



4050 Esplanade Way
Tallahassee, FL 32399-0950

Ron DeSantis, Governor
Pedro Allende, Secretary

LEGISLATIVE BUDGET REQUEST

Department of Management Services

Tallahassee, Florida

October 14, 2022

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
Tallahassee, Florida 32399-0001

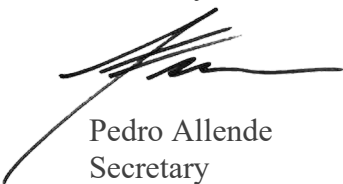
Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

John Shettle, Interim Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Management Services is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2023-24 Fiscal Year. This submission has been approved by Pedro Allende, Secretary of the Department of Management Services.

Sincerely,



Pedro Allende
Secretary

PA/njk



EXHIBITS AND SCHEDULES

BUDGET ENTITY LEVEL

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 Management Services		
Contact Person:	Funmi Ojetayo	Phone Number:	850-922-6617
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Tallahassee Corporate Center, Inc. v. Florida Department of Management Services, Florida Department of Financial Services and Florida Department of Education		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D-21-2007		
Summary of the Complaint:	<p>This action is a re-filed count from the prior Tallahassee Corporate Center lawsuit. Tallahassee Corporate Center, Inc. (the "Plaintiff"), dismissed this issue (the "Dark Space") count in the prior case in order to create finality for the prior case to be appealed.</p> <p>In November 2004, the Plaintiff's predecessor entity CRT Properties, Inc. entered into an agreement with DMS (the "Master Lease") for the property known in Tallahassee as the "Koger Center." The Master Lease established the rental obligations for state entities on a sliding scale from \$16.50 per foot to \$25.49 per foot. The Plaintiff is now the owner of the property and the successor in interest in the Master Lease. The lease was modified 5 times, once in 2006, once in 2008, and three times in 2010.</p> <p>The section at issue in this case falls within Addendum A, Paragraph XVIII – Availability of Funds. The contract was amended to read:</p> <p>"XVIII. AVAILABILITY OF FUNDS. The following is added to Article XVIII: "In the event an annual appropriation is not made by the Legislature as contemplated in the first sentence of this Article, Lessee, on 30 days' written notice to Lessor, may defer payment of rent on such portion of the premises as to which an annual appropriation is not made by the Legislature (the "Defunded Space"). All rent so deferred and not paid currently (the "Deferred Rent") shall accrue and bear interest at the Prime Rate from time to time plus 400 basis points. "Prime Rate" shall mean the rate (or the average of rates, if more than one rate appears) inserted in the blank of the "Money Rate" Section of the Wall Street Journal (Eastern Edition) in the Section reading "Prime Rate __ %." The Deferred Rent shall be repaid by automatically extending the term of the lease, as to the Defunded Space only, by the length of time that Lessee deferred rent on the Defunded Space (the "Extended Tern"). The rent payable during the Extended Tern shall be the amount necessary to</p>		

amortize the Deferred Rent, plus the interest accruing on it during the Extended Term in equal monthly installments over the Extended Term (the "Natural Amortization Rate"). These monthly rent payments shall be subject to periodic adjustments based on the changes in the prime rate from time to time.

Instead of repaying the entire balance of the Deferred Rent during the Extended Term, as provided, above, Lessee may prepay all or a portion of the Deferred Rent by increasing the rental rate payable on the remaining space other than the Defunded Space. Lessee may elect to pay such voluntary rental increases by written notice to Lessor provided that Lessee may not change the rental rate more frequently than once every 12 months. If Lessee prepays a portion but not all of the Deferred Rent prior to the expiration of the term of this lease, the remaining unpaid balance of Deferred Rent at the end of the term shall be repaid during the Extended Term at a rental rate equal to the greater of (i) the Natural Amortization Rate, or (ii) the rental rate provided in *this* lease (as increased by the 3.15% annual rent escalations provided in this lease, which escalations shall apply during the Extended Term as well). If the rental rate is the lease rate as provided in (ii) above, the Extended Term shall be shortened to the period of time necessary for Lessee to pay the balance of the Deferred Rent (including the interest accruing on it during the Extended Term) at such rental rate. The monthly payments under this paragraph, and the length of the Extended Term if the rental rate *is* that provided in (ii) above, shall be subject to periodic adjustments based on changes in the prime rate from time to time."''

The Plaintiff alleges that beginning in January 2011, the Department of Education and the Department of Financial Services chose not to occupy approximately 22,800 square feet of space they had leased, sometimes with notice and sometimes without notice. Plaintiff contends that the actions of these agencies triggered the above section, and that "dark space" rents were due and payable from that moment on. Plaintiff alleges that DMS owes to Plaintiff approximately \$1.5 million, (\$1 million for the Department of Education and \$500,000 for the Department of Financial Services). Mediation was held in July 2020 and the case did not settle.

The bank that holds the mortgage on the Koger Center has intervened in the matter to assert that any money recovered by the Plaintiff should be paid to the bank as the lienholder.

DMS, the Department of Education, and the Department of Financial Services (the "Defendants") filed a Motion for Summary Judgment arguing that Defendants are entitled to summary judgment on the basis of: (1) sovereign immunity (because they did not have authority to enter into the contract at issue since the master lease violated the provisions of §255.2502, Florida Statutes, which expressly forbids any agency from entering into a lease that contains a multi-year commitment unless the following statement is included in the contract, verbatim and without alteration: "[t]he State of Florida's performance and obligation to pay under this contract is contingent upon an annual appropriation by the

	<p>Legislature.” That same section goes on to state that “[n]o executive branch department or agency, public officer or employee shall enter into any contract on behalf of the state” unless the contract contains the required language, that the language “shall not be amended, supplemented, or waived,” and that any contract entered in violation of section 255.2502, Florida Statutes, “shall be null and void.” Without the Legislature’s authorization to enter into a contract containing Amended Article XVIII, Defendants are entitled to sovereign immunity with respect to any contract claims arising out of the same); and (2) this action is enforcement of an illegal contract term that renders the Master Lease void (see the language from §255.2502, Florida Statutes).</p> <p>On May 3, 2021, the Court issued an Order, finding that DMS, as well as the Department of Education and the Department of Financial Services were entitled to sovereign immunity and the case was dismissed with prejudice. On July 6, 2021, TCC timely filed a notice of appeal of the final judgment with the First District Court of Appeal. The appeal has been fully briefed, oral argument has been denied by the court, and the parties are awaiting the court’s opinion.</p>
Amount of the Claim:	Approximately \$1,500,000.00, plus Attorneys’ Fees and Costs (which are unknown at this time).
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The appeal has been fully briefed, oral argument has been denied by the court, and the parties are awaiting the court’s opinion.
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

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Jami Claire, Kathryn Lane, and Ahmir Murphy vs. State of Florida, Department of Management Services
Court with Jurisdiction:	United States District Court, Northern District of Florida

Case Number:	4:20-cv-0020
Summary of the Complaint:	<p>The Plaintiffs are employees of the University of Florida, the Public Defender for the 2nd Judicial Circuit, and the Florida Department of Corrections. The Plaintiffs claim that the “blanket exclusion” in the Insurance Plan for transgender reassignment surgeries and related procedures is unconstitutional. DMS is a party because it administers the State Group Insurance Program. The employers were also named as parties, but the employers have since been dismissed from the case by the Court. The Amended Complaint requests the following relief:</p> <p style="text-align: center;">WHEREFORE, Plaintiffs respectfully request that this Court enter judgment against the Defendants and award the following relief:</p> <p style="padding-left: 40px;">A. Declaratory relief, including, but not limited to, a declaration that Defendants are in violation of the Equal Protection Clause of the Fourteenth Amendment of the U.S. Constitution, and Title VII.</p> <p style="padding-left: 40px;">B. Permanent injunctive relief with respect to all Defendants, requiring Defendants to: (1) cease enforcement of the State Plan Exclusion of coverage for “gender reassignment or modification services or supplies,” and (2) provide benefits that cover Plaintiffs’ medically necessary gender-affirming care.</p> <p style="padding-left: 40px;">C. Permanent injunctive relief with respect to Defendant Florida Department of Management Services to prohibit the Department from soliciting and accepting bids, and granting contracts, for health insurance plans that contain an exclusion of coverage for gender-affirming care.</p> <p style="padding-left: 40px;">D. Award Plaintiffs compensatory damages, including emotional distress, and other appropriate relief as permitted by law for all claims brought under Title VII.</p> <p style="padding-left: 40px;">E. Award reasonable attorneys’ fees and costs where allowed by law.</p> <p style="padding-left: 40px;">F. Award all other relief to which Plaintiffs may be entitled that the Court deems just and equitable.</p> <p>DMS takes the position that it cannot unilaterally cover the services in question. As an aside, it took an act of the Legislature to cover autism spectrum disorder. <i>See</i> § 627.6686, Fla. Stat. (expressly defining “health insurance plan” to cover the State Group Plan administered by DMS). There are also instances where the Legislature mandates new coverage items via proviso.</p> <p>The Plaintiffs have argued in their summary judgment motion that the coverage exclusions related to reassignment surgeries constitutes sex</p>

	<p>discrimination under Title VII of the Civil Rights Act. Plaintiffs argue the exclusions effectively treat them differently because of the sex they were assigned at birth. The Plaintiffs also argue that the health care coverage exclusions violate the Equal Protection Clause of the U.S. Constitution for the same reasons.</p> <p>DMS also filed a motion for summary judgment and argued that the exclusion is not discriminatory as it is an exclusion related to a particular procedure that applies to all members, regardless of their sex. DMS has also argued that there is no evidence of discriminatory intent, that a rational basis exists for the exclusion (cost savings) and that the legislature (not DMS) decides the benefits and exclusions under the plan.</p> <p>The case is on-going and the parties are awaiting a ruling on their respective motions for summary judgment.</p> <p>Discovery in this case has been completed. Mediation was conducted on February 9, 2021, but resulted in an impasse. Trial was previously scheduled to begin May 17, 2021, but the case was removed by the trial Judge from the court docket unilaterally, pending a ruling on the motions for summary judgment.</p>						
Amount of the Claim:	Injunctive Relief; Compensatory Damages and Attorneys Fees and Costs (unknown).						
Specific Statutes or Laws (including GAA) Challenged:	None						
Status of the Case:	Discovery has been completed. The parties are awaiting a ruling on the motions for summary judgment and/or the rescheduling of the trial.						
Who is representing (of record) the state in this lawsuit? Check all that apply.	<table border="1"> <tr> <td data-bbox="505 1213 574 1276"></td> <td data-bbox="574 1213 1456 1276">Agency Counsel</td> </tr> <tr> <td data-bbox="505 1276 574 1339">X</td> <td data-bbox="574 1276 1456 1339">Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td data-bbox="505 1339 574 1394"></td> <td data-bbox="574 1339 1456 1394">Outside Contract Counsel</td> </tr> </table>		Agency Counsel	X	Office of the Attorney General or Division of Risk Management		Outside Contract Counsel
	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).	N/A						
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Netchoice, LLC and Computer & Communications Industry Association v. the Attorney General of the State of Florida, the Florida Elections Commission, and the Florida Department of Management Services						

Court with Jurisdiction:	United States District Court, Northern District of Florida; United States Court of Appeals for the Eleventh Circuit; and United States Supreme Court
Case Number:	4:20-cv-0220 – Northern District 21-12355 – Eleventh Circuit
Summary of the Complaint:	<p>During the 2021 legislative session, Senate Bill 7072 was passed, which prevents social media companies from “deplatforming political candidates” as well as other censorship prohibitions. The new law also requires the DMS to maintain an antitrust violator vendor list identifying entities that have been disqualified from the public contracting and purchasing process under the new law. The new law also requires beginning July 1, 2021, that contracts and solicitations contain specific language advising prospective vendors of the ramifications of antitrust violations.</p> <p>The Plaintiffs are trade associations of online businesses that allege that the law is unconstitutional. The Plaintiffs’ claims against DMS include allegations of violations of free speech and free press under the First and Fourteenth Amendments to the U.S. Constitution, equal protection violations under the Fourteenth Amendment to the U.S. Constitution, and commerce clause violations under the Fourteenth Amendment to the U.S. Constitution.</p> <p>On Monday, June 28, 2021, a hearing was held on the Plaintiffs’ motion for a temporary injunction to allow the Court time to issue a ruling prior to the effective date (July 1, 2021) of the new law. On June 30, 2021, the Court entered an Order granting Plaintiffs’ request for a preliminary injunction as to certain parts of the legislation, but the Order specifically excluded the enjoinder of the Antitrust section of the new law, Section 287.137, Florida Statutes, which applies to DMS. On July 12, 2021, the Defendants (including DMS) filed a Notice of Appeal to the United States Court of Appeals for the Eleventh Circuit from the preliminary injunction. On May 23, 2022, the United States Court of Appeals for the Eleventh Circuit issued an opinion affirming in part, and vacating and remanding in part, the preliminary injunction based on the court’s analysis as to the likely constitutionality of each provision of the law. The parties requested a stay on issuance of the mandate from the United States Court of Appeals for the Eleventh Circuit in order to petition the United States Supreme Court for a writ of certiorari.</p> <p>The lower court case is currently stayed during the appeal process.</p>
Amount of the Claim:	Injunctive and Declaratory Relief and Attorneys Fees and Costs (which are unknown at this time)
Specific Statutes or Laws (including GAA) Challenged:	Florida Senate Bill 7072 (2021); sections 106.072, 287.137, 501.2041, and 501.212 F.S. (2021)

Status of the Case:	The United States District Court for the Northern District of Florida entered an Order granting Plaintiffs' request for a preliminary injunction as to certain parts of the legislation. The United States Court of Appeals for the Eleventh Circuit issued an opinion affirming in part, and vacating and remanding in part. The United States Court of Appeals for the Eleventh Circuit has agreed to stay the issuance of the mandate as the parties are currently planning to petition the United States Supreme Court for a writ of certiorari.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input checked="" type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

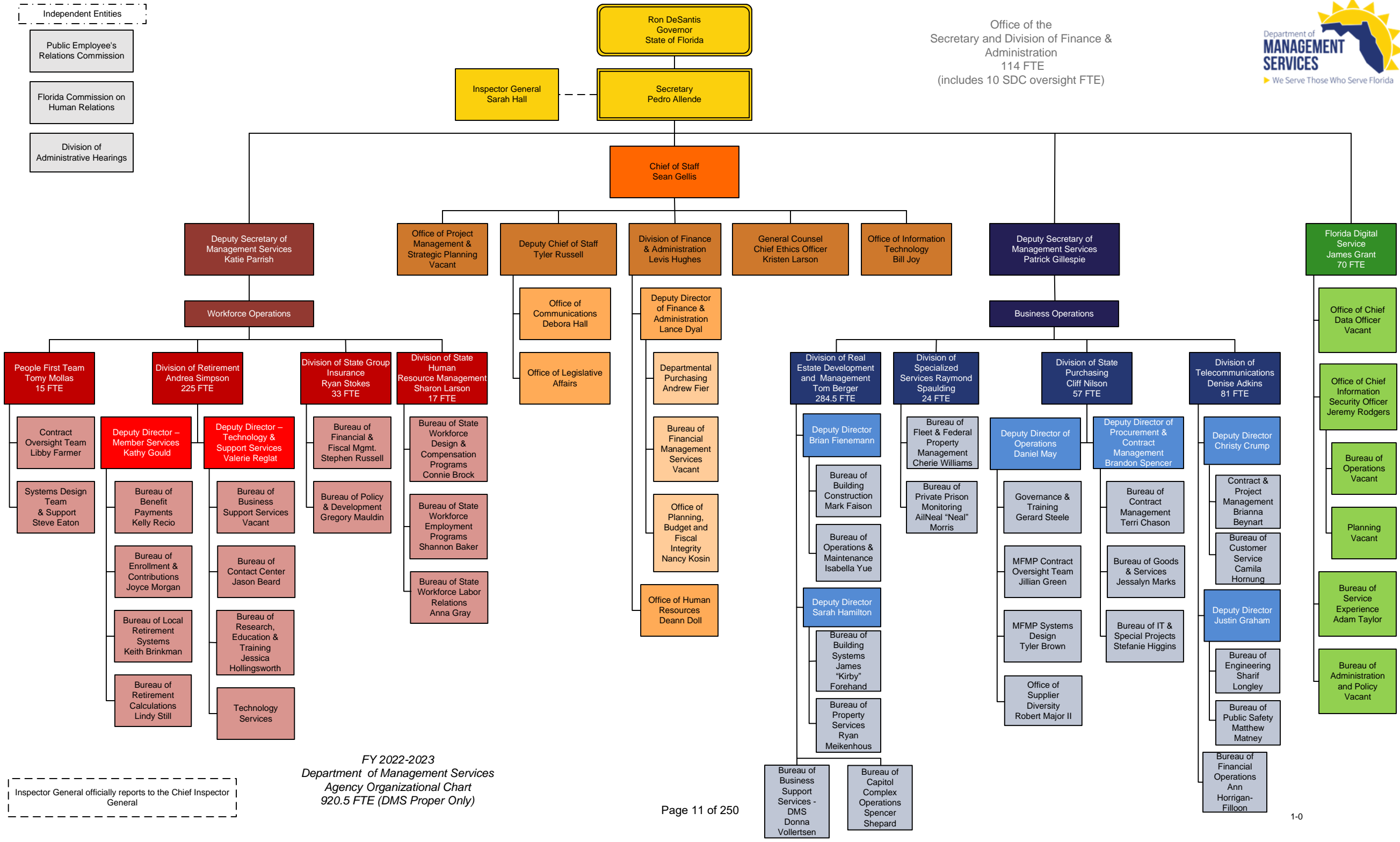
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	City of Lake Helen, Florida v. Department of Management Services	
Court with Jurisdiction:	Division of Administrative Hearings	
Case Number:	22-2624RU	
Summary of the Complaint:	Petitioner alleges that a statement of DMS's Division of Retirement ("Division") constitutes an unadopted rule in violation of section 120.54(1), Florida Statutes. Specifically, the Petition alleges that Chapters 112 and 121, Florida Statutes, do not support the Division's demand that Petitioner pay retirement contributions in an amount equal to the unfunded actuarial liability portion of the employer contribution that would be required for active members of the Florida Retirement System in addition to the contributions required by Section 121.76, Florida Statutes, which provides for employer payments of social security and the Retiree Health Insurance Subsidy Trust Fund.	
Amount of the Claim:	\$0, plus attorney's fees pursuant to Section 120.595(4), Florida Statutes	
Specific Statutes or Laws (including GAA) Challenged:	Various provisions of Chapters 112 and 121, Florida Statutes	
Status of the Case:	Petition filed at Division of Administrative Hearings on August 30, 2022. Order of Assignment filed on August 31, 2022. Hearing to be held by November 16, 2022.	
Who is representing (of	<input checked="" type="checkbox"/>	Agency Counsel

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

Office of Policy and Budget – July 2022

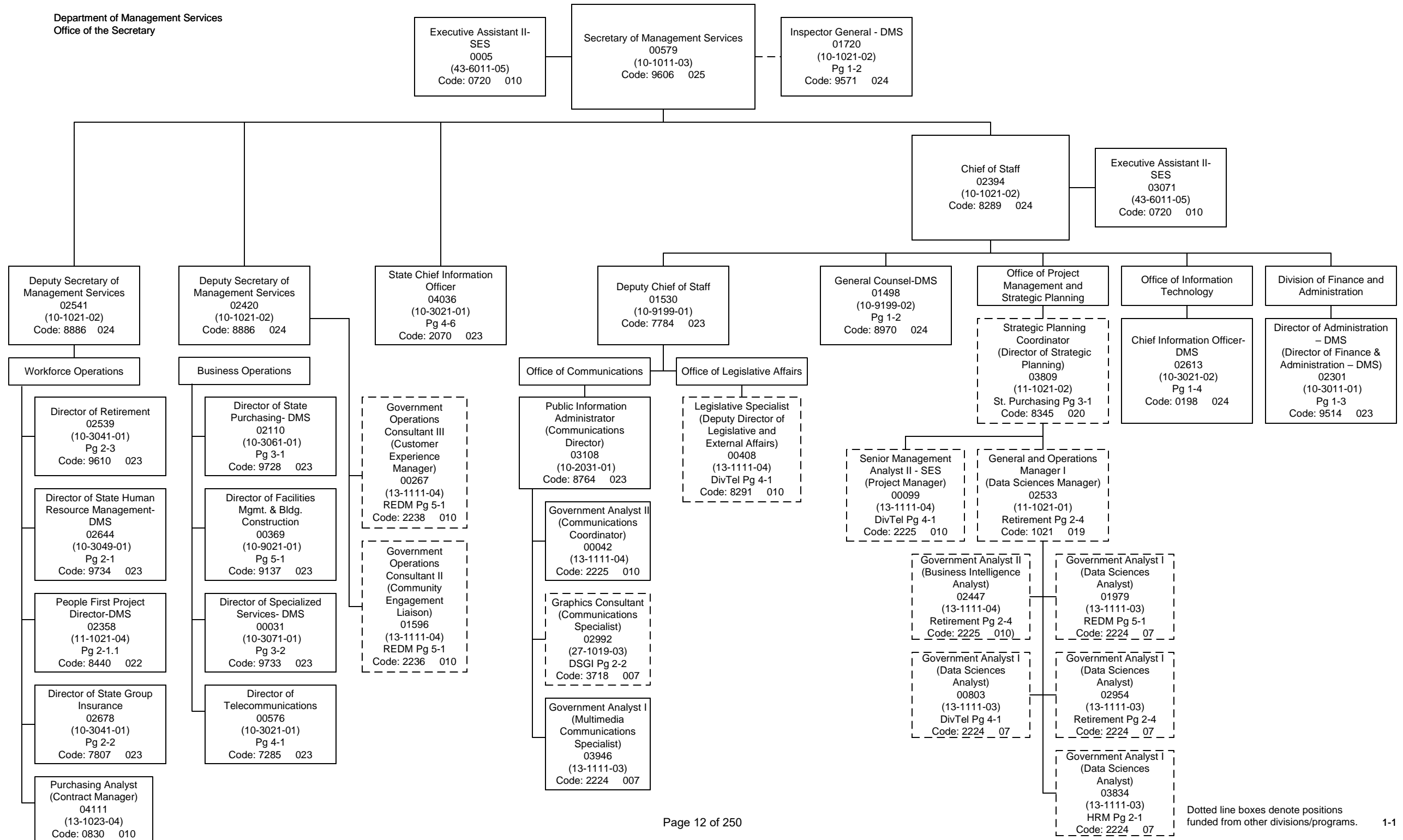
- Independent Entities
- Public Employee's Relations Commission
- Florida Commission on Human Relations
- Division of Administrative Hearings

