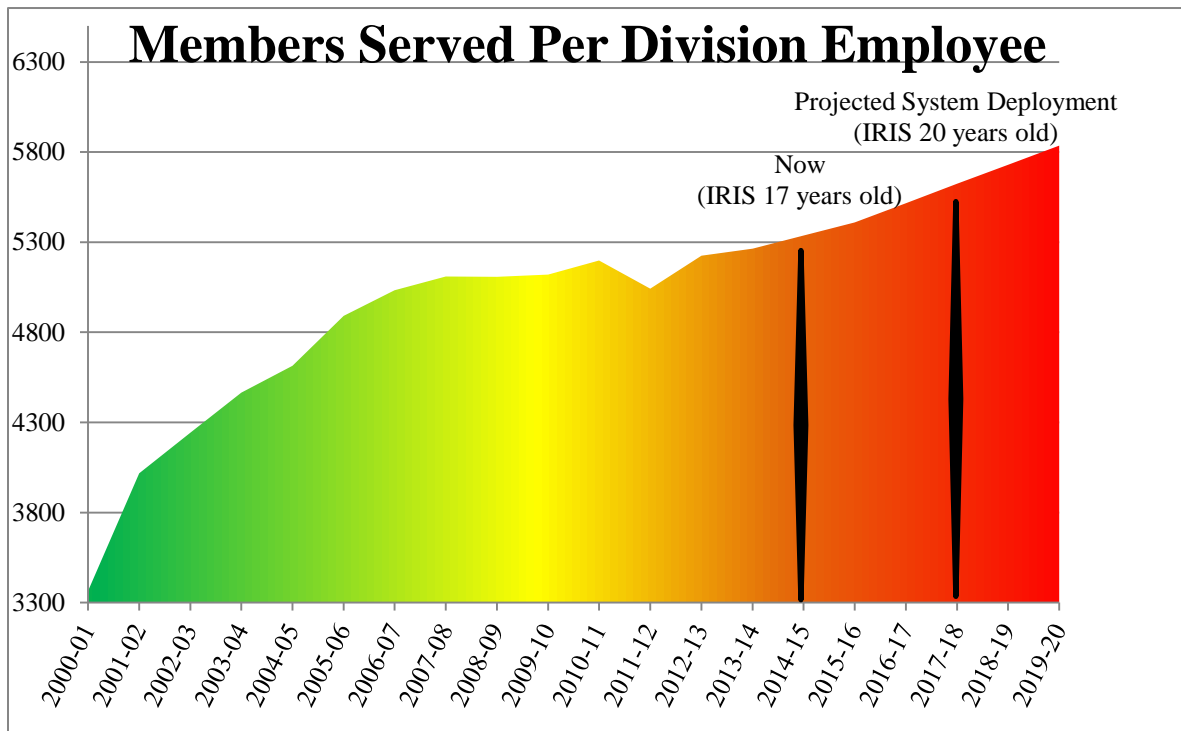
In addition to the application maintenance issues associated with the architecture, deficiencies propagate down to the workstation level. There are more than five applications/agents that have to be configured on each workstation for IRIS to work properly. IRIS requires specific drive mappings and local administrative privileges, which present security challenges to IT. This results in a struggle to balance the protection of data and provide a functioning IRIS application.

Microsoft .NET and JAVA have emerged as the two primary software authoring tools for enterprise systems. The TIOBE Programming Community Index (an indicator of the popularity of programming languages) for May 2014 does not even mention PowerScript, the programming language for PowerBuilder, in its top 50 most popular programming languages in use today. Further, the history of PowerBuilder has been unstable and its future suitability as an enterprise application development tool is in question. The product has been bought and sold by numerous corporations and was even considered to be a candidate for the open source community prior to the acquisition made by SAP.

Increasing administrative costs: The current administrative cost will increase as the FRS membership grows and the aging technology system requires more manual workarounds. Errors resulting from manual workarounds and data integrity issues have resulted in miscalculated benefit payments and benefit overpayments. For example, when the division last miscalculated benefit payments as a result of errors caused by a manual workaround/user interface issue, it cost the division more than \$173,000 in benefit overpayments and legal fees. In addition, loss of efficiency and effective operation resulting from lack of data integrity has resulted in time delay and accuracy problems in the delivery of estimates and other information. The division will need to increase staffing to maintain current customer service levels and prevent errors and miscalculations. Re-architecting the information technology platform will provide for User Interface efficiencies and also provide the flexibility needed to make more efficient programmatic changes in the future. This will limit staffing increases and prevent these errors and miscalculations from occurring. (See CBA schedules)

User Interface design: There is no unified design of the User Interface. Staff who transfer from one area within the division to another are continuously being retrained due to a lack of continuity in the User Interface. Through unifying the User Interface, and thus lessening the time and cost associated with training staff, efficiencies will be gained. In addition, the new User Interface design will allow for greater user efficiency due to less processing time and ease of use.

Membership has substantially increased while staff decreased: The division's software maintenance vendor and the general marketplace indicates that the IRIS has allowed the division to achieve most, if not all, of the efficiencies that it can practically achieve within the limitations of the current system's architecture and division staffing. Over the past 12 years, the FRS membership has increased by 22 percent and the retirement programs have grown in complexity. By FY 2029-30, the FRS membership is expected to increase an additional 32 percent. This growth since IRIS was implemented has had an impact on the "Members Served Per Division Employee" metric. Over the past 12 years, the number of members served per division employee has increased by 64 percent while the division staffing levels have decreased by 22 percent. The division has projected the estimated FRS membership volume and compared this to the division's planned staffing levels in order to better understand the impacts on business. As of FY 2012-13, below is the plotted "Members Served Per Division Employee" metric for the previous 12 years, with an estimate through the next seven years.



To serve the increased FRS membership, the division will need to either proportionately increase the staffing levels (which may not guarantee the same level of workforce efficiency) or re-architect the system to implement a more modern IRIS to help the division maintain a cost effective program while maintaining customer satisfaction.

Post-IRIS implementation pension reforms added complexity to the system: Pension reform effective after IRIS was implemented, and thus not a part of the original design, added unforeseen complexities to the LOB application. Continuously adding new functionality to the system has caused unforeseen testing issues, response time issues and manual workarounds due to an aging application architecture. Future pension reform will exacerbate this problem. For example, implementation of the 2011 legislative changes took 12,500 hours and \$1.375 million, which could have been reduced by 20-40 percent with updated technology. This represents an opportunity cost of \$275,000 to \$550,000 (\$1.375 million * 20-40 percent) that could have been used for other enhancements to generate efficiencies and mitigate risk. A list of pension reforms since the IRIS was implemented is listed below.

Year	Event
2000	<ul style="list-style-type: none"> The Public Employee Optional Retirement Program (also referred to as the Investment Plan) was established to be implemented in 2002. Special risk annual retirement credit was upgraded to 3 percent for all years between Oct. 1, 1978, and Jan. 1, 1993, for members retiring on and after July 1, 2000. Minimum special risk in-line-of-duty disability benefits were increased from 42 percent to 65 percent, effective July 1, 2000. The vesting requirement was reduced to six years for all FRS membership classes, beginning July 1, 2001. The vesting requirement for regular disability retirement was reduced to eight years, beginning July 1, 2001.
2001	<ul style="list-style-type: none"> A one-time special 12 percent benefit increase was provided, effective Jan. 1, 2002, for FRS retirees with special risk service between Oct. 1, 1978, and Dec. 31, 1992, for members retiring before July 1, 2000. Cities and special districts already participating in the FRS for their elected officials were given a second opportunity to designate their elected officials for membership in the Elected Officers' Class.

2002	<ul style="list-style-type: none"> • A uniform employer contribution rate structure was created effective July 1, 2002, for members of the Pension Plan and members of the Investment Plan. • A 90-day window was provided to allow members to convert their Senior Management Service Optional Annuity Program (SMSOAP) service to creditable service under the Pension Plan.
2003	<ul style="list-style-type: none"> • Participants of the State Community College System Optional Retirement Program (SCCSORP) were provided a one-time opportunity to transfer to the FRS.
2005	<ul style="list-style-type: none"> • Local government service managers who withdrew from the FRS were given a one-time opportunity to transfer to the FRS between Jan. 1, 2006, and June 30, 2006.
2007	<ul style="list-style-type: none"> • Participants of the State University System Optional Retirement Program (SUSORP) were provided a one-time opportunity to transfer to the FRS between Jan. 1, 2008, and Dec. 31, 2008. • The Institute of Food and Agricultural Sciences Supplemental Retirement Program was consolidated as a closed-retirement system under the Regular Class of the FRS, effective July 1, 2007.
2009	<ul style="list-style-type: none"> • The definition of termination was changed from one calendar month to six calendar months for Pension Plan members whose DROP termination dates or non-DROP retirements are effective on or after July 1, 2010. • For Pension Plan members whose DROP termination dates or non-DROP retirements are effective on or after July 1, 2010, the reemployment limitation period was changed to six calendar months after meeting the definition of termination. • All exceptions to employment with FRS-covered employers during the reemployment limitation period were closed to Pension Plan members whose DROP termination dates are on or after July 1, 2010, or who non-DROP retirements are effective July 1, 2010. Investment Plan members and participants in the SUSORP, SMSOAP, SCCSORP and withdrawn local senior managers who received a distribution in June 2010 or after no longer have exceptions to employment with FRS-covered employers during the reemployment limitation period. • Renewed membership was closed to retirees of a state-administered retirement system initially reemployed by an FRS participating employer on or after July 1, 2010.
2010	<ul style="list-style-type: none"> • Continued Special Risk Class participation for employment in a non-special risk position is provided for members suffering specified in-line-of-duty injuries and who reach maximum medical improvement on or after Aug. 1, 2008, for as long as employed by the same employer at the time of injury.
2011	<ul style="list-style-type: none"> • Required 3 percent pre-tax employee contributions on compensation reported on or after July 1, 2011, for all members except those participating in the DROP or reemployed retirees who are not eligible for renewed membership. Changed the cost-of-living adjustment formula for FRS Pension Plan retirements effective on or after Aug. 1, 2011, to be a proportional amount of 3 percent excluding service credit earned on or after July 1, 2011. • Created different benefit structure for FRS Pension Plan members initially enrolled on or after July 1, 2011, in addition to required employee contributions that require: <ul style="list-style-type: none"> ▪ Eight-year vesting, ▪ Highest eight fiscal years of salary used in the calculation of average final compensation, ▪ Normal retirement for Special Risk Class members at age 60 and vested or a total of 30 years of service; and age 65 and vested or a total of 33 years of service for all other classes, ▪ Elimination of cost-of-living adjustments after retirement.

2. Business Objectives

The following list provides the primary business objectives supported by the project:

- Ability to respond to legislative pension reforms in a timely, efficient manner.
- Adopt industry standard programming language and practices, thus reducing the risk during software development phases.
- Obtain a unified User Interface design, which will increase efficiency, improve productivity, reduce errors, improve acceptance and reduce training.

- As much as possible, leverage the current hardware and software infrastructure. This provides the ability to continue to use other ancillary platforms such as Oracle, HP Exstream, and Global 360 (imaging and workflow); hardware – existing servers, storage environment, VMWare Cluster and Network infrastructure, which are still supported and widely adopted in the industry.
- Minimize risk to the system. Re-architecting the system, as opposed to other alternatives, will minimize risk by upgrading IRIS LOB to a modern technology platform, leveraging existing technology assets and investments, eliminating the need for data conversion and database changes, while integrating with the current Process 360 workflow application.

B. Baseline Analysis

1. Current Business Process(es)

- a. In an effort to identify potential efficiency improvement opportunities for the state, the division contracted with CEM Benchmarking to perform pension benchmarking services. The benchmarking compared the division's services to that of 12 other plans of a similar size and scope. The benchmarking analysis found that the division's service (as measured by estimate turn-around time, answering telephone calls, etc.) was below the peer median in several key areas within General Service.

Additionally, due in part to UI inefficiencies, staff were unable to quickly respond to customer telephone calls. In 2013, the division was unable to answer 36 percent of its incoming calls. Re-architecting IRIS will improve the User Interfaces associated with the LOB application, thereby improving the division's service to its members, retirees and participating employers.

The following is a summary of required changes in the User Interface identified by division staff. There are currently 22 System Investigation Requests (SIR) involving improvements to the User Interfaces. The changes would all be addressed in full by the IRIS Technical Re-Architecture Project.

IRIS User Interface (UI) - Required Changes

1. Contribution Payroll Processing

These SIRs involve modifications to the IRIS modules used for processing agency payrolls.

- a. Example: During the error correction process, staff does not have the ability to add user comments to the payroll line when performing the split contribution process without having to close the data line, refresh the data, reopen the split lines individually and then add the user's comments. This doubles the processing time from 2 minutes to 4 minutes. The unit processes over 200 split contribution corrections per month.
- b. Example: When the reported contribution rate does not match the reported plan, IRIS does not have a field that displays the calculated contribution rate. Having this field would eliminate the time involved in manually calculating the incorrect rate paid by the employer, which is a critical item to communicate back to the employer. Approximately 2,300 contributions section rate errors are received each month, and it takes approximately 13 hours each month to perform these manual calculations.

2. Correspondence

These SIRs involve changes to how standard comments are displayed on the correspondence checklist in IRIS.

- a. Example: When generating a letter with standard comments, an

employee sees the abbreviated comment name with a brief description. To see the specific comment listed in the correspondence checklist, staff must select the comment and generate the letter to see the full standard comment. If it is not the correct standard comment, the employee deletes the letter, selects correspondence checklist, selects a different standard comment and generates the letter again. To compensate for the inability to have more characters in the description or to see the standard comment wording, employees are selecting multiple comments and then generating the letter, and deleting the incorrect comments. This is a work-around that requires extra steps and takes approximately 216 hours a month.

3. Enrollment Processing

These SIRs involve modifications to the IRIS modules used for maintaining member plan and enrollment information.

- a. Example: The IRIS screens currently do not show a member's "DROP Begin Date" and "DROP End Date" on the active member headers. Including these dates would reduce the need to open multiple screens to accurately record the dates. An average of 293 DROP related errors are received each month. Opening the additional screens requires entering the SSN to view the DROP dates. Each account is verified for accuracy and the same process must be performed again at the review level. This equates to 2.5 hours monthly of opening and closing additional screens when the information could be accessed on the same screen.
- b. Example: The division wishes to have the ability to rename the types of errors from Plan and Cont to ENR and CONT. The change will provide accurate labeling for internal users. In accordance with the separation of duties, the enrollment and contribution sections work specific types of errors; however the label "Plan" contains a combination of enrollment section and contribution section errors. When internal users contact the bureau to request review or expedited processing they cannot determine the correct area. Renaming error types will reduce the need for internal users to contact the bureau multiple times and provide a faster response to our internal customers.
- c. Example: Senior Management Service Class (SMSC) positions require enrollment lines to be tracked with the correct position numbers. When a SMSC member enters DROP, the system is still required to track the SMSC position. The division's enrollment section updates the SMSC enrollment line to reflect an "ending date" for the SMSC and creates a DROP enrollment line with the SMSC position number using the DROP begin date as the new enrollment date. We are requesting the system enter an "ending date" and create a DROP enrollment line once the calculations bureau enters the DROP information into IRIS. This would reduce duplicate keying within the division for the same member and ensure the continued tracking the SMSC positions for the participating agencies.

4. Legal and QDRO

These SIRs involve modifications to the IRIS for viewing Qualified Domestic Relations Order (QDRO) information.

- a. Example: When a member has a QDRO on file, staff are unable to

easily identify the requirements in the QDRO (e.g., the requirement to select an option that provides a continuing benefit to an ex-spouse) from the member's account in IRIS. Instead, staff must locate and review the member's entire QDRO when their account is accessed. Having a window in the member's account which provides the member's QDRO specifics would make processing retirements where a QDRO is in place more efficient. Based on the summary of the QDRO and information received pertaining to the QDRO, both the specialist and the verifier must spend additional time on the file before final verification. This process takes approximately 150 staff hours a month to process 75 QDROs. If the QDRO information were easily accessible (including benefit amount, COLA, DROP, whether the member must choose a specific option, etc.), it would drastically reduce the amount of time from 150 hours a month to approximately 2.5 hours a month.

5. Retired Payroll Processing

These SIRs involve modifications to the IRIS modules for maintain organizations.

- a. The IRIS screens used to maintain data for insurance deduction organizations should have limited access within the division. Restricting access would ensure the integrity of the insurance provider companies' identifying and demographic data that is used to pay accumulated insurance deductions.

6. Security

These SIRs involve creating view only versions of select IRIS modules.

- a. The division wishes to create a new module/menu item for non-retired payroll staff to update retired payroll data changes resulting from actions such as account inactivation/reactivations and disability recoveries. The change would ensure security of retired payroll data by limiting access.

7. Service Estimates/Finals

These SIRs involve changes to IRIS modules used for calculating benefit estimates and finals.

- a. Example: Division staff is currently unable to delete a final calculation of benefits when it is determined the member will not qualify for the benefit prior to the final verification process. This enhancement will allow the removal of data that will not and should not be stored in the member's account after determining the calculation was invalid.
- b. Example: If a member has applied for service retirement or DROP and is employed in two or more regularly established positions with different participating FRS employers, applications are needed from both agencies. Since there is no indicator on the member profile or the history summary in IRIS of the dual employment, it could be overlooked if both applications have not been certified by all employers and may hold up a member's application from being finalized. An indicator should be available showing that a member is dually employed. This would reduce the error of not having requested all certified documents needed by the employers and ensure that the application has been finalized at the first available payroll.

8. Workflow

These SIRs involve changes to IRIS workflow modules to improve search capabilities within the workflow system.

- a. Example: IRIS does not currently allow staff to search for members using limited data such as only date of birth or last name. This leads to the possibility of reviewing the incorrect member's FRS retirement account and information being scanned to another member's file. When searching for a member profile, staff must either enter the social security number or the member's last name and at least one letter of their first name to have a clear search. If staff were able to include the date of birth in the search parameters, it would decrease the likelihood of errors resulting from information being scanned under the incorrect member's retirement account.
- b. Example: The division does not have the ability to search by last four SSN and last name in the view payroll errors and QC payroll errors screens. Currently, all other screens have this function through the workflow component, but these two screens are outside of the workflow component.

2. Assumptions and Constraints

The FRS operates in a regulated environment and is subject to numerous state statutes and rules as well as professional standards relating to data protections and integrity. These requirements have been carefully considered.

C. Proposed Business Process Requirements

1. Proposed Business Process Requirements

The division's business operations are currently supported by established, yet aging technologies. As this environment continues to age, the ability to meet operational goals and growing customer service demands efficiently is decreasing. As detailed in our option analysis, the division evaluated multiple alternatives to alleviate the issues we are facing. The option recommended will be part of a two phase incremental approach. Phase 1, the IRIS Technical Re-Architecture Project (TRP), is a 26 month re-architecture of IRIS to a modern technical platform. Phase 2, the Functional Enhancement Project (FEP), builds on the new architecture. Since the original implementation of IRIS, the division has engaged in continuous business process reengineering and has developed a list of enhancements identified in Appendix C to be completed during the Future Enhancement Project (FEP). This attachment includes enhancements to existing business processes and online services. There are currently 85 SIRs involving enhancements to existing business processes and online services. Although the scope of the immediate 24 month project does not change current as-is business processes and functionality, the re-architecture project and new technology platform will provide many benefits to the division immediately at completion and into the future:

Provide a consistent user interface – Currently, there is no unified design of the User Interface because the original design followed the previous siloed process approach used by the division. An updated user interface will not only assist the division in being more efficient on current business processes, it will also provide a platform for future enhancements that will continue to keep and leverage a consistent UI design. As the current IRIS application has been bolted onto over the years, outside of basic standardization of UI design, no overarching principles have been applied to new modules. The result has been a very inconsistent design as new modules have been added over the past several years. By identifying best practices in modern UI design, the future enhancement project will result in more efficient and consistent application designs.

Support future business processes and rule changes – The re-architecture project serves as the foundation to support future enhancements that have been identified by staff that will result in improved business processes and much needed functionality. These business process improvements will be implemented in the FEP. The FEP will build off the capabilities brought forth by re-architecting IRIS, including the ability to integrate with modern products and applications such as a commercially available rules engine. By integrating in a rules engine during the FEP, the division will have the flexibility to manage and configure business rules as users; a departure from the current process of requiring programming changes to support legislative initiatives. Today's current architecture would not support the integration of a business rules engine. The benefit of the re-architecture project will result in a consolidated base of business rules, making the future implementation of a rules engine faster and more efficient.

Drive more business functions directly to customers with less effort – A critical part of increasing customer service and improving internal operational efficiencies involves pushing functions and features of the retirement system into a self-service model. Today’s architecture for the internal LOB application supports virtually no reuse of existing source code when building web functionality. At present, new features that are deployed online require duplication of business logic and source code assets, but are programmed in a different language and in a different environment. This is solely due to limitations of the internal architecture design and client application development toolset. A common, SOA based architecture will better support future enhancements including the FRS Online upgrade project by exposing business functionality through services that are consumable and reusable by LOB applications, internal service applications, and web self-service portals. The modern application architecture will further support the deployment of additional business processes to self-service constituents (we will be able to get more on the web and decrease workload internally – i.e., development of an online retirement application process) and support the functional enhancement project changes to FRS Online, promoting code reuse and minimizing rework to support self-service changes.

Integrate with modern commercially available products – The current architecture is extremely inflexible for on-demand integrations with third party products using web services. When the original project was completed, the use of web services for integration with ancillary applications did not exist. Through the rapid pace of emerging technologies, the standards for application integration have evolved into browser based user interfaces and web services rendering the current two tier client server architecture archaic. There are limited ways to integrate a classic PowerBuilder Windows application with the newly implemented CRM platform or other supporting applications such as ECM tools, correspondence generation platforms, and business rule engines. Implementation of security frameworks to lessen risk and the ever growing threat of cyber security attacks would require a complete redesign of the existing application. The current security framework has not been updated or patched since the 1990s and poses a significant risk to the division and the assets administered thereunder. Integration projects that require web services (such as Dynamics CRM and the Defined Contribution portal integration) require the complete development of services from scratch with little to no reuse of application assets outside of the existing database environment.

Allows for flexibility in procurement and staffing - In addition to the many benefits a modern SOA architecture brings, a re-architected IRIS will greatly improve the competitiveness of the procurement for the FEP. Scarcity of PowerBuilder professionals is a problem, as no new developers are being trained or are willing to spend money and time to learn PowerBuilder. There is limited or no awareness among the developer community about PowerBuilder. There also exists a lack of available long term opportunities for skilled PowerBuilder resources and it is nearly impossible to find industry support for legacy PowerBuilder applications. There are almost no current tutorials or affordable training institutes that publish sufficient learning materials or documentation for PowerBuilder. As resources are brought on in support of PowerBuilder applications, there is an immediate learning curve and training period that is encountered. As new developers complete assignments, limited knowledge and documentation results in problematic code, thereby introducing defects into the source code. On the other hand, Microsoft .NET resources are widely available and the .NET Framework has become one of the most prominent business development platforms being used in the world today.

2. Business Solution Alternatives

The following solution alternatives were evaluated to address the business needs:

Option 1: Maintain Status Quo: The option to continue using the current IRIS system without any modifications. Business needs identified by the division will remain unfulfilled. Savings will not be realized and improvements to service will not be addressed.

Option 2: Re-Architect the IRIS system: The option is an incremental approach which technically will re-architect the current IRIS line of business application. This will allow for current efficiencies and support faster deployment of future enhancements while leveraging existing ancillary software and hardware assets.

Option 3: Replace the IRIS System: The option to replace all current IRIS system components with a more modern architecture such as a Commercial Off-the-Shelf (COTS) solution to allow the division to fill its business needs.

