FLORIDA DEPARTMENT OF EDUCATION
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State Board of Education

Tom Grady, *Chair*
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Richard Corcoran
Commissioner of Education

September 15, 2021

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

Tim Sadberry, 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 2022-23 Fiscal Year. This submission was approved by the State Board of Education on August 18, 2021.

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.

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,

Richard Corcoran
Commissioner of Education

RC/sp

Enclosures

FLORIDA DEPARTMENT OF EDUCATION
Temporary Special Duty – General Pay Additives Implementation Plan
For Fiscal Year 2022-23

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 2020-21, the agency did not implement a temporary special duty additive (general), which would fall within the scenario described above.

2022-23

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:	Anastasios Kamoutsas	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 Judicial Circuit, 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:	§ 1012.731, F.S.	
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. Plaintiffs 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. Plaintiffs filed their most recent status report on April 30, 2021, wherein they indicated that the IRS is severely delayed in reviewing submissions and that they had still not received a substantive response from the IRS.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	Anastasios Kamoutsas, Jason Borntreger	Agency Counsel
	Karen Brodeen	Office of the Attorney General or Division of Risk Management

	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 Naso, 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:	Anastasios Kamoutsas	Phone Number:	850-245-0442

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	D.N., by her next friends Jessica N., mother, and Gary N., father v. Governor Ronald DeSantis, in his official capacity as Governor of Florida; Florida High School Athletic Association; Broward County School Board; Superintendent Robert Runcie, in his official capacity as Superintendent of Broward County Public Schools; Florida State Board of Education; Commissioner Richard Corcoran, in his official capacity as Commissioner of Education	
Court with Jurisdiction:	United States District Court in the Southern District of Florida, Fort Lauderdale Division	
Case Number:	0:21-cv-61344-RKA	
Summary of the Complaint:	The complaint alleges that Senate Bill 1028, specifically the Fairness in Women's Sports Act codified at section 1006.205, Florida Statutes, is discriminatory and that it violates Title IX of the Education Amendments of 1972; the Equal Protection Clause; the Plaintiff's right to privacy; and the Due Process Clause. Plaintiff seeks an order declaring that the Act (and any enforcement of the Act by the Defendants) violates the aforementioned federal laws; enjoining Defendants from enforcing the Act; waiving Plaintiff's requirement to post a bond; and awarding Plaintiff nominal damages, costs, expenses, and attorneys' fees.	
Amount of the Claim:	Nominal damages and attorneys' fees and costs; injunctive relief	
Specific Statutes or Laws (including GAA) Challenged:	§ 1006.205, F.S.	
Status of the Case:	On August 23, 2021, Defendants filed a Motion to Dismiss the Complaint on several grounds, including: lack of standing, prematurity, and failure to state a cause of action. The Motion to Dismiss also seeks to dismiss from the lawsuit Superintendent Runcie, the FHSAA, and Governor DeSantis as improper or redundant parties. Plaintiff's response to the Motion to Dismiss is due September 20, 2021.	
Who is representing (of record) the state in this lawsuit? Check all that	Anastasios Kamoutsas, Jamie Braun	Agency Counsel

apply.		Office of the Attorney General or Division of Risk Management
	Andy Bardos, Ashley Lukis	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:	Anastasios Kamoutsas	Phone Number:	850-245-0442

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Robin McCarthy and John McCarthy, individually and on behalf of L.M., a minor; Allison Scott, individually and on behalf of W.S., a minor; Lesley Abravanel and Magnus Andersson, individually and on behalf of S.A. and A.A., minors; Kristen Thompson, individually and on behalf of P.T., a minor; Amy Nell, individually and on behalf of O.S., a minor; Eren Dooley, individually and on behalf of G.D., D.D., and F.D,. minors; Damaris Allen, individually and on behalf of E.A., a minor; Patience Burke, individually and on behalf of C.B., a minor; and Peyton Donald and Tracy Donald, individually and on behalf of A.D., M.D., J.D., and L.D., minors v. Governor 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 Florida Board of Education
Court with Jurisdiction:	Florida Second Judicial Circuit, Leon County
Case Number:	2021-CA-001382
Summary of the Complaint:	Litigation regarding mask mandates. The complaint alleges that Executive Order No. 21-175 (and the enforcement thereof), which directed certain agencies to adopt rules allowing parents to determine whether or not their children will wear masks in public schools, is unconstitutional because it denies Plaintiffs access to safe schools, violates districts' home rule powers, makes arbitrary and capricious demands on schools, and exceeds the Department's authority. It further alleges that the Florida Department of Health Rule 64DER21-12 is unconstitutional. Plaintiffs seek an order declaring that the Executive Order, related enforcement actions, and the FDOH Rule violate the Florida Constitution and enjoining Defendants from enforcing the Executive Order.
Amount of the Claim:	Injunctive relief

Specific Statutes or Laws (including GAA) Challenged:	Executive Order No. 21-175; Florida Department of Health Rule 64DER21-12	
Status of the Case:	On appeal: Following a four-day non-jury trial, Judge Cooper granted partial relief to the Plaintiffs and issued a permanent injunction against the Defendants (except the Governor) from violating the Parents' Bill of Rights by taking action to effect a ban on mask mandates by school districts. On September 2, 2021, Defendants filed a Notice of Appeal with the First District Court of Appeal, which triggers an automatic stay of the lower court's final order.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	Anastasios Kamoutsas, Jamie Braun	Agency Counsel
		Office of the Attorney General or Division of Risk Management
	Michael A. Abel, Daniel K. Bean, Jacqueline A. Van Laningham	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:	Anastasios Kamoutsas	Phone Number:	850-245-0442

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Judith Anne Hayes, individually and on behalf of W.H., a minor; Robyn McCarthy and John McCarthy, individually and on behalf of L.M., a minor; Amanda Banek, individually and on behalf of of D.B. and B.B., minor children; Kas Arone-Miller, individually and on behalf of R.M. and L.M., minor children; Alish Todd, individually and on behalf of J.T., a minor; Jamie Kinder, individually and on behalf of R.K., a minor; Chris Rodriguez, individually and on behalf of J.D.-F., a minor; Jack Koch, individually and on behalf of R.K., B.K., and A.K., minor children; Kristen Thompson, individually and on behalf of P.T., a minor; Eren Dooley, individually and on behalf of G.D., a minor; Tom Collins, individually and on behalf of Q.C., a minor v. Governor Ronald Dion DeSantis, in his official capacity as Governor of the State of Florida; Richard Corcoran, in his official capacity as Commissioner of the Florida Department of Education; Orange County School Board; Hillsborough County School Board; Palm Beach School Board; Broward County School Board; Pasco County School Board; Alachua County School Board; and Volusia County School Board
Court with Jurisdiction:	United States District Court for the Southern District of Florida
Case Number:	1:21-cv-22863-KMM
Summary of the Complaint:	Litigation regarding mask mandates and students with disabilities. The complaint alleges that Executive Order No. 21-175, which directed certain agencies to adopt rules allowing parents to determine whether or not their children will wear masks in public schools, prevents students with disabilities from safely returning to school and deprives them of a free appropriate public education in the least restrictive environment. Plaintiffs contend that the order and enforcement of the same violates Title II of the American with Disabilities Act, Section 504 of the Rehabilitation Act of 1973, and the Florida Educational Equity Act. Plaintiffs seek damages and attorneys' fees and costs.
Amount of the Claim:	Unknown at this time.

Specific Statutes or Laws (including GAA) Challenged:	Executive Order No. 21-175	
Status of the Case:	Following the filing of the Complaint, Plaintiffs filed a Motion for Preliminary Injunction, requesting that the court enjoin enforcement of the Executive Order. The State Defendants filed a Motion to Dismiss the Complaint and a Response in Opposition to the request for an injunction. Argument on the Motion for Preliminary Injunction and the State Defendants' Response is set for September 8, 2021.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	Anastasios Kamoutsas, Jamie Braun, Amanda Gay	Agency Counsel
		Office of the Attorney General or Division of Risk Management
	Rocco Testani, Stacey Mohr, and Lee Peifer	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:	Anastasios Kamoutsas	Phone Number:	850-245-0442

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	United Faculty of Florida; March for Our Lives Action Fund; William M. Link; Barry C. Edwards; Jack Fiorito; Robin Goodman; David Price; Julie Adams; Blake Simpson; Deaundr'e Newsome; and Katrina Riesgo v. Richard Corcoran, in his official capacity as the Florida Commissioner of Education; the members of the Florida Board of Governors, in their official capacities; the members of the Florida Board of Education, in their official capacities	
Court with Jurisdiction:	United States District Court for the Northern District of Florida, Tallahassee Division	
Case Number:	4:21-cv-00271-MW-MAF	
Summary of the Complaint:	Litigation regarding House Bill (HB) 233 (Intellectual Freedom and Viewpoint Diversity). The complaint alleges that HB 233 violates Plaintiffs' First and Fourteenth Amendment rights by permitting Defendants to require Plaintiffs to disclose their political associations and ideologies; suppressing Plaintiffs' free speech; and compelling faculty members to teach and adopt topics and viewpoints. The Plaintiffs seek injunctive and declaratory relief and requests the court to (1) find that HB 233 violates the First and Fourteenth Amendments to the U.S. Constitution; (2) enjoin Defendants from enforcing HB 233; and (3) award Plaintiffs their costs and attorneys' fees.	
Amount of the Claim:	Unknown at this time.	
Specific Statutes or Laws (including GAA) Challenged:	§§ 1001.03, 1001.706, 1004.097, 1004.26, 1006.60, F.S.	
Status of the Case:	This case is still in the initial pleading stage, as Defendants' response to the Complaint is due on September 7, 2021.	
Who is representing (of record) the state in this lawsuit? Check all that	Anastasios Kamoutsas, Jamie Braun, Amanda Gay	Agency Counsel

apply.		Office of the Attorney General or Division of Risk Management
	George Levesque, Tim Moore, Jr.	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)	

Office of Policy and Budget – June 2021

Schedule VII: Agency Litigation Inventory

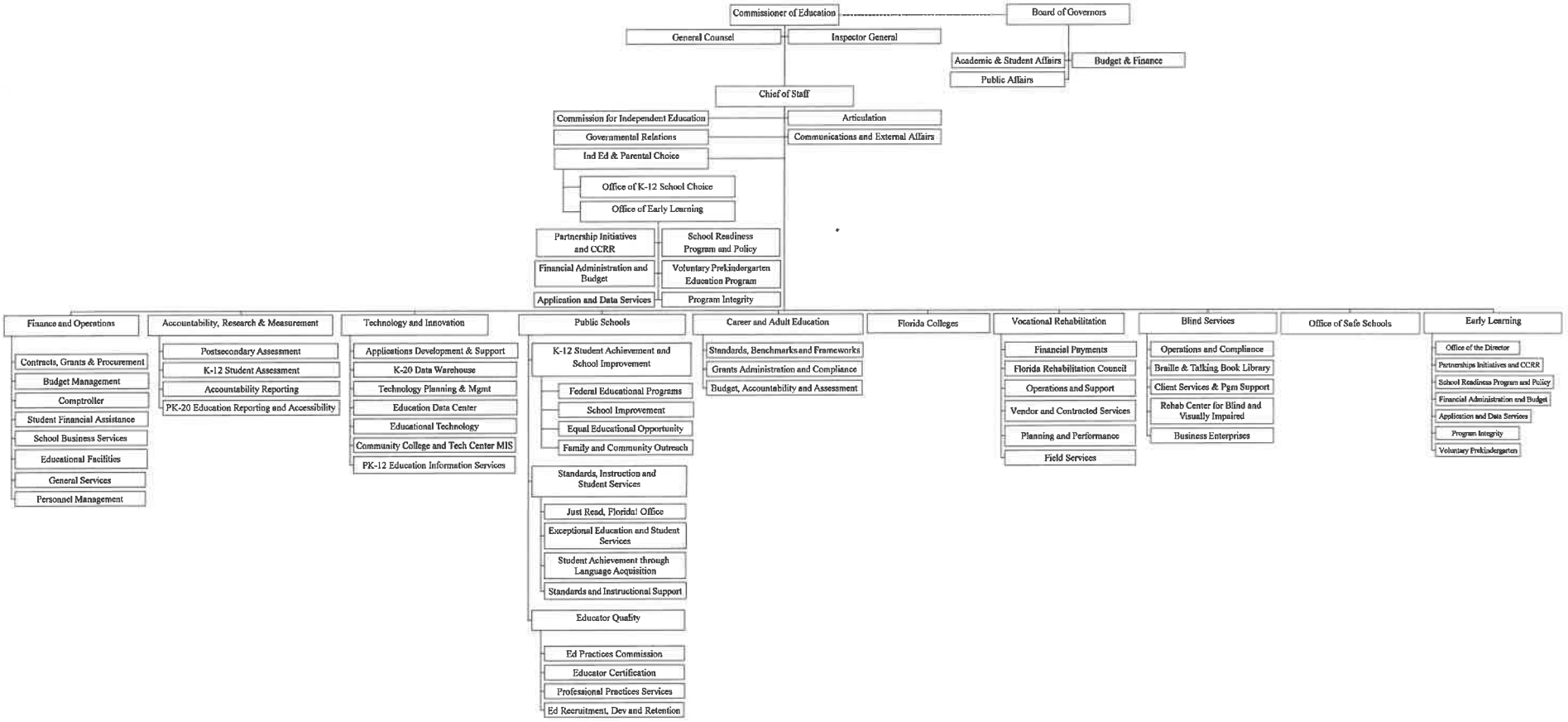
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	**Department of Education- Division of Early Learning**		
Contact Person:	Maggi O'Sullivan Parker	Phone Number:	(850) 345-4018

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A	
Court with Jurisdiction:	N/A	
Case Number:	N/A	
Summary of the Complaint:	N/A	
Amount of the Claim:	$ N/A	
Specific Statutes or Laws (including GAA) Challenged:	N/A	
Status of the Case:	N/A	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
		Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – June 2021

FLORIDA DEPARTMENT OF EDUCATION



Authorized Positions:

State Board of Education	934.00
Division of Vocational Rehabilitation	884.00
Division of Blind Services	289.75
Board of Governors	65.00
Office of Early Learning	98.00
TOTAL	2,270.75

EDUCATION, DEPARTMENT OF

SECTION I: BUDGET	FISCAL YEAR 2020-21 OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT	25,414,286,122	1,628,401,755
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)	2,340,231,990	135,728,525
FINAL BUDGET FOR AGENCY	27,754,518,112	1,764,130,280

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)				1,562,971,355
Educational Facilities * **Students served**	2,791,687	0.71	1,989,206	
Funding And Financial Reporting * **Students served**	2,791,687	1.08	3,026,582	
School Transportation Management * **Students transported.**	646,495	1.09	701,883	
Recruitment And Retention * **Postsecondary students who complete state-approved teacher preperation programs.**	5,426	564.54	3,063,204	
Curriculum And Instruction * **Students served**	2,791,687	3.04	8,478,325	
Community College Program Fund * **Students served**	640,183	1,996.21	1,277,942,715	
School Choice And Charter Schools * **Students served.**	2,791,687	1.41	3,939,181	
Education Practices Commission * **Final orders issued.**	384	1,984.73	762,137	
Professional Practices Services * **Investigations completed**	2,922	977.67	2,856,741	
Teacher Certification * **Subject area evaluations processed.**	106,760	64.28	6,862,114	
Assessment And Evaluation * **Total tests administered.**	6,875,027	15.82	108,752,118	
Exceptional Student Education * **Number of ESE students.**	584,308	7.83	4,576,895	
Postsecondary Education Coordination * **Number of institutions.**	213	3,551.78	756,530	
Commission For Independent Education * **Number of institutions.**	936	4,624.92	4,328,922	
Florida Education Finance Program * **Number of students served.**	2,791,687	4,597.40	12,834,507,695	
State Grants To School Districts/ Non-florida Education Finance Program * **Number of students served.**	2,791,687	126.15	352,161,808	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * **Customers served**	10,554	4,770.70	50,349,985	
Provide Food Service Vending Training, Work Experience And Licensing * **Facilities supported**	139	41,108.40	5,714,068	
Provide Braille And Recorded Publications Services * **Customers served**	28,720	94.89	2,725,357	
Federal Funds For School Districts * **Number of students served.**	2,791,687	1,332.43	3,719,736,438	
Capitol Technical Center * **Number of students served.**	2,791,687	0.08	224,624	
Public Broadcasting * **Stations supported.**	25	388,561.64	9,714,041	
Provide School Readiness Services * **Number of children (FTE) served in School Readiness Program**	233,565	5,064.19	1,182,818,217	
Provide Voluntary Prekindergarten Services And System Support * **Number of children (FTE) served in VPK program (program year)**	136,142	12.59	1,714,455	
Provide Voluntary Prekindergarten (vpk) Education Services * **Number of children (FTE) served in VPK program (program year)**	136,142	2,555.06	347,851,146	
Projects, Contracts And Grants * **Students Served**	2,791,687	0.10	274,031	
Florida Alliance For Assistive Service And Technology * **Number of clients served**	233,335	5.23	1,219,476	
Independent Living Services * **Number of clients served**	14,791	403.05	5,961,540	
Vocational Rehabilitation - General Program * **Number of individualized written plans for services**	13,778	17,933.78	247,091,583	
Able Grant * **Grants awarded.**	1,984	2,129.89	4,225,693	
Medical Training And Simulation Laboratory * **Students served**	20,524	170.53	3,500,000	
Embry Riddle - Aerospace Academy * **Students served.**	7,704	980.01	7,550,000	
Bethune Cookman * **Students served.**	2,845	3,908.27	11,119,035	
Edward Waters College * **Students served.**	263	31,462.19	8,274,555	
Florida Memorial College * **Students served.**	590	16,562.58	9,771,924	
Library Resources * **Students served.**	27,426	82.26	2,256,171	
Florida Resident Access Grants * **Students served.**	45,809	2,436.92	111,632,658	
Leadership And Management- State Financial Aid * **Students Served**	630,000	4.53	2,854,914	
Leadership And Management- Federal Financial Aid * **N/A**	2,791,687	2.61	7,273,999	
Children Of Deceased/Disabled Veterans * **Number of students receiving support.**	2,301	3,402.00	7,827,994	
Florida Bright Futures Scholarship * **Students served.**	120,228	5,577.73	670,599,690	
Florida Education Fund * **Students served.**	210	16,666.67	3,500,000	
Florida Work Experience Scholarship * **Students served.**	674	5,473.18	3,688,922	
Jose Marti Scholarship Challenge Grant * **Students served.**	70	1,757.14	123,000	
Mary Mcleod Bethune Scholarship * **Students served.**	145	2,213.79	321,000	
Minority Teacher Scholarships * **Students served.**	277	3,313.35	917,798	
Florida National Merit Scholars Incentive Program * **Students served.**	1,645	16,496.37	27,136,532	
Postsecondary Student Assistance Grant * **Students served.**	4,990	5,950.15	29,691,229	
Prepaid Tuition Scholarships * **Students served.**	2,312	3,027.68	7,000,000	
Private Student Assistance Grant * **Students served.**	15,895	2,836.21	45,081,575	
Public Student Assistance Grant * **Students served.**	142,314	1,328.91	189,122,189	
Rosewood Family Scholarship * **Students served**	25	10,031.32	250,783	
John R Justice Loan Repayment Program * **Number of awards.**	48	1,565.73	75,155	
Honorably Discharged Graduate Assistance Program * **Students served.**	1,457	1,612.77	2,349,805	
First Generation In College - Matching Grant Program * **Students served.**	11,279	941.34	10,617,326	
Career Education * **Students served.**	4,010	1,464.68	5,873,357	
Nursing Student Loan Forgiveness Program * **Students served.**	399	3,058.14	1,220,196	
Academic And Student Affairs * **N/A**	993,224	6.39	6,346,166	
Funding And Support Activities * **Students served.**	401,119	8.72	3,498,915	
State Grants To Districts And Community Colleges * **Students Served**	161,191	3,088.10	497,773,444	
Facilities Management *	353,041	1.24	436,523	
Equal Opportunity And Diversity * **Students Served**	2,791,687	0.16	454,414	
TOTAL			21,872,465,979	1,562,971,355

SECTION III: RECONCILIATION TO BUDGET			
PASS THROUGHS			
TRANSFER - STATE AGENCIES			
AID TO LOCAL GOVERNMENTS			
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			
OTHER		3,242,580,891	
REVERSIONS		2,616,614,294	201,158,925
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)		27,731,661,164	1,764,130,280

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.

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

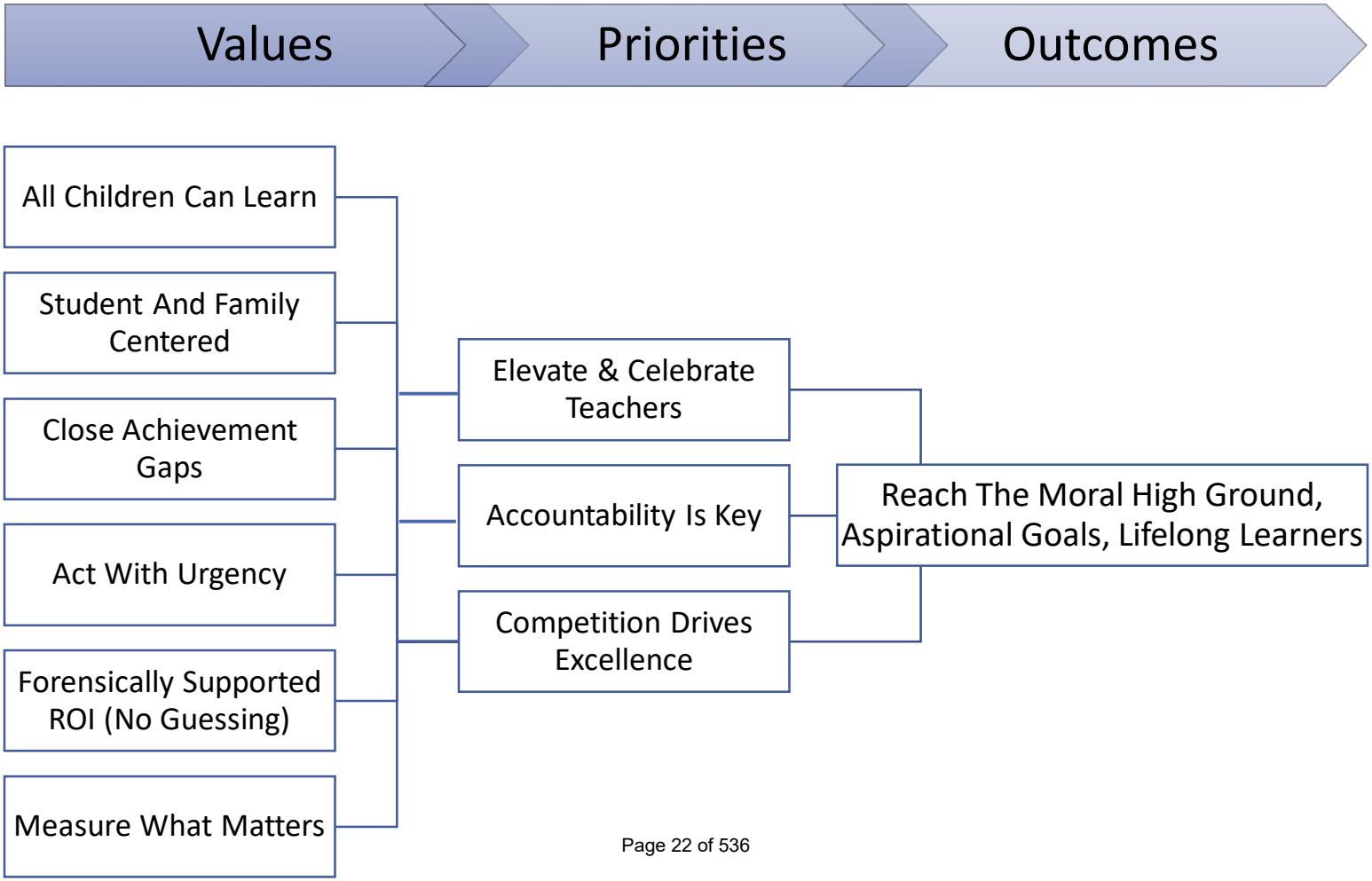
Goals of the Florida Education System
Section 1008.31, Florida Statutes

- 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

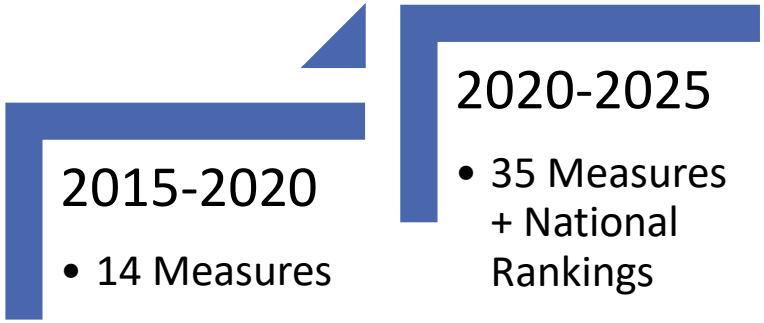


Transition to 2020-2025: Operational Alignment

- Executive Orders and Direction
- Longitudinal View of Student Success
- Early Learning to College
- Measurements That are Actionable
- Growth Mindset From 2020-2025
- National Comparisons

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, …

K-12	9-12	Postsecondary	Career
Assessments	Graduation	Completion	Employment
Achievement Gaps		Enrollment	Wages
School Improvement		Articulation	
School Grading			

…. Proposed Metrics for 2020-2025

- **Early Learning**
  - Readiness
  - Providers
- **K-12**
  - Assessments
  - Achievement Gaps
  - D & F Schools
  - School Grading
  - Teacher Retention
  - Teacher Pay
  - Principals
  - Choice
  - School Safety
  - Mental Health
  - Computer Science
  - ELLs
  - Absenteeism
- **K-5**
  - Reading
- **6-8**
  - Civics
- **9-12**
  - Graduation
- **Postsecondary**
  - Completion
  - Enrollment
  - Articulation
- **Career**
  - Employment
  - Wages

Accelerated Pathways: AP, IB, AICE, Dual Enrollment, Industry Certifications

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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2020-2025 Strategic Plan Updates

January 13, 2021

FLORIDA DEPARTMENT OF EDUCATION
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4 Goals of the Florida Education System
Section 1008.31, Florida Statutes

1. Highest student achievement, as indicated by evidence of student learning gains at all levels.
2. 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.
3. Skilled workforce and economic development, as measured by evidence of employment and earnings.
4. Quality efficient services, as measured by evidence of return on investment.

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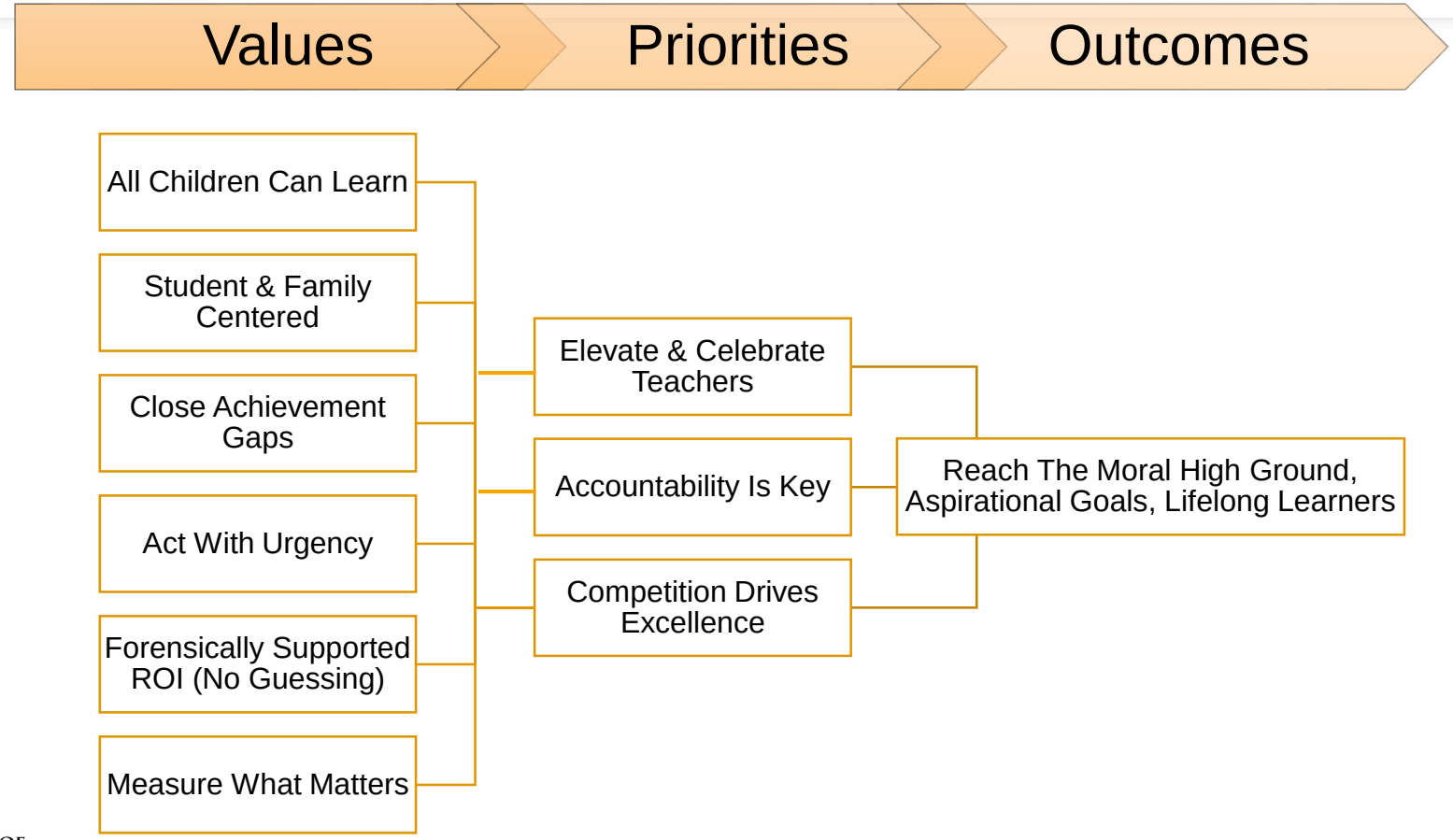
2020-2025: Values Alignment



General Framework for Setting Targets

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1.1 – Kindergarten Readiness: Percent of kindergarten students scoring "ready" on the Florida Kindergarten Readiness Screener (FLKRS)

Percent Ready for Kindergarten by Category					Adopted Plan – Using 2018-19 Target as Baseline		
VPK Program Year based on Subsequent Kindergarten Screening*	2016-17 (Fall 2017 FLKRS)	2017-18 (Fall 2018 FLKRS)	Target as Baseline 2018-19	Actual 2018-19 (Fall 2019 FLKRS)	2024 Target	2024 Target	2024 Target
VPK Completers	63%	62%	63%	63%	68%	73%	78%
All VPK Participants	61%	59%	61%	60%	66%	71%	76%
VPK and School Readiness Participants	53%	52%	53%	51%	58%	63%	78%
VPK Non-Completers	48%	47%	48%	47%	53%	58%	63%
School Readiness Only Participants	35%	36%	37%	31%	42%	47%	52%

1.1 – VPK Participation and Readiness by Program Year

VPK Program Year															
	2012-13*			2013-14**	2014-15**	2015-16**	2016-17			2017-18			2018-19		
Category	Count of Children	Count of Children Ready	%				Count of Children	Count of Children Ready	%	Count of Child-ren	Count of Children Ready	%	Count of Child-ren	Count of Child-ren Ready	%
VPK Completers	122,240	99,752	82%				120,641	76,419	63%	122,860	76,157	62%	123,686	78,169	63%
All VPK Participants	153,995	120,811	78%				149,302	91,227	61%	150,053	88,855	59%	149,950	90,641	60%
VPK and School Readiness Participants	23,790	17,239	73%	N/A	N/A	N/A	14,019	7,369	53%	13,347	6,992	52%	9,996	5,113	51%
VPK Non-Completers	31,755	21,059	66%				28,661	13,808	48%	27,193	12,698	47%	26,364	12,472	47%
School Readiness only Participants	4,758	2,533	53%				3,784	1,323	35%	3,538	1,273	36%	3,723	1,163	31%

1.2 – Reducing the Percent of Low-Performing VPK Providers: Percent of VPK providers with a readiness rate below 60 percent

Percent of VPK Programs below Minimum Rate					Adopted Plan – Using 2018-19 Target as Baseline		
	2016-17 **	2017-18**	Target as Baseline 2018-19	Actual 2018-19	2024 Target	2024 Target	2024 Target
Percent of VPK Programs below Minimum Rate*	40%	42%	40%	33%	35%	30%	20%

1.2 – Number and Percent of VPK Providers with a Readiness Rate Below 60 Percent

	VPK Program Year						
	2012-13	2013-14*	2014-15*	2015-16*	2016-17**	2017-18**	2018-19
Total VPK Programs	6,776	6,605	6,647	6,604	6,563	6,623	6,610
Count of VPK Programs below 60%	1,396	NA	NA	NA	2,619	2,801	2,158
Percent of VPK Programs below 60%	21%	NA	NA	NA	40%	42%	33%

1.7 – High School Graduation Rate: Percent of students graduating with a standard diploma in 4 years

							Adopted Plan – Using 2017-18 as Baseline		
	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20	2024 Target	2024 Target	2024 Target
Graduation Rate	77.9%	80.7%	82.3%	86.1%	86.9%	90.0%	100%	100%	100%

1.8 – High School Graduation Rate Plus: Percent of high school graduates who have successfully completed one or more accelerated outcomes (passed an AP, IB, or AICE exam or passed a dual enrollment course) or earned an industry certification

							Adopted Plan – Using 2017-18 as Baseline		
	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20	2024 Target	2024 Target	2024 Target
% Graduates with Acceleration Credit	55%	55%	59%	61%	63%	63%	73%	85%	90%
# Graduates with Acceleration Credit	85,168	88,503	99,979	110,291	116,203	118,237			
# Graduates	155,714	159,672	168,042	180,411	184,509	188,088			

1.20 – Postsecondary Completion Rate: Percent of students completing a postsecondary degree or certification within 150% of program time

	2013-14 (2011-12 enrollees)	2014-15 (2012-13 enrollees)	2015-16 (2013-14 enrollees)	2016-17 (2014-15 enrollees)	Baseline 2017-18 (2015-16 enrollees)	Year 1 2018-19 (2016-17 enrollees)	2024 Target (2021-22 enrollees)	2024 Target (2021-22 enrollees)	2024 Target (2021-22 enrollees)
Florida College System (150%)	34.6%	37.0%	36.5%	38.1%	40.0%	41.5%	48.1%	56.2%	75%
District Post-secondary (150%)	57.3%	60.8%	62.0%	62.4%	67.7%	70.4%	83.3%	98.9%	100%

1.21 – Improving the Mental Health Personnel to Student Ratio: Ratio of school counselors/social workers/school psychologists to students

	2014-15	2015-16	2016-17	2017-18	Baseline 2018-19	Year 1 2019-20	Year 2 2020-21
Student Enrollment	2,756,944	2,792,234	2,817,076	2,833,115	2,846,857	2,858,949	2,791,687
# of School Counselors	5,645	5,778	5,871	5,948	6,174	6,314	6,391
Ratio of School Counselors to Students	488	483	480	476	461	453	437
# of Social Workers	1,063	1,104	1,149	1,192	1,414	1,518	1,567
Ratio of Social Workers to Students	2,594	2,529	2,452	2,377	2,013	1,883	1,782
# of School Psychologists	1,413	1,409	1,416	1,438	1,452	1,494	1,471
Ratio of School Psychologists to Students	1,951	1,982	1,989	1,970	1,961	1,914	1,898
# of Combined Mental Health Staff	8,121	8,291	8,436	8,578	9,040	9,326	9,429
Ratio of Combined Mental Health Staff to Students	339	337	334	330	315	307	296

1.22 – Improving the Engagement of Students: Percent of students chronically absent

Absent 21 or More Days

	2013-14	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20
% of Students Absent 21 Days or Over	9.6%	9.8%	10.1%	10.2%	11.3%	11.3%	9.8%
# of Students Absent 21 Days or Over	292,146	303,913	318,787	324,879	360,722	360,464	306,663
Total Enrollment	3,040,436	3,111,840	3,157,431	3,176,306	3,190,598	3,187,437	3,135,978

Absent 10% or More Days

	2013-14	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20
% of Students Absent 10% or more Days			18.3%	18.6%	20.4%	20.0%	16.6%
# of Students Absent 10% or more Days			569,218	581,650	640,463	628,572	515,609
Total Enrollment			3,110,214	3,127,805	3,147,035	3,145,563	3,097,293

1.23 – Improving the Retention of High-Quality Teachers: Percent of first-year teachers who are still employed as a classroom teacher or administrator 5 years later

Subject	5th year 2015-16	5th year 2016-17	5th year 2017-18	Baseline 5th year 2018-19	Year 1 5th year 2019-20
Percent of Year 1 teachers, Still Employed As a Classroom Teacher or Administrator in a Public School in Florida 5 years Later	69%	69%	68%	66%	65%
Count of First Year Teachers	11,974	13,894	15,075	13,923	15,418
Year 1 teachers, Still Employed As a Classroom Teacher or Administrator in a Public School in Florida 5 years Later	8,255	9,575	10,317	9,137	10,083

1.23 – Improving the Retention of High-Quality Teachers: Percent of all teachers who are still employed as a classroom teacher or administrator 5 years later

Subject	5th year 2015-16	5th year 2016-17	5th year 2017-18	Baseline 5th year 2018-19	Year 1 5th year 2019-20
Percentage Still Employed in year 5 as Instructional Staff or Administrator	76%	76%	76%	76%	76%
Percentage Still Employed in year 5 as Instructional Staff or Administrator in the Same District in Year 5	72%	71%	71%	71%	71%
Percentage Still Employed in year 5 as Instructional Staff or Administrator in the Same School	53%	52%	52%	52%	52%

2.1 – Access to High-Quality VPK Providers: Percent of 4-year-olds enrolled in a VPK provider with a readiness rate of at least 60 percent

Number and Percent of Children in Satisfactory or Higher VPK Programs					Adopted Plan - Using 2018-19 Target as Baseline		
	2016-17	2017-18	Target as Baseline 2018-19	Actual 2018-19	2024 Target	2024 Target	2024 Target
Percent in Satisfactory or Higher VPK Programs	63%	59%	63%	66%	73%	78%	84%
Total Children Served	177,828	176,488	NA	177,282			
Number in Satisfactory or Higher VPK Programs	111,539	104,776	NA	116,641			

2.2 – Access to High-Quality Educational Outcomes: Percent of K-12 students enrolled in A and B schools

	2015-16	2016-17	2017-18	Baseline 2018-19	Year 1 2019-20	2024 Target	2024 Target	2024 Target
% of K-12 Students in A and B Schools	49%	59%	62%	67%	67%	97%	100%	100%
# of K-12 Students in A and B Schools	1,297,486	1,582,075	1,679,037	1,808,266	1,814,296			
# of Students	2,662,058	2,684,266	2,702,156	2,711,307	2,708,311			

2.4 – Access to Choice: Number of students exercising choice options

Measure	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21*
Open Enrollment	246,357	252,579	251,216	262,633	273,377	266,693	249,290
Charter Schools	251,736	270,870	283,694	295,748	313,532	329,168	341,869
Private Schools	331,013	345,796	368,321	370,166	380,295	397,970	
Career and Professional Education Academies	75,026	88,981	97,364	92,256	89,174	76,422	
Private School/Center VPK Enrollment	135,473	136,350	135,903	134,910	134,521	131,712	
Tax Credit Scholarships	69,950	78,664	98,936	108,098	104,091	111,219	100,028
Home Education	84,096	83,359	87,462	89,817	97,261	106,115	
AICE Programs	26,900	32,917	41,402	49,183	55,119	63,059	
McKay Scholarships (Private)	28,263	29,220	29,916	29,120	29,072	30,186	27,226
McKay Scholarships (Public)	3,467	3,922	4,322	5,134	5,636	6,059	5,386
Full-Time Virtual Instruction	11,790	13,346	12,984	12,286	11,175	12,097	78,850
IB Programs	12,746	13,335	13,603	13,670	13,575	14,729	
Gardiner Scholarships	1,559	4,815	8,000	10,236	12,179	14,319	17,508
Lab Schools (1 FAU school, UF, and FAMU)	2,667	2,730	2,797	2,886	2,935	2,950	3,144
Charter Lab Schools (FSUS and 1 FAU school)	3,799	3,832	3,835	3,813	3,856	3,941	3,968
Lab Schools and Charter Lab Schools	6,466	6,562	6,632	6,699	6,791	6,891	7,112
School Transfers Related to Low-Performing Schools	5,638	2,662	3,503	3,709	3,944	2,265	1,368
AP	188,260	195,703	203,984	211,057	208,772	205,509	
Dual Enrollment	53,286	56,005	63,402	69,934	76,292	80,498	
Collegiate Charter HS	2,695	2,701	2,822	2,867	2,936	3,165	3,276
Gifted Enrollment		165,614	169,297	172,276	176,457	178,173	166,312
Family Empowerment Scholarship						17,823	36,384
Hope Scholarship (Private)					127	297	388
Hope Scholarship (Public)						404	476

*The following 2020-21 scholarship data are preliminary: Tax Credit, McKay Scholarship (Private), Gardiner, Family Empowerment, and Hope (Private).

2.5 – Florida Postsecondary Continuation Rate: Percent of high school graduates who enroll in postsecondary education

						Adopted Plan – Using 2017-18 as Baseline		
	2014-15 (2013-14 HS graduates)	2015-16 (2014-15 HS graduates)	2016-17 (2015-16 HS graduates)	Baseline 2017-18 (2016-17 HS graduates)	Year 1 2018-19 (2017-18 HS graduates)	2024 Target	2024 Target	2024 Target
Postsecondary Continuation Rate	61.5%	62.2%	61.3%	60.8%	57.8%	67%	73%	90%
Postsecondary Enrollment	91,947	96,823	97,925	102,086	104,351			
Number of HS Graduates	149,397	155,714	159,672	168,042	180,411			

2.6 – Associate Degree Articulation Rate in Florida: Percent of students earning an Associate of Arts (AA) degree who transfer to the next postsecondary level in Florida

	2014-15 (2013-14 AA graduates)	2015-16 (2014-15 AA graduates)	2016-17 (2015-16 AA graduates)	Baseline 2017-18 (2016-17 AA graduates)	Year 1 2018-19 (2017-18 AA graduates)	2024 Target	2024 Target	2024 Target
AA Articulation Rate	61.7%	61.3%	60.8%	61.4%	62.1%	67%	73%	90%
Number of Transferring Students	34,009	34,276	35,116	34,986	35,773			
Number of AA Graduates	55,132	55,888	57,799	56,939	57,587			

3.1 – Postsecondary Employment Rate: Percent of program completers who are employed overall and by sector under the purview of the Department of Education

	2014-15 (2013-14 completers)	2015-16 (2014-15 completers)	2016-17 (2015-16 completers)	Baseline 2017-18 (2016-17 completers)	Year 1 2018-19 (2017-18 completers)	Year 2 2019-20 (2018-19 completers)	2024 Target	2024 Target	2024 Target
Combined	71%	72%	73%	73%	74%	75%	77%	79%	90%
Florida College System (FCS)	72%	73%	73%	73%	74%	74%			
District Postsecondary (DPS)	71%	73%	75%	75%	76%	76%			
Blind Services (BS)	56%	52%	53%	54%	56%	56%			
Vocational Rehabilitation (VR)	69%	71%	74%	74%	75%	77%			

3.2 – Initial Wages: Average initial wages earned by program completers overall and by sector under the purview of the Department of Education

	2014-15 (2013-14 completers)	2015-16 (2014-15 completers)	2016-17 (2015-16 completers)	Baseline 2017-18 (2016-17 completers)	Year 1 2018-19 (2017-18 completers)	Year 2 2019-20 (2018-19 completers)
Combined	$30,556	$33,616	$32,756	$34,040	$34,844	$36,152
Florida College System (FCS)	$34,080	$36,912	$35,680	$37,068	$37,600	$39,268
District Postsecondary (DPS)	$25,288	$28,464	$27,772	$29,776	$30,712	$32,164
Blind Services (BS)	$23,660	$24,788	$23,460	$25,152	$24,412	$28,920
Vocational Rehabilitation (VR)	$18,764	$18,916	$17,852	$19,172	$19,356	$19,648

3.3 – Increasing Participation and Performance in Meaningful Accelerated Pathways

Acceleration Mechanism	Subgroup	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20	2024 Target	2024 Target	2024 Target
Percent of Graduates who passed at least one AP Exam	All Graduates	26%	26%	27%	28%	28%	28%	27%	24%	28%	29%	33%	
Percent of Graduates who passed at least one IB Exam	All Graduates	3%	3%	3%	3%	3%	3%	3%	3%	3%	9%	15%	
Percent of Graduates who passed at least one AICE Exam	All Graduates	2%	2%	3%	5%	6%	7%	8%	8%	11%	15%	20%	
Percent of Graduates who passed at least one Dual Enrollment Course	All Graduates	21%	22%	23%	22%	22%	24%	25%	24%	28%	29%	31%	
Percent of Graduates who passed at least one Industry Certification Exam	All Graduates	16%	19%	23%	24%	25%	29%	31%	29%	31%	46%	61%	
# Graduates who passed at least one AP Exam	All Graduates	36,626	38,876	40,516	42,825	44,515	46,819	49,378	51,804	53,169			
# Graduates who passed at least one IB Exam	All Graduates	4,332	4,607	5,006	5,007	5,019	5,262	5,390	5,397	5,396			
# Graduates who passed at least one AICE Exam	All Graduates	2,267	3,297	4,587	7,361	8,925	12,512	14,722	16,867	21,201			
# Graduates who passed at least one Dual Enrollment Course	All Graduates	29,485	32,849	34,062	34,847	35,391	40,092	44,903	50,067	52,574			
# Graduates who passed at least one Industry Certification Exam	All Graduates	22,081	28,475	34,454	36,891	40,377	47,963	55,330	62,298	58,517			
Total Graduates	All Graduates	141,954	149,430	149,397	155,714	159,672	168,042	180,411	212,240	188,088			

3.4 – Access in Computer Science (Grades 6-8)

Middle Grades Computer Science (includes Career and Technical Education 6-8)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
# of Students Enrolled					7,326	17,435	24,917
# of Female Students Enrolled					3,007	6,946	10,060
# of Male Students Enrolled					4,319	10,489	14,857
White					3,770	7,310	10,468
Black or African American					1,135	2,967	4,573
Hispanic/Latino					1,841	5,789	7,683
Asian					308	591	1,008
American Indian or Alaska Native					9	51	59
Native Hawaiian or Other Pacific Islander					13	32	49
Two or More Races					250	695	1,077
# of FRL Enrolled					2,877	8,304	12,015
# of Non-FRL Enrolled					4,449	9,131	12,902
# of ELL Enrolled					416	2,065	3,050
# of Non-ELL Enrolled					6,910	15,370	21,867
# of SWD Enrolled					687	1,916	2,958
# of Non-SWD Enrolled					6,639	15,519	21,959

3.4 – Access in Computer Science (Grades 9-12)

High School Grades Computer Science (includes Career and Technical Education, 9-12)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
# of Students Enrolled	15,362	16,595	21,279	26,037	31,192	34,696	42,811
# of Female Students Enrolled	4,206	4,533	5,487	7,096	8,917	10,177	13,675
# of Male Students Enrolled	11,156	12,062	15,792	18,941	22,275	24,519	29,136
White	8,195	8,272	10,269	11,642	13,125	14,476	16,625
Black or African American	2,347	2,618	2,942	4,118	4,938	5,641	7,449
Hispanic/Latino	3,374	4,055	5,745	7,312	9,417	10,436	13,534
Asian	839	1,028	1,518	1,975	2,464	2,730	3,443
American Indian or Alaska Native	55	80	63	103	112	99	122
Native Hawaiian or Other Pacific Islander	16	16	39	43	50	67	79
Two or More Races	536	526	703	844	1,086	1,247	1,559
# of FRL Enrolled	5,618	6,407	8,049	10,278	11,990	13,375	17,857
# of Non-FRL Enrolled	9,744	10,188	13,230	15,759	19,202	21,321	24,954
# of ELL Enrolled	468	548	835	1,075	1,446	2,292	3,399
# of Non-ELL Enrolled	14,894	16,047	20,444	24,962	29,746	32,404	39,412
# of SWD Enrolled	977	1,071	1,239	1,491	1,870	2,121	2,883
# of Non-SWD Enrolled	14,385	15,524	20,040	24,546	29,322	32,575	39,928

New Data Expected Through Summer 2021

- ❑Measures 1.3-1.6 (assessments and school grades; Summer 2021)
- ❑Measure 1.8 (graduation rate plus; final data March 2021)
- ❑Measure 1.9 (assessments and school grades; Summer 2021)
- ❑Measures 1.13-1.17 (school grades; Summer 2021)
- ❑Measure 2.4 Select Measures (Access to Choice)
- ❑Measures 2.5-2.6 (postsecondary continuation rate and AA articulation rate; March 2021

FLORIDA DEPARTMENT OF EDUCATION
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Baccalaureate Enrollment and Graduation Expectations (Projections)

Florida College System and State University System

August 2021

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 for the available years. 2025-26 projections for newly approved programs were calculated using the projections provided by the college due to the lack of historical data. The projections included are for active 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, resulting in the attached information for the State University System institutions.

Florida College System Baccalaureate Projections
2022 Legislative Budget Request

College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2015-16 enrollment	2016-17 enrollment	2017-18 enrollment	2018-19 enrollment	2019-20 enrollment	2020-21 enrollment	2021-22 Enrollment Projections	2022-23 Enrollment Projections	2023-24 Enrollment Projections	2024-25 Enrollment Projections	2025-26 Enrollment Projections
1	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	51.2211	2/18/14	215	269	331	346	296	275	282	288	295	301	308
1	Eastern Florida State College	BAS	Information Systems Technology	1101104011	11.0401	3/18/14	171	239	302	403	455	490	570	636	703	769	836
1	Eastern Florida State College	BS	Nursing	1105138012	51.3801	7/17/17	0	0	15	86	143	216	262	311	360	409	458
1	Eastern Florida State College	BAS	Organizational Management	1105202991	52.0299	12/12/12	845	1,040	1,276	1,454	1,618	1,672	1,852	2,020	2,189	2,357	2,526
1	Eastern Florida State College	BS	Science Teacher Education	1101313161	13.1316	7/15/20	0	0	0	0	0	0	55	85	110	139	175
2	Broward College	BS	Aerospace Sciences	1104901011	49.0101	11/16/16	0	0	18	47	76	101	124	147	171	194	217
2	Broward College	BS	Environmental Science	1100301991	03.0199	11/19/13	106	132	123	118	103	97	91	86	80	74	69
2	Broward College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	321	318	316	282	248	306	266	257	248	239	230
2	Broward College	BAS	Information Technology	1101101032	11.0103	1/21/09	446	472	522	618	657	661	746	796	846	896	946
2	Broward College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/19/08	20	17	19	14	4	2	0	0	0	0	0
2	Broward College	BS	Nursing	1105138012	51.3801	1/21/09	441	379	381	396	442	383	427	398	433	404	438
2	Broward College	BS	Secondary Biology Education	1101313221	13.1322	2/19/08	25	29	26	26	22	23	19	21	16	18	14
2	Broward College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/08	40	22	29	32	28	38	37	39	40	41	43
2	Broward College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	1,138	1,240	1,415	1,521	1,451	1,387	1,448	1,496	1,544	1,592	1,641
2	Broward College	BAS	Supply Chain Management	1105202031	52.0203	11/6/12	126	164	184	176	163	150	151	152	153	154	155
2	Broward College	BAS	Technology Management	1101110991	11.1099	1/21/09	139	136	126	130	144	155	158	162	166	170	174
3	College of Central Florida	BAS	Business and Organizational Management	1105202991	52.0299	3/26/10	750	750	754	760	767	705	722	716	710	705	699
3	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	13.1210	3/26/10	39	37	43	43	38	54	52	55	57	60	62
3	College of Central Florida	BS	Nursing	1105138012	51.3801	11/19/13	112	115	140	151	136	135	147	151	156	161	166
4	Chipola College	BS	Business Administration	1105202011	52.0201	12/17/10	74	62	78	88	81	81	87	89	91	93	95
4	Chipola College	BS	Elementary Education	1101312021	13.1202	2/19/08	41	34	23	33	48	56	60	65	70	75	80
4	Chipola College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	5	10	8	7	11	15	14	15	16	18	19
4	Chipola College	BS	Middle Grades Mathematics Education	1101313112	13.1311	5/14/02	3	1	2	8	9	7	11	12	14	16	17
4	Chipola College	BS	Middle Grades Science Education	1101313165	13.1316	5/14/02	0	1	1	2	4	6	7	8	10	11	12
4	Chipola College	BS	Nursing	1105138012	51.3801	2/19/08	75	88	79	66	65	66	59	55	50	46	41
4	Chipola College	BS	Secondary English Education	1101313051	13.1305	12/17/10	9	7	4	12	10	10	12	13	14	14	15
4	Chipola College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/02	3	2	3	4	9	7	10	11	13	14	16
4	Chipola College	BS	Secondary Science-Biology Education	1101313221	13.1322	5/14/02	1	0	0	0	1	1	1	1	1	2	2
5	Daytona State College	BS	Accounting	1105203011	52.0301	11/15/19	0	0	0	0	0	37	59	79	91	114	129
5	Daytona State College	BS	Elementary Education	1101312021	13.1202	2/19/08	127	123	113	108	112	142	137	139	141	143	145
5	Daytona State College	BS	Engineering Technology	1101599991	15.9999	5/18/10	218	180	195	194	236	275	289	306	322	339	355
5	Daytona State College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	32	20	20	15	26	27	27	28	28	29	29
5	Daytona State College	BS	Information Technology	1101101031	11.0103	9/17/13	256	259	267	248	267	236	253	237	248	231	242
5	Daytona State College	BS	Nursing	1105138012	51.3801	9/17/13	235	231	245	299	363	392	431	469	508	546	584
5	Daytona State College	BS	Secondary Biology Education	1101313221	13.1322	2/19/08	4	4	2	1	6	9	10	11	12	13	14
5	Daytona State College	BS	Secondary Chemistry Education	1101313231	13.1323	2/19/08	1	3	2	1	2	2	2	1	1	1	1
5	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	13.1316	2/19/08	4	3	2	0	0	0	0	0	0	0	0
5	Daytona State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/08	12	14	11	10	9	9	6	7	4	5	2
5	Daytona State College	BS	Secondary Physics Education	1101313291	13.1329	2/19/08	0	0	0	1	1	1	2	2	2	2	3
5	Daytona State College	BAS	Supervision and Management	1105202991	52.0299	4/19/05	1,135	1,100	1,105	1,078	1,007	952	918	881	845	808	772
6	Florida SouthWestern State College	BAS	Information Systems Technology	1101101032	11.0103	1/13/21	0	0	0	0	0	0	15	28	56	83	105
6	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	51.0908	3/26/10	60	44	37	57	73	69	76	82	87	93	99
6	Florida SouthWestern State College	BS	Elementary Education	1101312021	13.1202	2/19/08	168	176	166	176	175	220	213	222	230	238	247
6	Florida SouthWestern State College	BS	Nursing	1105138012	51.3801	2/19/08	297	246	277	279	284	367	369	386	404	421	439
6	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	43.9999	4/19/05	126	128	120	122	105	106	94	95	82	84	71
6	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	52.0299	2/19/08	587	621	636	588	569	534	519	501	484	467	450
7	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	26.0102	12/17/10	265	282	270	263	259	256	251	246	242	237	233
7	Florida State College at Jacksonville	BS	Business Administration	1105202011	52.0201	9/21/10	498	600	778	925	854	863	942	1,014	1,086	1,158	1,229
7	Florida State College at Jacksonville	BS	Converged Communications	1100901021	09.0102	10/18/11	146	130	127	115	119	143	140	140	139	139	138
7	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	11.0901	2/19/08	299	275	258	280	279	251	259	254	249	244	239
7	Florida State College at Jacksonville	BAS	Digital Media	1101003041	10.0304	6/21/11	115	134	152	138	151	154	160	166	172	177	183
7	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101	13.1210	1/21/09	187	157	108	97	100	116	100	87	74	61	47
7	Florida State College at Jacksonville	BS	Financial Services	1105208031	52.0803	7/17/12	36	79	156	219	258	243	317	363	408	454	499
7	Florida State College at Jacksonville	BS	Human Services	1104400001	44.0000	3/27/12	259	520	602	637	634	666	725	781	837	893	949
7	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	11.1099	1/21/09	309	346	335	347	344	304	310	307	304	301	298
7	Florida State College at Jacksonville	BAS	Logistics	1105202031	52.0203	11/19/13	152	203	197	203	220	208	220	227	234	242	249
7	Florida State College at Jacksonville	BS	Nursing	1105138012	51.3801	2/19/08	285	292	287	316	491	536	596	655	714	773	832
7	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	43.9999	1/21/09	181	206	193	190	152	146	134	122	110	98	86
7	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	52.0299	2/19/08	1,066	1,004	869	788	787	730	645	578	511	444	377
8	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	30.3201	7/17/19	0	0	0	0	0	34	27	32	38	43	49

