



State Board of Education

Andy Tuck, *Chair*
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Ben Gibson
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Richard Corcoran
Commissioner of Education

October 15, 2020

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

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes (F.S.), our Legislative Budget Request for the Florida Department of Education is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2021-22 Fiscal Year. This submission was approved by the State Board of Education on September 23, 2020.

This budget request aligns with the Five-Year Statewide Strategic Plan for Economic Development and continues Governor DeSantis' commitment to K-12 public education funding.

Director Chris Spencer
Staff Director Eric Pridgeon
Staff Director Cynthia Sauls Kynoch
October 15, 2020
Page Two

Also included are statutorily required reports approved by the State Board of Education. The reports are: (1) Florida's State Board of Education Strategic Plan 2015-2020 Framework as required by section 1001.02(3)(a), F.S., and (2) the five-year plan for postsecondary enrollment as required by s. 1001.02(2)(v), F.S..

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard Corcoran', with a long horizontal flourish extending to the right.

Richard Corcoran
Commissioner of Education

RC/sp

Enclosures

FLORIDA DEPARTMENT OF EDUCATION
Temporary Special Duty – General Pay Additives Implementation Plan
For Fiscal Year 2021-22

In accordance with rule authority established in 60L-32.0012, Florida Administrative Code, the Florida Department of Education has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position. The requested additives are justified for reasons such as establishing lead worker duties, temporary duties due to vacancies and absent coworkers, and when temporarily assigning duties that are not customarily assigned to the position.

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

Leadworker Duties

The agency requests approval to approve this additive for employees who are assigned limited supervisory responsibilities that include directing the work of employees having the same or similar duties in the same work unit. The duties may also include distributing work, maintaining a balanced workload among employees, keeping records, and defining work priorities. The duties do not include evaluating performance or administering disciplinary actions, and do not justify reclassification.

Temporary Special Duties (General)

The agency requests approval to approve this additive when an employee has been assigned temporary duties and responsibilities not customarily assigned to the position. The agency's review shall include the duties being assigned the position, the additive amount, and compliance with the applicable collective bargaining agreement.

Temporary Special Duties (Absent Coworker)

The agency requests approval to approve this additive when the employee is assigned the duties and responsibilities of a coworker who is absent from work due to authorized FMLA or authorized military leave.

Competitive Area Differential

The agency requests to continue to approve this additive for specific positions with similar duties and responsibilities when it has been determined that recruitment, turnover, or competitive pay problems exist in a defined geographic region or county(ies).

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

During fiscal year 2019-20, the agency implemented a total of 1 temporary special duty additive (general), which would fall within the scenario described above. The agency expended approximately \$5,145.60 on this one additive. The agency anticipates expenditures to be comparable to those in prior years.

The agency requested pay additives are in line with Article 21 – Compensation for Temporary Special Duty in Higher Position as defined in the most recent AFSCME Master Contract (October 8, 2019 through June 30, 2020).



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

2021-22

Department Level

Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Education		
Contact Person:	Matthew Mears	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Monique Bellefleur, individually and on behalf of D.B., Jr., M.B., and D.B., Kathryn Hammond, Ashley Monroe, and James Lis v. Ron DeSantis, in his official capacity as Governor of the State of Florida; Andy Tuck, in his official capacity as chair of the Florida Board of Education; Richard Corcoran, in his official capacity as Florida Commissioner of Education; Florida Department of Education; and Jacob Oliva, in his official capacity as Chancellor, Division of Public Schools.		
Court with Jurisdiction:	Second Judicial Circuit Court, Leon County First District Court of Appeal		
Case Number:	Case No. 2020-CA-7327-O (Fla. 9th Cir.), transferred to Leon County, Case No. 2020-CA-1467 (Fla. 2d Cir.) Case No. 1D20-2072 (appeal of order granting temporary injunction); This case is consolidated with <i>FEA v. DeSantis</i> . Case No. 1D20-2634 (petition for writ of certiorari).		
Summary of the Complaint:	<p>Reopening Litigation: Plaintiffs, including one parent (Bellefleur) and three teachers (Hammond, Monroe and Lis), filed suit against Governor DeSantis, the Department of Education, the State Board of Education, Commissioner of Education Richard Corcoran, Andy Tuck, Jacob Oliva, Teresa Jacobs (chair of the School Board of Orange County), the School Board of Orange County, Barbara Jenkins (Superintendent of Orange County Public Schools), and Orange County Public Schools. Claims against the Orange County Defendants were severed from this case.</p> <p>Plaintiffs allege DOE EO-06 violates Article IX, s. 1(a) of the Florida Constitution, which requires the provision of a safe and secure system of public schools. Plaintiffs seek declaratory and injunctive relief, enjoining the Defendants from opening public schools in Orange County and across the State, and preventing the Defendants from restricting funding to Orange County Public Schools if they do not permit face-to-face instruction during the 2020-21 school year.</p>		
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:	DOE’s Emergency Order issued July 6, 2020 (DOE EO-06)		
Status of the Case:	The <i>Bellefleur</i> case was transferred to Leon County and consolidated with the <i>FEA</i> case. Following a two-day evidentiary hearing, Judge Dodson granted the Plaintiffs’ motions for temporary injunction and struck the portions of the Department’s Emergency Order that were		

	<p>found to be unconstitutional. Plaintiffs moved to vacate automatic stay of the case pending resolution of the Defendants’ appeal. The trial court vacated the stay, although it was quickly reinstated by the 1st DCA. The emergency order remains in effect.</p> <p>The appeal of the order granting Plaintiffs’ temporary injunction is fully briefed, with the Department’s Reply Brief filed on September 9, 2020. The Department also filed a Petition for Certiorari on September 10, 2020, seeking review of the court’s denial of the Motion to Dismiss.</p>	
<p>Who is representing (of record) the state in this lawsuit? Check all that apply.</p>	<p>Matthew Mears, Judy Bone, Jamie Braun, Anastasios Kamoutsas, Jason Borntreger, Taylor Wolff</p>	<p>Agency Counsel</p>
		<p>Office of the Attorney General or Division of Risk Management</p>
	<p>David Wells, Nate Hill (Gunster); Rocco Testani (Eversheds)</p>	<p>Outside Contract Counsel</p>
<p>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</p>	<p>Not a class action.</p>	

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

Agency:	Department of Education		
Contact Person:	Matthew Mears	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Education Association, Stefanie Beth Miller, Ladara Royal, Mindy Festige, Victoria Dublino-Henjes, Andre Henjes, NAACP, and NAACP-FL v. Ron DeSantis, in his official capacity as Governor of the State of Florida; Richard Corcoran, in his official capacity as Florida Commissioner of Education; Florida Department of Education; and the Florida Board of Education		
Court with Jurisdiction:	Second Judicial Circuit Court, Leon County First District Court of Appeal		
Case Number:	Case No. 2020-CA-015211 (Fla. 11th Cir.), transferred to Leon County, Case No. 2020-CA-1450 (Fla. 2d Cir.) Case No. 1D20-2470 (appeal of order granting temporary injunction); This case is consolidated with <i>Bellefleur v. DeSantis</i> . Case No. 1D20-2633 (petition for writ of certiorari).		
Summary of the Complaint:	<p>Reopening Litigation The FEA, Stefanie Beth Miller (teacher), Ladara Royal (teacher), Mindy Festige (parent and teacher), Victoria Dublino-Henjes and Andres Henjes (parents), filed suit against Governor Ron DeSantis, Commissioner of Education Richard Corcoran, the Florida Department of Education, the State Board of Education, and Carlos Gimenez, Mayor of Miami-Dade County. Plaintiffs later added the NAACP and NAACP Florida Conference as additional parties. Claims against the Mayor were dismissed.</p> <p>Plaintiffs allege that DOE EO-06 usurps local control over the reopening of schools during COVID-19. Plaintiffs allege EO-06 violates Article IX s. 1(a) (requirement to provide a safe and secure system of public schools) and s. 4(b) (giving school boards the right to control, operate and supervise schools in their districts). Plaintiffs also allege the terms of EO-06 are inconsistent, making the order arbitrary and capricious in violation of the due process clause. Plaintiffs seek an injunction enjoining all Defendants from forcing a return to brick-and-mortar schooling, requiring Defendants to develop and implement an online instruction plan and to make internet and technology devices available to all students, and requiring that certain sanitation and other safety measures be put in place before schools reopen. Those measures include PPE, reduced class sizes, sufficient hand sanitizing stations, Plexiglas shields where necessary, increased staffing, increased school clinic capabilities, and anything else needed to minimize COVID-19 transmission.</p>		

Amount of the Claim:	\$	
Specific Statutes or Laws (including GAA) Challenged:	DOE's Emergency Order issued July 6, 2020 (DOE EO-06)	
Status of the Case:	<p>On appeal: The <i>FEA</i> case was transferred to Leon County and consolidated with the <i>Bellefleur</i> case. Following a two-day evidentiary hearing, Judge Dodson granted the Plaintiffs' motions for temporary injunction and struck the portions of the Department's Emergency Order that were found to be unconstitutional. Plaintiffs moved to vacate automatic stay of the case pending resolution of the Defendants' appeal. The trial court vacated the stay, although it was quickly reinstated by the 1st DCA. The emergency order remains in effect.</p> <p>The appeal of the order granting Plaintiffs' temporary injunction is fully briefed, with the Department's Reply Brief filed on September 9, 2020. The Department also filed a Petition for Certiorari on September 10, 2020, seeking review of the court's denial of the Motion to Dismiss.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.	Matthew Mears, Judy Bone, Jamie Braun, Anastasios Kamoutsas, Jason Borntreger, Taylor Wolff	Agency Counsel
		Office of the Attorney General or Division of Risk Management
	David Wells, Nate Hill (Gunster); Rocco Testani (Eversheds)	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not a class action.	

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Education		
Contact Person:	Matthew Mears	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Christopher Alianiello, individually and on behalf of others similarly situated, v. State of Florida, Department of Education		
Court with Jurisdiction:	Florida Second Circuit Court, Leon County		
Case Number:	2019-CA-001674		
Summary of the Complaint:	The complaint alleges that teachers who received awards under the Best & Brightest program were "shortchanged" because the Department's guidance to districts gave districts the option of withholding payroll taxes from the award amount.		
Amount of the Claim:	In excess of \$15,000.00 equitable relief		
Specific Statutes or Laws (including GAA) Challenged:	F.S. 1012.731		
Status of the Case:	Stayed: The Department's Motion to Dismiss was granted in part, with all federal taxation claims being dismissed without prejudice based on federal preemption. The Court reserved ruling on the failure to state a claim and sovereign immunity arguments made in the Department's MTD. Plaintiff's then filed a Motion to Stay the case, which was granted on April 30, 2020. The stay will be in place pending Plaintiffs' resolution of issues with the IRS related to the federal tax claims. Plaintiffs are supposed to file status reports every 6 months on the status of filings made to the IRS.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	Matthew Mears, Taylor Wolff, Jason Borntreger	Agency Counsel	
	Karen Brodeen		

	Rocco Testani	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).	(class not certified) Ryan Morgan, Esquire Gregory Schmitz, Esquire Ryan Nasso, Esquire Morgan and Morgan, P.A. 20 North Orange Avenue, Suite 1600 Orlando, Florida 32801	

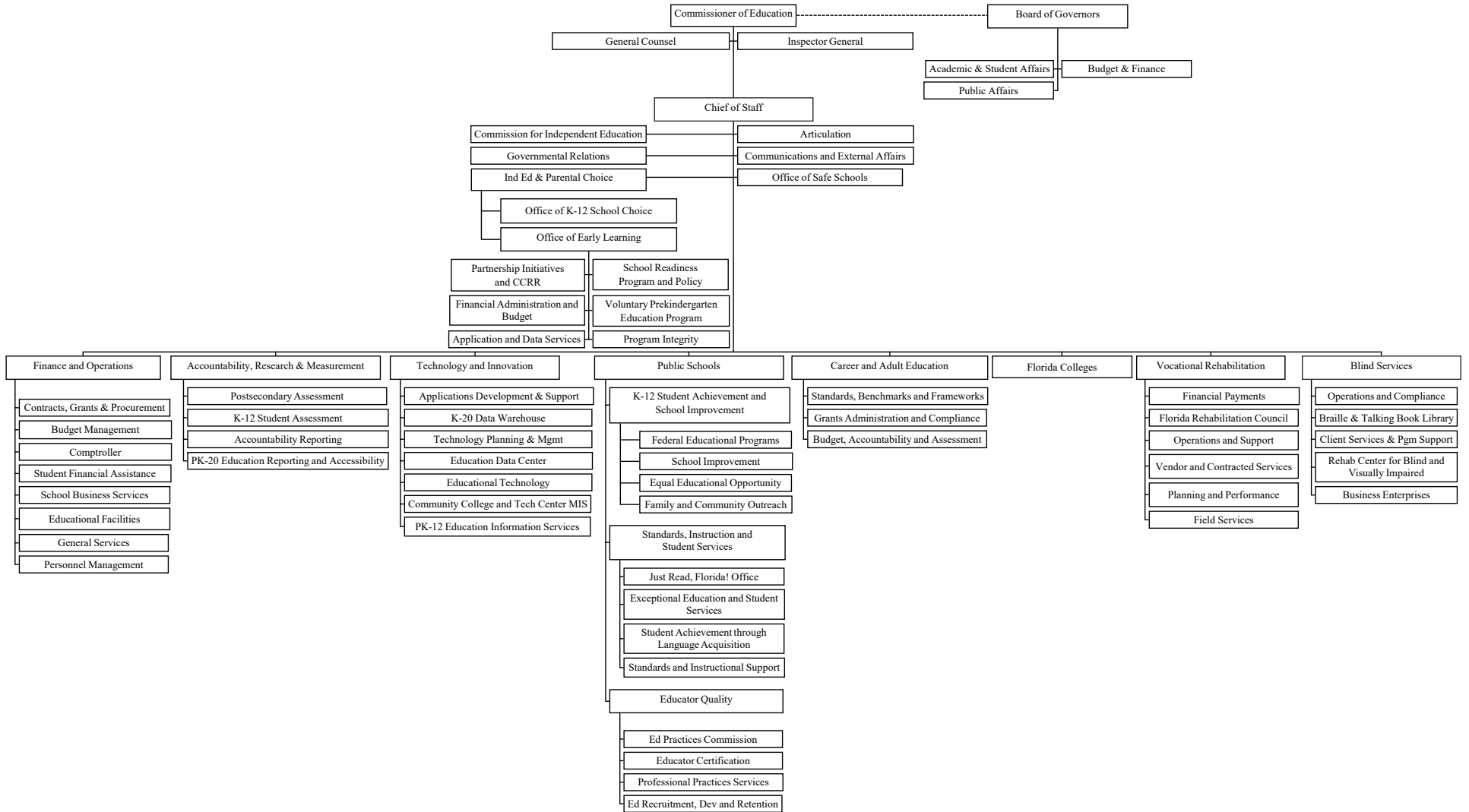
Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Education		
Contact Person:	Matthew Mears	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Alexis S. Geffin and Ryan J. Geffin, et al., v. Governor Rick Scott, et al.; Thomas A. Warren and Kathleen Villacorta, et al., v. Governor Rick Scott, et al.		
Court with Jurisdiction:	Florida Second Circuit Court, Leon County		
Case Number:	Case No. 2017-CA-1364 (Fla. 2d Cir. Ct.); Case No. 2017-CA-1526 (Fla. 2d Cir. Ct.). (Cases consolidated before Judge Dodson).		
Summary of the Complaint:	<p>Matching Funds Lawsuit.</p> <p>Plaintiffs allege that the Governor, Speaker of the House, President of the Senate, State Board of Education, Board of Governors and Commissioner Stewart have violated §§ 1011.32, 1011.85, 1011.94, or 1013.79, Florida Statutes, by not requesting and appropriating money to match private donations under these statutes, thereby depriving Florida colleges and universities and students of over \$1 billion. Plaintiffs allege a violation of Article III § 12 (single subject rule), breach of contract, violation of Article IX §1(A) (adequacy challenge). Plaintiffs seek certification of a class action, an injunction enjoining Defendants from enacting additional appropriations bills without satisfying obligations under matching statutes, declaratory judgment, and/or a writ of mandamus.</p>		
Amount of the Claim:	\$600-\$700 Million		
Specific Statutes or Laws (including GAA) Challenged:	2017 General Appropriation Act, Ch. 2017-70 In addition, Plaintiffs challenge the failure to appropriate in General Appropriations Acts going back to 2012-2013. §§ 1011.32, 1011.85, 1011.94, or 1013.79, Fla. Stat.		
Status of the Case:	<p>On appeal: Case No. 1D18-0500 (Fla. 1st DCA). The trial court dismissed the adequacy claim. The Legislative Defendants sought a writ of prohibition, and the First DCA granted the writ in part as it pertained to separation of powers and the single-subject claim. The DCA left the possibility of a breach of contract claim open, stating that it was unclear whether the contract claims were barred by sovereign immunity.</p> <p>Following the appeal, the Plaintiffs filed an amended complaint in the trial court, dropping the Legislative Defendants but adding the State of Florida, the Department of Education, and the Chief Financial Officer. The defendants all filed motions to dismiss, and the CFO's motion was granted. The Executive Defendants' motion was denied. The Executive</p>		

	Defendants filed an interlocutory appeal based on sovereign immunity, which is currently before the First DCA. The oral argument date has been set for September 19, 2019.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	Jamie Braun	Agency Counsel
	Christopher Baum, Jesse Haskins, William Stafford	Office of the Attorney General or Division of Risk Management
	Adam Tannenbaum	Florida House of Representatives
	Blaine Winship	Special Counsel OAG
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>Eugene E. Stearns Grace L. Mead Morgan Q. McDonough Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. Museum Tower 150 West Flagler Street Suite 2200 Miami, FL 33130</p> <p>Glenn Burhans, Jr. Kelly O'Keefe Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. Highpoint Center 106 East College Avenue Suite 700 Tallahassee, FL 32301</p>	

FLORIDA DEPARTMENT OF EDUCATION



Authorized Positions:

State Board of Education	827.00
Division of Vocational Rehabilitation	812.00
Division of Blind Services	281.75
Board of Governors	66.00
Office of Early Learning	94.00
Office of State Schools	16.00
TOTAL	2,096.75

EDUCATION, DEPARTMENT OF		FISCAL YEAR 2019-20			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		24,405,193,932		1,640,392,489	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		1,026,972,788		216,467,568	
FINAL BUDGET FOR AGENCY		25,432,166,720		1,856,860,057	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					1,603,506,223
Educational Facilities * Students served		2,858,949	0.88	2,519,269	
Funding And Financial Reporting * Students served		2,858,949	1.07	3,061,120	
School Transportation Management * Students transported		1,044,207	0.62	650,837	
Recruitment And Retention * Students who complete state-approved teacher preparation programs		5,352	558.43	2,988,710	
Curriculum And Instruction * Students served		2,858,949	2.99	8,554,814	
Community College Program Fund * Students served		715,044	1,755.30	1,255,118,265	
School Choice And Charter Schools * Students served		2,858,949	1.36	3,874,930	
Education Practices Commission * Final orders issued		406	1,720.62	698,570	
Professional Practices Services * Investigations completed		3,621	759.19	2,749,041	
Teacher Certification * Subject area evaluations processed		145,947	45.11	6,584,130	
Assessment And Evaluation * Total tests administered		1,233,607	95.44	117,732,113	
Exceptional Student Education * Number of ESE students		592,197	7.79	4,612,904	
Postsecondary Education Coordination * Number of institutions		138	5,626.27	776,425	
Commission For Independent Education * Number of institutions		936	4,886.26	4,573,537	
Florida Education Finance Program * Number of students served		2,858,949	4,354.08	12,448,093,364	
State Grants To School Districts/ Non-Florida Education Finance Program * Number of students served		2,858,949	133.80	382,527,921	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * Customers served		11,576	4,372.06	50,610,981	
Provide Food Service Vending Training, Work Experience And Licensing * Facilities supported		142	44,663.94	6,342,280	
Provide Braille And Recorded Publications Services * Customers served		32,163	82.87	2,665,454	
Federal Funds For School Districts * Number of students served		2,858,949	905.75	2,589,498,824	
Capitol Technical Center * Number of students served		2,858,949	0.08	224,624	
Public Broadcasting * Stations supported		25	388,561.68	9,714,042	
Provide School Readiness Services * Number of children (FTE) served in School Readiness Program		220,549	4,310.16	950,602,339	
Provide Voluntary Prekindergarten Services And System Support * Number of children (FTE) served in VPK program (program year)		156,956	10.92	1,714,082	
Provide Voluntary Prekindergarten (VPK) Education Services * Number of children (FTE) served in VPK program (program year)		156,956	2,599.08	407,941,755	
Projects, Contracts And Grants * Students Served		2,858,949	0.12	337,239	
Florida Alliance For Assistive Service And Technology * Number of clients served		294,826	4.07	1,199,288	
Independent Living Services * Number of clients served		16,192	368.58	5,968,061	
Vocational Rehabilitation - General Program * Number of individualized written plans for services		15,757	15,734.03	247,921,041	
Beacon College - Tuition Assistance * Students served		126	1,984.13	250,000	
Able Grant * Grants awarded		2,290	2,071.83	4,744,484	
Medical Training And Simulation Laboratory * Students served		19,768	189.70	3,750,000	
Embry Riddle - Aerospace Academy * Students served		8,139	958.35	7,800,000	
Bethune Cookman * Students served		942	4,701.88	4,429,167	
Edward Waters College * Students served		260	12,677.28	3,296,094	
Florida Memorial College * Students served		884	4,403.35	3,892,557	
Library Resources * Students served		27,426	32.77	898,725	
Florida Resident Access Grants * Students served		46,026	2,437.19	112,173,923	
Leadership And Management- State Financial Aid * Students Served		630,000	5.03	3,168,488	
Leadership And Management- Federal Financial Aid * N/A		2,858,949	2.73	7,798,808	
Children Of Deceased/Disabled Veterans * Number of students receiving support		1,966	4,095.99	8,052,726	
Florida Bright Futures Scholarship * Students served		111,973	5,594.62	626,446,806	
Florida Education Fund * Students served		420	7,142.86	3,000,000	
Florida Work Experience Scholarship * Students served		728	5,212.67	3,794,827	
Jose Mari Scholarship Challenge Grant * Students served		65	1,907.89	124,000	
Mary Moleod Bethune Scholarship * Students served		147	2,183.67	321,000	
Minority Teacher Scholarships * Students served		266	3,450.37	917,798	
Florida National Merit Scholars Incentive Program * Students served		1,377	16,021.52	22,061,634	
Postsecondary Student Assistance Grant * Students served		5,594	5,460.07	30,543,626	
Prepaid Tuition Scholarships * Students served		2,018	3,468.78	7,000,000	
Private Student Assistance Grant * Students served		16,129	2,872.16	46,324,994	
Public Student Assistance Grant * Students served		148,673	1,242.56	184,734,822	
Rosewood Family Scholarship * Students served		29	8,895.97	257,983	
John R. Justice Loan Repayment Program * Number of awards		48	1,531.40	73,507	
Honorably Discharged Graduate Assistance Program * Students served		1,480	1,633.29	2,417,264	
First Generation In College - Matching Grant Program * Students served		10,912	973.00	10,617,326	
Career Education * Students served		4,491	1,345.35	6,041,973	
Nursing Student Loan Forgiveness Program * Students served		434	2,812.41	1,220,586	
Academic And Student Affairs * N/A		1,430,088	4.49	6,424,922	
Funding And Support Activities * Students served		463,987	7.77	3,603,250	
State Grants To Districts And Community Colleges * Students Served		209,514	2,346.70	491,667,226	
Equal Opportunity And Diversity * Students Served		2,858,949	0.16	468,605	
TOTAL				20,128,173,081	1,603,506,223
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				3,186,954,723	
REVERSIONS				2,080,277,803	253,353,833
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				25,395,405,607	1,856,860,056

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

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

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

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

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

(5) \$15,500.00 for litigation/settlements is reflected in FDOE's 2019-20 budget. However, this amount is nonrecurring and, therefore, not a true activity year to year.



2020-2025 Strategic Plan

November 15, 2019

Timeline

- August 21, 2019 – State Board reviewed updated results for the 2015-2020 Strategic Plan
- September 20, 2019 – State Board reviewed proposed revisions for what would become the 2020-2025 Strategic Plan
- [November 15, 2019 – State Board considers the 2020-2025 Strategic Plan for adoption](#)

Goals of the Florida Education System

Section 1008.31, Florida Statutes

- Highest student achievement, as indicated by evidence of student learning gains at all levels.
- Seamless articulation and maximum access, as measured by evidence of progression, readiness, and access by targeted groups of students identified by the Commissioner of Education.
- Skilled workforce and economic development, as measured by evidence of employment and earnings.
- Quality efficient services, as measured by evidence of return on investment.

Current Metrics 2015-2020

Goal 1 – Highest Student Achievement

- Student Achievement on Florida Assessments
- Continued Growth on Florida Assessments
- Closing the Achievement Gap
- High School Graduation Rate
- High School Graduation Rate Plus (Acceleration)
- Reducing the Percent of Low-Performing Schools
- Postsecondary Completion Rate

Goal 2 – Seamless Articulation and Maximum Access

- Postsecondary Continuation Rate
- Associate Degree Articulation Rate
- Access to High-Quality K-12 Educational Outcomes

Goal 3 – Skilled Workforce and Economic Development

- Postsecondary Employment Rate
- Initial Wages

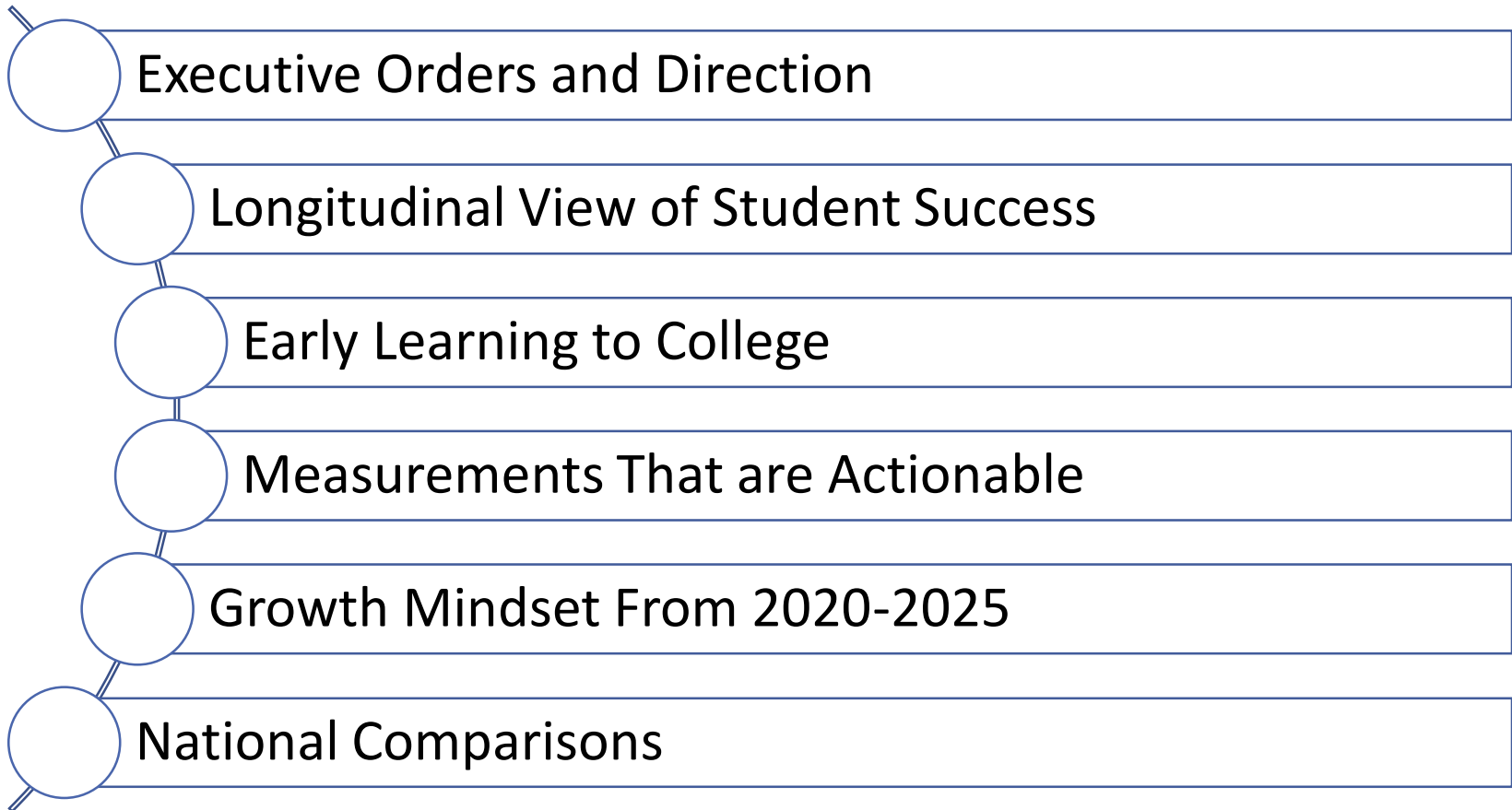
Goal 4 – Quality Efficient Services

- Return on Investment
- Agency Efficiency

Transition to 2020-2025: Values Alignment

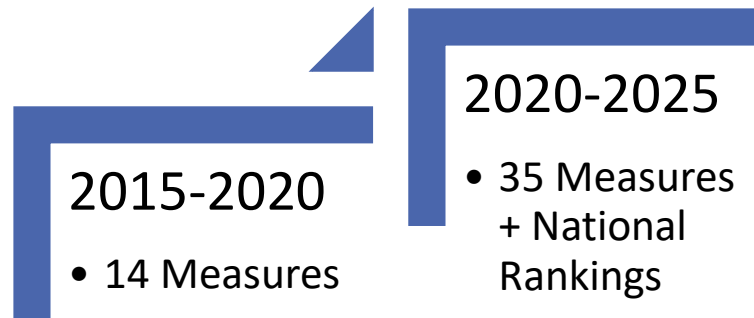


Transition to 2020-2025: Operational Alignment



Proposed Measures 2020-2025

- ❑ Goal 1 – Highest Student Achievement
 - ❑ 25 metrics (7 former + 18 new)
- ❑ Goal 2 – Seamless Articulation and Maximum Access
 - ❑ 6 metrics (3 former + 3 new)
- ❑ Goal 3 – Skilled Workforce and Economic Development
 - ❑ 4 metrics (2 former + 2 new)
- ❑ Goal 4 – Quality Efficient Services
 - ❑ National Rankings (retired former, replaced with 12 sources for rankings)



Goal 1: Highest Student Achievement

1. Kindergarten Readiness
2. Reducing the Percent of Low-Performing VPK Providers
3. Student Achievement on Florida Assessments
4. Focused Measure on Student Achievement in Particular Grades and/or Subjects (Grade 3 ELA; Civics EOC)
5. Continued Achievement Growth on Florida Assessments
6. Closing the Achievement Gap
7. High School Graduation Rate
8. High School Graduation Rate Plus
9. Successful Transition of English Language Learners
10. Student Achievement on the NAEP

Underlined metrics were in the 2015-2020 strategic plan.

Goal 1: Highest Student Achievement

11. Closing the Achievement Gap on NAEP
12. Student Achievement on NAEP, Students Attending Charter Schools Compared to Students Attending Traditional Schools
13. Reducing the Percent of Low-Performing Schools
14. Increasing the Percent of Schools that Earned a D or F for Multiple Years Improving to a C or Higher
15. Continual Improvement in School Performance
16. Improving the Performance of the Lowest-Performing Title I Schools
17. Reducing the Number of Schools Identified for Targeted Support and Improvement (TS&I) Due to Low-Performing Subgroups
18. Ensure Students Who Are Retained in Third Grade Due to Low Reading Scores Receive the Support Needed to Succeed in Subsequent Years

Underlined metrics were in the 2015-2020 strategic plan.

Goal 1: Highest Student Achievement

19. Reading Scholarships 2018-19 Eligibility vs Participation by District
20. Postsecondary Completion Rate
21. Improving the Mental Health Personnel to Student Ratio
22. Improving the Engagement of Students
23. Improving the Retention of High-Quality Teachers
24. Teacher Compensation
25. Developing Successful School Leaders

Underlined metrics were in the 2015-2020 strategic plan.

Goal 2: Seamless Articulation and Maximum Access

1. Access to High Quality VPK Providers
2. Access to High-Quality K-12 Educational Outcomes
3. Access to High Quality Charter Schools
4. Access to Choice
5. Florida Postsecondary Continuation Rate
6. Associate Degree Articulation Rate in Florida

Underlined metrics were in the 2015-2020 strategic plan.

Goal 3: Skilled Workforce and Economic Development

1. Postsecondary Employment Rate
2. Initial Wages
3. Increasing Participation and Performance in Meaningful Accelerated Pathways
4. Access in Computer Science

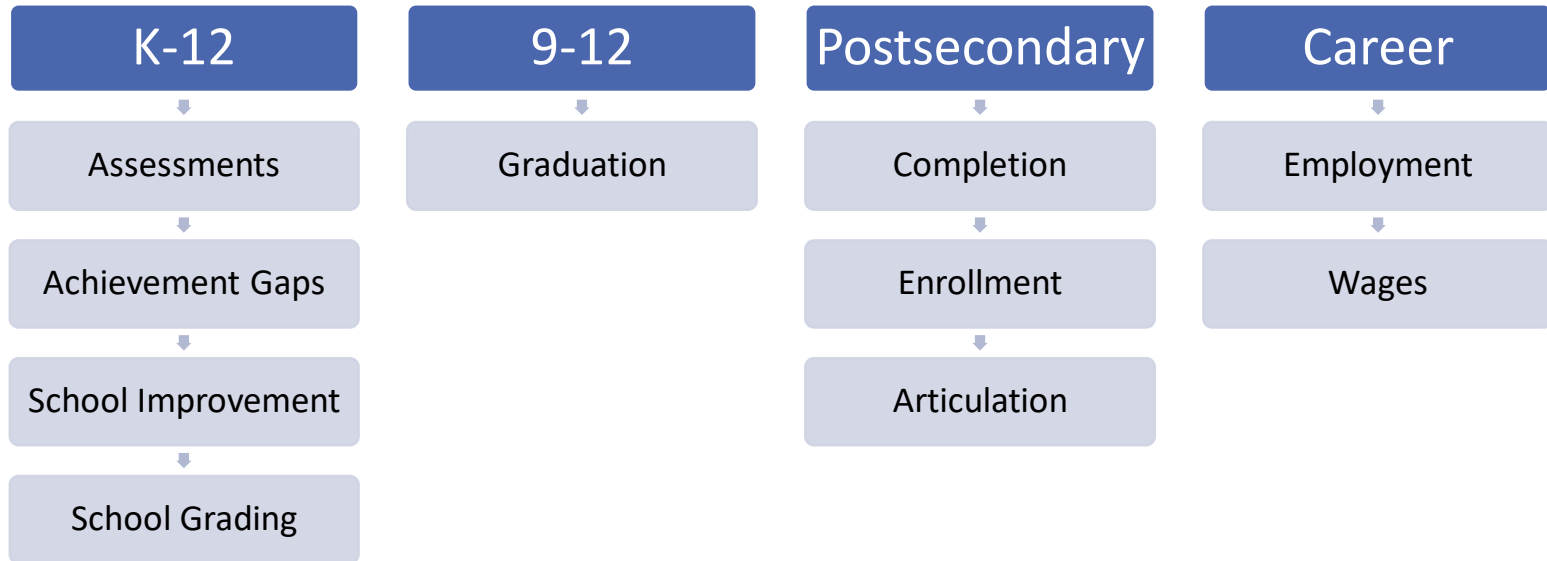
Underlined metrics were in the 2015-2020 strategic plan.

Goal 4: Quality Efficient Services (ROI)

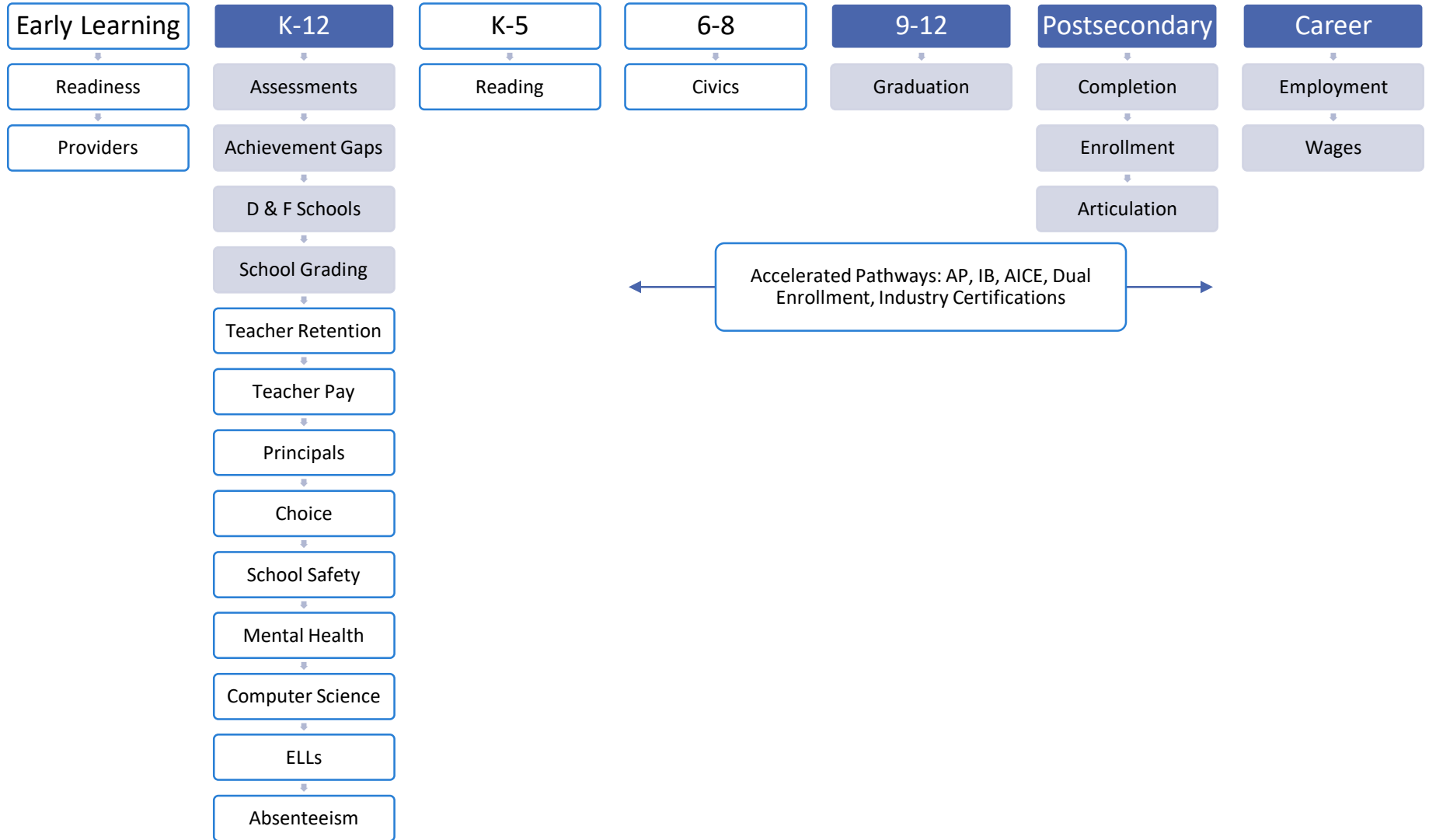
Track Florida's National Rankings

1. National Institute for Early Education Research
2. Education Week Quality Counts (K-12 Achievement)
3. NAEP – 4th and 8th Grade Reading and Math, ROI, Large Urban Districts
4. AP – Performance, Participation, and Improvement
5. Lumina Foundation – Workforce Education
6. U.S. DOL Data – Registered Apprentices and Graduates
7. Center for Education Reform Parent Power! Index
8. EdChoice – Educational Choice Share, Spending on School Choice
9. U.S. DOE Cost/Affordability Report – College Affordability
10. U.S. News and World Report – Higher Education
11. SREB – Three-year College Graduation Rate
12. Aspen Prize for College Excellence

Comparing 2015-2020, Longitudinally, ...