Office of the Secretary and Division of Finance & Administration
114 FTE
(includes 10 SDC oversight FTE)



FY 2022-2023
Department of Management Services
Agency Organizational Chart
920.5 FTE (DMS Proper Only)

Inspector General officially reports to the Chief Inspector General



Secretary of Management Services
 00579
 (10-1011-03)
 Code: 9606 025

Chief of Staff
 02394
 (10-1021-02)
 Code: 8289 024

Inspector General - DMS
 01720
 (10-1021-02)
 Code: 9571 024

General Counsel - DMS
 01498
 (10-9199-02)
 Code: 8970 024

Audit Director- SES
 00931
 (11-3031-02)
 Code: 1665 020

Chief, Internal Investigations Officer- DMS
 (Chief of Investigations)
 02371
 (11-9199-02)
 Code: 7546 020

Deputy General Counsel
 (Deputy General Counsel of Procurement and Contracts)
 03823
 (11-9199-04)
 Code: 8416 022

Deputy General Counsel
 (Deputy General Counsel of Litigation)
 03173
 (11-9199-04)
 Code: 8416 022

Senior Management Analyst I- SES
 02377
 (13-1111-03)
 Code: 2224 007

Sr. Mgmt. Analyst II - SES
 (Audit Team Leader)
 02637
 (13-1111-04)
 Code: 2225 010

Inspector Specialist
 00735
 (13-1041-04)
 Code: 2240 010

Attorney Supervisor
 (IT Contract Attorney Supervisor)
 03826
 (23-1011-05)
 Code 7743 016

Attorney Supervisor
 (Contract Attorney Supervisor)
 03825
 (23-1011-05)
 Code 7743 016

Attorney Supervisor
 (Retirement Attorney Supervisor)
 02624
 (23-1011-05)
 Retirement Pg 2-4
 Code 7743 016

Senior Attorney (Assistant General Counsel – Employment and Labor Relations)
 02312
 (23-1011-04)
 Code: 7738 014

Admin Assistant III – SES
 03822
 (43-6011-04)
 Code 0714 006

Operations Review Spec.
 (Staff Auditor)
 00009
 (13-1111-04)
 Code: 2239 010

Administrative Assistant III
 (Office Manager)
 01496
 (43-6011-04)
 Code: 0714 006

Senior Attorney (Assistant General Counsel)
 04037
 (23-1011-04)
 Code: 7738 014

Senior Attorney (Assistant General Counsel)
 03927
 (23-1011-04)
 Code: 7738 014

Senior Attorney (Assistant General Counsel)
 02544
 (23-1011-04)
 Retirement Pg 2-4
 Code: 7738 014

Senior Attorney (Assistant General Counsel)
 03084
 (23-1011-04)
 Code: 7738 014

Admin Asst II- SES
 02405
 (43-6011-03)
 Code: 0712 005

Sr. Mgmt. Analyst II- SES
 (Retirement Compliance Audit Supervisor)
 02627
 (13-1111-04)
 Retirement Pg. 2-4
 Code: 2225 010

Operations Review Spec. (Retirement Audit Team Lead)
 02626
 (13-1111-04)
 Retirement Pg 2-4
 Code: 2239 010

Senior Attorney (Assistant General Counsel)
 00025
 (23-1011-04)
 Code: 7738 014

Attorney
 01901
 (23-1011-03)
 Code: 7736 010

Senior Attorney (Assistant General Counsel)
 02590
 (23-1011-04)
 Retirement Pg 2-4
 Code: 7738 014

Senior Attorney (Assistant General Counsel)
 01668
 (23-1011-04)
 Code: 7738 014

Admin Asst II- SES
 01378
 (43-6011-03)
 Code: 0712 005

Operations Review Spec. (Retirement Compliance Auditor) (2)
 02411, 03123
 (13-1111-04)
 Retirement Pg 2-4
 Code: 2239 010

Government Analyst II
 (IT Audit Team Lead)
 04038
 (13-1111-04)
 Code: 2225 010

Senior Attorney (Assistant General Counsel)
 03827
 (23-1011-04)
 Code 7738 014

Senior Attorney (Assistant General Counsel)
 03824
 (23-1011-04)
 Code 7738 014

Senior Attorney (Assistant General Counsel)
 02483
 (23-1011-04)
 Retirement Pg 2-4
 Code 7738 014

Operations & Mgmt Consultant II – SES (Public Records Administrator)
 00898
 (13-1111-04)
 Code: 2236 010

Admin Asst II-SES
 02564
 (43-6011-03)
 Retirement Pg 2-4
 Code: 0712 005

Government Analyst II
 (IT Auditor)
 03969
 (13-1111-04)
 Code: 2225 010

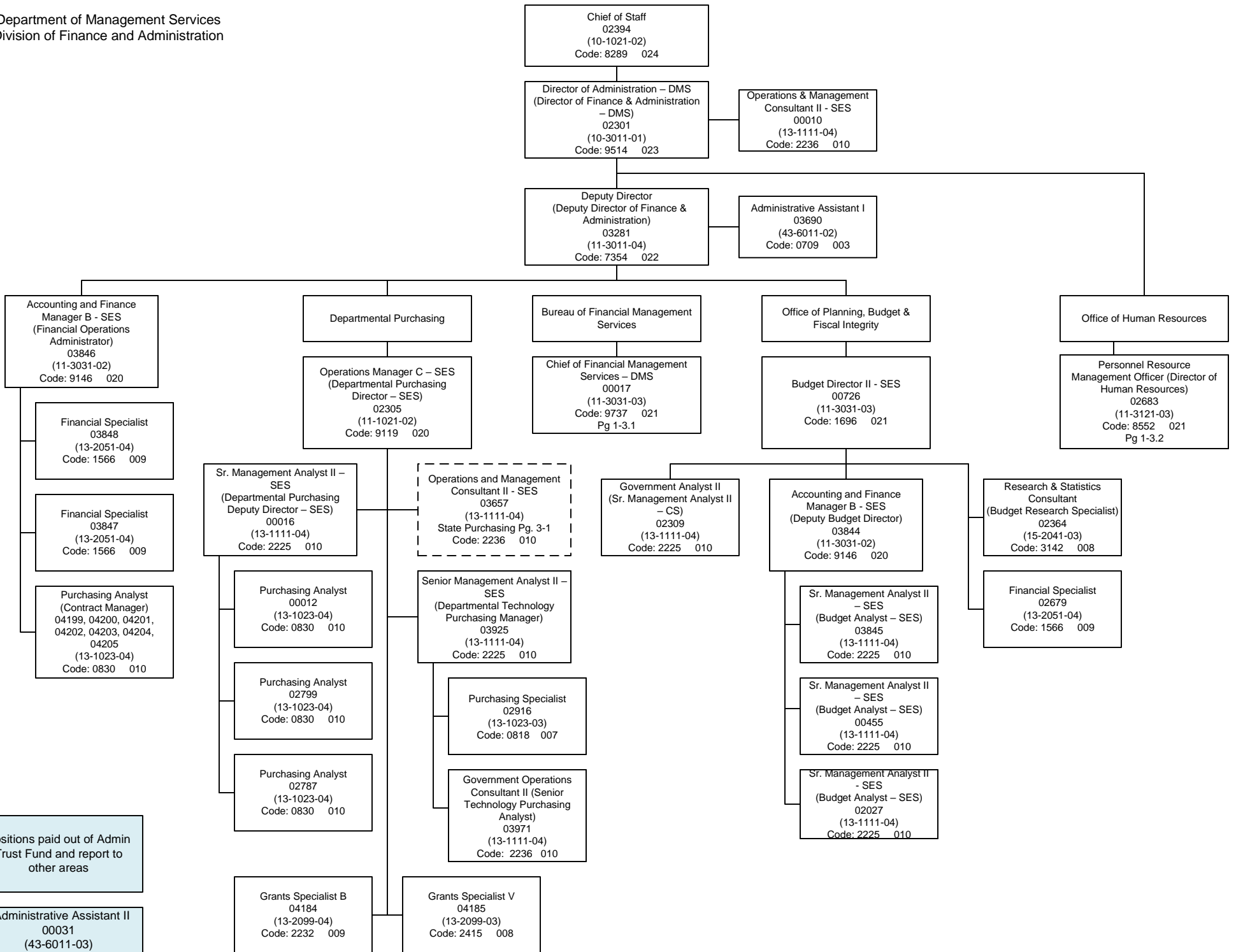
Inspector General officially reports to the Chief Inspector General

Admin Asst. I- SES
 02554
 (43-6011-02)
 Retirement Pg. 2-4
 Code: 0709 003

Admin Asst. II- SES
 01377
 (43-6011-03)
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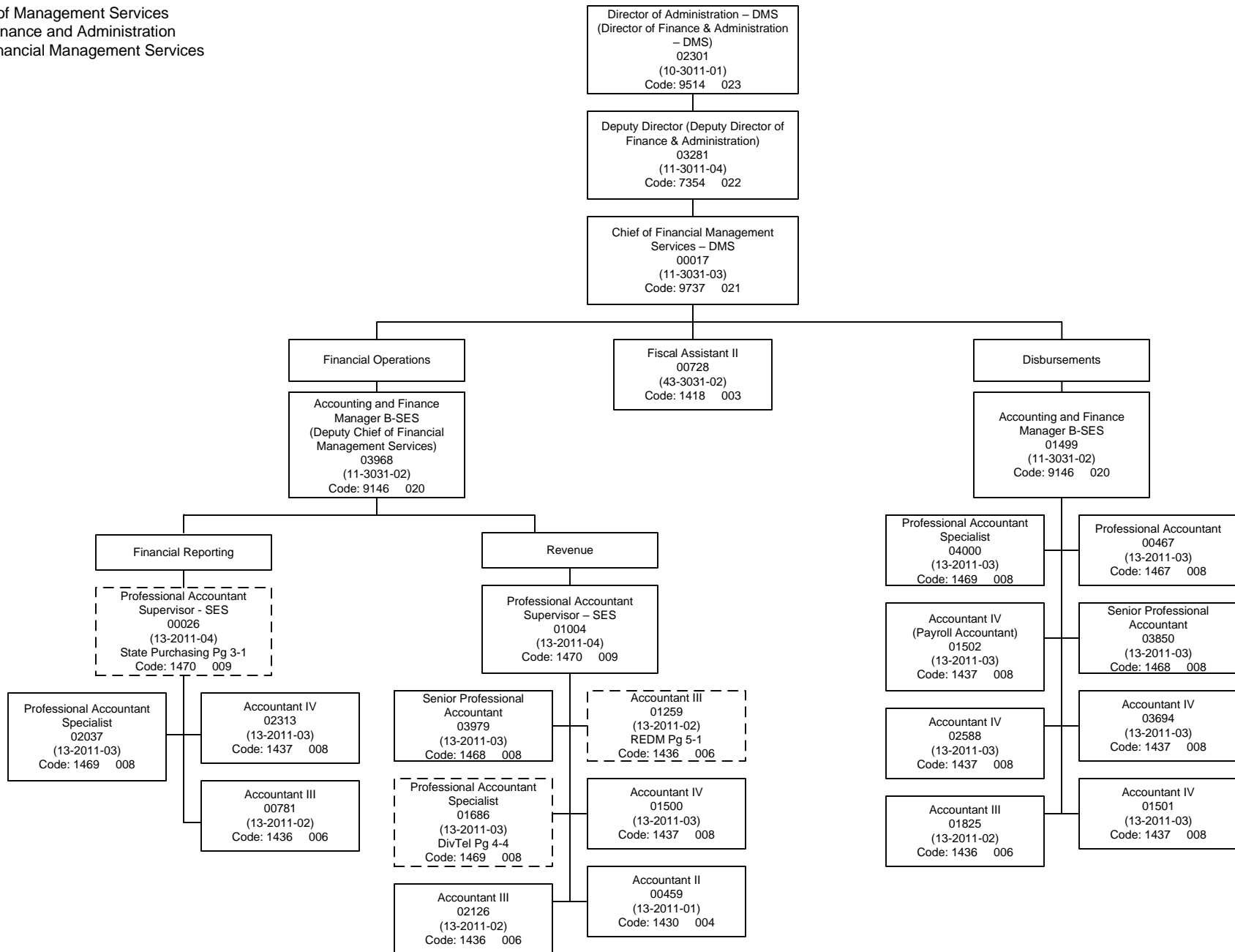
Dotted line boxes denote positions funded from other divisions/programs. 1-2

Department of Management Services
Division of Finance and Administration



Positions paid out of Admin
Trust Fund and report to
other areas

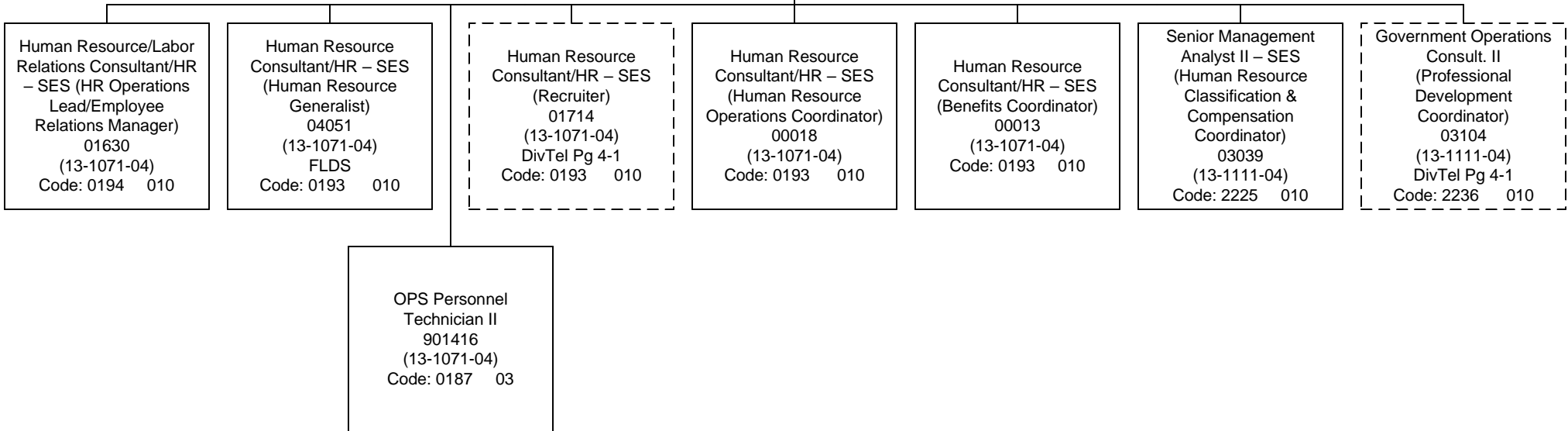
Administrative Assistant II
00031
(43-6011-03)
Specialized Services Pg. 3-2
Code: 0712 005