3. Rationale for Selection

Option 1 - Maintain Status Quo (Not Recommended)

Maintaining status quo was considered but rejected because it would result in:

- Increased risk of errors because of the growing number of manual workarounds required by the decreased responsiveness and functionality in the system.
- Compromised internal controls because of increasing manual workarounds.
- A reduction of the division's ability to meet its statutory mandates as listed on page 9.
- The aging system becoming more vulnerable to undetected security breaches due to sophisticated cyber-attacks using new attack vectors, leading to personal identity theft or other criminal activity.
- Increased staff workload (i.e., more staff) as additional manual workarounds will be required to perform many day-to-day tasks that are not automated in the current system.
- Decreased customer satisfaction over time as several business needs identified by the division are required to be fulfilled in order to enhance customer experience.
- Increased risk and cost of maintaining the IRIS system as the Original Equipment Manufacturers (OEM) may not continue to support some of the core components. The core development framework of the IRIS (Power Class) and the security framework (Power Lock) are already unsupported by their OEMs. This results in an unacceptable security risk.
- Increased manual labor to prevent higher error rates associated with complex client server installation upgrades.
- Additional time, resources and funding to ensure that the system functions as expected when adding functionality to the core client server solution.

Maintaining status quo is rejected as it does not fulfill the business needs of the division while genuine risks are unabated.

Option 2 – Technically Re-Architect the Current IRIS Line-of-Business (Recommended)

This alternative is recommended because:

- Multiple software components of the current system will be leveraged, including the data model, imaging and workflow, the batch and correspondence engines, and reporting components. In addition, nearly all of the current infrastructure will be reused with a technically re-architected system, which lowers overall project costs for the division.
- Technically re-architecting the current system will create immediate operational efficiencies by reducing manual workarounds and associated errors.
- The investment required to technically re-architect and fulfill the division's business needs within the current system environment is significantly less than the cost of upgrading or completing a full system replacement.
- Newer technology will allow the division to complete enhancements in a more timely manner (for example, implementation of the 2011 legislative changes took 12,500 hours and \$1.375 million, which could have been reduced by 20-40 percent with updated technology). It would also reduce risk by applying more widely available technology and economically make future enhancements to the system due to an increased talent pool familiar with modern technology.
- The look and feel of the current User Interface is inconsistent throughout the application, and it is not adaptable to each users' role. This puts a strain on users and results in a higher learning curve. New User Interface designs are adaptable, thereby providing an intuitive user experience, thus increasing efficiency and productivity, reducing errors, lessening training requirements and enhancing user adoption of the application (see Section II.B.1.).
- An incremental re-architecture reduces organizational risk by eliminating the need to change all application components and associated business processes.
- This alternative eliminates the implementation risk associated with a phased approach (multiple releases) by minimizing the need for temporary data bridges between the legacy system and the new system.
- Internal controls will be strengthened by reducing manual workarounds.
- The division will be able to meet its statutory mandates as listed on page 9.
- The vulnerability of undetected security breaches due to sophisticated cyber-attacks using new attack vectors will be reduced.
- Reducing manual workarounds allows staff to be reallocated to higher priority business activities.
- The new architecture will allow the division the ability to integrate with third party products such as a business rules engine. The architecture will also help with the competitiveness of the future functional enhancement project procurement through the use of a modern programming language.
- Customer satisfaction will improve as several business needs identified by the division will be fulfilled (see Section II.B.1.).
- In conjunction with the new architecture, a modern security framework will reduce security risk that exists in the current architecture. For example, the current security framework (PowerLock) is unsupported. This presents a dire security risk to the division, as numerous manual workarounds have been added over time to address security findings identified in Auditor General reports.
- The browser based application will eliminate complexities that exist in the current client server based application providing operational efficiencies and streamlined deployment thereby reducing costs. For example, there are more than five applications/agents that have to be configured and maintained on each workstation for IRIS to work properly. In a modern browser based application, the underlying applications/agents are not required, reducing ongoing maintenance costs.
- The current system requires that the user be granted full access privileges with further configuration required, that is both time-consuming and error prone, to limit access to their job responsibilities. The new security architecture will improve maintainability of user accounts by assigning only the privileges required. This reduces the security risk associated with ensuring that users are assigned the appropriate roles.

Option 3 - Replace the IRIS System (Not Recommended)

This alternative was considered but not recommended because:

- The investment required to replace the IRIS system is significantly more than the cost of technically re-architecting the IRIS LOB.
- Significant changes in business processes would be required to accommodate the new technology as well as introducing organizational change risk through the implementation of different technologies and tools.
- A replacement would impact members, retirees and employers more than an incremental re-architecture.
- There would be little to no leveraging of existing technology investments and assets.
- There are multiple levels of technological risk associated with a full system replacement such as a data conversion effort, database changes, workflow redesign and integration with third parties.

4. Recommended Business Solution

A technical re-architecture of the current IRIS LOB application (Option 2) is recommended as the preferred alternative because of the reasons stated in Section 3 above.

This approach will leverage many of the existing software investments and technology assets to reduce cost and risk – these components will not be changed:

- Batch Processing – leverage existing SQL stored procedures, importantly, this is the code that performs a majority of benefit calculations, complex batch processes (such as payroll) and communicates (create/read/update/delete) with the database
- HP Exstream – leverage existing correspondence engine, forms and SQL code for generating letters
- SSRS Reports – leverage existing IRIS reports in current business processing
- Interfaces – leverage existing third party inbound/outbound interface SQL code
- Self-Service – the current self-service (written in .NET) will not be upgraded at this time
- Process360 – no impact to imaging or workflow design and configuration, integration and web service conversion only

This approach also incorporates the following advantages:

- Business processes – There will be no changes to current IRIS business processes; they will be converted “as-is”. This will not require any changes to existing forms, SSRS Reports or the workflow processing.
- Database structure – there will be no changes to current database structure thereby not requiring any data conversion.

D. Functional and Technical Requirements

The purpose of this re-architecture is to replicate the existing system functionality, but to do so with modern technology and through an enhanced User Interface design. This will enhance efficiency, productivity, reduce errors, increase system acceptance and reduce the risk of maintaining the current application. In addition to the data included in the table below, the existing system will serve as a basis for the business requirements.

As part of the system Re-Architecture Project, the existing system will be analyzed and documented; closing the gap between the original system requirements (included in the table below) and today’s functionality. Having an up-to-date set of functional requirements will be important during the transition phase of the project in testing and validating the re-architected system. The IT development staff will analyze the IRIS code and document any new, updated, or removed requirements from the original system documentation. Development staff will confirm requirements with division business leads and update the requirements traceability matrix. The chart on Page 8 shows the proposed project timeline including the two months for functional requirements analysis.

Documentation Item	Documentation Type	Description
Original System RFP	Functional Requirements - RFP	The original RFP document issued by the division in 1996 contains the original requirements for IRIS.
Original System Proposal	Functional Requirements - Proposal	The proposal submitted that outlined the approach to meeting the requirements set forth in the RFP.
Original System Detail Design	Functional Requirements - Detail Design	Extensive functional detail design documents were created during the original implementation based on requirement/JAD sessions with the division.
Original System Technical Design	Technical Requirements - Detail Design	Extensive technical detail design documents were created during the original implementation based on requirement/JAD sessions with the division.
Subsequent Additional Functionality Detail Designs	Functional Requirements - Detail Design	<p>Since the original system implementation there have been several large enhancements (mostly legislative mandates) made to the system.</p> <p>Subsequent Detail Design Documents:</p> <p>DROP</p> <p>FRS Online Self-Service</p> <p>Investment Plan</p> <p>CCORP</p> <p>SUSORP/SMSOAP (Optional Integration)</p> <ul style="list-style-type: none"> • National Guard • Investment Plan Remediation
As Built Documentation	Functional Requirements - As-Built	During the original implementation, as-built documentation was created for the various modules and processes that make up the IRIS application. These as-built documents contain screen-shots, input/output parameters, descriptions, table usage, called modules, and process flow diagrams.
Power Builder Visual Expert	Technical Requirements - As-Built	The Visual Expert tool creates a visual, organized, web-based reference document of all the PowerBuilder objects that make up the IRIS system. This includes menus, functions, windows, data windows, variables, etc. The tool is run monthly to refresh the documentation.
SIR Tracking	Functional Requirements - Detail Design	Enhancements and bug fixes made to IRIS are handled through the SIR Tracking system. The SIR tracking system contains detail designs, test scripts, meeting minutes, and peer reviews.

Documentation Item	Documentation Type	Description
Database Dictionary/Model	Functional /Technical Requirements - Data Model	The data dictionary/model is maintained through the Erwin software tool. Tables, columns, descriptions, entity-relationships and keys are maintained in Erwin.
Architecture Diagrams	Technical Requirements - Diagram	Various architecture diagrams have been created for the IRIS system. Some of these were created during the original implementation and some have been created as part of subsequent enhancements to the system.
Workflow As-Built	Functional /Technical Requirements - Workflow Map, end user procedures, and original as-built documentation.	The workflow documentation outlines the flow of work and documents through the processes defined by the division. These maps are maintained in the current workflow product (Process360 by OpenText) as well as user maintained documents on the network.
IRIS Help Documentation	Functional Requirements - Help Reference	IRIS contains help documentation that is available from within the application itself. This documentation contains internal procedures, retirement laws and rules and module specific information. This documentation is maintained through the RoboHelp tool.
IRIS LOB End User Application Documentation	Functional Requirements – Functional System	The IRIS system includes all of the business functionality that is to be replicated as part of the IRIS Re-Architecture Project.
IRIS PowerBuilder Source Code	Technical Requirements – Source Code	The source code will serve as the record of technical functionality to the development staff that will be re-architecting the IRIS application.
IRIS Updated Requirements	Functional Requirements – Updated Requirements Document	This document, to be developed as part of the project, includes the additional requirements to be updated since the original implementation and now.

The following table contains the high-level technical requirements for the proposed IRIS TRP. These requirements will be fully qualified prior to beginning the work.

General Technical Requirements	
1	Shall be a browser-based solution
2	Shall be compliant with the Americans with Disabilities Act
3	Shall provide the ability for a user to access authorized services through a single sign-on.
4	Shall provide the capability to store all of FRS' pension administration data assuming a 5% total growth in participant population per year
5	Shall provide a performance level that supports concurrent usage by a minimum of 200 FRS employees, 100 reporting entities, and 500 external users
6	Shall employ a modern web-based framework
7	Shall use the TCP/IP transport protocol
8	Shall deploy all technical infrastructure as agreed to by FRS

FY 2015-16 SCHEDULE IV-B FOR THE FRS IRIS TECHNICAL RE-ARCHITECTURE PROJECT

9	Shall support the current release and at least one previous release of the Internet browser platform as agreed by FRS this includes Internet Explorer, Firefox, Google Chrome and Safari
10	Shall not require browser specific plug-ins unless agreed upon by FRS
11	Shall deploy on current release of application development software or on previous release as agreed by FRS (e.g., Java, .NET)
12	Shall run internally over a 100/1000 Ethernet LAN
13	Shall support external users using connection speeds from dial-up through broadband
14	Shall provide for an additional application environment to be used for training purposes
15	Shall provide a means to render member data personally unidentifiable in the training and other nonproduction environments
16	Shall run in virtualized server environment that conforms to state data center standards
17	Shall have a Web-services based API that enables custom development and integration
18	Shall have documented extensibility so that new modules can be created by FRS and added to the system
19	Shall provide the ability to validate XML input against defined schemas
20	Shall be capable of utilizing a centralized Rules Engine if so decided.
21	Shall use Web markup that is valid using an applicable W3C standard.
22	Shall have documented User Interface standards, and adhere to those standards, for the LOB application
23	Shall use cascading style sheets for controlling Web display elements such as screen color, font, and element positioning
24	Shall provide standard web and browser based keyboard navigation
25	Ability to create, automate and roll-out new business processes to support organizational structural changes without requiring extensive programming. This will be measured by an estimated 20-40 percent reduced implementation time for programming changes following the IRIS TRP.
26	Ability to roll-out new code without installing on individual user work stations. This will be measured by shortening deployment times by an estimated 75
27	Ability to centrally track and report on changes to records at all levels (e.g. entity level, by user, date, before and after values). This will be measured by an estimated 25 percent reduction in the amount of time it takes to service audit requests
Hardware	
28	Shall be compatible with existing hardware leveraged by FRS to the extent possible
29	Shall build and deploy all virtual environments compatible with state data center standards
30	Shall ensure that all hardware licenses, warranties, and support contracts are registered in FRS' name
31	Shall ensure that the proposed hardware configuration supports processes and procedures outlined in FRS disaster recovery plans
32	Shall ensure that the proposed hardware configuration supports internal backup standards (e.g., processes and procedures) as required by FRS (e.g., de-duplication, incremental backups)
33	Shall provide an electronic inventory list of all hardware components and their respective serial and license numbers, login IDs, and passwords within 10 days after installation
34	Shall adhere to FRS standardized naming conventions for all components, systems, communications, environments, and electronic documentation, with hard copies to FRS
35	Shall ensure that solution doesn't require dedicated voice or data circuits unless agreed upon by FRS
Software	
36	Shall provide the automated scripts and written procedures (electronic version) needed to load, configure, and deploy all software releases
37	Shall build and deploy all software releases using an automated process

FY 2015-16 SCHEDULE IV-B FOR THE FRS IRIS TECHNICAL RE-ARCHITECTURE PROJECT

38	Shall have all software installed, operational, and customized to FRS configuration prior to using the software
39	Shall propose, prior to the end of the Project, an upgrade strategy for all software to the latest supported versions
40	Shall provide FRS with all software to be used during the development phase (e.g., IDE, methodology software, batch scheduling software, project management software, testing software)
41	Shall supply version control software to manage all releases and deploy all components to all environments
42	Shall install all services and security patches to third party software on a schedule agreed to with FRS and maintain a history log of what was installed and when
43	Shall not use any dongle, physical key, or USB port key
Disaster Recovery	
44	Shall work with FRS to support all backup and recovery processes and procedures defined in the working versions of the RS disaster recovery plans
45	Shall support recovery of critical business functions as defined in the working versions of the FRS Business Continuity Plans
46	Shall participate in a test of the disaster recovery of the LOB solution as defined by FRS not to exceed once per deployment
Security	
47	Shall provide the ability to establish and set up the appropriate security level and access permissions for each user on the system based on information (criteria) provided by FRS (e.g., Line Of Business (LOB), Lightweight Directory Access Protocol (LDAP), Active Directory(AD))
48	Shall meet electronic authentication guidelines established by federal NIST Special Publication 800-63-1. Shall at a minimum provide a level of assurance consistent with the NIST 800-63-1 Level 1 and Level 2
49	Shall adhere to FRS' policy requirements (e.g., privacy policy, assurance levels) for all applications.
50	Shall provide the ability to meet FRS' established processes and practices for internal application access.
51	Shall provide the ability for FRS to change system level/admin default login IDs and passwords upon installation
52	Shall not require LOB system to be dependent upon specific login ID(s) and/or password(s) (e.g., hardcoded)
53	Shall, at a minimum, adhere to DMS standards for encryption technology for external communications across the internet
54	Shall support current or previous release of software - as agreed to by FRS - up to one release back, for secure communication
55	Shall provide the ability to display messages (FRS provided) on the login screen, by user type (e.g., regarding the unauthorized use of FRS business information and the possible consequences of violations)
56	Shall establish and set up role based access for users, which includes segregation of duty rules
57	Shall provide the ability to support security groups in Active Directory
58	Shall provide the ability to interface with Active Directory for password management and authentication
59	Shall allow users to have multiple roles
60	Shall provide the ability to create a login id and initial password for managed users (e.g., internal FRS employees, contacts for reporting entities)
61	Shall allow login ID to be a part of multiple groups (e.g., positions, systems, user type)
62	Shall provide the ability to assign different levels of access based on the group (e.g., positions, systems, user type)
63	Shall support field-level masks of confidential data (e.g., HIPAA)

FY 2015-16 SCHEDULE IV-B FOR THE FRS IRIS TECHNICAL RE-ARCHITECTURE PROJECT

64	Shall establish and set up security and access permissions (e.g., Create, Read, Update, Delete) at the window (screen) level
65	Shall establish and maintain security and access permissions (e.g., Create, Read, Update, Delete) at the workflow level
66	Shall establish and maintain security and access permissions (e.g., Read, Update) at the workflow step level
67	Shall establish and maintain security and access permissions (e.g., Create, Read, Update, Delete) at the view (document) level
68	Shall log successes and failures of user authentication at all layers, for all privilege levels, including System Administrators, and maintain at least six months of these system logs online.
69	Shall provide a view of all FRS users that includes all previous authorization information
70	Shall provide a detailed view of all FRS users that includes previous authorization information, roles, security permissions and the windows, letters, forms and views that are tied to that role
71	Shall provide a view showing all security activity (e.g., login ID, dates, successful and unsuccessful logins, granting super admin privileges)
72	Shall restrict access to sensitive information
73	Shall provide the ability to suspend access
74	Shall provide the ability to unlock access
75	Shall prevent assigning permission(s) or role(s) that conflict with Segregation of Duty rules
76	Shall provide the ability to override permission(s) or role(s) that conflict with Segregation of Duty rules (e.g., Allow the conflict)
77	Shall generate an "ALERT" when conflicting permission is permitted/overridden
78	Shall have the ability to archive stale accounts based on FRS policy (both external and internal accounts)
79	Shall have a logoff button or link displayed at all times
80	Shall provide the ability to send, receive, and manage encrypted messages
81	Shall have the ability to display the last login date, time, and IP address of the account upon login to the authenticated user
82	Shall be able to customize error codes (wrong user or password errors)
83	Shall disable internal user account after xx period of inactivity (e.g., 30 days, 60 days)
84	Shall assign unique login ID for internal users that differentiates between FRS employee and contractor and temporary personnel
85	Shall provide for the establishment of access criteria by role, group, location, transaction type, timeframe as defined by FRS
86	Shall log changes to user access privileges capturing the login ID authorizing/revoking the access privilege, date and time
87	Shall provide security access based on the principle of least privilege, which states that users are granted the minimum amount of privileges in order to conduct their assigned tasks (including database access)
88	Shall require auto scan of attached files or documents to protect against malicious attachments
89	Shall provide a view of current user or group authorizations
90	Shall provide management of users with multiple roles in accordance with separate role permissions as defined by FRS
91	Shall enable a user who has multiple roles to switch roles without having to log off
92	Ability to define and implement robust and fine grain security controls for system access (e.g. least privilege, default deny – access by exception, cascading password changes).
93	The current security management software uses a “remove” rather than “add” approach to access rights. This means that when a new user is added, he or she receives access to the full application and rights must be taken away to get to the correct access level. Newer systems take an additive approach, where a user starts out with

	access to nothing and rights are specifically granted for appropriate access. This control style is easier to implement, introduces less risk and has fewer opportunities for human error
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II. Success Criteria

Successful projects are those that 1) meet functional and technical requirements, 2) are delivered and maintained on schedule, 3) are delivered and maintained within budget, and 4) deliver the expected business value and return on investment. Many factors contribute to project success, but effective project management and governance practices are particularly critical.

Factors that are crucial to the success of Technical Re-Architecture Project include:

- Comprehensive, long-term, and detailed planning
- Early definition of deliverable quality criteria
- Active executive support with a shared vision throughout the project’s life
- Carefully planned implementation
- Realistic estimates and schedules
- Early risk analysis and ongoing risk management
- Planning for business process change management
- Proactive issue resolution
- Stakeholder involvement throughout the life cycle
- Defined and consistently executed change management to minimize scope increases
- A skilled Project Manager experienced in the execution of project management best practices
- Execution of a formal system development methodology (such as the State’s System Development Life Cycle)
- A competent team
- Commitment to success

III. Schedule IV-B Benefits Realization and Cost Benefit Analysis

A. Benefits Realization Table

Projects are designed and executed to achieve an expected potential benefit. At the highest level, benefits are often separated into tangible (financial) and intangible (non-financial). Tangible benefits are anticipated benefits which can be measured in monetary terms such as savings in license fees or reduction of hardware or facility costs. Intangible benefits cannot be measured in monetary terms but could be an important part of the business case even though the measurement cannot always be precise. The impact of intangible benefits could be measured through items such as: productivity, service, speed, quality or change.

Benefits management and realization entails establishing a process and guidelines to measure the tangible and intangible benefits of a project. Benefits Realization requires periodic measurement in order to drive action to achieve the desired business objectives, improve future performance and maintain control of the projects as they progress.

The following table provides a list of potential tangible and intangible benefits, the recipients of benefits, how and when the benefits will be realized.

Description of Benefit	Tangible or Intangible	Who receives the benefit?	How is the benefit realized?	How Will The Realization Of The Benefit Be Assessed/Measured?	Realization Date (FY)
<ul style="list-style-type: none"> Reduction in maintenance costs 	Tangible	The division, State of Florida Taxpayers, members of the FRS.	<ul style="list-style-type: none"> Potentially avoids an increase in the number of staff needed to maintain the IRIS LOB 	<ul style="list-style-type: none"> In dollars 	Starting 2017-18
<ul style="list-style-type: none"> Increased employee productivity due to new User Interfaces 	Tangible	The division, State of Florida Taxpayers, members of the FRS	<ul style="list-style-type: none"> Through unifying the User Interface, and thus lessening the time and cost associated with training staff, efficiencies will be gained due to less processing time and ease of use. 	<ul style="list-style-type: none"> Improved performance metrics 	Starting 2017-18
<ul style="list-style-type: none"> Increased member satisfaction 	Intangible	Members of the FRS, the division	<ul style="list-style-type: none"> Upgrades in the technology will lead to a more efficient system. This will allow staff to respond in a more timely manner to phone calls and other inquiries to the division. 	<ul style="list-style-type: none"> Customer satisfaction surveys 	Starting 2017-18
<ul style="list-style-type: none"> Increased ability of the division to meet rising program membership, added complexity and changing legislative and programmatic requirements 	Tangible	Members of the FRS, the division	<ul style="list-style-type: none"> A re-architected IRIS LOB will allow the division to address changes and added complexity due to growing membership and legislative or programmatic requirements in a more timely and cost-effective manner. 	<ul style="list-style-type: none"> Cost avoidance through slow staff growth relative to membership growth and a reduction in the level of effort required to implement LOB enhancements 	Starting 2017-18
<ul style="list-style-type: none"> Avoidance of loss of earnings on contributions (Pension Plan) 	Tangible	FRS Trust Fund	<ul style="list-style-type: none"> Avoiding loss of earnings due to delays in processing contributions 	<ul style="list-style-type: none"> Contributions not processed times the daily earnings rate 	Starting 2017-18

Description of Benefit	Tangible or Intangible	Who receives the benefit?	How is the benefit realized?	How Will The Realization Of The Benefit Be Assessed/Measured?	Realization Date (FY)
<ul style="list-style-type: none"> Avoidance of loss of earnings on contributions (Investment Plan) 	Tangible	Investment Plan members, FRS Trust Fund	<ul style="list-style-type: none"> Avoiding loss of earnings due to delays in processing contributions 	<ul style="list-style-type: none"> Contributions not processed times the daily earnings rate 	Starting 2017-18
<ul style="list-style-type: none"> Avoiding reimbursement of overdraft fees for retirees 	Tangible	Pension Plan Retirees	<ul style="list-style-type: none"> Avoid reimbursement of overdraft fees 	<ul style="list-style-type: none"> Number of retirees with overdraft fees times \$35 	Starting 2017-18
<ul style="list-style-type: none"> Improved context sensitive help 	Intangible	Members of the FRS, the division	<ul style="list-style-type: none"> Efficiencies will be gained due to less processing time and ease of use allowing staff to respond in a more timely manner to phone calls and other inquiries to the division. 	<ul style="list-style-type: none"> This will be measured by efficiencies gained in knowledge transfer activities. 	

B. Cost Benefit Analysis (CBA)

The purpose of the CBA is to explain the costs and benefits of undertaking the IRIS Technical Re-Architecture Project. The need for the IRIS TRP is fundamentally grounded in the division’s mission to deliver a high quality, innovative and cost-effective retirement system. The division currently serves approximately one million members and has around 1,200 partners. The State of Florida, Division of Retirement, FRS Members, and Partners will benefit from a technical re-architecture of the current IRIS LOB that includes a web based retirement information system consisting of modern architecture, Security Management and the line of business modules.

1. The Cost-Benefit Analysis Forms

The chart below summarizes the required CBA Forms which are included as Appendix A on the Florida Fiscal Portal and must be completed and submitted with the Schedule IV-B.