.... Proposed Metrics for 2020-2025



General Framework for Setting Targets

- Red Target: Time Trend Goal – Growth/improvement follows historical trend
- Yellow Target: Ambitious, yet Achievable Goal – Growth/improvement beyond historical trend
- Green Target: Aspirational Goal – Growth/improvement significantly beyond historical trend

Example: Percent of Students Achieving Grade-Level or Above Performance on Grade 3 ELA and Middle School Civics

Percent of Students Achieving Grade-Level or Above Performance						New Plan – Using 2018-19 as Baseline		
Subject	2014-15	2015-16	2016-17	2017-18	2018-19	2024 Target	2024 Target	2024 Target
Grade 3 English Language Arts (ELA)	53%	54%	58%	57%	58%	64%	73%	90%
Civics	65%	67%	69%	71%	71%	79%	86%	90%

Always Strive for Aspirational *Goals Beyond our Comfort Zone*

Don't be Afraid to be Aspirational

- True Victory for a Student Occurs When All Doors are Open, All Achievement Gaps are Zero and All Possibilities are Endless



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Baccalaureate Enrollment and Graduation Expectations (Projections)

Florida College System and State University System

September 2020

Section 1001.02, Florida Statutes, *General powers of State Board of Education*, includes the following requirement.

(2) The State Board of Education has the following duties:

(v) To develop, in conjunction with the Board of Governors, and periodically review for adjustment, a coordinated 5-year plan for postsecondary enrollment, identifying enrollment and graduation expectations by baccalaureate degree program, and annually submit the plan to the Legislature as part of its legislative budget request.

In response to this requirement, the State Board of Education, in conjunction with the Board of Governors, submits the attached enrollment and graduation projections for baccalaureate degree programs in the Florida College and State University Systems.

The Florida Department of Education calculated the enrollment and graduation projections using an exponential triple smoothing algorithm accounting for historical enrollment and graduation data. The methodology used was consistent for all programs, except newly approved programs with no historical data. For these programs, projections provided by the institution were used. The projections included are for programs that have been approved by the State Board of Education.

The Florida Department of Education also consulted with the Office of the Board of Governors, who produced projections for State University System institutions.

College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2014-15 Enrollment	2015-16 Enrollment	2016-17 Enrollment	2017-18 Enrollment	2018-19 Enrollment	2019-20 Enrollment	2020-21 Enrollment Projections	2021-22 Enrollment Projections	2022-23 Enrollment Projections	2023-24 Enrollment Projections	2024-25 Enrollment Projections	2014-15 Completers	2015-16 Completers
1	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	51.2211	2/18/2014	127	215	269	331	346	296	337	369	402	434	467	0	24
1	Eastern Florida State College	BAS	Information Systems Technology	1101104011	11.0401	3/18/2014	113	171	239	302	403	455	540	600	684	745	829	0	0
1	Eastern Florida State College	BS	Nursing	1105138012	51.3801	7/17/2017	0	0	0	15	86	143	209	273	338	402	467	0	0
1	Eastern Florida State College	BAS	Organizational Management	1105202991	52.0299	12/12/2012	614	845	1,040	1,276	1,454	1,618	1,828	2,028	2,228	2,428	2,628	42	126
1	Eastern Florida State College	BS	Science Teacher Education	1101313161	13.1316	7/15/2020	0	0	0	0	0	0	25	55	85	110	139	0	0
2	Broward College	BS	Aerospace Sciences	1104901011	49.0101	11/16/2016	0	0	0	18	47	76	105	134	163	192	221	0	0
2	Broward College	BS	Environmental Science	1100301991	03.0199	11/19/2013	60	106	132	123	118	103	109	112	116	120	124	0	5
2	Broward College	BS	Exceptional Student Education	1101310011	13.1001	2/19/2008	303	321	318	316	282	248	237	223	209	195	182	51	61
2	Broward College	BAS	Information Technology	1101101032	11.0103	1/21/2009	368	446	472	522	618	657	711	769	826	883	940	65	91
2	Broward College	BS	Nursing	1105138012	51.3801	1/21/2009	408	441	379	381	396	442	416	417	419	420	421	99	97
2	Broward College	BS	Secondary Biology Education	1101313221	13.1322	2/19/2008	28	25	29	26	26	22	24	21	23	19	22	3	1
2	Broward College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/2008	35	40	22	29	32	28	26	25	23	22	20	8	10
2	Broward College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/19/2008	26	20	17	19	14	4	5	1	0	0	0	6	3
2	Broward College	BAS	Supervision and Management	1105202991	52.0299	1/21/2009	1,036	1,138	1,240	1,415	1,521	1,451	1,606	1,701	1,796	1,891	1,986	191	216
2	Broward College	BAS	Supply Chain Management	1105202031	52.0203	11/6/2012	102	126	164	184	176	163	177	189	201	213	225	14	14
2	Broward College	BAS	Technology Management	1101110991	11.1099	1/21/2009	102	139	136	126	130	144	143	146	150	153	156	24	32
3	College of Central Florida	BAS	Business and Organizational Management	1105202991	52.0299	3/26/2010	724	750	750	754	760	767	773	779	785	791	798	111	174
3	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	13.1210	3/26/2010	48	39	37	43	43	38	39	39	38	38	37	15	17
3	College of Central Florida	BS	Nursing	1105138012	51.3801	11/19/2013	78	112	115	140	151	136	153	164	175	186	197	0	27
4	Chipola College	BS	Business Administration	1105202011	52.0201	12/17/2010	63	74	62	78	88	81	88	92	96	100	105	11	20
4	Chipola College	BS	Elementary Education	1101312021	13.1202	2/19/2008	58	41	34	23	33	48	45	44	43	42	41	24	18
4	Chipola College	BS	Exceptional Student Education	1101310011	13.1001	2/19/2008	8	5	10	8	7	11	11	11	12	13	13	4	1
4	Chipola College	BS	Middle Grades Mathematics Education	1101313112	13.1311	5/14/2002	2	3	1	2	8	9	11	12	14	15	17	0	2
4	Chipola College	BS	Middle Grades Science Education	1101313165	13.1316	5/14/2002	3	0	1	1	2	4	4	4	5	5	5	2	0
4	Chipola College	BS	Nursing	1105138012	51.3801	2/19/2008	71	75	88	79	66	65	62	60	57	54	51	28	25
4	Chipola College	BS	Secondary English Education	1101313051	13.1305	12/17/2010	11	9	7	4	12	10	10	10	11	11	11	7	4
4	Chipola College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/2002	6	3	2	3	4	9	9	10	11	12	13	2	2
4	Chipola College	BS	Secondary Science-Biology Education	1101313221	13.1322	5/14/2002	0	1	0	0	0	1	1	1	1	1	1	0	1
5	Daytona State College	BS	Accounting	1105203011	52.0301	11/15/2019	0	0	0	0	0	0	27	59	79	91	114	0	0
5	Daytona State College	BS	Elementary Education	1101312021	13.1202	2/19/2008	161	127	123	113	108	112	103	96	89	81	74	53	37
5	Daytona State College	BS	Engineering Technology	1101599991	15.9999	5/18/2010	266	218	180	195	194	236	230	227	225	223	221	46	36

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5	Daytona State College	BS	Exceptional Student Education	1101310011	13.1001	2/19/2008	41	32	20	20	15	26	22	19	16	13	10	13	14
5	Daytona State College	BS	Information Technology	1101101031	11.0103	9/17/2013	221	256	259	267	248	267	269	273	278	282	286	13	24
5	Daytona State College	BS	Nursing	1105138012	51.3801	9/17/2013	180	235	231	245	299	363	373	405	437	469	502	40	79
5	Daytona State College	BS	Secondary Biology Education	1101313221	13.1322	2/19/2008	7	4	4	2	1	6	4	3	3	3	3	4	1
5	Daytona State College	BS	Secondary Chemistry Education	1101313231	13.1323	2/19/2008	1	1	3	2	1	2	2	2	2	2	2	0	0
5	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	13.1316	2/19/2008	2	4	3	2	0	0	0	0	0	0	0	0	1
5	Daytona State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/2008	13	12	14	11	10	9	8	7	6	5	5	3	5
5	Daytona State College	BS	Secondary Physics Education	1101313291	13.1329	2/19/2008	0	0	0	0	1	1	1	1	1	1	1	0	0
5	Daytona State College	BAS	Supervision and Management	1105202991	52.0299	4/19/2005	1,125	1,135	1,100	1,105	1,078	1,007	1,004	980	956	932	909	326	272
6	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	51.0908	3/26/2010	49	60	44	37	57	73	69	72	75	79	82	8	10
6	Florida SouthWestern State College	BS	Elementary Education	1101312021	13.1202	2/19/2008	208	168	176	166	176	175	172	169	167	165	163	75	41
6	Florida SouthWestern State College	BS	Nursing	1105138012	51.3801	2/19/2008	364	297	246	277	279	284	275	267	260	252	245	93	86
6	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	43.9999	4/19/2005	155	126	128	120	122	105	112	92	100	80	88	27	24
6	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	52.0299	2/19/2008	572	587	621	636	588	569	569	566	564	562	559	122	95
7	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	26.0102	12/17/2010	274	265	282	270	263	259	257	254	252	249	246	29	42
7	Florida State College at Jacksonville	BS	Business Administration	1105202011	52.0201	9/21/2010	509	498	600	778	925	854	1,004	1,086	1,168	1,250	1,332	124	99
7	Florida State College at Jacksonville	BS	Converged Communications	1100901021	09.0102	10/18/2011	142	146	130	127	115	119	101	104	88	90	74	22	27
7	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	11.0901	2/19/2008	307	299	275	258	280	279	273	268	263	258	252	61	60
7	Florida State College at Jacksonville	BAS	Digital Media	1101003041	10.0304	6/21/2011	103	115	134	152	138	151	161	170	179	188	196	11	13
7	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101	13.1210	1/21/2009	261	187	157	108	97	100	68	39	10	0	0	73	35
7	Florida State College at Jacksonville	BS	Financial Services	1105208031	52.0803	7/17/2012	10	36	79	156	219	258	316	371	427	482	537	0	1
7	Florida State College at Jacksonville	BS	Human Services	1104400001	44.0000	3/27/2012	23	259	520	602	637	634	743	852	960	1,069	1,178	0	5
7	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	11.1099	1/21/2009	284	309	346	335	347	344	355	365	375	385	395	45	52
7	Florida State College at Jacksonville	BAS	Logistics	1105202031	52.0203	11/19/2013	76	152	203	197	203	220	241	262	283	304	325	0	11
7	Florida State College at Jacksonville	BS	Nursing	1105138012	51.3801	2/19/2008	201	285	292	287	316	491	464	508	552	595	639	48	103

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7	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	43.9999	1/21/2009	200	181	206	193	190	152	159	153	146	139	132	45	35
7	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	52.0299	2/19/2008	1,061	1,066	1,004	869	788	787	677	606	536	466	395	230	249
8	College of the Florida Keys	BS	Marine Resource Management	1103032011	30.3201	7/17/2019	0	0	0	0	0	0	30	60	69	69	84	0	0
8	College of the Florida Keys	BS	Nursing	1105138012	51.3801	5/16/2017	0	0	0	0	0	17	90	100	150	194	238	0	0
8	College of the Florida Keys	BAS	Supervision and Management	1105202991	52.0299	1/6/2016	0	0	21	35	32	44	48	55	62	68	75	0	0
9	Gulf Coast State College	BAS	Digital Media	1101003041	10.0304	5/21/2013	21	35	43	36	43	44	47	51	54	57	60	0	5
9	Gulf Coast State College	BS	Nursing	1105138012	51.3801	3/27/2012	56	69	106	116	122	117	132	144	157	170	182	43	10
9	Gulf Coast State College	BAS	Organizational Management	1105202991	52.0299	11/6/2012	47	79	92	120	121	112	126	139	151	163	175	0	7
9	Gulf Coast State College	BAS	Technology Management	1101110991	11.1099	3/26/2010	55	53	50	72	64	57	67	69	71	73	75	5	10
11	Indian River State College	BS	Accounting	1105203011	52.0301	9/17/2013	234	302	313	317	333	347	363	379	396	412	428	4	37
11	Indian River State College	BS	Biology	1102601011	26.0101	5/18/2010	368	426	455	466	452	416	426	431	436	441	447	19	30
11	Indian River State College	BS	Business Administration	1105202011	52.0201	3/27/2012	346	424	472	502	486	530	558	587	616	645	674	34	58
11	Indian River State College	BS	Criminal Justice	1104301041	43.0104	3/27/2012	322	333	314	330	309	315	299	309	291	301	283	56	84
11	Indian River State College	BAS	Digital Media	1101003041	10.0304	5/18/2010	230	216	206	179	183	183	166	156	147	137	127	40	55
11	Indian River State College	BS	Elementary Education	1101312021	13.1202	9/17/2013	84	103	103	114	108	125	121	136	132	146	143	0	10
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	13.1001	2/20/2007	114	82	58	41	38	30	15	0	0	0	0	30	28
11	Indian River State College	BS	Health Care Management	1105107011	51.0701	9/17/2013	103	146	151	149	139	161	164	169	175	180	186	0	4
11	Indian River State College	BS	Human Services	1104400001	44.0000	5/18/2010	500	530	551	552	542	521	523	524	526	527	529	110	118
11	Indian River State College	BS	Information Technology and Security Management	1101101034	11.0103	5/10/2012	188	212	237	280	292	336	363	393	422	452	481	21	29
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/2007	43	26	17	12	11	8	2	0	0	0	0	12	11
11	Indian River State College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/2007	23	18	15	21	19	11	14	13	12	10	9	3	7
11	Indian River State College	BS	Nursing	1105138012	51.3801	2/20/2007	384	460	452	435	439	445	447	450	452	455	458	37	79
11	Indian River State College	BAS	Organizational Management	1105202991	52.0299	2/20/2007	649	543	510	470	453	512	481	459	436	414	391	173	140
11	Indian River State College	BS	Public Administration	1104404011	44.0401	5/10/2012	114	140	157	150	138	141	143	144	146	148	149	8	16
11	Indian River State College	BS	Secondary Biology Education	1101313221	13.1322	2/20/2007	10	9	6	5	5	5	4	3	2	1	0	1	4
11	Indian River State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/20/2007	13	16	14	9	5	8	3	1	0	0	0	0	0
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/20/2011	14	18	36	51	76	83	106	116	139	149	171	0	1
12	Florida Gateway College	BS	Elementary Education	1101312021	13.1202	11/15/2019	0	0	0	0	0	0	20	38	52	62	77	0	0
12	Florida Gateway College	BS	Nursing	1105138012	51.3801	6/21/2011	56	55	67	88	129	120	154	164	189	200	225	11	13
12	Florida Gateway College	BAS	Water Resource Management	1100302052	03.0205	3/18/2014	0	19	21	22	27	31	34	37	40	43	46	0	0
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	52.0299	3/27/2012	112	136	121	114	129	151	139	143	148	152	156	12	32
13	Lake-Sumter State College	BS	RN to BSN	1105138012	51.3801	7/17/2017	0	0	0	0	68	126	184	242	300	358	416	0	0
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102	13.1210	3/26/2010	100	107	104	94	93	96	90	87	85	82	80	12	14
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	51.0701	3/26/2010	87	88	84	93	81	71	73	70	67	64	61	24	33
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	51.3801	3/17/2009	387	460	489	490	479	451	461	467	473	479	484	113	153

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14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	43.9999	3/26/2010	116	41	83	67	90	108	111	118	124	131	138	23	15
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	52.0201	3/19/2019	0	0	0	0	0	0	260	303	323	357	390	0	0
15	Miami Dade College	BS	Biological Sciences	1102601011	26.0101	6/21/2011	212	210	203	219	218	231	232	237	241	246	250	32	48
15	Miami Dade College	BS	Cybersecurity	1101110031	11.1003	7/15/2020	0	0	0	0	0	0	60	150	270	420	533	0	0
15	Miami Dade College	BS	Data Analytics	1101101011	11.0101	9/23/2016	0	0	9	57	106	102	144	176	207	239	271	0	0
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	13.1210	9/20/2011	229	237	224	221	206	180	171	160	149	138	127	20	23
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	15.0303	3/26/2010	127	143	118	115	103	90	74	74	53	53	32	9	16
15	Miami Dade College	BS	Exceptional Student Education	1101310011	13.1001	5/14/2002	383	295	287	307	261	237	222	202	182	162	141	89	75
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021	50.0602	1/21/2009	261	252	252	246	254	280	282	285	289	293	297	48	54
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	51.0000	1/21/2009	35	29	32	34	85	126	144	164	184	205	225	17	14
15	Miami Dade College	BS	Information Systems Technology	1101101034	11.0103	11/19/2013	109	288	340	335	330	307	333	355	376	398	419	0	21
15	Miami Dade College	BS	Nursing	1105138012	51.3801	2/20/2007	1,231	1,152	1,037	916	752	700	542	446	308	212	73	339	332
15	Miami Dade College	BAS	Public Safety Management	1104399991	43.9999	3/21/2006	630	648	621	556	540	591	524	507	489	471	454	134	149
15	Miami Dade College	BS	Secondary Biology Education	1101313221	13.1322	5/14/2002	19	13	8	11	11	11	10	9	8	8	7	8	4
15	Miami Dade College	BS	Secondary Chemistry Education	1101313231	13.1323	5/14/2002	1	0	0	0	0	0	0	0	0	0	0	1	0
15	Miami Dade College	BS	Secondary Earth Science Education	1101313163	13.1316	5/14/2002	0	0	1	0	0	0	0	0	0	0	0	0	0
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/2002	53	48	38	29	20	18	6	1	0	0	0	6	11
15	Miami Dade College	BS	Secondary Physics Education	1101313291	13.1329	5/14/2002	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Miami Dade College	BAS	Supervision and Management	1105202991	52.0299	1/21/2009	1,851	1,857	1,856	1,812	1,771	1,864	1,810	1,803	1,796	1,789	1,782	452	462
15	Miami Dade College	BAS	Supply Chain Management	1105202032	52.0203	11/19/2013	46	93	133	103	117	110	119	126	133	141	148	0	0
16	North Florida College	BS	Nursing	1105138012	51.3801	9/23/2016	0	0	0	23	31	53	66	81	95	110	124	0	0
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	13.1210	3/19/2013	37	30	31	42	74	76	88	99	110	121	132	12	10
17	Northwest Florida State College	BS	Elementary Education	1101312021	13.1202	2/20/2007	83	80	66	53	47	46	32	23	15	6	0	19	23
17	Northwest Florida State College	BS	Nursing	1105138012	51.3801	2/19/2008	137	116	124	127	129	124	136	124	138	126	139	59	40
17	Northwest Florida State College	BAS	Project Management	1105202021	52.0202	5/15/2003	342	268	227	190	164	136	98	61	24	0	0	94	59
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	52.0299	6/18/2013	190	217	219	225	235	253	250	271	269	290	289	19	38
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	51.0908	4/1/2020	0	0	0	0	0	0	25	47	53	64	78	0	0
18	Palm Beach State College	BS	Human Services	1104400001	44.0000	4/1/2020	0	0	0	0	0	0	25	53	63	73	90	0	0
18	Palm Beach State College	BAS	Information Management	1101110991	11.1099	6/15/2010	343	362	407	402	417	453	463	482	502	522	542	33	39
18	Palm Beach State College	BS	Nursing	1105138012	51.3801	6/15/2010	150	216	268	301	312	385	417	459	500	541	582	17	37

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18	Palm Beach State College	BAS	Supervision and Management	1105202991	52.0299	2/19/2008	1,516	1,543	1,587	1,636	1,794	1,859	1,935	2,012	2,088	2,164	2,240	229	232
19	Pasco-Hernando State College	BS	Nursing	1105138012	51.3801	6/18/2013	110	138	184	208	251	231	277	303	330	357	384	0	15
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	52.0299	6/18/2013	222	388	598	692	710	738	833	928	1,023	1,118	1,213	0	8
20	Pensacola State College	BAS	Business and Management	1105202991	52.0299	3/26/2010	512	581	656	700	748	702	762	801	841	880	920	88	95
20	Pensacola State College	BAS	Cybersecurity	1101110031	11.1003	1/6/2016	0	0	47	90	131	166	207	247	286	326	366	0	0
20	Pensacola State College	BS	Nursing	1105138012	51.3801	3/26/2010	172	147	138	179	203	173	200	208	216	224	232	21	34
21	Polk State College	BS	Aerospace Science	1104901011	49.0101	9/17/13	10	17	36	41	53	66	78	89	101	112	123	0	0
21	Polk State College	BS	Criminal Justice	1104301041	43.0104	7/17/12	201	231	219	239	228	212	217	217	217	217	217	35	35
21	Polk State College	BS	Early Childhood Education	1101312101	13.1210	8/26/15	0	0	1	8	17	18	25	31	37	43	48	0	0
21	Polk State College	BS	Elementary Education	1101312021	13.1202	8/26/15	0	0	19	57	87	103	134	162	190	218	245	0	0
21	Polk State College	BS	Nursing	1105138012	51.3801	5/17/2011	497	460	400	451	387	355	347	322	298	274	250	76	53
21	Polk State College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	1,328	1,345	1,313	1,241	1,157	1,127	1,074	1,023	972	920	869	223	214
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	13.1210	3/26/2010	86	63	54	47	49	50	44	39	33	28	23	24	24
22	St. Johns River State College	BS	Nursing	1105138012	51.3801	5/10/2012	101	134	164	204	223	230	262	288	314	341	367	4	11
22	St. Johns River State College	BAS	Organizational Management	1105202991	52.0299	3/26/2010	263	270	292	275	277	301	295	300	305	310	316	46	39
23	St. Petersburg College	BAS	Applied Health Sciences	1105122111	51.2211	2/20/2007	471	416	420	543	583	589	642	682	722	763	803	106	72
23	St. Petersburg College	BS	Biology, General	1102601011	26.0101	2/18/2008	346	230	216	218	206	202	184	167	150	133	116	35	46
23	St. Petersburg College	BS	Business Administration	1105202011	52.0201	12/18/2008	701	714	742	768	707	660	656	647	638	629	620	89	103
23	St. Petersburg College	BAS	Cybersecurity	1101110031	11.1003	2/12/2020	0	0	0	0	0	0	50	150	325	575	732	0	0
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	51.0602	3/20/2003	134	126	147	145	173	176	201	199	224	223	247	44	38
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	13.9999	2/20/2007	321	350	406	457	581	602	688	739	819	869	949	31	39
23	St. Petersburg College	BS	Elementary Education	1101312021	13.1202	10/17/2001	225	209	157	168	165	174	160	151	142	132	123	61	61
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	13.1001	10/17/2001	117	100	70	38	24	27	0	0	0	0	0	22	36
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	52.0299	2/20/2007	730	907	1,071	1,157	1,163	1,172	1,181	1,191	1,200	1,210	1,219	113	120
23	St. Petersburg College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/2007	13	14	15	16	7	1	0	0	0	0	0	3	3
23	St. Petersburg College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/2007	10	9	8	3	6	5	4	2	1	0	0	2	3
23	St. Petersburg College	BS	Nursing	1105138012	51.3801	10/17/2001	1,071	986	892	775	693	686	571	488	406	324	242	326	368
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	22.0302	8/23/2005	189	179	169	152	120	105	86	68	50	32	13	36	45
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	44.0401	2/18/2008	142	140	161	188	185	173	196	205	214	223	232	27	27
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	43.9999	7/24/2003	392	425	445	432	410	381	375	369	363	357	350	74	78
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	13.1311	10/17/2001	19	18	15	14	14	13	11	10	9	8	7	5	6
23	St. Petersburg College	BAS	Sustainability Management	1100302991	03.0299	5/15/2007	194	208	236	203	192	185	180	174	169	163	158	21	28
23	St. Petersburg College	BAS	Technology Management	1101110991	11.1099	10/17/2001	508	550	551	571	551	547	552	556	559	563	567	69	109
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	51.0808	1/23/2004	132	151	165	172	137	128	125	122	118	114	111	15	23
24	Santa Fe College	BS	Accounting	1105203011	52.0301	2/16/2017	0	0	0	1	43	81	122	162	202	242	282	0	0
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	51.1005	1/21/2009	90	64	70	83	85	81	85	87	89	92	94	11	8

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24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/21/2010	106	106	91	91	92	85	81	77	73	69	64	35	21
24	Santa Fe College	BAS	Health Services Administration	1105107011	51.0701	1/21/2009	492	366	306	271	245	224	177	133	89	44	0	67	54
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	26.1201	4/16/2013	36	18	20	24	21	16	16	14	12	11	9	0	1
24	Santa Fe College	BAS	Information Technology	1101101034	11.0103	8/26/2015	0	22	67	104	154	176	231	265	312	346	394	0	0
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	50.0602	3/18/2014	12	21	34	35	39	41	47	52	57	62	68	0	0
24	Santa Fe College	BS	Nursing	1105138012	51.3801	10/18/2011	124	163	183	212	218	220	239	257	275	293	310	27	53
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	52.0299	3/27/2012	555	492	457	426	382	362	322	286	249	213	177	44	65
25	Seminole State College of Florida	BS	Business Information Management	1105212011	52.1201	9/21/2010	797	977	1,002	932	904	869	862	852	842	833	823	81	112
25	Seminole State College of Florida	BS	Construction	1101510012	15.1001	9/21/2010	108	119	144	163	177	242	252	277	303	329	355	15	12
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	15.0101	9/21/2010	69	106	124	142	127	133	143	152	162	171	181	9	14
25	Seminole State College of Florida	BS	Health Sciences	1105100005	51.0000	8/26/2015	0	0	364	494	574	573	661	729	797	866	934	0	0
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	11.0103	9/21/2010	467	530	532	568	621	608	647	675	702	730	757	64	87
25	Seminole State College of Florida	BAS	Interior Design	1105004083	50.0408	1/21/2009	51	53	67	57	60	55	58	58	59	59	60	20	19
25	Seminole State College of Florida	BS	Nursing	1105138012	51.3801	7/17/2017	0	0	0	90	177	188	247	299	351	403	455	0	0
26	South Florida State College	BS	Elementary Education	1101312021	13.1202	1/21/2014	18	22	20	24	33	29	34	37	39	42	45	0	6
26	South Florida State College	BS	Nursing	1105138012	51.3801	1/21/2014	35	46	36	52	49	48	47	57	51	61	54	0	15
26	South Florida State College	BAS	Supervision and Management	1105202991	52.0299	9/20/2011	144	143	136	139	128	145	133	137	130	134	128	28	39
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	51.3801	8/26/2015	0	0	45	42	58	79	89	101	113	125	137	0	0
28	Valencia College	BAS	Business Administration	1105202011	52.0201	7/7/2017	0	0	0	0	779	1,514	2,249	2,984	3,719	4,454	5,189	0	0
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	51.0908	6/18/2013	40	65	86	98	100	96	106	116	126	135	145	9	12
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	11.0103	10/25/2018	0	0	0	0	0	0	350	400	400	431	458	0	0
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	15.0303	9/21/2010	152	177	188	187	169	182	183	185	187	189	191	9	21
28	Valencia College	BS	Nursing	1105138012	51.3801	7/7/2017	0	0	0	0	179	322	465	608	751	894	1,037	0	0
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	51.0907	9/21/2010	114	147	148	169	137	132	133	133	133	133	133	13	29

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1	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	51.2211	2/18/2014	31	49	59	47	61	71	80	89	98
1	Eastern Florida State College	BAS	Information Systems Technology	1101104011	11.0401	3/18/2014	17	30	53	59	81	88	110	117	139
1	Eastern Florida State College	BS	Nursing	1105138012	51.3801	7/17/2017	0	0	0	15	21	27	34	41	48
1	Eastern Florida State College	BAS	Organizational Management	1105202991	52.0299	12/12/2012	176	218	290	357	408	467	527	586	645
1	Eastern Florida State College	BS	Science Teacher Education	1101313161	13.1316	7/15/2020	0	0	0	0	0	20	50	75	100
2	Broward College	BS	Aerospace Sciences	1104901011	49.0101	11/16/2016	0	0	0	19	26	35	44	52	61
2	Broward College	BS	Environmental Science	1100301991	03.0199	11/19/2013	8	33	24	22	32	37	43	48	53
2	Broward College	BS	Exceptional Student Education	1101310011	13.1001	2/19/2008	68	53	51	46	43	40	37	34	31
2	Broward College	BAS	Information Technology	1101101032	11.0103	1/21/2009	83	69	105	105	104	110	116	122	128
2	Broward College	BS	Nursing	1105138012	51.3801	1/21/2009	87	117	110	102	115	118	121	123	126
2	Broward College	BS	Secondary Biology Education	1101313221	13.1322	2/19/2008	6	2	1	4	3	3	3	3	4
2	Broward College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/2008	2	1	7	1	0	0	0	0	0
2	Broward College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/19/2008	4	3	2	1	1	0	0	0	0
2	Broward College	BAS	Supervision and Management	1105202991	52.0299	1/21/2009	206	260	299	293	333	357	381	404	428
2	Broward College	BAS	Supply Chain Management	1105202031	52.0203	11/6/2012	29	52	43	51	65	74	82	91	100
2	Broward College	BAS	Technology Management	1101110991	11.1099	1/21/2009	28	21	25	21	20	18	16	15	13
3	College of Central Florida	BAS	Business and Organizational Management	1105202991	52.0299	3/26/2010	169	152	156	156	157	158	159	161	162
3	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	13.1210	3/26/2010	11	12	16	14	14	14	14	14	13
3	College of Central Florida	BS	Nursing	1105138012	51.3801	11/19/2013	25	35	52	56	66	75	85	95	105
4	Chipola College	BS	Business Administration	1105202011	52.0201	12/17/2010	12	16	25	28	29	32	35	38	40
4	Chipola College	BS	Elementary Education	1101312021	13.1202	2/19/2008	15	10	9	11	8	6	3	1	0
4	Chipola College	BS	Exceptional Student Education	1101310011	13.1001	2/19/2008	3	2	4	0	3	1	3	0	3
4	Chipola College	BS	Middle Grades Mathematics Education	1101313112	13.1311	5/14/2002	0	1	1	2	1	2	1	3	1
4	Chipola College	BS	Middle Grades Science Education	1101313165	13.1316	5/14/2002	0	1	0	2	1	1	1	1	1
4	Chipola College	BS	Nursing	1105138012	51.3801	2/19/2008	42	31	28	27	27	26	26	25	25
4	Chipola College	BS	Secondary English Education	1101313051	13.1305	12/17/2010	1	1	2	3	2	2	1	1	0
4	Chipola College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/2002	0	1	0	2	1	2	0	1	0
4	Chipola College	BS	Secondary Science-Biology Education	1101313221	13.1322	5/14/2002	0	0	0	0	0	0	0	0	0
5	Daytona State College	BS	Accounting	1105203011	52.0301	11/15/2019	0	0	0	0	0	0	18	26	35
5	Daytona State College	BS	Elementary Education	1101312021	13.1202	2/19/2008	33	39	38	54	54	56	58	59	61
5	Daytona State College	BS	Engineering Technology	1101599991	15.9999	5/18/2010	18	24	33	34	33	32	31	31	30

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5	Daytona State College	BS	Exceptional Student Education	1101310011	13.1001	2/19/2008	4	7	6	8	6	5	3	2	1
5	Daytona State College	BS	Information Technology	1101101031	11.0103	9/17/2013	28	26	29	45	43	47	52	57	62
5	Daytona State College	BS	Nursing	1105138012	51.3801	9/17/2013	79	80	102	131	139	156	172	189	206
5	Daytona State College	BS	Secondary Biology Education	1101313221	13.1322	2/19/2008	2	1	1	0	1	0	0	0	0
5	Daytona State College	BS	Secondary Chemistry Education	1101313231	13.1323	2/19/2008	1	2	0	0	0	0	0	0	0
5	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	13.1316	2/19/2008	1	2	0	0	0	0	0	0	0
5	Daytona State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/2008	2	0	4	5	4	4	4	4	5
5	Daytona State College	BS	Secondary Physics Education	1101313291	13.1329	2/19/2008	0	0	0	0	0	0	0	0	0
5	Daytona State College	BAS	Supervision and Management	1105202991	52.0299	4/19/2005	293	256	272	269	281	244	270	233	259
6	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	51.0908	3/26/2010	7	5	6	13	10	11	11	11	12
6	Florida SouthWestern State College	BS	Elementary Education	1101312021	13.1202	2/19/2008	60	46	70	63	88	70	94	76	101
6	Florida SouthWestern State College	BS	Nursing	1105138012	51.3801	2/19/2008	82	92	108	92	102	105	108	110	113
6	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	43.9999	4/19/2005	25	22	25	22	24	21	23	20	22
6	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	52.0299	2/19/2008	115	103	128	138	143	149	156	163	169
7	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	26.0102	12/17/2010	36	41	28	30	20	26	16	22	11
7	Florida State College at Jacksonville	BS	Business Administration	1105202011	52.0201	9/21/2010	132	115	146	92	137	106	140	108	142
7	Florida State College at Jacksonville	BS	Converged Communications	1100901021	09.0102	10/18/2011	26	23	23	13	12	9	7	5	3
7	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	11.0901	2/19/2008	52	43	47	28	25	18	12	6	0
7	Florida State College at Jacksonville	BAS	Digital Media	1101003041	10.0304	6/21/2011	26	28	24	16	18	19	21	22	23
7	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101	13.1210	1/21/2009	47	30	25	19	18	2	3	0	0
7	Florida State College at Jacksonville	BS	Financial Services	1105208031	52.0803	7/17/2012	11	18	32	18	36	36	48	48	60
7	Florida State College at Jacksonville	BS	Human Services	1104400001	44.0000	3/27/2012	9	62	67	83	108	128	147	167	186
7	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	11.1099	1/21/2009	53	55	48	28	26	22	19	15	11
7	Florida State College at Jacksonville	BAS	Logistics	1105202031	52.0203	11/19/2013	32	42	36	30	37	43	49	55	60
7	Florida State College at Jacksonville	BS	Nursing	1105138012	51.3801	2/19/2008	127	129	115	99	104	110	115	121	126

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7	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	43.9999	1/21/2009	41	37	51	26	43	31	41	30	40
7	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	52.0299	2/19/2008	186	196	194	100	100	75	50	25	0
8	College of the Florida Keys	BS	Marine Resource Management	1103032011	30.3201	7/17/2019	0	0	0	0	0	8	16	28	37
8	College of the Florida Keys	BS	Nursing	1105138012	51.3801	5/16/2017	0	0	0	0	20	30	46	62	77
8	College of the Florida Keys	BAS	Supervision and Management	1105202991	52.0299	1/6/2016	0	8	7	8	11	14	17	20	23
9	Gulf Coast State College	BAS	Digital Media	1101003041	10.0304	5/21/2013	8	8	7	9	10	11	13	14	15
9	Gulf Coast State College	BS	Nursing	1105138012	51.3801	3/27/2012	33	30	37	27	50	32	54	37	59
9	Gulf Coast State College	BAS	Organizational Management	1105202991	52.0299	11/6/2012	11	19	24	27	34	39	45	50	55
9	Gulf Coast State College	BAS	Technology Management	1101110991	11.1099	3/26/2010	4	10	16	10	13	14	16	17	18
11	Indian River State College	BS	Accounting	1105203011	52.0301	9/17/2013	48	49	49	46	52	57	63	68	73
11	Indian River State College	BS	Biology	1102601011	26.0101	5/18/2010	32	43	44	38	44	48	52	55	59
11	Indian River State College	BS	Business Administration	1105202011	52.0201	3/27/2012	58	90	73	101	95	121	116	142	136
11	Indian River State College	BS	Criminal Justice	1104301041	43.0104	3/27/2012	70	79	80	71	76	76	77	78	79
11	Indian River State College	BAS	Digital Media	1101003041	10.0304	5/18/2010	53	42	39	39	36	33	30	28	25
11	Indian River State College	BS	Elementary Education	1101312021	13.1202	9/17/2013	21	24	29	28	34	39	44	50	55
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	13.1001	2/20/2007	16	9	9	8	1	0	0	0	0
11	Indian River State College	BS	Health Care Management	1105107011	51.0701	9/17/2013	22	40	27	35	43	51	58	65	72
11	Indian River State College	BS	Human Services	1104400001	44.0000	5/18/2010	138	124	115	121	121	121	121	121	121
11	Indian River State College	BS	Information Technology and Security Management	1101101034	11.0103	5/10/2012	45	45	45	57	61	68	74	80	86
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/2007	9	5	3	1	0	0	0	0	0
11	Indian River State College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/2007	3	6	3	7	3	7	3	7	3
11	Indian River State College	BS	Nursing	1105138012	51.3801	2/20/2007	82	82	106	116	128	140	152	164	177
11	Indian River State College	BAS	Organizational Management	1105202991	52.0299	2/20/2007	127	111	98	118	105	94	84	74	64
11	Indian River State College	BS	Public Administration	1104404011	44.0401	5/10/2012	20	21	32	23	31	34	37	40	43
11	Indian River State College	BS	Secondary Biology Education	1101313221	13.1322	2/20/2007	4	0	0	2	0	0	0	0	0
11	Indian River State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/20/2007	2	4	3	3	4	5	6	7	7
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/20/2011	7	8	9	11	14	16	18	20	23
12	Florida Gateway College	BS	Elementary Education	1101312021	13.1202	11/15/2019	0	0	0	0	0	0	9	18	24
12	Florida Gateway College	BS	Nursing	1105138012	51.3801	6/21/2011	14	20	37	51	60	68	77	86	95
12	Florida Gateway College	BAS	Water Resource Management	1100302052	03.0205	3/18/2014	2	4	2	4	4	5	6	7	7
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	52.0299	3/27/2012	31	32	27	33	34	36	37	39	40
13	Lake-Sumter State College	BS	RN to BSN	1105138012	51.3801	7/17/2017	0	0	0	16	32	48	64	80	96
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102	13.1210	3/26/2010	14	20	21	17	21	22	23	25	26
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	51.0701	3/26/2010	25	31	32	23	25	25	24	24	24
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	51.3801	3/17/2009	162	181	186	156	167	174	181	189	196

