



State of Florida  
Northwood Shared Resource Center

Charlie Crist  
Governor

James Stewart  
Interim, Executive Director

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October 15, 2010

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

JoAnne Leznoff, Council Director  
House Full Appropriations Councils  
221 Capitol  
Tallahassee, Florida 32399-1300

David Coburn, Staff Director  
Senate Policy and Steering Committee on Ways and Means  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Northwood Shared Resource Center 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 2011-12 Fiscal Year. This submission has been approved by the NSRC Finance Committee and the NSRC Board of Trustees.

This is our first year for submitting a budget under a new and unique Operating Level Organization; therefore, we look forward to working with your staffs for any enhancements to the information that we have submitted.

A handwritten signature in black ink, appearing to read 'James Stewart', is written over a horizontal line.

James Stewart  
Executive Director – Acting

cc: Ann Coffin, Chair – NSRC Board of Trustees

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1940 North Monroe Street, Suite 80 Tallahassee, Florida 32399

Mission: To provide customers with consistent and secure computing power, expert support, creative technology solutions, and continuity of service.

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2010

60000 DEPARTMENT OF CHILDREN AND FAMILIES  
60 2 792086 WORKING CAPITAL TRUST FUND-NSRC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,401,566.08
16300 004801	DUE FROM OTHER DEPARTMENTS	874,210.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	6,700.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	6,700.00-
27600 040000 060000 100644 103034	FURNITURE AND EQUIPMENT EXPENSES OPERATING CAPITAL OUTLAY COMPUTER RELATED EXPENSES G/A-CHILD PROTECTION ** GL 27600 TOTAL	73,761.37 664,399.59 20,748,125.87 15,377.04 21,501,663.87
27700 040000 060000 100644 103034	ACC DEPR - FURNITURE & EQUIPMENT EXPENSES OPERATING CAPITAL OUTLAY COMPUTER RELATED EXPENSES G/A-CHILD PROTECTION ** GL 27700 TOTAL	73,761.37- 629,863.24- 18,283,790.18- 14,095.62- 19,001,510.41-
31100 040000 040000 100644 100644	ACCOUNTS PAYABLE EXPENSES CF EXPENSES COMPUTER RELATED EXPENSES COMPUTER RELATED EXPENSES ** GL 31100 TOTAL	0.00 50,519.86- 0.00 1,019,524.50- 1,070,044.36-
32100 010000 010000 030000 030000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS CF SALARIES AND BENEFITS OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES ** GL 32100 TOTAL	0.00 92,124.11- 0.00 2,017.53- 94,141.64-
35300 040000 040000 100644 100644	DUE TO OTHER DEPARTMENTS EXPENSES CF EXPENSES COMPUTER RELATED EXPENSES CF COMPUTER RELATED EXPENSES	0.00 52,000.00- 0.00 95,003.50-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2010

60000 DEPARTMENT OF CHILDREN AND FAMILIES  
60 2 792086 WORKING CAPITAL TRUST FUND-NSRC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100777	CONTRACTED SERVICES ** GL 35300 TOTAL	70.90 146,932.60-
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	175,088.54-
38700 100644	CAPITAL LEASES-CURRENT PORTION COMPUTER RELATED EXPENSES	294,548.13-
48600 010000	COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	579,603.43-
48700 100644	CAPITAL LEASES LIABILITY COMPUTER RELATED EXPENSES	151,369.98-
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	2,054,235.35-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	1,209,965.51-
94100 040000	ENCUMBRANCES EXPENSES	10,204.15
060000 100644	CF OPERATING CAPITAL OUTLAY COMPUTER RELATED EXPENSES	1,623.74 877,501.64
100644	CF COMPUTER RELATED EXPENSES ** GL 94100 TOTAL	255,898.13 1,145,227.66
98100 040000	BUDGETARY FND BAL RESERVED/ENCUMBRANCE EXPENSES	10,204.15
060000 100644	CF OPERATING CAPITAL OUTLAY COMPUTER RELATED EXPENSES	1,623.74 877,501.64
100644	CF COMPUTER RELATED EXPENSES ** GL 98100 TOTAL	255,898.13 1,145,227.66-
	*** FUND TOTAL	0.00

**DEPARTMENT OF CHILDREN AND FAMILIES**  
**WORKING CAPITAL TRUST FUND**  
**NORTHWOOD SHARED RESOURCE CENTER**  
**SECTION III ADJUSTMENTS NARRATIVE**  
**BUDGET REQUEST YEAR 2011/2012**

Fund	CODE	SHORT TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2792	16	SEPTEMBER RVSNS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	0	302,797
2792	20	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	4	0
<b>TOTAL</b>				<b>4</b>	<b>302,797</b>

**DEPARTMENT OF CHILDREN AND FAMILIES**  
**Revenue Estimating Methodology Narrative**  
**2792 Working Capital Trust Fund - NSRC**

Revenue estimate calculations for Fiscal Year 2010-11 and 2011-12 are based on the following methodology:

The revenue projections were based on current billing projections in light of customer agency transfer budget.