Florida College System Baccalaureate Projections
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8	The College of the Florida Keys	BS	Nursing	1105138012	51.3801	5/16/17	0	0	0	0	17	23	28	33	39	44	49
8	The College of the Florida Keys	BAS	Supervision and Management	1105202991	52.0299	1/6/16	0	21	35	32	44	58	66	75	85	94	104
9	Gulf Coast State College	BAS	Digital Media	1101003041	10.0304	5/21/13	35	43	36	43	44	49	46	53	50	57	54
9	Gulf Coast State College	BS	Nursing	1105138012	51.3801	3/27/12	69	106	116	122	117	145	150	161	172	182	193
9	Gulf Coast State College	BAS	Organizational Management	1105202991	52.0299	11/6/12	79	92	120	121	112	99	104	107	110	113	117
9	Gulf Coast State College	BAS	Technology Management	1101110991	11.1099	3/26/10	53	50	72	64	57	56	58	59	59	59	60
10	Hillsborough Community College	BS	Nursing	1105138012	51.3801	8/18/21	0	0	0	0	0	0	0	150	300	450	450
11	Indian River State College	BS	Accounting	1105203011	52.0301	9/17/13	302	313	317	333	347	307	327	330	334	337	340
11	Indian River State College	BS	Biology	1102601011	26.0101	5/18/10	426	455	466	452	416	340	325	305	285	265	244
11	Indian River State College	BS	Business Administration	1105202011	52.0201	3/27/12	424	472	502	486	530	500	528	541	554	567	580
11	Indian River State College	BS	Criminal Justice	1104301041	43.0104	3/27/12	333	314	330	309	315	303	311	293	304	286	297
11	Indian River State College	BAS	Digital Media	1101003041	10.0304	5/18/10	216	206	179	183	183	192	186	182	178	174	169
11	Indian River State College	BS	Elementary Education	1101312021	13.1202	9/17/13	103	103	114	108	125	108	123	119	129	125	135
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	13.1001	2/20/07	82	58	41	38	30	29	19	10	1	0	0
11	Indian River State College	BS	Health Care Management	1105107011	51.0701	9/17/13	146	151	149	139	161	190	185	192	200	207	215
11	Indian River State College	BS	Human Services	1104400001	44.0000	5/18/10	530	551	552	542	521	499	490	481	472	463	454
11	Indian River State College	BS	Information Technology and Security Management	1101101034	11.0103	5/10/12	212	237	280	292	336	340	382	398	437	453	492
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/07	26	17	12	11	8	8	5	2	0	0	0
11	Indian River State College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/07	18	15	21	19	11	7	7	5	3	0	0
11	Indian River State College	BS	Nursing	1105138012	51.3801	2/20/07	460	452	435	439	445	415	420	413	406	399	393
11	Indian River State College	BAS	Organizational Management	1105202991	52.0299	2/20/07	543	510	470	453	512	457	458	448	437	427	416
11	Indian River State College	BS	Public Administration	1104404011	44.0401	5/10/12	140	157	150	138	141	137	134	130	127	124	121
11	Indian River State College	BS	Secondary Biology Education	1101313221	13.1322	2/20/07	9	6	5	5	5	3	2	2	1	0	0
11	Indian River State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/20/07	16	14	9	5	8	8	6	5	3	1	0
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/20/11	18	36	51	76	83	87	107	121	136	150	164
12	Florida Gateway College	BS	Elementary Education	1.21101E+11	13.1202	11/15/19	0	0	0	0	0	11	38	52	62	77	93
12	Florida Gateway College	BS	Nursing	1105138012	51.3801	6/21/11	55	67	88	129	120	102	129	141	153	164	176
12	Florida Gateway College	BAS	Water Resource Management	1100302052	03.0205	3/18/14	19	21	22	27	31	44	47	52	57	62	67
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	52.0299	3/27/12	136	121	114	129	151	168	177	186	195	204	213
13	Lake-Sumter State College	BS	RN to BSN	1105138012	51.3801	7/17/17	0	0	0	68	126	138	177	212	248	283	318
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102	13.1210	3/26/10	107	104	94	93	96	126	122	125	128	131	134
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	51.0701	3/26/10	88	84	93	81	71	82	74	71	69	66	64
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	51.3801	3/17/09	460	489	490	479	451	458	451	445	439	433	427
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	43.9999	3/26/10	41	83	67	90	108	112	123	135	147	159	171
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	52.0201	3/19/19	0	0	0	0	55	117	137	161	185	209	233
15	Miami Dade College	BS	Biological Sciences	1102601011	26.0101	6/21/11	210	203	219	218	231	222	240	234	250	244	260
15	Miami Dade College	BS	Cybersecurity	1101110031	11.1003	7/15/20	0	0	0	0	0	13	150	270	420	533	681
15	Miami Dade College	BS	Data Analytics	1101101011	11.0101	9/23/16	0	9	57	106	102	109	149	174	198	223	248
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	13.1210	9/20/11	237	224	221	206	180	198	179	170	160	150	141
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	15.0303	3/26/10	143	118	115	103	90	80	69	58	46	35	24
15	Miami Dade College	BS	Exceptional Student Education	1101310011	13.1001	5/14/02	295	287	307	261	237	243	221	207	193	179	165
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021	50.0602	1/21/09	252	252	246	254	280	284	292	300	309	317	325
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	51.0000	1/21/09	29	32	34	85	126	172	203	236	268	301	333
15	Miami Dade College	BS	Information Systems Technology	1101101034	11.0103	11/19/13	288	340	335	330	307	281	275	268	260	252	244
15	Miami Dade College	BS	Nursing	1105138012	51.3801	2/20/07	1,152	1,037	916	752	700	649	512	408	305	202	99
15	Miami Dade College	BAS	Public Safety Management	1104399991	43.9999	3/21/06	648	621	556	540	591	701	700	710	720	730	740
15	Miami Dade College	BS	Secondary Biology Education	1101313221	13.1322	5/14/02	13	8	11	11	11	6	10	6	9	5	8
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/02	48	38	29	20	18	19	13	7	1	0	0
15	Miami Dade College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	1,857	1,856	1,812	1,771	1,864	2,062	2,080	2,115	2,150	2,186	2,221
15	Miami Dade College	BAS	Supply Chain Management	1105202032	52.0203	11/19/13	93	133	103	117	110	105	95	104	90	99	85
16	North Florida College	BS	Nursing	1105138012	51.3801	9/23/16	0	0	23	31	53	83	97	115	133	151	168
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	13.1210	3/19/13	30	31	42	74	76	96	112	127	142	157	172
17	Northwest Florida State College	BS	Elementary Education	1101312021	13.1202	2/20/07	80	66	53	47	46	57	51	47	43	39	34
17	Northwest Florida State College	BS	Nursing	1105138012	51.3801	2/19/08	116	124	127	129	124	156	151	157	163	169	175
17	Northwest Florida State College	BAS	Project Management	1105202021	52.0202	5/15/03	268	227	190	164	136	124	94	66	38	10	0
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	52.0299	6/18/13	217	219	225	235	253	265	276	286	297	308	319
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	51.0908	4/1/20	0	0	0	0	0	35	47	53	64	78	87
18	Palm Beach State College	BS	Human Services	1104400001	44.0000	4/1/20	0	0	0	0	0	190	53	63	73	90	55
18	Palm Beach State College	BAS	Information Management	1101110991	11.1099	6/15/10	362	407	402	417	453	456	473	490	507	524	541
18	Palm Beach State College	BS	Nursing	1105138012	51.3801	6/15/10	216	268	301	312	385	474	504	552	600	648	696
18	Palm Beach State College	BAS	Supervision and Management	1105202991	52.0299	2/19/08	1,543	1,587	1,636	1,794	1,859	1,698	1,832	1,880	1,928	1,976	2,024
19	Pasco-Hernando State College	BS	Nursing	1105138012	51.3801	6/18/13	138	184	208	251	231	187	201	210	219	228	237
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	52.0299	6/18/13	388	598	692	710	738	725	781	831	881	931	981
20	Pensacola State College	BAS	Business and Management	1105202991	52.0299	3/26/10	581	656	700	748	702	717	739	759	779	800	820
20	Pensacola State College	BAS	Cybersecurity	1101110031	11.1003	1/6/16	0	47	90	131	166	188	227	264	302	339	376
20	Pensacola State College	BS	Nursing	1105138012	51.3801	3/26/10	147	138	179	203	173	191	207	217	227	237	247
21	Polk State College	BS	Aerospace Science	1104901011	49.0101	9/17/13	17	36	41	53	66	79	90	103	115	127	139
21	Polk State College	BS	Criminal Justice	1104301041	43.0104	7/17/12	231	219	239	228	212	229	225	224	223	222	221
21	Polk State College	BS	Early Childhood Education	1101312101	13.1210	8/26/15	0	1	8	17	18	28	33	39	45	51	57
21	Polk State College	BS	Elementary Education	1101312021	13.1202	8/26/15	0	19	57	87	103	106	139	162	185	207	230

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College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2015-16 enrollment	2016-17 enrollment	2017-18 enrollment	2018-19 enrollment	2019-20 enrollment	2020-21 enrollment	2021-22 Enrollment Projections	2022-23 Enrollment Projections	2023-24 Enrollment Projections	2024-25 Enrollment Projections	2025-26 Enrollment Projections
21	Polk State College	BS	Nursing	1105138012	51.3801	5/17/11	460	400	451	387	355	317	327	265	278	216	229
21	Polk State College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	1,345	1,313	1,241	1,157	1,127	1,096	1,020	966	911	857	803
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	13.1210	3/26/10	63	54	47	49	50	50	48	47	45	44	42
22	St. Johns River State College	BS	Nursing	1105138012	51.3801	5/10/12	134	164	204	223	230	226	246	264	282	299	317
22	St. Johns River State College	BAS	Organizational Management	1105202991	52.0299	3/26/10	270	292	275	277	301	300	299	304	308	313	318
23	St. Petersburg College	BAS	Applied Health Sciences	1105122111	51.0701	2/20/07	416	420	543	583	589	563	629	664	700	735	771
23	St. Petersburg College	BS	Biology, General	1102601011	26.0101	2/18/08	230	216	218	206	202	172	175	156	156	137	137
23	St. Petersburg College	BS	Business Administration	1105202011	52.0201	12/18/08	714	742	768	707	660	619	594	567	540	513	486
23	St. Petersburg College	BAS	Cybersecurity	1101110031	11.1003	2/12/20	0	0	0	0	0	78	150	325	575	732	912
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	51.0602	3/20/03	126	147	145	173	176	175	190	200	209	219	229
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	13.9999	2/20/07	350	406	457	581	602	562	653	702	751	800	849
23	St. Petersburg College	BS	Elementary Education	1101312021	13.1202	10/17/01	209	157	168	165	174	171	169	168	166	165	164
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	13.1001	10/17/01	100	70	38	24	27	33	21	10	0	0	0
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	52.0299	2/20/07	907	1,071	1,157	1,163	1,172	1,094	1,130	1,155	1,180	1,205	1,230
23	St. Petersburg College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/07	14	15	16	7	1	2	0	0	0	0	0
23	St. Petersburg College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/07	9	8	3	6	5	2	2	1	0	0	0
23	St. Petersburg College	BS	Nursing	1105138012	51.3801	10/17/01	986	892	775	693	686	763	705	659	613	567	522
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	22.0302	8/23/05	179	169	152	120	105	107	78	61	44	28	11
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	44.0401	2/18/08	140	161	188	185	173	163	165	168	170	173	175
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	43.9999	7/24/03	425	445	432	410	381	406	367	373	345	351	322
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	13.1311	10/17/01	18	15	14	14	13	10	10	9	7	6	5
23	St. Petersburg College	BAS	Sustainability Management	1100302991	03.0299	5/15/07	208	236	203	192	185	161	151	138	125	111	98
23	St. Petersburg College	BAS	Technology Management	1101110991	11.1099	10/17/01	550	551	571	551	547	510	509	501	493	485	477
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	51.0808	1/23/04	151	165	172	137	128	132	119	111	103	94	86
24	Santa Fe College	BS	Accounting	1105203011	52.0301	2/16/17	0	0	1	43	81	112	138	164	190	217	243
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	51.1005	1/21/09	64	70	83	85	81	87	91	95	99	102	106
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/21/10	106	91	91	92	85	77	76	72	68	64	59
24	Santa Fe College	BAS	Health Services Administration	1105107011	51.0701	1/21/09	366	306	271	245	224	200	170	140	111	81	52
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	26.1201	4/16/13	18	20	24	21	16	20	18	18	17	17	17
24	Santa Fe College	BAS	Information Technology and Security Management	1101101034	11.0103	8/26/15	22	67	104	154	176	169	203	233	264	294	324
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	50.0602	3/18/14	21	34	35	39	41	42	45	49	52	55	58
24	Santa Fe College	BS	Nursing	1105138012	51.3801	10/18/11	163	183	212	218	220	218	229	239	249	259	269
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	52.0299	3/27/12	492	457	426	382	362	377	335	310	285	261	236
25	Seminole State College of Florida	BS	Business Information Management	1105212011	52.1201	9/21/10	977	1,002	932	904	869	774	741	696	651	606	561
25	Seminole State College of Florida	BS	Construction	1101510012	15.1001	9/21/10	119	144	163	177	242	236	274	299	325	351	377
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	15.0101	9/21/10	106	124	142	127	133	124	127	128	130	131	133
25	Seminole State College of Florida	BS	Health Sciences	1105100005	51.0000	8/26/15	0	364	494	574	573	516	604	678	753	827	901
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	11.0103	9/21/10	530	532	568	621	608	548	587	596	606	615	625
25	Seminole State College of Florida	BAS	Interior Design	1105004083	50.0408	1/21/09	53	67	57	60	55	165	142	159	175	192	208
25	Seminole State College of Florida	BS	Nursing	1105138012	51.3801	7/17/17	0	0	90	177	188	231	293	341	390	438	486
26	South Florida State College	BS	Elementary Education	1101312021	13.1202	1/21/14	22	20	24	33	29	27	33	35	36	38	40
26	South Florida State College	BS	Nursing	1105138012	51.3801	1/21/14	46	36	52	49	48	52	53	54	55	56	57
26	South Florida State College	BAS	Supervision and Management	1105202991	52.0299	9/20/11	143	136	139	128	145	155	156	159	161	164	167
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	51.3801	8/26/15	0	45	42	58	79	99	110	126	143	159	176
28	Valencia College	BAS	Business Administration	1105202011	52.0299	7/7/17	0	0	0	779	1,514	1,914	2,381	2,845	3,309	3,773	4,237
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	51.0908	6/18/13	65	86	98	100	96	97	102	106	111	116	120
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	11.0103	10/25/18	0	0	0	0	65	185	212	249	285	321	357
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	15.0303	9/21/10	177	188	187	169	182	187	180	180	180	180	180
28	Valencia College	BS	Nursing	1105138012	51.3801	7/7/17	0	0	0	179	322	511	619	735	851	967	1,083
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	51.0907	9/21/10	147	148	169	137	132	124	119	112	106	99	93

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1	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	51.2211	2/18/14	24	31	49	59	47	53	67	74	81	88	82
1	Eastern Florida State College	BAS	Information Systems Technology	1101104011	11.0401	3/18/14	0	17	30	53	59	84	94	115	126	147	158
1	Eastern Florida State College	BS	Nursing	1105138012	51.3801	7/17/17	0	0	0	0	15	36	17	20	24	27	71
1	Eastern Florida State College	BAS	Organizational Management	1105202991	52.0299	12/12/12	126	176	218	290	357	407	469	527	586	644	702
1	Eastern Florida State College	BS	Science Teacher Education	1101313161	13.1316	7/15/20	0	0	0	0	0	0	20	50	75	99	125
2	Broward College	BS	Aerospace Sciences	1104901011	49.0101	11/16/16	0	0	0	0	19	24	22	26	30	34	52
2	Broward College	BS	Environmental Science	1100301991	03.0199	11/19/13	5	8	33	24	22	24	33	37	42	46	42
2	Broward College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	61	68	53	51	46	67	27	31	15	19	51
2	Broward College	BAS	Information Technology	1101101032	11.0103	1/21/09	91	83	69	105	105	164	117	123	129	135	232
2	Broward College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/19/08	3	4	3	2	1	0	0	0	0	0	0
2	Broward College	BS	Nursing	1105138012	51.3801	1/21/09	97	87	117	110	102	108	128	119	139	130	124
2	Broward College	BS	Secondary Biology Education	1101313221	13.1322	2/19/08	1	6	2	1	4	3	0	1	0	0	2
2	Broward College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/08	10	2	1	7	1	6	6	4	6	4	4
2	Broward College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	216	206	260	299	293	289	398	404	461	468	409
2	Broward College	BAS	Supply Chain Management	1105202031	52.0203	11/6/12	14	29	52	43	51	33	69	77	85	93	53
2	Broward College	BAS	Technology Management	1101110991	11.1099	1/21/09	32	28	21	25	21	38	17	14	12	10	36
3	College of Central Florida	BAS	Business and Organizational Management	1105202991	52.0299	3/26/10	174	169	152	156	156	173	145	140	136	131	170
3	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	13.1210	3/26/10	17	11	12	16	14	13	15	15	15	15	14
3	College of Central Florida	BS	Nursing	1105138012	51.3801	11/19/13	27	25	35	52	56	46	75	83	92	101	87
4	Chipola College	BS	Business Administration	1105202011	52.0201	12/17/10	20	12	16	25	28	14	33	36	40	43	29
4	Chipola College	BS	Elementary Education	1101312021	13.1202	2/19/08	18	15	10	9	11	21	6	4	2	0	23
4	Chipola College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	1	3	2	4	0	4	1	1	1	1	1
4	Chipola College	BS	Middle Grades Mathematics Education	1101313112	13.1311	5/14/02	2	0	1	1	2	5	2	2	2	2	9
4	Chipola College	BS	Middle Grades Science Education	1101313165	13.1316	5/14/02	0	0	1	0	2	3	2	1	2	2	6
4	Chipola College	BS	Nursing	1105138012	51.3801	2/19/08	25	42	31	28	27	25	12	21	6	15	14
4	Chipola College	BS	Secondary English Education	1101313051	13.1305	12/17/10	4	1	1	2	3	2	2	2	2	2	3
4	Chipola College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/02	2	0	1	0	2	7	1	1	1	2	12
4	Chipola College	BS	Secondary Science-Biology Education	1101313221	13.1322	5/14/02	1	0	0	0	0	1	0	0	0	0	1
5	Daytona State College	BS	Accounting	1105203011	52.0301	11/15/19	0	0	0	0	0	0	0	18	26	34	43
5	Daytona State College	BS	Elementary Education	1101312021	13.1202	2/19/08	37	33	39	38	54	36	58	62	66	71	61
5	Daytona State College	BS	Engineering Technology	1101599991	15.9999	5/18/10	36	18	24	33	34	42	37	38	40	41	60
5	Daytona State College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	14	4	7	6	8	9	5	4	3	3	9
5	Daytona State College	BS	Information Technology	1101101031	11.0103	9/17/13	24	28	26	29	45	34	51	55	60	65	54
5	Daytona State College	BS	Nursing	1105138012	51.3801	9/17/13	79	79	80	102	131	145	151	164	178	192	224
5	Daytona State College	BS	Secondary Biology Education	1101313221	13.1322	2/19/08	1	2	1	1	0	4	0	0	0	0	2
5	Daytona State College	BS	Secondary Chemistry Education	1101313231	13.1323	2/19/08	0	1	2	0	0	1	0	0	0	0	0
5	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	13.1316	2/19/08	1	1	2	0	0	0	0	0	0	0	0
5	Daytona State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/08	5	2	0	4	5	2	5	5	6	6	4
5	Daytona State College	BS	Secondary Physics Education	1101313291	13.1329	2/19/08	0	0	0	0	0	0	0	0	0	0	0
5	Daytona State College	BAS	Supervision and Management	1105202991	52.0299	4/19/05	272	293	256	272	269	231	245	264	235	254	198
6	Florida SouthWestern State College	BAS	Information Systems Technology	1101101032	11.0103	1/13/21	0	0	0	0	0	0	0	13	27	40	54
6	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	51.0908	3/26/10	10	7	5	6	13	14	12	13	13	14	21
6	Florida SouthWestern State College	BS	Elementary Education	1101312021	13.1202	2/19/08	41	60	46	70	63	59	72	94	83	105	65
6	Florida SouthWestern State College	BS	Nursing	1105138012	51.3801	2/19/08	86	82	92	108	92	162	123	126	136	139	208
6	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	43.9999	4/19/05	24	25	22	25	22	24	22	24	21	23	20
6	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	52.0299	2/19/08	95	115	103	128	138	139	149	173	167	191	182
7	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	26.0102	12/17/10	42	36	41	28	30	45	23	14	16	6	38
7	Florida State College at Jacksonville	BS	Business Administration	1105202011	52.0201	9/21/10	99	132	115	146	92	178	109	108	107	106	152
7	Florida State College at Jacksonville	BS	Converged Communications	1100901021	09.0102	10/18/11	27	26	23	23	13	25	9	6	3	0	10
7	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	11.0901	2/19/08	60	52	43	47	28	54	25	22	14	11	25
7	Florida State College at Jacksonville	BAS	Digital Media	1101003041	10.0304	6/21/11	13	26	28	24	16	31	20	20	20	20	24
7	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101	13.1210	1/21/09	35	47	30	25	19	42	0	2	0	0	8
7	Florida State College at Jacksonville	BS	Financial Services	1105208031	52.0803	7/17/12	1	11	18	32	18	57	35	40	45	51	82
7	Florida State College at Jacksonville	BS	Human Services	1104400001	44.0000	3/27/12	5	9	62	67	83	154	144	148	190	195	283
7	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	11.1099	1/21/09	52	53	55	48	28	68	22	16	10	5	53
7	Florida State College at Jacksonville	BAS	Logistics	1105202031	52.0203	11/19/13	11	32	42	36	30	48	42	46	49	53	63
7	Florida State College at Jacksonville	BS	Nursing	1105138012	51.3801	2/19/08	103	127	129	115	99	202	100	97	94	92	219
7	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	43.9999	1/21/09	35	41	37	51	26	48	39	49	40	50	33
7	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	52.0299	2/19/08	249	186	196	194	100	223	125	92	87	54	137
8	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	30.3201	7/17/19	0	0	0	0	0	0	0	0	0	0	0

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8	The College of the Florida Keys	BS	Nursing	1105138012	51.3801	5/16/17	0	0	0	0	0	2	0	0	0	0	3
8	The College of the Florida Keys	BAS	Supervision and Management	1105202991	52.0299	1/6/16	0	0	8	7	8	7	16	15	21	20	16
9	Gulf Coast State College	BAS	Digital Media	1101003041	10.0304	5/21/13	5	8	8	7	9	6	8	9	8	10	7
9	Gulf Coast State College	BS	Nursing	1105138012	51.3801	3/27/12	10	33	30	37	27	34	39	42	45	49	31
9	Gulf Coast State College	BAS	Organizational Management	1105202991	52.0299	11/6/12	7	11	19	24	27	13	38	43	49	54	31
9	Gulf Coast State College	BAS	Technology Management	1101110991	11.1099	3/26/10	10	4	10	16	10	11	25	23	30	28	14
10	Hillsborough Community College	BS	Nursing	1105138012	51.3801	8/18/21	0	0	0	0	0	0	0	0	135	150	285
11	Indian River State College	BS	Accounting	1105203011	52.0301	9/17/13	37	48	49	49	46	47	52	53	55	57	50
11	Indian River State College	BS	Biology	1102601011	26.0101	5/18/10	30	32	43	44	38	35	46	48	51	53	40
11	Indian River State College	BS	Business Administration	1105202011	52.0201	3/27/12	58	58	90	73	101	87	119	111	136	128	147
11	Indian River State College	BS	Criminal Justice	1104301041	43.0104	3/27/12	84	70	79	80	71	72	85	76	86	77	68
11	Indian River State College	BAS	Digital Media	1101003041	10.0304	5/18/10	55	53	42	39	39	39	29	24	20	16	20
11	Indian River State College	BS	Elementary Education	1101312021	13.1202	9/17/13	10	21	24	29	28	20	39	43	47	51	28
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	13.1001	2/20/07	28	16	9	9	8	12	0	0	0	0	0
11	Indian River State College	BS	Health Care Management	1105107011	51.0701	9/17/13	4	22	40	27	35	23	49	55	61	67	35
11	Indian River State College	BS	Human Services	1104400001	44.0000	5/18/10	118	138	124	115	121	149	97	105	86	95	142
11	Indian River State College	BS	Information Technology and Security Management	1101101034	11.0103	5/10/12	29	45	45	45	57	60	56	66	63	73	84
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/07	11	9	5	3	1	1	0	0	0	0	0
11	Indian River State College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/07	7	3	6	3	7	3	7	3	7	3	7
11	Indian River State College	BS	Nursing	1105138012	51.3801	2/20/07	79	82	82	106	116	132	136	146	156	167	191
11	Indian River State College	BAS	Organizational Management	1105202991	52.0299	2/20/07	140	127	111	98	118	114	95	88	82	75	95
11	Indian River State College	BS	Public Administration	1104404011	44.0401	5/10/12	16	20	21	32	23	21	37	43	44	50	29
11	Indian River State College	BS	Secondary Biology Education	1101313221	13.1322	2/20/07	4	4	0	0	2	0	0	0	0	0	0
11	Indian River State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/20/07	0	2	4	3	3	0	5	5	6	7	0
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/20/11	1	7	8	9	11	23	15	18	20	22	36
12	Florida Gateway College	BS	Elementary Education	1.21101E+11	13.1202	11/15/19	0	0	0	0	0	0	0	9	18	23	30
12	Florida Gateway College	BS	Nursing	1105138012	51.3801	6/21/11	13	14	20	37	51	36	69	79	90	100	84
12	Florida Gateway College	BAS	Water Resource Management	1100302052	03.0205	3/18/14	0	2	4	2	4	2	5	6	7	7	4
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	52.0299	3/27/12	32	31	32	27	33	36	28	26	26	24	38
13	Lake-Sumter State College	BS	RN to BSN	1105138012	51.3801	7/17/17	0	0	0	0	16	38	18	22	25	29	75
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102	13.1210	3/26/10	14	14	20	21	17	34	21	22	23	24	46
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	51.0701	3/26/10	33	25	31	32	23	20	32	29	33	29	14
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	51.3801	3/17/09	153	162	181	186	156	164	173	175	176	178	164
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	43.9999	3/26/10	15	15	16	16	19	21	20	21	22	23	27
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	52.0201	3/19/19	0	0	0	0	0	2	0	0	0	0	3
15	Miami Dade College	BS	Biological Sciences	1102601011	26.0101	6/21/11	48	41	36	51	49	79	53	54	56	57	107
15	Miami Dade College	BS	Cybersecurity	1101110031	11.1003	7/15/20	0	0	0	0	0	0	15	30	36	49	60
15	Miami Dade College	BS	Data Analytics	1101101011	11.0101	9/23/16	0	0	0	19	29	33	43	51	60	68	76
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	13.1210	9/20/11	23	28	45	25	43	34	44	38	47	41	55
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	15.0303	3/26/10	16	21	8	10	18	16	14	14	14	13	15
15	Miami Dade College	BS	Exceptional Student Education	1101310011	13.1001	5/14/02	75	66	55	47	53	48	36	31	25	19	24
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021	50.0602	1/21/09	54	41	37	57	49	60	53	54	55	56	73
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	51.0000	1/21/09	14	12	17	21	5	63	6	5	4	3	82
15	Miami Dade College	BS	Information Systems Technology	1101101034	11.0103	11/19/13	21	91	98	83	108	110	137	153	168	184	165
15	Miami Dade College	BS	Nursing	1105138012	51.3801	2/20/07	332	311	282	277	281	229	248	235	223	210	161
15	Miami Dade College	BAS	Public Safety Management	1104399991	43.9999	3/21/06	149	120	114	142	128	160	129	127	126	125	181
15	Miami Dade College	BS	Secondary Biology Education	1101313221	13.1322	5/14/02	4	0	0	1	5	1	4	5	5	6	6
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/02	11	4	8	5	4	2	6	0	5	0	0
15	Miami Dade College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	462	358	443	455	402	529	527	462	555	490	591
15	Miami Dade College	BAS	Supply Chain Management	1105202032	52.0203	11/19/13	0	18	17	25	26	26	39	45	51	56	46
16	North Florida College	BS	Nursing	1105138012	51.3801	9/23/16	0	0	0	9	17	23	24	29	33	38	50
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	13.1210	3/19/13	10	10	8	20	16	14	24	30	31	36	25
17	Northwest Florida State College	BS	Elementary Education	1101312021	13.1202	2/20/07	23	31	15	20	15	9	3	9	0	2	0
17	Northwest Florida State College	BS	Nursing	1105138012	51.3801	2/19/08	40	35	41	50	45	51	61	61	69	69	67
17	Northwest Florida State College	BAS	Project Management	1105202021	52.0202	5/15/03	59	59	44	30	26	22	0	0	0	0	0
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	52.0299	6/18/13	38	32	36	43	35	51	49	47	53	52	61
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	51.0908	4/1/20	0	0	0	0	0	0	26	25	36	45	58
18	Palm Beach State College	BS	Human Services	1104400001	44.0000	4/1/20	0	0	0	0	0	0	23	28	33	44	53
18	Palm Beach State College	BAS	Information Management	1101110991	11.1099	6/15/10	39	46	54	58	61	66	73	79	84	89	91
18	Palm Beach State College	BS	Nursing	1105138012	51.3801	6/15/10	37	68	73	84	96	113	123	136	149	163	165
18	Palm Beach State College	BAS	Supervision and Management	1105202991	52.0299	2/19/08	232	255	226	286	323	306	364	387	411	434	419
19	Pasco-Hernando State College	BS	Nursing	1105138012	51.3801	6/18/13	15	36	31	47	90	81	117	134	151	168	161
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	52.0299	6/18/13	8	81	119	167	135	143	223	256	288	320	251
20	Pensacola State College	BAS	Business and Management	1105202991	52.0299	3/26/10	95	131	126	131	164	169	156	182	175	201	246
20	Pensacola State College	BAS	Cybersecurity	1101110031	11.1003	1/6/16	0	0	0	4	32	34	39	46	54	61	77
20	Pensacola State College	BS	Nursing	1105138012	51.3801	3/26/10	34	25	27	43	45	42	53	57	62	66	65
21	Polk State College	BS	Aerospace Science	1104901011	49.0101	9/17/13	0	8	14	7	20	21	19	21	23	25	38
21	Polk State College	BS	Criminal Justice	1104301041	43.0104	7/17/12	35	32	47	60	47	49	79	84	95	100	71
21	Polk State College	BS	Early Childhood Education	1101312101	13.1210	8/26/15	0	0	0	6	5	8	10	13	14	17	17
21	Polk State College	BS	Elementary Education	1101312021	13.1202	8/26/15	0	0	0	16	33	33	46	55	64	73	78

Florida College System Baccalaureate Projections
2022 Legislative Budget Request

College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2015-16 completers	2016-17 completers	2017-18 completers	2018-19 completers	2019-20 completers	2020-21 completers	2021-22 Graduation Projections	2022-23 Graduation Projections	2023-24 Graduation Projections	2024-25 Enrollment Projections	2025-26 Enrollment Projections
21	Polk State College	BS	Nursing	1105138012	51.3801	5/17/11	53	74	108	97	93	95	119	128	137	146	124
21	Polk State College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	214	274	281	266	241	256	261	264	267	270	250
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	13.1210	3/26/10	24	20	13	19	19	16	17	16	15	14	13
22	St. Johns River State College	BS	Nursing	1105138012	51.3801	5/10/12	11	19	33	37	55	59	72	79	92	99	116
22	St. Johns River State College	BAS	Organizational Management	1105202991	52.0299	3/26/10	39	43	58	47	49	62	54	56	58	60	72
23	St. Petersburg College	BAS	Applied Health Sciences	1105122111	51.0701	2/20/07	72	75	100	120	98	131	126	135	144	153	182
23	St. Petersburg College	BS	Biology, General	1102601011	26.0101	2/18/08	46	47	40	34	58	29	54	56	57	59	29
23	St. Petersburg College	BS	Business Administration	1105202011	52.0201	12/18/08	103	128	153	137	144	157	164	172	180	188	192
23	St. Petersburg College	BAS	Cybersecurity	1101110031	11.1003	2/12/20	0	0	0	0	0	0	25	70	152	193	248
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	51.0602	3/20/03	38	41	40	50	58	54	67	72	77	82	80
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	13.9999	2/20/07	39	42	53	68	92	114	115	128	142	156	195
23	St. Petersburg College	BS	Elementary Education	1101312021	13.1202	10/17/01	61	59	58	56	42	69	37	33	28	24	60
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	13.1001	10/17/01	36	32	18	6	6	10	0	0	0	0	0
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	52.0299	2/20/07	120	132	200	176	184	238	217	233	248	264	323
23	St. Petersburg College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/07	3	5	9	7	0	0	1	1	0	0	0
23	St. Petersburg College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/07	3	5	1	2	2	1	0	0	0	0	0
23	St. Petersburg College	BS	Nursing	1105138012	51.3801	10/17/01	368	284	309	237	223	252	181	102	119	41	127
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	22.0302	8/23/05	45	44	40	33	22	34	12	6	1	0	8
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	44.0401	2/18/08	27	30	18	27	46	31	48	52	56	61	52
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	43.9999	7/24/03	78	76	88	88	64	87	67	64	62	60	79
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	13.1311	10/17/01	6	3	4	5	3	3	5	4	5	4	2
23	St. Petersburg College	BAS	Sustainability Management	1100302991	03.0299	5/15/07	28	22	29	31	27	27	38	35	42	38	30
23	St. Petersburg College	BAS	Technology Management	1101110991	11.1099	10/17/01	109	94	127	127	112	144	151	143	166	158	176
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	51.0808	1/23/04	23	21	46	21	12	38	10	7	3	0	27
24	Santa Fe College	BS	Accounting	1105203011	52.0301	2/16/17	0	0	0	0	8	18	9	11	13	14	36
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	51.1005	1/21/09	8	12	12	23	21	9	32	39	41	48	20
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/21/10	21	24	26	9	24	27	8	3	2	0	25
24	Santa Fe College	BAS	Health Services Administration	1105107011	51.0701	1/21/09	54	72	33	40	46	39	9	22	0	6	9
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	26.1201	4/16/13	1	5	4	3	1	3	1	1	1	0	0
24	Santa Fe College	BAS	Information Technology and Security Management	1101101034	11.0103	8/26/15	0	0	2	21	20	40	38	47	54	62	79
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	50.0602	3/18/14	0	7	6	9	9	7	12	17	15	20	12
24	Santa Fe College	BS	Nursing	1105138012	51.3801	10/18/11	53	67	70	76	84	89	93	104	105	116	122
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	52.0299	3/27/12	65	80	75	80	76	73	82	84	86	88	75
25	Seminole State College of Florida	BS	Business Information Management	1105212011	52.1201	9/21/10	112	135	154	135	146	139	158	164	170	176	155
25	Seminole State College of Florida	BS	Construction	1101510012	15.1001	9/21/10	12	16	16	24	30	48	38	43	47	52	80
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	15.0101	9/21/10	14	22	27	22	22	22	26	27	29	30	24
25	Seminole State College of Florida	BS	Health Sciences	1105100005	51.0000	8/26/15	0	0	52	126	128	164	258	286	351	380	338
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	11.0103	9/21/10	87	80	91	129	137	135	170	185	201	216	215
25	Seminole State College of Florida	BAS	Interior Design	1105004083	50.0408	1/21/09	19	33	24	28	34	35	26	35	28	37	44
25	Seminole State College of Florida	BS	Nursing	1105138012	51.3801	7/17/17	0	0	0	6	49	64	59	71	82	94	139
26	South Florida State College	BS	Elementary Education	1101312021	13.1202	1/21/14	6	11	9	13	16	8	17	22	21	26	14
26	South Florida State College	BS	Nursing	1105138012	51.3801	1/21/14	15	4	26	15	15	5	28	16	32	21	15
26	South Florida State College	BAS	Supervision and Management	1105202991	52.0299	9/20/11	39	22	28	37	35	30	38	39	40	40	37
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	51.3801	8/26/15	0	0	0	12	19	23	28	33	39	44	52
28	Valencia College	BAS	Business Administration	1105202011	52.0299	7/7/17	0	0	0	8	208	421	243	289	336	382	846
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	51.0908	6/18/13	12	17	19	22	20	24	25	27	29	31	31
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	11.0103	10/25/18	0	0	0	0	0	21	0	0	0	0	30
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	15.0303	9/21/10	21	24	23	26	26	31	28	31	30	33	36
28	Valencia College	BS	Nursing	1105138012	51.3801	7/7/17	0	0	0	0	54	110	62	74	86	98	221
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	51.0907	9/21/10	29	37	47	24	31	37	26	25	24	22	29

SUS Baccalaureate Degree Trends and Estimates

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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 progessively conservative and designed to smooth volatile (defined as annual change of ±10% of the 2020-21 total) trends. If the average annual change is not within a ±10% range of the 2020-21 value, then the enrollment estimates are held constant at the 2020-21 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 2020-21	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010				CIP 2020				2021-22 100% AAC	2022-23 90% AAC	2023-24 80% AAC	2024-25 70% AAC	2025-26 60% AAC
6-DIGIT CIP	CIP LABEL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021							
010000	Agribusiness & Agric. Production	27	16	11	27	16	36	2	6%	40	40	40	40	40
010102	Agricultural Business/Operations	10	11	7	3	11	6	-1	-17%	10	10	10	10	10
010103	Ag (Food and Resource) Economics	125	131	133	147	124	112	-3	-3%	110	110	110	110	110
010901	Animal Sciences	121	119	154	151	195	144	5	3%	150	160	160	160	160
011001	Food Sciences and Technology	152	119	42	33	18	31	-24	-77%	30	30	30	30	30
011101	Plant Sciences	19	34	38	40	38	55	7	13%	60	60	60	60	60
011103	Horticulture Science	18	20	13	16	29	25	1	4%	30	30	30	30	30
011201	Soil Sciences	2	3	3	2	1	6	1	17%	10	10	10	10	10
030101	Natural Resources/Conservation General		88	85	75	63	52	10	19%	50	50	50	50	50
030103	Environmental Studies	93	101	146	142	176	169	15	9%	180	190	200	210	220
030104	Environmental Science	251	291	268	294	304	307	11	4%	320	330	340	350	360
030205	Marine Science	31	28	26	36	39	18	-3	-17%	20	20	20	20	20
030501	Forest Resources & Conservation	59	50	50	61	62	58	0	0%	60	60	60	60	60
030601	Wildlife, Fish and Wildlands Science and Managemen	41	59	46	67	49	51	2	4%	50	50	50	50	50
040201	Architecture	221	171	203	206	194	225	1	0%	230	230	230	230	230
040301	Urban & Regional Planning	20	36	25	34	24	23	1	4%	20	20	20	20	20
040401	Environmental Design/Architecture	15	23	24	24	17	23	2	9%	30	30	30	30	30
040601	Landscape Architecture	7	11	10	9	10	12	1	8%	10	10	10	10	10
050103	Asian Studies	42	41	34	37	36	29	-3	-10%	30	30	30	30	30
050105	Russian, Central European, East European and Euras	3	4			1	2	0	0%	0	0	0	0	0
050107	Latin American Studies	3	4	3	14	12	8	1	13%	10	10	10	10	10
050108	Middle Eastern Studies	6	3	13	7	6	5	0	0%	10	10	10	10	10
050124	French and Francophone Studies	6	5	3	4	5	2	-1	-50%	0	0	0	0	0
050134	Latin American and Caribbean Studies	4	11	8	8	13	9	1	11%	10	10	10	10	10
050201	African-American (Black) Studies	34	38	50	39	49	36	0	0%	40	40	40	40	40
050207	Womens Studies	61	45	71	69	61	87	5	6%	90	100	100	100	100
090100	Communication, General			189	256	233	201	40	20%	200	200	200	200	200
090101	Speech Communication and Rhetoric	1,007	1,346	1,382	1,336	1,426	1,381	75	5%	1,460	1,530	1,590	1,640	1,690
090102	Communication (Mass)	1,178	977	875	774	531	369	-162	-44%	370	370	370	370	370
090401	Journalism	213	188	186	220	218	198	-3	-2%	200	200	200	200	200
090701	Radio & TV Broadcasting	339	331	351	317	292	264	-15	-6%	250	240	230	220	210
090702	Digital Communication and Media/Multimedia	379	371	387	383	442	426	9	2%	440	450	460	470	480
090900	Public Relations, Advertising, and Applied Communi	115	107	128	178	360	546	86	16%	550	550	550	550	550
090902	Public Relations & Organizational Comm	194	204	228	264	281	281	17	6%	300	320	330	340	350
090903	Advertising	271	292	312	331	330	307	7	2%	310	320	330	340	340
110101	Computer and Information Sciences, General	953	995	1,257	1,393	1,577	1,819	173	10%	1,990	2,150	2,290	2,410	2,510
110103	Information Technology	752	837	827	869	966	1,025	55	5%	1,080	1,130	1,170	1,210	1,240
110701	Computer Science				2	14	104	21	20%	100	100	100	100	100
110802	Data Modeling/Warehousing & Database Adm			12	10	15	2	0	0%	0	0	0	0	0
110899	Computer Software & Media Applications Other	1	5	62	103	147	37	7	19%	40	40	40	40	40
111003	Computer and Information Systems Security/Informat				3	22	30	6	20%	30	30	30	30	30
130101	Education, General	75	100	119	130	126	142	13	9%	160	170	180	190	200
131001	Special Ed, General	212	175	169	183	202	192	-4	-2%	190	190	190	190	190
131003	Ed. Of the Deaf and Hearing Impaired			3	7	9	11	2	18%	10	10	10	10	10
131009	Ed. Of the Blind & Visually Handicapped	21	18	8	10	13	11	-2	-18%	10	10	10	10	10
131202	Elementary Teacher Ed	1,327	1,206	1,068	1,095	1,047	896	-86	-10%	810	730	660	600	550
131203	JR High/Middle School Ed	6	2	3	6	2	1	-1	-100%	0	0	0	0	0

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		ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2020-21	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010				CIP 2020								
6-DIGIT CIP	CIP LABEL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021			2021-22 100% AAC	2022-23 90% AAC	2023-24 80% AAC	2024-25 70% AAC	2025-26 60% AAC
131205	Secondary Teacher Ed	68	45	50	62	114	107	8	7%	120	130	140	150	160
131206	Teacher Education Multiple Levels	63	71	56	63	86	79	3	4%	80	80	80	80	80
131210	Pre-Elem/Early Childhood Teacher Ed.	334	313	322	346	329	367	7	2%	370	380	390	400	400
131301	Agricultural Teacher Ed. (Voc)	53	56	61	70	64	44	-2	-5%	40	40	40	40	40
131302	Art Teacher Ed.	22	23	24	15	29	22	0	0%	20	20	20	20	20
131305	English Teacher Ed.	123	132	93	88	83	50	-15	-30%	50	50	50	50	50
131311	Mathematics Teacher Ed.	70	58	47	44	34	40	-6	-15%	40	40	40	40	40
131312	Music Teacher Ed.	116	123	116	124	127	123	1	1%	120	120	120	120	120
131314	Physical Ed. Teaching & Coaching	515	514	538	560	581	472	-9	-2%	460	450	440	430	430
131316	Science Teacher Ed.	36	41	35	16	16	14	-4	-29%	10	10	10	10	10
131317	Social Science Teacher Ed.	124	121	92	117	68	49	-15	-31%	50	50	50	50	50
131320	Trade and Industrial Teacher Ed	27	29	28	26	19	9	-4	-44%	10	10	10	10	10
140201	Aerospace, Aeronautical and Astronautical/Space En	192	190	180	258	317	332	28	8%	360	390	410	430	450
140301	Agricultural Engineering	22	5	4	4	8	4	-4	-100%	0	0	0	0	0
140501	Bioengineering and Biomedical Engineering	141	146	162	203	195	256	23	9%	280	300	320	340	350
140701	Chemical Engineering	306	270	347	347	309	291	-3	-1%	290	290	290	290	290
140801	Civil Engineering	613	646	668	710	785	807	39	5%	850	890	920	950	970
140803	Structural Engineering	10	9	7	6	9	11	0	0%	10	10	10	10	10
140901	Computer Engineering	374	426	426	508	536	561	37	7%	600	630	660	690	710
140903	Computer Software Engineering	45	34	61	55	56	70	5	7%	80	90	90	90	90
141001	Electrical and Electronics Engineering	678	666	648	665	697	768	18	2%	790	810	820	830	840
141003	Laser and Optical Engineering	5	14	13	17	19	25	4	16%	30	30	30	30	30
141401	Environmental Engineering	103	112	127	121	132	138	7	5%	150	160	170	180	180
141801	Materials Engineering	26	39	47	62	70	61	7	11%	60	60	60	60	60
141901	Mechanical Engineering	1,120	1,104	1,344	1,440	1,528	1,574	91	6%	1,670	1,750	1,820	1,880	1,940
142301	Nuclear Engineering	20	27	15	14	21	9	-2	-22%	10	10	10	10	10
142401	Coastal & Ocean Engineering	32	38	27	23	24	23	-2	-9%	20	20	20	20	20
142701	Industrial & Systems Engineering	151	133	103	127	119	140	-2	-1%	140	140	140	140	140
143501	Industrial/Manufacturing Engineering	183	227	253	207	268	230	9	4%	240	250	260	270	280
143801	Surveying Engineering	6	6	3	6	5	10	1	10%	10	10	10	10	10
144501	Biological/Biosystems Engineering	27	36	35	20	23	17	-2	-12%	20	20	20	20	20
150000	Engineering Technologies and Engineering-Related F	25	31	26	28	32	34	2	6%	40	40	40	40	40
150303	Electronic Engineering Technology	8	7	9	11	5	8	0	0%	10	10	10	10	10
151001	Construction/Building Tech.	133	165	143	202	241	246	23	9%	270	290	310	330	340
151102	Surveying	8	16	23	16	14	18	2	11%	20	20	20	20	20
159999	Engineering Technologies and Engineering-Related F					4	11	2	18%	10	10	10	10	10
160101	Foreign Lang, Multiple	9	17	41	97	169	148	28	19%	150	150	150	150	150
160102	Linguistics	94	81	78	87	47	45	-10	-22%	50	50	50	50	50
160399	East Asian Lang/Literature	58	74	36	35	20	22	-7	-32%	20	20	20	20	20
160402	Russian	23	26	21	21	8	16	-1	-6%	20	20	20	20	20
160501	German Language and Literature	21	17	16	5	5	8	-3	-38%	10	10	10	10	10
160901	French	62	77	49	46	29	19	-9	-47%	20	20	20	20	20
160902	Italian	9	9	9	6	6	4	-1	-25%	0	0	0	0	0
160904	Portuguese	5	5	4	3	7	6	0	0%	10	10	10	10	10
160905	Spanish	197	154	235	221	208	172	-5	-3%	170	170	170	170	170
161200	Classics	44	43	37	35	32	24	-4	-17%	20	20	20	20	20
161603	Sign Language Interpretation & Translation	18	29	13	16	18	17	0	0%	20	20	20	20	20

SUS Baccalaureate Degree Trends and Estimates

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		CIP 2010				CIP 2020				2021-22 100% AAC	2022-23 90% AAC	2023-24 80% AAC	2024-25 70% AAC	2025-26 60% AAC
6-DIGIT CIP	CIP LABEL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021							
190701	Home & Family Life	180	236	212	264	309	328	30	9%	360	390	410	430	450
190707	Family and Community Studies	154	121	126	103	122	105	-10	-10%	100	90	80	70	60
190901	Textiles & Clothing	138	150	171	149	165	144	1	1%	150	150	150	150	150
220000	Law			184	246	214	263	53	20%	260	260	260	260	260
220302	Legal Assisting	335	399	176	117	120	80	-51	-64%	80	80	80	80	80
230101	English, General	1,720	1,615	1,606	1,605	1,514	1,455	-53	-4%	1,400	1,350	1,310	1,270	1,240
231303	Professional, Technical, Business, and Scientific	7	10	23	15	16	20	3	15%	20	20	20	20	20
231304	Rhetoric and Composition	82	24	31	32	31	26	-11	-42%	30	30	30	30	30
240101	Liberal Arts & Sciences	155	217	335	390	683	585	86	15%	590	590	590	590	590
240103	Humanities	144	154	141	137	150	132	-2	-2%	130	130	130	130	130
240199	New College/Honors College	180	155	176	203	141	133	-9	-7%	120	110	100	90	90
260101	Biology, General	2,898	2,956	3,072	3,245	3,502	3,628	146	4%	3,770	3,900	4,020	4,120	4,210
260102	Biomedical Sciences	964	956	964	1,120	1,152	1,359	79	6%	1,440	1,510	1,570	1,630	1,680
260202	Biochemistry	65	44	76	71	95	93	6	6%	100	110	120	120	120
260301	Botany, General	4	8	7	12	12	9	1	11%	10	10	10	10	10
260503	Microbiology/Bacteriology	226	242	226	250	263	259	7	3%	270	280	290	300	300
260701	Zoology	36	27	25	26	18	32	-1	-3%	30	30	30	30	30
260702	Entomology	14	13	16	11	16	15	0	0%	20	20	20	20	20
260908	Exercise Physiology	562	479	524	472	412	405	-31	-8%	370	340	320	300	280
261104	Computational Biology	9	4	4	5	7	7	0	0%	10	10	10	10	10
261201	Biotechnology	33	34	41	37	36	39	1	3%	40	40	40	40	40
261302	Marine/Aquatic Biology	37	48	43	58	51	55	4	7%	60	60	60	60	60
261501	Neuroscience					15	44	9	20%	40	40	40	40	40
270101	Mathematics, General	359	354	344	380	371	359	0	0%	360	360	360	360	360
270501	Statistics	134	154	174	193	195	234	20	9%	250	270	290	300	310
300000	Multi-/Interdisciplinary Studies, General	1,120	1,419	1,547	1,576	2,161	2,211	218	10%	2,430	2,630	2,800	2,950	3,080
300101	Interdisc. Biological & Physical Sciences	84	74	73	86	518	637	111	17%	640	640	640	640	640
301101	Gerontology	20	23	18	8	14	6	-3	-50%	10	10	10	10	10
301901	Nutrition Science	5	39	112	143	122	118	23	19%	120	120	120	120	120
302001	International/Global Studies	199	211	210	210	225	201	0	0%	200	200	200	200	200
303001	Computational Science	6	4	3	6	6	13	1	8%	10	10	10	10	10
303301	Sustainability Studies	39	55	67	102	119	127	18	14%	130	130	130	130	130
309999	Independent/Interdisc./Comparative Studies	180	234	1,037	1,205	664	68	-22	-32%	70	70	70	70	70
310301	Recreation, Leisure Studies	257	285	319	305	333	311	11	4%	320	330	340	350	360
310501	Health and Physical Education	134	151	155	140	95	60	-15	-25%	60	60	60	60	60
310504	Sport Business Management	316	304	318	365	369	419	21	5%	440	460	480	500	510
310505	Exercise Sci/Physiol/Mvmnt Studies	236	240	227	223	241	319	17	5%	340	360	370	380	390
380101	Philosophy	208	223	219	259	234	244	7	3%	250	260	270	280	280
380201	Religious Studies	122	91	61	58	58	52	-14	-27%	50	50	50	50	50
380206	Jewish/Judaic Studies	7	10	7	4	1	1	-1	-100%	0	0	0	0	0
389999	Philosophy & Religion	5	10		3	5	2	-1	-50%	0	0	0	0	0
400201	Astronomy	8	14	11	8	21	28	4	14%	30	30	30	30	30
400401	Atmospheric Sci. & Meteorology	20	15	17	22	20	13	-1	-8%	10	10	10	10	10
400501	Chemistry	471	474	460	505	478	479	2	0%	480	480	480	480	480
400599	Chemical Sciences/Industrial Chemistry	29	19	19	10	11	10	-4	-40%	10	10	10	10	10
400601	Geology	124	117	129	97	99	90	-7	-8%	80	70	60	60	60
400699	Geological and Related Sciences Other				7	18	5	1	20%	10	10	10	10	10

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6-DIGIT CIP	CIP LABEL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021							
400801	Physics	190	174	182	166	201	184	-1	-1%	180	180	180	180	180
400899	Radiation Physics	4	4	6	5	13	6	0	0%	10	10	10	10	10
420101	Psychology, General	5,232	4,935	5,178	5,374	5,517	5,967	147	2%	6,110	6,240	6,360	6,460	6,550
422706	Physiological Psychology/Psychobiology	76	108	78	120	135	148	14	9%	160	170	180	190	200
422799	Research and Experimental Psychology, Other		243	282	299	313	344	69	20%	340	340	340	340	340
430104	Criminal Justice Studies	2,487	2,337	2,271	2,346	2,389	2,445	-8	0%	2,440	2,430	2,420	2,410	2,410
430107	Law Enforcement/Police Science	33	25	30	29	26	38	1	3%	40	40	40	40	40
430203	Fire Science/Fire-fighting	13	16	32	35	43	50	7	14%	50	50	50	50	50
430302	Crisis/Emergency/Disaster Management					15	29	6	21%	30	30	30	30	30
430402	Other					60	60	12	20%	60	60	60	60	60
430403	Other					39	47	9	19%	50	50	50	50	50
430406	Other					33	36	7	19%	40	40	40	40	40
439999	Homeland Security, Law Enforcement, Firefighting a	45	50	53	44	63	66	4	6%	70	70	70	70	70
440000	Public Admin & Social Serv Profs	78	100	89	77	60	91	3	3%	90	90	90	90	90
440401	Public Administration	200	172	201	221	224	240	8	3%	250	260	270	280	290
440701	Social Work, General	779	842	848	764	798	740	-8	-1%	730	720	710	700	700
450101	Social Sciences, General	567	584	518	530	520	540	-5	-1%	540	540	540	540	540
450201	Anthropology	528	465	504	435	477	416	-22	-5%	390	370	350	340	330
450401	Criminology	612	558	603	579	631	615	1	0%	620	620	620	620	620
450601	Economics	950	941	962	1,022	1,072	1,051	20	2%	1,070	1,090	1,110	1,120	1,130
450701	Geography	237	135	102	115	92	85	-30	-35%	90	90	90	90	90
450901	International Relations and Affairs	870	823	814	764	771	710	-32	-5%	680	650	620	600	580
451001	Political Science & Government	1,660	1,731	1,811	1,852	1,963	2,040	76	4%	2,120	2,190	2,250	2,300	2,350
451101	Sociology	975	898	1,036	869	837	816	-32	-4%	780	750	720	700	680
459999	Maritime Studies	17	12	12	11	14	10	-1	-10%	10	10	10	10	10
500102	Digital Arts	172	226	208	248	344	449	55	12%	450	450	450	450	450
500301	Dance	49	53	39	59	67	65	3	5%	70	70	70	70	70
500408	Interior Design	56	58	52	61	67	64	2	3%	70	70	70	70	70
500409	Graphic Design	60	57	56	57	63	72	2	3%	70	70	70	70	70
500501	Dramatic Arts	311	283	333	305	338	333	4	1%	340	340	340	340	340
500602	Cinematography and Film/Video Production	145	135	137	138	151	166	4	2%	170	170	170	170	170
500605	Photography	16	20	17	8	8	5	-2	-40%	10	10	10	10	10
500701	Visual Art, General	333	364	356	364	365	340	1	0%	340	340	340	340	340
500702	Studio/Fine Art	464	497	478	491	500	437	-5	-1%	430	430	430	430	430
500703	Art History & Appreciation	78	70	64	65	82	64	-3	-5%	60	60	60	60	60
500901	Music, General	167	162	143	147	174	139	-6	-4%	130	130	130	130	130
500903	Music Performance	106	107	142	145	110	122	3	2%	130	130	130	130	130
500904	Music Composition	3	4	5	5	5	5	0	0%	10	10	10	10	10
500910	Jazz Studies	4	16	10	4	9	9	1	11%	10	10	10	10	10
501001	Arts, Entertainment,and Media Management, General			14	94	150	169	34	20%	170	170	170	170	170
501003	Music Management	19	15	27	17	15	10	-2	-20%	10	10	10	10	10
509999	Music Studies	22	23	23	15	14	15	-1	-7%	10	10	10	10	10
510000	Health Professions and Related Programs	2,108	2,320	2,403	2,779	2,957	3,310	240	7%	3,550	3,770	3,960	4,130	4,270
510201	Communication Sciences and Disorders, General	39	40	38	48	70	47	2	4%	50	50	50	50	50
510204	Speech Pathology and Audiology	526	532	516	547	545	519	-1	0%	520	520	520	520	520
510701	Health Services Administration	1,031	1,087	1,057	1,001	991	889	-28	-3%	860	840	820	800	780
510706	Health Information Management	73	61	46	68	41	66	-1	-2%	70	70	70	70	70

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6-DIGIT CIP	CIP LABEL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021			2021-22 100% AAC	2022-23 90% AAC	2023-24 80% AAC	2024-25 70% AAC	2025-26 60% AAC
510908	Cardiopulmonary Sciences(Resp Ther)	27	13	15	9	15	11	-3	-27%	10	10	10	10	10
510913	Athletic Training	137	113	106	129	117	94	-9	-10%	90	80	70	60	60
511005	Clinical Laboratory Science/Medical Technology/Tec	65	81	68	79	74	79	3	4%	80	80	80	80	80
511504	Community Health Liaison	11	12	18	9	6	11	0	0%	10	10	10	10	10
512201	Public Health, General	319	323	317	325	350	396	15	4%	410	420	430	440	450
512208	Community Health	205	240	251	335	273	222	3	1%	230	230	230	230	230
512305	Music Therapy	16	22	11	12	19	18	0	0%	20	20	20	20	20
513101	Dietetics/Nutritional Services	180	206	225	199	207	192	2	1%	190	190	190	190	190
513102	Clinical Nutrition/Nutritionist	35	35	28	28	21	28	-1	-4%	30	30	30	30	30
513801	Registered Nursing/Registered Nurse	2,671	2,764	2,964	3,094	3,079	3,009	68	2%	3,080	3,140	3,190	3,240	3,280
520101	Business, General	574	674	795	954	862	1,011	87	9%	1,100	1,180	1,250	1,310	1,360
520201	Business Administration and Management	2,141	2,155	2,220	2,264	2,279	2,374	47	2%	2,420	2,460	2,500	2,530	2,560
520203	Logistics, Materials, and Supply Chain Management	40	101	101	138	167	190	30	16%	190	190	190	190	190
520206	Non-Profit Management			1	9	23	12	2	17%	10	10	10	10	10
520301	Accounting	1,909	1,870	1,775	1,741	1,673	1,632	-55	-3%	1,580	1,530	1,490	1,450	1,420
520601	Business Managerial Economics	142	104	102	109	103	102	-8	-8%	90	80	70	60	60
520701	Entrepreneurship	18	15	16	72	107	95	15	16%	100	100	100	100	100
520801	Finance, General	2,619	2,763	2,969	2,902	2,834	2,897	56	2%	2,950	3,000	3,050	3,090	3,120
520804	Financial Planning				22	21	22	4	18%	20	20	20	20	20
520901	Hospitality Administration/Management	1,575	1,488	1,440	1,486	1,404	1,396	-36	-3%	1,360	1,330	1,300	1,280	1,260
520905	Resturant and Food Service Management	59	51	45	36	19	34	-5	-15%	30	30	30	30	30
520906	Resort and Hospitality Management	213	201	160	215	177	106	-21	-20%	110	110	110	110	110
520907	Meeting and Event Planning	307	300	322	288	221	247	-12	-5%	240	230	220	210	200
521001	Human Resources Management	102	96	115	114	122	138	7	5%	150	160	170	180	180
521101	International Business Management	655	689	682	719	772	772	23	3%	800	820	840	860	870
521201	MGMT. Info. Systems/Busi Data Proc.	404	455	485	496	568	575	34	6%	610	640	670	690	710
521301	Management Science	67	65	92	135	198	194	25	13%	190	190	190	190	190
521304	Actuarial Science	61	39	76	69	57	62	0	0%	60	60	60	60	60
521401	Business Marketing Management	2,178	2,258	2,270	2,434	2,333	2,459	56	2%	2,520	2,570	2,620	2,660	2,690
521499	Mkt. MGMT. And Research Oth.	10	2	1	15	24	22	2	9%	20	20	20	20	20
521501	Real Estate	139	141	201	254	235	204	13	6%	220	230	240	250	260
521701	Insurance & Risk Mgmt	56	102	130	134	133	123	13	11%	120	120	120	120	120
540101	History	776	751	671	687	752	642	-27	-4%	620	600	580	560	540