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14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	43.9999	3/26/2010	15	16	16	19	19	19	19	19	19
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	52.0201	3/19/2019	0	0	0	0	31	54	71	92	112
15	Miami Dade College	BS	Biological Sciences	1102601011	26.0101	6/21/2011	41	36	51	49	53	56	60	63	67
15	Miami Dade College	BS	Cybersecurity	1101110031	11.1003	7/15/2020	0	0	0	0	0	15	30	36	50
15	Miami Dade College	BS	Data Analytics	1101101011	11.0101	9/23/2016	0	0	19	29	38	48	58	67	77
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	13.1210	9/20/2011	28	45	25	43	43	47	51	55	59
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	15.0303	3/26/2010	21	8	10	18	13	13	13	13	13
15	Miami Dade College	BS	Exceptional Student Education	1101310011	13.1001	5/14/2002	66	55	47	53	42	35	28	21	13
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021	50.0602	1/21/2009	41	37	57	49	50	51	51	52	52
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	51.0000	1/21/2009	12	17	21	5	11	10	9	8	8
15	Miami Dade College	BS	Information Systems Technology	1101101034	11.0103	11/19/2013	91	98	83	108	132	151	170	190	209
15	Miami Dade College	BS	Nursing	1105138012	51.3801	2/20/2007	311	282	277	281	256	243	229	215	201
15	Miami Dade College	BAS	Public Safety Management	1104399991	43.9999	3/21/2006	120	114	142	128	123	122	120	118	116
15	Miami Dade College	BS	Secondary Biology Education	1101313221	13.1322	5/14/2002	0	0	1	5	4	4	4	3	3
15	Miami Dade College	BS	Secondary Chemistry Education	1101313231	13.1323	5/14/2002	0	0	0	0	0	0	0	0	0
15	Miami Dade College	BS	Secondary Earth Science Education	1101313163	13.1316	5/14/2002	0	0	0	0	0	0	0	0	0
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/2002	4	8	5	4	0	3	0	1	0
15	Miami Dade College	BS	Secondary Physics Education	1101313291	13.1329	5/14/2002	0	0	0	0	0	0	0	0	0
15	Miami Dade College	BAS	Supervision and Management	1105202991	52.0299	1/21/2009	358	443	455	402	426	422	418	413	409
15	Miami Dade College	BAS	Supply Chain Management	1105202032	52.0203	11/19/2013	18	17	25	26	39	38	52	51	64
16	North Florida College	BS	Nursing	1105138012	51.3801	9/23/2016	0	0	9	17	26	34	43	51	60
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	13.1210	3/19/2013	10	8	20	16	21	20	25	24	29
17	Northwest Florida State College	BS	Elementary Education	1101312021	13.1202	2/20/2007	31	15	20	15	13	12	10	8	6
17	Northwest Florida State College	BS	Nursing	1105138012	51.3801	2/19/2008	35	41	50	45	46	46	46	46	47
17	Northwest Florida State College	BAS	Project Management	1105202021	52.0202	5/15/2003	59	44	30	26	12	0	0	0	0
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	52.0299	6/18/2013	32	36	43	35	41	43	45	47	49
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	51.0908	4/1/2020	0	0	0	0	5	26	25	36	46
18	Palm Beach State College	BS	Human Services	1104400001	44.0000	4/1/2020	0	0	0	0	0	23	28	33	45
18	Palm Beach State College	BAS	Information Management	1101110991	11.1099	6/15/2010	46	54	58	61	68	74	80	86	92
18	Palm Beach State College	BS	Nursing	1105138012	51.3801	6/15/2010	68	73	84	96	111	126	141	155	170

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18	Palm Beach State College	BAS	Supervision and Management	1105202991	52.0299	2/19/2008	255	226	286	323	327	346	364	383	402
19	Pasco-Hernando State College	BS	Nursing	1105138012	51.3801	6/18/2013	36	31	47	90	94	110	125	141	157
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	52.0299	6/18/2013	81	119	167	135	226	225	298	296	370
20	Pensacola State College	BAS	Business and Management	1105202991	52.0299	3/26/2010	131	126	131	164	171	185	198	212	226
20	Pensacola State College	BAS	Cybersecurity	1101110031	11.1003	1/6/2016	0	0	4	32	38	48	59	69	80
20	Pensacola State College	BS	Nursing	1105138012	51.3801	3/26/2010	25	27	43	45	46	50	54	59	63
21	Polk State College	BS	Aerospace Science	1104901011	49.0101	9/17/13	8	14	7	20	22	26	30	33	37
21	Polk State College	BS	Criminal Justice	1104301041	43.0104	7/17/12	32	47	60	47	61	65	70	75	79
21	Polk State College	BS	Early Childhood Education	1101312101	13.1210	8/26/15	0	0	6	5	8	10	12	14	16
21	Polk State College	BS	Elementary Education	1101312021	13.1202	8/26/15	0	0	16	33	43	55	67	79	90
21	Polk State College	BS	Nursing	1105138012	51.3801	5/17/2011	74	108	97	93	107	112	116	121	126
21	Polk State College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	274	281	266	241	266	272	279	285	292
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	13.1210	3/26/2010	20	13	19	19	16	15	14	13	11
22	St. Johns River State College	BS	Nursing	1105138012	51.3801	5/10/2012	19	33	37	55	63	73	83	93	103
22	St. Johns River State College	BAS	Organizational Management	1105202991	52.0299	3/26/2010	43	58	47	49	52	53	54	55	56
23	St. Petersburg College	BAS	Applied Health Sciences	1105122111	51.2211	2/20/2007	75	100	120	98	113	119	125	130	136
23	St. Petersburg College	BS	Biology, General	1102601011	26.0101	2/18/2008	47	40	34	58	47	49	51	53	54
23	St. Petersburg College	BS	Business Administration	1105202011	52.0201	12/18/2008	128	153	137	144	160	171	182	192	203
23	St. Petersburg College	BAS	Cybersecurity	1101110031	11.1003	2/12/2020	0	0	0	0	0	25	70	152	194
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	51.0602	3/20/2003	41	40	50	58	61	65	69	72	76
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	13.9999	2/20/2007	42	53	68	92	103	115	127	139	151
23	St. Petersburg College	BS	Elementary Education	1101312021	13.1202	10/17/2001	59	58	56	42	43	39	36	32	29
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	13.1001	10/17/2001	32	18	6	6	0	0	0	0	0
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	52.0299	2/20/2007	132	200	176	184	215	232	249	266	283
23	St. Petersburg College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/2007	5	9	7	0	3	3	3	3	3
23	St. Petersburg College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/2007	5	1	2	2	1	1	1	0	0
23	St. Petersburg College	BS	Nursing	1105138012	51.3801	10/17/2001	284	309	237	223	153	178	91	116	29
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	22.0302	8/23/2005	44	40	33	22	19	15	11	7	2
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	44.0401	2/18/2008	30	18	27	46	41	44	46	49	52
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	43.9999	7/24/2003	76	88	88	64	73	72	72	71	70
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	13.1311	10/17/2001	3	4	5	3	3	2	2	2	1
23	St. Petersburg College	BAS	Sustainability Management	1100302991	03.0299	5/15/2007	22	29	31	27	30	31	32	33	34
23	St. Petersburg College	BAS	Technology Management	1101110991	11.1099	10/17/2001	94	127	127	112	129	136	143	150	157
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	51.0808	1/23/2004	21	46	21	12	19	18	17	17	16
24	Santa Fe College	BS	Accounting	1105203011	52.0301	2/16/2017	0	0	0	8	11	15	18	22	26
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	51.1005	1/21/2009	12	12	23	21	28	28	35	34	42

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24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/21/2010	24	26	9	24	17	15	13	11	9
24	Santa Fe College	BAS	Health Services Administration	1105107011	51.0701	1/21/2009	72	33	40	46	36	31	26	21	16
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	26.1201	4/16/2013	5	4	3	1	1	1	2	2	2
24	Santa Fe College	BAS	Information Technology	1101101034	11.0103	8/26/2015	0	2	21	20	31	38	47	54	62
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	50.0602	3/18/2014	7	6	9	9	14	13	18	18	22
24	Santa Fe College	BS	Nursing	1105138012	51.3801	10/18/2011	67	70	76	84	93	102	111	121	130
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	52.0299	3/27/2012	80	75	80	76	81	86	90	95	99
25	Seminole State College of Florida	BS	Business Information Management	1105212011	52.1201	9/21/2010	135	154	135	146	156	166	176	186	196
25	Seminole State College of Florida	BS	Construction	1101510012	15.1001	9/21/2010	16	16	24	30	33	37	41	44	48
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	15.0101	9/21/2010	22	27	22	22	25	27	29	31	34
25	Seminole State College of Florida	BS	Health Sciences	1105100005	51.0000	8/26/2015	0	52	126	128	182	227	272	316	361
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	11.0103	9/21/2010	80	91	129	137	151	166	180	195	209
25	Seminole State College of Florida	BAS	Interior Design	1105004083	50.0408	1/21/2009	33	24	28	34	35	38	40	43	45
25	Seminole State College of Florida	BS	Nursing	1105138012	51.3801	7/17/2017	0	0	6	49	69	92	115	138	161
26	South Florida State College	BS	Elementary Education	1101312021	13.1202	1/21/2014	11	9	13	16	18	21	24	26	29
26	South Florida State College	BS	Nursing	1105138012	51.3801	1/21/2014	4	26	15	15	11	24	14	27	18
26	South Florida State College	BAS	Supervision and Management	1105202991	52.0299	9/20/2011	22	28	37	35	33	34	35	36	37
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	51.3801	8/26/2015	0	0	12	19	25	31	37	44	50
28	Valencia College	BAS	Business Administration	1105202011	52.0201	7/7/2017	0	0	8	208	408	608	808	1,008	1,208
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	51.0908	6/18/2013	17	19	22	20	24	27	29	31	34
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	11.0103	10/25/2018	0	0	0	0	150	200	200	231	258
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	15.0303	9/21/2010	24	23	26	26	28	31	33	35	37
28	Valencia College	BS	Nursing	1105138012	51.3801	7/7/2017	0	0	0	54	108	162	216	270	324
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	51.0907	9/21/2010	37	47	24	31	32	33	35	36	37

SUS Baccalaureate Degree Trends and Estimates

This data is provided to the Florida College System staff in response to their request related to Section, 1001.02, Florida Statutes.

The actual data are bachelor's degrees awarded within the State University System by discipline (shown by six-digit CIP code). The mathematical estimates are based only on the five year average annual change, and not any approved policy, strategic decision, or enrollment factors. The methodology used to estimate out-year projections are progressively conservative and designed to smooth volatile (defined as annual change of ±10% of the 2019-20 total) trends. If the average annual change is not within a ±10% range of the 2019-20 value, then the enrollment estimates are held constant at the 2019-20 level. Note: Institutions began reporting program enrollment and degrees awarded using the CIP 2020 taxonomy for the 2019-20 academic year. The trends shown below may be impacted by this reporting change.

		ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2019-20	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010					CIP 2020			2020-21 100% AAC	2021-22 90% AAC	2022-23 80% AAC	2023-24 70% AAC	2024-25 60% AAC
6-DIGIT CIP	CIP LABEL	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020							
010000	Agribusiness & Agric. Production	33	27	16	11	27	16	-3	-19%	20	20	20	20	20
010102	Agricultural Business/Operations	16	10	11	7	3	11	-1	-9%	10	10	10	10	10
010103	Ag (Food and Resource) Economics	142	125	131	133	147	123	-4	-3%	120	120	120	120	120
010901	Animal Sciences	121	121	119	154	151	195	15	8%	210	220	230	240	250
011001	Food Sciences and Technology	200	152	119	42	33	17	-37	-218%	20	20	20	20	20
011101	Plant Sciences	22	19	34	38	40	38	3	8%	40	40	40	40	40
011103	Horticulture Science	25	18	20	13	16	29	1	3%	30	30	30	30	30
011201	Soil Sciences	6	2	3	3	2	1	-1	-100%	0	0	0	0	0
030101	Natural Resources/Conservation General			88	85	75	61	12	20%	60	60	60	60	60
030103	Environmental Studies	84	93	101	146	142	175	18	10%	180	180	180	180	180
030104	Environmental Science	272	251	291	268	294	303	6	2%	310	320	330	330	330
030205	Marine Science	20	31	28	26	36	39	4	10%	40	40	40	40	40
030501	Forest Resources & Conservation	46	59	50	50	61	62	3	5%	70	70	70	70	70
030601	Wildlife, Fish and Wildlands Science and Managemen	44	41	59	46	67	49	1	2%	50	50	50	50	50
040201	Architecture	165	221	171	203	206	192	5	3%	200	210	210	210	210
040301	Urban & Regional Planning	22	20	36	25	34	24	0	0%	20	20	20	20	20
040401	Environmental Design/Architecture	23	15	23	24	24	17	-1	-6%	20	20	20	20	20
040601	Landscape Architecture	4	7	11	10	9	10	1	10%	10	10	10	10	10
050103	Asian Studies	39	42	41	34	37	36	-1	-3%	40	40	40	40	40
050107	Latin American Studies	4	3	4	3	14	12	2	17%	10	10	10	10	10
050108	Middle Eastern Studies	6	6	3	13	7	6	0	0%	10	10	10	10	10
050124	French and Francophone Studies	2	6	5	3	4	5	1	20%	10	10	10	10	10
050134	Latin American and Caribbean Studies	7	4	11	8	8	13	1	8%	10	10	10	10	10
050201	African-American (Black) Studies	23	34	38	50	39	48	5	10%	50	50	50	50	50
050207	Womens Studies	53	61	45	71	69	61	2	3%	60	60	60	60	60
090100	Communication, General				189	256	233	47	20%	230	230	230	230	230
090101	Speech Communication and Rhetoric	609	1,007	1,346	1,382	1,336	1,424	163	11%	1,420	1,420	1,420	1,420	1,420
090102	Communication (Mass)	1,190	1,178	977	875	774	529	-132	-25%	530	530	530	530	530
090401	Journalism	188	213	188	186	220	217	6	3%	220	230	240	240	240
090701	Radio & TV Broadcasting	376	339	331	351	317	289	-17	-6%	270	260	250	240	230
090702	Digital Communication and Media/Multimedia	158	379	371	387	383	441	57	13%	440	440	440	440	440
090900	Public Relations, Advertising, and Applied Communi	99	115	107	128	178	359	52	14%	360	360	360	360	360
090902	Public Relations & Organizational Comm	223	194	204	228	264	281	12	4%	290	300	310	320	330
090903	Advertising	257	271	292	312	331	329	14	4%	340	350	360	370	380
110101	Computer and Information Sciences, General	759	953	995	1,257	1,393	1,572	163	10%	1,570	1,570	1,570	1,570	1,570
110103	Information Technology	703	752	837	827	869	964	52	5%	1,020	1,070	1,110	1,150	1,180
110701	Computer Science					2	14	3	21%	10	10	10	10	10
110802	Data Modeling/Warehousing & Database Adm				12	10	15	3	20%	20	20	20	20	20
110899	Computer Software & Media Applications Other	27	1	5	62	103	147	24	16%	150	150	150	150	150
111003	Computer and Information Systems Security/Informat					3	22	4	18%	20	20	20	20	20
130101	Education, General	89	75	100	119	130	126	7	6%	130	140	150	160	160
131001	Special Ed, General	246	212	175	169	183	202	-9	-4%	190	180	170	160	160
131003	Ed. Of the Deaf and Hearing Impaired				3	7	9	2	22%	10	10	10	10	10
131009	Ed. Of the Blind & Visually Handicapped	15	21	18	8	10	13	0	0%	10	10	10	10	10

SUS Baccalaureate Degree Trends and Estimates

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		ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2019-20	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010					CIP 2020			2020-21 100% AAC	2021-22 90% AAC	2022-23 80% AAC	2023-24 70% AAC	2024-25 60% AAC
6-DIGIT CIP	CIP LABEL	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020							
131202	Elementary Teacher Ed	1,330	1,327	1,206	1,068	1,095	1,046	-57	-5%	990	940	890	850	820
131203	JR High/Middle School Ed	6	6	2	3	6	2	-1	-50%	0	0	0	0	0
131205	Secondary Teacher Ed	53	68	45	50	62	114	12	11%	110	110	110	110	110
131206	Teacher Education Multiple Levels	81	63	71	56	63	86	1	1%	90	90	90	90	90
131210	Pre-Elem/Early Childhood Teacher Ed.	278	334	313	322	346	329	10	3%	340	350	360	370	380
131301	Agricultural Teacher Ed. (Voc)	52	53	56	61	70	64	2	3%	70	70	70	70	70
131302	Art Teacher Ed.	23	22	23	24	15	29	1	3%	30	30	30	30	30
131305	English Teacher Ed.	117	123	132	93	88	83	-7	-8%	80	70	60	60	60
131311	Mathematics Teacher Ed.	62	70	58	47	44	34	-6	-18%	30	30	30	30	30
131312	Music Teacher Ed.	116	116	123	116	124	125	2	2%	130	130	130	130	130
131314	Physical Ed. Teaching & Coaching	431	515	514	538	560	581	30	5%	610	640	660	680	700
131316	Science Teacher Ed.	29	36	41	35	16	16	-3	-19%	20	20	20	20	20
131317	Social Science Teacher Ed.	125	124	121	92	117	68	-11	-16%	70	70	70	70	70
131320	Trade and Industrial Teacher Ed	39	27	29	28	26	19	-4	-21%	20	20	20	20	20
140201	Aerospace, Aeronautical and Astronautical/Space En	200	192	190	180	258	316	23	7%	340	360	380	400	410
140301	Agricultural Engineering	28	22	5	4	4	8	-4	-50%	10	10	10	10	10
140501	Bioengineering and Biomedical Engineering	105	141	146	162	203	195	18	9%	210	230	240	250	260
140701	Chemical Engineering	268	306	270	347	347	308	8	3%	320	330	340	350	360
140801	Civil Engineering	617	613	646	668	710	785	34	4%	820	850	880	900	920
140803	Structural Engineering	11	10	9	7	6	9	0	0%	10	10	10	10	10
140901	Computer Engineering	332	374	426	426	508	536	41	8%	580	620	650	680	710
140903	Computer Software Engineering		45	34	61	55	56	11	20%	60	60	60	60	60
141001	Electrical and Electronics Engineering	644	678	666	648	665	695	10	1%	710	720	730	740	750
141003	Laser and Optical Engineering	1	5	14	13	17	19	4	21%	20	20	20	20	20
141401	Environmental Engineering	105	103	112	127	121	132	5	4%	140	150	150	150	150
141801	Materials Engineering	40	26	39	47	62	69	6	9%	80	90	100	100	100
141901	Mechanical Engineering	1,109	1,120	1,104	1,344	1,440	1,525	83	5%	1,610	1,690	1,760	1,820	1,870
142301	Nuclear Engineering	32	20	27	15	14	21	-2	-10%	20	20	20	20	20
142401	Coastal & Ocean Engineering	24	32	38	27	23	24	0	0%	20	20	20	20	20
142701	Industrial & Systems Engineering	128	151	133	103	127	118	-2	-2%	120	120	120	120	120
143501	Industrial/Manufacturing Engineering	161	183	227	253	207	268	21	8%	290	310	330	350	360
143801	Surveying Engineering	1	6	6	3	6	5	1	20%	10	10	10	10	10
144501	Biological/Biosystems Engineering	18	27	36	35	20	23	1	4%	20	20	20	20	20
150000	Engineering Technologies and Engineering-Related F	13	25	31	26	28	32	4	13%	30	30	30	30	30
150303	Electronic Engineering Technology	6	8	7	9	11	5	0	0%	10	10	10	10	10
151001	Construction/Building Tech.	128	133	165	143	202	241	23	10%	260	280	300	320	330
151102	Surveying	9	8	16	23	16	14	1	7%	20	20	20	20	20
160101	Foreign Lang, Multiple	1	9	17	41	97	169	34	20%	170	170	170	170	170
160102	Linguistics	114	94	81	78	87	47	-13	-28%	50	50	50	50	50
160399	East Asian Lang/Literature	80	58	74	36	35	20	-12	-60%	20	20	20	20	20
160402	Russian	20	23	26	21	21	8	-2	-25%	10	10	10	10	10
160501	German Language and Literature	18	21	17	16	5	5	-3	-60%	10	10	10	10	10
160901	French	77	62	77	49	46	28	-10	-36%	30	30	30	30	30
160902	Italian	11	9	9	9	6	6	-1	-17%	10	10	10	10	10

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6-DIGIT CIP	CIP LABEL	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020							
160904	Portuguese	11	5	5	4	3	7	-1	-14%	10	10	10	10	10
160905	Spanish	212	197	154	235	221	208	-1	0%	210	210	210	210	210
161200	Classics	56	44	43	37	35	32	-5	-16%	30	30	30	30	30
161603	Sign Language Interpretation & Translation	6	18	29	13	16	18	2	11%	20	20	20	20	20
190701	Home & Family Life	170	180	236	212	264	309	28	9%	340	370	390	410	430
190707	Family and Community Studies	152	154	121	126	103	122	-6	-5%	120	120	120	120	120
190901	Textiles & Clothing	199	138	150	171	149	165	-7	-4%	160	150	140	140	140
220000	Law				184	246	214	43	20%	210	210	210	210	210
220302	Legal Assisting	399	335	399	176	117	120	-56	-47%	120	120	120	120	120
230101	English, General	1,771	1,720	1,615	1,606	1,605	1,507	-53	-4%	1,450	1,400	1,360	1,320	1,290
231303	Professional, Technical, Business, and Scientific	3	7	10	23	15	16	3	19%	20	20	20	20	20
231304	Rhetoric and Composition	207	82	24	31	32	31	-35	-113%	30	30	30	30	30
240101	Liberal Arts & Sciences	218	155	217	335	390	677	92	14%	680	680	680	680	680
240103	Humanities	138	144	154	141	137	149	2	1%	150	150	150	150	150
240199	New College/Honors College	239	180	155	176	203	141	-20	-14%	140	140	140	140	140
260101	Biology, General	2,747	2,898	2,956	3,072	3,245	3,496	150	4%	3,650	3,790	3,910	4,020	4,110
260102	Biomedical Sciences	708	964	956	964	1,120	1,151	89	8%	1,240	1,320	1,390	1,450	1,500
260202	Biochemistry	54	65	44	76	71	95	8	8%	100	110	120	130	140
260301	Botany, General	8	4	8	7	12	12	1	8%	10	10	10	10	10
260503	Microbiology/Bacteriology	301	226	242	226	250	262	-8	-3%	250	240	230	220	220
260701	Zoology	43	36	27	25	26	18	-5	-28%	20	20	20	20	20
260702	Entomology	11	14	13	16	11	16	1	6%	20	20	20	20	20
260908	Exercise Physiology	470	562	479	524	472	411	-12	-3%	400	390	380	370	360
261104	Computational Biology	4	9	4	4	5	6	0	0%	10	10	10	10	10
261201	Biotechnology	41	33	34	41	37	36	-1	-3%	40	40	40	40	40
261302	Marine/Aquatic Biology	39	37	48	43	58	50	2	4%	50	50	50	50	50
270101	Mathematics, General	357	359	354	344	380	369	2	1%	370	370	370	370	370
270501	Statistics	123	134	154	174	193	194	14	7%	210	220	230	240	250
300000	Multi-/Interdisciplinary Studies, General	720	1,120	1,419	1,547	1,576	2,159	288	13%	2,160	2,160	2,160	2,160	2,160
300101	Interdisc. Biological & Physical Sciences	97	84	74	73	86	518	84	16%	520	520	520	520	520
301101	Gerontology	28	20	23	18	8	14	-3	-21%	10	10	10	10	10
301901	Nutrition Science		5	39	112	143	121	24	20%	120	120	120	120	120
302001	International/Global Studies	158	199	211	210	210	222	13	6%	240	250	260	270	280
303001	Computational Science	4	6	4	3	6	6	0	0%	10	10	10	10	10
303301	Sustainability Studies	40	39	55	67	102	119	16	13%	120	120	120	120	120
309999	Independent/Interdisc./Comparative Studies	110	180	234	1,037	1,205	664	111	17%	660	660	660	660	660
310301	Recreation, Leisure Studies	261	257	285	319	305	333	14	4%	350	360	370	380	390
310501	Health and Physical Education	116	134	151	155	140	95	-4	-4%	90	90	90	90	90
310504	Sport Business Management	329	316	304	318	365	369	8	2%	380	390	400	410	420
310505	Exercise Sci/Physiol/Mvmt Studies	279	236	240	227	223	240	-8	-3%	230	220	210	200	200
380101	Philosophy	213	208	223	219	259	234	4	2%	240	240	240	240	240
380201	Religious Studies	116	122	91	61	58	58	-12	-21%	60	60	60	60	60
380206	Jewish/Judaic Studies	7	7	10	7	4	1	-1	-100%	0	0	0	0	0
389999	Philosophy & Religion	9	5	10		3	5	-1	-20%	10	10	10	10	10

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400201	Astronomy	8	8	14	11	8	21	3	14%	20	20	20	20	20
400401	Atmospheric Sci. & Meteorology	28	20	15	17	22	20	-2	-10%	20	20	20	20	20
400501	Chemistry	418	471	474	460	505	477	12	3%	490	500	510	520	530
400599	Chemical Sciences/Industrial Chemistry	24	29	19	19	10	11	-3	-27%	10	10	10	10	10
400601	Geology	107	124	117	129	97	98	-2	-2%	100	100	100	100	100
400699	Geological and Related Sciences Other					7	18	4	22%	20	20	20	20	20
400801	Physics	159	190	174	182	166	199	8	4%	210	220	230	240	250
400899	Radiation Physics	8	4	4	6	5	13	1	8%	10	10	10	10	10
420101	Psychology, General	5,220	5,232	4,935	5,178	5,374	5,509	58	1%	5,570	5,620	5,670	5,710	5,750
422706	Physiological Psychology/Psychobiology	77	76	108	78	120	135	12	9%	150	160	170	180	190
422799	Research and Experimental Psychology, Other			243	282	299	313	63	20%	310	310	310	310	310
430104	Criminal Justice Studies	2,504	2,487	2,337	2,271	2,346	2,387	-23	-1%	2,360	2,340	2,320	2,300	2,290
430107	Law Enforcement/Police Science	33	33	25	30	29	26	-1	-4%	30	30	30	30	30
430111	Criminal Forensic Studies	56	60	54	70	81	1	-11	-1100%	0	0	0	0	0
430203	Fire Science/Fire-fighting	16	13	16	32	35	43	5	12%	40	40	40	40	40
439999	Homeland Security, Law Enforcement, Firefighting a	39	45	50	53	44	63	5	8%	70	80	80	80	80
440000	Public Admin & Social Serv Profs	72	78	100	89	77	59	-3	-5%	60	60	60	60	60
440401	Public Administration	214	200	172	201	221	224	2	1%	230	230	230	230	230
440701	Social Work, General	872	779	842	848	764	797	-15	-2%	780	770	760	750	740
450101	Social Sciences, General	598	567	584	518	530	516	-16	-3%	500	490	480	470	460
450201	Anthropology	561	528	465	504	435	472	-18	-4%	450	430	420	410	400
450401	Criminology	688	612	558	603	579	628	-12	-2%	620	610	600	590	580
450601	Economics	934	950	941	962	1,022	1,068	27	3%	1,100	1,120	1,140	1,160	1,180
450701	Geography	238	237	135	102	115	91	-29	-32%	90	90	90	90	90
450901	International Relations and Affairs	881	870	823	814	764	765	-23	-3%	740	720	700	680	670
451001	Political Science & Government	1,782	1,660	1,731	1,811	1,852	1,951	34	2%	1,990	2,020	2,050	2,070	2,090
451101	Sociology	1,051	975	898	1,036	869	835	-43	-5%	790	750	720	690	660
459999	Maritime Studies	18	17	12	12	11	14	-1	-7%	10	10	10	10	10
500102	Digital Arts	144	172	226	208	248	344	40	12%	340	340	340	340	340
500301	Dance	70	49	53	39	59	65	-1	-2%	60	60	60	60	60
500408	Interior Design	50	56	58	52	61	67	3	4%	70	70	70	70	70
500409	Graphic Design	60	60	57	56	57	59	0	0%	60	60	60	60	60
500501	Dramatic Arts	289	311	283	333	305	337	10	3%	350	360	370	380	390
500602	Cinematography and Film/Video Production	141	145	135	137	138	151	2	1%	150	150	150	150	150
500605	Photography	26	16	20	17	8	8	-4	-50%	10	10	10	10	10
500701	Visual Art, General	378	333	364	356	364	364	-3	-1%	360	360	360	360	360
500702	Studio/Fine Art	526	464	497	478	491	495	-6	-1%	490	490	490	490	490
500703	Art History & Appreciation	97	78	70	64	65	82	-3	-4%	80	80	80	80	80
500901	Music, General	144	167	162	143	147	169	5	3%	170	180	180	180	180
500903	Music Performance	114	106	107	142	145	108	-1	-1%	110	110	110	110	110
500904	Music Composition	2	3	4	5	5	5	1	20%	10	10	10	10	10
500910	Jazz Studies	9	4	16	10	4	9	0	0%	10	10	10	10	10
501001	Arts, Entertainment, and Media Management, General				14	94	150	30	20%	150	150	150	150	150
501003	Music Management	13	19	15	27	17	15	0	0%	20	20	20	20	20

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509999	Music Studies	20	22	23	23	15	14	-1	-7%	10	10	10	10	10
510000	Health Professions and Related Programs	1,645	2,108	2,320	2,403	2,779	2,950	261	9%	3,210	3,450	3,660	3,840	4,000
510201	Communication Sciences and Disorders, General	54	39	40	38	48	70	3	4%	70	70	70	70	70
510204	Speech Pathology and Audiology	542	526	532	516	547	545	1	0%	550	550	550	550	550
510701	Health Services Administration	997	1,031	1,087	1,057	1,001	990	-1	0%	990	990	990	990	990
510706	Health Information Management	65	73	61	46	68	41	-5	-12%	40	40	40	40	40
510908	Cardiopulmonary Sciences(Resp Ther)	21	27	13	15	9	15	-1	-7%	10	10	10	10	10
510913	Athletic Training	143	137	113	106	129	117	-5	-4%	110	110	110	110	110
511005	Clinical Laboratory Science/Medical Technology/Tec	73	65	81	68	79	74	0	0%	70	70	70	70	70
511504	Community Health Liaison	13	11	12	18	9	6	-1	-17%	10	10	10	10	10
512201	Public Health, General	353	319	323	317	325	346	-1	0%	350	350	350	350	350
512208	Community Health	212	205	240	251	336	273	12	4%	290	300	310	320	330
512305	Music Therapy	21	16	22	11	12	19	0	0%	20	20	20	20	20
513101	Dietetics/Nutritional Services	200	180	206	225	199	207	1	0%	210	210	210	210	210
513102	Clinical Nutrition/Nutritionist	67	35	35	28	28	21	-9	-43%	20	20	20	20	20
513801	Registered Nursing/Registered Nurse	2,682	2,671	2,764	2,964	3,094	3,073	78	3%	3,150	3,220	3,280	3,340	3,390
520101	Business, General	685	574	674	795	954	860	35	4%	900	930	960	990	1,010
520201	Business Administration and Management	2,142	2,141	2,155	2,220	2,264	2,271	26	1%	2,300	2,320	2,340	2,360	2,380
520203	Logistics, Materials, and Supply Chain Management		40	101	101	138	167	33	20%	170	170	170	170	170
520206	Non-Profit Management				1	9	23	5	22%	20	20	20	20	20
520301	Accounting	2,092	1,909	1,870	1,775	1,741	1,669	-85	-5%	1,580	1,500	1,430	1,370	1,320
520601	Business Managerial Economics	122	142	104	102	109	103	-4	-4%	100	100	100	100	100
520701	Entrepreneurship	18	18	15	16	72	107	18	17%	110	110	110	110	110
520801	Finance, General	2,484	2,619	2,763	2,969	2,902	2,826	68	2%	2,890	2,950	3,000	3,050	3,090
520804	Financial Planning					22	21	4	19%	20	20	20	20	20
520901	Hospitality Administration/Management	1,602	1,575	1,488	1,440	1,486	1,404	-40	-3%	1,360	1,320	1,290	1,260	1,240
520905	Resturant and Food Service Management	43	59	51	45	36	19	-5	-26%	20	20	20	20	20
520906	Resort and Hospitality Management	130	213	201	160	215	174	9	5%	180	190	200	210	220
520907	Meeting and Event Planning	321	307	300	322	288	221	-20	-9%	200	180	160	150	140
521001	Human Resources Management	73	102	96	115	114	122	10	8%	130	140	150	160	170
521101	International Business Management	642	655	689	682	719	771	26	3%	800	820	840	860	880
521201	MGMT. Info. Systems/Busi Data Proc.	391	404	455	485	496	567	35	6%	600	630	660	690	710
521301	Management Science	64	67	65	92	135	195	26	13%	200	200	200	200	200
521304	Actuarial Science	47	61	39	76	69	57	2	4%	60	60	60	60	60
521401	Business Marketing Management	1,930	2,178	2,258	2,270	2,434	2,329	80	3%	2,410	2,480	2,540	2,600	2,650
521499	Mkt. MGMT. And Research Oth.	4	10	2	1	15	24	4	17%	20	20	20	20	20
521501	Real Estate	125	139	141	201	254	235	22	9%	260	280	300	320	330
521701	Insurance & Risk Mgmt	44	56	102	130	134	133	18	14%	130	130	130	130	130
540101	History	818	776	751	671	687	750	-14	-2%	740	730	720	710	700

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6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2019-20	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010					CIP 2020			2020-21	2021-22	2022-23	2023-24	2024-25
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
010000	Agribusiness & Agric. Production	169	165	158	175	159	172	1	1%	170	170	170	170	170
010102	Agricultural Business/Operations	51	44	37	43	39	47	-1	-2%	50	50	50	50	50
010103	Ag (Food and Resource) Economics	475	436	461	469	433	394	-16	-4%	380	370	360	350	340
010901	Animal Sciences	548	604	646	686	708	674	25	4%	700	720	740	760	780
011001	Food Sciences and Technology	616	370	193	132	130	115	-100	-87%	120	120	120	120	120
011101	Plant Sciences	124	137	157	157	176	172	10	6%	180	190	200	210	220
011103	Horticulture Science	72	62	61	70	81	75	1	1%	80	80	80	80	80
011201	Soil Sciences	13	11	8	13	14	13	0	0%	10	10	10	10	10
030101	Natural Resources/Conservation General			195	174	156	164	33	20%	160	160	160	160	160
030103	Environmental Studies	502	577	669	770	886	879	75	9%	950	1,020	1,080	1,130	1,180
030104	Environmental Science	1,259	1,208	1,259	1,339	1,343	1,334	15	1%	1,350	1,360	1,370	1,380	1,390
030205	Marine Science	243	238	234	225	246	226	-3	-1%	220	220	220	220	220
030501	Forest Resources & Conservation	191	188	196	199	208	218	5	2%	220	230	230	230	230
030601	Wildlife, Fish and Wildlands Science and Managemen	198	221	247	230	250	240	8	3%	250	260	270	280	290
040201	Architecture	1,283	1,307	1,391	1,471	1,537	1,332	10	1%	1,340	1,350	1,360	1,370	1,380
040301	Urban & Regional Planning	96	106	132	123	113	91	-1	-1%	90	90	90	90	90
040401	Environmental Design/Architecture	56	67	65	73	88	100	9	9%	110	120	130	140	150
040501	Interior Architecture	93	90	81	83	89	76	-3	-4%	70	70	70	70	70
040601	Landscape Architecture	97	107	120	112	100	110	3	3%	110	110	110	110	110
050103	Asian Studies	130	135	117	115	112	123	-1	-1%	120	120	120	120	120
050105	Russian, Central European, East European and Euras	5	4	3	3	2	3	0	0%	0	0	0	0	0
050107	Latin American Studies	8	11	13	18	29	21	3	14%	20	20	20	20	20
050108	Middle Eastern Studies	13	14	12	11	12	12	0	0%	10	10	10	10	10
050124	French and Francophone Studies	10	16	13	12	9	11	0	0%	10	10	10	10	10
050134	Latin American and Caribbean Studies	11	12	20	21	28	36	5	14%	40	40	40	40	40
050201	African-American (Black) Studies	104	125	145	165	176	145	8	6%	150	160	170	180	190
050207	Womens Studies	117	127	128	151	151	146	6	4%	150	160	170	170	170
090100	Communication, General				950	991	900	180	20%	900	900	900	900	900
090101	Speech Communication and Rhetoric	2,803	3,945	5,033	5,062	5,064	5,057	451	9%	5,510	5,920	6,280	6,600	6,870
090102	Communication (Mass)	5,855	5,676	4,522	4,264	2,821	2,010	-769	-38%	2,010	2,010	2,010	2,010	2,010
090401	Journalism	1,228	1,346	1,328	1,314	1,321	1,081	-29	-3%	1,050	1,020	1,000	980	960
090701	Radio & TV Broadcasting	1,495	1,411	1,366	1,273	1,201	994	-100	-10%	990	990	990	990	990
090702	Digital Communication and Media/Multimedia	681	1,688	1,714	1,739	1,950	2,052	274	13%	2,050	2,050	2,050	2,050	2,050
090900	Public Relations, Advertising, and Applied Communi	347	422	427	529	1,229	1,788	288	16%	1,790	1,790	1,790	1,790	1,790
090902	Public Relations & Organizational Comm	925	887	951	1,063	1,103	1,101	35	3%	1,140	1,170	1,200	1,230	1,250
090903	Advertising	1,314	1,373	1,377	1,340	1,288	972	-68	-7%	900	840	790	740	700
110101	Computer and Information Sciences, General	6,510	7,263	7,907	9,000	9,952	10,597	817	8%	11,410	12,150	12,800	13,370	13,860
110103	Information Technology	3,645	3,801	3,872	4,290	4,675	4,877	246	5%	5,120	5,340	5,540	5,710	5,860
110701	Computer Science					113	375	75	20%	380	380	380	380	380
110802	Data Modeling/Warehousing & Database Adm	35	47	54	60	56	41	1	2%	40	40	40	40	40
110899	Computer Software & Media Applications Other	728	846	588	662	702	1,151	85	7%	1,240	1,320	1,390	1,450	1,500
111003	Computer and Information Systems Security/Informat					142	413	83	20%	410	410	410	410	410
130101	Education, General	316	375	455	446	464	562	49	9%	610	650	690	720	750
131001	Special Ed, General	1,231	1,056	894	773	804	655	-115	-18%	660	660	660	660	660
131003	Ed. Of the Deaf and Hearing Impaired			14	24	37	21	4	19%	20	20	20	20	20
131009	Ed. Of the Blind & Visually Handicapped	57	44	35	25	35	31	-5	-16%	30	30	30	30	30
131202	Elementary Teacher Ed	6,627	6,193	5,558	5,070	4,618	3,385	-648	-19%	3,390	3,390	3,390	3,390	3,390
131203	JR High/Middle School Ed	25	17	13	12	13	6	-4	-67%	10	10	10	10	10
131205	Secondary Teacher Ed	190	183	171	354	520	310	24	8%	330	350	370	390	400
131206	Teacher Education Multiple Levels	401	365	353	392	407	306	-19	-6%	290	270	260	250	240

