



Ben Gibson, *Chair*
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Kelly Garcia
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FISCAL YEAR 2024-2025 LEGISLATIVE BUDGET REQUEST
DEPARTMENT OF EDUCATION

September 15, 2023

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1702 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.), the 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 2024-25 Fiscal Year. The submission has been approved by the State Board of Education on August 23, 2023.

This budget request aligns with the Five-Year Statewide Strategic Plan for Economic Development and continues Governor DeSantis' commitment to K-12 education funding. Also included are reports statutorily required to be submitted with the department's annual Legislative Budget Request. The reports are: (1) Florida's State Board of Education Strategic Plan 2020-2025 Framework as required by section (s.) 1001.02(3)(a), F.S., both the original plan and the updates; (2) the coordinated five-year plan for postsecondary enrollment as required in s. 1001.02(2)(v), F.S.; and (3) a proposed plan for implementing temporary special duties—general pay additives for next fiscal year.

Sincerely,


Manny Diaz, Jr.

MD/sp

Enclosures

FLORIDA DEPARTMENT OF EDUCATION
Temporary Special Duty – General Pay Additives Implementation Plan
For Fiscal Year 2024-2025

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 leadworker 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 2022-2023, the agency implemented a total of 5 temporary special duty additives (general), which would fall within the scenario described above. The agency expended approximately \$20,005.20 on the additives.

The agency requested pay additives are in line with Article 21-Compensation for Temporary Special Duty in Higher Position as defined in the most recent AFSCME Master Contract (2022-2023).



FLORIDA DEPARTMENT OF
EDUCATION
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2024-25

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 Florida Fiscal Portal.

Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Christopher Alianiello, et al., v. State of Florida, Department of Education, et al.		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D22-2807, 2019-CA-001674 (Lower tribunal)		
Summary of the Complaint:	The operative complaint alleges that teachers who received awards under the former Best & Brightest program were effectively "shortchanged" because the Department's guidance to school districts suggested districts may be able to withhold certain payroll deductions from the award.		
Amount of the Claim:	In excess of \$15,000; equitable relief		
Specific Statutes or Laws (including GAA) Challenged:	§ 1012.731, Fla. Stat.		
Status of the Case:	The appellate case has been fully briefed, with the Appellant's Reply Brief being filed on 6/5/2023.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	Andrew King	Agency Counsel	
	Karen Brodeen	Office of the Attorney General or Division of Risk Management	
	Rocco Testani/Eversheds Sutherland	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).	<p>Purported class action, not certified. On appeal, Plaintiffs are represented by Nicholas A. Shannin and Carol B. Shannin of the Shannin Law Firm.</p> <p>In the lower court, Plaintiffs were represented by Morgan & Morgan, c/o Ryan Morgan, Gregory Schmitz, & Ryan Naso.</p>		

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Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Jennifer Cousins, Matthew Cousins, P.C., M.C., S.C., N.C., Will Larkins, David Dinan, Vikranth Reddy Gongidi, K.R.D., R.R.D., and Centerlink, Inc., v. The School Board of Orange County, Florida, The School Board of Indian River County, Florida, The School Board of Duval County, Florida, The School Board of Palm Beach County, Florida, Thomas R. Grady, Ben Gibson, Monesia Brown, Esther Byrd, Grazie P. Christie, Ryan Petty, and Joe York		
Court with Jurisdiction:	United States District Court in the Middle District of Florida, Orlando Division		
Case Number:	6:22-cv-01312-WWB-LHP		
Summary of the Complaint:	Plaintiffs challenge House Bill 1557 (2022) as it amends Section 1001.42(8)(c), F.S. The Parent and Student Plaintiffs allege that as a result of the law, certain books, materials, and school activities may become unavailable, their speech and that of others will be chilled, and schools will be unable to effectively respond to bullying. CenterLink, a nonprofit, alleges its partnerships with school boards have been affected.		
Amount of the Claim:	Nominal and compensatory Damages, attorneys' fees and costs, injunctive and declaratory relief		
Specific Statutes or Laws (including GAA) Challenged:	Section 1001.42(8)(c), F.S.		
Status of the Case:	The Second Amended Complaint was dismissed without prejudice on 8/16/23 on procedural grounds. As to the State Defendants, the Court concluded that they were never properly added as parties as they were added without seeking leave of court to add new claims or parties to the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	Andrew King	Agency Counsel	
	Erik Sayler, Anita Patel, Daniel Bell, Henry Whitaker, Bilal Faruqui	Office of the Attorney General or Division of Risk Management	
	N/A	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Education		
Contact Person:	Andrew King	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 vs. Governor Ronald DeSantis, Florida High School Athletic Association, Broward County School Board, Florida State Board of Education, Florida Department of Education Commissioner Manny Diaz, Jr., and Attorney General Ashley Moody		
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 Chapter 2021-35, Laws of Florida (SB 1028), which specifies that an athletic sport that is designated for females may not be open to students of the male sex, violates Title IX of the Education Amendments of 1972, the Due Process Clause, the Equal Protection Clause, and the right to privacy. Plaintiffs seek a declaratory judgment, injunction and nominal damages.		
Amount of the Claim:	Nominal damages, attorneys' fees and costs, injunctive relief		
Specific Statutes or Laws (including GAA) Challenged:	§ 1006.205, Fla. Stat.		
Status of the Case:	This case was stayed pending the resolution of a related case in the Eleventh Circuit Court of Appeals, <i>Adams v. School Board of St. Johns County</i> . Defendants filed a Renewed Motion to Dismiss on 2/10/2023, which remains pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	Andrew King	Agency Counsel	
	Henry Whitaker	Office of the Attorney General or Division of Risk Management	
	Andy Bardos, Ashley Lukis, and Tim Moore/Gray Robinson	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	M.A. by and through his parent Amber Armstrong; Zander Moricz; Lindsay McClelland in her personal capacity and as next friend and parent of Jane Doe; Rabbi Amy Morrison and Dr. CeCile Houry; Dan and Brent Vandice; Lourdes Casares and Kimberly Feinberg; Lindsey Bingham Shook; and Anita Hatcher Powderly v. Ronald D. DeSantis, Florida State Board of Education; Thomas R. Grady, Ben Gibson, Monesia Brown, Esther Byrd, Grazie P. Christie, Ryan Petty, and Joe York in their official capacities as members of the Board of Education; Manny Diaz, Jr.; Florida Department of Education; School Board of Manatee County; School Board of Sarasota County; School Board of Miami-Dade County; St. Johns County School Board; Jackson County School Board, Broward County School Board, Pasco County School Board, Orange County School Board		
Court with Jurisdiction:	Eleventh Circuit Court of Appeals		
Case Number:	23-10866, 4:22-cv-00134 (district court)		
Summary of the Complaint:	The operative complaint alleges that the classroom speech regulation provisions of Chapter 2022-22, Laws of Florida (HB 1557) violate a number of rights for students, parents and teachers, including: the Due Process and Equal Protection Clauses of the Fourteenth Amendment; the rights to freedom of expression, freedom to receive information and protection against overbreadth under the First Amendment; and Title IX due to discrimination based on sex.		
Amount of the Claim:	Injunctive relief; nominal, compensatory, statutory and punitive damages to be determined at trial; reasonable attorneys' fees and costs		
Specific Statutes or Laws (including GAA) Challenged:	§ 1001.42, Fla. Stat.		
Status of the Case:	The complaint was dismissed without prejudice for lack of standing on 2/15/23. The Plaintiffs appealed the order. The case is still being briefed, with the Appellees' Answer Brief being due 8/29/23 and the Appellants' Reply Brief being due 10/23/23.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	Andrew King	Agency Counsel	
	Daniel Bell, Anita Patel	Office of the Attorney General or Division of Risk Management	
	N/A	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Peter Parnell; Justin Richardson; E.D.B., by and through her parent Whitney Morgan Donovan; Z.T., by and through her parent Jane Doe; E.T., by and through her parent Jane Doe; D.S., by and through his guardian and next friend Ann Roe; and M.H., by and through his guardian and next friend Ann Roe, v. School Board of Lake County, Florida; Diane Kornegay, in her official capacity as Superintendent of the Lake County School District; Manny Diaz, Jr., in his official capacity as Florida Commissioner of Education; Ben Gibson, in his official capacity as chair of the Florida State Board of Education; Ryan Petty, in his official capacity as vice chair of the Florida State Board of Education; Monesia Brown, in her official capacity as a member of the Florida State Board of Education; Esther Byrd, in her official capacity as a member of the Florida State Board of Education; Grazie P. Christie, in her official capacity as a member of the Florida State Board of Education; Kelly Garcia, in her official capacity as a member of the Florida State Board of Education; and MaryLynn Magar, in her official capacity as a member of the Florida State Board of Education		
Court with Jurisdiction:	United States District Court in the Middle District of Florida		
Case Number:	5:23-cv-00381		
Summary of the Complaint:	Plaintiffs allege that Lake County School District removed the book <i>And Tango Makes Three</i> from school libraries for students in grades K-3 based on House Bill 1557 (2022), which prohibited classroom instruction on sexual orientation or gender identity in grades K-3. Plaintiffs allege that HB 1557, and the newer related bill, HB 1069, are unconstitutional to the extent they require the removal or restriction of any books in school libraries.		
Amount of the Claim:	Declaratory and injunctive relief, attorneys' fees, costs		
Specific Statutes or Laws (including GAA) Challenged:	§ 1001.42, Fla. Stat.		
Status of the Case:	Following a hearing on a motion for preliminary injunction, which was denied, Lake County reinstated access to the book in its school libraries. A motion to dismiss the case as moot is pending.		

Who is representing (of record) the state in this lawsuit? Check all that apply.	Andrew King	Agency Counsel
	Daniel Bell, David Costello, and Erik Saylor	Office of the Attorney General or Division of Risk Management
	N/A	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

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Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Leroy Pernell, Dana Thompson Dorsey, Sharon Austin, Shelley Park, Jennifer Sandoval, Russell Almond, Marvin Dunn, and Johana Dauphin v. Florida Board of Governors of the State University System, Brian Lamb, Eric Silagy, Timothy M. Cerio, Richard Corcoran, Aubrey Edge, Patricia Frost, Nimna Gabadage, Edward Haddock, Ken Jones, Darlene Luccio Jordan, Alan Levine, Charles H. Lydecker, Craig Mateer, Steven M. Scott, William Self, and Kent Stermon, in their official capacities as members of the Florida Board of Governors of the State University System, Manny Diaz Jr., in his official capacity as the Commissioner of the Florida State Board of Education, University of Florida Board of Trustees, University of South Florida Board of Trustees, Florida International University Board of Trustees, Florida A&M University Board of Trustees, Florida State University Board of Trustees, and University of Central Florida Board of Trustees</p>		
Court with Jurisdiction:	Eleventh Circuit Court of Appeals		
Case Number:	22-13992 (appeal), 4:22-cv-304 (Northern District of Florida, Tallahassee Division)		
Summary of the Complaint:	<p>Plaintiffs challenge House Bill 7 (2022), also known as The Stop W.O.K.E. Act, and allege that the law violates the First Amendment by restricting speech and targeting certain viewpoints. In addition, Plaintiffs allege the law is unconstitutionally vague, restricts university students' right to receive information and ideas, and violates the Equal Protection clause of the Fourteenth Amendment.</p>		
Amount of the Claim:	Declaratory and injunctive relief, attorneys' fees, and costs		
Specific Statutes or Laws (including GAA) Challenged:	§ 1000.05, F.S.		
Status of the Case:	<p>The trial court issued a joint order on 11/17/22 in <i>Pernell</i> and <i>Novoa</i>, which granted in part a motion for preliminary injunction and prohibited the Defendants from enforcing portions of HB 7 and related BOG regulations. The Defendants appeal to the Eleventh Circuit remains pending, with the Answer Brief due 8/29/23 and the Reply Brief due 10/13/23.</p>		

Who is representing (of record) the state in this lawsuit? Check all that apply.	Andrew King	Agency Counsel
	N/A	Office of the Attorney General or Division of Risk Management
	Chuck Cooper, John Ohlendorf, Megan Wold, and John Ramer/Cooper & Kirk	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

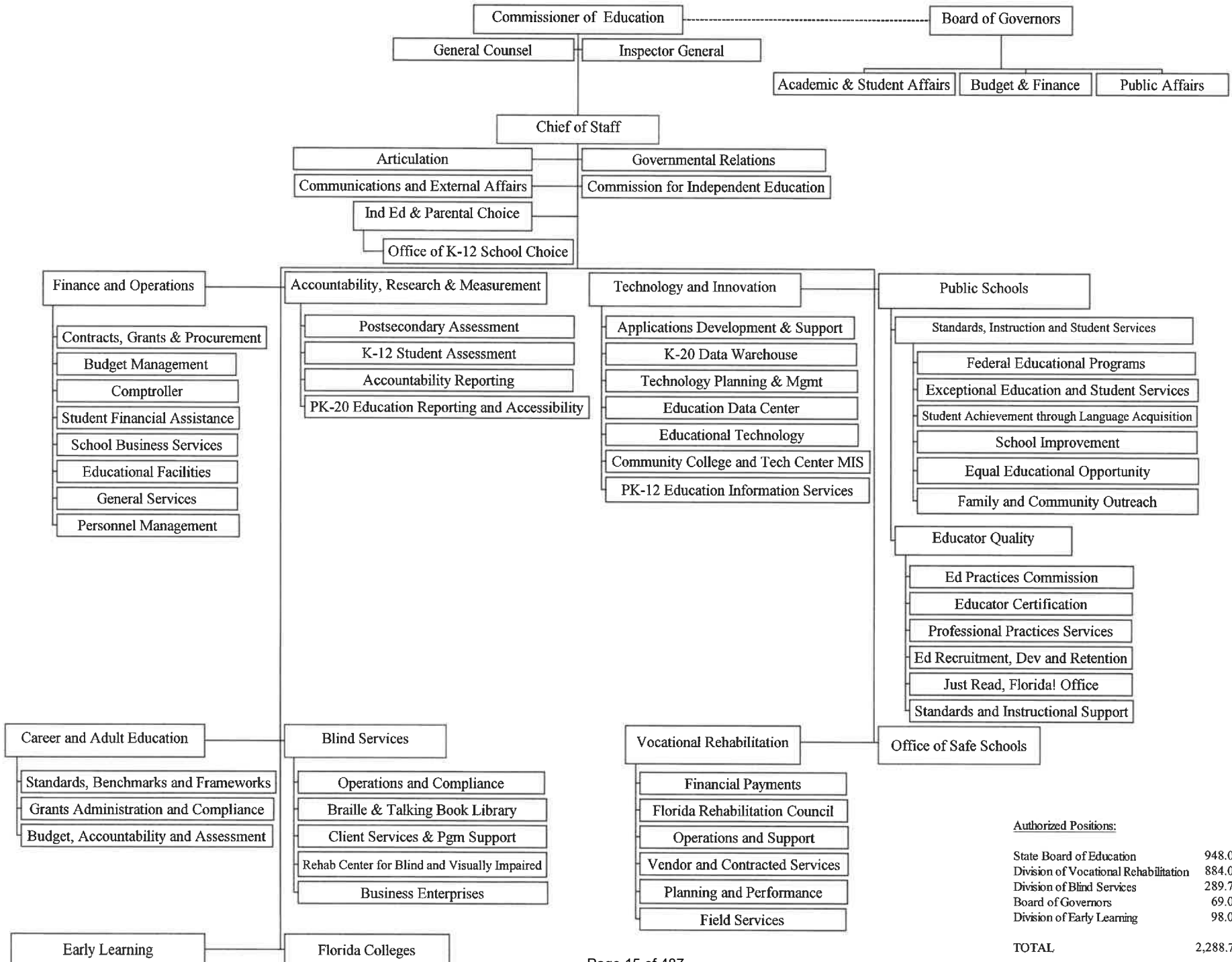
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Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Adriana Novoa, Samuel Reчек, and the First Amendment Forum At University Of South Florida V. Manny Diaz, Jr., in his official capacity as the Commissioner of the Florida State Board of Education; Timothy M. Cerio, Richard Corcoran, Aubrey Edge, Patricia Frost, Nimna Gabadage, Edward Haddock, Ken Jones, Darlene Luccio Jordan, Brian Lamb, Alan Levine, Charles H. Lydecker, Craig Mateer, Deanna Michael, Steven M. Scott, Eric Silagy, and Kent Stermon in their official capacities as members of the Florida Board Of Governors of The State University System; Julie Leftheris in her official capacity as the Inspector General of The Florida Board of Governors of the State University System; The University Of South Florida Board of Trustees; and Timothy L. Boaz, Sandra Callahan, Michael Carrere, N. Rogan Donnelly, Michael E. Griffin, Oscar Horton, Lauran Monbarren, Nithin Palyam, Shilen Patel, Fredrick Piccolo, Melissa Seixas, Jenifer Jasinski Schneider, and William Weatherford in their official capacities as members of the University of South Florida Board of Trustees,		
Court with Jurisdiction:	Eleventh Circuit Court of Appeals		
Case Number:	22-13994 (appeal), 4:22-cv-00324-MW-MAF (Northern District of Florida, Tallahassee Division)		
Summary of the Complaint:	Plaintiffs challenge House Bill 7 (2022), also known as The Stop W.O.K.E. Act., and allege that the law violates the First Amendment because it is viewpoint discrimination, prior restraint on speech, is facially overbroad, and restricts the right of students to receive information and ideas. In addition, Plaintiffs allege the law is unconstitutionally vague in violation of the Fourteenth Amendment and violates the Campus Free Expression Act.		
Amount of the Claim:	Declaratory and injunctive relief, attorneys' fees, and costs		
Specific Statutes or Laws (including GAA) Challenged:	§ 1000.05, F.S.		
Status of the Case:	The trial court issued a joint order on 11/17/22 in <i>Pernell</i> and <i>Novoa</i> , which granted in part a motion for preliminary injunction and prohibited the Defendants from enforcing portions of HB 7 and related BOG regulations. The Defendants appeal to the Eleventh Circuit remains pending, with the Answer Brief due 8/29/23 and the Reply Brief due 10/13/23.		

Who is representing (of record) the state in this lawsuit? Check all that apply.	Andrew King	Agency Counsel
	N/A	Office of the Attorney General or Division of Risk Management
	Chuck Cooper, John Ohlendorf, Megan Wold, and John Ramer/Cooper & Kirk	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	

FLORIDA DEPARTMENT OF EDUCATION



Authorized Positions:

State Board of Education	948.00
Division of Vocational Rehabilitation	884.00
Division of Blind Services	289.75
Board of Governors	69.00
Division of Early Learning	98.00

TOTAL 2,288.75

EDUCATION, DEPARTMENT OF		FISCAL YEAR 2022-23			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		21,928,029,718		1,693,507,840	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		9,800,736,949		1,588,136,575	
FINAL BUDGET FOR AGENCY		31,728,766,667		3,281,644,415	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					3,281,644,415
Educational Facilities * Students served		2,870,507	0.78	2,243,062	
Funding And Financial Reporting * Students served		2,870,507	0.66	1,901,097	
School Transportation Management * Students transported.		930,141	0.46	426,527	
Recruitment And Retention * Postsecondary students who complete state-approved teacher preparation programs.		5,886	346.30	2,038,313	
Curriculum And Instruction * Students served		2,870,507	26.55	76,207,233	
Community College Program Fund * Students served		629,472	2,215.72	1,394,732,240	
School Choice And Charter Schools * Students served.		2,870,507	1.68	4,821,514	
Education Practices Commission * Final orders issued.		520	1,413.06	734,789	
Professional Practices Services * Investigations Completed		4,157	731.85	3,042,289	
Teacher Certification * Subject area evaluations processed.		160,388	36.75	5,894,068	
Assessment And Evaluation * Total tests administered.		10,919,213	14.19	154,932,768	
Exceptional Student Education * Number of ESE students.		587,628	7.36	4,327,193	
Postsecondary Education Coordination * Number of institutions.		227	3,966.02	900,286	
Commission For Independent Education * Number of institutions.		1,087	3,944.37	4,287,530	
Florida Education Finance Program * Number of students served.		2,870,507	4,721.70	13,553,672,087	
State Grants To School Districts/ Non-florida Education Finance Program * Number of students served.		2,870,507	145.60	417,942,248	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * Customers served		11,351	4,619.13	52,431,765	
Provide Food Service Vending Training, Work Experience And Licensing * Facilities supported		137	47,747.61	6,541,422	
Provide Braille And Recorded Publications Services * Customers served		24,865	3.61	89,735	
Federal Funds For School Districts * Number of students served.		5,741,014	989.15	5,678,721,825	
Capitol Technical Center * Number of students served.		2,870,507	0.18	504,146	
Public Broadcasting * Stations supported.		25	421,033.32	10,525,833	
Provide School Readiness Services * Number of children (FTE) served in School Readiness Program		215,180	11,653.41	2,507,580,525	
Provide Voluntary Prekindergarten Services And System Support * Number of children (FTE) served in VPK program (program year)		158,672	3,268.79	518,665,580	
Projects, Contracts And Grants * Students Served		2,870,507	0.06	184,700	
Florida Alliance For Assistive Service And Technology * Number of clients served		91,253	18.24	1,664,000	
Independent Living Services * Number of clients served		14,847	473.03	7,023,054	
Vocational Rehabilitation - General Program * Number of individualized written plans for services		12,155	18,831.91	228,901,850	
Medical Training And Simulation Laboratory * Students served		12,850	311.28	4,000,000	
Embry Riddle - Aerospace Academy * Students served.		10,052	298.45	3,000,000	
Bethune Cookman * Students served.		3,000	5,670.04	17,010,111	
Edward Waters College * Students served.		1,181	6,290.88	7,429,526	
Florida Memorial College * Students served.		1,240	5,671.01	7,032,048	
State Grants To Private Colleges And Universities * Students served		12,052	425.74	5,131,017	
Effective Access To Student Education (ease) (formerly Frag) * Students served		41,189	1,830.83	75,410,000	
Leadership And Management- State Financial Aid * Students Served		252,682	29.78	7,524,013	
Leadership And Management- Federal Financial Aid * N/A		2,870,507	0.25	729,824	
Children Of Deceased/Disabled Veterans * Number of students receiving support.		3,544	4,051.99	14,360,264	
Florida Bright Futures Scholarship * Students served.		117,583	5,280.36	620,881,057	
Florida Education Fund * Students served.		229	15,283.84	3,500,000	
Florida Work Experience Scholarship * Students served.		690	2,103.80	1,451,620	
Florida Farmworker Scholarships * Students served.		34	4,831.29	164,264	
Jose Marti Scholarship Challenge Grant * Students served.		66	1,878.79	124,000	
Randolph Bracy Ocoee Scholarship * Students served.		22	4,952.59	108,957	
Mary McLeod Bethune Scholarship * Students served.		129	2,488.37	321,000	
Minority Teacher Scholarships * Students served.		260	5,769.23	1,500,000	
Florida National Merit Scholars Incentive Program * Students served.		1,948	18,692.31	36,412,615	
Postsecondary Student Assistance Grant * Students served.		4,358	1,329.27	5,792,942	
Prepaid Tuition Scholarships * Students served.		1,943	3,602.68	7,000,000	
Florida Able, Incorporated (florida Achieving A Better Life Experience Program) * Accounts opened		2,078	851.78	1,770,000	
Private Student Assistance Grant * Students served		14,348	1,710.98	24,549,072	
Public Student Assistance Grant * Students served.		142,872	1,654.55	236,388,255	
Rosewood Family Scholarship * Students served		12	3,906.33	46,876	
Dual Enrollment Scholarship Program * Course sessions provided.		26,724	1,039.76	27,786,642	
John R Justice Loan Repayment Program * Number of awards.		63	2,945.21	185,548	
Honorably Discharged Graduate Assistance Program * Students served.		1,422	642.23	913,244	
First Generation In College - Matching Grant Program * Students served.		10,768	986.01	10,617,326	
Career Education * Students served.		4,018	815.78	3,277,810	
Nursing Student Loan Forgiveness Program * Students served.		296	4,165.56	1,233,006	
Law Enforcement Academy Scholarship Program *		654	7,645.26	5,000,000	
Out-of-state Law Enforcement Equivalency Reimbursement *		26	38,461.54	1,000,000	
Academic And Student Affairs * Students served		629,472	8.96	5,638,046	
Funding And Support Activities * Students served.		439,044	19.84	8,709,054	
State Grants To Districts And Community Colleges * Students Served		497,172	1,320.38	656,456,041	
Equal Opportunity And Diversity * Students Served		2,870,507	0.14	405,243	
Safe Schools Initiatives * Students served		2,870,507	3.84	11,033,125	
TOTAL				26,454,830,225	3,281,644,415
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				5,195,940,854	140,000,519
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				31,650,771,079	3,421,644,934

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.

 SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:
 TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:
 1-8:
 AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:
 1-8:

 AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD
 (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

 AUDIT #2: THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:
 (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION
 TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

 AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE
 ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF
 PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGH
 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.

*** NO ACTIVITIES FOUND ***

 AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 48	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	31,728,766,667	3,281,644,415
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	31,650,771,079	3,421,644,934
	-----	-----
DIFFERENCE:	77,995,588	140,000,519-
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

RECONCILING ITEMS:

UNRELEASED BUDGET FOR NEW WORLD SCHOOL		
SCHOOL OF THE ARTS:	71,298,236	
UNRELEASED BUDGET FOR JEFFERSON COUNTY:	3,200,000	
FSDB ACCOUNTS PAYABLE:	3,497,456	
ROUNDING:	(104)	(1)
FCO REVERSIONS FROM LEDGER:		(139,400,518)
FCO REVERSIONS FROM SEC. 55 - HANEY TECH:		(600,000)
	-----	-----
TOTAL RECONCILING ITEMS:	77,995,588	(140,000,519)



2020-2025 Strategic Plan

November 15, 2019

Timeline

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

Goals of the Florida Education System

Section 1008.31, Florida Statutes

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

Current Metrics 2015-2020

Goal 1 – Highest Student Achievement

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

Goal 2 – Seamless Articulation and Maximum Access

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

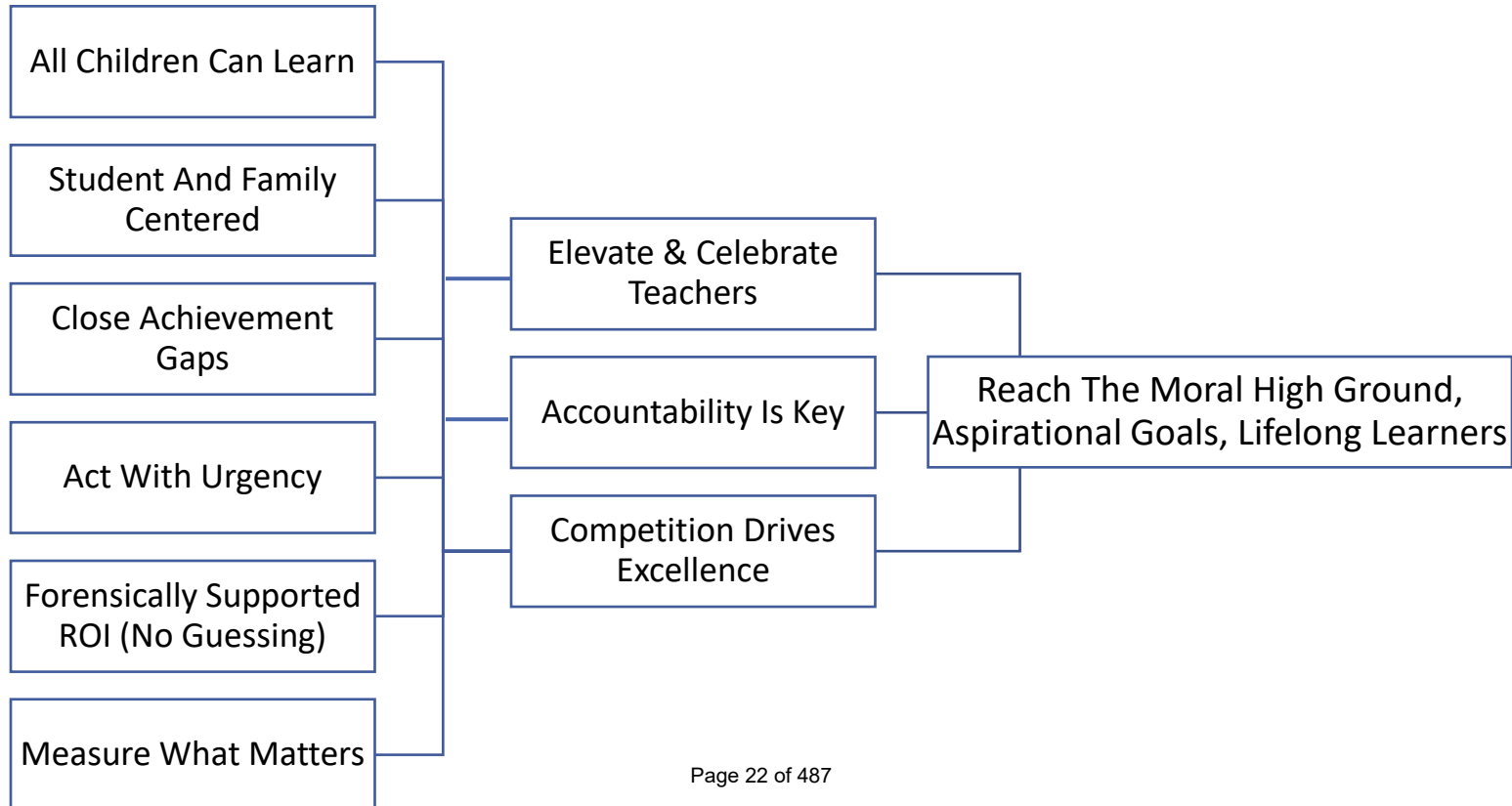
Goal 3 – Skilled Workforce and Economic Development

- Postsecondary Employment Rate
- Initial Wages

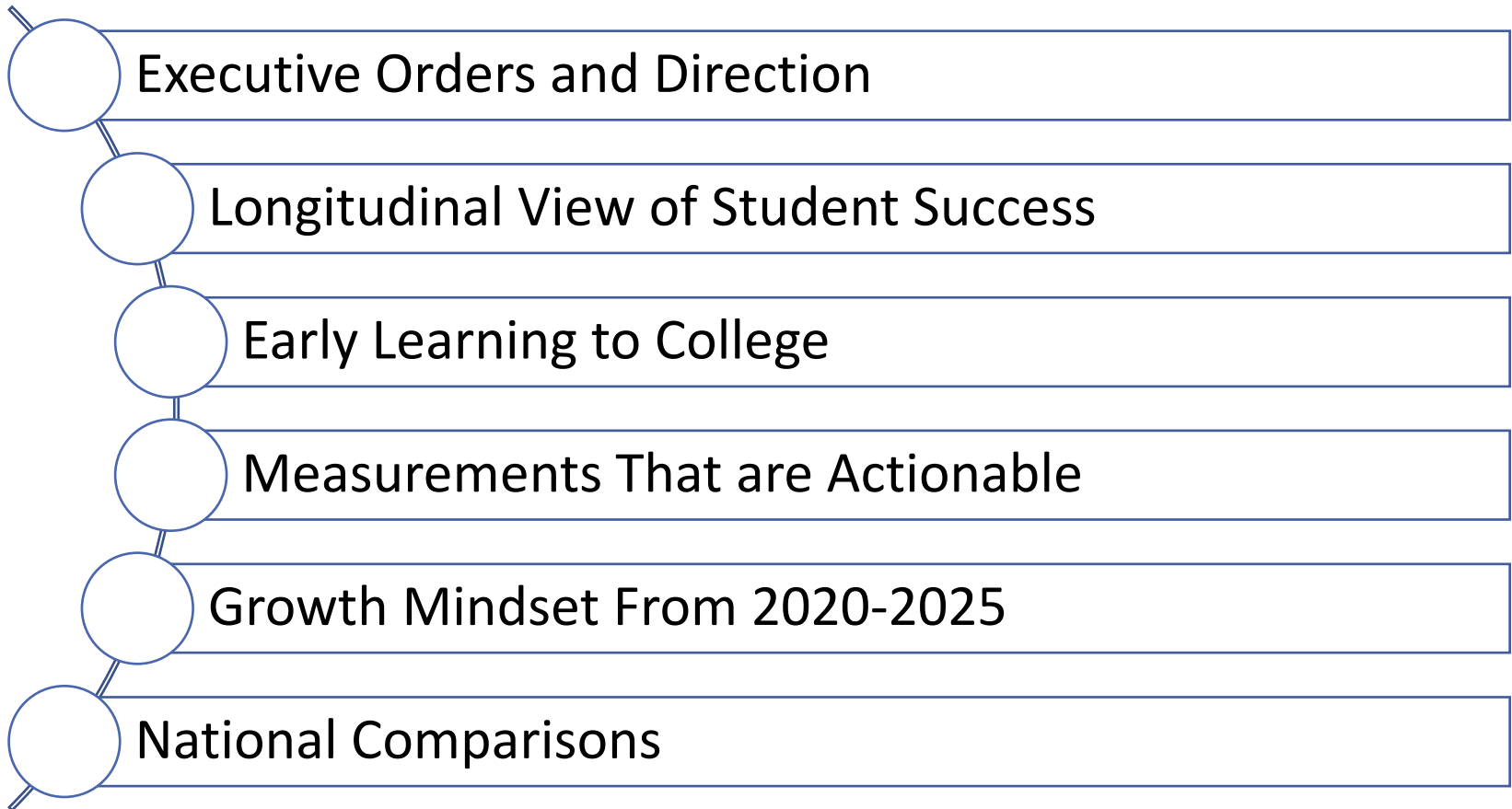
Goal 4 – Quality Efficient Services

- Return on Investment
- Agency Efficiency

Transition to 2020-2025: Values Alignment



Transition to 2020-2025: Operational Alignment



Proposed Measures 2020-2025

- ❑ Goal 1 – Highest Student Achievement

- ❑ 25 metrics (7 former + 18 new)

- ❑ Goal 2 – Seamless Articulation and Maximum Access

- ❑ 6 metrics (3 former + 3 new)

- ❑ Goal 3 – Skilled Workforce and Economic Development

- ❑ 4 metrics (2 former + 2 new)

- ❑ Goal 4 – Quality Efficient Services

- ❑ National Rankings (retired former, replaced with 12 sources for rankings)



Goal 1: Highest Student Achievement

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

*Underlined metrics were in the
Page 25 of 487
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
Page 26 of 487
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

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

Goal 3: Skilled Workforce and Economic Development

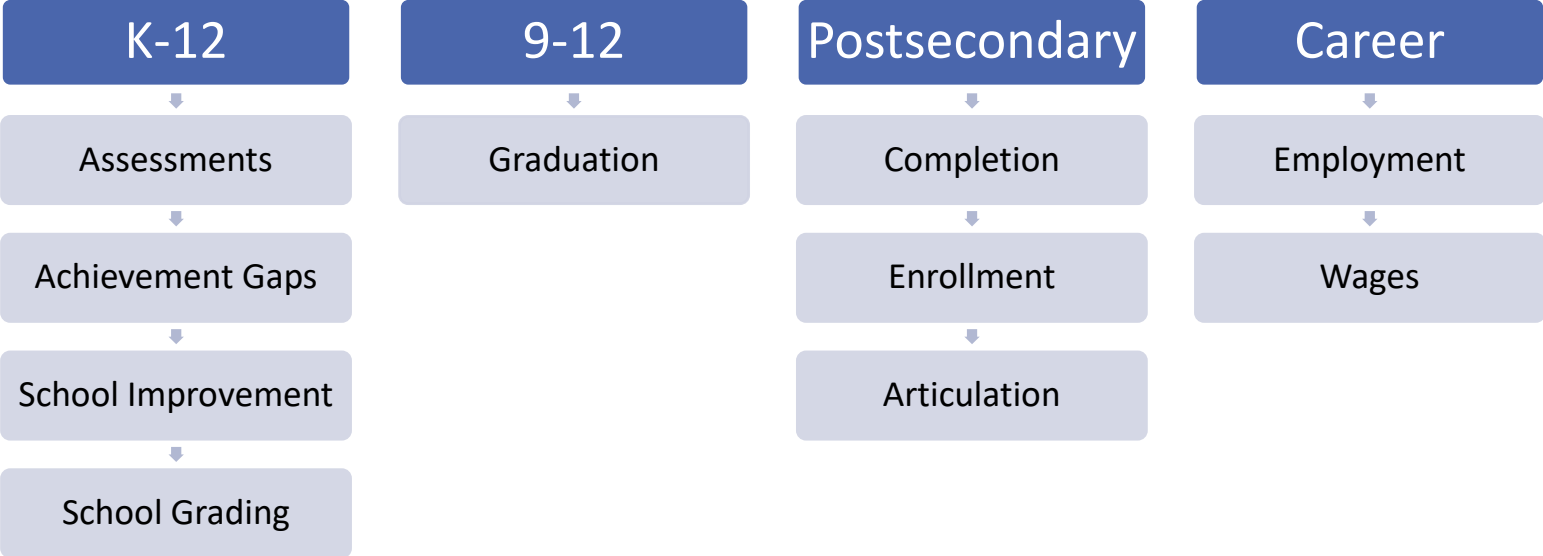
1. Postsecondary Employment Rate
2. Initial Wages
3. Increasing Participation and Performance in Meaningful Accelerated Pathways
4. Access in Computer Science

Goal 4: Quality Efficient Services (ROI)

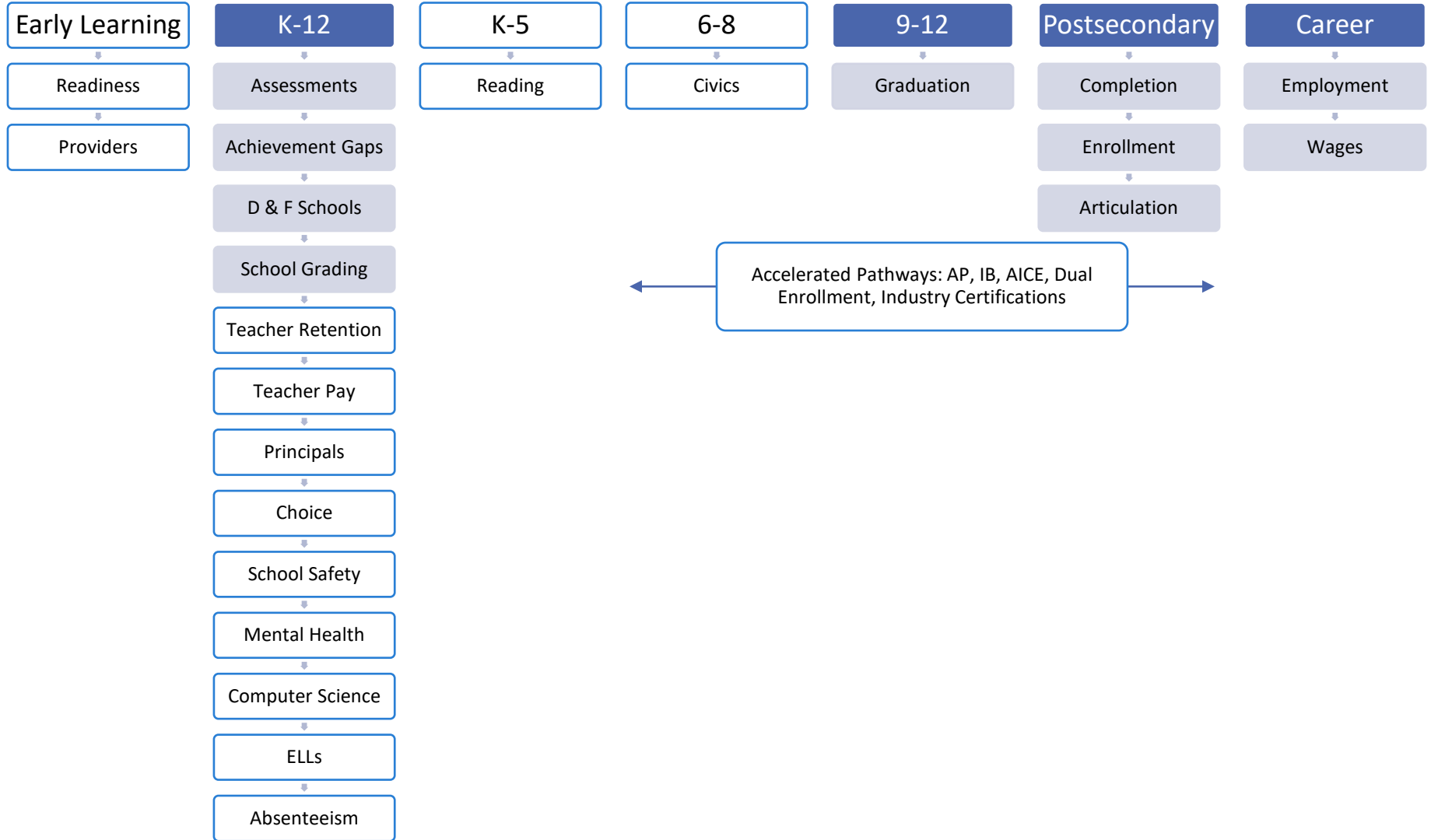
□ Track Florida's National Rankings

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

Comparing 2015-2020, Longitudinally, ...