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	<p>Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program(s) that will be impacted by the proposed project.</p> <p>Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.</p>
CBA Form 2 - Project Cost Analysis	<p>Baseline Project Budget: Estimated project costs.</p> <p>Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants.</p> <p>Characterization of Project Cost Estimate.</p>
CBA Form 3 - Project Investment Summary	<p>Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates:</p> <ul style="list-style-type: none"> • Return on Investment • Payback Period • Breakeven Fiscal Year • Net Present Value • Internal Rate of Return

The total cost of the IRIS Technical Re-Architecture Project is estimated at \$15.180 million to be spent over two years. Of this total cost, \$11.081 million would be funded by DMS and the remaining \$4.099 million funded by the SBA. DMS has available appropriation dedicated to maintaining IRIS in the amount of \$4 million, leaving the amount of additional non-recurring appropriation required at \$7.081 million.

Tangible benefits can be achieved through cost avoidance to include (see attached CBA):

- Additional state FTE staff increases to support workarounds if IRIS is not re-architected
- Loss of FRS earnings from missing one month of contributions for 7 days twice a year
- Reimburse bank charges to FRS members from missing one month of payroll by two days every three years
- Additional 3rd-Party IT contract staff increases to support IRIS as it continues to grow more complex

An example of these types of risks was exhibited recently in DMS not being able to post contributions to FLAIR due to a technical limitation in FLAIR’s ability to accept a large dollar amount of contributions. FRS earnings were lost

as a result until a workaround was created. Programming FLAIR to accept large amounts of FRS contributions will take a few months to complete. The IRIS, as it ages and the complexity of the system requirements increase, will become susceptible to similar issues that will be avoided by a re-architecture of the system.

FY 2015-16 SCHEDULE IV-B FOR THE FRS IRIS TECHNICAL RE-ARCHITECTURE PROJECT

State of Florida
Cost Benefit Analysis

APPENDIX A

Fiscal Year 2015-16

CBA Form 1 - Net Tangible Benefits

Agency	DMS - Division of Retirement	Project	IRIS Technical Rewrite
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Agency Business Point (Operations Only - No Project Costs)	FY 2015-16			FY 2016-17			FY 2017-18			FY 2018-19			FY 2019-20		
	(a)	(b)	(c) = (a)-(b)	(a)	(b)	(c) = (a) - (b)	(a)	(b)	(c) = (a) - (b)	(a)	(b)	(c) = (a) - (b)	(a)	(b)	(c) = (a) - (b)
	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project
A. Personnel - Total FTE Costs (Salaries & Benefits)	\$10,725,000	\$0	\$10,725,000	\$11,000,000	(\$275,000)	\$10,725,000	\$11,485,000	(\$770,000)	\$10,725,000	\$11,770,000	(\$1,045,000)	\$10,725,000	\$11,990,000	(\$1,265,000)	\$10,725,000
A.b Total FTE	195.00	0.00	195.00	200.00	(5.00)	195.00	209.00	(14.00)	195.00	214.00	(19.00)	195.00	218.00	(23.00)	195.00
A-1.a. State FTEs (Salaries & Benefits)	\$10,725,000	\$0	\$10,725,000	\$11,000,000	(\$275,000)	\$10,725,000	\$11,495,000	(\$770,000)	\$10,725,000	\$11,770,000	(\$1,045,000)	\$10,725,000	\$11,990,000	(\$1,265,000)	\$10,725,000
A-1.b. State FTEs (# FTEs)	195.00	0.00	195.00	200.00	(5.00)	195.00	209.00	(14.00)	195.00	214.00	(19.00)	195.00	218.00	(23.00)	195.00
A-2.a. OPS FTEs (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS FTEs (# FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-3.b. Staff Augmentation (# of Contract FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Data Processing - Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. External Service Provider - Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-1. Consultant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Maintenance & Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Data Communications Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility - Costs (including POC services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Others - Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Operational Costs (Rows A through E)	\$10,725,000	\$0	\$10,725,000	\$11,000,000	(\$275,000)	\$10,725,000	\$11,485,000	(\$770,000)	\$10,725,000	\$11,770,000	(\$1,045,000)	\$10,725,000	\$11,990,000	(\$1,265,000)	\$10,725,000
F. Additional Tangible Benefits:		\$0			\$0			\$2,325,198			\$6,825,198			\$2,325,198	
F-1. Loss of earnings on contributions		\$0			\$0			\$2,125,198			\$6,125,198			\$2,125,198	
F-2. Member bank fees from missing payroll		\$0			\$0			\$0			\$3,500,000			\$0	
F-3. Additional development staff to maintain		\$0			\$0			\$200,000			\$200,000			\$200,000	
Total Net Tangible Benefits:		\$0			\$275,000			\$3,095,198			\$6,870,198			\$3,590,198	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE - CBA Form 1B		
Choice Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	<input type="checkbox"/>	Confidence Level
Order of Magnitude	<input type="checkbox"/>	Confidence Level 10%
Placeholder	<input type="checkbox"/>	Confidence Level

FY 2015-16 SCHEDULE IV-B FOR THE FRS IRIS TECHNICAL RE-ARCHITECTURE PROJECT

State of Florida
Cost Benefit Analysis

APPENDIX A

Fiscal Year 2015-16

			E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T			
			CBA Form 1A Baseline Project Budget																		
			FY2015-16			FY2016-17			FY2017-18			FY2018-19			FY2019-20			TOTAL			
			\$ -			\$ 4,432,560			\$ 6,648,840			\$ -			\$ -			\$ 11,081,400			
4	Item Description (remove guidelines and annotate entries here)	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL	
1	OMS - Division of Retirement	IRS Technical Reverts																			
2	Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.																				
3				\$ -			\$ 4,432,560			\$ 6,648,840			\$ -			\$ -			\$ 11,081,400		
5	Costs for all state employees working on the project.	FTE	SAB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Costs for all OPS employees working on the project.	OPS	OPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Staffing costs for personnel using Time & Expenses.	Staff Augmentation	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	\$ 402,960	\$ 402,960	\$ -	\$ 604,440	\$ 604,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,007,400
9	Project oversight (P/V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	\$ 4,029,600	\$ 2,029,600	\$ 2,000,000	\$ 6,044,400	\$ 4,044,400	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,074,000
11	Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Hardware purchases not included in Primary Data Center services.	Hardware	OCO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	All first-time training costs associated with the project.	Training	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Include the quote received from the state data center for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	Data Center Services - One Time Costs	Data Center Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Other project expenses not included in other categories.	Other Expenses	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total			\$ -	\$ 4,432,560	\$ 2,432,560	\$ 2,000,000	\$ 6,648,840	\$ 4,648,840	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,081,400

State of Florida
Cost Benefit Analysis

APPENDIX A

Fiscal Year 2015-16

CBAForm 2 - Project Cost Analysis

Agency	<u>DMS - Division of Retirement</u>	Project	<u>IRIS Technical Rewrite</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	
TOTAL PROJECT COSTS (*)	\$4,432,560	\$6,648,840	\$0	\$0	\$0	\$11,081,400
CUMULATIVE PROJECT COSTS <i>(includes Current & Previous Years' Project-Related Costs)</i>	\$4,432,560	\$11,081,400	\$11,081,400	\$11,081,400	\$11,081,400	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	
General Revenue	\$0		\$0	\$0	\$0	\$0
Trust Fund	\$2,432,560	\$4,648,840	\$0	\$0	\$0	\$7,081,400
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input checked="" type="checkbox"/> Base Budget Funding	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$4,000,000
TOTAL INVESTMENT	\$4,432,560	\$6,648,840	\$0	\$0	\$0	\$11,081,400
CUMULATIVE INVESTMENT	\$4,432,560	\$11,081,400	\$11,081,400	\$11,081,400	\$11,081,400	

Characterization of Project Cost Estimate - CBAForm 2C		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	Confidence Level	
Order of Magnitude	Confidence Level	10%
Placeholder	Confidence Level	

State of Florida
Cost Benefit Analysis

APPENDIX A

Fiscal Year 2015-16

CBAForm 3 - Project Investment Summary

Agency	<u>DMS - Division of Retirement</u>	Project	<u>IRIS Technical Rewrite</u>
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COST BENEFIT ANALYSIS - CBAForm 3A						
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTAL FOR ALL YEARS
Project Cost	\$4,432,560	\$6,648,840	\$0	\$0	\$0	\$11,081,400
Net Tangible Benefits	\$0	\$275,000	\$3,095,196	\$6,870,196	\$3,590,196	\$13,830,588
Return on Investment	(\$4,432,560)	(\$6,373,840)	\$3,095,196	\$6,870,196	\$3,590,196	\$2,749,188
Year to Year Change in Program Staffing	0	(5)	(14)	(18)	(23)	

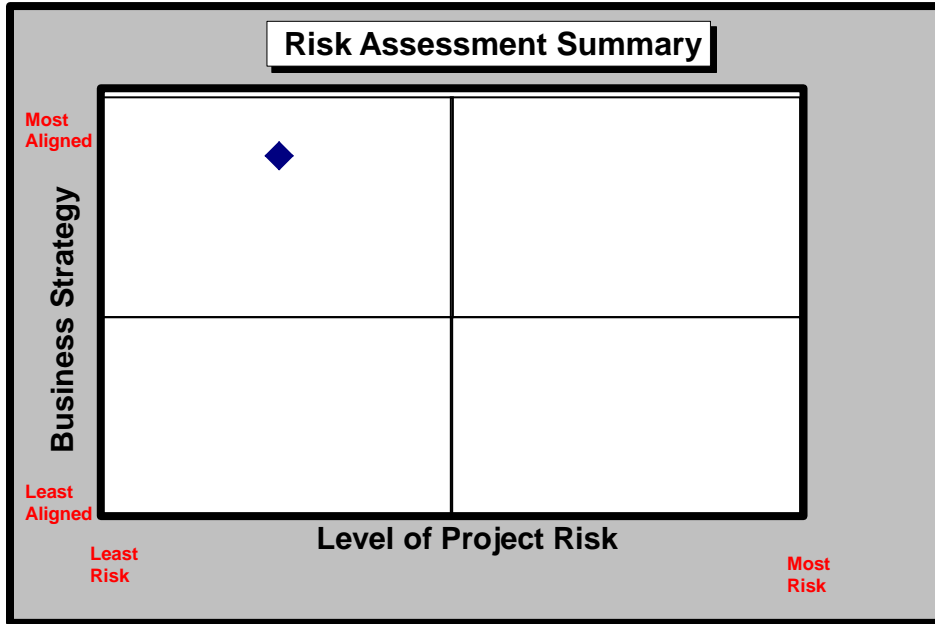
RETURN ON INVESTMENT ANALYSIS - CBAForm 3B		
Payback Period (years)	4 1/4	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	2019-20	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	\$985,741	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	9.75%	IRR is the project's rate of return.

Investment Interest Earning Yield - CBAForm 3C					
Fiscal Year	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

IV. Schedule IV-B Major Project Risk Assessment

A. Risk Assessment Tool

The Risk Assessment Summary is a graphical representation of the results computed by the risk assessment tool. It depicts that the IRIS Technical Re-Architecture Project achieves solid business strategy alignment and carries only a modest level of risk. The risk assessment detail is included in Attachment B. Attachment C is an additional risk assessment done in a previous year that supports this schedule IV-B.



B. Risk Assessment Summary

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

V. Schedule IV-B Technology Planning

The current IRIS system was developed in 1997. The system is based on a client server architecture, which was considered as one of the leading technologies in the marketplace at the time. Over the past 17 years, significant advances in the technology landscape have rendered the IRIS system outdated. Several internal and external stakeholders and constituents are placing demands that the IRIS is not able to meet in a timely manner, such as web service integration with MyFRS.com partners and improvements to employer self-service functionality.

Division Business Needs: The division’s business needs have expanded due to several changes in the FRS program. The current information technology platform architecture is inflexible to support the many business needs identified by the division. As the program is changing and the system is aging, the business needs will continue to remain unfulfilled by the system. For instance, the IRIS is not a web based system - the IRIS cannot be accessed unless a local “thick” client (a set of programs) is installed on each employee’s individual workstation. System updates require re-installing programs at the individual workstation level, which increases the risk of users being “out-of-sync” with the server and requires additional effort from the technical staff to correct the issue.

Legislative Mandates: Business process and technical changes in the IRIS require a marathon effort by the division. The division undertakes a massive effort and diverts a significant amount of its resources to implement modifications in order to keep current with the changing laws. An example is the changes required to implement required employee contributions as the division diverted all of its technical resources to ensure IRIS was ready when the law became effective. With a re-architected IRIS LOB, changes could be implemented with a less resource intensive effort.

Technology Landscape: The technology landscape has changed significantly over the past 17 years. Client server is no longer considered a viable architecture when compared to other architectures such as SOA. The division will benefit significantly if IRIS is re-architected into an SOA model (see page 7). SOA facilitates exchange of data with other systems (internal and external) with much more ease when compared to client server architecture. In addition, components such as PowerClass (the core development framework for the IRIS) are unsupported by their Original Equipment Manufacturers (OEM).

Member Expectations: Total membership in the FRS program has surpassed one million. With changing technology landscape and growing adoption of technology in the community, members are expecting more from the division. They are comparing the division’s service and data to a private financial institution or similar provider. The division does not have a modern IT system that can provide the reports or functionality the customers are expecting which consequently impacts customer satisfaction. The inflexibility of the IRIS system is preventing the division from innovating to the next level in providing enhanced customer service.

External Partner Systems: The FRS program has about 1200 partners (providers/ agencies/ employers) that exchange data with the IRIS system. The current data exchange mechanism requires a significant amount of scripting and manual involvement to verify transmission and receipt of data. A technical re-architecture of the IRIS would allow for more efficient messaging of data exchange status.

A. Current Information Technology Environment

1. Current System

a. Description of current system

	IRIS (Line of Business Application)
Total number of users by type (power, casual, data entry only, etc.)	120 Power Users, 40 Casual, 10 Data Entry
Number of transactions by type (online, batch, concurrent, etc.)	Avg. transactions per second online: 15 Avg. transactions per second batch: 200+

	IRIS (Line of Business Application)
Size of transactions (amount of data moved or processed by transaction type)	1 Week's worth of archive logs = 22.8GB
Requirements for public access, security, and confidentiality	The IRIS is an internal business application and does not have a requirement for public access. Confidential information is stored in databases. Standard security practices are in place similar to other systems requesting confidential information. FRS Online, the division's public access front end, is not part of this project.
Hardware characteristics	Dell Intel-Based Servers, Cisco Switches/Firewalls, Dell Storage, Dell Tape Library
Software characteristics	VMWare VSphere, Oracle Linux, Oracle Database, Windows Server OS, PowerBuilder, .NET, MS SQL Server Reporting Services, OpenText Enterprise Fax Server, IIS, Pitney Bowes AddressRight Pro, HP Exstream
External interfaces (not included in this project)	<ul style="list-style-type: none"> • FRS Participating Agencies, • SAMAS (State Automated Management Accounting System)/State Comptroller, Florida Department of Financial Services, • Internal Revenue Service (IRS), • Bureau of Vital Statistics - Florida Department of Health, • Actuary Consultant, Insurance Provider Companies, • Florida Auditor General's Office, • Florida Department of Law Enforcement, • Florida Department of Children and Families, • ORP and OAP Provider Companies, • PeopleFirst (Northgate Arinso), • Florida Records Administrator (SunGard), • MyFRS.com Portal (Idhasoft), • My Financial Guidance Line (Ernst & Young), • FRS Investment Plan Third Party Administrator (Aon Hewitt), • Choice Service (Financial Engines), • IRS Form 1099-R and FRS Member Annual Statements Print Vendor
Scalability to meet long-term and network requirements (Y/N)	Y

b. Current system resource requirements

The hardware and server software components associated with the LOB application are located at the Southwood Shared Resource Center (SSRC) and are listed below:

Hardware Inventory

Manuf.	Model	Qty.	Description	CPU	Memory	Disk	1 Yr. of Maint.
Cisco	ASA 5520	2	Firewalls	N/A	N/A	N/A	\$1,800
Cisco	Catalyst 4948E	2	Network Switches	N/A	N/A	N/A	\$1,600
Dell	PowerEdge R720	1	Backup Server	Qty. 2 - 2.6 GHz, 6 Core	128 GB	N/A	\$1,200
Dell	PowerEdge R720	2	Non-Prod VMware Servers	2.6 GHz, 12 Cores	128 GB	N/A	\$2,400
Dell	PS6210X	1	iSCSI Storage for Virtual Environment	N/A	N/A	N/A	\$5,500
Dell	N4032F	2	iSCSI Switches	N/A	N/A	N/A	\$2,000
Dell	PE-R720	3	Production VMware Internal Servers	Qty. 2 - 2.6 GHz, 6 Core	128 GB	N/A	\$3,600
Oracle	X3-2	1	Production Oracle Database Appliance	2.9GHz – 16 Core	512 GB	6 TB	\$6,000
Oracle	X3-2	1	Non- Prod Oracle Database Appliance	2.9GHz – 16 Core	512 GB	6 TB	\$6,000

Software Inventory

Manf.	Model	Description	Application(s)	1 Yr. of Maint.
GlobalScape	EFT Server	SFTP Server	IRIS	\$2,300
HP Exstream	Exstream	Correspondence Output	IRIS	\$27,000
Microsoft	Dynamics CRM	Customer Relationship Management Software	IRIS	\$7,000
Open Text	RightFax	Fax Software	IRIS	\$5,100
Oracle	Enterprise Edition	Line of Business Database Software	IRIS	\$74,000
Pitney Bowes	AddressRight Pro	Address Correction Software	IRIS	\$3,120

Manf.	Model	Description	Application(s)	1 Yr. of Maint.
VMWare	Enterprise Plus	Virtualization Software	IRIS	\$7,000

The division’s information technology environment, including the FRS systems, is maintained by the division’s outsourced IT services provider. The following table shows the typical IT resources dedicated to supporting the division.

IRIS Maintenance & Operations Support Team Overview

Role	Number of Staff	Role Description
Project Manager	1	Project Management, SLA Management
Infrastructure Manager	1	Systems Administration, Disaster Recovery, Capacity Planning and Help Desk
Applications Manager	1	Application Change Management, Quality Assurance of Enhancements and Fixes
Application Lead	2	Primary POC with Key Division Staff for Application Enhancements/Fixes
Developer/Analyst	8	PowerBuilder, PLSQL, .Net Development
System Administrators	2	Oracle, Windows Server, Process 360
Help Desk Analyst	3	Help Desk, Desktop Support, Level 1 Application Resolution

IRIS Operating Cost Summary

The summary of cost associated with operating the IRIS LOB application is approximately \$ 2,028,664 per year. Continuing with the current system will require an increase in staff resulting in an estimated \$200,000 increase in operating cost by 2017 (see attached CBA).

c. Current system performance

The IRIS LOB is unable to meet the division’s future needs because of the inflexibility and complexity of the current architecture, the fixed amount of resources at the division’s disposal, and the fact that seemingly simple requirements are consuming significant resources. In addition, many small inefficiencies linger in the current system which prevent the division from moving to the next level in terms of administrative cost control or enhancing customer service. Further, components such as PowerClass (the core development framework for the IRIS) are already unsupported by the Original Equipment Manufacturer (OEM). It is unlikely that the IRIS can be supported or enhanced significantly on tools and technologies that are no longer supported by their OEMs.

Under the current system, two possible anticipated system failures could be the inability to timely and accurately process monthly payroll contributions and monthly benefit payments. See pages 29-30 for CBA.

2. Information Technology Standards

The Department of Management Services, Office of Information Technology, has published information technology standards with which departmental entities are expected to comply. The current application architecture does not support compliance with these standards. A re-architected system would be able to comply.

B. Current Hardware and/or Software Inventory

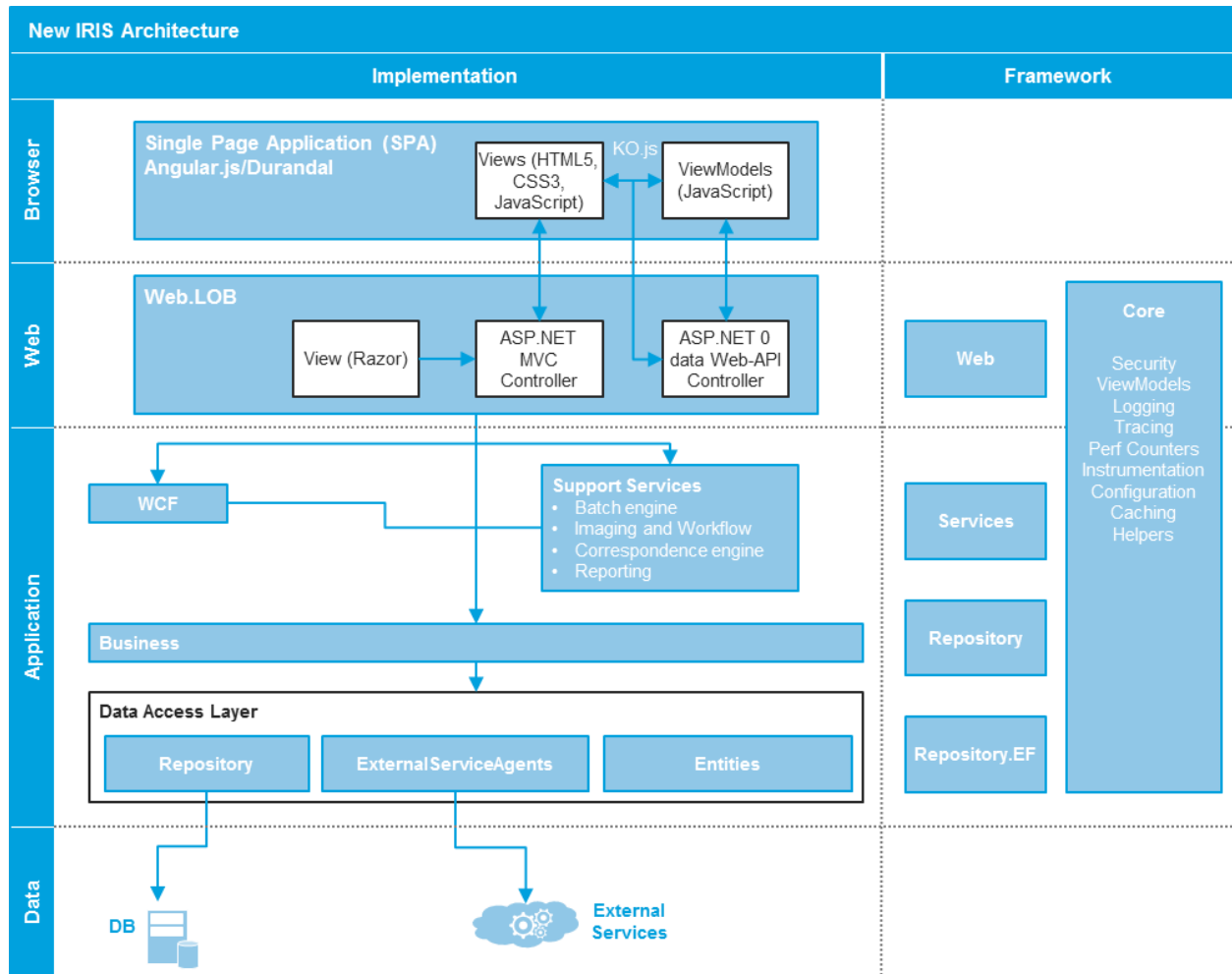
During fiscal year 2013/14, FRS completed the replacement of all major hardware components that support IRIS,

including: Oracle DB hardware, VMWare servers and associated storage. As a result, no current performance issues exist with the hardware, and replacement of hardware is not a part of this project. There will however be one software product that will be retired at the end of the project, PowerBuilder. Following Go-live, the PowerBuilder support/maintenance contract would no longer need to be renewed. The cost associated with 1 year of PowerBuilder support/maintenance is \$7,250.

C. Proposed Solution Description

1. Summary description of proposed system

The division needs to implement a new solution that is compatible with most of the ancillary technologies in use today. The division has been incrementally upgrading the third party products associated with the current LOB application. In doing so, we have selected technologies that are widely adopted and are easily integrated. The target platform will be a basis for future enhancements projects, and will fundamentally replace the IRIS LOB application. Today’s architecture is a two-tier client server architecture that was very prevalent at the time of its development. The future architecture will place less emphasis on the client workstations as a critical component of the application. This means the division is expecting a browser based solution but with the ability to keep a rich client interface. The new solution will also provide the flexibility to integrate with a wider array of technologies than the current architecture. Through exposing the division’s core business functions through a service oriented approach, business transactions will be accessible to a larger extent than today. The following table provides a basic solution description for the different technological components.