SUS Baccalaureate Enrollment Trends and Estimates

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		CIP 2010				CIP 2020								
6-DIGIT CIP	CIP LABEL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021			2021-22 100% AAC	2022-23 90% AAC	2023-24 80% AAC	2024-25 70% AAC	2025-26 60% AAC
010000	Agribusiness & Agric. Production	165	158	175	159	172	185	4	2%	190	190	190	190	190
010102	Agricultural Business/Operations	44	37	43	39	47	49	1	2%	50	50	50	50	50
010103	Ag (Food and Resource) Economics	436	461	469	433	394	336	-20	-6%	320	300	280	270	260
010901	Animal Sciences	604	646	686	708	674	622	4	1%	630	630	630	630	630
011001	Food Sciences and Technology	370	193	132	130	115	121	-50	-41%	120	120	120	120	120
011101	Plant Sciences	137	157	157	176	172	178	8	4%	190	200	210	220	230
011103	Horticulture Science	62	61	70	81	75	54	-2	-4%	50	50	50	50	50
011201	Soil Sciences	11	8	13	14	13	12	0	0%	10	10	10	10	10
030101	Natural Resources/Conservation General		195	174	156	164	125	25	20%	130	130	130	130	130
030103	Environmental Studies	577	669	770	886	879	963	77	8%	1,040	1,110	1,170	1,220	1,270
030104	Environmental Science	1,208	1,259	1,339	1,343	1,334	1,363	31	2%	1,390	1,420	1,450	1,470	1,490
030205	Marine Science	238	234	225	246	226	234	-1	0%	230	230	230	230	230
030501	Forest Resources & Conservation	188	196	199	208	218	221	7	3%	230	240	250	260	260
030601	Wildlife, Fish and Wildlands Science and Managemen	221	247	230	250	240	238	3	1%	240	240	240	240	240
040201	Architecture	1,307	1,389	1,471	1,537	1,331	1,274	-7	-1%	1,270	1,260	1,250	1,250	1,250
040301	Urban & Regional Planning	106	132	123	113	91	99	-1	-1%	100	100	100	100	100
040401	Environmental Design/Architecture	67	65	73	88	100	113	9	8%	120	130	140	150	160
040501	Interior Architecture	90	81	83	89	76	84	-1	-1%	80	80	80	80	80
040601	Landscape Architecture	107	120	112	100	110	113	1	1%	110	110	110	110	110
049999	Architecture Studies Other					288	654	131	20%	650	650	650	650	650
050103	Asian Studies	135	117	115	112	123	133	0	0%	130	130	130	130	130
050105	Russian, Central European, East European and Euras	4	3	3	2	3	2	0	0%	0	0	0	0	0
050107	Latin American Studies	11	13	18	29	21	23	2	9%	30	30	30	30	30
050108	Middle Eastern Studies	14	12	11	12	12	11	-1	-9%	10	10	10	10	10
050124	French and Francophone Studies	16	13	12	9	11	12	-1	-8%	10	10	10	10	10
050134	Latin American and Caribbean Studies	12	20	21	28	36	27	3	11%	30	30	30	30	30
050201	African-American (Black) Studies	125	145	165	176	145	111	-3	-3%	110	110	110	110	110
050207	Womens Studies	127	128	151	151	146	142	3	2%	150	150	150	150	150
090100	Communication, General			950	991	900	818	164	20%	820	820	820	820	820
090101	Speech Communication and Rhetoric	3,945	5,033	5,062	5,064	5,057	4,851	181	4%	5,030	5,190	5,340	5,470	5,580
090102	Communication (Mass)	5,671	4,518	3,924	2,632	1,859	1,461	-842	-58%	1,460	1,460	1,460	1,460	1,460
090401	Journalism	1,346	1,328	1,314	1,321	1,081	1,105	-48	-4%	1,060	1,020	980	950	920
090701	Radio & TV Broadcasting	1,411	1,366	1,273	1,201	994	893	-104	-12%	890	890	890	890	890
090702	Digital Communication and Media/Multimedia	1,688	1,713	1,739	1,950	2,052	2,211	105	5%	2,320	2,420	2,500	2,570	2,630
090900	Public Relations, Advertising, and Applied Communi	422	427	529	1,228	1,788	1,977	311	16%	1,980	1,980	1,980	1,980	1,980
090902	Public Relations & Organizational Comm	887	951	1,063	1,103	1,101	1,019	26	3%	1,050	1,070	1,090	1,110	1,130
090903	Advertising	1,373	1,377	1,340	1,288	972	1,000	-75	-8%	930	860	800	750	710
099999	Communications, Other					762	718	144	20%	720	720	720	720	720
110101	Computer and Information Sciences, General	7,263	7,906	8,998	9,945	10,595	11,533	854	7%	12,390	13,160	13,840	14,440	14,950
110103	Information Technology	3,800	3,872	4,290	4,674	4,877	4,811	202	4%	5,010	5,190	5,350	5,490	5,610
110104	Informatics					154	110	22	20%	110	110	110	110	110
110401	Information Sciences & Studies					13	170	34	20%	170	170	170	170	170
110701	Computer Science				113	375	1,131	226	20%	1,130	1,130	1,130	1,130	1,130
110802	Data Modeling/Warehousing & Database Adm	47	54	60	56	41	31	-3	-10%	30	30	30	30	30
110899	Computer Software & Media Applications Other	507	588	662	702	619	579	14	2%	590	600	610	620	630
111003	Computer and Information Systems Security/Informat				142	413	646	129	20%	650	650	650	650	650
119999	Computer and Information Sciences, Oth.					1	1	0	0%	0	0	0	0	0
130101	Education, General	375	455	446	464	562	649	55	8%	700	750	790	830	860
130501	Educational/Instructional Technology					14	35	7	20%	40	40	40	40	40
131001	Special Ed, General	1,056	894	773	804	655	739	-63	-9%	680	620	570	530	490
131003	Ed. Of the Deaf and Hearing Impaired		14	24	37	21	22	4	18%	20	20	20	20	20
131009	Ed. Of the Blind & Visually Handicapped	44	35	25	35	31	28	-3	-11%	30	30	30	30	30

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6-DIGIT CIP	CIP LABEL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021			2021-22 100% AAC	2022-23 90% AAC	2023-24 80% AAC	2024-25 70% AAC	2025-26 60% AAC
131202	Elementary Teacher Ed	6,193	5,558	5,070	4,618	3,385	3,346	-569	-17%	3,350	3,350	3,350	3,350	3,350
131203	JR High/Middle School Ed	17	13	12	13	6	6	-2	-33%	10	10	10	10	10
131205	Secondary Teacher Ed	183	171	354	520	310	328	29	9%	360	390	410	430	450
131206	Teacher Education Multiple Levels	365	353	392	407	306	271	-19	-7%	250	230	220	210	200
131210	Pre-Elem/Early Childhood Teacher Ed.	1,423	1,503	1,607	1,592	1,370	1,367	-11	-1%	1,360	1,350	1,340	1,330	1,320
131301	Agricultural Teacher Ed. (Voc)	182	188	184	190	176	165	-3	-2%	160	160	160	160	160
131302	Art Teacher Ed.	140	139	118	93	86	73	-13	-18%	70	70	70	70	70
131305	English Teacher Ed.	697	644	521	408	323	387	-62	-16%	390	390	390	390	390
131311	Mathematics Teacher Ed.	397	330	281	218	158	139	-52	-37%	140	140	140	140	140
131312	Music Teacher Ed.	789	794	828	874	736	727	-12	-2%	720	710	700	690	680
131314	Physical Ed. Teaching & Coaching	2,411	2,413	2,377	2,335	1,741	993	-284	-29%	990	990	990	990	990
131316	Science Teacher Ed.	240	202	152	99	101	106	-27	-25%	110	110	110	110	110
131317	Social Science Teacher Ed.	720	651	488	421	274	243	-95	-39%	240	240	240	240	240
131320	Trade and Industrial Teacher Ed	100	114	98	73	45	32	-14	-44%	30	30	30	30	30
139999	Education, Other	512	544	571	619	3,319	2,915	481	17%	2,920	2,920	2,920	2,920	2,920
140201	Aerospace, Aeronautical and Astronautical/Space En	1,256	1,516	1,652	1,843	1,471	1,609	71	4%	1,680	1,740	1,800	1,850	1,890
140301	Agricultural Engineering	42	37	30	41	30	28	-3	-11%	30	30	30	30	30
140501	Bioengineering and Biomedical Engineering	1,097	1,058	1,070	1,162	1,526	1,673	115	7%	1,790	1,890	1,980	2,060	2,130
140701	Chemical Engineering	1,703	1,698	1,809	1,845	1,621	1,421	-56	-4%	1,370	1,320	1,280	1,240	1,210
140801	Civil Engineering	3,675	3,735	4,081	4,223	4,261	4,386	142	3%	4,530	4,660	4,770	4,870	4,960
140803	Structural Engineering	54	59	81	92	50	52	0	0%	50	50	50	50	50
140901	Computer Engineering	3,017	3,163	3,372	3,591	3,136	3,174	31	1%	3,210	3,240	3,270	3,290	3,310
140903	Computer Software Engineering	354	360	398	430	456	446	18	4%	460	480	490	500	510
141001	Electrical and Electronics Engineering	3,735	3,645	3,658	3,844	3,743	3,742	1	0%	3,740	3,740	3,740	3,740	3,740
141003	Laser and Optical Engineering	105	120	127	148	134	138	7	5%	150	160	170	180	180
141201	Engineering Physics/Applied Physics					3	22	4	18%	20	20	20	20	20
141401	Environmental Engineering	742	814	808	802	719	727	-3	0%	720	720	720	720	720
141801	Materials Engineering	203	263	279	276	254	263	12	5%	280	290	300	310	320
141901	Mechanical Engineering	7,078	7,648	8,390	8,651	7,797	7,767	138	2%	7,910	8,030	8,140	8,240	8,320
142301	Nuclear Engineering	113	103	80	79	77	73	-8	-11%	70	70	70	70	70
142401	Coastal & Ocean Engineering	145	124	113	112	92	84	-12	-14%	80	80	80	80	80
142701	Industrial & Systems Engineering	679	614	592	610	555	521	-32	-6%	490	460	430	410	390
143501	Industrial/Manufacturing Engineering	1,026	1,061	1,155	1,154	968	929	-19	-2%	910	890	880	870	860
143801	Surveying Engineering	24	22	22	33	71	81	11	14%	80	80	80	80	80
144501	Biological/Biosystems Engineering	152	136	125	111	123	99	-11	-11%	100	100	100	100	100
149999	Telecommunications/Networking	4,439	4,480	2,942	2,116	4,426	4,591	30	1%	4,620	4,650	4,670	4,690	4,710
150000	Engineering Technologies and Engineering-Related F	177	147	138	141	140	113	-13	-12%	110	110	110	110	110
150303	Electronic Engineering Technology	40	33	35	31	28	33	-1	-3%	30	30	30	30	30
151001	Construction/Building Tech.	828	936	1,040	1,164	1,284	1,376	110	8%	1,490	1,590	1,680	1,760	1,830
151102	Surveying	61	78	77	78	76	72	2	3%	70	70	70	70	70
159999	Engineering Technologies and Engineering-Related F			2	46	121	156	31	20%	160	160	160	160	160
160101	Foreign Lang, Multiple	47	114	209	324	399	430	77	18%	430	430	430	430	430
160102	Linguistics	299	289	270	235	181	144	-31	-22%	140	140	140	140	140
160399	East Asian Lang/Literature	132	117	76	67	60	48	-17	-35%	50	50	50	50	50
160402	Russian	53	43	33	20	15	12	-8	-67%	10	10	10	10	10
160501	German Language and Literature	30	26	14	7	10	11	-4	-36%	10	10	10	10	10
160901	French	176	151	119	110	84	64	-22	-34%	60	60	60	60	60
160902	Italian	16	14	11	7	6	5	-2	-40%	10	10	10	10	10
160904	Portuguese	14	13	11	16	13	12	0	0%	10	10	10	10	10
160905	Spanish	460	461	505	487	471	393	-13	-3%	380	370	360	350	340
160908	Hispanic and Latin American Languages, Literatures					11	22	4	18%	20	20	20	20	20
161200	Classics	117	96	72	67	57	70	-9	-13%	70	70	70	70	70

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161203	Latin	1	2	2	2	1	1	0	0%	0	0	0	0	0
161603	Sign Language Interpretation & Translation	83	77	67	85	48	43	-8	-19%	40	40	40	40	40
169999	Foreign Languages and Literatures, Oth.			10	11	54	60	12	20%	60	60	60	60	60
190701	Home & Family Life	758	926	927	970	942	788	6	1%	790	800	810	810	810
190707	Family and Community Studies	470	418	433	416	384	320	-30	-9%	290	260	240	220	200
190901	Textiles & Clothing	562	594	535	526	478	364	-40	-11%	360	360	360	360	360
220000	Law			791	948	929	961	192	20%	960	960	960	960	960
220302	Legal Assisting	1,412	1,398	939	464	430	413	-200	-48%	410	410	410	410	410
229999	Law and Legal Studies, Other					15	19	4	21%	20	20	20	20	20
230101	English, General	6,437	6,279	5,993	5,835	5,626	5,367	-214	-4%	5,150	4,960	4,790	4,640	4,510
231303	Professional, Technical, Business, and Scientific	51	63	83	77	58	52	0	0%	50	50	50	50	50
231304	Rhetoric and Composition	529	117	115	104	90	84	-89	-106%	80	80	80	80	80
240101	Liberal Arts & Sciences	2,253	2,144	2,716	2,964	2,249	2,046	-41	-2%	2,010	1,970	1,940	1,910	1,890
240102	Applied Science	895	996	1,106	1,177	7,743	6,531	1,127	17%	6,530	6,530	6,530	6,530	6,530
240103	Humanities	696	708	648	613	516	472	-45	-10%	430	390	350	320	290
240199	New College/Honors College	1,123	1,147	1,331	1,103	1,084	942	-36	-4%	910	880	850	830	810
260101	Biology, General	20,724	21,433	21,043	21,159	20,941	21,468	149	1%	21,620	21,750	21,870	21,970	22,060
260102	Biomedical Sciences	6,506	6,894	7,295	7,457	7,743	6,767	52	1%	6,820	6,870	6,910	6,950	6,980
260202	Biochemistry	286	396	675	837	875	914	126	14%	910	910	910	910	910
260301	Botany, General	38	45	43	45	44	38	0	0%	40	40	40	40	40
260503	Microbiology/Bacteriology	1,171	1,186	1,182	1,272	1,247	1,221	10	1%	1,230	1,240	1,250	1,260	1,270
260701	Zoology	137	124	105	112	128	149	2	1%	150	150	150	150	150
260702	Entomology	51	51	61	63	70	69	4	6%	70	70	70	70	70
260908	Exercise Physiology	2,650	2,448	2,147	1,944	1,843	1,853	-159	-9%	1,690	1,550	1,420	1,310	1,220
261104	Computational Biology	29	23	26	21	19	23	-1	-4%	20	20	20	20	20
261201	Biotechnology	244	255	238	245	251	187	-11	-6%	180	170	160	150	140
261302	Marine/Aquatic Biology	413	410	418	447	456	589	35	6%	620	650	680	710	730
261501	Neuroscience				139	339	457	91	20%	460	460	460	460	460
269999	Medical Sciences	2	2	635	657	629	1,945	389	20%	1,950	1,950	1,950	1,950	1,950
270101	Mathematics, General	1,857	1,891	1,923	1,849	1,781	1,713	-29	-2%	1,680	1,650	1,630	1,610	1,590
270301	Applied Mathematics, General					2	14	3	21%	10	10	10	10	10
270304	Computational and Applied Mathematics					8	13	3	23%	10	10	10	10	10
270501	Statistics	608	652	724	739	770	844	47	6%	890	930	970	1,000	1,030
300000	Multi-/Interdisciplinary Studies, General	3,390	4,244	5,059	5,235	5,578	5,189	360	7%	5,550	5,870	6,160	6,410	6,630
300101	Interdisc. Biological & Physical Sciences	294	241	201	193	403	1,040	149	14%	1,040	1,040	1,040	1,040	1,040
301101	Gerontology	61	45	30	24	25	15	-9	-60%	20	20	20	20	20
301901	Nutrition Science	263	408	482	470	400	391	26	7%	420	440	460	480	500
302001	International/Global Studies	839	889	835	842	804	757	-16	-2%	740	730	720	710	700
303001	Computational Science	22	29	35	43	49	42	4	10%	50	50	50	50	50
303301	Sustainability Studies	181	241	248	437	495	544	73	13%	540	540	540	540	540
309999	Independent/Interdisc./Comparative Studies	643	847	1,088	1,322	1,399	282	-72	-26%	280	280	280	280	280
310301	Recreation, Leisure Studies	1,426	1,431	1,421	1,427	1,327	1,277	-30	-2%	1,250	1,220	1,200	1,180	1,160
310501	Health and Physical Education	844	820	593	404	258	192	-130	-68%	190	190	190	190	190
310504	Sport Business Management	1,319	1,355	1,467	1,640	1,689	1,736	83	5%	1,820	1,900	1,970	2,030	2,080
310505	Exercise Sci/Physiol/Mvmnt Studies	1,772	1,631	1,643	1,623	1,570	2,310	108	5%	2,420	2,520	2,610	2,690	2,760
319999	Parks, Rcrtn, Leisure & Fitness Stud., Other	183	166	55	13	13	692	102	15%	690	690	690	690	690
380101	Philosophy	926	924	884	887	816	835	-18	-2%	820	800	790	780	770
380201	Religious Studies	290	246	208	181	176	183	-21	-11%	180	180	180	180	180
380206	Jewish/Judaic Studies	20	15	12	9	4	8	-2	-25%	10	10	10	10	10
389999	Philosophy & Religion	15	25	20	16	14	15	0	0%	20	20	20	20	20
400201	Astronomy	40	42	47	74	91	89	10	11%	90	90	90	90	90
400401	Atmospheric Sci. & Meteorology	89	96	102	97	109	123	7	6%	130	140	150	160	160

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400501	Chemistry	4,050	3,916	3,762	3,673	3,449	3,356	-139	-4%	3,220	3,100	2,990	2,890	2,810
400599	Chemical Sciences/Industrial Chemistry	81	68	51	38	30	29	-10	-34%	30	30	30	30	30
400601	Geology	617	555	530	466	465	430	-37	-9%	390	360	330	300	280
400699	Geological and Related Sciences Other				24	63	90	18	20%	90	90	90	90	90
400801	Physics	1,327	1,366	1,354	1,306	1,272	1,246	-16	-1%	1,230	1,220	1,210	1,200	1,190
400899	Radiation Physics	28	29	32	32	28	23	-1	-4%	20	20	20	20	20
420101	Psychology, General	21,874	21,255	20,907	21,776	22,983	24,501	525	2%	25,030	25,500	25,920	26,290	26,610
422706	Physiological Psychology/Psychobiology	603	660	604	625	667	709	21	3%	730	750	770	790	800
422799	Research and Experimental Psychology, Other		1,179	1,239	1,254	1,353	1,388	278	20%	1,390	1,390	1,390	1,390	1,390
430104	Criminal Justice Studies	9,930	9,605	9,428	9,540	9,491	9,361	-114	-1%	9,250	9,150	9,060	8,980	8,910
430107	Law Enforcement/Police Science	123	125	129	136	142	148	5	3%	150	160	160	160	160
430203	Fire Science/Fire-fighting	100	124	170	216	247	278	36	13%	280	280	280	280	280
430302	Crisis/Emergency/Disaster Management				24	92	152	30	20%	150	150	150	150	150
430402	Other					429	535	107	20%	540	540	540	540	540
430403	Other					246	281	56	20%	280	280	280	280	280
430406	Other					471	570	114	20%	570	570	570	570	570
439999	Homeland Security, Law Enforcement, Firefighting a	188	229	234	237	310	272	17	6%	290	310	320	330	340
440000	Public Admin & Social Serv Profs	307	294	264	218	287	339	6	2%	350	360	370	370	370
440401	Public Administration	832	831	864	900	868	795	-7	-1%	790	780	770	770	770
440701	Social Work, General	3,034	3,035	2,921	2,821	2,481	2,398	-127	-5%	2,270	2,160	2,060	1,970	1,890
449999	Public Affairs	5	5	2	118	420	442	87	20%	440	440	440	440	440
450101	Social Sciences, General	2,182	2,157	2,069	1,964	1,908	1,720	-92	-5%	1,630	1,550	1,480	1,420	1,370
450201	Anthropology	1,946	1,863	1,828	1,712	1,638	1,562	-77	-5%	1,490	1,420	1,360	1,310	1,260
450401	Criminology	2,181	2,110	2,115	2,149	2,156	2,140	-8	0%	2,130	2,120	2,110	2,100	2,100
450601	Economics	4,750	4,038	3,722	3,675	3,610	3,729	-204	-5%	3,530	3,350	3,190	3,050	2,930
450701	Geography	618	484	378	376	328	305	-63	-21%	310	310	310	310	310
450901	International Relations and Affairs	2,911	2,851	2,781	2,622	2,483	2,220	-138	-6%	2,080	1,960	1,850	1,750	1,670
451001	Political Science & Government	6,492	6,761	7,116	7,328	7,441	7,683	238	3%	7,920	8,130	8,320	8,490	8,630
451101	Sociology	3,467	3,475	3,223	2,934	2,795	2,622	-169	-6%	2,450	2,300	2,170	2,050	1,950
459999	Maritime Studies	87	79	75	68	78	210	25	12%	210	210	210	210	210
500102	Digital Arts	1,183	1,265	1,341	1,454	1,725	2,293	222	10%	2,520	2,720	2,900	3,060	3,190
500301	Dance	263	283	266	292	310	312	10	3%	320	330	340	350	360
500408	Interior Design	283	288	312	317	325	296	3	1%	300	300	300	300	300
500409	Graphic Design	335	363	364	418	442	435	20	5%	460	480	500	510	520
500501	Dramatic Arts	1,497	1,510	1,512	1,489	1,427	1,436	-12	-1%	1,420	1,410	1,400	1,390	1,380
500602	Cinematography and Film/Video Production	747	738	779	864	841	950	41	4%	990	1,030	1,060	1,090	1,120
500605	Photography	60	60	45	30	23	26	-7	-27%	30	30	30	30	30
500701	Visual Art, General	1,820	1,797	1,776	1,871	1,800	1,782	-8	0%	1,770	1,760	1,750	1,740	1,740
500702	Studio/Fine Art	2,644	2,691	2,818	2,857	1,935	1,750	-179	-10%	1,750	1,750	1,750	1,750	1,750
500703	Art History & Appreciation	273	304	298	278	297	284	2	1%	290	290	290	290	290
500901	Music, General	835	817	777	827	827	794	-8	-1%	790	780	770	760	760
500903	Music Performance	743	749	750	752	613	678	-13	-2%	670	660	650	640	630
500904	Music Composition	14	13	10	12	12	8	-1	-13%	10	10	10	10	10
500910	Jazz Studies	54	56	46	38	28	34	-4	-12%	30	30	30	30	30
501001	Arts, Entertainment,and Media Management, General		239	465	652	734	749	150	20%	750	750	750	750	750
501003	Music Management	124	110	102	81	82	91	-7	-8%	80	70	60	60	60
509999	Music Studies	104	109	102	76	1,456	1,568	293	19%	1,570	1,570	1,570	1,570	1,570
510000	Health Professions and Related Programs	11,245	11,909	13,408	14,781	14,833	15,624	876	6%	16,500	17,290	17,990	18,600	19,130
510201	Communication Sciences and Disorders, General	86	125	151	178	191	99	3	3%	100	100	100	100	100
510204	Speech Pathology and Audiology	1,984	1,931	1,910	1,890	1,933	1,945	-8	0%	1,940	1,930	1,920	1,910	1,910
510701	Health Services Administration	4,144	4,031	3,747	3,545	3,178	2,800	-269	-10%	2,530	2,290	2,080	1,890	1,730
510706	Health Information Management	296	261	240	244	180	198	-20	-10%	200	200	200	200	200

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 progessively conservative and designed to smooth volatile (defined as annual change of ±10% of the 2020-21 total) trends. If the average annual change is not within a ±10% range of the 2020-21 value, then the enrollment estimates are held constant at the 2020-21 level. Note: Institutions began reporting program enrollment and degrees awarded using the CIP 2020 taxonomy for the 2020-21 academic year. The trends shown below may be impacted by this reporting change.

		ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2020-21	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010				CIP 2020				2021-22 100% AAC	2022-23 90% AAC	2023-24 80% AAC	2024-25 70% AAC	2025-26 60% AAC
6-DIGIT CIP	CIP LABEL	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021							
510908	Cardiopulmonary Sciences(Resp Ther)	125	100	96	85	29	46	-16	-35%	50	50	50	50	50
510913	Athletic Training	709	708	652	552	441	366	-69	-19%	370	370	370	370	370
511005	Clinical Laboratory Science/Medical Technology/Tec	437	422	431	423	329	377	-12	-3%	370	360	350	340	330
511504	Community Health Liaison	57	51	53	33	30	31	-5	-16%	30	30	30	30	30
512001	Pharmacy (Pharm.D.)	566	441	383	339	506	364	-40	-11%	360	360	360	360	360
512099	Pharmaceutical Sciences			8	11	21	27	5	19%	30	30	30	30	30
512201	Public Health, General	1,030	1,016	1,215	1,234	1,522	1,803	155	9%	1,960	2,100	2,220	2,330	2,420
512208	Community Health	870	1,068	1,027	947	714	653	-43	-7%	610	570	540	510	480
512305	Music Therapy	90	103	115	121	120	117	5	4%	120	130	130	130	130
513101	Dietetics/Nutritional Services	1,026	975	903	862	785	805	-44	-5%	760	720	690	660	630
513102	Clinical Nutrition/Nutritionist	140	128	123	120	115	134	-1	-1%	130	130	130	130	130
513801	Registered Nursing/Registered Nurse	11,523	11,847	12,201	12,043	9,703	9,436	-417	-4%	9,020	8,650	8,320	8,030	7,780
519999	Health Policy Research	1,549	1,440	830	793	4,153	3,856	461	12%	3,860	3,860	3,860	3,860	3,860
520101	Business, General	6,832	5,895	5,613	4,741	3,025	2,754	-816	-30%	2,750	2,750	2,750	2,750	2,750
520201	Business Administration and Management	15,089	15,239	15,377	16,235	14,410	13,910	-236	-2%	13,670	13,460	13,270	13,110	12,970
520203	Logistics, Materials, and Supply Chain Management	292	378	405	383	602	605	63	10%	610	610	610	610	610
520206	Non-Profit Management			35	63	66	58	12	21%	60	60	60	60	60
520301	Accounting	9,864	9,590	9,090	8,847	7,022	6,333	-706	-11%	6,330	6,330	6,330	6,330	6,330
520601	Business Managerial Economics	592	570	547	599	365	364	-46	-13%	360	360	360	360	360
520701	Entrepreneurship	52	44	295	453	476	448	79	18%	450	450	450	450	450
520801	Finance, General	11,238	12,300	12,460	12,334	10,740	10,395	-169	-2%	10,230	10,080	9,950	9,830	9,730
520803	Financial Services	53	52	54	40	2	1	-10	-1000%	0	0	0	0	0
520804	Financial Planning				48	63	69	14	20%	70	70	70	70	70
520901	Hospitality Administration/Management	5,909	5,830	5,455	5,294	5,041	4,899	-202	-4%	4,700	4,520	4,360	4,220	4,100
520905	Resturant and Food Service Management	168	128	121	125	113	132	-7	-5%	130	120	110	110	110
520906	Resort and Hospitality Management	995	926	833	769	629	410	-117	-29%	410	410	410	410	410
520907	Meeting and Event Planning	1,189	1,069	991	904	788	698	-98	-14%	700	700	700	700	700
521001	Human Resources Management	416	462	503	493	502	520	21	4%	540	560	580	600	610
521101	International Business Management	2,648	2,804	2,751	2,785	2,629	2,303	-69	-3%	2,230	2,170	2,120	2,070	2,030
521201	MGMT. Info. Systems/Busi Data Proc.	1,568	1,728	1,840	1,977	1,894	1,761	39	2%	1,800	1,840	1,870	1,900	1,920
521301	Management Science	233	296	389	492	784	875	128	15%	880	880	880	880	880
521304	Actuarial Science	308	293	301	332	353	347	8	2%	360	370	380	390	400
521401	Business Marketing Management	8,480	9,120	9,465	9,756	8,125	7,748	-146	-2%	7,600	7,470	7,350	7,250	7,160
521499	Mkt. MGMT. And Research Oth.	42	56	78	101	99	45	1	2%	50	50	50	50	50
521501	Real Estate	293	419	506	574	429	476	37	8%	510	540	570	600	620
521701	Insurance & Risk Mgmt	200	298	352	355	355	322	24	7%	350	370	390	410	420
529999	Business MGMT. & Administrative Serv., Other					8,910	10,624	2,125	20%	10,620	10,620	10,620	10,620	10,620
540101	History	2,951	2,813	2,734	2,760	2,714	2,634	-63	-2%	2,570	2,510	2,460	2,420	2,380

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Department of Education	**Schedule XII Submission Date:**
Project Name: N/A	**Is this project included in the Agency's LRPP?** **____ Yes ____ No**
FY 2022 - 2023 LBR Issue Code:	**FY 2022 -2023 LBR Issue Title:**
Agency Contact for Schedule XII (Name, Phone #, and E-mail address):	

AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head: **Printed Name:**	**Date:**
Agency Chief Information Officer: ***(If applicable)*** **Printed Name:**	**Date:**
Budget Officer: **Printed Name:**	**Date:**
Planning Officer: **Printed Name:**	**Date:**
Project Sponsor: **Printed Name:**	**Date:**

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

I.	**Background Information**
1.	Describe the service or activity proposed to be outsourced or privatized.
2.	How does the service or activity support the agency's core mission? What are the agency's desired goals and objectives to be achieved through the proposed outsourcing or privatization and the rationale for such goals and objectives?
3.	Provide the legal citation authorizing the agency's performance of the service or activity.
4.	Identify the service's or activity's major stakeholders, including customers, clients, and affected organizations or agencies.
5.	Describe and analyze how the agency currently performs the service or activity and list the resources, including information technology services and personnel resources, and processes used.
6.	Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.

7.	Provide the reasons for changing the delivery or performance of the service or activity. What is the

current cost of service and revenue source?

II.	**Evaluation of Options**
1.	Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.
2.	For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?
3.	List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).
4.	Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.
5.	For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.
6.	Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.

7. List the major risks for each option and how the risks could be mitigated.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.

III. Information on Recommended Option
1. Identify the proposed competitive solicitation including the anticipated number of respondents.
2. Provide the agency's projected timeline for outsourcing or privatization of the service or activity. Include key events and milestones from the beginning of the procurement process through the expiration of a contract and key events and milestones for transitioning the service or activity from the state to the vendor. Provide a copy of the agency's transition plan for addressing changes in the number of agency personnel, affected business processes, employee transition issues including reemployment and retraining assistance plan for employees who are not retained by the agency or employed by the contractor, and communication with stakeholders such as agency clients and the public.
3. Identify all forms of compensation to the vendor(s) for performance of the service or activity, including in-kind allowances and state resources to be transferred to the vendor(s). Provide a detailed cost estimate of each.

4. Provide an analysis of the potential impact on federal, state, and local revenues, and expenditures. If federal dollars currently fund all or part of the service or activity, what has been the response of the federal funding agency(ies) to the proposed change in the service delivery method? If federal dollars currently fund all or part of the service or activity, does the change in the service delivery method meet federal requirements?
5. What responsibilities, if any, required for the performance of the service or activity will be retained and performed by the agency? What costs, including personnel costs, will the agency continue to incur after the change in the service delivery model? Provide these cost estimations. Provide the method for monitoring progress in achieving the specified performance standards within the contract.
6. Describe the agency's contract management process for the outsourced or privatized service or activity, including a description of the specific performance standards that must be met to ensure adequate performance and how the agency will address potential contractor nonperformance. Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation if available.
7. Provide the agency's contingency plan(s) that describes the tasks involved in and costs required for its implementation and how the agency will resume the in-house provision of the service or activity in the event of contract termination/non-renewal.
8. Identify all other Legislative Budget Request issues that are related to this proposal.

9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.
10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.
11. Provide a plan to verify vendor(s) compliance with public records laws.
12. If applicable, provide a plan to verify vender compliance with applicable federal and state law ensuring access by persons with disabilities.
13. If applicable, provide a description of potential differences among current agency policies or processes and a plan to standardize, consolidate, or revise current policies or processes.
14. If the cost of the outsourcing is anticipated to exceed $10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in s. 287.0571, F.S.

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 CEFP 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 2021 contain revenue or expenditure estimates related to your agency?

Yes [X] No [ ]

2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2022-2023 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 2022-2023 Estimate/Request Amount	
				Long Range Financial Outlook	Legislative Budget Request
#1	a	Maintain Current Budget - FEFP	B	0.0	0.0
#2	b	Workload and Enrollment - FEFP	B	390.3	386.2
#3	c	Workload and Enrollment - VPK	B	-2.0	-2.0
#4	d	Workload and Enrollment - Bright Futures and CSDDV	B	-20.0	-21.2
	e	Debt Service - Fixed Capital Outlay	B	0.0	-75.4
#5	f	EETF Adjustments	B	0.0	0.0
	g	Maintenance and Repair	B	0.0	296.9
	h	Maintain Current Budget - Other EL-12	B	0.0	50.2
#16	i	Workload and Enrollment - Other EL-12 Programs - Other High Priority Needs	B	1.5	27.5
#17	j	Maintain Current Budget - Higher Education - Other High Priority Needs	B	333.9	70.9
#18	k	Workload - District Workforce - Other High Priority Needs	B	6.0	2.7
#19	l	Workload - Florida Colleges - Other High Priority Needs	B	39.6	0.0
#20	m	Workload - State Universities - Other High Priority Needs	B	90.7	275.0
#21	n	Workload and Adjustments - Other Higher Education Programs - Other High Priority Needs	B	0.7	2.5
	o	Education Fixed Capital Outlay	B	0.0	0.5
		Tier 1 & 2 - Subtotal Critical and High Priority Needs		**840.7**	**1,013.8**
	p	Other Educational Workload Issues	B	0.0	281.4
	q	Other Education Fixed Capital Outlay	B	0.0	134.3
	r	New Initiatives/Programs/Enhancements - EL-12 Programs	B	0.0	36.7
	t	New Initiatives/Programs/Enhancements - Other Education	B	0.0	0.7
		Tier 3 - New and Enhancements		**0.0**	**453.1**
	u	University Tuition Authority		0.0	0.0
		Tier 4 - Tuition Authority		**0.0**	**0.0**
	v	General Revenue	R	45,799.7	15,550.7
	w	Educational Enhancement Trust Fund	R	2,586.7	2,091.1
	x	State School Trust Fund	R	338.5	168.2

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	**173.1**
Long-Range Financial Outlook represents a 3 year average increase in the FEFP Budget (b)	(4.1)
Long-Range Financial Outlook represents a 3 year average increase in Bright Futures and CSDDV (d)	(1.2)
Tier 1 decreases for debt service (e)	(75.4)
LBR represents an increase for maintenance and repairs (g)	296.9
LBR requests an increase to maintain current budget for other EL-12 programs (h)	50.2
LBR requests an increase to to maintain current budget for other EL-12 programs (i)	26.0
Long-Range Financial Outlook includes a 3 year average appropriation increase to maintain current budget for higher education (j)	(263.0)
Long-Range Financial Outlook includes a 3 year average appropriation increase for workload for district workforce (k)	(3.3)
Long-Range Financial Outlook represents an increase in Workload for Florida Colleges (l)	(39.6)
Long-Range Financial Outlook includes a 3 year average appropriation increase for workload for state universities (m)	184.3
Long-Range Financial Outlook includes a 3 year average appropriation increase for workload for other higher education (n)	1.8
Tier 1 increase in education fixed capital outlay (o)	0.5
All Tier 1 and 2 Variances accounted for	**173.1**

* R/B = Revenue or Budget Driver

Office of Policy and Budget - June 2021

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)

2022-23

Fixed Capital Outlay

Exhibits or Schedules

2022-23

Fixed Capital Outlay

Schedule I Series

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2022 - 23**

Budget Entity: 48150000/2004 Lottery Revenue Bonds

(1) SECTION I		(2) ACTUAL FY 2020 - 21	(3) ESTIMATED FY 2021 - 22	(4) REQUEST FY 2022 - 23
Interest on Debt	(A)	38,876,850	32,028,850	25,629,350
Principal	(B)	136,960,000	132,160,000	108,880,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)	80,131	66,435	53,135
Other Debt Service	(E)			
Total Debt Service	**(F)**	175,916,981	164,255,285	134,562,485

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) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20___	(5) JUNE 30, 20___

(6)		(7) ACTUAL FY 20___- ___	(8) ESTIMATED FY 20___- ___	(9) REQUEST FY 20___- ___
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20___	JUNE 30, 20___

		ACTUAL FY 20___- ___	ESTIMATED FY 20___- ___	REQUEST FY 20___- ___
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2022 - 23**

Budget Entity: 48150000/2071 University System Improvement Revenue Bonds

(1) SECTION I		(2) ACTUAL FY 2020 - 21	(3) ESTIMATED FY 2021 - 22	(4) REQUEST FY 2022 - 23
Interest on Debt	(A)	3,619,207	3,123,357	2,603,957
Principal	(B)	10,760,000	11,265,000	9,435,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)	8,118	7,580	6,454
Other Debt Service	(E)			
Total Debt Service	**(F)**	14,387,325	14,395,937	12,045,411

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) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20___	(5) JUNE 30, 20___

(6)		(7) ACTUAL FY 20___- ___	(8) ESTIMATED FY 20___- ___	(9) REQUEST FY 20___- ___
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20___	JUNE 30, 20___

		ACTUAL FY 20___- ___	ESTIMATED FY 20___- ___	REQUEST FY 20___- ___
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2022 - 23**

Budget Entity: 48150000/2555 Public Education Capital Outlay Bonds

(1) SECTION I		(2) ACTUAL FY 2020 - 21	(3) ESTIMATED FY 2021 - 22	(4) REQUEST FY 2022 - 23
Interest on Debt	(A)	276,386,198	244,856,842	218,774,645
Principal	(B)	549,565,000	582,375,000	579,790,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)	659,327	607,303	549,066
Other Debt Service	(E)			
Total Debt Service	**(F)**	826,610,525	827,839,145	799,113,711

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) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20___	(5) JUNE 30, 20___

(6)		(7) ACTUAL FY 20___- ___	(8) ESTIMATED FY 20___- ___	(9) REQUEST FY 20___- ___
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20___	JUNE 30, 20___

		ACTUAL FY 20___- ___	ESTIMATED FY 20___- ___	REQUEST FY 20___- ___
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2022 - 23**

Budget Entity: 48150000/2612 Capital Outlay & Debt Service

(1) SECTION I		(2) ACTUAL FY 2020 - 21	(3) ESTIMATED FY 2021 - 22	(4) REQUEST FY 2022 - 23
Interest on Debt	(A)	3,462,900	2,816,200	2,257,950
Principal	(B)	13,600,000	13,690,000	12,410,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)	6,834	6,834	5,465
Other Debt Service	(E)			
Total Debt Service	**(F)**	17,069,734	16,513,034	14,673,415

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) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20___	(5) JUNE 30, 20___

(6)		(7) ACTUAL FY 20___- ___	(8) ESTIMATED FY 20___- ___	(9) REQUEST FY 20___- ___
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20___	JUNE 30, 20___

		ACTUAL FY 20___- ___	ESTIMATED FY 20___- ___	REQUEST FY 20___- ___
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

Fiscal Year 2022-23 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)				
Action	48150000				
1. GENERAL					
1.1 Are Columns A01, 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 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)					

	Action	Program or Service (Budget Entity Codes)				
		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				

Action	Program or Service (Budget Entity Codes)
	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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
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 pages 93 through 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					

Action	Program or Service (Budget Entity Codes)				
	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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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				

	Action	Program or Service (Budget Entity Codes) 48150000				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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 & 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				

Action	Program or Service (Budget Entity Codes)
	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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes
Action	48150000

10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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 100 through 103 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 97 through 103 of the LBR instructions?	N/A				

	Program or Service (Budget Entity Codes)
Action	48150000

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)						
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 2020-21 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 52 through 84 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	48150000

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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23

Vocational Rehabilitation

Exhibits or Schedules

2022-23

Vocational Rehabilitation

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		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: ANTICIPATED TRSF FROM 48800000/2021	34,392.84	(E)		34,392.84	
Total Cash plus Accounts Receivable	**34,392.84**	(F)	**0.00**	**34,392.84**	
LESS: Allowances for Uncollectibles		(G)		0.00	
LESS: Approved "A" Certified Forwards	34,392.84	(H)		34,392.84	
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, 07/01/21	**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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**(34,392.84)**	(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)
ANTICIPATED TRSF FROM 48800000/2021	34,392.84	(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.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	321,663.45	(A)		321,663.45
ADD: Other Cash (See Instructions)	17,000.00	(B)		17,000.00
ADD: Investments	889,777.89	(C)		889,777.89
ADD: Outstanding Accounts Receivable	11,283.44	(D)		11,283.44
ADD: ANTICIPATED REVENUE	33,824,346.91	(E)		33,824,346.91
Total Cash plus Accounts Receivable	**35,064,071.69**	(F)	**0.00**	**35,064,071.69**
LESS: Allowances for Uncollectibles	2,936.72	(G)		2,936.72
LESS: Approved "A" Certified Forwards	397,004.58	(H)		397,004.58
Approved "B" Certified Forwards	34,612,050.19	(H)		34,612,050.19
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	49,137.20	(I)		49,137.20
LESS: Accounts Payable Adjustment		(J)	2,943.00	2,943.00
Unreserved Fund Balance, 07/01/21	**2,943.00**	(K)	**(2,943.00)**	**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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21		
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**780,768.13**	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :		
SWFS Adjustment # B4800309-Payable for DEO	(2,943.00)	(C)
SWFS Adjustment # and Description		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(34,612,050.19)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories	9,878.15	(D)
ANTICIPATED REVENUE	33,824,346.91	(D)
LONG TERM ACCOUNTS RECEIVABLE	81,269.96	(D)
ALLOWANCE FOR UNCOLLECTIBLES	(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.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

Department Title: 48 EDUCATION
Trust Fund Title: GRANTS & DONATIONS TRUST FUND
Budget Entity: 48160000 VOCATIONAL REHABILITATION
LAS/PBS Fund Number: 2339

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	427.63	(A)		427.63	
ADD: Other Cash (See Instructions)	588.00	(B)		588.00	
ADD: Investments	145,761.97	(C)		145,761.97	
ADD: Outstanding Accounts Receivable	220.38	(D)	12,076.00	12,296.38	
ADD: Anticipated Revenues	3,026.93	(E)		3,026.93	
Total Cash plus Accounts Receivable	**150,024.91**	(F)	**12,076.00**	**162,100.91**	
LESS: Allowances for Uncollectibles		(G)		0.00	
LESS: Approved "A" Certified Forwards		(H)		0.00	
Approved "B" Certified Forwards	150,000.00	(H)		150,000.00	
Approved "FCO" Certified Forwards		(H)		0.00	
LESS: Other Accounts Payable (Nonoperating)	24.91	(I)		24.91	
LESS: _____		(J)		0.00	
Unreserved Fund Balance, 07/01/21	**0.00**	(K)	**12,076.00**	**12,076.00**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**146,973.07**	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :		
SWFS Adjustment # A/R for DHSMV	12,076.00	(C)
SWFS Adjustment # and Description		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(150,000.00)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories		(D)
Anticipated Revenues	3,026.93	(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	**12,076.00**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**12,076.00**	(F)
DIFFERENCE:	**0.00**	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

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 24-Month Status Report # F-1920DOE-033 on Report # A-1718-004	8/5/2020	Division of Vocational Rehabilitation (DVR) Center for Independent Living of South Florida (CILSF)	Finding 1. The Center for Independent Living of South Florida (CILSF) 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.	Management response 6/28/2020: The agency has hired a HR consultant, formed an Adhoc committee to address those concerns. Progress was made and initial first drafts for a number of policies were in the process of being reviewed for revision for the whole board. The virus threw the entire agency into a state of flux. On March 12th, the agency switched to working remotely and have been focused on identifying how to deliver our services and identifying methods to report that information to our funders in an acceptable manner. In addition, our board struggled as well. With over half our board in the high-risk category their energy has continued to be focused on maintaining their health and well-being. For example, our April meeting was cancelled due to not having sufficient members for a quorum. Thankfully our members have started to stabilize and it is the agency's expectation that there will be a fully updated P & P in Oct. of this year. Anticipated Completion Date: 10/28/2020	

Office of the Inspector General 6 Month Status Report # F-2021DOE-005 on Report # A-1920DOE-007	9/14/2020	Division of Vocational Rehabilitation (DVR) Interpreter Services Program Acronyms: Rehabilitation Information Management System (RIMS) Best Value Contractors (BVC) Vocational Rehabilitation (VR)	Finding 1. Sign Language Interpreter Agencies did not submit their 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 in accordance with guidelines established in the Interpreter Application. We additionally recommend DVR ensure the interpreters identified on the Employee/Contractor Reports have been added 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.	Management response 10/8/2020: VR completed the internal audit. All interpreters with expired credentials were removed. We have instituted use of a tracker to verify semi-annual reports are received on time. Once each semi-annual report is received, we complete a cross-match to verify information in RIMS is accurate. Complete Contact: Jennifer Powell Management response 10/8/2020: VR has now removed all non-certified interpreters. We are now comparing semi-annual reports to RIMS to verify information in RIMS is accurate. BVCS sent guidance out to the field on August 8, 2020 advising that interpreters' name need to be listed on all authorizations. Complete Contact: Jennifer Powel		
Office of the Inspector General 12-Month Status Report # F-2021DOE-006 on Report # A-1819-022	10/12/2020	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD) Adults with Disabilities (AWD) Acronym's : Adult Individualized Employment Plan (AIEP)	Finding 1. The monitoring plan was insufficient for a high risk grant. Recommendation: We recommend that 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. Finding 2. Documentation of AIEPs was inconsistent and the AIEPs did not always include all required information. Recommendation: We recommend DVR include a review of the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms.	Management response 10/22/2020: The scheduled DVR monitoring for the grant is due on 10/30/2020. Anticipated completion date: this date could change due to grant not being fully executed as of 10/7/2020. Contact: Monica Moye 245-7004 Management response 10/22/2020: AIEPs will be reviewed during the 1st quarterly monitoring. Anticipated completion date: 10/30/2020 This date could change due to grant not being fully executed as of 10/7/2020. Contact: Monica Moye 245-7004		

Office of the Inspector General 12-Month Status Report # F-2021DOE-006 on Report # A-1819-022	10/12/2020	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD) Acronyms: Adults with Disabilities (AWD) Adult Individualized Employment 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. Finding 4. Documentation of AIEPs was inconsistent and the AIEPs did not always include all required information. Recommendation: We recommend that the MDCSD ensure all sites complete the AIEPs in accordance with grant terms.	Management response 10/22/2020: DVR will verify completed benchmarks to payments during the monitoring for the 1st Quarterly monitoring. Anticipated completion date: 10/30/2020 This date could change due to grant not being fully executed as of 10/7/2020. Contact: Monica Moye 245-7004 Management response 10/22/2020: As we concur with the findings from the small sample identified out of compliance, we would like to state the MSCPS has been a grant receiver since the year 2000. All reporting requirements stated through the Project Performance Accountability Form within the grant has 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 measures and not be of the mindset that all complied on an annual basis. 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	

Office of the Inspector General 12-Month Status Report # F-2021DOE-006 Report # A-1819-022	10/12/2020	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD) Acronyms: Adults with Disabilities		Completed, Monday, April 6, 2020 – Completed, Thursday, April 9, 2020 and Monday, June 22, 2020– Completed Wednesday, June 24, 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 (See attachment) • District-based AWD records audit at the nine grant recipient schools, October 2019 – Internal audits completed 3 Face-to-Face audits completed by April 2020 and 6 Virtual audits completed (See attachments)	
		Adult Individualized Employment Plan (AIEP)	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.	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 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 4, DVR has never requested what was cited or provided any guidance to our AIEP compliance forms.	

Office of the Inspector General 12-Month Status Report # F-2021DOE-006 on Report # A-1819-022	10/12/2020	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD) Acronyms: Adults with Disabilities (AWD) Adult Individualized Education Plan (AIEP)		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: • 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 - Completed, Monday, April 6, 2020 – Completed, Thursday, April 9, 2020 and Monday, June 22, 2020 Completed Wednesday, June 24, 2020 • Formulate audit checklist for principals to use for compliance spot checks at AWD sites, September 2019 • Quarterly meeting calendar created with principals and school-based program managers for the AWD grant, September 2019 – Completed (See attachment) • District-based AWD records audit at the nine grant recipient schools, October 2019 – Internal audits completed 3 Face-to-Face audits completed by April 2020 and 6 Virtual audits completed.		

Office of the Inspector General 12-Month Status Report # F-2021DOE-007 on Report # A-1819-027	10/26/2020	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms: Consumer Service Records (CSR) s Comprehensive Organizational Management System (COMS)	DVR Finding 1. Consumer service records had missing or incomplete documentation. Recommendation: We recommend DVR include a review of CSRs in its monitoring activities.	DVR Management response 10/23/2020: Due to COVID reviewing CSRs has been difficult. VR has however monitored contract service hours by reviewing COMS consumer notes and hours captured by the software used to track consumer service hours to ensure service hours are being documented appropriately. The risk assessment has resulted in the need for SCIL to be monitored quarterly for 2020-21. Part of that monitoring will include the physical review quarterly of open and closed CSRs.	
		Suncoast Center for Independent Living (SCIL)	DVR 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.	DVR Management response 10/23/2020: SCIL continues to be on a cost reimbursement contract for 2020-21. This requires the contractor to submit monthly budget reconciliations along with backup documentation to support each line item expenditure. The reconciliation separates SSA/Part B and General Revenue Funds so that expenditures can be traced back to the funding source used to pay each expense. The risk assessment for 2020-21 has resulted in the need for SCIL to be monitored quarterly for 2020-21.	
		Certified Public Accountant (CPA) Code of Federal Regulations (CFR)	SCIL Finding 1. 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 recommended 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	SIL management response 10/23/2020: Concur. SCIL continues to work with the CPA ensuring all Budgets and financial reports are up to date. The 2020 budget was submitted to VR and approved (see attached). SCIL also recently completed the first revision of the Fiscal Policy and Procedures (P&P). The Fiscal P&P was submitted to the board on	

Office of the Inspector General 12-Month Status Report # F-2021DOE-007 on Report # A-1819-027	10/26/2020	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms: Vocational Rehabilitation (VR) Policy & Procedure (P&P)	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.	(please note the copy attached may not be the final edition as we are awaiting possible edits) Currently SCIL is working hand in hand with Paul Martell at VR to continue our VR Cost Reimbursement Plan. SCIL has all deliverables and supporting documents submitted up through September 2020. SCIL also implemented a new Purchase Approval Request (PAR) Form. This form is used regardless of the amount or how the money is spent, Ex. Check, Credit Card etc. (see attached, CC will be added and petty cash deleted as it was just approved and we don't physically have a card yet). SCIL also implemented a new Mileage Tracking Reimbursement form. At the request of VR and the SCIL management team; On 10/8/2020 at the SCIL Board Meeting a SCIL credit card was voted on and approved. This will eliminate the need for petty cash in SCIL's general use and the SCIL van gas/upkeep. The SCIL Credit Card is in the SCIL Fiscal Policy and Procedure to ensure proper usage and documentation (see pg. 31 in the Fiscal P&P). The credit card eliminates the need for a SCIL petty cash all together. At the 10/08/2020 SCIL Board meeting the Board voted for all petty cash accounts to be eliminated.		

Office of the Inspector General 12-Month Status Report # F-2021DOE-007 on Report # A-1819-027	10/26/2020	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms: Comprehensive Organizational Management System (COMS) Medical Equipment Recycle Program (MERP) Information Technology (IT)	SCIL Finding 2. 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 recommended the SCIL maintain inventory records and conduct physical counts of inventory on an annual basis.	The petty cash will be reconciled and deposited at the bank once the C.C is secured. All ledgers and receipts of the Petty Cash will be filed and kept for 3 yrs. All staff continue to clock in using the COMS database. This ensures all staff time is distributed properly across the SCIL funding ratios. All consumer contact is also notated in the COMS database to ensure proper back up documentation for all funding sources. SCIL management response 10/23/2020: Concur. SCIL recently completed a Fiscal Policy & Procedure rough draft in October 2020. We are awaiting the board approval of any edits. The final approved Fiscal Policy & Procedure will either be voted on at an Executive Committee meeting or the next SCIL board meeting in December, depending on how long it takes the Equipment Recycle Program policy (MERP). This policy was voted on and approved at the 10/08/2020 Board meeting. This policy will ensure better tracking of all donations and give detailed instruction on inventory procedure. SCIL is currently in the process of transferring to a new IT company and securing laptops and phones for the staff while working remotely. Once this transfer finishes SCIL will look at a Digital Inventory	

Office of the Inspector General 12-Month Status Report # F-2021DOE-007 on Report # A-1819-027	10/26/2020	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms: Medical Equipment Recycle Program (MERP)		tracking system. Until SCIL moves to digital tracking, SCIL will follow the inventory guidelines and methods as outlined in the SCIL MERP Policy. Once we move to the Digital tracking the MERP Policy will be updated to reflect any changes. SCIL updated the SCIL Administrative Policy and Procedure as well as the SCIL By-Laws (see attached). These documents were voted on and approved at the SCIL 07/2020 board meeting. SCIL is scheduling a staff training day to review the new MERP & Administrative Policies to ensure everyone has a solid understanding of Policy. This will be completed by December. Once the final draft of the Fiscal Policy & Procedure is voted on SCIL will have a training on that as well.		
Office of the Inspector General Report # A-1920DOE-021	10/30/2020	Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) in Central Florida, Inc.	Finding 1. DVR did not provide effective monitoring in accordance with the monitoring agreement. Recommendation: We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. In addition, we recommend DVR promptly provide any monitoring results and recommendations for improvement to the CIL and ensure corrective action has been initiated on noted deficiencies.	DVR management response: Concur. VR has completed the 2020-21 Risk Assessment and monitoring plan. The CIL in Central Florida is scheduled to be monitored twice during the contract year. Any monitoring results and recommendations for improvement will be immediately shared with the CIL and ensure corrective action can be initiated in a timely manner to correct any noted deficiencies.		

Office of the Inspector General Report # A-1920DOE-021	10/30/2020	Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) in Central Florida, Inc. Acronyms: Social Security Administration (SSA) General Ledger (GL)	Finding 2. The CIL did not maintain sufficient documentation to demonstrate appropriate allocation of Contract # 19-103 funds. Recommendation: We recommend the CIL notate the funding allocations on the individual invoices or expense categories to support expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the contract.	DVR Management response: Concur. VR will include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the contract during the bi-annual monitoring of the CIL in Central Florida. CIL management response: Concur. CIL concurs that notations were not made on individual invoices showing allocated amounts to the State contract and breaking down amounts allocated specifically to SSA/Part B and General Revenue dollars. Expense categories were also not notated on individual invoices. CIL did provide supporting documents for all sampled expenditure transactions for both FY 2018-2019 and July-December 2019. The line item amounts in the GL stated the expense category associated with State funding expenditure accounts that specifically correlated to the DVR Contract budget and matched the amounts reported in the quarterly or monthly budget reconciliations submitted. All supporting documents, either individually or as a group for a given expenditure in a given month or quarter, for these expenditures	

Office of the Inspector General Report # A-1920DOE-021	10/30/2020	Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) in Central Florida Acronyms: General Ledger (GL) Certified Public Accountant (CPA) Center for Independent Living (CIL) Social Security Administration (SSA) General Revenue (GR)		However, amounts allocated to the State were extrapolated from these total amounts, and individual invoices did not have the specified amount allocated to the State budget notated on the invoice. CIL provided the State auditors with the original invoice entry transactions in the G/L 200 fund account and correlating journal entry allocating the expenditure to the corresponding State budget line item. This way an audit trail was established from supporting documentation to State allocated expenditure. All costs were allowable. CIL expended all funds in accordance with budget allocations submitted. CIL maintains a financial management system relating to funds received and expended in accordance with generally accepted accounting principles as reported in our annual single audit conducted by an independent, state of Florida licensed CPA firm. CIL documents its cost methodologies used to allocate direct and indirect costs in its cost allocation plan. CIL will make notations on individual invoices breaking down the amounts allocated to Part B/SSA dollars and GR dollars. Notated amounts will include the expense category.		

Office of the Inspector General Report # A-1920DOE-021	10/30/2020	Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) in Central Florida, Inc. Acronyms: Consumer Service Record (CSR)s Independent Living Plan (ILP) Information and Referral (IR)	Finding 3. Consumer service records did not include all required elements and documentation could be strengthened. Recommendation: We recommend the CIL improve disability verification practices and documentation by including an eligibility determination statement in the CSR. We additionally recommend the CIL establish IL plans with consumers prior to rendering services. We recommend DVR include a review of CSRs in its monitoring activities and ensure consumers have been deemed eligible for services in accordance with the federal regulations.	DVR management response: Concur. VR will include a review of CSRs in its monitoring activities to ensure consumers have been deemed eligible for services in accordance with federal regulations during the bi-annual monitoring of the CIL in Central Florida. CIL management response: CIL concurs that there were three consumer service records (4%) that did not have signed and dated eligibility documentation before or at the time of the development of the IL plan or services and that currently there is not a specific eligibility determination statement in the CSR. CIL has always documented (but not signed) an individual' s disability prior to the person becoming a consumer and developing an ILP or waiver. This is done at the information and referral (IR) level and notated and dated in a contact note that is merged into the consumer record if and when the individual becomes a consumer and signs all applicable documentation. Our IR procedures specifically state that disability is established before they are referred to any CIL program for services. We will develop and implement a separate eligibility determination form	

Office of the Inspector General Report # A-1920DOE-021	10/30/2020	Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) in Central Florida Acronyms: Independent Living Plan (ILP)		documenting reported disability and eligibility determination date. This will be printed and signed and added to the consumer record. As for the second part of the recommendation, CIL currently develops IL plans prior to or at the same time that services are rendered. However, in some instances the plan may be developed with the consumer over the phone, initiating services, with the signing of the ILP occurring in the future when staff meet face-to-face with the consumer. Best practice is to assure that the signed and dated plan indicates plan creation concurrent with or prior to services rendered.	
Office of the Inspector General 24-Month Status Report # F-2021`DOE-011 on Report # A-17180-017	11/19/2020	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 a 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.	DVR management response: DVR is currently in the process of a conducting a desk monitoring. Entrance conference was held with the contractor on October 26, 2020 to conduct a review of the last completed quarter (May-July 2020). In addition, DVR has an internal meeting with VR stakeholders scheduled for Friday November 6, 2020 to discuss the scope of work and deliverables to competitively bid for the rehabilitation engineering services. Anticipated Completion Date: The current monitoring will be completed by December 15, 2020. Monica Moye 245-7004	

Office of the Inspector General Six-Month Status Report # F-2021DOE-012 on Report # A-1920-008	11/23/2020	Division of Vocational Rehabilitation (DVR) Nassau County School Board Work-Based Learning Experiences (WBLE) s Acronyms: Rehabilitation Electronic Billing Application (REBA) Work-Based Learning Experiences (WBLE)	Finding 1. DVR did not provide effective monitoring in accordance with the monitoring plan. Recommendation: We recommend DVR conduct monitoring activities in accordance with the risk assessment and subsequent monitoring plan. We recommend DVR provide the monitoring results and recommendations for the improvement to Nassau County School Board and ensure corrective action has been initiated on noted deficiencies. 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.	DVR Management response 11/19/2020: The Contract Manager performed the contract close out process prior to releasing the final payment. The contract expired on July 31, 2020 and was not renewed. VR did not conduct formal monitoring before expiration. The Provider currently provides the WBLE services through our customary fee for service model.	
			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.	DVR management response 11/19/2020: The contract expired on July 31, 2020 and was not renewed. Provider is rendering services through the fee for service model. WBLE Tiers are not applicable under the fee for service model, all services are paid at a flat rate.	