.... Proposed Metrics for 2020-2025



General Framework for Setting Targets

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

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

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

Always Strive for Aspirational *Goals Beyond our Comfort Zone*

Don't be Afraid to be Aspirational

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



2020-2025 Strategic Plan Updates

January 13, 2021



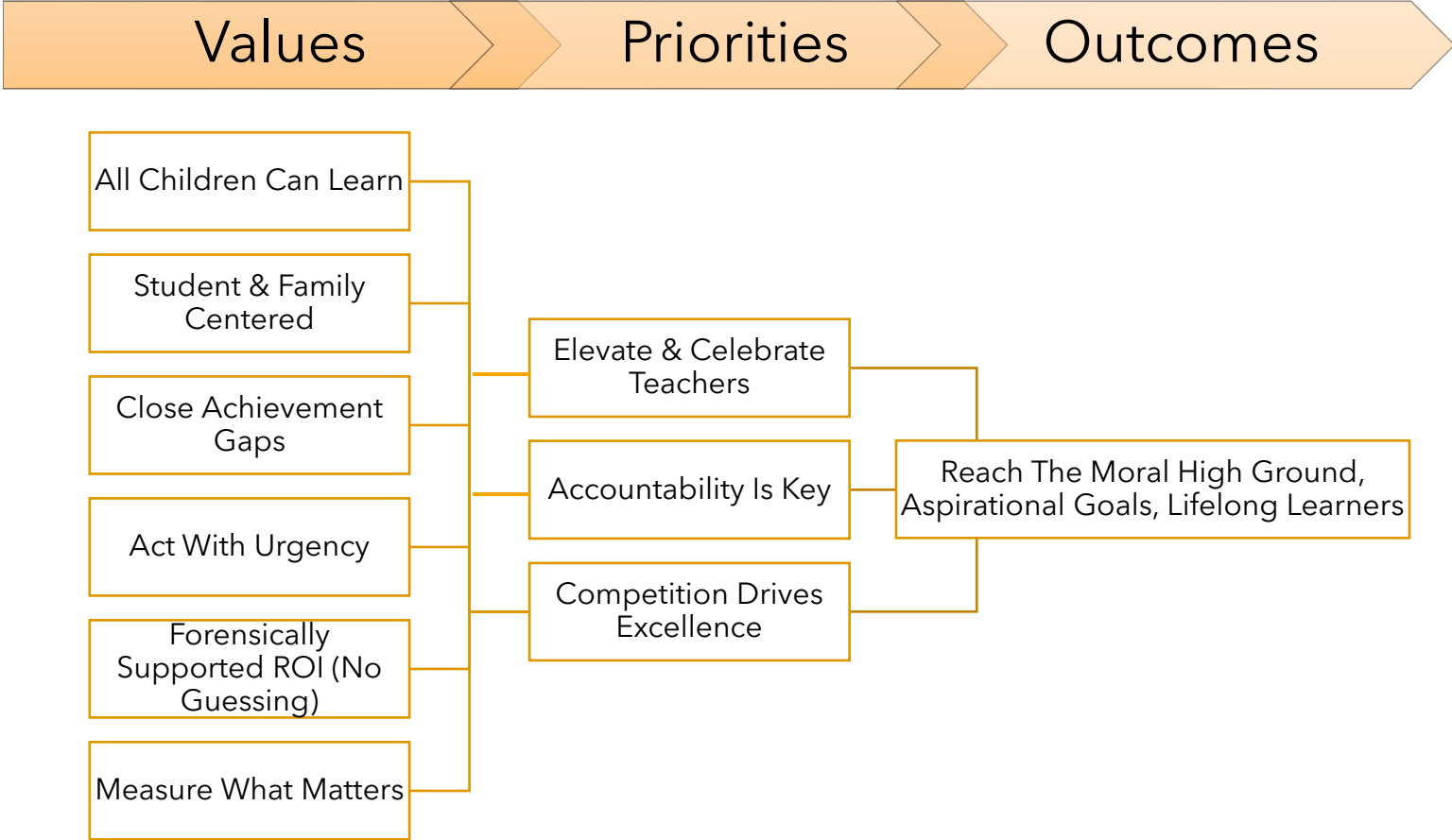
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EDUCATION
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4 Goals of the Florida Education System

Section 1008.31, Florida Statutes

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4. Quality efficient services, as measured by evidence of return on investment.

2020-2025: Values Alignment



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.

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															
Category	2012-13*			2013-14**	2014-15**	2015-16**	2016-17			2017-18			2018-19		
	Count of Children	Count of Children Ready	%				Count of Children	Count of Children Ready	%	Count of Children	Count of Children Ready	%	Count of Children	Count of Children Ready	%
VPK Completers	122,240	99,752	82%	N/A	N/A	N/A	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%				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

	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20	Adopted Plan – Using 2017-18 as Baseline		
							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 <u>District</u> in Year 5	72%	71%	71%	71%	71%
Percentage Still Employed in year 5 as Instructional Staff or Administrator in the Same <u>School</u>	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)

Baccalaureate Enrollment and Graduation Expectations (Projections)

Florida College System and State University System

August 2023

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

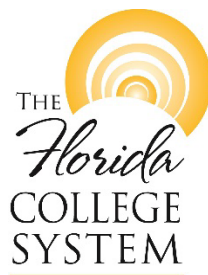
(2) The State Board of Education has the following duties:

(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 completion projections for baccalaureate degree programs in the Florida College and State University Systems.

The Florida Department of Education calculated the enrollment and completion projections using an exponential smoothing algorithm accounting for historical enrollment and completion data. The methodology used was consistent for all programs, except newly approved programs or reactivated programs with no or limited historical data. For these programs, projections provided by the institution were the basis of the Department's projections. 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.



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

**Florida College System Baccalaureate Projections
2024 Legislative Budget Request**

College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Enrollments					Enrollment Projections				
						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
01	Eastern Florida State College	BAS	Organizational Management	1105202991	12/12/12	1,454	1,618	1,672	1,525	1,376	1,379	1,382	1,386	1,389	1,392
01	Eastern Florida State College	BAS	Information Systems Technology	1101104011	3/18/14	403	455	490	486	511	545	579	612	645	679
01	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	2/18/14	346	296	275	251	237	191	187	142	138	93
01	Eastern Florida State College	BS	Nursing	1105138012	7/17/17	86	143	216	215	174	214	245	277	309	341
01	Eastern Florida State College	BS	Science Teacher Education	1101313161	7/15/20	0	0	0	1	1	1	2	2	2	2
02	Broward College	BS	Middle Grades Mathematics Education	1101313112	2/19/08	14	4	2	1	0	0	0	0	0	0
02	Broward College	BAS	Supervision and Management	1105202991	1/21/09	1,521	1,451	1,387	1,280	1,133	1,067	992	918	844	770
02	Broward College	BAS	Information Technology	1101101032	1/21/09	618	657	661	635	638	652	664	676	689	701
02	Broward College	BS	Exceptional Student Education	1101310011	2/19/08	282	248	306	295	296	299	302	304	307	309
02	Broward College	BS	Nursing	1105138012	1/21/09	396	442	383	304	265	235	204	173	142	111
02	Broward College	BAS	Technology Management	1101110991	1/21/09	130	144	155	146	149	156	161	165	170	175
02	Broward College	BAS	Supply Chain Management	1105202031	11/6/12	176	163	150	149	148	140	132	125	117	110
02	Broward College	BS	Aerospace Sciences	1104901011	11/16/16	47	76	101	121	126	149	171	193	215	236
02	Broward College	BS	Environmental Science	1100301991	11/19/13	118	103	97	97	86	80	73	66	58	51
02	Broward College	BS	Secondary Mathematics Education	1101313111	2/19/08	32	28	38	40	43	47	50	53	56	59
02	Broward College	BS	Secondary Biology Education	1101313221	2/19/08	26	22	23	18	16	13	12	8	8	4
03	College of Central Florida	BAS	Business and Organizational Management	1105202991	3/26/10	760	767	705	653	634	602	571	540	509	478
03	College of Central Florida	BS	Nursing	1105138012	11/19/13	151	136	135	113	113	93	96	76	79	58
03	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	3/26/10	43	38	54	63	52	64	68	71	75	79
04	Chipola College	BS	Secondary Mathematics Education	1101313111	5/14/02	4	9	7	0	0	0	0	0	0	0
04	Chipola College	BS	Business Administration	1105202011	12/17/10	88	81	81	81	79	78	77	76	76	75
04	Chipola College	BS	Elementary Education	1101312021	2/19/08	33	48	56	64	56	67	74	81	88	95
04	Chipola College	BS	Nursing	1105138012	2/19/08	66	65	66	58	44	45	40	34	29	23
04	Chipola College	BS	Secondary English Education	1101313051	12/17/10	12	10	10	16	12	15	16	17	18	19
04	Chipola College	BS	Exceptional Student Education	1101310011	2/19/08	7	11	15	11	9	11	12	12	13	13
04	Chipola College	BS	Middle Grades Mathematics Education	1101313112	5/14/02	8	9	7	2	4	3	2	2	1	0
04	Chipola College	BS	Middle Grades Science Education	1101313165	5/14/02	2	4	6	2	3	4	4	4	4	4
04	Chipola College	BS	Secondary Science-Biology Education	1101313221	5/14/02	0	1	1	2	1	2	2	3	3	4
05	Daytona State College	BS	Cardiopulmonary Sciences	1105109081	4/19/23	0	0	0	0	0	25	50	50	50	59
05	Daytona State College	BS	Information Technology	1101101032	9/17/13	248	267	236	211	218	200	188	177	166	155
05	Daytona State College	BS	Engineering Technology	1101599991	5/18/10	194	236	275	251	249	275	288	301	315	328
05	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	2/19/08	0	0	0	0	0	0	0	0	0	0
05	Daytona State College	BAS	Supervision and Management	1105202991	4/19/05	1,078	1,007	952	867	810	746	682	618	554	490
05	Daytona State College	BS	Nursing	1105138012	9/17/13	299	363	392	315	264	269	268	267	266	265
05	Daytona State College	BS	Elementary Education	1101312021	2/19/08	108	112	142	134	121	140	144	148	153	157
05	Daytona State College	BS	Accounting	1105203011	11/15/19	0	0	37	64	81	101	121	140	160	180
05	Daytona State College	BS	Exceptional Student Education	1101310011	2/19/08	15	26	27	28	40	42	46	51	55	59
05	Daytona State College	BS	Secondary Mathematics Education	1101313111	2/19/08	10	9	9	9	7	7	6	6	5	5
05	Daytona State College	BS	Secondary Biology Education	1101313221	2/19/08	1	6	9	5	4	6	6	7	8	8
05	Daytona State College	BS	Secondary Chemistry Education	1101313231	2/19/08	1	2	2	1	2	2	1	1	1	1
05	Daytona State College	BS	Secondary Physics Education	1101313291	2/19/08	1	1	1	2	1	2	2	2	2	2
06	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	3/26/10	57	73	69	55	48	48	48	48	48	48
06	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	2/19/08	588	569	534	478	424	389	348	307	266	225
06	Florida SouthWestern State College	BS	Nursing	1105138012	2/19/08	279	284	367	377	369	419	444	469	495	520
06	Florida SouthWestern State College	BS	Elementary Education	1101312021	2/19/08	176	175	220	228	180	209	216	224	231	238

**Florida College System Baccalaureate Projections
2024 Legislative Budget Request**

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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
06	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	4/19/05	122	105	106	105	92	87	82	76	71	65
06	Florida SouthWestern State College	BAS	Information Systems Technology	1101101032	1/13/21	0	0	0	0	50	39	47	55	64	72
07	Florida State College at Jacksonville	BS	Financial Services	1105208031	7/17/12	219	258	243	256	215	227	233	240	247	254
07	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	2/19/08	788	787	730	634	515	478	411	344	277	210
07	Florida State College at Jacksonville	BS	Business Administration	1105202011	9/21/10	925	854	863	858	838	840	836	832	829	825
07	Florida State College at Jacksonville	BS	Human Services	1104400001	3/27/12	637	634	666	635	571	570	563	556	549	542
07	Florida State College at Jacksonville	BS	Nursing	1105138012	2/19/08	316	491	536	444	407	438	462	485	509	533
07	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	1/21/09	347	344	304	257	267	238	217	196	176	155
07	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	2/19/08	280	279	251	249	248	240	234	227	221	214
07	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	12/17/10	263	259	256	214	217	201	189	177	164	152
07	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101.0	1/21/09	97	100	116	170	205	227	250	274	297	321
07	Florida State College at Jacksonville	BAS	Digital Media	1101003041	6/21/11	138	151	154	175	192	202	212	223	233	244
07	Florida State College at Jacksonville	BAS	Logistics	1105202031	11/19/13	203	220	208	204	180	178	174	170	166	162
07	Florida State College at Jacksonville	BS	Communication and Media	1100901021	10/18/11	115	119	143	146	138	153	158	164	170	176
07	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	1/21/09	190	152	146	148	123	110	97	83	69	55
08	The College of the Florida Keys	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	30	55	63	63	76
08	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	7/17/19	0	0	34	48	42	63	75	87	99	110
08	The College of the Florida Keys	BAS	Supervision and Management	1105202991	1/6/16	32	44	58	54	47	59	63	67	71	75
08	The College of the Florida Keys	BS	Nursing	1105138012	5/16/17	0	17	23	30	30	46	45	61	60	76
09	Gulf Coast State College	BAS	Digital Media	1101003041	5/21/13	43	44	49	57	47	55	57	60	62	65
09	Gulf Coast State College	BAS	Organizational Management	1105202991	11/6/12	121	112	99	106	100	92	88	83	79	74
09	Gulf Coast State College	BS	Nursing	1105138012	3/27/12	122	117	145	147	133	148	153	159	164	169
09	Gulf Coast State College	BAS	Technology Management	1101110991	3/26/10	64	57	56	45	41	35	29	23	17	11
10	Hillsborough Community College	BS	Nursing	1105138012	8/18/21	0	0	0	0	107	84	101	119	136	153
11	Indian River State College	BAS	Organizational Management	1105202991	2/20/07	453	512	457	431	371	372	352	332	312	292
11	Indian River State College	BS	Business Administration	1105202011	3/27/12	486	530	500	463	420	406	390	374	357	341
11	Indian River State College	BS	Human Services	1104400001	5/18/10	542	521	499	422	385	348	311	274	237	200
11	Indian River State College	BS	Nursing	1105138012	2/20/07	439	445	415	357	328	303	277	251	225	199
11	Indian River State College	BS	Information Technology and Security Management	1101101034	5/10/12	292	336	340	317	316	323	329	334	340	346
11	Indian River State College	BS	Biology	1102601011	5/18/10	452	416	340	340	288	248	210	171	133	95
11	Indian River State College	BS	Criminal Justice	1104301041	3/27/12	309	315	303	311	280	294	273	282	261	270
11	Indian River State College	BS	Accounting	1105203011	9/17/13	333	347	307	291	269	256	242	228	214	200
11	Indian River State College	BS	Health Care Management	1105107011	9/17/13	139	161	190	221	208	252	254	288	290	325
11	Indian River State College	BS	Elementary Education	1101312021	9/17/13	108	125	108	176	205	221	242	262	283	303
11	Indian River State College	BAS	Digital Media	1101003041	5/18/10	183	183	192	184	193	190	196	194	200	198
11	Indian River State College	BS	Public Administration	1104404011	5/10/12	138	141	137	133	125	128	118	120	111	113
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	2/20/07	38	30	29	30	34	32	31	29	28	26
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	2/20/07	11	8	8	8	8	7	6	6	5	4
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/20/11	76	83	87	87	84	89	94	98	103	107
12	Florida Gateway College	BS	Nursing	1105138012	6/21/11	129	120	102	77	101	69	85	55	72	42
12	Florida Gateway College	BS	Elementary Education	1101312021	11/15/19	0	0	11	38	58	71	84	97	110	123
12	Florida Gateway College	BAS	Water Resource Management	1100302052	3/18/14	27	31	44	43	20	33	34	35	35	36

**Florida College System Baccalaureate Projections
2024 Legislative Budget Request**

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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	3/27/12	129	151	168	186	177	201	215	228	242	256
13	Lake-Sumter State College	BS	RN to BSN	1105138012	7/17/17	68	126	138	125	132	153	174	195	216	237
14	State College of Florida, Manatee-Sarasota	BS	Exceptional Student Education	1101310011	3/30/22	0	0	0	0	0	0	0	0	0	0
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102.0	3/26/10	93	96	126	164	135	170	184	197	211	224
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	3/17/09	479	451	458	399	303	273	237	202	166	130
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	3/19/19	0	55	117	179	199	275	299	373	397	471
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	3/26/10	81	71	82	109	141	153	165	177	189	201
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	3/26/10	90	108	112	101	96	100	103	107	110	114
14	State College of Florida, Manatee-Sarasota	BS	Elementary Education	1101312021	3/30/22	0	0	0	0	21	16	20	23	27	30
15	Miami Dade College	BS	Data Analytics	1101101011	9/23/16	106	102	109	123	116	127	135	143	151	159
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	9/20/11	206	180	198	240	258	268	280	291	303	314
15	Miami Dade College	BAS	Supervision and Management	1105202991	1/21/09	1,771	1,864	2,062	2,135	2,093	2,250	2,332	2,414	2,496	2,578
15	Miami Dade College	BS	Nursing	1105138012	2/20/07	752	700	649	654	681	640	605	570	536	501
15	Miami Dade College	BAS	Public Safety Management	1104399991	3/21/06	540	591	701	706	649	745	777	808	840	871
15	Miami Dade College	BS	Exceptional Student Education	1101310011	5/14/02	261	237	243	235	245	235	227	218	210	202
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021.0	1/21/09	254	280	284	280	240	240	240	240	240	240
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	1/21/09	85	126	172	194	214	251	286	321	356	391
15	Miami Dade College	BS	Cybersecurity	1101110031	7/15/20	0	0	13	124	207	248	293	338	384	429
15	Miami Dade College	BS	Information Systems Technology	1101101034	11/19/13	330	307	281	262	197	178	150	122	94	66
15	Miami Dade College	BS	Biological Sciences	1102601011	6/21/11	218	231	222	190	189	181	173	165	157	149
15	Miami Dade College	BAS	Supply Chain Management	1105202032	11/19/13	117	110	105	102	98	95	92	89	86	83
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	3/26/10	103	90	80	88	81	75	69	64	58	52
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	5/14/02	20	18	19	16	17	15	14	12	10	9
15	Miami Dade College	BS	Secondary Biology Education	1101313221	5/14/02	11	11	6	8	10	8	7	7	6	6
16	North Florida College	BS	Nursing	1105138012	9/23/16	31	53	83	85	72	96	108	120	132	144
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	3/19/13	74	76	96	99	76	85	91	96	102	108
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	6/18/13	235	253	265	229	232	233	232	231	231	230
17	Northwest Florida State College	BAS	Project Management	1105202021	5/15/03	164	136	124	119	127	113	101	90	78	66
17	Northwest Florida State College	BS	Nursing	1105138012	2/19/08	129	124	156	139	122	131	132	133	134	134
17	Northwest Florida State College	BS	Elementary Education	1101312021	2/20/07	47	46	57	62	59	64	67	70	73	76
18	Palm Beach State College	BAS	Information Management	1101110991	6/15/10	417	453	456	445	383	386	383	380	378	375
18	Palm Beach State College	BAS	Supervision and Management	1105202991	2/19/08	1,794	1,859	1,698	1,583	1,347	1,280	1,197	1,114	1,032	949
18	Palm Beach State College	BS	Human Services	1104400001	4/1/20	0	0	190	347	452	561	669	778	887	995
18	Palm Beach State College	BS	Nursing	1105138012	6/15/10	312	385	474	429	323	398	410	423	436	448
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	4/1/20	0	0	35	37	30	51	60	69	77	86
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	6/18/13	710	738	725	681	657	646	636	625	615	604
19	Pasco-Hernando State College	BS	Nursing	1105138012	6/18/13	251	231	187	145	153	125	104	82	60	39
20	Pensacola State College	BAS	Business and Management	1105202991	3/26/10	748	702	717	720	688	691	685	679	673	667
20	Pensacola State College	BS	Nursing	1105138012	3/26/10	203	173	191	230	206	218	225	231	238	245
20	Pensacola State College	BAS	Cybersecurity	1101110031	1/6/16	131	166	188	190	156	173	185	198	210	223
21	Polk State College	BAS	Supervision and Management	1105202991	1/21/09	1,157	1,127	1,096	988	982	926	874	823	772	721
21	Polk State College	BS	Nursing	1105138012	5/17/11	387	355	317	305	242	226	174	155	103	83

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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
21	Polk State College	BS	Criminal Justice	1104301041	7/17/12	228	212	229	215	208	208	204	199	194	190
21	Polk State College	BS	Elementary Education	1101312021	8/26/15	87	103	106	120	122	134	145	156	167	178
21	Polk State College	BS	Aerospace Science	1104901011	9/17/13	53	66	79	90	98	111	123	135	146	158
21	Polk State College	BS	Early Childhood Education	1101312101	8/26/15	17	18	28	36	50	55	63	72	80	88
22	St. Johns River State College	BAS	Organizational Management	1105202991	3/26/10	277	301	300	311	293	308	313	318	323	328
22	St. Johns River State College	BS	Nursing	1105138012	5/10/12	223	230	226	189	153	140	127	113	100	87
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	3/26/10	49	50	50	59	58	62	64	67	69	72
23	St. Petersburg College	BS	Human Services	1104400001	3/22/23	0	0	0	0	0	30	45	60	75	90
23	St. Petersburg College	BS	Prekindergarten/Primary Education with Infused ESOL and Reading	1101312101	12/18/08	0	0	0	0	0	0	0	0	0	0
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	1/23/04	137	128	132	124	126	119	114	108	102	96
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	3/20/03	173	176	175	168	128	126	121	115	110	105
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	2/20/07	1,163	1,172	1,094	1,041	993	954	914	874	834	794
23	St. Petersburg College	BS	Nursing	1105138012	10/17/01	693	686	763	683	618	649	630	610	591	572
23	St. Petersburg College	BS	Business Administration	1105202011	12/18/08	707	660	619	506	484	412	353	293	234	175
23	St. Petersburg College	BAS	Health Services Administration	1105122111	2/20/07	583	589	563	487	442	415	387	360	333	305
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	2/20/07	581	602	562	528	413	400	378	356	333	311
23	St. Petersburg College	BAS	Technology Management	1101110051	10/17/01	551	547	510	428	372	331	288	245	203	160
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	7/24/03	410	381	406	356	297	289	265	241	217	194
23	St. Petersburg College	BS	Cybersecurity	1101110034	2/12/20	0	0	78	179	270	331	392	453	514	575
23	St. Petersburg College	BS	Elementary Education	1101312021	10/17/01	165	174	171	182	241	235	248	261	275	288
23	St. Petersburg College	BS	Biology, General	1102601011	2/18/08	206	202	172	156	149	128	113	98	82	67
23	St. Petersburg College	BAS	Sustainability Management	1100302991	5/15/07	192	185	161	142	131	114	98	83	67	51
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	2/18/08	185	173	163	126	116	99	82	66	49	32
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	8/23/05	120	105	107	104	109	102	97	91	85	80
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	10/17/01	24	27	33	39	44	47	50	54	57	60
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	10/17/01	14	13	10	7	11	7	6	5	4	3
24	Seminole State College of Florida	BS	Public Safety Administration	1104399991	2/9/22	0	0	0	0	45	35	43	50	57	65
24	Seminole State College of Florida	BS	Elementary Education K-6	1101312021	2/9/22	0	0	0	0	59	46	56	65	75	85
24	Seminole State College of Florida	BS	Exceptional Student Education K-12	1101310011	2/9/22	0	0	0	0	9	7	9	10	11	13
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/21/10	92	85	77	65	596	472	551	631	711	790
24	Seminole State College of Florida	BAS	Management and Organizational Leadership	1105202991	3/30/22	0	0	0	0	330	259	312	366	420	473
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	3/27/12	382	362	377	362	330	324	311	297	284	271
24	Santa Fe College	BAS	Health Services Administration	1105107011	1/21/09	245	224	200	188	170	150	131	111	92	72
24	Santa Fe College	BS	Nursing	1105138012	10/18/11	218	220	218	191	164	155	144	133	123	112
24	Santa Fe College	BAS	Information Technology and Security Management	1101101034	8/26/15	154	176	169	156	151	155	159	162	166	169
24	Santa Fe College	BS	Accounting	1105203011	2/16/17	43	81	112	111	107	129	149	169	188	208
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	1/21/09	85	81	87	88	68	73	71	69	67	65
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	3/18/14	39	41	42	42	32	32	32	31	31	30
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	4/16/13	21	16	20	22	22	22	22	23	23	23
25	Seminole State College of Florida	BS	Business Information Management	1105212011	9/21/10	904	869	774	691	562	489	411	332	254	176
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	9/21/10	621	608	548	484	469	435	402	369	336	303
25	Seminole State College of Florida	BS	Health Sciences	1105100005	8/26/15	574	573	516	513	428	411	388	365	342	319
25	Seminole State College of Florida	BAS	Interior Design	1105004083	1/21/09	60	55	165	241	240	303	351	399	448	496

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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
25	Seminole State College of Florida	BS	Construction	1101510012	9/21/10	177	242	236	221	201	211	217	224	231	238
25	Seminole State College of Florida	BS	Nursing	1105138012	7/17/17	177	188	231	222	190	210	224	239	253	268
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	9/21/10	127	133	124	120	103	109	93	97	81	86
26	South Florida State College	BAS	Supervision and Management	1105202991	9/20/11	128	145	155	154	146	160	164	168	172	176
26	South Florida State College	BS	Nursing	1105138012	1/21/14	49	48	52	55	72	75	79	83	87	91
26	South Florida State College	BS	Elementary Education	1101312021	1/21/14	33	29	27	25	34	25	32	25	32	26
27	Tallahassee Community College	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	40	80	80	80	94
27	Tallahassee Community College	BS	Elementary Education	1101312021	3/22/23	0	0	0	0	0	50	75	100	100	122
27	Tallahassee Community College	BAS	Business Administration	1105202011	3/22/23	0	0	0	0	0	140	280	280	280	331
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	8/26/15	58	79	99	102	100	113	125	137	149	161
28	Valencia College	BAS	Business Administration	1105202011	7/7/17	779	1,514	1,914	1,938	1,969	2,003	2,036	2,070	2,104	2,137
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	9/21/10	137	132	124	136	101	113	91	97	75	81
28	Valencia College	BS	Nursing	1105138012	7/7/17	179	322	511	535	453	563	655	747	839	930
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	10/25/18	0	65	185	301	361	449	535	622	708	794
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	9/21/10	169	182	187	146	131	125	115	105	94	84
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	6/18/13	100	96	97	76	68	61	54	47	40	33

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01	Eastern Florida State College	BAS	Organizational Management	1105202991	12/12/12	290	357	407	445	362	421	452	483	514	545
01	Eastern Florida State College	BAS	Information Systems Technology	1101104011	3/18/14	53	59	84	114	110	133	150	168	185	202
01	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	2/18/14	59	47	53	44	44	34	41	29	36	23
01	Eastern Florida State College	BS	Nursing	1105138012	7/17/17	0	15	36	57	45	72	84	96	109	121
01	Eastern Florida State College	BS	Science Teacher Education	1101313161	7/15/20	0	0	0	0	1	1	1	1	1	1
02	Broward College	BS	Middle Grades Mathematics Education	1101313112	2/19/08	2	1	0	0	0	0	0	0	0	0
02	Broward College	BAS	Supervision and Management	1105202991	1/21/09	299	293	289	267	255	249	243	237	230	224
02	Broward College	BAS	Information Technology	1101101032	1/21/09	105	105	164	134	126	150	160	171	181	192
02	Broward College	BS	Exceptional Student Education	1101310011	2/19/08	51	46	67	50	46	50	49	49	48	48
02	Broward College	BS	Nursing	1105138012	1/21/09	110	102	108	92	64	64	54	45	36	26
02	Broward College	BAS	Technology Management	1101110991	1/21/09	25	21	38	37	25	33	34	36	38	40
02	Broward College	BAS	Supply Chain Management	1105202031	11/6/12	43	51	33	32	27	27	14	17	5	8
02	Broward College	BS	Aerospace Sciences	1104901011	11/16/16	0	19	24	27	32	43	50	57	64	71
02	Broward College	BS	Environmental Science	1100301991	11/19/13	24	22	24	22	24	23	22	21	20	19
02	Broward College	BS	Secondary Mathematics Education	1101313111	2/19/08	7	1	6	6	4	5	5	5	6	6
02	Broward College	BS	Secondary Biology Education	1101313221	2/19/08	1	4	3	3	2	3	2	4	3	4
03	College of Central Florida	BAS	Business and Organizational Management	1105202991	3/26/10	156	156	173	139	130	131	126	121	115	110
03	College of Central Florida	BS	Nursing	1105138012	11/19/13	52	56	46	33	55	45	45	45	45	45
03	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	3/26/10	16	14	13	15	21	19	20	21	22	23
04	Chipola College	BS	Secondary Mathematics Education	1101313111	5/14/02	0	2	7	0	0	1	1	0	0	0
04	Chipola College	BS	Business Administration	1105202011	12/17/10	25	28	14	28	17	18	18	17	17	16
04	Chipola College	BS	Elementary Education	1101312021	2/19/08	9	11	21	21	14	22	23	25	27	29
04	Chipola College	BS	Nursing	1105138012	2/19/08	28	27	25	26	15	17	13	12	8	8
04	Chipola College	BS	Secondary English Education	1101313051	12/17/10	2	3	2	5	5	6	7	7	8	9
04	Chipola College	BS	Exceptional Student Education	1101310011	2/19/08	4	0	4	5	2	3	3	3	3	4
04	Chipola College	BS	Middle Grades Mathematics Education	1101313112	5/14/02	1	2	5	1	1	1	2	2	2	2
04	Chipola College	BS	Middle Grades Science Education	1101313165	5/14/02	0	2	3	1	1	2	2	2	2	2
04	Chipola College	BS	Secondary Science-Biology Education	1101313221	5/14/02	0	0	1	0	0	0	0	0	0	0
05	Daytona State College	BS	Cardiopulmonary Sciences	1105109081	4/19/23	0	0	0	0	0	0	25	50	50	72
05	Daytona State College	BS	Information Technology	1101101032	9/17/13	29	45	34	25	18	16	13	11	8	5
05	Daytona State College	BS	Engineering Technology	1101599991	5/18/10	33	34	42	42	45	46	53	53	60	60
05	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	2/19/08	0	0	0	0	0	0	0	0	0	0
05	Daytona State College	BAS	Supervision and Management	1105202991	4/19/05	272	269	231	244	198	195	182	168	154	140
05	Daytona State College	BS	Nursing	1105138012	9/17/13	102	131	145	153	85	105	108	112	115	118
05	Daytona State College	BS	Elementary Education	1101312021	2/19/08	38	54	36	42	36	44	34	43	33	42
05	Daytona State College	BS	Accounting	1105203011	11/15/19	0	0	0	8	25	29	33	38	43	48
05	Daytona State College	BS	Exceptional Student Education	1101310011	2/19/08	6	8	9	4	4	4	3	2	2	1
05	Daytona State College	BS	Secondary Mathematics Education	1101313111	2/19/08	4	5	2	2	2	2	2	1	1	1
05	Daytona State College	BS	Secondary Biology Education	1101313221	2/19/08	1	0	4	2	3	4	5	5	6	6
05	Daytona State College	BS	Secondary Chemistry Education	1101313231	2/19/08	0	0	1	0	0	0	0	0	0	0
05	Daytona State College	BS	Secondary Physics Education	1101313291	2/19/08	0	0	0	1	0	1	1	1	1	1
06	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	3/26/10	6	13	14	15	9	14	15	16	17	19
06	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	2/19/08	128	138	139	99	100	94	89	84	79	74
06	Florida SouthWestern State College	BS	Nursing	1105138012	2/19/08	108	92	162	159	124	156	166	177	187	198
06	Florida SouthWestern State College	BS	Elementary Education	1101312021	2/19/08	70	63	59	76	44	53	52	51	50	48

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06	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	4/19/05	25	22	24	22	20	18	20	17	19	15
06	Florida SouthWestern State College	BAS	Information Systems Technology	1101101032	1/13/21	0	0	0	0	0	0	0	0	0	0
07	Florida State College at Jacksonville	BS	Financial Services	1105208031	7/17/12	32	18	57	89	37	69	78	86	95	103
07	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	2/19/08	194	100	223	331	144	254	263	273	282	292
07	Florida State College at Jacksonville	BS	Business Administration	1105202011	9/21/10	146	92	178	146	104	120	120	119	119	118
07	Florida State College at Jacksonville	BS	Human Services	1104400001	3/27/12	67	83	154	115	106	134	146	158	170	182
07	Florida State College at Jacksonville	BS	Nursing	1105138012	2/19/08	115	99	202	159	124	169	175	182	188	195
07	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	1/21/09	48	28	68	41	38	46	45	43	42	40
07	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	2/19/08	47	28	54	31	38	28	37	23	33	19
07	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	12/17/10	28	30	45	28	28	28	25	23	21	18
07	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101.0	1/21/09	25	19	42	29	21	29	29	29	29	29
07	Florida State College at Jacksonville	BAS	Digital Media	1101003041	6/21/11	24	16	31	22	26	26	27	27	27	28
07	Florida State College at Jacksonville	BAS	Logistics	1105202031	11/19/13	36	30	48	55	32	48	49	50	51	52
07	Florida State College at Jacksonville	BS	Communication and Media	1100901021	10/18/11	23	13	25	24	25	26	27	28	29	30
07	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	1/21/09	51	26	48	42	32	32	30	29	28	27
08	The College of the Florida Keys	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	0	15	22	22	31
08	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	7/17/19	0	0	0	6	2	6	5	8	7	10
08	The College of the Florida Keys	BAS	Supervision and Management	1105202991	1/6/16	7	8	7	16	0	8	4	8	4	8
08	The College of the Florida Keys	BS	Nursing	1105138012	5/16/17	0	0	2	5	2	5	6	7	7	8
09	Gulf Coast State College	BAS	Digital Media	1101003041	5/21/13	7	9	6	7	14	12	13	14	15	16
09	Gulf Coast State College	BAS	Organizational Management	1105202991	11/6/12	24	27	13	18	17	14	12	10	9	7
09	Gulf Coast State College	BS	Nursing	1105138012	3/27/12	37	27	34	47	34	39	41	42	44	46
09	Gulf Coast State College	BAS	Technology Management	1101110991	3/26/10	16	10	11	7	8	2	6	0	3	0
10	Hillsborough Community College	BS	Nursing	1105138012	8/18/21	0	0	0	0	0	0	0	0	0	0
11	Indian River State College	BAS	Organizational Management	1105202991	2/20/07	98	118	114	116	67	79	73	68	63	57
11	Indian River State College	BS	Business Administration	1105202011	3/27/12	73	101	87	84	72	88	70	85	68	83
11	Indian River State College	BS	Human Services	1104400001	5/18/10	115	121	149	105	86	91	85	79	73	66
11	Indian River State College	BS	Nursing	1105138012	2/20/07	106	116	132	83	88	86	83	80	77	74
11	Indian River State College	BS	Information Technology and Security Management	1101101034	5/10/12	45	57	60	61	56	62	65	68	71	74
11	Indian River State College	BS	Biology	1102601011	5/18/10	44	38	35	47	46	46	47	48	49	50
11	Indian River State College	BS	Criminal Justice	1104301041	3/27/12	80	71	72	63	69	59	61	52	54	46
11	Indian River State College	BS	Accounting	1105203011	9/17/13	49	46	47	30	35	24	26	16	18	7
11	Indian River State College	BS	Health Care Management	1105107011	9/17/13	27	35	23	36	36	44	36	46	38	48
11	Indian River State College	BS	Elementary Education	1101312021	9/17/13	29	28	20	29	23	23	22	22	21	20
11	Indian River State College	BAS	Digital Media	1101003041	5/18/10	39	39	39	26	27	22	19	16	12	9
11	Indian River State College	BS	Public Administration	1104404011	5/10/12	32	23	21	22	23	19	18	17	16	15
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	2/20/07	9	8	12	4	7	4	5	2	3	0
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	2/20/07	3	1	1	2	3	3	3	2	2	2
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/20/11	9	11	23	17	16	21	23	25	27	29
12	Florida Gateway College	BS	Nursing	1105138012	6/21/11	37	51	36	26	19	16	13	10	7	4
12	Florida Gateway College	BS	Elementary Education	1101312021	11/15/19	0	0	0	0	12	9	11	13	15	17
12	Florida Gateway College	BAS	Water Resource Management	1100302052	3/18/14	2	4	2	19	4	17	13	21	17	25