Solution Component	Name	Purpose of Solution Component
Solution Design Pattern	MVC (Model-View-Controller)	The MVC design pattern logically divides the entire application into three primary components: <ol style="list-style-type: none"> 1. Model – represents the data stored in the database and has no other responsibilities relative to the application. 2. View – the component responsible for displaying the model to the end-user and sending end-user trigger actions to the controller. 3. Controller – provides model data to the view and interprets user actions.
Client Application Technology	Browser-based, ASP.NET UI, C#, Angular.js	The purpose of the client application technology is to provide the end-user the graphical User Interface and to display data as well as process user actions on the data.
Solution Service Interface (SOA)	Windows Communication Foundation	The purpose of the solution business services is to expose the business components for consumption of technologies such as the client application, third party integrations, or other back office application such as imaging and workflow.
Solution Business Services	Business Logic Services C#.NET	The purpose of the solution business services define the system in programmable classes that contain application business logic and the possible interface for integration to a commercially available business rule engine. This layer of business code is responsible for applying FRS plan rules to the application.
Solution Data Services	Microsoft Entity Framework	The purpose of this component is to expose the data model through programmable classes that are consumed by the business layer.
Solution Database	Oracle Server 11.2 Enterprise Edition	The solution database provides the permanent storage area for line-of-business data. Today’s newly replaced Oracle environment provides a solid foundation on which to complete the IRIS TRP.
Imaging & Workflow	OpenText Process 360	The imaging and workflow solution component is responsible for image and document capture. Workflow is used to push work items through the division to drive the business transactions that are completed in LOB. All captured documents are stored in the permanent repository for user consumption.
Customer Service Software	Microsoft Dynamics CRM	This solution software captures customer service activities and cases and will be integrated in the to-be architecture to the existing solution. Minimal integrations exist today but the future solution

		architecture will allow greater integration.
Forms Software	HP Exstream	The division leverages the forms software for merging LOB data into printed forms that are mailed to the constituents of the system. The to-be solution will be integrated with the existing, recently replaced forms solution.

2. Resource and summary level funding requirements for proposed solution (if known)

Although the technology stack differs greatly from today’s application, the long-term maintenance and operations team will not vary greatly from today’s team to support the current application.

D. Capacity Planning

Capacity Planning involves planning, measuring and monitoring of system capacity in support of delivering a service. When implemented correctly, a well-maintained Capacity Plan allows an enterprise to manage system costs tightly by capitalizing on the just-in-time availability of hardware. Given that there is both a business and end-user focus to capacity planning, once implemented the process delivers the following primary benefits:

- Improved customer satisfaction
- Better validation and justification of spending

Avoidance of incorrect capacity sizing, which results in:

- Appropriate use of resources
- Sufficient capacity available in time to meet production workload needs

Other benefits include:

- Improved alignment between business needs and resources by deriving service and capacity requirements from specified business requirements
- Recognition and correction of shortfalls in the provision of the required levels of capacity and performance

While keeping in mind the vision, policies, organizational structure and process definitions for FRS, the IRIS Technical Re-Architecture Project will address the current IRIS technology scope and resource consumption requirements. It will also provide a platform for efficiently adding additional capacity and anticipated new functionality with shorter turnaround times.

The anticipated growth volume should be consistent with growth patterns that FRS has observed in the past.

VI. Schedule IV-B Project Management Planning

1. Scope

Included in the scope of this project are:

- To re-architect the FRS PowerBuilder application (IRIS LOB) to a new enterprise architecture
- To replace existing unsupported security framework (PowerLock)
- To modernize IRIS to a Service-Oriented Architecture (SOA) solution based on Microsoft .NET technologies
- To the greatest extent possible, leverage the current investment in hardware and software assets to minimize cost and risk associated with standing up new infrastructure
- To replicate the as-is business functionality of IRIS with a modernized, consistent User Interface
- The as-is business functionality, as defined in Florida Statutes:
 - The defined contribution and defined benefit programs of the consolidated Florida Retirement

- System (chapter 121, F.S.).
- The State University System Optional Retirement Program (section 121.35, F.S.) and the Senior Management Service Optional Annuity Program (section 121.055, F.S.).
- The Health Insurance Subsidy Program for retirees of the FRS (section 112.363, F.S.).
- The Social Security Coverage Program for Florida public employees under chapter 650, F.S. (the division is not responsible for Social Security benefits or the collection of Social Security contributions).

Exclusions from the scope of this project are:

- No changes to current business processing – reducing cultural change risk
- No data conversion or database changes
- No impact to members, retirees or employers
- Integrates to current Process360
- Leverage existing technology assets and investments
- There will be no changes to current IRIS business processes; they will be converted as-is. This will not require any changes to existing forms and SSRS reports or the workflow processing.
- There will be no changes in the current self-service application.

2. Project Phasing Plan

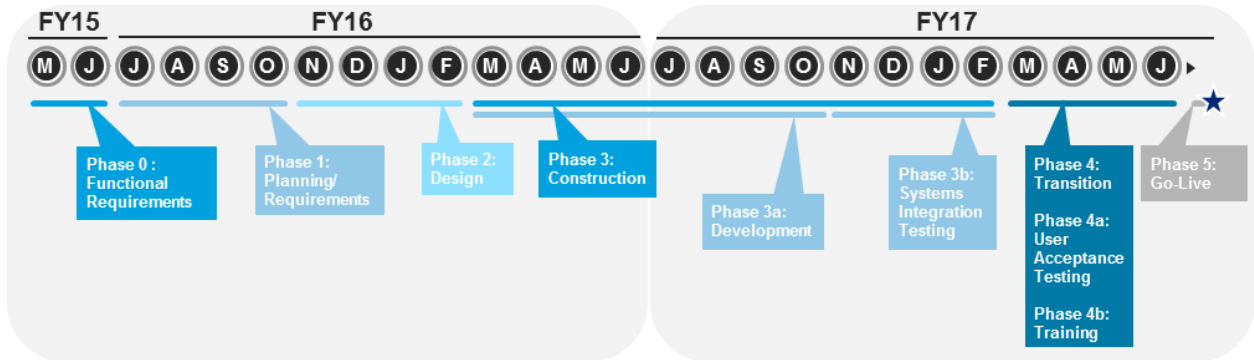


- 0. Functional Requirements** - An updated functional requirements traceability matrix will be vital to ensuring that the re-architected system meets the level of functionality being provided by the current IRIS. The matrix will be a key tool used during systems integration and user acceptance testing. The IT development staff will analyze the current system and update the requirements traceability matrix.
- 1. Planning/Requirements** – Project management activities will take place during the planning phase of the project. The project management plan will be created detailing how all aspects of the project including scope, schedule, communications, human resources, configuration and change management will be handled. Once the initial planning activities have been completed, the project requirements will need to be confirmed. Properly performing the requirements planning, gathering, management and traceability are vital to project success. A missed requirement or false assumption can have serious impacts later in the systems development life cycle. Some of the high level technical requirements have been included in this schedule IV-B. These will need to be fully qualified prior to beginning the design phase.
- 2. Design** – The design phase will be a critical component to the overall success of the project as it provides the foundation for the eventual development of the re-architected system. The design phase will include both the technical architecture components and the user interface. The overall look and feel (branding, controls, and layout) for the common screen elements would be designed and approved by the FRS. Joint Application Design (JAD) sessions will be conducted with key division staff to vet out the specific requirements for the user interface modules.
- 3. Construction** – The construction phase will encompass development and systems integration testing.
 - a. **Development** – Once the solution has been designed it must be built. The contractor will build the solution at a global development center using the specifications developed during the design phase.
 - b. **Systems Integration Testing** – The Contractor will perform system testing of the solution at a global development center using fictitious data.
- 4. Transition** – The transition phase will include user acceptance testing and training.
 - a. **User Acceptance Testing** – Acceptance testing is an integral part of the project life cycle because it validates the ability of components and systems to meet expectations. This includes parallel testing and the verification of requirements traceability. FRS will complete acceptance testing of

the solution with the contractor facilitating activities and addressing defects. Testing of customer data would be done at the division.

- b. **Training** - End-users will be trained on any changes to functionality and user interface necessitated by the re-architecture project. There will be some overlap of user acceptance and training activities during the transition phase.
- 5. **Go-Live** - Cut-over to the new re-architected system will occur during go-live. Access to the PowerBuilder client will be removed and all users will process requests and complete work assignments through the new web-based application.

3. Baseline Schedule

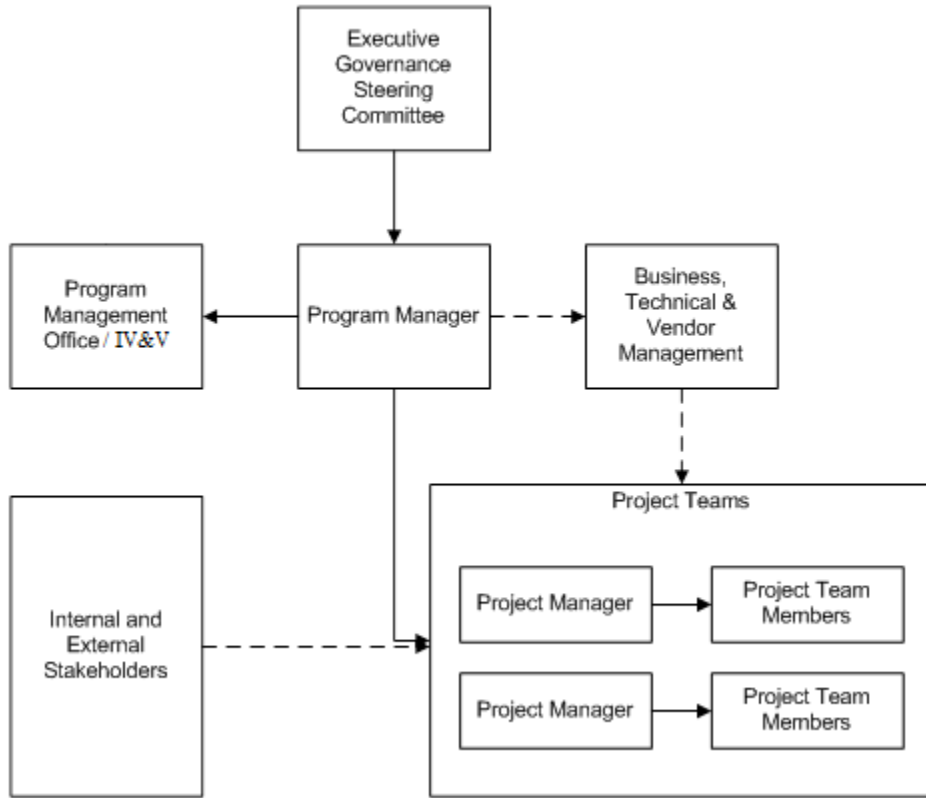


- 0. **Functional Requirements** - An updated functional requirements traceability matrix will be vital to ensuring that the re-architected system meets the level of functionality being provided by the current IRIS. The matrix will be a key tool used during systems integration and user acceptance testing. The IT development staff will analyze the current system and update the requirements traceability matrix.
- 1. **Planning/Requirements** – Project management activities will take place during the planning phase of the project. The project management plan will be created detailing how all aspects of the project including scope, schedule, communications, human resources, configuration and change management will be handled. Once the initial planning activities have been completed, the project requirements will need to be confirmed. Properly performing the requirements planning, gathering, management and traceability are vital to project success. A missed requirement or false assumption can have serious impacts later in the systems development life cycle. Some of the high level technical requirements have been included in this schedule IV-B. These will need to be fully qualified prior to beginning the design phase.
- 2. **Design** – The design phase will be a critical component to the overall success of the project as it provides the foundation for the eventual development of the re-architected system. The design phase will include both the technical architecture components and the user interface. The overall look and feel (branding, controls, and layout) for the common screen elements would be designed and approved by the FRS. Joint Application Design (JAD) sessions will be conducted with key division staff to vet out the specific requirements for the user interface modules.
- 3. **Construction** – The construction phase will encompass development and systems integration testing.
 - a. **Development** – Once the solution has been designed it must be built. The contractor will build the solution at a global development center using the specifications developed during the design phase.
 - b. **Systems Integration Testing** – The Contractor will perform system testing of the solution at a global development center using fictitious data.
- 4. **Transition** – The transition phase will include user acceptance testing and training.
 - a. **User Acceptance Testing** – Acceptance testing is an integral part of the project life cycle because it validates the ability of components and systems to meet expectations. This includes parallel testing and the verification of requirements traceability. FRS will complete acceptance testing of the solution with the contractor facilitating activities and addressing defects. Testing of customer data would be done at the division.
 - b. **Training** - End-users will be trained on any changes to functionality and user interface necessitated by the re-architecture project. There will be some overlap of user acceptance and

training activities during the transition phase.

5. **Go-Live** - Cut-over to the new re-architected system will occur during go-live. Access to the PowerBuilder client will be removed and all users will process requests and complete work assignments through the new web-based application.

4. Project Organization



The following chart identifies the project team roles within the project organization and a summary of their responsibilities.

Role	Responsibility
Executive Governance Steering Committee (department management, division management, and PMO staff)	<ul style="list-style-type: none"> ▪ Sets strategic scope and direction. ▪ Reviews project risks and issues ▪ Provides project oversight. ▪ Sets tactical scope and direction ▪ Provides specific project oversight. ▪ Influences interaction with stakeholders ▪ Accepts major project deliverables ▪ Final arbiter of project issues
Project Management Office (PMO)/Independent Verification and Validation (IV&V)	<ul style="list-style-type: none"> ▪ Provides project management tools, techniques, and process models ▪ Provides project assistance as requested ▪ Acts as a project advisor to the project sponsors

Role	Responsibility
	<ul style="list-style-type: none"> ▪ Manages the execution of the project according to the agreed upon schedule and scope ▪ Manages issues and risks ▪ Monitors project management processes ▪ Validates system solution is developed according to validated requirements and designs ▪ Verifies project deliverables and software assets meet approved specifications ▪ Reports process or deliverable deficiencies to Executive Governance Steering Committee
Project Manager	<ul style="list-style-type: none"> ▪ Documents project charter (objective/scope/etc.) ▪ Develops project management plans ▪ Consolidates project plans into project plan ▪ Reports project status ▪ Maintains project financials ▪ Manages integrated project change control ▪ Manages project risks, issues and actions ▪ Facilitates team communication ▪ Oversees business, technical and vendor teams ▪ Ensures resources are available for projects ▪ Resolves business or technical issues
Stakeholders	<ul style="list-style-type: none"> ▪ Acts as a business or technical advocate ▪ Speaks to the strategic business interests ▪ Provides a perspective of current and future business or technical requirements ▪ Communicates project information to their constituent communities ▪ Performs user acceptance testing
Project Team Members	<ul style="list-style-type: none"> ▪ Performs business or technical activities as documented in the project plan ▪ Reports business or technical activity completion status

5. Quality Assurance Plan

Quality can be defined as meeting or exceeding the customer’s expectations. Project quality management ensures the project activities and deliverables meet customer requirements.

Three processes are associated with project quality management:

- Quality Planning – Identifies the quality standards which are relevant to the project deliverables and how they will be achieved. The project charter, project management plans (resource, schedule, budget, change control, etc.), development standards, testing management plans, contract management etc. are key inputs. The Quality Plan will be developed during the Preparation Work Group – Project Organization and Governance Project.
- Quality Assurance – Execution of quality activities during the project to ensure variances in processes are clearly identified and assessed. Examples of these activities are process analysis, reviews and audits.
- Quality Control – Monitoring project activities and deliverables to determine if they comply with the project’s quality standards. Monitoring during the project may take the form of self-reviews, peer reviews, structured testing or status meetings.
- Requirements Traceability – Verifies that requirements identified and documented during the requirements confirmation phase of the project are completed, accepted, and implemented as part of the final solution.

6. Risk Management

The purpose of risk management is to identify, assess, and prioritize those risk factors which may negatively affect the project. Strategies can then be employed to minimize, monitor and control the probability and/or impact of the negative risk factors. A Risk Management Plan will be developed during the planning phase to formalize the project risk policies, procedures, processes, activity schedule, tools and templates. The Risk Management Plan is approved by the Steering Committee and updated semi-annually as appropriate. Risk management reviews will be conducted monthly over the duration of the project to update the negative risk factors.

Once a risk factor is identified, the impact on the project is determined and the probability of occurrence is estimated. A risk mitigation strategy with appropriate corresponding actions can then be applied to manage the risk factor. Risk mitigation strategies include:

- Acceptance – the risk factor is unavoidable, continue the project, and monitor for the occurrence of the risk.
- Avoidance – the risk factor is avoidable and eliminates the cause or probability of the risk.
- Mitigation – the risk factor is unavoidable, continue the project, implement actions to provide for early detection, and implement actions to lessen the impact.
- Transference – the risk factor is unavoidable, continue the project, and share with, or give to, another party to manage.

In all mitigation strategies, the risk will be assigned to the appropriate individual, tracked and escalated up through the governance structure if material.

7. Work Breakdown Structure

The Work Breakdown Structure (WBS) is generated to define, at a summary level, all work that will take place within the project. It serves as a common framework for planning, scheduling, estimating, budgeting, configuring, monitoring, reporting on, directing, implementing and controlling the entire project. Additionally, the WBS is the framework for the management structure. The WBS is used to document and form the basis for:

- Project deliverables
- Effort required for creation of deliverables
- Assignment of responsibility for accomplishing and coordinating the work

According to PMI standards, a WBS is structured properly if it:

- Is representative of work as an activity, and this work has a tangible result
- Is arranged in a hierarchical structure

- Has an objective or tangible results referred to as a deliverable

The WBS will be finalized by the Program Manager, working closely with the selected integration vendor. Any changes will be required to conform to PMO standards.

8a. Implementation Plan

The implementation plan contains detailed descriptions of the what, why and how certain activities are performed, as well as who performs them. It helps verify that nothing is omitted and that project management personnel plan well in advance for executing project activities such as testing and end-user training. The Implementation Plan also addresses technical areas such as requirements gathering, system design, interfaces and technology integration. The plan is designed to maximize the use of resources, lower project risks, incorporate a process-oriented approach to knowledge transfer and ultimately provide a roadmap to a successful implementation.

The main goals envisioned in developing a comprehensive implementation plan are to:

- Develop the WBS schedule during the project planning phase
- Define the processes and artifacts that will be used to coordinate the software release to the production environment and prepare the organization for implementation.
- Describe the plan for training end-users on the new system prior to production release.
- Maintain a comprehensive set of processes the project team will follow for a smooth deployment of the solution to production. This includes detailed schedule of events, persons responsible, and event dependencies required for a successful cutover to the new system.
- Describe the plan for integrating the software components of the development artifacts into a deployable unit.
- Maintain the Release Notes document that captures the release notes after the release is deployed successfully into the production environment.

8b. Implementation Approach

One of the benefits of the IRIS re-architecture strategy is the ability to leverage the current IRIS not only during system and user acceptance testing (UAT), but also after cutover to the new system. This greatly reduces the risk involved in transition and allows staff to continue to verify output from the new system against the current IRIS. In the event issues arise that were not caught in UAT, there would be minimal impact to day-to-day business operations since the current IRIS could be used until the issues are resolved in the new system. The current IRIS will remain online after go live for a specified time period as determined by division leadership.

VII. Appendices

A. Appendix A – CBA Forms



FY 2015-2016
Schedule IV-B CBA Sc

B. Appendix B – Risk Assessment Tool



Project Risk
Assessment Tool.xls

C. Appendix C – Future Enhancements

Business Process Enhancements

i. *Batch Processing*

1. Active Payroll Edits

These SIRs involve changes to the agency payroll edit process. This process runs retirement business rules on the contribution detail transactions from the employers.

- a. Example: A contribution error occurs on member data after the member is properly enrolled in a retirement plan. The error should not occur for two consecutive months. The current situation does not allow the member's record to be properly moved from a contribution error to an enrollment error and requires a supervisor to manually intervene to move the data to the next step. This delays the contributions from being posted to a member's record from 1-3 days. This primarily affects SUSORP and IP members, whose contributions are time critical. Approximately 234 accounts are affected each month.
- b. Example: A contribution error occurs if the date of hire is the same month or the month prior to the monthly retirement report. This requires a supervisor to manually intervene to correct the data.

2. Batch Scheduling Redesign

These SIRs involve redesigning the current batch scheduling process to improve efficiency and maintainability.

- a. Example: There are currently different methods used for scheduling batch processes. Some batch processes are initiated on the database server and some are initiated through other scheduling tools. These SIRs involve redesigning the scheduling processes to improve efficiency and maintenance.

3. Retired Payroll Edits

These SIRs involve changes to the retired payroll edit process. This process runs validation rules against the retiree benefit accounts before processing the retired payroll.

- a. Example: The pre-edit process for retired payroll processing should be enhanced to identify issues that may delay the payroll processing prior to the actual payroll run. Several programming changes have been made since IRIS was developed, and the payroll pre-edits have not kept pace with the IRIS changes. This increases the chance for a

delay in processing the payroll. Completing a comprehensive review and updating the pre-edit process will help avoid the potential for a delay in processing the retired payroll.

ii. FRS Online Enhancements

1. Active Member

These SIRs involve enhancements to FRS Online modules used for maintaining active member related information.

- a. Example: The division wishes allow SUSORP and SMSOAP members to have the following online capabilities: enroll in their retirement plan, make changes to future voluntary contribution amounts, change provider selection and request distributions (retire). Currently, all of the changes are manually entered by staff. Last fiscal year, 2,531 members submitted elections for the SUSORP. Each form takes approximately 3 minutes to process and 3 minutes to verify, the time savings would be 10 hours monthly which would be used toward higher priority projects.
- b. Example: Members are unable to apply for retirement online. The division would like to give members the ability to apply through their FRS Online account. The division receives approximately 2,531 retirement applications every month. If the applications were processed online, the documents would be displayed electronically and could be verified for completeness before being submitted to our office. If applications were submitted electronically it would save an estimated 2,293 employee hours every month (assuming 50% of retiring members use the service) which would be reallocated to higher priority projects.

2. Agency Reorganization

These SIRs involve changes to FRS Online to redesign the agency user experience.

- a. Example: The agency contact types used in IRIS and FRS Online are not intuitive and need to be updated. Some of the current contact types are duplicative or are unused contact types brought over from the previous legacy process.
- b. Example: Employers need the ability to correct their monthly retirement contribution and data errors through logging on to FRS Online. Currently, staff requests the employers to send corrected information and staff inputs the corrections, which takes approximately 2,400 hours a month. Industry standard is for corrections to be handled at the employer level.

3. Communication and Message Center

These SIRs involve enhancements to FRS Online to provide more features to users for communicating with FRS and expanding the functionality provided through the message center.

- a. Example: Members are unable to receive email notification that requested information is available through their FRS Online account. We currently mail information to the member rather than providing

online notification. The division mails approximately 100,000 separate correspondences per year to active members. Meanwhile we have email addresses for 82% of our active members and continue to increase our email address database. We anticipate that a minimum of 82% of the mail would be delivered by email notification to members' FRS Online accounts, saving an estimated \$43,000 annually.

- b. Example: FRS Online should include a dashboard to allow members to track the status of a request while in the workflow process, which would include a message center notice of the status of changes.

4. Payee

These SIRs involve enhancements to FRS Online for payees. This includes new functionality as well as changes to existing screens.

- a. Example: The division would like to allow retirees to designate beneficiaries online by creating an online beneficiary designation tool. The online designation would produce an electronic record and be stored in the same manner as active beneficiary designations completed online. This new online option would be a convenient option for retirees and allow division staff more time to process payments to beneficiaries. Currently, the division staff keys and verifies 400-600 beneficiary designation forms for retirees annually. If an online option were available, it would save an estimated 46 hours of staff time every month which could be allocated to higher priority projects. An online beneficiary designation would also provide immediate confirmation to the retiree that their beneficiary designation action is completed.
- b. Example: The FRS Online platform should be enhanced to include a user role for members that receive a refund of employee contributions. This new role would allow these members to use their online account to retrieve the year end IRS Form 1099-R and receive important messages through their online messaging center. Employee contributions have been required since July 2011 and the number of refund requests since then has increased sharply each year. The division processed over 3,700 refunds of employee contributions during the 2013/2014 fiscal year and we expect that number to continue to increase. If this enhancement were made, it would save the division an estimated 10 hours a month which can be reallocated to higher priority projects.

iii. IRIS

1. Beneficiary

These SIRs involve enhancements to IRIS modules used for maintaining beneficiary information and converting beneficiaries to payees.