**DEPARTMENT OF CHILDREN AND FAMILIES**  
**Five Percent Trust Fund Reserve Calculation**

2792 – Working Capital Trust Fund - NSRC

Total Revenues for Fiscal year 10-11	\$	34,368,725
Less Excluded Revenues		<u>34,368,725</u>
Total Revenue Subject to 5% Reserve Calculation	\$	0
Multiplied by 5%		X .05
Total 5% Reserve	\$	<u><u>0</u></u>

**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I  
Agency Name Department of Children and Families**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** 2792 - Working Capital TF - NSRC

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 09-10 (A01)</b>	<b>Amount FY 10-11 (A02)</b>	<b>Amount FY 11-12 (A03)</b>	<b>Confirmed By</b>
43 Department of Financial Services 2732	180049	5,601,167.00	5,500,000.00	5,500,000.00	Kiki Evans (850) 413-5725 A01
64 Department of Health 2021	210022	1,292,213.09			
73 Department of Revenue 2261	210022	2,675,240.68			
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				
43 Department of Financial Services 2732	180049	5,601,167.00	5,500,000.00	5,500,000.00	Kiki Evans (850) 413-5725 A01

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2011 - 2012</b>
<b>Trust Fund Title:</b>	<b>Children and Families</b>
<b>Budget Entity:</b>	<b>Working Capital/NSRC</b>
<b>LAS/PBS Fund Number:</b>	<b>60900212</b>
	<b>2792</b>

	Balance as of 6/30/2010		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,401,566.08	(A)	0.00		2,401,566.08
ADD: Other Cash (See Instructions)	0.00	(B)	0.00		0.00
ADD: Investments	0.00	(C)	0.00		0.00
ADD: Outstanding Accounts Receivable	874,210.00	(D)	0.00		874,210.00
ADD: Anticipated Revenue for CF Encumbrances	0.00	(E)	0.00		0.00
<b>Total Cash plus Accounts Receivable</b>	3,275,776.08	(F)	0.00		3,275,776.08
LESS Allowances for Uncollectibles	0.00	(G)	0.00		0.00
LESS Approved "A" Certified Forwards	1,311,189.50	(H)	0.00		1,311,189.50
Approved "B" Certified Forwards	257,521.87	(H)	0.00		257,521.87
Approved "FCO" Certified Forwards	0.00	(H)	0.00		0.00
LESS: Other Accounts Payable	0.00	(I)	0.00		0.00
LESS:	0.00	(J)	0.00		0.00
<b>Unreserved Fund Balance, 07/01/2010</b>	1,707,064.71	(K)	0.00		1,707,064.71 **

**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**

<b>Department Title:</b>	<u>Budget Period: 2011 - 2012</u>
<b>Trust Fund Title:</b>	<u>Children and Families</u>
<b>Budget Entity:</b>	<u>Working Capital /NSRC</u>
<b>LAS/PBS Fund Number:</b>	<u>60900212</u>
	<u>2792</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-10 3,264,200.86 (A)

**Add/Subtract Prior Year Financial Statement Adjustments:**

[ ] (B)

**Add/Subtract Other Adjustments(s):**

Fixed Assets (21,508,363.87) (C)

Accumulated Depreciation 19,008,210.41 (C)

Payables Not Certified Forward 469,636.67 (C)

Atypical Payable (70.90) (C)

Encumbrances not reported in Proprietary Funds (257,521.87) (C)

LT Compensated Absences Liability 579,603.43 (C)

LT Capital Leases Liability 151,369.98 (C)