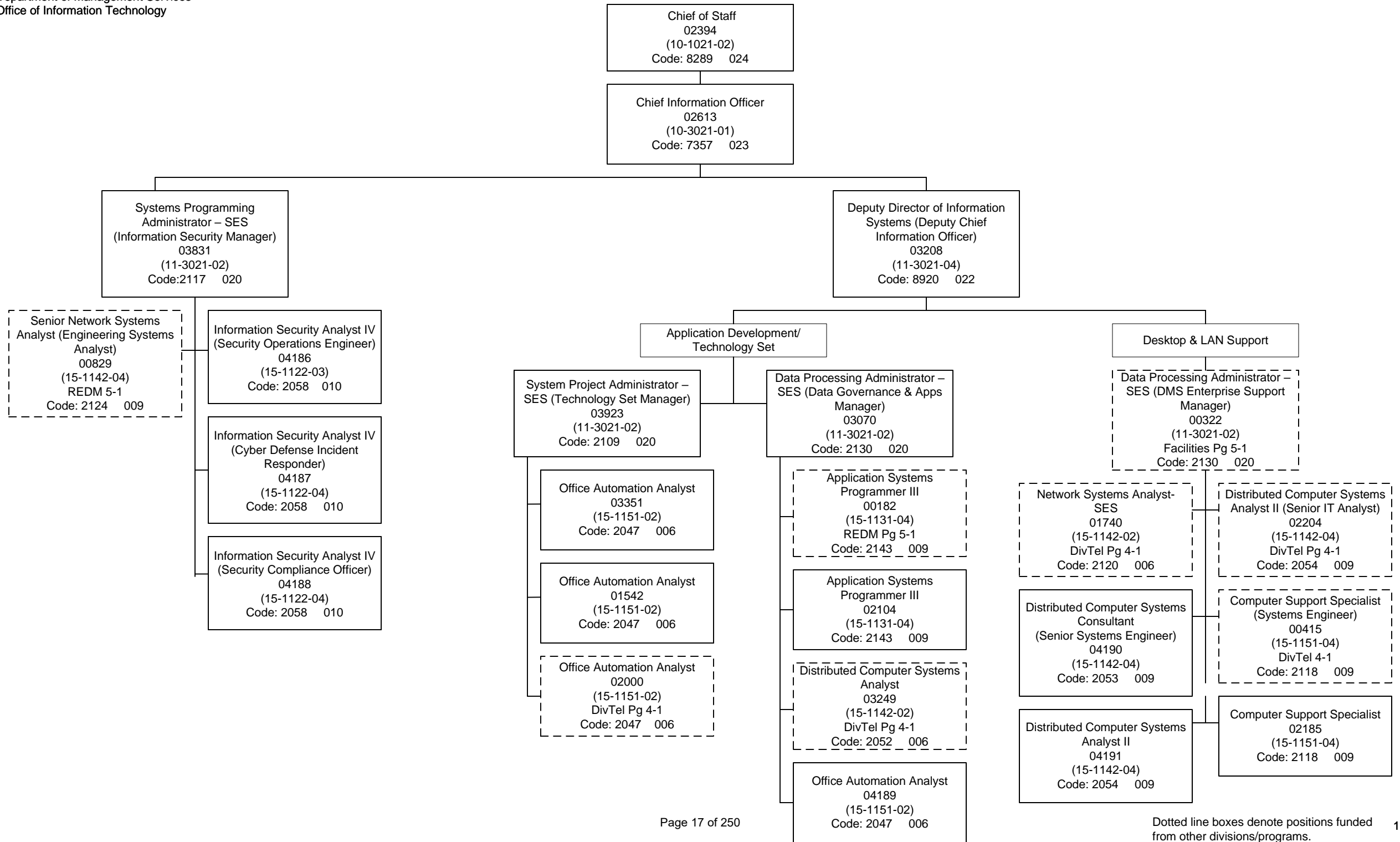


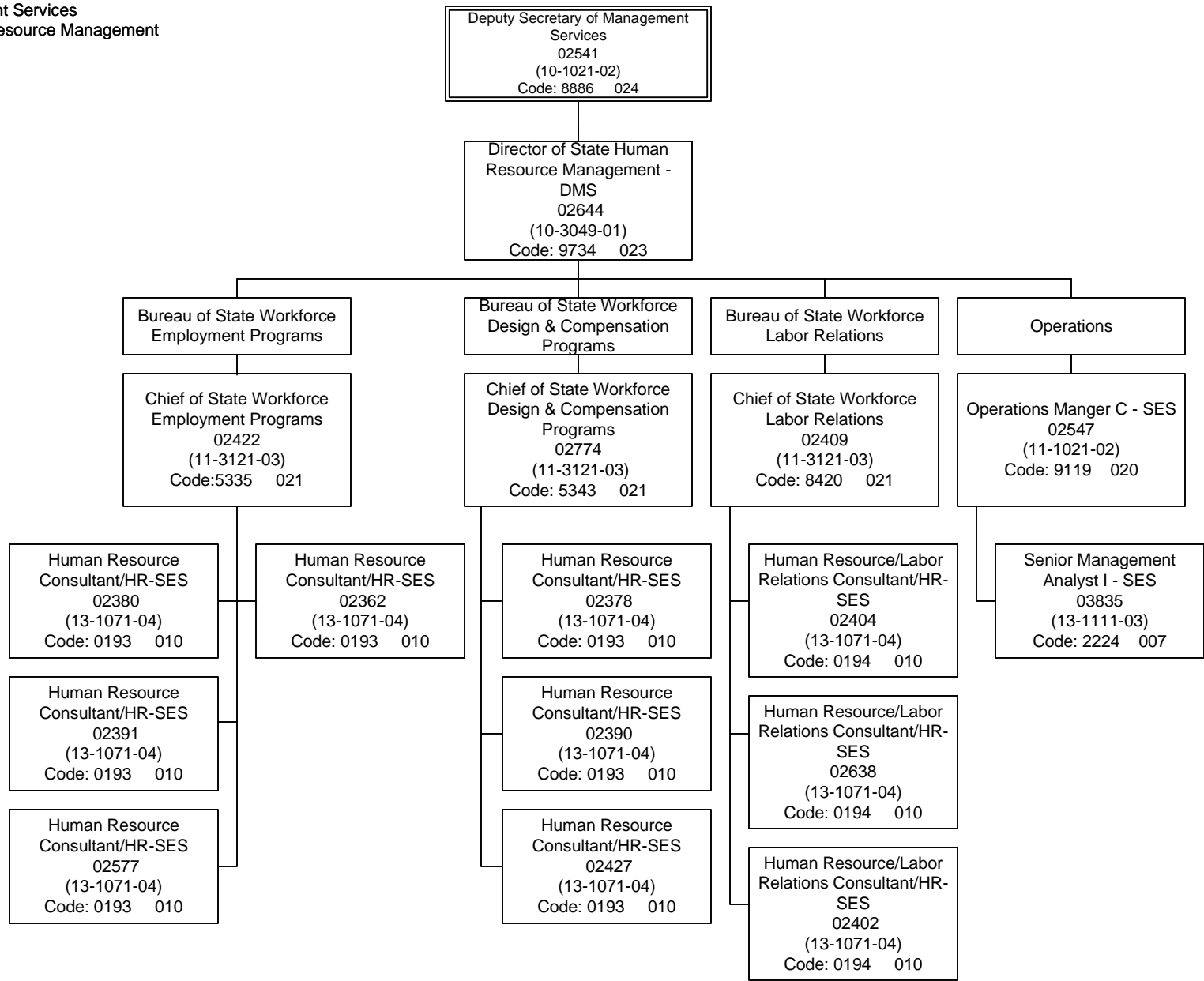
Director of Administration – DMS
 (Director of Finance &
 Administration – DMS)
 02301
 (10-3011-01)
 Code: 9514 023

Office of Human Resources

Personnel Resource
 Management Officer (Director of
 Human Resources)
 02683
 (11-3121-03)
 Code: 8552 021

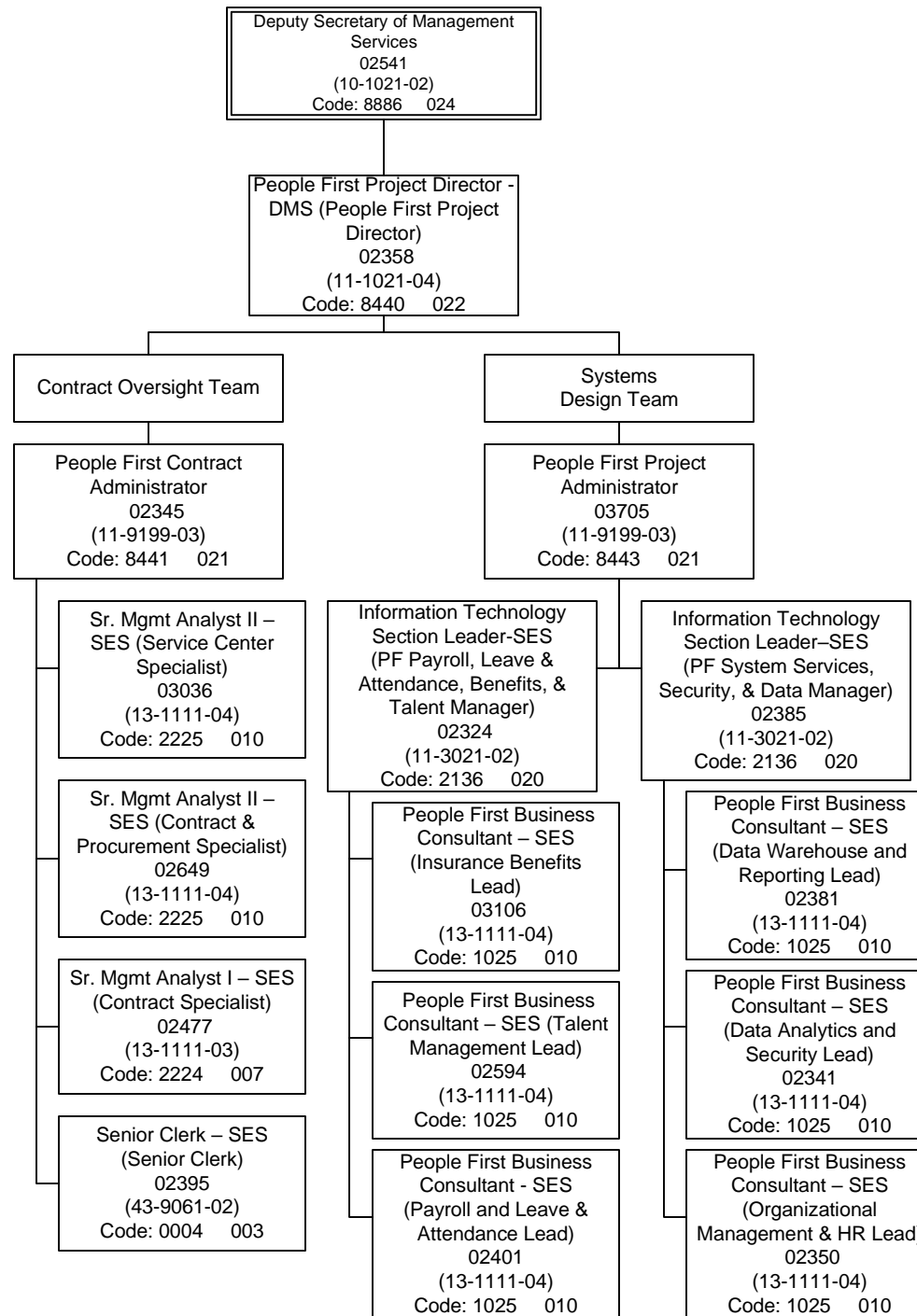


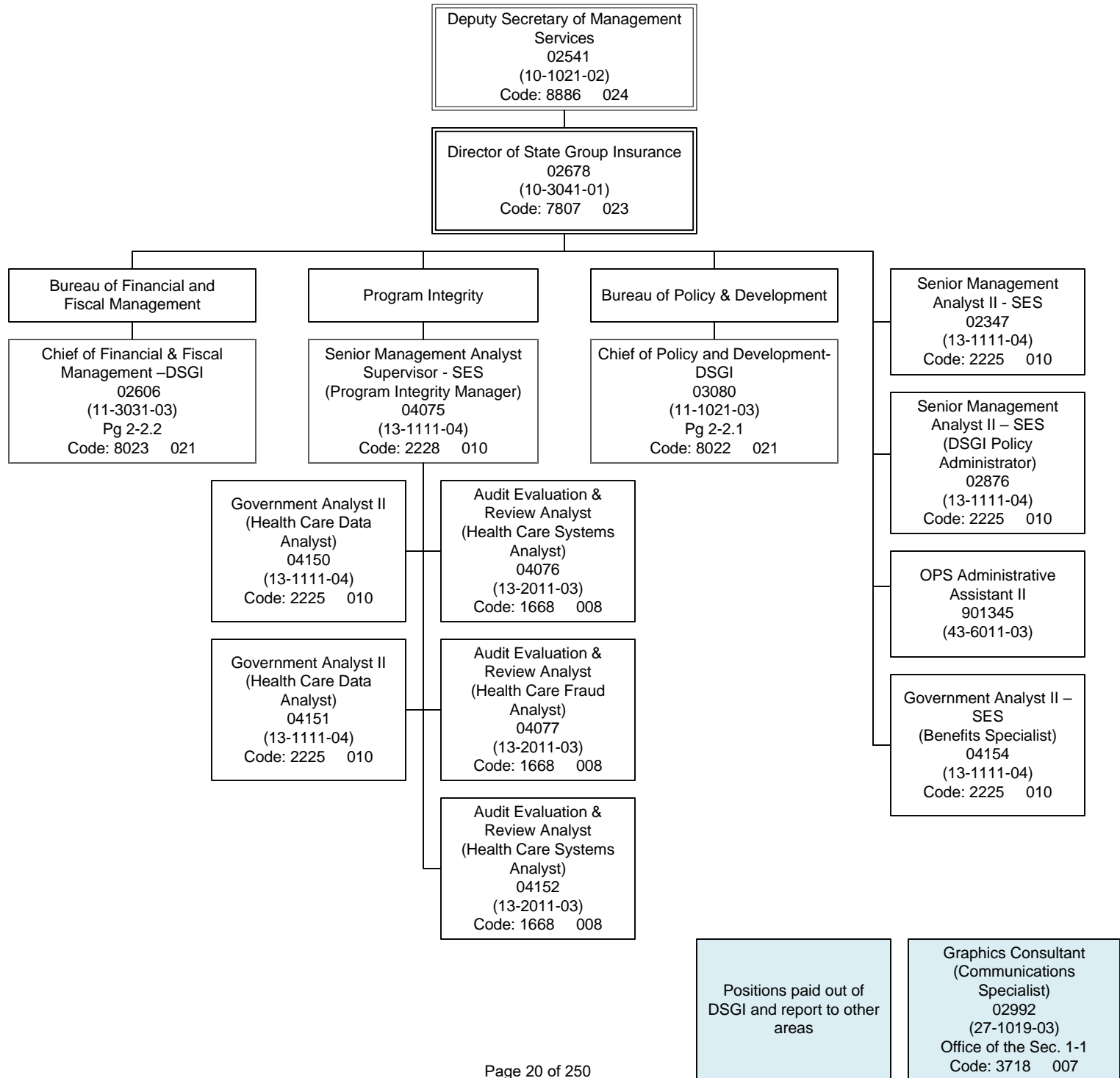


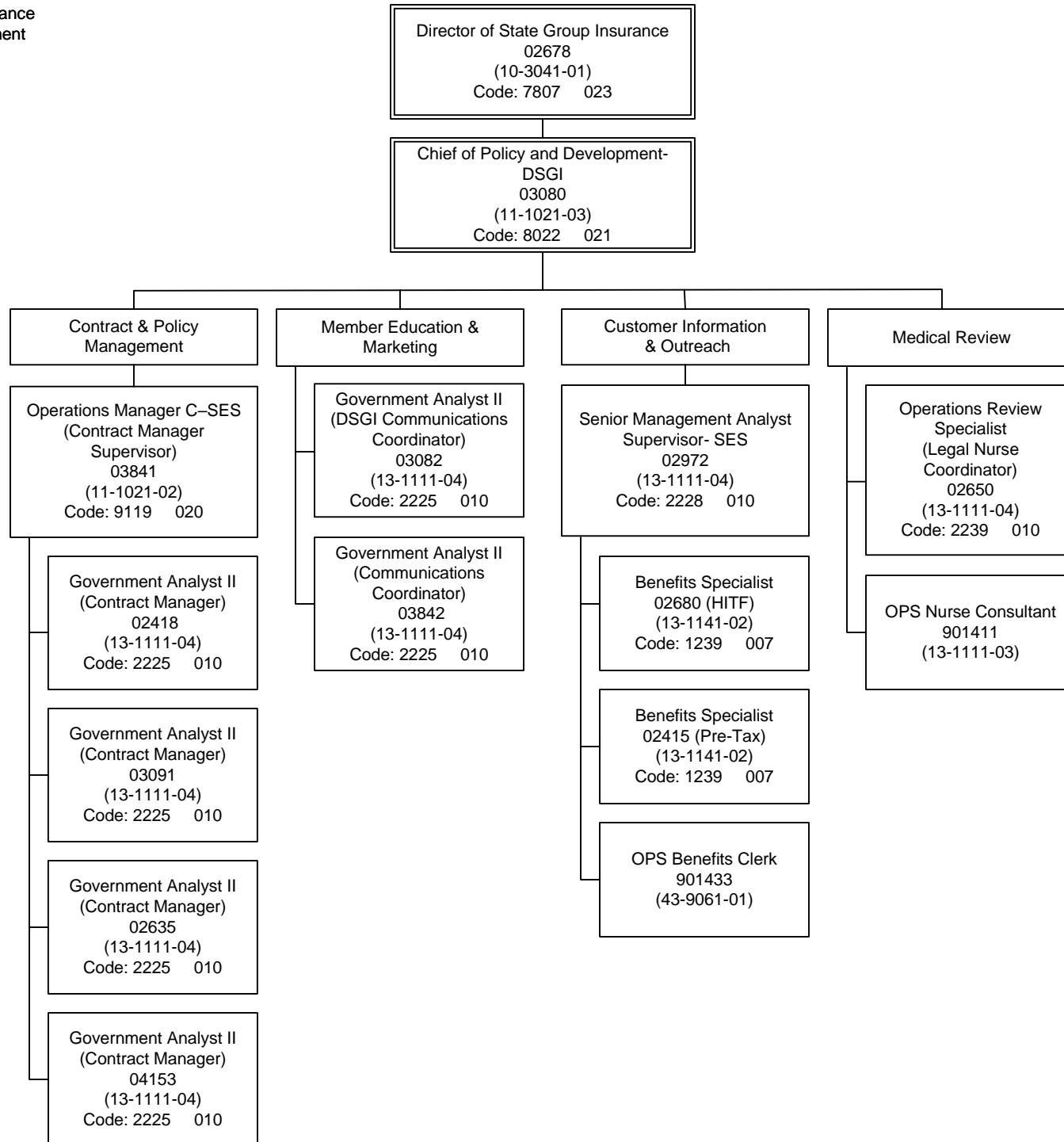


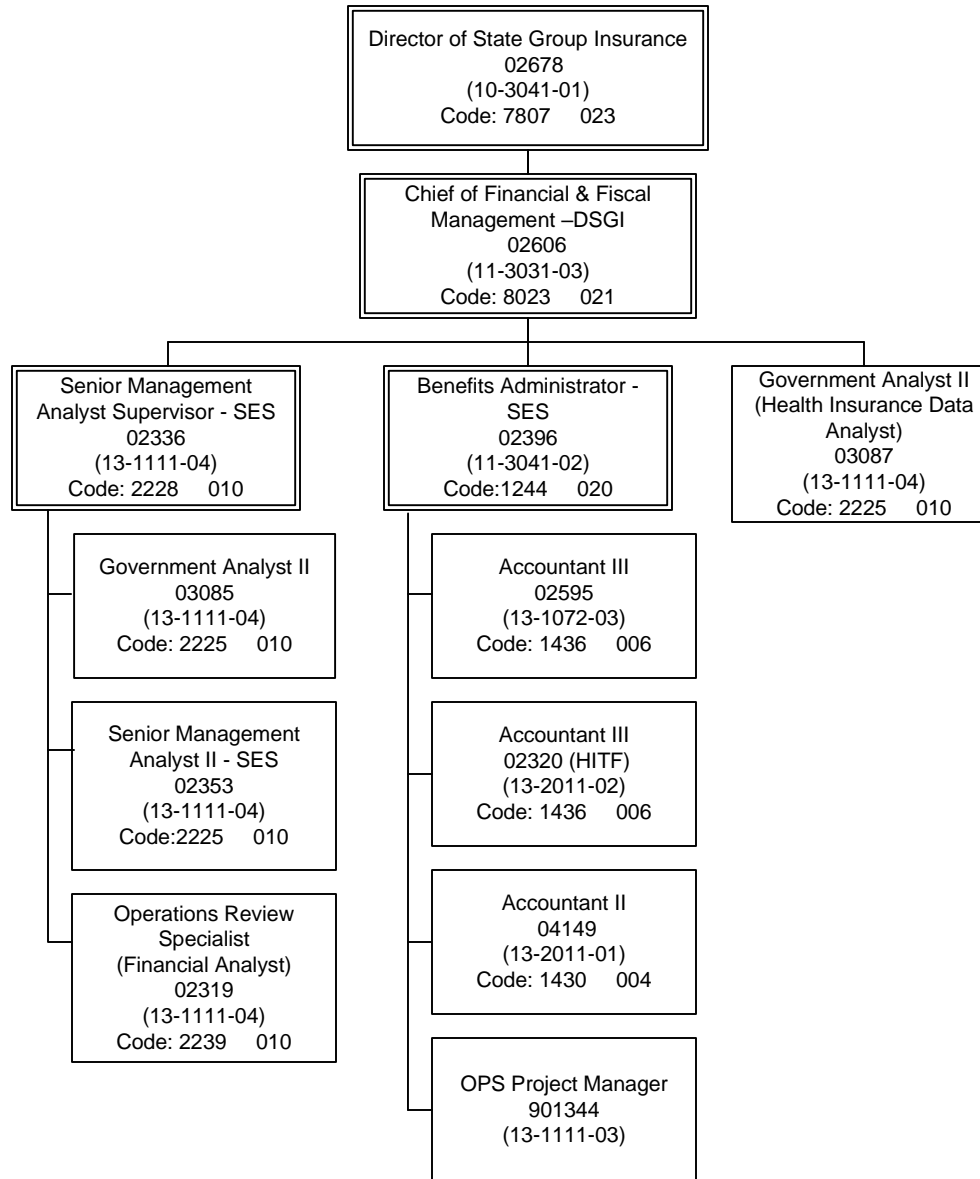
Positions paid out of State HRM and report to other areas

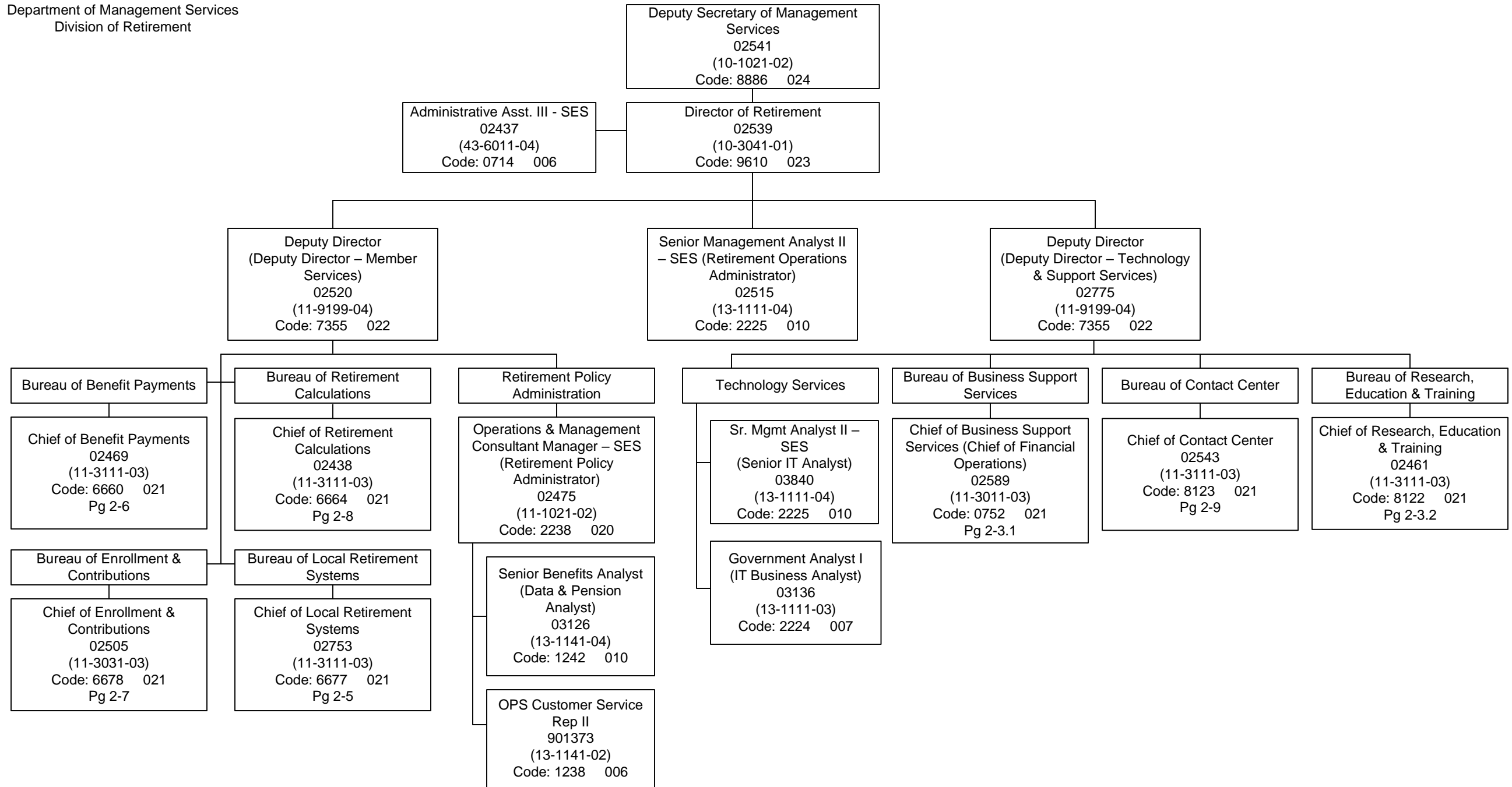
Government Analyst I
 (Data Sciences Analyst)
 03834
 (13-1111-03)
 Office of the Secretary
 Pg 1-1
 Code: 2224 07