- a. Example: Current reference tables do not store complete beneficiary designation and relationship data. Redesigning IRIS to include a comprehensive data table for storing the primary and contingent beneficiary designations as well as the relationship data results in immediate access to complete beneficiary designation information for members and division staff. This enhancement would reduce

calls and the time staff spend researching and responding to members in writing. The new table and accompanying IRIS module would also make the move to retiree online beneficiary designations feasible. Implementing this enhancement will save the division 35 hours a month in employee staff time which can be used on higher priority projects.

2. DROP

These SIRs involve changes to IRIS modules used for processing DROP accounts and maintaining DROP related information.

- a. Example: A new screen module to add DROP termination accounts to the retired payroll should be added to IRIS. Since the DROP legislation passed after the IRIS design was completed, existing screens are being used to convert DROP accounts to the retired payroll and pay accumulated DROP monies. Using these screens allows access to data fields that are not needed to convert to the payroll. The screens are cumbersome to navigate through as staff need to reenter data several times on many accounts. The new screen would mean better data integrity because data could not be accidentally changed, and more efficient processing. For enhanced security, all editable fields would require a keyed verification step.

3. Enrollment Processing

These SIRs involve IRIS enhancements to the SMSC position designation process.

- a. Example: The division does not have the ability to receive accurate information summary detail regarding employers' SMSC positions and whether an agency has available positions to designate SMSC positions in the future. Currently, the IRIS screen does not display accurate count information.

4. Investment Plan

These SIRs include enhancements to help with IP processing and to provide better automation.

- a. Example: The IRIS LOB needs enhancements to combine and display the total amount of employee and employer IP contributions sent to a member's account, to remove an incorrect IP distribution date, to automate the Leave-of-Absence-Without-Pay report and add the ability to adjust the transfer cutoff date. Each of these enhancements will streamline the process of ensuring that IP contributions are timely and terminations are established before distributions are made. Each item requires reliance on Deloitte to run reports or update data. By providing access to division employees, it reduces the reliance on the vendor and decreases the turnaround time from several days to same day for the time critical IP processes.

5. Legal and QDRO

These SIRs involve IRIS enhancements for maintaining legal documents and processing QDROs.

- a. Example: IRIS's Legal Doc tab mailing address fields do not save a record of each change (rather, it overwrites previous saved information). Enhancing this process would provide a complete history of updates, creating the appropriate audit trail which will help staff and save research time as questions arise. The legal document screens were designed to have only one legal document per account, so no programming was done to save multiple document information. Many accounts have multiple documents and while other accounts have documents that replace previous documents. As questions arise from the membership about what benefit is due to them or an alternate payee, staff must manually search archived documents to ensure that the account is correct or answer member questions. The division has approximately 2,200 accounts with legal documents. Since the division spends approximately 2 hours per account for a minimum of 100 accounts annually, we estimate that this enhancement will save the division 200 hours a year which can be used on higher priority projects.

- b. Example: IRIS should be enhanced to include a module or process that will accommodate the tracking of all QDROs received and store the benefit amounts (including accumulated DROP benefits) calculated for the alternate payee (non-member). The enhancement would reduce benefit payment errors caused by staff overlooking documents that are manually tracked and a system generated benefit calculation will save time when adding the accounts to the payroll.

6. Retired Payroll Processing

These SIRs involve IRIS enhancements to modules used for maintaining payee information and processing benefit payments.

- a. Example: IRIS currently fails to provide a verification step when beneficiaries are added to the payroll. The system should be enhanced to require a pending status while awaiting the verification step before beneficiaries are added to the retired payroll. This would ensure that only verified beneficiary information is updated to the retired payroll and staff would have a consistent process for adding all accounts to the payroll.

- b. Example: IRIS should systematically calculate the Required Minimum Distribution (RMD) amount for refund accounts. The RMD is an Internal Revenue Service (IRS) requirement for distributions of pre-taxed monies. Staff currently calculate the RMD amount manually for refund accounts (when applicable). An excel spreadsheet is used for staff to enter the appropriate employee contribution amount and other factors used in the calculation. Systematically programming the RMD calculation would ensure an accurate RMD calculation for the membership thereby avoiding the potential for hearings after providing inaccurate information which results in the member being taxed by the Internal Revenue Service (IRS) (if the member does not pay the full RMD that is due, the member may be taxed at 50% of the amount not withdrawn). The division calculates approximately 10 RMDs every month.

7. SUSORP and SMSOAP

These SIRs involve creating and setting up new distribution types to help with SUSORP and SMSOAP processing.

- a. Example: The division does not have coding to indicate that a member's file has been reviewed and that an optional distribution is allowed. Staff must currently manually review a member's account each time a distribution is reported to the division to determine whether it is allowable. A new code would allow the identification of optional members who are receiving allowable distributions based on previous retirements. There are approximately 30 such accounts that require processing each month because there is no distribution code to distinguish them from unapproved distributions. Each account takes up to 7 minutes to work and verify. This adds 3.5 hours monthly and 42 hours annually to process accounts that have approved distributions. This can also result in a 1-3 day delay for IP fund deposits and a 14 day delay SUSORP or SMSOAP fund deposits.

8. Service Estimates/Finals

These SIRs involve changes to IRIS modules used for calculating benefit estimates and finals.

- a. Example: IRIS does not have the capability to provide estimates to members with optional upgraded service. These estimates must currently be provided through an ad hoc screen which division staff must complete without pre-populated data. Using this manual screen decreases productivity and increases the likelihood of errors.
- b. Example: IRIS is unable to identify the amount of service a member has purchased once a partial payment for optional service is received. This leads to a manual calculation to compute the amount of service the member has purchased based on the partial payment received. This manual calculation increases the time spent performing the calculations and increases the possibility of user error.

9. Workflow

These SIRs involve changes to IRIS workflow modules for improving search capabilities within the workflow system and adding process enhancements and efficiencies.

- a. Example: IRIS should be enhanced to include data validation steps for all data fields. The quality control process is performed on the following fields after the database is updated: gender, date of birth, name, enrollment line, address change and optional provider company and optional percentage data. This change would adopt the industry standard of data validation prior to updating the database.
- b. Example: The Retired Payroll screens used for workflow processing should be rewritten to require a pending status while awaiting the verification step before changes are made to payroll data. Current screens allow live changes before the verification step, creating security and data integrity concerns. This project would ensure that only verified data is updated to the payroll.

iv. Performance and Benchmarking

1. Application Monitoring

These SIRs involve making changes to the system to better track the performance of batch and application processes.

- a. Example: Some of the current application and batch processes in place at the division have performance tracking built into the programs. These SIRs involve designing a comprehensive performance monitoring solution that would encompass all the batch and application processes.

Front End (UI) Enhancements

i. FRS Online Enhancements

1. Communication and Message Center

These SIRs involve enhancements to FRS Online to provide more features to users for communicating with FRS and expanding the functionality provided through the message center

- a. Example: The division should have an improved method of secure information sharing between the division and the optional retirement provider companies including secure email. This SIR enhances how the division transfers member information to and from optional retirement companies.

2. Payee

These SIRs involve enhancements to FRS Online for payees. This includes new functionality as well as changes to existing screens.

- a. Example: Current online information for retirement payees should be enhanced, including adding an edit that helps retirees enter their address change information according to specific IRIS limitations. Currently, any address format issues must be changed manually by retired payroll staff before approving the retired payroll. The online edits would save time that division staff use to make manual changes. In order to qualify for the lowest bulk mailing rates, mailing addresses must be formatted according to specific United States Postal Service requirements. There are not currently any edits in place for the retiree address update screens within FRS Online account. Division staff currently runs a pre-edit report to identify accounts that are not properly formatted, then manually review the addresses and correct incorrect addresses. Staff run the pre-edit report until no potential problem accounts appear on the list. Running the report, reviewing the entries, and manually updating these addresses could take up to 2 hours for each payroll for a total of up to 128 hours annually for all payrolls (monthly & supplemental).
- b. Example: FRS Online information should be enhanced to include the effective date of their Health Insurance Subsidy (HIS) benefits. Retirees call to ask about their HIS benefit, so this change would improve customer service and increase efficiency of division staff. The HIS benefit is important to retirees and they routinely call to find out when they will start receiving the benefit and ask the amount (including retroactive payments) they will receive. Adding the HIS benefit effective date to the retirees' account information summary

will provide the complete information they need to determine the amount of money due to them. This additional information would save staff time from answering the phone calls and emails. Approximately 25% (30,000) of the estimated 120,000 annual calls from retirees is about their HIS payment. Assuming half of the members calling about their HIS used the online feature, the division estimates that it will save approximately 42 hours per month which can be reallocated to higher priority projects.

3. UI Redesign

These SIRs involve enhancements to FRS Online to improve the overall user experience and update the design and layout of the website.

- a. Example: FRS Online should be enhanced to provide improved search capability for division users. Currently, division users need to know the agency number before accessing an agency's FRS Online account. To do this, users scroll through a single FRS Online drop-down box, which includes more than 1,000 employer numbers.
- b. Example: FRS Online should be redesigned to include a landing page to provide a more personalized experience by welcoming the member back to the site and noting the last login date. The landing page would automatically display information such as the member's email address with a link to update, message center status of unread message and a link to message center. It would also include a bill board space for custom messaging.

ii. IRIS

1. CEM Benchmarking

These SIRs involve enhancements to the reports used for pulling the yearly CEM data.

- a. IRIS is currently unable to create reports for data submitted to CEM for benchmarking to reflect certain parameters used to classify active members, reemployed retirees and vested/terminated members.

2. Performance

These SIRs involve performance reporting enhancements including new reports and changes to existing reports.

- a. Currently, the division cannot generate necessary reports to track staff productivity. Manual statistics are tracked by staff, and supervisors calculate production manually or with spreadsheets. Automated reports would be more accurate and more efficient.

iii. Reporting

1. Ad hoc Reporting Environment

These SIRs involve setting up an ad hoc reporting environment where users can create their own reports and minimize the number of data requests that require the use of the division's IT programming contractors.

- a. Example: Employers cannot create ad hoc reports through IRIS using FRS Online for FRS and Optional Retirement Plan members. Presently, there are no ad hoc features in FRS Online.
- b. Example: IRIS should include a standard data summary view that allows division staff to query for data in response to requests from the legislature, public records request, and other needs to substantially reduce the number of requests sent to the technical support contractors for fulfillment.
- c. The availability of ad hoc reporting for the examples above will allow the report users to become responsible for defining and refining their report requirements. These changes will allow current users to continue to get the requested information.

2. Other (New/Modified Reports)

These SIRs involve reporting enhancements including new reports and changes to existing reports.

- a. Example: The division cannot generate a report for IP priority folders that require election reviews. Investment Plan priority folders are system generated on the 15th of each month in workflow without errors or error codes. Currently, the system creates reports based on errors and error codes. A report would streamline the process of “searching” for these member folders and eliminate the possibility of omitting a timely review.
- b. Example: Reports created with outdated technology when IRIS was implemented should be converted to reports with enhanced capabilities by using current technology. Enhanced reports would allow the division to send information to customers quickly by attaching requested reports to an email. The current reports require the division to print and scan for emailing which is very time consuming.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Retirement

Phone Number: (850) 487-9476

(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 2013-042	6/30/2013	IRIS	<p>Finding #1: The IRIS application and database access privileges of some employees, contractors, and automated processes exceeded what was necessary to accomplish their job responsibilities or functions. Also, procedures for authorization documentation and review of access privileges to IRIS and the IRIS database needed improvement. Recommendation: The Department should require Deloitte to enhance its periodic review of existing access privileges, remove the inappropriate access privileges to the IRIS application and database, and maintain appropriate documentation of management authorizations of Deloitte IT staff access privileges.</p>	<p>IRIS Application: As of February 2013, the secondary accounts have been eliminated thereby including only users with active IRIS power lock accounts. On March 4, 2013 division management implemented a procedure to review role/menu changes that govern user access privileges. IRIS Database: Procedures for maintaining appropriate documentation has been implemented and is accessible on the division network. Authorization for access privileges was given to Deloitte on January 25, 2013. <u>Update September 2013:</u> This issue is closed.</p>	
AG 2013-042	6/30/2013	IRIS	<p>Finding #2: Generic user identification codes (IDs) for database administration and the movement of programs into the production environment were being shared by Deloitte Consulting LLP (Deloitte) IT staff. Recommendation: The Department should require Deloitte to assign a unique user ID to each person within the Deloitte IT staff who is authorized to perform IT functions for IRIS.</p>	<p>The creation of unique IDs for development staff was completed February 2013. Deloitte staff members are using the newly created IDs for accessing the production database. <u>Update September 2013:</u> This issue is closed.</p>	

AG 2013-042	6/30/2013	IRIS	<p>Finding #3: The Department did not timely deactivate the IRIS access privileges of two former employees.</p> <p>Recommendation: The Department should ensure that the IRIS application access privileges of former employees are timely deactivated to minimize the risk of compromising IRIS data and IT resources.</p>	<p>This recommendation was implemented on July 1, 2012, prior to completion of the audit. <u>Update September 2013:</u> This issue is closed.</p>
AG 2013-042	6/30/2013	IRIS	<p>Finding #4: Certain security controls related to user authentication needed improvement. Recommendation: The Department should improve user authentication controls to ensure the continued confidentiality, integrity, and availability of Department data and IT resources.</p>	<p>Recommendation number one was completed on October 7, 2012. Recommendations two and three were completed March 31, 2013. <u>Update September 2013:</u> This issue is closed.</p>
AG 2013-042	6/30/2013	IRIS	<p>Finding #5: Some IRIS application program change controls needed improvement. Recommendation: The Department should document written program change control procedures and enforce effective program change controls that provide for an appropriate separation of duties and the identification of the individuals performing the tasks. In addition, the Department should also review its approval documentation practices to ensure that all intended program changes, once completed, are reviewed and moved into the production environment upon approval.</p>	<p>The configuration management plan that governs the SIR Review Process was updated in March 2013. The SIR Tracking System has been enhanced so that more detail is captured for release notes to cover Retirement Online (ROL) objects, report objects, and database structure changes with controls on the persons able to process each type of object. <u>Update September 2013:</u> This issue is closed.</p>
AG 2014-030	6/30/2013	Local Government Retirement Plans	<p>Finding No. 1: The Department could not always demonstrate that statutorily mandated local government retirement plan reviews were performed in accordance with established procedures and State law.</p> <p>Recommendation: We recommend that Department management ensure that local government retirement plan actuarial valuation report reviews are timely performed as required by State law and documented in accordance with established Department procedures.</p>	<p>Department concurs that one plan from the sample of 40 was reviewed out of its triennial schedule. In fall 2009, the Access database that houses the local retirement actuarial data, and tracks the review work flow, was substantially re-written and upgraded. These improvements have provided management with better tools to monitor the progress of local government plan reviews and have significantly mitigated the risk of untimely reviews. This plan's last review was conducted prior to the implementation of the database improvements and was not entered in the database. Since implementation, all reviews are tracked in Access for timeliness. Actuarial review procedures that would result in missing or redundant documentation have been revised in the manual. Police and fire review procedures are deemed adequate. Updated April 14, 2014.</p>

AG 2014-030	6/30/2013	Local Government Retirement Plans	<p>Finding No. 2: The information presented in the Department's Florida Local Government Retirement Systems Annual Report could be enhanced to better meet the needs of the Legislature and other decision makers. Recommendation: We recommend that the Department enhance the Annual Report to be more informative as to the results of the Department's procedures. In addition, we recommend that the Department consult with the Legislature to determine how the Annual Report could be further enhanced to better meet the needs of the Legislature and other report users.</p>	<p>Department partially concurs. The Annual Report provides the summary of Division activities, findings, and recommendation, as required in section 112.665(1)(d), Florida Statutes. Recent legislation has modified the reporting requirements of the Department with respect to the Annual Report and the newly required summary actuarial fact sheets for each plan. The legislature frequently offers guidance to the Department on the content of the Annual Report, so it does not appear necessary to consult specifically on the subject. However, the Department always seeks to improve the value provided in its reports and will consider amending the report to include identifying the plans that are "not state accepted". In the 2013 Florida Local Government Retirement Systems Annual Report, the Department added a disclosure page that reported the local government pension plans that were not in compliance with applicable statutes and rules as of September 30, 2013. The list was also posted on our website and is updated quarterly to reflect the dynamic nature of the list. Updated April 14, 2014.</p>	
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Fiscal Year 2015-16

State Personnel Policy
Administration

Exhibits and Schedules

Fiscal Year 2015-16

State Personnel Policy
Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72750400 State Personnel Policy Administration
Fund: 2678 State Personnel System Trust
Specific Authority: Section 110.125, F.S.
Purpose of Fees Collected: To maintain and administer the Personnel Program

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2013 - 14	(3) ESTIMATED FY 2014 - 15	(4) REQUEST FY 2015- 16
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		38,224,420	38,455,563	38,455,563

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		1,350,122	1,365,543	1,365,543
Other Personal Services		2,110	5,000	5,000
Expenses		102,429	114,646	116,528
Operating Capital Outlay				
Sp.Cat.:Contracted Services		14,566	22,756	22,576
Sp.Cat.:Risk Management Insurance		15,365	34,118	34,118
St. Emp. Charitable Campaign				
TR DMS/Human Res SVC		6,704	7,266	7,266
Legal Services		100,000	100,000	100,000
Lease/Purchase/Equipment		1,558	1,691	1,691
Data Processing Services-AST		-	-	16,503
Data Processing Services-SSRC		15,826	18,716	-

Indirect Costs Charged to Trust Fund:

TR to GR- 8% Srvc Chrg		7,517	7,517	7,517
TR to 2021 - Admin. Assess. Fee		250,477	680,231	727,847
Transfer to Admin TF for Contracted Ld			150,000	
Assessment for Investments 890000 - 3		11,346	11,346	11,346
Transfer out to Budget Entity 72750500		37,966,661	38,408,789	37,698,234
Cert Forward Reversions @ 9/30/2012				
REDM Initiative-Interest Earnings				
Total Full Costs to Line (2) - Section III		39,844,681	40,927,619	40,114,169

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	38,224,420	38,455,563	38,455,563
TOTAL SECTION II	(B)	39,844,681	40,927,619	40,114,169
TOTAL - Surplus/Deficit	(C)	(1,620,261)	(2,472,056)	(1,658,606)

EXPLANATION:

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period:** 2015-16
Program: 72750400 State Personnel Policy Administration
Fund: State Personnel System Trust (2678)

Specific Authority: Section 110.125, F.S.
Purpose of Fees Collected: To maintain and administer the Personnel Program

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2013 - 14</u>	<u>FY 2014 - 15</u>	<u>FY 2015 - 16</u>
<u>Receipts:</u>			
TR from Agencies/HR Svcs Assessmen	38,098,523	38,350,254	38,350,254
Interest Earnings	105,309	105,309	105,309
Refunds and Reimbursements	20,588		
Miscellaneous			
Total Fee Collection to Line (1) - Section III	38,224,420	38,455,563	38,455,563

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE PERSONNEL SYSTEM TRUST
LAS/PBS Fund Number:	STATE PERSONNEL POLICY ADMINISTRATION (72750400)
	2678

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	36,105	(A)			36,105
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	5,483,846	(C)			5,483,846
ADD: Outstanding Accounts Receivable	12,434	(D)	-		12,434
ADD:		(E)			
Total Cash plus Accounts Receivable	5,532,385	(F)	0		5,532,385
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	88,724	(H)			88,724
Approved "B" Certified Forwards	0	(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non Operating)	3,912	(I)			3,912
LESS: <u>Other Accounts Payable</u>		(J)			0
Unreserved Fund Balance, 07/01/14	5,439,749	(K)	0		5,439,749 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Personnel Systems Trust Fund
LAS/PBS Fund Number: 2678

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds; 5,412,403 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (273) (D)

Compensated Absences Liability 27,620 (D)

A/P no C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 5,439,750 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC 5,439,749 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: State Personnel Policy Administration

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for State Personnel Policy Administration.		

Fiscal Year 2015-16

People First

Exhibits and Schedules

Fiscal Year 2015-16

People First

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72750500 People First
Fund: 2678 State Personnel System Trust
Specific Authority: Section 110.125, F.S.
Purpose of Fees Collected: To maintain and administer the Personnel Program

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	(1) ACTUAL FY 2013 - 14	(2) ESTIMATED FY 2014 - 15	(3) REQUEST FY 2015 - 16
----------------------------	-------------------------------	----------------------------------	--------------------------------

Receipts:			
SEE ATTACHED LISTING			
Total Fee Collection to Line (1) - Section III	-	-	-

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	1,264,675	1,341,928	1,341,928
Other Personal Services			
Expenses	101,059	104,832	105,778
Operating Capital Outlay			
Sp.Cat.:Contracted Services	520,797	490,575	22,575
Sp.Cat.:Risk Management Insurance	2,103	2,083	2,083
St. Emp. Charitable Campaign			
TR DMS/Human Res SVC	5,916	6,412	6,412
HR Statewide Contract	35,812,299	36,092,972	36,092,972
Legal Services			
Lease/Purchase/Equipment	1,461	1,860	1,860
Data Processing Services-AST			8,293
Data Processing Services-SSRC	7,874	9,405	-

Indirect Costs Charged to Trust Fund:			
TR to GR- 8% Srvc Chrg		-	-
TR to 2021 - Admin. Assess. Fee	250,477	108,722	116,333
Transfer to Admin TF-Legal Services		250,000	
Transfer in from Budget Entity 72750400	(37,966,661)	(38,408,789)	(37,698,234)
Cert.Forward A Reversions @9/30/2010			
Cert Forward Reversions @ 9/30/2010			
Reserve for Pay Package			
Total Full Costs to Line (2) - Section III	-	-	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	-	-	-
TOTAL - Surplus/Deficit	(C)	-	-	-

EXPLANATION:

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period: 2015-16**
Program: 72750500 People First
Fund: State Personnel System Trust (2678)

Specific Authority: Section 110.125, F.S.
Purpose of Fees Collected: To maintain and administer the Personnel Program

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013 - 14	FY 2014 - 15	FY 2014 - 15
<u>Receipts:</u>			
TR from Agencies/HR Svcs Assessment	-	-	-
Interest Earnings	-	-	-
Refunds and Reimbursements			
Miscellaneous			
Total Fee Collection to Line (1) - Section III	-	-	-

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE PERSONNEL SYSTEM TRUST
LAS/PBS Fund Number:	PEOPLE FIRST (72750500)
	2678

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0 (A)		0
ADD: Other Cash (See Instructions)			0
ADD: Investments	3,052,372 (C)		3,052,372
ADD: Outstanding Accounts Receivable	0 (D)	-	0
ADD:			
Total Cash plus Accounts Receivable	3,052,372 (F)	0	3,052,372
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	3,052,099 (H)		3,052,099
Approved "B" Certified Forwards	273 (H)		273
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non Operating)	0 (I)		0
LESS: <u>Other Accounts Payable</u>			0
Unreserved Fund Balance, 07/01/14	0 (K)	0	0**

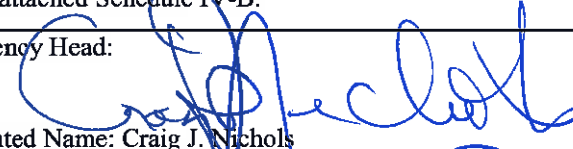
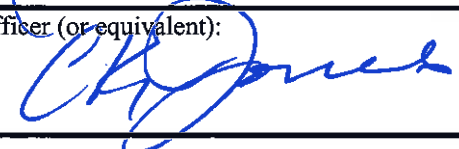


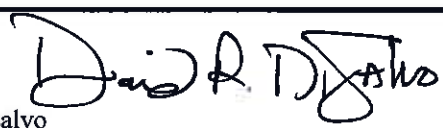
Notes:

*SWFS = Statewide Financial Statement

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

FY 2015-16 People First Next Generation Transition

I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Management Services	Schedule IV-B Submission Date: October, 2014
Project Name: PEOPLE FIRST NEXT GENERATION TRANSITION	Is this project included in the Agency's LRPP? <u> X </u> Yes ___ No
FY 2015-16 LBR Issue Code: 44006C0	FY 2015-16 LBR Issue Title: PEOPLE FIRST NEXT GENERATION TRANSITION
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Richard Perritti, 487-0364; Richard.Perritti@dms.myflorida.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head:  Printed Name: Craig J. Nichols	Date: 10/8/2014
Agency Chief Information Officer (or equivalent):  Printed Name: Keith Jones	Date: 9-15-2014
Budget Officer:  Printed Name: Richard Perritti	Date: 9-18-2014
Planning Officer:  Printed Name:	Date: 9-18-2014
Project Sponsor:  Printed Name: David Disalvo	Date: 9-18-2014
Schedule IV-B Preparers (Name, Phone #, and E-mail address)	
Business Need:	
Cost Benefit Analysis:	
Risk Analysis:	
Technology Planning:	
Project Planning:	

SCHEDULE IV-B FOR [PEOPLE FIRST NEXT GENERATION TRANSITION]

For Fiscal Year 2015-16



October 15, 2014

DEPARTMENT OF MANAGEMENT SERVICES

Contents

- I. Schedule IV-B Cover Sheet**Error! Bookmark not defined.**
- II. Schedule IV-B Business Case – Strategic Needs Assessment 2
 - A. Background and Strategic Needs Assessment 2
 - 1. Business Need 2
 - B. Baseline Analysis..... 3
 - 1. Current Business Process(es) 3
 - 2. Assumptions and Constraints 3
 - C. Proposed Business Process Requirements 3
 - 1. Proposed Business Process Requirements..... 3
 - 2. Business Solution Alternatives 3
 - 3. Rationale for Selection 4
 - 4. Recommended Business Solution 4
 - D. Functional and Technical Requirements 4
- III. Success Criteria 4
- IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis..... 5
 - A. Benefits Realization Table 5
 - B. Cost Benefit Analysis (CBA)..... 6
- V. Schedule IV-B Major Project Risk Assessment..... 6
- VI. Schedule IV-B Technology Planning 7
 - A. Current Information Technology Environment 7
 - 1. Current System 7
 - 2. Information Technology Standards 7
 - B. Current Hardware and/or Software Inventory..... 7
 - C. Proposed Solution Description 7
 - 1. Summary description of proposed system..... 7
 - 2. Resource and summary level funding requirements for proposed solution (if known)..... 7
 - D. Capacity Planning See Business Case, Page 8, Section 2. Background, Subsection 2.1. People First Description and Pages 19 through 21, Section 3. Technology Analysis and Recommendation, Subsection 3.1. Current People First System Assessment. 8
- VII. Schedule IV-B Project Management Planning 8
- VIII. Appendices 8

I. Schedule IV-B Business Case – Strategic Needs Assessment

In the 2013 Legislative Session, the Legislature appropriated \$500,000 to the Department for consulting services for completion of the People First business case by February 1, 2014. Through a competitive procurement, the Department selected KPMG to provide these services. The business case was submitted on January 31, 2014, to the Legislature and Governor’s Office, in accordance with the 2013 General Appropriations Act and provided the necessary direction to proceed with the next generation People First procurement in Fiscal year 2014/15.