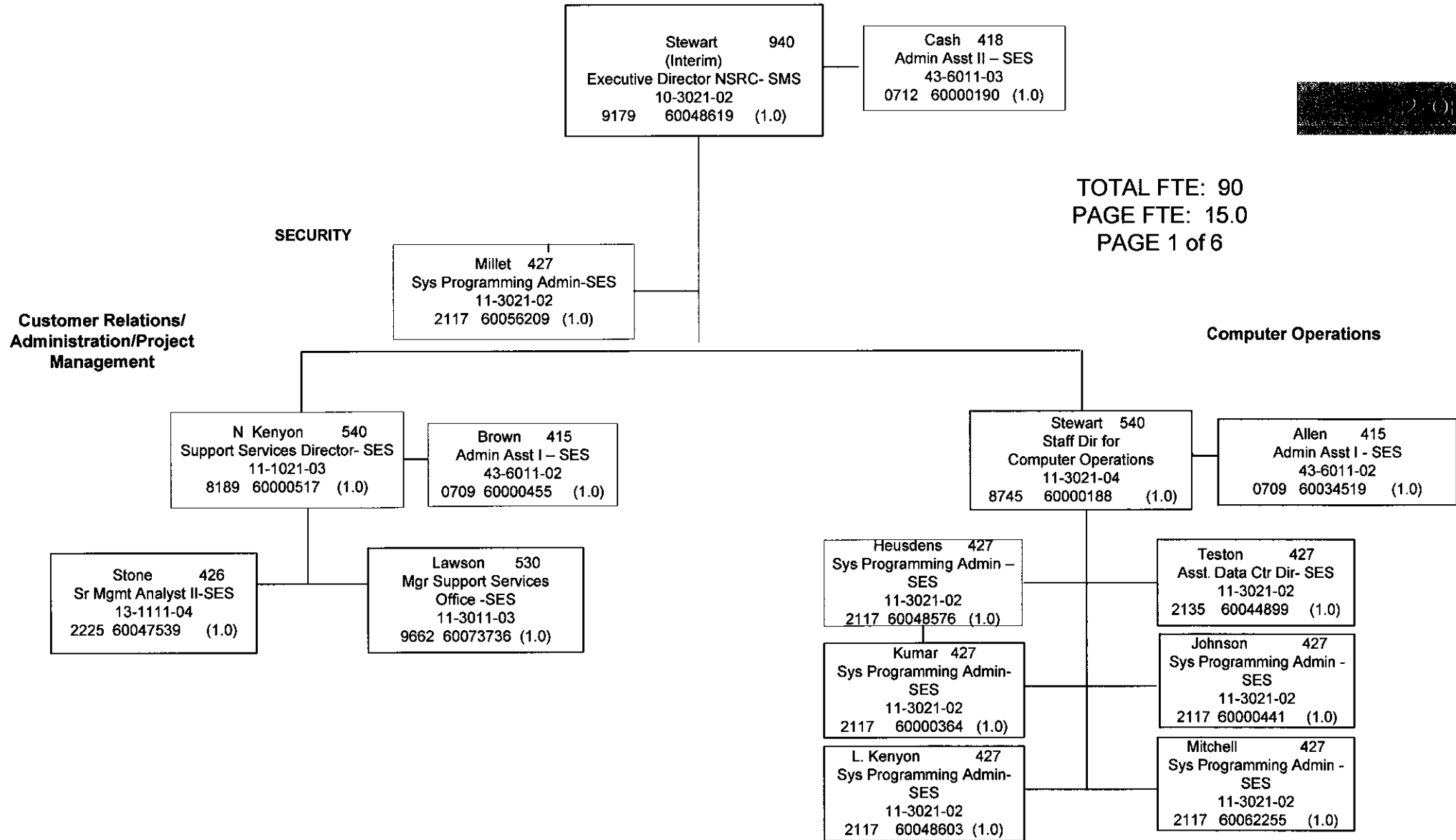
**ADJUSTED BEGINNING TRIAL BALANCE:** 1,707,064.71 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 1,707,064.71 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