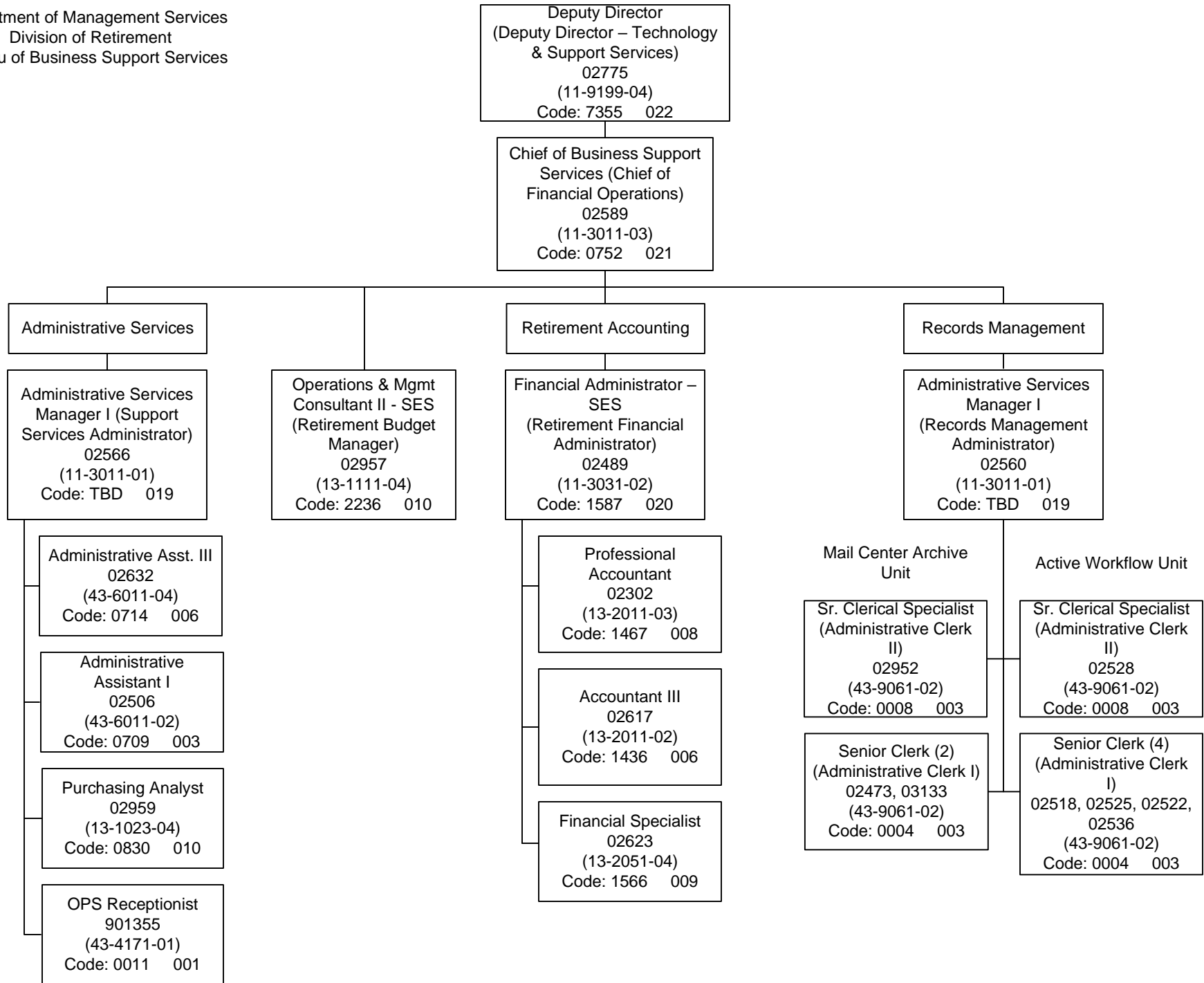


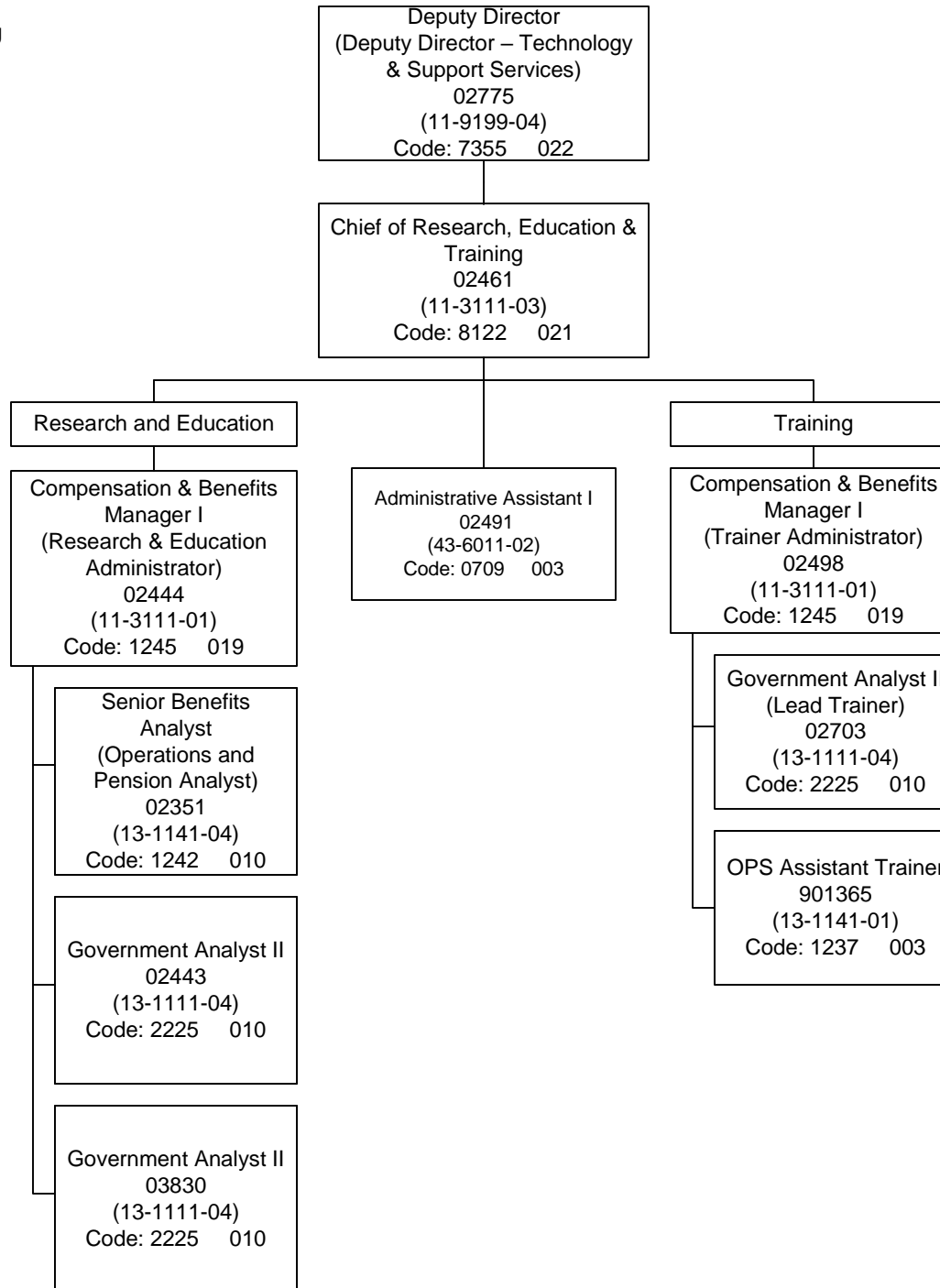


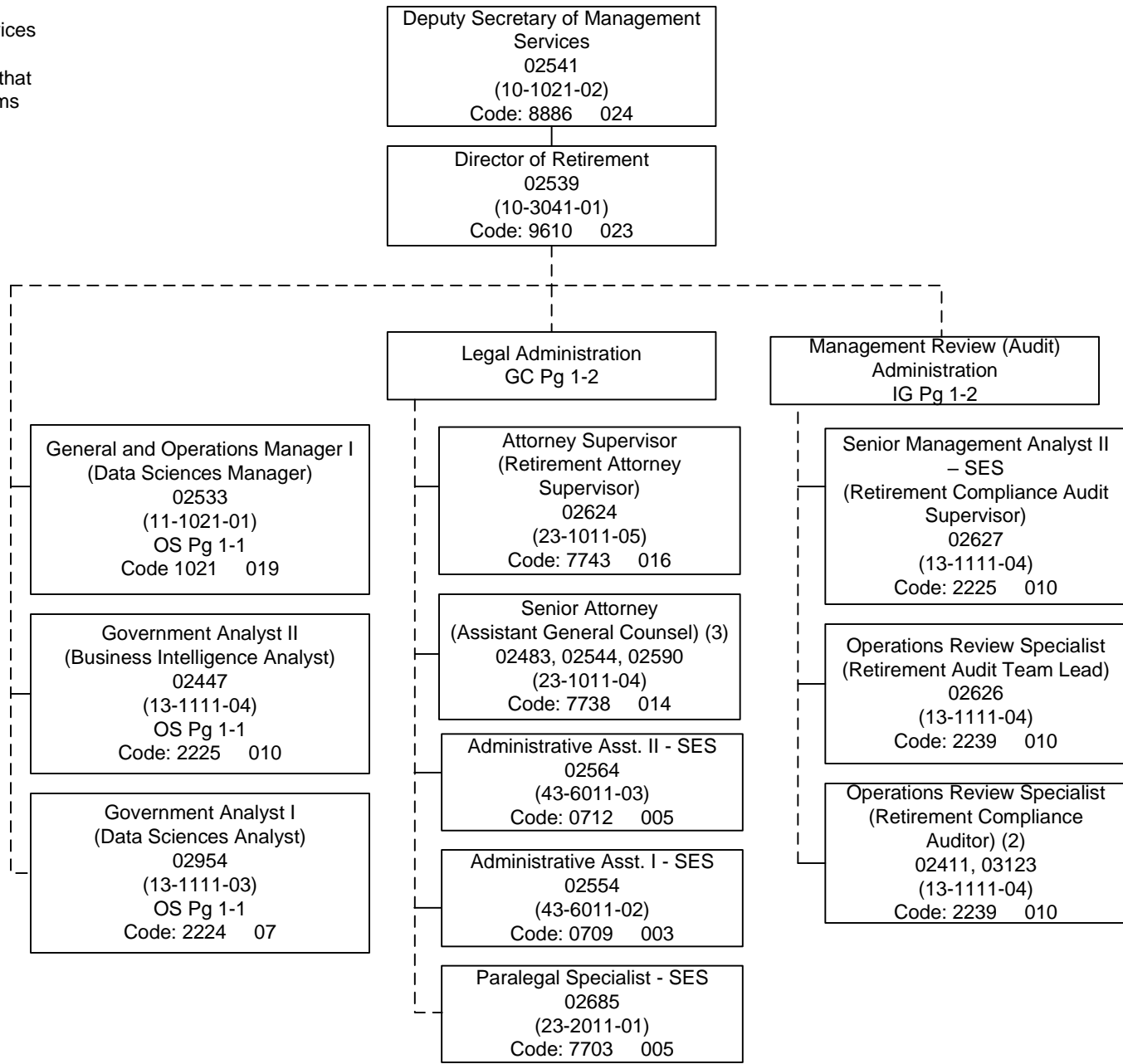


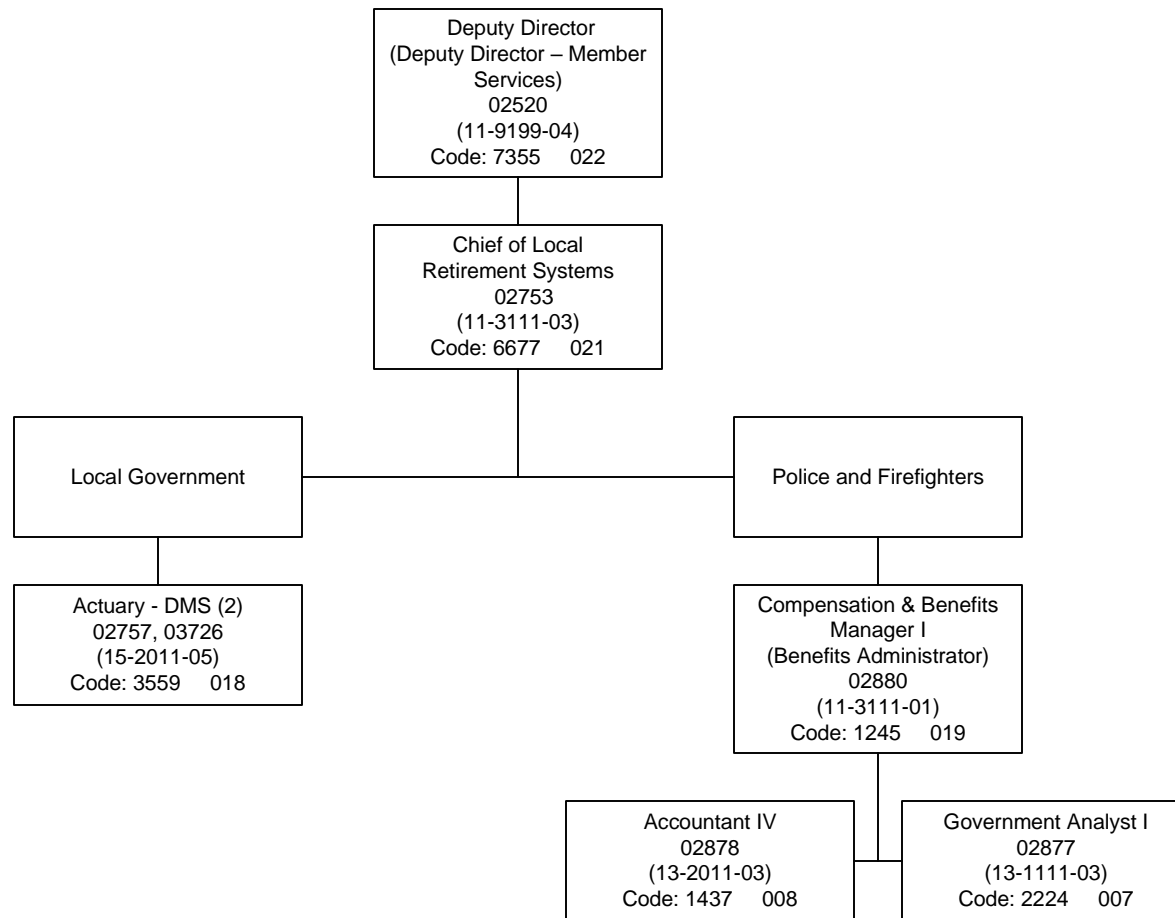


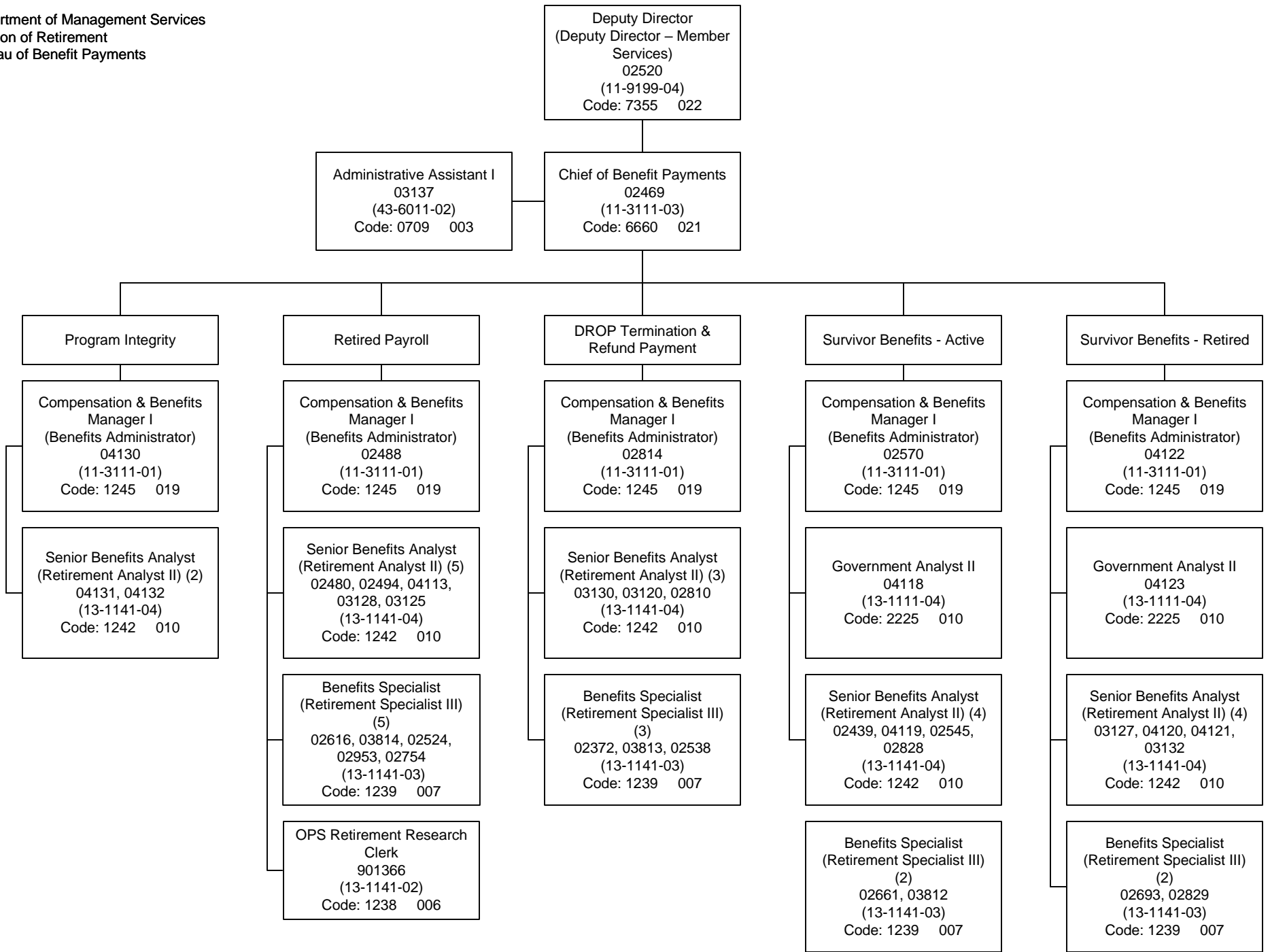












Deputy Director
 (Deputy Director – Member Services)
 02520
 (11-9199-04)
 Code: 7355 022

Chief of Enrollment & Contributions
 02505
 (11-3031-03)
 Code: 6678 021

Administrative Assistant I
 02516
 (43-6011-02)
 Code: 0709 003

Enrollment Section

Contributions Section

ORP/OAP

Compensation & Benefits
 Manager I
 (Benefits Administrator)
 02591
 (11-3111-01)
 Code: 1245 019