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13	Lake-Sumter State College	BAS	Organizational Management	1105202991	3/27/12	27	33	36	47	42	53	51	61	59	68
13	Lake-Sumter State College	BS	RN to BSN	1105138012	7/17/17	0	16	38	23	39	50	58	66	75	83
14	State College of Florida, Manatee-Sarasota	BS	Exceptional Student Education	1101310011	3/30/22	0	0	0	0	0	0	0	0	0	0
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102.0	3/26/10	21	17	34	37	35	44	48	52	57	61
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	3/17/09	186	156	164	172	106	112	99	86	74	61
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	3/19/19	0	0	2	22	26	32	39	45	51	57
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	3/26/10	32	23	20	27	24	23	21	20	18	17
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	3/26/10	16	19	21	21	19	21	22	23	24	25
14	State College of Florida, Manatee-Sarasota	BS	Elementary Education	1101312021	3/30/22	0	0	0	0	0	0	0	0	0	0
15	Miami Dade College	BS	Data Analytics	1101101011	9/23/16	19	29	33	61	27	49	56	62	69	76
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	9/20/11	25	43	34	61	19	52	30	54	32	56
15	Miami Dade College	BAS	Supervision and Management	1105202991	1/21/09	455	402	529	519	457	512	523	535	546	557
15	Miami Dade College	BS	Nursing	1105138012	2/20/07	277	281	229	206	181	158	134	111	87	63
15	Miami Dade College	BAS	Public Safety Management	1104399991	3/21/06	142	128	160	161	159	171	179	188	196	204
15	Miami Dade College	BS	Exceptional Student Education	1101310011	5/14/02	47	53	48	55	31	44	32	39	28	34
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021.0	1/21/09	57	49	60	74	47	60	62	65	67	69
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	1/21/09	21	5	63	56	51	77	87	97	107	117
15	Miami Dade College	BS	Cybersecurity	1101110031	7/15/20	0	0	0	8	55	49	58	68	78	87
15	Miami Dade College	BS	Information Systems Technology	1101101034	11/19/13	83	108	110	97	59	69	64	59	54	50
15	Miami Dade College	BS	Biological Sciences	1102601011	6/21/11	51	49	79	44	58	53	63	56	66	59
15	Miami Dade College	BAS	Supply Chain Management	1105202032	11/19/13	25	26	26	17	19	18	17	16	15	14
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	3/26/10	10	18	16	26	17	27	25	33	31	38
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	5/14/02	5	4	2	1	6	4	4	3	3	2
15	Miami Dade College	BS	Secondary Biology Education	1101313221	5/14/02	1	5	1	0	1	0	0	0	0	0
16	North Florida College	BS	Nursing	1105138012	9/23/16	9	17	23	45	23	37	44	50	56	62
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	3/19/13	20	16	14	25	26	29	33	36	40	43
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	6/18/13	43	35	51	41	56	49	60	54	65	59
17	Northwest Florida State College	BAS	Project Management	1105202021	5/15/03	30	26	22	21	22	18	15	12	8	5
17	Northwest Florida State College	BS	Nursing	1105138012	2/19/08	50	45	51	32	53	36	46	35	44	34
17	Northwest Florida State College	BS	Elementary Education	1101312021	2/20/07	20	15	9	11	19	12	12	11	11	11
18	Palm Beach State College	BAS	Information Management	1101110991	6/15/10	58	61	66	54	55	55	54	54	53	53
18	Palm Beach State College	BAS	Supervision and Management	1105202991	2/19/08	286	323	306	236	259	252	247	242	237	232
18	Palm Beach State College	BS	Human Services	1104400001	4/1/20	0	0	0	8	61	53	64	75	85	96
18	Palm Beach State College	BS	Nursing	1105138012	6/15/10	84	96	113	114	121	133	143	153	162	172
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	4/1/20	0	0	0	1	14	11	14	16	19	21
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	6/18/13	167	135	143	141	143	128	141	125	138	122
19	Pasco-Hernando State College	BS	Nursing	1105138012	6/18/13	47	90	81	45	46	46	45	45	44	43
20	Pensacola State College	BAS	Business and Management	1105202991	3/26/10	131	164	169	148	143	147	150	153	156	158
20	Pensacola State College	BS	Nursing	1105138012	3/26/10	43	45	42	54	50	56	59	63	66	70
20	Pensacola State College	BAS	Cybersecurity	1101110031	1/6/16	4	32	34	47	46	68	67	89	89	111
21	Polk State College	BAS	Supervision and Management	1105202991	1/21/09	266	241	256	222	200	191	176	161	146	131
21	Polk State College	BS	Nursing	1105138012	5/17/11	97	93	95	103	71	81	76	72	67	63

**Florida College System Baccalaureate Projections
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College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Completions					Completion Projections				
						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
21	Polk State College	BS	Criminal Justice	1104301041	7/17/12	60	47	49	57	48	49	48	48	47	47
21	Polk State College	BS	Elementary Education	1101312021	8/26/15	16	33	33	23	32	36	40	44	48	52
21	Polk State College	BS	Aerospace Science	1104901011	9/17/13	7	20	21	28	26	39	35	48	43	56
21	Polk State College	BS	Early Childhood Education	1101312101	8/26/15	6	5	8	6	3	3	4	4	4	4
22	St. Johns River State College	BAS	Organizational Management	1105202991	3/26/10	47	49	62	62	60	65	67	70	73	75
22	St. Johns River State College	BS	Nursing	1105138012	5/10/12	37	55	59	56	47	51	55	58	61	64
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	3/26/10	19	19	16	18	15	15	15	15	15	14
23	St. Petersburg College	BS	Human Services	1104400001	3/22/23	0	0	0	0	0	0	15	25	30	41
23	St. Petersburg College	BS	Prekindergarten/Primary Education with Infused ESOL and Reading	1101312101	12/18/08	0	0	0	0	0	0	0	0	0	0
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	1/23/04	21	12	38	21	17	20	18	16	14	11
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	3/20/03	50	58	54	58	41	42	42	42	42	42
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	2/20/07	176	184	238	178	191	207	208	209	210	211
23	St. Petersburg College	BS	Nursing	1105138012	10/17/01	237	223	252	192	176	166	147	127	107	87
23	St. Petersburg College	BS	Business Administration	1105202011	12/18/08	137	144	157	112	106	100	91	83	74	65
23	St. Petersburg College	BAS	Health Services Administration	1105122111	2/20/07	120	98	131	113	93	101	99	97	95	93
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	2/20/07	68	92	114	105	82	92	98	105	111	118
23	St. Petersburg College	BAS	Technology Management	1101110051	10/17/01	127	112	144	119	88	95	89	83	77	71
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	7/24/03	88	64	87	95	74	86	85	85	84	84
23	St. Petersburg College	BS	Cybersecurity	1101110034	2/12/20	0	0	0	21	52	60	71	81	91	102
23	St. Petersburg College	BS	Elementary Education	1101312021	10/17/01	56	42	69	50	54	58	57	57	57	57
23	St. Petersburg College	BS	Biology, General	1102601011	2/18/08	34	58	29	24	27	19	15	11	7	3
23	St. Petersburg College	BAS	Sustainability Management	1100302991	5/15/07	31	27	27	25	29	24	27	23	25	21
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	2/18/08	27	46	31	24	22	21	20	19	17	16
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	8/23/05	33	22	34	26	22	21	19	16	14	12
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	10/17/01	6	6	10	9	8	8	7	7	6	6
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	10/17/01	5	3	3	2	4	2	3	1	2	0
24	Seminole State College of Florida	BS	Public Safety Administration	1104399991	2/9/22	0	0	0	0	0	0	0	0	0	0
24	Seminole State College of Florida	BS	Elementary Education K-6	1101312021	2/9/22	0	0	0	0	0	0	0	0	0	0
24	Seminole State College of Florida	BS	Exceptional Student Education K-12	1101310011	2/9/22	0	0	0	0	0	0	0	0	0	0
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/21/10	9	24	27	14	22	19	17	16	15	14
24	Seminole State College of Florida	BAS	Management and Organizational Leadership	1105202991	3/30/22	0	0	0	0	69	54	65	77	88	99
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	3/27/12	80	76	73	67	69	62	64	57	58	52
24	Santa Fe College	BAS	Health Services Administration	1105107011	1/21/09	40	46	39	28	26	23	20	17	14	11
24	Santa Fe College	BS	Nursing	1105138012	10/18/11	76	84	89	39	87	63	62	61	59	58
24	Santa Fe College	BAS	Information Technology and Security Management	1101101034	8/26/15	21	20	40	11	25	11	27	13	29	15
24	Santa Fe College	BS	Accounting	1105203011	2/16/17	0	8	18	20	28	34	40	47	53	59
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	1/21/09	23	21	9	23	26	22	23	25	26	27
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	3/18/14	9	9	7	7	6	6	5	5	4	4
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	4/16/13	3	1	3	4	7	8	8	9	10	11
25	Seminole State College of Florida	BS	Business Information Management	1105212011	9/21/10	135	146	139	128	104	106	98	90	82	74
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	9/21/10	129	137	135	111	92	89	85	80	76	71
25	Seminole State College of Florida	BS	Health Sciences	1105100005	8/26/15	126	128	164	147	126	139	148	157	167	176
25	Seminole State College of Florida	BAS	Interior Design	1105004083	1/21/09	28	34	35	42	47	51	56	60	65	69

**Florida College System Baccalaureate Projections
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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
25	Seminole State College of Florida	BS	Construction	1101510012	9/21/10	24	30	48	47	40	52	57	63	68	74
25	Seminole State College of Florida	BS	Nursing	1105138012	7/17/17	6	49	64	61	52	76	88	100	112	123
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	9/21/10	22	22	22	17	19	17	15	14	13	11
26	South Florida State College	BAS	Supervision and Management	1105202991	9/20/11	37	35	30	41	36	38	39	40	41	42
26	South Florida State College	BS	Nursing	1105138012	1/21/14	15	15	5	14	8	12	4	7	0	3
26	South Florida State College	BS	Elementary Education	1101312021	1/21/14	13	16	8	10	13	11	10	10	10	10
27	Tallahassee Community College	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	0	15	25	30	41
27	Tallahassee Community College	BS	Elementary Education	1101312021	3/22/23	0	0	0	0	0	0	25	50	50	72
27	Tallahassee Community College	BAS	Business Administration	1105202011	3/22/23	0	0	0	0	0	0	70	100	100	141
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	8/26/15	12	19	23	24	32	37	42	48	53	58
28	Valencia College	BAS	Business Administration	1105202011	7/7/17	8	208	421	491	468	698	814	931	1,047	1,163
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	9/21/10	24	31	37	38	30	33	33	33	33	33
28	Valencia College	BS	Nursing	1105138012	7/7/17	0	54	110	139	140	190	221	253	284	316
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	10/25/18	0	0	21	46	73	89	106	122	138	155
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	9/21/10	26	26	31	22	12	11	8	6	4	1
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	6/18/13	22	20	24	28	11	16	15	15	14	13

SUS Baccalaureate Degree Trends and Estimates

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

The actual data are bachelor's degrees awarded within the State University System by discipline (shown by six-digit CIP code). The mathematical estimates are based only on the five year average annual change, and not any approved policy, strategic decision, or enrollment factors. The methodology used to estimate out-year projections are progressively conservative and designed to smooth volatile (defined as annual change of ±10% of the 2022-23 total) trends. If the average annual change is not within a ±10% range of the 2022-23 value, then the degree awarded estimates are held constant at the 2022-23 level. Note: Institutions began reporting program enrollment and degrees awarded using the CIP 2020 taxonomy for the 2019-20 academic year. The trends shown below may be impacted by this reporting change.

6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2022-23	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010		CIP 2020						2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023							
010000	Agriculture Science	11	27	16	36	29	23	2	9%	30	30	30	30	30
010102	Agricultural Business/Operations	7	3	11	6	9	10	1	10%	10	10	10	10	10
010103	Ag (Food and Resource) Economics	133	147	124	114	100	87	-9	-10%	90	90	90	90	90
010901	Animal Sciences	154	151	195	144	146	129	-5	-4%	120	120	120	120	120
011001	Food Sciences and Technology	42	33	18	31	30	27	-3	-11%	30	30	30	30	30
011101	Plant Sciences	38	40	38	55	52	37	0	0%	40	40	40	40	40
011103	Horticulture Science	13	16	29	25	12	14	0	0%	10	10	10	10	10
011201	Soil Sciences	3	2	1	6	1	4	0	0%	0	0	0	0	0
030101	Natural Resources/Conservation General	85	75	63	52	42	43	-8	-19%	40	40	40	40	40
030103	Environmental Studies	146	142	176	178	195	207	12	6%	220	230	240	250	260
030104	Environmental Science	268	294	304	308	270	319	10	3%	330	340	350	360	370
030205	Marine Science	26	36	39	21	29	36	2	6%	40	40	40	40	40
030501	Forest Resources & Conservation	50	61	62	58	78	48	0	0%	50	50	50	50	50
030601	Wildlife, Fish and Wildlands Science and Managemen	46	67	49	51	38	44	0	0%	40	40	40	40	40
040201	Architecture	203	206	194	226	172	137	-13	-9%	120	110	100	90	80
040301	Urban & Regional Planning	25	34	24	23	16	13	-2	-15%	10	10	10	10	10
040401	Environmental Design/Architecture	24	24	17	23	31	17	-1	-6%	20	20	20	20	20
040601	Landscape Architecture	10	9	10	12	13	14	1	7%	20	20	20	20	20
040902	Architectural and Building Sciences/Technology					46	95	19	20%	100	100	100	100	100
050103	Asian Studies	34	37	36	29	43	26	-2	-8%	20	20	20	20	20
050107	Latin American Studies	3	14	12	8	6	9	1	11%	10	10	10	10	10
050108	Middle Eastern Studies	13	7	6	5	8	7	-1	-14%	10	10	10	10	10
050124	French and Francophone Studies	3	4	5	2	2	3	0	0%	0	0	0	0	0
050134	Latin American and Caribbean Studies	8	8	13	9	12	9	0	0%	10	10	10	10	10
050201	African-American (Black) Studies	50	39	49	36	27	28	-4	-14%	30	30	30	30	30
050207	Womens Studies	71	69	61	87	71	65	-1	-2%	60	60	60	60	60
090100	Communication, General	189	256	233	201	194	155	-7	-5%	150	140	130	130	130
090101	Speech Communication and Rhetoric	1,382	1,336	1,426	1,414	1,218	1,077	-61	-6%	1,020	970	920	880	840
090102	Communication (Mass)	875	774	531	371	360	217	-132	-61%	220	220	220	220	220
090401	Journalism	186	220	218	198	252	293	21	7%	310	330	350	370	380
090701	Radio & TV Broadcasting	351	317	292	264	255	223	-26	-12%	220	220	220	220	220
090702	Digital Communication and Media/Multimedia	387	383	442	428	450	543	31	6%	570	600	630	650	670
090900	Public Relations, Advertising, and Applied Communi	128	178	360	549	612	489	72	15%	490	490	490	490	490
090902	Public Relations & Organizational Comm	228	264	281	283	304	242	3	1%	250	250	250	250	250
090903	Advertising	312	331	330	307	304	336	5	1%	340	350	350	350	350
110101	Computer and Information Sciences, General	1,257	1,393	1,577	1,822	1,880	2,131	175	8%	2,310	2,470	2,610	2,730	2,840
110103	Information Technology	827	869	966	1,026	1,081	898	14	2%	910	920	930	940	950
110104	Informatics				10	19	41	8	20%	40	40	40	40	40
110401	Information Sciences & Studies				2	68	120	24	20%	120	120	120	120	120
110701	Computer Science		2	14	104	171	212	42	20%	210	210	210	210	210
111003	Computer and Information Systems Security/Informat		3	22	30	50	161	32	20%	160	160	160	160	160
130101	Education, General	119	130	126	159	195	193	15	8%	210	220	230	240	250
130501	Educational/Instructional Technology				3	9	6	1	17%	10	10	10	10	10
131001	Special Ed, General	169	183	202	197	162	183	3	2%	190	190	190	190	190
131003	Ed. Of the Deaf and Hearing Impaired	3	7	9	11	5	10	1	10%	10	10	10	10	10
131009	Ed. Of the Blind & Visually Handicapped	8	10	13	11	11	5	-1	-20%	10	10	10	10	10
131202	Elementary Teacher Ed	1,068	1,095	1,047	936	879	846	-44	-5%	800	760	730	700	670

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6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2022-23	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010		CIP 2020						2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023							
131203	JR High/Middle School Ed	3	6	2	1	6	1	0	0%	0	0	0	0	0
131205	Secondary Teacher Ed	50	62	114	113	131	136	17	13%	140	140	140	140	140
131206	Teacher Education Multiple Levels	56	63	86	79	68	52	-1	-2%	50	50	50	50	50
131210	Pre-Elern/Early Childhood Teacher Ed.	322	346	329	372	361	336	3	1%	340	340	340	340	340
131301	Agricultural Teacher Ed. (Voc)	61	70	64	45	63	62	0	0%	60	60	60	60	60
131302	Art Teacher Ed.	24	15	29	22	14	14	-2	-14%	10	10	10	10	10
131305	English Teacher Ed.	93	88	83	51	62	53	-8	-15%	50	50	50	50	50
131311	Mathematics Teacher Ed.	47	44	34	41	19	16	-6	-38%	20	20	20	20	20
131312	Music Teacher Ed.	116	124	127	126	159	125	2	2%	130	130	130	130	130
131314	Physical Ed. Teaching & Coaching	538	560	581	472	263	118	-84	-71%	120	120	120	120	120
131316	Science Teacher Ed.	35	16	16	14	13	10	-5	-50%	10	10	10	10	10
131317	Social Science Teacher Ed.	92	117	68	50	55	43	-10	-23%	40	40	40	40	40
131320	Trade and Industrial Teacher Ed	28	26	19	9	6	15	-3	-20%	20	20	20	20	20
140101	Engineering, General				2	3	7	1	14%	10	10	10	10	10
140201	Aerospace, Aeronautical and Astronautical/Space En	180	258	317	332	327	347	33	10%	380	410	440	460	480
140301	Agricultural Engineering	4	4	8	4	3	7	1	14%	10	10	10	10	10
140501	Bioengineering and Biomedical Engineering	162	203	195	256	257	284	24	8%	310	330	350	370	380
140701	Chemical Engineering	347	347	309	293	271	214	-27	-13%	210	210	210	210	210
140801	Civil Engineering	668	710	785	808	797	721	11	2%	730	740	750	760	770
140803	Structural Engineering	7	6	9	11	6	6	0	0%	10	10	10	10	10
140901	Computer Engineering	426	508	536	561	634	532	21	4%	550	570	590	610	620
140903	Computer Software Engineering	61	55	56	72	68	56	-1	-2%	60	60	60	60	60
141001	Electrical and Electronics Engineering	648	665	697	767	769	751	21	3%	770	790	810	830	840
141003	Laser and Optical Engineering	13	17	19	25	36	21	2	10%	20	20	20	20	20
141401	Environmental Engineering	127	121	132	138	141	149	4	3%	150	150	150	150	150
141801	Materials Engineering	47	62	70	61	59	69	4	6%	70	70	70	70	70
141901	Mechanical Engineering	1,344	1,440	1,528	1,577	1,520	1,415	14	1%	1,430	1,440	1,450	1,460	1,470
142301	Nuclear Engineering	15	14	21	9	12	15	0	0%	20	20	20	20	20
142401	Coastal & Ocean Engineering	27	23	24	23	20	24	-1	-4%	20	20	20	20	20
142701	Industrial & Systems Engineering	103	127	119	140	123	124	4	3%	130	130	130	130	130
143501	Industrial/Manufacturing Engineering	253	207	268	231	223	240	-3	-1%	240	240	240	240	240
143801	Surveying Engineering	3	6	5	10	34	13	2	15%	10	10	10	10	10
144501	Biological/Biosystems Engineering	35	20	23	17	17	14	-4	-29%	10	10	10	10	10
150000	Engineering Technologies and Engineering-Related F	26	28	32	34	21	21	-1	-5%	20	20	20	20	20
150303	Electronic Engineering Technology	9	11	5	8	6	4	-1	-25%	0	0	0	0	0
151001	Construction/Building Tech.	143	202	241	246	257	265	24	9%	290	310	330	350	360
151102	Surveying	23	16	14	20	14	7	-3	-43%	10	10	10	10	10
159999	Engineering Technologies and Engineering-Related F			4	11	31	30	6	20%	30	30	30	30	30
160101	Foreign Lang, Multiple	41	97	169	153	127	145	21	14%	150	150	150	150	150
160102	Linguistics	78	87	47	45	46	51	-5	-10%	50	50	50	50	50
160399	East Asian Lang/Literature	36	35	20	22	17	15	-4	-27%	20	20	20	20	20
160402	Russian	21	21	8	16	5	3	-4	-133%	0	0	0	0	0
160501	German Language and Literature	16	5	5	8	6	6	-2	-33%	10	10	10	10	10
160901	French	49	46	29	19	25	17	-6	-35%	20	20	20	20	20
160902	Italian	9	6	6	4	6	3	-1	-33%	0	0	0	0	0
160905	Spanish	235	221	208	172	170	140	-19	-14%	140	140	140	140	140
160908	Hispanic and Latin American Languages, Literatures				1	19	21	4	19%	20	20	20	20	20

SUS Baccalaureate Degree Trends and Estimates

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6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2022-23	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010		CIP 2020						2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023							
161200	Classics	37	35	32	24	36	36	0	0%	40	40	40	40	40
161603	Sign Language Interpretation & Translation	13	16	18	17	14	14	0	0%	10	10	10	10	10
190701	Home & Family Life	212	264	309	328	274	246	7	3%	250	260	270	280	280
190707	Family and Community Studies	126	103	122	105	91	70	-11	-16%	70	70	70	70	70
190901	Textiles & Clothing	171	149	165	145	95	68	-21	-31%	70	70	70	70	70
220000	Law	184	246	214	264	235	257	15	6%	270	280	290	300	310
220302	Legal Assisting	176	117	120	101	79	111	-13	-12%	110	110	110	110	110
230101	English, General	1,606	1,605	1,514	1,462	1,373	1,353	-51	-4%	1,300	1,250	1,210	1,170	1,140
231303	Professional, Technical, Business, and Scientific	23	15	16	20	13	27	1	4%	30	30	30	30	30
231304	Rhetoric and Composition	31	32	31	26	27	21	-2	-10%	20	20	20	20	20
240101	Liberal Arts & Sciences	335	390	683	589	555	471	27	6%	500	520	540	560	580
240103	Humanities	141	137	150	132	98	119	-4	-3%	120	120	120	120	120
240199	New College/Honors College	176	203	141	127	116	111	-13	-12%	110	110	110	110	110
260101	Biology, General	3,072	3,245	3,502	3,654	3,650	3,523	90	3%	3,610	3,690	3,760	3,820	3,870
260102	Biomedical Sciences	964	1,120	1,152	1,361	1,322	1,329	73	5%	1,400	1,470	1,530	1,580	1,620
260202	Biochemistry	76	71	95	95	119	108	6	6%	110	120	130	130	130
260301	Botany, General	7	12	12	9	11	8	0	0%	10	10	10	10	10
260406	Cell/Cellular & Molecular Biology					17	32	6	19%	30	30	30	30	30
260503	Microbiology/Bacteriology	226	250	263	261	281	273	9	3%	280	290	300	310	320
260701	Zoology	25	26	18	32	28	40	3	8%	40	40	40	40	40
260702	Entomology	16	11	16	15	15	16	0	0%	20	20	20	20	20
260908	Exercise Physiology	524	472	412	405	417	414	-22	-5%	390	370	350	340	330
261104	Computational Biology	4	5	7	7	4	3	0	0%	0	0	0	0	0
261201	Biotechnology	41	37	36	40	33	37	-1	-3%	40	40	40	40	40
261302	Marine/Aquatic Biology	43	58	51	55	71	98	11	11%	100	100	100	100	100
261501	Neuroscience			15	44	100	117	23	20%	120	120	120	120	120
270101	Mathematics, General	344	380	371	364	328	365	4	1%	370	370	370	370	370
270501	Statistics	174	193	195	234	236	253	16	6%	270	280	290	300	310
300000	Multi-/Interdisciplinary Studies, General	1,547	1,576	2,161	2,324	2,017	2,124	115	5%	2,240	2,340	2,430	2,510	2,580
300101	Interdisc. Biological & Physical Sciences	73	86	518	637	865	665	118	18%	670	670	670	670	670
301101	Gerontology	18	8	14	6	10	2	-3	-150%	0	0	0	0	0
301901	Nutrition Science	112	143	122	118	110	108	-1	-1%	110	110	110	110	110
302001	International/Global Studies	210	210	225	204	200	213	1	0%	210	210	210	210	210
303001	Computational Science	3	6	6	13	14	4	0	0%	0	0	0	0	0
303201	Marine Sciences				23	18	30	6	20%	30	30	30	30	30
303301	Sustainability Studies	67	102	119	127	174	190	25	13%	190	190	190	190	190
307001	Data Science, General				10	7	10	2	20%	10	10	10	10	10
307102	Business Analytics				14	17	21	4	19%	20	20	20	20	20
309999	Independent/Interdisc./Comparative Studies	1,037	1,205	664	68	53	47	-198	-421%	50	50	50	50	50
310301	Recreation, Leisure Studies	319	305	333	311	259	238	-16	-7%	220	210	200	190	180
310501	Health and Physical Education	155	140	95	60	27	38	-23	-61%	40	40	40	40	40
310504	Sport Business Management	318	365	369	420	406	411	19	5%	430	450	470	480	490
310505	Exercise Sci/Physiol/Mvmt Studies	227	223	241	323	437	570	69	12%	570	570	570	570	570
380101	Philosophy	219	259	234	246	213	192	-5	-3%	190	190	190	190	190
380201	Religious Studies	61	58	58	52	55	53	-2	-4%	50	50	50	50	50
380206	Jewish/Judaic Studies	7	4	1	1	1	4	-1	-25%	0	0	0	0	0
389999	Philosophy & Religion		3	5	2	2	3	1	33%	0	0	0	0	0

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6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2022-23	ROUNDED MATHEMATICAL ESTIMATES					
		CIP 2010		CIP 2020						2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC	
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023								
400201	Astronomy	11	8	21	28	14	19	2	11%	20	20	20	20	20	
400401	Atmospheric Sci. & Meteorology	17	22	20	13	23	28	2	7%	30	30	30	30	30	
400501	Chemistry	460	505	478	482	481	468	2	0%	470	470	470	470	470	
400599	Chemical Sciences/Industrial Chemistry	19	10	11	10	7	1	-4	-400%	0	0	0	0	0	
400601	Geology	129	97	99	90	108	90	-8	-9%	80	70	60	50	50	
400699	Geological and Related Sciences Other		7	18	5	19	28	6	21%	30	30	30	30	30	
400801	Physics	182	166	201	186	168	174	-2	-1%	170	170	170	170	170	
400899	Radiation Physics	6	5	13	6	8	10	1	10%	10	10	10	10	10	
420101	Psychology, General	5,178	5,374	5,517	6,068	6,290	6,359	236	4%	6,600	6,810	7,000	7,170	7,310	
422706	Physiological Psychology/Psychobiology	78	120	135	148	138	151	15	10%	170	180	190	200	210	
422799	Research and Experimental Psychology, Other	282	299	313	344	281	335	11	3%	350	360	370	380	390	
430104	Criminal Justice Studies	2,271	2,346	2,389	2,483	2,486	2,149	-24	-1%	2,130	2,110	2,090	2,070	2,060	
430107	Law Enforcement/Police Science		30	29	26	38	35	37	1	3%	40	40	40	40	40
430203	Fire Science/Fire-fighting	32	35	43	50	41	43	2	5%	50	50	50	50	50	
430302	Crisis/Emergency/Disaster Management			15	29	53	92	18	20%	90	90	90	90	90	
430402	Criminalistics and Criminal Science			60	87	111	104	21	20%	100	100	100	100	100	
430403	Cyber/Computer Forensics and Counterterrorism			39	47	38	45	9	20%	50	50	50	50	50	
430406	Forensic Science and Technology			33	40	54	43	9	21%	40	40	40	40	40	
439999	Homeland Security, Law Enforcement, Firefighting a	53	44	63	66	56	42	-2	-5%	40	40	40	40	40	
440000	Public Administration & Social Services Profession	89	77	60	91	110	87	0	0%	90	90	90	90	90	
440401	Public Administration	201	221	224	240	202	169	-6	-4%	160	160	160	160	160	
440701	Social Work, General	848	764	798	747	794	712	-27	-4%	690	670	650	630	610	
450101	Social Sciences, General	518	530	520	539	446	383	-27	-7%	360	340	320	300	280	
450201	Anthropology	504	435	477	422	414	435	-14	-3%	420	410	400	390	380	
450401	Criminology	603	579	631	620	649	641	8	1%	650	660	670	680	690	
450601	Economics	962	1,022	1,072	1,055	994	891	-14	-2%	880	870	860	850	840	
450603	Econometrics and Quantitative Economics					21	176	35	20%	180	180	180	180	180	
450701	Geography	102	115	92	86	84	49	-11	-22%	50	50	50	50	50	
450901	International Relations and Affairs	814	764	771	711	719	609	-41	-7%	570	530	500	470	450	
451001	Political Science & Government	1,811	1,852	1,962	2,054	2,051	1,990	36	2%	2,030	2,060	2,090	2,120	2,140	
451101	Sociology	1,036	869	837	821	753	608	-86	-14%	610	610	610	610	610	
459999	Maritime Studies	12	11	14	10	16	11	0	0%	10	10	10	10	10	
500102	Digital Arts	208	248	344	455	514	597	78	13%	600	600	600	600	600	
500301	Dance	39	59	67	68	57	71	6	8%	80	90	100	100	100	
500408	Interior Design	52	61	67	64	70	49	-1	-2%	50	50	50	50	50	
500409	Graphic Design	56	57	63	73	62	78	4	5%	80	80	80	80	80	
500501	Dramatic Arts	333	305	338	338	327	315	-4	-1%	310	310	310	310	310	
500602	Cinematography and Film/Video Production	137	138	151	166	199	213	15	7%	230	240	250	260	270	
500605	Photography	17	8	8	5	21	1	-3	-300%	0	0	0	0	0	
500701	Visual Art, General	356	364	365	352	344	329	-5	-2%	320	320	320	320	320	
500702	Studio/Fine Art	478	491	500	442	387	350	-26	-7%	320	300	280	260	240	
500703	Art History & Appreciation	64	65	82	65	71	90	5	6%	100	110	110	110	110	
500901	Music, General	143	147	174	142	159	170	5	3%	180	190	190	190	190	
500903	Music Performance	142	145	110	124	140	127	-3	-2%	120	120	120	120	120	
500904	Music Composition	5	5	5	5	4	5	0	0%	10	10	10	10	10	
500910	Jazz Studies	10	4	9	9	7	2	-2	-100%	0	0	0	0	0	
501001	Arts, Entertainment, and Media Management, General	14	94	150	169	192	168	31	18%	170	170	170	170	170	

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		CIP 2010		CIP 2020						2023-24	2024-25	2025-26	2026-27	2027-28
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
501003	Music Management	27	17	15	10	22	16	-2	-13%	20	20	20	20	20
509999	Music Studies	23	15	14	15	21	9	-3	-33%	10	10	10	10	10
510000	Health Professions and Related Programs	2,403	2,779	2,957	3,320	3,416	3,384	196	6%	3,580	3,760	3,920	4,060	4,180
510201	Communication Sciences and Disorders, General	38	48	70	47	16	1	-7	-700%	0	0	0	0	0
510204	Speech Pathology and Audiology	516	547	545	519	559	513	-1	0%	510	510	510	510	510
510701	Health Services Administration	1,057	1,001	991	889	780	652	-81	-12%	650	650	650	650	650
510706	Health Information Management	46	68	41	66	49	65	4	6%	70	70	70	70	70
510718	Long Term Care Administration/Management					2	4	1	25%	0	0	0	0	0
510908	Cardiopulmonary Sciences(Resp Ther)	15	9	15	11	11	15	0	0%	20	20	20	20	20
510913	Athletic Training	106	129	117	94	75	56	-10	-18%	60	60	60	60	60
511005	Clinical Laboratory Science/Medical Technology/Tec	68	79	74	79	82	81	3	4%	80	80	80	80	80
511504	Community Health Liaison	18	9	6	11	3	6	-2	-33%	10	10	10	10	10
512099	Pharmaceutical Sciences				9	7	8	2	25%	10	10	10	10	10
512201	Public Health, General	317	325	350	399	518	573	51	9%	620	670	710	750	780
512208	Community Health	251	335	273	222	217	175	-15	-9%	160	150	140	130	120
512305	Music Therapy	11	12	19	19	18	17	1	6%	20	20	20	20	20
512399	Rehabilitation/Therapeutic Prof., Other				6	47	80	16	20%	80	80	80	80	80
513101	Dietetics/Nutritional Services	225	199	207	192	167	167	-12	-7%	160	150	140	130	120
513102	Clinical Nutrition/Nutritionist	28	28	21	28	25	28	0	0%	30	30	30	30	30
513801	Registered Nursing/Registered Nurse	2,964	3,094	3,079	3,012	2,966	2,901	-13	0%	2,890	2,880	2,870	2,860	2,850
520101	Business, General	795	954	862	1,014	1,010	1,049	51	5%	1,100	1,150	1,190	1,230	1,260
520201	Business Administration and Management	2,220	2,264	2,279	2,383	2,371	2,273	11	0%	2,280	2,290	2,300	2,310	2,320
520203	Logistics, Materials, and Supply Chain Management	101	138	167	190	167	175	15	9%	190	200	210	220	230
520206	Non-Profit Management	1	9	23	12	15	17	3	18%	20	20	20	20	20
520301	Accounting	1,775	1,741	1,673	1,634	1,666	1,352	-85	-6%	1,270	1,190	1,120	1,060	1,010
520601	Business Managerial Economics	102	109	103	102	95	90	-2	-2%	90	90	90	90	90
520701	Entrepreneurship	16	72	107	95	110	143	25	17%	140	140	140	140	140
520801	Finance, General	2,969	2,902	2,834	2,913	2,822	2,845	-25	-1%	2,820	2,800	2,780	2,760	2,750
520804	Financial Planning		22	21	22	26	27	5	19%	30	30	30	30	30

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				CIP 2010		CIP 2020				2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC
				2017-2018	2018-2019	2019-2020	2020-2021							
010000	Agribusiness & Agric. Production	175	159	172	185	213	241	13	5%	250	260	270	280	280
010102	Agricultural Business/Operations	43	39	47	49	46	59	3	5%	60	60	60	60	60
010103	Ag (Food and Resource) Economics	469	433	394	336	303	277	-38	-14%	280	280	280	280	280
010901	Animal Sciences	686	708	674	622	565	511	-35	-7%	480	450	420	400	400
011001	Food Sciences and Technology	132	130	115	121	127	142	2	1%	140	140	140	140	140
011101	Plant Sciences	157	176	172	178	145	118	-8	-7%	110	100	90	80	80
011103	Horticulture Science	70	81	75	54	40	40	-6	-15%	40	40	40	40	40
011201	Soil Sciences	13	14	13	12	13	20	1	5%	20	20	20	20	20
030101	Natural Resources/Conservation General	174	156	164	125	118	113	-12	-11%	110	110	110	110	110
030103	Environmental Studies	770	886	879	963	1,017	1,011	48	5%	1,060	1,100	1,140	1,170	1,170
030104	Environmental Science	1,339	1,343	1,334	1,363	1,445	1,498	32	2%	1,530	1,560	1,590	1,610	1,610
030205	Marine Science	225	246	226	234	268	288	13	5%	300	310	320	330	330
030501	Forest Resources & Conservation	199	208	218	221	213	189	-2	-1%	190	190	190	190	190
030601	Wildlife, Fish and Wildlands Science and Managemen	230	250	240	238	259	273	9	3%	280	290	300	310	310
040201	Architecture	1,471	1,537	1,331	1,274	793	561	-182	-32%	560	560	560	560	560
040301	Urban & Regional Planning	123	113	91	99	75	70	-11	-16%	70	70	70	70	70
040401	Environmental Design/Architecture	73	88	100	113	107	92	4	4%	100	100	100	100	100
040601	Landscape Architecture	112	100	110	113	110	118	1	1%	120	120	120	120	120
040902	Architectural and Building Sciences/Technology					810	945	189	20%	950	950	950	950	950
049999	Architecture Studies Other			288	654	713	750	150	20%	750	750	750	750	750
050103	Asian Studies	115	112	123	133	149	151	7	5%	160	170	180	190	190
050105	Russian, Central European, East European and Euras	3	2	3	2	3	2	0	0%	0	0	0	0	0
050107	Latin American Studies	18	29	21	23	18	15	-1	-7%	10	10	10	10	10
050108	Middle Eastern Studies	11	12	12	11	11	6	-1	-17%	10	10	10	10	10
050124	French and Francophone Studies	12	9	11	12	8	7	-1	-14%	10	10	10	10	10
050134	Latin American and Caribbean Studies	21	28	36	27	25	18	-1	-6%	20	20	20	20	20
050201	African-American (Black) Studies	165	176	145	111	77	57	-22	-39%	60	60	60	60	60
050207	Womens Studies	151	151	146	142	126	116	-7	-6%	110	100	90	90	90
090100	Communication, General	950	991	900	818	720	707	-49	-7%	660	620	580	550	550
090101	Speech Communication and Rhetoric	5,062	5,064	5,057	4,850	4,395	4,365	-139	-3%	4,230	4,110	4,000	3,900	3,900
090102	Communication (Mass)	3,924	2,632	1,858	1,461	1,017	735	-638	-87%	740	740	740	740	740
090401	Journalism	1,314	1,321	1,081	1,105	1,155	1,074	-48	-4%	1,030	990	950	920	920
090701	Radio & TV Broadcasting	1,273	1,201	994	893	814	771	-100	-13%	770	770	770	770	770
090702	Digital Communication and Media/Multimedia	1,739	1,950	2,052	2,211	2,482	2,452	143	6%	2,600	2,730	2,840	2,940	2,940
090900	Public Relations, Advertising, and Applied Communi	529	1,228	1,788	1,977	1,889	1,719	238	14%	1,720	1,720	1,720	1,720	1,720
090902	Public Relations & Organizational Comm	1,063	1,103	1,101	1,019	973	869	-39	-4%	830	800	770	740	740
090903	Advertising	1,340	1,288	972	1,000	1,032	1,120	-44	-4%	1,080	1,040	1,010	980	980
099999	Communications, Other			762	718	662	820	164	20%	820	820	820	820	820
110101	Computer and Information Sciences, General	8,998	9,945	10,593	11,530	12,600	14,761	1,153	8%	15,910	16,950	17,870	18,680	18,680
110103	Information Technology	4,290	4,674	4,877	4,811	4,287	4,056	-47	-1%	4,010	3,970	3,930	3,900	3,900
110104	Informatics			154	110	157	193	39	20%	190	190	190	190	190
110401	Information Sciences & Studies			13	170	601	735	147	20%	740	740	740	740	740
110701	Computer Science		113	375	1,131	1,339	1,426	285	20%	1,430	1,430	1,430	1,430	1,430
110802	Data Modeling/Warehousing & Database Adm	60	56	41	31	1	1	-12	-1200%	0	0	0	0	0
110899	Computer Software & Media Applications Other	662	702	619	579	2	1	-132	-13200%	0	0	0	0	0
111003	Computer and Information Systems Security/Informat		142	413	646	985	1,296	259	20%	1,300	1,300	1,300	1,300	1,300