Office of the Inspector General Six-Month Status Report # F-2021DOE-012 on Report # A-1920-008	11/23/2020	Division of Vocational Rehabilitation (DVR) Nassau County School Board Work-Based Learning Experiences Acronyms: Work-Based Learning Experiences (WBLE)	Recommendation: We recommend Nassau County School Board ensure the appropriate tier level for WBLE services that correlates with the students' IPEs and Independent Educational Plans (IEP)s.	WBLE management response 11/19/2020: WBLE has changed from contracted services to a fee for service model. With this change the guidelines for services have changed so that there is no longer a tier distinction for service required.		
			Finding 3. Plan and Agreement WBLE Goals do not always align with WBLE Experiences. 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.	DVR management response 11/19/2020: The contract manager ensured that the final plan and agreements coincided with the experiences before releasing the final payment. Completion date: The contract expired on July 31, 2020 and was not renewed.		
		On the Job Training (OJT)	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 Plan & Agreement process. If WBLE services differ from the goal, we recommend Nassau County School Board provide a detailed explanation on how the desired work experience relates to targeted WBLE goals or expected outcomes in the student's Plan & Agreement.	WBLE management response11/19/2020: The WBLE Plan and Agreement and WBLE Final Report have changed with the fee for service model. We are now required to use the OJT Plan and Agreement and OJT Final Report. The targeted employment outcome details the type of WBLE the student will participate in. The language to support the alignment of the employment outcome is documented in the section "How desired OJT relates to targeted employment outcome." Completion date: Completed. New forms required as of 8/1/2020.		

Office of the Inspector General Six-Month Status Report # F-2021DOE-012 on Report # A-1920DOE-008	11/23/2020	Division of Vocational Rehabilitation (DVR) Nassau County School Board Work-Based Learning Experiences Acronyms: Rehabilitation Electronic Billing Application (REBA) Work-Based Learning Experiences (WBLE)	Finding 4. Nassau County School Board did not report WBLE service 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. Recommendation: 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.	DVR management response 11/19/2020: The contract manager verified that all of the service hours were properly documented prior to releasing the final payment. The contract expired on July 31, 2020 and was not renewed. Anticipated completion date: Contract expired July 31, 2020, and is no longer active. WBLE management response 11/19/2020: WBLE Service hours were reported in the WBLE final report as of the completion of the second WBLE rotations for the contracted year 2019-2020. The current required OJT Final Report forms note completed WBLE hours in two of the sections: “Total number of actual OJT hours” and well as “If total number of actual hours differs from anticipated hours, provide justification of discrepancy.” NCSB maintains timesheets to verify student service hours. Anticipated completion date: Completed 12/2019 New OJT final report forms required as of 8/1/2020		

Office of the Inspector General 18-Month Status Report # F-2021DOE-016 on Report # A-1819DOE-007	12/4/2021	Division of Vocational Rehabilitation (DVR) Florida Alliance for Assistive Services and Technology, Inc. (FASST)	Finding 1. FASST 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 FASST meets all deliverable requirements prior to final payment.	DVR management response 12/07/2020: DVR merged contract 18-126 and 18-127 into one new contract, 21-101. Contract # 21-101 ensures that the prescribed language for the deliverable, "Device Loans to Consumers," has been succinctly clarified in the contract and obtainable for the Provider. Anticipated completion date: Completed. Contract # 21-101 became effective in 10/01/2020. Contact: Monica L. Moye (850) 245-7004	
		Acronyms: Agency for Community Living (ACL)	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 adjustment subsequent to an approved invoice, they should provide an explanation and supporting documentation to DVR.	FAAST management response 12/07/2020: FAAST has updated its contracts with VR and with six sub recipients to reflect the device loan language in accordance with the standards established by the Agency for Community Living (ACL).	
			Finding 2. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend that 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.	DVR management response 12/07/2020: In accordance with the risk assessment, the new contract # 21-101 has a bi-annual monitoring requirement. The next scheduled monitoring is for March 2021. The monitoring review will include but not limit an in-depth review of deliverable performance and funding bi-annual funding review. Completion date: March 2021 Contact: Monica L. Moye: (850) 245-7004	

Office of the Inspector General 18-Month Status Report # F-2021DOE -015 on Report # A-1819-006	12/10/2020	Division of Vocational Rehabilitation (DVR) Alliance Community & Employment Services (ACES) Acronyms: Monthly Progress Reports (MPR)s Vocational Rehabilitation Counselor (VCR)	Finding 1. 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 the contract terms and document the contact with the customers in MPRs. If ACES is unable to contact the customers,. they should notify the VRC in writing to document contact attempts.	ACES management response 12/04/2020: "I have reviewed the compliance report and as the new Executive Director at ACES, it is my duty to get us on better standards, however, due to COVID 19 being a force Majeure; liability and obligation could not be met. We have been dealing with extraordinary circumstances beyond our control; preventing us from complying with the terms of our registration and service requirement. The state lockdown has put a halt in our everyday operation, creating a setback on any progress we started to make to increase our invoice submission rates, MPR's and Quarterly Staff Reports. Our organization is figuring out new ways to conduct "Business as Usual". As of this time we are simply requesting more time to implement these changes.”		
Office of the Inspector General 18-Month Status Report # F-2021DOE-014 on Report # A-1819-021	12/15/2020	Florida Endowment for Vocational Rehabilitation, Inc., dba The Able Trust - Administrative Costs	Finding 1. The Able Trust reported inaccurate administrative cost 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.	DVR management response 12/20/2020: Statute language change implemented. Administration cost being reported accurately with additional transparency. Administration cost is below 10% with Tony's leadership at Able Trust. Completed		

Office of the Inspector General 18-Month Status Report # F-2021DOE-014 on Report # A-1819-021	12/15/2020	Florida Endowment for Vocational Rehabilitation, Inc., dba The Able Trust - Administrative Costs	Recommendation: We recommend 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 2018-19 in accordance with Florida Statutes.	The Able Trust management response 6/20/2020: A new format for budget and monthly financial reporting launched on July 1, 2020 which fallows the organization to regularly track and monitor administrative costs to ensure compliance. Sample of 10/31/20 financials attached. The organizations independent audit for FY 2019-20 was recently completed and administrative costs for the fiscal year were maintained below the statutory cap of 15%. New formats implemented and regularly monitored, effective 7/1/2020. Completed New formats implemented and regularly monitored, effective 7/1/2020. Completed		
Office of the Inspector General Report # A-2021DOE-004	1/29/2021	Division of Vocational Rehabilitation (DVR) Jackson County School District (JCSD) Acronyms: Adults with Disabilities (AWD) Program Adult Individual Education Plan (AIEP)	Finding 1. DVR did not conduct effective monitoring of the grant. Recommendation: We recommend DVR complete monitoring plans in accordance with the risk assessment and reflect sufficient activities to monitor high risk providers. We additionally recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. We recommend that DVR promptly provide any monitoring results and recommendations for improvement to JCSD and ensure corrective action plans have been created and initiated on noted program deficiencies.	DVR management response: Concur. The Jackson County School District has been assigned a quarterly monitoring by desk review. The monitoring sequence coincides with the grantees invoice and billing schedule.		

Office of the Inspector General Report # A-2021DOE-004	1/29/2021	Division of Vocational Rehabilitation (DVR) Jackson County School District (JCSD) Acronyms: Department of Education (DOE) Adults with Disabilities (AWD) Program Individual Education Plan (AIEP)	Furthermore, we recommend that DVR include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, and necessary to the performance of the grant. We recommend that the JCSD ensures that all expenditures align with the approved original budget narrative form. We additionally recommend JCSD ensure the DOE 300 forms and 301 forms submitted to DVR are accurate, supported, and align with the final 399 form. Finding 2. Grant language was unclear and inconsistent, and JCSD did not meet all quarterly grant deliverables. Recommendation: We recommend DVR review the grant language and ensure the deliverable requirements are consistent throughout the grant. We recommend DVR determine the intent of the grant and the desired deliverables and modify the grant language accordingly to clarify the requirements for quarterly and cumulative benchmark attainment. If the grant language remains unchanged, we recommend DVR ensure deliverables are met on a quarterly basis through review of AIEPs, STOs, and other documentation that support benchmark progress and achievement. If quarterly deliverables are not met, we recommend DVR require JCSD to complete a corrective action plan.	JCSD management response: Concur. Using the approved budget narrative, including approved budget amendments, the JCSD will monitor all expenditures related to the AWD allocation at the site and district level to ensure compliance. Personnel from the district finance office will complete the DOE 300 and 301 each quarter and submit to AWD coordinator for submission. DVR management response: Concur. DVR is in the process of language modification to the Adults with Disabilities Grants. DVR in collaboration with Office of Grants Management are working to complete the changes by the end of February. This will allow communications with the grantees and shoring up departmental steps to complete the modification process.		

Office of the Inspector General Report # A-2021DOE-004	1/29/2021	Division of Vocational Rehabilitation (DVR) Jackson County School District (JCSD) Acronyms: Adults with Disabilities (AWD) Program Adult Individual Education Plan (AIEP)	We recommend JCSD submit corrective action plans in the event quarterly deliverables are not met. We additionally recommend that JCSD include a summary of the number of participants who have achieved benchmarks 1 and 2 in the quarterly document submittal. These numbers should be supported by the accompanying STOs. Furthermore, we recommend JCSD ensure that documentation submitted to DVR is complete, accurate, and supports the achievement of quarterly deliverables. Finding 3. A lack of communication and sense of urgency related to the grant led to delayed execution of the grant, inconsistent submission and review of quarterly reports, and insufficient opportunities for program improvement throughout the grant period. Recommendation: We recommend DVR execute the AWD grants in a timely manner. We additionally recommend that DVR establish a consistent method of submittal and document receipt of the required quarterly documents, either by requiring JCSD to uploading documents to a secure online portal or mail the documents as a hard copy. If hardcopy be the preferred method of delivery, we recommend that a tracking system be used to verify when DVR receives the documents. Furthermore, we recommend that DVR establish a plan to address staff turnover during a grant term to ensure they continue to receive documents timely, review submittals in a timely manner, and verify achievement of deliverables.	JCSD management response: Concur. Per notification from DVR regarding failure to meet quarterly deliverables, the JCSD will complete corrective action plan as directed. The JCSD has developed a spreadsheet to be submitted with quarterly report identifying the number of participants enrolled by quarter and the number of participants who met benchmark 1 and 2 deliverables, by quarter. DVR management response: Concur. A new electronic grant routing system has been implemented by Office of Grants Management. This electronic system will be a more efficient way to route grants through the assigned channels for review and approval. In addition, DVR is working with Information Technology to establish an electronic process that will allow the grantees to securely upload quarterly invoices and supporting documentation. DVR will work on improving the successor planning for staff turnover, to ensure continuity in the oversight and management of grants.	

Office of the Inspector General Report # A-2021DOE-004	1/29/2021	Division of Vocational Rehabilitation (DVR) Jackson County School District (JCSD) Acronyms: Adults with Disabilities (AWD) Program Adult Individual Education Plan (AIEP)	We recommend that the JCSD ensure quarterly documents are submitted in the timeframe required by the grant terms. In the event documents are mailed, we recommend JCSD retain documentation to demonstrate the date the items were mailed and ensure delivery of the documents to DVR.	JCSD management response: Concur. Using the quarterly report table, the JCSD will submit quarterly reports in the means as directed by DVR. Should the quarterly reports be sent via USPS, documentation from USPS will be filed for verification of timely submission.		
Office of the Inspector General Report # A-2021DOE-003	3/9/2021	Division of Vocational Rehabilitation (DVR) Consulting Services by Tami Sparks, Inc.	Finding 1. Consulting Services by Tami Sparks did not submit the quarterly staff reports in accordance with the provider manual. Recommendation: We recommend Consulting Services by Tami Sparks, Inc., report quarterly staff reports timely to DVR, as defined in the Provider Manual. Should there be no event changes from a previous reporting quarter, a current report should still be submitted for the next defined reporting quarter. We additionally recommend DVR ensure all required reports are submitted within the timeframe	DVR management response: Concur. Effective September 2020, staff reports are no longer required quarterly. Staff reports will now be collected annually as part of annual provider monitoring. Consulting Services by Tami sparks, Inc. Management response: Concur. we have implemented reminders into our business calendar to ensure quarterly staff reports are submitted in		
Office of the Inspector General 18-Month Status Report # F-2021DOE-022 on Report # A-1819-027	4/16/2021	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms: Consumer Service Records (CSR's) Vocational Rehabilitation (VR)	Finding 1. Consumer service records had missing or incomplete documentation. Recommendation: We recommend DVR include a review of CSR's in its monitoring activities.	DVR management response 04/23/21: Vocational Rehabilitation (VR) completed 1st Quarter Monitoring of SCIL. The greatest concern programmatically is with SCIL's CSR's. Missing information and timely review of CSR's and the need for all CSR's to be brought up to date are the major deficiencies that need to be addressed. VR has contacted SCIL and made them aware of the need to correct identified deficits in a Corrective Action Plan.		

Office of the Inspector General 18-Month Status Report # F-2021DOE-022 on Report #	4/16/2021	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms: Purchase Approval Request (PAR) Certified Public Accountant (CPA)		Anticipated completion date: 6/30/21. Contact: Monica Moye 245-7004 SCIL management response 4/23/21: SCIL continues to work with the CPA ensuring all budgets and financial reports are up to date. SCIL management response 4/23/21: SCIL continues to work with the CPA ensuring all budgets and financial reports are up to date. SCIL has in place the Fiscal Policy and Procedures after SCIL board members' approval on 10/20/2020. SCIL eliminated the use of petty cash and implemented the use of debit card on January 2021 after the SCIL board approved it. The SCIL debit card is in the SCIL Fiscal Policy and Procedure to ensure proper usage and documentation (pg. 31, Fiscal P&P). SCIL debit card is kept in the Executive Director office. SCIL keeps using the Mileage Tracking Reimbursement form implemented on 10/20/2020. All ledgers and receipts of the petty Cash has been filed and will be kept for 3 yrs. CIL will keep all the receipts for debit card purchases for 5 yrs. A new PAR form has been implemented after SCIL Board members approval on 10/8/2020 SCIL Board meeting. This form is used regardless of the amount or how the money is spent. SCIL keeps using the Mileage Tracking Reimbursement form implemented 10/2020.	

Office of the Inspector General 18-Month Status Report # F-2021DOE-022 on Report # A-1819-027	4/16/2021	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms: Consumer Service Records (CSRs) Comprehensive Organizational Management System (COMS)		This form is used regardless of the amount or how the money is spent (See attached). SCIL keeps using the Mileage Tracking reimbursement form implemented 10/20. SCIL staff will continue using COMS database system to clock in and clock out along with a hard copy time sheet to accurate allocate SCIL staff work hours and properly distributed across SCIL funding sources. Also, consumers are entered in COMS database every time SCIL staff contact a consumer to ensure proper back up documentation for all funding sources. Completed. Contact: Harvey Brooks, Paola Villanueva, & Stephen Wicker	
			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.	DVR management response April 23, 2021: Because of past issues with financial accountability, VR has SCIL on a Cost reimbursement contract for fiscal year 2019-20 and 2021. Additionally SCIL, as are all Centers, is required to track expenditures according to funding source monthly on the required budget reconciliation that is part of the SCIL's deliverables because SCIL has dedicated fiscal and administrative staff that oversees the financial responsibilities of the organization, the contract manager	

Office of the Inspector General 18-Month Status Report # F-2021DOE-022 on Report # A-1819-027	4/16/2021	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms:: Consumer Services Records (CSRs) Certified Public Accountant (CPA) Code of Federal Regulations (CFR) Comprehensive Organizational Management System (COMS)	Finding 3. The SCIL did not maintain proper fiscal oversight. Recommendation: We recommended the SCIL maintain financial records in accordance with contract terms to support expenditures incurred. We recommended the SCIL enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected in budget reconciliations by funding source.	has confidence that the fiscal side of the organization is in good shape. However, SCIL has had difficulty submitting invoices in a timely manner. VR has identified deficiencies and requested corrective action from SCIL to address deficits. SCIL management response 04/23/2021: 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 funding sources. A report can be given to accounting at any time to ensure quality control within the Quick books record keeping as well. SCIL continues to work with the CPA ensuring all budgets and financial reports are up to date. (see attached). SCIL has in place the Fiscal policy and procedures after SCIL board member's approval on 10/20/2020.		

Office of the Inspector General 18-Month Status Report # F-2021DOE-022 on Report # A-1819-027	4/16/20021	Division of Vocational Rehabilitation (DVR) Suncoast Center for Independent Living (SCIL) Acronyms:: Purchase Approval Request (PAR) Comprehensive Organizational Management System (COMS)	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.	SCIL had eliminated the use of petty cash and implemented the use of debit card since January 2021 after the SCIL board approved it. The SCIL debit card is in the SCIL Fiscal Policy and procedure to ensure proper usage and documentation (pg. 31 in the Fiscal P&P). SCIL debit card is kept in the Executive Director office. SCIL keeps using the Mileage Tracking/ reimbursement form implemented on 10/20/20. All ledgers and receipts of the Petty Cash has been filed and will be kept for 3 yrs. SCIL will keep all the receipts for debit card purchases for five years. A new Purchase Approval Request (PAR) form has been implemented after SCIL Board members approval on 10/8/2020 SCIL Board meeting. This form is used regardless of the amount or how the money is spent (See attached). SCIL keeps using the Mileage Tracking Reimbursement form implemented 10/20. (See attached). SCIL staff will continue using COMS database system to clock in and clock out along with a hard copy time sheet to accurate allocate SCIL staff work hours and properly distributed across SCIL funding sources. Also, consumers are entered in COMS database every time SCIL staff contact a consumer to ensure proper back up documentation for all funding sources. Completed		

Office of the Inspector General Six-Month Status Report # F-2021DOE-024 on Report # A-1920-021	4/27/2021	Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) in Central Florida	Finding 1. DVR did not provide effective monitoring in accordance with the monitoring agreement. Recommendation: We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. In addition, we recommend DVR promptly provide any monitoring results and recommendations for improvement to the CIL and ensure corrective action has been initiated on noted deficiencies.	DVR management response 4/20/2021: VR is in the process of completing two monitoring's this year, in accordance with the monitoring plan. The results of any deficiencies will be shared with the CIL in a timely manner to support any needed corrective action.		
		Acronyms: Vocational Rehabilitation (VR)	Finding 2. The CIL did not maintain sufficient documentation to demonstrate appropriate allocation of Contract #19-103 funds. Recommendation: WE recommend that DVR include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the contract.	As part of scheduled monitoring of the CIL, VR will include a review of selected 1st and 3rd quarter expenses based on the monthly budget reconciliation that require all expenses be tracked by funding source.		
			Finding 3. Consumer service records did not include all required elements and documentation could be strengthened. Recommendation: We recommend DVR include a review of CSRs in its monitoring activities and ensure consumers have been deemed eligible for services in accordance with the federal regulations.	DVR management response 4/20/2021: As part of scheduled monitoring of the CIL , VR will include a review of selected 1st and 3rd quarter consumer service records, based on required monthly consumer service record reports, to see if consumers have been deemed eligible		
		Social Security Administration (SSA) Consumer Service Records (CSR)s	Finding 4. The CIL did not maintain sufficient documentation to demonstrate appropriate allocation of Contract #19-103 funds. Recommendation: We recommend the CIL notate the funding allocations on the individual invoices or expense categories to support expenditures incurred. We recommend the CIL enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected by funding source.	CIL management response 4/20/2021: Notations on individual invoices as to the breakdown of SSA/Part B and General Revenue dollars allocated will begin on 7/1/2020 and be ongoing.		

Office of the Inspector General Six-Month Status Report # F-2021DOE-024 on Report # A-1920-021	4/27/2021	Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) in Central Florida	Finding 5. Consumer service records did not include all required elements and documentation could be strengthened. Recommendation: We recommend the CIL improve disability verification practices and documentation by including an eligibility determination statement in the CSR. We additionally recommend the CIL establish IL plans with consumers prior to rendering services.	CIL management response 4/20/2021: Eligibility Determination form and statement will begin for all new consumers whose entry date is on or after10/1/2020 and be ongoing. ILP creation date documentation prior to or concurrent with services rendered will begin for all new consumers whose entry date is on or after 10/1/2020 and be ongoing. Contact: Elizabeth Howe, Executive Director (407) 961-5526		
Office of the Inspector General 18-Month Status Report # F-2021DOE-02 on Report # A-1819-022	5/14/2021	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD) Acronyms: Adults with Disabilities (AWD)	Finding 1. The monitoring plan was insufficient for a high risk grant. We recommend that 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.	Management response April 22, 2021: The last completed monitoring for the grantee was on February 2021. The scope of the review was 7/1/2020-12/31/2020. There were no items of concern for non-performance and/or non-compliance during the review. The next scheduled monitoring is due on April 30, 2021.		
		Adults with Disabilities (AWD) Program Adult Individual Education Plan (AIEP)	Finding 2. Documentation of AIEPs was inconsistent and the AIEPs did not always include all required information. Recommendation: We recommend DVR include a review of the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms.	Management response April 22, 2021: The last completed monitoring for the grantee was on February 2021. The scope of the review was 7/1/2020-12/31/2020. AEIPs were reviewed during the monitoring and there are no concerns related to AIEPs and compliance with the grant terms and conditions.		

Office of the Inspector General 18-Month Status Report # F-2021DOE-02 on Report # A-1819-022	5/14/2021	Division of Vocational Rehabilitation (DVR) Miami-Dade County School District (MDCSD)	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.	Management response April 22, 2021: DVR worked with the grantee and Office of Grants Management to amend the benchmarks to ensure compliance with the grant language and performance requirements. Completion date: March 24, 2021. Contact: Monica L Moye		
Office of the Inspector General 24-Month Status Report # F-2021DOE-027 on Report # A-1819-006	5/30/2021	Division of Vocational Rehabilitation (DVR) Alliance Community & Employment Services (ACES) Acronyms: Vocational Rehabilitation Counselors (VRC) Monthly Progress Report (MPR)	Finding 1. 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 the contract terms and document the contact with the customers in the MPRs. If ACES is unable to contact the customers, they should notify the VCR in writing to document contact attempts.	ACES Management response 5/30/2021: Since moving to the Perm referral system, ACES employment specialists have made contact with VR consumers within a week of receiving a new referral to conduct an intake over the phone due to the COVID-19 outbreak. ACES has maintained weekly contact with all VR consumers that are actively seeking employment. ACES has also been in contact with VR counselors through email and input MPR's in the Provider Electronic Referral Management (PERM) system. Completion date: 05/14/2021		
Office of the Inspector General 24-Month Status Report # F-2021DOE-025 on Report # A-1819DOE-006	6/7/2021	Division of Vocational Rehabilitation (DVR) Florida Alliance for Assistive Services and Technology, Inc. (FASST)	Finding 1. 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.	DVR management response 6/7/2021: The scheduled bi-annual monitoring was finalized and completed by the assigned contract manager on May 12, 2021. Completed: 5/12/2021 Contact: Monica Moye 850 245-7004		

Office of the Inspector General Report # A-2021DOE-021	6/22/2021	Division of Vocational Rehabilitation (DVR) Creative Action, Inc.	Finding 1. DVR did not inspect and approve invoices timely. Recommendation: We recommend DVR streamline its invoice gathering, inspection, and approval procedures to ensure timely approval of invoices.	DVR management response June 22, 2021: Concur. Moving forward, Career Camp services will be delivered to our customers via our fee for-service model. Through this model, services are paid as they are delivered through our Provider Electronic Referral Management (PERM) system.	
			Finding 2. DVR should enhance its monitoring process. Recommendation: We recommend DVR provide the monitoring results and recommendations for improvement to Creative Action, Inc. and ensure corrective action is implemented for noted deficiencies. We further recommend DVR utilize the DVR 2018 Provider Monitoring Guidebook or develop new procedures specific to monitoring practices for contracts.	DVR management response June 22, 2021: Concur. We have added Career Camp to our DVR Provider Monitoring Guidebook as part of integrating the services into our fee-for-service model. The Guidebook has also been updated to include additional procedures for informing providers of monitoring results and tracking corrective action.	

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): EDUCATION/DIVISION OF VOCATIONAL REHABILITATION
Agency Budget Officer/OPB Analyst Name: Roger Godwin

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)
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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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				

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3. EXHIBIT B (EXBR, EXB)						
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A				
AUDITS:						
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.)**	No, FSDB				

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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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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				

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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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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				

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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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

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8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y				
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 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				

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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 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 126 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.					

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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 *Base Rate Audit* on page 156 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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 100 through 103 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 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 97 through 103 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)						
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 2020-21 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				

	Program or Service (Budget Entity Codes)
Action	48160000

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 52 through 84 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				
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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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						
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				

2022-23

Blind Services

Exhibits or Schedules

2022-23

Blind Services

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	3,220.91	(A)		3,220.91	
ADD: Other Cash (See Instructions)		(B)		0.00	
ADD: Investments		(C)		0.00	
ADD: Outstanding Accounts Receivable	90.00	(D)		90.00	
ADD: ANTICIPATED TRANSFER FROM 48800000/2021		(E)		0.00	
Total Cash plus Accounts Receivable	**3,310.91**	(F)	**0.00**	**3,310.91**	
LESS: Allowances for Uncollectibles		(G)		0.00	
LESS: Approved "A" Certified Forwards		(H)		0.00	
Approved "B" Certified Forwards	1,723.33	(H)		1,723.33	
Approved "FCO" Certified Forwards		(H)		0.00	
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00	
LESS: _____		(J)		0.00	
Unreserved Fund Balance, 07/01/21	**1,587.58**	(K)	**0.00**	**1,587.58**	**

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.**

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	3,310.91	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :		
SWFS Adjustment # and Description		(C)
SWFS Adjustment # and Description		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,723.33)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories		(D)
ANTICIPATED TRANSFER FROM 48800000/2021		(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	**1,587.58**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**1,587.58**	(F)
DIFFERENCE:	**0.00**	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	411,730.91	(A)		411,730.91
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	72,140.12	(D)		72,140.12
ADD: ANTICIPATEDD REVENUE	3,382,747.07	(E)	0.00	3,382,747.07
Total Cash plus Accounts Receivable	**3,866,618.10**	(F)	**0.00**	**3,866,618.10**
LESS: Allowances for Uncollectibles	46,614.03	(G)		46,614.03
LESS: Approved "A" Certified Forwards	148,989.52	(H)		148,989.52
Approved "B" Certified Forwards	3,653,776.48	(H)		3,653,776.48
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	16,292.07	(I)		16,292.07
LESS: Accounts Payable Adjustment		(J)	946.00	946.00
Unreserved Fund Balance, 07/01/21	**946.00**	(K)	**(946.00)**	**(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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**269,893.78**	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :		
SWFS Adjustment # B4800308 Payable for DEO	(946.00)	(C)
SWFS Adjustment # and Description		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(3,653,776.48)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories	2,081.63	(D)
ANTICIPATED REVENUE	3,382,747.07	(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.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	13,927.47	(A)		13,927.47
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: Anticipated Revenue	6,051.08	(E)		6,051.08
Total Cash plus Accounts Receivable	**19,978.55**	(F)	**0.00**	**19,978.55**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards	19,978.55	(H)		19,978.55
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/21	**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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

Department Title:	**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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**13,927.47**	(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	(19,978.55)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories		(D)
Anticipated Revenue	6,051.08	(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.**

Office of Policy and Budget - June 2021

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

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 Report # A-1920DOE-032	1/14/2021	Division of Blind Services (DBS) Independent Living Older Blind (OB) Program Acronyms: Community Rehabilitation Providers (CRP) Comprehensive Functional Assessments (CFAs) Individualized Plan (IP)	Finding 1. Comprehensive Functional Assessments occurred after the client's individualized plan was developed and signed. Recommendation: We recommend the Division clarify requirements for the recording of CFAs through its program manual and its contracts to better direct CRP case managers completing the CFAs. We recommend DBS monitor the CRPs to ensure the needs assessments are completed prior to the plans. DBS may also consider conducting training and technical assistance following these adjustments to ensure services rendered to older blind clients are offered through consistent application of assessment tools.	DBS management response: Concur. The action items to be taken are as follows: 1. Clarify requirements: * Update program manual to match correct language. * Update AWARE pages for CFA reporting consistency. 2. Contract monitoring: * The contract Management and Compliance Team provides monthly reviews of client assessments and valid plans. However, beginning 1/1/2021, the team will begin to review and monitor the dates of completed assessments to ensure alignment with the Program Manual. 3. Technical Assistance: * Draft memo clarifying requirements (to include updated language) and AWARE changes. * Set up training via TEAMS review updates and requirements.	

Office of the Inspector General Report # A-1920DOE-032	1/14/2021	Division of Blind Services (DBS) Independent Living Older Blind (OB) Program Acronyms: Community Rehabilitation Providers (CRP) Comprehensive Functional Assessments (CFA)s	Finding 2. DBS could enhance the CRP Risk Assessment and subsequent monitoring. Recommendation: We recommend in future monitoring, DBS finalize the monitoring reports and provide the reports and results to the CRPs. We recommend DBS modify the risk assessment to include a numerical score for previous monitoring (monitored in the last year, 3 years, etc.) We additionally recommend DBS clearly define the type of monitoring that should be conducted based on the risk category. DBS should also consider developing a monitoring tracking system that displays the timing of its monitoring process to include scheduled visits, summarized results of visits, findings identified, and the dates corrective actions were implemented and completed.	DBS management response: Concur. The action items to be taken are as follows: 1. the contract Monitoring and Compliance Team will finalize and send monitoring reports and results to CRPs for the 2020-21 fiscal year. 2. The Contract Monitoring and Compliance Team updated the risk assessment to include a score for previous contract monitoring visits. 3. The Contract Monitoring and Compliance Team updated the risk assessment to include the type of monitoring (desk or on-site) that is 4. The Contract Monitoring and Compliance Team created a tracking report for all desk and on-site monitoring visits.	

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Education,Blind Services, Division of

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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

		Program or Service (Budget Entity Codes)				
	Action	48180000				
1. GENERAL						
1.1	Are Columns A01, 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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)						

	Action	Program or Service (Budget Entity Codes) 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.)**	Y				

		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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A,N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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)**	N/A				

		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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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	48180000				
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				
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				
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	48180000				
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 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				
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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes				
Action	48180000				

10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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.)	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					
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 100 through 103 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 97 through 103 of the LBR instructions?	N/A				

	Program or Service (Budget Entity Codes)				
Action	48180000				

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)						
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 2020-21 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 52 through 84 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	48180000				

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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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 legislature capital outlay budget request. The "Notwithstanding the provision of s.216.043, the intergrated, 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				

2022-23

Private Colleges and Universities

Exhibits or Schedules

2022-23

Private Colleges and Universities

Schedule I Series

Fiscal Year 2022-23 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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)						

	Action	Program or Service (Budget Entity Codes) 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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A, N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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				

	Action	Program or Service (Budget Entity Codes) 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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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				

	Action	Program or Service (Budget Entity Codes) 4819000				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

	Action	Program or Service (Budget Entity Codes) 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				

	Action	Program or Service (Budget Entity Codes) 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?	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 126 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:						

	Action	Program or Service (Budget Entity Codes) 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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 100 through 103 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				

	Action	Program or Service (Budget Entity Codes) 4819000				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 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)						
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 2020-21 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 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")**	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 52 through 84 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				

	Action	Program or Service (Budget Entity Codes) 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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23

Student Financial Aid Program

State

Exhibits or Schedules

2022-23

Student Financial Aid Program

State

Schedule I Series

Fiscal Year 2022-23 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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)						

	Action	Program or Service (Budget Entity Codes)				
		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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A, N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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				

	Action	Program or Service (Budget Entity Codes) 48200200				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

	Action	Program or Service (Budget Entity Codes)				
		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				

	Action	Program or Service (Budget Entity Codes) 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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						

	Program or Service (Budget Entity Codes)				
Action	48200200				

10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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 100 through 103 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 97 through 103 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				

	Program or Service (Budget Entity Codes)				
Action	48200200				

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 2020-21 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 52 through 84 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				

	Program or Service (Budget Entity Codes)				
Action	48200200				

AUDITS - GENERAL INFORMATION						
TIP	Review *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23

Student Financial Aid Program

Federal

Exhibits or Schedules

2022-23

Student Financial Aid Program

Federal

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		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, 07/01/21	**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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds		(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :		
SWFS Adjustment # and Description		(C)
SWFS Adjustment # and Description		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS		(D)
Approved 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.**

Office of Policy and Budget - June 2021

Fiscal Year 2022-23 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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)						

	Action	Program or Service (Budget Entity Codes) 48200300				
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	48200300				

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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A, N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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				

	Action	Program or Service (Budget Entity Codes) 48200300				
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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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	48200300				

7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

	Action	Program or Service (Budget Entity Codes)				
		48200300				
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				
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 $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				

	Action	Program or Service (Budget Entity Codes) 48200300				
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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)				
Action	48200300				

10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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 100 through 103 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 97 through 103 of the LBR instructions?	N/A				

	Action	Program or Service (Budget Entity Codes)			
		48200300			
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)					
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 2020-21 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 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")**	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 52 through 84 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	48200300				

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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23

Early Learning Services

Exhibits or Schedules

2022-23

Early Learning Services

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	6,124.37	(A)		6,124.37	
ADD: Other Cash (See Instructions)		(B)		0.00	
ADD: Investments		(C)		0.00	
ADD: Outstanding Accounts Receivable	462,407.63	(D)		462,407.63	
ADD: ANTICIPATED REVENUES	99,675.57	(E)		99,675.57	
Total Cash plus Accounts Receivable	**568,207.57**	(F)	**0.00**	**568,207.57**	
LESS: Allowances for Uncollectibles		(G)		0.00	
LESS: Approved "A" Certified Forwards		(H)		0.00	
Approved "B" Certified Forwards	99,675.57	(H)		99,675.57	
Approved "FCO" Certified Forwards		(H)		0.00	
LESS: Other Accounts Payable (Nonoperating)	468,532.00	(I)		468,532.00	
LESS: _____		(J)		0.00	
Unreserved Fund Balance, 07/01/21	**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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**0.00**	(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	(99,675.57)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories		(D)
ANTICIPATED REVENUES	99,675.57	(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.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		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, 07/01/21	**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.**

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2022 - 2023	
Department Title:	**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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**103,054.58**	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(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:	**103,054.58**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**103,054.58**	(F)
DIFFERENCE:	**0.00**	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021 - 2022

Department: Education

Chief Internal Auditor: David Ulewicz

Budget Entity: Office of Early Learning

Phone Number: 850-717-8605

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Not Applicable *					

* There were no audit reports issued by the Auditor General and no major findings or recommendations for the current and previous fiscal years.

Office of Policy and Budget - July 2020

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education/Division of Early Learning
Agency Budget Officer/OPB Analyst Name: Allyce Moriak - Division of Early Learning

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.

		rogram or Service (Budget Entity Code				
	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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? 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.	Y				

	rogram or Service (Budget Entity Code				
Action	48220400				

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				
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.					

	rogram or Service (Budget Entity Code				
Action	48220400				

TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2020-21 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 27 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 65 through 68 of the LBR	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 69 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.5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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 #22-001?	N/A				

		rogram or Service (Budget Entity Code				
	Action	48220400				
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,**	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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

	rogram or Service (Budget Entity Code				
Action	48220400				

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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for					
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 2021-22 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)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	2401 Only			
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				

		rogram or Service (Budget Entity Code				
	Action	48220400				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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?	N/A				
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?	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	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				

		rogram or Service (Budget Entity Code				
	Action	48220400				
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				
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 126 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 *Base Rate Audit* on page 156 of the LBR	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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)						

		rogram or Service (Budget Entity Code				
	Action	48220400				
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					
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 100 through 103 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 97 through 103 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.)	Y				

		rogram or Service (Budget Entity Code				
	Action	48220400				
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 2020-21 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 52 through 84 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				
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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

		rogram or Service (Budget Entity Code				
	Action	48220400				
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				

2022-23

State Grants/K-12 Programs

FEFP

Exhibits or Schedules

2022-23

State Grants/K-12 Programs

FEFP

Schedule I Series

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - 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	48250300			
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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)						
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A				
AUDITS:						

		Program or Service (Budget Entity Codes)				
	Action	48250300				
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				
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 2020-21 approved budget. Amounts should be positive. The $5,000 allowance is necessary for rounding.					

	Program or Service (Budget Entity Codes)				
Action	48250300				

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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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 #22-001?	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				

		Program or Service (Budget Entity Codes)				
	Action	48250300				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					

	Program or Service (Budget Entity Codes)				
Action	48250300				

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 2021-22 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				
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				

		Program or Service (Budget Entity Codes)				
	Action	48250300				
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				
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				

	Action	Program or Service (Budget Entity Codes)				
		48250300				
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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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				
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					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						

	Action	Program or Service (Budget Entity Codes)				
		48250300				
14.1	Do the reductions comply with the instructions provided on pages 100 through 103 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 97 through 103 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)						
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 2020-21 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				

	Program or Service (Budget Entity Codes)				
Action	48250300				
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.					
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 52 through 84 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?**	Y				
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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23

State Grants/K-12 Programs

NON-FEFP

Exhibits or Schedules

2022-23

State Grants/K-12 Programs

NON-FEFP

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	160,002.02	(A)		160,002.02	
ADD: Other Cash (See Instructions)	-	(B)		-	
ADD: Investments	-	(C)		-	
ADD: Outstanding Accounts Receivable	19,129.63	(D)		19,129.63	
ADD: _____	-	(E)		-	
Total Cash plus Accounts Receivable	**179,131.65**	(F)	-	**179,131.65**	
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, 07/01/2021	**179,131.65**	(K)	-	**179,131.65**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

Department Title: 48 EDUCATION

Trust Fund Title: ADMINISTRATIVE TRUST FUND

LAS/PBS Fund Number: 2021 (FSDB) BE 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2021 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	179,131.65	(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)
FSDB - Current Year Payables Not Certified		(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	179,131.65	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	179,131.65	(F)
DIFFERENCE:	-	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
Budget Entity: **48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP**
LAS/PBS Fund Number: **2261**

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	184,847.12	(A)		184,847.12	
ADD: Other Cash (See Instructions)		(B)		-	
ADD: Investments		(C)		-	
ADD: Outstanding Accounts Receivable	94,120.86	(D)		94,120.86	
ADD: DOE - Anticipated Revenues	329,142.05	(E)		329,142.05	
Total Cash plus Accounts Receivable	**608,110.03**	(F)	-	**608,110.03**	
LESS: Allowances for Uncollectibles	-	(G)		-	
LESS: Approved "A" Certified Forwards	49,969.24	(H)		49,969.24	
Approved "B" Certified Forwards	271,827.34	(H)		271,827.34	
Approved "FCO" Certified Forwards	-	(H)		-	
LESS: Other Accounts Payable (Nonoperating)	25,192.04	(I)		25,192.04	
LESS: _____		(J)		-	
Unreserved Fund Balance, 07/01/2021	**261,121.41**	(K)	-	**261,121.41**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/2021 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**122,471.79**	(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	(271,827.34)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-	(D)
A/P not C/F-Operating Categories	13,909.55	(D)
FSDB - Current Year Payables Not Certified	67,425.36	(D)
DOE - Anticipated Revenues	329,142.05	(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	**261,121.41**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**261,121.41**	(F)
DIFFERENCE:	-	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	1,272,451.96	(A)		1,272,451.96	
ADD: Other Cash (See Instructions)	-	(B)		-	
ADD: Investments	-	(C)		-	
ADD: Outstanding Accounts Receivable	103,604.09	(D)		103,604.09	
ADD: _____	-	(E)		-	
Total Cash plus Accounts Receivable	**1,376,056.05**	(F)	-	**1,376,056.05**	
LESS Allowances for Uncollectibles	-	(G)		-	
LESS Approved "A" Certified Forwards	-	(H)		-	
Approved "B" Certified Forwards	-	(H)		-	
Approved "FCO" Certified Forwards	-	(H)		-	
LESS: Other Accounts Payable (Nonoperating)	1,283.06	(I)		1,283.06	
LESS: _____		(J)		-	
Unreserved Fund Balance, 07/01/2021	**1,374,772.99**	(K)	-	**1,374,772.99**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 23

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2021 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,340,237.22	(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)
FSDB - Current Year Payables Not Certified	34,535.77	(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,374,772.99	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,374,772.99	(F)
DIFFERENCE:	-	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: K-12 Programs Non-FEFP

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 12-Month Status Report # F-2021DOE-002 on Report # A-1819-015	8/11/2020	Division of Public Scchools 21st Century Community Learning Center Grants Acronyms: Bureau of Family and Community Outreach (BFCO)	Finding 1. BFCO management and 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.	Management response 8/5/2020: August 3, 2020-Kids Hope Alliance's average daily attendance is as follows: * Hyde Park Afterschool: Average Daily Attendance 63 (95%) * Hyde Park Summer 2020: Waived due to COVID-19 * San Jose Afterschool: Average Daily Attendance 74 (89%) * San Jose Summer 2020 Waived due to COVID-19 Anticipated Completion: End of 21st CCLC programming Friday, 7/24/2020 Submission of Summative Evaluation Report will be submitted on 8/15,/2020 as close out deliverable for fifth and final year of 21st CCLC Contact: Tricia Young Director, Out of School Time Grants Kid's Hope Alliance: The Jacksonville Partnership for Children, Youth and Families 904-255-4423	

Office of the Inspector General 12-Month Status Report # F-2021DOE-002 on Report # A-1819-015	8/11/2020	Division of Public Schools 21st Century Community Learning Center Grants Acronyms: Bureau of Family and Community Outreach (BFCO)	Finding 2. 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.	Management response 8/5/2020: BFCO has continued to work with staff on deliverable review processes. As new staff are omboarded, they are trained in the expectations of deliverables review. While there have been challenges updating the database due to telework (connections are slow via VPN), our staff have instituted "work arounds" to aid in the process. The Leads have began to review the specialists' work and are providing assistance to those specialists who are in need of support with meeting the deadlines. Complete: 8/11/2020	
Office of the Inspector General 18-Month Status Report # F-2021DOE-020 on Report # A-1819-015	1/26/2021	Division of Public Schools 21st Century Community Learning Center Grants	The OIG followed up on the status of corrective actions required in response to findings and recommendations contained in Report #A-1819-015, 21st Century Community Learning Center Grants. The Bureau of Family and Community Outreach management has completed corrective action for each of their reported deficiencies.	Management response 1/26/2021: The Bureau of Family and Community Outreach management has completed corrective action for each of their reported deficiencies. Complete: 1/26/2021	

Office of the Inspector General Report # A-1920DOE-028 A-1920DOE-029	4/1/2021	The Department of Education (DOE) Bureau of Educator Certification (BEC) Acronyms: Office of the Inspector General (OIG) Division of Technology Information (DTI)	Finding 1. Current queries and calculations return inconsistent data and reports; Versa Analytics is not operational; and the Versa system could be enhanced. Recommendation: We recommend BEC and DTI determine the required calculations and subsequent queries based on the needs of the program office, validate the calculations, and maintain documentation of the calculations and queries for future use. We recommend BEC and DTI cross-train team members on the Versa system and the certification process in the event a team member departs from the agency and is no longer available to perform the needed We recommend BEC partner with DTI to develop custom reports based on select original Logi reports, which then could be provided routinely to BEC to assist them in tracking production on a daily, weekly, monthly, and quarterly basis. We additionally recommend BEC and DTI engage in discussions with the Versa vendor regarding the inability to use the Versa Analytics tool purchased as part of the contract. We recommend BEC conduct a cost analysis for enhancing the Versa system in order to make key dates visible to users. We also recommend BEC and DTI consider continuation of the previous request for quote to procure the services of an IT professional to assess the Versa system and BEC business processes and produce a gap analysis to identify areas where system enhancements could better support the business processes and ensure competent, reliable data and reports.	BEC management response 4/1/2021: Concur. The BEC will coordinate with our development team in DTI to cross train team members on required calculations and subsequent queries. The BEC will also partner with our development team in STI to develop custom reports to assist in tracking production per the OIG recommendation. Additionally , the BEC will explore the functionality of the Versa Analytics Program with our development team in DTI and Tyler Technologies. Finally, BEC and Educator Quality leadership will explore conducting a business analysis with a third party to identify potential areas for enhancement.		

Office of the Inspector General Report # A-2021DOE-028 A-2021DOE-029	4/1/2021	The Department of Education (DOE) Bureau of Educator Certification (BEC) Acronyms: Office of the Inspector General (OIG) Division of Technology Information (DTI)	Finding 2. BEC did not process all applications within statutory timeframes. Recommendation: We recommend BEC and DTI determine the required calculations and subsequent queries based on the needs of the program office, validate the calculations, and maintain documentation of the calculations and queries for future use. We recommend BEC ensure all applications are processed in the time frame allotted by the Florida Statutes and decrease the time between the date the applications are eligible for evaluation and the date assigned to a specialist. We recommend BEC conduct a cost analysis for enhancing the Versa system in order to assign applications more efficiently and timely. We recommend BEC cross train team members on the certification process in the event additional staff is needed to process applications timely when application numbers surge. Finally, we recommend BEC consider moving District Issue Requests without associated background screening results to the release queue until the background screening results are appropriately provided and the application can be processed. Finding 3. Security Controls - User Access Per Florida Administrative Code Rule 74-2.003, each agency shall ensure that access to information technology (IT) resources is limited to authorized users, processes, or devices, and to authorized activities and transactions. Recommendation: We recommend that BEC improve security controls related to user access to ensure the continued protection of confidential data.	BEC Management response 4/1/2021: Concur. During the period of time audited, the BEC was in the process of clearing a backlog of educator certification applications, which resulted in evaluation times greater than 90 days. Since that time, process changes, and system enhancements have been implemented that reduce the BEC's processing time. At this time, all evaluation queues are well within the 90 day statutory requirement. BEC will consult with DTI to produce a cost analysis for enhancing the Versa System to assign applications more efficiently to further reduce our processing time. Consistent with OIG recommendation, BEC has also started the process of cross training a backup unit of evaluators to process educator certification applications when application numbers surge. This backup unit is comprised of staff from the contact center, the operations section, and the district support section. BEC Management response 4/1/2021: Concur. Per OIG Recommendation, the BEC will implement a new business process to ensure appropriate access privileges.		

Office of the Inspector General Report # A-2021DOE-028 A-2021DOE-029	4/1/2021	The Department of Education (DOE) Bureau of Educator Certification (BEC) Acronyms: Office of the Inspector General (OIG) Division of Technology and Innovation (DTI)	Observation: Communication Section The Bureau of Educator Certification (BEC) offers technical assistance and support to applicants and district partners through the bureau's communication section. This section is comprised of 16 positions: a manager; a staff assistant; a records technician; two supervisors; 8 program specialist I positions; and 3 program specialist II positions. The communications section serves as the primary contact for applicants to receive information specific to their application, including the status of their applications. The BEC communications section also handles contacts regarding general certification information. Applicants may contact BEC in three ways: • Telephone service - applicants may call a toll free hotline to speak with a customer service representative Monday through Friday (8:00 am - 4:30 pm) during normal department workdays; • Email service - applicants can send BEC email communications using a contact entry form on the BEC website; and • In-person service - applicants may schedule an office visit at DOE headquarters. <u>Calls:</u> Telephone calls are received through the Elite Multichannel phone system (EMC) and calls are directed to program specialists logged into the phone system. The EMC system prompts a call log page at the end of each call, requiring the specialist to manually select a call category and sub-category to document the reason for the call. This entry generates data for the work code report. Upon completion of the call, the specialist documents the reason for the call in the contact history module within Versa.	OIG Response: The BEC call center serves as a front line for BEC and the department. In order for BEC leadership to make decisions that will positively impact applicants, call center agents, management, and the overall public image of BEC and the department, BEC should have access to comprehensive call center metrics using real time and historical data Ensuring that these metrics align with the application cycles, analyzing available data, and making decisions based on these metrics, the BEC communications team can create a culture of continuous data-driven improvement. We recommend that BEC identify the data and metrics that would best serve their needs and work with DTI to find a mechanism for obtaining that data either internally developed or purchased. Whether it is in the form of a reporting module, email reports, or a call center dashboard, the information should be easily accessible for management. Call centers are often reactionary to outside events (such as a growing backlog in processing applications), and management should have the ability to use data to identify and address these events. Additionally, BEC can enhance call subcategories in their call tracking module to assist BEC leadership in identifying areas of concern, capturing events of significance, and making needing improvements.	

Office of the Inspector General Report # A-1920DOE-028 A-1920DOE-029	4/1/2021	The Department of Education (DOE) Bureau of Educator Certification (BEC) Acronyms: Office of the Inspector General (OIG) Division of Technology Information (DTI)	In addition to the work code report, BEC utilizes a daily call statistics report, which reflects the call volume and time spent daily on the phones as well as the average call times for each agent. However, this data is not readily accessible by BEC communications leadership and must be requested from DTI. The report was not available prior to April 25, 2019. <u>Call Time Per Agent:</u> We utilized the call statistic data to review call times per agent. We noted the call statistic data reflects calls by employee for a singular day. BEC currently does not have the report capability to review multiple agents throughout multiple days on the same report for trend analysis. Using the IDEA software, we merged all call reports by agent from April 25, 2019, through February 25, 2020, and calculated the average call time by agent per month. The data only identified one agent, a now former BEC employee, with an average call time per month over 10 minutes. <u>Call Volume and Categories:</u> Utilizing the work code report data, we reviewed call volumes from January 1, 2019, through February 29, 2020. We determined the highest call volumes occurred in January (9,997 calls), April (9,722 calls), June (9,721 calls) and July 2019 (8,966 calls). The majority of the calls, 66.2%, were categorized as calls from applicants regarding the status of their file. The next most common category was Miscellaneous with 9.1% of calls logged during our scope.	We also recommend BEC consider enhancing the current applicant Versa interface so applicants can easily retrieve information regarding their current application status through an online portal. This could alleviate the bulk of the calls to the call center where applicants are simply checking the status of their application. Ultimately, BEC could conduct a cost benefit analysis to determine if it would be more cost effective and efficient to outsource the call center and email contact center for routine calls and emails.		

Office of the Inspector General Report # A-1920DOE-028 A-1920DOE-029	4/1/2021	The Department of Education (DOE) Bureau of Educator Certification (BEC) Acronyms: Office of the Inspector General (OIG)	We reviewed the subcategories for the top two categories. For the File Status category, the majority of calls (76%) were subcategorized as “Status of Application/Certificate” (51,614 calls). The Miscellaneous category did not have any subcategories with all the calls being logged as "default." We noted that the subcategories capture the basic reasons for the call. However, enhancement of the call subcategories could assist BEC leadership in identifying areas of concern, capturing events that may be of significance, or providing insight into potential improvements. For example, updating “status of application/certificate” to something slightly more nuanced such as “status of application/certificate – within 30 days” and “status of application/certificate – within 60 days” would allow leadership to identify at what time frames applicants begin to get concerned about the status of their application and brainstorm possible solutions. Using subcategories in Miscellaneous to capture system issues, or any out of the ordinary event of importance would provide BEC historical knowledge that could be beneficial to BEC management in identifying trends that may need to be addressed. The lack of access to call data limits the ability of BEC management to track call trends and use the data to better streamline the function of the communications team. While the daily report does give supervisors a tool to view staff efficiency on a given day, not having the ability to view the activity over a period of time limits their ability to identify trends, pinpoint issues, and adjust efforts accordingly.			

Office of the Inspector General Report # A-1920DOE-028 A-1920DOE-029	4/1/2021	Department of Education (DOE) Bureau of Educator Certification (BEC) Acronyms: Office of the Inspector General (OIG) Division of Technology and Information (DTI)	Recommendation - Calls: The BEC call center serves as a front line for BEC and the department. In order for BEC leadership to make decisions that will positively impact applicants, call center agents, management, and the overall public image of BEC and department, BEC should have access to comprehensive call center metrics using real time and historical data. Ensuring that these metrics align with the application cycles, analyzing available data, and making decisions based on these metrics, the BEC communications team can create a culture of continuous data-driven improvement. We recommend that BEC identify the data and metrics that would best serve their needs and work with DTI to find a mechanism for obtaining that data either internally developed or purchased. Whether it is in the form of a reporting module, email reports, or a call center dashboard, the information should be easily accessible for management. Call centers are often reactionary to outside events (such as a growing backlog in processing applications), and management should have the ability to use data to identify and address these events. Additionally, BEC can enhance call subcategories in their call tracking module to assist BEC leadership in identifying areas of concern, capturing events of significance, and making needing improvements. We also recommend BEC consider enhancing the current applicant Versa interface so applicants can easily retrieve information regarding their current application status through an online portal. This could alleviate the bulk of the calls to the call center where applicants are simply checking the status of their application.		

Office of the Inspector General Report # A-1920DOE-028 A-1920DOE-029	4/1/2021	Department of Education (DOE) Bureau of Educator Certification (BEC) Acronyms: Office of the Inspector General (OIG) EdCert Email Statistical Procedures (EdCert)	Ultimately, BEC could conduct a cost benefit analysis to determine if it would be more cost effective and efficient to outsource the call center and email contact center for routine calls and emails. <u>Emails:</u> Responding to emails and assisting visitors is the primary function of the program specialist II Positions. These activities are tracked in accordance with Office Visitors, Material Requests, and EdCert Email Statistics Procedures, and each day's activity is logged into one spreadsheet. The number of emails received, the number of emails processed, and the number of days from the date of receipt until the agent processed the emails manually entered into the tracking sheet. Versa has a manual "contact history" where email exchanges can be entered and system generated communication (letters) are automatically recorded, but applicants are not emailing BEC through Versa, so the system does not record any incoming communications. When reviewing the daily activity sheet, we noted that the log includes the below fields: * Materials Requests Received and Processed-Captures material requests processed. * Visitors Assisted-Captures the number of visitors assisted by BEC. * Emails processed-Captures all emails responded to on that date. * Emails received-Captures the sum of emails received on that date and the number of emails received and processed that same day. * Emails left in EdCert-Captures the count of all emails remaining in the inbox that were received the day prior.		