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		CIP 2010								2020-21 100% AAC	2021-22 90% AAC	2022-23 80% AAC	2023-24 70% AAC	2024-25 60% AAC
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019								
131210	Pre-Elem/Early Childhood Teacher Ed.	1,389	1,423	1,503	1,607	1,592	1,370	-4	0%	1,370	1,370	1,370	1,370	1,370
131301	Agricultural Teacher Ed. (Voc)	155	182	188	184	190	176	4	2%	180	180	180	180	180
131302	Art Teacher Ed.	141	140	139	118	93	86	-11	-13%	90	90	90	90	90
131305	English Teacher Ed.	748	697	644	521	408	323	-85	-26%	320	320	320	320	320
131311	Mathematics Teacher Ed.	433	397	330	281	218	158	-55	-35%	160	160	160	160	160
131312	Music Teacher Ed.	767	789	794	828	874	736	-6	-1%	730	730	730	730	730
131314	Physical Ed. Teaching & Coaching	2,468	2,411	2,629	2,378	2,335	1,917	-110	-6%	1,810	1,710	1,620	1,540	1,470
131316	Science Teacher Ed.	286	240	202	152	99	101	-37	-37%	100	100	100	100	100
131317	Social Science Teacher Ed.	803	720	651	488	421	274	-106	-39%	270	270	270	270	270
131320	Trade and Industrial Teacher Ed	119	100	114	98	73	45	-15	-33%	50	50	50	50	50
139999	Education, Other	622	512	544	571	619	3,320	540	16%	3,320	3,320	3,320	3,320	3,320
140201	Aerospace, Aeronautical and Astronautical/Space En	1,169	1,256	1,516	1,652	1,843	1,471	60	4%	1,530	1,580	1,630	1,670	1,710
140301	Agricultural Engineering	71	42	37	30	41	30	-8	-27%	30	30	30	30	30
140501	Bioengineering and Biomedical Engineering	1,096	1,098	1,058	1,070	1,162	1,526	86	6%	1,610	1,690	1,760	1,820	1,870
140701	Chemical Engineering	1,600	1,704	1,698	1,809	1,846	1,621	4	0%	1,630	1,630	1,630	1,630	1,630
140801	Civil Engineering	3,701	3,675	3,735	4,082	4,227	4,261	112	3%	4,370	4,470	4,560	4,640	4,710
140803	Structural Engineering	56	54	59	81	92	50	-1	-2%	50	50	50	50	50
140901	Computer Engineering	2,911	3,017	3,163	3,372	3,591	3,136	45	1%	3,180	3,220	3,260	3,290	3,320
140903	Computer Software Engineering		354	360	398	430	456	91	20%	460	460	460	460	460
141001	Electrical and Electronics Engineering	3,745	3,735	3,645	3,658	3,846	3,743	0	0%	3,740	3,740	3,740	3,740	3,740
141003	Laser and Optical Engineering	72	105	120	127	148	134	12	9%	150	160	170	180	190
141401	Environmental Engineering	756	743	814	808	803	719	-7	-1%	710	700	690	690	690
141801	Materials Engineering	183	203	263	279	276	254	14	6%	270	280	290	300	310
141901	Mechanical Engineering	6,788	7,078	7,648	8,390	8,653	7,797	202	3%	8,000	8,180	8,340	8,480	8,600
142301	Nuclear Engineering	124	113	103	80	79	77	-9	-12%	80	80	80	80	80
142401	Coastal & Ocean Engineering	142	145	124	113	112	92	-10	-11%	90	90	90	90	90
142701	Industrial & Systems Engineering	752	679	614	592	610	555	-39	-7%	520	490	460	430	410
143501	Industrial/Manufacturing Engineering	920	1,026	1,061	1,155	1,159	968	10	1%	980	990	1,000	1,010	1,020
143801	Surveying Engineering	16	24	22	22	33	71	11	15%	70	70	70	70	70
144501	Biological/Biosystems Engineering	151	152	136	125	111	123	-6	-5%	120	120	120	120	120
149999	Telecommunications/Networking	4,500	4,439	4,480	2,942	2,117	4,428	-14	0%	4,410	4,400	4,390	4,380	4,370
150000	Engineering Technologies and Engineering-Related F	168	177	147	138	141	140	-6	-4%	130	130	130	130	130
150303	Electronic Engineering Technology	44	40	33	35	31	28	-3	-11%	30	30	30	30	30
151001	Construction/Building Tech.	749	828	936	1,040	1,164	1,284	107	8%	1,390	1,490	1,580	1,660	1,720
151102	Surveying	56	61	78	77	78	76	4	5%	80	80	80	80	80
159999	Engineering Technologies and Engineering-Related F				2	46	120	24	20%	120	120	120	120	120
160101	Foreign Lang, Multiple	12	47	114	209	324	399	77	19%	400	400	400	400	400
160102	Linguistics	337	299	289	270	235	181	-31	-17%	180	180	180	180	180
160399	East Asian Lang/Literature	141	132	117	76	67	60	-16	-27%	60	60	60	60	60
160402	Russian	44	53	43	33	20	15	-6	-40%	20	20	20	20	20
160501	German Language and Literature	39	30	26	14	7	10	-6	-60%	10	10	10	10	10
160901	French	201	186	151	129	116	84	-23	-27%	80	80	80	80	80
160902	Italian	25	16	14	11	7	6	-4	-67%	10	10	10	10	10
160904	Portuguese	20	14	13	11	16	13	-1	-8%	10	10	10	10	10
160905	Spanish	543	460	461	505	487	471	-14	-3%	460	450	440	430	420
161200	Classics	129	117	96	72	67	57	-14	-25%	60	60	60	60	60
161203	Latin	3	1	2	2	2	1	0	0%	0	0	0	0	0
161603	Sign Language Interpretation & Translation	53	83	77	67	85	48	-1	-2%	50	50	50	50	50
169999	Foreign Languages and Literatures, Oth.				10	11	54	11	20%	50	50	50	50	50
190701	Home & Family Life	722	758	926	927	971	942	44	5%	990	1,030	1,070	1,100	1,130

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		CIP 2010					CIP 2020			2020-21	2021-22	2022-23	2023-24	2024-25
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
190707	Family and Community Studies	506	470	418	433	416	384	-24	-6%	360	340	320	300	290
190901	Textiles & Clothing	590	562	594	535	526	478	-22	-5%	460	440	420	410	400
220000	Law				791	948	929	186	20%	930	930	930	930	930
220302	Legal Assisting	1,389	1,414	1,400	939	464	430	-192	-45%	430	430	430	430	430
230101	English, General	6,647	6,437	6,279	5,993	5,837	5,627	-204	-4%	5,420	5,240	5,080	4,940	4,820
231303	Professional, Technical, Business, and Scientific	33	51	63	83	77	58	5	9%	60	70	70	70	70
231304	Rhetoric and Composition	823	529	117	115	104	90	-147	-163%	90	90	90	90	90
240101	Liberal Arts & Sciences	2,629	2,253	2,144	2,716	2,964	2,249	-76	-3%	2,170	2,100	2,040	1,990	1,940
240102	Applied Science	790	895	996	1,340	1,622	7,756	1,393	18%	7,760	7,760	7,760	7,760	7,760
240103	Humanities	1,971	696	708	648	613	516	-291	-56%	520	520	520	520	520
240199	New College/Honors College	1,231	1,123	1,147	1,331	1,103	1,084	-29	-3%	1,060	1,030	1,010	990	970
260101	Biology, General	20,366	20,726	21,433	21,044	21,163	20,942	115	1%	21,060	21,160	21,250	21,330	21,400
260102	Biomedical Sciences	6,125	6,506	6,894	7,295	7,457	7,744	324	4%	8,070	8,360	8,620	8,850	9,040
260202	Biochemistry	246	286	396	676	837	875	126	14%	880	880	880	880	880
260301	Botany, General	33	38	45	43	45	44	2	5%	50	50	50	50	50
260503	Microbiology/Bacteriology	1,303	1,171	1,186	1,182	1,272	1,247	-11	-1%	1,240	1,230	1,220	1,210	1,200
260701	Zoology	147	137	124	105	112	128	-4	-3%	120	120	120	120	120
260702	Entomology	48	51	51	61	63	70	4	6%	70	70	70	70	70
260908	Exercise Physiology	2,492	2,650	2,448	2,147	1,945	1,843	-130	-7%	1,710	1,590	1,490	1,400	1,320
261104	Computational Biology	25	29	23	26	21	19	-1	-5%	20	20	20	20	20
261201	Biotechnology	264	244	255	238	245	251	-3	-1%	250	250	250	250	250
261302	Marine/Aquatic Biology	430	413	410	418	447	456	5	1%	460	470	470	470	470
261501	Neuroscience					139	339	68	20%	340	340	340	340	340
269999	Medical Sciences		2	2	635	657	629	126	20%	630	630	630	630	630
270101	Mathematics, General	1,881	1,857	1,891	1,923	1,849	1,781	-20	-1%	1,760	1,740	1,720	1,710	1,700
270501	Statistics	555	608	652	724	739	770	43	6%	810	850	880	910	940
300000	Multi-/interdisciplinary Studies, General	2,903	3,390	4,244	5,059	5,235	5,578	535	10%	6,110	6,590	7,020	7,400	7,720
300101	Interdisc. Biological & Physical Sciences	237	294	241	201	193	403	33	8%	440	470	500	520	540
301101	Gerontology	72	61	45	30	24	25	-9	-36%	30	30	30	30	30
301901	Nutrition Science	99	263	408	482	470	400	60	15%	400	400	400	400	400
302001	International/Global Studies	799	839	889	835	842	804	1	0%	810	810	810	810	810
303001	Computational Science	25	22	30	35	43	49	5	10%	50	50	50	50	50
303301	Sustainability Studies	149	181	241	248	437	495	69	14%	500	500	500	500	500
309999	Independent/Interdisc./Comparative Studies	412	643	847	1,088	1,322	1,399	197	14%	1,400	1,400	1,400	1,400	1,400
310301	Recreation, Leisure Studies	1,358	1,426	1,431	1,421	1,427	1,327	-6	0%	1,320	1,320	1,320	1,320	1,320
310501	Health and Physical Education	766	844	821	593	404	258	-102	-40%	260	260	260	260	260
310504	Sport Business Management	1,251	1,319	1,355	1,467	1,642	1,689	88	5%	1,780	1,860	1,930	1,990	2,040
310505	Exercise Sci/Physiol/Mvmt Studies	2,543	1,772	1,631	1,643	1,623	1,570	-195	-12%	1,570	1,570	1,570	1,570	1,570
319999	Parks, Rcrtn, Leisure & Fitness Stud., Other	212	183	166	55	13	13	-40	-308%	10	10	10	10	10
380101	Philosophy	862	926	924	884	887	816	-9	-1%	810	800	790	780	780
380201	Religious Studies	327	290	246	208	181	176	-30	-17%	180	180	180	180	180
380206	Jewish/Judaic Studies	25	20	15	12	9	4	-4	-100%	0	0	0	0	0
389999	Philosophy & Religion	22	15	25	20	16	14	-2	-14%	10	10	10	10	10
400201	Astronomy	37	40	42	47	74	91	11	12%	90	90	90	90	90
400401	Atmospheric Sci. & Meteorology	116	89	96	102	97	109	-1	-1%	110	110	110	110	110
400501	Chemistry	4,016	4,051	3,916	3,762	3,673	3,449	-113	-3%	3,340	3,240	3,150	3,070	3,000
400599	Chemical Sciences/Industrial Chemistry	103	81	68	51	38	30	-15	-50%	30	30	30	30	30
400601	Geology	673	657	595	582	506	483	-38	-8%	450	420	390	360	340
400699	Geological and Related Sciences Other					24	63	13	21%	60	60	60	60	60
400801	Physics	1,334	1,327	1,366	1,354	1,307	1,272	-12	-1%	1,260	1,250	1,240	1,230	1,220

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		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
400899	Radiation Physics	22	28	29	32	32	28	1	4%	30	30	30	30	30
420101	Psychology, General	21,688	22,224	21,594	20,907	22,001	23,401	343	1%	23,740	24,050	24,320	24,560	24,770
422706	Physiological Psychology/Psychobiology	441	603	660	604	625	667	45	7%	710	750	790	820	850
422799	Research and Experimental Psychology, Other			1,179	1,239	1,254	1,353	271	20%	1,350	1,350	1,350	1,350	1,350
430104	Criminal Justice Studies	10,106	9,930	9,605	9,428	9,540	9,493	-123	-1%	9,370	9,260	9,160	9,070	9,000
430106	Forensic Science and Technology	340	314	375	413	488	103	-47	-46%	100	100	100	100	100
430107	Law Enforcement/Police Science	135	123	125	129	136	142	1	1%	140	140	140	140	140
430116	Cyber/Computer Forensics and Counterterrorism	160	187	257	262	283	216	11	5%	230	240	250	260	270
430203	Fire Science/Fire-fighting	75	100	124	170	216	247	34	14%	250	250	250	250	250
430302	Crisis/Emergency/Disaster Management					24	92	18	20%	90	90	90	90	90
439999	Homeland Security, Law Enforcement, Firefighting a	152	188	229	234	237	310	32	10%	310	310	310	310	310
440000	Public Admin & Social Serv Profs	255	307	294	264	218	287	6	2%	290	300	310	310	310
440401	Public Administration	833	832	831	864	900	868	7	1%	880	890	900	910	910
440701	Social Work, General	3,941	3,726	3,642	3,874	3,011	2,481	-292	-12%	2,480	2,480	2,480	2,480	2,480
449999	Public Affairs	5	5	5	2	118	420	83	20%	420	420	420	420	420
450101	Social Sciences, General	2,112	2,182	2,158	2,069	1,965	1,908	-41	-2%	1,870	1,830	1,800	1,770	1,750
450201	Anthropology	2,049	1,946	1,863	1,828	1,712	1,638	-82	-5%	1,560	1,490	1,420	1,360	1,310
450401	Criminology	2,252	2,181	2,110	2,115	2,149	2,156	-19	-1%	2,140	2,120	2,110	2,100	2,090
450601	Economics	4,493	4,751	4,039	3,722	3,675	3,610	-177	-5%	3,430	3,270	3,130	3,010	2,900
450701	Geography	614	618	484	378	377	328	-57	-17%	330	330	330	330	330
450901	International Relations and Affairs	3,079	2,911	2,851	2,781	2,623	2,483	-119	-5%	2,360	2,250	2,160	2,080	2,010
451001	Political Science & Government	7,293	6,492	6,762	7,116	7,331	7,441	30	0%	7,470	7,500	7,520	7,540	7,560
451101	Sociology	3,702	3,749	3,475	3,517	3,101	3,039	-133	-4%	2,910	2,790	2,680	2,590	2,510
459999	Maritime Studies	92	87	79	75	68	78	-3	-4%	80	80	80	80	80
500102	Digital Arts	1,066	1,183	1,265	1,341	1,456	1,725	132	8%	1,860	1,980	2,090	2,180	2,260
500301	Dance	259	263	283	266	292	310	10	3%	320	330	340	350	360
500408	Interior Design	282	283	288	312	317	325	9	3%	330	340	350	360	370
500409	Graphic Design	352	335	363	364	418	442	18	4%	460	480	490	500	510
500501	Dramatic Arts	1,538	1,497	1,510	1,512	1,490	1,427	-22	-2%	1,410	1,390	1,370	1,360	1,350
500602	Cinematography and Film/Video Production	743	747	738	779	864	841	20	2%	860	880	900	910	920
500605	Photography	74	60	60	45	30	23	-10	-43%	20	20	20	20	20
500701	Visual Art, General	1,936	1,820	1,797	1,776	1,871	1,800	-27	-2%	1,770	1,750	1,730	1,710	1,690
500702	Studio/Fine Art	2,616	2,644	2,691	2,818	2,857	1,935	-136	-7%	1,800	1,680	1,570	1,480	1,400
500703	Art History & Appreciation	296	273	304	298	278	297	0	0%	300	300	300	300	300
500901	Music, General	791	835	817	777	827	827	7	1%	830	840	850	860	860
500903	Music Performance	739	743	749	750	752	613	-25	-4%	590	570	550	530	520
500904	Music Composition	9	14	13	10	12	12	1	8%	10	10	10	10	10
500910	Jazz Studies	43	54	56	46	38	28	-3	-11%	30	30	30	30	30
501001	Arts, Entertainment, and Media Management, General			239	465	652	734	147	20%	730	730	730	730	730
501003	Music Management	114	124	110	102	81	82	-6	-7%	80	80	80	80	80
509999	Music Studies	115	104	109	102	76	1,456	268	18%	1,460	1,460	1,460	1,460	1,460
510000	Health Professions and Related Programs	10,428	11,245	11,909	13,408	14,781	14,833	881	6%	15,710	16,500	17,210	17,830	18,360
510201	Communication Sciences and Disorders, General	94	86	125	151	178	191	19	10%	210	230	250	260	270
510204	Speech Pathology and Audiology	2,021	1,984	1,931	1,910	1,890	1,933	-18	-1%	1,920	1,900	1,890	1,880	1,870
510701	Health Services Administration	4,159	4,144	4,031	3,747	3,546	3,179	-196	-6%	2,980	2,800	2,640	2,500	2,380
510706	Health Information Management	325	296	261	240	244	180	-29	-16%	180	180	180	180	180
510908	Cardiopulmonary Sciences(Resp Ther)	125	125	100	96	85	29	-19	-66%	30	30	30	30	30
510913	Athletic Training	766	709	708	652	552	441	-65	-15%	440	440	440	440	440
511005	Clinical Laboratory Science/Medical Technology/Tec	444	437	422	431	423	329	-23	-7%	310	290	270	250	240
511504	Community Health Liaison	45	57	51	53	33	30	-3	-10%	30	30	30	30	30

SUS Baccalaureate Enrollment Trends and Estimates

This data is provided to the Florida College System staff in response to their request related to Section, 1001.02, Florida Statutes.

The actual data are enrollments within the State University System by discipline (shown by six-digit CIP code). The mathematical estimates are based only on the five year average annual change, and not any approved policy, strategic decision, or enrollment factors. The methodology used to estimate out-year projections are progressively conservative and designed to smooth volatile (defined as annual change of ±10% of the 2019-20 total) trends. If the average annual change is not within a ±10% range of the 2019-20 value, then the enrollment estimates are held constant at the 2019-20 level. Note: Institutions began reporting program enrollment and degrees awarded using the CIP 2020 taxonomy for the 2019-20 academic year. The trends shown below may be impacted by this reporting change.

6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2019-20	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010					CIP 2020			2020-21	2021-22	2022-23	2023-24	2024-25
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
512001	Pharmacy (Pharm.D.)	564	566	441	383	339	506	-12	-2%	490	480	470	460	450
512099	Pharmaceutical Sciences				8	11	21	4	19%	20	20	20	20	20
512201	Public Health, General	1,058	1,030	1,016	1,215	1,234	1,522	93	6%	1,620	1,700	1,770	1,840	1,900
512208	Community Health	784	870	1,068	1,027	947	714	-14	-2%	700	690	680	670	660
512305	Music Therapy	100	90	103	115	121	120	4	3%	120	120	120	120	120
513101	Dietetics/Nutritional Services	1,124	1,026	976	903	862	785	-68	-9%	720	660	610	560	520
513102	Clinical Nutrition/Nutritionist	206	140	128	123	121	116	-18	-16%	120	120	120	120	120
513801	Registered Nursing/Registered Nurse	11,544	11,523	11,847	12,201	12,043	9,704	-368	-4%	9,340	9,010	8,720	8,460	8,240
519999	Health Policy Research	1,681	1,549	1,440	830	793	4,153	494	12%	4,150	4,150	4,150	4,150	4,150
520101	Business, General	8,968	6,839	5,900	5,618	4,742	3,026	-1,188	-39%	3,030	3,030	3,030	3,030	3,030
520201	Business Administration and Management	13,989	15,089	15,240	15,378	16,238	14,411	84	1%	14,500	14,580	14,650	14,710	14,760
520203	Logistics, Materials, and Supply Chain Management	25	292	378	405	383	602	115	19%	600	600	600	600	600
520206	Non-Profit Management				35	63	66	13	20%	70	70	70	70	70
520301	Accounting	9,773	9,864	9,592	9,091	8,850	7,022	-550	-8%	6,470	5,980	5,540	5,160	4,830
520601	Business Managerial Economics	576	592	570	547	600	365	-42	-12%	370	370	370	370	370
520701	Entrepreneurship	53	52	44	295	453	476	85	18%	480	480	480	480	480
520801	Finance, General	9,434	11,238	12,301	12,460	12,338	10,741	261	2%	11,000	11,240	11,450	11,630	11,790
520803	Financial Services	60	53	52	54	40	2	-12	-600%	0	0	0	0	0
520804	Financial Planning				48	63	13	13	21%	60	60	60	60	60
520901	Hospitality Administration/Management	6,250	5,909	5,830	5,455	5,296	5,042	-242	-5%	4,800	4,580	4,390	4,220	4,080
520905	Resturant and Food Service Management	183	168	128	121	125	113	-14	-12%	110	110	110	110	110
520906	Resort and Hospitality Management	974	995	926	833	769	629	-69	-11%	630	630	630	630	630
520907	Meeting and Event Planning	1,236	1,189	1,069	991	904	788	-90	-11%	790	790	790	790	790
521001	Human Resources Management	364	416	462	503	493	502	28	6%	530	560	580	600	620
521101	International Business Management	2,403	2,648	2,804	2,753	2,786	2,629	45	2%	2,670	2,710	2,750	2,780	2,810
521201	MGMT. Info. Systems/Busi Data Proc.	1,341	1,724	1,839	1,840	1,978	1,894	111	6%	2,010	2,110	2,200	2,280	2,350
521301	Management Science	202	233	296	389	492	784	116	15%	780	780	780	780	780
521304	Actuarial Science	281	308	294	301	333	353	14	4%	370	380	390	400	410
521401	Business Marketing Management	7,180	8,480	9,120	9,465	9,759	8,125	189	2%	8,310	8,480	8,630	8,760	8,870
521499	Mkt. MGMT. And Research Oth.	25	42	56	78	101	99	15	15%	100	100	100	100	100
521501	Real Estate	213	293	419	506	574	429	43	10%	430	430	430	430	430
521701	Insurance & Risk Mgmt	112	200	298	352	355	355	49	14%	360	360	360	360	360
540101	History	3,117	2,951	2,813	2,734	2,760	2,714	-81	-3%	2,630	2,560	2,500	2,440	2,390

**SCHEDULE XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS**

Contact Information
Agency: FLORIDA DEPARTMENT OF EDUCATION
Name: Suzanne Pridgeon
Phone: 850-245-9244
E-mail address: Suzanne.Pridgeon@fldoe.org

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/Division/AA/StateAgencies/default.htm> under the Financing tab.

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 CEFPP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
The Department of Education does not have any Consolidated Financing of Deferred-Payment commodity contracts.
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
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).
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.

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

Agency: Department of Education Contact: DOE: Suzanne Pridgeon, BOG: Tim Jones

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 2020 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 2021-2022 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

Financial Outlook Budget Driver	Issue (Revenue or Budget Driver)	R/B*	FY 2021-2022 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
#1 a	Maintain Current Budget - FEFP	B	0.0	0.0
#2 b	Increase Budget - FEFP	B	608.0	93.0
#3 c	Enrollment Growth - VPK	B	-6.3	-6.3
#4 d	Workload and Enrollment - Bright Futures and CSDDV	B	-17.7	-17.7
e	Debt Service - Fixed Capital Outlay	B	0.0	-15.7
#5 f	EETF Adjustments	B	0.0	0.0
g	Maintenance and Repair	B	0.0	204.3
h	Maintain Current Budget - Other K-12	B	0.0	1.9
#15 i	Workload and Enrollment - Other Pre K-12 Programs - Other High Priority Needs	B	29.9	0.0
#16 j	Maintain Current Budget - Higher Education - Other High Priority Needs	B	0.8	0.0
#17 k	Workload - District Workforce - Other High Priority Needs	B	8.0	2.5
#18 l	Workload - Florida Colleges - Other High Priority Needs	B	22.7	0.0
#19 m	Workload - State Universities - Other High Priority Needs	B	77.7	169.5
#20 n	Workload and Adjustments - Other Higher Education Programs - Other High Priority Needs	B	7.8	7.8
#21 o	Education Fixed Capital Outlay	B	116.8	42.0
	Tier 1 & 2 - Subtotal Critical and High Priority Needs		847.7	481.3
p	Other Educational Workload Issues	B	0.0	417.1
q	Other Education Fixed Capital Outlay	B	0.0	188.6
r	New Initiatives/Programs/Enhancements - Pre K-12 Programs	B	0.0	12.4
s	New Initiatives/Programs/Enhancements - Colleges	B	0.0	10.3
t	New Initiatives/Programs/Enhancements - Other Education	B	0.0	8.4
	Tier 3 - New and Enhancements		0.0	636.8
u	University Tuition Authority		0.0	0.0
	Tier 4 - Tuition Authority		0.0	0.0
v	General Revenue	R	35366.2	15262.8
w	Educational Enhancement Trust Fund	R	2161.3	1555.1
x	State School Trust Fund	R	225.6	162.0

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

The Legislative Budget Request is based on the independent judgement of the State Board of Education and the Board of Governors in identifying the needs for education. See chart below which reconciles the variance between the Long Range Financial Outlook and the Department of Education's Legislative Budget Request.

	LBR (Under)/Over Outlook
Tier 1 & 2 Variance	(366.4)
LRFO includes an increase in appropriations for operations and the Gardiner Scholarship Programs (i)	(29.9)
LRFO represents an increase in Workload for Florida Colleges (l)	(22.7)
LRFO represents a 3 year average increase in the FEFP Budget (b)	(515.0)
Tier 1 decreases for Debt Service (e)	(15.7)
LBR represents an increase for maintenance and repairs (g)	204.3
LBR requests an increase to maintain current budget for other K-12 (h)	1.9
Long-Range Financial Outlook includes a 3 year average appropriation increase to maintain current budget for higher education (j)	(0.8)
Long-Range Financial Outlook includes a 3 year average appropriation increase for workload for district workforce (k)	(5.5)
Long-Range Financial Outlook includes a 3 year average appropriation increase for workload for state universities (m)	91.8
Long-Range Financial Outlook includes a 3 year average appropriation increase in education fixed capital outlay (o)	(74.8)
All Tier 1 and 2 Variances accounted for	(366.4)

* R/B = Revenue or Budget Driver

Office of Policy and Budget - July 2020

**SCHEDULE XV:
CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE
CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF
THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION**

Contact Information
Agency: FLORIDA DEPARTMENT OF EDUCATION
Name: Suzanne Pridgeon
Phone: 850-245-9244
E-mail address: Suzanne.Pridgeon@fldoe.org

1. Vendor Name		
The Department of Education does not have any contracts in which we receive in excess of \$10 million from a vendor.		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

2021-22

Fixed Capital Outlay
Exhibits or Schedules



FLORIDA DEPARTMENT OF
EDUCATION
fdoe.org

2021-22

Fixed Capital Outlay
Schedule I Series

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2021 - 22**
Budget Entity: 48150000/2004 Lottery Revenue Bonds

(1)	(2)	(3)	(4)
<u>SECTION I</u>	ACTUAL FY 2019 - 20	ESTIMATED FY 2020 - 21	REQUEST FY 2021 - 22
Interest on Debt	(A) 47,385,350	38,876,850	32,028,850
Principal	(B) 170,170,000	136,960,000	132,160,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 97,147	80,131	66,435
Other Debt Service	(E)		
Total Debt Service	(F) 217,652,497	175,916,981	164,255,285

Explanation: The Classrooms First and Classrooms for Kids Programs are funded through the issuance of bonds supported by lottery revenues. The Classrooms First Program was an initiative to provide permanent classrooms while the Classrooms for Kids Program was to assist school districts in complying with the constitutional class size reduction requirements. Bonds were issued in fiscal year 2012-13 to fund higher education facilities projects.

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 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: 48 EDUCATION **Budget Period 2021 - 22**
Budget Entity: 48150000/2071 University System Improvement Revenue Bonds

(1)	(2)	(3)	(4)
<u>SECTION I</u>	ACTUAL FY 2019 - 20	ESTIMATED FY 2020 - 21	REQUEST FY 2021 - 22
Interest on Debt	(A) 4,093,407	3,619,207	3,123,357
Principal	(B) 10,295,000	10,760,000	11,265,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 9,172	8,656	7,580
Other Debt Service	(E)		
Total Debt Service	(F) 14,397,579	14,387,863	14,395,937

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

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	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: 48 EDUCATION **Budget Period 2021 - 222**
Budget Entity: 48150000/2555 Public Education Capital Outlay Bonds

(1)	(2)	(3)	(4)
<u>SECTION I</u>	ACTUAL FY 2019 - 20	ESTIMATED FY 2020 - 21	REQUEST FY 2021 - 22
Interest on Debt	(A) 324,689,423	291,083,900	264,191,843
Principal	(B) 500,060,000	540,900,000	575,820,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 700,452	671,605	617,515
Other Debt Service	(E)		
Total Debt Service	(F) 825,449,875	832,655,505	840,629,358

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

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)	(7)	(8)	(9)	(9)
	ACTUAL FY 20__ - __	ESTIMATED FY 20__ - __	REQUEST 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__ - __	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: 48 EDUCATION **Budget Period 2021 - 22**
Budget Entity: 48150000/2612 Capital Outlay & Debt Service

(1)	(2)	(3)	(4)
<u>SECTION I</u>	ACTUAL FY 2019 - 20	ESTIMATED FY 2020 - 21	REQUEST FY 2021 - 22
Interest on Debt	(A) 4,197,275	3,462,900	2,816,200
Principal	(B) 16,300,000	13,600,000	13,690,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 8,514	8,194	6,834
Other Debt Service	(E)		
Total Debt Service	(F) 20,505,789	17,071,094	16,513,034

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

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 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)			

		Program or Service (Budget Entity Codes)				
Action		48150000				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N, FSDB				

		Program or Service (Budget Entity Codes)				
Action		48150000				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		48150000				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48150000				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.					
		N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y , For TF 2176 & 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				

		Program or Service (Budget Entity Codes)				
Action		48150000				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, FOR 2176 ONLY				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, FOR 2178, 2543, 2555, 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y Y Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, FOR 2176 ONLY				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48150000				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y. FSDB ONLY				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48150000				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A N/A				
AUDIT:						

		Program or Service (Budget Entity Codes)			
Action		48150000			
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A			
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y			
AUDITS - GENERAL INFORMATION					

		Program or Service (Budget Entity Codes)			
Action		48150000			
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include: " is interpreted to mean "in lieu of" the CIP requirements.			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?				
18.5	Are the appropriate counties identified in the narrative?				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				
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?	Y			



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2021-22

Vocational Rehabilitation
Exhibits or Schedules



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2021-22

Vocational Rehabilitation
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48160000 - VOCATIONAL REHABILITATION
	2021

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,686.80	(A)		4,686.80
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	4,686.80	(F)	0.00	4,686.80
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	468.71	(H)		468.71
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	4,218.09	(K)	0.00	4,218.09 **

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: 2021 - 2022	
Department Title:	48 EDUCATION	
Trust Fund Title:	ADMINISTRATIVE TRUST FUND	
LAS/PBS Fund Number:	2021	BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	4,218.09 (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 FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	4,218.09 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	4,218.09 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48160000 VOCATIONAL REHABILITATION
	2270

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,288,239.68	(A)		1,288,239.68
ADD: Other Cash (See Instructions)	137,949.58	(B)		137,949.58
ADD: Investments	1,000,549.65	(C)		1,000,549.65
ADD: Outstanding Accounts Receivable	16,520.22	(D)		16,520.22
ADD: ANTICIPATED REVENUE	19,960,534.49	(E)		19,960,534.49
Total Cash plus Accounts Receivable	22,403,793.62	(F)	0.00	22,403,793.62
LESS: Allowances for Uncollectibles	13,554.46	(G)		13,554.46
LESS: Approved "A" Certified Forwards	954,973.31	(H)		954,973.31
Approved "B" Certified Forwards	21,352,150.76	(H)		21,352,150.76
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	83,115.09	(I)		83,115.09
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	(0.00)	(K)	0.00	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	2270 BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,387,939.73 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(21,352,150.76) (D)
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	3,676.54 (D)
ANTICIPATED REVENUE	19,960,534.49 (D)
LONG TERM NOTES AND RECEIVABLES	(81,269.96) (D)
ALLOWANCE FOR UNCOLLECTIBLES, LONG TERM	81,269.96 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	(0.00) (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0.00) (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	4816000 VOCATIONAL REHABILITATION
	2339

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	391.02 (A)		391.02
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	530,283.17 (C)		530,283.17
ADD: Outstanding Accounts Receivable	10,118.84 (D)		10,118.84
ADD: _____			0.00
Total Cash plus Accounts Receivable	540,793.03 (F)	0.00	540,793.03
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards			0.00
Approved "B" Certified Forwards	276,999.00 (H)		276,999.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	67.40 (I)		67.40
LESS: _____			0.00
Unreserved Fund Balance, 07/01/20	263,726.63 (K)	0.00	263,726.63 **

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: 2021 - 2022	
Department Title:	48 EDUCATION	
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND	
LAS/PBS Fund Number:	2339	BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	540,725.63 (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	(276,999.00) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	263,726.63 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	263,726.63 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019 - 2020

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: Division of Vocational Rehabilitation

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General Report # A-1819DOE-022	10/22/2019	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDSO) MDCSD Adults with Disabilities Program (AWD) 2018-2019 Grant	<p>Finding 1. The monitoring was insufficient for a high risk grant. Recommendation: We recommend DVR ensure the monitoring plans reflect sufficient activities to monitor high risk providers. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to the MDCSD and ensure corrective action has been initiated on noted deficiencies.</p> <p>Finding 2. Documentation of AIEPs was inconsistent and AIEPs did not always include all required information. Recommendation: We recommend that the MDCSD ensure all sites complete the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms.</p>	<p>DVR Management Response: Concur. DVR is in the process of developing monitoring tools that are specific to the AWD grants to ensure monitoring and compliance with performance requirements, and terms and conditions of the Adult with Disabilities Grant Program.</p> <p>DVR Management Response: Concur. DVR will ensure that the monitoring analysis and review includes a sample selection of AIEPs for the enrolled students.</p> <p>MDCSD Management Response: As we concur with the findings from the small identified out of compliance, we would like to state that M-DCPS has been a grant receiver since the year 2000. All reporting requirements stated through the Project Performance Accountability Form within the grant have been approved annually.</p>	

Office of the Inspector General Report # A-1819DOE-022	10/22/2019	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDSD) MDCSD Adults with Disabilities Program (AWD) 2018-2019 Grant Adult Individual Education Plan (AIEP)	As stated in the audit findings on page 1 and page 4, DVR has never requested what was cited or provided any guidance to our AIEP compliance forms. Prior guidance or discussion from DVR would have allowed us the opportunity to take corrective action measures and not be of the mindset that all complied on an annual basis. The MDCSD will take the following action steps: * Training on AIEP development; * Review of documents for quarterly report submission; * Formulate an audit checklist for school principals to use for compliance spot checks at AWD sites; * Quarterly meetings with school principals and school-based program managers for the AWD grant; and * District-based AWD records audits at the nine grant recipient schools.
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Office of the Inspector General Report # A-1819DOE-022	10/22/2019	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDSB) MDCSD Adults with Disabilities Program (AWD) 2018-2019 Grant Adult Individual Education Plan (AIEP)	Finding 3. DVR did not require the MDCSD to report on their participants' completion of benchmarks in accordance with grant terms. Recommendation: We recommend DVR review the grant language to determine the intent of the grant and modify language appropriately. If the grant language remains unchanged, we recommend DVR ensure deliverables are met on a quarterly basis through review of AIEPs and progress reports from the MDCSD. We recommend the MDCSD ensure that participants complete the benchmarks in accordance with grant terms and ensure the AIEPs reflect the achievement of benchmarks.	DVR Management response: Concur. DVR will communicate with the DOE Grant Office to determine options for amendments. MDCSD Management Response: Concur. As we concur with the findings from the small sample out of compliance, we would like to state that M-DCPS has been a grant receiver since the year 2000. All reporting requirements stated through the Project Performance Accountability Form within the grant have been approved annually. As stated in the audit findings on page 1 and page 6, DVR does not require that M-DCPS submit documentation that demonstrates goal achievement. What is mandated for submission is the attendance records, quarterly student progress report, ASNAP summary report and employment outcomes. Prior guidance or discussion from DVR would have allowed us the opportunity to make corrective action measures and not be of the mindset that all complied on an annual basis. The MDCSD will take the following steps: * Training on AIEP development * Review of documents for quarterly report submission
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<p>Office of the Inspector General Report # A-1819-027</p>	<p>10/23/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living, Inc. (SCIL) Contract # 19-114</p>	<p>Finding 1. Consumer service records (CSR) had missing or incomplete documentation. Recommendation: We recommend the SCIL enhance its procedures to ensure they maintain all required documents in the CSRs, including eligibility determinations. We additionally recommend the SCIL establish and maintain IL plans with consumers, document the joint development of the plan, and conduct and document timely annual reviews.</p>	<p>* Formulate an audit checklist for school principals to use for compliance spot checks at AWD sites</p> <p>* Quarterly meetings with school principals and school-based program managers for the AWD grant</p> <p>DVR Management Response: Concur. DVR will communicate with the DOE Grants Office to determine options for amendments. In addition, DVR will monitor and review a sample of AIEPs and student's progress to include completion status during each quarterly monitoring.</p> <p>DVR Management Response: Concur. VR will conduct at minimum an annual random review of Suncoast's CSRs. Suncoast CIL Management Response: Concur. Suncoast Center for Independent Living will develop a checklist that notes when each of the following has been done:</p>
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<p>Office of the Inspector General Report # A-1819-027</p>	<p>10/23/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living, Inc. (SCIL) Contract # 19-114</p>	<p>We recommend DVR include a review of CSRs in its monitoring activities.</p> <p>Finding 2. The SCIL did not maintain proper fiscal oversight. Recommendation: We recommend the SCIL maintain financial records in accordance with contract terms to support expenditures incurred. We recommend the SCIL enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected in budget reconciliations by funding source. We recommend the SCIL ensure employees accurately and consistently allocate work hours across funding sources on the submitted timesheets.</p> <p>We recommend the SCIL maintain the petty cash in accordance with policies and procedures with completed and approved vouchers. We further recommend DVR perform periodic reviews to ensure expenditures are allowable, allocable, reasonable, and necessary to the performance of the contract.</p>	<p>Eligibility Documentation; Disability Documentation; IL Plans properly signed and dated by consumer & staff; and Annual Reviews. The documentation will also include the signature of the responsible employee along with a date. In conjunction with this, a spreadsheet will be developed as a master list with each consumer placed on the list in an effort to simplify the task for continued compliance.</p> <p>DVR Management Response: Concur. The SCIL is now a cost reimbursement contract and all expenditures will be reviewed monthly to ensure they are necessary to perform the contract. Suncoast CIL Management Response: Concur. Moving forward SCIL will incorporate as a matter of policy and procedure a records keeping protocol to meet the contract requirements and ensure that it is compliant with CFR Part 75.302.</p> <p>The Board Treasurer will randomly audit for records compliance for annual meeting report and the New Executive Director will be trained with assistance from VR and other Independent Living Fiscal Personnel. Training schedule to follow. A new time sheet will be used with proper allocation documentation embedded within the timesheet.</p>
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<p>Office of the Inspector General Report # A-1819-027</p>	<p>10/23/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living, Inc. (SCIL) Contract # 19-114</p>	<p>Finding 3 : The SCIL did not record service hours accurately or by funding source. Recommendation: We recommend the SCIL consistently and accurately record service hours in the COMS systems by funding and ensure the hours submitted to DVR through invoices are supported and accurate. We recommend the SIL review service hour documentation and ensure hours are properly categorized and only assigned to active consumers upon receipt of services. We recommend DVR periodically request and review supporting documentation for the service hours submitted by the SCIL through the invoices.</p> <p>Finding 4: The SCIL did not conduct all background screenings in accordance with the contract. Recommendation: We recommend the SCIL conduct all background screenings according to the contract and Florida Statutes. We additionally recommend the SCIL to not hire a person in any role that requires a background screening until the background screening is completed and the person is determined eligible to provide services.</p>	<p>The fiscal Policies and Procedures will be updated by the Certified Public Accountant. The Petty Cash will be increased to \$500 with replenishment only after proper documentation required is received and approved. Also, petty cash signed out must be approved by the Executive Director.</p> <p>DVR Management Response: Concur. VR will request documentation supporting service hours submitted by SCIL. Suncoast CIL Management Response: Concur. Invoices submitted will be some in the proper time frame and reported to the Board of Directors quarterly to help ensure compliance. All employees will have extensive training on the COMS system. Board members will train on the system. A Board member will be assigned to review monthly the status of the work being done in COMS and report to the Board in conjunction with the Executive Director to ensure all contractual requirements are being met.</p> <p>Suncoast CIL Management Response: Concur. Moving forward SCIL will conduct all background screenings in accordance with the contract through the proper agency.</p>
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Finding 5: DVR did not conduct monitoring in accordance with the monitoring plan.
Recommendation: We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to the SCIL and ensure corrective action has been initiated on noted deficiencies.

Finding 6: The SCIL did not always follow its own internal policies and the policies are outdated.
Recommendation: We recommend the SCIL update the Fiscal Policy and Procedures. We recommend the SCIL consistently follow its established policies and procedures including proper monitoring of the Executive Director. We additionally recommend the SCIL maintain inventory records and conduct physical counts of inventory on an annual basis.

DVR Management Response: Concur. VR has updated the risk assessment and monitoring plan and initiated a corrective action plan to address OIG noted deficiencies.