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		CIP 2010		CIP 2020						2023-24	2024-25	2025-26	2026-27	2027-28
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
130101	Education, General	446	464	562	649	784	786	68	9%	850	910	960	1,010	1,010
130501	Educational/Instructional Technology			14	35	49	50	10	20%	50	50	50	50	50
130701	International & Comparative Ed					2	4	1	25%	0	0	0	0	0
131001	Special Ed, General	773	803	655	739	758	727	-9	-1%	720	710	700	690	690
131003	Ed. Of the Deaf and Hearing Impaired	24	37	21	22	18	19	-1	-5%	20	20	20	20	20
131009	Ed. Of the Blind & Visually Handicapped	25	35	31	28	22	14	-2	-14%	10	10	10	10	10
131202	Elementary Teacher Ed	5,070	4,618	3,385	3,346	3,423	3,099	-394	-13%	3,100	3,100	3,100	3,100	3,100
131203	JR High/Middle School Ed	12	13	6	6	6	3	-2	-67%	0	0	0	0	0
131205	Secondary Teacher Ed	354	520	310	328	390	427	15	4%	440	450	460	470	470
131206	Teacher Education Multiple Levels	392	407	306	271	208	142	-50	-35%	140	140	140	140	140
131210	Pre-Elem/Early Childhood Teacher Ed.	1,607	1,592	1,370	1,367	1,367	1,284	-65	-5%	1,220	1,160	1,110	1,070	1,070
131301	Agricultural Teacher Ed. (Voc)	184	190	176	165	163	138	-9	-7%	130	120	110	100	100
131302	Art Teacher Ed.	118	93	86	73	61	46	-14	-30%	50	50	50	50	50
131305	English Teacher Ed.	521	408	323	387	359	324	-39	-12%	320	320	320	320	320
131311	Mathematics Teacher Ed.	281	218	158	139	84	63	-44	-70%	60	60	60	60	60
131312	Music Teacher Ed.	828	874	736	727	691	627	-40	-6%	590	550	520	490	490
131314	Physical Ed. Teaching & Coaching	2,377	2,335	1,741	993	622	416	-392	-94%	420	420	420	420	420
131316	Science Teacher Ed.	152	99	101	106	91	71	-16	-23%	70	70	70	70	70
131317	Social Science Teacher Ed.	488	421	274	243	230	210	-56	-27%	210	210	210	210	210
131320	Trade and Industrial Teacher Ed	98	73	45	32	31	35	-13	-37%	40	40	40	40	40
139999	Education, Other	571	619	3,319	2,915	2,745	2,474	381	15%	2,470	2,470	2,470	2,470	2,470
140101	Engineering, General				11	29	50	10	20%	50	50	50	50	50
140201	Aerospace, Aeronautical and Astronautical/Space En	1,652	1,843	1,471	1,609	1,656	1,620	-6	0%	1,610	1,610	1,610	1,610	1,610
140301	Agricultural Engineering	30	41	30	28	25	28	0	0%	30	30	30	30	30
140501	Bioengineering and Biomedical Engineering	1,070	1,161	1,526	1,673	1,686	1,690	124	7%	1,810	1,920	2,020	2,110	2,110
140701	Chemical Engineering	1,809	1,845	1,621	1,421	1,222	1,048	-152	-15%	1,050	1,050	1,050	1,050	1,050
140801	Civil Engineering	4,081	4,223	4,260	4,386	3,752	3,493	-118	-3%	3,380	3,270	3,180	3,100	3,100
140803	Structural Engineering	81	92	50	52	59	58	-5	-9%	50	50	50	50	50
140901	Computer Engineering	3,372	3,591	3,136	3,174	3,103	2,917	-91	-3%	2,830	2,750	2,680	2,620	2,620
140903	Computer Software Engineering	398	430	456	446	443	471	15	3%	490	500	510	520	520
141001	Electrical and Electronics Engineering	3,658	3,844	3,743	3,742	3,521	3,334	-65	-2%	3,270	3,210	3,160	3,120	3,120
141003	Laser and Optical Engineering	127	148	134	138	150	145	4	3%	150	150	150	150	150
141201	Engineering Physics/Applied Physics			3	22	39	36	7	19%	40	40	40	40	40
141401	Environmental Engineering	808	802	719	726	704	725	-17	-2%	710	700	690	680	680
141801	Materials Engineering	279	276	254	263	247	261	-4	-2%	260	260	260	260	260
141901	Mechanical Engineering	8,390	8,650	7,797	7,767	7,450	7,140	-250	-4%	6,890	6,670	6,470	6,300	6,300
142301	Nuclear Engineering	80	79	77	73	88	86	1	1%	90	90	90	90	90
142401	Coastal & Ocean Engineering	113	112	92	84	64	55	-12	-22%	60	60	60	60	60
142701	Industrial & Systems Engineering	592	610	555	521	481	470	-24	-5%	450	430	410	390	390
143501	Industrial/Manufacturing Engineering	1,155	1,154	968	929	930	868	-57	-7%	810	760	710	670	670
143601	Manufacturing Engineering					7	16	3	19%	20	20	20	20	20
143801	Surveying Engineering	22	33	71	81	71	51	6	12%	50	50	50	50	50
144501	Biological/Biosystems Engineering	125	111	123	99	98	95	-6	-6%	90	90	90	90	90
149999	Telecommunications/Networking	2,942	2,116	4,426	4,591	4,867	5,287	469	9%	5,760	6,180	6,560	6,890	6,890
150000	Engineering Technologies and Engineering-Related F	138	141	140	113	89	84	-11	-13%	80	80	80	80	80
150303	Electronic Engineering Technology	35	31	28	33	32	39	1	3%	40	40	40	40	40

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		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
151001	Construction/Building Tech.	1,040	1,164	1,284	1,376	1,484	1,645	121	7%	1,770	1,880	1,980	2,070	2,070
151102	Surveying	77	78	76	72	84	92	3	3%	100	100	100	100	100
159999	Engineering Technologies and Engineering-Related F	2	46	121	156	142	113	22	19%	110	110	110	110	110
160101	Foreign Lang, Multiple	209	324	399	430	392	388	36	9%	420	450	480	510	510
160102	Linguistics	270	235	181	144	144	149	-24	-16%	150	150	150	150	150
160399	East Asian Lang/Literature	76	67	60	48	46	42	-7	-17%	40	40	40	40	40
160402	Russian	33	20	15	12	8	2	-6	-300%	0	0	0	0	0
160501	German Language and Literature	14	7	10	11	6	7	-1	-14%	10	10	10	10	10
160901	French	119	110	84	64	58	35	-17	-49%	40	40	40	40	40
160902	Italian	11	7	6	5	7	7	-1	-14%	10	10	10	10	10
160904	Portuguese	11	16	13	12	5	2	-2	-100%	0	0	0	0	0
160905	Spanish	505	487	471	393	363	333	-34	-10%	330	330	330	330	330
160908	Hispanic and Latin American Languages, Literatures			11	22	37	49	10	20%	50	50	50	50	50
161200	Classics	72	67	57	70	80	74	0	0%	70	70	70	70	70
161203	Latin	2	2	1	1	2	1	0	0%	0	0	0	0	0
161603	Sign Language Interpretation & Translation	67	85	48	43	50	55	-2	-4%	50	50	50	50	50
169999	Foreign Languages and Literatures, Oth.	10	11	54	60	52	45	7	16%	50	50	50	50	50
190701	Home & Family Life	927	970	942	788	634	610	-63	-10%	610	610	610	610	610
190707	Family and Community Studies	433	416	384	320	277	227	-41	-18%	230	230	230	230	230
190901	Textiles & Clothing	535	526	478	364	264	217	-64	-29%	220	220	220	220	220
220000	Law	791	948	929	961	825	763	-6	-1%	760	760	760	760	760
220302	Legal Assisting	939	464	430	413	429	435	-101	-23%	440	440	440	440	440
229999	Law and Legal Studies, Other			15	19	24	28	6	21%	30	30	30	30	30
230101	English, General	5,993	5,835	5,626	5,366	5,100	5,000	-199	-4%	4,800	4,620	4,460	4,320	4,320
231303	Professional, Technical, Business, and Scientific	83	77	58	52	72	86	1	1%	90	90	90	90	90
231304	Rhetoric and Composition	115	104	90	84	77	79	-7	-9%	70	60	50	50	50
240101	Liberal Arts & Sciences	2,716	2,964	2,249	2,046	1,955	1,620	-219	-14%	1,620	1,620	1,620	1,620	1,620
240102	Applied Science	1,106	1,177	7,743	6,531	7,177	7,228	1,224	17%	7,230	7,230	7,230	7,230	7,230
240103	Humanities	648	613	516	472	473	446	-40	-9%	410	370	340	310	310
240199	New College/Honors College	1,330	1,102	1,084	942	800	864	-93	-11%	860	860	860	860	860
260101	Biology, General	21,043	21,159	20,941	21,467	21,411	20,030	-203	-1%	19,830	19,650	19,490	19,350	19,350
260102	Biomedical Sciences	7,295	7,456	7,743	6,767	5,660	4,977	-464	-9%	4,510	4,090	3,720	3,400	3,400
260202	Biochemistry	675	837	875	914	932	949	55	6%	1,000	1,050	1,090	1,130	1,130
260301	Botany, General	43	45	44	38	47	47	1	2%	50	50	50	50	50
260406	Cell/Cellular & Molecular Biology					177	247	49	20%	250	250	250	250	250
260503	Microbiology/Bacteriology	1,182	1,272	1,247	1,221	1,240	1,176	-1	0%	1,180	1,180	1,180	1,180	1,180
260701	Zoology	105	112	128	149	169	161	11	7%	170	180	190	200	200
260702	Entomology	61	63	70	69	70	79	4	5%	80	80	80	80	80
260908	Exercise Physiology	2,147	1,944	1,843	1,853	1,882	1,903	-49	-3%	1,850	1,810	1,770	1,740	1,740
261104	Computational Biology	26	21	19	23	28	21	-1	-5%	20	20	20	20	20
261201	Biotechnology	238	245	251	187	135	105	-27	-26%	110	110	110	110	110
261302	Marine/Aquatic Biology	418	447	456	589	800	913	99	11%	910	910	910	910	910
261501	Neuroscience	139	339	339	457	524	620	124	20%	620	620	620	620	620
269999	Medical Sciences	635	657	629	1,945	2,293	2,422	357	15%	2,420	2,420	2,420	2,420	2,420
270101	Mathematics, General	1,923	1,849	1,781	1,712	1,652	1,583	-68	-4%	1,520	1,460	1,410	1,360	1,360
270301	Applied Mathematics, General			2	14	27	27	5	19%	30	30	30	30	30

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		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
270304	Computational and Applied Mathematics			8	13	43	102	20	20%	100	100	100	100	100
270501	Statistics	724	739	770	844	871	874	30	3%	900	930	950	970	970
290207	Cyber/Electronic Operations and Warfare					12	15	3	20%	20	20	20	20	20
300000	Multi-/Interdisciplinary Studies, General	5,059	5,235	5,578	5,189	4,826	4,713	-69	-1%	4,640	4,580	4,530	4,480	4,480
300101	Interdisc. Biological & Physical Sciences	201	193	403	1,040	976	972	154	16%	970	970	970	970	970
301101	Gerontology	30	24	25	15	15	13	-3	-23%	10	10	10	10	10
301901	Nutrition Science	481	470	400	391	387	413	-14	-3%	400	390	380	370	370
302001	International/Global Studies	835	842	804	757	783	806	-6	-1%	800	800	800	800	800
303001	Computational Science	35	43	49	42	39	29	-1	-3%	30	30	30	30	30
303201	Marine Sciences				32	104	140	28	20%	140	140	140	140	140
303301	Sustainability Studies	248	437	495	544	583	581	67	12%	580	580	580	580	580
307001	Data Science, General				30	110	278	56	20%	280	280	280	280	280
307102	Business Analytics				80	99	126	25	20%	130	130	130	130	130
309999	Independent/Interdisc./Comparative Studies	1,088	1,322	1,399	282	168	155	-187	-121%	160	160	160	160	160
310301	Recreation, Leisure Studies	1,421	1,427	1,327	1,277	1,041	917	-101	-11%	920	920	920	920	920
310501	Health and Physical Education	593	404	258	192	162	192	-80	-42%	190	190	190	190	190
310504	Sport Business Management	1,467	1,640	1,689	1,736	1,782	1,802	67	4%	1,870	1,930	1,980	2,030	2,030
310505	Exercise Sci/Physiol/Mvmnt Studies	1,643	1,623	1,570	2,310	2,730	2,916	255	9%	3,170	3,400	3,600	3,780	3,780
319999	Parks, Rcrtn, Leisure & Fitness Stud., Other	55	13	13	692	669	749	139	19%	750	750	750	750	750
380101	Philosophy	884	887	815	835	788	700	-37	-5%	660	630	600	570	570
380201	Religious Studies	208	181	176	183	183	155	-11	-7%	140	130	120	110	110
380206	Jewish/Judaic Studies	12	9	4	8	1	4	-2	-50%	0	0	0	0	0
389999	Philosophy & Religion	20	16	14	15	15	22	0	0%	20	20	20	20	20
400201	Astronomy	47	74	91	89	91	115	14	12%	120	120	120	120	120
400401	Atmospheric Sci. & Meteorology	102	97	109	123	139	132	6	5%	140	150	160	160	160
400501	Chemistry	3,762	3,673	3,449	3,355	3,163	2,881	-176	-6%	2,710	2,550	2,410	2,290	2,290
400599	Chemical Sciences/Industrial Chemistry	51	38	30	29	23	16	-7	-44%	20	20	20	20	20
400699	Geological and Related Sciences Other		24	63	90	134	161	32	20%	160	160	160	160	160
400801	Physics	1,354	1,306	1,272	1,246	1,196	1,147	-41	-4%	1,110	1,070	1,040	1,010	1,010
400899	Radiation Physics	32	32	28	23	25	25	-1	-4%	20	20	20	20	20
409999	Geophysical Fluid Dynamics				78	42	47	9	19%	50	50	50	50	50
420101	Psychology, General	20,907	21,776	22,983	24,500	25,486	25,319	882	3%	26,200	26,990	27,700	28,320	28,320
422706	Physiological Psychology/Psychobiology	604	625	667	709	800	878	55	6%	930	980	1,020	1,060	1,060
422799	Research and Experimental Psychology, Other	1,239	1,254	1,353	1,388	1,361	1,469	46	3%	1,520	1,560	1,600	1,630	1,630
430104	Criminal Justice Studies	9,428	9,540	9,491	9,361	8,908	8,197	-246	-3%	7,950	7,730	7,530	7,360	7,360
430107	Law Enforcement/Police Science	129	136	142	148	158	155	5	3%	160	170	170	170	170
430203	Fire Science/Fire-fighting	170	216	247	278	265	241	14	6%	260	270	280	290	290
430302	Crisis/Emergency/Disaster Management		24	92	152	254	301	60	20%	300	300	300	300	300
430402	Criminalistics and Criminal Science			429	535	600	640	128	20%	640	640	640	640	640
430403	Cyber/Computer Forensics and Counterterrorism			246	281	249	228	46	20%	230	230	230	230	230
430406	Forensic Science and Technology			471	570	636	659	132	20%	660	660	660	660	660
439999	Homeland Security, Law Enforcement, Firefighting a	234	237	310	272	262	238	1	0%	240	240	240	240	240
440000	Public Admin & Social Serv Profs	264	218	287	339	330	232	-6	-3%	230	230	230	230	230
440401	Public Administration	864	900	868	794	649	499	-73	-15%	500	500	500	500	500
440701	Social Work, General	2,921	2,821	2,481	2,398	2,297	2,182	-148	-7%	2,030	1,900	1,780	1,680	1,680
449999	Public Affairs	2	118	420	442	424	379	75	20%	380	380	380	380	380

SUS Baccalaureate Enrollment Trends and Estimates

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The actual data are enrollments within the State University System by discipline (shown by six-digit CIP code). The mathematical estimates are based only on the five year average annual change, and not any approved policy, strategic decision, or enrollment factors. The methodology used to estimate out-year projections are progressively conservative and designed to smooth volatile (defined as annual change of ±10% of the 2022-23 total) trends. If the average annual change is not within a ±10% range of the 2022-23 value, then the enrollment estimates are held constant at the 2022-23 level. Note: Institutions began reporting program enrollment and degrees awarded using the CIP 2020 taxonomy for the 2019-20 academic year. The trends shown below may be impacted by this reporting change.

6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2022-23	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010		CIP 2020						2023-24	2024-25	2025-26	2026-27	2027-28
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
450101	Social Sciences, General	2,069	1,964	1,908	1,720	1,535	1,527	-108	-7%	1,420	1,320	1,230	1,150	1,150
450201	Anthropology	1,828	1,712	1,638	1,562	1,538	1,454	-75	-5%	1,380	1,310	1,250	1,200	1,200
450401	Criminology	2,115	2,149	2,156	2,140	2,107	2,081	-7	0%	2,070	2,060	2,050	2,050	2,050
450601	Economics	3,722	3,675	3,610	3,729	3,832	3,533	-38	-1%	3,500	3,470	3,440	3,410	3,410
450603	Econometrics and Quantitative Economics					71	734	147	20%	730	730	730	730	730
450701	Geography	378	376	328	305	305	206	-34	-17%	210	210	210	210	210
450901	International Relations and Affairs	2,781	2,622	2,483	2,220	2,082	1,795	-197	-11%	1,800	1,800	1,800	1,800	1,800
451001	Political Science & Government	7,116	7,328	7,441	7,683	7,738	7,434	64	1%	7,500	7,560	7,610	7,660	7,660
451101	Sociology	3,223	2,934	2,795	2,622	2,354	1,948	-255	-13%	1,950	1,950	1,950	1,950	1,950
459999	Maritime Studies	75	68	78	210	138	99	5	5%	100	110	110	110	110
500102	Digital Arts	1,341	1,454	1,724	2,293	2,717	2,689	270	10%	2,690	2,690	2,690	2,690	2,690
500301	Dance	266	292	310	312	289	284	4	1%	290	290	290	290	290
500408	Interior Design	312	317	325	296	285	271	-8	-3%	260	250	240	230	230
500409	Graphic Design	364	418	442	435	391	455	18	4%	470	490	500	510	510
500501	Dramatic Arts	1,512	1,489	1,427	1,436	1,357	1,283	-46	-4%	1,240	1,200	1,160	1,130	1,130
500602	Cinematography and Film/Video Production	779	864	841	950	1,093	1,120	68	6%	1,190	1,250	1,300	1,350	1,350
500605	Photography	45	30	23	26	29	15	-6	-40%	20	20	20	20	20
500701	Visual Art, General	1,776	1,871	1,800	1,781	1,848	1,833	11	1%	1,840	1,850	1,860	1,870	1,870
500702	Studio/Fine Art	2,818	2,857	1,935	1,750	1,603	1,473	-269	-18%	1,470	1,470	1,470	1,470	1,470
500703	Art History & Appreciation	298	278	297	284	311	319	4	1%	320	320	320	320	320
500901	Music, General	777	827	827	794	786	785	2	0%	790	790	790	790	790
500903	Music Performance	750	752	613	678	675	676	-15	-2%	660	650	640	630	630
500904	Music Composition	10	12	12	8	6	23	3	13%	20	20	20	20	20
500910	Jazz Studies	46	38	28	34	22	22	-5	-23%	20	20	20	20	20
501001	Arts, Entertainment, and Media Management, General	465	652	734	749	723	685	44	6%	730	770	810	840	840
501003	Music Management	102	81	82	91	96	80	-4	-5%	80	80	80	80	80
509999	Music Studies	102	76	1,456	1,568	1,564	2,018	383	19%	2,020	2,020	2,020	2,020	2,020
510000	Health Professions and Related Programs	13,408	14,781	14,833	15,624	15,833	15,443	407	3%	15,850	16,220	16,550	16,840	16,840
510201	Communication Sciences and Disorders, General	151	178	191	99	21	1	-30	-3000%	0	0	0	0	0
510204	Speech Pathology and Audiology	1,910	1,890	1,933	1,945	1,931	1,759	-30	-2%	1,730	1,700	1,680	1,660	1,660
510701	Health Services Administration	3,747	3,545	3,178	2,800	2,497	2,258	-298	-13%	2,260	2,260	2,260	2,260	2,260
510706	Health Information Management	240	243	180	198	185	216	-5	-2%	210	210	210	210	210
510718	Long Term Care Administration/Management				11	21	15	3	20%	20	20	20	20	20
510908	Cardiopulmonary Sciences(Resp Ther)	96	85	29	46	40	41	-11	-27%	40	40	40	40	40
510913	Athletic Training	652	552	441	365	338	302	-70	-23%	300	300	300	300	300
511005	Clinical Laboratory Science/Medical Technology/Tec	431	423	329	377	387	417	-3	-1%	410	410	410	410	410
511504	Community Health Liaison	53	33	30	31	13	9	-9	-100%	10	10	10	10	10
512001	Pharmacy (Pharm.D.)	383	339	506	364	340	299	-17	-6%	280	270	260	250	250
512099	Pharmaceutical Sciences	8	11	21	27	24	21	3	14%	20	20	20	20	20
512201	Public Health, General	1,215	1,234	1,522	1,802	1,906	1,924	142	7%	2,070	2,200	2,310	2,410	2,410
512208	Community Health	1,027	947	714	653	593	531	-99	-19%	530	530	530	530	530
512305	Music Therapy	115	121	120	117	111	94	-4	-4%	90	90	90	90	90
512399	Rehabilitation/Therapeutic Prof., Other				55	341	559	112	20%	560	560	560	560	560
513101	Dietetics/Nutritional Services	903	862	785	805	794	709	-39	-6%	670	640	610	580	580
513102	Clinical Nutrition/Nutritionist	123	120	115	134	131	107	-3	-3%	100	100	100	100	100
513801	Registered Nursing/Registered Nurse	12,201	12,043	9,703	9,435	9,034	8,582	-724	-8%	7,860	7,210	6,630	6,120	6,120

SUS Baccalaureate Enrollment Trends and Estimates

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		CIP 2010		CIP 2020						2023-24	2024-25	2025-26	2026-27	2027-28
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
519999	Health Policy Research	830	793	4,153	3,856	3,275	2,902	414	14%	2,900	2,900	2,900	2,900	2,900
520101	Business, General	5,613	4,741	3,025	2,754	3,280	3,132	-496	-16%	3,130	3,130	3,130	3,130	3,130
520201	Business Administration and Management	15,377	16,233	14,410	13,909	14,262	14,031	-269	-2%	13,760	13,520	13,310	13,120	13,120
520203	Logistics, Materials, and Supply Chain Management	405	383	602	605	621	639	47	7%	690	730	770	800	800
520206	Non-Profit Management	35	63	66	58	77	72	7	10%	80	90	100	110	110
520301	Accounting	9,090	8,847	7,021	6,331	6,063	5,503	-717	-13%	5,500	5,500	5,500	5,500	5,500
520601	Business Managerial Economics	547	599	365	364	316	244	-61	-25%	240	240	240	240	240
520701	Entrepreneurship	295	453	476	448	682	1,104	162	15%	1,100	1,100	1,100	1,100	1,100
520801	Finance, General	12,460	12,333	10,740	10,394	11,122	11,149	-262	-2%	10,890	10,650	10,440	10,260	10,260
520804	Financial Planning		48	63	69	97	121	24	20%	120	120	120	120	120
520901	Hospitality Administration/Management	5,456	5,294	5,041	4,899	4,682	4,368	-218	-5%	4,150	3,950	3,780	3,630	3,630
520905	Resturant and Food Service Management	121	125	113	132	111	95	-5	-5%	90	90	90	90	90
520906	Resort and Hospitality Management	833	769	629	410	323	247	-117	-47%	250	250	250	250	250
520907	Meeting and Event Planning	991	904	787	698	563	504	-97	-19%	500	500	500	500	500
521001	Human Resources Management	503	493	502	520	471	378	-25	-7%	350	330	310	290	290
521101	International Business Management	2,751	2,785	2,629	2,303	2,392	2,421	-66	-3%	2,360	2,300	2,250	2,200	2,200
521201	MGMT. Info. Systems/Busi Data Proc.	1,840	1,977	1,894	1,761	1,702	1,810	-6	0%	1,800	1,800	1,800	1,800	1,800
521301	Management Science	389	492	783	875	987	1,137	150	13%	1,140	1,140	1,140	1,140	1,140
521304	Actuarial Science	301	332	353	347	310	274	-5	-2%	270	270	270	270	270
521401	Business Marketing Management	9,465	9,756	8,125	7,747	8,509	8,489	-195	-2%	8,290	8,120	7,960	7,820	7,820
521499	Mkt. MGMT. And Research Oth.	78	101	99	45	34	24	-11	-46%	20	20	20	20	20
521501	Real Estate	506	574	429	476	538	568	12	2%	580	590	600	610	610
521701	Insurance & Risk Mgmt	352	355	355	322	282	267	-17	-6%	250	240	230	220	220
529999	Business MGMT. & Administrative Serv., Other			8,909	10,624	8,101	8,263	1,653	20%	8,260	8,260	8,260	8,260	8,260
540101	History	2,734	2,760	2,714	2,634	2,719	2,559	-35	-1%	2,520	2,490	2,460	2,440	2,440

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Education	Schedule XII Submission Date: 8/16/2023
Project Name: N/A	Is this project included in the Agency's LRPP? Yes No
FY 2024 - 2025 LBR Issue Code: N/A	FY 2024 -2025 LBR Issue Title:
Agency Contact for Schedule XII (Name, Phone #, and E-mail address): There are no projects that apply. Suzanne Pridgeon, Deputy Commissioner Division of Finance and Operations 850-245-0406 Suzanne.Pridgeon@fldoe.org	
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:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

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.

<p>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?</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>8. Identify all other Legislative Budget Request issues that are related to this proposal.</p>

<p>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.</p>
<p>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.</p>
<p>11. Provide a plan to verify vendor(s) compliance with public records laws.</p>
<p>12. If applicable, provide a plan to verify vendor compliance with applicable federal and state law ensuring access by persons with disabilities.</p>
<p>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.</p>
<p>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 section 287.0571, Florida Statutes.</p>

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

Contact Information
Agency: Education
Name: Suzanne Pridgeon
Phone: 850-245-0406
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 Florida 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: Amy Hammock

Article III, section 19(a)3 of the 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 2022 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2024-2025 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2024-2025 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	#1 Maintain Current Budget - FEFP	B		350.0
b	#2 Workload and Enrollment - FEFP	B	992.9	334.6
c	#3 Workload and Enrollment - VPK	B	(3.9)	(3.9)
d	#4 Workload and Enrollment - Bright Futures and CSDDV	B	14.7	14.7
e	#5 Educational Enhancement TF Adjustment in Higher Ed	B	0.0	0.0
f	#15 Workload and Enrollment - Other PreK-12 Programs	B	48.1	33.5
g	Maintain Current Budget - Other PreK-12 Programs	B		71.9
h	New Items - Other PreK-12 Programs	B		90.4
i	#17 Workload - District Workforce	B	18.1	25.3
j	Maintain - District Workforce	B		116.5
k	#18 Workload - Florida Colleges	B	120.4	100.6
l	#20 Workload and Adjustments - Other Higher Ed Programs	B	(12.5)	(12.5)
m	Maintain - Other Higher Ed Programs	B		3.5
n	Other Education - Increase State Match	B		6.4
o	Maintain Current Budget - State Board	B		23.6
p	Initiatives and Fund Shifts - State Board	B		24.9
q	FCO - Debt Service and Workload	B		49.3
	TOTAL		1,177.8	1,228.8

- 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 \$51 million variance of the department's LBR over the LRFO is explained below.

\$215.5 million - Restore nonrecurring funds to maintain programs
 \$115.3 million - New funding and necessary fund shifts
 \$ 49.3 million - FCO Workload
 (\$ 19.8) million - LRFO uses a three year average for College Workload
 (\$308.3) million - LRFO uses a three year average for FEFP Workload
 (\$ 1.0) million - Rounding
 \$ 51.0 million - LBR Exceeds LRFO

* R/B = Revenue or Budget Driver

Office of Policy and Budget - July 2023

**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: Education
Name: Suzanne Pridgeon
Phone: 850-245-0406
E-mail address: Suzanne.Pridgeon@fldoe.org

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



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

2024-25

Fixed Capital Outlay
Exhibits or Schedules



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

2024-25
Fixed Capital Outlay
Schedule I Series

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2024-25**
Budget Entity: 48150000/2004 Lottery Revenue Bonds

	(2)	(3)	(4)
(1)	ACTUAL	ESTIMATED	REQUEST
<u>SECTION I</u>	FY 2022-23	FY 2023-24	FY 2024-25
Interest on Debt	(A) 24,112,103	20,596,600	15,646,850
Principal	(B) 108,190,000	98,995,000	89,340,000
Repayment of Loans	(C) -	-	-
Fiscal Agent or Other Fees	(D) 52,472	41,653	31,754
Other Debt Service	(E) -	-	-
Total Debt Service	(F) 132,354,576	119,633,253	105,018,604

Explanation: The Classrooms for Kids Programs are funded through the issuance of bonds supported by lottery revenues. 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:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2024 -25**
Budget Entity: 48150000/2071 University System Improvement Revenue Bonds

	(2)	(3)	(4)
(1)	ACTUAL	ESTIMATED	REQUEST
<u>SECTION I</u>	FY 2022-23	FY 2023-24	FY 2024-25
Interest on Debt	(A) 2,580,948	2,177,857	1,926,457
Principal	(B) 9,435,000	6,850,000	7,100,000
Repayment of Loans	(C) -	-	-
Fiscal Agent or Other Fees	(D) 5,982	5,511	4,826
Other Debt Service	(E) -	-	-
Total Debt Service	(F) 12,021,930	9,033,368	9,031,283

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:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2024 -25**
Budget Entity: 48150000/2555 Public Education Capital Outlay Bonds

(1)	(2)	(3)	(4)
<u>SECTION I</u>	ACTUAL FY 2022-23	ESTIMATED FY 2023-24	REQUEST FY 2024-25
Interest on Debt	(A) 218,836,245	193,879,537	175,713,058
Principal	(B) 571,800,000	498,965,000	462,605,000
Repayment of Loans	(C) -	-	-
Fiscal Agent or Other Fees	(D) 510,143	481,265	431,368
Other Debt Service	(E)		
Total Debt Service	(F) 791,146,388	693,325,802	638,749,426

Explanation: _____

SECTION II

ISSUE: _____

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

ISSUE: _____

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department:
Budget Entity:

48 EDUCATION
48150000/2612 Capital Outlay & Debt Service

Budget Period 2024 -25

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2022-23	FY 2023-24	FY 2024-25
Interest on Debt	(A) 2,257,950	1,775,650	1,358,150
Principal	(B) 12,410,000	9,230,000	8,080,000
Repayment of Loans	(C) -	-	-
Fiscal Agent or Other Fees	(D) 4,224	4,224	3,301
Other Debt Service	(E) -	-	-
Total Debt Service	(F) 14,672,174	11,009,874	9,441,451

Explanation: _____

SECTION II

ISSUE: _____

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

ISSUE: _____

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay

Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

<p>2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?</p>	Y				
<p>2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?</p>	Y				
<p>2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?</p>	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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	Program or Service (Budget Entity Codes)
Action	48150000

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.	NA				
	NA				

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				
	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 59 of the LBR Instructions?	Y				
	Y				

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

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

5. EXHIBIT D-1 (ED1R, EXD1)

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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	Program or Service (Budget Entity Codes)
Action	48150000

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 2021-22 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 64 through 69 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay

Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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	Program or Service (Budget Entity Codes)
Action	48150000

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	NA				
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?	NA				
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.)	NA				
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.	NA				
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 92 of the LBR Instructions.)	NA				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NA				
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 #23-003?	NA NA				
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)	NA				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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	Program or Service (Budget Entity Codes)
Action	48150000

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.	NA				
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 of the LBR Instructions.)	NA				
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	NA				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA				
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)	NA				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	NA				
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	NA				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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	Program or Service (Budget Entity Codes)
Action	48150000

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	NA				
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 64 through 69 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 2022-23 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)

		DEPT LEVEL RESPONSES				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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	Program or Service (Budget Entity Codes)
Action	48150000

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 only
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?	NA
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?	NA
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
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 only
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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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	Program or Service (Budget Entity Codes)
Action	48150000

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				
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, 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?	Not available yet				
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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	Program or Service (Budget Entity Codes)
Action	48150000

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 pages 124 through 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 <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	NA				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	NA				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	NA				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1 NOT REQUIRED FOR THIS YEAR	NA				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

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

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 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) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES				
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.)					