Office of the Inspector General Report # A-1920DOE-028 Report # A1920DOE-029	4/1/2021	Department of Education (DOE) Bureau of Educator Certification (BEC)	Recommendation-Emails: We recommend BEC enhance their email tracking capability to replace the various manual recording processes with consistent automated capturing of email activity over time. This should include information about the subject of emails received to identify common issues that may need management intervention. In addition to the number of emails received per day and number of emails processed per day, BEC should consider capturing the number of emails processed by the employee, the length of time it takes to respond to emails, and a rolling number of emails that await processing. Finally, we recommend BEC consider conducting a cost benefit analysis for the procurement of a mass email management program to assist in managing the volume of emails received and capturing meaningful data to analyze the efficiency of the email response process.	Executive Summary: The purpose of this engagement was to determine whether technology contracts conform to enterprise standards, applicable frameworks, and legal and regulatory requirements and effectively manage risk related to the provision of Information Technology (IT) services. During this engagement, we noted that, in general, the department's technology contracts appropriately addressed security and risk management requirements. Through this engagement, we identified potential areas of improvement for the department’s technology contract templates related to the retrieval of proprietary data, the destruction of data at contract termination, and conducting background screenings before the department enters into business with a contractor or vendor. June 30, 2021	

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Public Schools
Agency Budget Officer/OPB Analyst Name: Alicia Bevis/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	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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? 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.	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, 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 2020-21 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 27 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 65 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 67 through 69 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
7.18	Are the issues relating to *major audit findings and recommendations* 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	48250400

7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

Action	Program or Service (Budget Entity Codes)
	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, 261 & 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?	N				
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 126 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 *Base Rate Audit* on page 156 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 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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				
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 100 through 103 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 97 through 103 of the LBR instructions?	N/A				

	Program or Service (Budget Entity Codes)
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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 2020-21 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, reconcilation 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 52 through 84 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)
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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?**	Y,Y				
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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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?	the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provision of s.216.043, the integrrated, comprehensive budget request shall include" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					
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				

2022-23

Federal Grants K-12 Program

Exhibits or Schedules

2022-23

Federal Grants K-12 Program

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		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, 07/01/21	**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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**0.00**	(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:	**0.00**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**0.00**	(F)
DIFFERENCE:	**0.00**	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	7,393,204.44	(A)		7,393,204.44	
ADD: Other Cash (See Instructions)		(B)		0.00	
ADD: Investments		(C)		0.00	
ADD: Outstanding Accounts Receivable		(D)		0.00	
ADD: Anticipated Revenues	771,240,214.13	(E)		771,240,214.13	
Total Cash plus Accounts Receivable	**778,633,418.57**	(F)	**0.00**	**778,633,418.57**	
LESS Allowances for Uncollectibles		(G)		0.00	
LESS Approved "A" Certified Forwards	3,045,045.02	(H)		3,045,045.02	
Approved "B" Certified Forwards	775,588,373.55	(H)		775,588,373.55	
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, 07/01/21	**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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**4,093,349.52**	(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	(775,588,373.55)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories	254,809.90	(D)
ANTICIPATED REVENUES	771,240,214.13	(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.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	14,827.89	(A)		14,827.89	
ADD: Other Cash (See Instructions)	120.00	(B)		120.00	
ADD: Investments	190,620.92	(C)		190,620.92	
ADD: Outstanding Accounts Receivable	176.66	(D)	1,973.75	2,150.41	
ADD: _____		(E)		0.00	
Total Cash plus Accounts Receivable	**205,745.47**	(F)	**1,973.75**	**207,719.22**	
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)	19.96	(I)		19.96	
LESS: _____		(J)		0.00	
Unreserved Fund Balance, 07/01/21	**205,725.51**	(K)	**1,973.75**	**207,699.26**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**205,725.51**	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :		
SWFS Adjustment # A/R for DBPR	1,973.75	(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:	**207,699.26**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**207,699.26**	(F)
DIFFERENCE:	**0.00**	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

Fiscal Year 2022-23 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)**	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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)						

	Action	Program or Service (Budget Entity Codes) 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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A, N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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				

	Action	Program or Service (Budget Entity Codes)				
		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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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				

	Action	Program or Service (Budget Entity Codes) 48250500				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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	48250500				
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				

	Action	Program or Service (Budget Entity Codes)				
		48250500				
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				
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 126 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:						

	Action	Program or Service (Budget Entity Codes) 48250500				
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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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 100 through 103 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				

	Action	Program or Service (Budget Entity Codes)				
		48250500				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 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)						
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 2020-21 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 52 through 84 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	48250500				

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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23
Educational Media and Technology Services

Exhibits or Schedules

2022-23
Educational Media and Technology Services

Schedule I Series

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Education
Agency Budget Officer/OPB Analyst Name: Alicia Bevis/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	48250600				
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 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)					

	Action	Program or Service (Budget Entity Codes) 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.	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	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 2020-21 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 27 of the LBR Instructions.)	N/A				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 65 through 68 of the LBR Instructions.)	N/A				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 69 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.5 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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)**	Y				

	Program or Service (Budget Entity Codes)
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7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

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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				

Action	Program or Service (Budget Entity Codes)				
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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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)
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10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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 100 through 103 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 97 through 103 of the LBR instructions?	N/A				

	Program or Service (Budget Entity Codes)
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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)						
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 2020-21 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 52 through 84 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				

Action	Program or Service (Budget Entity Codes)
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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?**	Y,Y				
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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23

Workforce Education

Exhibits or Schedules

2022-23

Workforce Education

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance		(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	60.54	(D)		60.54
ADD: ANTICIPATED REVENUE	30,290,332.21	(E)		30,290,332.21
Total Cash plus Accounts Receivable	**30,290,392.75**	(F)	**0.00**	**30,290,392.75**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	31,009.24	(H)		31,009.24
Approved "B" Certified Forwards	30,259,383.51	(H)		30,259,383.51
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/21	**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 - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**(220,216.73)**	(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	(30,259,383.51)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories	189,268.03	(D)
ANTICIPATED REVENUE	30,290,332.21	(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.**

Office of Policy and Budget - June 2021

Fiscal Year 2022-23 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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)						

	Action	Program or Service (Budget Entity Codes) 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 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	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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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				

	Action	Program or Service (Budget Entity Codes) 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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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				

	Action	Program or Service (Budget Entity Codes) 48250800				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

	Action	Program or Service (Budget Entity Codes)				
		48250800				
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				

	Action	Program or Service (Budget Entity Codes)				
		48250800				
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 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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)				
Action	48250800				

10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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				
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					
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 100 through 103 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 97 through 103 of the LBR instructions?	N/A				

	Action	Program or Service (Budget Entity Codes)				
		48250800				
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)						
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 2020-21 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 52 through 84 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				

	Action	Program or Service (Budget Entity Codes)				
		48250800				
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?**	Y				
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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23

Florida Colleges

Exhibits or Schedules

2022-23

Florida Colleges

Schedule I Series

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Education
Agency Budget Officer/OPB Analyst Name: Alicia Bevis/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	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 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)					

	Action	Program or Service (Budget Entity Codes) 48400600				
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	48400600

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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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	48400600

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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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	48400600

7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

Action	Program or Service (Budget Entity Codes)
	48400600

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				
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	48400600

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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)
Action	48400600

10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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				
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 100 through 103 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 97 through 103 of the LBR instructions?	N/A				

	Program or Service (Budget Entity Codes)
Action	48400600

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 2020-21 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 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.					
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 52 through 84 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				

Action	Program or Service (Budget Entity Codes)
	48400600

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?**	Y Y				
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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

2022-23

State Board of Education

Exhibits or Schedules

2022-23

State Board of Education

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	721,244.95	(A)		721,244.95	
ADD: Other Cash (See Instructions)		(B)		0.00	
ADD: Investments	10,411,509.55	(C)		10,411,509.55	
ADD: Outstanding Accounts Receivable	96,119.17	(D)		96,119.17	
ADD: _____		(E)		0.00	
Total Cash plus Accounts Receivable	**11,228,873.67**	(F)	**0.00**	**11,228,873.67**	
LESS: Allowances for Uncollectibles		(G)		0.00	
LESS: Approved "A" Certified Forwards	86,115.14	(H)		86,115.14	
Approved "B" Certified Forwards	2,461,593.74	(H)		2,461,593.74	
Approved "FCO" Certified Forwards		(H)		0.00	
LESS: Other Accounts Payable (Nonoperating)	1,144.12	(I)		1,144.12	
LESS: Anticipated Transfers to 48160000/2021	34,392.84	(J)		34,392.84	
Unreserved Fund Balance, 07/01/21	**8,645,627.83**	(K)	**0.00**	**8,645,627.83**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**11,299,285.12**	(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	(2,461,593.74)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories	23,128.24	(D)
OTHER LOANS AND NOTES RECEIVABLE	(180,798.95)	(D)
Anticipated Transfer to 48180000/2021	(34,392.84)	(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	**8,645,627.83**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**8,645,627.83**	(F)
DIFFERENCE:	**0.00**	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	282,968.72	(A)		282,968.72	
ADD: Other Cash (See Instructions)		(B)		0.00	
ADD: Investments		(C)		0.00	
ADD: Outstanding Accounts Receivable	18.63	(D)	143,564.04	143,582.67	
ADD: Anticipated Revenue	24,563,057.08	(E)		24,563,057.08	
ADD: Anticipated Transfer from 48250500/2261		(E)		0.00	
Total Cash plus Accounts Receivable	**24,846,044.43**	(F)	**143,564.04**	**24,989,608.47**	
LESS: Allowances for Uncollectibles		(G)		0.00	
LESS: Approved "A" Certified Forwards	76,727.30	(H)		76,727.30	
Approved "B" Certified Forwards	24,909,977.83	(H)		24,909,977.83	
Approved "FCO" Certified Forwards		(H)		0.00	
LESS: Other Accounts Payable (Nonoperating)	2,903.34	(I)		2,903.34	
LESS: _____		(J)		0.00	
Unreserved Fund Balance, 07/01/21	**(143,564.04)**	(K)	**143,564.04**	**0.00**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**203,356.71**	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	143,564.04	(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	(24,909,977.83)	(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories		(D)
Anticipated Revenue	24,563,057.08	(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.**

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	521.60	(A)		521.60	
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	**521.60**	(F)	**0.00**	**521.60**	
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, 07/01/21	**521.60**	(K)	**0.00**	**521.60**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**521.60**	(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:	**521.60**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**521.60**	(F)
DIFFERENCE:	**0.00**	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

SCHEDULE IV-B BEHAVIORAL THREAT ASSESSMENT DATABASE

For Fiscal Year 2022-23

July 1, 2022

FLORIDA DEPARTMENT OF EDUCATION

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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Education	Schedule IV-B Submission Date: August 31, 2021
Project Name: FLORIDA SAFE SCHOOLS ASSESSMENT TOOL BEHAVIORAL THREAT ASSESSMENT EXPANSION	Is this project included in the Agency's LRPP? ____ Yes __X__ No
FY 2022-23 LBR Issue Code: 33645C0	FY 2022-23 LBR Issue Title: Continuation of Education Initiatives
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Timothy Hay, 850-245-5173, Timothy.Hay@fldoe.org	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: Printed Name: Bethany Swanson	Date: 9/15/21
Agency Chief Information Officer (or equivalent): Printed Name:	Date: 9/15/21
Budget Officer: Printed Name: Suzanne Pridgeon	Date: 9/15/21
Planning Officer: Printed Name:	Date:
Project Sponsor: Printed Name:	Date:
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
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Project Planning:	Sylvia Ifft, 850-245-5176, Sylvia.Ifft@fldoe.org

General Guidelines

The Schedule IV-B contains more detailed information on information technology (IT) projects than is included in the D-3A issue narrative submitted with an agency's Legislative Budget Request (LBR). The Schedule IV-B compiles the analyses and data developed by the agency during the initiation and planning phases of the proposed IT project. A Schedule IV-B must be completed for all IT projects when the total cost (all years) of the project is $1 million or more.

Schedule IV-B is not required for requests to:

- Continue existing hardware and software maintenance agreements,
- Renew existing software licensing agreements that are similar to the service level agreements currently in use, or
- Replace desktop units ("refresh") with new technology that is similar to the technology currently in use.
- Contract only for the completion of a business case or feasibility study for the replacement or remediation of an existing IT system or the development of a new IT system.

Documentation Requirements

The type and complexity of an IT project determines the level of detail an agency should submit for the following documentation requirements:

- Background and Strategic Needs Assessment
- Baseline Analysis
- Proposed Business Process Requirements
- Functional and Technical Requirements
- Success Criteria
- Benefits Realization
- Cost Benefit Analysis
- Major Project Risk Assessment
- Risk Assessment Summary
- Current Information Technology Environment
- Current Hardware/Software Inventory
- Proposed Technical Solution
- Proposed Solution Description
- Project Management Planning

Compliance with s. 216.023(4)(a)10, F.S. is also required if the total cost for all years of the project is $10 million or more.

A description of each IV-B component is provided within this general template for the benefit of the Schedule IV-B authors. These descriptions and this guidelines section should be removed prior to the submission of the document.

Sections of the Schedule IV-B may be authored in software applications other than MS Word, such as MS Project and Visio. Submission of these documents in their native file formats is encouraged for proper analysis.

The Schedule IV-B includes two required templates, the Cost Benefit Analysis and Major Project Risk Assessment workbooks. For all other components of the Schedule IV-B, agencies should submit their own planning documents and tools to demonstrate their level of readiness to implement the proposed IT project. It is also necessary to assemble all Schedule IV-B components into one PDF file for submission to the Florida Fiscal Portal and to ensure that all personnel can open component files and that no component of the Schedule has been omitted.

Submit all component files of the agency's Schedule IV-B in their native file formats to the Office of Policy and Budget and the Legislature at IT@LASPBS.STATE.FL.US. Reference the D-3A issue code and title in the subject line.

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

A. Background and Strategic Needs Assessment

Purpose: To clearly articulate the business-related need(s) for the proposed project.

1. Business Need

Establish a statewide threat assessment database for use by all public K-12 schools

Following the tragedy at Marjory Stoneman Douglas High School on February 14, 2018, the Office of Safe Schools identified a need to establish a Statewide Threat Assessment Database (Database) based on the recommendations of the Statewide Threat Assessment Database Workgroup (Workgroup) and pursuant to the requirements outlined in section 1001.212(13), F.S. It is the intent that all schools and school districts will use the Database to report behavioral threat assessment data whether directly into the system or through connectivity to a local system.

Collect and document key information from the standard statewide behavioral threat assessment instrument

The Workgroup finds that behavioral threat assessment teams at each public school and public charter school should collect and document key information from the standard statewide behavioral threat assessment instrument as part of their assessment and that this instrument should serve as the basis for the Database.

Report quantitative data on its activities to the Office of Safe Schools

The project would further support the requirement in s. 1006.07(7)(f) that school districts report quantitative data on its activities to the Office of Safe Schools in accordance with guidance from the Office and shall utilize the threat assessment database developed pursuant to s. 1001.212(13) upon the availability of the Database.

Analytical support and data governance

The budget request further includes analytical and data governance support personnel to support system data quality; analytics review of the physical site security assessments in support of s. 1001.212(5), F.S. and the behavioral threat assessments quantitative data in support of s. 1006.07(7)(f), F.S.; user roles and permissions; and ensure the system adheres to Florida Cyber Security Standards (60GG-2, F.A.C).

2. Business Objectives

- Create a new web-based cloud platform for collecting threat assessment data to conform to the statewide behavioral threat assessment instrument developed by the Office of Safe Schools.
- Configure access to allow authorized public school personnel to enter information related to any threat assessment conducted at their respective schools.
- Collect and analyze quantitative data on security and threat assessments.
- Create a secured Application Programming Interface (API) w/ the Florida School Safety Portal.
- Compliance with Florida's Cybersecurity Standards, located in Florida Administrative Code Rules 60GG-2.001-2.006.
- Compliance with the Federal Educational Rights and Privacy Act (FERPA) and Health Insurance Portability and Accountability Act (HIPAA).

NOTE: For IT projects with total cost in excess of $10 million, the business objectives described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

B. Baseline Analysis

Purpose: To establish a basis for understanding the business processes, stakeholder groups, and current technologies that will be affected by the project and the level of business transformation that will be required for the project to be successful.

1. Current Business Process(es)

NOTE: If an agency has completed a workflow analysis, include through file insertion or attachment the analyses documentation developed and completed by the agency.

The statewide behavioral threat assessment instrument was developed by the Office of Safe Schools for use by all public schools, including charter schools, to address early identification, evaluation, early intervention, and student support (s.1001.212, F.S.).

The statewide behavioral threat assessment instrument includes the following:

- An assessment of the threat, which includes an assessment of the student, family, and school and social dynamics.
- An evaluation to determine if the threat is transient or substantive.
- The response to a substantive threat, which includes the school response and the role of law enforcement agencies.
- The response to a serious substantive threat, including mental health and law enforcement referrals.
- Ongoing monitoring to assess implementation of safety strategies.
- Training for members of threat assessment teams established under s. 1006.07(7) and school administrators regarding the use of the instrument.

The current format of the behavioral threat assessment instrument is comprised of forms provided via word document posted on the Office of Safe Schools' webpage and is not integrated into any statewide database.

Districts are required to adopt policies for the establishment of threat assessment teams at each school whose duties include the coordination of resources and assessment and intervention with individuals whose behavior may pose a threat to the safety of school staff or students consistent with the model policies developed by the Office of Safe Schools. These threat assessment teams are required to report quantitative data on its activities to the Office of Safe Schools in accordance with guidance from the office and shall utilize the threat assessment database developed pursuant to s. 1001.212(13) upon the availability of the database (s. 1006.07(7), F.S.). School districts currently collect quantitative threat assessment data from each school and manually report the number of transient and substantive threats to the Office of Safe Schools.

NOTE: If the agency has completed a workflow analysis with sufficient detail and narrative explanation, this analysis may be submitted in lieu of completing this documentation requirement.

2. Assumptions and Constraints

It is the intent that all schools and school districts will use the Database to report behavioral threat assessment data and transfer behavioral threat assessment data whether directly into the system or through API connectivity to a local system.

Proposed Business Process

Requirements

Purpose: To establish a basis for understanding what business process requirements the proposed solution must meet in order to select an appropriate solution for the project.

1. Proposed Business Process Requirements

The Database must be implemented in a cloud-based environment to collect data elements as listed in the threat assessment instrument, within the school district that the student resides. In order to facilitate a statewide behavior assessment solution, this database should have the following core functionality:

Generate standard and customize reports;

Include workflows for routing and approving threat assessments;

Ability to move threat assessment data from one district to another district;

Web-based interfaces for users to add or edit threat assessment and response data as needed;

Secured Application Programming Interface (API) connecting to the Florida School Safety Portal;

Ability to upload or connect current staff and student information; and

Provision of online support capabilities, training and assistance for users in various media platforms.

The Database must allow state and local agencies to share information and records with one another, as long as the information is reasonably necessary to ensure access to services or to ensure the safety of the student or others while remaining in compliance with federal privacy laws.

Finally, it is critical to consolidate the threat assessment data within current tools leveraged by threat assessment teams to simplify and ensure efficient processes when protecting students in Florida.

2. Business Solution Alternatives

The department examined three alternatives to meet the business goals of the statewide threat assessment database solution:

- Develop a custom solution in-house
- Outsource a stand-alone custom solution
- Deploy a Commercial Off-the-shelf COTS solution

3. Rationale for Selection

In considering the advantages and disadvantages of each alternative, the department also considered the following factors in making a selection:

- Usability
- Maintainability
- Scalability
- Data management
- Security
- Cost
- Risk

4. Recommended Business Solution

The department recommends outsourcing a custom solution within a current solution used by the threat assessment team. An outsourced custom solution within an existing tool will provide the Office of Safe Schools flexibility to ensure that the unique requirements for this solution are met through a usable, cost efficient, and secure solution.

NOTE: For IT projects with total cost in excess of $10 million, the project scope described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4) (a) 10, F.S.

C. Functional and Technical Requirements

Purpose: To identify the functional and technical system requirements that must be met by the project.

Include through file insertion or attachment the functional and technical requirements analyses documentation developed and completed by the agency.

See attached report: "*Statewide Threat Assessment Database Workgroup Recommendations Report (2019)*"

III. Success Criteria

Purpose: To identify the critical results, both outputs and outcomes, that must be realized for the project to be considered a success.

SUCCESS CRITERIA TABLE				
#	Description of Criteria (Core Functions)	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	Build standard and customize reports	Demonstrated by the contracted provider and acceptance testing performed by the Office of Safe Schools.	Office of Safe Schools Public school districts School-based threat assessment teams	August 2023
2	Build workflows for routing and approving threat assessments	Demonstrated by the contracted provider and acceptance testing performed by the Office of Safe Schools.	School-based threat assessment teams	August 2023
3	Establish capability and procedures to move threat assessment data from one district to another district	Procedures provided to and accepted by the Office of safe schools, and acceptance testing of functionality performed by the Office of Safe Schools.	School-based threat assessment teams	August 2023
4	Web-based interfaces for users ensures connectivity through Single Sign On credentials	Demonstrated by the contracted provider and acceptance testing performed by the Office of Safe Schools.	Office of Safe Schools Public school districts School-based threat assessment teams	August 2023
5	Ability to add and edit threat assessment and response data as needed	Demonstrated by the contracted provider and acceptance testing performed by the Office of Safe Schools.	School-based threat assessment teams	August 2023
6	Secure Application Programming Interface (API) connecting to the Florida School Safety Portal	Demonstrated by the contracted provider.	Office of Safe Schools Public school districts School-based threat assessment teams	August 2023

SUCCESS CRITERIA TABLE				
7	Ability to upload or connect current staff and student information	Demonstrated by the contracted provider.	Public school districts School-based threat assessment teams	August 2023
8	Provision of online support capabilities, training and assistance for users in various media platforms	Demonstrated by the contracted provider and accepted by the Office of Safe Schools.	Office of Safe Schools Public school districts School-based threat assessment teams	August 2023

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

A. Benefits Realization Table

Purpose: To calculate and declare the tangible benefits compared to the total investment of resources needed to support the proposed IT project.

For each tangible benefit, identify the recipient of the benefit, how and when it is realized, how the realization will be measured, and how the benefit will be measured to include estimates of tangible benefit amounts.

BENEFITS REALIZATION TABLE					
#	**Description of Benefit**	**Who receives the benefit?**	**How is benefit realized?**	**How is the realization of the benefit measured?**	**Realization Date (MM/YY)**
1	Digitizing the standardized, statewide behavioral threat assessment instrument developed by the Office of Safe Schools	Office of Safe Schools Public school districts School-based threat assessment teams	Increases availability of information to school-based and district threat assessment teams and provides capability for meaningful qualitative and quantitative analysis.	Reduction of time required to conduct quantitative analysis.	August 2023
2	Build workflows for routing and approving threat assessments	School-based threat assessment teams	Automates and digitally archives the approval work flow and	Providing a statewide standard for tracking user access to data,	August 2023

BENEFITS REALIZATION TABLE					
			ensures a consistent process is followed.	measured by number of users accessing the system or API calls to local systems.	
3	Establish capability and procedures to move threat assessment data from one district to another district	School-based threat assessment teams	Automates and digitally archives the transfer of threat assessments between teams, schools and districts.	Providing a statewide standard for tracking user access to data, measured by number of active users and audit and activity logs.	August 2023
4	Web-based interfaces for users ensures connectivity through Single Sign On credentials	Office of Safe Schools Public school districts School-based threat assessment teams	Gives districts greater control and accountability for user access to the information.	Providing a statewide standard for tracking user access to data, measured by number of active users and audit and activity logs.	August 2023
5	Ability to add, delete and edit threat assessment and response data as needed.	School-based threat assessment teams	Gives threat assessment teams flexibility in updating threat assessment data and complying with retention schedules and requirements.	Reduction of time required to add, delete and edit threat assessment and response data as needed.	August 2023
6	Secure Application Programming Interface (API) connecting to the Florida School Safety Portal	Office of Safe Schools Public school districts School-based threat assessment teams	Drives threat assessment teams to the Florida School Safety that threat assessment teams should use when conducting the	Providing a statewide standard for tracking user access to data, measured by number of users accessing the system or API calls to local systems.	August 2023
7	Ability to upload or connect current staff and student information	Public school districts School-based threat	Automates connectivity between staff	Providing a statewide standard for	August 2023

BENEFITS REALIZATION TABLE					
	systems	assessment teams	and student information systems.	tracking user access to data, measured by API calls to local systems.	
8	Provision of online support capabilities, training and assistance for users in various media platforms	Office of Safe Schools Public school districts School-based threat assessment teams	Provides a central repository for online training and support.	Measured by number of users accessing the training materials.	August 2023

B. Cost Benefit Analysis (CBA)

Purpose: To provide a comprehensive financial prospectus specifying the project's tangible benefits, funding requirements, and proposed source(s) of funding.

See attached workbook: "*Cost Benefit Analysis-LBR-FSSAT Expansion 8.13.21*"

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

Cost Benefit Analysis	
Form	**Description of Data Captured**
CBA Form 1 - Net Tangible Benefits	Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program(s) that will be impacted by the proposed project. Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.
CBA Form 2 - Project Cost Analysis	Baseline Project Budget: Estimated project costs. Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants. Characterization of Project Cost Estimate.
CBA Form 3 - Project Investment Summary	Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates: • Return on Investment • Payback Period • Breakeven Fiscal Year • Net Present Value • Internal Rate of Return

V. Schedule IV-B Major Project Risk Assessment

Purpose: To provide an initial high-level assessment of overall risk incurred by the project to enable appropriate risk mitigation and oversight and to improve the likelihood of project success. The risk assessment summary identifies the overall level of risk associated with the project and provides an assessment of the project's alignment with business objectives.

> ***NOTE: All multi-year projects must update the Risk Assessment Component of the Schedule IV-B along with any other components that have been changed from the original Feasibility Study.***

The Risk Assessment Tool and Risk Assessment Summary are included in Appendix B on the Florida Fiscal Portal and must be completed and submitted with the agency's Schedule IV-B. After answering the questions on the Risk Assessment Tool, the Risk Assessment Summary is automatically populated.

VI. Schedule IV-B Technology Planning

Purpose: To ensure there is close alignment with the business and functional requirements and the selected technology.

A. Current Information Technology Environment

1. Current System

The Threat Assessment Database currently doesn't exist.

2. Information Technology Standards

The Threat Assessment Database will be architected and implemented based on the information technology standards defined in F.A.C. Chapter 60GG-2 and best practices.

B. Current Hardware and/or Software Inventory

NOTE: Current customers of the state data center would obtain this information from the data center.

C. Proposed Technical Solution

1. Technical Solution Alternatives

Building within the current shared resources at NWRDC or building within a cloud solution are the two technical solution alternatives for this initiative

2. Rationale for Selection

In compliance FL Statute 282.206, the department has adopted a cloud-first policy to show preference towards cloud-computing solutions.

3. Recommended Technical Solution

The department recommends to outsource a custom solution for the Threat Assessment Database within a cloud-hosted environment to enable flexibility to ensure the unique requirements for this solution as outlined in Florida law, rule and recommended by the Workgroup are met.

1. Summary Description of Proposed System

Deploy a secure cloud-based solution for conducting student threat assessments and managing responses to the highest-priority threats in each district, regardless of its size, geographic location or demographic makeup with the following functional capabilities and features:

- Web/mobile application for conducting student threat assessments;
- Secure, privacy-protected statewide threat assessment data repository;
- Threat response management system;
- Custom reporting functionality; and
- Robust user access and management controls.

2. Resource and Summary Level Funding Requirements for Proposed Solution (if known)

Fund $3.51M through general revenue to expand an existing tool to incorporate statewide behavioral threat assessment reporting and analytical support:

1. Implement the recommendations of the Threat Assessment Database Workgroup (s. 1001.212(13)), F.S.;
2. Enhance Office of Safe School's analytical capabilities; and
3. Project management and oversight.

Budget:

Year one: $3,510,000; Year two and annually thereafter: $1,510,000. These costs were based on the evaluation conducted by the Threat Assessment Database Workgroup.

Capacity Planning
(historical and current trends versus projected requirements)

- Total threat assessments conducted in K-12 schools for the 2019-2020 school year: 17, 843.
- Number of public K-12 school campuses as of January 2021: 3637.
- Minimum number of required threat assessment team members per school (s. 1006.07(9), F.S.): 4.

VII. Schedule IV-B Project Management Planning

Purpose: To require the agency to provide evidence of its thorough project planning and provide the tools the agency will use to carry out and manage the proposed project. The level of detail must be appropriate for the project's scope and complexity.

NOTE: For IT projects with total cost in excess of $10 million, the project scope, business objectives, and timelines described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

VIII. Appendices

Number and include all required spreadsheets along with any other tools, diagrams, charts, etc. chosen to accompany and support the narrative data provided by the agency within the Schedule IV-B.

See attached:

- Statewide Threat Assessment Database Workgroup Recommendations Report (2019)
- Cost Benefit Analysis
- Project Management Planning
- Risk Assessment

Florida Department of Education

Statewide Threat Assessment Database Workgroup Recommendations Report

Report Recommendations for the Statewide Threat Assessment Database Workgroup per Section 1001.212, Florida Statutes

Office of Safe Schools
12/31/19

Prepared for:

The Honorable Ron DeSantis
Governor of the State of Florida

The Honorable Bill Galvano
President of the Florida Senate

The Honorable Jose R. Oliva
Speaker of the Florida House of Representatives

Statewide Threat Assessment Database Workgroup Recommendations Section 1001.212, Florida Statutes December 31, 2019

Introduction

In the wake of the tragic shooting at Marjory Stoneman Douglas High School that took the lives of 17 Florida students and educators, the 2018 Florida Legislature passed, and the Governor signed, Senate Bill 7026, known as the Marjory Stoneman Douglas High School Public Safety Act. This legislation introduced sweeping changes to Florida law designed to increase school safety. These changes included creating the Office of Safe Schools within the Department of Education ("department"), establishing the Marjory Stoneman Douglas High School Public Safety Commission, providing the FortifyFL mobile suspicious activity reporting tool to districts, and requiring safe-school officers to be assigned to all public schools.

Senate Bill 7026 also required each district school board to establish threat assessment teams at all public schools for coordination of resources and intervention with individuals whose behavior may pose a threat to the safety of students and staff. Threat assessment teams are required to include persons with expertise in counseling, instruction, school administration, and law enforcement. Districts have discretion to add other school or community-based partners to the team, as needed. In 2019, the requirement to have a threat assessment team at each school was expanded to include all charter schools.

In addition, Senate Bill 7026 required the Department of Education, in coordination with the Department of Law Enforcement, to provide a centralized integrated data repository and data analytics resources to school districts in order to improve access to information. The repository was required to integrate data from social media, the Department of Children and Families, the Department of Law Enforcement, the Department of Juvenile Justice, and local law enforcement. To satisfy this requirement, the Department of Education created the Florida Schools Safety Portal, which provides threat assessment teams with access to information from several sources to facilitate the threat assessment process. The Department of Education also procured a social media monitoring tool, which is available to school districts at no cost.

In 2019, the Florida Legislature passed, and the Governor signed, Senate Bill 7030, which implemented recommendations made by the Marjory Stoneman Douglas High School Public Safety Commission. Senate Bill 7030 required the Department of Education to develop a standardized, statewide behavioral threat assessment instrument for use by all public schools, including charter schools, for the purpose of addressing early identification, evaluation, early intervention and student support. The Office of Safe Schools adopted the Comprehensive School Threat Assessment Guidelines (CSTAG) Threat Assessment and

Response Protocol as Florida's standardized behavioral threat assessment instrument. All public schools are required to use the CSTAG when conducting a threat assessment.

The CSTAG is an evidence-based threat assessment model developed by Dr. Dewey Cornell and the University of Virginia that is viewed nationally as the most thorough and comprehensive model for performing threat assessments in schools. During the summer of 2019, the Department of Education brought Dr. Cornell to Florida where he provided training in the CSTAG process to representatives from almost all school districts in a train-the-trainer format.

Senate Bill 7030 created section 1001.212(13), F.S., which directs the Florida Department of Education's Office of Safe Schools to establish a Statewide Threat Assessment Database Workgroup, composed of members appointed by the department, to complement the work of the department and the Department of Law Enforcement associated with the centralized integrated data repository and data analytics resources initiative and to make recommendations regarding the development of a statewide threat assessment database. The database must allow authorized school personnel to enter information related to any threat assessment conducted at their respective schools using the instrument developed by the Office of Safe Schools, and must provide such information to authorized personnel in each school district and public school and to appropriate stakeholders.

Section 1001.212(13), F.S., requires the workgroup to provide a report by December 31, 2019, with recommendations that include, but need not be limited to:

a. Threat assessment data that should be required to be entered into the database.
b. School district and public school personnel who should be allowed to input student records to the database and view such records.
c. Database design and functionality, to include data security.
d. Restrictions and authorities on information sharing, including:
    1. Section 1002.22, F.S., and other applicable state laws.
    2. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g, 42 C.F.R. part 2; the Health Insurance Portability and Accountability Act (HIPAA), 42 U.S.C. § 1320d-6, 45 C.F.R. part 164, subpart E; and other applicable federal laws.
    3. The appropriateness of interagency agreements that will allow law enforcement to view database records.
e. The cost to develop and maintain a statewide online database.
f. An implementation plan and timeline for the workgroup recommendations.

A. Threat assessment data that should be required to be entered into the database.

Senate Bill 7030 established an August 1, 2019 deadline for the Florida Department of Education's Office of Safe Schools to develop a standardized, statewide behavioral threat assessment instrument for use by all public schools, including charter schools, for the purpose of addressing early identification, evaluation, early intervention and student support. In meeting this requirement, the Office of Safe Schools adopted the Comprehensive School Threat Assessment Guidelines (CSTAG) Threat Assessment and Response Protocol as Florida's standardized behavioral threat assessment instrument. The CSTAG instrument is attached at Exhibit A.

The CSTAG leads threat assessment teams through a process framed within a 5-step "School Threat Assessment Decision Tree" from evaluating threats or behaviors that may pose a threat to implementing and monitoring a safety plan. Each step throughout this process is critical in determining the seriousness of the threat and appropriate responses that should be considered. The decision tree is summarized below:

Step 1 – Evaluate the threat.

- The first step is for the threat assessment team to obtain a detailed account of the threat by interviewing the person who made the threat, the intended victim, and other witnesses.
- In evaluating the threat, the team should consider the circumstances in which the threat was made and the person's intentions. The key question is whether there is a communication of intent to harm someone or behavior suggesting an intent to harm someone else?
- If the answer to the question is no, then there is not a threat and the rest of the decision tree does not need to be completed. Even if no threat is present, concerning statements or behaviors may still merit attention, intervention, or services, as determined by the threat assessment team.
- If the answer to the question is yes, then proceed to Step 2.

Step 2 – Attempt to resolve the threat as transient.

- A transient threat is one where there is not a sustained intent to harm. Transient threats are often made in the heat of the moment and may be an expression of humor, rhetoric, anger, or frustration that can be easily resolved with an apology, retraction, or explanation by the person who made the threat.
- The critical question in determining if a threat is transient is whether the person intends to carry out the threat.
- If a threat is determined to be transient, it should be quickly resolved. The threat assessment team may require disciplinary action and/or refer to school or community-based resources, as appropriate.
- If the threat cannot be resolved as transient, then the team must proceed to Step 3.

Step 3 – Respond to a substantive threat.

- A substantive threat is one where an intent to harm someone is present or not clear. When in doubt, a threat should be considered substantive.
- Substantive threats may be serious, meaning a threat to hit, fight, or beat up someone else, or very serious, meaning a threat to kill, rape, or cause very serious injury with a weapon.
- All substantive threats require threat assessment teams to take immediate action to protect others, reduce the risk of violence, and manage the situation, including:
    - Taking precautions to protect potential victims;
    - Warning the intended victim and parents;
    - Looking for ways to resolve conflict; and
    - Disciplining the student, when appropriate.

Step 4 – Conduct a safety evaluation for a very serious substantive threat.

- In addition to the immediate precautions listed above in Step 3, serious substantive threats require further investigation and interventions. A student making a very serious substantive threat may be briefly placed elsewhere or suspended pending completion of the following:
    - Screening the student for mental health services and referral as needed;
    - Contacting law enforcement to investigate evidence of planning and preparation or criminal activity; and
    - Developing a safety plan that reduces risk and addresses student needs. The plan should include review of Individual Educational Plan if the student is already receiving special education services and further assessment if there is a possible disability.

Step 5 – Implement and monitor the safety plan.

- The safety plan should be documented and should include regular contact with the student. Threat assessment teams should continue to monitor whether the plan is working and revise as needed.

As behavioral threat assessment teams work through the process, key information should be collected and documented as part of the assessment. Depending on the nature of the threat, this information may include completion of some or all of the CSTAG tool, such as:

- Threat Report – includes initial summary information that begins the threat assessment process.
- Assessment Findings – includes a review of various sources of information and relevant findings, as needed. Sources of information reviewed by the team may include, but are not limited to:
    - Prior threats
    - Prior disciplinary records
    - Academic records (grades, attendance, assignments, etc.)
    - Special education records (Individual Education Plan or S ection 504 Plans)
    - Other records (social media, etc.)
    - Records from other schools

    - Health or mental health records (school or community-based providers)
    - Records from outside agencies (social services or mental health)
    - Law enforcement records (adult and juvenile criminal history, contacts, firearm purchases, etc.)
    - Employment records (grievances, disciplinary actions, Title IX, etc.)
- Interviews – notes from interviews include key information obtained from interviews of the student or person making the threat, the intended victims or target of the threat and other witnesses.
- Key Observations – Factors for consideration are presented in a checkbox format that is designed to help teams assess whether a threat is transient or substantive.
- Threat Classification – No threat, transient, serious or very serious substantive.
- Observations Suggesting Need for Intervention – This is used as needed for intervention planning. The factors to consider are listed in a checkbox format that helps teams identify possible interventions to assist the subject and reduce risk.
- Threat Response – list of actions taken in response to a threat. This may also include notes on actions recommended, but for some reason not completed or implemented.
- Case Plan Summary – This section is used to summarize how the case was resolved and may include any plans for further actions.
- Mental Health Assessment – Generally conducted in cases involving a very serious substantive threat, although may be completed in other cases as determined by the threat assessment team. The purpose of the mental health assessment is to maintain the safety and well-being of the student and others. The goal of the mental health assessment is to determine the student's treatment and referral needs, and to identify strategies or interventions that may reduce the risk of violence.
- Behavior Intervention Plan – Only done as needed. These plans are designed to identify behaviors impeding learning of the student or others and strategies to respond to those problematic behaviors and to support positive behaviors.

Recommendation: The CSTAG Threat Assessment Response Protocol attached at Exhibit A has been provided to school districts and is available to districts on the Office of Safe Schools' website. The CSTAG protocol should serve as the basis for the statewide threat assessment database. The workgroup recommends that information required by the CSTAG protocol should be required to be entered into the database for all threats reported to threat assessment teams, including those that are transient or determined not to be a threat. As described above, all parts of the CSTAG instrument are not required in all cases.

B. School district and public school personnel who should be allowed to input student records to the database and view such records.

Senate Bill 7026 required the establishment of threat assessment teams at each school, which must include persons with expertise in counseling, instruction, school administration, and law enforcement. In 2019, this requirement was expanded to require threat assessment teams at charter schools. In some cases, particularly those involving serious and very serious substantive threats, the assessment process may involve higher-level consultation with select school district administration, as well as others representing

other perspectives of threat assessment expertise. Some districts have established dedicated district-level threat assessment teams to facilitate this process.

Recommendation: Due to the sensitive nature of information reviewed, collected, and discussed through the work of the threat assessment teams, careful consideration must be taken in determining those involved with inputting and viewing student records as part of the threat assessment database. Access to these records should be limited in order to protect student privacy and limit opportunities for exposure of sensitive information. Therefore, the workgroup recommends that the ability to input information or view records in the statewide threat assessment database should be limited to members of a school or district-level threat assessment team that are considered school officials, as defined by the Federal Educational Rights and Privacy Act (FERPA). Members of the threat assessment team that are not school or district employees, such as law enforcement officers or mental health professionals, can qualify as school officials if certain conditions are met. This recommendation is consistent with the structure of the Florida Schools Safety Portal, access to which is also limited to members of a school or district-level threat assessment team.

C. Database design and functionality, to include data security.

Recommendation: From a design standpoint, the workgroup recommends that the database be implemented in a cloud-based environment to collect data elements as listed in the threat assessment instrument, within the school district that the student resides. In order to facilitate a statewide behavior assessment solution, this database should have the following core functionality:

- Generate standard and customize reports;
- Workflows for routing and approving threat assessments;
- Ability to move threat assessment data from one district to another district;
- Web-based interfaces for users;
- Ability to add, delete and edit threat assessment and response data as needed;
- Secure Application Programming Interface (API) connecting to the Florida School Safety Portal;
- Ability to upload or connect current staff and student information; and
- Provision of online support capabilities, training and assistance for users in various media platforms.

In order to secure the data within the database, the solution should be compliant with Florida's Cybersecurity Standards, located in Florida Administrative Code Rules 60GG-2.001-2.006. These rules are modeled after the National Institute of Standards and Technology (NIST) Framework for Improving Critical Infrastructure Cybersecurity, Version 1.1, and the Federal Information Security Management of 2002 (44 U.S.C. § 3541 et seq.). The rules establish minimum standards used by state agencies to secure and protect information technology resources and consist of five high-level functions: identify, protect, detect, respond, and recover. In addition, the workgroup recommends the development of

standardized data access and use agreements for members of threat assessment teams to sign before getting access to the database, which will acknowledge their duties to protect information consistent with FERPA and other applicable laws.

D. Restrictions and authorities on information sharing.

Threat assessment teams should determine on a case-by-case basis when it is necessary to review records and gather additional information in order to get a complete picture of what is driving a person's behavior and to determine what interventions are needed. A records review should be conducted in all cases of very serious substantive threats, and may be valuable in other cases as determined by the team.

Depending on the type of record at issue, there are many federal and state laws which affect the threat assessment team's ability to access and share information. These considerations may inform decisions made on the front end about what information should be documented in the threat assessment record. However, once information is added to the CSTAG instrument, access and disclosure of the threat assessment record must comply with the Federal Educational Rights and Privacy Act (FERPA)[1], as discussed below.

1. Section 1002.22, F.S. and other applicable state laws.

Changes made to Florida law as a part of Senate Bill 7026 allow for broad information sharing among agencies and local partners that provide services to students. Section 1006.07(7), F.S., states:

> (d) **Notwithstanding any other provision of law, all state and local agencies and programs that provide services to students experiencing or at risk of an emotional disturbance or a mental illness,** including the school districts, school personnel, state and local law enforcement agencies, the Department of Juvenile Justice, the Department of Children and Families, the Department of Health, the Agency for Health Care Administration, the Agency for Persons with Disabilities, the Department of Education, the Statewide Guardian Ad Litem Office, and any service or support provider contracting with such agencies, **may share with each other records or information that are confidential or exempt from disclosure under chapter 119 if the records or information are reasonably necessary to ensure access to appropriate services for the student or to ensure the safety of the student or others. All such state and local agencies and program shall communicate, collaborate, and coordinate efforts to serve such students.**

[1] For purposes of this report, the workgroup assumed that the majority of threat assessments done in the school context will be in situations where a student is the subject of the assessment, but this may not always be the case. The CSTAG protocol is applicable to threats by non-students. While FERPA does not apply to threat assessment records that are not directly related to a student, the workgroup recommends that all records entered into the statewide database be subject to the same privacy protections. This will allow for consistency in the handling of records and limits the potential exposure of sensitive information.

Section 1006.07(7)(d), F.S. (emphasis added). Thus, state and local agencies are directed to work together to serve students who are experiencing or at risk of an emotional disturbance or mental illness. In addition, the workgroup reads this section to permit these entities to share information and records with one another, as long as the information is reasonably necessary to ensure access to services or to ensure the safety of the student or others, no matter what restrictions may be stated elsewhere in state law.[2] Agencies sharing information must still comply with federal laws, which will be discussed in detail in the next section.

Section 1002.22(2), F.S., states that the rights of students and their parents with respect to education records created, maintained, or used by public educational institutions and agencies shall be protected in accordance with FERPA, 20 U.S.C. § 1232g, and the implementing regulations issued pursuant thereto. FERPA is a federal law that governs access to and re-disclosure of all education records, including the CSTAG instrument anticipated to be maintained in the statewide threat assessment database. Notably, Florida provides for a private right of action for parents and students to seek injunctive relief if they believe FERPA has been violated. § 1002.22(4), F.S.

2. The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g, 42 C.F.R. part 2; the Health Insurance Portability and Accountability Act (HIPAA), 42 U.S.C. § 1320d6, 45 C.F.R. part 164, subpart E; and other applicable federal laws.

While Florida law allows for broad information sharing among agencies in order to promote safety and provide services to students, state agencies and local entities that maintain records governed by federal law must still comply with those requirements. The federal restrictions on information sharing that are likely to impact the threat assessment process are outlined below.

FERPA: Education records maintained by school districts provide much of the information relevant to a threat assessment where the subject is a student. FERPA provides parents and eligible students (those who are 18 or older or attend a postsecondary institution) the right to review educational records, to limit disclosure of those records, and to challenge the information contained in those records. 20 U.S.C. § 1232g, 34 C.F.R. Part 99. FERPA applies to all educational institutions or agencies that receive federal funds from any program administered by the U.S. Department of Education.

FERPA applies only to education records and information derived from those records. "Education records" are defined as records that are (1) directly related to a student and (2)

[2] State laws governing the privacy of records include, but are not limited to: § 39.00145 and § 39.202, Fla. Stat. (relating to child welfare records); § 394.463 and § 394.4615, Fla. Stat. (relating to mental health records); § 395.3025, Fla. Stat. (relating to hospital records); § 456.057, Fla. Stat. (relating to medical records), § 456.059, Fla. Stat. (relating to communications to a psychiatrist), and § 985.04 and § 943.053, Fla. Stat. (relating to juvenile criminal history records).

maintained by an educational agency or institution or by a party acting for the agency or institution. 34 C.F.R. § 99.3 (definition of "education records"). This encompasses most records held by school districts, such as grades, transcripts, course schedules, and disciplinary records. In most cases, student health and mental health records also qualify as education records.

Law enforcement unit records, which are created and maintained by the educational agency's or institution's law enforcement unit for a law enforcement purpose, are excluded from the definition of education records under FERPA. 34 C.F.R. §§ 99.3 (definition of "education records") and 99.8. Records that meet this definition can be disclosed without consent. However, if the law enforcement unit records are maintained by a different unit at the school, or used for a non-law enforcement purpose (such as discipline), those records would be treated as education records subject to FERPA disclosure requirements.

All education records that contain personally identifiable information (PII) are subject to FERPA restrictions on access and disclosure. First, keep in mind that PII contained in education records can be disclosed with the consent of the parent or eligible student. Otherwise, generally, education records cannot be disclosed without consent of the parent or eligible student. However, an educational agency or institution may disclose PII from an education record without consent, if the disclosure meets one of the exceptions listed in 20 U.S.C. § 1232(g)(b) and (h)-(j) and 34 C.F.R. § 99.31. The exceptions most relevant to threat assessment are:

- **School Officials:** Educational agencies or institutions may disclose PII without consent to other school officials within the agency or institution that have a legitimate educational interest in the information. 34 C.F.R. § 99.31(a)(1). Information disclosed under this exception may only be used for the purpose for which the disclosure was made. Educational agencies and institutions must explain who is considered a school official and must explain how they define "legitimate educational interest" in an annual FERPA notification to parents and eligible students. 34 C.F.R. § 99.7(a)(3)(iii). Members of a threat assessment team who are not school or district employees (such as mental health professionals or law enforcement officers) may qualify as school officials if they:

    - Perform an institutional service or function for which the agency or institution would otherwise use employees;
    - Are under the direct control of the agency or institution with respect to the use and maintenance of education records;
    - Are subject to the requirements in § 99.33(a) that the personally identifiable information (PII) from education records may be used only for the purposes for which the disclosure was made and are also subject to requirements governing the re-disclosure of PII from education records.

- **Court Order or Subpoena:** Educational agencies and institutions may disclose PII from education records without consent in order to comply with judicial orders and

lawfully issued subpoenas. In most cases, an educational agency or institution is required to make a "reasonable effort" to notify the parent or eligible student of the order or subpoena before compliance. 34 C.F.R. § 99.31(a)(9).

- **Health or Safety Emergency:** Educational agencies or institutions may disclose PII from education records without consent if the disclosure is in connection with a health or safety emergency. 34 C.F.R. § 99.31(a)(10). If the school or district determines there is an articulable and significant threat to the health or safety of a student or others, and that one or more parties, including the parents of an eligible student, need education records (or PII contained in those records) in order to protect the student or others, then the school or district may disclose that information without consent. 34 C.F.R. § 99.36(a). This exception is limited to the period of the emergency and does not allow for a blanket release of information.

IDEA: The Individuals with Disabilities Education Act (IDEA) provides privacy protections for students with disabilities. The protections in IDEA Part B and C generally align with FERPA, and in some cases, directly adopt FERPA into the regulations. 34 C.F.R. §§ 300.610-627, 34 C.F.R. §§ 303.401-417.

HIPAA: Generally, HIPAA does not apply to medical or mental health records maintained by a school or district. The Health and Insurance Portability and Accountability Act (HIPAA) Privacy Rule governs the use and disclosure of an individuals' protected health information (PHI). However, HIPAA only applies to "covered entities," which are defined as health plans, health care clearing houses, and health care providers who conduct certain financial and administrative transactions electronically, such as billing and fund transfers, as well as business associates of those covered entities that are contracted to perform some of the covered entity's functions. 45 C.F.R. § 160.103 (definition of "covered entity"). Most school districts and K-12 schools are not covered entities. Even where they do meet the definition of a covered entity, schools generally do not maintain records that are considered PHI. The HIPAA regulations state that if health information is maintained in records that meet the definition of "education records" under FERPA, those records are excluded from the definition of "protected health information." 45 C.F.R. § 160.103.

While HIPAA does not apply to most elementary and secondary schools, it does apply to other agencies that are covered entities, such as the Department of Children and Families and the Agency for Health Care Administration, as well as local managing entities, behavioral health providers, hospitals, and private medical offices. These entities must comply with the HIPAA Privacy Rule with respect to any identifiable information it has about those to whom they provide or pay for health care, and these restrictions may inform what these entities can disclose to threat assessment teams. PHI can be disclosed to the individual who is the subject of the information or to a minor's parent, when such disclosure is not inconsistent with state or other law. 45 C.F.R. § 164.502(g)(3).

HIPAA permits the disclosure of PHI with the patient's or the patient's parent or legal representative's consent. PHI may also be disclosed without consent for treatment, payment, and healthcare operations, which includes care coordination. 45 C.F.R. §§

164.501, 164.506. Additional exceptions that allow the release of PHI without consent include:

- **Court Order or Subpoena:** A covered entity may disclose PHI in the course of any judicial or administrative proceeding in response to a court order or an order of an administrative tribunal. PHI may also be disclosed in response to a subpoena or discovery request, or other lawful process, without an order, if the covered entity receives assurance that reasonable efforts were made to provide notice to the person who was the subject of the PHI or notice that reasonable efforts have been made to secure a protective order. 45 C.F.R. § 164.512(e).

- **Serious Threat to Health or Safety:** A covered entity may use or disclose PHI if the entity, in good faith, believes that the use or disclosure is necessary to prevent or lessen a serious and imminent threat to the health or safety or a person or the public, and disclosure is to a person or persons reasonably able to prevent or lessen the threat, including the target of the threat. 45 C.F.R. § 164.512(j). Disclosure under this exception is also permitted based on reliance on a credible representation from a person with apparent knowledge or authority that the disclosure of information is necessary to prevent or lessen a serious and imminent threat to the health and safety of the patient or others and where the disclosure is to persons reasonably able to prevent or lessen the threat. 45 C.F.R. § 164.512(j)(4).

- **Law Enforcement Purposes:** A covered entity may disclose PHI for a law enforcement purpose to a law enforcement official under the following circumstances: (1) as required by law (including court orders, court-ordered warrants, subpoenas) and administrative requests; (2) to identify or locate a suspect, fugitive, material witness, or missing person; (3) in response to a law enforcement official's request for information about a victim or suspected victim of a crime; (4) to alert law enforcement of a person's death, if the covered entity suspects that criminal activity caused the death; (5) when a covered entity believes that protected health information is evidence of a crime that occurred on its premises; and (6) by a covered health care provider in a medical emergency not occurring on its premises, when necessary to inform law enforcement about the commission and nature of a crime, the location of the crime or victims, and the perpetrator of the crime. 45 C.F.R. § 164.512(f).

While HIPAA privacy regulations may limit what information the threat assessment team has access to, it is important to understand that once the information is in the hands of the school, HIPAA no longer applies. For example, mental health records maintained by a private physician are subject to HIPAA requirements. If those same records are provided to a school counselor or other school officials in connection with the development of an Individualized Education Plan, the copy maintained by the school would constitute an education record governed by FERPA that may be available to the threat assessment team. The copy of that record maintained by the school is an education record governed by FERPA, and not HIPAA.

A person who knowingly uses a unique health identifier, obtains individually identifiable health information relating to an individual, or discloses individually identifiable health information to another person is subject to penalties under federal law, including substantial fines and prison time. 42 U.S.C. § 1320d-6. In order for this section to apply, the information must be maintained by a covered entity and then obtained or disclosed without authorization. While other agencies will need to comply with HIPAA in order to lawfully provide information to threat assessment teams, as discussed above, once the school has information lawfully provided by a HIPAA covered entity, the record maintained by the school is subject to FERPA regulations. Thus, section 42 U.S.C. § 1320d-6 should not affect access to the statewide threat assessment database.

Substance Abuse Records: Substance abuse patient records are subject to a higher level of protection under federal law. These records can only be disclosed without consent for (a) medical emergencies where prior consent cannot be obtained; (b) for research; or (c) for audit and evaluation. 42 C.F.R. § 2.51-2.53. Records may also be released in response to a subpoena, but only where a court has issued an order compelling disclosure. 42 C.F.R. § 2.61. No general health and safety exception is provided. Threat assessment teams would likely need a court order to access substance abuse records. Such an order would, presumably, inform circumstances under which the team could disclose the information in those records to others. Given the heightened protections on these records, threat assessment teams should work with their legal counsel to determine whether any such information should be included in the threat assessment record.

Medicaid Records: Information concerning Medicaid program applicants and beneficiaries is also subject to additional federal restrictions. The use and disclosure of such information is limited to "purposes directly connected with the administration of the plan." 42 C.F.R. § 431.301. Those purposes are defined as (a) establishing eligibility; (b) determining the amount of medical assistance; (c) providing services for beneficiaries; and (d) conducting or assisting an investigation, prosecution, or civil or criminal proceeding related to the administration of the plan. The law also allows for a release of information in an emergency situation or pursuant to a subpoena, provided certain requirements are met. 42 C.F.R. § 431.306(d), (f). Again, given the heightened restriction on these records, consultation with counsel regarding these records is recommended.

Law Enforcement Data: It is vital that threat assessment teams have strong relationships with local law enforcement agencies that serve their community and the surrounding area, as law enforcement officers have access to a wealth of information that is beneficial to the threat assessment process. The best source of information is generally local Records Management Systems or Computer-Aided Dispatch data, which show all law enforcement contact with an individual or those that live with them.

Law enforcement officers can also access a number of databases through the Florida Schools Safety Portal, including FortifyFL (mobile suspicious activity reporting tool), DAVID (driver and vehicle information), and CCIS (court record information). Additional resources are available through officers' connection to CJNet, including the Florida Safe

Families Network (child welfare information), corrections and juvenile justice information, and intelligence information. Law enforcement officers can also access the Florida Crime Information Center (FCIC) and the National Crime Information Center (NCIC), which provide criminal justice information and criminal history record information, such as arrest records, juvenile records, incarceration information, judicial records, and expunged or sealed information.

With the required agreements in place, authorized members of a school or district-based threat assessment team can obtain criminal history information for juveniles. Florida law provides that upon a preliminary determination by the threat assessment team that a student poses a threat of violence to himself or others, or exhibits significantly disruptive behavior or need for assistance, authorized members of threat assessment teams may obtain criminal history record information on a juvenile. §§ 985.04(1), 1006.07(c), F.S. Information disclosed under this section may only be used for the purpose for which the disclosure was made. Section 985.04 F.S. requires a memorandum of understanding (MOU) in order to share information, and MOUs should be amended, if they have not been already, to allow for sharing information with non-enforcement members of the threat assessment team.

There is not a similar statute that allows for the sharing of criminal history information concerning adults. Law enforcement agencies, including the Florida Department of Law Enforcement, Department of Juvenile Justice, and local police or sheriff's offices, must comply with the Federal Bureau of Investigation's Criminal Justice Information Services (CJIS) Security Policy, which provides guidance for the creation, viewing, modification, transmission, dissemination, storage and destruction of criminal justice information, which encompasses all FBI-provided data necessary for law enforcement and civil agencies to perform their missions, including criminal history record information (CHRI). In Florida, this information is primarily housed in the FCIC/NCIC databases. Officers reviewing this information in the context of working with a threat assessment team can only share information from these sources with non-law enforcement members of the team that would otherwise be available to the public. If the same information is obtained from other sources, such as the underlying police reports, court records, or other databases that do not have the same limitations as a search from FCIC/NCIC, then the officer may share that information with the threat assessment team. For this reason, officers serving on threat assessment teams must be careful with respect to what information is shared with the team and documented in the threat assessment record.

3. The appropriateness of interagency agreements that will allow law enforcement to view database records.

The completed CSTAG instrument is considered an education record, subject to FERPA requirements for access and disclosure. The workgroup recommends that the ability to input information and to view records contained in the statewide threat assessment database be limited to school officials with a legitimate educational interest in the information, which is consistent with FERPA regulations. Law enforcement officers serving on threat assessment teams may not be school or district employees, but can still be

considered school officials if they perform an institutional service or function for which the agency or institution would otherwise use employees; are under the direct control of the agency or institution with respect to the use and maintenance of education records; and are subject to FERPA requirements concerning disclosure and re-disclosure of records.

A law enforcement officer serving on a threat assessment team who has access to student education records as a school official is subject to FERPA's restrictions on re-disclosure. Generally, this prohibits the officer from sharing information learned in the threat assessment process with others, including his employing law enforcement agency, unless the officer has consent or another FERPA exception is present, such as an emergency situation. There is no FERPA exception that allows for general access to student records by law enforcement agencies. Therefore, it is not appropriate to enter into an interagency agreement allowing such access to the statewide database.

In order to comply with federal law, the workgroup recommends that access to the statewide database be limited to members of school or district threat assessment teams that meet the definition of "school officials." Members of the team who may not be school or district employees, such as mental health professionals and law enforcement officers, may meet this definition is certain conditions are met. Agreements allowing law enforcement officers who do not meet this definition to view database records must require consent or another FERPA exception.

E. The cost to develop and maintain a statewide online database.

A request for information was issued on October 30, 2019 and the workgroup received 15 responses by the due date. Based on the responses, implementing the solution will cost approximately $4,000,000 with an estimated maintenance cost of $2,000,000 per year.

F. An implementation plan and timeline for the workgroup recommendations.

Tasks	Dates
Competitive Procurement	July 1, 2020 - July 31, 2020
Execute Contract	August 3, 2020 - August 28, 2020
Configure Solution	September 1, 2020 - December 31, 2020
Connect Solution to Florida School Safety Portal	January 4, 2021 - January 29, 2021
Test Solution	January 4, 2021 - January 29, 2021
Train the Trainers	February 1, 2021 - February 26, 2021
Go Live	March 1, 2021

Additional Recommendations to Consider

The Statewide Threat Assessment Database Workgroup used a number of timely resources to further inform recommendations relevant to this work. Of these, the following are most appropriate to include:

- **Marjory Stoneman Douglas High School Public Safety Commission's Report from November 1, 2019.**

  The Commission explained that the information most relevant to the threat assessment process is housed in databases maintained by local law enforcement entities, local school districts, and mental health providers. As noted by the Commission, it is not possible to include all of these information-rich local databases in the Florida School Safety Portal to be available to all members of the threat assessment team. However, the Commission felt it imperative that local teams establish procedures to ensure that all relevant information is obtained so that information important to the decision-making process is included. For this reason, the Commission recommended that "law enforcement agencies consider committing a dedicated analyst familiar with data gathering to conduct the research necessary for an effective threat assessment process."

  The Statewide Threat Assessment Database Workgroup recommends that a similar structure be established for school district personnel as well. While it is important to allow districts to maintain flexibility in designing threat assessment processes that will work with their individual districts, this should be considered a best practice. Ideally, school districts should identify key school and/or district personnel, to work in concert with a local law enforcement analyst and be allowed full access to all the information on the student or subject being assessed for analysis purposes.

- **Arapahoe High School Shooting: Lessons Learned on Information Sharing, Threat Assessment and Systems Integrity Report from January 2016**

  The *Arapahoe High School Shooting: Lessons Learned on Information Sharing, Threat Assessment and Systems Integrity (January 2016)* report supports the case for having key school and/or district personnel look at all the information available for someone posing a threat of harm to self or others. In this report, it was recommended that an information vortex coordinator (from the threat assessment team) be assigned to every threat assessed student; the information vortex coordinator should be noted in the student's profile within the student information system so that when a concern arises, all teachers and other staff can easily identify and communicate with the assigned coordinator. In addition, "it should be the proactive duty of the information vortex coordinator to continue to seek out and evaluate information about a threat assessed student and recall the threat assessment team if new risk or threat factors are revealed." The workgroup

recommends that the designation of an "information vortex coordinator" be considered a best practice for districts.

- **U.S. Secret Service National Threat Assessment Center (NTAC) Report from July 2018**

  The NTAC's *Enhancing School Safety Using a Threat Assessment Model* and the CSTAG both advocate for threat evaluators who can apply an "investigative, skeptical, inquisitive mindset." A best practice would be having district personnel who are not directly connected to students, but who have the ability to collect all information and connect the dots, as part of the threat assessment process in order to preserve the integrity of the assessment.

Conclusion

The Department of Education understands the importance of the threat assessment process in identifying and addressing risks posed by potential offenders with intentions to harm themselves or others. A key component of this effort involves a multifaceted team of school- and district-level experts to weigh the totality of information surrounding a potential threat and collectively establish an assessment based on the information available. From conclusions drawn, decisions are made which guide the team in identifying supports and preventing the possibility of harm. The development and use of a statewide threat assessment database will enhance the efforts of individual threat assessment teams to expeditiously and efficiently evaluate all relevant information surrounding concerning and threatening behaviors, allowing for timely implementation of appropriate measures to alleviate threats. Through statewide consistency, we are better able to protect students and staff across the state of Florida.

EXHIBIT A:

Comprehensive School Threat Assessment Guidelines

Threat Assessment Protocol

THREAT ASSESSMENT AND RESPONSE PROTOCOL©

Comprehensive School Threat Assessment Guidelines

OVERVIEW

A threat is a communication of intent to harm someone that may be spoken, written, gestured, or expressed in some other form, such as via text messaging, email, or other digital means. An expression of intent to harm someone is considered a threat regardless of whether it is communicated to the intended target(s) and regardless of whether the intended target is aware of the threat. Threats may be implied by behavior that an observer would reasonably regard as threatening, planning, or preparing to commit a violent act. When in doubt, treat the communication or behavior as a threat and conduct a threat assessment. Threats that are not easily recognized as harmless (e.g., an obvious joke that worries no one) should be reported to the school administrator or other team members. The administrator or another team member makes a preliminary determination of the seriousness of the threat. The student, targets of the threat, and other witnesses should be interviewed to obtain information using this protocol. A *transient* threat means there is no sustained intent to harm and a *substantive* threat means the intent is present (or not clear) and therefore requires protective action. This form is a guide for conducting a threat assessment, but each case may have unique features that require some modification.