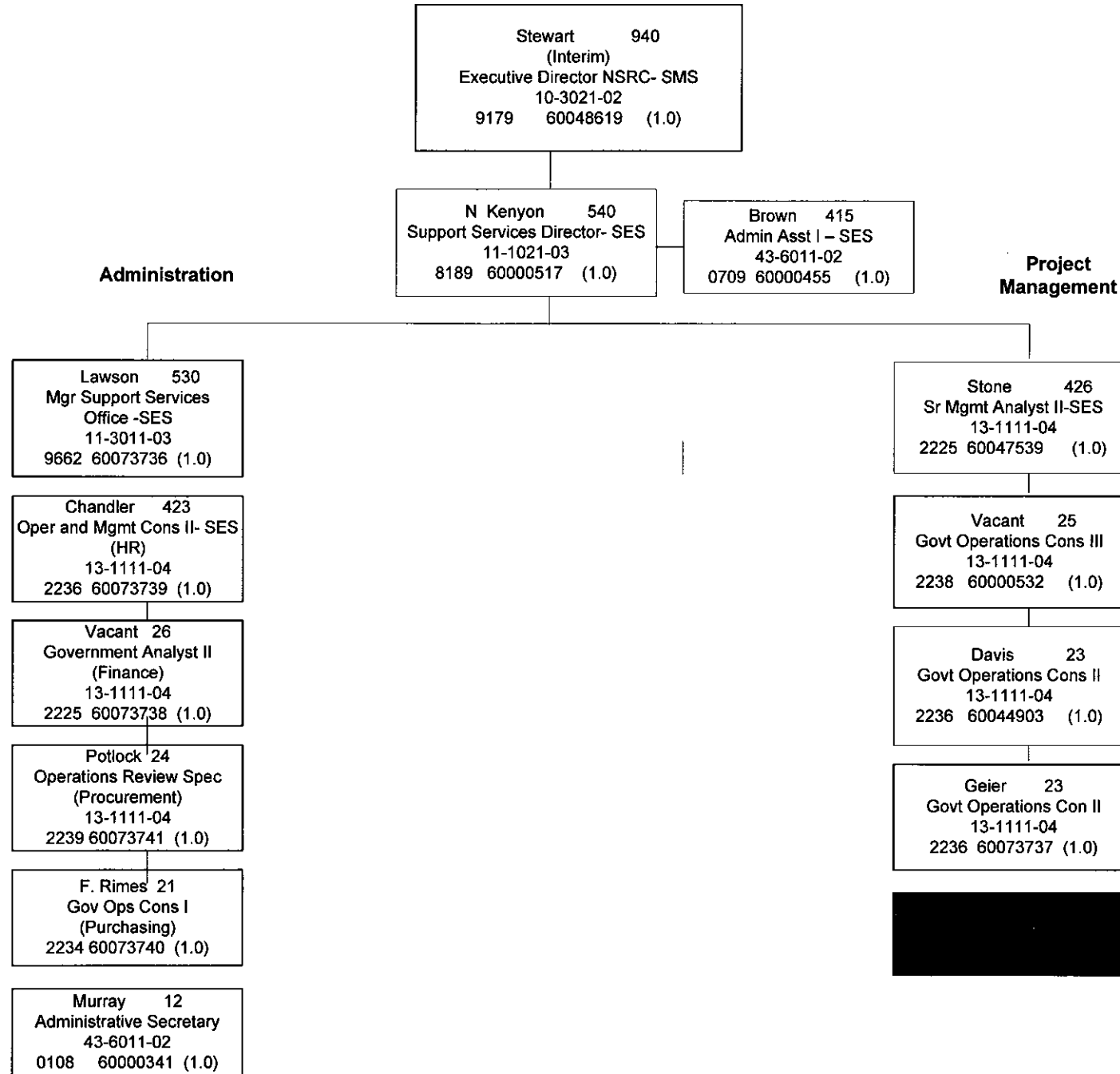
# NSRC Organizational Chart



TOTAL FTE: 90  
PAGE FTE: 15.0  
PAGE 1 of 6



**Northwood Shared Resource Center**

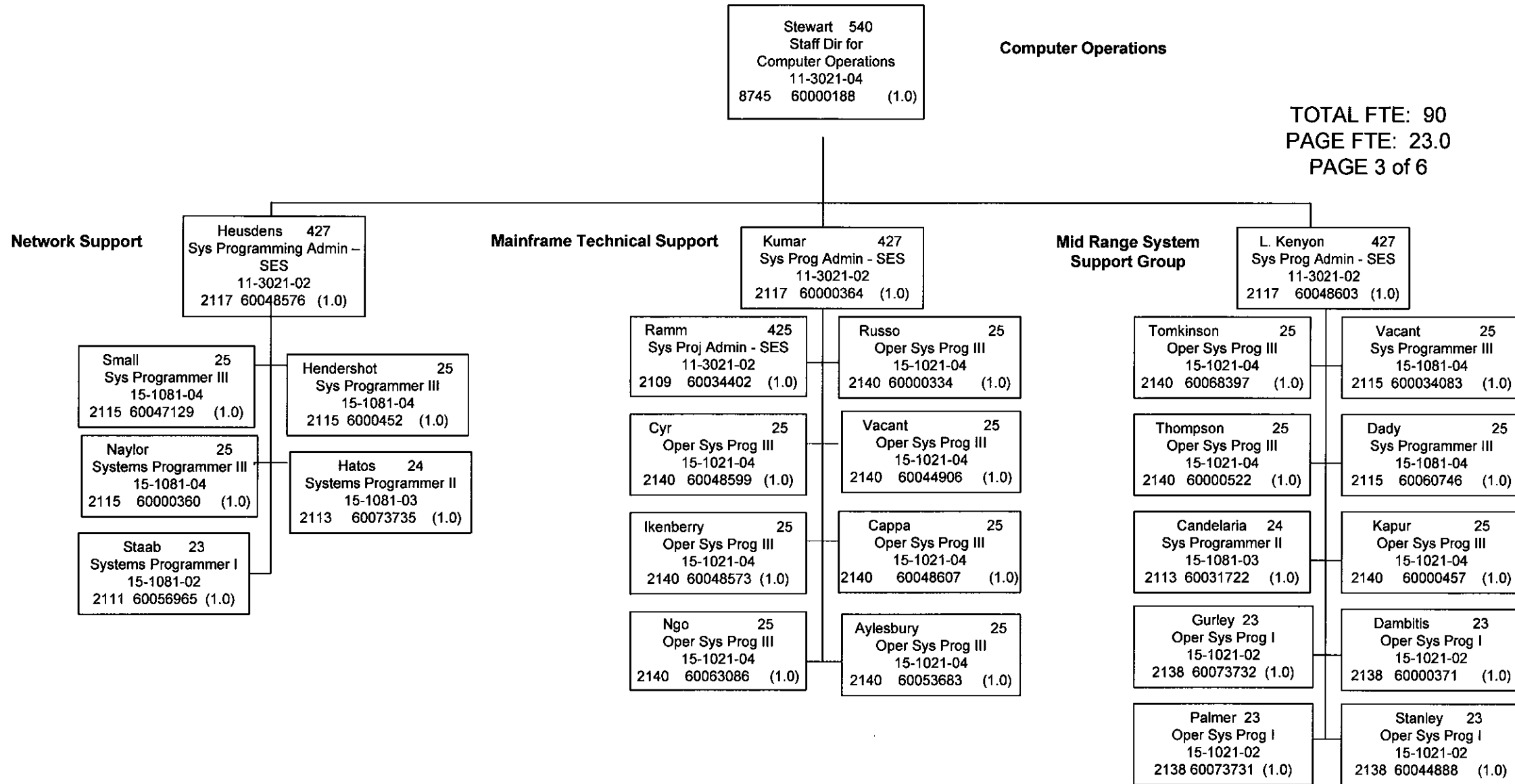