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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

16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
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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")	No, reconciliation provided				
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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 109 of the LBR Instructions), and are they accurate and complete?	Y				
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17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				
--	---	--	--	--	--

17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	NA	NA			
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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, NA				
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby

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

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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FLORIDA DEPARTMENT OF
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2024-25

Vocational Rehabilitation
Exhibits or Schedules



FLORIDA DEPARTMENT OF
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2024-25

Vocational Rehabilitation
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48160000 - VOCATIONAL REHABILITATION
	2021

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,228.78	(A)		9,228.78
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	9,228.78	(F)	-	9,228.78
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, 07/01/23	9,228.78	(K)	-	9,228.78 **

Notes:

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025	
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, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="9,228.78"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="9,228.78"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="9,228.78"/> (F)
DIFFERENCE:	<input type="text" value="-"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2024 - 2025

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

	Balance as of 6/30/2023	(A)	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	8,830,613.71			8,830,613.71
ADD: Other Cash (See Instructions)	26,090.26	(B)		26,090.26
ADD: Investments	491,037.90	(C)		491,037.90
ADD: Outstanding Accounts Receivable	14,208.19	(D)		14,208.19
ADD: ANTICIPATED REVENUE	2,569,575.19	(E)		2,569,575.19
Total Cash plus Accounts Receivable	11,931,525.25	(F)	-	11,931,525.25
LESS Allowances for Uncollectibles	3,539.16	(G)		3,539.16
LESS Approved "A" Certified Forwards	1,459,645.14	(H)		1,459,645.14
Approved "B" Certified Forwards	10,414,112.47	(H)		10,414,112.47
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	54,228.48	(I)		54,228.48
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	(0.00)	(K)	-	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>FEDERAL REHABILITATION TRUST FUND</u>
LAS/PBS Fund Number:	<u>2270</u> <u>BE: 48160000</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	7,843,682.28 (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	(10,414,112.47) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	855.00 (D)
Anticipated Revenue	2,569,575.19 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	- (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0.00) (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48160000 - VOCATIONAL REHABILITATION
	2339

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,453.16	(A)	-	3,453.16
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	206,097.42	(C)	-	206,097.42
ADD: Outstanding Accounts Receivable	12,089.47	(D)	-	12,089.47
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	221,640.05	(F)	-	221,640.05
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards		(H)	-	-
Approved "B" Certified Forwards	1.00	(H)	-	1.00
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	10.65	(I)	-	10.65
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/23	221,628.40	(K)	-	221,628.40 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>GRANTS AND DONATIONS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2339</u> <u>BE: 48160000</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="221,629.40"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(1.00)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="221,628.40"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="221,628.40"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022- 2023

Department Education

Chief Internal Auditor Bradley Rich

Budget Entity Vocational Rehabilitation

Phone Number (850) 245-9221

(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-2021 DOE-026	8/31/2022	<p>Division of Vocational Rehabilitation (DVR)</p> <p>Coalition for Independent Living Options, Inc. (CILO)</p>	<p>Finding 1. DVR did not provide effective monitoring of Contract #19-108.</p> <p>Recommendation: We recommend DVR conduct monitoring in accordance with the monitoring plan and risk assessment. In addition, we recommend DVR promptly provide any monitoring results and recommendations for improvement to CILO and ensure corrective action has been completed on noted deficiencies.</p>	<p>DVR Management Response 8/31/2022: Concur. Due to turnover of the IL position, the IL contract(s) experienced delays in completion of scheduled monitoring(s). The next scheduled monitoring for CILO is due for completion on October 30, 2022. The monitoring will focus on testing and verifying services by sample and review of the consumer service records. In addition, DVR will take an in depth review of CILO’s expenditures charged to the IL program. DVR will communicate any concerns and findings to CILO, and assign a due date for any identified items that require corrective action.</p> <p>DVR Management Response 2/28/2023: On October 2022, CILO was placed into a cost reimbursement contract. The last desktop monitoring completed by DVR was on November 3, 2022, no deficiencies were found as a result of the monitoring activities. DVR continues in all efforts to ensure accountability and improve oversight of services provided through regular coordination between DVR’s IL.</p> <p>DVR Management Response 2/28/2023: Program Manager and the fiscal contract manager to include a coordinated onsite monitoring visit which will be conducted on or before the Fall of 2023. The onsite monitoring dates are tentatively planned for May/June 2023 in coordination with DVR’s IL Program Manager, the fiscal contract manager and the CILO.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 2: CILO did not maintain proper internal controls and sufficient financial management systems.</p> <p>Recommendation: We recommend that CILO notate the funding allocations on the individual invoices or expense categories to support expenditures incurred. We additionally recommend that CILO enhance its procedures to ensure expenses funded through DVR’s contract are allowable and appropriately reflected by funding source. We recommend 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 and align with the approved budget.</p> <p>Finding 3. CILO could not sufficiently demonstrate that they met all contract deliverables.Recommendation: We recommend that CILO enhance its financial systems and records to ensure deliverables provided are in accordance with contract terms. We recommend CILO enhance its procedures to ensure they maintain all required documents in the CSRs including ILPs, eligibility determinations, and termination of services. We recommend CILO establish and maintain ILPs with consumers that are consistent with contract terms and federal regulations. Further, we recommend CILO enhance its procedures to record service hours in accordance with contract terms. We recommend that DVR sample and review CSRs during its monitoring activities. We recommend DVR periodically request & review supporting documentation from CILO’s financial management and CSR systems for the service hours & funding sources submitted by CILO invoices.</p>	<p>DVR Management Response 8/31/2022: Concur. The CIL is being placed on a cost reimbursement contract and all expenditures will be reviewed monthly to ensure they are allowable, reasonable, and necessary. Anticipated completion date is October 2022</p> <p>CILO Management Response 8/31/2022: CILO is asking DVR’s permission before deviating from our budget. We are managing the finances as recommended since July 1, 2022.</p> <p>DVR Management Response 2/28/2023: As of October 1, 2022, DVR executed a cost-reimbursement contract with CILO. Through this method, DVR has conducted monthly reviews of expenditures to ensure they are allowable & to process payments in a timely manner. DVR will provide additional technical guidance to CILO to include labeling of receipts, system requirements for fiscal tracking and timelines for submission to assist with success and performance under the cost reimbursement contract.</p> <p>DVR Management Response 8/31/2022: Concur. DVR will conduct at minimum a quarterly random, review of CSR and request supportive documentation. The anticipated completion date is October 30, 2022.</p> <p>CILO Management Response 8/31/2022: Concur. CILO Executive staff have provided training and technical assistance to all management and staff on the file closure policies and procedures. All agency employees were provided with a copy along with letter templates they are to use when closing files or terminating services. Addressed with staff in trainings on June 22 & 27, 2022.</p> <p>DVR Management Response 2/28/2023: DVRs IL Program Administrator in collaboration with the IL Contract Manager, conducted a programmatic sample review of 15 CSRs for accuracy and programmatic precision. Additional reviews are scheduled for Summer 2023.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 4. Invoice submission and approval did not meet statutory and contractual requirements.</p> <p>Recommendation: We recommend that CILO submit invoices in accordance with contract terms. We also recommend that DVR streamline its invoice gathering, inspection, and approval procedures to ensure timely approval of invoices.</p>	<p>DVR Management Response 8/31/2022: Concur. Due to turnover of the IL position, the processing of invoices experienced delays. It is required to submit invoices 30 days after the billing month end. DVR will enforce the timeliness of invoice submissions by CILO.</p> <p>DVR Management Response 2/28/2023:DVR continues to review and approve invoices in accordance with the requirements of prompt pay law. CILO has submitted invoices within the required 30-day timeframe, as required. As of October, due to CILO now being on a cost reimbursement contract basis, the center requires ongoing technical assistance due to budget inaccuracies (e.g., improper budget allocations, inaccurate reconciliations, & charged expenditures) that have not been incurred as a realized expense during the invoice period. These areas caused slight delays. DVR will actively document when an invoice must be rejected, due to billing inaccuracies and quality assurance relevant to prompt pay compliance. DVR will make adjustments to the tracker to include critical information to assist in on-going technical assistance. Anticipated Completion Date: 8/1/2023</p> <p>DVR Management Response 2/28/2023:DVR continues to review and approve invoices in accordance with the requirements of prompt pay law. CILO has submitted invoices within the required 30-day timeframe, as required. As of October, due to CILO now being on a cost reimbursement contract basis, the center requires ongoing technical assistance due to budget inaccuracies (e.g. improper budget allocations, inaccurate reconciliations, & charged expenditures) that have not been incurred as a realized expense during the invoice period. These areas caused slight delays. DVR will actively document when an invoice must be rejected, due to billing inaccuracies and quality assurance relevant to prompt pay compliance. DVR will make adjustments to the tracker to include critical information to assist in on-going technical assistance. Anticipated Completion Date: 8/1/2023</p> <p>DVR Management Response 2/28/2023:DVR continues to review and approve invoices in accordance with the</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>requirements of prompt pay law. CILO has submitted invoices within the required 30-day timeframe, as required. As of October, due to CILO now being on a cost reimbursement contract basis, the center requires ongoing technical assistance due to budget inaccuracies (e.g. improper budget allocations, inaccurate reconciliations, & charged expenditures) that have not been incurred as a realized expense during the invoice period. These areas caused slight delays. DVR will actively document when an invoice must be rejected, due to billing inaccuracies and quality assurance relevant to prompt pay compliance. DVR will make adjustments to the tracker to include critical information to assist in on-going technical assistance.</p> <p>Anticipated Completion Date: 8/1/2023</p>	
<p>Office of the Inspector General Report # A-2223 DOE-001</p>	<p>2/15/2023</p>	<p>Division of Vocational Rehabilitation (DVR)</p> <p>Florida Foundation for Vocational Rehabilitation, Inc., dba The Able Trust</p>	<p>Finding 1. The Able Trust Board of Directors did not provide effective annual evaluations of funded programs pursuant to statutory requirements.</p> <p>Recommendation: We recommend The Able Trust Board of Directors conduct an annual evaluation of funded programs pursuant to Section 413.615(9)(g), Florida Statutes.</p>	<p>Able Trust Management Response: Concur. The Able Trust Board of Directors will address this finding in the following ways:</p> <ol style="list-style-type: none"> 1. Establish a formalized process with the Board Grant Committee for providing effective annual evaluations of funded programs pursuant to statutory requirements. This process will include a means of determining the best impact models that would serve Florida’s individuals with disabilities seeking gainful employment. The anticipated completion date is February 28, 2023. 2. Conduct annual evaluations of funded programs for FY 2022 – 2023. Use the evaluation data to select award grants for FY 2023- 2024. The anticipated completion date is June 30, 2023, and ongoing for future fiscal years. 	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>Florida Auditor General Report</p> <p>U.S. Department of Education Report No. 2023-174</p> <p>State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards</p>	<p>3/30/2023</p>	<p>Florida Department of Education (FDOE)</p> <p>Rehabilitation Services Vocational Grants to States</p> <p>ALN 84.126</p> <p>Prior Findings Audit Report No. 2022-189</p>	<p>Finding 2021-047: Certain security Controls related to user authentication for the Accessible Web-based Activity Reporting Environment (Aware System) need improvement to ensure the confidentiality, integrity, and availability of Aware system data and related information technology (IT) resources.</p> <p>Finding 2021-048: FDOE change management controls need improvement to ensure that only authorized, tested, and approved Accessible Web-based Activity Reporting Environment (Aware) system program changes are implemented into the production environment.</p> <p>Finding 2021-049: The report used by the FDOE to conduct periodic Aware system user access privileged reviews did not promote an effective review of the appropriateness of all user accounts. Additionally, the FDOE did not always promptly deactivate Aware system access privileges upon a user's separation from FDOE employment.</p>	<p>FDOE Management Response: FDOE has a project underway to replace the system with a modernized, secured, cloud-hosted Aware case management system that will meet Chapter 60GG-2, F.A.C., standards. FDOE intends on having this new system implemented by Spring 2023.</p> <p>Status of Finding: Partially Corrected</p> <p>FDOE Management Response: FDOE is testing a Systems Configuration Management module that will allow tracking of configuration changes in near real-time and will use that to reconcile changes against our change management and ticketing system.</p> <p>Status of Finding: Fully Corrected</p> <p>FDOE Management Response: FDOE has a standardized process for managing user access and formalized a review process to ensure consistent implementation.</p> <p>DBS 14 Day Account Suspension Procedure DBS Suspended ID Audit Logs Procedure</p> <p>Status of Finding: Fully Corrected</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 2021-050: Certain security controls related to user authentication for the FDOE network need improvement to ensure the confidentiality, integrity, and availability of Rehabilitation Information Management System (RIMS) data and related information technology (IT) resources.</p> <p>Finding 2021-051: FDOE change management controls need improvement to ensure that only authorized, tested, and approved Rehabilitation Information Management System (RIMS) program code changes are implemented into the production environment.</p> <p>Finding 2021-052: The FDOE was unable to provide system-generated network access controls records evidencing the date that user access rights to the network were disabled or system generated access control records evidencing the date that a user last accessed the Rehabilitation Information Management System (RIMS). In addition, the FDOE did not periodically review the appropriateness of RIMS user access roles.</p>	<p>FDOE Management Response: FDOE has a project underway to replace the system with a modernized, secured, cloud hosted Aware case management system that will meet Chapter 60GG-2, F.A.C., standards. FDOE intends on having this new system implemented by Spring 2023.</p> <p>Status of Finding: Partially Corrected</p> <p>FDOE Management Response: FDOE is testing a Systems Configuration Management module that will allow tracking of configuration changes in near real-time and will use that to reconcile changes against our change management and ticketing system.</p> <p>Status of Finding: Partially Corrected</p> <p>FDOE Management Response: FDOE has a standardized process for managing user access and formalized a review process to ensure consistent implementation.</p> <p>DVR Account Suspension Procedure DVR Suspended ID Audit Logs Procedure.</p> <p>Status of Finding: Fully Corrected</p> <p>DVR Management Response 2/28/2023: Program Manager and the fiscal contract manager to include a coordinated onsite monitoring visit which will be conducted on or before the Fall of 2023. The onsite monitoring dates are tentatively planned for May/June 2023 in coordination with DVR's IL Program Manager, the fiscal contract manager and the CILO.</p>	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Vocational Rehabilitation
Agency Budget Officer/OPB Analyst Name: Roger Godwin / Mariah Knight

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	Program or Service (Budget Entity Codes)
Action	48160000

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes				
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.	Yes				
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)	Yes				

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?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Yes Yes				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48160000

3. EXHIBIT B (EXBR, EXB)

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

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

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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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 60 of the LBR Instructions?	Yes				
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4.2 Is the program component code and title used correct?	Yes				
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TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
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Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48160000

AUDITS:

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Yes				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Yes				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Yes				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Yes				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Yes				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48160000

7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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?	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 #24-003?	Yes, N/A				
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14 Do the amounts reflect appropriate FSI assignments?	Yes				
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48160000

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Yes				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

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	Program or Service (Budget Entity Codes)
Action	48160000

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 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes, for 2176 and 2380 only
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48160000

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)?	Yes, Yes
8.10	Are the statutory authority references correct?	Yes
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Yes, for 2176 only
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes, for 2178, 2543, 2555 and 2612 only
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Yes, for 2176 only

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	Program or Service (Budget Entity Codes)
Action	48160000

8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Yes
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Not available yet
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Yes, FSDB only
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes
AUDITS:		
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Yes
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48160000

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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	NA			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1	NOT REQUIRED FOR THIS YEAR	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48160000

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

15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions - Department Level) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

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

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes			
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes			
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Vocational Rehabilitation
Agency Budget Officer/OPB Analyst Name: Roger Godwin / Mariah Knight

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	48160000

16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Yes				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	No, reconciliation provided				
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 53 through 109 of the LBR Instructions), and are they accurate and complete?	Yes				
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Yes				
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
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?	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Vocational Rehabilitation

Agency Budget Officer/OPB Analyst Name: Roger Godwin / Mariah Knight

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	48160000

18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				
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FLORIDA DEPARTMENT OF
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2024-25
Blind Services
Exhibits or Schedules



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

2024-25
Blind Services
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48180000 - BLIND SERVICES
	2021

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	10,427	(A)		10,427
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	10,427	(F)	-	10,427
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards	706	(H)		706
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	9,721	(K)	-	9,721 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>ADMINISTRATIVE TRUST FUND</u>
LAS/PBS Fund Number:	<u>2021</u> <u>BE: 48180000</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="10,427"/> (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: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48180000 - BLIND SERVICES
	2270

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,585,745	(A)		3,585,745
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	69,083	(D)		69,083
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	3,654,828	(F)	-	3,654,828
LESS Allowances for Uncollectibles	63,772	(G)		63,772
LESS Approved "A" Certified Forwards	145,826	(H)		145,826
Approved "B" Certified Forwards	1,949,386	(H)		1,949,386
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	16,916	(I)		16,916
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	1,478,928	(K)	-	1,478,928 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>FEDERAL REHABILITATION TRUST FUND</u>
LAS/PBS Fund Number:	<u>2270</u> <u>BE: 48180000</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="3,428,314"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(1,949,386)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="1,478,928"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,478,928"/> (F)
DIFFERENCE:	<input type="text" value="-"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	34,500.49	(A)		34,500.49
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: ANTICIPATED REVENUE	22,144.78	(E)		22,144.78
Total Cash plus Accounts Receivable	56,645.27	(F)	-	56,645.27
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	21,169.60	(H)		21,169.60
Approved "B" Certified Forwards	35,475.67	(H)		35,475.67
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	-	(K)	-	-

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>GRANTS AND DONATIONS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2339</u> <u>BE: 48180000</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="13,330.89"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(35,475.67)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Revenue	<input type="text" value="22,144.78"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / [name of budget entity]
Agency Budget Officer/OPB Analyst Name: Mitchell Clark /Mariah Knight

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, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / [name of budget entity]
Agency Budget Officer/OPB Analyst Name: Mitchell Clark /Mariah Knight

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

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 60 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			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / [name of budget entity]
Agency Budget Officer/OPB Analyst Name: Mitchell Clark /Mariah Knight

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	Program or Service (Budget Entity Codes)
Action	48180000

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 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 70 of the LBR Instructions?	N/A,N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / [name of budget entity]
Agency Budget Officer/OPB Analyst Name: Mitchell Clark /Mariah Knight

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

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 (OAD/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 #24-003?	Y,N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / [name of budget entity]
Agency Budget Officer/OPB Analyst Name: Mitchell Clark /Mariah Knight

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	Program or Service (Budget Entity Codes)
Action	48180000

7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / [name of budget entity]
Agency Budget Officer/OPB Analyst Name: Mitchell Clark /Mariah Knight

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	Program or Service (Budget Entity Codes)
Action	48180000

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 63 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 2023-24 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)**

		DEPT LEVEL RESPONSES
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?	Yes, for 2176 and 2380 only
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?	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48180000

8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	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.)	Yes, for 2176 only
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes, for 2178, 2543, 2555 and 2612 only
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
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Yes, for 2176 only
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

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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?	Not available yet
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Yes, 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!	

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	Program or Service (Budget Entity Codes)
Action	48180000

TIP	Determine if the agency is scheduled for trust fund review. (See pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1	NOT REQUIRED FOR THIS YEAR	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48180000
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14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

		DEPT LEVEL RESPONSES				
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 2022-23 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48180000
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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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A,N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A,N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043. F.S.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
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?	

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	Program or Service (Budget Entity Codes)
Action	48180000

18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

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



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2024-25

Private Colleges and Universities
Exhibits or Schedules



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2024-25

Private Colleges and Universities
Schedule I Series

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Private Colleges and Universities
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	Program or Service (Budget Entity Codes)
Action	48190000

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

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	Program or Service (Budget Entity Codes)
Action	4819

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				
	Y				

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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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 60 of the LBR Instructions?	Y				
	Y				

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

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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5. EXHIBIT D-1 (ED1R, EXD1)

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

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	4819

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	4819

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 (OAD A/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 #24-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

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Action	4819

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Private Colleges and Universities
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker

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	Program or Service (Budget Entity Codes)
Action	4819

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Private Colleges and Universities
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	Program or Service (Budget Entity Codes)
Action	4819

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				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Private Colleges and Universities
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	Program or Service (Budget Entity Codes)
Action	4819

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, 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?	Not available yet				
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Private Colleges and Universities
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	Program or Service (Budget Entity Codes)
Action	4819

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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Private Colleges and Universities

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	Program or Service (Budget Entity Codes)
Action	4819

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES				
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 2022-23 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	4819

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Private Colleges and Universities
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	Program or Service (Budget Entity Codes)
Action	4819

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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FLORIDA DEPARTMENT OF
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2024-25

Student Financial Aid Program

State

Exhibits or Schedules



FLORIDA DEPARTMENT OF
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2024-25

Student Financial Aid Program

State

Schedule I Series

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - State
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker

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	Program or Service (Budget Entity Codes)
Action	48200200

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - State
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	Program or Service (Budget Entity Codes)
Action	48200200

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				
	Y				

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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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 60 of the LBR Instructions?	Y				
	Y				

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

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48200200

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker

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	Program or Service (Budget Entity Codes)
Action	48200200

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 (OAD A/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 #24-003?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - State
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker

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	Program or Service (Budget Entity Codes)
Action	48200200

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

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	Program or Service (Budget Entity Codes)
Action	48200200

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES				
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 only				
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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	Program or Service (Budget Entity Codes)
Action	48200200

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				
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 only				
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				

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Action	48200200

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, 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?	Not available yet				
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48200200

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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

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	Program or Service (Budget Entity Codes)
Action	48200200

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES				
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 2022-23 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				

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	Program or Service (Budget Entity Codes)
Action	48200200

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	

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Action	48200200

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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FLORIDA DEPARTMENT OF
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2024-25

Student Financial Aid Program

Federal

Exhibits or Schedules



FLORIDA DEPARTMENT OF
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2024-25
Student Financial Aid Program
Federal
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025 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 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7416	(A)		7416
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	7416	(F)	0	7416
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	7416	(H)		7416
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/23	0	(K)	0	0 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025	
Department Title:	<u>48 EDUCATION</u>	
Trust Fund Title:	<u>FEDERAL GRANTS TRUST FUND</u>	
LAS/PBS Fund Number:	<u>2261</u>	<u>BE: 48200300</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	7,415.66 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(7,415.66) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

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	Program or Service (Budget Entity Codes)
Action	48200300

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

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	Program or Service (Budget Entity Codes)
Action	48200300

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.	NA				
	NA				

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				
	Y				

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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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 60 of the LBR Instructions?	Y				
	Y				

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

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

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	Program or Service (Budget Entity Codes)
Action	48200300

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - Federal
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	Program or Service (Budget Entity Codes)
Action	48200300

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	NA				
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?	NA NA				
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.)	NA				
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.	NA				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	NA				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NA				
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 #24-003?	NA NA				
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)	NA				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA				
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.	NA				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48200300

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	NA				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	NA				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA				
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)	NA				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	NA				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	NA				
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))	NA				
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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	NA				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - Federal
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	Program or Service (Budget Entity Codes)
Action	48200300

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 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)

		DEPT LEVEL RESPONSES				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - Federal
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	Program or Service (Budget Entity Codes)
Action	48200300

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				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48200300

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, 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?	Not available yet				
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48200300

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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	NA				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	NA				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	NA				

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	NA				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48200300

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	NA				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

DEPT LEVEL RESPONSES					
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 2022-23 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48200300

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	NA NA				
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) ?	NA NA				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48200300

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

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



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2024-25

Early Learning Services

Exhibits or Schedules



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2024-25

Early Learning Services

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48220400 - EARLY LEARNING
	2261

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	389,300	(D)	670,036	1,059,336
ADD: Anticipated Revenue	11,730,669	(E)		11,730,669
Total Cash plus Accounts Receivable	12,119,969	(F)	670,036	12,790,004
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	389,300	(H)		389,300
Approved "B" Certified Forwards	11,730,669	(H)		11,730,669
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)	670,036	670,036
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>FEDERAL GRANTS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2261</u> <u>BE: 48220400</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
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 # B4800006 Due to DCF	(670,035.50) (C)
SWFS Adjustment # B4800011 correct fund balance	670,035.50 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(11,730,668.79) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Anticipated Revenue	11,730,668.79 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48220400 - EARLY LEARNING
	2339

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	103,054.58	(A)	-	103,054.58
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments		(C)	-	-
ADD: Outstanding Accounts Receivable		(D)	-	-
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	103,054.58	(F)	-	103,054.58
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, 07/01/23	103,054.58	(K)	-	103,054.58 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>GRANTS AND DONATIONS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2339</u> <u>BE: 48220400</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="103,054.58"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="103,054.58"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="103,054.58"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022- 2023

Department Education

Chief Internal Auditor Bradley Rich

Budget Entity Early Learning

Phone Number (850) 245-9221

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>Florida Auditor General Report Report No. 2023-174</p> <p>State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards</p>	3/30/2023	<p>Florida Department of Education (FDOE) Division of Early Learning Child Care and Development Fund Cluster (CCDF), Temporary Assistance for Needy Families (TANF), Social Services Block Grant (SSBG) 2101FLCCDF 2021, 2101FLTANF 2021, 2101FLSOR 2021</p>	<p>Finding No. 2022-040: The FDOE incorrectly reported subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).</p> <p>Recommendation: We recommend that the FDOE enhance FFATA data collection controls to ensure that all required subaward information is accurately reported in the FRS.</p>	<p>FDOE Management Response: FDOE concurs. FDOE will take the following actions to enhance FFATA data collection controls to ensure that all required subaward information is accurately reported in the FSRS:</p> <ol style="list-style-type: none"> 1. Enhance the Division of Early Learning’s FFATA procedures to include creating a static copy of Notice of Award (NOA) workpapers to support each issuance of subaward(s) and saving this file within the Division’s designated location for FFATA reporting. 2. Enhance the Division of Early Learning’s FFATA procedures to include verification by the Division’s assigned FFATA report preparer that all information in the FFATA NOA workpapers agrees with the subaward information on the signed/executed NOA(s), including subaward action/obligation dates and amount(s) for all applicable funding streams to include CCDF, TANF, and SSBG. 3. Enhance the Division of Early Learning’s FFATA procedures to include a multi-layer review and approval process to include preparer and supervisor as documented by a signed routing form. <p>Completion date: May 31, 2023</p> <p>Contact: Lisa Zenoz</p>	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Early Learning
Agency Budget Officer/OPB Analyst Name: Lisa Zenoz/Mariah Knight

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	Program or Service (Budget Entity Codes)
Action	48220400

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48220400

3. EXHIBIT B (EXBR, EXB)

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

AUDITS:

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

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

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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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 60 of the LBR Instructions?	Y				
	Y				

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

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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5. EXHIBIT D-1 (ED1R, EXD1)

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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48220400

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Early Learning
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	Program or Service (Budget Entity Codes)
Action	48220400

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 (OAD/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.)	Y				
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 #24-003?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48220400

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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)	Y				
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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
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 63 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 2023-24 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)

	DEPT LEVEL RESPONSES
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?	Yes, for 2176 and 2380 only
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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48220400

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
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 only
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

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	Program or Service (Budget Entity Codes)
Action	48220400

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, 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?	Not available yet
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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
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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48220400

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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Early Learning

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	Program or Service (Budget Entity Codes)
Action	48220400

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES
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 2022-23 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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Early Learning
Agency Budget Officer/OPB Analyst Name: Lisa Zenoz/Mariah Knight

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	Program or Service (Budget Entity Codes)
Action	48220400

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")	No, reconcilaiton provided.
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			

AUDITS - GENERAL INFORMATION	
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)	
DEPT LEVEL RESPONSE	
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?
NA - Section 1013.60, F.S., states the Commissioner shall submit an	

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	48220400

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

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



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Exhibits or Schedules



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State Grants/K-12 Programs

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Schedule I Series

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250300

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)
Action	48250300

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			
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity 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 60 of the LBR Instructions?	Y				
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4.2 Is the program component code and title used correct?	Y				
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TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250300

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)
Action	48250300

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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?	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 #24-003?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

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Action	48250300

7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

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Action	48250300

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES
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 only
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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250300

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
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 only
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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250300

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, 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?	Not available yet
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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
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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 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			

Fiscal Year 2024-25 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES				
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 2022-23 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250300

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)
Action	48250300

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

2024-25

State Grants/K-12 Programs

NON-FEFP

Exhibits or Schedules



FLORIDA DEPARTMENT OF
EDUCATION
fdoe.org

2024-25

State Grants/K-12 Programs

NON-FEFP

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP
	2021 (FSDB)

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	258,452.71	(A)		258,452.71
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	15,584.59	(D)		15,584.59
ADD: _____	-	(E)		-
Total Cash plus Accounts Receivable	274,037.30	(F)	-	274,037.30
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, 07/01/2023	274,037.30	(K)	-	274,037.30 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2024 - 2025

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, 07/01/2023	
Total all GLC's 5XXXX for governmental funds;	274,037.30 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	-
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment # and Description	-
SWFS Adjustment # and Description	-
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	-
Approved FCO Certified Forward per LAS/PBS	-
A/P not C/F-Operating Categories	-
FSDB - Current Year Payables Not Certified	
ADJUSTED BEGINNING TRIAL BALANCE:	274,037.30 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	274,037.30 (F)
DIFFERENCE:	- (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025 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 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	139,487	(A)		139,487
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	131,577	(D)		131,577
ADD: Anticipated Revenue	1,372,084	(E)		1,372,084
Total Cash plus Accounts Receivable	1,643,148	(F)	-	1,643,148
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	55,039	(H)		55,039
Approved "B" Certified Forwards	1,372,084	(H)		1,372,084
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	22,248	(I)		22,248
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	193,777	(K)	-	193,777 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2024 - 2025	
	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, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	116,658 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,372,084) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Anticipated Revenue	1,372,084 (D)
FSDB - Current Year Payables Not Certified	77,119 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	193,777 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	193,777 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP
	2339 (FSDB)

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	902,316.32	(A)	-	902,316.32
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	221,085.72	(D)	-	221,085.72
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	1,123,402.04	(F)	-	1,123,402.04
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)	721.87	(I)	-	721.87
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/2023	1,122,680.17	(K)	-	1,122,680.17 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2024 - 25
	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, 07/01/2023	
Total all GLC's 5XXXX for governmental funds;	1,068,061.67 (A)
GLC 539XX for proprietary and fiduciary funds	

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

SWFS Adjustment # and Description	-	(C)
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SWFS Adjustment # and Description	-	(C)
-----------------------------------	---	-----

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	-	(D)
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Approved FCO Certified Forward per LAS/PBS	-	(D)
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A/P not C/F-Operating Categories	-	(D)
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FSDB - Current Year Payables Not Certified	54,618.50	(D)
--	-----------	-----

		(D)
--	--	-----

		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	1,122,680.17	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,122,680.17	(F)
--	--------------	-----

DIFFERENCE:	-	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022- 2023

Department Education

Chief Internal Auditor Bradley Rich

Budget Entity K-12 Non-FEFP

Phone Number (850) 245-9221

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Office of the Inspector General Report # A-2021 DOE-030</p>	<p>7/20/2022</p>	<p>Department of Education (DOE) Bureau of Exceptional Student Education (BESE)</p> <p>University of South Florida (USF) Multiagency Service Network for Students with Emotional / Behavioral Disabilities (SEDNET) Administration</p>	<p>Executive Summary: In accordance with the Department of Education’s fiscal year (FY) 2021-2022 audit plan, the Office of the Inspector General (OIG) conducted an audit of Cooperative Agreement Number 291-2621B-1C005 between the Bureau of Exceptional Student Education (BESE) and the University of South Florida (USF), St. Petersburg, for administration of the Multiagency Service Network for Students with Emotional Behavioral Disabilities (SEDNET) Administration. The purpose of this audit was to determine whether USF is meeting the requirements of the agreement with BESE, and whether BESE is effectively monitoring adherence to the agreement. During this audit, we noted that USF-St. Petersburg generally provided services in accordance with Cooperative Agreement Number 291-2621B-1C005 and had sufficient internal controls in place. We also noted that BESE provided effective oversight of the agreement. The Audit Results section provides additional details noted during our audit.</p>	<p>Office of the Inspector General Response July 31, 2022: Audit Results: We determined that BESE provided effective monitoring of the agreement, USF-St. Petersburg achieved performance targets and deliverables, and payments and expenditures were made in accordance with agreement terms.¹</p> <p>Furthermore, we surveyed all nineteen local SEDNET projects, with thirteen of the nineteen responding to our survey. Results of our survey suggest that twelve of the thirteen respondents indicated their overall relationship with the contractor was either excellent or good. We also noted that a small number of local SEDNET projects identified an issue relating to the vetting of training and presentation materials at the State level. This resulted in delays for delivering this service. One respondent indicated schools had little time to pivot in their planning for meeting these deliverables given changes in State law.</p>	

Office of Policy and Budget - July 2023

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250400

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250400

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				
	Y				

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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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 60 of the LBR Instructions?	Y				
	Y				

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

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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5. EXHIBIT D-1 (ED1R, EXD1)

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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250400

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				
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP

Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250400

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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?	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 #24-003?	Y N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250400

7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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				
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250400

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES
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 only
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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250400

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
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 only
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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250400

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, 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?	Not available yet
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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
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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250400

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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 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			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250400

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES				
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 2022-23 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250400

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 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 N/A				

AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)					
					DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an				
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP

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	Program or Service (Budget Entity Codes)
Action	48250400

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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Federal Grants K-12 Program
Exhibits or Schedules



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2024-25

Federal Grants K-12 Program

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025 48 EDUCATION
Trust Fund Title:	ADMINISTRATIVE TRUST FUND
Budget Entity:	48250500 - FEDERAL GRANTS K-12 PROGRAM
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable ADD:		(D)		-
Anticipated Transfer from 48800000/2021	35,047	(E)		35,047
Total Cash plus Accounts Receivable	35,047	(F)	-	35,047
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	17,523	(H)		17,523
Approved "B" Certified Forwards	17,523	(H)		17,523
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	0	(K)	-	0 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025	
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, 07/01/23	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(17,523)"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(17,523)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Transfer from 48800000/2021	<input type="text" value="35,047"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0"/> (F)
DIFFERENCE:	<input type="text" value="-"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS/K-12 PROGRAM
	2261

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,894	(A)		7,894
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	113,954,497	(D)		113,954,497
ADD: Anticipated Revenue	391,366,784	(E)		391,366,784
Total Cash plus Accounts Receivable	505,329,174	(F)	-	505,329,174
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	26,623,988	(H)		26,623,988
Approved "B" Certified Forwards	478,705,186	(H)		478,705,186
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	0.00	(K)	-	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>FEDERAL GRANTS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2261</u> <u>BE: 48250500</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0 (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	(478,705,186) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	87,338,403 (D)
ANTICIPATED REVENUE	391,366,784 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2339

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(1,020.60)	(A)		(1,020.60)
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	491,792.23	(C)		491,792.23
ADD: Outstanding Accounts Receivable	2,588.47	(D)		2,588.47
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	493,360.10	(F)	-	493,360.10
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards	48,450.00	(H)		48,450.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	41.65	(I)		41.65
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	444,868.45	(K)	-	444,868.45 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>GRANTS AND DONATIONS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2339</u> <u>BE: 48250500</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="493,318.45"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(48,450.00)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="444,868.45"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="444,868.45"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022- 2023