KPMG made two primary recommendations:

1. KPMG recommended that the state HR functionality remain on the SAP platform based on the multiple level analysis contained in the business case.
2. KPMG recommended that the state continue to utilize a comprehensive outsourcing option for HR services utilizing the SAP platform.

The Department is proceeding with these recommendations. The People First Next Generation Transition issue is not a new Information Technology project nor is it a change to the existing hardware and core software. It is only to request funds to be used to transition all components related to the People First system (“as is”) and service centers (“as is”) to a new service provider if a decision is made through the People First competitive solicitation process to contract with a new provider. Many of the sections in this Schedule IV-B document will reference the People First business case (http://www.dms.myflorida.com/workforce_operations/people_first/contract_documents) since the transition components have already been analyzed by KPMG as a part of that analysis.

A. Background and Strategic Needs Assessment

1. Business Need

See People First Business Case (Business Case), Pages 4 through 6, Section 1. Executive Summary and Pages 7 through 17, Section 2. Background. See Business Case, Pages 106 through 107, Section 10. Transition Plan.

Section 110.116, Florida Statutes, requires the Department to establish and maintain, in coordination with the payroll system of the Department of Financial Services, a complete Human Resource Information System (HRIS) for all authorized and established positions in state service. The Department may also contract with a vendor to provide the human resource information system. Sections 215.93 and 215.94, Florida Statutes directs the Department to be the functional owner of the system. The Department currently contracts with NorthgateArinso, Inc. to provide the State of Florida with a human resource information system and an enterprise-wide suite of human resource services. Human Resource (HR) services provided to the State of Florida include attendance and leave, benefits administration, human resource administration, organization management, recruitment, payroll preparation, performance management, and data warehouse report querying.

The current contract with NorthgateArinso, Inc. expires on Aug. 20, 2016. This project (People First Next Generation Transition) will enable the Department to ensure all data, institutional knowledge, system documentation, hardware and software tool configurations, and business processes are continued without interruption. The pay, benefits and other HR services to state employees, university employees, and retirees would be significantly impacted if this project is not implemented.

2. Business Objectives

See Business Case, Pages 4 through 6, Section 1. Executive Summary and Page 10, Section 2, Background, Subsection 2.2. Department of Management Services People First Team.

The objectives of this HR Business Process Outsourcing (BPO) initiative are to provide the state with an employee and manager self-service online tool, to more effectively and efficiently provide services

by streamlining and standardizing human resource transactional processes, and to reduce the cost of government.

B. Baseline Analysis

1. Current Business Process(es)

See Business Case, Pages 7 through 10, Section 2. Background, Subsection 2.1. People First Description.

See Business Case, Pages 18 through 25, Section 3. Technology Analysis and Recommendation, Subsection 3.1. Current People First System Assessment. This section describes the current People First baseline implementation and current (SAP) platform. The People First HR architecture is comprised of modular technologies that support a scope of services ranging from payroll preparation, benefits administration, core HR transaction processing, talent management (recruitment and performance management), attendance and leave, application hosting and data warehouse hosting. The services delivered to State users via the People First platform allows them to gather and submit information based on their need.

See Business Case, Pages 96 through 101, Section 7. Performance Metrics Review. This section presents the Performance Metrics and Measurements.

2. Assumptions and Constraints

See Business Case, Pages 4 through 6, Section 1. Executive Summary. This section provides information regarding pressures and constraints faced by the State of Florida and other comparable organizations.

See Business Case, Pages 23 through 25, Section 3. Technology Analysis and Recommendation, Subsection 3.1. Current People First System Assessment, the section beginning on Page 23, titled People First System Benchmarking provides a discussion of the assumptions of pressures, constraints and demographics upon which the benchmarking is based.

See Business Case, Pages 34 through 36, section beginning on page 34 titled SAP Strengths, Weaknesses, Opportunities, Threats (SWOT) Analysis. This section provides a review of current literature and industry surveys identifying the key SAP strengths, weaknesses, opportunities, and threats.

C. Proposed Business Process Requirements

1. Proposed Business Process Requirements

See Business Case, Pages 106 through 107, Section 10. Transition Plan. With any change or transition to a different service provider, a transition plan will be developed to communicate anticipated changes, establish transition responsibilities and bridge the gap between the current and future operation. This transition plan will be cooperatively developed by DMS and the new service provider as part of the transition planning effort that begins immediately after contract award. Any business process requirements that are identified during this planning effort will be developed to meet business objectives and successfully transition system documentation, business processes, and knowledge transfer to the new service provider.

2. Business Solution Alternatives

See Business Case, Pages 5 through 6, Section 1. Executive Summary. This section provides detail on the HR BPO Options and Recommendations that were identified for further review, consideration, and evaluation.

See Business Case, Page 44, Section 4. Options and Cost Benefit Analysis, Subsection 4.2. Options Identification and Evaluation. There are four options identified for review and consideration. The options presented in this section were determined to be the most viable alternatives available to the

State of Florida based on a thorough current state assessment of the People First initiative.

3. Rationale for Selection

See Business Case, Pages 25 through 30, Section 3. Technology Analysis and Recommendation, Subsection 3.2. HR ERP Industry Assessment and Pages 33 through 36, Subsection 3.4. SAP Marketplace Assessment. These subsections describe the technology analysis and recommendations proposed to satisfy the business objectives. An ERP system provides more advantages and efficiencies than a home grown system.

See Business Case, Pages 36 through 42, Section 3. Technology Analysis and Recommendation, Subsection 3.5. ERP Platform Recommendation. This section compares each ERP option against established key criteria based on their potential to support the People First initiative through a clear strategic vision and comprehensive current product offering. The criteria used for this evaluation not only considers the intellectual property customizations developed to date, the required State business rules, cost and risks, but also a long term view of any move to a different HR ERP system.

See Business Case, Pages 45 through 67, Section 4. Options and Cost Benefit Analysis, Subsection 4.3. Scalability, Customer Satisfaction, Ease of Implementation, and Stability. See also Subsection 4.4. Cost Benefit Analysis, and Subsection 4.5 Options Risk Assessment. These subsections provide the criteria, the methodology used to compare alternatives and select a solution that best meets the needs of the State, to include, scalability, customer satisfaction, ease of implementation, stability, cost benefit analysis and risk assessment.

See Business Case, Pages 81 through 85, Section 5. Recommended Option and Detailed Discussion. This section provides detail on the elements that were considered to support the recommended option. Information in this section includes a review of all proposed options including advantages and disadvantages of each option and a Risk Assessment Summary and a Cost Benefit Analysis Summary.

4. Recommended Business Solution

See Business Case, Pages 81 through 85, Section 5. Recommended Option and Detailed Discussion. This section provides detail on the recommendation that the state continue to utilize a comprehensive outsourcing operating model for HR services utilizing the SAP platform based on the assessment of six key areas: cost analysis, risk assessment, scalability, customer satisfaction, ease of implementation and stability.

D. Functional and Technical Requirements

See Business Case, Pages 106 through 107, Section 10. Transition Plan. With any change or transition to a different service provider, a transition plan will be developed to communicate anticipated changes, establish transition responsibilities and bridge the gap between the current and future operation. This transition plan will be cooperatively developed by DMS and the new service provider as part of the transition planning effort that begins immediately after contract award. Any functional or technical requirements that are identified during this planning effort will be developed to meet business objectives and successfully transition system documentation, business processes, and knowledge transfer to the new service provider.

II. Success Criteria

Prior to any transition, the Department will implement a procurement strategy for the recommended option. The results of the procurement will drive the degree of success realized. Success criteria for the Next Generation contract and potential transition will include: lower cost, additional system functionality, increased services, enhanced service provider transparency, strengthened accountability, and transition plan timelines met.

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	Lower Cost	Comparing current contract costs to future contract costs.	Taxpayers, State of Florida employees and retirees.	08/2016
2	Additional System Functionality	Comparing current system functionality to future system functionality.	Taxpayers, State of Florida employees and retirees.	08/2016
3	Increased Services	Comparing current Services to future Services.	Taxpayers, State of Florida employees and retirees.	08/2016
4	Enhanced Service Provider Transparency	Comparing current contract to future contract.	Taxpayers, State of Florida employees and retirees.	08/2016
5	Strengthened Accountability	Comparing current performance metrics to future performance metrics.	Taxpayers, State of Florida employees and retirees.	08/2016
6	Transition Plan Timelines Met	Evaluating Project Plan	Taxpayers, State of Florida employees and retirees.	08/2016

III. Schedule IV-B Benefits Realization and Cost Benefit Analysis

A. Benefits Realization Table

The primary tangible benefits realized have been cost savings. The initial business case for the People First initiative included cost savings projections based on moving the state's HR functions to an outsourced service provider. The recent People First business case submitted on January 31, 2014 provided validation for cost savings based on actual and estimated costs of the People First initiative. See Business Case, Page 4, Section 1. Executive Summary, where KPMG found that the State of Florida is saving money as compared to the cost structure prior to outsourcing, resulting in an estimated direct cost savings for the contract period fiscal year 2002-03 through fiscal year 2015-16 of \$60.33 million. Considering assumptions inherent in outsourced cost savings modeling the estimated total cost savings/avoidance for this period is \$246.92 million.

A comparison of other entities leveraging HR outsourcing contracts with the People First initiative as part of a benchmarking analysis demonstrated that the State of Florida is receiving good value through its existing contractual relationship with NGA and that, from an overall cost perspective, it is operating the People First platform at a "best practice" level.

See Business Case, Page 84, Section 5. Recommended Option and Detailed Discussion. This section provides the cost savings benefits of continuing with an HR outsourcing model using the SAP platform.

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Cost Savings	Taxpayers, State of Florida employees and retirees.	New Contract	Comparing current contract costs to future contract costs.	08/2016

B. Cost Benefit Analysis (CBA)

See Business Case, Pages 47 through 60, Section 4 Options and Cost Benefit Analysis, Pages 81 through 85, Section 5. Recommended Option and Detailed Discussion, and Pages 110 through 113, Exhibit A – Supplemental Cost Benefit Tables. A comprehensive cost benefit analysis was conducted that included the following components: procurement and implementation schedule, current contract cost baseline, new service provider fees, employee and contractor compensation, supplemental resources, employee related expenses, service center staffing models, software, hardware, hosting facilities, facilities build-out, sourcing consultants, sourcing counsel, transition consultants, service provider transition, internal state of Florida costs. All transition-related costs were included in the KPMG cost benefit analysis.

1. The Cost-Benefit Analysis Forms

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	See Section IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis, B. Cost Benefit Analysis (CBA)
CBA Form 2 - Project Cost Analysis	See Section IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis, B. Cost Benefit Analysis (CBA)
CBA Form 3 - Project Investment Summary	See Section IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis, B. Cost Benefit Analysis (CBA)

IV. Schedule IV-B Major Project Risk Assessment

See Business Case, Pages 60 through 69, Section 4. Options and Cost Benefit Analysis, Subsection

4.5. Options Risk Assessment.

V. Schedule IV-B Technology Planning

A. Current Information Technology Environment

1. Current System

a. Description of current system

See Business Case, Pages 7 through 10, Section 2. Background, Subsection 2.1. People First Description, and Pages 18 through 23, Section 3. Technology Analysis and Recommendation, Subsection 3.1. Current People First System Assessment.

b. Current system resource requirements

See Business Case, Pages 7 through 10, Section 2. Background, Subsection 2.1. People First Description, and Pages 18 through 23, Section 3. Technology Analysis and Recommendation, Subsection 3.1. Current People First System Assessment.

c. Current system performance

See Business Case, Pages 7 through 10, Section 2. Background, Subsection 2.1. People First Description, and Pages 18 through 25, Section 3. Technology Analysis and Recommendation, Subsection 3.1. Current People First System Assessment.

2. Information Technology Standards

See Business Case, Pages 25 through 42, Section 3. Technology Analysis and Recommendation, Subsections 3.2. HR ERP Industry Assessment, 3.3. Business Process Outsourcing (BPO) Industry Assessment, 3.4. SAP Marketplace Assessment, and 3.5 ERP Platform Recommendation.

B. Current Hardware and/or Software Inventory

See Business Case, Pages 18 through 21, Section 3. Technology Analysis and Recommendation, Subsection 3.1. Current People First System Assessment for a list of the current software, hardware, licensing and other technology drivers. If a new service provider is selected through the procurement process, some ancillary tools may be replaced (at the discretion of the new service provider), but the core software (SAP) will not be replaced.

C. Proposed Solution Description

1. Summary description of proposed system

The proposed system includes continuation of the current system and assignment of all responsibility for the HRIS components and services to a service provider. This service provider would be responsible for the support of key HR functions including infrastructure (servers and networks), software and operating system applications, data warehouse, and all service center functions.

2. Resource and summary level funding requirements for proposed solution (if known)

The results of the procurement will drive resource and summary level funding requirements for the proposed solution. Success criteria for the Next Generation People First contract and potential transition will include: lower cost, additional system functionality, increased services, enhanced service provider transparency, strengthened accountability, and transition plan timelines met.

D. Capacity Planning

See Business Case, Page 8, Section 2. Background, Subsection 2.1. People First Description and Pages 19 through 21, Section 3. Technology Analysis and Recommendation, Subsection 3.1. Current People First System Assessment.

VI. Schedule IV-B Project Management Planning

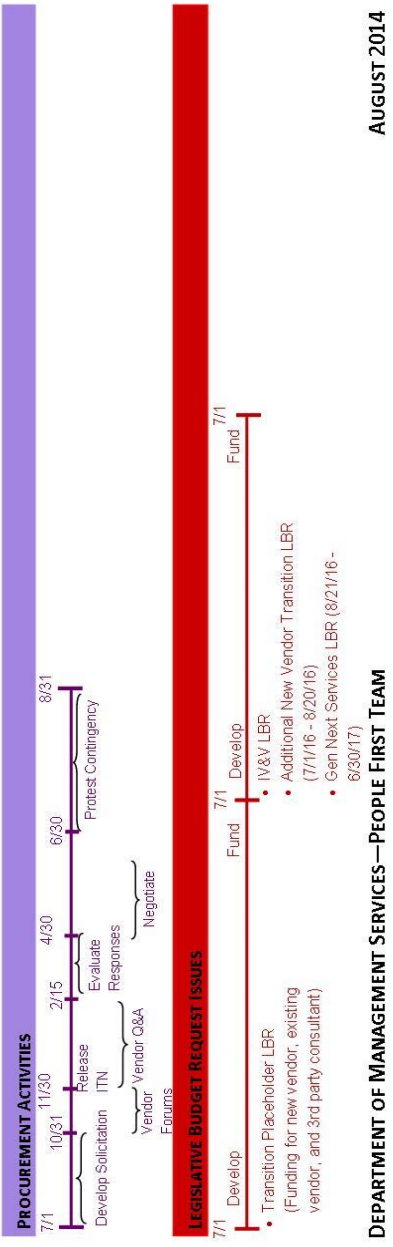
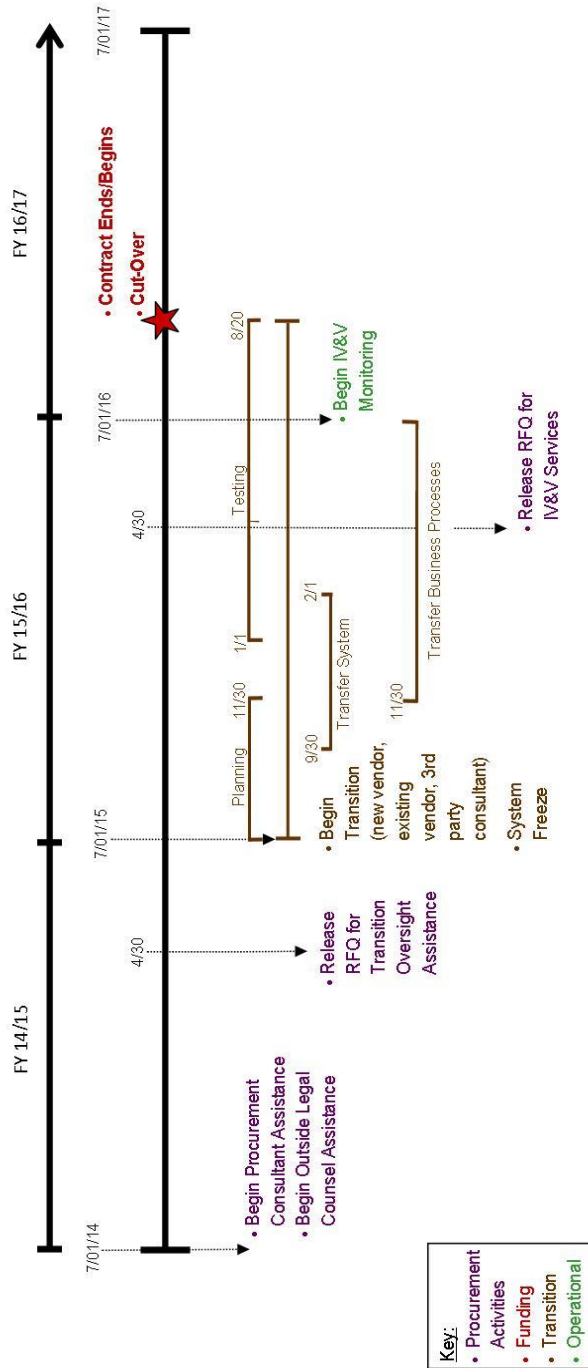
A Transition Project Plan will be completed in cooperation with the service provider selected from the competitive procurement process. Below is a high-level timeline depicting the procurement and transition (if needed) necessary to transition into the Next Generation People First contract and services (Appendix A).

VII. Appendices

See below.

APPENDIX A

PEOPLE FIRST PROCUREMENT & FUNDING TIMELINE



SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: PeopleFirst

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for PeopleFirst.		

Fiscal Year 2015-16

Telecommunications Services

Exhibits and Schedules

Fiscal Year 2015-16

Telecommunications Services

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Budget Entity: 72900100 Telecommunications Services
Fund: 2105 Communications Working Capital Trust
Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: To pay phone bills of vendors and for fund's operations and the Emergency Medical Services (EMS) Grant.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013- 14	FY 2014-15	FY 2015-16
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		121,355,369	122,859,885	121,559,885

SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		4,642,253	5,069,008	5,069,008
Other Personal Services		44,238	374,047	374,047
Expenses		555,292	730,070	730,070
Operating Capital Outlay		81,335	92,159	924,264
S.C.: Centrex & Suncom Payments		105,658,818	108,035,421	108,035,421
S.C.: Contracted Services		2,116,892	2,232,204	2,587,422
FIRN/DIST Bandwidth Support		7,695,335	7,451,217	7,451,217
S.C.: Risk Management Insurance		12,989	16,028	16,028
Lease/Purchase/Equipment		852	1,989	1,989
S.C.: HR Stwd Contract		21,857	24,479	24,479
Data Processing Services - SSRC		429,177	446,776	
Data Processing Services - AST				649,295

Indirect Costs Charged to Trust Fund:				
Administrative Assessment Fee		1,032,944	1,197,989	1,281,848
Refunds		1,122,807		
TR to 72010100-2105		2,857	3,155	3,155
TR to 72900200-2105		1,153	7,723	7,723
6/30/13 CF A not included in CFO 6/30/13		3,533		
Comp Leave Liability		(179,957)		
6/30/2013 CF B's		4,612		
Cert Forward Reversions @ 9/30/2013		(33,576)		
Cert Forward Reversions @ 9/30/2014			(2,017,621)	
Reserve for Pay Package				101,380
Statewide Post Closing Adjustment 990000-001905				
Rounding		(5)		
5% Trust Fund Reserve				
Assessments for Investments 890000 - 3104		21,300	21,300	21,300
Total Full Costs to Line (2) - Section III		123,234,706	123,685,944	127,278,646

Basis Used: Accrual

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	121,355,369	122,859,885	121,559,885
TOTAL SECTION II	(B)	123,234,706	123,685,944	127,278,646
TOTAL - Surplus/Deficit	(C)	(1,879,337)	(826,059)	(5,718,761)

EXPLANATION:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period:** 2015-16
Budget Entity: Telecommunications Services (72900100)
Fund: Communications Working Capital Trust (2105)
Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: To pay phone bills of vendors and for fund's operations and the
Emergency Medical Services (EMS) Grant.

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2013- 14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
<u>Suncom/Centrex Revenues</u>	115,834,857	103,336,325	103,336,325
<u>Telecomm. Infrastructure Proj. Fees</u>	1,503,398	2,808,470	2,808,470
<u>Wireless Revenues</u>	970,794	4,800,000	5,300,000
<u>Interagency Agree.--DOAH-Video Tele</u>	125,000	125,000	125,000
<u>Interagency Agreement-Dept of Health(EMS)</u>			
<u>FIRN Revenues</u>	607,350	7,898,290	7,898,290
<u>Interest Earnings</u>	191,803	191,800	191,800
<u>Refunds and Reimbursements</u>	2,122,167	3,700,000	1,900,000
<u>Total Fee Collection to Line (1) - Section III</u>	121,355,369	122,859,885	121,559,885

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	COMMUNICATIONS WORKING CAPITAL TRUST
Budget Entity:	TELECOMMUNICATIONS SERVICES (72900100)
LAS/PBS Fund Number:	2105

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	6,038,444 (A)	0	6,038,444
ADD: Other Cash (See Instructions)	0 (B)	0	0
ADD: Investments	15,737,465 (C)	0	15,737,465
ADD: Outstanding Accounts Receivable	14,188,856 (D)	0	14,188,856
Total Cash plus Accounts Receivable	35,964,765 (F)	0	35,964,765
LESS Allowances for Uncollectibles	0 (G)	0	0
LESS Approved "A" Certified Forwards	14,917,365 (H)	0	14,917,365
Approved "B" Certified Forwards	80 (H)	0	80
Unearn Revenue	0 (H)	0	0
LESS: Other Accounts Payable	1,574 (I)	0	1,574
Unreserved Fund Balance, 07/01/14	21,045,747 (K)	0	21,045,747**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Communications Working Capital Trust Fund
LAS/PBS Fund Number: 2105

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustment(s):

SWFS Adjustment # and Description-Increase accounts (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability (D)

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

Advance from General Revenue Fund (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

*SHOULD EQUAL ZERO.