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PAGE 2 of 6

# NORTHWOOD SHARED RESOURCE CENTER

## Computer Operations

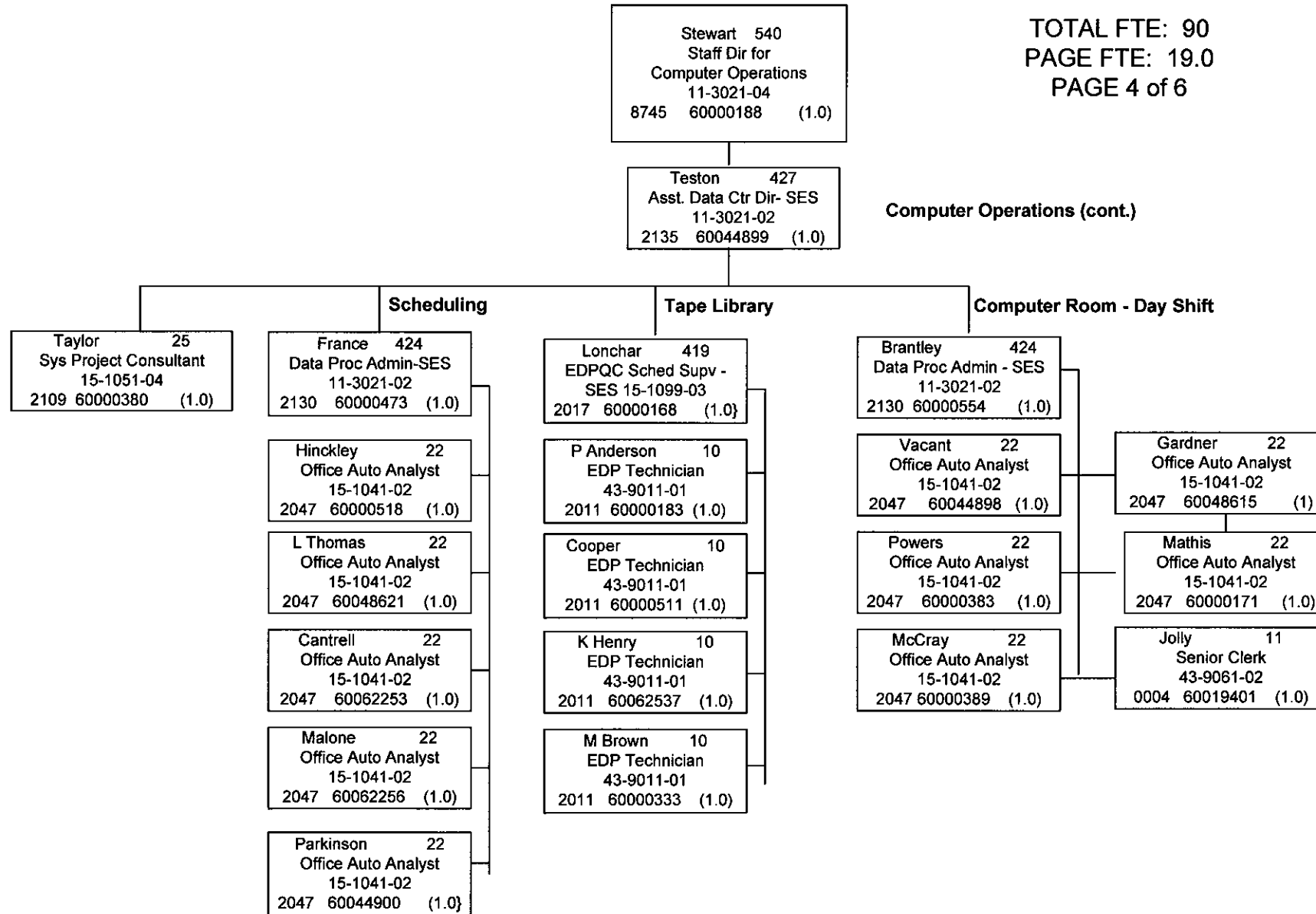
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PAGE 3 of 6