Suncoast CIL Management Response: Concur. Moving forward SCIL will adhere to the established policies and procedures. The SCIL by-laws will be revised and reviewed by the Board and attorney. Inventory will be conducted immediately and updated annually to coincide with the end of the fiscal year. New Executive Director Probationary period will be extended due to the Board's inability to properly assist or evaluate his performance while the Audit and VR have been the focus. The executive Director will be evaluated annually at the end of the fiscal year.

<p>Office of the Inspector General 12 Month Status Report # F-1920-010 on Report # A-1718-017</p>	<p>11/15/2019</p>	<p>Division of Vocational Rehabilitation (DVR) University of South Florida (USF)</p>	<p>Finding 1. DVR paid USF for unmet deliverables. Recommendation: We recommend DVR ensure USF accomplished the deliverables through review of quarterly reports and supporting documentation prior to payment. We recommend DVR ensure the percentages reported by USF are accurate. In the event USF does not achieve a deliverable, we recommend DVR enforce the penalties defined in the contract. We additionally recommend DVR capture all relevant inspection requirements in a DVR information management system so contract managers can accurately determine deliverable achievements.</p> <p>Finding 2. DVR did not conduct required monitoring. Recommendation: We recommend that DVR conduct desktop monitoring each year of the contract to verify contractor compliance and issue a final report with corrective action plan, if necessary. We additionally recommend DVR conduct a cost benefit analysis on the contract to ensure DVR is obtaining services as efficiently as possible and to determine if they should rebid the contract in the future.</p> <p>Finding 3. USF did not update the status of each customer in RIMS timely. Recommendation: We recommend DVR review this requirement and determine whether the DVR counselor or USF staff should be responsible for updating the status of the customers.</p>	<p>DVR Management response 11/12/19: N/A-reported as complete May 20, 2019.</p> <p>DVR Management response 11/12/19: DVR is preparing to conduct a quarterly monitoring of the July 2019 - September 2019 services. The anticipated completion date is December 30, 2019. Anticipated completion of formal Solicitation Fall 2020.</p> <p>DVR Management response 11/12/19: DVR concurs. N/A reported as complete May 20, 2019.</p>
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<p>Office of the Inspector General Report # F-1920-013 Six Month Status Report on A-1819DOE-007</p>	<p>11/25/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Florida Alliance for Assistive Services and Technology, Inc. (FAAST)</p>	<p>Finding 1. FAAST did not accurately report event data and failed to meet the Device Loans to Consumers deliverable for the two sampled quarters. Recommendation: We recommend DVR review this requirement and determine whether the DVR counselor or USF staff should be responsible for updating the status of the customers.</p> <p>Finding 2. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: Concur. DVR will create and complete monitoring tools and procedures in accordance with risk assessment and subsequent monitoring plan. Monitoring will be conducted. Results and recommendations will be provided to FASST, and corrective actions on noted deficiencies will be tracked.</p> <p>Finding 3. FAAST did not accurately report event data and failed to meet the Device Loans to Consumers deliverable for the two sampled quarters. Recommendation: We recommend FAAST streamline its data gathering and reporting procedures to ensure accuracy of reported deliverables and maintain adequate documentation to support performance. If FAAST makes adjustments subsequent to an approved invoice, they should provide an explanation and supporting documentation to DVR.</p>	<p>DVR management response 12/07/2019 : DVR is actively in the planning phase to amend and modify the agreements with FASST. Completion date: June 30, 2020</p> <p>DVR management response 12/07/2019 : DVR is conducting a desk monitoring of the GR and HHS funded agreements with FASST Completion date: January 1, 2020</p> <p>FAAST management response 12/07/19: FAAST continues to report device loans in accordance with the standards established by the Agency for Community Living (ACL). FAAST understands the importance of ensuring that data gathered for reporting is compliant with both ACL and DVR. Revised language, collaboratively written with DVR, will be a part of the new contract that will go into effect July 1, 2020.</p>
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<p>Office of the Inspector General Report # F-1920-013 Six Month Status Report on A-1819DOE-007</p>	<p>11/25/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Florida Alliance for Assistive Services and Technology, Inc.. (FAAST)</p>		<p>This language will address the deliverable definitions, documentation and reporting to properly correct the current concerns with contract revision discussions to begin within the first quarter of the calendar year 2020. Completion date: 6/30/2020</p>
<p>Office of the Inspector General Six Month Status Report # F-1920-012 on Report # A-1819-006</p>	<p>12/9/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Alliance Community and Employment Services, Inc. (ACES)</p>	<p>Finding 1. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend VR conduct monitoring in accordance with the providers risk assessment and subsequent monitoring plan. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to ACES and ensure corrective action has been initiated on noted deficiencies.</p>	<p>DVR management response: The Provider Manager is conducting consistent monitoring. The Provider Profile form is updated to reflect these monitoring efforts. The timeframe for the current monitoring period is January-December 2019. Results and recommendations will be completed within the first three months of 2020. Completion date: March 2020</p>

Office of the Inspector General Six Month Status Report # F-1920DOE-023	12/9/2019	Individualized Plan for Employment (IPE)	<p>Finding 2. ACES placed customers in jobs that did not match the customer's IPE goal, and DVR paid for the placement benchmarks. Recommendations: We recommend DVR review ACES placement benchmarks and ensure the jobs obtained match the IPE goal at the time of placement. For any payments made for placement benchmarks not matching the IPE goal, we recommend DVR consider asking ACES for repayment. We additionally recommend DVR include in the monitoring efforts a review of amendment dates compared to placement benchmark dates.</p>	<p>ACES management response 11/30/2019: RIMS changes are in process that will allow the system to update a change to the IPE job goal after the Counselor has entered the amendment signature date. Until this goes into effect, DVR will continue to conduct random audits of IPE amendments during monitoring efforts. Completion date: March 2020</p>
		Division of Vocational Rehabilitation (DVR) Alliance Community and Employment Services, Inc. (ACES)	<p>We recommend DVR ensure counselors are appropriately trained and instructed to only approve NOAs in which the job goals match the IPE goal at the time of placement. In the event, the amendment occurred after placement, the counselors should reject thee NOA.</p>	
		Notice of Approval (NOA)		
		Supported Employment (SE)	<p>Finding 3. Two ACES employees did not have proper credentials to provide SE services, and DVR approved a benchmark payment for a service provided by an employee that did not possess a required personnel credential. Recommendation: We recommend DVR review RIMS documentation on a periodic basis and ensure the specialists assigned and working on VR customer cases obtained the proper credentials to provide the services assigned. We recommend DVR deny benchmark payments to ACES in cases where uncertified specialists assist DVR SE customers.</p>	<p>Management response 11/30/2019: Concur. Complete.</p>

Office of the Inspector General Six Month Status Report # F-1920-012 on Report # A-1819-006	12/9/2019	Division of Vocational Rehabilitation (DVR) Alliance Community and Employment Services, Inc. (ACES)	<p>We recommend DVR revise the provider manual to require the providers to submit an employee contact form upon modification of a specialist's status (Ex.Status change from an employment specialist to a supported employment specialists).</p> <p>Finding 4. ACES did not obtain approval prior to hiring customers at ACES, and DVR paid for benchmarks achieved prior to approval. Recommendation: We recommend DVR reject NOAs and invoices for benchmarks met prior to receiving written approval in cases where the customer is hired in a position in which the provider has an ownership interests. We additionally recommend DVR add timeframes in which the DVR counselors must approve or deny prior approval requests to the next iteration of the Provider Manual.</p> <p>Finding 5. ACES did not make timely contact with customers. Recommendation: We recommend ACES begin regular contact with the customers within two weeks of referral acceptance in accordance with contract terms and document the contact with the customers in the MPRs. If ACES is unable to contact the customers, they should notify the VRC in writing to document contact attempts. We recommend that ACES obtain placement for customers that matches the current IPE goal, as developed by the customer and VR Counselor. Should the customer have a desire to revisit and amend an IPE, any amendment should precede actual job placement</p>	<p>Management response 11/30/2019: Concur. Complete.</p> <p>Management response 11/30/2019: The provider Manager responsible for processing invoices is rejecting any invoice where the prior approval form is not signed prior to the customer being placed in apposition in which the provider has an ownership interest. A notification was sent out via the Division's October 2nd What's Up Wednesday reminding staff prior approval is required for any OJT occurring at the Providers place of business.</p> <p>Management response 11/30/2019: ACES ES specialist have made the effort to reach out to VR customers within two weeks of receiving the referral and of we are unable to reach customers, we follow up with an email to an DVR counselor asking for alternative means of contact to reach customer. ACES implemented new policy of making sure we meet and make contact with DVR customers within 2 weeks, since June 1, 2019. If the VR counselor is unable to provide us with an alternative contact phone number, ACES employment specialist also makes the effort by going to the client's home to try to schedule intake with the customers.</p>
		On the Job Training (OJT)		

Office of the Inspector General Six Months Status Report # F-1920-012 on Report # A-1819-006	12/9/2019	Division of Vocational Rehabilitation (DVR) Alliance Community and Employment Services, Inc. (ACES)	<p>Finding 6. ACES placed customers in jobs that did not match the customers IPE goal, and DVR pays for the placement benchmarks. Recommendation: We recommend that ACES obtain placement for customers that matches the current IPE goal, as developed by the customer and VR Counselor. Should the customer have a desire to revisit and amend an IPE, any amendment should precede actual job placement.</p> <p>Finding 7. Two ACES employee's did not have proper credentials to provide SE services, and DVR did not ensure required personnel credentials were obtained prior to invoice approval. Recommendation: We recommend that ACES provide accurate quarterly staff reports DVR in accordance with the Provider Manual and ensure all employees obtain SE certification prior to assignment to DVR SE customers.</p> <p>Finding 8. ACES did not obtain approval prior to hiring customers at ACES, and DVR paid for benchmarks achieved prior to approval. Recommendation: We recommend ACES refrain from placing customers in businesses in which the provider has an ownership interests until after written approval from the VR Counselor and the VR Area Supervisor or VR Counselor Analyst.</p>	<p>Management response 11/30/2019: Since June 1,2019 when ACES ES specialists are conducting new customer intake, we ask the customers if there is any other alternate employment goal that they are interested, and if they mention an alternative employment goal other than the assigned IEP goal, ES informs the customer to notify their DVR counselor after the intake is completed.</p> <p>Management response 11/30 2019: Since June 1, 2019 all supported employment consumers are assigned to ES specialists that have been approved by DVR and have completed the Agency for Persons with Disabilities (APD) "best practice supported employment course" to assist DVR. Completion date : Unknown</p> <p>Management response 11/30/2019: Since June 1, 2019 ACES has taken procedures to make sure that if any DVR customers is considered for employment with ACES, that all the proper steps are taken prior to any employment offer is made to any current DVR consumer that is being referred for job placement in the community. Completion date: Unknown</p>
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<p>Office of the Inspector General Six Months Status Report # F-1920-015 on Report # A-1819-021</p>	<p>12/20/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Florida Endowment for Vocational Rehabilitation, Inc., dba The Able Trust - Administrative Costs</p>	<p>Finding 1. The Able Trust reported inaccurate administrative costs and percentages. Recommendation: We recommend The Able Trust enhance its procedures to ensure accurate calculation of administrative costs and maintain efficient and effective administration, pursuant to 413.615(9)(j), Florida Statutes. We also recommend The Able Trust ensure administrative costs are only paid from private sources and up to 75% of interest and earnings on the endowment principal for FY 2018-2019 in accordance with the Florida Statutes.</p>	<p>Management Response 12/20/2019: The Able Trust has updated its tracking and reporting tools to reflect OIG and statutory guidelines. The 2018-19 audit has been updated to correspond to standards (see attached, Audit Note "Administrative Costs"). Completed: 12/15/2019 For the 2019-20 budget, The Able Trust staff coordinated with the Director of Division of Vocational rehabilitation and Florida Department of Education staff to adjust the proposed budget in order to comply with the statutory 15 % administrative cost cap. Completed: 10/15/2019 The Able Trust will also implement internal standards to assure regular tracking and reporting of the administrative costs cap and limits on use of interest and earnings, to comply with statutory limitations. Expected Completion: 01/31/2020</p>
<p>Office of the Inspector General Six Months Status Report # F-1920-012 on Report # A-1819-006</p>	<p>12/20/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Florida Endowment for Vocational Rehabilitation, Inc., dba The Able Trust - Administrative cost</p>	<p></p>	<p>A review of current and historic "sources and uses" of funds is being conducted to properly distinguish the various public and private funds in the Able Trust investment accounts and their corresponding earnings so that our Board can better ensure compliance with statutory limits and project future needs. Expected Completion: 01/31/2020.</p>

<p>Office of the Inspector General 18 Month Status Report # F-1920-016 on Report # A-1718-004</p>	<p>1/2/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Center for Independent Living of South Florida (CILSF)</p>	<p>Finding 2. The Able Trust reported inaccurate administrative costs and percentages. Recommendation: Additionally, in order to streamline 413.615(9)(j), Florida Statute language with The Able Trust's operations, we recommend DVR propose changing the statute language from calendar year to fiscal year and from estimated expenditures to actual expenditures.</p> <p>Finding 1. The CILSF did not ensure consumer service records contained all required documentation. Recommendation: We recommend DVR include a review of CSR's in its monitoring activities. CILSF is placed on VR's monitoring plan for 2019-20. Finding 2. The CILS Policies and procedures need improvements. Recommendation: We recommend the CILSF update its policies and procedures so they do not conflict with contract terms, each other, or the federal regulations.</p>	<p>For fiscal year 2020-21, The Able Trust will reformat its financial reports to better represent project costs and more clearly identify administrative costs and sources and uses of funds throughout the year, including the pro-rata portion of interest and earnings on the endowment principal of private and public funds. Expected completion: 08/31/2020</p> <p>Management response 12/20/2019: Proposed language was submitted to DOE for review/approval. Recommended language sent to Legislative staff. Currently waiting to see the actual language from the legislators. Completion: End of 2020 Session.</p> <p>Management response 12/28/19: DVR completed the update to the CIL Monitoring tool for use in conducting monitoring with all CIL's and the Center for Independent Living of South Florida. Completed: 01/01/20 Paul Martel 245-3492 Management response: 12/28/19: CIL's proposed P&P is waiting review during upcoming BOD meeting for quorum and adoption. Due to the length & complexity of the process, approval resulted in a need for continuation in anticipation outcome. Completed: 4/21/20</p>
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Office of the Inspector General Report # A-1920DOE-007	4/8/2020	Division of Vocational Rehabilitation (DVR) Interpreter Services Program Rehabilitation Information Management System (RIMS)	<p>Finding 1. Sign Language Interpreter Agencies did not submit Semi-Annual Employee Contractor reports in the timeframe required by the application. Recommendation: We recommend DVR monitor contract submissions by agencies to ensure reports are submitted according to guidelines established in the interpreter application. We recommend DVR ensure interpreters identified on the Employee Contractor reports are appropriately added to RIMS.</p> <p>Finding 2. DVR paid for invoices which included services provided by an unqualified interpreter and paid for invoices which did not identify the interpreter providing services. Recommendation: We recommend DVR ensure all invoices include the interpreter's name and verify that the interpreter is certified to provide services prior to payment of the invoices in accordance with the DVR Sign Language Interpreter Services Application.</p>	<p>DVR management response: Concur. VR is currently conducting a full internal audit of all registered interpreters. Interpreters with expired credentials are being removed until updated credentials have been received. A tracker has been developed to monitor credentials and a process is being developed to ensure on-going monitoring is completed.</p> <p>Concur. Interpreters no longer certified are being removed from Group Interpreters. This will eliminate authorizations being created for unqualified interpreters. A tracker has been created to monitor Interpreter credentials and a process is being created for on-going monitoring.</p>
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Office of the Inspector General Report # A-1920DOE-007	4/8/2020	Division of Vocational Rehabilitation (DVR) Interpreter Services Program Rehabilitation Information Management System (RIMS)	<p>Additional guidance will be sent to field staff advising the interpreter name needs to be included on all authorizations & invoices. During testing of Interpreter Credentials, we found 57 of the 134 sampled interpreters held certifications which expired on or before June 30, 2019, but were listed as “Certified” in RIMS as of January 2020. While we did not identify instances of services provided and paid after the expiration date of the credentials, this presents a risk for the VR Counselors when authorizing invoices. The VR Counselors utilize RIMS to determine the certification status of the interpreter who provided the service per the invoice.</p>
			<p>Since RIMS does not capture the certification expiration date and the invoice only lists the certification held by the interpreter, this practice could lead to payment for non-certified interpreters. We recommend DVR staff develop a tracking mechanism to include the expiration dates of interpreters in order to accurately identify the credentials of interpreters and provide DVR the ability to notify interpreters and Interpreter Group Agencies when credentials have expired.</p>

<p>Office of the Inspector General Six months status Report # F-1920DOE-024 on Report # A-1819-022</p>	<p>4/22/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD) Adults with Disabilities (AWD)</p>	<p>Finding 1. The monitoring plan was insufficient for a high risk grant. Recommendation: We recommend DVR ensure the monitoring loans reflect sufficient activities to monitor high risk providers. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to the MDCSD and ensure corrective action has been initiated on noted deficiencies.</p>	<p>Management response April 22, 2020: The Division is currently working on revamping the monitoring plans associated with this and Adults With Disabilities Grants. Anticipated completion date: July1, 2020</p>
<p>Office of the Inspector General Six months status Report # F-1920DOE-024 on Report # A-1819-022</p>	<p>4/22/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD) Adults with Disabilities (AWD)</p>	<p>Finding 2. Documentation of AIEPs was inconsistent and AIEPs did not always include all required information. Recommendation: We recommend that the MDCSD ensure all sites complete the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms.</p> <p>Finding 3. DVR did not require the MDCSD to report on their participants' completion of benchmarks in accordance with grant terms. Recommendation: We recommend DVR review the grant language to determine the intent of the grant and modify language appropriately. If the grant language remains unchanged, we recommend DVR ensure deliverables are met on a quarterly basis through review of AIEPs and progress reports from the MDCSD.</p>	<p>Management response April 22, 2020: This monitoring component will be included in the revised monitoring plan. Anticipated completion date: July 1, 2020</p> <p>Management response April 22, 2020: The changes to modify the grant language related to the completion of the benchmarks are still in progress, the changes will be reflected in the upcoming grant year. Anticipated completion: July 1, 2020.</p>

<p>Office of the Inspector General Six-months Status Report # F-1920DOE-024 on Report # A-1819-022</p>	<p>4/22/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD)</p>	<p>Finding 4. Documentation of AIEP's was inconsistent and the AIEP's did not always include all required information. Recommendation: We recommend that the MDCSD ensure all sites complete the AIEP's in accordance with grant terms.</p>	<p>Management response April 22, 2020: As we concur with the findings from the small sample identified out of compliance, we would like to state that M-DCPS has been a grant receiver since the 2000. All reporting requirements stated through the Project Performance Form within the grant have been approved annually. As stated in the audit findings on page 1 and page 4, DVR has never requested what was cited or provided any guidance to our AIEP compliance forms.</p> <p>Prior guidance or discussion from DVR would have allowed us the opportunity to take corrective action measures and not be of the mindset that all complied on an annual basis. Action Steps:</p> <ul style="list-style-type: none"> * Training on AIEP development Completed Sept. 6, 2019. *Review of documents for quarterly report submission-scheduled for Monday, October 7, 2019 Completed Monday, January 6, 2020.
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Completed Monday April 6, 2020
[Pending due to school closures] and
Monday June 22, 2020

* Formulate audit checklist for
principals to use for compliance spot
checks at AWD sites, September 2019
Completed

* Quarterly Meeting calendar created
with principals and school-based
program managers for the AWD grant,
September 2019-Completed

*District based AWD records audit at
the nine grant recipient schools,
October 2019-Internal audits
completed 3 Faced-to-Face audits
completed.

<p>Office of the Inspector General Six-months Status Report # F-1920DOE-024 on Report # A-1819-022</p>	<p>4/22/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD)</p>	<p>Finding 5. DVR did not require the MDCSD to report on their participants' completion of benchmarks in accordance with grant terms. Recommendation: We recommend the MDCSD ensure that participants complete the benchmarks in accordance with grant terms and ensure the AIEPs reflect the achievement of benchmarks.</p>	<p>Management response April 22, 2020: As we concur with the findings from the small sample identified out of compliance, we would like to state that MDCPS has been a grant receiver since the year 2000. All reporting requirements stated through the Project Performance Form within the grant have been approved annually. As stated in the audit findings on page 1 and page 4, DVR has never requested what was cited or provided any guidance to our AIEP compliance forms. Prior guidance or discussion from DVR would have allowed us the opportunity to take corrective action Action Steps: * Training on AIEP development Completed Sept. 6, 2019. *Review of documents for quarterly report submission-scheduled for Monday, October 7, 2019 Completed Monday, January 6, 2020.</p>
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<p>Office of the Inspector General Six-months Status Report # F-1920DOE-024 on Report # A-1819-022</p>	<p>4/22/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD)</p>		<p>* Formulate audit checklist for principals to use for compliance spot checks at AWD sites, September 2019 Completed * Quarterly Meeting calendar created with principals and school-based program managers for the AWD grant, September 2019-Completed *Quarterly Meeting calendar with principals and school based-based program managers for the AWD grant, October 2019-Completed. *District based AWD records audit at the nine grant recipient schools, November 2019-Internal audits completed 3 Faced-to-Face audits completed.</p>
<p>Office of the Inspector General Six-month Status Report # F-1920DOE-023 on Report # A-1819-027</p>	<p>4/27/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living, Inc. (SCIL) Cconsumer Service Records (CSR)</p>	<p>Finding 1. Consumer service records had missing or incomplete documentation. Recommendation: We recommend DVR include a review of CSRs in its monitoring activities.</p> <p>Finding 2. The SCIL did not maintain proper fiscal oversight. Recommendation: We recommend DVR perform periodic reviews to ensure expenditures are allowable, allocable, reasonable, and necessary to the performance of the contract.</p>	<p>Management response: VR has concluded review of CSR notes and compared them to hours the SCIL submitted for payment. Because of restrictions on travel we will have to devise another way to physically inspect CSRs. However, we will still continue to review CSR case notes and compare them to hours submitted for payment.</p> <p>Management response April 23, 2020: The SCIL continues to be on a cost reimbursement contract and all expenditures are reviewed monthly. SCIL will continue to be on cost reimbursement for the '20-'21 contract year.</p>

<p>Office of the Inspector General Six-months Status Report # F-1920DOE-023 on Report # A-1819-027</p>	<p>4/27/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living, Inc. (SCIL) Contract # 19-114</p>	<p>Finding 3. The SCIL did not record service hours accurately or by funding source. Recommendation: We recommend DVR periodically request and review supporting documentation for the service hours submitted by the SCIL through the invoices.</p>	<p>Management response April 23, 2020: As part of the cost reimbursement process VR requests and reviews sign-in sheets and CSR notes to verify hours SCIL reports being provided to consumers.</p>
		<p>Office of the Inspector General (OIG)</p>	<p>Finding 4. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to the SCIL and ensure corrective action has been initiated in noted deficiencies.</p>	<p>Management response April 23, 2020: VR reviews progress on an on-going basis of SCIL progress in implementing recommendations specifically targeted to alleviate deficiencies identified in the OIG audit. Anticipated Completion date: Ongoing, VR will continue to review all SCILs progress of towards addressing noticed deficiencies and will report results to the SCIL at the conclusions of each monitoring activity.</p>
			<p>Finding 5. Consumer service records had missing or incomplete documentation. Recommendation: We recommend the SCIL enhance its procedures to ensure they maintain all required documents in the CSRs including eligibility determinations. We additionally recommend the SCIL establish and maintain IL plans with consumers, document the joint development of the plan, and conduct and document timely annual reviews.</p>	<p>Management response April 23, 2020: The SCIL developed a checklist / spreadsheet to go in all files to ensure all documentation is collected. The checklist will ensure all the files show documentation of Eligibility, Disability, IL plans signed & dated by consumer and staff. All CSR files will also be reviewed annually. To be compliant, all staff and management have</p>

<p>Office of the Inspector General Six-months Status Report # F-1920DOE-023 on Report # A-1819-027</p>	<p>4/27/2020</p>	<p>Division of Vocational Rehabilitation (DVR)</p>	<p>Suncoast Center for Independent Living, Inc. (SCIL) Contract # 19-114</p>	<p>Comprehensive Organizational Management System (COMS)</p>	<p>Certified Public Accountant (CPA)</p>	<p>Finding 6. The SCIL did not maintain proper fiscal oversight. Recommendation: We recommend the SCIL maintain financial records in accordance with contract terms to support expenditures incurred. We recommend the SCIL enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected in budget reconciliations by funding source. We recommended the SCIL ensure employees accurately and consistently allocate work hours across funding sources on the submitted timesheets. We recommended the SCIL maintain the petty cash in accordance with policies and procedures with completed and approved vouchers.</p>	<p>been trained and use the COMS system as a more efficient way of record keeping along with the hard copy files. SCIL has also established a sign in/out procedure for all guest, staff, and consumers that enter and leave the SCIL premises. All employee files are kept in the E.D. and the P.D. office in a locked filing cabinet.</p>	<p>Management response April 23, 2020: SCIL has recently hired a new CPA Stephen Wicker to oversee the financials, and begin the revision of SCIL's fiscal policy and procedures as well as make sure we are in compliance with CFR part 75.30 and maintain proper financial records. SCIL is also in the process of acquiring new Board members, and will start the auditing of fiscal record keeping by the Treasurer. SCIL began using the COMS system to clock in/out to ensure more accurate time keeping. By using the COMS system this also enabled SCIL to establish the needed ratios across staff payroll via SCIL's different f funding sources. A report can be given to accounting anytime to ensure quality control within the Quick Books record keeping as well.</p>
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<p>Office of the Inspector General Six-months Status Report # F-1920DOE-023 on A-1819-027</p>	<p>4/27/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living, Inc. (SCIL) Contract # 19-114</p>	<p>Finding 7. The SCIL did not record service hours accurately or by funding source. Recommendation: We recommend the SCIL consistently and accurately record services hours in the COMS systems by funding source and ensure the hours submitted to DVR through invoices are supported and accurate. We recommend the SCIL review service hour documentation and ensure hours are properly categorized and only assigned to active consumers upon receipt of services.</p>	<p>SCIL implemented a petty cash system with the increase of petty cash to \$500.00. The petty cash is kept in a lock box in the IL office. Petty cash will only be used for reimbursements under \$50.00 and with proper documentation, such as a receipt or invoice.</p> <p>Anything over \$50.00 MUST have prior authorization before purchase and will only be reimbursed via check and this could take up to two weeks. Anticipated completion date: Fiscal revisions Completion date - 9/23/2020 COMS clock in/out, Petty Cash record keeping.- Completed - 10/2019</p> <p>Management response April 23, 2020: SCIL had extensive training in the COMS system. A clean up" was done of any inactive consumers and all that were able to be closed were. (The COMS system does NOT always allow you to close files if you were not the person who originally opened the file.) Consumers that are currently active at SCIL now have up to date working files in COMS. The invoices and services hours are being kept up on a more-timely manner and are currently up to date with the state. These reports will be submitted to the Executive Director monthly from the COMS system.</p>
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<p>Office of the Inspector General Six-months Status Report # F-1920DOE-023 on Report # A-1819-027</p>	<p>4/27/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living, Inc. (SCIL) Contract # 19-114</p>	<p>Finding 8. The SCIL did not conduct all background screenings in accordance with the contract. Recommendation: We recommended the SCIL conduct all background screenings according to the contract and Florida Statutes. We additionally recommended the SCIL to not hire a person in any role that requires a background screening until the background screening is completed and the person is determined eligible to provide services.</p>	<p>The Executive Director will prepare the invoicing for the state in order to receive funding. The board may request to review these records in order to ensure accuracy. SCIL is in the process of doing a follow-up with staff, since working more extensively in the COMS database, compiling any questions and submitting them to the COMS support network to ensure continued training and help with record keeping in the COMS database, compiling any questions and submitting them to the COMS support network to ensure continued training and help with record keeping in the COMS database. SCIL has been working to get all VR invoicing with proper back up documentation submitted on time. Management response April 23, 2020: SCIL will conduct all the background / drug screening necessary by FL law in order to be employed at a CIL. No employee will be allowed to start the position until the screenings are received and cleared. Anticipated completion date: Hand back ground check 10/2019</p>
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Finding 9. The SCIL did not always follow its own internal policies and the policies are outdated.
Recommendation: We recommended the SCIL update the Fiscal Policy and Procedures. We recommended the SCIL consistently follow its established policies and procedures including proper monitoring of the Executive Director. We additionally recommended the SCIL maintain inventory records and conduct physical counts of inventory on an annual basis.

Management response April 23, 2020: SCIL conducted a preliminary inventory on all durable medical equipment including computers, and power chairs. An inventory was also done on all office equipment. SCIL was in the process of conducting another more thorough inventory with a digital scanner and barcode system, making sure all equipment and office equipment was marked with a barcoded sticker. Our goal in this is to move the inventory process to a digital online form. We were not able to complete everything being put on hold with the Board change over and then the CORONA virus.

Office of the Inspector General Six-months Status Report # F-1920DOE-023 on Report 3 A-1819-027	4/27/2020	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living, Inc. (SCIL) Contract # 19-114	We were not able to complete due to everything being put on hold with the Board change over and then the CORONA virus. SCIL will conduct this inventory annually. The Executive Director probationary period is extended under the board of director's discretion, due to their focus being on the Audit and Voc. Rehab. The SCIL Programs have their own current policy and procedural manuals. The By-Laws, Fiscal policy & Procedures and SCIL Policy & Procedures are currently being revised as SCIL will be adapting the DAC (Disability Achievement Center's) By-Laws, Fiscal Policy & Procedures, and Policy & Procedures manuals. Anticipated completion date: 9/30/2020 Digital inventory completion: 9/30/2020 Update of fiscal and SCIL Policy & Procedures estimated completion: 9/30/2020
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<p>Office of the Inspector General 12-month Status Report # F-1920-026 on Report # A-1819DOE-006</p>	<p>5/13/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Alliance Community Employment Services, Inc. (ACES)</p>	<p>Finding 1. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend DVR conduct monitoring in accordance with the providers risk assessment and subsequent monitoring plan. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to ACES and ensure corrective action has been initiated on noted deficiencies.</p>	<p>Management response May 30, 2020: DVR monitored the Provider's activity for 2019. The Provider manager completed a Compliance Review form and Monitoring Letter detailing results and notified the Provider of the results on March 17, 2020. Completed: May 30, 2020.</p>
<p>Office of the Inspector General 12-month Status Report # F-1920-026 on Report # A-1819DOE-006</p>	<p>5/13/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Alliance Community & Employment Services, Inc. (ACES)</p>	<p>Finding 2. ACES placed customers in jobs that did not match the customer's IPE goal, and DVR paid for the placement benchmarks. Recommendations: We recommend DVR review ACES placement benchmarks and ensure the jobs obtained match the IPE goal at the time of placement. For any payments made for placement benchmarks not matching the IPE goal, we recommend DVR consider asking ACES for repayment.</p> <p>We additionally recommend DVR include in their monitoring efforts a review of amendment dates compared to placement benchmark dates. We recommend DVR ensure counselors are appropriately trained and instructed to only approve NOAs in which the job goals match the IPE goal at the time of placement. If the amendment occurred after the placement, the counselors should reject the NOA.</p>	<p>Management response May 30, 2020: The IPE and Amendment Signature Dates screen in RIMS went live in July. The MECU reviewed all placements from July- December 2019 to verify signature dates were recorded in the Screen prior to placement. All cases in which the details on the screen either showed signature dates, after placement date, or no signature dates at all were recorded. The list was sent to the former Bureau Chief of Field Services for further review.</p> <p>The Division is working on new business requirements for the case management system. One of the recommendations is for the IPE job goal to change only after signature dates are recorded in RIMS.</p>

<p>Office of the Inspector General 12-month Status Report # F-1920-026 on Report # A-18190DOE-006</p>	<p>5/13/2020</p>	<p>Monthly Progress Report (MPR)</p> <p>Division of Vocational Rehabilitation (DVR)</p> <p>Alliance Community & Employment Services, Inc. (ACES)</p>	<p>Finding 3. ACES did not make timely contact with customers. Recommendation: We recommend ACES begin regular contact with the customers within two weeks of referral acceptance in accordance with contract terms and document the contact with the customers in the MPRs. If ACES is unable to contact the customers, they should notify the VRC in writing to document contact attempts.</p> <p>Finding 4. ACES did not obtain approval prior to hiring customers at ACES, and DVR paid for benchmarks achieved prior to approval. Recommendation: We recommend ACES refrain from placing customers in businesses in which the provider has an ownership interest until after written approval from the VR Counselor and the VR Counselor Analyst.</p>	<p>Management response May 30, 2020: Management met with employment specialists regularly via phone, email, and in person to discuss making contact with DVR client two weeks prior to receiving a new referral. Management has reached out to DVR clients to make sure that they are contacted to schedule the intake meeting to discuss employment services. The Employment Specialists has reached out to the DVR counselor if they are having a difficult time making contact with DVR client. Anticipated completion date: 05/04/20.</p> <p>Management response May 30, 2020: ACES has refrained from hiring / placing customers in businesses which the provider has an ownership interest until after written approval from the VR AREA Supervisor or the VR Counselor Analyst. Completion date: 05/04/2020.</p>
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Office of the Inspector General 18-month Status Report # F-1920-025 on Report # A-1718-017	5/15/2020	Division of Vocational Rehabilitation (DVR) University of South Florida (USF)	Finding 1. DVR did not conduct required monitoring. Recommendation: We recommend that DVR conduct desktop monitoring each year of the contract to verify contractor compliance and issue a final report with corrective action plan, if necessary. We additionally recommend, DVR conduct a cost benefit analysis on the contract to ensure DVR is obtaining services as efficiently and effectively as possible and to determine if they should rebid the contract in the future.	Management response May 20, 2020: Due to changes in staff, the scheduled desktop monitoring was not completed by December 30, 2019. DVR will begin to prepare for a desktop monitoring once the COVID pandemic has subsided and the staff involved in the management of the contract at the university is fully back in the office to provide requested records and documentation during the monitoring. In addition, DVR plans to conduct a competitive solicitation for the rehabilitation engineering services after the start of the new fiscal year. Anticipated completion: Monitoring, September 1, 2020. Competitive solicitation: TBD
Office of the Inspector General Report # A-1920DOE-0008	5/19/2020	Division of Vocational Rehabilitation (DVR) Nassau County School Board (NCSB) Work-Based Learning Experience (WBLE) services	Finding 1. DVR did not provide effective monitoring in accordance with the monitoring plan. Recommendation : We recommend DVR conduct and document monitoring activities in accordance with the risk assessment and subsequent monitoring plan. We recommend DVR provide the monitoring results and recommendations for improvement to Nassau County School Board and ensure corrective action has been initiated on noted deficiencies.	DVR management response: Concur. VR will continue to conduct monitoring in alignment with the risk assessment, and utilize the 2018 Provider Monitoring Guidebook for monitoring(s). Monitoring results will be communicated with the contractor, corrective action will be initiated, and follow-up will take place, as warranted.

		<p>Vocational Rehabilitation Counselors (VRC)</p>	<p>We recommend DVR conduct semi-annual Rehabilitation Electronic Billing Application (REBA) data analysis, conduct sample case reviews, and conduct full monitoring semi-annually for the duration of the Nassau County School Board WBLE contract based on the risk evaluation. We further recommend DVR utilize the DVR 2018 Provider Monitoring Guidebook or develop new procedures to include monitoring practices for contracts.</p> <p>Finding 2. Tier level determinations in the contracts were vague. Recommendation: We recommend DVR clarify and strengthen the contract language regarding tier level determinations for students. We additionally recommend DVR provide training to all Vocational Rehabilitation Counselors who provide WBLE guidance to ensure tier levels are consistently and accurately determined, correlate with the IPEs, and align with the mission of the program. We recommend Nassau County School Board ensure the appropriate tier level for WBLE services that correlates with the students' IPEs and IEPs.</p>	<p>DVR management response: Concur. DVR Program Office and Field Staff (VRCs) will continue to collaborate and make tier determinations accurately. DVR will work to amend the contract language to include language that clarifies the tier level determinations for each student. Nassau County School Board Management Response: We concur with the findings that tier level determinations in the WBLE contract were vague.</p>	
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Office of the
Inspector General
Report #
A-1920DOE-0008

5/19/2020

Division of Vocational
Rehabilitation (DVR)

Nassau County School
Board (NCSB)

Work-Based Learning
Experiences (WBLE)
Service

Plan and Agreement
(P&A)

Vocational
Rehabilitation
Counselors (VRC)

We further support the recommendation for DVR to clarify and strengthen language regarding tier level determination for students. We also support the recommendation that DVR provide training of VRCs to ensure levels are consistently and accurately determined.

1) Tier levels will be noted in the P&A and a detailed description of the level of support the student required will be outlined in the final report. In the event that NCSB's tier determination does not align with the recommendations of VRCs, NCSB would ask the provider liaison to review all collateral documents to verify that the IPE aligns with the IEP.

2a) NCSB will establish monthly meeting with VRCs, to discuss tier selection. Should tier level support change from one WBLE rotation to another, NCSB and VRCs will discuss in their monthly meetings prior to the beginning of the next scheduled WBLE rotation so that NCSB and VRCs are in agreement on this tier selection.

2b) NCSB will meet monthly with DVR Contract Manager and VR Senior Consultant Program Administrator through Teams meetings to verify that all deliverables are being met in accordance with the contract.

Office of the Inspector General Report # A-1920DOE-0008	5/19/2020	Division of Vocational Rehabilitation (DVR)	Nassau County School Board (NCSB)	Work-Based Learning Experience (WBLE) Services	Finding 3. Plan and Agreement WBLE Goals do not always align with WBLE Experiences. Recommendation: We recommend DVR ensure the WBLE goals align with WBLE experiences in the P & A, and if services do not align, ensure the provider has provided a valid explanation of the variances prior to payment. We additionally recommend DVR provide training to all Vocational Rehabilitation Counselors who provide WBLE guidance to ensure communication with the providers is consistent and aligns with the mission of the program.	3) NCSB will provide training for the VRCs in collaboration with the Florida Diagnostic & Learning Resource System (FDLRS) and Project 10: Transition Education Network on IEP development procedures and the quality indicators within the IEP that should be considered in the development of the IPE.	DVR management response: Concur. DVR Program Office and Contracts Unit will conduct more training with the Areas Office Staff and School Districts to ensure they understand that the WBLE Goal must align with WBLE experience. NCSB management response: We concur that WBLE services should align with WBLE P&A. If WBLE services differ from the goal, NCSB will meet with the VRC to discuss and provide a detailed explanation on how the desired work experience relates to targeted WBLE goals or expected outcomes.
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<p>Office of the Inspector General Report # A-1920DOE-0008</p>	<p>5/19/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Nassau County School Board (NCSB) Work-Based Learning Experience (WBLE) Services</p>	<p>We recommend Nassau County School Board ensure that all students participating in WBLE services are placed in WBLE experiences that align with their WBLE goals through the P & A process. If WBLE services differ from the goal, we recommend NCSB provide a detailed explanation on how the desired work experience relates to targeted WBLE goals or expected outcomes in the student’s Plan & Agreement.</p> <p>Finding 4. Nassau County School Board did not report WBLE services hours in the Final Reports. Recommendation: We recommend DVR revise the WBLE final report form to include a data reporting field for WBLE service hours related to the contract. We further recommend DVR ensure the minimum service hours have been met by Nassau County School Board prior to issuing the final payment.</p>	<p>1) NCSB will meet on a monthly basis with VRCs to ensure that Plan & Agreement WBLE goals are in alignment with WBLEs. In the event that WBLE services differ from the goal, NCSB will discuss the WBLE selection with the VRCs to determine if transferrable skills and a variation of experiences will be of benefit to the students in the effort to reach his/hers IPE goal.</p> <p>2) Should this site be determined to be of benefit in providing valuable work experience related to the targeted WBLE goal, language in the WBLE Plan and Agreement and the WBLE Final Report will provide a detailed explanation of the variance and how this unique experience will be of benefit and aligns with the students’ targeted WBLE goals.</p> <p>DVR management response: Concur. DVR has initiated a Sign-in Sheet to be submitted with the Final Report to ensure the Plan & Agreement hours are met.</p>
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Office of the Inspector General Report # A-1920DOE-0008	5/19/2020	Division of Vocational Rehabilitation (DVR) Nassau County School Board (NCSB) Work-Based Learning Experience (WBLE) Services	We recommend Nassau County School Board report WBLE service hours, including supporting documentation, in accordance with the contract. In addition, we recommend Nassau County School Board maintain WBLE timesheets for student service hours in accordance with the WBLE start and end dates reflected in the rating forms.	NCSB management response: NCSB supports the recommendation that DVR provide a field for reporting service hours on the WBLE Final Report. NCSB concurs that WBLE service hours should be provided in accordance with the contract. NCSB concurs that this documentation should be reported in WBLE timesheets for student service hours and in WBLE rating form start and end dates. 1) NCSB has implemented the recommendation to clearly capture and report WBLE service hours. NCSB implemented such action for the 2019-2020 WBLE contract year and will continue to provide such supporting documentation through student time sheets, WBLE rating sheet start and end dates, detailed hours provided in the Final Report, and anecdotal notes in the final SPR for that WBLE rotation. This documentation will be submitted in the REBA system to be reviewed by the contract manager.
Office of the Inspector 12-month Status Report # F-1920DOE-030 on Report # A-1819DOE-007	5/28/2020	Division of Vocational Rehabilitation (DVR) Florida Alliance for Assistive Services and Technology, Inc. (FAAST)	Finding 1. FAAST did not accurately report event data and failed to meet the Device Loans to Consumers deliverable for the two sampled quarters. Recommendation: We recommend DVR clarify the contract language regarding device loans to consumers and enhance their procedures to ensure FAAST meets all deliverable requirements prior to final payment.	Management response June 7, 2020: DVR met with FAAST on January 27, 2020 to discuss contractual changes. Discussion also included the merging of the two contracts with FAAST. Merging the two contracts will be effective October 1, 2020.