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72900100 Telecommunications Services
Fund: 2261 Federal Grants Trust
Specific Authority: _____
Purpose of Fees Collected: Federal grant to cover the expenditures ARRA Broadband Mapping and E911 Grant

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II .)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
<u>Receipts:</u>				
Transfer from Federal NTIA-Broadband		1,122,972	593,500	
Transfer from Federal DOT-Enhance 911				
Reimbursement		159		
Total Fee Collection to Line (1) - Section III		1,123,131	593,500	-

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits				
Other Personal Services				
Contracted Services-Enhance 911		51		
Broadband Svcs Deployment-ARRA 2009		1,176,598	597,316	
<u>Indirect Costs Charged to Trust Fund:</u>				
CF A Reversions @ 9/30/2013		(57,334)		
Cert Forward Reversions @ 9/30/2013		-		
Total Full Costs to Line (2) - Section III		1,119,314	597,316	-

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	1,123,131	593,500	-
TOTAL SECTION II	(B)	1,119,314	597,316	-
TOTAL - Surplus/Deficit	(C)	3,816	(3,816)	-

EXPLANATION:
Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	FEDERAL GRANTS
LAS/PBS Fund Number:	TELECOMMUNICATIONS SERVICES (72900100)
	2261

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,816 (A)		3,816
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable	179,024 (D)	0	179,024
Total Cash plus Accounts Receivable	182,841 (F)	0	182,841
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	179,024 (H)		179,024
Approved "B" Certified Forwards	0 (H)		0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable			0
Unreserved Fund Balance, 07/01/14	3,816 (K)	0	3,816**

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72900100 Telecommunications Services
Fund: 2344 Wireless Emergency Phone Trust

Specific Authority: Sec 365.172 and 365.173, F.S.

Purpose of Fees Collected: A fee of \$.50 per month is assessed to Florida's wireless telephone subscribers to offset Florida counties' and the service providers' 911 and Emergency 911 capital and operating costs. Fees are deposited into the fund and subsequent distributions are as follows: 44% to counties; 54% to service providers; and an additional 2% to rural counties.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
<u>Receipts:</u>				
Deposits from Wireless 911 Ser.Providers		58,734,394	62,533,000	55,208,000
Deposits from Wireline 911 Ser.Providers		36,886,669	38,826,000	32,281,000
Deposits from Prepaid Wireless Ser.Provid		-	4,080,000	27,200,000
Interest Earnings		352,451	352,451	352,451
Refunds		359,333		
Total Fee Collection to Line (1) - Section III		96,332,847	105,791,451	115,041,451

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		345,879	374,034	372,610
Other Personal Services		75,362	84,290	84,290
Expenses		146,135	514,632	515,273
Operating Capital Outlay		-	3,600	3,600
SC: Contracted Services		145,745	250,827	600,627
SC: Contracted Legal Services		39,667	92,159	92,159
Lease/Purchase/Equipment		852	1,149	1,149
S.C.:HR Stwd Contract		729	-	-
Data Processing Services State Data Center		-	-	2,875
Data Processing Services - SSRC		2,389	3,260	-
Aid to Local Governments:				
Wireless 911 Grants to Counties 055616				
Non-Wireless 911 Dist to Co 055614		40,816,603	50,030,674	50,030,674
Wireless 911 Dist to Counties 055610		50,195,879	70,020,273	70,020,273
Wireless 911 Dist to Svc Provid 055612		7,089,875	15,484,846	15,484,846

Indirect Costs Charged to Trust Fund:

TR to 2021-Admin.Assess.Fee	68,827	78,909	84,433
Refunds			
Cert Forward Reversions @ 9/30/2013	(494,532)		
6/30/2013 CF B - Not in Beg Bal	50,232		
Post Closing Adjustment to Accounts Receiv	(13,132,399)		
Prior Year Accounts Payable not CF	(120)		
Cert Forward Reversions @ 9/30/2014	-	(105,773)	
Unfunded Budget		(6,000,000)	(22,000,000)
Assessment for Investments 890000 - 31040	38,234	38,234	38,234
Total Full Costs to Line (2) - Section III	85,389,356	130,871,113	115,331,042

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	96,332,847	105,791,451	115,041,451
TOTAL SECTION II	(B)	85,389,356	130,871,113	115,331,042
TOTAL - Surplus/Deficit	(C)	10,943,491	(25,079,662)	(289,591)

EXPLANATION:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	WIRELESS EMERGENCY TELEPHONE SYSTEM TRUST
Budget Entity:	TELECOMMUNICATIONS SERVICES (72900100)
LAS/PBS Fund Number:	2344

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	171,793 (A)				171,793
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	36,523,996 (C)				36,523,996
ADD: Outstanding Accounts Receivable	45,122 (D)		13,132,399		13,177,521
Total Cash plus Accounts Receivable	36,740,911 (F)		13,132,399		49,873,310
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	24,007,436 (H)				24,007,436
Approved "B" Certified Forwards	23 (H)				23
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable	3,443 (I)				3,443
Unreserved Fund Balance, 07/01/14	12,730,008 (K)		13,132,399		25,862,407 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: E911 Emergency Telephone System Trust Fund
LAS/PBS Fund Number: 2344

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description-Increase Accounts Receiv (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Post Closing Adjustment to Accounts Receivable (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Telecommunication Services

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
IA 2013-2336	6/30/2012		<p>Recommendation #1: The Division of Telecommunications should conduct an in-depth analysis of the cost to the division of issuing an invoice. After this analysis is complete, then the Division should prepare and issue a Request for Information to known and emerging Total Telecom Cost Management vendors to determine if a competitive market solution is a feasible solution in Florida. If a competitive market emerges, the Division should conduct a complete business case analysis in accordance with section 287.0571, Florida Statutes, to initiate the first step in the outsourcing procurement process.</p>	<p>Response: We concur with the recommendation; in order to gain a better understanding of the costs to produce a single invoice, it is necessary to complete a qualitative analysis of the entire bureau. Once this is complete we will be better prepared to evaluate the feasibility of outsourcing the invoicing function to obtain a cost savings. DIVTEL is committed to improving efficiencies and lowering operational costs. During the current fiscal year, Fiscal Year 2013-14, the DMS Office of Fiscal Integrity and DIVTEL will perform an exhaustive analysis to determine the actual costs associated with producing invoices within DIVTEL. Once the costs are accurately determined, DIVTEL plans to recommend an LBR item in Fiscal Year 2014-15 to establish spending authority for a business case to determine the feasibility of outsourcing the invoicing function. With regard to the timeline associated with development of the NG-CSAB System it is necessary to understand that funding was drawn from the trust fund which is primarily used to make vendor payments and to cover the operational costs of SUNCOM. As a result, the funding is limited year to year and therefore the development of NG-CSAB has been incremental over a longer period of time rather than being a larger effort focused over a shorter period time.</p> <p>We are currently completing a follow up on this audit response.</p>	

IA 2013-2336	6/30/2012		<p>Recommendation #2: Management should determine if the OaSIS project will continue as implemented through 2016 based on the results of the RFI and potential resulting competitive procurement for a TEM.</p>	<p>Response: We concur with the recommendation; while development efforts are largely complete for NG-CSAB (OaSIS), and the primary effort is the retirement of legacy systems being replaced by NG-CSAB, DIVTEL agrees that the lowest cost solution offering the greatest value is in the best interest of the state. There will be an in-depth review of any planned new projects related to NG-CSAB to determine if there is an inherent and immediate need and sufficient value to justify the continued investment. It will be necessary, however, to continue maintenance support of NG-CSAB until the completion of the business case described in response to Recommendation 1 above and the acquisition of an alternative methodology, if warranted by the business case. Based on the results obtained from Recommendation 1 above, DIVTEL will determine the feasibility and approximate costs in assigning the NG-CSAB function to a TEM.</p> <p>We are currently completing a follow up on this audit response.</p>	
IA 2013-2336	6/30/2012		<p>Recommendation #3: SUNCOM should formally document the development process and implementation of OaSIS.</p>	<p>Response: We concur with the recommendation; the NG-CSAB Development team currently utilizes three tools for system development, planning and implementation. Microsoft Project plans are utilized for the programming and migration/deployment phases of each service offering. A module was also developed within the NG-CSAB for tracking change orders associated with each project plan; time is a data element that is tracked for each change order. Finally, an off-the-shelf software package called Pivotal Tools is utilized for individual task assignment among the Systems Development team. These were required due to the fact that contractors do not have access to the time allocation systems contained in People First. These tools have been in place since 2010; the Division will continue to document all efforts associated with NG-CSAB development and deployment and make sure that the time is documented related to each and every individual application on which the contractors work.</p> <p>We are currently completing a follow up on this audit response.</p>	

IA 2013-2336	6/30/2012		<p>Recommendation #4: All employees, contractors, and OPS staff record their direct time worked on a project on a bi-weekly basis. Employees should utilize the People First time system to record individual project codes. This will result in an increase in the accuracy for reporting of the direct time which will also increase the accuracy of the indirect cost allocation.</p>	<p>Response: We concur with the recommendation; DIVTEL agrees with the recommendation that all employees, contractors, and OPS staff record their direct time worked on a project on a bi-weekly basis, and in some cases on a daily basis. DIVTEL agrees that the use of People First to record time is appropriate for employees with access to that system and will increase the accuracy of accounting for direct and indirect costs associated with time allocation. DIVTEL began the implementation of this recommendation in September of 2013, with full participation completed on October 1, 2013. Employees will record the time worked on a project in People First on a bi-weekly basis at a minimum. Contracted staff with no access to People First will be required to produce hardcopy documentation of the time spent on each project in accordance with the response to recommendation 3 above.</p> <p>We are currently completing a follow up on this audit response.</p>	
IA 2013-2336	6/30/2012		<p>Recommendation #5: SUNCOM continue to not fund the costs of MyFlorida Portal through the SUNCOM cost model.</p>	<p>Response: We concur with the recommendation; SUNCOM was relieved of funding the MyFlorida Portal during the 2013 Legislative session. This portal is now funded through General Revenue. DIVTEL has no plans to seek any change in the current status.</p> <p>We are currently completing a follow up on this audit response.</p>	

IA 2013-2336	6/30/2012		<p>Recommendation #6: SUNCOM should create a formal agreement with SUNCOM customers, guaranteeing the level of business that is to be expected. The agreement must be developed using proper pre-planning, research, and spend analysis to properly estimate use potential.</p>	<p>Response: We do not concur with the recommendation to create a formal agreement; however DIVTEL does concur that deploying a service which cannot sustain itself may be detrimental to other SUNCOM services. Enforcing a formal agreement that requires an agency to use a service to a specific level or suffer a financial penalty is beyond the statutory authority of DIVTEL. DIVTEL agrees that a service rollout must be backed by proper pre-planning, research and spend analysis to properly estimate its use potential. According to Florida Administrative Code 60FF, agencies must seek approval from SUNCOM before embarking on a procurement for any telecommunications service. This provides DIVTEL with the opportunity to evaluate enterprise-wide telecommunications requirements for state agencies. Using a model similar to the DMS Division of State Purchasing, DIVTEL will establish trigger thresholds to determine the requirements for new services. Along with this, enhanced customer focus groups will be used to augment the data for a particular service and to provide information related to the appropriate agreements. Through monitoring of the threshold triggers and the use of customer focus groups, DIVTEL will only deploy services which have been recognized to have a sufficient volume to justify an enterprise wide procurement.</p> <p>We are currently completing a follow up on this audit response.</p>	
IA 2013-2336	6/30/2012		<p>Recommendation #7: The Division should be able to associate each consultant with work directly related to the CSAs generated. The Division should develop specific and measurable work standards which include a method of linking a consultant with each and every CSA to enhance performance accountability and the Division's ability to assess the value.</p>	<p>Response: We concur with the recommendation; DIVTEL is in the process of realigning the duties assigned to the consultants. While the consultants had been focused on growing the customer base related to SUNCOM services, their purpose has been redirected to providing customer service to state agencies and other eligible users by assisting with telecommunications planning and implementation. The consultants are regionally located to enable site visits and face-to-face customer meetings. Appropriate metrics will be applied to enhance the consultant's performance accountability in meeting the needs of state agencies. The consultants will be required to produce activity reports which detail the phone calls and meetings in which they participate. They will also be required to produce mileage logs related to their travel in their local territories. Additionally, customer surveys will be used to measure the effectiveness of their consultations with customers and their manager will randomly check with customers to determine the degree of satisfaction with each of the consultant's services and support.</p> <p>We are currently completing a follow up on this audit response.</p>	

IA 2013-2336	6/30/2012		<p>Recommendation #8: The Division should consider changing their report to correspond with other financial and information reports prepared by the Department</p>	<p>Response: We concur with the recommendation; DIVTEL agrees that reporting on a fiscal year basis will assist in uniformity with other reports generated by DMS and DIVTEL and future SUNCOM Annual Reports will be prepared on a fiscal year basis. In order to accommodate the close of Certified Forward spending (September 30, 2014) and to permit time for executive level reviews, the next SUNCOM Annual Report will be delivered on October 31st of 2014 for Fiscal Year 2013-14.</p> <p>We are currently completing a follow up on this audit response.</p>	
			<p>Recommendation #9: The division should formalize a documented rate setting or pricing process that includes justification for determination and negotiating pricing strategies.</p>	<p>Response: We concur with the recommendation; DIVTEL makes use of annual benchmark pricing studies which are required deliverables within the terms and conditions of larger contracts. These benchmarks call for the comparison of DMS rates to current market rates established in the commercial market as well as those being obtained by other states offering a similar service. While the incumbent vendor is responsible for producing the initial comparisons, DIVTEL engineers carefully evaluate and validate the results for accuracy. Along with these benchmarks, DIVTEL actively participates in the National Association of State Technology Directors (NASTD), an organization that offers a forum of discussion between peers in the fifty states related to technology and telecommunications procurements. Service pricing is always at the forefront of these discussions. In addition, the DIVTEL director has recently gained access to Gartner research tools and advisors which are used to determine the current market conditions related to any specific service. As a final check, a business case will be recommended for obtaining an objective third party validation for major services. In the near future, DIVTEL will be procuring several services including MyFloridaNet2, Enterprise Voice, and Next Generation 911. A business case is currently being produced by Inspired Technologies for MyFloridaNet2 and should be complete in January 2014. A Legislative Budget Request has been carried forward in the 2014 Legislative session for spending authority to produce a business case related to Enterprise Voice. An LBR will be recommended to be carried forward in the 2015 Legislative session for Next Generation 911.</p> <p>We are currently completing a follow up on this audit response.</p>	

Fiscal Year 2015-16

Wireless Services

Exhibits and Schedules

Fiscal Year 2015-16

Wireless Services

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72900200 Wireless Services
Fund: 2105 Comm. Working Capital Trust
Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: To pay phone bills of vendors & for fund's operations and the Emergency Medical Services (EMS) Grant

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II .)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16

Receipts:

Interagency Agreement-DOH (EMS)			-	-
Total Fee Collection to Line (1) - Section III		-	-	-

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits				
Other Personal Services				
Expenses			7,723	7,723
Contracted Services				
S.C.: Risk Management Insurance		498		
HR Statewide Contract		655		

Indirect Costs Charged to Trust Fund:

TR to 72900200-2105		(1,153)	(7,723)	(7,723)
CF A Reversions				
Prior Year Accounts Receivable Deleted				
Reserve for Pay Package				
Total Full Costs to Line (2) - Section III		-	-	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	-	-	-
TOTAL - Surplus/Deficit	(C)	-	-	-

EXPLANATION:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	COMMUNICATIONS WORKING CAPITAL TRUST
Budget Entity:	WIRELESS SERVICES (72900200)
LAS/PBS Fund Number:	2105

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0	(A)			0
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable	0	(D)			0
Total Cash plus Accounts Receivable	0	(F)			0
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	0	(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable		(I)			0
Unreserved Fund Balance, 07/01/14	0	(K)			0**

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72900200 Wireless Services
Fund: 2261 Federal Grant Trust
Specific Authority: _____
Purpose of Fees Collected: _____

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
<u>Receipts:</u>				
Federal Grant-Mobile Radio System Grant (PSIC)		124,597		
Reimbursements		-		
Total Fee Collection to Line (1) - Section III		124,597	-	-

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits				
Other Personal Services				
Domestic Security 100851 (PSIC)		414,235		
			-	
			-	
<u>Indirect Costs Charged to Trust Fund:</u>				
PSIC Expenditures Not Shown on Schedule I				
6/30/2013 A/P not CF		(263,263)		
Rounding		(1)		
Total Full Costs to Line (2) - Section III		150,971	-	-

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	124,597	-	-
TOTAL SECTION II	(B)	150,971	-	-
TOTAL - Surplus/Deficit	(C)	(26,375)	-	-

EXPLANATION:
 Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	FEDERAL GRANT TRUST
LAS/PBS Fund Number:	WIRELESS SERVICES (72900200)
	2261

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,305 (A)		4,305
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable			0
Total Cash plus Accounts Receivable	4,305 (F)	0	4,305
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	0 (H)		0
Approved "B" Certified Forwards	0 (H)		0
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable			0
Unreserved Fund Balance, 07/01/14	4,305 (K)	0	4,305**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title:	720000 MANAGEMENT SERVICES
Trust Fund Title:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	4,305

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description	
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SWFS Adjustment # and Description	
-----------------------------------	--

Add/Subtract Other Adjustment(s):

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

A/P not C/F-Operating Categories	
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ADJUSTED BEGINNING TRIAL BALANCE:	4,305
--	--------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	4,305
--	--------------

DIFFERENCE:	(0)
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***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72900200 Wireless Services
Fund: 2432 Law Enforcement Radio System Trust
Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: A \$1 fee is collected from boat & auto registrations to provide for the construction & operation of the statewide 800 MHz LERS

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
Receipts:				
From Boat/Veh. Registrations-DHSMV		19,045,515	19,045,515	19,045,515
Tower Rental Fees		15,102	15,000	15,000
800MHZ Rebanding Reimb-Nextel				
Interest Earnings		159,776	160,000	160,000
Reimbursements		1,694		
Traffic Infraction Penalties		5,296,590	5,296,589	5,296,589
Total Fee Collection to Line (1) - Section III		24,518,677	24,517,104	24,517,104

SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		824,107	922,207	922,207
Other Personal Services		15,242	91,015	91,015
Expenses		158,452	264,146	264,358
Operating Capital Outlay		21,999	22,000	22,000
SC: Acquisition of Motor Vehicles				
SC: Contracted Services		3,568,435	3,671,015	3,300,350
Domestic Security				
Risk Management Insurance		1,239	1,611	1,611
Business Case			1,000,000	
SW Law Enf Radio Contract Payment		18,220,000	18,220,000	18,220,000
Lease/Purchase/Equipment		852	1,394	1,394
TR to DMS-Human Res. Svcs.		3,446	4,445	4,445
Data Processing Services State Data Center- AST				1,851
Data Processing Services - SSRC		2,089	2,099	

Indirect Costs Charged to Trust Fund:				
TR to GR - 8% Service Charge		1,954,990	1,944,018	1,944,018
TR to 2021-Admin. Assess. Fee		180,106	241,569	258,479
Legislative Cash Sweep				
Cert. Forward Reversions @ 9/30/2013		(1,742,571)		
COO Initiative REDM				
Cert. Forward Reversions @ 9/30/2014			(1,598,665)	
Estimated Reversions from Harris Contract Rounding		(4)		
5% Trust Fund Reserve				1,114,704
Assessment for Investments 890000 - 31040		17,344	17,350	17,350
Total Full Costs to Line (2) - Section III		23,225,726	24,804,204	26,163,782

Basis Used: Accrual

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	24,518,677	24,517,104	24,517,104
TOTAL SECTION II	(B)	23,225,726	24,804,204	26,163,782
TOTAL - Surplus/Deficit	(C)	1,292,951	(287,100)	(1,646,678)

EXPLANATION:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	LAW ENFORCEMENT RADIO SYSTEM TRUST
Budget Entity:	WIRELESS SERVICES (72900200)
LAS/PBS Fund Number:	2432

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	103,847	(A)			103,847
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	14,233,512	(C)			14,233,512
ADD: Outstanding Accounts Receivable	605,575	(D)			605,575
Total Cash plus Accounts Receivable	14,942,935	(F)			14,942,935
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	7,041,697	(H)			7,041,697
Approved "B" Certified Forwards	0	(H)			0
Approved "FCO" Certified Forwards	0	(H)			0
LESS: Other Accounts Payable	492,065	(I)			492,065
Unreserved Fund Balance, 07/01/14	7,409,173	(K)			7,409,173 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Agency Law Enforcement Radio System Trust Fund
LAS/PBS Fund Number: 2432

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds; 7,409,023 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

A/P not C/F-Operating Categories 149.97 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 7,409,173 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 7,409,173 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Wireless Services

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			There are no issues or findings to report for Wireless Services.		

Fiscal Year 2015-16

Public Employees Relations
Commission (PERC)

Exhibits and Schedules

Fiscal Year 2015-16

Public Employees Relations
Commission (PERC)

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2015-16**
Program: 72920100 Public Employees Relations Commission
Fund: 2558 PERC Trust
Specific Authority: 212.2(6)(d)(3)
Purpose of Fees Collected: To help defray the cost of providing publications, subscriptions, and copies of records and documents.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II .)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 14	FY 2014- 15	FY 2015 - 16
Receipts:				
Interest Earnings		13,013	13,000	13,000
Refunds/Reimbursements		47,194		-
Local Government half-cent Sales Tax		1,638,219	1,700,000	1,800,000
Total Fee Collection to Line (1) - Section III		1,698,427	1,713,000	1,813,000

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		1,044,342	1,265,024	1,265,024
Other Personal Services		26,121	53,628	53,628
Expenses		254,637	345,814	345,814
Operating Capital Outlay		4,026	5,721	5,721
S.C.: Contracted Services		1,500	32,500	32,500
S.C.: Risk Management Insurance		9,505	7,951	7,951
S.C.: HR Svcs/Stw Contract		4,525	5,377	5,377
S.C.: Tenant Broker CommissionsHR Svcs/S		63,853		
Data Processing Services State Data center-AST				14,190
Data Processing Services-SSRC		5,307	14,190	-

Indirect Costs Charged to Trust Fund:

Transfer to 2021-Admin Assess Fee		10,948	27,016	28,907
Refunds		-		
8% Srv Chrg to GR		929	928	928
6/30/13 CF A not included in CFO 6/30/13 B		10,015		
Adj. to Line A for Comp Leave Liability		(33,763)		
Assessment on Investments 890000 - 310403		1,404	1,400	1,400
Certified Forward Reversions @ 6/30/2014			(3,730)	
Rounding		(7)		-
5% Trust Fund Reserve				83,334
Total Full Costs to Line (2) - Section III		1,403,342	1,755,819	1,844,774

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,698,427	1,713,000	1,813,000
TOTAL SECTION II	(B)	1,403,342	1,755,819	1,844,774
TOTAL - Surplus/Deficit	(C)	295,085	(42,819)	(31,774)

EXPLANATION:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	PUBLIC EMPLOYEES RELATIONS COMMISSION TRUST
LAS/PBS Fund Number:	PUBLIC EMPLOYEES RELATIONS COMMISSION TRUST (72920100)
	2558

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	221,360 (A)		221,360
ADD: Other Cash (See Instructions)			0
ADD: Investments	1,330,742 (C)		1,330,742
ADD: Outstanding Accounts Receivable	19,656 (D)		19,656
Total Cash plus Accounts Receivable	1,571,757 (F)		1,571,757
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	43,424 (H)		43,424
Approved "B" Certified Forwards	45,652 (H)		45,652
LESS: Other Accounts Payable (Nonoperating)	485 (H)		485
LESS: Other Accounts Payable (Nonoperating)			0
Unreserved Fund Balance, 07/01/14	1,482,196 (K)		1,482,196 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Public Employees Relations Commission TF
LAS/PBS Fund Number: 2558

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14
Total all GLC's 5XXXX for governmental funds; 1,292,741 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (45,652) (D)

Compensated Absences Liability 233,511.29 (D)

A/P not C/F-Operating Categories 1,595.79 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,482,196 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 1,482,196 (F)*

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Public Employee Relations Commission

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Public Employee Relations Commission.		