**NORTHWOOD SHARED RESOURCE CENTER**  
**Computer Operations (cont)**

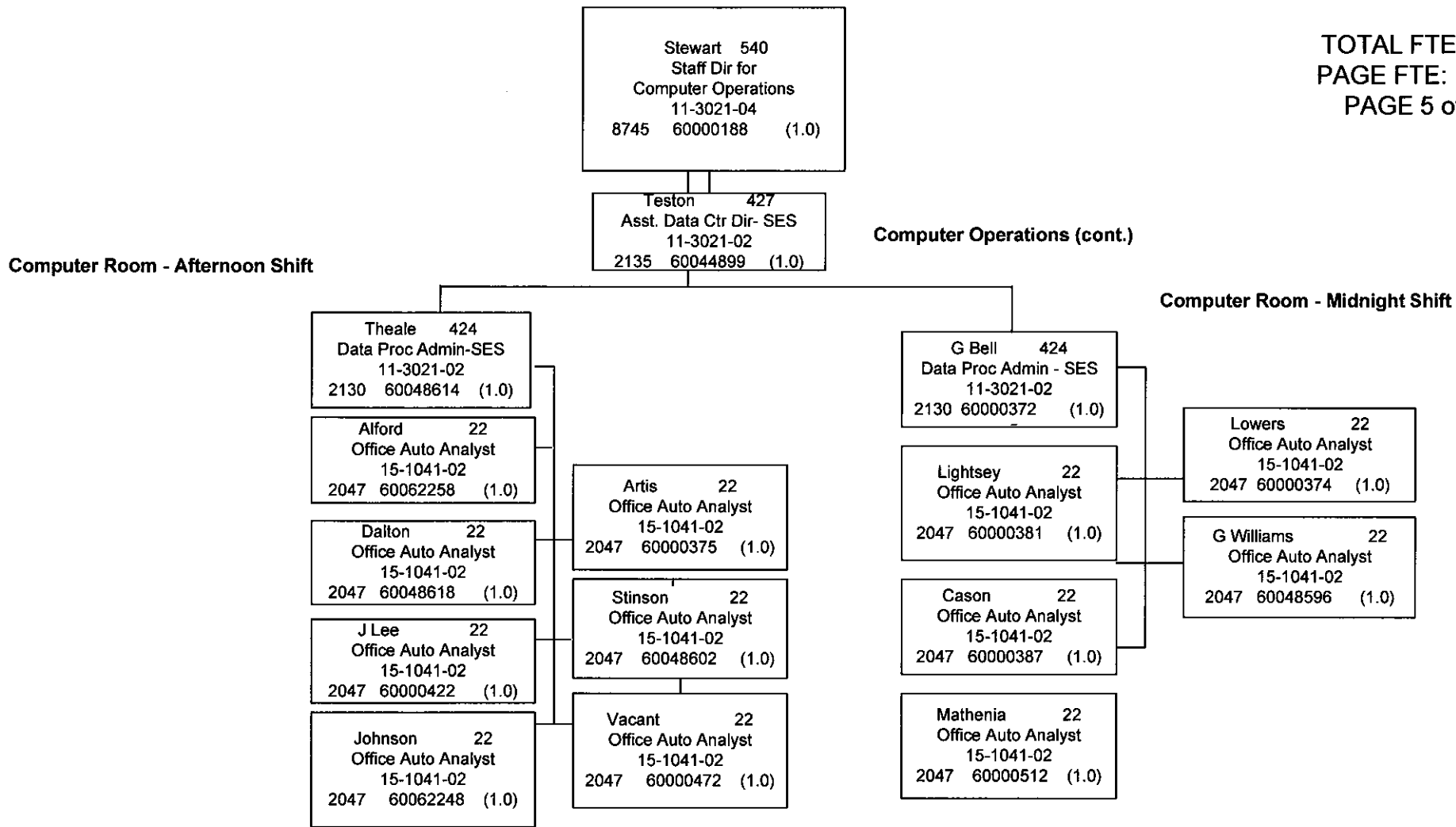
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**PAGE 4 of 6**