<p>Office of the Inspector General 12-month Status Report # F1920DOE-030 on Report # A-1819DOE-007</p>	<p>5/28/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Florida Alliance for Assistive Services and Technology, Inc. (FAAST)</p>	<p>Finding 2. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend DVR conduct monitoring in accordance with the risk assessment and subsequent monitoring plan. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to FAAST and ensure corrective action has been initiated on noted deficiencies.</p> <p>Finding 3. FAAST did not accurately report event data and failed to meet the Device Loans to Consumers deliverable for the two sampled quarters. Recommendation: We recommend FAAST streamline its data gathering and reporting procedures to ensure accuracy of reported deliverables and maintain adequate documentation to support performance.</p>	<p>Management response June 7, 2020: Due to developments and concerns with the contractor, DVR delayed any further monitoring to not interfere with the ongoing investigations or duplicate efforts. In addition, DVR will be developing new monitoring frequencies in relations to the new contract development.</p> <p>Management response June 7, 2020: FAAST and DVR have begun collaborative work to establish new reporting standards for device loan deliverables that will meet ACL and DVR requirements. The new language will be incorporated into the upcoming contract renewal on July 1, 2020.</p> <p>However, if the current contract language is extended from July 1 – Sept 30, 2020, to accommodate a proposed contract period change, the revised data collection and reporting standards that address the documented concerns will be determined and finalized by DVR and FAAST by the October 1, 2020 contract start date. Completion date: 6/30/2020</p>
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<p>Office of the Inspector General 12-month Status Report # F-1920-0031 on Report # A-1819-021</p>	<p>6/25/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Florida Endowment for Vocational Rehabilitation, Inc., dba The Able Trust</p>	<p>Finding 1. The Able Trust reported inaccurate administrative costs and percentages. Recommendation: In order to streamline 413.615(9)(j), Florida Statutes language with The Able Trust’s operations, we recommend DVR propose changing the statute language from calendar year to fiscal year and from estimated expenditures to actual expenditures.</p> <p>Finding 2. The Able Trust reported inaccurate administrative costs and percentages. Recommendation: We recommend The Able Trust enhance its procedures to ensure accurate calculation of administrative costs and maintain efficient and effective administration, pursuant to 413.615(9)(j), Florida Statutes. We also recommend The Able Trust ensure administrative costs are only paid from private sources and up to 75% of interest and earnings on the endowment principal for FY 2018-2019 in accordance with the Florida Statutes.</p>	<p>Management response June 20, 2020: HB 901 was passed by legislature, waiting Governor's signature, that updates the recommended language from calendar year to fiscal year and estimated to actual expenditures. Anticipated completion date: 6/30/2020</p> <p>Management response June 20, 2020: Throughout FY 2019-20, monthly financial reports were reviewed to assess and adjust admin fees ratio. Budget for next fiscal year has been reformatted to make it easier to clearly identify and assess restricted expenditures and calculate ratios. New format to launch July 1, 2020 with the start of next fiscal year. Analysis of financials for fiscal years 2010-2011 to present completed and used to evaluate baselines and trends across accounts. Completed 12/23/2019:</p>
<p>Office of the Inspector General 12-month Status Report # F-1920-0031 on Report # A-1819DOE-021</p>	<p>6/25/2020</p>	<p>Division of Vocational Rehabilitation (DVR) Florida Endowment for Vocational Rehabilitation, Inc., dba The Able Trust</p>	<p>As stated above, proposed budget for fiscal year 7/1/2020 to 6/30/2021 has been reformatted to make it easier to quickly identify, evaluate, and adjust restricted expenditures and administrative ratio. Budget Proposal is pending final review and approval by Board and DVR. New format will go into use July 1, 2020. Completed : 7/1/2020</p>	<p>As stated above, proposed budget for fiscal year 7/1/2020 to 6/30/2021 has been reformatted to make it easier to quickly identify, evaluate, and adjust restricted expenditures and administrative ratio. Budget Proposal is pending final review and approval by Board and DVR. New format will go into use July 1, 2020. Completed : 7/1/2020</p>

		Program or Service (Budget Entity Codes)				
Action		4816000				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	No, FSDB				

		Program or Service (Budget Entity Codes)			
Action		48160000			
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
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. Note that there is a \$5,000 allowance at the department level.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Yes			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Yes			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Yes			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes			

		Program or Service (Budget Entity Codes)				
Action		48160000				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Yes				

		Program or Service (Budget Entity Codes)				
Action		48160000				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48160000				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes Yes Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Yes for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes 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				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Yes for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Yes				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48160000				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Yes for FSDB only				
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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Yes				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 132 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 163 of the LBR Instructions.)	Yes				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)				
Action		48160000			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Yes Yes			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A N/A			
AUDIT:					

	Program or Service (Budget Entity Codes)				
Action		48160000			
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A			
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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			
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			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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			
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 (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Yes			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Yes			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
AUDITS - GENERAL INFORMATION					

		Program or Service (Budget Entity Codes)			
Action		48160000			
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60, F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s. 216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?				
18.5	Are the appropriate counties identified in the narrative?				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				
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			



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2021-22
Blind Services
Exhibits or Schedules



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2021-22
Blind Services
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48180000 - DIVISION OF BLIND SERVICES
	2021

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,957.89	(A)		3,957.89
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: ANTICIPATED TRANSFER FROM 48800000/2021		(E)		0.00
Total Cash plus Accounts Receivable	3,957.89	(F)	0.00	3,957.89
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards	1,240.94	(H)		1,240.94
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	2,716.95	(K)	0.00	2,716.95 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	2021 BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="3,957.89"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(1,240.94)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
ANTICIPATED TRANSFER FROM	<input type="text"/> (D)
48800000/2021	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="2,716.95"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="2,716.95"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48180000 BLIND SERVICES
	2270

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	663,737.70	(A)		663,737.70
ADD: Other Cash (See Instructions)	47,894.00	(B)		47,894.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	411,964.60	(D)		411,964.60
ADD: ANTICIPATEDDD REVENUE	1,995,157.92	(E)		1,995,157.92
Total Cash plus Accounts Receivable	3,118,754.22	(F)	0.00	3,118,754.22
LESS: Allowances for Uncollectibles	26,301.07	(G)		26,301.07
LESS: Approved "A" Certified Forwards	1,038,989.05	(H)		1,038,989.05
Approved "B" Certified Forwards	2,001,254.66	(H)		2,001,254.66
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	52,209.44	(I)		52,209.44
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	(0.00)	(K)	0.00	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	2270 BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	1,302.24 (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	(2,001,254.66) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	4,794.50 (D)
ANTICIPATED REVENUE	1,995,157.92 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0.00) (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	4818000 BLIND SERVICES
	2339

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	59,358.04	(A)		59,358.04
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	59,358.04	(F)	0.00	59,358.04
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards	47,610.59	(H)		47,610.59
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	11,747.45	(K)	0.00	11,747.45 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2021 - 2022
	48 EDUCATION
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	2339 BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	59,358.04 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(47,610.59) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	11,747.45 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	11,747.45 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019 - 2020

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: Division of Blind Services

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General 6-month Status Report # F-1920-005 on Report # A-1718DOE-016	8/7/2019	Division of Blind Services (DVR) DBS Tracker Application Accessible Web-Based Activity and Reporting Environment (AWARE) Florida Education and Training Placement Information (FETPIP)	Finding 1. DBS did not have effective procedures in place to ensure that Tracker processed data from other systems completely, accurately, and timely. Recommendation: We recommend that DBS implement procedures to verify the applicable records from the FETPIP and AWARE systems are completely and accurately transferred to Tracker in a timely manner. We recommend that DBS request Morrow Consulting, LLC improve the data import log to provide more detailed information, which would allow DBS to track the specific records updated and added to the Tracker application.	Management response August 11, 2019: Upon request from Florida DBS, the TRACKER vendor has added several audit fields to TRACKER database tables that store imported data from FETPIP and AWARE. These new audit fields will help to ensure that TRACKER has received and processed all applicable data from FETIP and AWARE: <u>dbo.tbl_wages</u> : record created <u>dbo.tbl_vr</u> : record created; record updated <u>dbo.tbl_vr_expenditures</u> : record created; record updated These changes were added in the newest release of Tracker version 3.1.8, and Florida DBS is currently in the process of updating TEST TRACKER to version 3.1.8 in our new TEST TRACKER environment. Florida DBS has also created several draft SQL queries to track the import into TRACKER of Quarterly UI	

Office of the Inspector General 6-month Status Report # F-1920-005 on Report # A-1718DOE-016	8/7/2019	Division of Blind Services (DBS) DBS Tracker Application		Wage Data from FETPIP and the import of AWARE VR Cases and updated AWARE VR Expenditures. Upon completion and validation of the final SQL queries, Florida DBS will utilize the final queries to produce new data import audit reports in QPIS.
		Social Security Administration (SSA)	Finding 2. DBS did not utilize SVES data when identifying potentially eligible claims for submission to SSA.	Florida DBS completed the TRACKER Certification package and submitted to SSA for review on 5/27/2019. We also asked to schedule a TRACKER Certification Review in September 2019, but have not yet received a response from SSA. Florida DBS is currently working to update TEST TRACKER to version3.1.8. in our new
		State Verification and Exchange System (SVES)	Recommendation: We recommend DBS complete the federal SVES review and approval process and utilize SSI and SSDI information to determine reimbursement eligibility. We further recommend that, upon receipt of SVES data, FBS review all cases that were not submitted to SSA from	TEST TRACKER environment, and we expect to have completed the upgrade in PRODUCTION TRACKER before our TRACKER Certification Review by SSA.
		Supplemental Social Security Disability Insurance (SSDI)	August 1, 2016, through the date of SVES receipt, to ensure all eligible claims not previously identified are submitted to SSA.	Upon certification by SSA to utilize SVES IV data in TRACKER, FLORIDA DBS will resume the processing of SVES IV data by TRACKER.
		Supplemental Security Income (SSI)	Finding 3. DBS did not have an internal testing environment for the Tracker application. Recommendation: We recommend DBS follow the established approval/change management process for modifications or updates made to the Tracker application. In addition, we recommend the DBS create an internal testing environment for the Tracker application.	Management response August 11, 2019: Florida DBS now utilizes the established DBS IT approval/change management process for all modifications or updates to the Tracker application. Florida DBS has also established a separate TEST

Office of the Inspector General 6-month Status Report # F-1920-005 on Report # A-1718DOE-016	8/7/2019	Division of Blind Services (DBS) DBS Tracker Application		TRACKER environment that is independent of PRODUCTION TRACKER. Complete: 12/31/2019
Office of the Inspector General 18-month Status Report # F-1920-014 on Report # A-1718DOE-009	12/15/2019	Division of Blind Services (DBS) DBS Social Security Reimbursement Program Substantial Gainful Activity (SGA)	Finding 1. DBS did not submit all eligible claims to SSA for reimbursement. Recommendation: We recommend that DBS send all potentially eligible cases to SSA for reimbursement. We recommend sending claims to SSA for all cases in which the client has met SGA and is eligible for SSI or SSDI without a suspension or termination date. We additionally recommend moving cases to the SSRA application after the completion of the individualized plan for employment, rather than after case closure from AWARE, to ensure the system identifies all potential wage earnings for employment gained during the period DBS provided services.	Management response 12/15/2019: The SSRA Application is no longer operational (effective June 2019). All actions listed in the DBS Management Response as of June 15, 2019 have been completed with one exception: The SSA Security Evaluation Questionnaire Package for TRACKER Certification was approved by SSA on October 3, 2019 and we have been granted permission to utilize SVES IV data with TRACKER. We are in the process of making the necessary system changes to process the SVES IV data, but since this functionality now falls under the TRACKER application, we would like to move and provide updates on this item under the TRACKER IG Audit Report # A-1718DOE016.

Office of the Inspector General 18-month Status Report # F-1920-014 on Report # A-1718DOE-009	12/15/2019	Division of Blind Services (DBS) DBS Social Security Reimbursement Program	<p>Finding 2. DBS did not receive any reimbursement payments during Federal Fiscal Year 2016-2017. Recommendation: We recommend DBS ensure all potentially eligible claims are submitted to SSA for reimbursement in a timely manner. If difficulties in submitting claims occur, DBS should immediately contact SSA, document the communication and resolution, and resubmit the claims.</p> <p>Finding 3: DBS submitted reimbursement claims after the submission deadline and did not effectively track claim submissions for reimbursement payment. Recommendation(s): We recommend DBS enhance its tracking of all outstanding submissions and ensure the SSA system and the internal tracking spreadsheets align. We additionally recommend DBS retain all SSA determination letters and track the status of submissions in the reimbursement program, to ensure all staff are aware of the current claim status and DBS files or resubmits claims in a timely manner.</p>	<p>Management response 12/15/ 2019: The SSRA Application is no longer operational (effective June 2019). All actions listed in the DBS Management Response as of June 15, 2019 have been completed.</p> <p>Management response 12/12/2019: The SSRA Application is no longer operational (effective June 2019). All actions listed in the DBS Management Response as of June 15, 2019 have been completed.</p>
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Office of the Inspector General 12-month Status Report # F-1920DOE-018 on Report # A-1718-016	2/11/2020	Division of Blind Services (DBS) DBS Tracker Application	Finding 1. DBS did not have effective procedures in place to ensure that Tracker processed data from other systems completely, accurately, and timely. Recommendation: We recommend that DBS implement procedures to verify the applicable records from the FETPIP and AWARE systems are completely and accurately transferred to Tracker in a timely manner. We recommend that DBS request Morrow Consulting, LLC improve the data import log to provide more detailed information, which would allow DBS to track the specific records updated and added to the Tracker application.	Management response 02/11/2020: All actions listed in the previous DBS Management Responses have been completed: <ul style="list-style-type: none"> • TRACKER has been updated to the latest version 3.1.8 which includes all requested record creation and audit fields. • Record Creation and Update Audit fields have been added to the following tables: <ul style="list-style-type: none"> o Wage Response Records o SVES Response Records o VR Case Record Table o VR Expenditure Table o Wage Request Records o SVES Request Records • The following new on-demand SQL jobs
Office of the Inspector General 12-month Status Report # F-1920DOE-018 on Report # A-1718-016	2/11/2019	Division of Blind Services (DBS) DBS Tracker Application		have been added to load Wage Request and SVES Request information: <ul style="list-style-type: none"> o OnDemand_SVES_Request o OnDemand_Wage_Request • The following on-demand reports have been added to our QPIS Reporting System: <ul style="list-style-type: none"> o TRACKER – Monitor Wage Requests and Responses o TRACKER – Monitor SVES File Processing o TRACKER – Weekly Import Validation o Verify TRACKER Expenditures by Case ID Complete

<p>Office of the Inspector General 12-month Status Report # F-1920DOE-018 on Report # A-1718-016</p>	<p>2/11/2020</p>	<p>State Verification and Exchange System (SVES)</p> <p>Division of Blind Services (DBS)</p> <p>DBS Tracker Application</p>	<p>Finding 2: DBS did not utilize SVES data when identifying potentially eligible claims for submission to SSA.</p> <p>Recommendation(s): We recommend DBS complete the federal SVES review and approval process and utilize SSI and SSDI information to determine reimbursement eligibility. We further recommend that, upon receipt of SVES data, DBS review all cases that were not submitted to SSA from August 1, 2016, through the date of SVES receipt, to ensure all eligible claims not previously identified are submitted to SSA.</p>	<p>Management response 02/11/2020: All actions listed in the previous DBS Management Responses have been completed:</p> <ul style="list-style-type: none"> • TRACKER has been updated to the latest version 3.1.8 which includes all requested record creation and audit fields. • The certification review of TRACKER for use with SSA data was completed and officially approved by SSA as of October 3, 2019. • The processing of SVES IV data has been resumed: <ul style="list-style-type: none"> o The first SVES IV response file from DCF was processed on 1/15/2020. o A monthly SVES IV file process has been implemented to execute on the 1st business day of each month. <ul style="list-style-type: none"> • Claims were filed for all cases singularly based on the achievement of 9 months of SGA during any quarter in 2017 and 2018 (all other filing criteria were disregarded). There are currently 136 outstanding FL DBS claims waiting to be processed by SSA. <p>Complete</p>
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			<p>Finding 3: DBS did not have an internal testing environment for the Tracker application. Recommendation(s): We recommend DBS follow the established approval/change management process for modifications or updates made to the Tracker application. In addition, we recommend the DBS create an internal testing environment for the Tracker application.</p>	<p>Management Response 02/11/ 2020: All actions listed in the previous DBS Management Responses have been completed:</p> <ul style="list-style-type: none"> • Florida DBS now utilizes the established DBS IT approval/change management process for all modifications or updates made to the Tracker application. • Florida DBS has established a separate TEST TRACKER environment which has been updated to the latest version 3.1.8. <p>Complete</p>	
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		Program or Service (Budget Entity Codes)				
Action		48180000				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N, FSDB				

	Program or Service (Budget Entity Codes)
Action	48180000

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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.	
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. Note that there is a \$5,000 allowance at the department level.	

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

		Program or Service (Budget Entity Codes)				
Action		48180000				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48180000				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48180000				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y Y Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48180000				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y for FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						

		Program or Service (Budget Entity Codes)				
Action		48180000				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						

		Program or Service (Budget Entity Codes)				
Action		48180000				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

	Program or Service (Budget Entity Codes)
Action	48180000

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)	
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60, F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s. 216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
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?	Y			



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2021-22

Private Colleges and Universities
Exhibits or Schedules



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2021-22

Private Colleges and Universities
Schedule I Series

Fiscal Year 2021-22 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)				
Action	4819000				

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		4819000				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A, N/A				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y, Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		4819000				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A, N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A, N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		4819000				
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 #21-001?	N/A, N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		4819000				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				

		Program or Service (Budget Entity Codes)				
Action		4819000				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y, Y, Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		4819000				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						

		Program or Service (Budget Entity Codes)				
Action		4819000				
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 163 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y, Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the						
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.						
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.						
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				

		Program or Service (Budget Entity Codes)				
Action		4819000				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A, N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)					
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N				
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 (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		4819000				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A, N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					
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?	Y				



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Exhibits or Schedules



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Student Financial Aid Program

State

Schedule I Series

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019 - 2020

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: State Scholarships

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General 6-month Status Report # F-1920-002 on Report # A-1718-007	7/26/2019	Florida Department of Education (FDOE) Florida State Scholarship Programs Administered by the Office of Independent Education and Parental Choice (IEPC) Bureau of PK-20 Education Reporting and Accessibility (PERA) Education data Warehouse (EDW) Scholarship Funding Organizations (SFO)	Finding 1. IEPC completed the required cross-checks but did not identify all FTC scholarship recipients enrolled in a public school. Recommendation: We recommend IEPC, in consultation with PERA, utilize enhanced methodologies to effectively identify students who are receiving scholarship funds while attending public schools. We also recommend IEPC, in addition to the demographic records currently used, add school enrollment records and course records when conducting the required cross-checks. This would increase the effectiveness of identifying students receiving scholarships while attending public school and could lead to the identification of private schools who may be fraudulently accepting scholarship funds We additionally recommend IEPC and the SFOs utilize the Florida Education Identifier (FLEID) upon implementation of the rule. The use of the FLEID will enhance the effectiveness of identifying students in the public school records.	Management response July 24, 2019: IEPC consulted with PERA and EDW on February 20, 2019, to review the process now in place (described in Attachment A). Both offices confirmed that the method described would be effective in identifying scholarship students who have been submitted for funding by a school district.	

<p>Office of the Inspector General 6-month Status Report # F-1920-002 on Report # A-1718-007</p>	<p>7/26/2019</p>	<p>Florida Department of Education (FDOE) Florida State Scholarship Programs Administered by the Office of Independent Education and Parental Choice (IEPC)</p>	<p>Finding 2. Private schools received FTC scholarship funds for students attending public schools. Recommendation: As stated in the previous finding, we recommend IEPC consult with PERA to more effectively identify students receiving FTC scholarships while attending public schools. We additionally recommend IEPC, in consultation with the SFOs, identify and track private schools receiving scholarship whose students are identified through the public school cross-checks.</p>	<p>IEPC consulted with PERA and EDW on February 20, 2019, to review the process now in place (described in Attachment A). Both offices confirmed that the method described would be effective in identifying scholarship students who have been submitted for funding by a school district. IEPC has long worked with the SFOs and the Office of General Counsel to hold private schools accountable when there is evidence the school has violated an applicable law or rule.</p>
<p>Office of the Inspector General 24-month Status Report # F-1819-024 on Report # A-1516-025</p>	<p>9/23/2019</p>	<p>Florida Department of Education (FDOE) Florida State Scholarships Administered by the Office of Student Financial Administration (OSFA)</p>	<p>Finding 1. OSFA did not ensure dispersed refunds were returned in a timely manner. Recommendation: We recommend that OSFA enhance their policies and procedures to include required timeframes for the remittance of funds for courses dropped by a student or courses from which a student has withdrawn when disbursements are made after the end of the semester. We additionally recommend OSFA utilize its statutory authority to withhold payment if an institution fails to make refunds in a timely manner.</p>	<p>Management response July 11, 2019: OSFA has implemented the Reconciliation and Audit Log updates. Currently, OSFA sends a Ten-day Courtesy Reminder (Letter PSIREC003) informing institutions of the upcoming 60-day deadline. This letter includes the due date and amount owed. Prior to beginning disbursement activities for the 2019-20 academic year, OSFA will send a memorandum to all participating intuitions on August 1, 2019, to inform them of any outstanding refunds due to the Department. This memorandum will provide instructions on how to remain in compliance with OSFA's refund policy and the consequences of not returning prior-year refunds. Institutions that fail to comply will not receive a disbursement until the requirement is satisfied.</p>

<p>Office of the Inspector General 24-month Status Report # F-1819-024 on Report # A-1516-029</p>	<p>9/23/2019</p>	<p>Florida Department of Education (FDOE) State Scholarships Administered by the Office of Student Financial Administration (OSFA)</p>	<p>Finding 2. OSFA did not ensure that undispersed advances were returned in a timely manner. Recommendation: We recommend that OSFA enhance their policies and procedures to include required timeframes for the remittance of funds for undispersed advances when disbursements are made after the drop and add period. We additionally recommend OSFA utilize its statutory authority to withhold payment if an institution fails to make refunds in a timely manner.</p>	<p>OSFA has implemented the Reconciliation and Audit Log updates. Currently, OSFA sends a Ten-day Courtesy Reminder (Letter PSIREC003) informing institutions of the upcoming 60-day deadline. This letter includes the due date and amount owed. Prior to beginning disbursement activities for the 2019-20 academic year, OSFA will send a memorandum to all participating intuitions on August 1, 2019, to inform them of any outstanding refunds due the Department. This memorandum will provide instructions on how to remain in compliance with OSFA's refund policy and the consequences of not returning prior year refunds. Institutions that fail to comply will not receive a disbursement until the requirement is satisfied. OSFA updated the State Scholarship & Grant Programs Policy Manual (Program Allocation Withholding Procedure) completed October 2018 and revised on July 10, 2019, to include an additional memorandum regarding withholding of disbursements due to delinquent prior-year refunds. OSFA's refund policy and procedure was discussed in detail at the 2019 FASFAA Conference.</p>
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Office of the Inspector General 24-month Status Report # F-1819-024 on Report # A-1516-029	9/23/2019	Florida Department of Education (FDOE) Florida State Scholarships Administered by the Office of Student Financial Assistance (OSFA)		During the presentation to the majority of all qualifying institutions, the slide show and discussion included reporting deadlines, purpose of courtesy reminders, new consequences for failing to meet deadlines, and the reconciliation process.
<i>Office of Policy and Budget - July 2020</i>				

Fiscal Year 2021-22 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)				
Action	48200200				

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)					
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		48200200				
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.	Y, Y				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y, Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		48200200				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A, N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A, N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		48200200				
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 #21-001?	N/A, N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48200200				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				

		Program or Service (Budget Entity Codes)				
Action		48200200				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y, Y, Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48200200				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)				
Action	48200200				

10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y, Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the				
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A			

		Program or Service (Budget Entity Codes)			
Action		48200200			
15.3	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?	/A, N/A			
AUDIT:					
15.4	Do the issues net to zero at the department level? (GENR, LBR5)				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N			
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 (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			

		Program or Service (Budget Entity Codes)			
Action		48200200			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A, N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?				
18.5	Are the appropriate counties identified in the narrative?				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				
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?	Y			



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Exhibits or Schedules



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Student Financial Aid Program

Federal

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48200300 - STUDENT FINANCIAL AID PROGRAM - FEDERAL
	2261

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022	
Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	BE: 48200300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20
 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 FCO Certified Forward per LAS/PBS (D)

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

(D)

(D)

(D)

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

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

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/State Financial Aid - Federal

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

	Program or Service (Budget Entity Codes)				
Action	48200300				

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR	N/A, N/A				
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	Program or Service (Budget Entity Codes)				
Action	48200300				

AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation	Y, Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

		Program or Service (Budget Entity Codes)				
Action		48200300				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A, N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A, N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	N/A, N/A				

		Program or Service (Budget Entity Codes)				
Action		48200300				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y				

	Program or Service (Budget Entity Codes)				
Action	48200300				

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net				
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 2020-21 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) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y, FSDB only				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y, Y, Y				

		Program or Service (Budget Entity Codes)				
Action		48200300				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y, Y, Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				

		Program or Service (Budget Entity Codes)				
Action		48200300				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48200300				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y, Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the						
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.						
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.						
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A, N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						

		Program or Service (Budget Entity Codes)				
Action		48200300				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N				
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 (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A, N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

	Program or Service (Budget Entity Codes)				
Action	48200300				

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
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?	Y				
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FLORIDA DEPARTMENT OF
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2021-22

Early Learning Services
Exhibits or Schedules



FLORIDA DEPARTMENT OF
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2021-22

Early Learning Services

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48220400- EARLY LEARNING SERVICES
	2261

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	64,586.53	(A)		64,586.53
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	125,849.47	(D)		125,849.47
ADD: ANTICIPATED REVENUES	17,565,897.67	(E)		17,565,897.67
Total Cash plus Accounts Receivable	17,756,333.67	(F)	0.00	17,756,333.67
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	190,436.00	(H)		190,436.00
Approved "B" Certified Forwards	17,565,897.67	(H)		17,565,897.67
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022	
Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	BE: 48220400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	0.00 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
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	(17,565,897.67) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
ANTICIPATED REVENUES	17,565,897.67 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	(0.00) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48220400 EARLY LEARNING SERVICES
	2339

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	103,054.58 (A)		103,054.58
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	(C)		0.00
ADD: Outstanding Accounts Receivable	(D)		0.00
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	103,054.58 (F)	0.00	103,054.58
LESS: Allowances for Uncollectibles	(G)		0.00
LESS: Approved "A" Certified Forwards	(H)		0.00
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(I)		0.00
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/20	103,054.58 (K)	0.00	103,054.58 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2021 - 2022
	48 EDUCATION
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	2339 BE: 48220400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="103,054.58"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="103,054.58"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="103,054.58"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Lisa Zenoz

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

	Program or Service (Budget Entity Codes)				
Action	48220400				

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		48220400				
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.	Y				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N, FSDB				

		Program or Service (Budget Entity Codes)				
Action		48220400				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		48220400				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48220400				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48220400				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48220400				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y,Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48220400				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y,Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				

	Program or Service (Budget Entity Codes)			
Action	48220400			

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
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		Program or Service (Budget Entity Codes)			
Action		48220400			
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) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?				
18.5	Are the appropriate counties identified in the narrative?				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				
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?	Y			



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Exhibits or Schedules



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2021-22

State Grants/K-12 Programs

FEFP

Schedule I Series

		Program or Service (Budget Entity Codes)				
Action		48250300				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N, FSDB				

	Program or Service (Budget Entity Codes)
Action	48250300

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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.	
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. Note that there is a \$5,000 allowance at the department level.	

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

		Program or Service (Budget Entity Codes)				
Action		48250300				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48250300				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250300				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y Y Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250300				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y for FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						

		Program or Service (Budget Entity Codes)				
Action		48250300				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						

		Program or Service (Budget Entity Codes)				
Action		48250300				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

	Program or Service (Budget Entity Codes)
Action	48250300

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)	
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60, F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s. 216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
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?	Y			



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2021-22

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NON-FEFP

Exhibits or Schedules



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State Grants/K-12 Programs

NON-FEFP

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP
	2021 (FSDB)

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	133,006.94	(A)		133,006.94
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	17,816.76	(D)		17,816.76
ADD: _____	-	(E)		-
Total Cash plus Accounts Receivable	150,823.70	(F)	-	150,823.70
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)		-
LESS: _____	-	(J)		-
Unreserved Fund Balance, 07/01/2020	150,823.70	(K)	-	150,823.70 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	ADMINISTRATIVE TRUST FUND
	2021 (FSDB) BE 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2020

Total all GLC's 5XXXX for governmental funds; 149,061.01 (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 FCO Certified Forward per LAS/PBS - (D)

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

FSDB - Current Year Payables Not Certified 1,762.69 (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 150,823.70 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 150,823.70 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2021 - 2022

Department Title:

48 EDUCATION

Trust Fund Title:

FEDERAL GRANTS TRUST FUND

Budget Entity:

48250400 - FEDERAL GRANTS K/12 PROGRAM

LAS/PBS Fund Number:

2261

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	148,759.36 (A)	0.00	148,759.36
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	154,194.38 (D)	0.00	154,194.38
ADD: ANTICIPATED REVENUES	374,459.03 (E)	0.00	374,459.03
Total Cash plus Accounts Receivable	677,412.77 (F)	0.00	677,412.77
LESS: Allowances for Uncollectibles	0.00 (G)	0.00	0.00
LESS: Approved "A" Certified Forwards	33,612.80 (H)	0.00	33,612.80
Approved "B" Certified Forwards	374,459.03 (H)	0.00	374,459.03
Approved "FCO" Certified Forwards	0.00 (H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	20,652.41 (I)	0.00	20,652.41
LESS: ANTICIPATED TRSF TO 48800000/2261	0.00 (J)	0.00	0.00
Unreserved Fund Balance, 07/01/20	248,688.53 (K)	0.00	248,688.53 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number: 2261 **BE: 48250400**

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20
 Total all GLC's 5XXXX for governmental funds; **203,299.95** (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 **(374,459.03)** (D)

Approved FCO Certified Forward per LAS/PBS (D)

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

ANTICIPATED REVENUES **374,459.03** (D)

FSDB - Current Year Payables Not Certified **45,388.58** (D)

ADJUSTED BEGINNING TRIAL BALANCE: **248,688.53** (E)

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

DIFFERENCE: **248,688.53** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP
	2339 (FSDB)

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	789,855.46	(A)		789,855.46
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	194,359.36	(D)		194,359.36
ADD: _____	-	(E)		-
Total Cash plus Accounts Receivable	984,214.82	(F)	-	984,214.82
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	2,008.20	(I)		2,008.20
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2020	982,206.62	(K)	-	982,206.62 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2021 - 22
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	GRANTS AND DONATIONS TRUST FUND
	2339 (FSDB) BE 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2020	
Total all GLC's 5XXXX for governmental funds;	947,869.99 (A)
GLC 539XX for proprietary and fiduciary funds	

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

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

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

A/P not C/F-Operating Categories	-	(D)
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FSDB - Current Year Payables Not Certified	34,336.63	(D)
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		(D)
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		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	982,206.62	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	982,206.62	(F)
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DIFFERENCE:	-	(G)*
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***SHOULD EQUAL ZERO.**

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Education - State Grants/K-12 Program/Non-FEFP
Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

	Program or Service (Budget Entity Codes)
Action	48250400

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		48250400				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y, FSDB has unique carry forward authority that generates this exception every year.				

		Program or Service (Budget Entity Codes)				
Action		48250400				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250400				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48250400				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250400				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250400				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y,Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y,Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)
Action	48250400

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	Y				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y,Y				
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					

14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250400				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				

		Program or Service (Budget Entity Codes)			
Action		48250400			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provision of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?				
18.5	Are the appropriate counties identified in the narrative?				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				
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?	Y			



FLORIDA DEPARTMENT OF
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2021-22

Federal Grants K-12 Program

Exhibits or Schedules



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2021-22

Federal Grants K-12 Program

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2021

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	<input type="text"/>	(A)	<input type="text"/>	<input type="text" value="0.00"/>
ADD: Other Cash (See Instructions)	<input type="text"/>	(B)	<input type="text"/>	<input type="text" value="0.00"/>
ADD: Investments	<input type="text"/>	(C)	<input type="text"/>	<input type="text" value="0.00"/>
ADD: Outstanding Accounts Receivable	<input type="text"/>	(D)	<input type="text"/>	<input type="text" value="0.00"/>
ADD: _____	<input type="text"/>	(E)	<input type="text"/>	<input type="text" value="0.00"/>
Total Cash plus Accounts Receivable	<input type="text" value="0.00"/>	(F)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
LESS: Allowances for Uncollectibles	<input type="text"/>	(G)	<input type="text"/>	<input type="text" value="0.00"/>
LESS: Approved "A" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>	<input type="text" value="0.00"/>
Approved "B" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>	<input type="text" value="0.00"/>
Approved "FCO" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>	<input type="text" value="0.00"/>
LESS: Other Accounts Payable (Nonoperating)	<input type="text"/>	(I)	<input type="text"/>	<input type="text" value="0.00"/>
LESS: _____	<input type="text"/>	(J)	<input type="text"/>	<input type="text" value="0.00"/>
Unreserved Fund Balance, 07/01/20	<input type="text" value="0.00"/>	(K)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/> **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	2021 BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20
 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 FCO Certified Forward per LAS/PBS (D)

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

(D)

(D)

(D)

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

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

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2261

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	560,853.74	(A)		560,853.74
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: ANTICIPATED REVENUE	756,665,131.45	(E)		756,665,131.45
Total Cash plus Accounts Receivable	757,225,985.19	(F)	0.00	757,225,985.19
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards	757,225,985.19	(H)		757,225,985.19
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: ANTICIPATED TRSF TO 48800000/2261		(J)		0.00
Unreserved Fund Balance, 07/01/20	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	2261 BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	30,793.54 (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	(757,225,985.19) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	530,060.20 (D)
ANTICIPATED REVENUE	756,665,131.45 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2339

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(483.40)	(A)		(483.40)
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	125,877.66	(C)		125,877.66
ADD: Outstanding Accounts Receivable	2,921.58	(D)		2,921.58
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	128,315.84	(F)	0.00	128,315.84
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	13.29	(I)		13.29
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	128,302.55	(K)	0.00	128,302.55 **

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: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	2339 BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	128,302.55 (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 FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	128,302.55 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	128,302.55 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019 - 2020

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: Federal Grants K-12

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General Report # A-1819-015	8/5/2019	Florida Department of Education (FDOE) Bureau of Family and Community Outreach (BFCO) 21 st Century Community Learning Center (21 st CCLC)	Finding 1. BFCO did not always approve deliverables in a timely manner. Recommendation: We recommend BFCO review deliverables within five business days as mandated by the grant agreements. We recommend BFCO document correspondence with providers after submission of deliverables in order to accurately track outstanding requests and final submissions. We additionally recommend BFCO enhance controls to ensure deliverables are reviewed timely in the event of staff turnover. This should include supervisory review to periodically ensure deliverables are reviewed and approved in a timely manner.	BFCO management response: Concur. We have instituted the use of deliverables review checklists that record the date of deliverable receipt and date of review. These are made available to our sub recipients and have helped with more timely submission and review by all parties. Each staff person responsible for deliverables review must record the date of the review and approval into our internal database. We will institute a review process where each Lead will conduct a review of the specialists work through a random sampling of their programs and provide support to staff if any issues arise.	

<p>Office of the Inspector General Report # A-1819-015</p>	<p>8/5/2019</p>	<p>Florida Department of Education (FDOE) Bureau of Family and Community Outreach (BFCO) 21st Century Community Learning Center (21st CCLC)</p>	<p>Finding 2. Kid’s Hope Alliance did not meet the average daily attendance goal. Recommendation: We recommend Kid’s Hope Alliance strive to meet the average daily attendance goal for both sites in accordance with the application. This could be accomplished by enhancing marketing and awareness activities for this grant program in order to raise whose youth would benefit from the program.</p>	<p>Kid's Alliance management response: Agree. The Jacksonville Partnership for Children, Youth, and Families contends the average daily attendance for Hyde Park and San Jose will be adjusted to reflect the current population of students at each school. The application submitted to the 21st CCLC should have been amended to reflect the reduction in student population at both San Jose and Hyde Park Schools.</p> <p>The reduced number of students adversely affected the intake of new students due to the following factors:</p> <ol style="list-style-type: none"> 1. San Jose is a Dual Language School, which serves a predominant immigrant population. After the influx of “ICE raids”, families fled to sanctuary states. During the 21st CCLC workshop in Orlando, Florida, I raised the question about what we should do in order to combat this issue however I was not offered any viable solutions. 2. San Jose’s student population for 2017-2018 was 750. The Site Profile indicated that we could serve 93 students, we averaged 84.93 students which was 92% of the goal. (San Jose student population 2016- 2017 was 803)
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<p>Office of the Inspector General Report # A-1819-015</p>	<p>8/5/2019</p>	<p>Florida Department of Education (FDOE) Bureau of Family and Community Outreach (BFCO) 21st Century Community Learning Center (21st CCLC)</p>		<p>3. San Jose’s student population for 2018-2019 was 738 students. According to our Site Profile we could serve 83 students after school and we averaged approximately 81 students which was 98% of the goal.</p> <p>4. At San Jose, 80% of the students are transported to school by bus. The remaining twenty percent of students are split between car riders, extended day and 21st CCLC Team Up which transports 11% of students.</p> <p>5. Hyde Park’s student population has changed every year due to the district’s restructuring of grade levels being served.</p> <p>6. During the 2017-2018 school year, Hyde Park served grades 3, 4, 5, 6 and their enrollment was 339 students not 441. We served 21% of the student body. The site profile indicate we were to service 100 students. Our average totaled 71.35 students, which was 71.35% of the goal.</p> <p>7. In 2018-2019, Hyde Park served grades 3, 4, 5 and their enrollment was 359 students not 441. According to our Site Profile we could serve</p>
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Office of the Inspector General Report # C-1819-028	9/26/2019	Department of Education (DOE) Bureau of Educator Recruitment, Development, and Retention - Title II, Part A Monitoring Process.	The Office of Inspector General (OIG) conducted a consulting engagement with the Bureau of Educator Recruitment, Development, and Retention (BERDR) regarding the Title II, Part A grant monitoring process. The purpose of this consulting engagement was to assist BERDR in developing processes to effectively monitor the Title II, Part A grants in accordance with laws, rules, and regulations.	75 students and our anticipated average is 65 students, which is 87% of the goal. 8. In April 2019, the Senior Leadership team was advised that we need a revised marketing strategy to combat competing afterschool programs in nearby schools which drastically reduces our ability to recruit and maintain students. A clear marketing strategy for recruitment will be implemented.
Office of the Inspector General Report # C-1819-028	9/26/2019	Department of Education (DOE) Bureau of Educator Recruitment, Development, and Retention - Title II, Part A Monitoring Process.	BERDR is responsible for monitoring Title II, Part A grants to ensure that all legally prescribed components are in place to increase student achievement. We initiated a consulting engagement to analyze and advise on the controls, policies, and processes in place related to the BERDR Title II, Part A grant monitoring process. We reviewed risk assessments, monitoring compliance requirements, monitoring timeframes, report dissemination, and the overall monitoring process for the period of July 1, 2017, through July 30, 2019.	The Office of the Inspector general management response: At the conclusion of our review, we provided guidance to Bureau of Educator Recruitment, Development, and Retention for process improvements.