Department Education

Chief Internal Auditor Bradley Rich

Budget Entity K-12 Federal Grants

Phone Number (850) 245-9221

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Florida Auditor General Report</p> <p>U.S. Department of Education Report No. 2023-174</p> <p>Prior Findings Audit Report No. 2022-189</p> <p>State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards</p>	<p>3/30/2023</p>	<p>Florida Department of Education (FDOE)</p> <p>Career and Technical Education – Basic Grants to States</p> <p>ALN 84.048</p> <p>English Language Acquisition Grants</p> <p>ALN 84.365</p> <p>Education Stabilization Fund – Governor’s Emergency Relief Fund, Elementary and Secondary School Emergency Relief Fund, Coronavirus Response and Relief Appropriations Act – Emergency Assistance for Non-Public Schools (CRRSA EANS)</p> <p>ALN 84.425 C, D, R</p> <p>Prior Findings Audit Report No. 2022-189</p>	<p>Finding No. 2021-045: FDOE change management controls need improvement to ensure that only authorized, tested, and approved Florida Grants System (FLAGS) program code changes are implemented into the production environment.</p>	<p>FDOE Management Response: FDOE is testing a Systems Configuration Management module that will allow tracking of configuration changes in near real-time and will use that to reconcile changes against our change management and ticketing system.</p> <p>Partially corrected: 2/14/2023</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
		<p>Florida Department of Education (FDOE)</p> <p>English Language Acquisition Grants</p> <p>ALN 84.365</p> <p>Education Stabilization Fund – Governor’s Emergency Relief Fund, Elementary and Secondary School Emergency Relief Fund, Coronavirus Response and Relief Appropriations Act – Emergency Assistance for Non-Public Schools (CRRSA EANS)</p> <p>ALN 84.425 C, D, R</p> <p>Prior Findings Audit Report No. 2022-189</p>	<p>Finding No. 2021-046: The FDOE could not provide records from the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) demonstrating that subawards were timely reported with the information required by the Federal Funding Accountability and Transparency Act (FFATA).</p>	<p>FDOE Management Response: Status of Finding: Fully Corrected</p> <p>Completed by 3/30/2023</p>	
		<p>English Language Acquisition Grants</p> <p>ALN 84.365</p> <p>Prior Findings Audit Report No. 2022-189</p>	<p>Finding No. 2021-053: Certain security controls related to user authentication for the Comprehensive Management Information System (CMIS) need improvement to ensure the confidentiality, integrity, and availability of CMIS data and related information technology (IT) resources.</p> <p>Recommendation: We recommend that FDOE management improve certain security controls related to CMIS user authentication to ensure the confidentiality, integrity, and availability of CMIS data and related IT resources.</p>	<p>FDOE Management Response: Multifactor authentication was implemented for mainframe users in three waves. The first wave included DOE mainframe users and occurred on July 22, 2022. The second wave included district mainframe users. Wave two was completed on July 28, 2022. The final wave included PECO accounts and was completed on August 8, 2022.</p> <p>Completion Dates: 7/22/2022; 7/28/2022; 8/8/2022</p> <p>Status of Finding: Not Corrected</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
		<p>English Language Acquisition State Grants ALN 84.365</p> <p>Prior Findings Audit Report No. 2022-189 and No. 2021-182</p>	<p>Finding No. 2021-054: 2020-029: FDOE records did not demonstrate that Comprehensive Management Information System (CMIS) software changes were appropriately tested or approved.</p>	<p>FDOE management Response: FDOE fully implemented the updated Mainframe Production Control Request in January 2022. FDOE formalized a review for CMIS post-production deployment and is reconciling CMIS changes monthly. Mainframe Production Control Request form Mainframe Change Management Review Procedure.</p> <p>Status of Finding: Fully Corrected</p>	
		<p>English Language Acquisition Grants ALN 84.365</p> <p>Prior Findings Audit Report No. 2022-189</p>	<p>Finding No. 2021-055: The FDOE did not conduct periodic Comprehensive Management Information System (CMIS) user access privilege reviews or timely deactivate the CMIS user accounts for employees who separated from FDOE employment</p>	<p>FDOE Management Response: Finding 2021-055 describes two components: 1. Timely deactivation of user accounts for employees who have separated from FDOE 2. Periodic user access privilege review FDOE addressed each aspect of the finding in the following manner:</p> <p>Timely deactivation: Beginning on April 27, 2022, the CMIS mainframe undergoes weekly account suspension access reviews as indicated in the FDOE Access Management Review Procedure.</p> <p>User access privilege reviews: Through the 2022 FDOE MFA project, all CMIS mainframe access request forms were validated against the system generated user list. This user access privilege validation occurred on April 19, 2022. Additionally, FDOE has developed a User Access Review Compliance Checks Procedure. Ongoing user access privilege reviews will occur in accordance with this procedure.</p> <p>Status of Finding: Partially Corrected.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
		<p>Education Stabilization Fund – Governor’s Emergency Relief Fund, Elementary and Secondary School Emergency Relief Fund</p> <p>ALN 84.425 C, D</p> <p>Audit Report No. 2022-189</p>	<p>Finding No. 2021-056: FDOE monitoring activities did not validate the allowability of actual subrecipient ESF program expenditures.</p> <p>Recommendation: We recommend the FDOE management ensure that monitoring activities that validate the allowability of ESF.</p>	<p>FDOE Management Response: The Department did not concur with this finding; however, since the finding was made, the Department completed a risk assessment and entered into a contract with a vendor to conduct subrecipient monitoring. As of June 30, 2022, the monitoring was under way.</p> <p>Status of Finding: Partially Corrected.</p>	
		<p>Education Stabilization Fund – Governor’s Emergency Relief Fund,</p> <p>ALN 84.425 C</p>	<p>Finding No. 2021-057: The FDOE did not always provide required award information to all subrecipients or verify the suspension and debarment status of subrecipients.</p>	<p>FDOE Management Response: The finding in this instance related to failing to include the required award information to all subrecipients or verify the suspension and disbarment status of subrecipients when using a Memorandum of Understanding (MOU) as the vehicle for issuing a subaward. The Department has incorporated the required information into such MOUs since this finding was raised. Initially, the Department believe it included this information in the MOU template, but further review indicated some items were still missing. For future MOUs issued to entities determined to be sub-recipients, the Department will include its standard DOE 200 form, which contains the required information.</p> <p>Status of Finding: Partially Corrected.</p> <p>Responsible Official: Suzanne Pridgeon, Deputy Commissioner, Finance and Operations</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
		<p data-bbox="432 277 684 334">Florida Department of Education (FDOE)</p> <p data-bbox="432 367 695 602">Adult Education – Basic Grants to States Charter Schools Twenty-First Century Community Learning Centers English Language Acquisition State Grants</p>	<p data-bbox="726 277 1314 545">Finding 2022-027: The FDOE did not always timely deactivate Florida Grants System (FLAGS) useraccess privileges upon an employee’s separation from FDOE employment. Florida Department of Management Services Rule 60GG-2.003(1)8., Florida Administrative Code – Agencies are to ensure that information technology (IT) access privileges are removed when access to the IT resource is no longer required.</p> <p data-bbox="726 578 1314 732">Recommendation: We recommend that FDOE management establish a process to ensure that FLAGS user access privileges are activated immediately upon a user's separation from FDOE employment.</p> <p data-bbox="726 764 1314 919">Finding 2022-028: The FDOE did not always monitor subrecipients in accordance with established procedures or clearly evidence expectations regarding timely follow up by subrecipients regarding issues noted during monitoring.</p> <p data-bbox="726 951 1314 1276">Recommendation: We recommend the FDOE ensure that monitoring is completed in accordance with FDOE Procedures. In addition, we recommend that the FDOE revise the Procedures to require the reviewer to document the follow-up actions to be taken and the time frame for when follow-up actions should be completed by the subrecipient to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved.</p>	<p data-bbox="1335 277 1923 431">FDOE Management Response: On March 3rd, 2022, FDOE established a process enhancing its security controls to ensure for the timely deactivation of user access privileges immediately upon their separation from FDOE employment.</p> <p data-bbox="1335 464 1682 488">Completion date: March 3, 2022</p> <p data-bbox="1335 521 1566 545">Contact: Andre Smith</p> <p data-bbox="1335 764 1923 976">FDOE Management Response: FDOE concurs that during the 2021-22 fiscal year, monitoring of subrecipients was not always consistent in the Quarterly Document Review (QDR) process. This issue has been rectified with review and updating of Standard Operating Procedures (SOP) beginning in February 2023.</p> <p data-bbox="1335 1008 1923 1544">FDOE Management Response: Accountability for monitoring this process has also been amended. FDOE has reviewed and updated its current Standard Operating Procedures (SOP) for Quarterly Document Reviews (QDRs) to include procedures for staff to implement follow-up activities on a clear timeframe. Duties have been modified for the 21st Century Community Learning Centers (21st CCLC) State Director role to include accountability for monitoring completion of the QDRs. FDOE has reviewed and updated its current Standard Operating Procedures (SOP) for Quarterly Document Reviews (QDRs) to include procedures for staff to implement follow-up activities on a clear timeframe. Duties have been modified for the 21st Century Community Learning Centers (21st CCLC) State Director role to include accountability for monitoring completion of the QDRs. The updated SOP will rectify findings or</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>issues observed during QDR. FDOE has updated its SOPs to ensure that QDR follow-up activities include a reasonable timeline for staff review and subrecipient rectification of any identified discrepancies. Staff are reviewing the QDR process for 2021-22 for current grant subrecipients to inform current monitoring. Additional training for FDOE staff and sub-recipients will be conducted.</p> <p>Anticipated Completion Date: 5/30/2023</p> <p>Contact: Andria Cole</p>	
		<p>Florida Department of Education (FDOE)</p> <p>English Language Acquisition State Grants (ELAG)</p> <p>ALN 84.365</p>	<p>Finding No. 2022-029: FDOE records did not evidence that local educational agencies (LEAs) met the maintenance of effort (MOE) requirement.</p> <p>Recommendation: We recommend that the FDOE enhance ELAG program procedures to include documented verification that the MOE requirement was met by all LEAs.</p>	<p>FDOE Management Response: During the audit engagement, FDOE staff reviewed the single audits of the two LEA mentioned by the auditors and found that both LEAs' Title I program was audited and no findings for MOE were made. Considering the cross-cutting nature of the Title I program with ELAG, FDOE can be assured that the two LEAs cited by the auditors did in fact meet MOE for the 2020-21 fiscal year. The parameters of the federal single audit are established in the compliance supplement and testing for MOE is included for ESEA programs in the 2022 compliance supplement cross cutting section. Since the single audit covers this fiscal monitoring, it has not been duplicated by the FDOE. Historically, FDOE ran a preliminary MOE calculation using unaudited expenditure data and then relied on the federal award single audits that are required for all Florida local educational agencies (LEAs). FDOE will review and revise its procedures to ensure MOE compliance.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 2022-030: Certain security controls related to user authentication for the Comprehensive Management Information System (CMIS) need improvement to ensure the confidentiality, integrity, and availability of CMIS data and related information technology (IT) resources.</p> <p>Recommendation: We recommend that FDOE management improve certain security controls related to CMIS user authentication to ensure the confidentiality, integrity, and availability of CMIS data and related IT resources.</p> <p>Finding No. 2022-031: The FDOE did not conduct fiscal monitoring to ensure that subawards were used for authorized purposes.</p> <p>Recommendation: We recommend that the FDOE enhance ELAG program monitoring procedures to include fiscal monitoring to ensure that subawards are used for authorized purposes.</p>	<p>FDOE Management Response: On August 8th, 2022, FDOE enhanced security controls surrounding CMIS user authentication to ensure the confidentiality, integrity and availability of CMIS data and related IT resources.</p> <p>FDOE Management Response: FDOE concurs with the finding. As recommended by the Florida Auditor General’s office, FDOE will implement actions to enhance ELAG program monitoring procedures.</p> <ol style="list-style-type: none"> 1. Develop enhanced monitoring protocols to include fiscal compliance requirements. These requirements will include a monitoring indicator describing the requirement, legal citations related to the indicator, and examples of evidence that may be requested to demonstrate subrecipients’ compliance with the monitoring indicator. 2. Develop a template which will be used to request documentation of fiscal transactions to ensure subrecipients meet compliance requirements. 3. Review documentation submitted by subrecipients. 4. Provide subrecipients with feedback, guidance, or any further required actions. <p>Anticipated Completion Date: 5/31/2023</p> <p>Contact: Dr. Dinh H. Nguyen</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
		<p>Florida Department of Education (FDOE)</p> <p>University of South Florida (USF)</p> <p>Education Stabilization Fund (ESF) – Higher Education Emergency Relief Fund (HEERF) Institutional Portion</p> <p>Assistance Listing Number 84.425F (Includes COVID-19 Awards)</p>	<p>Finding No. 2022-032: The USF expended ESF – HEERF Institutional Portion funds for an unallowable purpose.</p> <p>Recommendation: We recommend that the USF consult with the U.S. Department of Education and, as appropriate, seek reimbursement from the DSO for the amount provided to defray for lost revenue.</p>	<p>USF Management Response: USF will consult with the U.S. Department of Education regarding the allowability of using Education Stabilization Funds (ESF) to defray lost revenue for the University Medical Services Association (UMSA), a USF direct support organization. If required, reimbursement will be sought from UMSA and the ESF funds will be used for other allowable purposes.</p>	
		<p>Florida Department of Education (FDOE)</p> <p>Education Stabilization Fund (ESF) – Governor’s Emergency Education Relief (GEER) Fund, Elementary and Secondary School Emergency Relief (ESSER) Fund</p> <p>Assistance Listing Number 84.425 C, D (Includes COVID-19 Awards)</p>	<p>Finding No. 2022-033: FDOE monitoring activities did not validate the allowability of actual subrecipient ESF program expenditures.</p> <p>Recommendation: We recommend that FDOE management ensure that monitoring activities that validate the allowability of ESF program expenditures, verify the accuracy of annual report information submitted to the USED, and assess subrecipient compliance with Federal statutes, regulations, and the terms and conditions of the subaward, are appropriately performed.</p>	<p>FDOE Management Response: The Department disagrees that its subrecipient monitoring for the Education Stabilization Fund (ESF) programs in 2021-22 was insufficient. Subrecipient monitoring begins with application and budget review. For all ESF programs, except for the ESSER II Advance Lump Sum program, the Department required LEAs to submit an application and detailed budget outlining anticipated expenditures. The Department reviews the detailed budget to ensure all anticipated expenditures are allowable prior to making the award. In addition, all subgrantees undergo a risk analysis prior to receiving an award. At the end of the program period, LEAs submit a Final Disbursement Report that aids in verifying that actual expenditures All LEAs in Florida are subject to an annual independent audit and a federal single audit. All of these activities constitute monitoring. In addition to these activities, as noted in the finding, the Department has already contracted with a vendor to provide additional subrecipient monitoring to include sampling expenditures, procurement activities, inventories and other programmatic requirements. This monitoring has occurred and is continuing to occur within the program period for each of the ESSER and GEER</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				grants. We note that all of the ESF programs are multi-year programs, and still within the program period at the close of this audit reporting period (6/30/22). We also note that the ESSER and GEER programs are emergency programs, not recurring in nature; and therefore the processes, scope and contracts for monitoring took time to put into place. Under the circumstances presented, the timeline and process for monitoring has been reasonable and sufficient	

Office of Policy and Budget - July 2023

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	482505

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				
--	---	--	--	--	--

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 60 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	482505

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	482505

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 (OAD A/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 #24-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program
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	Program or Service (Budget Entity Codes)
Action	482505

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

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	Program or Service (Budget Entity Codes)
Action	482505

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	482505

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				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	482505

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, 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?	Not available yet				
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	482505

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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)
Action	482505

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES				
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 2022-23 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	482505

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)					
					DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an				
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	482505

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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Educational Media and
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Exhibits or Schedules



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Schedule I Series

Fiscal Year 2024-25 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250600

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Educational Media and Technology Services
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	Program or Service (Budget Entity Codes)
Action	48250600

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				
	Y				

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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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 60 of the LBR Instructions?	Y				
	Y				

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

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Educational Media and Technology Services
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	Program or Service (Budget Entity Codes)
Action	48250600

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
Action	48250600

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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?	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 #24-003?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250600

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)
Action	48250600

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Educational Media and Technology Services
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	Program or Service (Budget Entity Codes)
Action	48250600

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				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Educational Media and Technology Services
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	Program or Service (Budget Entity Codes)
Action	48250600

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, 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?	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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Educational Media and Technology Services
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	Program or Service (Budget Entity Codes)
Action	48250600

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 pages 121 through 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 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)
Action	48250600

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES				
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 2022-23 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250600

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)
Action	48250600

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250800 - WORKFORCE EDUCATION
	2261

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	307,890	(A)		307,890
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	320,853	(D)		320,853
ADD: Anticipated Revenue	13,129,509	(E)		13,129,509
Total Cash plus Accounts Receivable	13,758,252	(F)	-	13,758,252
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	203,241	(H)		203,241
Approved "B" Certified Forwards	13,555,011	(H)		13,555,011
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	0.00	(K)	-	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>FEDERAL GRANTS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2261</u> <u>BE: 48250800</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1 (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	(13,555,011) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	425,502 (D)
Anticipated Revenue	13,129,509 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Workforce Education
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker

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	Program or Service (Budget Entity Codes)
Action	48250800

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Workforce Education
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker

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	Program or Service (Budget Entity Codes)
Action	48250800

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				
	Y				

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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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 60 of the LBR Instructions?	Y				
	Y				

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

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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5. EXHIBIT D-1 (ED1R, EXD1)

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

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	48250800

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)
Action	48250800

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 (OAD/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 #24-003?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250800

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250800

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES
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 only
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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250800

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
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 only
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

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	48250800

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, 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?	Not available yet
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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
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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250800

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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 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			

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250800

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSES				
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 2022-23 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				

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Action	48250800

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	48250800

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

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



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Exhibits or Schedules



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Florida Colleges
Schedule I Series

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Florida Colleges
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Amanda Walker

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	Program or Service (Budget Entity Codes)
Action	48400600

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Florida Colleges
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	Program or Service (Budget Entity Codes)
Action	48400600

3. EXHIBIT B (EXBR, EXB)

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

4.2 Is the program component code and title used correct?	Y				
	Y				
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	48400600

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48400600

7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	Y				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y Y				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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?	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 #24-003?	N/A N/A				
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14 Do the amounts reflect appropriate FSI assignments?	Y				
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48400600

7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48400600

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48400600

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				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48400600

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, 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?	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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				
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				

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	Program or Service (Budget Entity Codes)
Action	48400600

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 pages 121 through 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 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

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	Program or Service (Budget Entity Codes)
Action	48400600

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

	DEPT LEVEL RESPONSES				
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16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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 2022-23 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				

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Action	48400600

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)					
					DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an				
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					

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Action	48400600

18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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State Board of Education
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025 48 EDUCATION
Trust Fund Title:	ADMINISTRATIVE TRUST FUND
Budget Entity:	48800000 - STATE BOARD OF EDUCATION
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	615,755	(A)		615,755
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	11,732,250	(C)		11,732,250
ADD: Outstanding Accounts Receivable	89,676	(D)		89,676
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	12,437,681	(F)	-	12,437,681
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	49,576	(H)		49,576
Approved "B" Certified Forwards	2,354,913	(H)		2,354,913
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	1,138	(I)		1,138
LESS: ANTICIPATED TR TO 48250500/2021	35,047	(J)		35,047
LESS: SWFS Adj# B4800009& B480001X	-	(J)	102,374	102,374
Unreserved Fund Balance, 07/01/23	9,997,007	(K)	(102,374)	9,894,633 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025	
Department Title:	<u>48 EDUCATION</u>	
Trust Fund Title:	<u>ADMINISTRATIVE TRUST FUND</u>	
LAS/PBS Fund Number:	<u>2021</u>	<u>BE: 48800000</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	12,566,075 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # B4800009 Due to DEO	(826) (C)
SWFS Adjustment # B480001X Due to DMS	(101,548) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,354,913) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
LONG-TERM NOTES RECEIVABLE	(179,108) (D)
ANTICIPATED TR TO 48250500/2021	(35,047) (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	9,894,633 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	9,894,633 (F)
DIFFERENCE:	(0) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2261

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	455,676	(A)		455,676
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	6,236,318	(D)		6,236,318
ADD: Anticipated Revenue	25,402,333	(E)	2,174	25,404,507
Total Cash plus Accounts Receivable	32,094,326	(F)	2,174	32,096,500
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	124,416	(H)		124,416
Approved "B" Certified Forwards	31,964,682	(H)		31,964,682
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	5,229	(I)		5,229
LESS: SWFS Adj# B4800008 AP w/ DEO		(J)	2,174	2,174
Unreserved Fund Balance, 07/01/23	0	(K)	-	0 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025	
Department Title:	<u>48 EDUCATION</u>	
Trust Fund Title:	<u>FEDERAL GRANTS TRUST FUND</u>	
LAS/PBS Fund Number:	<u>2261</u>	<u>BE: 48800000</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	477 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # B4800008 AP with DEO	(2,174) (C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(31,964,682) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	6,561,872 (D)
Anticipated Revenue	25,404,507 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2339

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,202.60	(A)		1,202.60
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	1,202.60	(F)	-	1,202.60
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, 07/01/23	1,202.60	(K)	-	1,202.60 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>GRANTS AND DONATIONS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2339</u> <u>BE: 48800000</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="1,202.60"/> (A)
GLC 539XX for proprietary and fiduciary funds	

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

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

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

Add/Subtract Other Adjustment(s):

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

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

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

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

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

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

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="1,202.60"/> (E)
--	---

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,202.60"/> (F)
--	---

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

Schedule IV-B for Registered Apprenticeship and Preapprenticeship

For Fiscal Year 2024-25



September 15, 2023

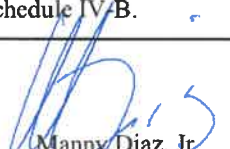
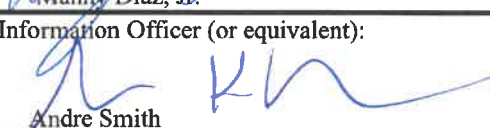
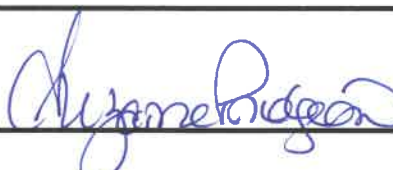


FLORIDA DEPARTMENT OF EDUCATION

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SCHEDULE IV-B FOR REGISTERED APPRENTICESHIP AND PREAPPRENTICESHIP

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: 9/15/23
Project Name: Registered Apprenticeship Cloud -based Solution	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
FY 2024-25 LBR Issue Code: 42000C0	FY 2024-25 LBR Issue Title: Registered Apprenticeship Paperless Cloud-based Solution
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Andre Smith, 850 245-0428, Andre.Smith@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: Manny Diaz, Jr.	Date: 9/14/23
Agency Chief Information Officer (or equivalent):  Printed Name: Andre Smith	Date: 9/14/23
Budget Officer:  Printed Name: Suzanne Pridgeon	Date: 9/14/23
Planning Officer:  Printed Name: Shawna Reid	Date:
Project Sponsor:  Printed Name: Kevin O'Farrell	Date: 9/14/23
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Tara Goodman 850 245-9002 Tara.Goodman@fldoe.org
Cost Benefit Analysis:	Dawn Creamer 850 245-0428 Dawn.Creamer@fldoe.org
Risk Analysis:	Shawna Reid 850 245-0428 Shawna.Reid@fldoe.org
Technology Planning:	Shawna Reid 850 245-0428 Shawna.Reid@fldoe.org
Project Planning:	Shawna Reid 850 245-0428 Shawna.Reid@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

In January 2019, Governor Ron DeSantis issued Executive Order 19-31, charting a course for Florida to become number one in the nation for workforce education by 2030. Our economy will need a skilled labor force for opportunities in health services, education, transportation, trade, utilities and computing. Registered apprenticeship and preapprenticeship training programs prepare individuals for occupations in these industries and are a key component of Florida’s workforce education ecosystem. This executive order included the Pathways to Career Opportunities Grant (PCOG) through which funds may be used to establish new apprenticeship or preapprenticeship programs, expand existing programs and as of 2023, operate existing programs. Since 2019, \$65 million in PCOG funds have been appropriated by the Florida Legislature.

In July 2019, the Apprentice Florida campaign launched with a primary focus on raising awareness and increasing engagement in registered apprenticeship among businesses. Over the years, this campaign has included targeted advertising to businesses through social media and radio advertisements.

While Registered Apprenticeship has traditionally been used in construction occupations, this training model is rapidly expanding into other industries such as healthcare, information technology and education. Similarly, the number of apprenticeable occupations continues to grow. Since the 2018-19 program year, Florida has more than doubled the number of apprenticed occupations to 120.

In recent years, CareerSource Florida has rolled out an initiative for Apprenticeship Navigators employed through local workforce boards to help employers access WIOA and Incumbent Worker Training (IWT) dollars, which may be used to support registered apprentices and preapprentices.

In 2022, tax incentives at both the state and national level have increased employer interest in Registered Apprenticeship. The Florida Legislature expanded the Experiential Learning Tax Credit to include Registered Apprentices and Preapprentices. At the federal level, the IRS Inflation Reduction Act of 2022 outlines Registered Apprenticeship requirements for taxpayers to qualify for increased tax credit or deduction amounts.

All these factors have contributed to growth in the number of Registered Apprenticeship and Preapprenticeship programs, as well as the overall number of Registered Apprentices and Preapprentices in Florida. Prior to 2018, the Department registered an average of seven to nine new apprenticeship programs per year. In the 2022-23 program year, the Department registered 48 new programs. The number of registered apprentices has also increased by 30 percent over the past five years.

While many changes have been implemented in the Registered Apprenticeship System over the past few years, the need to modernize outdated document processing techniques remains. The Division seeks to improve efficiency and access to information by procuring a paperless cloud-based database solution for the management of the registered apprenticeship and preapprenticeship operations within the Division of Career and Adult Education. The assessment of operational needs identified a need to build and maintain a web-based registration platform that will allow for (1) the registration of preapprenticeship programs, (2) completing action forms for preapprentices, (3) accessing and printing preapprenticeship agreements and completion certificates, (4) updating employer information, (5) amending program occupations, and

(6) generating reports.

2. Business Objectives

Standards of Apprenticeship and Preapprenticeship

- Creation of a database for all registered apprenticeship and preapprenticeship programs with an application for review and approval of new programs and edits to existing programs
 - Program sponsors must be able to build and submit program standards to register a new program.
 - Programs must be able to submit amendments to existing programs and program standards.
 - Division must be able to review, edit, and approve submissions with a defined process flow.
 - The system must include electronic signature capability.
 - Approved program standards documents must be printable (PDF).
 - If possible, information on approved apprenticeship programs (new and amendments) must be electronically transmitted to USDOL RAPIDS

Apprenticeship and Preapprenticeship Agreements

- Creation of database and document repository for apprenticeship agreements
 - Apprentices must be able to complete and sign their apprenticeship agreement electronically (mobile, computer).
 - Apprenticeship sponsors and the division's apprenticeship training representatives (ATRs) must be able to review, correct, and approve apprentice agreements.
 - Apprenticeship agreements must be capable of containing pre-filled information based on the information outlined in the registered standards, such as program/occupation information, participating employer and wage information.
 - Final approved agreements must be printable (PDF) and housed in a repository with the ability to search and find final agreements.

Certificate of Completion Database

- Database on apprenticeship and preapprenticeship completers for production of original and duplicate certificates of completion
 - The system must be able to generate paper and electronically secure PDF certificates of completion for apprenticeship and preapprenticeship completers.
 - The process for development must include migration of existing Microsoft Access database records on completers to the new database.

Preapprenticeship Data System

- Database for preapprentices (equivalent to USDOL RAPIDS) for tracking enrollment, cancellation, and completion
 - Apprenticeship sponsors must be able to enter Personally Identifiable Information (PII) on individuals in preapprenticeship programs and maintain information on their status in the program.
 - Multiple user roles are needed for this system (state, apprenticeship).
 - This system must have linkage to the program database (see above).

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)

Standards of Apprenticeship and Preapprenticeship

Currently, Standards of Apprenticeship and Preapprenticeship are drafted using a template in MS Word. The sponsor works with the ATR to complete these documents. Much of the information included in the template may not be applicable to the program in development. This can be confusing for someone who is new to Registered Apprenticeship. Also, being in Word format, users can delete or modify important information that is missed by the ATR and Director, who must sign off on the standards. RAPIDS has a feature called “Standards Builder”, through which new sponsors can enter information regarding a new program they are interested in registering, and work with the local ATR on developing it. Florida has attempted using Standards Builder; however, there have been too many complications in making it user-friendly for our Florida-specific Standards of Apprenticeship. The Standards Builder feature is accessible to anyone interested in starting a program, so many inquiries come to Florida this way. Unfortunately, ATRs end up re-entering the information into the Word document to continue the registration process.

Programs developed in 2018 or later have been saved electronically on the Division network drives in PDF and/ or Word format. Programs developed prior to 2018 have only been saved in paper format in file cabinets.

Amendments to program standards are submitted to the ATR through email or US mail and sent electronically to headquarters for processing and approval through the use of Word/PDF documents and email. All amendments are saved electronically on Division Network Drives and in paper file cabinets.

The new system would provide for more streamlined processing and record-keeping.

Apprenticeship and Preapprenticeship Agreements

Currently, new apprentices complete and sign an Apprenticeship Agreement Form in paper format. The form is given to the employer, who signs it, enters the information into the federal Registered Apprenticeship Partners Information Data System (RAPIDS) and sends it to the apprenticeship training representative (ATR) along with an action form. The ATR verifies that the information entered in RAPIDS matches the paper agreement and action form, signs the forms, and then mails the paper forms to both the program sponsor and the State Office of Apprenticeship in Tallahassee where these forms are saved in a file cabinet. The process is similar for new preapprentices; however, this information is not entered into RAPIDS, as the system does not account for preapprenticeship currently. The Division has recently taken steps to centralize the collection of preapprentice PII data using Excel worksheets, which the sponsors upload through secure ShareFile; however, the agreement forms are still required.

The Apprenticeship Training Representative (ATR) spends an average of two minutes to process each agreement form. During the 2022-23 program year, there were 5,005 new apprentices and 2,170

preapprentices. This equates to nearly 240 hours spent on the mundane task of processing documents. While some regions have moved to electronic collection (ShareFile) and storage of these documents, the steps only mirror the cumbersome and time-consuming paper-based practices.

The proposed solution would allow for a more sophisticated centralization of functions to track outcomes of apprentices and preapprentices at completion and within 1 and 5 years after completion. Also, having a modernized system for registering apprentices and preapprentices will make it easier for modern companies and technology-oriented employers to participate in Registered Apprenticeship in Florida.

Certificate of Completion Database

Currently, a Microsoft Access Database is maintained at the Tallahassee office for all Preapprenticeship and Apprenticeship Certificates of Completion. An action form signaling completion, along with the paper Apprenticeship and Preapprenticeship Agreement Forms is used to indicate the program completion. For Apprenticeship Programs, this is also indicated in RAPIDS. The Action Form is sent by the program sponsor to the ATR by mail or email. The ATR completes the Apprentices in RAPIDS and makes note of the Preapprentice completion. Action forms are sent to Tallahassee by mail or email. In Tallahassee, the paper agreement forms are referenced and stamped as completed. The Certificate of Completion is printed from the MS Access Database and mailed to the program sponsor for signature and distribution at graduation.

Preapprenticeship Data System

Currently information is housed in an Excel format for preapprentices beginning with the 2022-23 year (July 1 to June 30). No historical information is considered reliable. The Department plans to enter this data into the enterprise database when available.

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

2. Assumptions and Constraints

Standards of Apprenticeship and Preapprenticeship

- All standards of apprenticeship and apprenticeship agreements currently exist in paper format and will need to be input into the system.
- The system may need to include historical information for linkages to other functions in the system.

Apprenticeship and Preapprenticeship Agreements

- The agreements include personally identifiable information (PII), including social security numbers.
- Currently, information from agreements is reviewed and approved prior to data entry of individual apprentices into USDOL RAPIDS.
- May need to check with USDOL on whether information from these agreements may be electronically uploaded into RAPIDS.

Certificate of Completion Database

- Currently, paper certificates are signed by the apprenticeship sponsor locally.
- No electronic certificates exist.

Preapprenticeship Data System

- Data stored on preapprentices will begin with any preapprentice that was registered at any point between July 1, 2022 and June 30, 2023 program year and thereafter.

C. 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

While legacy apprenticeship construction programs have historically been the backbone of Florida's registered apprenticeship programs, the Office of Apprenticeship looks to continue to expand into other non-traditional industries such as healthcare, manufacturing, transportation and information technology. Often, employers in these industries struggle with antiquated paper-based registration systems and would be more receptive to a digital approach.

To modernize the process, the user experience must be customer-focused and intuitive. To that end, the following system development is needed to modernize current processes and streamline approval processes:

1. Creation of a database for all registered apprenticeship and preapprenticeship programs with an application for building, submitting, reviewing, and approving new programs and allowing for edits to existing programs.
2. Creation of a database and document repository for apprenticeship agreements that can also allow for executing apprenticeship program registration and individual apprentice and preapprentice registration.
3. Creation of a database on apprenticeship and preapprenticeship completers for the production of original and duplicate certificates of completion.
4. Creation of a database for preapprentices (equivalent to U.S. Department of Labor's Registered Apprenticeship Partners Information Database System) for tracking enrollment, cancellation and completion.

2. Business Solution Alternatives

FDOE examined three alternatives to meet the business goals of the statewide apprenticeship solution:

- Develop a custom web solution
- Deploy a document management system
- Deploy a case management solution

3. Rationale for Selection

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

- Usability
- Maintainability
- Scalability
- Data management
- Customization

SCHEDULE IV-B FOR REGISTERED APPRENTICESHIP AND PREAPPRENTICESHIP

- Cost
- Risk

4. Recommended Business 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.

D. Functional and Technical Requirements

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

The functional and technical requirements of centralized apprenticeship enterprise to enhance the user experience and develop and deploy a paperless registration that is cloud-based with API functionality to enhance the user experience. These efforts will allow for seamless comprehensive data collection and standardization and improve data sharing and data integrity and systems change to comply with the Code of Federal Regulations (29 CFR Parts 29 and 30).

At a minimum, the solution must:

- Build and maintain a web-based registration platform that will allow for the registration of preapprenticeship programs, completing action forms for preapprentices (registrations, completions, cancellations), accessing and printing preapprenticeship agreements and completion certificates, updating employer information, amending program occupations, and generating reports.
- Modernize the entire process of registering program sponsors and apprentices to a cloud-based format.
- Include functionality of a smartphone application for apprentices and preapprentices to complete the employer agreement and access their account.

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	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	Develop and deploy a centralized preapprenticeship enterprise solution	25% increase in the total number of registered preapprenticeship programs Secure transmission of student records containing PII Reduced burden on DOE staff	Office of Registered Apprenticeship and Apprenticeship and Preapprenticeship Programs Apprentices and Preapprentices	06/25

SCHEDULE IV-B FOR REGISTERED APPRENTICESHIP AND PREAPPRENTICESHIP

SUCCESS CRITERIA TABLE				
		Centralized reliable data for annual accountability reporting		
2	Develop and deploy a paperless registration system that is cloud-based	Increase of 500 registered apprentices and preapprentices 25% decrease in the length of time required to register new programs Secure transmission of student records containing PII Reduced burden on DO staff	Office of Registered Apprenticeship and Apprenticeship and Preapprenticeship Programs Apprentices and Preapprentices	06/25

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	Efficient means for case management of programs, participating employers, and apprentices and preapprentices.	Program sponsors (employers) Office of Apprenticeship	Increase in new programs and expansion of existing programs	25% increase in new programs	6/25
2	Better data to assess equity and job quality using evidence-based approaches.	Apprentices and preapprentices Employers Office of	Increase in the number of apprentices, preapprentices, program sponsors and	Increase in the those served as reported in the Annual Apprenticeship	6/25

SCHEDULE IV-B FOR REGISTERED APPRENTICESHIP AND PREAPPRENTICESHIP

BENEFITS REALIZATION TABLE					
		Apprenticeship	participating employers.	Report	

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.

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

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

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.

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 Registered Apprenticeship Paperless Cloud-Based Solution and Registered Pre-Apprenticeship Registration and Case Management Solution currently does not exist.

a. Description of Current System

N/A as a current system does not exist.

b. Current System Resource Requirements

N/A as a current system does not exist.

c. Current System Performance

N/A as a current system does not exist.

2. Information Technology Standards

The Registered Apprenticeship Paperless Cloud-Based Solution and Registered Pre-Apprenticeship Registration and Case Management Solution will be architected and implemented based on the information technology standards defined in Florida Administrative Code 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

Developing a custom web solution in-house or purchasing a document management solution are the only viable alternatives for automating this paper-based process.

2. Rationale for Selection

In compliance with s. 282.206, F.S., the department has adopted a cloud-first policy for implementing new technology solutions.

3. Recommended Technical Solution

FDOE recommends acquiring a case management solution within a cloud-hosted environment to enable flexibility.

D. Proposed Solution Description

1. Summary Description of Proposed System

The proposed system seeks to procure a centralized apprenticeship enterprise solution to enhance the user experience and develop and deploy a paperless registration that is cloud-based with API functionality to enhance the user experience. These efforts will allow for seamless comprehensive data collection and standardization and improve data sharing and data integrity and systems change to comply with the Code of Federal Regulations.

At a minimum, the solution must:

- Build and maintain a web-based registration platform that will allow for the registration of preapprenticeship programs, completing action forms for preapprentices (registrations, completions, cancellations), accessing and printing preapprenticeship agreements and completion certificates, updating employer information, amending program occupations, and generating reports.
- Modernize the entire process of registering program sponsors and apprentices to a cloud-based format.
- Include functionality of a smartphone application for apprentices and preapprentices to complete the employer agreement and access their account.
- Generate standard and customized reports.
- Provision of online support capabilities, training and assistance for core customers.

Finally, it is critical that the solution create and bring efficiency to the current process given the interest in apprenticeship and to have a secure method to store and track sponsor, apprentice and preapprentice information to determine outcomes and efficacy of preapprenticeship programs.

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

FDOE estimates a need of approximately \$5,000,000 for this project.

E. Capacity Planning

(historical and current trends versus projected requirements)

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

Appendix A – Cost Benefit Analysis

Appendix B – Risk Assessment

Appendix C – Project Plan

CBAForm 1 - Net Tangible Benefits

Agency	DOE	Project	Registered Apprenticeship Solution
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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 <i>(Recurring Costs Only -- No Project Costs)</i>	FY 2024-25			FY 2025-26			FY 2026-27			FY 2027-28			FY 2028-29		
	(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	\$5,723,671	\$1,026,000	\$6,749,671	\$6,749,671	\$0	\$6,749,671	\$6,749,671	\$0	\$6,749,671	\$6,749,671	\$0	\$6,749,671	\$6,749,671	\$0	\$6,749,671
A.b Total Staff	76.00	5.00	81.00	81.00	0.00	81.00	81.00	0.00	81.00	81.00	0.00	81.00	81.00	0.00	81.00
A-1.a. State FTEs (Salaries & Benefits)	\$4,903,671	\$0	\$4,903,671	\$4,903,671	\$0	\$4,903,671	\$4,903,671	\$0	\$4,903,671	\$4,903,671	\$0	\$4,903,671	\$4,903,671	\$0	\$4,903,671
A-1.b. State FTEs (#)	76.00	0.00	76.00	76.00	0.00	76.00	76.00	0.00	76.00	76.00	0.00	76.00	76.00	0.00	76.00
A-2.a. OPS Staff (Salaries)	\$0	\$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	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$820,000	\$1,026,000	\$1,846,000	\$1,846,000	\$0	\$1,846,000	\$1,846,000	\$0	\$1,846,000	\$1,846,000	\$0	\$1,846,000	\$1,846,000	\$0	\$1,846,000
A-3.b. Staff Augmentation (# of Contractors)	0.00	5.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00
B. Application Maintenance Costs	\$895,743	\$1,460,000	\$2,355,743	\$2,355,743	\$219,000	\$2,574,743	\$2,574,743	\$251,850	\$2,826,593	\$2,826,593	\$289,628	\$3,116,221	\$3,116,221	\$333,072	\$3,449,293
B-1. Managed Services (Staffing)	\$895,743	\$0	\$895,743	\$895,743	\$0	\$895,743	\$895,743	\$0	\$895,743	\$895,743	\$0	\$895,743	\$895,743	\$0	\$895,743
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$0	\$1,272,000	\$1,272,000	\$1,272,000	\$190,800	\$1,462,800	\$1,462,800	\$219,420	\$1,682,220	\$1,682,220	\$252,333	\$1,934,553	\$1,934,553	\$290,183	\$2,224,736
B-4. Other <i>Backup/Recovery services</i>	\$0	\$188,000	\$188,000	\$188,000	\$28,200	\$216,200	\$216,200	\$32,430	\$248,630	\$248,630	\$37,295	\$285,925	\$285,925	\$42,889	\$328,814
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 <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$342,315	\$0	\$342,315	\$342,315	\$0	\$342,315	\$342,315	\$0	\$342,315	\$342,315	\$0	\$342,315	\$342,315	\$0	\$342,315
E. Other Costs	\$491,361	\$0	\$491,361	\$491,361	\$0	\$491,361	\$491,361	\$0	\$491,361	\$491,361	\$0	\$491,361	\$491,361	\$0	\$491,361
E-1. Training	\$6,712	\$0	\$6,712	\$6,712	\$0	\$6,712	\$6,712	\$0	\$6,712	\$6,712	\$0	\$6,712	\$6,712	\$0	\$6,712
E-2. Travel	\$129,774	\$0	\$129,774	\$129,774	\$0	\$129,774	\$129,774	\$0	\$129,774	\$129,774	\$0	\$129,774	\$129,774	\$0	\$129,774
E-3. Other <i>Other per-FTE costs</i>	\$354,875	\$0	\$354,875	\$354,875	\$0	\$354,875	\$354,875	\$0	\$354,875	\$354,875	\$0	\$354,875	\$354,875	\$0	\$354,875
Total of Recurring Operational Costs	\$7,453,090	\$2,486,000	\$9,939,090	\$9,939,090	\$219,000	\$10,158,090	\$10,158,090	\$251,850	\$10,409,940	\$10,409,940	\$289,628	\$10,699,568	\$10,699,568	\$333,072	\$11,032,640
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-2. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-3. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		(\$2,486,000)			(\$219,000)			(\$251,850)			(\$289,628)			(\$333,072)	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	<input type="checkbox"/>	Confidence Level
Order of Magnitude	<input type="checkbox"/>	Confidence Level
Placeholder	<input checked="" type="checkbox"/>	Confidence Level 90%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
1	DOE	Registered Apprenticeship Solution																			
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.					CBA Form 2A Baseline Project Budget																
2					FY2024-25			FY2025-26			FY2026-27			FY2027-28			FY2028-29			TOTAL	
3				\$ -	\$ 5,000,000			\$ -			\$ -			\$ -			\$ -			\$ 5,000,000	
4	Item Description <i>(remove guidelines and annotate entries here)</i>	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	\$ -	13.00	\$ 2,584,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2,584,000
8	Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	1.00	\$ 228,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 228,000
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 (SaaS)	Contracted Services	\$ -		\$ 1,272,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 1,272,000
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -		\$ 728,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 728,000
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	Contracted Services	\$ -		\$ 188,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 188,000
18	Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
19	Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
20	Other project expenses not included in other categories.	Other Expenses	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
21	Total			\$ -	14.00	\$ 5,000,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 5,000,000

CBAForm 2 - Project Cost Analysis

Agency	<u>DOE</u>	Project	<u>Registered Apprenticeship Solution</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	
TOTAL PROJECT COSTS (*)	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000
CUMULATIVE INVESTMENT	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	

Characterization of Project Cost Estimate - CBAForm 2C			
Choose Type	Estimate Confidence	Enter % (+/-)	
Detailed/Rigorous	Confidence Level		
Order of Magnitude	Confidence Level		
Placeholder	Confidence Level	Similar previous system and staffing costs	90%

CBAForm 3 - Project Investment Summary

Agency	<u>DOE</u>	Project	Registered Apprenticeship Solution
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL FOR ALL YEARS
Project Cost	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000
Net Tangible Benefits	(\$2,486,000)	(\$219,000)	(\$251,850)	(\$289,628)	(\$333,072)	(\$3,579,550)
Return on Investment	(\$7,486,000)	(\$219,000)	(\$251,850)	(\$289,628)	(\$333,072)	(\$8,579,550)
Year to Year Change in Program Staffing	5	0	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)	(\$8,243,338)	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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Cost of Capital	2.90%	3.10%	3.30%	3.40%	3.50%

	B	C	D	E	F	G	H																			
3	Project		<i>Registered Apprenticeship Cloud-based Solution</i>																							
4																										
5	Agency		<i>Department of Education</i>																							
6	FY 2024-25 LBR Issue Code:			FY 2024-25 LBR Issue Title:																						
7	<i>42000C0</i>			<i>Registered Apprenticeship Cloud-based</i>																						
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):																									
9	<i>Andre K. Smith, 850-245-0428, Andre.smith@fldoe.org</i>																									
10	Executive Sponsor		<i>Andre K. Smith</i>																							
11	Project Manager		<i>Shawna Reid</i>																							
12	Prepared By		<i>Shawna Reid</i>			<i>9/6/2023</i>																				
14	Risk Assessment Summary																									
15	<div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-right: 10px;">Business Strategy</div> <table border="1" style="border-collapse: collapse; width: 100%; height: 100%;"> <tr> <td style="width: 50%; height: 50%;"></td> <td style="width: 50%; height: 50%;"></td> </tr> <tr> <td style="width: 50%; height: 50%;"></td> <td style="width: 50%; height: 50%;"></td> </tr> </table> </div>																									
17								Most Aligned																		
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28																										
29	Least Aligned																									
30	Level of Project Risk																									
31	Least Risk					Most Risk																				
32																										
34	Project Risk Area Breakdown																									
35	Risk Assessment Areas						<i>Risk Exposure</i>																			
36	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Strategic Assessment</td> <td style="background-color: yellow; text-align: center;">MEDIUM</td> </tr> <tr> <td>Technology Exposure Assessment</td> <td style="background-color: red; color: white; text-align: center;">HIGH</td> </tr> <tr> <td>Organizational Change Management Assessment</td> <td style="text-align: center;">LOW</td> </tr> <tr> <td>Communication Assessment</td> <td style="background-color: yellow; text-align: center;">MEDIUM</td> </tr> <tr> <td>Fiscal Assessment</td> <td style="background-color: yellow; text-align: center;">MEDIUM</td> </tr> <tr> <td>Project Organization Assessment</td> <td style="background-color: yellow; text-align: center;">MEDIUM</td> </tr> <tr> <td>Project Management Assessment</td> <td style="background-color: yellow; text-align: center;">MEDIUM</td> </tr> <tr> <td>Project Complexity Assessment</td> <td style="background-color: yellow; text-align: center;">MEDIUM</td> </tr> <tr> <td colspan="2" style="text-align: right;"><i>Overall Project Risk</i></td> </tr> <tr> <td></td> <td style="background-color: yellow; text-align: center;">MEDIUM</td> </tr> </table>						Strategic Assessment	MEDIUM	Technology Exposure Assessment	HIGH	Organizational Change Management Assessment	LOW	Communication Assessment	MEDIUM	Fiscal Assessment	MEDIUM	Project Organization Assessment	MEDIUM	Project Management Assessment	MEDIUM	Project Complexity Assessment	MEDIUM	<i>Overall Project Risk</i>			MEDIUM
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	B	C	D	E
1	Agency: Department of Education		Project: Registered Apprenticeship Cloud-based Solution	
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	Informal agreement 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	Most regularly attend executive 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	0% to 40% -- Few or none 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	No changes needed
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	Few or none
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	Extensive 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	Multiple agency or state enterprise 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: Registered Apprenticeship Cloud-based Solution	
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 for implementation and operations
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	No technology alternatives researched
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 not understood or defined
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: Registered Apprenticeship Cloud-based Solution	
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	No
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	81% to 100% -- All or nearly all processes defined and documented
11			41% to 80% -- Some process changes defined and documented	
12			81% to 100% -- All or nearly all processes defined and documented	
13	3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	No
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	1 to 10% 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 greater change requirements
28			Recently completed project with fewer change requirements	
29			Recently completed project with similar change requirements	
30			Recently completed project with greater change requirements	

	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	No
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	Proactive use of 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	Plan does not include key messages
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	Plan does not include desired messages outcomes and success measures
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: Registered Apprenticeship Cloud-based Solution	
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	81% to 100% -- All or nearly all 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	No
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Detailed and rigorous (accurate within ±10%)
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	All or nearly all project benefits have been identified and 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)	Time and Expense (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	No contract manager assigned
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	Procurement strategy has not been developed
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	

	B	C	D	E
1	Agency: Department of Education		Project: Registered Apprenticeship Cloud-based Solution	
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	None or few 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	Agency
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	Some or most staff roles and responsibilities and needed skills have been identified
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	Mostly staffed 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: Registered Apprenticeship Cloud-based Solution	
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	0% to 40% -- None or few 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	0% to 40% -- None or few 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	0% to 40% -- None or few 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	0% to 40% -- None or few 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	No
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 and executive steering committee use formal status reporting 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	None or few 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: Registered Apprenticeship Cloud-based Solution	
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	Single location
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	No 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	None
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	Combination of the above
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	



Project Management Plan

Apprenticeship Enterprise System Project Department of Education

Contact Information

To request copies, suggest changes, or submit corrections, contact:
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Introduction

The Project Management Plan (PMP) provides the guidelines for managing the Florida Department of Education (FDOE), Division of Technology & Innovation – Apprenticeship Enterprise System 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, Division of Technology & Innovation – Apprenticeship Enterprise System 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." The document is due at initiation of the project.