**Computer Operations (cont.)**



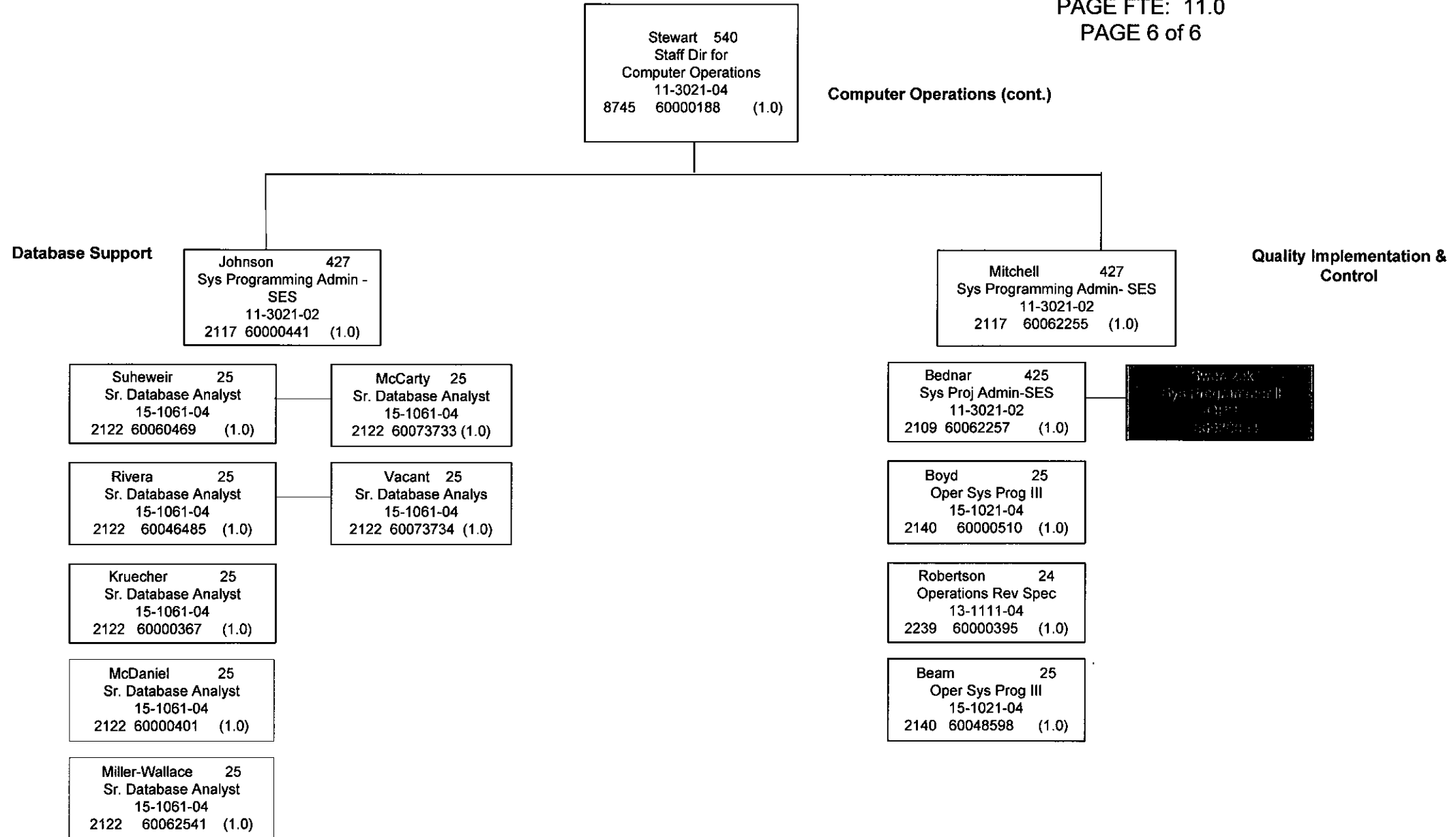
**NORTHWOOD SHARED RESOURCE CENTER  
Computer Operations (cont)**