Compensation & Benefits
 Manager I
 (Benefits Administrator)
 02456
 (11-3111-01)
 Code: 1245 019

Compensation & Benefits
 Manager I
 (Benefits Administrator)
 02512
 (11-3111-01)
 Code: 1245 019

Enrollment

Special Risk

Senior Benefits Analyst
 (Retirement Analyst II)
 02509
 (13-1141-04)
 Code: 1242 010

Senior Benefits Analyst
 (Retirement Analyst II)
 (3)
 02562, 04116, 04117
 (13-1141-04)
 Code: 1242 010

Benefits Specialist
 (Retirement Specialist III)
 (3)
 02669, 02572, 02622
 (13-1141-03)
 Code: 1239 007

Benefits Specialist
 (Retirement Specialist III)
 02817
 (13-1141-03)
 Code: 1239 007

OPS Member Services
 Advocate
 901367
 (13-1141-02)
 Code: 1238 006

Pension Unit

Investment Plan Unit

Senior Benefits Analyst
 (Retirement Analyst II)
 02462
 (13-1141-04)
 Code: 1242 010

Senior Benefits Analyst
 (Retirement Analyst II)
 02375
 (13-1141-04)
 Code: 1242 010

Benefits Specialist
 (Retirement Specialist III)
 (2)
 02507, 02818
 (13-1141-03)
 Code: 1239 007

Benefits Specialist
 (Retirement Specialist III)
 (3)
 02691, 02426, 02636
 (13-1141-03)
 Code: 1239 007

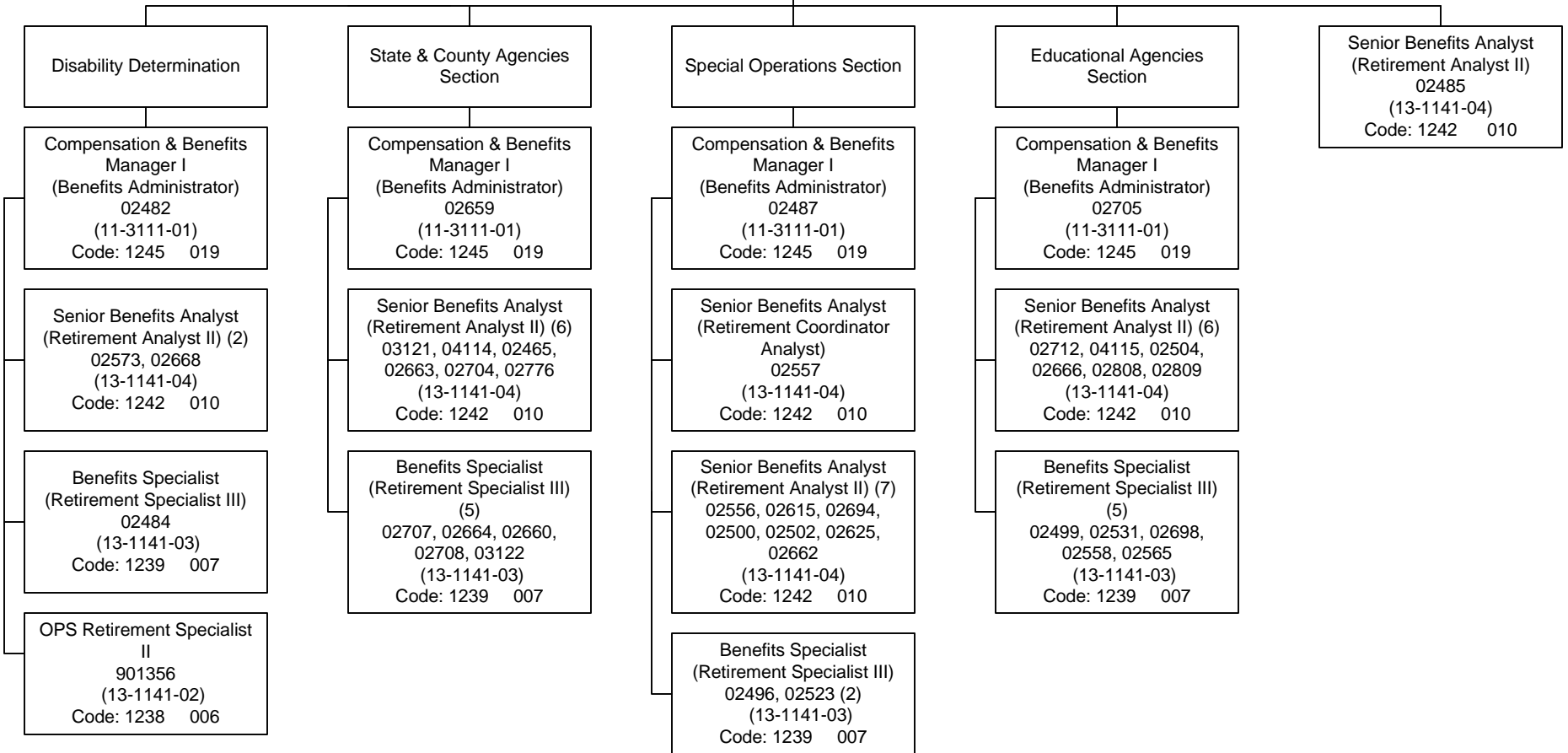
Senior Benefits Analyst
 (Retirement Analyst II)
 (2)
 02537, 02779
 (13-1141-04)
 Code: 1242 010

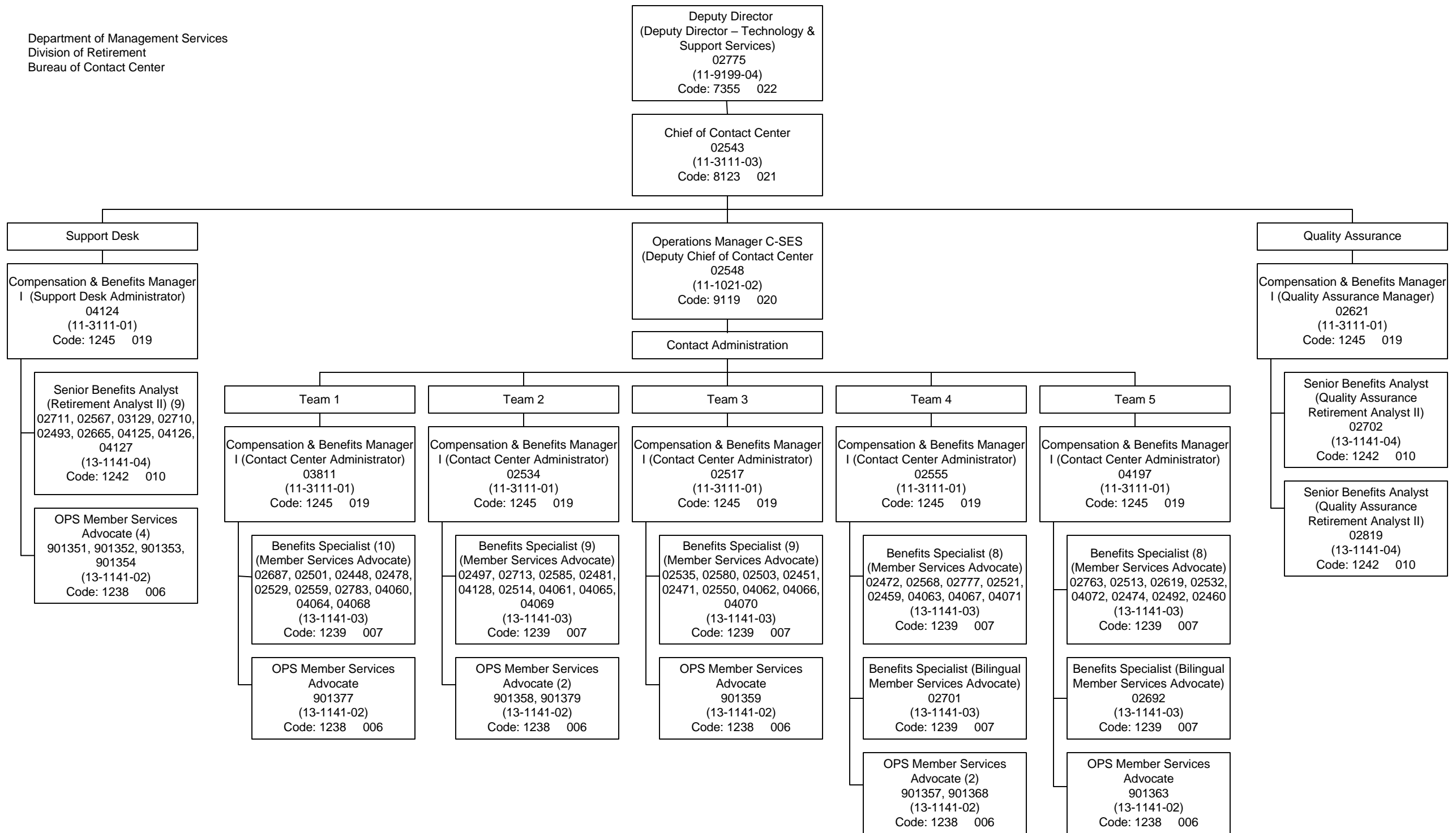
Benefits Specialist
 (Retirement Specialist III)
 02511
 (13-1141-03)
 Code: 1239 007

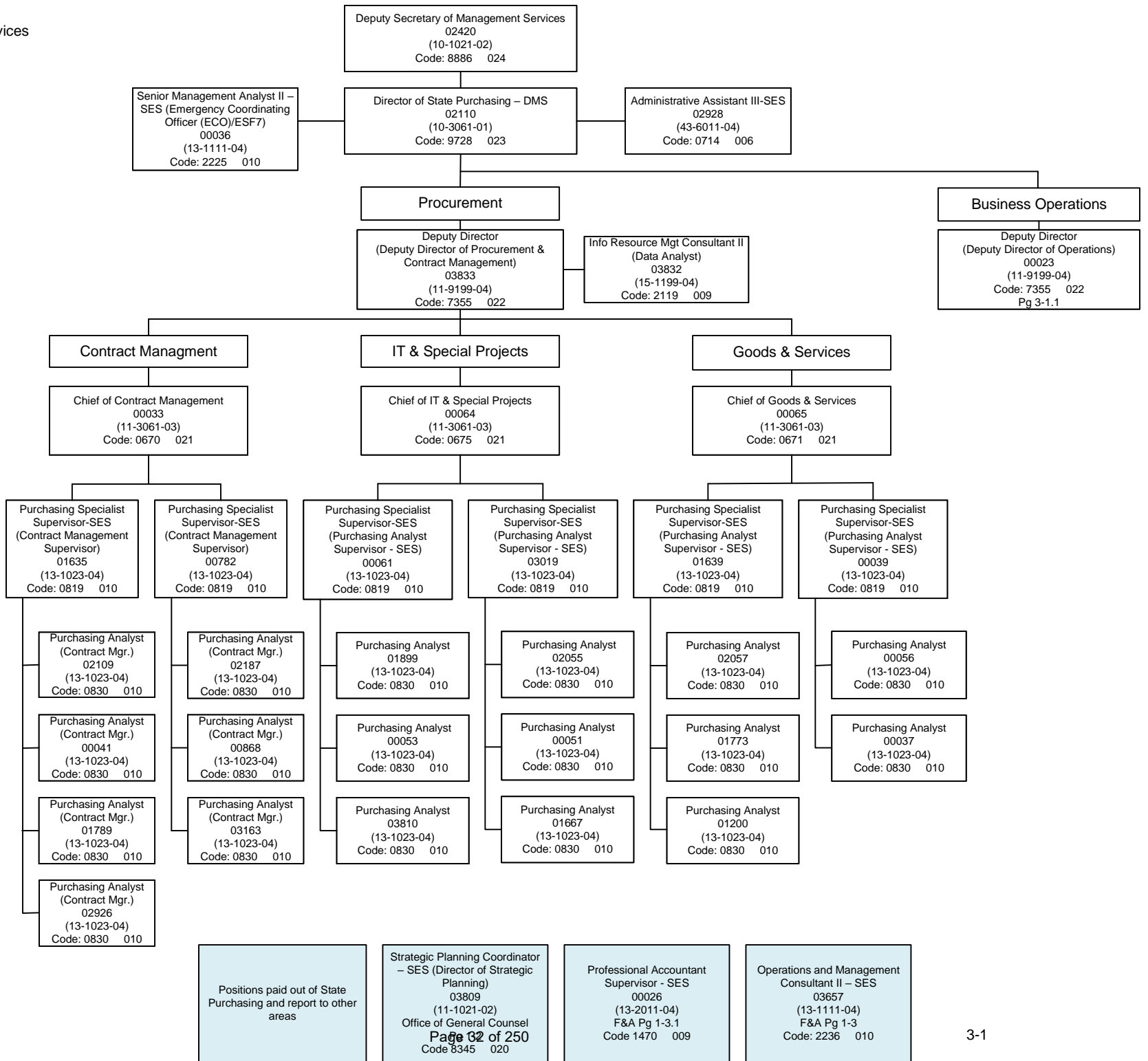
OPS Retirement
 Specialist III
 901458
 (13-1141-03)
 Code: 1239 007

Deputy Director
 (Deputy Director – Member Services)
 02520
 (11-3111-04)
 Code: 8937 022

Chief of Retirement Calculations
 02438
 (11-3111-03)
 Code: 6664 021





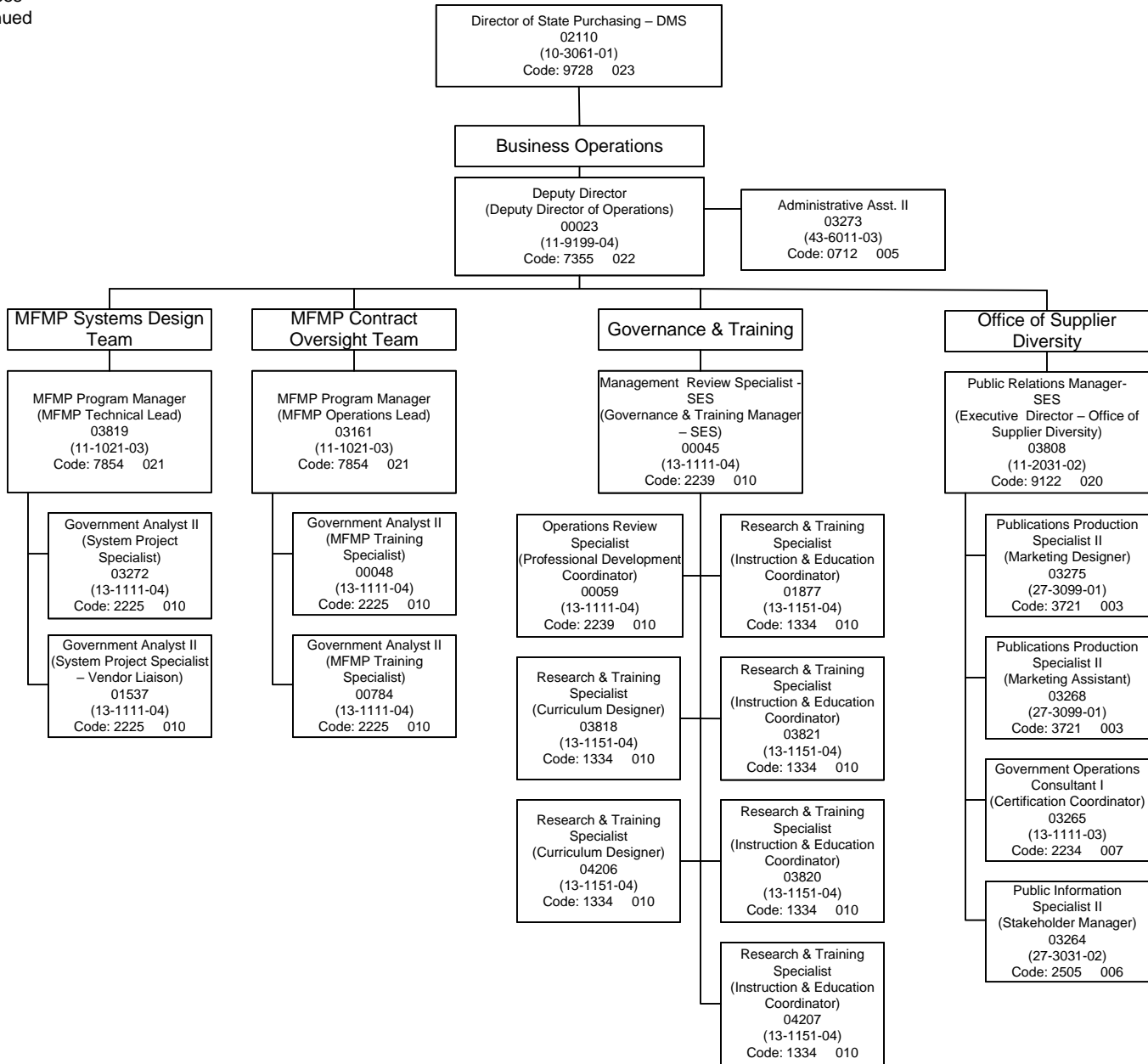


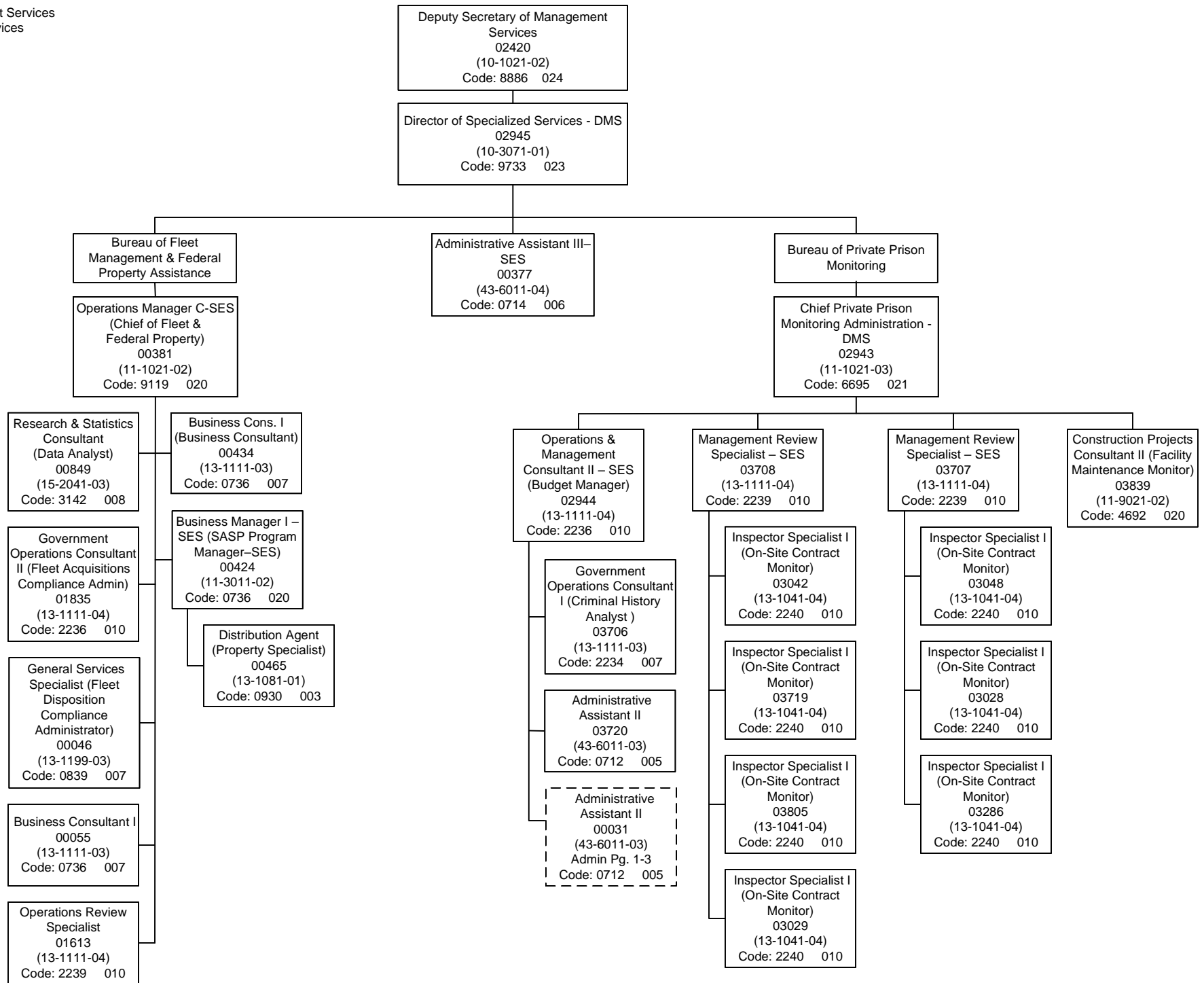
Positions paid out of State Purchasing and report to other areas