A threat assessment is not a crisis response. If there is indication that violence is imminent (e.g., person has a firearm at school or is on the way to school to attack someone), a crisis response is appropriate. Take immediate action such as calling 911 and follow the school crisis response plan.

School Threat Assessment Decision Tree*

Step 1. Evaluate the threat.

Obtain a detailed account of the threat, usually by interviewing the person who made the threat, the intended victim, and other witnesses. Write the exact content of the threat and key observations by each party. Consider the circumstances in which the threat was made and the student's intentions. Is there communication of intent to harm someone or behavior suggesting intent to harm?

No → Not a threat. Might be an expression of anger that merits attention.

Yes ↓

Step 2. Attempt to resolve the threat as transient.

Is the threat an expression of humor, rhetoric, anger, or frustration that can be easily resolved so that there is no intent to harm? Does the person retract the threat or offer an explanation and/or apology that indicates no future intent to harm anyone?

Yes → Case resolved as transient; add services as needed.

No ↓

Step 3. Respond to a substantive threat.

For all substantive threats:

a. Take precautions to protect potential victims.
b. Warn intended victim and parents.
c. Look for ways to resolve conflict.
d. Discipline student, when appropriate.

Serious means a threat to hit, fight, or beat up whereas very serious means a threat to kill, rape, or cause very serious injury with a weapon.

Serious → Case resolved as serious substantive threat; add services as needed.

Very Serious ↓

Step 4. Conduct a safety evaluation for a very serious substantive threat.

In addition to a-d above, the student may be briefly placed elsewhere or suspended pending completion of the following:

e. Screen student for mental health services and counseling; refer as needed.
f. Law enforcement investigation for evidence of planning and preparation, criminal activity.
g. Develop safety plan that reduces risk and addresses student needs. Plan should include review of Individual Educational Plan if already receiving special education services and further assessment if possible disability.

↓

Step 5. Implement and monitor the safety plan.

Document the plan.
Maintain contact with the student.
Monitor whether plan is working and revise as needed.

*This 5-step decision tree is a revision of the original 7-step decision tree for the Virginia Student Threat Assessment Guidelines that retains the same information and procedures in a more condensed format.

THREAT REPORT

A threat is an expression of intent to harm someone that may be spoken, written, gestured, or communicated in some other form, such as via text message or email. Threats may be explicit or implied, directed at the intended target or communicated to a third party. Behavior that suggests a threat such as weapon carrying, fighting, or menacing actions should be investigated to determine whether a threat is present.

The process is designed for assessment of threats to harm others and is not intended for individuals who have only threatened to harm themselves. Only a small percentage of cases require both threat assessment and suicide assessment, and in those cases, the team should supplement this form with their choice of a standard suicide assessment protocol.

Name of person reporting threat:	**Date/time threat reported:**
Affiliation of person reporting threat: ❑Student ❑Parent ❑Staff ❑Other:	
Name of person receiving the report:	

INCIDENT or BEHAVIOR OF CONCERN

Name of person making threat:	**Date/time threat made:**
Affiliation of person making threat: ❑Student ❑Parent ❑Staff ❑Other_____	**Status:** ❑Current ❑Former
Identification: ❑Male ❑Female Age: Grade, if student: School program, if student:	
Emergency Contact:	**Relationship:**
Home Address:	**Phone:**
Location threat occurred: ❑ School Building or Grounds ❑School Bus/Other Travel ❑School-Sponsored Activity ❑Digital communication such as text or post ❑Other_____	
Summary of the incident or threat. What was reported? Include who said or did what to whom. Who else was present?	

ASSESSMENT FINDINGS (All sources are not needed in most cases.)

Sources of Information	**Was information reviewed?**	**Relevant Findings** (use additional pages as needed)
Prior threats	❑Reviewed ❑Not applicable ❑ Not available	
Prior discipline incidents	❑Reviewed ❑Not applicable ❑ Not available	
Academic records	❑Reviewed ❑Not applicable ❑ Not available	
Special education records	❑Reviewed ❑Not applicable ❑ Not available	
Other records	❑Reviewed ❑Not applicable ❑ Not available	
Records from other schools	❑Reviewed ❑Not applicable ❑ Not available	
Records from outside agencies (e.g., social services or mental health)	❑Reviewed ❑Not applicable ❑ Not available	
Law enforcement records (criminal history, contacts, firearms purchases, etc.)	❑Reviewed ❑Not applicable ❑ Not available	
Employment records (grievances, disciplinary actions, Title IX, etc.)	❑Reviewed ❑Not applicable ❑ Not available	

INTERVIEWS

When a threat is identified, obtain a specific account of the threat by interviewing the student or other person who made the threat, if appropriate to the circumstances. Interview the intended victims, and other witnesses. Write the exact content of the threat and statements by each party. Consider the circumstances in which the threat was made and the threatening individual's intentions.

Subject: Person who made threat or engaged in threatening behavior

Subject Name		Refer to prior page for additional identifying information.
Person(s) Conducting Interview		**Location, Date of Interview**

Use these questions as a guide to interview the person making the threat. Ask other questions as appropriate. Try to use open-ended questions rather than leading questions. Adjust spacing below as needed.

1. Do you know why I want to talk to you? What happened today when you were [place of incident]? (Record person's exact words with quotation marks for key statements if possible.)

2. What exactly did you say? And what exactly did you do?

3. What did you mean when you said or did that?

4. How do you think [person who was threatened] feels about what you said or did? (Probe to see if the subject believes it frightened or intimidated the person.)

5. What was the reason you said or did that? (Probe to find out if there is a prior conflict or history to this threat.

6. What are you going to do now? (Ask questions to determine if the subject intends to carry out the threat.)

Target (person who was target of threat) or **Witness** (person with relevant information)

If more than one, complete additional forms. If a group targeted, describe how subject identified the group (e.g., "everyone on this bus") and list all individuals.

Target Name		**ID #**	
Affiliation	❑Administrator ❑Teacher ❑Staff ❑Student ❑Parent/Guardian ❑Other:	**Status**	❑Current ❑Former Grade (if student):
School		**Building/ Program**	
Emergency Contact		**Relation**	
Home Address		**Phone**	
Person(s) Conducting Interview		**Location, Date of Interview**	

Use these questions as a guide to interview the person targeted by the threat. Ask other questions as appropriate. Try to use open-ended questions rather than leading questions. If target is a minor, record parent under emergency contact. Adjust spacing below as needed.

1. Do you know why I want to talk to you? What happened today when you were [place of incident]? (Record person's exact words with quotation marks for key statements if possible.)

2. What exactly did (subject) say? And what exactly did (subject) do?

3. What did you think he or she meant when he or she said or did that? (Does target believe that subject intends to carry out the threat?)

4. How do you feel about what (subject) said or did?

5. What was the reason (subject) said or did that? (Probe to find out if there is a prior conflict or history to this threat.)

6. What are you going to do now? (Ask questions to determine how target plans to respond to the threat and assist in planning a safe and non-provocative response.) What do you think he/she will do now?

KEY OBSERVATIONS

These items can help assess whether a threat is transient or substantive, but must be considered in the broader context of the situation and other known facts. Regard these items as a checklist to make sure you have considered these aspects of the threat, but they are not to be summed or used as a score.

Threat is likely to be less serious:		
1. Subjects admits to threat (statement or behavior).	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
2. Subject has explanation for threat as benign (such as joke or figure of speech).	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
3. Subject admits feeling angry toward target at time of threat.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
4. Subject retracts threat or denies intent to harm.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
5. Subject apologetic or willing to make amends for threat.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
6. Subject willing to resolve threat through conflict resolution or some other means.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
Threat is likely to be more serious:		
7. Subject continues to feel angry toward target.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
8. Subject expressed threat on more than one occasion.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
9. Subject has specific plan for carrying out the threat.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
10. Subject engaged in preparation for carrying out the threat.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
11. Subject has prior conflict with target or other motive.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
12. Subject is suicidal. (Supplement with suicide assessment.)	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
13. Threat involved use of a weapon other than a firearm, such as a knife or club.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
14. Threat involves use of a firearm.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
15. Subject has possession of, or ready access to, a firearm.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
16. Subject has or sought accomplices or audience for carrying out threat.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
17. Threat involves gang conflict.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
18. Threat involves peers or others who have encouraged subject in making threat.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
Other relevant observations		

THREAT CLASSIFICATION

Date of initial classification:	**❑Not a threat**	**❑Transient**	**❑Serious Substantive**	**❑Very Serious Substantive**
Date of change in classification, if any:	**❑Not a threat**	**❑Transient**	**❑Serious Substantive**	**❑Very Serious Substantive**
Reason for change:				

OBSERVATIONS SUGGESTING NEED FOR INTERVENTION

This is an optional form used as needed for intervention planning. Here are some factors to consider in identifying possible interventions to assist the subject and reduce risk. These items are not summed or scored. Use the term "partially" as appropriate to the category to mean the condition is moderate or not clearly present.

1. History of physical violence.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
2. History of criminal acts.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
3. Preoccupation with violence, violent individuals, or groups that advocate violence.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
4. Preoccupation with mass shootings or infamous violent incidents.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
5. History of intense anger or resentment.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
6. Has grievance or feels treated unfairly.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
7. Feels abused, harassed, or bullied.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
8. History of self-injury or suicide ideation or attempts.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
9. Has been seriously depressed.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
10. Experienced serious stressful events or conditions.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
11. Substance abuse history.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
12. History of serious mental illness (symptoms such as delusions or hallucinations).	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
13. Might or does qualify for special education services due to serious emotional/behavioral disturbance.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
14. Prescribed psychotropic medication.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
15. Substantial decline in level of academic or psychosocial adjustment.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
16. Lacks positive relationships with one or more school staff.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
17. Lacks supportive family.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
18. Lacks positive relationships with peers.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	
19. Other factors that suggest need for intervention.	❑Yes ❑ Partially ❑No ❑Don't know/Not available	

THREAT RESPONSE

Use additional pages as needed. This is a list of common actions taken in response to a threat. Each case may require a unique set of actions. Add date and signature of person taking action if appropriate. Note if action was recommended but for some reason not completed (e.g., parent refusal).

❑	1. Increased contact/monitoring of subject	
❑	2. Reprimand or warning	
❑	3. Parent conference	
❑	4. Student apology	
❑	5. Contacted target of threat, including parent if target is a minor	
❑	6. Counseling (note number of meetings)	
❑	7. Conflict mediation	
❑	8. Schedule change	
❑	9. Transportation change	
❑	10. Mental health assessment	
❑	11. Mental health services in school	
❑	12. Mental health services outside school	
❑	13. Assess need for special education services	
❑	14. Review of Individualized Education Program (IEP) for students already receiving services	
❑	15. 504 plan or modification of 504 plan.	
❑	16. Behavior Support Plan created or modified	
❑	17. In-school time out or suspension	
❑	18. Out-of-school suspension (number days)	
❑	19. Referral for expulsion	
❑	20. Other disciplinary action	
❑	21. Change in school placement (e.g., transfer, homebound instruction)	
❑	22. Services for other persons affected by threat	
❑	23. Law enforcement consulted	
❑	24. Legal actions (e.g., arrest, detentions, charges)	
❑	25. Other actions	

CASE PLAN

This section can be used to describe the plan for any case and should be completed as Step 5 in cases of a very serious substantive threat.

Case Resolution or Safety Plan	**Date**

Describe how case was resolved, including any plan for further actions. List persons responsible for each component of plan.

Follow-up or Revision of Plan	**Date**

Describe current status of plan and any revisions. List persons responsible for each component of revised plan.

MENTAL HEALTH ASSESSMENT

Virginia Student Threat Assessment Guidelines©

A mental health assessment is usually conducted in cases involving a very serious substantive threat. The purpose of the mental health assessment is to maintain the safety and well-being of the student and others. Therefore, the assessment has two objectives:

1. *Treatment and referral needs*. Assess the student's present mental state and determine whether there are urgent mental health needs that require attention, such as risk of suicide, psychosis, or rage. Beyond these immediate needs, consider whether there are other treatment, referral, or support needs.
2. *Threat reduction*. Gather information on the student's motives and intentions in making the threat in order to understand why the threat was made and identify relevant strategies or interventions that have the potential to reduce the risk of violence.

Subject Interview (Person who made threat or engaged in threatening behavior)

Subject Name		See records and additional information obtained by threat assessment team to supplement this assessment.
Person(s) Conducting Interview		**Location, Date of Interview**

Usually the interview can begin by asking "Do you know why I want to talk to you?" and after the subject has responded, "Let me explain the purpose of our meeting today." Use these questions as a guide to interview the person making the threat. Ask other questions as appropriate. Try to use open-ended questions rather than leading questions. Adjust spacing below as needed.

Review of threat

1. What happened that made others worried that you wanted to harm someone? What exactly did you say or do that made them worried? What did you mean by that?

2. I know you must have had reasons to say (or do) that; can you explain what led up to it?

3. How would you do it? (carry out the threat) (Probe for details of any planning or preparation.) Where did the idea come from?

4. What could happen that would make you want to do it? (carry out the threat)

5. What would happen if you did do it? (review both effects on intended victims and consequences for student)

6. What do you think the school should do in a situation in which a person makes a threat like this?

7. What were you feeling then? How do you feel now?

8. How do you think (the person threatened) felt?

Relationship with intended victim(s)

1. How long have you known this person?

2. What has happened in the past between you and this person?

3. What do you think this person deserves?

4. Do you see any way that things could be improved between you and this person?

Family support

1. Whom do you live with? Are there family members you don't live with? Have there been any changes in the past year?

2. Whom in your home are you close to?

3. How well do your parents/guardians know you?

4. Where do you go after school? Where are your parents/guardians at this time? How much do they keep track of where you are or what you are doing?

5. How strict are your parents/guardians? What do they do if you do something they don't want you to do? When was the last time you got in trouble with them? What was the worst time?

6. How will your parents/guardians react (or how did they react) when they found out about this situation?

Stress and trauma

1. What kinds of things have been going on with you lately? What sorts of things have you worried about?

2. How has your school work been going lately? Are there things you have been worried about with your school work? Other things at school?

3. What is the worst thing that has happened to you lately? Have any other bad things happened? Is there something you regret or wish you could change?

4. Have there been any changes in your family? Has anyone been sick, moved away, or had anything bad happen to them?

5. Do you have any family members in jail or prison?

6. Do you take any medication?

7. Have you been involved in any counseling?

Mood

1. What has your mood been like the past few weeks? Have you felt down or depressed at times? How bad has it been? (Be alert for statements of pessimism and hopelessness that might indicate suicide risk. If there are indications of suicidal thoughts or feelings, there should be a more extensive evaluation of suicide risk. If necessary, develop a plan for protecting the student and making appropriate referrals.)

2. Have you felt nervous or anxious? Irritable or short-tempered? How bad has it been?

3. Have you ever felt like life wasn't worth living? Like maybe you would kill yourself?

4. Have you ever done something to hurt yourself on purpose? Ever cut yourself on purpose?

5. Have you had any problems with your sleep? Appetite? Energy level? Concentration?

6. Have you been taking any medication to help with your mood or for any other reason?

Psychotic symptoms

Ask a few probe questions and follow up if there is any indication of delusions or hallucinations. Phrase questions appropriate to student's age and understanding.

1. Have you had any unusual experiences lately, such as hearing things that others cannot hear or seeing things that others cannot see?

2. Have you felt like someone was out to get you or wanted to harm you? Have you had any other fears that seem strange or out of the ordinary?

3. Do you have any abilities or powers that others do not have, such as ESP or reading minds?

4. Have you felt numb or disconnected from the world, or like you were somehow outside your body?

Note and inquire about any other symptoms of mental disorder.

Weapons

Ask about any weapons mentioned in the threat. As an example, these questions concern a threat made to stab someone.

1. You said that you were going to stab (name of victim). What were you going to stab him with?

2. Do you have a knife? What kind of a knife is it? (Or, how would you get a knife?)

3. Have you ever had to use a knife with someone? What happened?

4. What do you think would happen if you did use a knife with (name of victim)?

Access to firearms

Ask about firearms in all cases, even if no firearm was mentioned. If the threat involved a knife, bomb, or other weapon, ask about that weapon, too.

1. Do you have a gun?

2. Are there guns in your home? Have you ever used a gun for hunting or target shooting?

3. If you wanted a gun, how would you get one?

4. What do you think you might do if you had a gun?

5. Have you ever had to use a gun with someone? Have you ever thought about using a gun with someone?

Aggressive behavior

1. Do people treat you fairly? Who has been unfair with you lately? When people treat you unfairly, what do you do about it?

2. When you get angry, what do you do? Has your temper ever gotten you into trouble?

3. Do you get into fights? When was the last time? What happened?

4. Have you ever threatened to harm anyone before?

5. Have you thought about what it would be like to hurt someone really bad? Have you written any stories or made any drawings that are violent?

6. Have you ever set fire to things?

7. Have you damaged your own property or someone else's property?

8. Have you ever intentionally hurt an animal?

School discipline

1. When was the last time you got into trouble in school? What happened?

2. Have you ever been suspended or expelled?

3. Have your parents ever been called to school because of your behavior?

4. Do you ever cut school or certain classes?

5. Do you feel that the rules at this school are fair? What has been unfair?

Delinquent behavior

1. Have you been in trouble with the law or with police before? What happened?

2. Have you ever gone to juvenile court? What was it about?

3. Have you done things that could have gotten you arrested or in trouble with the law? What was the worst thing? What else?

4. Do you drink beer, wine, or other alcohol? Have you ever? How often do you drink? When was the last time? Tell me about it.

5. Do you smoke marijuana? Have you ever? How often? When was the last time?

6. Have you used any other drugs? How often? When was the last time? Tell me about it.

Exposure to violence

1. Do you see or hear of violence in your neighborhood?

2. Do you know anyone who was shot, stabbed, or beat up real bad?

3. Do people argue much at home? Does anyone get physically aggressive?

4. What kind of movies do like? What kind of video games do you enjoy playing? What are your favorite Internet sites?

5. Ask the student about his/her reactions to any recent acts of violence or to any highly publicized school shootings.

Bullying

Bullying is broadly defined and may include teasing, social exclusion, or other forms of humiliation in addition to physical threats of violence. The student may not use the term "bully," and may be reluctant to admit being the victim of bullying behavior, so be prepared to rephrase questions and probe for victim experiences.

1. Is there anyone who has threatened you recently? Is there anyone who makes you feel afraid? (Ask about sexual threats if appropriate to situation.)

2. Is there anyone who has teased you or picked on you recently? Is there anyone who has beat you up or pushed you around? How about at home?

In response to any positive answer, follow up for more information: How often does it happen? What have you tried to do about it? Did you let any adult know about this, and if so, what happened? Be alert to statements indicating that a bullied student feels like there is no solution to the problem or is contemplating revenge.

Peer relations

1. What are your friends like? Have you had any trouble with your friends lately? Who is your best friend?

2. How would your friends describe you?

3. Do you have a boyfriend/girlfriend? (Keep in mind that the student might not be heterosexual, and there may be concerns in this area.) How are things going with him/her? Did you have one before? What happened in that relationship?

4. Do you have friends who get in trouble?

5. Have you ever joined a gang? Been part of a group like a crew, clique, posse, or mob?

6. Do any of your friends know about (refer to threat situation?) What did they say about it? Anyone who feels the same way you do?

Coping

1. How do you like to spend your free time?

2. What kinds of things do you do well?

3. What are your hobbies and interests? What do you enjoy doing?

4. Can you think of a problem you faced in the past that worked out okay? Can you think of a problem that you solved? Can you think of a time when you went to someone about a problem and that person was able to solve it?

5. What are your plans for the future? What would you like to do when you finish school?

6. What could we do that would help with (refer to the problem that led to the threat)?

Parent/Guardian Interview

Parent Name		**Relationship to Student**
Person(s) Conducting Interview		**Location, Date of Interview**

Understandably, parents may feel apprehensive, guilty, or defensive when being interviewed about their child's behavior. It is important that the interviewer find ways to convey respect for the parent, starting from the initial contact and throughout the interview. Also, it should be evident that the interviewer is interested in understanding and helping the parent's child; otherwise, the parent may regard the interview as an investigation designed to uncover evidence of wrongdoing by the student or incompetence by the parent. Overall, the interviewer should make every effort to engage the parent as an ally. Emphasize the common goal of helping their child to be safe and successful in school.

Parent knowledge of the threat

1. What do you (the parent) know about the threat?

2. Have you heard your child (or use child's name) talk about things like this before?

3. Are you familiar with (the intended victim)? (Ask about the child's history with the intended victim—previous relationship and interactions.)

4. (Ask questions to determine if the child has the means to carry out the threat, such as access to firearms.)

5. What are you planning to do about the threat? (Is the parent willing to work with the school to develop a plan to assure the threat will not be carried out and that the student's needs are addressed?)

School adjustment

1. Has your child ever been suspended or expelled from school?

2. Have you ever met with the school (teacher, counselor, principal) about concerns in the past? What happened, what was going on, what was the outcome?

3. Has your child ever needed special help in school? Ever been retained?

4. Has your child ever been tested in school?

5. How does your child like school?

6. How often does your child do homework?

7. What are your child's teachers like?

Family relationships and current stressors

1. Who lives in the home?

2. Are there any important events that have affected your family/child? Ask about any recent or pending changes, such as:

   Move, divorce/separation, losses

   Financial status, employment changes for parents

   Others in home involved with court or the law

3. Who does your child share concerns with? Who is he/she close to?

4. How well does he/she get along with parents? Siblings? Type of conflicts, over what, how resolved?

5. How does your child show anger toward you and other family members?

6. What does your child do after school? Who supervises? What time is your child supposed to be home at night?

7. What responsibilities does your child have at home?

8. Does your child follow rules? What are the consequences for not following the rules?

Peer relations and bullying

1. Has your child reported being teased, intimidated, rejected, or bullied in some other way? (If so, what has the parent done in response?)

2. Who are your child's friends? Are you pleased or displeased with your child's choice of friends?

3. How much is the child influenced by peers? Are there any examples of your child doing something to please peers that got him or her into trouble?

Delinquent behavior

1. Has your child been in trouble with the law or with police before? What happened?

2. Has your child ever gone to juvenile court? What was it about?

3. Has your child done things that could have gotten him or her arrested or in trouble with the law? What was the worst thing? What else?

4. Does your child drink beer, wine, or other alcohol?

5. Does your child smoke marijuana?

6. Has your child used any other drugs?

History of aggression

1. How does your child handle frustration?

2. When your child gets angry, what does he/she do?

3. Has your child gotten into fights in the past? When, where, with whom?

4. Has your child's temper ever gotten him/her into trouble?

5. Has your child ever hit you or other family members?

6. Has your child destroyed his or her own things, or someone else's property?

7. Does your child have any pets? Has he/she ever intentionally hurt the pet or some other animal?

Access to weapons

1. Do you have a gun in your home? Does your child have access to firearms through friends, relatives, or some other source?

2. Does your child have access to weapons other than firearms, such as military knives, martial arts weapons or some other kind of weapon?

3. Has your child ever talked about using a weapon to hurt someone? Ever gotten into trouble for using a weapon, carrying a weapon, or threatening someone with a weapon?

4. What can you do to restrict your child's access to weapons?

Exposure to violence

1. Has your child ever been a victim of abuse?

2. Is your child exposed to violence in the neighborhood?

3. Do people argue much at home? Has there been any physical aggression at home?

4. What kinds of movies, video games, internet sites does your child like? Any parent restrictions? Level of supervision? Child's response?

History

1. Ask about any delays in cognitive, motor, language development. How old was your child when he/she started to walk, talk?

2. Has your child ever had a problem with bedwetting? When, how long? Was anything done for this?

3. Has your child ever been hospitalized? Had any serious illnesses?

4. Has your child had any recent medical treatment? Taking any medications? Obtain diagnoses and medications. Ask for a release.

Mental health

1. Does your child have problems paying attention? Does your child follow directions without repetition and reminders? Does your child complete activities on his/her own? Does your child say things without thinking? Surprised by the consequences of his/her actions?

2. What has your child's mood been like the past few weeks?

3. Has your child been unusually nervous or anxious? Irritable or short-tempered? How bad has it been?

4. Has your child had problems with sleep? Appetite? Energy level? Concentration?

5. Has your child ever talked about hurting himself or herself? Have you ever been concerned that he/she might be suicidal?

6. Have there been any times when your child seemed to be hearing things that weren't there? Has he/she said things that didn't make sense or seemed to believe in things that weren't real?

7. Has your child ever seen a counselor or therapist? Ever taken medication for his/her behavior or mood?

8. Has your child had any involvement with other agencies/programs in the community?

Teacher/Staff Interview

Name of Person Interviewed		**Relationship to Student**
Person(s) Conducting Interview		**Location, Date of Interview**

Academics

1. How is this student doing academically? Has there been any change in recent weeks?

2. What are this student's verbal skills? How well can he or she express himself/herself in words?

3. Has this student been considered for special education or placed in special education? What kinds of difficulties does the student have? If a student is receiving special education services, ask about the problem behaviors that are regarded as part of his or her disability.

Teacher knowledge of the threat

1. What do you know about the threat?

2. Have you heard this student talk about things like this before?

3. What have other students told you about this incident?

4. Is there another teacher or staff member who might know something about this?

Student's peer relations

1. How well does this student get along with other students?

2. Who are the student's friends?

3. Are there students who do not get along with this student?

4. Have there been other conflicts or difficulties with peers?

5. Has this student ever complained of being bullied, teased, or treated unfairly by others?

Depression

1. Have there been any apparent changes in the student's mood, demeanor, or activity level? Seemed withdrawn or apathetic?

2. Has the student expressed any attitudes that could imply depression, such as expressions of hopelessness or futility, inadequacy or shame, self-criticism or worthlessness?

3. Has this student shown an increase in irritability or seemed short-tempered?

Discipline

1. What kinds of discipline problems have you experienced with this student?

2. How does this student respond to being corrected by an adult?

3. What are the student's emotional responses to being disciplined?

Aggression

1. How does this student express anger?

2. Does this student seem to hold a grudge? Seem resentful?

3. Has this student done anything that expresses anger or aggression, or has an aggressive theme in written assignments, drawings, class projects, etc.?

Parents

1. Have you had any contact with this student's parents? What happened?

Mental Health Assessment Report Template

Identifying Information

Give the student's name, gender, age, grade, school, and other relevant identifying information.

Reason for Referral

State that this evaluation was requested by the school principal because the student made a threat of violence that was judged to be a very serious, substantive threat. Describe the threat, including the exact statement or threatening behavior, and where and when it took place.

Sources of Information

Describe or list the sources of information used in this report, including information from team interviews with the student, witnesses, and parents, as well as any relevant records or psychological tests.

Major Findings

Describe how the child presented and any important aspects of his or her mental state, including any indications or markers of mental disorder requiring further evaluation or referral. Identify any stresses, conflicts, or unmet needs that affect the child's functioning or bear on the threat incident.

Review the child's understanding of the threat and its meaning from his or her perspective. Note whether the child has a history of violent or aggressive behavior, and any findings from the assessment that raise concerns about the child's potential for violence, such as access to firearms, peer encouragement to fight, drug use, or inadequate home supervision.

Conclusions

In general, the mental health professional should not be expected to make a definitive statement that a child is or is not dangerous; such statements go beyond current knowledge in the field of risk assessment. The report may identify risk factors and protective factors, and express concerns where there appear to be compelling risk factors.

The report should present recommendations aimed at reducing the risk of violence, and they might convey the degree of concern about the potential for violence in general terms, recognizing that a precise measure of risk is not feasible. In all cases, the goal is to reduce the risk of violence rather than to predict violence.

Recommendations may include a wide range of strategies, but should address both any immediate safety needs to protect potential victims and broader efforts to resolve conflicts or problems that precipitated the threat.

There are two basic types of recommendations. First are recommendations for school behavior support, which are actions to be taken at school. The report should identify any signs of disability that would indicate the need for further assessment, child study, or special education evaluation. Second, if appropriate, the report may propose other recommendations for the parents to consider implementing outside of school, such as seeking community-based services for their child.

BEHAVIOR INTERVENTION PLAN

For behavior interfering with the student's learning or the learning of others
Confidential - For Teacher/Staff Use Only
See: www.pent.ca.gov for downloadable forms

This BIP attaches to: ☐ *IEP date:* _____ ☐ *504 plan date:* _____ *Team meeting date:*

☐*School Safety plan/Threat Assessment form: date:*_____

Student Name _____ **Today's Date** _____ **Next Review Date** _____

1. The behavior impeding learning is (*describe what it looks like*)_

2. It impedes learning of self or others because

3. The need for a Behavior Intervention Plan ☐ early stage intervention ☐ moderate ☐ serious ☐ extreme

4. Frequency or intensity or duration of behavior

☐ reported by and/or ☐ observed by

PREVENTION PART I: ENVIRONMENTAL FACTORS AND NEEDED CHANGES

5. What are the predictors for the behavior? (*Situations in which the behavior is likely to occur: people, time, place, subject, etc.)*

6. What supports the student using the problem behavior? (*What is missing in the environment/curriculum or what is in the environment curriculum that needs changing?*)

Remove student's need to use the problem behavior

7. What environmental changes, structure and supports are needed to remove the student's need to use this behavior?

Who will establish? Who will monitor?

ALTERNATIVES PART II: FUNCTIONAL FACTORS AND NEW BEHAVIORS TO SUPPORT

8. Team believes the behavior occurs because: (*Function of behavior in terms of obtaining, protesting, or avoiding something*)

Support an alternative behavior that meets same need

9. What team believes the student should do instead of the problem behavior? (*How should the student escape/protest/avoid or get his/her need met in an acceptable way?*)

10. What teaching strategies/curriculum/materials are needed to teach the alternative behavior?

By whom? How frequent?

11. What are reinforcement procedures to use for establishing, maintaining, and generalizing the new behavior(s)?

Selection of reinforcer based on:

☐ reinforcer for using replacement behavior ☐ reinforcer for general increase in positive behaviors

By whom?

Frequency?

REACTIONS PART III: STRATEGIES FOR RESPONDING TO PROBLEM RECURRENCE

12. What strategies will be employed if the problem behavior occurs again? (Prompt student to switch to the replacement behavior, review negative consequences of undesirable behavior)

Personnel?

OUTCOME PART IV: BEHAVIORAL GOALS

13. Behavioral Goal(s)

The above behavioral goal(s) are to: ☐ Reduce frequency of problem behavior ☐ Increase use of replacement behavior

☐ Develop new general skills that remove student's need to use the problem behavior

Conclusions

Are curriculum accommodations or modifications also necessary? Where described:	☐	**Yes**	☐	**No**
Are environmental supports/changes necessary?	☐	**Yes**	☐	**No**
Is reinforcement of alternative behavior alone enough (no new teaching is necessary)?	☐	**Yes**	☐	**No**
Are both teaching of new alternative behavior AND reinforcement needed?	☐	**Yes**	☐	**No**
This BSP to be coordinated with other agency's service plans?	☐	**Yes**	☐	**No**

Person responsible for contact between agencies

COMMUNICATION PART V: COMMUNICATION PROVISIONS

14. Manner and frequency of communication, all participants:

Between? Frequency?

PARTICIPATION PART VI: PARTICIPANTS IN PLAN DEVELOPMENT

☐ Student:

☐ Parent/Guardian:

☐ Educator and Title:

☐ Educator and Title:

☐ Educator and Title:

☐ Administrator:

☐ Administrator:

☐ Other:

☐ Other:

CBAForm 1 - Net Tangible Benefits

Agency Florida Department of Educatior **Project** Threat Assessment Database

Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A

Agency *(Recurring Costs Only -- No Project Costs)*	FY 2022-23			FY 2023-24			FY 2024-25			FY 2025-26			FY 2026-27		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency-Managed Staff	**$0**		**$0**	**$0**	**$315,200**	**$315,200**	**$315,200**	**$0**	**$315,200**	**$315,200**	**$0**	**$315,200**	**$315,200**	**$0**	**$315,200**
A.b Total Staff	**0.00**		**0.00**	**0.00**	**2.00**	**2.00**	**2.00**	**0.00**	**2.00**	**2.00**	**0.00**	**2.00**	**2.00**	**0.00**	**2.00**
A-1.a. State FTEs (Salaries & Benefits)	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
A-1.b. State FTEs (#)	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2.a. OPS Staff (Salaries)	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
A-2.b. OPS (#)	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	$0		$0	$0	$315,200	$315,200	$315,200	$0	$315,200	$315,200	$0	$315,200	$315,200	$0	$315,200
A-3.b. Staff Augmentation (# of Contractors)	0.00		0.00	0.00	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
B. Application Maintenance Costs	**$0**		**$0**	**$0**	**$1,140,704**	**$1,140,704**	**$1,140,704**	**$0**	**$1,140,704**	**$1,140,704**	**$0**	**$1,140,704**	**$1,140,704**	**$0**	**$1,140,704**
B-1. Managed Services (Staffing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B-2. Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B-3. Software	$0	$0	$0	$0	$1,118,037	$1,118,037	$1,118,037	$0	$1,118,037	$1,118,037	$0	$1,118,037	$1,118,037	$0	$1,118,037
B-4. Other CO Package per employee	$0		$0	$0	$22,667	$22,667	$22,667	$0	$22,667	$22,667	$0	$22,667	$22,667	$0	$22,667
C. Data Center Provider Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
C-1. Managed Services (Staffing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-2. Infrastructure	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-3. Network / Hosting Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-4. Disaster Recovery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-5. Other Specify	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
D. Plant & Facility Costs (rent)	**$0**		**$0**	$0	$4,096	**$4,096**	$4,096	$0	**$4,096**	$4,096	**$0**	**$4,096**	**$4,096**	**$0**	**$4,096**
E. Other Costs	**$0**	**$0**	**$0**	**$0**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$50,000**	**$50,000**	**$0**	**$50,000**	**$50,000**	**$0**	**$50,000**
E-1. Training	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E-2. Travel	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E-3. Other EdTech cost recovery/SSO	$0	$0	$0	$0	$50,000	$50,000	$50,000	$0	$50,000	$50,000	$0	$50,000	$50,000	$0	$50,000
Total of Recurring Operational Costs	**$0**	**$0**	**$0**	**$0**	**$1,510,000**	**$1,510,000**	**$1,510,000**	**$0**	**$1,510,000**	**$1,510,000**	**$0**	**$1,510,000**	**$1,510,000**	**$0**	**$1,510,000**
F. Additional Tangible Benefits:		**$0**			**$0**			**$0**			**$0**			**$0**	
F-1. Specify		$0			$0			$0			$0			$0	
F-2. Specify		$0			$0			$0			$0			$0	
F-3. Specify		$0			$0			$0			$0			$0	
Total Net Tangible Benefits:		**$0**			**($1,510,000)**			**$0**			**$0**			**$0**	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B			
Choose Type		**Estimate Confidence**	**Enter % (+/-)**
Detailed/Rigorous	☐	Confidence Level	
Order of Magnitude	☑	Confidence Level	75%
Placeholder	☐	Confidence Level	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	Florida Department of Education	Threat Assessment Database																		CBAForm 2A Baseline Project Budget
2	*Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable.* ***Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.***				FY2022-23			FY2023-24			FY2024-25			FY2025-26			FY2026-27			TOTAL
3				$ -		$ 3,510,000			$ -			$ -			$ -			$ -		$ 3,510,000
4	Item Description *(remove guidelines and annotate entries here)*	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL
5	Costs for all state employees working on the project.	**FTE**	S&B	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	$ -
6	Costs for all OPS employees working on the project.	**OPS**	OPS	$ -	0.00		$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	$ -
7	Staffing costs for personnel using Time & Expense.	**Staff Augmentation**	Contracted Services	$ -	2.00	$ 315,200	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	$ 315,200
8	Project management personnel and related deliverables.	**Project Management**	Contracted Services	$ -	1.00	$ 227,700	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	$ 227,700
9	Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	**Project Oversight**	Contracted Services	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	$ -
10	Staffing costs for all professional services not included in other categories.	**Consultants/Contractors**	Contracted Services	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	0.00	$ -	$ -	$ -
11	Separate requirements analysis and feasibility study procurements.	**Project Planning/Analysis**	Contracted Services	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ -
12	Hardware purchases not included in data center services.	**Hardware**	OCO	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ -
13	Commercial software purchases and licensing costs.	**Commercial Software**	Contracted Services		0.00	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ -
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	**Project Deliverables**	Contracted Services	$ -		$ 2,815,037	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ 2,815,037
15	All first-time training costs associated with the project.	**Training**	Contracted Services	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ -
16	Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	**Data Center Services - One Time Costs**	Data Center Category	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ -
17	Other contracted services not included in other categories.	**Other Services**	Ed Tech	$ -		$ 125,300	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ 125,300
18	Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	**Equipment**	Expense	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ -
19	Include costs associated with leasing space for project personnel.	**Leased Space**	Expense	$ -		$ 4,096	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ 4,096
20	Other project expenses not included in other categories	**Other Expenses**	Expense	$ -		$ 22,667	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ 22,667
21		**Total**		**$ -**	**3.00**	**$ 3,510,000**	**$ -**	**0.00**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ 3,510,000**

CBAForm 2 - Project Cost Analysis

Agency lorida Department of Educatic **Project** Threat Assessment Database

PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	
TOTAL PROJECT COSTS (*)	$3,510,000	$0	$0	$0	$0	$3,510,000
CUMULATIVE PROJECT COSTS *(includes Current & Previous Years' Project-Related Costs)*	$3,510,000		$0	$0	$0	$3,510,000
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	
General Revenue	$3,510,000	$0	$0	$0	$0	$3,510,000
Trust Fund	$0	$0	$0	$0	$0	$0
Federal Match ☐	$0	$0	$0	$0	$0	$0
Grants ☐	$0	$0	$0	$0	$0	$0
Other ☐ Specify	$0	$0	$0	$0	$0	$0
TOTAL INVESTMENT	$3,510,000	$0	$0	$0	$0	$3,510,000
CUMULATIVE INVESTMENT	$3,510,000	$0	$0	$0	$0	$3,510,000

Characterization of Project Cost Estimate - CBAForm 2C			
Choose Type		Estimate Confidence	Enter % (+/-)
Detailed/Rigorous		Confidence Level	
Order of Magnitude	x	Confidence Level	75%
Placeholder		Confidence Level	

CBAForm 3 - Project Investment Summary

Agency Florida Department of Education **Project** hreat Assessment Databas

COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL FOR ALL YEARS
Project Cost	$3,510,000	$0	$0	$0	$0	$3,510,000
Net Tangible Benefits	$0	($1,510,000)	$0	$0	$0	($1,510,000)
Return on Investment	($3,510,000)	($1,510,000)	$0	$0	$0	($5,020,000)
Year to Year Change in Program Staffing	0	2	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	($4,844,142)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Cost of Capital	2.69%	2.90%	3.09%	3.29%	3.48%

Threat Assessment Database Project

State of Florida

Division of Technology and Innovation

Project Management Plan

Schedule IV-B Appendix

Trademarks

Trademarked names may appear throughout this document. Rather than list the names and entities that own the trademarks or insert a trademark symbol with each mention of the trademarked name, this document uses the names are used only for editorial purposes and to the benefit of the trademark owner with no intention of infringing upon that trademark.

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Revision History

Date	Version	Revised By	Description

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1. Introduction

The Project Management Plan (PMP) provides the guidelines for managing the Florida Department of Education (FDOE), Division of Technology and Innovation, Threat Assessment Database Project. It is a "living" document that contains the key project management plans. The document is due at initiation of the project, updated and delivered as needed over the duration of the project.

The Project Management Plan is organized into the following sections:

- Introduction
- Project Charter
- Scope Management Plan
- Work Breakdown Structure (WBS)
- Resource Breakdown Structure (RBS)
- Master Project Schedule
- Schedule Management Plan
- Work Management Plan
- Spending Plan
- Communication Plan
- Risk Management Plan
- Issue Management Plan
- Quality Management Plan
- Change Management Plan
- Procurement Management Plan

2. Project Charter

The Project Charter for the Florida Department of Education (FDOE), Division of Technology and Innovation, Threat Assessment Database Project formally: authorizes the project to exist and/or to continue; documents initial requirements that satisfy stakeholder needs; and, it recognizes the project manager role and gives the project manager the authority to "get the job done." This plan is effective at initiation of the project.

2.1 Overview

The Office of Safe Schools has identified a need to establish a standardized, statewide behavioral threat assessment instrument database based on the recommendations of the Statewide Threat Assessment Database Workgroup and pursuant to the requirements outlined in section 1001.212(13), F.S.

The Department of Education will consider a customized cloud solution with anticipated cost savings during the procurement process.

2.2 Project Charter

The Project Charter is organized into the following sections:

- Introduction
- Business Need
- Strategic Goals
- Project Scope
- Budget Estimate and Summary Project Schedule
- Assumptions and Constraints
- Project Team and Stakeholders
- Critical Success Factors
- Project Approvals

3. Scope Management Plan

The purpose of the Scope Management Plan is to provide the scope framework for the project. This plan documents the scope management approach; scope definition; scope statement; the project's work breakdown structure; roles and responsibilities as they pertain to project scope; scope verification; and, scope change control.

The Scope Management Plan is organized into the following sections:

- Introduction
- Project Overview
- Scope Management Approach
- Scope Definition
- Project Scope Statement
- Work Breakdown Structure
- Team Member Roles and Responsibilities
- Scope Verification
- Scope Control

3.1 Scope Management Plan

The scope for this project is defined by the Scope Statement and the Work Breakdown Structure (WBS). Scope management will be the sole responsibility of the Project Manager.

The Project Manager, Project Sponsor and Stakeholders will establish and approve documentation for measuring project scope which includes deliverable quality checklists and work performance measurements.

Proposed scope changes may be initiated by the Project Manager, Project Sponsor, Stakeholders or any member of the project team. All change requests will be submitted to the Project Manager who will then evaluate the requested scope change. Upon acceptance of the scope change request the Project Manager will submit the scope change request to the Project Sponsor and the Change Control Board for review and approval.

Upon approval of scope changes by the Change Control Board and Project Sponsor, the Project Manager will update all project documents and communicate the scope change to all stakeholders. Based on feedback and input from the Project Manager and Stakeholders, the Project Sponsor is responsible for the acceptance of the final project deliverables and project scope.

4. Work Breakdown Structure

The work required to complete this project will be subdivided into sub-deliverables, work packages, and activities. This will allow the Project Manager to more effectively manage the project's scope as the project team works on the tasks necessary for project completion.

The project will be organized in phases and coincides with the Project Management Institute, Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* standards for project management. The phases are: Initiation; Planning; Execution; Monitoring & Controlling; and, Closing. Each of these phases is then subdivided further down to work packages.

The installation, deployment, acceptance testing, launch, and training will be provided by the Vendor. A WBS will be developed after the selected vendor provides the solution.

5. Resource Breakdown Structure

The Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* defines a Resource Breakdown Structure (RBS) as a hierarchical list of resources related by function and resource type that is used to facilitate planning and controlling of project work.

The current Resource Breakdown Structure (RBS) for the project is as follows:

- Executive Sponsor - 1
- Project Sponsor – 1
- Project Manager – 1
- Technical Lead - 1
- Quality Assurance Analyst – 2 - (provided by Office School Safety)
- Business Analyst – 1 - Pending procurement

6. Master Project Schedule

The Master Project Schedule describes all project activities that will occur for the duration of the project. The Project Management Office (PMO) at DOE requires all Projects to be maintained in the Department's project management SharePoint site, including a Microsoft Project® project plan. It is organized in accordance with the Project parent and child activities and lays out all key actions, start and end dates, milestones, and percentage complete for the overall project.

7. Schedule Management Plan

The purpose of the Schedule Management Plan is to define the approach the project team will use in creating the project schedule. This plan will also include how the team will monitor the project schedule and manage changes after the baseline schedule has been approved. This includes identifying, analyzing, documenting, prioritizing, approving or rejecting, and publishing all schedule-related changes.

The Schedule Management Plan will be organized into the following sections:

- Schedule Management Approach
- Work Breakdown Structure
- Schedule Control
- Schedule Changes
- Scope Changes

Schedule Management Approach

This section will provide a general framework for the approach which will be taken to create the project schedule. This includes the scheduling tool/format, schedule milestones, and schedule development roles and responsibilities.

Schedule Tool/Format

Project schedules will be created using Microsoft Project.

Activity definition will identify the specific work packages which must be performed to complete each deliverable. Activity sequencing will be used to determine the order of work packages and assign relationships between project activities. Activity duration estimating will be used to calculate the number of work periods required to complete work packages.

Resource estimating will be used to assign resources to work packages in order to complete schedule development.

Schedule Milestones

Once a preliminary schedule has been developed, it will be reviewed by the project team and any resources tentatively assigned to project tasks. The project team and resources must agree to the proposed work package assignments, durations, and schedule. Once this is achieved the Project Sponsor will review and approve the schedule and it will then be baselined.

The following will be designated as milestones for the project schedule:

- Completion of scope statement, Work Breakdown Structure (WBS) and Resource Breakdown Structure (RBS).

- Baselined project schedule.
- Approval of final project budget.
- Project kick-off.
- Approval of roles and responsibilities.
- Requirements definition approval.
- Completion of data mapping/inventory.
- Project implementation.
- Acceptance of final deliverables.

Project Manager Roles and Responsibilities

The Project Manager will take responsibility for overall project management and will work with the Project Sponsor to coordinate activities such as:

- Closely monitoring the deliverable status.
- Developing, maintaining, and meeting the approved project schedule.
- Presenting written status of the schedule, deliverables, issue resolution, risk mitigation, and action items.
- Notifying the Project Sponsor in writing of any potential delays or issues that may impact scope, cost, or schedule as soon as becoming aware of the problem.
- Tracking, analyzing, and resolving all material issues resulting from the delivery of the project solution.

Project Sponsor Roles and Responsibilities

The Project Sponsor will be responsible for the following:

- Serve as the primary point of contact for the Project Manager, confirm the project work plan and facilitate issue resolution.
- Provide kick-off meeting facility and identify and invite participants.
- Provide the team with working space facilities, including internet connectivity, access to required technology.
- Provide meeting rooms and equipment such as projectors as needed.
- Actively participate in all project working sessions and management meetings.
- Monitor and ensure resolution of all issues.
- Approve status reports and communications prior to distribution.
- Approve all deliverables.

Work Breakdown Structure

The Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* describes the Work Breakdown Structure (WBS) as "a deliverable-oriented hierarchical decomposition of the work to be executed by the team".

The WBS for the Threat Assessment Database Project will be organized by phase as follows: Initiation; Planning; Execution; Monitoring & Controlling; and Closing.

Schedule Control

The project schedule will be reviewed and updated as necessary on a weekly basis with actual start, actual finish, and completion percentages which will be provided by task owners.
The Project Manager is responsible for holding weekly schedule updates/reviews; determining impacts of schedule variances; and, submitting schedule change requests.

The project team is responsible for participating in weekly schedule updates/reviews; communicating any changes to actual start/finish dates to the Project Manager; and participating in schedule variance resolution activities as needed.

The Project Sponsor will maintain awareness of the project schedule status and review/approve any schedule change requests submitted by the Project Manager.

Reporting

The progress of, and changes to the project schedule, will be reported in accordance with the project's Communications Plan.

Schedule Changes

If any member of the project team determines that a change to the schedule is necessary, the Project Manager and team will meet to review and evaluate the change. The Project Manager and project team must determine which tasks will be impacted, variance as a result of the potential change, and any alternatives or variance resolution activities they may employ to see how they would affect the scope, schedule, and resources.
If, after this evaluation is complete, the Project Manager determines that any change will exceed the established boundary conditions, then a schedule change request must be submitted.

Submittal of a schedule change request to the Project Sponsor for approval is required if either of the two following conditions is true:

- The proposed change is estimated to reduce the duration of an individual work package by 10% or more, or increase the duration of an individual work package by 10% or more.
- The change is estimated to reduce the duration of the overall baseline schedule by 10% or more, or increase the duration of the overall baseline schedule by 10% or more.

- Any change requests that **do not meet** these thresholds may be submitted to the project manager for approval.

Change Control Process

After acceptance of the Project Schedule draft, proposed changes will be reported to the Project Sponsor in accordance with the project change management process in the project's Change Management Plan. Proposed changes will be justified, including impact on scope, cost, risks and quality.
Emergency schedule changes must be reported immediately to the Project Sponsor. Such changes may be implemented more quickly than provided for in the change management process or the weekly reporting process, but such changes will be subject to the same reporting and approval process "after the fact" as they would if the changes had processed normally.

The issues management and risk management processes will be used to initially identify issues or risks which may impact the schedule. Should the issue or risk be determined to require a change to the schedule, the change management process will be used to document the required change and obtain authorization to make such a change. Both the Project Sponsor and the Project Manager can request changes to the project schedule.

All change requests will be vetted through the change management process. The

Change Management process and will include an assessment of the impact of the proposed schedule changes on the project. Impacts to scope, cost, risk and quality will also be evaluated in order to provide a basis for accepting and approving a change.

Once the change request has been reviewed and approved the Project Manager is responsible for adjusting the schedule and communicating all changes and impacts to the project team, Project Sponsor, and stakeholders. The Project Manager must also ensure that all change requests are archived in the project records repository.

Scope Changes

A scope change is defined as a change to the original boundaries of the project which changes the budget, schedule and/or contract requirements. Scope changes will be identified at the start of the change management process.

Approvals

Any changes in the project scope, which have been approved by the Project Sponsor, will require the project team to evaluate the effect of the scope change on the current schedule.
If the Project Manager determines that the scope change will significantly affect the current project schedule, he may request that the schedule be re-baselined in consideration of any changes which need to be made as part of the new project scope. The Project Sponsor must review and approve this request before the schedule can be re-baselined.

8. Work Management Plan

The purpose of the Work Management Plan is to define all project tasks and responsibilities, including technical tasks and management tasks, as well as projected and actual start and end dates for all project activities.

The original Work Management Plan was organized into the following sections and described a Modernization and Application Improvement project:

- Introduction
- Project Overview
- Approach and Methodology
- Management Procedures
- Implementation Tasks
- Operational Tasks
- Team Member Roles and Responsibilities
- Information Technology Policies

9. Spending Management Plan

This section presents the project spending plan and the high level project schedule for the Threat Assessment Database Project.

9.1 Spending Plan

The Threat Assessment Database Project to be funded for the 2022-23 fiscal year. The table below shows the cost of the project projected for 2022-23.

Table 1: **Summary Spending Plan**

Project Cost Element	Appropriation Category	YR 1 LBR
Project Deliverables – Based on RFI. Full Procurement Needed.	Contracted Services	$ 2,815,037
Staff Augmentation	Contracted Services	$ 542,900
Other Services	Ed Tech	$ 125,300
Lease\Other Expenses	Expense	$ 26,763
Total		**$ 3,510,000**

10. Communication Plan

The Communication Plan describes the planned and periodic communications between the Threat Assessment Database Project Team members and the Department, as well as project communication between the Threat Assessment Project Team and various stakeholders, such as the project sponsors, control agencies, users, and support/service partners.

The Communication Plan is organized into the following sections:

- Introduction
- Roles and Responsibilities
- Communication Types
- Communication Management

The Communication Plan is filed for reference in the Project Documentation Folder.

11. Risk Management Plan

This section presents the Risk Management Plan for the Threat Assessment Database Project. A Risk Management Plan provides a systematic process of identifying, analyzing, and responding to project risk throughout the life of the project.

10.1 Risk Definition

A risk is an uncertain event or condition that, if it occurs, has a positive or negative effect on the project's objectives.

10.2 Risk Management Plan

The Risk Management Plan is organized into the following sections:

- Risk Management Strategy
- Risk Management Database
- Risk Breakdown Structure

Risks are reported separately in the SharePoint site.

Risk Management Strategy

This section describes the risk identification processes employed for this project, the risk assessment method, risk response options, and the risk management database development and maintenance.

Risk Identification Process

Risks are identified by analyzing each phase of the project and its deliverables using a Risk Breakdown Structure of risk types and sources. The Risk Breakdown Structure was adapted from the project management literature for the Threat Assessment Database Project.[1] The risks will be described in terms of the cause(s), risk, and effect or impact.

The initial identification of risks was made by the Threat Assessment Database Project Sponsor and the Project Manager. Subsequent input for identifying new risks will include the Threat Assessment Database Project Team, subject matter experts and other stakeholders. All parties will assist in identifying risks on an ongoing basis.

Risk Assessment

Risks are assessed based on their probability of occurrence, project impact, and corresponding rank. The following tables show the values used for assigning probability, impact, and rank.

[1] David Hillson, *Managing Risks in Projects* (Surrey, England: Gower Publishing Ltd., 2009), 33.

Risk Probability		
Low	< 30%	unlikely to occur
Medium	31% - 50%	may occur
High	51% - 80%	probably will occur
Very High	> 80%	very likely to occur

Risk Impact			
	Cost Increase	Scope Change	Schedule Increase
Minor	< 5%	Barely	< 5%
Moderate	5% - 8%	Minor areas of deliverable(s)	5% - 10%
Serious	9% - 10%	Major areas of deliverable(s)	11% - 15%
Critical	> 10%	Failure to complete deliverable or failure to achieve project objective	>15%

Probability x Impact Rank				
	Minor	Moderate	Serious	Critical
Low	Low(1)	Low(1)	Medium(2)	High(3)
Medium	Low(1)	Medium(2)	Medium(2)	High(3)
High	Low(1)	Medium(2)	High(3)	High(3)
Very High	Low(1)	High(3)	High(3)	Very High(4)

Risk Response Options

Risk responses are planned using four basic risk response options:

- Accept – take the risk without special action or contingency because proactive action is either not possible or cost-effective.
- Avoid – take proactive action to eliminate the risk to the project.
- Mitigate – take proactive action to reduce the probability and/or impact of the risk.
- Transfer – involve another person or party in acting on the risk and in so doing share the management of the risk.

The initial risk responses will be planned by the Threat Assessment Database Project Team and the Project Sponsor. Input from Threat Assessment Database subject matter experts and the other stakeholders will be solicited.
The Project Sponsor will approve the risk responses, which will be assigned to risk owners who will be responsible for implementing proactive responses. All parties will assist in planning risk responses on an ongoing basis.

Risk Management Database Development and Maintenance

The risk descriptions, assessments, and responses are documented in the Risk Management Database, which is contained in the Project Workbook (see Section 3 for a sample). The risk response information includes the action to be taken by the risk owner, planned and actual completion dates, notes on the current status, and a closure date.

The initial development of the Risk Management Database will be completed by the Threat Assessment Database Project Team. The Risk Management Database will be updated on an ongoing basis by the Threat Assessment Database Project Manager using the weekly project status meetings, status reports, and other relevant sources.

The Threat Assessment Database Project Team will use the Risk Management Database as the system of record and store it in the Threat Assessment Database SharePoint site. The Project Manager will add any new risks identified to the Weekly Status Report under Action Items. These items will be discussed with Project Sponsor and Threat Assessment Database Project Team in the weekly status meeting. The Threat Assessment Database Project Manager will validate the item and enter it as needed into the Risk Management Database in the Project Workbook, and update the Project Workbook and upload it to the Threat Assessment Database Project SharePoint site.

The Project Sponsor will approve the initial version of the Risk Management Database, as well as any subsequent versions submitted with the Updated Project Management Documents at phase ends.

Risk Management Responsibilities

The responsibility for managing risk is shared between the Threat Assessment Database Project Team, Project Sponsor, subject matter experts, and other stakeholders. The following table summarizes the responsibilities in the risk management process.

Risk Activity	Responsibility
Identify risks	All – Threat Assessment Database Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial identification was made by the Project Sponsor and Project Manager.
Assess risks	All – Threat Assessment Database Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial assessment was made by the Project Sponsor and Project Manager.
Plan risk responses	All – Threat Assessment Database Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial responses were planned by the Project Sponsor and Project Manager.
Approve risk responses	Project Sponsor
Develop Risk Management Database	Project Manager and Threat Assessment Database Project Team
Maintain Risk Management Database	Project Manager
Develop or take risk response actions	Risk Owner
Manage risk responses	Project Manager, Threat Assessment Database Project Team
Report risks	Project Manager, Threat Assessment Database Project Team

Risk Management Database

The DOE PMO requires that the Risk Management Database be maintained in SharePoint. It is reviewed and updated as necessary on a weekly basis.

Risk Breakdown Structure (RBS)

RBS LEVEL 1	RBS LEVEL 2	
1. Technical Risk	1.1	Scope Definition
	1.2	Requirements Definition
	1.3	Estimates, Assumptions, Constraints
	1.4	Technical Processes
	1.5	Technology
	1.6	Interfaces
	1.7	Design
	1.8	Performance
	1.9	Reliability & Maintainability
	1.10	ADA
	1.11	Security
	1.12	Test & Acceptance
2. Management Risk	2.1	Project Management
	2.2	Program Management
	2.3	Operations Management
	2.4	Organization
	2.5	Resourcing
	2.6	Communication
	2.7	Information
	2.8	Health, Safety, & Environment
	2.9	Quality
	2.10	Reputation
3. Business Risk	3.1	Contractual Terms & Conditions
	3.2	Internal Procurement
	3.3	Contractor
	3.4	Subcontracts
	3.5	Client/Customer Stability
	3.6	Stakeholders
4. External Risk	4.1	Legislation
	4.2	Exchange Rates
	4.3	Site / Facilities
	4.4	Environment / Weather
	4.5	Competition
	4.6	Regulatory
	4.7	Political
	4.8	Country
	4.9	Social / Demographic
	4.10	Pressure Groups
	4.11	Force Majeure

12. Issue Management Plan

This section presents the Issue Management plan for the Threat Assessment Database Project. The Issue Management Plan describes how project issues will be managed, evaluated, escalated, and integrated into the project throughout the life of the project.

12.1 Issue Definition

An issue is a point or matter in question or in dispute, or a point or matter that is not settled and is under discussion or over which there are opposing views or disagreements. An issue is generally expressed as a statement of concern or as a need having one or some combination of the following characteristics:

- The resolution is in question or lacking agreement among stakeholders
- It is highly visible or involves external stakeholders such as requests or directives from control agencies
- It has critical deadlines or timeframes that cannot be missed
- It can result in an important decision or resolution for which the rationale and activities must be captured for historical purposes
- It has critical deadlines that may impede project progress.

Please note: An issue is a situation which has occurred or will definitely occur, as opposed to a risk which is a potential event. Items that are "normal" day-to-day tasks related to a person's normal job duties are not considered issues or action items.

12.2 Issue Management Plan

The Issue Management Plan is organized into the following sections:

- Issue Management Strategy
- Issue Escalation

The DOE PMO requires that all issues be recorded in SharePoint and maintained there for history.

Issue Management Strategy

This section describes the issue identification processes employed for this project, the issue assessment process, issue management responsibilities, and the issue management database development and maintenance.

Issue Identification Process

Issues will be identified as any point or matter in question or in dispute, or a point or matter that is not settled and under discussion or over which there are opposing views or disagreements. By definition, an issue is a problem that will impede the progress of the project if it cannot be totally resolved by the project team. This will include issues that are software, data and/or hardware related.