TOTAL FTE: 90  
PAGE FTE: 14.0  
PAGE 5 of 6



NORTHWOOD SHARED RESOURCE CENTER  
Computer Operations (cont)

TOTAL FTE: 90  
PAGE FTE: 11.0  
PAGE 6 of 6



## Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Northwood Shared Resource Center

Agency Budget Officer/OPB Analyst Name: Timothy Lawson

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

Action	Program or Service (Budget En		
	63200100	63200200	

### 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IA4, IA5, IP1,V1, 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? <b>(CSDI)</b>	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	

### AUDITS:

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

### 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	Y	Y	

### 3. EXHIBIT B (EXBR, EXB)

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



	Program or Service (Budget En		
Action	63200100	63200200	

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

<b>4. EXHIBIT D (EADR, EXD)</b>			
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y
4.2	Is the program component code and title used correct?	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.		

<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>			
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A	N/A

<b>AUDITS:</b>			
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	N/A	N/A
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	N/A	N/A

Action		Program or Service (Budget En		
		63200100	63200200	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	N/A	N/A	
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 2009-10 approved budget. Amounts should be positive.			
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Y	Y	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y	Y	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	

Action		Program or Service (Budget En		
		63200100	63200200	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #11-006?	N/A	N/A	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A	N/A	
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	Y	Y	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	

Action		Program or Service (Budget En		
		63200100	63200200	
<b>AUDIT:</b>				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	
7.19	Does the General Revenue for 160XXXX issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	
7.20	Does the General Revenue for 180XXXX issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	
7.21	Does the General Revenue for 200XXXX issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	
7.22	Have FCO appropriations been entered into the nonrecurring column A04? <b>(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) )</b>	N/A	N/A	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			

	Program or Service (Budget En		
Action	63200100	63200200	

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

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A	N/A	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	
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)?	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A	N/A	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	

Action		Program or Service (Budget En		
		63200100	63200200	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	N/A	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	N/A	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	N/A	
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	N/A	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	
<b>AUDITS:</b>				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			

		Program or Service (Budget En		
Action		63200100	63200200	
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.)			
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
<b>9. SCHEDULE II (PSCR, SC2)</b>				
AUDIT:				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A	N/A	
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.			
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
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?			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>				
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Y	Y	
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>				
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Y	Y	

	Program or Service (Budget En		
Action	63200100	63200200	

**15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)**

15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y	

**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A	N/A	
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A	N/A	
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	N/A	
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A	N/A	

TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
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**16. MANUALLY PREPARED EXHIBITS & SCHEDULES**

16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	



	Program or Service (Budget En		
Action	63200100	63200200	

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.			
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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

**18. FLORIDA FISCAL PORTAL**

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