2.1 Overview

As required by 2016-17 General Appropriations Act (1961B), the Florida Department of Education (FDOE) contracted with an independent security and risk management firm to assess the department's Information Technology (IT) Security Program. The assessment identified information security and risk management gaps that FDOE needs to address in order to improve the maturity of the overall security program. If this legislative budget request is not funded, a wide range of sensitive data of employees, students and teachers could be targets for cyber-attacks and compromised. Thus, FDOE information security needs staff and resources in order to stay ahead of existing and developing threats.

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
- Appendix A

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 acceptance.

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 is subdivided into individual work packages. 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 is 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 Project had a previous WBS that was based on an internal Modernization and Application Improvement project approach that was executed to about 50% when it was realized that the existing Licensing System obsolescence prevented the completion of the original plan. After a full Project review it was decided that a full replacement of the Licensing System was required to meet Project goals. After an Analysis of Alternatives (AoA): Design and Develop a new system internally, purchase a Commercial off the Shelf (COTS) solution, or procure a Managed Service/Cloud based solution; it was decided to pursue the procurement of a COTS solution that met requirements. As the installation, deployment, acceptance testing, launch, and training will be provided by the Vendor, a new WBS is not available at this time. As soon as it is provided by the Vendor, a link to it will be provided in this document.

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

Business Analyst – 4

Quality Assurance Analyst – 3

Developers – 6

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 Microsoft Project. 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.

6.1 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 also includes 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 is organized into the following sections:

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

Schedule Management Approach

This section provides 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 Apprenticeship Enterprise System Project is 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 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.

7. 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

8. Spending Management Plan

This section presents the project spending plan and the high-level project schedule for the Apprenticeship Enterprise System Project.

8.1 Spending Plan

The table below shows the cost of the project projected for 2024-25.

Table 1: Summary Spending Plan

One-Time Initial Total Costs - Year One	
Staff	\$2,812,000.00
Software Services	\$1,460,000.00
Data Conversion	<u>\$ 728,000.00</u>
Total Amount to be Requested	\$5,000,000.00

9. Communication Plan

The Communication Plan describes the planned and periodic communications between the Apprenticeship Enterprise System 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
- Appendix

The Communication Plan is filed for reference in the Project Documentation Folder.

10. Risk Management Plan

This section presents the Risk Management Plan for the Apprenticeship Enterprise System 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™ Risk Management Database.

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 Apprenticeship Enterprise System 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 Apprenticeship Enterprise System Project Sponsor and the Project Manager. Subsequent input for identifying new risks will include the Apprenticeship Enterprise System Project Team, subject matter experts and other stakeholders. All parties will assist in identifying risks on an ongoing basis.

¹ David Hillson, *Managing Risks in Projects* (Surrey, England: Gower Publishing Ltd., 2009), 33.

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.

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			
	<u>Cost Increase</u>	<u>Scope Change</u>	<u>Schedule Increase</u>
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				
	<u>Minor</u>	<u>Moderate</u>	<u>Serious</u>	<u>Critical</u>
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 Apprenticeship Enterprise System Project Team and the Project Sponsor. Input from Apprenticeship Enterprise System 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 Apprenticeship Enterprise System Project Team. The Risk Management Database will be updated on an ongoing basis by the Apprenticeship Enterprise System Project Manager using the weekly project status meetings, status reports, and other relevant sources.

The Apprenticeship Enterprise System Project Team will use the Risk Management Database as the system of record and store it in the Apprenticeship Enterprise System 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 Apprenticeship Enterprise System Project Team in the weekly status meeting. The Apprenticeship Enterprise System 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 Apprenticeship Enterprise System 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 Apprenticeship Enterprise System 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 – Apprenticeship Enterprise System Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial identification was made by the Project Sponsor and Project Manager.
Assess risks	All – Apprenticeship Enterprise System 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 – Apprenticeship Enterprise System 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 Apprenticeship Enterprise System Project Team
Maintain Risk Management Database	Project Manager
Develop or take risk response actions	Risk Owner
Manage risk responses	Project Manager, Apprenticeship Enterprise System Project Team
Report risks	Project Manager, Apprenticeship Enterprise System 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

11. Issue Management Plan

This section presents the Issue Management plan for the Apprenticeship Enterprise System 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.

11.1 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.

11.2 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 Apprenticeship Enterprise System Project Sponsor and the Project Manager. Subsequent input for identifying new issues will include the Apprenticeship Enterprise System 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 Apprenticeship Enterprise System Project Manager via e-mail. Prospective issues shall be entered by the Apprenticeship Enterprise System 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 Apprenticeship Enterprise System – Project Status Meeting.

Issue Management Database Development and Maintenance

The issue descriptions, status, and resolution are documented 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 Apprenticeship Enterprise System Project Manager using the weekly project status meetings, status reports, and other relevant sources.

The Apprenticeship Enterprise System Project Team will use Microsoft Project as the system of record. The Project Manager will add any new issues identified to Microsoft Project. These items will be discussed with Project Sponsor and Apprenticeship Enterprise System Project Team in the weekly status meeting.

Issue Management Responsibilities

The responsibility for managing issues is shared between the Apprenticeship Enterprise System 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	<p>All – Apprenticeship Enterprise System Project Team, Project Sponsor, subject matter experts, and other stakeholders.</p> <p>Initial identification will be made by the Project Sponsor and Project Manager.</p>
Validate issues	<p>All – Apprenticeship Enterprise System Project Team, Project Sponsor, subject matter experts, and other stakeholders.</p>
Assign issues	<p>Apprenticeship Enterprise System Project Manager, Project Sponsor, and Project Manager.</p>
Approve issue responses	<p>Project Sponsor and/or</p>
Develop Issue Management Database	<p>Project Manager and Apprenticeship Enterprise System Project Team</p>
Maintain Issue Management Database	<p>Project Manager</p>
Develop or take issue response actions	<p>Issue Owner</p>
Manage issue responses	<p>Project Manager, Apprenticeship Enterprise System Project Team</p>
Report issues	<p>Project Manager, Apprenticeship Enterprise System Project Team</p>

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 Apprenticeship Enterprise System 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 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 (Project Sponsor and)
10. Issue review process is repeated 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 on the following page.

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:

12. Quality Management Plan

Introduction

The purpose of the Quality Management Plan is to describe how quality will be managed throughout the lifecycle of the Apprenticeship Enterprise System 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 Apprenticeship Enterprise System Project Team will use for managing quality throughout the project's life cycle. Quality will be planned into the Apprenticeship Enterprise System Project beginning in the first phase of the project 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 Apprenticeship Enterprise System 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.

13. 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 Change Request Form contained in Appendix A – Apprenticeship Enterprise System Project Change Request Form.

A sample copy of the Apprenticeship Enterprise System Project Change Request Form is provided in the table below:

Table 3. Apprenticeship Enterprise System Project Change Request Form:

Change Request		
Project:		Date:
Change Requestor:		Change No:
Change Category (Check all that apply):		
<input type="checkbox"/> Schedule	<input type="checkbox"/> Cost	<input type="checkbox"/> Scope
<input type="checkbox"/> Testing/Quality	<input type="checkbox"/> Resources	<input type="checkbox"/> Requirements/Deliverables
Does this Change Affect (Check all that apply):		
<input type="checkbox"/> Corrective Action	<input type="checkbox"/> Preventative Action	<input type="checkbox"/> Defect Repair
<input type="checkbox"/> Other		<input type="checkbox"/> Updates
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:		
<input type="checkbox"/> Approve	<input type="checkbox"/> Reject	<input type="checkbox"/> 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 Apprenticeship Enterprise System Change Request Form included in Appendix A – Apprenticeship Enterprise System 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, Maintenance Manager, 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												
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	Project Manager		Project Sponsor	Project Oversight Group	Business Analyst Team	Solution Architect	Database Team	Technical Team Lead	Development Team	Maintenance Team Manager	Maintenance Team	

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	C
Approval Tasks												
6. Authorize Change Request.	I	I	I	A,R	I	I	I	I	I	I	I	I
7. Implement Change Request.	A,R	C	I	I	I	I	I	I	I	I	I	I

14. 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
- 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. It was created by integrating Florida Statutes and Rules that govern Public Procurement with best practices in procurement from across the state.

The Department of Management Services' Guidebook to Public Procurement is revised 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 all items to be procured 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 is selected 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, procurement deadlines are usually affected by the project schedule 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. This is usually performed by the Business Analysts on the project team.

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 its decision was based 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). It is then up to the Project Sponsor to 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

If the project requires any hardware or software items contact should at first be made with the Operations Supervisor who will check to see if the item is already available within the Department. If not, then the specifications for the requirements should be provided to the Bureau Chief Staff Assistant so that it can be entered into the MyFloridaMarketPlace eQuote system for purposes of requesting quotes.

Northwest Regional Data Center (NWRDC) Services Request Procedures

Requests for NWRDC services must be submitted to Office of Technology & Information Services (OTIS) technical liaison.

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.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022- 2023

Department Education

Chief Internal Auditor Bradley Rich

Budget Entity State Board of Education

Phone Number (850) 245-9221

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Office of the Inspector General Report # A-2021 DOE-028	8/31/2022	Department of Education (DOE) Division of Technology & Innovation (DTI)	<p>Executive Summary: During this audit, we noted that DTI generally provided services in accordance with the established change management processes and procedures in place. We recommend DTI strengthen internal controls for emergency change management procedures and communication of testing requirements with customers¹. The Audit Results section provides additional details noted during our audit.</p>	<p>OIG Management Response 8/31/2022: We determined that DTI generally adheres to the change management policies, procedures, and Information and Technology Governance Frameworks and maintains proper documentation of the change requests and testing efforts in accordance with policies and procedures. DTI provided 22 completed change management requests for applications within our scope. We sampled 6 change requests and reviewed the corresponding Application Development Request forms, test case documents, User Acceptance Testing documentation, and technical manuals. We determined that DTI properly conducted and documented impact assessments, authorizations, tracking, testing, and customer communication for each of these change requests.</p> <p>As stated above, we recommend DTI strengthen internal controls for emergency change management procedures and communication of testing requirements with customers.</p> <p>In response to the Inspector General recommendations, the Division of Technology and Innovation will be implementing the following changes before the end of the 2022 calendar year:</p> <ol style="list-style-type: none"> 1. Regarding emergency requests, FDOE is updating the Operations and Maintenance Standards to reflect the process for emergency requests. This update is expected to be completed by October 31, 2022. 2. Regarding communication to the customer about the customer’s role in regression testing, FDOE is 	

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				updating the service level agreement template and the communication standard relating to user acceptance testing. These updates are expected to be completed prior to initiation of planning activities for fiscal year 2023/24 or by November 30, 2022.	
Office of the Inspector General Report #O-2223 DOE-002	10/28/2022	<p>Department of Education (DOE) Professional Practices Services (PPS)</p> <p>Department of Highway Safety and Motor Vehicles (DHSMV)</p>	<p>Executive Summary: The Office of Inspector General (OIG) conducted a consulting engagement that involved reviewing the data exchange memorandum of understanding (MOU) between the department’s Office of Professional Practices Services (PPS) and the Department of Highway Safety and Motor Vehicles (DHSMV). Through our review of controls, policies, and processes, we determined that PPS generally operated in compliance with the terms set forth in the data exchange MOU. We identified some instances where internal controls could be strengthened, but determined the error rate to not be a material deficiency.</p>	<p>OIG Management Response 10/28/2022: We identified some instances where internal controls could be strengthened, but determined the error rate to not be a material deficiency. We disclosed the comments verbally to PPS management.</p>	
Office of the Inspector General Report #C-2223 DOE-003	2/15/2023	<p>Department of Education (DOE) School Transportation Management Section</p> <p>Department of Safety and Motor Vehicles (DHSMV)</p>	<p>Executive Summary: The Office of Inspector General (OIG) conducted an Internal Control and Data Security Audit that involved reviewing the data exchange memorandum of understanding (MOU) between the department’s School Transportation Management Section and the Department of Highway Safety and Motor Vehicles (DHSMV). Through our review of controls, policies, and processes, we have determined that the School Transportation Management Section and DTI generally operated in compliance with the terms set forth by the data exchange MOU. The deficiencies noted through the audit were corrected during the course of the audit.</p>	<p>OIG Management Response 2/15/2023: The deficiencies noted through the audit were corrected during the course of the audit.</p>	

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Office of the Inspector General Report #C-2223 DOE-007	3/17/2023	Department of Education (DOE) Institutions of Higher Education (IHE) State Board of Education (SBOE)	<p>Executive Summary: In accordance with the Department of Education’s FY 2022-23 audit plan, the Office of Inspector General (OIG) conducted a review of foreign gifts and foreign gift agreements reported by institutions of higher education (IHE) to the State Board of Education. Section 1010.25, Florida Statutes (F.S.), requires the OIG of the Department of Education (DOE) to annually inspect or audit at least 5% of the total number of gifts from a foreign source disclosed by or gift agreements received from institutions of higher education during the previous year.</p> <p>Results: We reviewed fifty-five sampled foreign gift disclosures totaling \$50,000.00 or more, from the 1,100 foreign gifts and foreign gift agreements reported for FY 2021-22, and determined that all but four gifts reviewed complied with the reporting requirements.</p> <p>We noted four gifts disclosed by the FIT had no gift received date on the disclosure form. Our review determined that three out of the seven IHEs that reported foreign gifts submitted complete copies of the gift agreements at the time they reported the foreign gifts. Those three IHEs reported six of the fifty-five foreign gifts included in our sample. Four of the seven IHEs failed to submit required copies of gift agreements at the time they reported the gifts. During the course of the review, the OIG contacted the IHEs with missing gift agreements and requested copies of the agreements, including the information required in statute. Each of the four IHEs were subsequently able to provide copies of the gift agreements and additional documentation. After reviewing all submitted supporting documents for the selected samples items, we noted:</p> <ul style="list-style-type: none"> * Forty-four of fifty-five gifts reviewed complied with the statutory requirements. * Eleven of fifty-five gifts partially complied with statutory requirements as follows. 	<p>Response: One reported gift from China was from the Institute of International Education (II) and Fulbright Foreign Student Program. The gift was inadvertently identified with a Chinese address in Florida Tech's system. The gift was not actually from China, which is a country of concern. The address has been corrected in our system and processes updated to ensure data is reported correctly.</p> <p>Exception Noted: Thirty-one gifts from China and fourteen gifts from the Russian Federation were reported.</p> <p>Response: These incoming payments were tuition payments made from the student and/or their family on behalf of the student, not from the Chinese or Russian government or military. Tuition is a reportable under Higher Education Act (HEA), Title 1 Part B Sec. 117, codified at 20 U.S.C. § 1011. However most tuition was never reported because it fell under the HEA's \$250,00 limit. F.S. § 1010.25 mirrors the HEA's language. However, Florida foreign gift reporting has a \$50,000 limit. Given this lower reporting threshold, nearly every foreign tuition payment becomes a reportable event.</p> <p>Audit Results: Twenty-six Florida Tech gifts were selected for audit. Florida Tech was fully compliant on 15 reported gifts and partially compliant on 11 reported gifts.</p> <p>Exception Noted: Four gifts reported by Florida Tech did not include a gift received date on the disclosure form.</p> <p>Response: These gifts were received from the Embassy of the Sultanate of Oman Cultural Division on behalf of students enrolled at Florida Tech. An executed contract is in place for each gift. When the report was prepared the data included only a time stamp, not a date stamp. We have updated our</p>	

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			<p>* Four gifts reported by FIT had no date received on the disclosure form as mentioned above.</p> <p>* Five gifts reported by FIT were confirmed payments for individual students for tuition payments, student card deposits, and flight tickets. Other than a receipt or invoice, there are no other types of documentation provided for these reported gifts; and</p> <p>* Two gifts reported by FIT were for student financial guarantees, but the agreements contained no signatures or a detailed description of the purpose of the gift.</p>	<p>reporting procedures to ensure all required data is included in future reports.</p> <p>Exception Noted: Five gifts reported were for tuition-related expenses. No documentation, other than an invoice or receipt, was provided.</p> <p>Response: Incoming foreign funds for tuition-related expenses are gifts under the statute, therefore, they donor require a contract.</p> <p>Exception Noted: Two gifts for financial guarantees did not contain signatures or a detailed description of the purpose of the gifts.</p> <p>Response: These gifts were received from MPESA Foundation Academy for tuition-related expenses for students registered at Florida Tech. MPESA Foundation academy is a co-educational high school in Kenya and provides financial guarantees for students that advance to higher education. Florida Tech has updated its procedures to require a fully executed financial guaranty from MPESA with the required details (name of student, date of gift, purpose of gift, signatures).</p> <p>Robert L. King, Interim President</p> <p>Date: February 24, 2023</p>	

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<p>State of Florida Auditor General Report No. 2023-131 Operational Audit</p>	<p>3/30/2023</p>	<p>Florida Department of Education (FDOE) Charter School Administration and Prior Audit Follow-Up</p>	<p>Finding 1. The Department, as the State Education Agency and grantor of State and Federal funds to public schools, including charter schools, is uniquely positioned to work with charter school sponsors and, as necessary, the Legislature, to promote an appropriate level of operational oversight regarding potential charter school conflict of interest, related party, and separation of duty issues, and encourage transparency in the use of for-profit and nonprofit management organizations by charter schools.</p> <p>Recommendation: Consistent with Federal guidance, we recommend that Department management work in concert with charter school sponsors and, as necessary, the Legislature, to enhance the oversight of potential charter school conflict of interest, related party, and separation of duty issues, and encourage transparency in the use of for-profit and nonprofit MOs by charter schools.</p> <p>Finding 2. Department controls need enhancement to ensure that members of the Charter School Appeals Commission document that they are independent of, and have no conflicts of interest related to, the charter school appeals they review and recommend to the State Board of Education to either uphold or deny.</p> <p>Recommendation: We recommend that Department management enhance controls to ensure that Commission members disclose, in writing, all possible actual or potential conflicts of interest related to appeal reviews and recuse themselves from participating in any review where a conflict of interest is encountered.</p>	<p>Follow-up to Management Response: Department management indicated in their written response that the standard charter agreement between charter schools and their sponsors includes various provisions regarding the employment of management companies and that it is misleading for the audit to assert that either the agreement or Department rules regulate the profit-making status of charter management companies. While we acknowledge the various charter contract provisions governing relationships with management companies, such requirements do not adequately substitute for appropriate oversight activities. Additionally, the purpose of citing the standard charter contract was not to assert that either the contract or any Department rule could regulate the profit-making status of a charter management company, but instead was to establish that charter schools could contract with such companies, regardless of their profit-making status. Consequently, the finding and related recommendation stand as presented.</p> <p>Management Response: The Department's Office of Independent Education and Parental Choice (IEPC) has developed a conflict-of-interest form that each member has to complete before participating in a charter school appeal hearing. Before scheduling the most recent meeting of the commission in September 2022, we required that members complete the form. In the future, The Department will retain the completed forms as recommended.</p>	

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			<p>Finding 3. The Department did not always substantively review charter school governance training plans for compliance with governing laws and rules.</p> <p>Recommendation: We recommend that Department management ensure that charter school governance training plans are substantively reviewed for compliance with governing laws and rules prior to renewal.</p> <p>Finding 4. The Department is distinctively positioned as a recipient of all charter school board member governance training records to assess through periodic reviews whether the governance accountability standards set in State law are being sufficiently evaluated by sponsors and adhered to on a Statewide basis.</p> <p>Recommendation: To promote the adequate oversight of governance training requirements by sponsors and Statewide compliance, we recommend that Department management periodically review submitted charter school governance board training records for adherence to applicable requirements</p>	<p>Management Response: IEPC has begun plans to conduct more rigorous evaluations of approved governing board trainers seeking to renew their work, even if they state that there is no change to their previously approved plans. At the conclusion of the 2023 legislative session, IEPC will begin rule development to revise Rule 6A-6.0784, F.A.C., Approval of Charter School Governance Training, its incorporated forms to update and make clear any new evaluation criteria along with any other new changes to statute.</p> <p>Management Response: IEPC is drafting and will distribute annually to all charter schools and their sponsors a communication that outlines the governing board training requirements of section 1002.33(9)(j)5., F.S., and rule 6A-6.0784. The Department is developing procedures to randomly cross-check the records IEPC has on governing board membership at individual schools with reports trainers provide to the Department pursuant to 6A-6.0784(5)(a), F.A.C. IEPC will document how this work is being performed.</p> <p>Management Response: In accordance with F.S. 282.318, The FDOE's (ISM) reports directly to the Commissioner of Education with respect to the duties of the (ISM). The current incumbent of the ISM position also functions as the Executive Staff Director that the incumbent reports to the Deputy Commissioner of Technology & Innovation. Thus, functionally and organizationally, the ISM position is independent of DTI and is in compliance with state statute.</p>	

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			<p>Finding 5. The organizational placement of the Department’s Information Security Manager (ISM) did not effectively promote the independence of the ISM function and ISM appointments were not made in accordance with State law. A similar finding was noted in our report No. 2021-029.</p> <p>Recommendation: We continue to recommend that Department management take steps to ensure that the ISM is organizationally placed outside the line of authority of those responsible for the Department’s daily IT operations and that ISM designations are made by the Commissioner in accordance with State law.</p> <p>Finding 6: Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. Our audit procedures disclosed that certain security controls related to user authentication and logging and monitoring need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising Department data and related IT resources. However, we have notified appropriate Department management of the two findings in the areas needing improvement. Without appropriate security controls related to user authentication and logging and monitoring, the risk is increased that the integrity and availability of Department data and related IT resources may be compromised.</p> <p>Recommendation: We recommend that Department management improve certain security controls related to user authentication and logging and monitoring to ensure the integrity and availability of Department data and related IT resources.</p> <p>Auditor General Report No. 2021-029: Contrary to State law, the Department’s Information Security Manager (ISM) did not report directly to the Commissioner of Education.</p>	<p>Management Response: With respect to the Information Security Manager designation letter, the Florida Department of Education, on December 15, 2022, submitted its annual designation letter to the Chief Information Security Office of the Florida Digital Service designating the ISM and was signed by the Commissioner of Education, complying with statute.</p> <p>Management Response: The Office of Independent Education and Parental Choice (IEPC) has already begun discussions with the Department’s Division of Technology & Innovation (DTI) to conduct a risk categorization of the IT resources IEPC employs for select charter schools. IEPC will immediately comply with any recommendations or directives from DTI.</p> <p>Auditor General Prior Audit Response: Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the applicable findings included in our report No. 2021-029.</p> <p>Management Response: The Department concurs, and has since finalized steps to ensure that the Department ISM reports directly to the</p>	

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				Commissioner for managing the IT security program in accordance with state law.	
Office of the Inspector General Report # A-2223 DOE-012	6/30/2023	Florida Department of Education (DOE) Enterprise Audit of Cybersecurity Controls for Identity and Access Management	Executive Summary: The Office of the Inspector General (OIG) completed an Enterprise Audit of Cybersecurity Controls for Identity and Access Management. This report has been classified as confidential in accordance with section 282.318(4)(g), Florida Statutes and is therefore not available for public distribution. Copies of the report should be delivered only to individuals appropriate to the activity reviewed. All individuals wishing to view or obtain the results of this report must submit a written request to the Office of the Inspector General, including contact information and a detailed explanation of the reason for the request.	OIG Management Response: Complete: June 30, 2023	
Office of the Inspector General Report # A-2021 DOE-028	8/31/2022	Department of Education (DOE) Division of Technology & Innovation (DTI)	Executive Summary: During this audit, we noted that DTI generally provided services in accordance with the established change management processes and procedures in place. We recommend DTI strengthen internal controls for emergency change management procedures and communication of testing requirements with customers ¹ . The Audit Results section provides additional details noted during our audit.	OIG Management Response 8/31/2022: We determined that DTI generally adheres to the change management policies, procedures, and Information and Technology Governance Frameworks and maintains proper documentation of the change requests and testing efforts in accordance with policies and procedures. DTI provided 22 completed change management requests for applications within our scope. We sampled 6 change requests and reviewed the corresponding Application Development Request forms, test case documents, User Acceptance Testing documentation, and technical manuals. We determined that DTI properly conducted and documented impact assessments, authorizations, tracking, testing, and customer communication for each of these change requests. As stated above, we recommend DTI strengthen internal controls for emergency change management procedures and communication of testing requirements with customers. In response to the Inspector General	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>recommendations, the Division of Technology and Innovation will be implementing the following changes before the end of the 2022 calendar year:</p> <ol style="list-style-type: none"> 1. Regarding emergency requests, FDOE is updating the Operations and Maintenance Standards to reflect the process for emergency requests. This update is expected to be completed by October 31, 2022. 2. Regarding communication to the customer about the customer's role in regression testing, FDOE is updating the service level agreement template and the communication standard relating to user acceptance testing. These updates are expected to be completed prior to initiation of planning activities for fiscal year 2023/24 or by November 30, 2022. 	

Office of Policy and Budget - July 2023

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Mariah Knight

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	Program or Service (Budget Entity Codes)
Action	48800000

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	48800000

3. EXHIBIT B (EXBR, EXB)

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

AUDITS:

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

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

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

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

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

4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48800000

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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48800000

7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	Y				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y Y				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	Y Y				
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
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.)	Y				
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9 Does the issue narrative reference the specific county(ies) where applicable?	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 #24-003?	Y N/A				
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14 Do the amounts reflect appropriate FSI assignments?	Y				
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48800000

7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y				
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	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)	Y				
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				

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	Program or Service (Budget Entity Codes)
Action	48800000

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 63 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 2023-24 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)

		DEPT LEVEL RESPONSES				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48800000

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				
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 only				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48800000

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, 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?	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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				
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				

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Action	48800000

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 pages 121 through 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				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y				
TIP If IT issues are not coded (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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48800000

13. SCHEDULE VIII B-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIII B-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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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 2022-23 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				

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	Program or Service (Budget Entity Codes)
Action	48800000

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")	No, reconciliation provided				
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 53 through 109 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 129 and 130 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) ?	N/A N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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)

	DEPT LEVEL RESPONSE
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
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?	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Mariah Knight

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

18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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State of Florida
Department of Education

State Universities
Education and General -
Board of Governors



2024-25
Manual Exhibits, Schedules,
and Supporting Documents

LEGISLATIVE BUDGET REQUEST

September 11, 2023

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 2024-2025 Fiscal Year. This submission was approved by the Board of Governors' September 8, 2023, meeting.

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 2024-2025**

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

- a. The pay additive, Temporary special duties –when a position has been assigned temporary duties and responsibilities not customarily assigned to the position due to a coworker out on leave due to extenuating circumstances, a vacant position exists, workload is heavier than normal, or a special project is required and the work is critical to the mission of the office.
- b. The additive would be approved by the Chancellor on a case-by-case basis.
- c. The additive would begin on the first day of the special duties.
- d. The period of time for this additive will be at the Chancellor’s discretion based on the circumstances regarding the length of the approved absence.
- e. The amount of the pay additive will not exceed 15% per pay period.
- f. Projected annual costs for any pay additives for 2023-24 is approximately \$15,000.
- g. Estimated 2024-25 fiscal year costs would be no more than \$100,000.

State of Florida
Department of Education

State Universities
Education and General -
Board of Governors



2024-25
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 Florida Fiscal Portal.

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Braasch et al., v Lamb et al.		
Court with Jurisdiction:	U.S. District Court, Northern District of Florida (Tallahassee)		
Case Number:	4:23-cv-00362-AW-MAF		
Summary of the Complaint:	<p>Plaintiffs challenge Section 3 of Senate Bill 266, codified in 1001.741(2) which eliminates a faculty’s right to arbitrate adverse personnel decisions before an arbiter. Plaintiffs claim that the “arbitration ban” impairs their current collective bargaining agreement, in violation of Art.1, Sec. 10 of the U.S. Constitution; violates their individual employment contracts, violates their right to due process under the Fourteenth Amendment since the arbitration ban interferes with their property right “in continued employment created by the CBA and their employment contracts.” Plaintiffs seek a declaratory judgment to that effect and a permanent injunction to prohibit implementation and enforcement of the newly enacted provision.</p>		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys’ fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	1001.741(2), Florida Statutes.		
Status of the Case:	Filed August 2023, response from Defendants is forthcoming.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a
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Office of Policy and Budget – June 2023

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:	Rachel Kamoutsas	Phone Number:	850-245-0466
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; (currently on appeal before the First DCA 21-1857)		
Case Number:	2019 CA 3236; DCA 21-1857		
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 remaining claims to the First District Court of Appeal. Appeal filed June 2021; Oral Argument held March 2022; case has been pending on since 2021.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Paul S. Rothstein 626 N.E. First Street Gainesville, Florida 32601
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Office of Policy and Budget – July 2022

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:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Britney Denton, Nyabi Stevens, Deidrick Dasby, Fayerachel Peterson, Alexander Harris and Jacari Hester,</p> <p>v. The Board of Governors for the State University System of Florida; Raymond Rodrigues; and the State of Florida.</p>		
Court with Jurisdiction:	United States District Court, Northern District		
Case Number:	4:22-cv-00341-RH-MAF		
Summary of the Complaint:	<p>Plaintiffs have filed a federal civil rights action pursuant to 42 USC s. 2000d, Title VI, the Equal Protection clause of the U. S. Constitution, the Partnership Agreement with the U.S. Department of Education and 42 USC s. 1983, contending the Defendants have continued to perpetuate racial segregation and discrimination as demonstrated by alleged duplication of programs b/w FAMU & FSU; Failure to adequately fund FAMU's facilities; Failure to help FAMU with graduation & retention rates; Failure to promote a unique identity within academia, to increase its appeal to students; and Failure to support FAMU's recruitment and retainment of competitive staff. They seek a declaratory judgment to that effect and a permanent injunction and the appointment of a special referee to recommend a remedy to the court.</p>		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys' fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	42 USC s. 2000d and 42 USC s. 1983		

Status of the Case:	The complaint was filed on 9/22/22. The court granted Defendant’s motion to dismiss, after briefing and oral argument, on June 2023, but allowed Plaintiffs leave to amend their first amended complaint. Plaintiffs filed a second amended complaint, in August 2023, Defendants filed another motion to dismiss; September 2023 Plaintiffs responded in opposition. Awaiting further ruling by the court.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Filed as a class action but the class has not been certified. The Plaintiffs are represented by Grant & Eesenhofer P.A., 485 Lexington Avenue, 29 th Floor, New York, NY 10017.	

Office of Policy and Budget – July 2022

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:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Donald Falls, Jill Harper, Dr. Robert Cassanello, Stephanie Nicole Jamieson, as next friend of RMJ, Dr. Tammy Hodo</p> <p>v. Ron DeSantis, in his official capacity as Governor of Florida; Richard Corcoran, in his official capacity as the Florida Commissioner of Education; Tom Grady, Ben Gibson, Monesia Brown, Marva Johnson,, Ryan Petty, Joe York, in their official capacities as members of the Florida State Board of Education; Brian Lamb, Timothy M. Cerio, Aubrey Edge, Patricia Frost, Edward Haddock, H. Wayne Huizenga, Jr., Nastassia Janvier, Ken Jones, Darlene Luccio Jordan, Alan Levine, Charles H. Lydecker, Steven M. Scott, William Self, Eric Silagy, Kent Stermon, in their official capacities as member of the Florida Board of Governors of the State University System; and Ashley Moody, in her official capacity as Florida's Attorney General.</p>		
Court with Jurisdiction:	United States District Court, Northern District		
Case Number:	4:22-cv-00166-MW-MJF		
Summary of the Complaint:	<p>Plaintiffs are challenging amendments to Florida's Educational Equity Act and Florida's Civil Rights Act of 1992 that now delineate certain concepts which constitute discrimination if a public employer mandates employee training that runs afoul of any of the delineated concepts or if a public educational entity provides similar training or instruction to employees or students. 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.</p>		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys' fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	Sections 1000.05, 760.10, Florida Statutes.		
Status of the Case:	<p>The court denied Plaintiffs' motion for a preliminary injunction as to all Plaintiffs except for Dr. Cassanello and no ruling has been issued as to whether Dr. Cassanello is entitled to injunctive relief. The court dismissed the Governor as a party and concluded that Plaintiff Hodo</p>		

	lacked standing to challenge the laws. The court further concluded Falls, Harper and RMJ did not have standing to pursue claims against the Board of Governors, but does have standing to pursue claims against the Board of Education. After additional briefing and argument, which included reference to a newly filed DOE rule which Plaintiffs sought to draw standing from, in May 2023, the court ultimately dismissed the suit without prejudice for lack of Standing. Case Closed.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input checked="" type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2022

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:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>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,</p> <p>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</p>		
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:	After a several day bench trial, additional breaching on argument, in March 2023, the court dismissed without prejudice for lack of standing. The defendants were able to seek and secure attorney's fees in the amount of \$67,000, divided between BOG and DOE. Case closed.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input checked="" type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2022

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:	Rachel Kamoutsas	Phone Number:	850-245-0466
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; No. 21-11453 (U.S. Court of Appeals, 11th Circuit Court); U.S. Supreme Court Case No. 22m34		
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, and breach of fiduciary duties.		
Amount of the Claim:	Plaintiff is requesting \$25,000,000		
Specific Statutes or Laws (including GAA) Challenged:	None.		
Status of the Case:	The Eleventh Circuit Court of Appeals affirmed the dismissal with prejudice on April 22, 2022. Plaintiff recently filed a petition for writ of certiorari with the U.S. Supreme Court, which was denied in November 2022. Case Closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Florida Fiscal Portal.