The initial identification of issues will be made by the Threat Assessment Database Project Sponsor and the Project Manager. Subsequent input for identifying new issues will include the Threat Assessment Database Project Team, subject matter experts and other stakeholders. All parties will assist in identifying issues on an ongoing basis.

Issue Assessment Process

Issues will be managed through the following process:

- Identification: Issues (and action items) may arise from a variety of project activities; e.g., status meetings, deliverable reviews, code analyses, workgroup meetings, stakeholder requests, etc. Any project team member may identify an issue. Issues cited in meetings shall be documented in the meeting minutes. Issues cited through other project activities shall be reported to the Threat Assessment Database Project Manager via e-mail. Prospective issues shall be entered by the Threat Assessment Database Project Manager into the Issues Management Database.
- Validation: The prospective issue will be compared with the Issue Management Database to ensure that it does not duplicate an existing issue. If the prospective issue is not a duplicate, it will be reviewed with the validation criteria, which include: negative impact to scope, schedule, cost, or quality; negative impact to staff or infrastructure resources; negative impact to relationships with stakeholders; users; or, sponsors; missed commitment or due date. If the review with the validation criteria shows that the prospective issue is valid, it will be assigned to the appropriate project team member for analysis and handling. If the validation check shows that the prospective issue is not valid, it will be marked as Invalid and given a resolution date.
- Assigning: The project team member assigned to the issue will proceed to address the issue as needed analyzing it further to document impacts, following up as needed, and reporting a status in the weekly Threat Assessment Database Project Status Meeting on Fridays.

Issue Management Database Development and Maintenance

The issue descriptions, status, and resolution are documented in SharePoint. The issue response information includes the action to be taken by the issue owner, planned and actual completion dates, notes on the current status, and a closure date. SharePoint will be updated weekly as needed by the Threat Assessment Database Project Manager using the weekly project status meetings, status reports, and other relevant sources.

The Threat Assessment Database Project Team will use SharePoint as the system of record. The Project Manager will add any new issues identified to SharePoint. These items will be discussed with Project Sponsor and Threat Assessment Database Project Team in the weekly status meeting.

Issue Management Responsibilities

The responsibility for managing issues is shared between the Threat Assessment Database Project Team, Project Sponsor, subject matter experts, and other stakeholders. The following table summarizes the responsibilities in the issue management process.

Issue Activity	Responsibility
Identify issues	All – Threat Assessment Database Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial identification will be made by the Project Sponsor and Project Manager.
Validate issues	All – Threat Assessment Database Project Team, Project Sponsor, subject matter experts, and other stakeholders.
Assign issues	Threat Assessment Database Project Manager, Project Sponsor, and Project Manager.
Approve issue responses	Project Sponsor.
Develop Issue Management Database	Project Manager and Threat Assessment Database Project Team.
Maintain Issue Management Database	Project Manager.
Develop or take issue response actions	Issue Owner.
Manage issue responses	Project Manager, Threat Assessment Database Project Team.
Report issues	Project Manager, Threat Assessment Database Project Team.

Issue Escalation

The project governance structure will be used to resolve potential conflicts and disputes that may arise during the project. It is also necessary to understand the different levels and types of issues that may arise during this project. If an issue results in a conflict and the Threat Assessment Database Project Manager and the Issue Owner are unable to agree upon a decision, the issue shall be escalated in the following manner and order:

1. Issues should be addressed at the lowest level possible.

2. Attempts to resolve issues must be made by appropriate parties prior to escalation.

3. The issue owner, as identified by the issue tracker, completes the **Issue Submission Form** with a brief issue write-up identifying the issue, concerns, and positions of involved parties.

4. The issue owner schedules a meeting to discuss with involved parties.

5. The issue is ENTERED on the Issue Register for tracking.

6. The issue owner provides the issue write-up at least 24 hours prior to meeting.

7. The meeting is held and if resolution is reached, resolution decision and action items are documented and provided to involved parties.

8. If resolution is not reached, action items are identified and follow up meeting planned (this group has up to one week to resolve or notice of automatic escalation to next level of management is triggered).

9. Once escalation need is identified, notice is sent to the next levels of management including the Project Sponsor.

10. Issue review process repeats at the next level of management.

Issue Submission Form

The Issue Submission Form is use to create documentation of all issues in order to provide a traceable record and history for future reference.

Sample Issue Submission Form

A sample of the Issue Submission Form is shown below.

ISSUE SUBMISSION FORM		
Issue Number:	**Reported By:**	**Date Reported:**
Issue Status:	**Issue Assigned To:**	**Date Resolved:**
Description of Issue:		
Project Impact:		
Alternatives and Recommendation(s):		
Final Resolution:		

13. Quality Management Plan

Introduction

The purpose of the Quality Management Plan is to describe how quality will be managed throughout the lifecycle of the Threat Assessment Database Project. It documents the necessary information required to effectively manage project and includes the processes and procedures for ensuring quality planning, assurance, and control are all conducted. All Florida Department of Education (FDOE) stakeholders should be familiar with how quality will be planned, assured, and controlled.

The Quality Assurance Plan is being developed during the Project Planning and Definition Phase and is a supporting document to the Project Management Plan.

This document is organized into the following sections:

- Introduction
- Approach
- Quality Planning
- Quality Assurance
- Quality Control
- Quality Control Measurements
- Team Member Roles and Responsibilities
- Deliverables and Acceptance Criteria
- Appendices

Approach

This section describes the approach the Threat Assessment Database Project Team will use for managing quality throughout the project's life cycle. Quality will be planned into the Threat Assessment Database Project beginning in the first phase of the project in order to prevent unnecessary rework, waste, cost, and time overruns throughout the project. It will establish the activities, processes, and procedures for ensuring quality products throughout the project. This plan will:

- Ensure quality is planned
- Define how quality will be managed
- Define quality standards and quality assurance activities
- Define quality control activities
- Describe how quality will be measured

In order to be successful, this project will need to meet its quality objectives by using an integrated development and quality approach to define and perform testing during development activities.

Quality Management Approach Overview

Objective

The primary objective of this Quality Management Plan is to ensure that the project deliverables are completed with an acceptable level of quality. This plan discusses the quality standards by which the development of deliverables is managed to ensure:

- Consistency with the practices and standards of the FDOE Enterprise Project Management Methodology
- Ensure the quality of the system development process, project artifacts, and project products to School Choice and its stakeholder meet their requirements

Components of the Quality Management Plan

The following is a brief explanation of each of the components of the quality assurance plan and these must be performed to ensure that the deliverables meet the customer quality requirements

Quality Planning (QP)

Quality planning determines quality policies and procedures relevant to the project for both project deliverables and project processes, defines who is responsible for what, and documents compliance

Quality Assurance (QA)

Quality assurance activities focus on the processes being used to manage and deliver the solution and evaluate overall project performance on a regular basis. Quality assurance is a method to ensure the project will satisfy the quality standards and will define and record quality reviews, test performance, and customer acceptance. It includes process/protocols, forms, templates, best practices, guidance and training.

Quality Control (QC)

Quality Control is the process of Inspection. Quality control activities are performed on the project products continually to verify that project deliverables are of high quality and meet quality standards. Quality control also helps uncover causes of unsatisfactory results and establish lessons learned to avoid similar issues in this and other projects. It includes process reviews, document/quality reviews and various types of audits, adaptive process improvement and monitoring/reporting

Quality Control Measurements

A Quality Control Log will be used to track the status of deliverables that have been formally submitted to the client, and to ensure that, when a deliverable is either rejected or accepted conditionally, that the reasons the deliverable were not approved are captured and resolved.

14. Change Management Plan

The purpose of the Change Management Plan is to define the process for managing change document and document the necessary information required to effectively manage project change from project inception to delivery.

The Change Management Plan is created during the Planning Phase of the project. Its intended audience is the project manager, project team, project sponsor and any senior leaders whose support is needed to carry out the plan. The Change Management Plan is organized into the following sections:

- Introduction
- Change Management Process
- Change Request Form
- Evaluating Change Requests
- Authorizing Change Requests
- Team Member Roles and Responsibilities

Change Management Process

This section provides the Change Management process, which establishes an orderly and effective procedure for tracking the submission, coordinating, reviewing, evaluating, categorizing, and approving the release of all changes to the project's baselines.

Change Request Process Stages

- **Change Request Initiation**: Project change requests will be documented in writing and must identify cost, schedule, need for the requested changes, and be clearly labeled as a project change request. Scope changes must be also be clearly identified in the request. The Project Manager will assign a change request number.
- **Change Impact Estimation**: Each project change request must be reviewed by the Project Manager and Project Team to decide whether to proceed with the requested changes. An evaluation of the impact of project change requests to determine impact on scope, schedule, and cost and any other necessary details will be performed. For those change requests that impact scope, schedule, or cost, a written estimate based on this evaluation will be submitted.
- **Approvals and Acceptance**: The Project Sponsor may approve or decline the change request. Only those project change requests that have been approved in writing will be considered authorized changes to the project.

Change Request Process Flow Requirements

The change request (CR) process flow is outlined in the table below:

Table 2. Change Request Process Flow Steps

Stage	Step	Description
Initiation	Generate CR	A submitter completes a CR Form and sends the completed form to the Project Manager
Initiation	Log CR Status	The Project Manager enters the CR into the CR Log. The CR's status is updated throughout the CR process as needed.
Impact Estimation	Evaluate CR	Project personnel review the CR and provide an estimated level of effort to process, and develop a proposed solution for the suggested change
Approval	Authorize	Approval to move forward with incorporating the suggested change into the project/product
Approval	Implement	If approved, make the necessary adjustments to carry out the requested change and communicate CR status to the submitter and other stakeholders

Change Request Form

The Project Manager will submit a formal change request to the Change Management Board using the **Threat Assessment Database Change Request Form**.

A sample copy of the Threat Assessment Database Change Request Form is provided in the table below:

Table 3. **Threat Assessment Database** ***Change Request Form sample***

Threat Assessment Database Change Request Form:

Change Request			
Project:			**Date:**
Change Requestor:			**Change No:**
Change Category (Check all that apply): ☐ Schedule ☐ Cost ☐ Scope ☐ Requirements/Deliverables ☐ Testing/Quality ☐ Resources			
Does this Change Affect (Check all that apply): ☐ Corrective Action ☐ Preventative Action ☐ Defect Repair ☐ Updates ☐ Other			
Describe the Change Being Requested:			
Describe the Reason for the Change:			
Describe all Alternatives Considered:			
Describe any Technical Changes Required to Implement this Change:			
Describe Risks to be Considered for this Change:			
Estimate Resources and Costs Needed to Implement this Change:			
Describe the Implications to Quality:			
Disposition: ☐ Approve ☐ Reject ☐ Defer			
Justification of Approval, Rejection, or Deferral:			

Change Board Approval:		
Name	**Signature**	**Date**

Evaluating Change Requests/Evaluation Process

The Change Request Evaluation Process involves the following steps:

The Project Manager will submit a formal change request to the Change Management Board using the Threat Assessment Database Change Request Form. Any additional materials submitted with the change request will be noted as attachments.

The Project Manager will determine how much time it will take to analyze the change request.

The analysis will include the business benefit, implications of not making the change, impacts to the project (including budget, schedule, and/or contract requirements), as well as alternatives.

The change request will be reviewed by the Project Sponsor.

Authorizing Change Requests/Change Management Board

The Change Management Board (CMB) is comprised of the following members: Project Sponsor, Executive Sponsor, QA, and Technical Lead.

The Change Management Board responsibilities and authority are as follows:

- Approve change requests
- Monitor system configuration control
- Approve contract negotiations / changes

The Change Management Board (CMB) will meet as necessary to review change requests.

Authorization Process

The Change Request Authorization Process involves the following steps:

The Project Manager will present the analysis to the CMB for their guidance and direction. All project change requests impacting cost, schedule or scope must be referred to the CMB for approval.

a. If the CMB decides to proceed with the change or an alternative, then the Project Sponsor will inform the Project Manager in writing. Based on the resolution or recommended course of action, the Project Manager will make any required adjustments to the budget, schedule, and/or contract.

b. If the CMB not to proceed with the change or an alternative, then the Project Sponsor will inform the Project Manager in writing. The CMB can close a change request, but suggest that it be reviewed later.

The Project Manager will include a review of open change requests at the Weekly Project Status Review.

Team Member Roles and Responsibilities

The Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* defines a responsibility assignment matrix (RAM), also known as RACI or RASCI matrix, as a tool that describes the various roles of project team members in completing tasks or deliverables for a project or business process. The following table identifies the roles and responsibilities, to be performed by onsite staff, associated with the listed tasks/activities.

Table 4. RASCI Matrix

ROLE Definitions	**Project Manager**		**Project Sponsor**	**Project Oversight Group**	**Business Analyst Team**	**Solution Architect**	**Database Team**	**Technical Team Lead**	**Development Team**	**Maintenance Team Manager**	**Maintenance Team**
R Responsible The person who will perform the task.											
A Accountable The person who is ultimately accountable.											
S Support The person(s) who will assist the Responsible in completing the task.											
C Consulted The person(s) whose opinions are sought for the task.											
I Informed The person(s) who are kept up-to-date on task status.											

TASKS/ACTIVITIES											
Initiation Tasks											
1. Generate Change Request.	R,A	S,C	I	I	C	C	C	C	C	C	C
2. Log Change Request Status.	R,A	I	I	I	I	I	I	I	I	I	I

Table 2. RASCI Matrix

ROLE Definitions	Project Manager		Project Sponsor	Project Oversight Group	Business Analyst Team	Solution Architect	Database Team	Technical Team Lead	Development Team	Maintenance Team Manager	Maintenance Team
R Responsible The person who will perform the task.											
A Accountable The person who is ultimately accountable.											
S Support The person(s) who will assist the Responsible in completing the task.											
C Consulted The person(s) whose opinions are sought for the task.											
I Informed The person(s) who are kept up-to-date on task status.											

TASKS/ACTIVITIES											
Impact Estimate Tasks											
5. Evaluate Change Request.	C	C,R, A	I	I	C	C	C	C	C	C	C
Approval Tasks											
6. Authorize Change Request.	I	I	I	A,R	I	I	I	I	I	I	I
7. Implement Change Request.	A,R	C	I	I	I	I	I	I	I	I	I

15. Procurement Management Plan

The purpose of the Procurement Management Plan is to define the procurement requirements for the project and how it will be managed from developing procurement documentation through contract closure and identify the items to be procured, the types of contracts to be used in support of this project, the contract approval process, and decision criteria.

The Procurement Management Plan is organized into the following sections:

- Introduction
- General Procurement Approach
- Procurement Definition
- Staff Augmentation Procedures
- Hardware/Software Purchasing
- Northwest Regional Data Center (NWRDC) Services Request Procedures or Cloud Solution Procedures
- Procurement Risks
- Procurement Risk Management
- Cost Determination
- Procurement Constraints
- Contract Manager
- Vendor Management

Introduction

The Florida Department of Management Services' Division of State Purchasing (State Purchasing) has created a *Guidebook to Public Procurement* to provide direction in the purchase of commodities and contractual services pursuant to Section 287.057, Florida Statutes. The Florida Department of Management Services' created the guidebook by integrating Florida Statutes and Rules that govern Public Procurement with best practices in procurement from across the state.

The Department of Management Services' revises the *Guidebook to Public Procurement* each year to reflect the most current procurement practices. All Project Purchases and Contracts must adhere to these Guidelines.

The Project Sponsor will provide oversight and management for all procurement activities under this project. The Project Manager will work with the project team to identify and procure all

items needed for the successful completion of the project, and will coordinate with the Purchasing and Contracting Division to draft and assemble all relevant forms and paperwork for Project Sponsor review, approval, and submission. The contracts and purchasing division will review the procurement and coordinate follow-up activities with the Project Sponsor and Project Manager to process the procurement to award.

General Procurement Approach

For general procurement of contract staff support, goods, and services which are readily available via State approved Vendors a Request for Quote (RFQ) is preferred. For more complex procurements of non-standard goods and services, an Invitation for Negotiation (ITN) is usually recommended, especially if detailed discussions need to be held to define the final deliverable and pricing. The Purchasing and Contracting Division have all the forms for processing either of these approaches and acts in a consultative manner to ensure that the best course of action based on requirements.

Procurement Definition

The purpose of procurement definition is to describe, in specific terms, what items will be procured and under what conditions. Additionally, project schedules usually affect procurement deadlines and are needed by certain times to ensure timely project completion. It is critically important that sufficient time is spent in defining the requirement such that all business needs are identified and specific deliverables defined that will meet those needs. The Business Analysts on the project usually performs this task.

Staff Augmentation Procedures

One of the most common procurements made by the Project is procurement of Staff required to execute the Project Plan.

Staff augmentation of information technology contractors will be effected by using State term contracts. State term contracts are written between the Department of Management Services and the specified contractor(s) and contain language that allows state agencies and other eligible users to purchase the defined commodities and contractual services according to pre-negotiated terms.

In the event where a State Term Contract has more than one contractor, an agency may issue a Request for Quotes (RFQ) to the State Term Contract contractors offering the commodities or contractual services to either seek additional competition or to determine whether a price term or condition more favorable to the agency is available. § 287.056(2), Florida Statutes, and Rule 60A-1.043(2), Florida Administrative Code.

An RFQ is “an oral or written request for written pricing or services information from a State Term Contract vendor for commodities or contractual services available on a State Term Contract from that vendor.” § 287.012(23), Florida Statutes.

If the agency has received quotes from multiple vendors, the agency shall document that it based its decision upon best value. If the agency requested less than two quotes, the agency shall document its justification for that decision. Rule 60A-1.043(3), Florida Administrative Code.

Contracts and Purchasing will notify the Project Sponsor of personnel offered from Staffing Vendors in response to an RFQ for a particular Position Description (PD). The Project Sponsor will set up interviews with a designated interview team based on the PD who will screen the candidates. The result of these interviews will be identification in rank order of the top candidates so that a selection and offer can be made.

Hardware/Software Purchasing

NA

Northwest Regional Data Center (NWRDC) Services Request Procedures

NA

Procurement Risks

All procurement activities carry some potential for risk which must be managed to ensure project success. All risks will be managed in accordance with the project's Risk Management Plan; there are specific risks which pertain specifically to procurement which must be considered:

- Unrealistic schedule and cost expectations for vendors
- Manufacturing capacity capabilities of vendors
- Conflicts with current contracts and vendor relationships
- Configuration management for upgrades and improvements of purchased technology
- Potential delays in shipping and impacts on cost and schedule
- Questionable past performance for vendors
- Potential that final product does not meet required specifications

These risks are not all-inclusive and the standard risk management process of identifying, documenting, analyzing, mitigating, and managing risks will be used.

Project Risk Management

Project risks will be managed in accordance with the project's Risk Management Plan. However, for risks related specifically to procurement, there must be additional consideration and involvement. Project procurement efforts involve external organizations and potentially

affect current and future business relationships as well as internal supply chain and vendor management operations. Because of the sensitivity of these relationships and operations the Project Manager will include a designated representative from the contracting department in all project meetings and status reviews if feasible.

Additionally, any decisions regarding procurement actions must be approved by the Project Sponsor or, in his absence, the Executive Project Sponsor before implementation. Any issues concerning procurement actions or any newly identified risks will immediately be communicated to the project's contracting department point of contact as well as the Project Sponsor.

Cost Determination

For procurements seeking goods and/or services from an outside vendor, costs are usually provided in response to a Request for Quote (RFQ), Request for Proposal (RFP) or a Request for Bid (RFB). Vendors submit quotes, proposals, or bids which describe the costs of the good or service in detail to aid the customer in their decision making. Costs are almost always used as part of the procurement decision criteria but may be prioritized differently depending on the organization.

Procurement Constraints
There are several constraints that must be considered as part of the project's procurement management plan. These constraints will be included in the RFQ and communicated to all vendors in order to determine their ability to operate within these constraints. These constraints apply to several areas which include schedule, cost, scope, resources, and technology:

- **Schedule**: Project schedule is not flexible and the procurement activities, contract administration, and contract fulfillment must be completed within the established project schedule.

- **Cost**: Project budget has contingency and management reserves built in; however, these reserves may not be applied to procurement activities. Reserves are only to be used in the event of an approved change in project scope or at management's discretion.

- **Scope**: All procurement activities and contract awards must support the approved project scope statement. Any procurement activities or contract awards which specify work which is not in direct support of the project's scope statement will be considered out of scope and disapproved.

- **Resources**: All procurement activities must be performed and managed with current personnel. No additional personnel will be hired or re-allocated to support the procurement activities on this project.

- **Technology**: Parts specifications have already been determined and will be included in the statement of work as part of the RFQ. While proposals may include suggested

alternative material or manufacturing processes, parts specifications must match those provided in the statement of work exactly.

Contracts Manager

The Project Sponsor acts as the Contracts Manager for the Project.

The Contract Manager tasks are identified below:

1. Procurement Tool completed and approved by Technical Contact (this includes vendor list and evaluation team).

2. Technical Contact requests the creation and approval of a Purchase Requisition via the Contract Manager.
   a. Contract Manager verifies with the Technical Contact any missing information
   b. Contract Manager creates the Requisition in ***MyFloridaMarketPlace*** (MFMP) and it is routed through the approval process. Technical Contact is given the Purchase Order (PO) Number once it is assigned in the system.

3. Once the requisition is approved, the Contract Manager will send confirmation to the Technical Contact stating that the requisition is fully approved and has been assigned a Purchase Order (PO) number.

4. Technical Contact determines the start date and hardware and software needs and finds office space for contractor to work on assigned tasks.

5. Contract Manager creates the contract folder and files the following documents:

   a. Contract cover sheet
   b. Purchase Order
   c. Contract management check list
   d. RFQ or SOW
   e. Resume
   f. Disclosure statement
   g. Drug-free work place form
   h. References
   i. Skills matrix
   j. Vendor response

The Contract Manager provides HR Liaison with Purchase Order Number, DBS, Grant and EO information that will be needed to be entered into the Contractor Tracking System (CTS) when contract staff is processed in

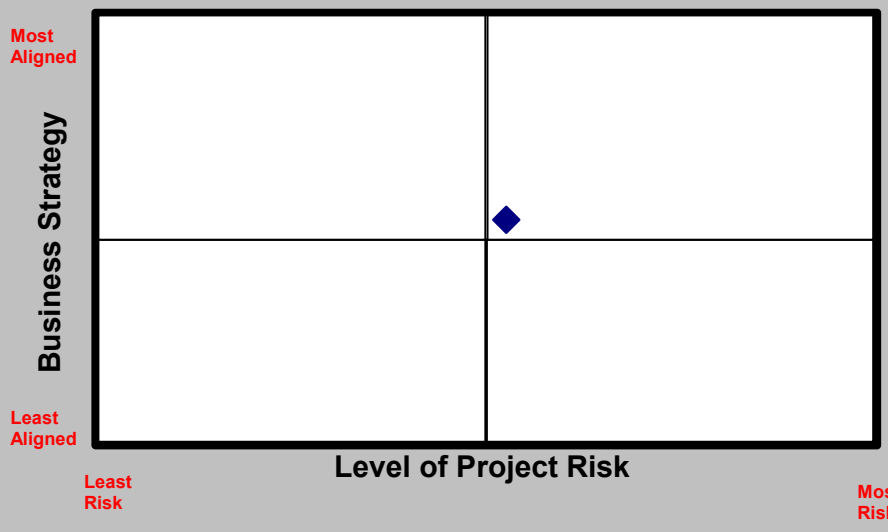
Vendor Management

The Project Manager is ultimately responsible for managing vendors. In order to ensure the timely delivery and high quality of products from vendors the Project Manager, or his/her designee will meet weekly when needed with the contract and purchasing department and each vendor to discuss the progress for each procured item. The meetings can be in person or by teleconference.

The purpose of these meetings will be to review all documented specifications for each product. This forum will provide an opportunity to review each item's development or the service provided in order to ensure it complies with the requirements established in the project specifications. It also serves as an opportunity to ask questions or modify contracts or requirements ahead of time in order to prevent delays in delivery and schedule. The Project Manager will be responsible for scheduling this meeting on a weekly basis until all items are delivered and are determined to be acceptable.

Project	*Behavioral Threat Assessment Database*	
Agency	*Department of Education*	
FY 2022-23 LBR Issue Code:	**FY 2022-23 LBR Issue Title:**	
33645C0	*Continuation of Education Initiatives*	
Risk Assessment Contact Info (Name, Phone #, and E-mail Address):		
Andre Smith, (850)245-0428 Andre.Smith@Fldoe.org		
Executive Sponsor	*Tim Hay*	
Project Manager	*To be hired*	
Prepared By	*Cassandra Grayson*	*8/31/2021*

Risk Assessment Summary



Project Risk Area Breakdown

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

	B	C	D	E
1	**Agency: Department of Education**		**Project: Behavioral Threat Assessment Database**	
3	**Section 1 -- Strategic Area**			
4	**#**	**Criteria**	**Values**	**Answer**
5	1.01	Are project objectives clearly aligned with the agency's legal mission?	0% to 40% -- Few or no objectives aligned	81% to 100% -- All or nearly all objectives aligned
6			41% to 80% -- Some objectives aligned	
7			81% to 100% -- All or nearly all objectives aligned	
8	1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders	Documented with sign-off by stakeholders
9			Informal agreement by stakeholders	
10			Documented with sign-off by stakeholders	
11	1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings
12			Most regularly attend executive steering committee meetings	
13			Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
14	1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is partially documented
15			Vision is partially documented	
16			Vision is completely documented	
17	1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented	41% to 80% -- Some defined and documented
18			41% to 80% -- Some defined and documented	
19			81% to 100% -- All or nearly all defined and documented	
20	1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	Changes are identified and documented
21			Changes unknown	
22			Changes are identified in concept only	
23			Changes are identified and documented	
24			Legislation or proposed rule change is drafted	
25	1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none	Some
26			Some	
27			All or nearly all	
28	1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility	Moderate external use or visibility
29			Moderate external use or visibility	
30			Extensive external use or visibility	
31	1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Single agency-wide use or visibility
32			Single agency-wide use or visibility	
33			Use or visibility at division and/or bureau level only	
34	1.10	Is this a multi-year project?	Greater than 5 years	1 year or less
35			Between 3 and 5 years	
36			Between 1 and 3 years	
37			1 year or less	

	B	C	D	E
1	**Agency: Department of Education**		**Project: Behavioral Threat Assessment Database**	
3	**Section 2 -- Technology Area**			
4	**#**	**Criteria**	**Values**	**Answer**
5	2.01	Does the agency have experience working with, operating, and supporting the proposed technical solution in a production environment?	Read about only or attended conference and/or vendor presentation	Read about only or attended conference and/or vendor presentation
6			Supported prototype or production system less than 6 months	
7			Supported production system 6 months to 12 months	
8			Supported production system 1 year to 3 years	
9			Installed and supported production system more than 3 years	
10	2.02	Does the agency's internal staff have sufficient knowledge of the proposed technical solution to implement and operate the new system?	External technical resources will be needed for implementation and operations	External technical resources will be needed through implementation only
11			External technical resources will be needed through implementation only	
12			Internal resources have sufficient knowledge for implementation and operations	
13	2.03	Have all relevant technical alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	Some alternatives documented and considered
14			Some alternatives documented and considered	
15			All or nearly all alternatives documented and considered	
16	2.04	Does the proposed technical solution comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
17			Some relevant standards have been incorporated into the proposed technology	
18			Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
19	2.05	Does the proposed technical solution require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Minor or no infrastructure change required
20			Moderate infrastructure change required	
21			Extensive infrastructure change required	
22			Complete infrastructure replacement	
23	2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are defined only at a conceptual level
24			Capacity requirements are defined only at a conceptual level	
25			Capacity requirements are based on historical data and new system design specifications and performance requirements	

	B	C	D	E
1	**Agency: Department of Education**		**Project: Behavioral Threat Assessment Database**	
3	**Section 3 -- Organizational Change Management Area**			
4	**#**	**Criteria**	**Values**	**Answer**
5	3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Minimal changes to organization structure, staff or business processes structure
6			Moderate changes to organization structure, staff or business processes	
7			Minimal changes to organization structure, staff or business processes structure	
8	3.02	Will this project impact essential business processes?	Yes	Yes
9			No	
10	3.03	Have all business process changes and process interactions been defined and documented?	0% to 40% -- Few or no process changes defined and documented	0% to 40% -- Few or no process changes defined and documented
11			41% to 80% -- Some process changes defined and documented	
12			81% to 100% -- All or nearly all processes defiined and documented	
13	3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	Yes
14			No	
15	3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	Less than 1% FTE count change
16			1% to 10% FTE count change	
17			Less than 1% FTE count change	
18	3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	Less than 1% contractor count change
19			1 to 10% contractor count change	
20			Less than 1% contractor count change	
21	3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Minor or no changes
22			Moderate changes	
23			Minor or no changes	
24	3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
25			Moderate changes	
26			Minor or no changes	
27	3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with similar change requirements
28			Recently completed project with fewer change requirements	
29			Recently completed project with similar change	
30			Recently completed project with greater change	

	B	C	D	E
1	**Agency: Agency Name**			**Project: Project Name**
3	**Section 4 -- Communication Area**			
4	**#**	**Criteria**	**Value Options**	**Answer**
5	4.01	Has a documented Communication Plan been approved for this project?	Yes	Yes
6			No	
7	4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Routine feedback in Plan
8			Routine feedback in Plan	
9			Proactive use of feedback in Plan	
10	4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes
11			No	
12	4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes
13			No	
14	4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	Some key messages have been developed
15			Some key messages have been developed	
16			All or nearly all messages are documented	
17	4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	Success measures have been developed for some messages
18			Success measures have been developed for some messages	
19			All or nearly all messages have success measures	
20	4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	Yes
21			No	

	B	C	D	E
1	Agency: Department of Education		Project: Behavioral Threat Assessment Database	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
5	5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
6			No	
7	5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	41% to 80% -- Some defined and documented
8			41% to 80% -- Some defined and documented	
9			81% to 100% -- All or nearly all defined and documented	
10	5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Between $2 M and $10 M
11			Greater than $10 M	
12			Between $2 M and $10 M	
13			Between $500K and $1,999,999	
14			Less than $500 K	
15	5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	Yes
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Order of magnitude – estimate could vary between 10-100%
18			Order of magnitude – estimate could vary between 10-100%	
19			Placeholder – actual cost may exceed estimate by more than 100%	
20	5.06	Are funds available within existing agency resources to complete this project?	Yes	No
21			No	
22	5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
23			Funding from local government agencies	
24			Funding from other state agencies	
25	5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
26			Requested but not received	
27			Requested and received	
28			Not applicable	
29	5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	Some project benefits have been identified but not validated
30			Some project benefits have been identified but not validated	
31			Most project benefits have been identified but not validated	
32			All or nearly all project benefits have been identified and validated	
33	5.10	What is the benefit payback period that is defined and documented?	Within 1 year	No payback
34			Within 3 years	
35			Within 5 years	
36			More than 5 years	
37			No payback	
38	5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have reviewed and approved the proposed procurement strategy
39			Stakeholders have not been consulted re: procurement strategy	
40			Stakeholders have reviewed and approved the proposed procurement strategy	
41	5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Combination FFP and T&E
42			Firm Fixed Price (FFP)	
43			Combination FFP and T&E	
44	5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Just-in-time purchasing of hardware and software is documented in the project schedule
45			Purchase all hardware and software at start of project to take advantage of one-time discounts	
46			Just-in-time purchasing of hardware and software is documented in the project schedule	
47	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager assigned is not the procurement manager or the project manager
48			Contract manager is the procurement manager	
49			Contract manager is the project manager	
50			Contract manager assigned is not the procurement manager or the project manager	
51	5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	No
52			No	
53	5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	Some selection criteria and outcomes have been defined and documented
54			Some selection criteria and outcomes have been defined and documented	
55			All or nearly all selection criteria and expected outcomes have been defined and documented	
56	5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor
57			Multi-stage evaluation not planned/used for procurement	
58			Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
59	5.18	For projects with total cost exceeding $10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Not applicable
60			No, bid response did/will not require proof of concept or prototype	
61			Yes, bid response did/will include proof of concept or prototype	
62			Not applicable	
63				
64				
65				
66				

	B	C	D	E
1	Agency: Department of Education		Project: Behavioral Threat Assessment Database	
3	Section 6 -- Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	Yes
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	Some have been defined and documented
8			Some have been defined and documented	
9			All or nearly all have been defined and documented	
10	6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
11			Agency	
12			System Integrator (contractor)	
13	6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	1
14			2	
15			1	
16	6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented
17			Some or most staff roles and responsibilities and needed skills have been identified	
18			Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
19	6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	Yes, experienced project manager dedicated full-time, 100% to project
20			No, project manager is assigned 50% or less to project	
21			No, project manager assigned more than half-time, but less than full-time to project	
22			Yes, experienced project manager dedicated full-time, 100% to project	
23	6.07	Are qualified project management team members dedicated full-time to the project	None	Yes, business, functional or technical experts dedicated full-time, 100% to project
24			No, business, functional or technical experts dedicated 50% or less to project	
25			No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
26			Yes, business, functional or technical experts dedicated full-time, 100% to project	
27	6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Few or no staff from in-house resources
28			Half of staff from in-house resources	
29			Mostly staffed from in-house resources	
30			Completely staffed from in-house resources	
31	6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Minimal or no impact
32			Moderate impact	
33			Extensive impact	
34	6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
35			No	
36	6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	Yes, all stakeholders are represented by functional manager
37			No, only IT staff are on change review and control board	
38			No, all stakeholders are not represented on the board	
39			Yes, all stakeholders are represented by functional manager	

	B	C	D	E
1	Agency: Department of Education		Project: Behavioral Threat Assessment Database	
3	Section 7 -- Project Management Area			
4	#	Criteria	Values	Answer
5	7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes
6			Project Management team will use the methodology selected by the systems integrator	
7			Yes	
8	7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
9			1-3	
10			More than 3	
11	7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	All or nearly all
12			Some	
13			All or nearly all	
14	7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
15			41 to 80% -- Some have been defined and documented	
16			81% to 100% -- All or nearly all have been defined and documented	
17	7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
18			41 to 80% -- Some have been defined and documented	
19			81% to 100% -- All or nearly all have been defined and documented	
20	7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	41 to 80% -- Some are traceable
21			41 to 80% -- Some are traceable	
22			81% to 100% -- All or nearly all requirements and specifications are traceable	
23	7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	Some deliverables and acceptance criteria have been defined and documented
24			Some deliverables and acceptance criteria have been defined and documented	
25			All or nearly all deliverables and acceptance criteria have been defined and documented	
26	7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
27			Only project manager signs-off	
28			Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
29	7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	41 to 80% -- Some have been defined to the work package level
30			41 to 80% -- Some have been defined to the work package level	
31			81% to 100% -- All or nearly all have been defined to the work package level	
32	7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	No
33			No	
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	Yes
35			No	
36	7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team uses formal processes
37			Project team uses formal processes	
38			Project team and executive steering committee use formal status reporting processes	
39	7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	All planning and reporting templates are available
40			Some templates are available	
41			All planning and reporting templates are available	
42	7.14	Has a documented Risk Management Plan been approved for this project?	Yes	Yes
43			No	
44	7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	Some have been defined and documented
45			Some have been defined and documented	
46			All known risks and mitigation strategies have been defined	
47	7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
48			No	
49	7.17	Are issue reporting and management processes documented and in place for this project?	Yes	Yes
50			No	

	B	C	D	E
1	Agency: Department of Education			Project: Behavioral Threat Assessment Database
2				
3	Section 8 -- Project Complexity Area			
4	#	Criteria	Values	Answer
5	8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	Similar complexity
6			More complex	
7			Similar complexity	
8			Less complex	
9	8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
10			3 sites or fewer	
11			More than 3 sites	
12	8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	3 sites or fewer
13			3 sites or fewer	
14			More than 3 sites	
15	8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
16			1 to 3 external organizations	
17			More than 3 external organizations	
18	8.05	What is the expected project team size?	Greater than 15	5 to 8
19			9 to 15	
20			5 to 8	
21			Less than 5	
22	8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	More than 4
23			2 to 4	
24			1	
25			None	
26	8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
27			Agency-wide business process change	
28			Statewide or multiple agency business process change	
29	8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	Yes
30			No	
31	8.09	What type of project is this?	Infrastructure upgrade	Implementation requiring software development or purchasing commercial off the shelf (COTS) software
32			Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
33			Business Process Reengineering	
34			Combination of the above	
35	8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Greater size and complexity
36			Lesser size and complexity	
37			Similar size and complexity	
38			Greater size and complexity	
39	8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Greater size and complexity
40			Lesser size and complexity	
41			Similar size and complexity	
42			Greater size and complexity	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

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 Report # A1920DOE-006	7/1/2020	Florida Department of Education (FDOE) Payroll Process Acronyms: Division of Management Services (DMS) Social Security Cards (SSC)s	Finding 1. Copies of employee Social Security Cards are stored outside of the employee's confidential / medical file. Recommendation: To comply with DMS guidelines and avoid disclosure of protected information, we recommend the Bureau of Personnel Management remove all copies of social security cards from the department's primary personnel files and store them in a separate confidential file, such as the I-9 file. We recommend the Bureau provide guidance to personnel liaisons instructing them that SSC's should not be stored in individual personnel files and ensure copies of the SSCs are removed.	Management response July 1, 2020: Concur. Copies of social security cards will be removed from the department's official files and stored in the I-9 files. The HR process of filing new employee paperwork will change: we will no longer store social security cards in the official personnel file. Also, HR will provide guidance to personnel liaisons to ensure that social security cards are not stored in their personnel files and that copies of existing social security cards are removed from their personnel files.	
Office of the Inspector General Six-Month Status Report # F-2021DOE-014 on Report # A-1920DOE-006	1/14/2021	Florida Department of Education (FDOE) Payroll Process Acronyms: Human Resources (HR)	Finding 1. Copies of employee Social Security Cards are stored outside of the employee's confidential / medical file. Recommendation: To comply with the DMS guidelines and avoid disclosure of protected information, we recommend the Bureau of Personnel Management remove all copies of SSCs from the department's primary personnel files and store them in a separate confidential file, such as the I-9 file. Further, we recommend the Bureau provide guidance to personnel liaisons instructing them that social security cards should not be stored in individual personnel files and ensure copies of the social security cards are removed.	HR management response July 1, 2021: Social Security Cards have been removed from all employee official personnel files. The HR offices process of filing new employee paperwork was changed and the social security card is no longer stored in the official personnel file. Additionally, (1) HR provided guidance to all personnel liaisons to ensure that copies of social security cards are removed from individual personnel files and that (2) social security cards are not stored in the individual personnel file.	

				The Chief of HR instructed all personnel liaisons to send him a confirmation email to state that numbers 1 and 2 above have been completed and confirmation was received from all personnel liaisons.	
Office of the Inspector General Report # C-2021DOE-008	6/23/2021	Department of Education (DOE) Technology Contracts Acronyms: Office of the Inspector General (OIG) Information Technology (IT)	The OIG conducted a consulting engagement of the DOE technology contracts or agreements. The purpose of this engagement was to determine whether technology contracts conform to enterprise standards, applicable frameworks, and legal and regulatory requirements and effectively manage risk related to the provision of Information Technology (IT) services. During this engagement, we noted that, in general, the department's technology contracts appropriately addressed security and risk management requirements. We reviewed information security language including the confidentiality of data, breaches, change control, and background screenings. We also reviewed the contract templates and selected IT contracts and agreements to determine whether they included the appropriate risk management requirements, language regarding the management and ownership of data, and language detailing what occurs when service is not fully rendered. Upon review of the contract templates and sampled IT contracts and agreements, we identified areas of improvement in the areas of background screenings, retrieval of data, and destruction of data. We also provided recommendations to the Division of Technology and Innovation and the Office of Contracts and Procurements.		

Office of the Inspector General Report # C-2021DOE-008	6/23/2021	Department of Education (DOE) Technology Contracts Acronyms: Office of the Inspector General (OIG) Information Technology (IT)	**We recommend the department:** *Add a section to the contract template and applicable procurement instrument that specifically states background checks will occur prior to the contractors or vendors beginning work if the contractor or vendor will have access to department IT environments; *Establish policies and procedures related to background screenings, which include the identification of disqualifying criteria for individuals who will have access to the department's environment; * Add a placeholder to the contract template and related to the destruction of data upon the conclusion of the contract or when there is no longer a need to store the data; * Following the termination of any contract in accordance with the provisions of said contract, require the contractor to: a. Return promptly to the department all physical copies of confidential data in the contractor's possession or in the possession of its representatives; and b. Destroy all electronic copies of such confidential data, information, and notes including electronic copies prepared by the contractor or any of its representatives, in a manner that ensures the same may not be retrieved or undeleted; and * Consider creating and implementing a contract template specific to IT which contains the recommendations above and conforms to enterprise standards, applicable frameworks, legal and regulatory requirements, and effectively manages risk related to the provision of IT services.		

Office of the Inspector General Report # C-2021DOE-008	6/23/2021	Department of Education (DOE) Technology Contracts Acronyms: Office of the Inspector General (OIG)	**Consulting Results**: The consulting engagement focused on the inclusion of Information Security and Risk Management provisions in the department's standard contract template as well as the four selected information technology (IT) contracts or agreements. We determined that the sampled department technology contracts follow the standard department contract template. The contract template is broken up into five sections: * Attachment A: Detailed Description of Performance Duties * Attachment B: Payment Terms and Schedule * Attachment C: Standard Terms and Conditions * Attachment D: Audit Requirements * Attachment E: Minority Subcontractors **Utilization Summary:** **Background Screening Language**: Upon review of the department 's contract template, we determined the template does not clearly state that a background screening must be conducted prior to any contractor accessing the department's environment. Per Attachment C, section XXXII (32), of the contract template, "A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017, F.S., for CATEGORY TWO for a period of thirty-six (36) months from the date of being placed on the convicted vendor list."		

Office of the Inspector General Report # C-2021DOE-0008	6/23/2021	Department of Education (DOE) Technology Contracts Acronyms: Office of the Inspector General (OIG) Florida Administrative Code (F.A.C.)	Section XXXVII (37) of the template also states, “Contractors, providers, and partners employed by the Department or acting on behalf of the Department shall comply with Florida Administrative Code (F.A.C.) 74.2, and fully comply with all information technology security policies. Contractors, providers, and partners employed by the Department or acting on behalf of the Department will fully comply with 60GG-2 Information Technology Standards." .” Per F.A.C. 74-2.002 (1)(f)(9) and 60GG-2, it is the responsibility of each agency to perform back-ground checks and ensure that a background investigation is performed on all individuals hired as IT workers with access to information processing facilities, or who have system, database, developer, network, or other administrative capabilities for systems, applications, or servers with risk categorization of moderate-impact or higher. Due to these positons normally having privileged access, in addition to the agency required background check, a federal criminal history check must be conducted in tandem. Upon review of each sampled contract’s security language, we determined all four contracts included the Attachment C language noted above. However, three of the four sampled contracts or agreements did not clearly state that a background check must be conducted prior to a contractor accessing the department’s environment. The Florida Safe Schools Assessment Tool (FSSAT) contract was the only sample contract, "The Contractor shall be required to submit a resume and Level II background screening to the Department for all Information Technology staff augmentation employees. Such employees will be approved by the Department in writing prior to employee beginning work on this contract."			

Office of the Inspector General Report # C-2021DOE-0008	6/23/2021	Department of Education (DOE) Technology Contracts Acronyms: Office of the Inspector General (OIG) Information Technology (IT) Florida Administrative Code (F.A.C.)	We noted this language differs from the F.A.C. 74-2 and 60GG-2 requirements for the agency to conduct background checks on individuals hired as IT workers. It additionally does not include a requirement that the background checks screen for felony convictions for the following crimes as identified in the F.A.C. 74-2 and 60GG-2: a. Computer related IT crimes; b. Identity Theft crimes; c. Financially-related crimes, such as; fraudulent practices, false pretenses and fraud, credit card crimes; d. Forgery and counterfeiting; e. Violations involving checks and drafts; f. Misuse of medical or personnel records; and, g. Theft. Lack of contract language specifying the requirement for all contractors and vendors to undergo a background screening prior to accessing the department's IT environment could expose the department's confidential data to unnecessary risk. By not specifying this requirement, the department risks entering into business with entities that may not appear on the convicted vendors list but employs individuals with criminal records who should not have access to confidential information. **Recommendation:** We recommend the department add a section to the contract template and applicable procurement instrument that specifically states background checks should occur prior to the contractors or vendors beginning work if the contractor or vendor will have access to department IT environments. We recommend that the department establish policies and procedures related to background screenings, which include the identification of disqualifying criteria for individuals who will have access to the department's environment.		

Office of the Inspector General Report # C-2021DOE-0008	6/23/2021	Department of Education (DOE) Technology Contracts Acronyms: Office of the Inspector General (OIG) Florida Administrative Code (F.A.C.)	***Data Retrieval and Disposal*** We reviewed the contract template to identify language regarding the management and ownership of data and how that data will be retrieved in the event that a contract expires or is voided. The contract template includes Section XII (12) which details the circumstances for which intellectual property will be solely owned by the State of Florida. F.A.C. 74-2.003(4) (c) includes the necessary procedures for sanitization of any media device that may contain confidential or exempt information. The information must be rendered unusable, unreadable, indecipherable, and unable to be retrieved or reconstructed. This section also requires the documentation of the procedures taken for sanitization whether it be done via software to overwrite data on computer media, degaussing, or physically destroying media. However, neither Section XII (12) nor the F.A.C clearly addresses how data should be retrieved or destroyed at the conclusion of the contract. Upon review of the sampled contract's security language, we determined that three of the four contracts do not clearly state how data will be retrieved from the contractor or vendor at the conclusion of the agreement. The exception was the NWRDC service agreement. Both the department and NWRDC hold their own disaster recovery plans that include information regarding the retrieval of data. We additionally noted that the sampled contracts contain language that requires the department to destroy the vendor's data and return licensed software; however, the contracts do not stipulate that the vendor or contractor should destroy the department's data upon conclusion of the agreements.		

Office of the Inspector General Report # C-2021DOE-0008	6/23/2021	Department of Education (DOE) Technology Contracts Acronyms: Office of the Inspector General (OIG)	For example, Section 7(c) Effect of Termination of the Alliance-Aware software contract requires the licensee (the department) to “immediately cease all use of the Aware software, the associated User documentation and Technical Documentation in whatever form or media embodied, and any other materials related to Aware Software, destroy all such software and materials if they exist in electronic form or, alternatively, return them to Alliance; certify in writing that no copies thereof remain in Licensee’s possession or under its control.” There is no such clause regarding any department data that may be in the possession of the contractor. Lack of contract language specifying how data is retrieved upon conclusion of an agreement could result in the department being unable to retrieve usable data upon the conclusion of the contract. This could lead to the loss of mission critical data and possible monetary damages. In addition, lack of contract language specifying when and how data is to be disposed upon the conclusion of a contract, or when the data is no longer useful, could lead to potential breaches or the inadvertent release of confidential information. Though our contract template states that the department will be the sole owner of anything produced as a result of any contract, the inability to retrieve critical data stored in a proprietary system could adversely affect business continuity. **Recommendation:** Since the contract template is used department-wide and not every contract will include IT requirements, we recommend a placeholder be added to the template and applicable procurement instrument regarding the ownership and retrieval of data.		

Office of the Inspector General Report # C-2021DOE-0008	6/23/2021	Department of Education (DOE) Technology Contracts Acronyms: Office of the Inspector General (OIG) Information Technology (IT)	The placeholder could include a requirement that the vendor or contractor provide a digital, reusable copy of the data, in whole and in parts, as a platform independent and machine-readable file. A reusable copy should be made available in a well-documented and non-proprietary format, with a clearly-defined data structure and a data dictionary for all terms contained in the data. We also recommend the department add a placeholder to the contract template related to the destruction of data upon the conclusion of the contract or when there is no longer a need to store the data. The language should ensure that department data stored by the contractor is sanitized and rendered unusable, unreadable, and indecipherable and not subject to retrieval or reconstruction. Lastly, we recommend that, following the termination of any contract in accordance with the provisions of said contract, the department require the contractor to: a. Return promptly to the department all physical copies of confidential data in the contractor's possession or in the possession of its representatives; and b. Destroy all electronic copies of such confidential data, information, and notes including electronic copies prepared by the contractor or any of its representatives, in a manner that ensures the same may not be retrieved or undeleted. Alternatively, we recommend the department consider creating and implementing a contract template specific to IT which contains the recommendations above and conforms to enterprise standards, applicable frameworks, legal and regulatory requirements, and effectively manages risk related to the provision of IT services.			

Florida Auditor General Report No. 2021-028	9/30/2020	The Department of Education (DOE) Surplus Computer Hard Drive Disposal Processes At Selected State Agencies	Finding- Security Controls-Physical Access Our audit procedures disclosed that certain security controls related to physical access at the Department of Education (DOE) need improvement to ensure that agency information is protected. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising those agencies' information. However, we have notified appropriate management of the specific issues. Recommendation: We recommend that DOE management improve security controls related to physical access to ensure the continued protection of agency information.	Management response 8/10/2020: DOE concurs with the finding. The department has corrected this issue by securing access to surplus computers and hard drives awaiting sanitization and disposal to only staff requiring access for these assigned job responsibilities, in a secured room.		
			Finding- Surplus Computer Hard Drive Sanitization and Disposal Procedures and Documentation Our evaluation of formal and informal DOE policies and procedures found that, while the policies and procedures provided guidance for the sanitization and disposition of surplus computers, including requiring the completion of a certification form, they did not require sufficiently detailed records be maintained to document and track the sanitization and disposition process. Recommendation: We recommend that DOE management establish comprehensive policies and procedures for the surplus computer hard drive sanitization and disposition process and ensure that agency records appropriately account for and evidence the sanitization and disposition of all surplus computer hard drives.	Management response 8/10/2020: DOE concurs with the recommendation and as such, the Division of Technology and Innovation has revised the Standard Operating Procedures (Media Sanitization Procedures) to account for and evidence the sanitization and disposition of all surplus hard drives.		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083; No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Florida Department of Education (FDOE) or Department	Finding 1. <u>Administration of Statutory Responsibilities.</u> The Department's implementation of the school safety and security requirements of the Marjory Stoneman Douglas High School Public Safety Act did not promote the Office as the central repository for compliance oversight in all matters regarding school safety and security as provided in State law.	Response: FDOE does not concur with this finding and has already exhaustively demonstrated the inaccuracy of this finding during the audit process. It is to say the least troubling that this finding persists. This finding demonstrates a fundamental misunderstanding of state agency operations. Moreover, this finding under estimates the necessity for FDOE's "all hands on deck" approach to implementation of the Marjory Stoneman Douglas High School Public Safety Act during fiscal (school) year 2018-2019.	
		Florida Department of Education (FDOE)	Recommendation: We recommend that Department management consult with the Legislature and identify the resources and actions needed to ensure that the school safety and security responsibilities assigned to the Office by the Act are executed in accordance with legislative intent.	Follow-up to FDOE response: The point of our finding was that the plain language of the Act assigns responsibilities to the Office of Safe Schools, as the central repository for compliance oversight in all matters regarding school safety and security. The subsequent funding of additional Office staff demonstrates the legislative intent of the Act and Office duties. As noted in this finding and throughout the report, we recognize the Department wide efforts to implement the school safety and security responsibilities assigned to the Office by the Act. Nevertheless, some statutory duties assigned to the Office were either not performed or were otherwise administered by other Department units or vendors. Consequently, the finding and related recommendation stand as presented.	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Florida Safe Schools Assessment Tool (FSSAT)	Finding 2. Evaluation of FSSAT Service Organization Controls. The Department contracted with a service organization to provide the Florida Safe Schools Assessment Tool (FSSAT). However, the Department did not take steps to reasonably ensure that service organization controls relevant to the services performed on behalf of the Department were suitably designed and operating effectively. In addition, the Department did not evaluate the adequacy and effectiveness of controls established by the subservice organizations responsible for hosting FSSAT information. Recommendation: To ensure the security, availability, processing integrity, and confidentiality of the FSSAT and the data contained therein, we recommend that Department management make or obtain independent and periodic assessments of the effectiveness of the service organization and subservice organizations' relevant internal controls.	Response: FDOE concurs with the finding and recommendation during the audit period. Subsequently, FDOE has taken steps to come into compliance, will validate those controls through a third party and will ultimately leverage financial penalties against the vendor if there are any breaches of compliance.	
			Finding 3. FSSAT Compliance with the Florida Cybersecurity standards. Certain security controls related to the FSSAT need improvement to ensure compliance with the Florida Cybersecurity Standards and the confidentiality, integrity, and availability of FSSAT data and related information technology (IT) resources. Recommendation: To ensure FSSAT compliance with the FCS and the confidentiality, integrity, and availability of FSSAT data and related IT resources, we recommend that Department management work with the FSSAT vendor to improve FSSAT security controls.	Response: FDOE concurs with this finding as to the audited period, fiscal year 2018--2019. Since then, FDOE has already taken the necessary steps to come into compliance.	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Florida Department of Education (FDOE) Florida Safe School Assessment Tool (FSSAT)	Finding 4. FSSAT User Access Privilege Controls. The Office did not conduct periodic reviews of FSSAT user access privileges. Recommendation: We recommend that Office management establish policies and procedures for conducting periodic reviews of the appropriateness of FSSAT user access privileges and ensure that the results of such reviews are documented in Department records.	Response: FDOE does not concur with this finding. The FSSAT state administrator did in fact conduct periodic reviews. However, FDOE concedes this was not adequately documented. Follow-up to management response: Department management indicated in their written response that they did not concur with our finding and that the "FSSAT" state administrator did in fact conduct periodic reviews." However, as noted in the FDOEs response, documen-tation of the reviews was not adequate and Office records did not evidence, and we could not determine, the appropriate-ness of FSSAT user access privileges had in fact been reviewed. The finding and related recommendation stand as presented.		
			Finding 5. School Security Risk Assessments and Compliance Oversight. Office processes for confirming security risk assessments were completed by all schools, for reviewing risk assessments and providing recommendations to school districts to address noted findings, and for ensuring consistent accomplishment of Office compliance oversight responsibilities need enhancement.	Response: FDOE does not concur with this finding and it can be objectively said that OSS is continually improving in this regard in excess of the requirements of Florida law. While we agree that inclusion of the school MSID number improves compliance, it is not accurate to conclude OSS did not have a reliable method to track school compliance with completing the FSSAT during the audited period.		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Master School ID (MSID) Florida Safe School Assessment Tool (FSSAT)	Recommendation: We recommend that Department management enhance processes to: Confirm that security risk assessments are completed by all applicable schools. Review school security risk assessments and provide recommendations to address findings noted in the risk assessments. Evaluate school district compliance with requirements of the Act.	At the beginning of August 2018, an exhaustive effort was undertaken to ensure each assessment contained the MSID of each school. This required the FSSAT administrator to manually review each assessment and assign the MSID. This was a necessary step, considering this was the first year every school was to complete the assessment and the safety specialists did not consistently include this information. By this means, the OSS was able to accurately track and verify each school completed the FSSAT. Subsequent to the audit period, additional steps have been implemented in the FSSAT to ensure the MSID is included in the assessment of any new school. Additionally, OSS has added seven regionally-based program specialists with the primary role of compliance monitoring, technical assistance, and training for schools and school districts in all matters regarding school safety and security. Follow-up to managements response: In responding to this finding: Department management stated that it was “not accurate to conclude that OSS did not have a reliable method to track school compliance with completing the FSSAT during the audited period.”	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Florida Safe School Assessment Tool (FSSAT)		While we recognize Office efforts to ensure that security risk assessments were completed by all schools, Office records did not demonstrate that the methods utilized were reliable, not withstanding the Department's subsequent efforts to remediate this finding with the inclusion of school MSID numbers to improve the Office's ability to assess school compliance with completing the FSSAT. The Department disagreed that Section 1001.212(5), Florida Statutes, requires the Office to review every school-level assessment to verify compliance with each standard and to make recommendations for each school site and that such a reading of the statute would undermine local responsibility and control over school sites. Notwithstanding, a strict construction of Section 1001.212(5), Florida Statutes, requires the Office to review and provide recommendations on all school security risk assessments. Recognizing this challenge, the Legislature, in the same subsection, authorized the Office to contractually engage security personnel, consulting engineers, architects, or other safety and security experts the Department deems necessary for safety and security consultant services. Additionally, it is unclear how providing recommendations regarding security risk assessments would undermine local responsibility and control over school sites.		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Florida Education Finance Program (FEFP)	Finding 6. School Safety and Security Grants Allocation Methodology. The basis for Department school safety and security grant awards to State university development research laboratory schools was not clear of record. Recommendation: Should additional school safety and security grant funds become available, we recommend that Department management revise the school safety and security grant allocation methodology to better demonstrate of record the equitable basis for the distribution of funds.	Response: FDOE does not concur with this finding, and this finding would be a matter for the Legislature to consider, not the Department. The allocation methodology that includes the university developmental lab schools as school districts in the allocation of the School Safety and Security Grants is consistent with the Florida Legislature's past and current practice of allocating categorical funds within the Florida Education Finance Program (FEFP). Each university developmental lab school has its own "row" in the FEFP calculation and is allocated funds the same as a school Some categorical allocations within the FEFP provide a minimum amount, much the same as the School Safety and Security Grant. The Safe Schools Allocation allocates $161,956,019 to school districts, and each school district first receives $250,000 with the remaining balance allocated on the crime index and full-time equivalent students. The Reading Allocation allocates $130,000,000 to school districts, and each school district first receives $115,000 with the remaining balance allocated on Base Funding. The Mental Health Assistance Allocation allocates $69,237,286, and each district receives $100,000 with the balance allocated on full-time equivalent students. In each of these allocations, the university developmental lab schools are allocated funds the same as school districts.	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Florida Education Finance Program (FEFP)		In each of these allocations, the university developmental lab schools are allocated funds the same as school districts. In fact, allocating the funds in a manner that would group university developmental lab schools by university would be contrary to current policy and practice. Follow-up to management's response: Department management indicated in their written response that this finding would be a matter for the Legislature to consider, not the Department, and that the allocation methodology for the school safety and security grants was consistent with the Florida Education Finance Program (FEFP) practice of considering each university laboratory school as a school district for allocating categorical funds within the FEFP. Not withstanding the Department’s response, this methodology resulted in two State universities, each with two lab schools, receiving for each campus the same $100,000 minimum allocation as 13 public school districts with multiple campuses. Consequently, the finding and related recommendation stand as presented for future consideration by the Department and others, should additional school safety and security grants become available.		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS) Acronyms: Florida Schools Safety Portal (FSSP)	Finding 7. <u>School Safety and Security Grants.</u> The Office did not participate in the review or approval of applications for school safety and security grant funds, although required by State law. Additionally, in some instances, Department records did not adequately evidence that security enhancements requested in grant applications related to items identified in the school's security risk assessment. Recommendation: We recommend that Department management enhance controls for the processing of potential future school safety and security grant applications to include documented review and approval by the Office and all other designated approvers. In addition, Department management should take steps to ensure that Department records evidence the comparison of security enhancements requested in school safety and security grant applications to items identified in school security risk assessments.	Response: FDOE does not concur with this finding and, like findings 1 and 5, this finding seems to suggest that OSS should operate in a vacuum divorced from those FDOE staff who are charged with ensuring compliance with other state laws. The review of the School Safety and Security grants was a collaborative effort with the OSS, Office of Grants Management, Office of Funding and Financial Reporting and others familiar with fixed capital outlay. Training and support was provided by OSS to the FDOE team managing the grant regarding navigation of FSSAT; running reports in the tool; and locating information to cross reference with the request for applications (RFA). Reviews of applications were conducted under the state standards for contracts and grants management to determine costs to be reasonable, As the auditor states, the costs outlined in district applications for the grant did not always align with the recommendation section of the FSSAT. However, FDOE vehemently disagrees with the need for this finding and its fundamental oversight that district FSSAT assessments were reviewed in their entirety and compared to their submitted grant application. In other words, the applications were not and should not be just limited to the recommendation section of the FSSAT.	