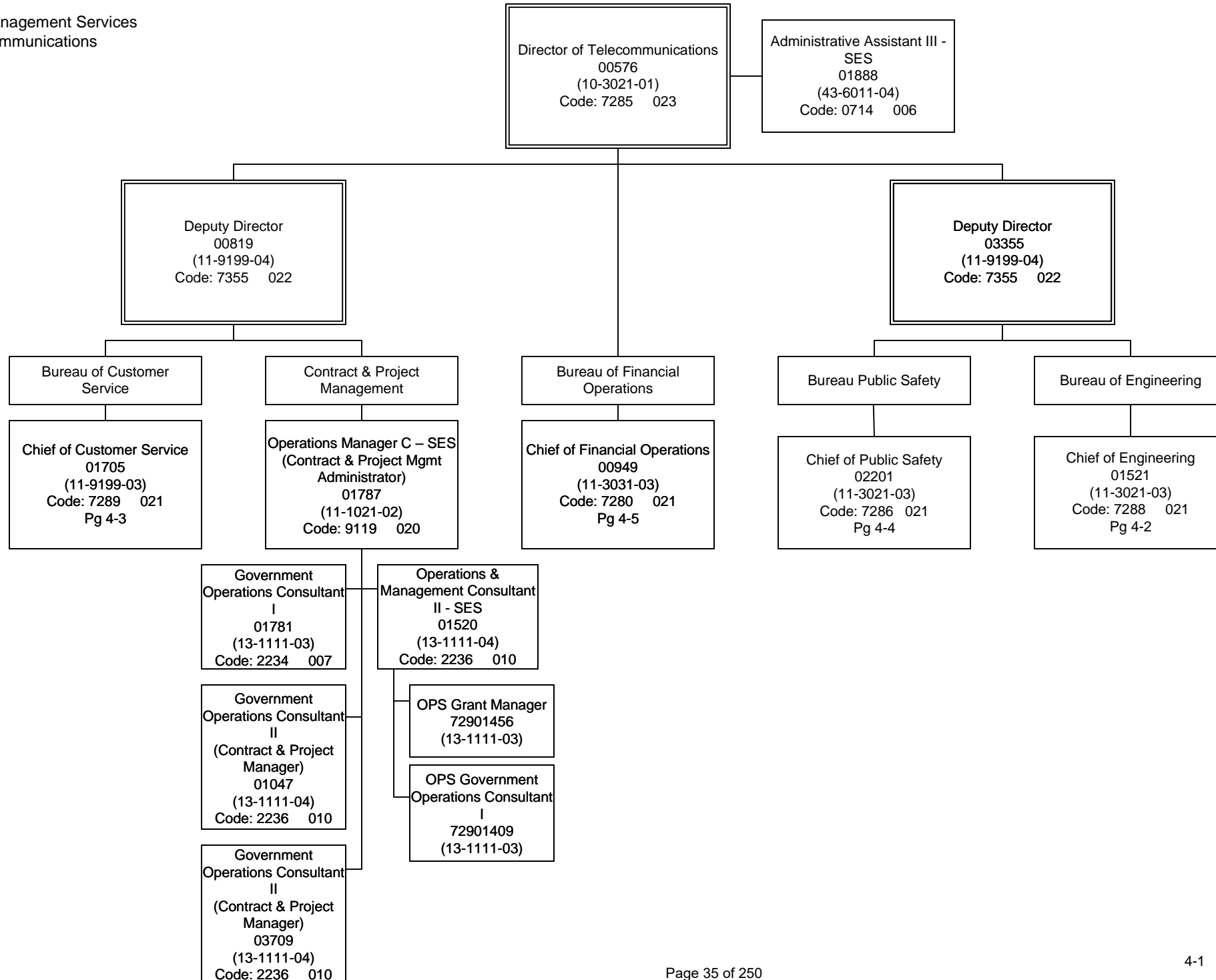
Strategic Planning Coordinator
- SES (Director of Strategic Planning)
03809
(11-1021-02)
Office of General Counsel
Page 32 of 250
Code 8345 020

Professional Accountant
Supervisor - SES
00026
(13-2011-04)
F&A Pg 1-3.1
Code 1470 009

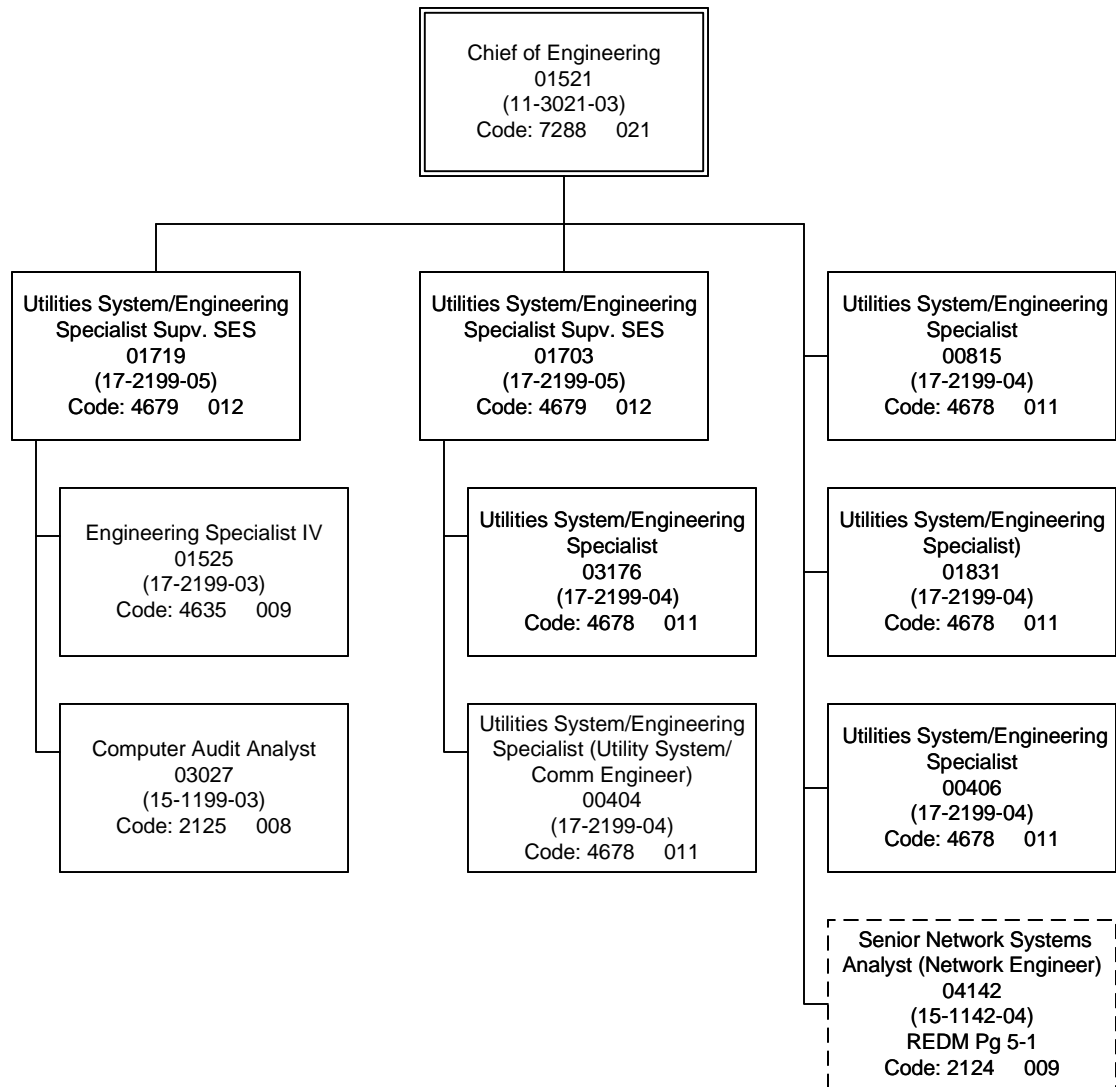
Operations and Management
Consultant II - SES
03657
(13-1111-04)
F&A Pg 1-3
Code: 2236 010