Office of the Inspector General Report # C-1819-028	9/26/2019	Department of Education (DOE) Bureau of Educator Recruitment, Development, and Retention - Title II, Part A Monitoring Process.	<p>We recommended BERDR:</p> <p>Complete and retain risk assessments on an annual basis in order to consistently and effectively determine monitoring needs;</p> <p>Clarify and enhance the methodology they use to select LEAs for monitoring to ensure the selection methodology aligns with BERDR’s monitoring goals and available resources;</p> <p>Conduct a feasibility study to determine the time necessary to complete the monitoring process; identify other obligations requiring staff time; and base monitoring efforts on staff availability and the identified timeframes. Based on the results of the feasibility study, senior management should determine the monitoring goals for the program;</p> <p>Add allocation amounts and change in teacher vacancies from one fiscal year to the next as risk assessment elements;</p> <p>Implement consistent risk metrics and risk measurement processes from year to year;</p> <p>Create a formal procedure or desk guide to document steps necessary to complete Title II, Part A application and monitoring activities;</p> <p>Evaluate their onsite and desktop monitoring activities to provide greater distinction between the two types of monitoring;</p>
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<p>Office of the Inspector General Report # A-1819-032</p>	<p>1/15/2020</p>	<p>Department of Education (DOE) Bureau of Federal Education Programs' (BFEP) Title I, Part A Grant Application Process</p>	<p>Review applications and monitoring activities across all federal programs and evaluate whether resources can be shared to increase efficiency during the desktop and onsite monitoring; and</p> <p>Enable additional staff to assist with processing amendments.</p> <p>The Office of Inspector General (OIG) conducted a consulting engagement with the Bureau of Federal Educational Programs (BFEP) regarding the Title I, Part A grant application process. The purpose of this consulting engagement was to assist BFEP in developing procedures to effectively process grant applications for Title I, Part A grants in accordance with laws, rules, and regulations.</p>	<p>Office of the Inspector General management response: At the conclusion of our review, we provided guidance to BFEP for process improvements as presented in this report.</p>
<p>Office of the Inspector General Report # A-1819-032</p>	<p>1/15/2020</p>	<p>Department of Education (DOE) Bureau of Federal Education Programs' (BFEP) Title I, Part A Grant Application Process</p>	<p>BFEP is responsible for processing and approving Title I, Part A grants to ensure that all legally prescribed components are in place and designed to help economically disadvantaged students. We initiated a consulting engagement to analyze and advise on the controls, policies, and processes in place related to the BFEP Title I, Part A grant application process.</p> <p>We reviewed the risk assessment, BFEP grant application checklists, and the overall process for reviewing and approving Title I, Part A grants for the period of July 1, 2017, through July 30, 2019.</p>	

<p>Office of the Inspector General Report # A-1819-032</p>	<p>1/15/2020</p>	<p>Department of Education (DOE) Bureau of Federal Education Programs' (BFEP) Title I, Part A Grant Application Process</p>	<p>We recommended BFEP:</p> <p>Develop detailed internal tracking mechanisms for monitoring the processing of school district grant applications. At a minimum, this should include recording key milestones and dates for reviewing and editing grant applications by BFEP analysts and the corresponding correction and resubmission by the school districts. An enhanced internal tracking mechanism could assist BFEP in identifying where application processing delays take place and assist BFEP management in more effectively allocating its available staff resources;</p> <p>Establish timeframe expectations for the application review process including initial review timeframes for the BFEP analysts, timeframes for communicating with the LEAs,</p> <p>and timeframes for supervisory review; Train staff in the area of grant application reviews to ensure applications are reviewed and processed in a consistent manner. In addition, cross training staff across federal programs and utilizing additional employees to conduct reviews could reduce the timeframe to review and approve applications;</p> <p>Identify school districts with consistent application delays, which could assist the bureau in how it provides its annual training and technical assistance to the identified districts with respect to Title I, Part A;</p>		
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Office of the Inspector General Six-months Status Report on Report # A-1819-015	2/5/2020	Florida Department of Education (FDOE) Bureau of Family and Community Outreach (BFCO) 21st Century Community Learning Center	<p>Develop tracking mechanisms that identify Areas of Focus and other programmatic requirements that require the highest frequency of edits and corrections. By quantifying the number of programmatic edits made by BFEP analysts, BFEP can identify problem areas and concentrate its training efforts with BFEP staff and school districts toward remedying particular areas of need; and</p> <p>Compare the requirements in the applications to the requirements in the federal law and identify areas of duplication and non-required information in order to streamline the application review process.</p> <p>Finding 1. BFCO did not always approve deliverables in a timely manner. Recommendation: We recommend BFCO review deliverables within five business days as mandated by the grant agreements. We recommend BFCO document correspondence with providers after submission of deliverables in order to accurately track outstanding requests and final submissions. We additionally recommend BFCO enhance controls to ensure deliverables are reviewed timely in the event of staff turnover. This should include supervisory review to periodically ensure deliverables are reviewed and approved in a timely manner.</p>	<p>Management response 2/5/2020: BFCO has continued to use deliverables review checklists that record the date of deliverable receipt and date of review. We have instituted a review process where each Lead conducts a review of the specialists' work through a random sampling of their programs. If the Lead finds that a staff member is behind, the Lead assists through helping with the review or reassigning work within the unit. As our program grows additional staff will be hired to ensure deliverables are reviewed in a timely manner. 1/24/2020 (These procedures are currently in place).</p>
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<p>Office of the Inspector General Six-months Status Report on Report # A-1819-015</p>	<p>2/5/2020</p>	<p>Florida Department of Education (FDOE) Bureau of Family and Community Outreach (BFCO) 21st Century Community Learning Center</p>	<p>Finding 2. Kid’s Hope Alliance did not meet the average daily attendance goal. Recommendation: We recommend Kid’s Hope Alliance strive to meet the average daily attendance goal for both sites in accordance with the application. This could be accomplished by enhancing marketing and awareness activities for this grant program in order to raise parental awareness whose youth would benefit from the program.</p>	<p>Management response 2/5/2020: Kids Hope Alliance revised the average daily attendance for each site to reflect the current student population at each school. The average daily attendance for 2019-2020 is as follows: <ul style="list-style-type: none"> • Hyde Park Afterschool: Average Daily Attendance 67 • Hyde Park Summer: Average Daily Attendance 52 • San Jose Afterschool: Average Daily Attendance 83 • San Jose Summer: Average Daily Attendance 77 Submitted to Florida Department of Education/21st Century Community Learning Center October 2019</p>
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Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

	Program or Service (Budget Entity Codes)
Action	48250500

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)					
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		48250500				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48250500				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250500				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250500				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y,Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)
Action	48250500

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y,Y				
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					

14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250500				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N, reconciliation items are FSDB				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				

		Program or Service (Budget Entity Codes)			
Action		48250500			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provision of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?				
18.5	Are the appropriate counties identified in the narrative?				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				
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?	Y			



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2021-22

Educational Media and
Technology Services
Exhibits or Schedules



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2021-22

Educational Media and
Technology Services
Schedule I Series

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Educational Media and Technology Services

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

	Program or Service (Budget Entity Codes)
Action	48250600

1. GENERAL

<p>1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)</p>	Y				
<p>1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)</p>	Y				

AUDITS:

<p>1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)</p>	Y				
<p>1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.</p>	Y				
<p>1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)</p>	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

<p>2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?</p>	Y				
<p>2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?</p>	Y				
<p>2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?</p>	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		48250600				
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.	Y,Y				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N, FSDB				

		Program or Service (Budget Entity Codes)				
Action		48250600				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250600				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48250600				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250600				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y,Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250600				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250600				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y,Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				

	Program or Service (Budget Entity Codes)
Action	48250600

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
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	Program or Service (Budget Entity Codes)
Action	48250600

<p>TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.</p>	
<p>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</p>	
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	<p>Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.</p>
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>	

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



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Exhibits or Schedules



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Workforce Education
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250800 - WORKFORCE EDUCATION
	2261

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	120,906.44	(A)		120,906.44
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: ANTICIPATED REVENUE	25,509,775.12	(E)		25,509,775.12
Total Cash plus Accounts Receivable	25,630,681.56	(F)	0.00	25,630,681.56
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	2,292.96	(H)		2,292.96
Approved "B" Certified Forwards	25,628,388.60	(H)		25,628,388.60
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	2261 BE: 48250800

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="0.00"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(25,628,388.60)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text" value="118,613.48"/> (D)
ANTICIPATED REVENUE	<input type="text" value="25,509,775.12"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019 - 2020

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: Workforce Education

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General 18-month Status Report # F-1819-017 on Report # A-1617-025	8/27/2019	Florida Department of Education (FDOE) Division of Career and Adult Education (DCAE) Grants Administration Request for Application (RFA) Workforce Innovation and Opportunity Act (WIOA) Federal Office of Career Technical and Adult Education (OCTAE).	Finding 1. Current Adult Education grants do not include performance targets for all primary core measures. Recommendation: We recommend that DCAE include performance targets for all primary measures in the Adult Education grants to ensure providers are achieving their performance goals and to address forthcoming WIOA guidelines.	Management response August 27, 2019: The “new” performance targets will be included in the Adult Education Performance Improvement Plan once the baseline data and local level performance targets are determined. FDOE is not allowed to add performance targets to the RFAs, until the appropriate accountability levels are agreed upon with USDOE Federal Office of Career Technical and Adult Education (OCTAE). Anticipated inclusion of the new performance targets cannot be implemented until OCTAE has two years' worth of baseline data.	

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Workforce Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

	Program or Service (Budget Entity Codes)
Action	48250800

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		48250800				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N, FSDB				

	Program or Service (Budget Entity Codes)
Action	48250800

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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.	
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. Note that there is a \$5,000 allowance at the department level.	

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

		Program or Service (Budget Entity Codes)				
Action		48250800				
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 #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48250800				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250800				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y Y Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250800				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y for FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						

		Program or Service (Budget Entity Codes)				
Action		48250800				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						

		Program or Service (Budget Entity Codes)				
Action		48250800				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

	Program or Service (Budget Entity Codes)
Action	48250800

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)	
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60, F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s. 216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
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?	Y			



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Exhibits or Schedules



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2021-22
Florida Colleges
Schedule I Series

Fiscal Year 2021-22 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)
Action	48400600

1. GENERAL					
1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)					Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)					Y
AUDITS:					
1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)					Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.					Y
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)					Y
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					
2. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?					Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?					Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?					Y

	Program or Service (Budget Entity Codes)				
Action	48400600				

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.	Y				
	Y				

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y,Y				
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3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
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TIP Generally look for and be able to fully explain significant differences between A02 and A03.

TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.

TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.

4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
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4.2 Is the program component code and title used correct?	Y				
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TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y				
--	---	--	--	--	--

AUDITS:

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
--	---	--	--	--	--

5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
--	---	--	--	--	--

		Program or Service (Budget Entity Codes)			
Action		48400600			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N, FSDB			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
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. Note that there is a \$5,000 allowance at the department level.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y,Y			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			

		Program or Service (Budget Entity Codes)				
Action		48400600				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				

		Program or Service (Budget Entity Codes)				
Action		48400600				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				

		Program or Service (Budget Entity Codes)				
Action		48400600				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				

		Program or Service (Budget Entity Codes)				
Action		48400600				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y,Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

		Program or Service (Budget Entity Codes)				
Action		48400600				
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y,Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				

		Program or Service (Budget Entity Codes)			
Action		48400600			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A			
AUDIT:					
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A			
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			

		Program or Service (Budget Entity Codes)				
Action		48400600				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					
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?	Y				



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2021-22

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Exhibits or Schedules



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2021-22

State Board of Education
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2021

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,036,344.89	(A)		1,036,344.89
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	9,199,633.17	(C)		9,199,633.17
ADD: Outstanding Accounts Receivable	101,653.94	(D)		101,653.94
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	10,337,632.00	(F)	0.00	10,337,632.00
LESS: Allowances for Uncollectibles	3,034.05	(G)		3,034.05
LESS: Approved "A" Certified Forwards	131,963.43	(H)		131,963.43
Approved "B" Certified Forwards	2,425,409.61	(H)		2,425,409.61
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	916.16	(I)		916.16
LESS: Anticipated Transfers to 48180000/2021		(J)		0.00
Unreserved Fund Balance, 07/01/20	7,776,308.75	(K)	0.00	7,776,308.75 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	2021 BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	10,388,785.70 (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	(2,425,409.61) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	53.00 (D)
OTHER LOANS AND NOTES RECEIVABLE	(187,120.34) (D)
Anticipated Transfer to 48180000/2021	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	7,776,308.75 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	7,776,308.75 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2261

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	110,682.01	(A)		110,682.01
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	384.96	(D)		384.96
ADD: Anticipated Revenue	11,810,158.18	(E)		11,810,158.18
ADD: Anticipated Transfer from 48250500/2261		(E)		0.00
Total Cash plus Accounts Receivable	11,921,225.15	(F)	0.00	11,921,225.15
LESS: Allowances for Uncollectibles	284.99	(G)		284.99
LESS: Approved "A" Certified Forwards	102,873.08	(H)		102,873.08
Approved "B" Certified Forwards	11,811,450.23	(H)		11,811,450.23
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	6,616.85	(I)		6,616.85
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	(0.00)	(K)	0.00	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2020

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022	
Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
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	[(11,811,450.23)] (D)
Approved FCO Certified Forward per LAS/PBS	[] (D)
A/P not C/F-Operating Categories	[1,292.05] (D)
Anticipated Revenue	[11,810,158.18] (D)
Anticipated Transfer from 48250500/2261	[] (D)
	[] (D)
ADJUSTED BEGINNING TRIAL BALANCE:	[0.00] (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	[(0.00)] (F)
DIFFERENCE:	[0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	4880000 STATE BOARD OF EDUCATION
	2339

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	503.40	(A)		503.40
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	503.40	(F)	0.00	503.40
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	503.40	(K)	0.00	503.40 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2021 - 2022
	48 EDUCATION
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	2339 - 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="503.40"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="503.40"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="503.40"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019 - 2020

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: State Board of Education

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General 18-month Status Report # F-1819-033 on Report # A-1617-028	7/5/2019	Florida Department of Education (FDOE) Division of Technology and Innovation (DTI) Student Data Office of Education Information and Accountability Services (EIAS) Northwest Regional Data Center (NWRDC)	Finding 1. EIAS does not have internal controls to view user or system activity. Recommendation: We recommend EIAS develop and implement user access controls for tracking user activity. These policies should include, but not be limited to, establishing and documenting policies for logging of audit records. The logs should support the unique identification of individuals and permit an audit of the logs to trace activities through the system, including the capability to determine the exact confidential or exempt data accessed, acquired, viewed, or transmitted by the individual. Finding 2. DTI does not have an established Disaster Recovery Plan to restore time sensitive data. Recommendation: We recommend DTI establish a documented Disaster Recovery Plan to ensure data restoration in a timely manner in the event of a disaster, faulty equipment, etc. These plans should include, but not be limited to, identifying the mission critical IT systems requiring priority DR services, developing a documented and tested DR plan, and identifying recovery steps to perform once customer systems are operational.	Management response July 11, 2019: DTI is currently in the pilot stage of migrating the staff survey process off the mainframe. Tasks completed include: rewriting of all staff batch processes, reports, and screens into the DQ2 system. Full implementation is scheduled for July 2019. Additionally, in the spring of 2019 an RFI was drafted to solicit information regarding cost and solution for replacing the mainframe. Completion date: July 2019 Management response July 11, 2019: Implementation of DR services at NWRDC is nearly complete. Meetings with NWRDC ensure ongoing operations and testing needs for DR are managed. Project closeout activities remain. * Backup as a Service(BAAS) including Replication of Backups is completed and tested. * Application Server Replication is 84% complete. Testing is underway. See Attachment "B" Anticipated Close Date: 9/4/19	

Office of the Inspector General 18-month Status Report # F-1819-033 on Report # A-1617-028	7/5/2019	Florida Department of Education (FDOE) Division of Technology and Innovation (DTI) Student Data		* Database Replication is 93% complete Project closeout activities remain. See attachment "C". Anticipated Project Close date: 8/22/2019
Office of the Inspector General 6-month Status Report # F-1920-033 on Report # A-1819-030	7/26/2019	Florida Department of Education (FDOE) Baccalaureate Degree Approval Process Administered by the Division of Florida Colleges (DFC) Notice of Intent (NOI)	Finding 1. The Division did not adhere to statutory timelines for forwarding Notices of Intent for all baccalaureate degree proposals. Recommendation: We recommend DFC forward the Notice of Intent (NOI) to the Chancellor of the State University System, the President of the Independent Colleges and Universities of Florida, and the Executive Director of the Commission for Independent Education within 10 business days of receipt. In the event the NOI is deemed not sufficient for future approval of the proposal, we recommend DFC request that the FCS institution withdraw the NOI and resubmit a revised NOI at a later date. The Division might also consider making provisions for institutions submitting degree proposals to receive consultation or feedback prior to submitting an NOI.	Management response July 14, 2019: <u>Process for Handling NOI's</u> Of the 11 NOI's submitted in 2019, 100% of them were forwarded to universities within 10 business days (Documentation: NOI Updates Since Audit and PDF's of relevant emails/memos). DFC contacted the college NOI that was deemed insufficient to allow the institution to formally withdraw the proposal and/or proceed with notification to universities. Chancellor Hebda spoke with President Barrett re: FGC's NOI for supervision and management. President Barrett withdrew the NOI on 3/3. (Documentation: email of the withdrawal)

<p>Office of the Inspector General 6-month Status Report # F-1920-033 on Report # A-1819-030</p>	<p>7/26/2019</p>	<p>Florida Department of Education (FDOE) Baccalaureate Degree Approval Process Administered by the Division of Florida Colleges (DFC) Notice of Intent (NOI)</p>	<p>We additionally recommend the division alter its tracking system to include the dates NOI's are returned to the FCS institutions and the revised NOI submission date.</p>	<p>FKCC's Marine Resource Management proposal goes before the SBOE in July 2019. (Documentation: Agenda item) <u>Offering Consultation/Feedback</u> Carrie Henderson presented a baccalaureate update at the February 20, 2019, council of student and instructional affairs pre-meeting to discuss the process and DFC's availability to provide feedback, (Documentation: agenda and presentation slide deck) Chancellor Hebda discussed the trends in baccalaureate submissions at the June 6, 2019, Council of Presidents meeting. She reiterated the division's availability to provide feedback. (Documentation: Chancellor's talking points) Of the 11 NOIs submitted in 2019: 5 apprise entries were submitted prior to the new process; 2 apprise entries occurred at the same time or after NOIs were submitted; 4 apprise entries were followed by phone calls from Carrie Henderson to college staff. <u>Revised Tracking Sheet</u> DFC revised its tracking sheet to include data validation tools as well as automatic date population, and created a new manual. (documentation: tracking sheet and manual)</p>
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<p>Office of the Inspector General 6-month Status Report # F-1920-033 on Report # A-1819-030</p>	<p>7/26/2019</p>	<p>Florida Department of Education (FDOE) Baccalaureate Degree Approval Process Administered by the Division of Florida Colleges (DFC)</p>	<p>For institutions that have completed the required components, but the proposal is not sufficient, DFC will confer with the institution to request the NOI be withdrawn to allow time for DFC to provide feedback. *If the college withdraws the NOI, the 10 day window will re-start upon receipt of the submitted NOI. *If the college elects to move forward without DFC feedback, DFC will forward within 10 business days. Given the findings of the audit, DFC will contact colleges that submitted complete NOI's that were deemed insufficient to allow the institutions to formally withdraw the proposal and/or proceed with notification to universities. Given the expiration of NOIs, DFC will only look at proposals submitted in the last two Given the expiration of NOIs, DFC will only look at proposals submitted in the last two years. *Florida Keys Community College's BAS in Marine Resource Management NOI was submitted on June 6, 2017. DFC requested feedback and has yet to receive a re-submitted NOI. DFC will contact the college to determine if they wish to withdraw the NOI or proceed with forwarding to universities.</p>
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<p>Office of the Inspector General 6-month Status Report # F-1920-033 on Report # A-1819-030</p>	<p>7/26/2019</p>	<p>Florida Department of Education (FDOE) Baccalaureate Degree Approval Process Administered by the Division of Florida Colleges (DFC)</p>		<p>Offering Consultation/Feedback DFC meets with FCS baccalaureate liaisons three times a year—typically in February, June, and October. These meetings allow opportunities for DFC to share information with colleges regarding the baccalaureate approval process. At the February 20, 2019 meeting, DFC will ensure the baccalaureate liaisons are aware that DFC is available to provide feedback and consultations prior to NOI submission. Additionally, DFC will reach out to colleges when new programs are submitted in APPRISE to offer consultation and feedback prior to NOI submission.</p> <p><u>Revised Tracking Sheet</u> DFC will revise its tracking sheet as well as its business processes to ensure baccalaureate submissions are accurately recorded and documented as well as processed in a timely manner to meet the statutory and rule requirements.</p>
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<p>Office of the Inspector General 24-month Status Report # F-1920-020 on Report # A-1617-028</p>	<p>3/2/2020</p>	<p>Florida Department of Education (FDOE) Division of Technology and Innovation (DTI) Student Data Office of Education Information and Accountability Services (EIAS)</p>	<p>Finding 1. EIAS does not have internal controls to view user or system activity. Recommendation: We recommend EIAS develop and implement user access controls for tracking user activity. These policies should include, but not be limited to, establishing and documenting policies for logging of audit records. The logs should support the unique identification of individuals and permit an audit of the logs to trace activities through the system, including the capability to determine the exact confidential or exempt data accessed, acquired, viewed, or transmitted by the individual.</p>	<p>Management response July 11, 2020: A Legislative budget request (LBR) was submitted during the 2020 Florida Legislative session to secure necessary funding to migrate student data off of mainframe legacy technology. The department is currently awaiting a decision from the Legislature. The DTI management has signed the acceptance of risk memo acknowledging the risks associated with the identified deficiency and their understanding that the responsibility for ensuring corrective action related to the above mentioned report now lies with DTI.</p>
			<p>Finding 2. DTI does not have an established Disaster Recovery Plan to restore time sensitive data. Recommendation: We recommend DTI establish a documented Disaster Recovery Plan to ensure data restoration in a timely manner in the event of a disaster, faulty equipment, etc. These plans should include, but not be limited to, identifying the mission critical IT systems requiring priority DR services,</p>	<p>Management Response January 11, 2020: •Implementation of DR services at NWRDC is completed. •All software and hardware is completed and tested regularly: • Network design is completed. • Backup as a service (Baas), including replication of backups, is completed and tested.</p>

Office of the Inspector General 24-month Status Report # F-1920-020 on Report # A-1617-028	3/2/2020	Florida Department of Education (FDOE) Division of Technology and Innovation (DTI) Student Data Office of Education Information and Accountability Services (EIAS)	developing a documented and tested DR plan, and identifying recovery steps to perform once customer systems are operational.	<ul style="list-style-type: none"> •Application server replication is completed. • Database replication is completed.
Office of the Inspector General Report # O-1920-009	1/31/2020	Florida Department of Education (FDOE) Internal Control and Data Security Office of the Inspector General (OIG)	The OIG conducted an Internal Control and Data Security Audit that involved reviewing the data exchange memorandum of understanding (MOU) between the department’s School Transportation Management Section and the Department of Highway Safety and Motor Vehicles (DHSMV). Through our review of controls, policies, and processes, we have determined that the School Transportation Management Section and DTI generally operated in compliance with the terms set forth by the data exchange MOU.	The deficiencies noted through the audit were corrected during the course of the audit. Complete: 1/31/2020
Office of the Inspector General Report # C-1920-019	6/24/2020	Florida Department of Education (FDOE) Seclusion and Restraint Data collection and Reporting Process Bureau of Exceptional Education & Student Services (BEESS) Federal Office for Civil Rights (OCR)	In accordance with the Department of Education’s (department) fiscal year (FY) 2019-20 audit plan, the Office of Inspector General (OIG) conducted a consulting engagement to review the department’s seclusion and restraint data collection and reporting process. The engagement included the BEESS, the Division of Technology and Innovation (DTI), and the Division of Accountability, Research, and Measurement (ARM). During this engagement we noted that, in general, the department complies with the statutory requirements to collect information regarding incidents involving seclusion and restraint for students with disabilities. The department is reporting the required information to the OCR.	

Office of the Inspector General Report # C-1920-019	6/24/2020	Florida Department of Education (FDOE) Seclusion and Restraint Data collection and Reporting Process	<p>Consulting Results: Section 1003.375, F.S., requires school districts to prepare incident reports within 24 hours after a student is released from seclusion or restraint. The statute provides that, for incidents occurring on a day before a school closure, the incident report must be completed by the end of the school day on the day the school reopens. The statute further requires the school to provide the parent or guardian with the completed incident report in writing by mail within three school days after a student was manually or physically secluded or restrained.</p> <p>We reviewed seclusion and restraint incident data for a sample of seven school districts for fiscal years (FY) 2018-2019 and 2019-2020. During FY 2018-2019, six of the seven districts reported incidents in the BEESS system. We determined five of the six school districts produced final incident reports in the BEESS system within three business days at least 95 percent of the time. During FY 2019-2020, all seven sampled districts reported incidents in the BEESS system. We determined six of the seven school districts produced final incident reports in the BEESS system within three business days at or over 90 percent of the time. In contrast, one district completed final reports within the required three days only 83% of the time for FY 2018-2019 and only 80% of the time for FY 2019-2020.</p>
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<p>Office of the Inspector General Report # C-1920-019</p>	<p>6/24/2020</p>	<p>Florida Department of Education (FDOE) Seclusion and Restraint Data collection and Reporting Process Florida Education Identifier (FEI)</p>	<p>Recommendation: We recommend that BEESS add a data field in the BEESS data system to record the date districts prepare incident reports and the date the final reports are sent to parents or guardians. We additionally recommend BEESS periodically review the data to identify areas of possible non compliance and identify districts who may need technical assistance or additional monitoring.</p> <p>Recommended Options: Option 1: Continue reconciliation of SIS and BEESS seclusion and restraint data. Option 2: One Collection Data Point using the BEESS System. Option 3: Customized System to collect all seclusion and restraint data in one location.</p> <p>We additionally recommend the BEESS system utilize the FLEID number and import the student demographic database table into the BEESS system. This would allow the schools to populate information related to the student involved in the incident and alleviate the human data entry errors.</p>	<p>We recommend that the department choose Option 2 and create one collection point for seclusion and restraint data using the current BEESS system which would include both ESE student and non-ESE student incidents.</p>
<p>Office of the Inspector General Report # O-1920DOE-004</p>	<p>6/30/2020</p>	<p>Department of Education (DOE) Office of Student Financial Assistance (OSFA) Data Exchange memorandum of understanding (MOU) with the Department of Highway Safety and Motor Vehicles (DHSMV)</p>	<p>The Office of Student Financial Assistance (OSFA) administers state scholarship and grant programs and serves as a guarantor for the Federal Family Education Loan Program. OSFA provides customer attention, comprehensive financial aid information, and convenient and efficient products to loan borrowers. To locate and update student borrower loan amount information, OSFA is permitted access to driver license and motor vehicle data through an MOU with DHSMV.</p>	<p>Office of the Inspector General Management response: All deficiencies noted were corrected during the engagement.</p>

<p>Office of the Inspector General Report # A-1819DOE-031</p>	<p>12/5/2019</p>	<p>Department of Education (DOE) Agency for State Technology and the Cybercrime Office of the Florida Department of Law Enforcement Computer Security Incident Response Team (CSIRT)</p>	<p>The MOU establishes conditions under which DHSMV agrees to provide PPS electronic access to the Driver and Vehicle Information Database. Every three years, DHSMV requests that the Department submit an attestation ensuring that the data is being used in an appropriate manner. We were charged with providing this attestation statement to DHSMV. Through our review of controls, policies, and processes, we determined that OSFA generally operated in compliance with the terms set forth in the data exchange MOU.</p> <p>Computer Security Incident Response Team (CSIRT) In consultation with the Agency for State Technology and the Cybercrime Office of the Florida Department of Law Enforcement, the Department established a CSIRT whose function is to respond to information technology (IT) security incidents.</p> <p>The CSIRT is responsible for investigating and mitigating incidents to minimize damage to IT resources. The purpose of this audit was to determine if the CSIRT has sufficiently designed controls in place to respond to computer security incidents in compliance with applicable laws, rules, and national standards.</p>	<p>Office of the Inspector General (OIG) Management response 12/5/2019: During the audit, we found that the CSIRT generally had sufficient controls in place. However, we noted instances where improvements could be made to strengthen some of these controls. In accordance with Florida Statute section 282.318, the results of this internal audit are confidential and exempt from public record.</p>
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<p>Office of the Inspector General Six-months Status Report # F-1920DOE-027 on Report # A-1819DOE-031</p>	<p>6/5/2020</p>	<p>Department of Education (DOE) Agency for State Technology and the Cybercrime Office of the Florida Department of Law Enforcement Computer Security Incident Response Team (CSIRT)</p>	<p>Computer Security Incident Response Team (CSIRT) In consultation with the Agency for State Technology and the Cybercrime Office of the Florida Department of Law Enforcement, the Department established a CSIRT whose function is to respond to information technology (IT) security incidents.</p>	<p>Office of the Inspector General Management response 6/5/2020: We followed up on the status of corrective actions required in response to findings and recommendations contained in Report #A-1819-031, Computer Security Incident Response Team (CSIRT). CSIRT management completed corrective actions for each of their reported deficiencies. In accordance with Florida Statute section 282.318, the results of this internal audit are confidential and exempt from public record.</p>
<p>Office of the Inspector General Report # O-1920DOE-022</p>	<p>6/15/2020</p>	<p>Department of Education Professional Practices Services (PPS) Data Exchange Memorandum of Understanding (MOU) Department of Highway Safety and Motor Vehicles (DHSMV)</p>	<p>Review of the Office of Professional Practices Services Data Exchange memorandum of understanding (MOU) with the Department of Highway Safety and Motor Vehicles (DHSMV) The Office of Professional Practices Services (PPS) administers a state-level grievance process and plays an integral part in ensuring that appropriate disciplinary actions are taken against the certificate of an educator certified to teach in Florida. PPS investigates alleged misconduct by educators in Florida who hold an educator’s certificate and pursues disciplinary actions against the certificates of educators found to have committed acts of misconduct.</p>	<p>Office of the Inspector General Management response: PPS corrected all identified deficiencies during the engagement.</p>

			<p>In order for PPS to carry out their duties, they are permitted access to driver license and motor vehicle data through an MOU with DHSMV. The MOU establishes conditions under which DHSMV agrees to provide PPS electronic access to the Driver and Vehicle Information Database. Every three years, DHSMV requests that the Department submit an attestation ensuring that the data is being used in an appropriate manner. We were charged with providing this attestation statement to DHSMV. Through our review of controls, policies, and processes, we determined that PPS generally operated in compliance with the terms set forth in the data exchange MOU. PPS corrected all identified deficiencies during the engagement.</p>	
<i>Office of Policy</i>				

Fiscal Year 2021-22 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)
Action	48800000

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

	Program or Service (Budget Entity Codes)				
Action	48800000				

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.					
	Y,Y				

AUDITS:

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

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")					
	Y				

TIP Generally look for and be able to fully explain significant differences between A02 and A03.

TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.

TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.

4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?					
	Y				

4.2 Is the program component code and title used correct?					
	Y				

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)					
	Y				

AUDITS:

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")					
	Y				

5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)					
	Y				

		Program or Service (Budget Entity Codes)			
Action		48800000			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N, FSDB			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
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. Note that there is a \$5,000 allowance at the department level.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y,Y			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			

		Program or Service (Budget Entity Codes)				
Action		48800000				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

		Program or Service (Budget Entity Codes)				
Action		48800000				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.					
		N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				

		Program or Service (Budget Entity Codes)				
Action		48800000				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48800000				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y,Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48800000				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y,Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the						
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.						
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.						
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A N/A				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				

		Program or Service (Budget Entity Codes)				
Action		4880000				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					

	Program or Service (Budget Entity Codes)
Action	48800000

<p>TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.</p>	
<p>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</p>	
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	<p>Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.</p>
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>	

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

State of Florida
Department of Education

State Universities
Education and General –
Board of Governors



2021-22
Manual Exhibits, Schedules
and Supporting Documents

October 12, 2020

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

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State University System of Florida and the Board of Governors is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2021-2022 Fiscal Year. This submission has been approved by the Board of Governors on September 16, 2020.

Sincerely,



Tim Jones
Vice Chancellor, Finance & Administration/Chief Financial Officer

TJ/db

Enclosure

**Temporary Special Duty – General Pay Additives
Implementation Plan for
Fiscal Year 2021-2022**

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

- a. The pay additive, Temporary special duties –when a position has been assigned temporary duties and responsibilities not customarily assigned to the position due to a coworker out on leave due to extenuating circumstances, a vacant position exists, workload is heavier than normal, or a special project is required and the work is critical to the mission of the office.
- b. The additive would be approved by the Chancellor on a case by case basis.
- c. The additive would begin on the first day of the special duties.
- d. The period of time for this additive will be at the Chancellor’s discretion based on the circumstances regarding the length of the approved absence.
- e. The amount of the pay additive will not exceed 15% per pay period.
- f. Projected annual costs for any pay additives for 2020-21 is approximately \$10,000.
- g. Estimated 2021-22 fiscal year costs would be no more than \$100,000.