Florida Auditor General Report	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS)		The applicable standard during the review process was that the cost outlined in the district's application would align with district determined needs, which could be described in different narrative sections of the FSSAT. Our review considered all of the narratives included in the FSSAT assessment, not only the recommendation section. Moreover, additional context is necessary to understand both the implement sprint that occurred before commencement of the 2018-2019 school year and continual improvements since then. 2018 was the first year schools were required to complete this comprehensive security risk assessment when the Act became law on March 9 of that year. Schools were required to complete the school security risk assessments by August 1, Considerable time was devoted to assist school districts in completing the assessment that would enable their application to move forward through the approval process and award the funds necessary to begin the upgrade of school security infrastructures. In the following grant cycles, additional instructions and guidance have been provided to the schools to assist in their completion of the annual assessment. Additionally, checklists or tools have also been developed for the application process to assist schools in cross-walking school needs and where those needs are indicated in the FSSAT. These same tools are utilized by FDOE staff to review the applications.		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS) Acronyms: Request for Application (RFA)	Finding 8. <u>School Guardian Grants.</u> The Office had not established a methodology to allocate funds to Coach Aaron Feis Guardian Program participants. Recommendation: We recommend that Office management establish a methodology for allocating Guardian Program funds to ensure the funds equitable distribution and availability to future Program participants.	Response: FDOE does not concur with this finding and this finding misunderstands the basic differences in local controls and needs to support implementation of the program. Similar to the review of the School Safety and Security Grants, the creation and review of the request for application (RFA) for the Coach Aaron Feis Guardian Program (Guardian Program) applications was a collaborative effort between the OSS Initially, the $67 million in funding appropriated for this program appeared to provide approximately $1 million for each district for the 2018-19 fiscal year. While most applications did not request funds even close to the $1 million, a few estimated costs over this amount. Considering the wide variation of needs and interest in the Guardian Program, the Department determined the most appropriate manner to provide for those needs would be allow each applicant to design the program to accommodate local needs and create a proposed budget. This method was consistent with the unique relationships that exist in local communities between schools and law enforcement and allowed sufficient flexibility for the individual applicants to determine how they would construct the program within the statutory guidelines and the necessities of the local community. Moreover, this allowed FDOE to be consistently responsive to feedback from the Commission.	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS)		For that reason, the FDOE did not create an allocation schedule for each prospective applicant. Instead, FDOE reviewed the applicants' budgetary request in comparison to the available amount of funds, leading to both efficient, appropriate and locally driven uses of the funds, all while maintaining a healthy fund balance for future growth of the program. Because FDOE was able to fully fund each proposed budget, the process through which decisions were made for determining how the funds would be approved were based on each line item requested and whether or not the request was reasonable, allowable, and necessary for meeting the demands of the project. If one of these categories was not met, the request was denied. This process ensures the proposed costs are authorized under the terms and conditions of the grant. That methodology was consistent throughout our approval process, and often times, staff had to communicate with the requestor that they needed to adjust their budget to ensure each item Additionally, with the request for application documents, specific items were clearly listed indicating items that were unallowable, as well as providing guidance as to the purpose of the funding (for screening and training related costs and providing a one-time stipend of $500 to qualified Guardians). If the criteria was met and the funds were available, it would have been wrong for us to deny the requests. When requests did not meet criteria, they were denied.		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Florida Schools Safety Portal (FSSP)		While the application process involved approving a projected estimate of funding based on the scope of work presented in the application, no actual funds were provided until the grantee provided invoices or receipts for items approved and actually purchased. This portion of the process involved a collaborative effort between the OSS, the Office of Grants Management, and the Comptroller's Office in reviewing items approved, as well as verifying the amount requested for reimbursement. We respectfully disagree with the finding that the office had not established a methodology to allocate funds to this program, due in part to the fact that there was no finding that any sum awarded was excessive or of an unreasonable amount. This is further evidenced by the fact that $4,811,722.45 of the appropriated funds were returned to the treasury. In effect, this finding is criticizing FDOE for successfully balancing local control and fiscal responsibility.		
			Finding 9. Florida Schools Safety Portal. The Florida Schools Safety Portal (FSSP) was launched 243 days after the December 1, 2018, statutory deadline and, contrary to State law, the Office did not participate in the development of the FSSP. Additionally, the FSSP did not significantly improve threat assessment team	Response: FDOE does not concur with this finding and this finding is being made in a vacuum without regards to other state and federal data privacy laws. In May 2018, the Department established three multi-agency workgroups that would work together to facilitate building the centralized integrated data repository, now known as the Florida Schools Safety Portal, or FSSP.		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS) Acronyms: Florida Safe Schools Portal (FSSP)	member access to timely, complete, and accurate information from the statutorily specified data sources or include a data analytic component that integrated the various data sources or enabled threat assessment teams to identify, evaluate, and address threats or potential threats to school security based on integrated data. Recommendation: We recommend that Department management enhance the FSSP to include local law enforcement data and data analytic capabilities. Additionally, we recommend that further FSSP enhancements include collaboration with the Office to ensure FSSP processes and capabilities are evaluated for compliance with current best practices by school safety subject matter experts.	Those groups were User and Data Governance, Technology, and Legal. The workgroups included representatives from the Department of Education, the Department of Children and Families, the Florida Department of Law Enforcement, the Department of Juvenile Justice, and the Agency for Healthcare In addition, the workgroups included members from school district staff and district general counsels 'offices. These groups reviewed existing tools available for data sharing and the laws surrounding data sharing between agencies. Between June 2018 and July 2019 the workgroups met 18 times to discuss available data sharing tools, data sets, state and federal laws, and options and challenges associated with this project. Department technology and legal staff also had many smaller meetings and phone calls with the representative agencies to discuss the specific practical and legal issues that In addition, when the new administration was in place the Department hired outside legal counsel to assist with development and implementation of the FSSP, based on the firm’s expertise in data privacy, cybersecurity, and healthcare and education law. The workgroups worked through federal and state laws to provide the current data sources available including Baker Act data, FortifyFL data, and social media monitoring information.	

Florida auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS) Acronyms: Florida Safe Schools Portal (FSSP) School Environmental Safety Incident Reporting (SESIR)		The FSSP provides threat assessment teams with access to additional information that they previously did not have access to. For example, before the FSSP, threat assessment teams had limited access to information outside of their student information system. The release of the FSSP provides threat assessment teams access to data from other school districts, including School Environmental Safety Incident Reporting Data (SESIR) data and FortifyFL data, which are now searchable statewide. Threat assessment teams can now search the Baker Act database and social media monitoring data. The social media monitoring tool helps school districts assess threats of violence against students, employees, and schools and helps threat assessment teams to determine the services and supports that are needed to address a threat. The social media monitoring tool scans social media sites to identify signs of bullying, self-harm, or threats of violence against students, employees, and schools. In addition, the tool searches social media postings containing certain keywords that are made near school buildings. District staff receive alerts when posts are found that need to be investigated. Information captured by the social media monitoring tool is searchable and uses a matching algorithm that analytically ranks search results so that the threat		

Florida auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS) Acronyms: Florida Safe Schools Portal (FSSP)		assessment team can feel confident that they have access to the right information. The reality is that even in the last couple weeks prior to the launch of the FSSP, FDOE leadership had to work with leadership of the other workgroup partners to pay meticulous attention to details to ensure compliance with state and federal data privacy restrictions. The launch of this application was nothing short of legally “threading the needle” to provide increased public safety while also protecting personally identifiable information. Follow-Up to FDOE Response: Department management indicated in their written response that they did not concur with the finding and indicated that Office staff participated in many meetings and conference calls during the development of the FSSP and provided input on how to structure the FSSP. Also, FDOE management stated that the “FSSP provides threat assessment teams with access to additional information that they previously did not have access to.” However, our audit procedures found that the Office was not involved in the development and administration of the FSSP and, although we concur that the FSSP provided access to the information described in our	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS)		finding, we also note that the FSSP does not provide all the data elements or analytic components required by Section 1001.212(6), Florida Statutes. Consequently, the finding and related recommendation stand as presented.		
			Finding 10. Youth Mental Awareness and Assistance Training Program. Department records did not evidence Department monitoring activities to determine whether youth mental health awareness and assistance training program deliverables were provided in accordance with grant agreement terms and conditions or whether all school district personnel were appropriately and timely trained. Recommendation: We recommend that Department management enhance program monitoring to ensure that deliverables are being provided in accordance with grant agreement terms and conditions and all school district personnel are being appropriately and timely trained.	Response: The Department does not concur with this finding. While we agree with the intent of the recommendation, we need to be clear that the Department has already met, exceeded and will continue to exceed the requirements set forth in law. The Department notes that in accordance with Section 1012.584, F.S., the Department's responsibility was to establish an evidence-based youth mental health awareness and assistance training program utilizing a national authority on youth mental health awareness and assistance to facilitate training, using a trainer awarded funds to the University of South Florida (USF), to build a train-the-trainer program to certify trainers in local school districts. USF used the grant funds to contract with the National Council for Behavioral Health, a national authority on youth mental health awareness, to provide the certification model program to train up to six Youth Mental Health First Aid (YMHFA) Train-the-Trainers in each school district (or a total of up to 450 instructors statewide based on districts' needs). The grant award to USF, established deliverables and		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS) Acronyms: Youth Mental Health First Aid Training (YMHFA)		were reported to the Bureau of Exceptional Education and Student Services (BEESS), which reviewed and confirmed the receipt of those deliverables. From the outset, it was understood that the process of training over 300,000 school personnel would be a multi-year project. Indeed, while the statute established a beginning date, it does not provide a specified timeline as to when all school personnel are to be trained. In consideration of that circumstance, in March of 2019, the Department announced the release of a supplementary set of online training modules for districts to engage their personnel in addition to the YMHFA program. That having been said, the Department is acutely aware of the need for training personnel to recognize the signs of mental distress and overall mental health and worked to establish a program that would train the maximum number of individuals in the most competent and expedient manner. Our records show that during the initial 2018-19 school year, 705 YMHFA trainers were fully certified to teach the course and 16,013 school personnel were trained in YMHFA. As of June 30, 2020, using the most recent data, the Florida school districts have had 1,383 YMHFA trainers; 38,494 school personnel trained in YMHFA; and 148,976 school personnel who have completed the online training modules.		

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS)		While the Department established the statutorily required evidence-based program to facilitate the training and we will monitor for compliance, the school districts must own their portions of the responsibilities herein, as the responsibility rests with each district's school safety specialist (Section, 1012.584 (2), F.S.) who is appointed by the school district superintendent (Section 1006.07 (6)(A), F.S.). Follow-Up to FDOE response: Department management indicated in their written response that, they agree with the intent of the recommendation, "the Department has already met, exceeded and will continue to exceed the requirements set forth in law." Department management stated that the grant awarded to the USF established deliverables and that the Department reviewed and confirmed receipt of those deliverables. Not withstanding, the point of our finding was not that the Department did not comply with State law but rather that Department records did not evidence Department monitoring activities to determine whether the USF complied with grant agreement terms and conditions or whether appropriate training was provided to all school personnel. Consequently, the finding and related recommendation stand as presented.	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS) Acronyms: Information Technology (IT)	Finding 11. Mobile Device Security Controls Security controls over mobile device utilization need enhancement to ensure the confidentiality, integrity, and availability of Department data and IT resources. Recommendation: We recommend that Department management enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity, and availability of Department data and related IT resources. Finding 12. IT Governance and Policies and Procedures. Department efforts to monitor the utilization of, and compliance with, Department wide IT policies and procedures and to review and approve Division-specific supplemental IT policies and procedures continue to need improvement. Additionally, the Department's overall IT governance structure needs enhancement to ensure risks to the Department's data, information, and IT resources are timely identified and addressed. Recommendation: We again recommend that Department management establish processes to monitor the utilization of, and compliance with, Department wide IT policies and procedures and to review and approve Division-specific IT policies and procedures to ensure consistency with Department wide IT policies and management's expectations. Additionally, we recommend that Department management evaluate the Department's IT governance structure to ensure the structure appropriately assigns responsibility for managing risks to the Department's data, information, and IT resources.	Response: The FDOE concurs with this finding. We are working on an enterprise solution to close those gaps. The current administration has empowered a more centralized approach to address differences in information technology protocols across some FDOE divisions. Response: The FDOE concurs with this finding, and will modify our IT governance structure and procedures to monitor the utilization of, and compliance with, Department-wide IT policies and procedures and to review and approve Division-specific IT policies and procedures to ensure consistency with Department-wide IT policies. Like finding 11, the current administration has empowered a more centralized approach to address differences in information technology protocols across some FDOE divisions.	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS)	Finding 13. Information Security Manager Contrary to State law, the Department's Information Security Manager (ISM) did not report directly to the Commissioner of Education. Recommendation: We recommend that Department management take steps to ensure that the Department ISM reports directly to the Commissioner in accordance with State law.	Response: FDOE concurs with this finding, and has since finalized steps to ensure that the Department ISM reports directly to the Commissioner for managing the information technology security program in accordance with state law.	
			Finding 14. Security Awareness Training As similarly noted in prior audit reports, most recently in our report No. 2018-083, the Department did not always provide security awareness training to workforce members in accordance with Department policy or applicable rules. Recommendation: We again recommend that Department management enhance the Department's security awareness training program to ensure that all Department workforce members timely receive security awareness training in accordance with the Policy and applicable rules.	Response: FDOE concurs with this finding, and after the review period, 2018-2019, already modified our procedures to ensure that all Department workforce members timely receive security awareness training with their first 30 days of employment in accordance with the applicable rules.	
			Florida Educational Equity Act Finding 15. Equity Plan Reviews Department controls for administering and timely reviewing educational institutions' Florida Equity Act annual equity plan updates continue to need improvement.	Response: FDOE concurs with this finding and already addressed the auditor's recommendations in the Division of Florida Colleges and the Office of Equal Educational Opportunity as described below in accordance with the division of responsibilities:	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Department of Education (DOE) Office of Safe Schools (OSS) Acronyms: Division of Florida Colleges (DFC)	Recommendation: We again recommend that Department management ensure that educational institution equity plan updates are timely obtained and reviewed so that the results can be timely communicated to educational institution management.	Division of Florida Colleges Response: To improve the timeliness and feedback related to college equity plan submissions, the Division of Florida Colleges (DFC) already implemented the following internal procedures during the 2019-2020 year: * The DFC reminded equity officers or other assigned college designees of upcoming submission deadlines via electronic correspondence and webinars. Also, the DFC enforced deadlines through reminders and notifications and verified the timely receipt of equity plan updates. * The DFC documented confirmation of receipt with equity officers or other assigned college designees via electronic mail when colleges submitted equity plan updates. This included communicating any outstanding components needed in the submitted equity plan update. * The DFC sustained the goal of communicating any issues with the colleges regarding the timely submission of equity plan updates. * The DFC ensured all reviews of the College Equity Plan Updates were completed before the stated deadline of October 31 and tracked outgoing feedback to the colleges.	

Florida Auditor General Report No. 2021-029 Status Update Report's No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Office of Safe Schools (OSS) Acronyms: Division of Florida Colleges (DFC) Office of Equal Educational Opportunity (OEEO)		* The DFC maintained the goal of accurately tracking any plan submissions and revisions using an internal tracking system to ensure that all equity plan updates met specified deadlines. * The DFC plans to establish written policies and procedures for tracking and reviewing college equity plan updates before the 2020-21 report The Office of Equal Educational Opportunity: * OEEO modified the tracking spreadsheet to capture information relating to the district's annual equity report from the date received, date reviewed, date sent to administrators, date received back and date mailed out to district. The reports will be completed and returned to districts by January 31 of each year. * After five days grace period, if a district has not submitted a plan by the deadline, the OEEO will communicate with the district to find a solution to getting the plan submitted. Communication will be done by a phone call and followed up with an e-mail. * If a district is unresponsive and does not comply after multiple efforts, the Director of OEEO will escalate the case to the K-12 Administrators to discuss steps to obtain compliance		

Florida Auditor General Report No. 2021-029 Status Update No. 2018-083 and No. 2016-095	9/30/2020	Florida Department of Education (FDOE) Division of Technology and Innovation (DTI) Acronyms: Information and Technology (IT) Agency for State Technology (AST)	Prior Audit Follow-up **2018-083** and 2016-95 IT Policies and Procedures Finding 5. Department efforts to monitor the utilization of, and compliance with, Department wide IT policies and procedures and to review and approve Division-specific supplemental IT policies and procedures continue to need improvement. Recommendation: We again recommend that DTI management implement processes to monitor the utilization of, and compliance with, Department wide IT policies and procedures and to review and approve Division-specific supplemental IT policies and procedures. Finding 6. As similarly noted in our report No. 2014-201, the Department did not always provide security awareness training to employees and contracted IT workers in accordance with Agency for State Technology rules. Recommendation: We again recommend that Department management ensure that Department workers are provided security awareness training in accordance with AST rules.	Department management response: The Department has created a policy review and compliance team within DTI to develop and monitor the utilization of, and compliance with, agency-wide IT policiesand procedures. Auditor General response: Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the applicable findings included in our report Nos. 2018-083 and 2016-095. 9/30/2020 Department management response: The Department will implement a new process for ensuring all workers are provided informatiom security awareness training annually. Auditor General response: Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the applicable findings included in our report Nos. 2018-083 and 2016-095. 9/30/2020	

Florida Auditor General Report U.S. Department of Education Report No. 2020-170	3/31/2020	Florida Department of Education (FDOE) Federal Family Education Loans Acronyms: United States Department of Education (USED) Office of Student Financial Assistance (OSFA)	Finding 2019-019 - The FDOE did not assign all eligible loans to the USED. Recommendation: We recommend that the FDOE ensure that all eligible loans are assigned to the USED in accordance with Federal regulations and procedures.	State Entity FDOE response: In connection with the Department's subrogation process, OSFA is required to send the USDOE an official forecast and timeline for submission. The Department sent to the USDOE the number of eligible loans and the number of loans per month that OSFA would be submitting for Subrogation. The USDOE acknowledged the forecast and timeline without issue or comment, and only asked to be notified if there were any changes to the timeline. The USDOE requires the Department to provide a full borrower file for each loan that will be assigned for Subrogation. The files contain all borrower information which include Lender information prior to OSFA's ownership and any documents or correspondence after claim payment, until the loan is assigned to USDOE. To ensure fulfillment of this requirement, the Department has contracted with an external vendor to carry out this aspect of the servicing requirements for OSFA. The use of the vendor will increase OSFA's ability to efficiently meet the According to FDOE management, staff limitations prevented the FDOE from assigning all eligible loans before the December 31, 2018, deadline.		

Florida Auditor General Report US Department of Education No. 2020-170 State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards	3/31/2020	Florida Department of Education (FDOE) Federal Family Education Loans		FDOE Planned Corrective Action: In an effort to fulfill the requirements of the Federal Family Education Loans Program, the Florida Department of Education (FDOE) has recently contracted with a vendor that will assume the responsibility of the servicing requirements for the OSFA Guaranty Agency. In the future, all loans that are eligible will be assigned to the United States Department of Education per the contract requirements. FDOE will maintain oversight of the assignments of eligible loans through the necessary review of the contract's deliverables. Partially Corrected FY ended 6/30/2019 Ccocntact Mari M. Presley	
Florida Auditor General Report No. 2021-182 State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards	3/30/2021	Florida Department of Education (FDOE) Title 1 Grants to Local Educational Entities	Finding 2020-29 - FDOE records did not demonstrate that Comprehensive Management Information System (CMIS) software changes were appropriately tested or approved. Recommendation: We recommend that the FDOE enhance CMIS change management controls to ensure that all changes are appropriately tested and appoved.	FDOE response: The Department concurs with the finding and updated the production control process to demonstrate that software changes to the Comprehensive Management Information System (CMIS) were appropriately tested and approved. Production control forms have also been modified and instituted to capture documentation of approvals for code validation, testing, and deployment providing proof of separation of duties. Completed: June 30, 2021 Contact: Andre Smith	

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Education
Agency Budget Officer/OPB Analyst Name: Alicia Bevis/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	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 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
3. EXHIBIT B (EXBR, EXB)					

	Action	Program or Service (Budget Entity Codes) 48800000				
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	48800000

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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
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 pages 93 through 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)
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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 #22-001?	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 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				
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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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)
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7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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				

Action	Program or Service (Budget Entity Codes)				
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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				
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				

Action	Program or Service (Budget Entity Codes)
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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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)
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10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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				
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 100 through 103 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 97 through 103 of the LBR instructions?	N/A				

	Program or Service (Budget Entity Codes)
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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)						
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 2020-21 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 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.					
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 52 through 84 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				

Action	Program or Service (Budget Entity Codes)
	48800000

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?**	Y Y				
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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

State of Florida
Department of Education

State Universities
Education and General –
Board of Governors

2022-23
Manual Exhibits, Schedules and Supporting Documents

STATE UNIVERSITY SYSTEM OF FLORIDA

Office of the Chief Financial Officer
325 West Gaines Street, Suite 1652
Tallahassee, FL 32399
Phone 850.245.0466
Fax 850.245.9685
www.flbog.edu

LEGISLATIVE BUDGET REQUEST

September 10, 2021

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

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

Eric Pridgeon, Staff Director
House Appropriations Committee
221 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 2022-2023 Fiscal Year. This submission was approved by the Board of Governors on September 1, 2021.

Sincerely,

Tim Jones
Chief Financial Officer
State University System of Florida

TJ/db

Enclosure

Temporary Special Duty – General Pay Additives
Implementation Plan for
Fiscal Year 2022-2023

Pursuant to Section 110.2035(7)(b), Florida Statues, 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%, or an amount determined by the Chancellor, per pay period.

f. Projected annual costs for any pay additives for 2021-22 is approximately $10,000.

g. Estimated 2022-23 fiscal year costs would be no more than $100,000.

State of Florida
Department of Education

State Universities
Education and General –
Board of Governors

2022-23
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.)	Lisa Browning, individually; Juliana Boisse, Jonathan Charles, Max Chern, and Michelle Gresser, on behalf of themselves and all other persons similarly situated v. The University of Florida Board of Trustees; and the Florida Board of Governors	
Court with Jurisdiction:	Eighth Judicial Circuit, Alachua County	
Case Number:	2019 CA 3236	
Summary of the Complaint:	Plaintiffs filed a class action complaint seeking a refund of fees paid by students for orientation at the University of Florida and for submitting applications for admission to the university. Plaintiffs contend the amounts charged exceeded the statutory fees established in section 1009.24, Florida Statutes, and brought claims for breach of contract, rescission of contract, conversion, breach of fiduciary duty, negligent misrepresentation, in addition to seeking a declaratory judgment.	
Amount of the Claim:	Plaintiffs are seeking in excess of $5,000,000, plus attorneys' fees and costs.	
Specific Statutes or Laws (including GAA) Challenged:	None.	
Status of the Case:	Defendants sought dismissal of all of the claims with prejudice based upon the claims being barred by sovereign immunity. The court granted the Defendants' Motion to Dismiss, in part, and dismissed the following claims with prejudice: breach of contract, rescission of contract, and breach of fiduciary duty. The other claims remain pending (conversion, negligent misrepresentation and declaratory judgment), but Defendants have appealed the court's ruling on these claims to the First District Court of Appeal.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
		Office of the Attorney General or Division of Risk Management
	X	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).	Paul S. Rothstein 626 N.E. First Street Gainesville, Florida 32601

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:	Plaintiffs filed an amended complaint that added more student plaintiffs; (2) named the State University System of Florida as a defendant; (3) named the individual members of the Board of Governors in their official capacities; and (4) added 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 5th Amendment. Defendants filed a motion to dismiss all of the claims based on sovereign immunity. The court granted the motion to dismiss on Eleventh Immunity grounds and the deadline for appealing the ruling is September 22, 2021.	
Who is representing (of record) the state in this lawsuit? Check all that		Agency Counsel
		Office of the Attorney General or Division of Risk Management

apply.	X	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).	Joshua Eggnatz Eggnatz Pascucci 7450 Griffin Rd., Suite 230 Davie, Florida 33314 Jeffrey Brown Leeds Brown Law, PC One Old Country Road, Suite 347 Carle Place, New York 11514 Jason Sultzer The Sultzer Law Group, PC 85 Civic Center Plaza, Suite 104 Poughkeepsie, New York 12601	

Office of Policy and Budget – June 2021

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:	850-245-0430

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	United Faculty of Florida; March for Our Lives Action Fund; William A. Link; Barry C. Edwards; Jack Fiorito; Robin Goodman; David Price; Julie Adams; Blake Simpson; Deaundr'e Newsome; and Katrina Riesgo, v. Richard Corcoran, in his official capacity as the Florida Commissioner of Education; Timothy M. Cerio, in his official capacity as Member of the Florida Board of Governors; Aubrey Edge, in his official capacity as Member of the Florida Board of Governors; Patricia Frost, in her official capacity as Member of the Florida Board of Governors; Edward Haddock, in his official capacity as Member of the Florida Board of Governors; H. Wayne Huizenga, Jr., in his official capacity as Member of the Florida Board of Governors; Nastassia Janvier, in her official capacity as Member of the Florida Board of Governors; Ken Jones, in his official capacity as Member of the Florida Board of Governors; Darlene Luccio Jordan, in her official capacity as Member of the Florida Board of Governors; Sydney Kitson, in his official capacity as Chair of the Florida Board of Governors; Brian Lamb, in his official capacity as Vice-Chair of the Florida Board of Governors; Alan Levine, in his official capacity as Member of the Florida Board of Governors; Charles H. Lydecker, in his official capacity as Member of the Florida Board of Governors; Steven M. Scott, in his official capacity as Member of the Florida Board of Governors; William Self, in his official capacity as Member of the Florida Board of Governors; Eric Silagy, in his official capacity as Member of the Florida Board of Governors; Kent Stermon, in his official capacity as Member of the Florida Board of Governors; Andy Tuck, in his official capacity as Chair of the Florida Board of Education; Marva Johnson, in her official capacity as Vice Chair of the Florida Board of Education; Monesia Brown, in her official capacity as Member of the Florida Board of Education; Ben Gibson, in his official capacity as Member of the Florida Board of Education; Tom Grady, in his official capacity as Member of the Florida Board of Education; Ryan Petty, in his official capacity as Member of the Florida Board of Education; Joe York, in his official capacity as Member of the Florida Board of Education
Court with Jurisdiction:	United States District Court, Northern District
Case Number:	4:21-cv-00271-MW-MAF

Summary of the Complaint:	Plaintiffs are challenging new statutory provisions that: (1) require public colleges and universities to conduct an annual survey of students, faculty and staff on intellectual freedom and viewpoint diversity; (2) prohibit the Board of Governors and the State Board of Education from shielding students from ideas and opinions they may find uncomfortable; and (3) allow for college and university students to record class lectures for certain purposes. Plaintiffs contend the new statutory provisions violate their First Amendment rights under the U.S. Constitution and are seeking a declaratory judgment to that effect and a permanent injunction to prohibit implementation and enforcement of the new statutes.	
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys' fees and costs.	
Specific Statutes or Laws (including GAA) Challenged:	Sections 1001.03, 1001.706, and 1004.097, Florida Statutes.	
Status of the Case:	Defendants filed a motion to dismiss the Amended Complaint with prejudice.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
		Office of the Attorney General or Division of Risk Management
	X	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	

Office of Policy and Budget – June 2021

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:	850-245-0430

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:	The claims against the Board of Governors and Ned Lautenbach were dismissed with prejudice. The Plaintiff is appealing the order to the Eleventh Circuit Court of Appeals.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
	X	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	

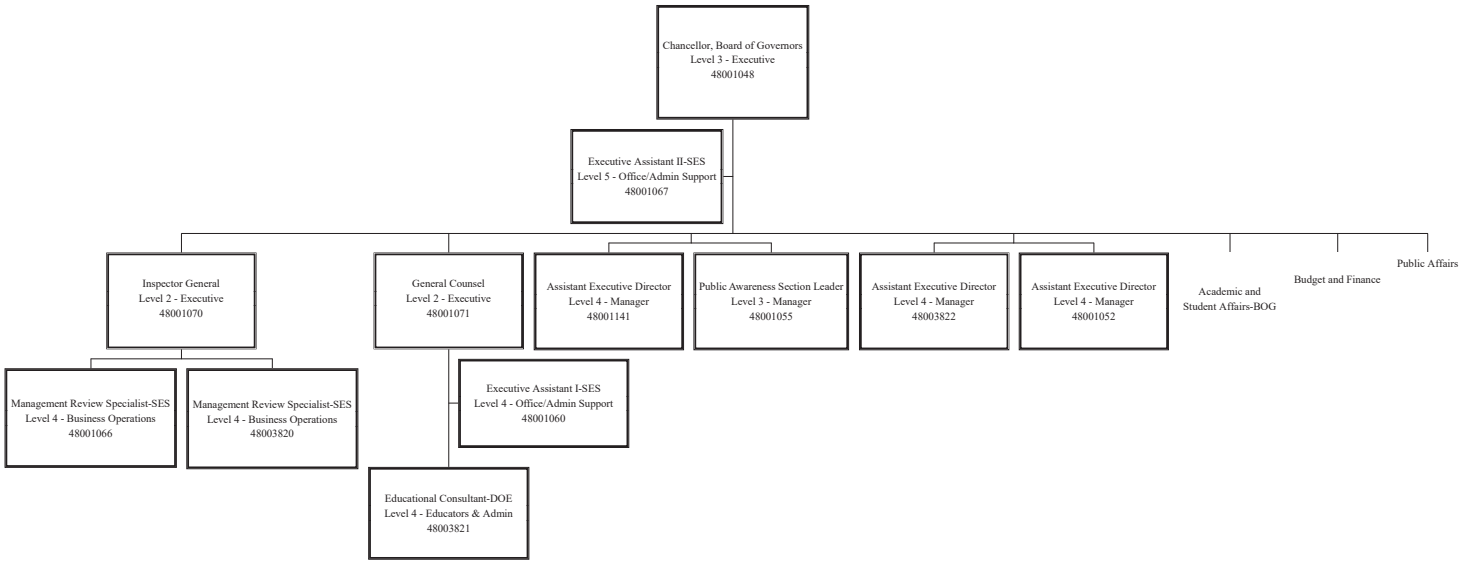
Board of Governors, State University System of Florida

Organization Charts

July 2021

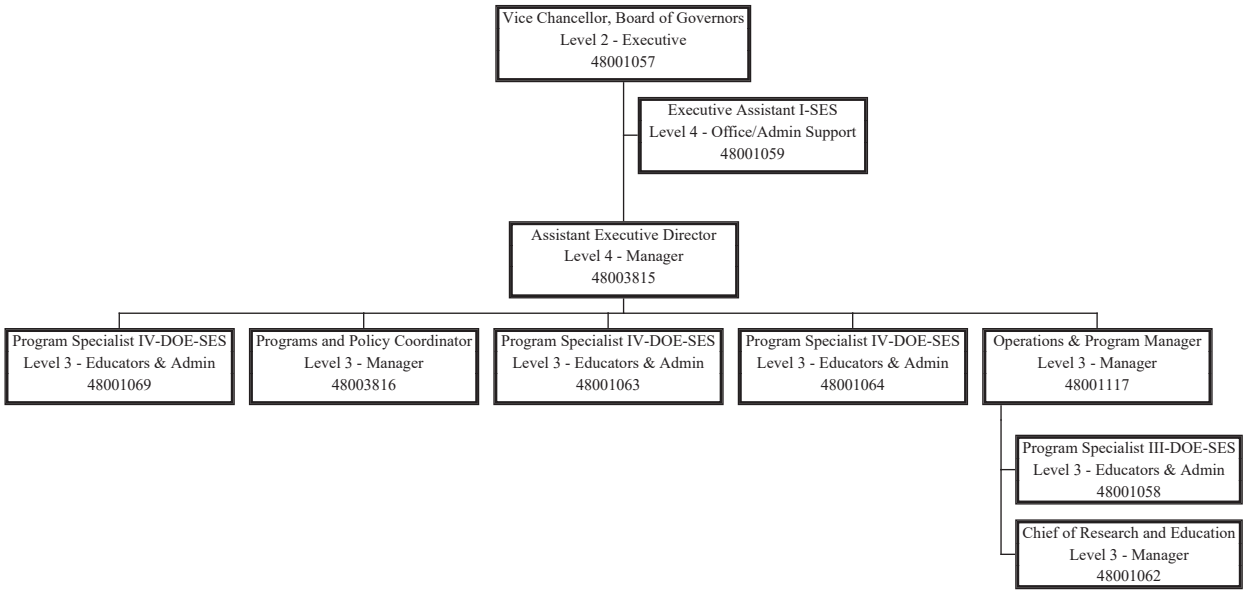
Office of the Chancellor		12
Office of Academic Affairs		10
Office of Budget and Finance		40
Information Technology and Security	11	
Budget	15	
Facilities	3	
Office of Data and Analytics	11	
Office of Public Affairs		3
Total Positions		**65**

FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
OFFICE OF THE CHANCELLOR



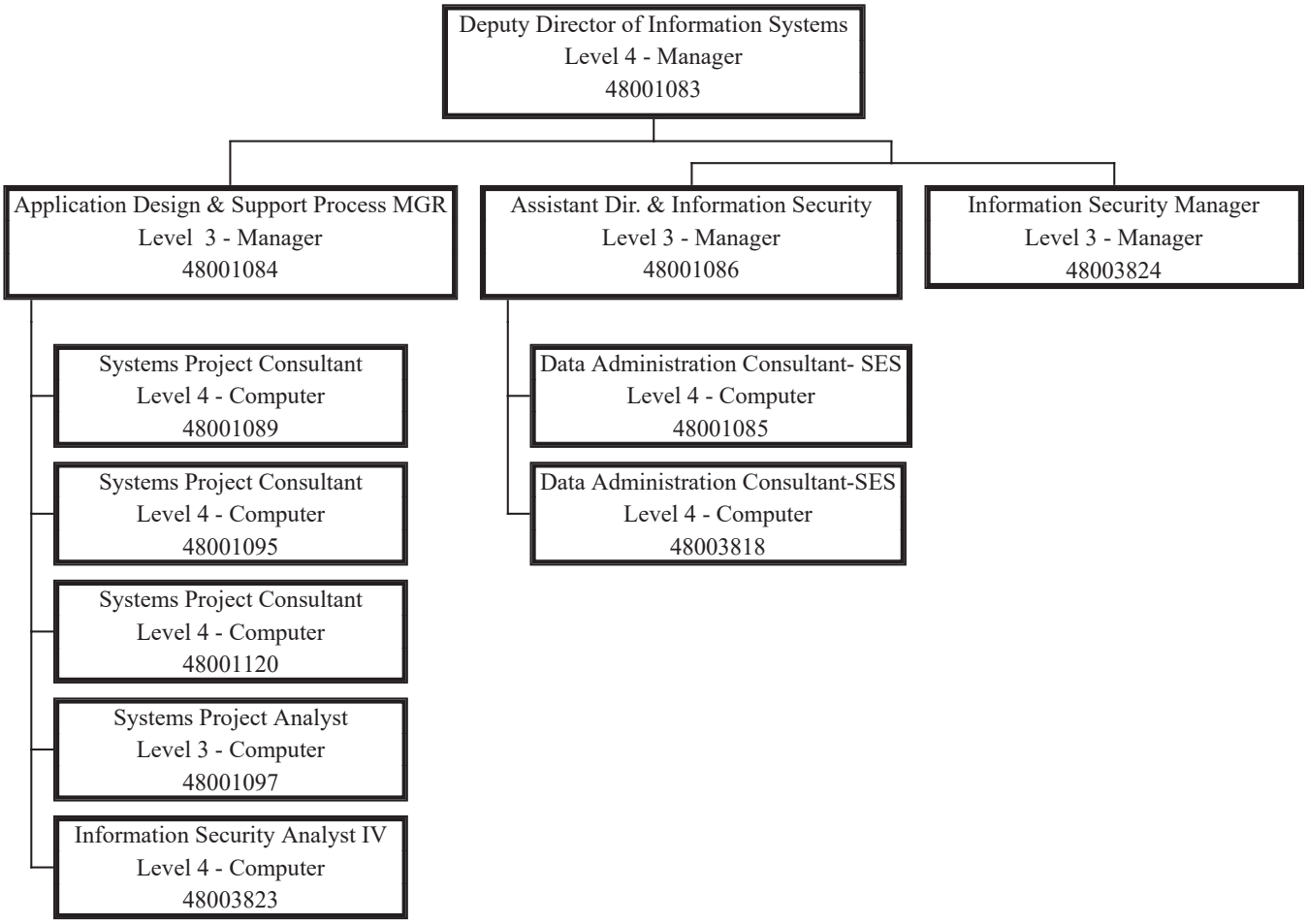
FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
ACADEMIC AND STUDENT AFFAIRS-BOG

DBS: 702001

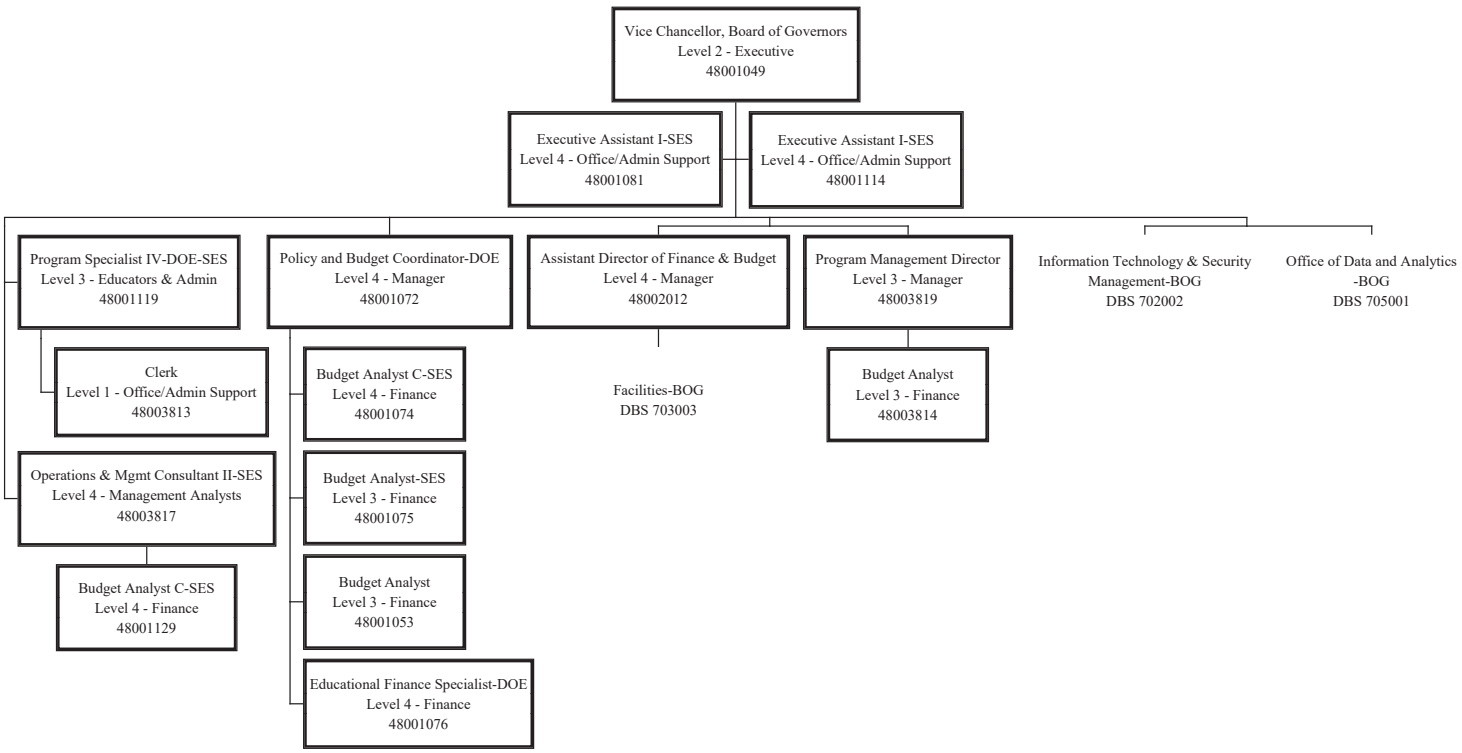


DBS: 702002

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

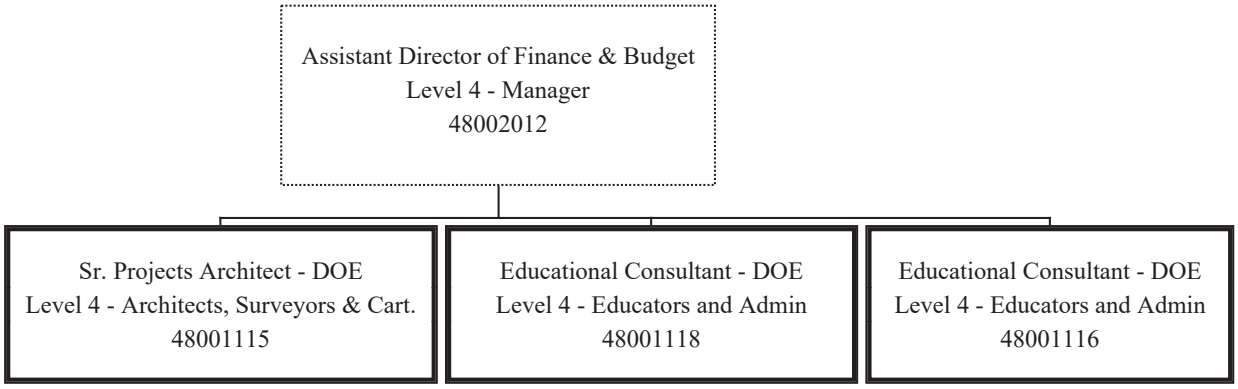


07/01/2021 BOG-3 FTE - 11.00


Vice Chancellor, Board of Governors
Level 2 - Executive
48001049
Executive Assistant I-SES
Level 4 - Office/Admin Support
48001081
Executive Assistant I-SES
Level 4 - Office/Admin Support
48001114
Program Specialist IV-DOE-SES
Level 3 - Educators & Admin
48001119
Policy and Budget Coordinator-DOE
Level 4 - Manager
48001072
Assistant Director of Finance & Budget
Level 4 - Manager
48002012
Program Management Director
Level 3 - Manager
48003819
Information Technology & Security Management-BOG
DBS 702002
Office of Data and Analytics -BOG
DBS 705001
Clerk
Level 1 - Office/Admin Support
48003813
Budget Analyst C-SES
Level 4 - Finance
48001074
Facilities-BOG
DBS 703003
Budget Analyst
Level 3 - Finance
48003814
Operations & Mgmt Consultant II-SES
Level 4 - Management Analysts
48003817
Budget Analyst-SES
Level 3 - Finance
48001075
Budget Analyst C-SES
Level 4 - Finance
48001129
Budget Analyst
Level 3 - Finance
48001053
Educational Finance Specialist-DOE
Level 4 - Finance
48001076

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

DBS: 703003

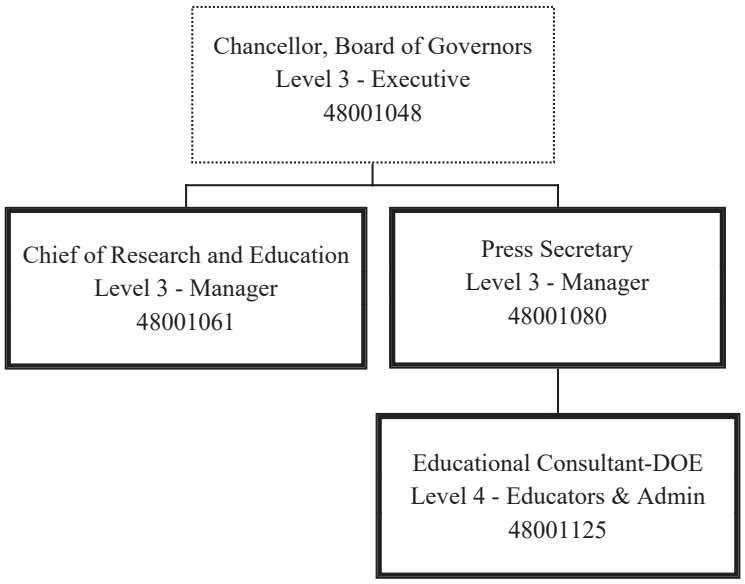


Position 48002012 Assigned to Supervise from 703001
07/01/2021

BOG-5

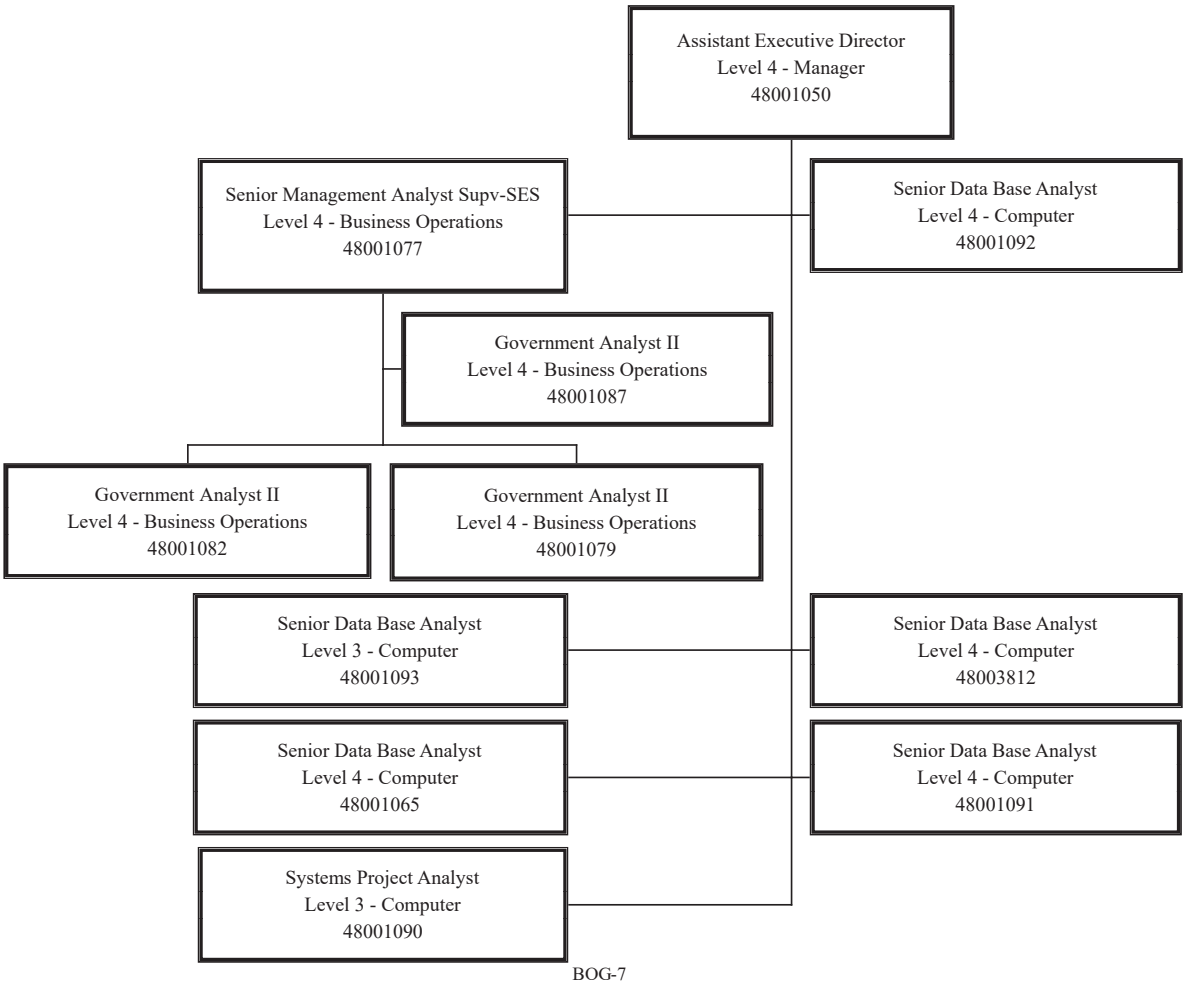
FTE - 3.00

FLORIDA DEPARTMENT OF
EDUCATION
BOARD OF GOVERNORS
PUBLIC AFFAIRS



DBS: 705001

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



State of Florida
Department of Education

State Universities
Education and General

2022-23
Exhibits or Schedules

The SUS institutions instituted a hiring freeze in early 2020 in response to possible budget restrictions and a 6 percent holdback related to the pandemic that have impacted these trends. Natural faculty departures created open positions that were not able to be filled.

There is a misperception that a university faculty member is solely an instructor, which leads to misleading comparisons between faculty and administrator headcounts. Faculty have multiple responsibilities across instruction, research, public service, student support and administration, which is best measured by employee full-time equivalent (FTE) effort and why the headcount trends below may differ from the FTE trends.

PERCENT OF ALL STATE-FUNDED EMPLOYEE FTE IN INSTRUCTION/RESEARCH

FALL TERMS	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2016	56.8	76.8	65.7	60.7	51.0	69.6	50.0	69.7	61.1	60.9	67.5	67.2	65.5
2017	57.2	72.5	65.5	61.5	50.7	69.7	48.9	70.6	61.9	62.7	67.7	65.3	65.6
2018	57.6	71.3	66.7	61.1	48.8	70.3	48.3	70.8	62.7	62.5	67.2	63.7	65.7
2019	57.5	71.9	65.4	60.7	48.2	69.8	51.7	71.3	63.3	62.3	68.5	62.5	65.9
2020	54.7	69.6	67.6	60.9	46.1	69.8	50.5	71.0	62.6	62.7	67.7	62.0	65.4

PERCENT OF ALL STATE-FUNDED EMPLOYEE FTE IN ADMINISTRATION

FALL TERMS	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2016	25.0	15.3	19.9	25.0	35.3	14.1	23.0	16.9	16.4	17.1	22.8	16.3	18.6
2017	24.8	19.4	20.5	24.0	36.4	14.2	22.9	16.2	15.9	16.7	22.3	17.5	18.6
2018	24.6	20.8	20.0	25.0	39.9	14.0	24.0	16.1	16.2	16.9	23.5	19.0	19.0
2019	23.1	20.1	21.8	24.7	37.5	14.7	22.3	16.4	16.1	17.2	22.9	19.9	19.0
2020	24.5	19.0	20.4	25.1	39.1	15.0	23.2	17.0	16.7	18.3	23.6	20.3	19.4

Source: Board Office of Data & Analytics analysis of the Fall Employee submission (EDAT table), 2021-08-04.
Notes: Employee FTE is the portion of full-time effort assigned for the length of the contract. Employee activities are categorized into the following five categories: instruction and research, student support (e.g., student services, advising, libraries, financial aid, student health/centers, etc.), administration, service (e.g., health/medical centers, general public services, cooperative extension), and operational support (e.g., custodial services, computing support) based on financial accounts. Only includes state-funded employees. The denominators for these percentages includes all state-funded FTE regardless of pay plan designation. Other activity categories (not shown) include: Student Support, Services, and Operational Support.

STATE-FUNDED FACULTY HEADCOUNTS

SPRING TERMS	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2020	762	1,455	826	2,352	92	2,134	131	2,379	4,560	976	3,025	579	19,271
2021	807	1,302	890	2,371	93	2,118	130	2,296	4,498	975	2,753	584	18,817

STATE-FUNDED ADMINISTRATOR HEADCOUNTS

SPRING TERMS	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2020	131	361	169	573	34	496	34	533	683	169	589	174	3,946
2021	133	356	174	586	28	516	39	526	704	174	586	130	3,952

Source: Board Office of Data & Analytics analysis of Spring Employee submission (EDAT table), extracted 2021-08-04.
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. Only two years of headcount data is available because the Board office recently developed a new employee classification system to better standardize the classification of institutional jobs. Five-year trends for headcounts will be available in the future.

UNIVERSITIES, DIVISION OF

SECTION I: BUDGET	FISCAL YEAR 2020-21 OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT	10,006,727	0
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)	-1,054,759	0
FINAL BUDGET FOR AGENCY	8,951,968	0

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)				0
Academic And Student Affairs *	353,041	18.14	6,403,318	
Facilities Management *	353,041	5.24	1,848,942	
TOTAL			8,252,260	

SECTION III: RECONCILIATION TO BUDGET			
PASS THROUGHS			
TRANSFER - STATE AGENCIES			
AID TO LOCAL GOVERNMENTS			
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			
OTHER			
REVERSIONS		699,713	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)		8,951,973	

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.

State of Florida
Department of Education

State Universities
Education and General

2022-23
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance		(A)		0	
ADD: Other Cash (See Instructions)		(B)		0	
ADD: Investments		(C)		0	
ADD: Outstanding Accounts Receivable		(D)		0	
ADD: _____		(E)		0	
Total Cash plus Accounts Receivable	**0**	(F)	**0**	**0**	
LESS: Allowances for Uncollectibles		(G)		0	
LESS: Approved "A" Certified Forwards		(H)		0	
Approved "B" Certified Forwards		(H)		0	
Approved "FCO" Certified Forwards		(H)		0	
LESS: Other Accounts Payable (Nonoperating)		(I)		0	
LESS: _____		(J)		0	
Unreserved Fund Balance, 07/01/21	**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.**

Office of Policy and Budget - July 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**0.00**	(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:	**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

Budget Period: 2021 - 2022

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance		(A)		0	
ADD: Other Cash (See Instructions)		(B)		0	
ADD: Investments		(C)		0	
ADD: Outstanding Accounts Receivable		(D)		0	
ADD: _____	5,863,830	(E)		5,863,830	
Total Cash plus Accounts Receivable	**5,863,830**	(F)	**0**	**5,863,830**	
LESS: Allowances for Uncollectibles		(G)		0	
LESS: Approved "A" Certified Forwards		(H)		0	
Approved "B" Certified Forwards		(H)		0	
Approved "FCO" Certified Forwards		(H)		0	
LESS: Other Accounts Payable (Nonoperating)		(I)		0	
LESS: _____		(J)		0	
Unreserved Fund Balance, 07/01/21	**5,863,830**	(K)	**0**	**5,863,830**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2021 - 2022

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

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance		(A)		0	
ADD: Other Cash (See Instructions)		(B)		0	
ADD: Investments		(C)		0	
ADD: Outstanding Accounts Receivable		(D)		0	
ADD: _____	5,863,830	(E)		5,863,830	
Total Cash plus Accounts Receivable	**5,863,830**	(F)	**0**	**5,863,830**	
LESS: Allowances for Uncollectibles		(G)		0	
LESS: Approved "A" Certified Forwards		(H)		0	
Approved "B" Certified Forwards		(H)		0	
Approved "FCO" Certified Forwards		(H)		0	
LESS: Other Accounts Payable (Nonoperating)		(I)		0	
LESS: _____		(J)		0	
Unreserved Fund Balance, 07/01/21	**5,863,830**	(K)	**0**	**5,863,830**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

Fiscal Year 2022-23 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 57 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? 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:						

	Action	Program or Service (Budget Entity Codes) 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 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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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 #22-001?	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					

Action	Program or Service (Budget Entity Codes) 48900100

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 *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to *major audit findings and recommendations* 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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 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 2021-22 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				

Action	Program or Service (Budget Entity Codes) 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				

Action	Program or Service (Budget Entity Codes) 48900100

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 126 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 *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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.)	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)						

	Program or Service (Budget Entity Codes)
Action	48900100

14.1	Do the reductions comply with the instructions provided on pages 100 through 103 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 97 through 103 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.)	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 2020-21 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				

	Program or Service (Budget Entity Codes)
Action	48900100

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.					
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 52 through 84 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 *Section 6: Audits* of the LBR Instructions (pages 155-157) 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				

State of Florida
Department of Education

Board of Governors

2022-23
Exhibits or Schedules

State of Florida
Department of Education

Board of Governors

2022-23
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2022 - 2023

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

	Balance as of 6/30/2021		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	17,323.97	(C)		17,323.97	
ADD: Outstanding Accounts Receivable	15.32	(D)		15.32	
ADD: _____		(E)		0.00	
Total Cash plus Accounts Receivable	**17,339.29**	(F)	**0.00**	**17,339.29**	
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)	1.73	(I)		1.73	
LESS: _____		(J)		0.00	
Unreserved Fund Balance, 07/01/21	**17,337.56**	(K)	**0.00**	**17,337.56**	**

Notes:

***SWFS = Statewide Financial Statement**

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

Office of Policy and Budget - June 2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022 - 2023

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, 07/01/21 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	**17,337.56**	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00	(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :		
SWFS Adjustment # and Description	0.00	(C)
SWFS Adjustment # and Description	0.00	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0.00	(D)
Approved FCO Certified Forward per LAS/PBS	0.00	(D)
A/P not C/F-Operating Categories	0.00	(D)
		(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	**17,337.56**	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	**17,337.56**	(F)
DIFFERENCE:	**0.00**	(G)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2021

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2021 - 2022**

Department: OIGC **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
There are no major findings or recommendations for the current or previous fiscal year to be reported for the 2020-2021 LBR.					

Office of Policy and Budget - June 2018

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Board of Governors

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 (sheets can be used as necessary), and "TIPS" are other areas to consider.

		Program or Service (Bud		
	Action	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.			
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 57 of the LBR Instructions?	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y		
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? 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:				

	Action	Program or Service (Bud 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 2020-21 approved budget. Amounts should be positive. The $5,000 allowance is necessary for rounding.			

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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 27 of the LBR Instructions.)	N/A		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 65 through 68 of the LBR Instructions.)	N/A		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 69 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.5 of the LBR Instructions.)	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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 #22-001?	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?	N/A		

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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.	Y		
7.16	Do the issue codes relating to special *salary and benefits* 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 26 and 90 of the LBR Instructions.)	N/A		
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A		
7.18	Are the issues relating to *major audit findings and recommendations* 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)**	Y		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? **(GENR, LBR2)**	Y		
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)**	N/A		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			

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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 2021-22 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 Le (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.)	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		
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		

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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?	N/A		
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?	N/A		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y		
AUDITS:				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Y		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I 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 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.			

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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 *Base Rate Audit* on page 156 of the LBR Instructions.)	Y		
10. SCHEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A		
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See pages 93 through 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.)	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			
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 100 through 103 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 Flor 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		

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15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 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 instructi (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 2020-21 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 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.			
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 52 through 84 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		
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		

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AUDITS - GENERAL INFORMATION				
TIP	Review *Section 6: Audits* of the LBR Instructions (pages 155-157) 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		