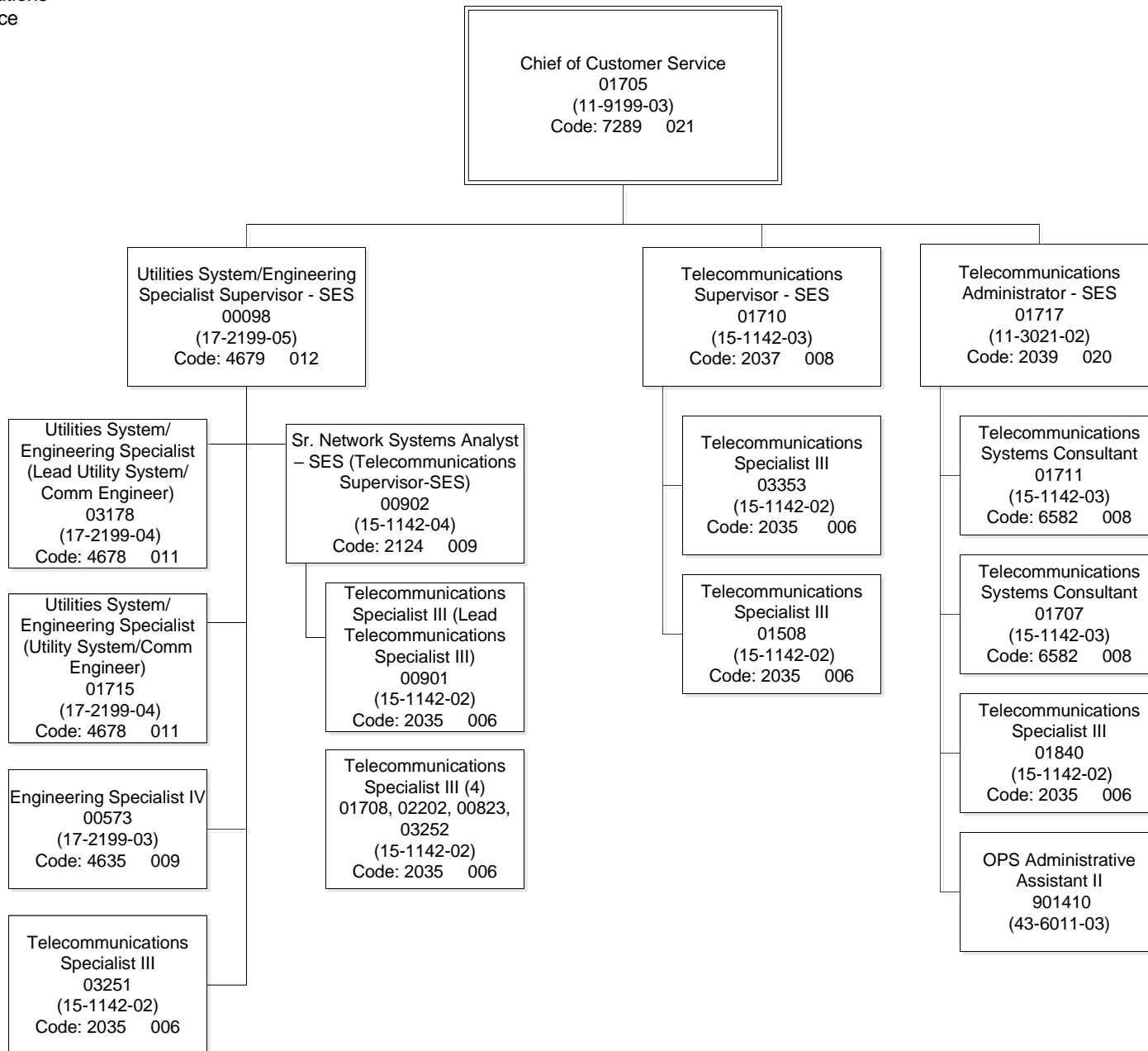


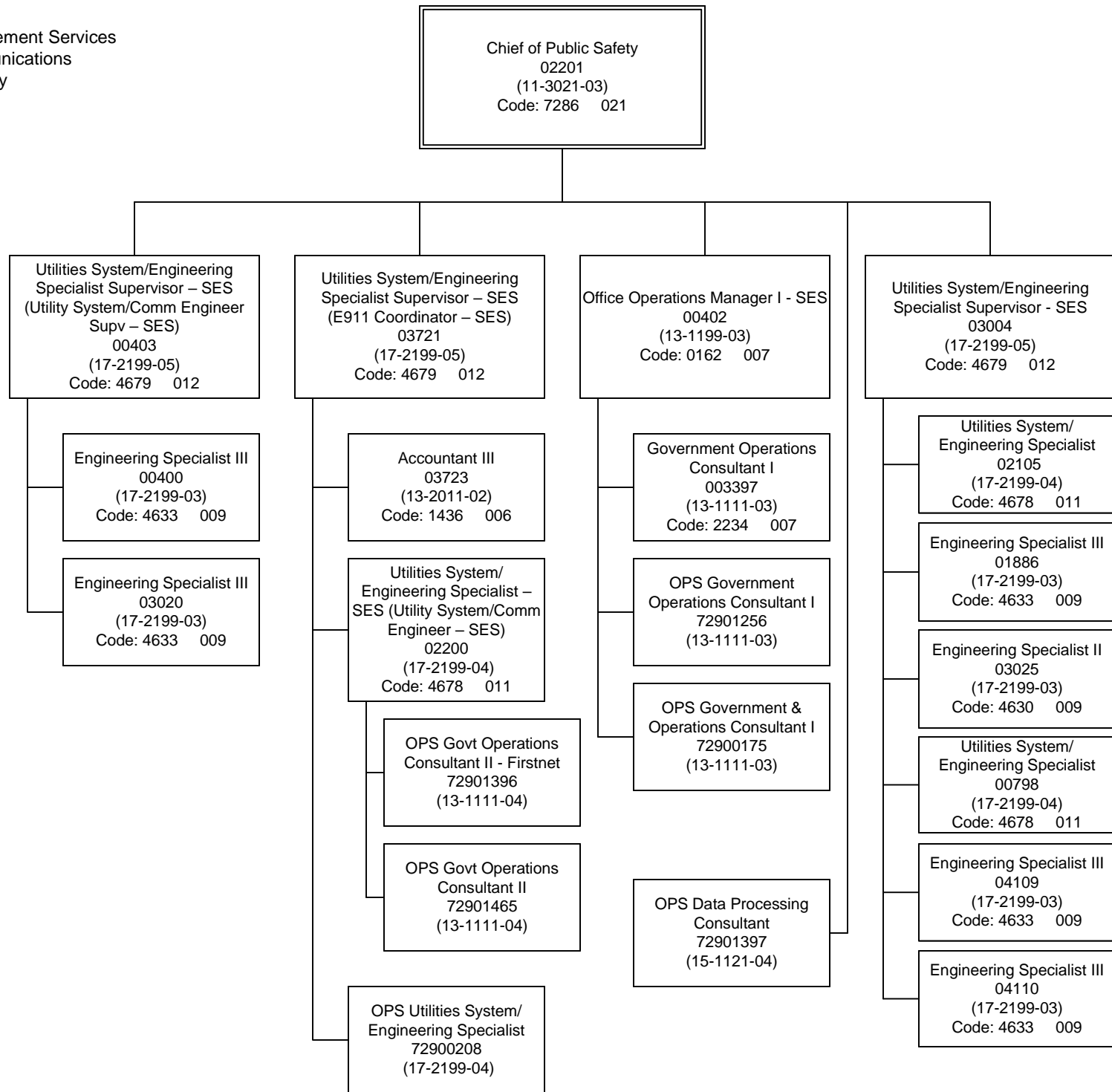


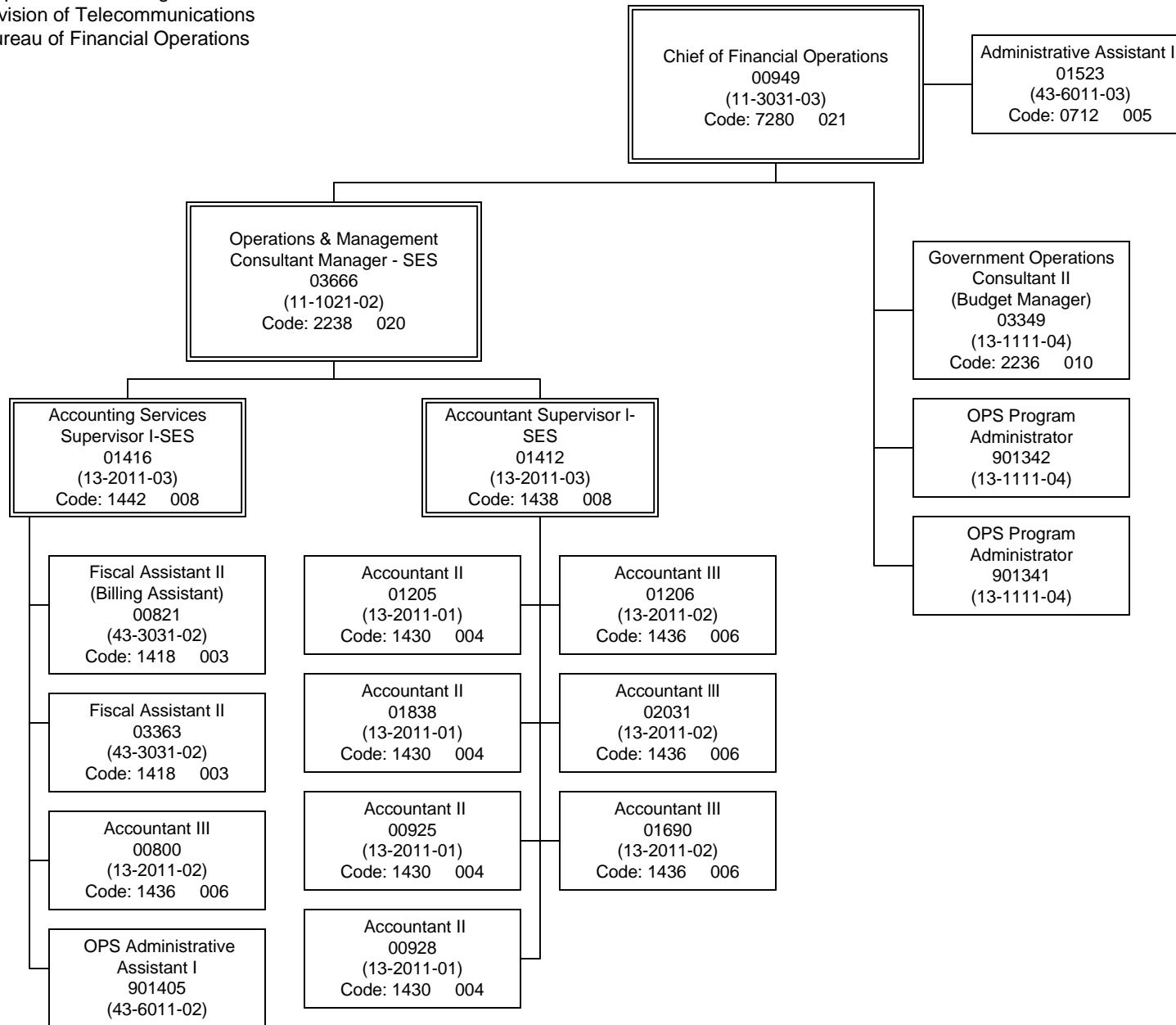


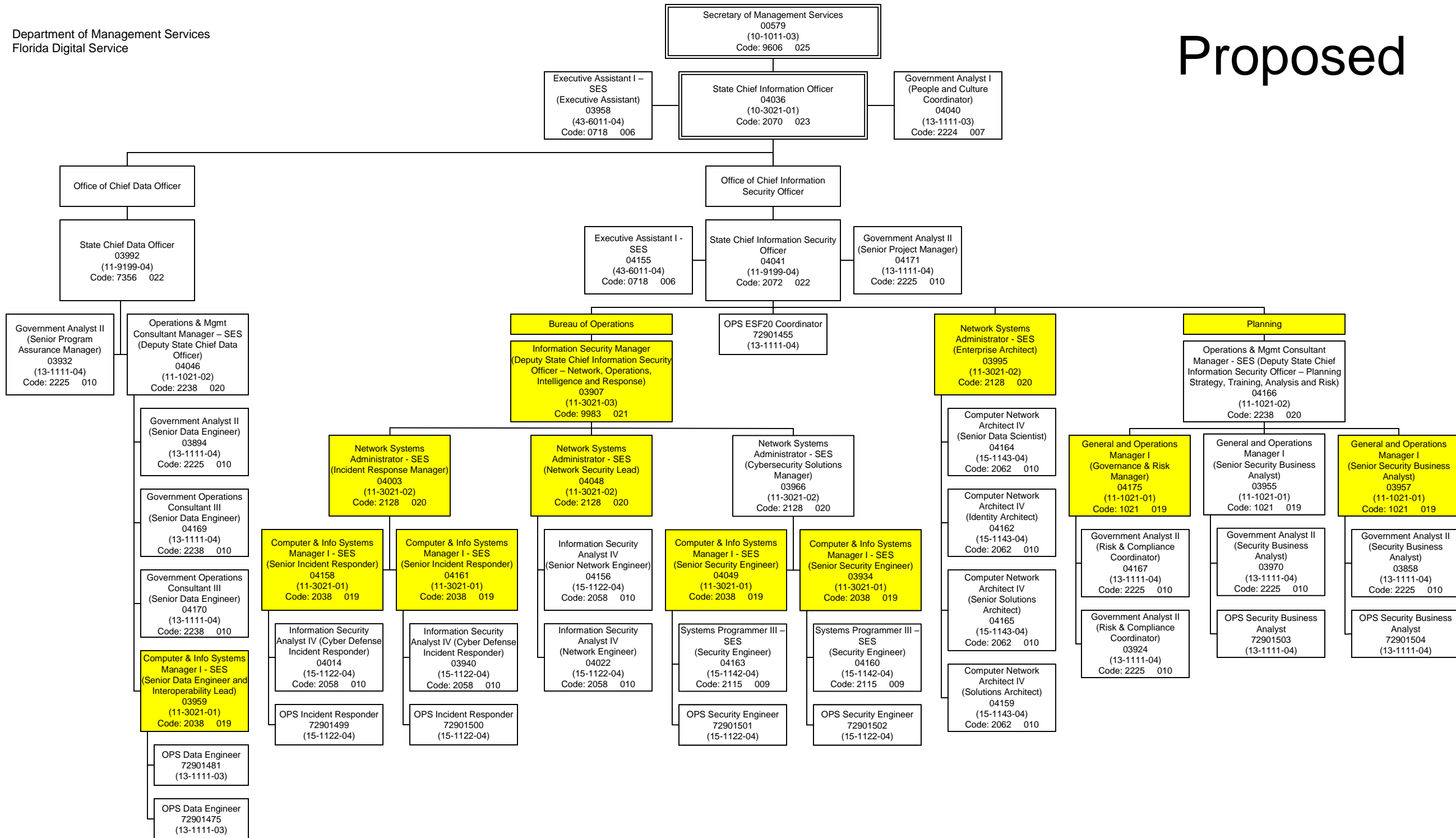
- Positions paid out of Telecommunications and report to other areas
- Government Analyst I (Data Sciences Analyst) 00803 (13-1111-03) Off of Sec. Pg 1-1 Code: 2224 007
- Legislative Specialist (Deputy Director of Legislative & External Affairs) 0408 (13-1111-04) Off of Sec Pg 1-1 Code: 8291 010
- HR Consultant/HR - SES (Recruiter) 01714 (13-1071-04) F&A Pg 1-3.2 Code: 0193 010
- Government Operations Consultant II (Professional Development Coordinator) 03104 (13-1111-04) F&A Pg 1-3.2 Code: 2236 010
- Senior Management Analyst II - SES (Project Manager) 00099 (13-1111-04) Off of Sec. Pg 1-1 Code: 2225 010
- Professional Accountant Specialist 001686 (13-2011-03) F&A 1-3.1 Code: 1469 008
- Computer Support Specialist (Systems Engineer) 00415 (15-1151-04) IT Pg 1-4 Code: 2118 009
- Network Systems Analyst - SES 01740 (15-1142-02) IT Pg 1-4 Code: 2120 006
- Office Automation Analyst 02000 (15-1151-02) IT Pg 1-4 Code: 2047 006
- Distributed Computer Systems Analyst II (Senior IT Analyst) 02204 (15-1142-04) IT Pg 1-4 Code: 2054 009
- Distributed Computer Systems Analyst 03249 (15-1142-02) IT Pg 1-4 Code: 2052 006