State of Florida
Department of Education

State Universities
Education and General –
Board of Governors



2021-22
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:	State University System of Florida, Board of Governors		
Contact Person:	Vikki Shirley	Phone Number:	245-0430
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sarah Fagundez, individually and on behalf of all others similar situated v. Board of Governors.		
Court with Jurisdiction:	Second Judicial Circuit Court		
Case Number:	2020 CA 000910		
Summary of the Complaint:	Plaintiff is seeking a prorated refund of tuition and student fees paid by all students at state universities for the remainder of the Spring 2020 semester after the Board directed state universities to transition to remote instruction due to COVID 19 on March 11, 2020. The Plaintiff is also seeking a refund of tuition and fees paid by all students at state universities during the Summer Terms 2020. The complaint seeks to recover the fees under four different theories: breach of contract, quantum meruit, unjust enrichment, or conversion. The Plaintiff is asking the court to certify a class of all persons who paid tuition and fees on their own behalf or another for in-person instruction at any campus in the State University System of Florida for Spring and Summer Terms 2020.		
Amount of the Claim:	\$1,129,659,866		
Specific Statutes or Laws (including GAA) Challenged:	None.		
Status of the Case:	The Board has moved to dismiss the complaint based on lack of jurisdiction since sovereign immunity applies to bar all four claims. The Plaintiff is now seeking to add the Florida International University Board of Trustees as a defendant and confine the claims to breach of contract.		
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	

<p>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</p>	<p>Matthew Schultz Levin, Papantino, Thomas, Mitchell, Rafferty & Proctor 316 South Baylor Street, Suite 600 Pensacola, Florida 32502</p> <p>Michelle Drake Berger, Montague, PC 43 SE Main Street, Suite 505 Minneapolis, Minnesota 55414</p>
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Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory

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

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Vikki Shirley	Phone Number:	245-0430
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Alexis S. Geffin and Ryan J. Geffin, individually and on behalf of a proposed Student Class v. Governor Rick Scott; Florida State Board of Education; Board of Governors of the State University System, Florida Department of Education, Pam Stewart, Florida Commissioner of Education, and Jimmy Patronis, Chief Financial Officer of Florida; and Thomas A. Warren, Kathleen Villacorta, and the Symphonic and of the Palm Beaches, Inc., individually and on behalf of a proposed Donor Class v. Governor Rick Scott; Florida State Board of Education; Board of Governors of the State University System, Florida Department of Education, Pam Stewart, Florida Commissioner of Education, and Jimmy Patronis, Chief Financial Officer of Florida. THESE TWO CASES HAVE BEEN CONSOLIDATED.		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County, Florida		
Case Number:	2017-CA-1364 & 2017-CA-1526		
Summary of the Complaint:	<p>These consolidated cases are brought by two alumni of the University of Florida and three donors of scholarship and student research funds at The Florida State University and Palm Beach State College, on behalf of two classes of individuals. In <i>Warren</i>, Plaintiffs propose a class consisting of all persons or entities that donated money eligible for state matching funds to Florida's public colleges or universities or their foundations from July 1, 2007 to the present. In <i>Geffin</i>, Plaintiffs propose a class consisting of all former, current, and future students who matriculated or will matriculate at any of Florida's public colleges, community colleges, and universities, while either the students or their colleges, community colleges or universities were eligible for any funds under sections 1011.32, 1011.85, 1011.94, or 1013.79, Florida Statutes, from July 1, 2008 to the present.</p> <p>Plaintiffs challenge the failure of the executive defendants to request matching funds pursuant to four programs: the Dr. Philip Benjamin Matching Grant Program for Florida College System Institutions, established pursuant to section 1011.85, Florida Statutes; the Florida College System Facility Enhancement Challenge Grant Program, established pursuant to section 1011.32, Florida Statutes; the University Major Gifts Program, established pursuant to section 1011.94, Florida Statutes; and the University Facility Enhancement Challenge Grant Program, established in section 1013.79, Florida Statutes.</p>		

	<p>Plaintiffs filed Amended Complaints on September 19, 2018, following dismissal of the counts in the initial complaints alleging a violation of the single subject requirement in Article III, section 12 of the Florida Constitution and a violation of the adequacy requirement in Article IX, section 1(a).</p> <p>The Amended Complaint drops the Florida Legislature as a party, but adds the Department of Education and Mr. Patronis as defendants. It also alleges new causes of action for impairment of contracts under Article I, section 10 of the Constitution, restates the breach of contract claim against all defendants, except Mr. Patronis, adds a new claim for “damages”, adds a new claim seeking a writ of mandamus against Mr. Patronis to compel the CFO to pay any damages awarded, and drops the mandamus claim previously stated against the other defendants.</p>
Amount of the Claim:	\$600-700 Million
Specific Statutes or Laws (including GAA) Challenged:	The 2011 amendments to the matching gift laws that temporarily suspended all four statutory programs in sections 1011.32, 1011.85, 1011.94, and 1013.79, Florida Statutes.
Status of the Case:	The First District Court of Appeal reversed the trial court’s order that denied Defendants’ motion to dismiss the breach of contract and impairment of contract claims for lack of jurisdiction. The appellate court remanded the action to the trial court to enter a final order dismissing those claims. A motion has been filed in the trial court to dismiss the remaining claim for declaratory relief which is based on the breach of contract and impairment of contract allegations.
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/> Agency Counsel
	<input checked="" type="checkbox"/> Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/> Outside Contract Counsel

<p>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</p>	<p>Eugene E. Stearns Grace L. Mead Morgan Q. McDonough Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. Museum Tower 150 West Flagler Street Suite 2200 Miami, Florida 33130</p> <p>Glenn Burhans, Jr. Kelly O'Keefe Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. Highpoint Center 106 East College Avenue Suite 700 Tallahassee, FL 32301</p>
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Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory

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

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Vikki Shirley	Phone Number:	245-0430
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	J. LaFleur, individually and on behalf of all others similar situated v. Board of Governors and the University of South Florida.		
Court with Jurisdiction:	United States District Court, Middle District		
Case Number:	8:20-cv-01665		
Summary of the Complaint:	Plaintiff is seeking a prorated refund of tuition and student fees paid by all students at state universities for the remainder of the Spring 2020 semester after the Board directed state universities to transition to remote instruction due to COVID 19 on March 11, 2020. The Plaintiff is also seeking a refund of tuition and fees paid by all students at state universities during the Summer Terms 2020. The complaint seeks to recover the fees under three different theories: breach of contract, unjust enrichment, or conversion. The Plaintiff is asking the court to certify a class of all persons who paid tuition and fees on their own behalf or another for in-person instruction at any campus in the State University System of Florida for Spring and Summer Terms 2020.		
Amount of the Claim:	\$1,129,659,866		
Specific Statutes or Laws (including GAA) Challenged:	None.		
Status of the Case:	The Board and the University of South Florida will be moving to dismiss the complaint based on lack of jurisdiction since sovereign immunity applies to bar all three claims. Recently, the Plaintiff’s counsel sent an amended complaint they intend to file to: (1) add additional student plaintiffs; (2) name the State University System of Florida as a defendant; (3) name the individual members of the Board of Governors in their official capacities; and (4) add new claims under 42 U.S.C. 1983 alleging a violation of due process for failure to provide notice of retention of the tuition and fees and for the taking of property without due process of law under the 5 th Amendment.		
Who is representing (of record) the state in this lawsuit? Check all that	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

apply.	X	Outside Contract Counsel
<p>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</p>		<p>Joshua Eggnatz Eggnatz Pascucci 7450 Griffin Rd., Suite 230 Davie, Florida 33314</p> <p>Jeffrey Brown Leeds Brown Law, PC One Old Country Road, Suite 347 Carle Place, New York 11514</p> <p>Jason Sultzer The Sultzer Law Group, PC 85 Civic Center Plaza, Suite 104 Poughkeepsie, New York 12601</p>

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory

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

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Vikki Shirley	Phone Number:	245-0430
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Christina McLaughlin v. Board of Governors, the Florida International University Board of Trustees, the U. S. Department of Education, and the following defendants named in their official capacities: Claudia Puig, Mark Rosenberg, Alex Acosta, Tawia Ansah, Joycelyn Brown, Rosario Schrier, Thomas Baker, Scott Norberg, Noah Weisbord, Marcy Rosenthal, Ned Lautenbach, Elisabeth DeVos, and Howard Wasserman in his official and personal capacities.		
Court with Jurisdiction:	United States District Court, Southern District		
Case Number:	1:20-cv-22942		
Summary of the Complaint:	Plaintiff is seeking damages arising from her academic dismissal from the Florida International University College of Law in May 2017. She has brought a variety of different claims against the defendants including an alleged violation of her First Amendment rights, denial of equal protection; defamation, fraud, negligence, breach of fiduciary		
Amount of the Claim:	Plaintiff is requesting \$25,000,000		
Specific Statutes or Laws (including GAA) Challenged:	None.		
Status of the Case:	Plaintiff is requesting the Defendants to waive service of process of the Amended Complaint. The Division of Risk Management is in the process of assigning the case to the firm of Marrero and Wydler to represent all of the FIU and Board of Governors defendants.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input 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).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Vikki Shirley	Phone Number:	245-0430
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Anthony Rojas, Amanda Heine and Jordan Sperling, individually and on behalf of all others similar situated v. Board of Governors.		
Court with Jurisdiction:	Second Judicial Circuit Court		
Case Number:	2020 CA 000846		
Summary of the Complaint:	Plaintiffs are seeking a prorated refund of student fees paid by all students at state universities for the remainder of the Spring 2020 semester after the Board directed state universities to transition to remote instruction due to COVID 19. The complaint seeks to recover the fees under three different theories: breach of contract, unjust enrichment, or conversion. The Plaintiffs are asking the court to certify a class of all persons who paid fees on their own behalf or the behalf of a student at any campus in the State University System of Florida for Spring Term 2020.		
Amount of the Claim:	\$275,046,481		
Specific Statutes or Laws (including GAA) Challenged:	None.		
Status of the Case:	The Board has moved to dismiss the complaint based on lack of jurisdiction since sovereign immunity applies to bar all three claims. The Plaintiffs have now sought leave of court to amend their complaint to drop the conversion claim but add breach of contract and unjust enrichment claims against the Boards of Trustees of Florida Atlantic University, Florida International University, the University of Central Florida and the University of Florida as additional defendants, and to add a claim for declaratory relief.		
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	

<p>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</p>	<p>Matthew Miller Matthew S. Miller, LLC 77 West Wacker Drive, Suite 4500 Chicago, Illinois 60601</p> <p>John P. Shanahan Hansen Reynolds, LLC 301 N. Broadway St., Suite 400 Milwaukee, Wisconsin 53202</p>
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Office of Policy and Budget – July 2020

Board of Governors, State University System of Florida

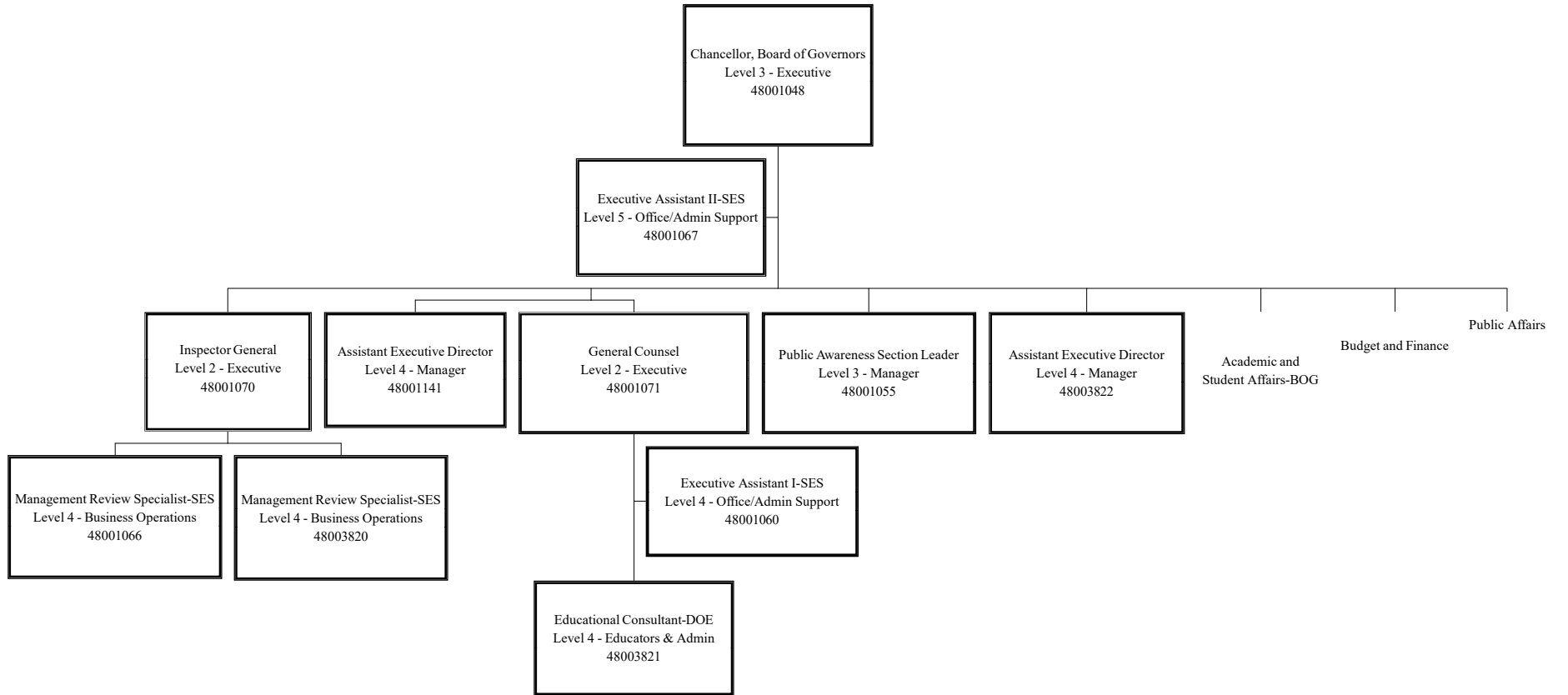
Organization Charts

July 2020

Office of the Chancellor		11
Office of Academic Affairs		11
Office of Budget and Finance		40
Information Technology and Security	11	
Budget	15	
Facilities	3	
Office of Data and Analytics	11	
Office of Public Affairs		3
Total Positions		65

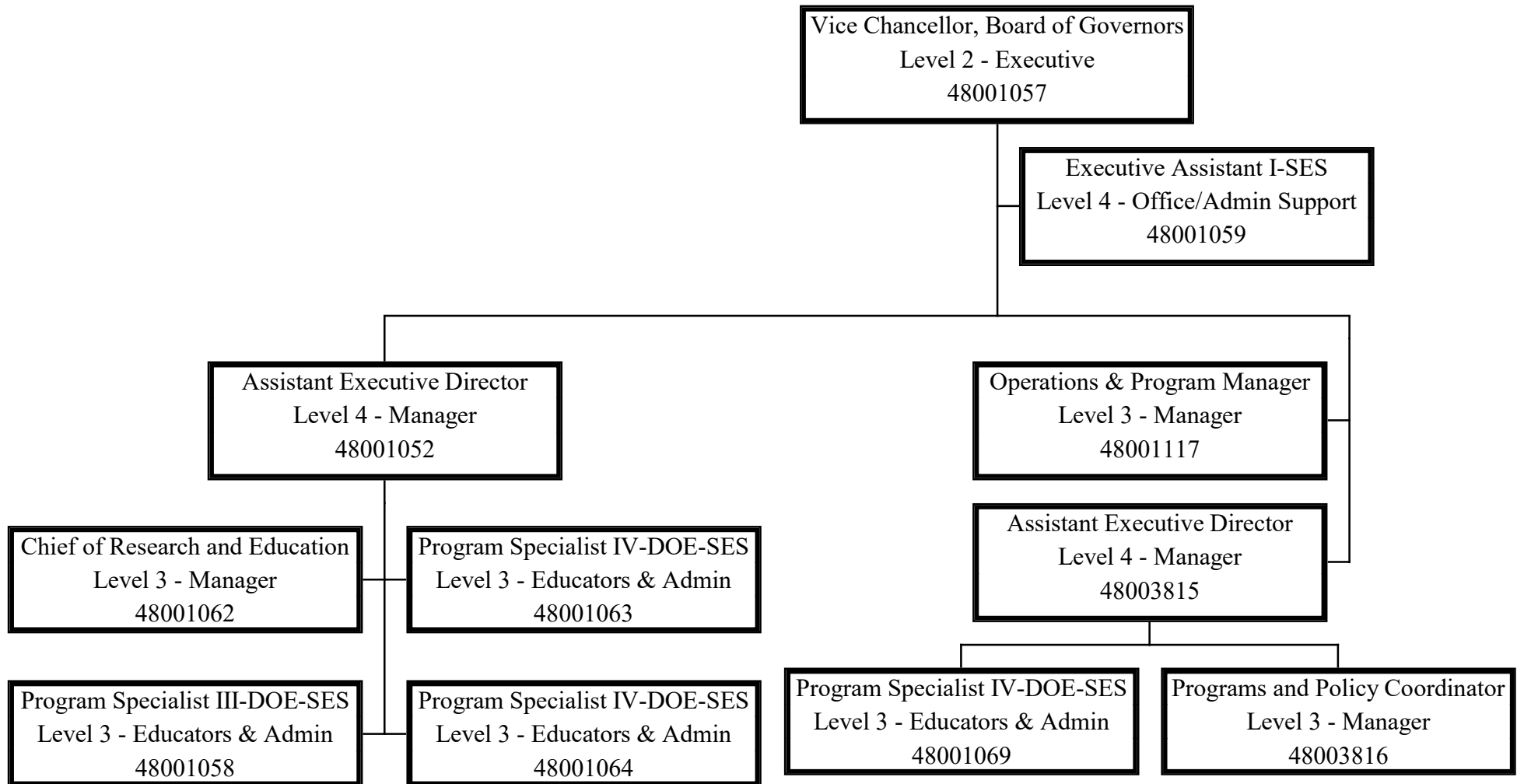
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 OFFICE OF THE CHANCELLOR

DBS: 701001



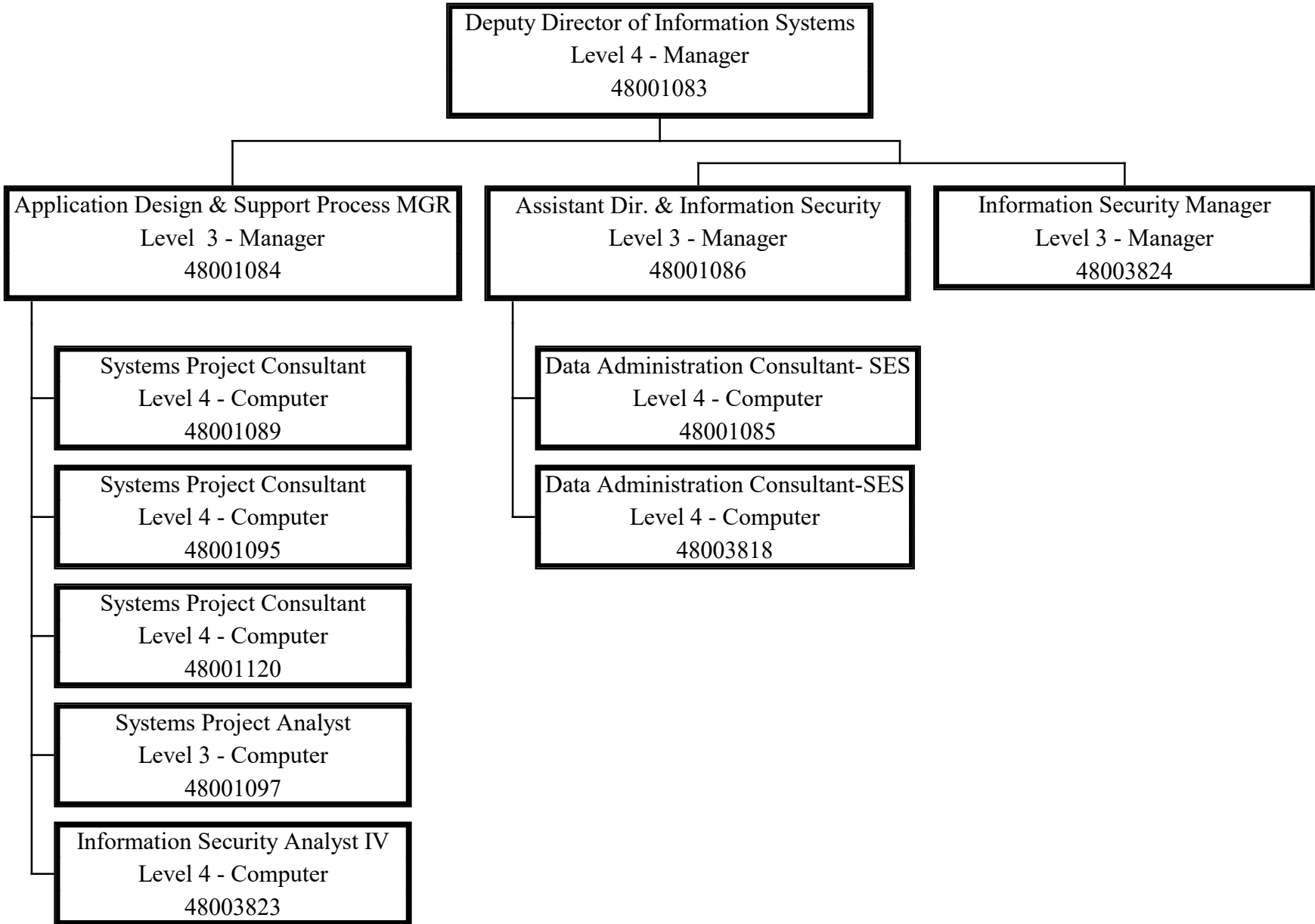
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 ACADEMIC AND STUDENT AFFAIRS-BOG

DBS: 702001



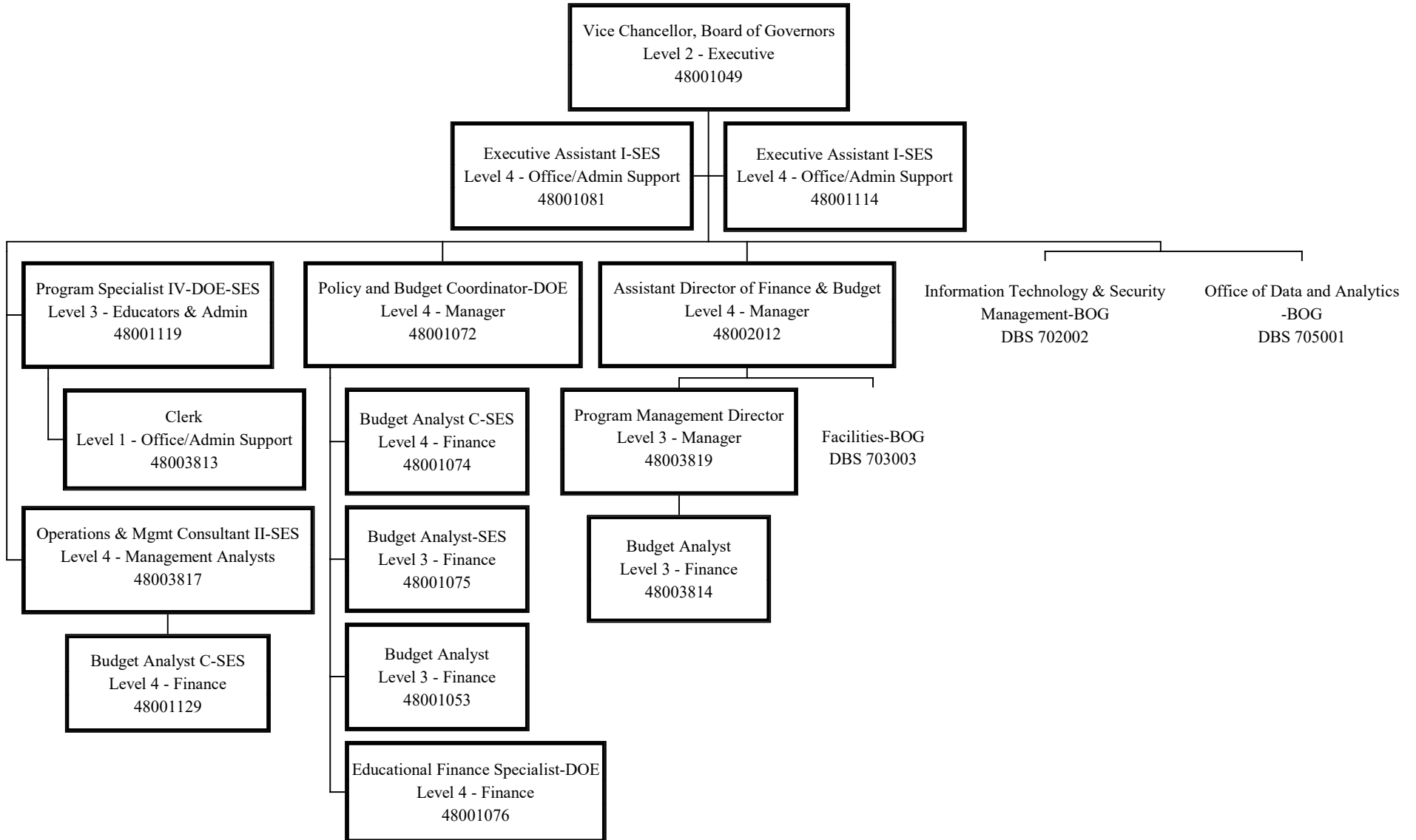
FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
BUDGET AND FINANCE
INFORMATION TECHNOLOGY & SECURITY-BOG

DBS: 702002



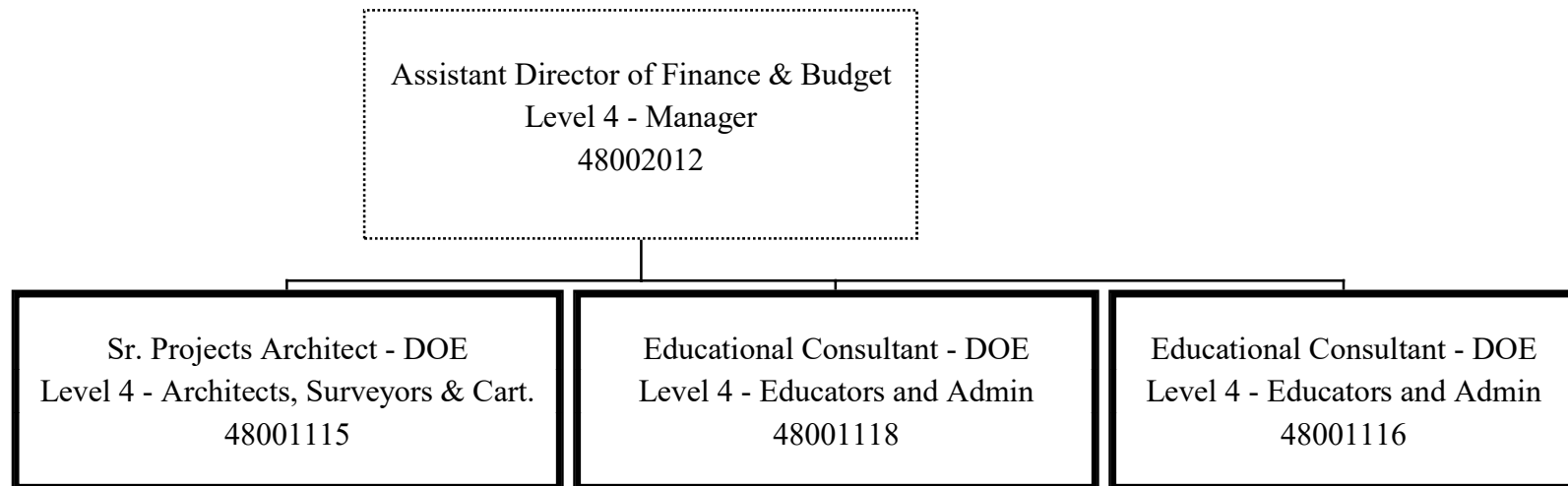
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 BUDGET AND FINANCE

DBS: 703001



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

DBS: 703003



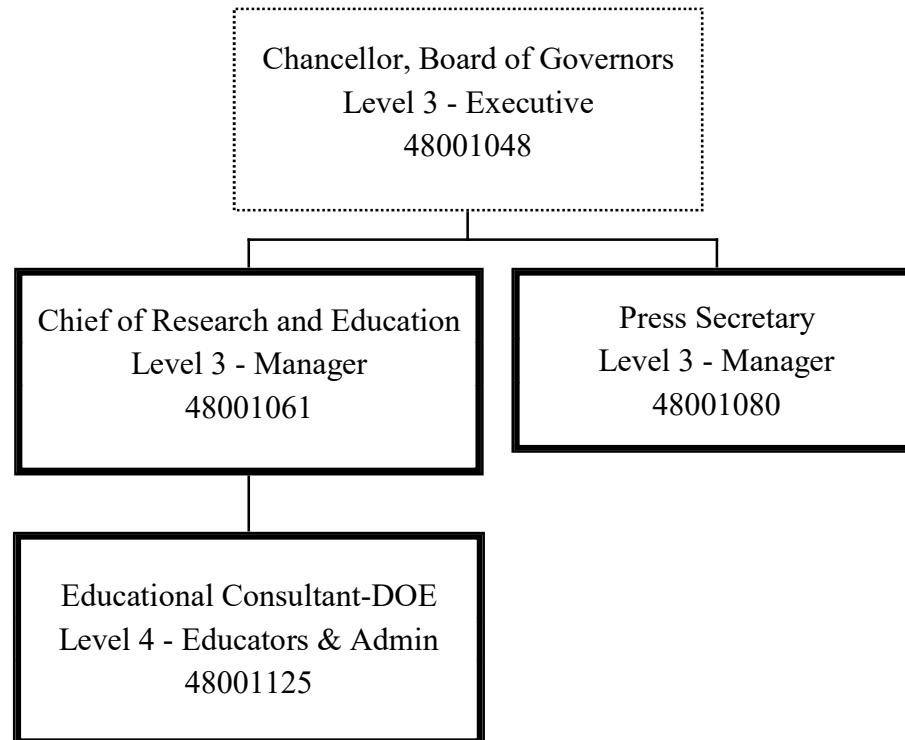
Position 48002012 Assigned to Supervise from 703001
07/01/2020

BOG-5

FTE - 3.00

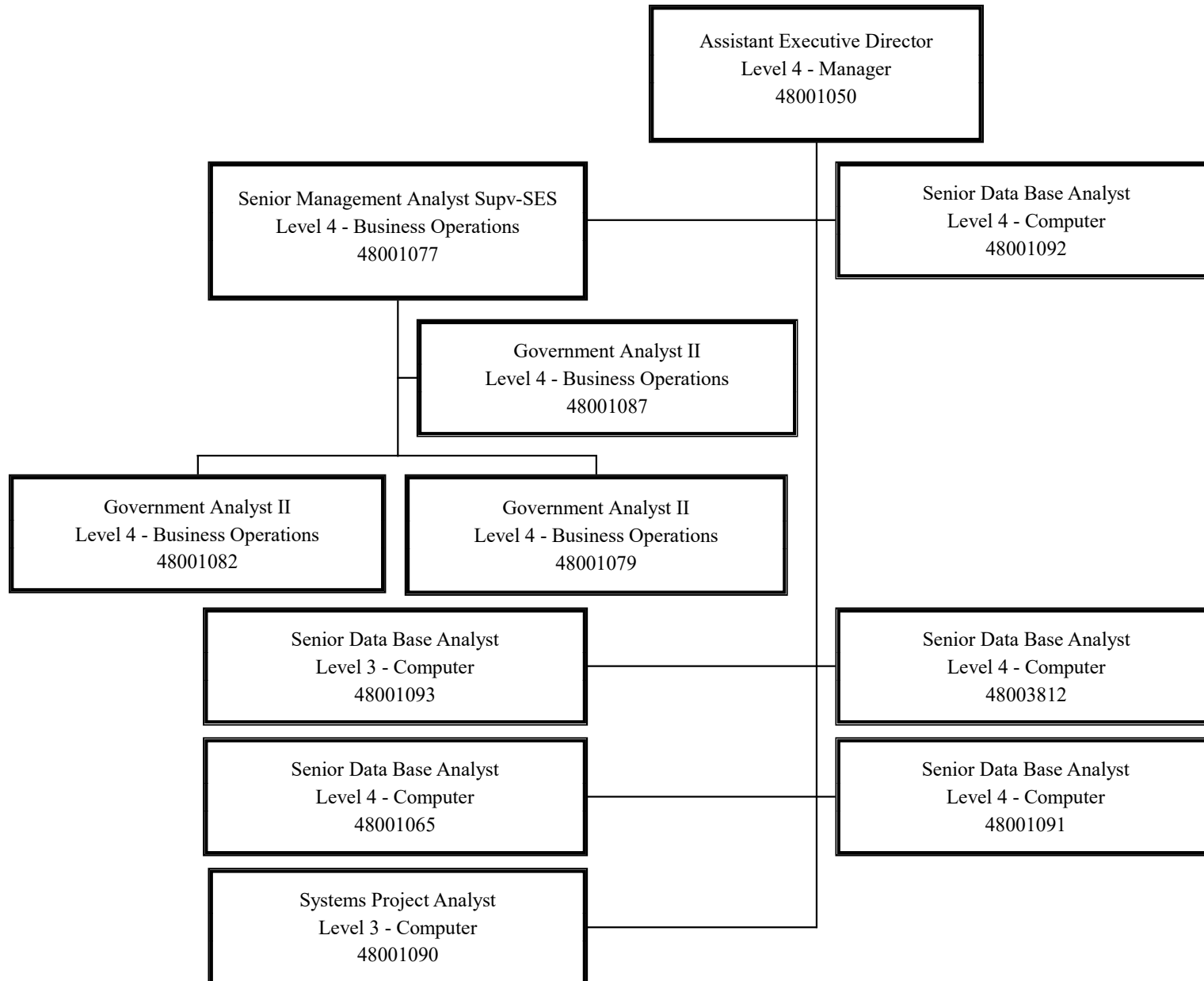
FLORIDA DEPARTMENT OF
EDUCATION
BOARD OF GOVERNORS
PUBLIC AFFAIRS

DBS: 704001



FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
BUDGET AND FINANCE
OFFICE OF DATA AND ANALYTICS

DBS: 705001



State of Florida
Department of Education

State Universities
Education and General



2021-22
Exhibits or Schedules

The following data is included in this LBR in response to the 2020 Florida Legislature’s revisions to section 1011.90, Florida Statutes – see CS/SB72. Only one year of headcount data is available because the Board office recently developed a new employee classification system to better standardize the classification of institutional jobs. Trends for headcounts will be available in the future.

**NUMBER OF STATE-FUNDED EMPLOYEE HEADCOUNTS
CLASSIFIED AS FACULTY & ADMINISTRATORS | SPRING 2020**

TYPE	FAMU	FAU	FGCU	FIU	FPOLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
FACULTY	762	1,455	826	2,352	92	2,134	131	2,379	4,560	976	3,025	579	19,271
ADMIN.	131	361	169	573	34	496	34	533	683	169	589	174	3,946

Source: Board Office of Data & Analytics analysis of Spring 2020 Employee submission (EDAT table), 2020-08-03.
Notes: Only includes state-funded employees. Pursuant to Board Regulation 9.006, Faculty includes all staff with a Faculty Pay Plan or an OPS Adjunct Faculty designation as defined by the institutions. An administrator is defined as an employee who has managerial responsibilities for the operations of departments, teams, units, projects, or programs. Administrators do not have a faculty pay plan designation as determined by each institution.

**PERCENT OF STATE-FUNDED EMPLOYEE FTE
IN INSTRUCTION/RESEARCH & ADMINISTRATIVE | FALL TERMS**

TYPE	FAMU	FAU	FGCU	FIU	FPOLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2019													
INST/RES.	58%	72%	65%	61%	48%	70%	52%	71%	63%	62%	69%	63%	66%
ADMIN.	23%	20%	22%	25%	38%	15%	22%	16%	16%	17%	23%	20%	19%
2018													
INST/RES.	58%	71%	67%	61%	49%	70%	48%	71%	63%	62%	67%	64%	66%
ADMIN.	25%	21%	20%	25%	40%	14%	24%	16%	16%	17%	23%	19%	19%
2017													
INST/RES.	57%	72%	66%	61%	51%	70%	49%	71%	62%	63%	68%	65%	66%
ADMIN.	25%	19%	20%	24%	36%	14%	23%	16%	16%	17%	22%	18%	19%
2016													
INST/RES.	57%	77%	66%	61%	51%	70%	50%	70%	61%	61%	67%	67%	65%
ADMIN.	25%	15%	20%	25%	35%	14%	23%	17%	16%	17%	23%	16%	19%
2015													
INST/RES.	57%	75%	66%	61%	52%	71%	49%	71%	62%	61%	67%	64%	66%
ADMIN.	24%	17%	20%	25%	34%	13%	24%	16%	16%	17%	22%	18%	18%

Source: Board Office of Data & Analytics analysis of the Fall Employee submission (EDAT table), 2020-08-06.
Notes: Only includes state-funded employees. The denominators for the percentages includes all state-funded FTE regardless of pay plan designation. Other activity categories that are not shown include: Student Support, Service, and Operational Support.

State of Florida
Department of Education

State Universities
Education and General



2021-22
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	ED/GEN STUD & OTHER FEES TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2164

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0	(A)	0	0
ADD: Other Cash (See Instructions)	0	(B)	0	0
ADD: Investments	0	(C)	0	0
ADD: Outstanding Accounts Receivable	0	(D)	0	0
ADD: _____	0	(E)	0	0
Total Cash plus Accounts Receivable	0	(F)	0	0
LESS: Allowances for Uncollectibles	0	(G)	0	0
LESS: Approved "A" Certified Forwards	0	(H)	0	0
Approved "B" Certified Forwards	0	(H)	0	0
Approved "FCO" Certified Forwards	0	(H)	0	0
LESS: Other Accounts Payable (Nonoperating)	0	(I)	0	0
LESS: _____	0	(J)	0	0
Unreserved Fund Balance, 07/01/20	0	(K)	0	0 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="0.00"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
---	----------------------	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
---	----------------------	-----

Approved FCO Certified Forward per LAS/PBS	<input type="text"/>	(D)
--	----------------------	-----

A/P not C/F-Operating Categories	<input type="text"/>	(D)
----------------------------------	----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/>	(E)
--	-----------------------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/>	(F)
--	-----------------------------------	-----

DIFFERENCE:	<input type="text" value="0.00"/>	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	PHOSPHATE RESEARCH TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2530

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A)	(A)	0	
ADD: Other Cash (See Instructions)	(B)	(B)	0	
ADD: Investments	(C)	(C)	0	
ADD: Outstanding Accounts Receivable	(D)	(D)	0	
ADD: _____	5,961,704 (E)	(E)	5,961,704	
Total Cash plus Accounts Receivable	5,961,704 (F)	0 (F)	5,961,704 (F)	
LESS Allowances for Uncollectibles	(G)	(G)	0	
LESS Approved "A" Certified Forwards	(H)	(H)	0	
Approved "B" Certified Forwards	(H)	(H)	0	
Approved "FCO" Certified Forwards	(H)	(H)	0	
LESS: Other Accounts Payable (Nonoperating)	(I)	(I)	0	
LESS: _____	(J)	(J)	0	
Unreserved Fund Balance, 07/01/19	5,961,704 (K)	0 (K)	5,961,704 (K)**	

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title:	<u>48 EDUCATION</u>	
Trust Fund Title:	<u>PHOSPHATE RESEARCH TRUST FUND</u>	
LAS/PBS Fund Number:	<u>2530</u>	<u>DEPARTMENT</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	<input type="text"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text"/> 5,961,704.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text"/> 5,961,704.00 (F)
DIFFERENCE:	<input type="text"/> 0.00 (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System / Education & General

Agency Budget Officer/OPB Analyst Name: Dale Bradley / Shelby Cecil

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

	Program or Service (Budget Entity Codes)
Action	48900100

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

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

AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48900100				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the <u>adjustment made to the object data</u> .					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency <u>must adjust Column A01</u> .					
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

	Program or Service (Budget Entity Codes)
Action	48900100

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. Note that there is a \$5,000 allowance at the department level.

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

6.1 Are issues appropriately aligned with appropriation categories? Y

TIP Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.) Y

7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.) Y

7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? N/A

7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? N/A

7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.) N/A

7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized. N/A

7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.) N/A

7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate? Y

7.9 Does the issue narrative reference the specific county(ies) where applicable? N/A

7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001? N/A

7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should not be deleted. (PLRR, PLMO) N/A

7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions? N/A

7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions? N/A

7.14 Do the amounts reflect appropriate FSI assignments? Y

		Program or Service (Budget Entity Codes)				
Action		48900100				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					

	Program or Service (Budget Entity Codes)
Action	48900100

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 2020-21 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) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				

	Program or Service (Budget Entity Codes)
Action	48900100

8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				

		Program or Service (Budget Entity Codes)				
Action		48900100				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				

	Program or Service (Budget Entity Codes)
Action	48900100

TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.	
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.	

15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				

AUDIT:

15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
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16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				

TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	
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	Program or Service (Budget Entity Codes)
Action	48900100

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
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?	Y				
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State of Florida
Department of Education

Board of Governors



2021-22
Exhibits or Schedules

State of Florida
Department of Education

Board of Governors



2021-22
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	48 EDUCATION
Budget Entity:	OPERATIONS & MAINTENANCE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2516

	Balance as of 6/30/2020		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A)		0.00		0.00
ADD: Other Cash (See Instructions)	(B)		0.00		0.00
ADD: Investments	17,208.59 (C)		17,208.59		17,208.59
ADD: Outstanding Accounts Receivable	33.05 (D)		33.05		33.05
ADD: _____	(E)		0.00		0.00
Total Cash plus Accounts Receivable	17,241.64 (F)		0.00		17,241.64
LESS: Allowances for Uncollectibles	(G)		0.00		0.00
LESS: Approved "A" Certified Forwards	(H)		0.00		0.00
Approved "B" Certified Forwards	(H)		0.00		0.00
Approved "FCO" Certified Forwards	(H)		0.00		0.00
LESS: Other Accounts Payable (Nonoperating)	1.72 (I)		1.72		1.72
LESS: _____	(J)		0.00		0.00
Unreserved Fund Balance, 07/01/20	17,239.92 (K)		0.00		17,239.92 **

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: 2021 - 2022
Department Title:	48 EDUCATION
Trust Fund Title:	OPERATIONS & MAINTENANCE TRUST FUND
LAS/PBS Fund Number:	2516 DEPARTMENT

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="17,239.92"/> (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
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<input type="text"/> (D)

<input type="text"/> (D)

<input type="text"/> (D)

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="17,239.92"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="17,239.92"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021 - 2022__

Department: Office of Inspector General

Chief Internal Auditor: Julie Leftheris

Budget Entity: 48900300

Phone Number: 850-245-9247

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
No major findings or recommendations from audit reports issued by either the Auditor General or the Chief Internal Auditor from the current fiscal year or the previous fiscal year					

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Board of Governors/48900300 (Board General Office)

Agency Budget Officer/OPB Analyst Name: Heidie Bryant / Shelby Cecil

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

Action	Program or Service (Budget)		
48900300			

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y		

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y		
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y		
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y		

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.			
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2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y		
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y		

3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budg		
Action		48900300		
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.			
4. EXHIBIT D (EADR, EXD)				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y		
4.2	Is the program component code and title used correct?	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
5. EXHIBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y		
AUDITS:				
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			

		Program or Service (Budget)		
Action		48900300		
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. Note that there is a \$5,000 allowance at the department level.			
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)				
6.1	Are issues appropriately aligned with appropriation categories?	Y		
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y		

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7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A		
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A		
AUDIT:				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	N/A		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.			

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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 2020-21 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 to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y		
8.10	Are the statutory authority references correct?	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A		

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8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y		
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y		
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y		
AUDITS:				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y		

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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 132 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 163 of the LBR Instructions.)	Y		
10. SCHEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A		
11. SCHEDULE IV (EADR, SC4)				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.			
12. SCHEDULE VIIIA (EADR, SC8A)				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A		
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y		
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in			
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)				
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y		
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.			

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15. SCHEDULE VIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A		
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A		

AUDIT:

15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A		
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16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions to be posted to the Florida Fiscal Portal in Manual Documents)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y		

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y		

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17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A		
AUDITS - GENERAL INFORMATION				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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) (Required to be posted to the Florida Fiscal Portal)				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A		
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?	Y		