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	NCF-Freedom Inc. et al. v. Diaz et al.,		
Court with Jurisdiction:	U.S. District Court Northern District of Florida (Tallahassee)		
Case Number:	4:23-cv-00360-MW-MAF		
Summary of the Complaint:	<p>Plaintiffs challenge provisions of SB 266 alleging it violates their First Amendment right to free speech in the classroom, since it creates a list of censored topics and creates viewpoint discrimination because it favors certain topics over others. Plaintiffs also allege provisions of SB 266 violate the Fourteenth Amendment because it is unconstitutionally vague by incorporating 1000.05 (which a section has been determined to be vague) and other terms in the legislation are undefined. Plaintiffs allege that the legislation is overly broad, in conjunction with the vague language, which results in a chilling effect on speech in violation of their right to free speech. Finally Plaintiffs allege a violation of the equal protection clause because student plaintiffs do not fall into the category of students provided for in the carved out provisions of Section 4 of SB 266 and thus are treated unequally. Accordingly, Plaintiffs seek a declaratory judgment to that effect and injunctive relief to prohibit implementation and enforcement of the new provisions of SB 266.</p>		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys' fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	1004.06, 1007.55; 1007.25; 1001.706(5) Fla. Stat.		
Status of the Case:	Complaint was filed August 2023, BOG is in the process of retaining counsel with Lawson, Huck, Gonzalez PLLC, and working with outside counsel on a forthcoming response; briefing schedule due by 9/8/23 and scheduling conference on 9/11/23.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a
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Office of Policy and Budget – June 2023

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:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Adriana Novoa, Samuel Recheck, and he First amendment Forum at University of South Florida,</p> <p>v. Manny Diaz, Jr., in his capacity as the Commissioner of the Florida State Board of Education; Timothy M. Cerio, Richard Corcoran, Aubrey Edge, Patricia Frost, Nimna Gabadage, Edward Haddock, Ken Jones, Darlene Luccio Jordan, Brian Lamb, Alan Levine, Charles H. Lydecker, Craig Mateer, Deanna Michael, Steven M. Scott, Eric Silagy, and Kent Stermon, in their official capacities as members of the Florida Board of Governors of the State University System; Julie Leftheris, in her official capacity as the Inspector General of the Florida Board of Governors of the State University System; the University of South Florida Board of Trustees; and Timothy L. Boaz, Sandra Callahan, Michael Carrere, N. Rogan Donnelly, Michael E. Griffin, Oscar Horton, Luran Monbarren, Nithin Palyam, Shilen Patel, Fredrick Piccolo, Melissa Seixas, Jenifer Jasinski Schneider, and William Weatherford in their official capacities as members of the University of South Florida Board of Trustees.</p>		
Court with Jurisdiction:	United States District Court, Northern District; US Court of Appeals for the 11 th Circuit Case No. 22-13994-J		
Case Number:	4:22-cv-00324-AW-MAF (case is also reassigned to track with Pernell 4:22-cv-304-MW); 22-13994-J		
Summary of the Complaint:	<p>Plaintiffs are challenging amendments to Florida's Educational Equity Act that now delineate certain concepts which constitute discrimination if a public educational entity provides training or instruction to employees or students that runs afoul of any of the delineated concepts. Plaintiffs contend the recently enacted amendments violate their First Amendment and Fourteenth Amendment (voidness argument) and Due Process rights under the U.S. Constitution and Florida's Campus Free Expression Act and are seeking a declaratory judgment to that effect and a permanent injunction to prohibit implementation and enforcement of the amended statute.</p>		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys' fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	Sections 1000.05 and 1004.097, Florida Statutes.		

Status of the Case:	The court scheduled a hearing on the Plaintiffs’ motion for a preliminary injunction on October 13, 2022 (heard in conjunction with the Pernell motion for preliminary injunction). In November 2022, the motion for preliminary injunction was granted in part; parties were ordered to “take no steps to enforce the following until otherwise ordered: a. Sections 1000.05(4)(a)(b), Florida Statutes; and b. the Board of Governors’ Regulation 10.005[.]” This case is traveling with Pernell v. BOG et al.; there, Defendants appealed the motion to grant the P.I. to the U.S. Court of Appeals for the 11 th Circuit, and moved the 11 th Circuit for a stay on the P.I. The 11 th Circuit denied the motion to stay the injunction in March 2023; the appeal on the merits of the P.I. remain pending and discovery is ongoing.	
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 – July 2022

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	UFF v. UCF Board of Trustees and Board of Governors		
Court with Jurisdiction:	Public Employees Relations Commission		
Case Number:	CA-2023-0203		
Summary of the Complaint:	Plaintiffs allege that the “[Board of Trustees] of UCF and the BOG, violated 447.501(1)(a) and (c); by unilaterally changing terms and conditions of employment, failing and refusing to bargain over such changes and unilaterally implementing such changes through direct dealing and circumvention of the UFF,” and thus, committed an unfair labor practice. (Charging document filed with PERC. P.13) Plaintiffs request that PERC petition the circuit court for injunctive relief until PERC renders a determination on the merits.		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys’ fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	BOG regulation 10.003, Post Tenure Review; 1001.741(2), Fla. Stat.		
Status of the Case:	Charge filed with PERC on 8/25/23; PERC is conducting preliminary sufficiency review.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Leroy Pernell, Dana Thompson Dorsey, Sharon Austin, Shelley Park, Jennifer Sandoval, Russell Almond, Marvin Dunn, and Johana Dauphin</p> <p>v. Florida Board of Governors of the State University System, Brian Lamb, Eric Silagy, Timothy M. Cerio, Richard Corcoran, Aubrey Edge, Patricia Frost, Nimna Gabadage, Edward Haddock, Ken Jones, Darlene Luccio Jordan, Alan Levine, Charles H. Lydecker, Craig Mateer, Steven M. Scott, William Self, and Kent Stermon, in their official capacities as members of the Florida Board of Governors of the State University System; Manny Diaz, Jr., in his capacity as the Commissioner of the Florida State Board of Education; University of Florida Board of Trustees, University of South Florida Board of Trustees, Florida International Board of Trustees, Florida A&M University Board of Trustees, Florida State University Board of Trustees, and University of Central Florida Board of Trustees.</p>		
Court with Jurisdiction:	United States District Court, Northern District and United States Court of Appeals for the 11 th Circuit		
Case Number:	4:22-cv-00304-MW-MAF; US Court of Appeals Case No. 22-13992		
Summary of the Complaint:	<p>Plaintiffs are challenging amendments to Florida’s Educational Equity Act that now delineate certain concepts which constitute discrimination if a public educational entity provides training or instruction to employees or students that runs afoul of any of the delineated concepts. Plaintiffs contend the recently enacted amendments violate their First Amendment, Fourteenth Amendment (voidness argument) and Equal Protection 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 amended statute.</p>		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys’ fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	Section 1000.05, Florida Statutes; 10.005 Board of Governors Regulation;		
Status of the Case:	The court scheduled a hearing on the Plaintiffs’ motion for a preliminary injunction on October 13, 2022 (heard in conjunction with the Novoa motion for preliminary injunction). In November 2022, the		

	<p>motion for preliminary injunction was granted in part; parties were ordered to “take no steps to enforce the following until otherwise ordered: a. Sections 1000.05(4)(a)(b), Florida Statutes; and b. the Board of Governors’ Regulation 10.005[.]” This case is traveling with <i>Novoa v. Diaz</i> et al.; here, Defendants appealed the motion to grant the P.I. to the U.S. Court of Appeals for the 11th Circuit, and moved the 11th Circuit for a stay on the P.I. The 11th Circuit denied the motion to stay the injunction in March 2023; the appeal on the merits of the P.I. remain pending and discovery is ongoing.</p>	
<p>Who is representing (of record) the state in this lawsuit? Check all that apply.</p>		<p>Agency Counsel</p>
		<p>Office of the Attorney General or Division of Risk Management</p>
	<p>X</p>	<p>Outside Contract Counsel</p>
<p>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</p>	<p>N/A</p>	

Office of Policy and Budget – July 2022

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	UNITED FACULTY OF FLORIDA-NEW COLLEGE OF FLORIDA vs THE FLORIDA BOARD OF GOVERNORS		
Court with Jurisdiction:	Circuit Court of the Second Judicial Circuit, Leon County, Civil Div.		
Case Number:	37 2023 CA 001981		
Summary of the Complaint:	Faculty Unions and a Professor contend that a provision from SB 266, which prohibits seeking arbitration in faculty grievance procedures, impairs their current contract and impairs their right to collectively bargain. Plaintiffs seek a declaratory judgment and a permanent injunction to prohibit implementation and enforcement of the new provision.		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys’ fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	1001.741(2), Fla. Stat.		
Status of the Case:	Complaint filed on August 2023, motion to dismiss forthcoming.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Board of Governors, State University System of Florida

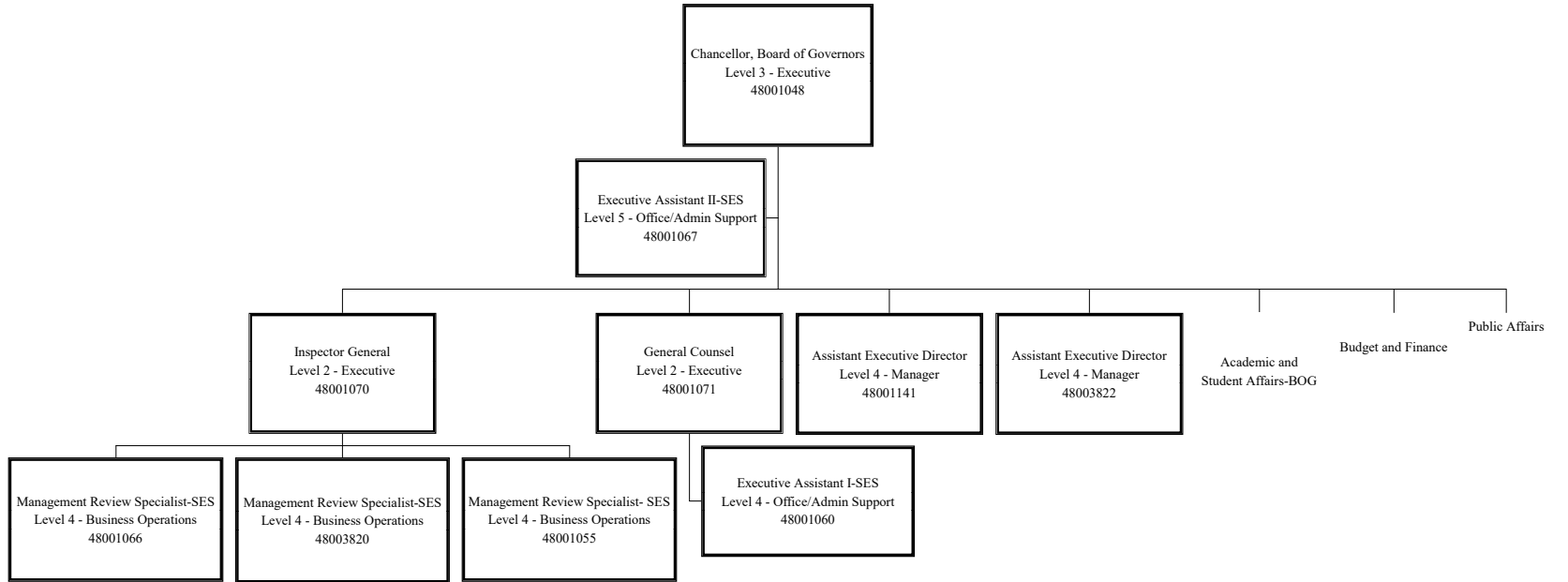
Organization Charts

July 2023

Office of the Chancellor		10
Office of Academic Affairs		12
Office of Budget and Finance		44
Information Technology and Security	16	
Budget	15	
Facilities	3	
Office of Data and Analytics	10	
Office of Public Affairs		3
Total Positions		69

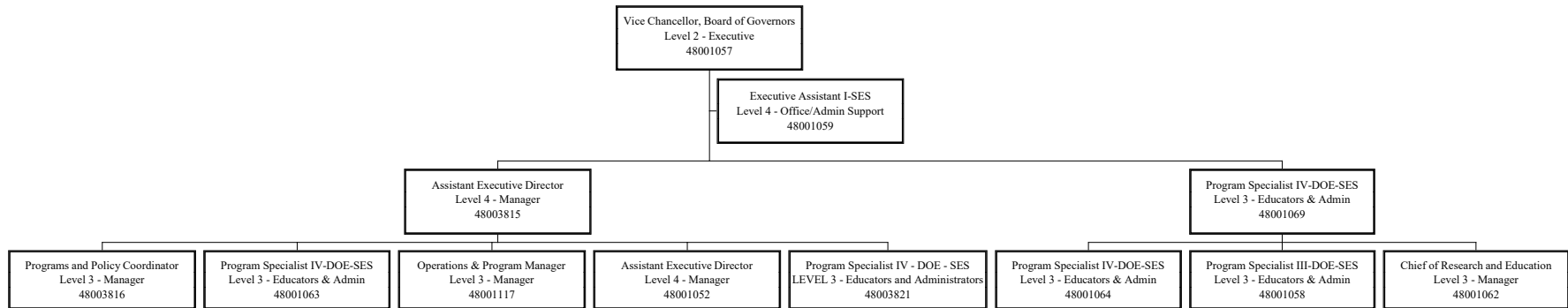
FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
OFFICE OF THE CHANCELLOR

DBS: 701001



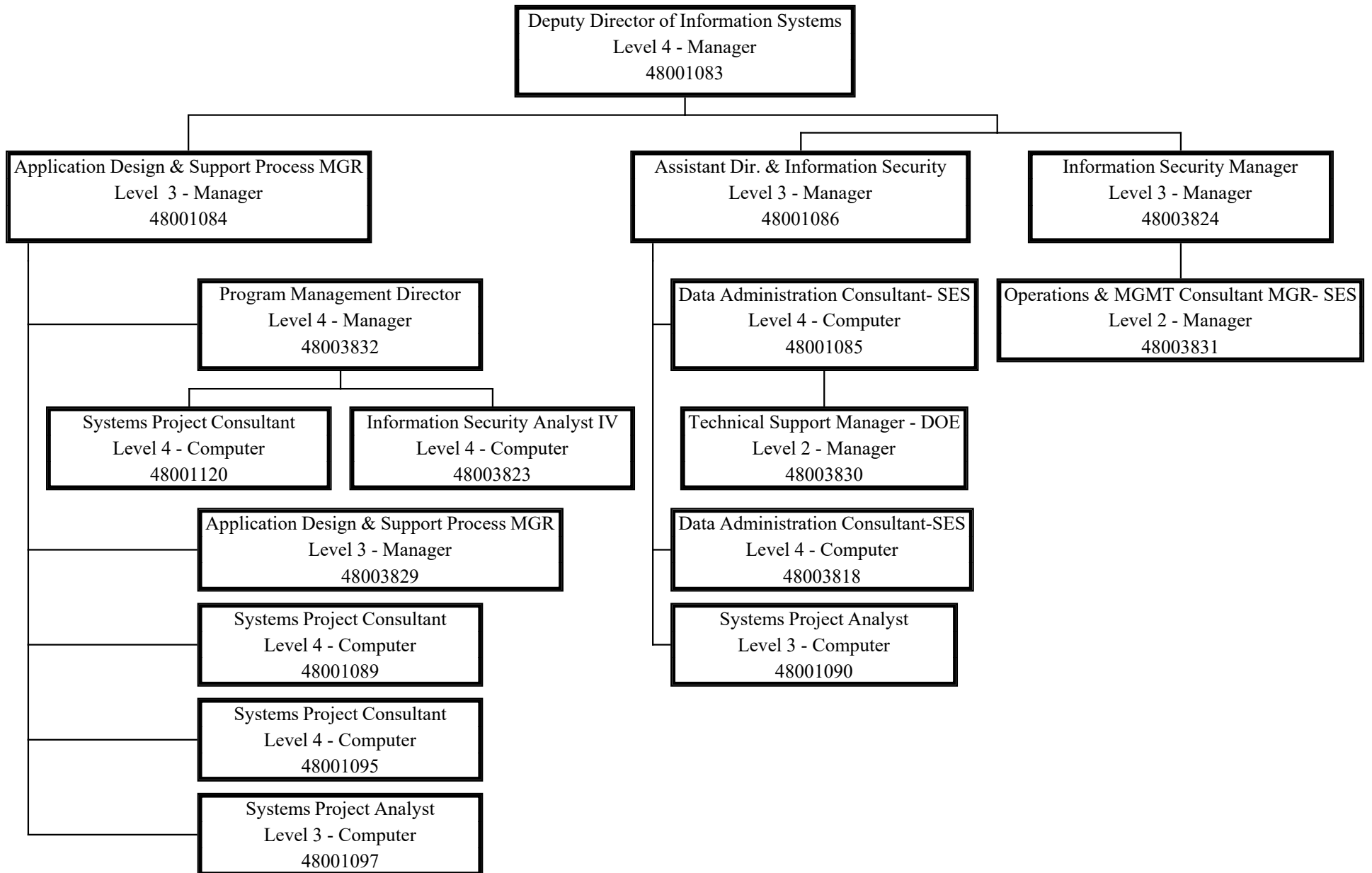
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 ACADEMIC AND STUDENT AFFAIRS-
 BOG

DBS: 702001



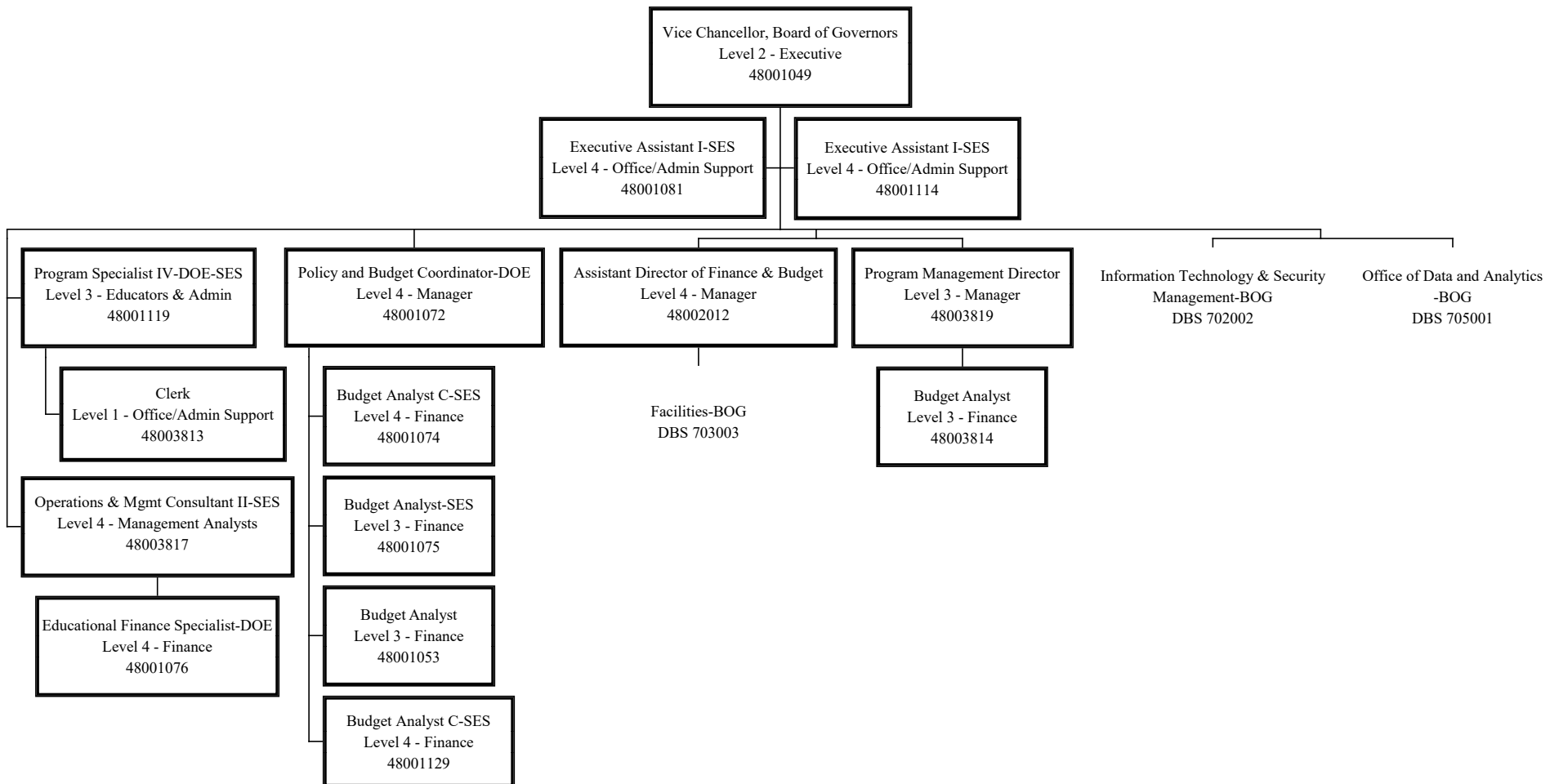
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 BUDGET AND FINANCE
 INFORMATION TECHNOLOGY & SECURITY-BOG

DBS: 702002



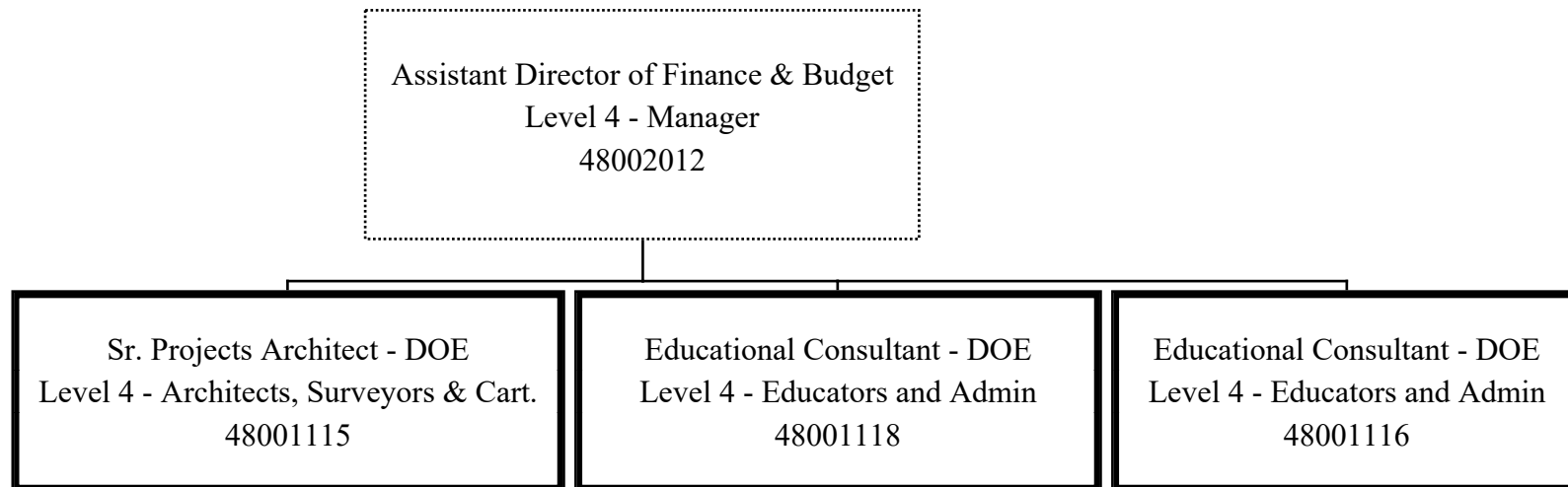
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 BUDGET AND FINANCE

DBS: 703001



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

DBS: 703003



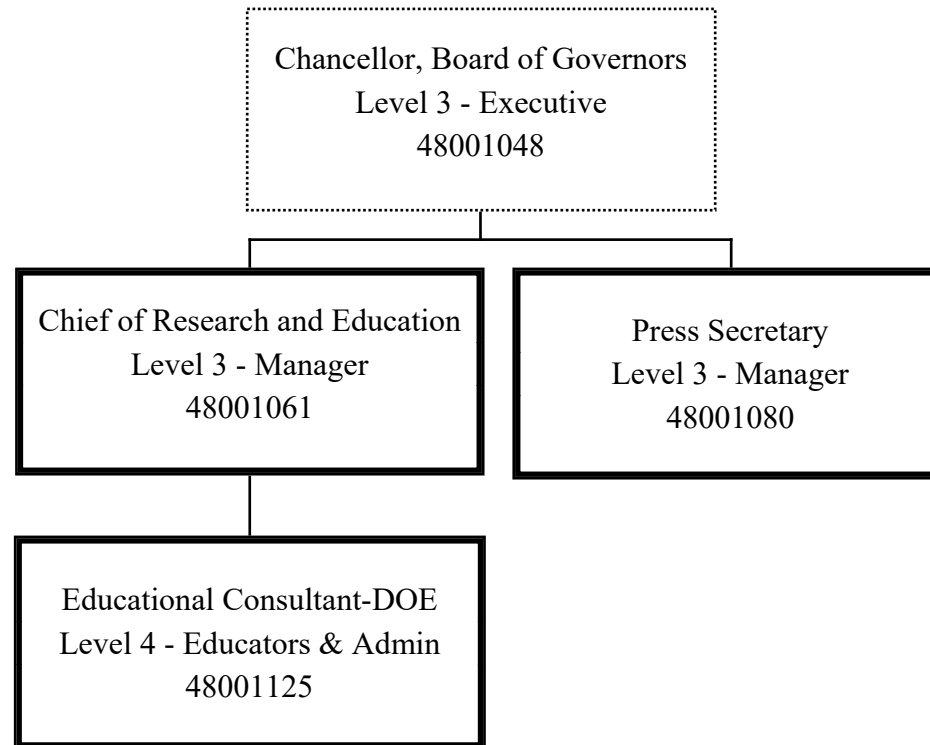
Position 48002012 Assigned to Supervise from 703001
07/01/2023

BOG-5

FTE - 3.00

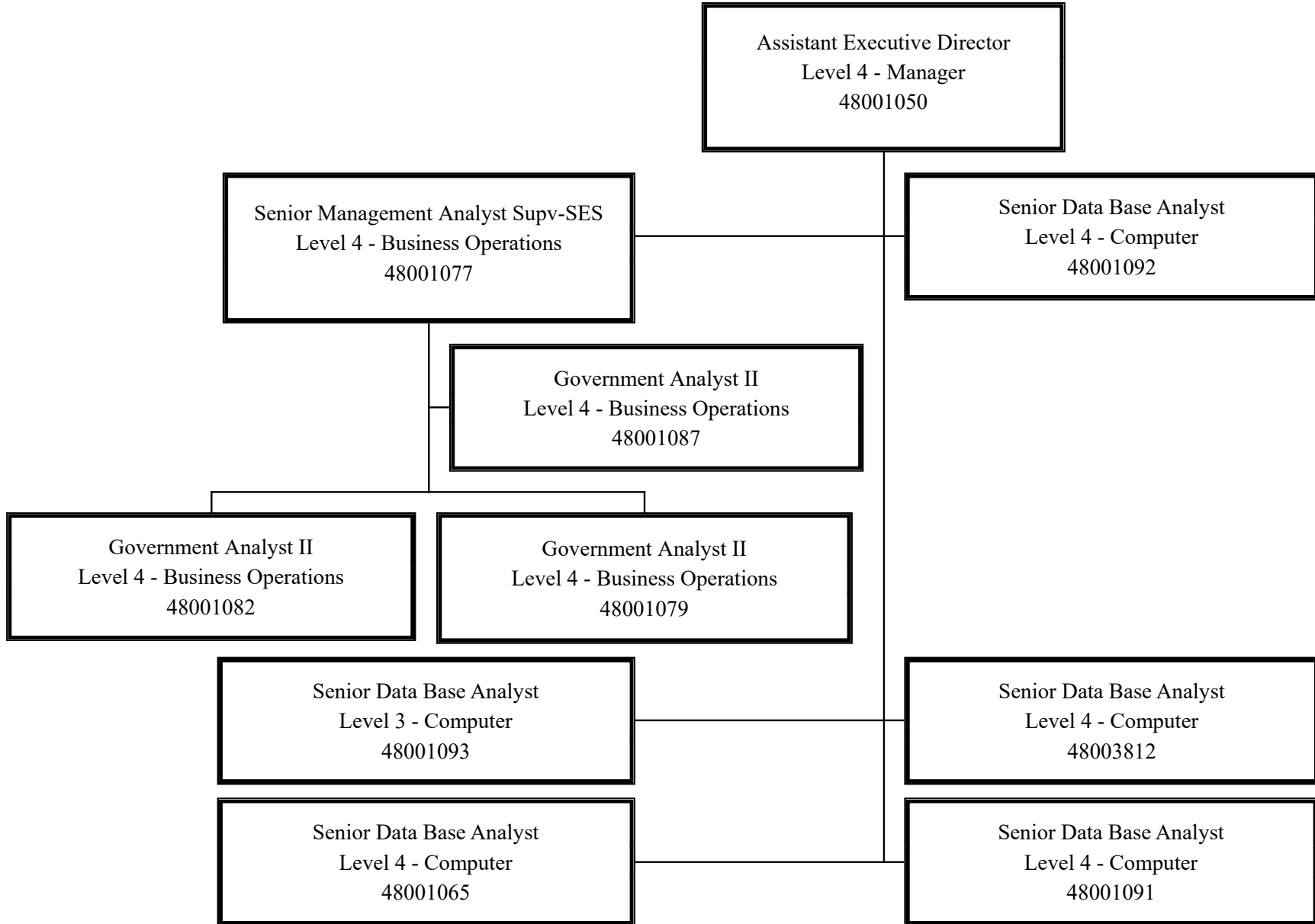
FLORIDA DEPARTMENT OF
EDUCATION
BOARD OF GOVERNORS
PUBLIC AFFAIRS

DBS: 704001



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

DBS: 705001



2023 LEGISLATIVE BUDGET REQUEST | Appendix

This LBR appendix is in response to the 2020 Florida Legislature’s revisions to section 1011.90, Florida Statutes.

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.

Note: 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.

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
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	64.6	60.9	46.1	69.8	50.5	71.0	62.6	62.7	67.7	62.0	65.4
2021	54.8	69.8	63.5	62.7	49.7	71.1	49.5	71.7	65.4	63.2	70.4	62.4	66.8
2022	55.6	69.0	63.9	61.8	45.9	71.2	49.9	68.8	66.7	65.9	70.6	61.4	66.5

PERCENT OF ALL STATE-FUNDED EMPLOYEE FTE IN ADMINISTRATION

FALL TERMS	FAMU	FAU	FGCU	FIU	FPU	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
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	22.3	25.1	39.1	15.0	23.2	17.0	16.7	18.3	23.6	20.3	19.4
2021	23.9	19.5	23.2	23.6	36.9	14.5	22.8	17.0	16.4	18.5	18.7	20.0	18.5
2022	24.5	20.1	22.5	24.1	37.3	14.5	23.9	23.4	16.6	18.0	19.3	21.0	19.6

Source: Board Office of Data & Analytics analysis of the Fall Employee submission (EDAT table), 2023-08.

Notes: Employee FTE is the portion of full-time effort assigned for the length of the contract. 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
2022	765	1,255	913	2,465	90	2,145	124	2,282	4,555	1,010	2,795	582	18,981
2023	797	1,301	868	2,352	88	2,200	123	2,928	4,677	1,026	2,899	556	19,815

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
2022	137	368	188	586	26	527	37	537	740	175	589	136	4,046
2023	145	394	180	607	25	560	39	586	778	181	695	142	4,332

Source: Board Office of Data & Analytics analysis of Spring Employee submission (EDAT table), extracted 2023-08.

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 three 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.

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

Agency: State University System **Contact:** Dale Bradley / Tim Jones

Article III, section 19(a)3 of the 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 2023 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2024-2025 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2024-2025 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Maintain Current Budget - SUS Performance-Based Funding (Driver #16) - details below	B	\$265 M	\$350 M
b	Workload - State Universities (Driver #19) - details below	B	\$322.6 M	\$268.7 M
c	SUS Performance-Based Funding Enhancements	B		\$110 M
d	Preeminent State Research Universities	B		\$150 M
e	UF-IFAS Extension Workload	B		\$5.6 M
f	State Fire Marshall Inspections	B		\$3.1 M

- 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.

a - For FY 2024-25, the incremental increase requested by the State University System (SUS) is \$350 million, a difference of \$85 million from the Long Range Financial Outlook of \$265 million. In FY 2023-24, \$350 million in nonrecurring General Revenue was appropriated for SUS Performance-Based Funding. The SUS is requesting to maintain the current budget at the FY 2023-24 level.

b - For FY 2024-25, the incremental increase requested by the SUS is \$268.7 million, a difference of \$53.9 million from the Long Range Financial Outlook of \$322.6 million. Major components of the SUS request are incremental enhancements to the Performance-Based Funding initiative (\$110 M) and Preeminent State Research Universities (\$150 M). In addition, the University of Florida-Institute for Food and Agricultural Sciences (IFAS) Workload request (per board-approved funding formula) is \$5.6 million and the State Fire Marshall inspections for the SUS request is \$3.1 million.

* R/B = Revenue or Budget Driver

State of Florida
Department of Education

State Universities
Education and General



2024-25
Exhibits or Schedules

State of Florida
Department of Education

State Universities
Education and General



2024-25
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	ED/GEN STUD & OTHER FEES TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2164

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0	(A)	0	0
ADD: Other Cash (See Instructions)	0	(B)	0	0
ADD: Investments	0	(C)	0	0
ADD: Outstanding Accounts Receivable	0	(D)	0	0
ADD: _____	0	(E)	0	0
Total Cash plus Accounts Receivable	0	(F)	0	0
LESS: Allowances for Uncollectibles	0	(G)	0	0
LESS: Approved "A" Certified Forwards	0	(H)	0	0
Approved "B" Certified Forwards	0	(H)	0	0
Approved "FCO" Certified Forwards	0	(H)	0	0
LESS: Other Accounts Payable (Nonoperating)	0	(I)	0	0
LESS: _____	0	(J)	0	0
Unreserved Fund Balance, 07/01/23	0	(K)	0	0 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2024 - 2025

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, 07/01/22

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024-2025
Trust Fund Title:	48 EDUCATION
Budget Entity:	PHOSPHATE RESEARCH TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2530

	Balance as of 6/30/2023	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: Unreserved Fund Balance Not Recorded in FLAIR	6,141,026 (E)		6,141,026
Total Cash plus Accounts Receivable	6,141,026 (F)	0	6,141,026
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, 07/01/22	6,141,026 (K)	0	6,141,026 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2024 - 2025

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22		
Total all GLC's 5XXXX for governmental funds;	<input type="text"/>	(A)
GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :		
SWFS Adjustment # and Description	<input type="text"/>	(C)
SWFS Adjustment # and Description	<input type="text"/>	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/>	(D)
A/P not C/F-Operating Categories	<input type="text"/>	(D)
	<input type="text"/>	(D)
	<input type="text"/>	(D)
Unreserved Fund Balance Not Recorded in FLAIR	6,141,026.00	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	6,141,026.00	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	6,141,026.00	(F)
DIFFERENCE:	0.00	(G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2024-25 LBR Technical Review Checklist

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

Action	Program or Service (Budget Entity Codes)
	48900100

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

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

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				
--	---	--	--	--	--

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): State University System / Education & Genera
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				
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 60 of the LBR Instructions?	Y				
4.2 Is the program component code and title used correct?	Y				
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:					
5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the <u>adjustment made to the object data</u> .					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency 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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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

Action	Program or Service (Budget Entity Codes)
	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.	
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6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 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 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 #24-003?	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			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): State University System / Education & Genera
Agency Budget Officer/OPB Analyst Name: Dale Bradley / Shelby Cecil

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						Program or Service (Budget Entity Codes)
Action						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.	Y					
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A					
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A					
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A					
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y					
AUDIT:						
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A					
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A					
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A					
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A					
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y					
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. 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 63 through 70 of the LBR Instructions.						

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): State University System / Education & Genera
Agency Budget Officer/OPB Analyst Name: Dale Bradley / Shelby Cecil

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Action	Program or Service (Budget Entity Codes)
	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 2023-24 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?	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				
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): State University System / Education & Genera
Agency Budget Officer/OPB Analyst Name: Dale Bradley / Shelby Cecil

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		Program or Service (Budget Entity Codes)			
Action		48900100			
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?	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				
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?	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.)	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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	48900100				
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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)					
10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 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 NOT REQUIRED FOR THIS YEAR	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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Action	Program or Service (Budget Entity Codes)
	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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

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

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y				
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): State University System / Education & Genera
Agency Budget Officer/OPB Analyst Name: Dale Bradley / Shelby Cecil

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Action	Program or Service (Budget Entity Codes)
	48900100

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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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				
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State of Florida
Department of Education

Board of Governors



2024-25
Exhibits or Schedules

State of Florida
Department of Education

Board of Governors



2024-25
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	48 DEPARTMENT
Budget Entity:	OPERATIONS AND MAINTENANCE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2516

	Balance as of 6/30/2023		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	<input type="text"/>	(A)	<input type="text"/>		0
ADD: Other Cash (See Instructions)	<input type="text"/>	(B)	<input type="text"/>		0
ADD: Investments	17658	(C)	<input type="text"/>		17658
ADD: Outstanding Accounts Receivable	34	(D)	<input type="text"/>		34
ADD: _____	<input type="text"/>	(E)	<input type="text"/>		0
Total Cash plus Accounts Receivable	17692	(F)	0		17692
LESS Allowances for Uncollectibles	<input type="text"/>	(G)	<input type="text"/>		0
LESS Approved "A" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
Approved "B" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
Approved "FCO" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
LESS: Other Accounts Payable (Nonoperating)	1.77	(I)	<input type="text"/>		2
LESS: _____	<input type="text"/>	(J)	<input type="text"/>		0
Unreserved Fund Balance, 07/01/23	17690	(K)	0		17690 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2024 - 2025
Department Title:	<u>48 DEPARTMENT</u>
Trust Fund Title:	<u>OPERATIONS AND MAINTENANCE TRUST FUND</u>
LAS/PBS Fund Number:	<u>2516</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="17,690.12"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="17,690.00"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="17,690.00"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2024 ____ - ____ **2025**

Department: Board of Governora

Chief Internal Auditor: Julie Leftheris

Budget Entity: Board of Governors

Phone Number: 850_245_9247

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			None		

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Board of Governors
Agency Budget Officer/OPB Analyst Name: Heidie Bryant

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Action	Program or Service (Budget Entity Codes)				
48900300					

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity 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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Board of Governors
Agency Budget Officer/OPB Analyst Name: Heidis Bryant

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Action	Program or Service (Budget Entity Codes)				
48900300					

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y				
4.2 Is the program component code and title used correct?	Y				
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

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

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				

TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 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				
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Board of Governors
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Action	Program or Service (Budget Entity Codes)				
48900300					

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.					
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7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 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 70 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
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?	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 #24-003?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	48900300				
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A				
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	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))	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				
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. 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 63 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					

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
48900300					

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 2023-24 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?	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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	48900300				
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?	N/A				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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				

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	Program or Service (Budget Entity Codes)				
Action	48900300				
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 pages 121 through 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)					
10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	Y				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)					
11.1 Are the correct Information Technology (IT) issue codes used?	Y				
TIP If IT issues are not coded (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 NOT REQUIRED FOR THIS YEAR					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1 Do the reductions comply with the instructions provided on pages 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
48900300					

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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				

TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.
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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 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	48900300				

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)					
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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.					
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19. FLORIDA FISCAL PORTAL					
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19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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