Fiscal Year 2015-16

Florida Commission on Human
Relations (FCHR)

Exhibits and Schedules

Fiscal Year 2015-16

Florida Commission on Human
Relations (FCHR)

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2015-16
Program: 72950100 Commission on Human Relations
Fund: 2510 Operating Trust
Specific Authority: 2006-79, Laws of Florida
Purpose of Fees Collected: _____

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	(2) ACTUAL FY 2013 - 2014	(3) ESTIMATED FY 2014 - 2015	(4) REQUEST FY 2015 - 2016
-----------------------------------	---------------------------------	------------------------------------	----------------------------------

<u>Receipts:</u>	(2) ACTUAL FY 2013 - 2014	(3) ESTIMATED FY 2014 - 2015	(4) REQUEST FY 2015 - 2016
HUD Registration	23,680	23,680	23,680
HUD Grant	485,462	500,000	500,000
EEOC Grant	540,950	680,000	680,000
Interest Earnings	15,250	15,250	15,250
Refunds & Reimbursements	43,361		
Total Fee Collection to Line (1) - Section III	1,108,703	1,218,930	1,218,930

SECTION II - FULL COSTS

<u>Direct Costs:</u>	(2) ACTUAL FY 2013 - 2014	(3) ESTIMATED FY 2014 - 2015	(4) REQUEST FY 2015 - 2016
Salaries and Benefits	821,210	991,126	991,126
Other Personal Services	72,541	41,040	41,040
Expenses	252,326	282,536	282,536
Operating Capital Outlay	5,000	5,000	5,000
Settlement	45,000		
Contracted Services	15,966	16,000	16,000
Risk Management Insurance	75,040	102,020	102,020
Lease/Purchase/Equipment	13,214	49,163	49,163
Administrative Overhead	-	64,895	75,427
HR Statewide Contract	4,188	5,987	5,987
Data Processing Services State data center-AST			10,148
Data Processing SSRC		10,148	

Indirect Costs Charged to Trust Fund:

Admin Assessment Fee	64,895		
Service Charge to G/R - 8%	2,134	3,114	3,114
5% Trust Fund Reserve			
Reserve for Pay Package			
Certified Forward A Reversions @ 9/30/2013	(468)		A
Certified Forward Reversions @ 9/30/2014		(3,619)	A
Rounding	1		A
Reverse PY A/P Not CF (Incl In Lina A)	(3,705)		A
Assessments on Investments 890000 - 310403	1,690	1,690	1,690
Total Full Costs to Line (2) - Section III	1,369,031	1,569,101	1,583,251

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,108,703	1,218,930	1,218,930
TOTAL SECTION II	(B)	1,369,031	1,569,101	1,583,251
TOTAL - Surplus/Deficit	(C)	(260,328)	(350,171)	(364,321)

EXPLANATION:

See 2339 for Actual FY 2005-06 and Estimated FY 2006-07 Information

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

Department Title:	MANAGEMENT SER
Trust Fund Title:	OPERATING TRUST FUND
Budget Entity:	COMMISSION ON HUMAN RELATIONS (72950100)
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	17,869 (A)		17,869
ADD: Other Cash (See Instructions)			0
ADD: Investments	1,071,772 (C)		1,071,772
ADD: Outstanding Accounts Receivable	8,147 (D)		8,147
Anticipated Revenue		0	0
Total Cash plus Accounts Receivable	1,097,788 (F)	0	1,097,788
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	99,509 (H)		99,509
Approved "B" Certified Forwards	4,393 (H)		4,393
LESS: Other Accounts Payable(Non-Operating)	1,035 (H)		1,035
LESS: Other Accounts Payable Other			0
Unreserved Fund Balance, 07/01/14	\$ 992,852 (K)	0	992,852 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: 720000 MANAGEMENT SERVICES
 Trust Fund Title: Commission of Human Relations Operating TF
 LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	995,278 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustm	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(4,392.75) (D)
Compensated Absences Liability	1,560.93 (D)
A/P not C/F-Operating Categories	405 (D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	992,851 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	992,852 (F)
DIFFERENCE:	(0) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Florida Commission on Human Relations

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Florida Commission on Human Relations.		

Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Exec. Dir./St. Employee Lea. Pro./Fac. Manag./Build Con./Fed. Prop
 Agency Budget Officer/OPB Analyst Name: Richard Perritti/Kate Bellflower

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)				
	7210100	72010300	72400100	72400200	72600200

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes	Yes	Yes	Yes	Yes
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes	Yes	Yes	Yes	Yes

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

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")	Yes	Yes	Yes	Yes	Yes
---	-----	-----	-----	-----	-----

Action		Program or Service (Budget Entity Codes)				
		7210100	72010300	72400100	72400200	72600200
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes	Yes	Yes	Yes	Yes
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes	Yes	Yes	Yes	Yes
4.2	Is the program component code and title used correct?	Yes	Yes	Yes	Yes	Yes
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes	Yes	Yes	Yes
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes	Yes	Yes	Yes	Yes
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes	Yes	Yes	Yes	Yes
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes	Yes	Yes	Yes	Yes
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		7210100	72010300	72400100	72400200	72600200
<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.</p>						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes	Yes	Yes	Yes
<p>TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.</p>						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Yes	Yes	Yes	Yes	Yes
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes	Yes	Yes	Yes	Yes
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes	Yes	Yes	Yes	Yes
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Yes	Yes	Yes	Yes	Yes
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes	Yes	Yes	Yes	Yes
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes	Yes	Yes	Yes	Yes
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 #14-001?	Yes	Yes	Yes	Yes	Yes

Action		Program or Service (Budget Entity Codes)				
		7210100	72010300	72400100	72400200	72600200
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)	Yes	Yes	Yes	Yes	Yes
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Yes	Yes	Yes	Yes	Yes
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Yes	Yes	Yes	Yes	Yes
7.14	Do the amounts reflect appropriate FSI assignments?	Yes	Yes	Yes	Yes	Yes
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes	Yes	Yes	Yes	Yes
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Yes	Yes	Yes	Yes	Yes
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes	Yes	Yes	Yes	Yes
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes	Yes	Yes	Yes	Yes
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes	Yes	Yes	Yes	Yes
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes	Yes	Yes	Yes	Yes
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes	Yes	Yes	Yes	Yes
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Yes	Yes	Yes	Yes	Yes
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		7210100	72010300	72400100	72400200	72600200
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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes	Yes	Yes	Yes	Yes
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes	Yes	Yes	Yes	Yes
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes	Yes	Yes	Yes
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	Yes	Yes	Yes	Yes
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes	Yes	Yes	Yes	Yes
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes	Yes	Yes	Yes	Yes
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		7210100	72010300	72400100	72400200	72600200
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	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes	Yes	Yes	Yes	Yes
8.10	Are the statutory authority references correct?	Yes	Yes	Yes	Yes	Yes
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes	Yes	Yes	Yes	Yes
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes	Yes	Yes	Yes	Yes
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes	Yes	Yes	Yes	Yes
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes	Yes	Yes	Yes	Yes
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes	Yes	Yes	Yes	Yes
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes	Yes	Yes	Yes	Yes
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes	Yes	Yes	Yes	Yes
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes	Yes	Yes	Yes	Yes
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Yes	Yes	Yes	Yes	Yes
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes	Yes	Yes	Yes
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling	Yes	Yes	Yes	Yes	Yes
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes	Yes	Yes	Yes
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes	Yes	Yes	Yes	Yes
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes	Yes	Yes	Yes	Yes

Action		Program or Service (Budget Entity Codes)				
		7210100	72010300	72400100	72400200	72600200
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes	Yes	Yes	Yes	Yes
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Yes	Yes	Yes	Yes	Yes
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes	Yes	Yes	Yes	Yes
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes	Yes	Yes	Yes	Yes
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes	Yes	Yes	Yes
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes	Yes	Yes	Yes	Yes
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes	Yes	Yes	Yes	Yes
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I?	Yes	Yes	Yes	Yes	Yes
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes	Yes	Yes	Yes	Yes
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes

		Program or Service (Budget Entity Codes)				
Action		7210100	72010300	72400100	72400200	72600200
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes	Yes	Yes	Yes	Yes
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes	Yes	Yes	Yes	Yes
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Yes	Yes	Yes	Yes	Yes
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes	Yes	Yes	Yes	Yes
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Yes	Yes	Yes	Yes	Yes
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Yes	Yes	Yes	Yes	Yes
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Yes	Yes	Yes	Yes	Yes
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Yes	Yes	Yes	Yes	Yes
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Yes	Yes	Yes	Yes	Yes
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes	Yes	Yes	Yes	Yes

Action		Program or Service (Budget Entity Codes)				
		7210100	72010300	72400100	72400200	72600200
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes	Yes	Yes	Yes
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Yes	Yes	Yes	Yes	Yes
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes	Yes	Yes	Yes	Yes
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes	Yes	Yes	Yes	Yes
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes	Yes	Yes	Yes	Yes
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes	Yes	Yes	Yes	Yes
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes	Yes	Yes	Yes	Yes
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Yes	Yes	Yes	Yes	Yes
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes	Yes	Yes	Yes	Yes
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes	Yes	Yes	Yes	Yes
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	Yes	Yes	Yes	Yes	Yes
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Yes	Yes	Yes	Yes	Yes

	Program or Service (Budget Entity Codes)				
Action	7210100	72010300	72400100	72400200	72600200

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes	Yes	Yes	Yes	Yes
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes	Yes	Yes	Yes	Yes
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Yes	Yes	Yes	Yes	Yes
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Yes	Yes	Yes	Yes	Yes
18.5	Are the appropriate counties identified in the narrative?	Yes	Yes	Yes	Yes	Yes
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Yes	Yes	Yes	Yes	Yes
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.					

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes	Yes	Yes	Yes	Yes
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Mot. Veh. Watercraft/Purch. Ove./Off. Supp. Div./Priv. Pri. Mon./Ins

Agency Budget Officer/OPB Analyst Name: Richard Perritti/Kate Bellflower

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)				
	72600300	72600400	72600500	72600800	72750200

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes	Yes	Yes	Yes	Yes
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes	Yes	Yes	Yes	Yes

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

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")	Yes	Yes	Yes	Yes	Yes
-----	---	-----	-----	-----	-----	-----

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes	Yes	Yes	Yes	Yes
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR	Yes	Yes	Yes	Yes	Yes
4.2	Is the program component code and title used correct?	Yes	Yes	Yes	Yes	Yes
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes	Yes	Yes	Yes
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes	Yes	Yes	Yes	Yes
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes	Yes	Yes	Yes	Yes
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes	Yes	Yes	Yes	Yes
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72600300	72600400	72600500	72600800	72750200
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes	Yes	Yes	Yes
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Yes	Yes	Yes	Yes	Yes
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes	Yes	Yes	Yes	Yes
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes	Yes	Yes	Yes	Yes
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Yes	Yes	Yes	Yes	Yes
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes	Yes	Yes	Yes	Yes
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes	Yes	Yes	Yes	Yes
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 #14-001?	Yes	Yes	Yes	Yes	Yes

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
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)	Yes	Yes	Yes	Yes	Yes
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Yes	Yes	Yes	Yes	Yes
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Yes	Yes	Yes	Yes	Yes
7.14	Do the amounts reflect appropriate FSI assignments?	Yes	Yes	Yes	Yes	Yes
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes	Yes	Yes	Yes	Yes
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Yes	Yes	Yes	Yes	Yes
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes	Yes	Yes	Yes	Yes
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes	Yes	Yes	Yes	Yes
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes	Yes	Yes	Yes	Yes
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes	Yes	Yes	Yes	Yes
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes	Yes	Yes	Yes	Yes
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Yes	Yes	Yes	Yes	Yes
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)				
		72600300	72600400	72600500	72600800	72750200
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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes	Yes	Yes	Yes	Yes
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes	Yes	Yes	Yes	Yes
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes	Yes	Yes	Yes
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	Yes	Yes	Yes	Yes
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes	Yes	Yes	Yes	Yes
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes	Yes	Yes	Yes	Yes
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
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	N/A	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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Yes	Yes	Yes	Yes	Yes
8.10	Are the statutory authority references correct?	Yes	Yes	Yes	Yes	Yes
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes	Yes	Yes	Yes	Yes
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes	Yes	Yes	Yes	Yes
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes	Yes	Yes	Yes	Yes
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes	Yes	Yes	Yes	Yes
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes	Yes	Yes	Yes	Yes
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes	Yes	Yes	Yes	Yes
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes	Yes	Yes	Yes	Yes
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes	Yes	Yes	Yes	Yes
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Yes	Yes	Yes	Yes	Yes
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes	Yes	Yes	Yes
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling	Yes	Yes	Yes	Yes	Yes
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes	Yes	Yes	Yes
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes	Yes	Yes	Yes	Yes
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes	Yes	Yes	Yes	Yes

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes	Yes	Yes	Yes	Yes
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Yes	Yes	Yes	Yes	Yes
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes	Yes	Yes	Yes	Yes
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes	Yes	Yes	Yes	Yes
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes	Yes	Yes	Yes
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes	Yes	Yes	Yes	Yes
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes	Yes	Yes	Yes	Yes
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Yes	Yes	Yes	Yes	Yes
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes	Yes	Yes	Yes	Yes
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes

		Program or Service (Budget Entity Codes)				
Action		72600300	72600400	72600500	72600800	72750200
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes	Yes	Yes	Yes	Yes
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes	Yes	Yes	Yes	Yes
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Yes	Yes	Yes	Yes	Yes
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes	Yes	Yes	Yes	Yes
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Yes	Yes	Yes	Yes	Yes
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Yes	Yes	Yes	Yes	Yes
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Yes	Yes	Yes	Yes	Yes
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Yes	Yes	Yes	Yes	Yes
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Yes	Yes	Yes	Yes	Yes
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes	Yes	Yes	Yes	Yes

		Program or Service (Budget Entity Codes)				
Action		72600300	72600400	72600500	72600800	72750200
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes	Yes	Yes	Yes
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Yes	Yes	Yes	Yes	Yes
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes	Yes	Yes	Yes	Yes
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes	Yes	Yes	Yes	Yes
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes	Yes	Yes	Yes	Yes
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes	Yes	Yes	Yes	Yes
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes	Yes	Yes	Yes	Yes
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Yes	Yes	Yes	Yes	Yes
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes	Yes	Yes	Yes	Yes
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes	Yes	Yes	Yes	Yes
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	Yes	Yes	Yes	Yes	Yes
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Yes	Yes	Yes	Yes	Yes

	Program or Service (Budget Entity Codes)				
Action	72600300	72600400	72600500	72600800	72750200

AUDITS - GENERAL INFORMATION

TIP Review *Section 6: Audits* of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes	Yes	Yes	Yes	Yes
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18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	Yes	Yes	Yes	Yes	Yes
------	--	-----	-----	-----	-----	-----

18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes	Yes	Yes	Yes	Yes
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18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Yes	Yes	Yes	Yes	Yes
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18.5	Are the appropriate counties identified in the narrative?	Yes	Yes	Yes	Yes	Yes
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18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Yes	Yes	Yes	Yes	Yes
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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.

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes	Yes	Yes	Yes	Yes
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Ret. Ben. Adm./St. Per. Pol. Adm./PF/Tel. Ser./Wireless Ser.

Agency Budget Officer/OPB Analyst Name: Richard Perritti/Kate Bellflower

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)				
	72750300	72750400	72750500	72900100	72900200

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes	Yes	Yes	Yes	Yes
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes	Yes	Yes	Yes	Yes

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Yes	Yes	Yes	Yes	Yes
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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")	Yes	Yes	Yes	Yes	Yes
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Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes	Yes	Yes	Yes	Yes
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR	Yes	Yes	Yes	Yes	Yes
4.2	Is the program component code and title used correct?	Yes	Yes	Yes	Yes	Yes
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes	Yes	Yes	Yes
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes	Yes	Yes	Yes	Yes
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes	Yes	Yes	Yes	Yes
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes	Yes	Yes	Yes	Yes
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72750300	72750400	72750500	72900100	72900200
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes	Yes	Yes	Yes
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Yes	Yes	Yes	Yes	Yes
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes	Yes	Yes	Yes	Yes
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes	Yes	Yes	Yes	Yes
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Yes	Yes	Yes	Yes	Yes
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes	Yes	Yes	Yes	Yes
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes	Yes	Yes	Yes	Yes
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 #14-001?	Yes	Yes	Yes	Yes	Yes

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
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)	Yes	Yes	Yes	Yes	Yes
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Yes	Yes	Yes	Yes	Yes
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Yes	Yes	Yes	Yes	Yes
7.14	Do the amounts reflect appropriate FSI assignments?	Yes	Yes	Yes	Yes	Yes
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes	Yes	Yes	Yes	Yes
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Yes	Yes	Yes	Yes	Yes
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes	Yes	Yes	Yes	Yes
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes	Yes	Yes	Yes	Yes
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes	Yes	Yes	Yes	Yes
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes	Yes	Yes	Yes	Yes
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes	Yes	Yes	Yes	Yes
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Yes	Yes	Yes	Yes	Yes
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)				
		72750300	72750400	72750500	72900100	72900200
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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes	Yes	Yes	Yes	Yes
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes	Yes	Yes	Yes	Yes
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes	Yes	Yes	Yes
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	Yes	Yes	Yes	Yes
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes	Yes	Yes	Yes	Yes
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes	Yes	Yes	Yes	Yes
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
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	N/A	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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001870)?	Yes	Yes	Yes	Yes	Yes
8.10	Are the statutory authority references correct?	Yes	Yes	Yes	Yes	Yes
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes	Yes	Yes	Yes	Yes
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes	Yes	Yes	Yes	Yes
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes	Yes	Yes	Yes	Yes
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes	Yes	Yes	Yes	Yes
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes	Yes	Yes	Yes	Yes
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes	Yes	Yes	Yes	Yes
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes	Yes	Yes	Yes	Yes
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes	Yes	Yes	Yes	Yes
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Yes	Yes	Yes	Yes	Yes
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes	Yes	Yes	Yes
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling	Yes	Yes	Yes	Yes	Yes
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes	Yes	Yes	Yes
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes	Yes	Yes	Yes	Yes
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes	Yes	Yes	Yes	Yes

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes	Yes	Yes	Yes	Yes
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Yes	Yes	Yes	Yes	Yes
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes	Yes	Yes	Yes	Yes
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes	Yes	Yes	Yes	Yes
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes	Yes	Yes	Yes
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes	Yes	Yes	Yes	Yes
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes	Yes	Yes	Yes	Yes
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Yes	Yes	Yes	Yes	Yes
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes	Yes	Yes	Yes	Yes
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes

		Program or Service (Budget Entity Codes)				
Action		72750300	72750400	72750500	72900100	72900200
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Yes	Yes	Yes	Yes	Yes
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes	Yes	Yes	Yes	Yes
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes	Yes	Yes	Yes	Yes
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Yes	Yes	Yes	Yes	Yes
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes	Yes	Yes	Yes	Yes
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Yes	Yes	Yes	Yes	Yes
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Yes	Yes	Yes	Yes	Yes
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Yes	Yes	Yes	Yes	Yes
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Yes	Yes	Yes	Yes	Yes
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Yes	Yes	Yes	Yes	Yes
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes	Yes	Yes	Yes	Yes

Action	Program or Service (Budget Entity Codes)				
	72750300	72750400	72750500	72900100	72900200
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes	Yes	Yes	Yes
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Yes	Yes	Yes	Yes	Yes
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes	Yes	Yes	Yes	Yes
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes	Yes	Yes	Yes	Yes
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes	Yes	Yes	Yes	Yes
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes	Yes	Yes	Yes	Yes
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes	Yes	Yes	Yes	Yes
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Yes	Yes	Yes	Yes	Yes
17.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Yes	Yes	Yes	Yes	Yes
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes	Yes	Yes	Yes	Yes
17.4 Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	Yes	Yes	Yes	Yes	Yes
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Yes	Yes	Yes	Yes	Yes

	Program or Service (Budget Entity Codes)				
Action	72750300	72750400	72750500	72900100	72900200

AUDITS - GENERAL INFORMATION

TIP Review *Section 6: Audits* of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes	Yes	Yes	Yes	Yes
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18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes	Yes	Yes	Yes	Yes
--	-----	-----	-----	-----	-----

18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes	Yes	Yes	Yes	Yes
---	-----	-----	-----	-----	-----

18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Yes	Yes	Yes	Yes	Yes
---	-----	-----	-----	-----	-----

18.5 Are the appropriate counties identified in the narrative?	Yes	Yes	Yes	Yes	Yes
--	-----	-----	-----	-----	-----

18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Yes	Yes	Yes	Yes	Yes
--	-----	-----	-----	-----	-----

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.

19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes	Yes	Yes	Yes	Yes
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Public Employees Relations Commission/Commission on Human Resources
 Agency Budget Officer/OPB Analyst Name: Richard Perritti/Kate Bellflower

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

	Program or Service (Budget Entity Codes)				
Action	72920100	72950100			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes	Yes			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes	Yes			

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)				
Action		72920100	72950100			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes	Yes			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes	Yes			
4.2	Is the program component code and title used correct?	Yes	Yes			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes	Yes			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes	Yes			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes	Yes			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72920100	72950100			
<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was</p>						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes			
<p>TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.</p>						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Yes	Yes			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Yes	Yes			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Yes	Yes			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes	Yes			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	Yes	Yes			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes	Yes			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Yes	Yes			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes	Yes			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes	Yes			
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 #14-001?	Yes	Yes			

Action		Program or Service (Budget Entity Codes)				
		72920100	72950100			
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)	Yes	Yes			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Yes	Yes			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Yes	Yes			
7.14	Do the amounts reflect appropriate FSI assignments?	Yes	Yes			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes	Yes			
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Yes	Yes			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes	Yes			
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes	Yes			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes	Yes			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes	Yes			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes	Yes			
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	Yes	Yes			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action		72920100	72950100			
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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes	Yes			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes	Yes			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	Yes			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes	Yes			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes	Yes			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		72920100	72950100			
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			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001870)?	Yes	Yes			
8.10	Are the statutory authority references correct?	Yes	Yes			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes	Yes			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes	Yes			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes	Yes			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes	Yes			
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?	Yes	Yes			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes	Yes			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes	Yes			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes	Yes			
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Yes	Yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling	Yes	Yes			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes	Yes			
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes	Yes			

Action		Program or Service (Budget Entity Codes)				
		72920100	72950100			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes	Yes			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Yes	Yes			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes	Yes			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes	Yes			
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes	Yes			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes	Yes			
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I?	Yes	Yes			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes	Yes			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Yes	Yes			

		Program or Service (Budget Entity Codes)				
Action		72920100	72950100			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Yes	Yes			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes	Yes			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes	Yes			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Yes	Yes			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes	Yes			
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Yes	Yes			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Yes	Yes			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Yes	Yes			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Yes	Yes			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Yes	Yes			
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes	Yes			

	Program or Service (Budget Entity Codes)			
Action	72920100	72950100		

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes			
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Yes	Yes			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes	Yes			
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes	Yes			
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes	Yes			
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes	Yes			
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes	Yes			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Yes	Yes			
17.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Yes	Yes			
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes	Yes			
17.4 Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	Yes	Yes			
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Yes	Yes			

	Program or Service (Budget Entity Codes)				
Action	72920100	72950100			

AUDITS - GENERAL INFORMATION

TIP Review *Section 6: Audits* of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? N/A N/A

18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? N/A N/A

18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? N/A N/A

18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? N/A N/A

18.5 Are the appropriate counties identified in the narrative? N/A N/A

18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? N/A 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.

19. FLORIDA FISCAL PORTAL

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