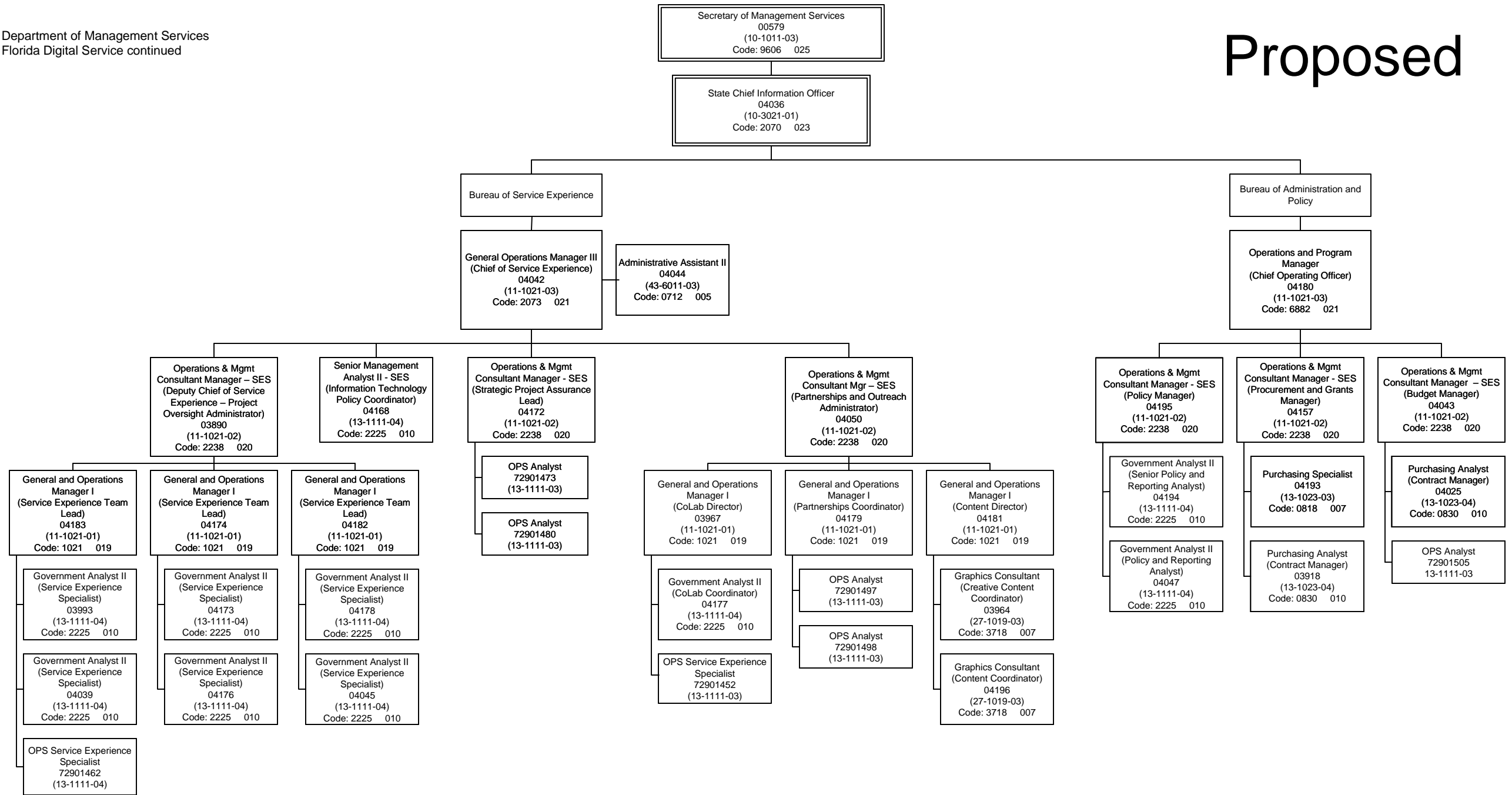


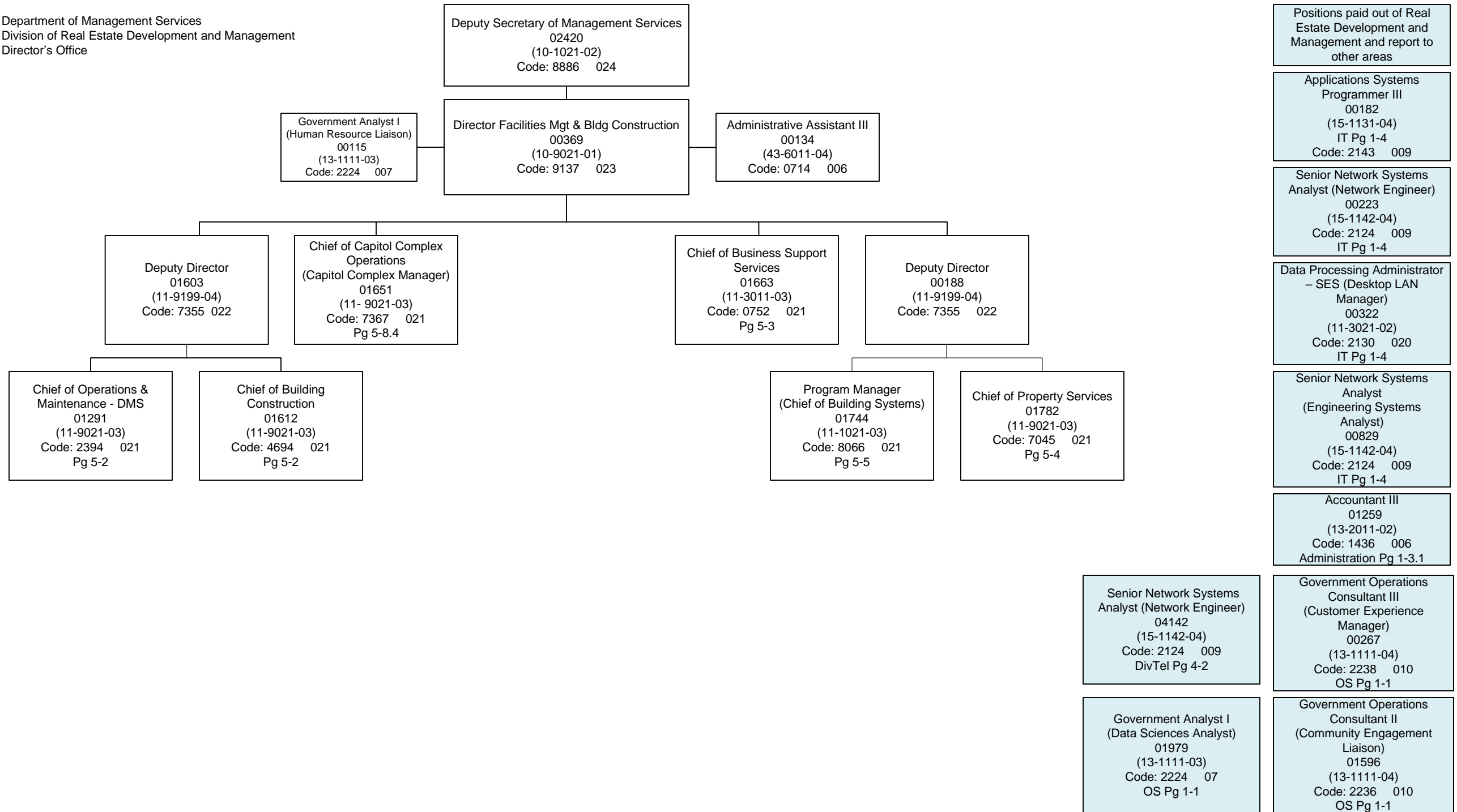




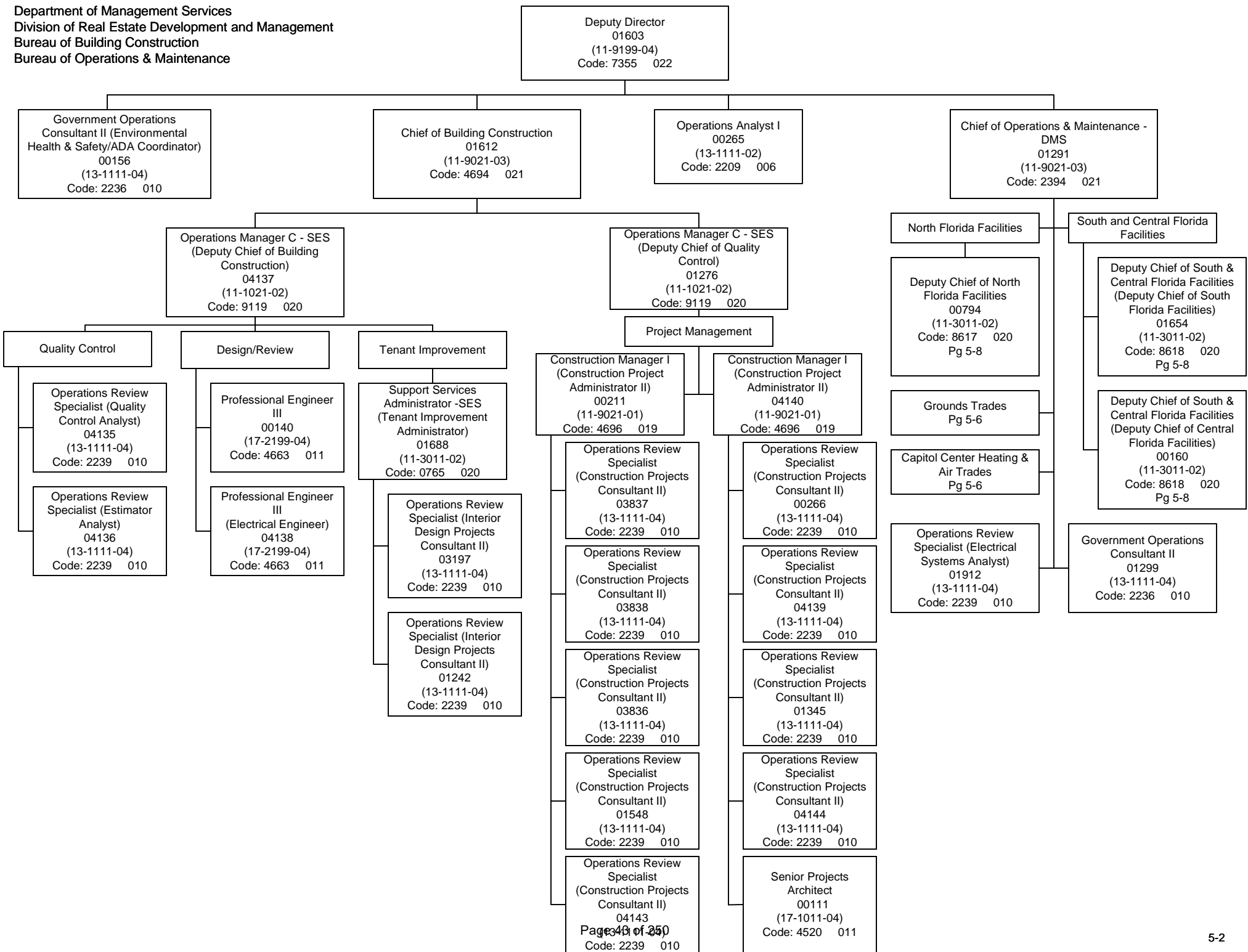


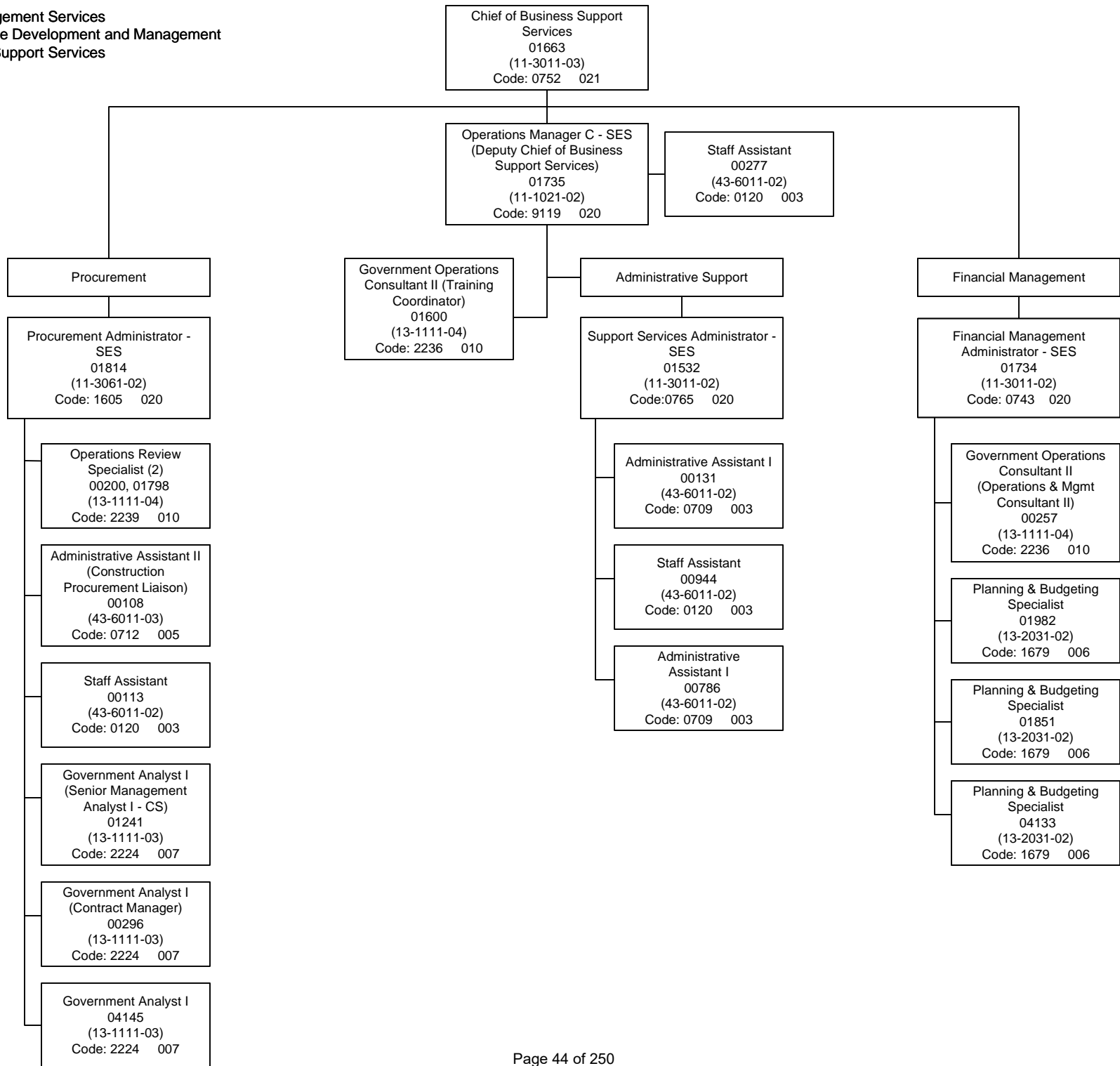
Proposed

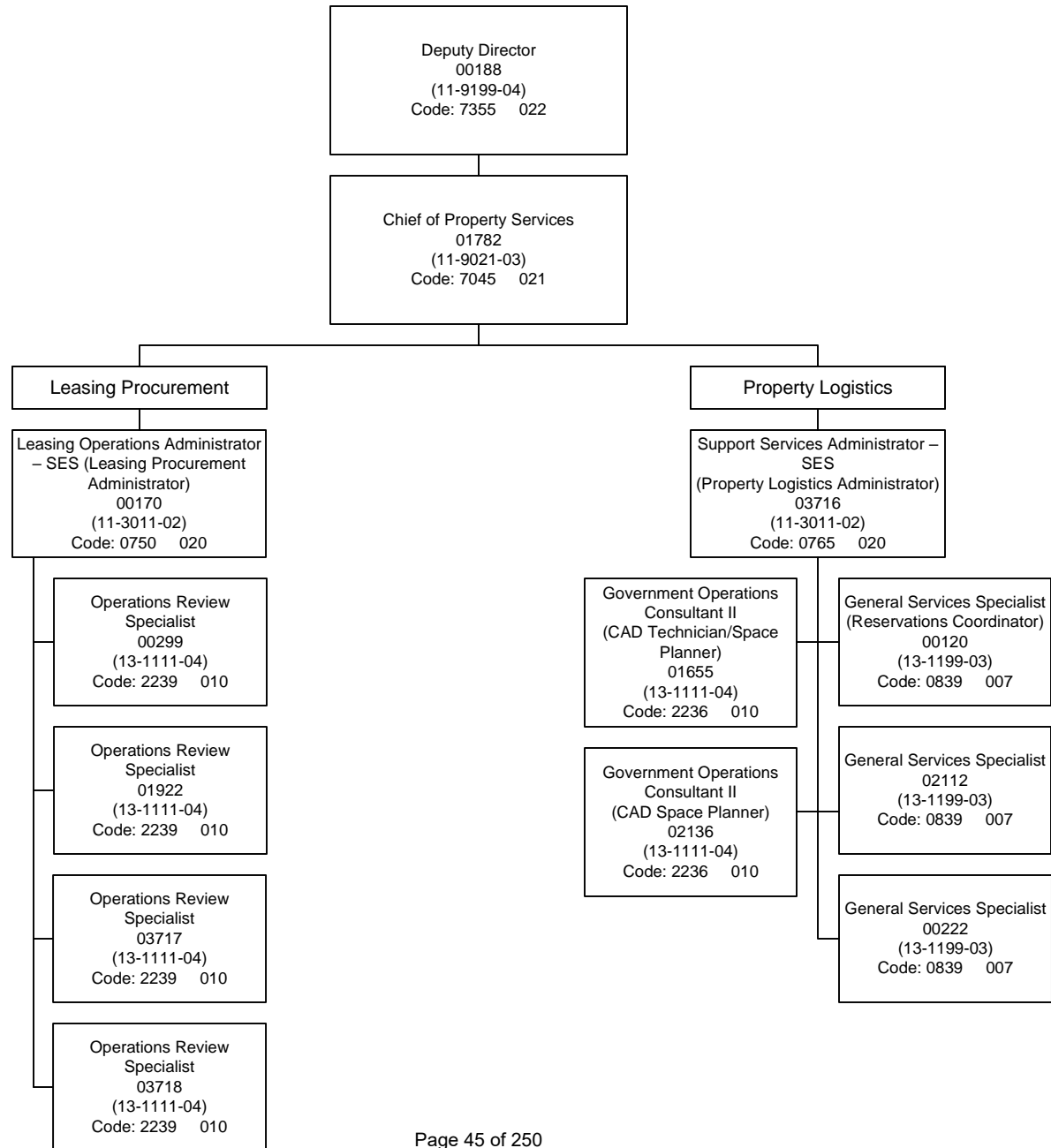


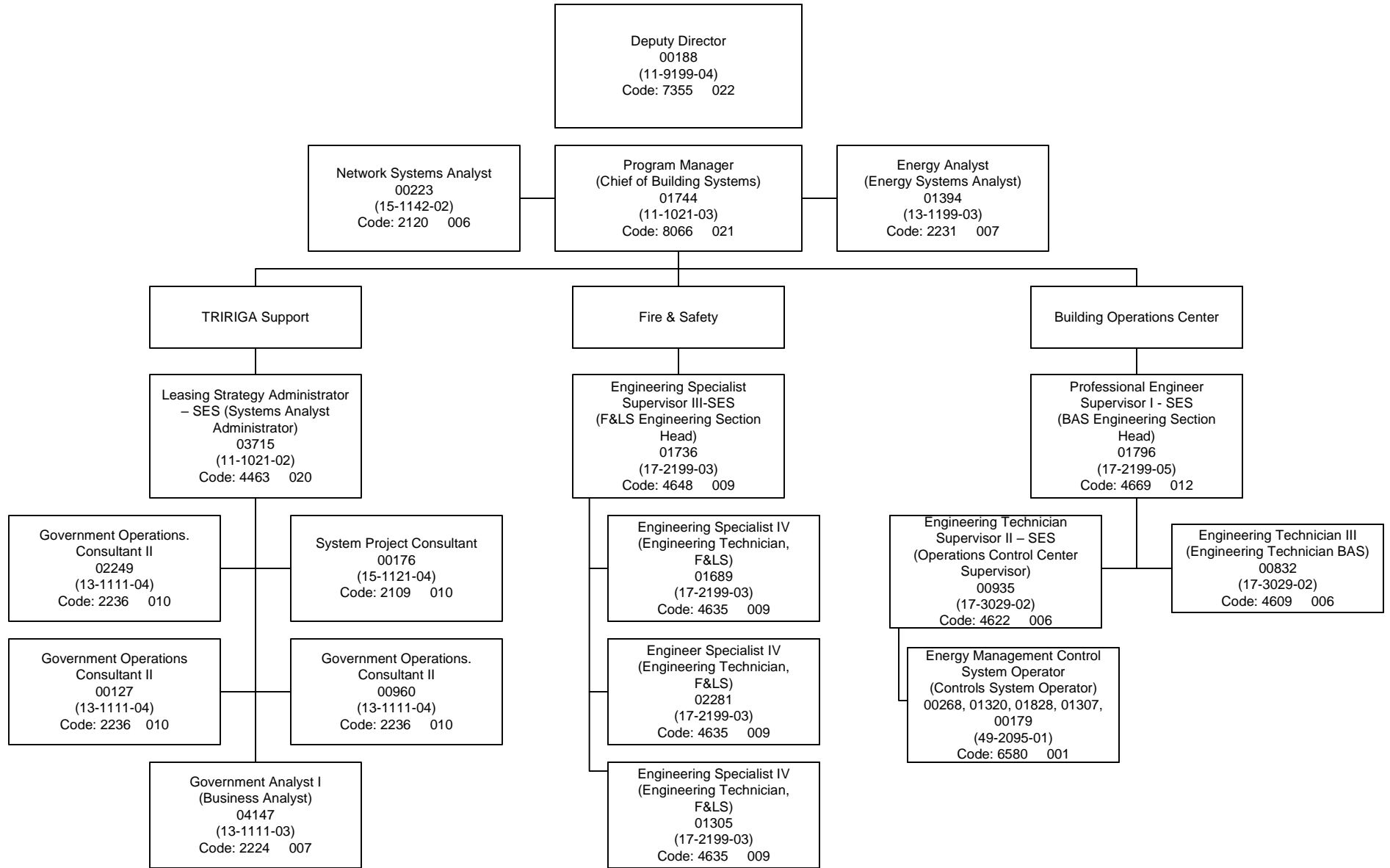


Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Building Construction
 Bureau of Operations & Maintenance

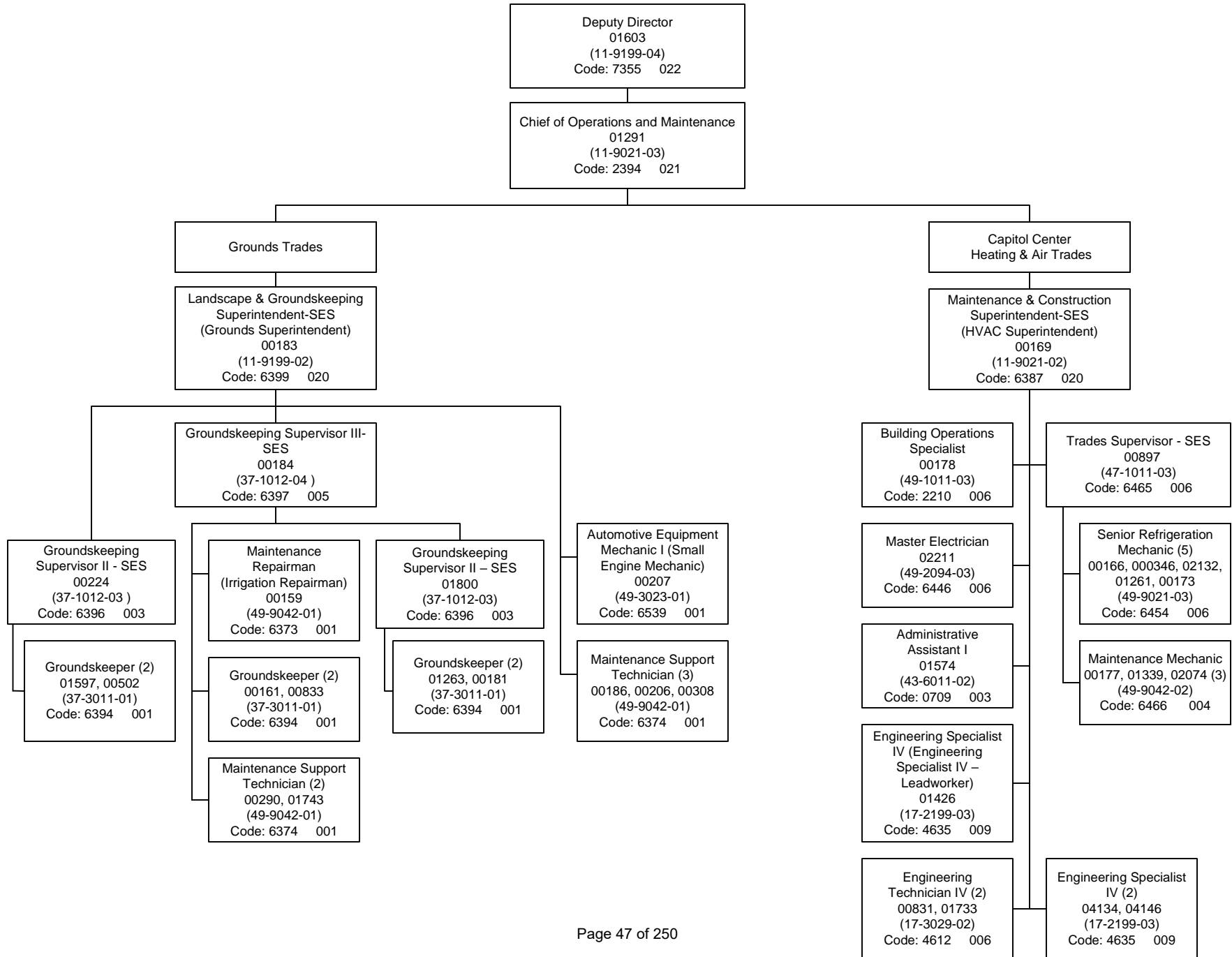


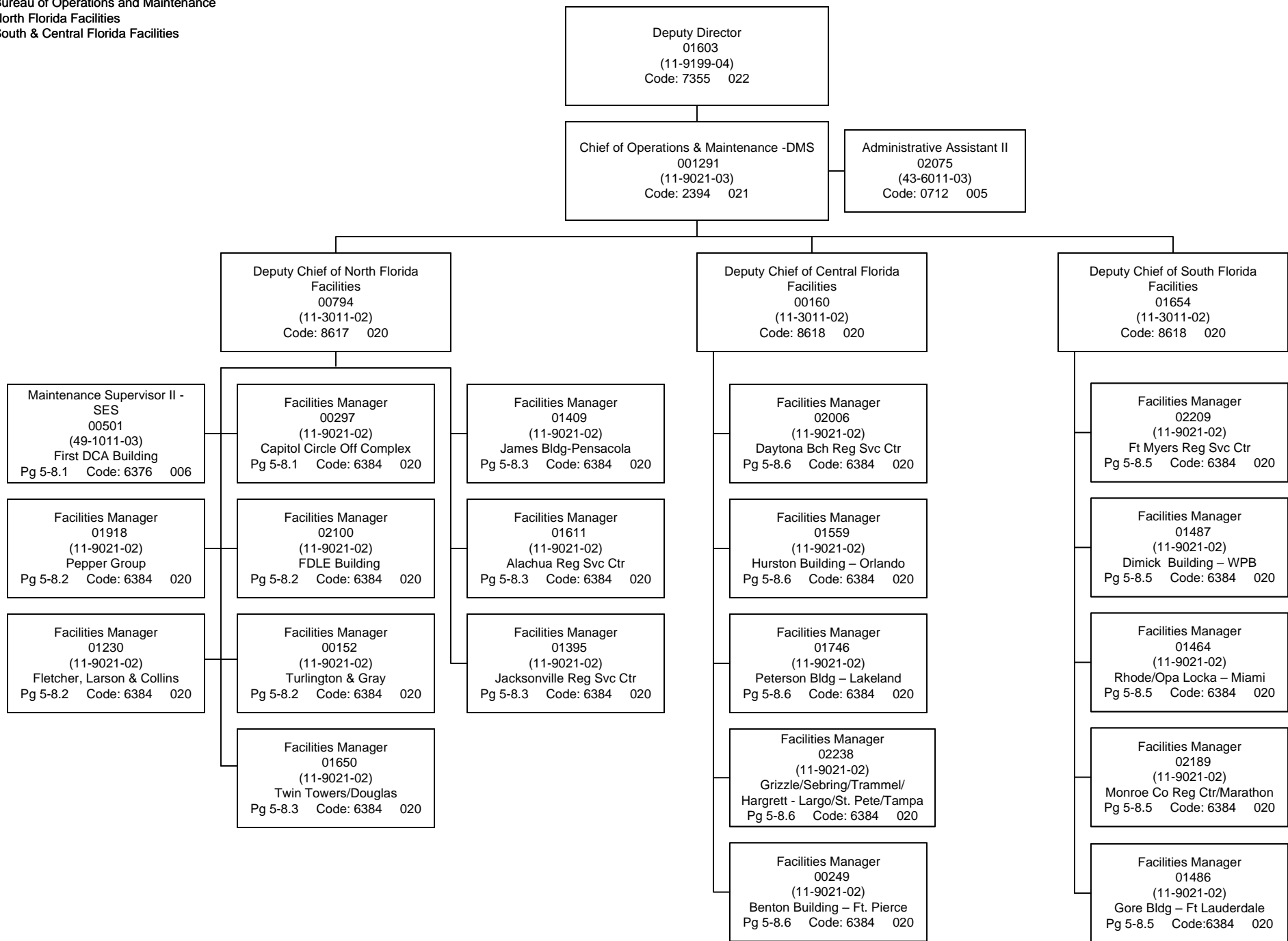


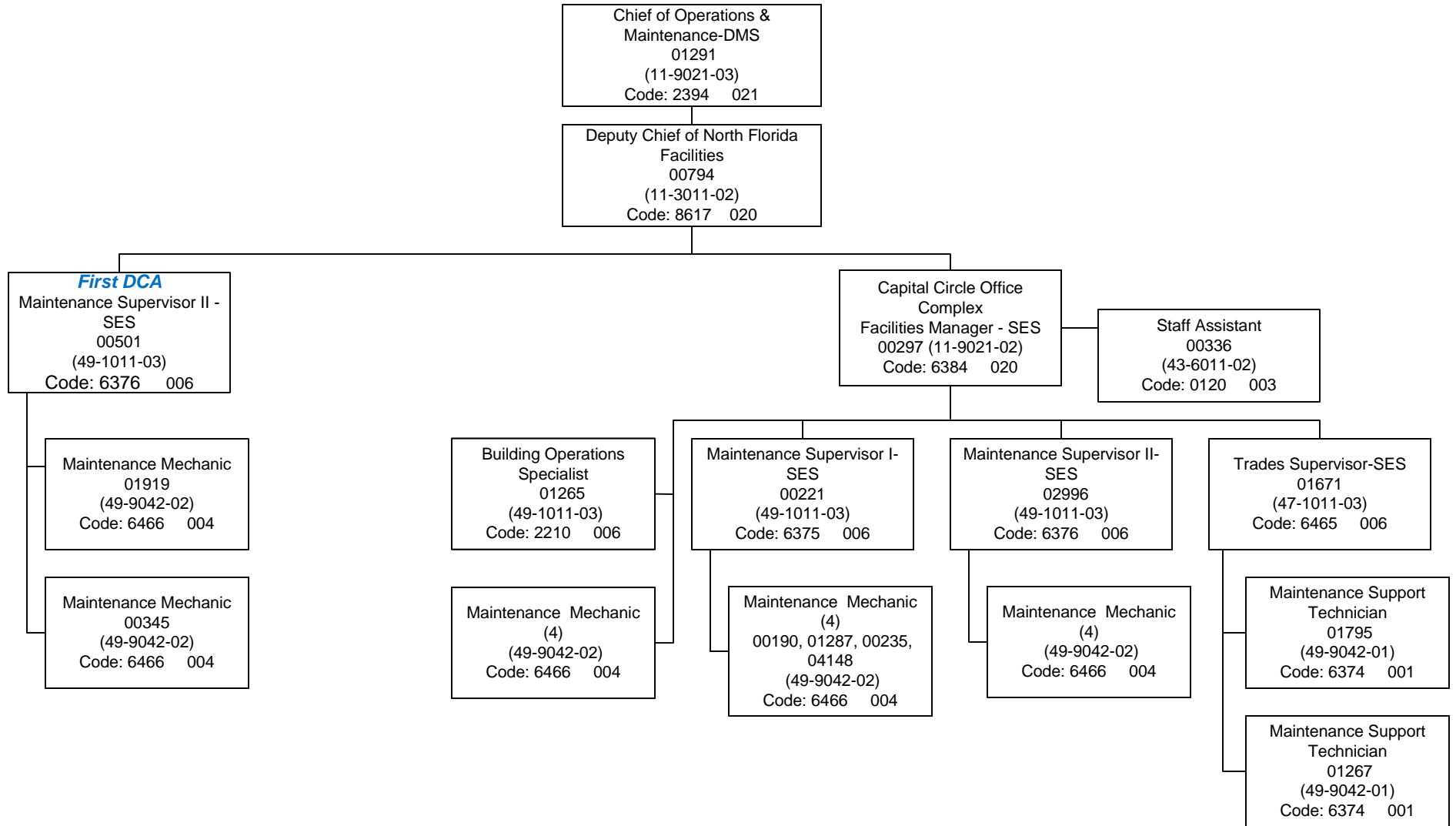


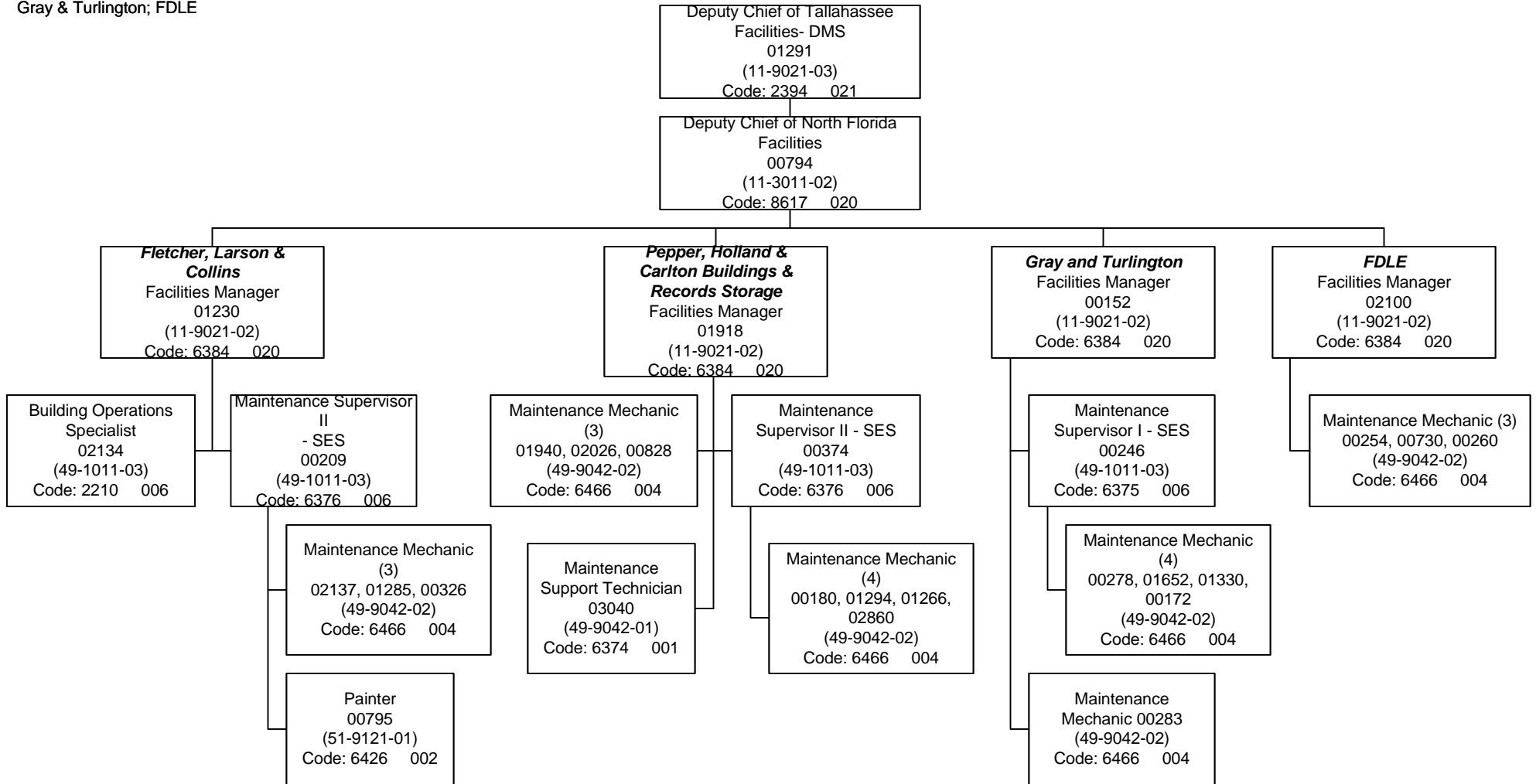


Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations and Maintenance
 Grounds Trades
 Capitol Center Heating & Air Trades

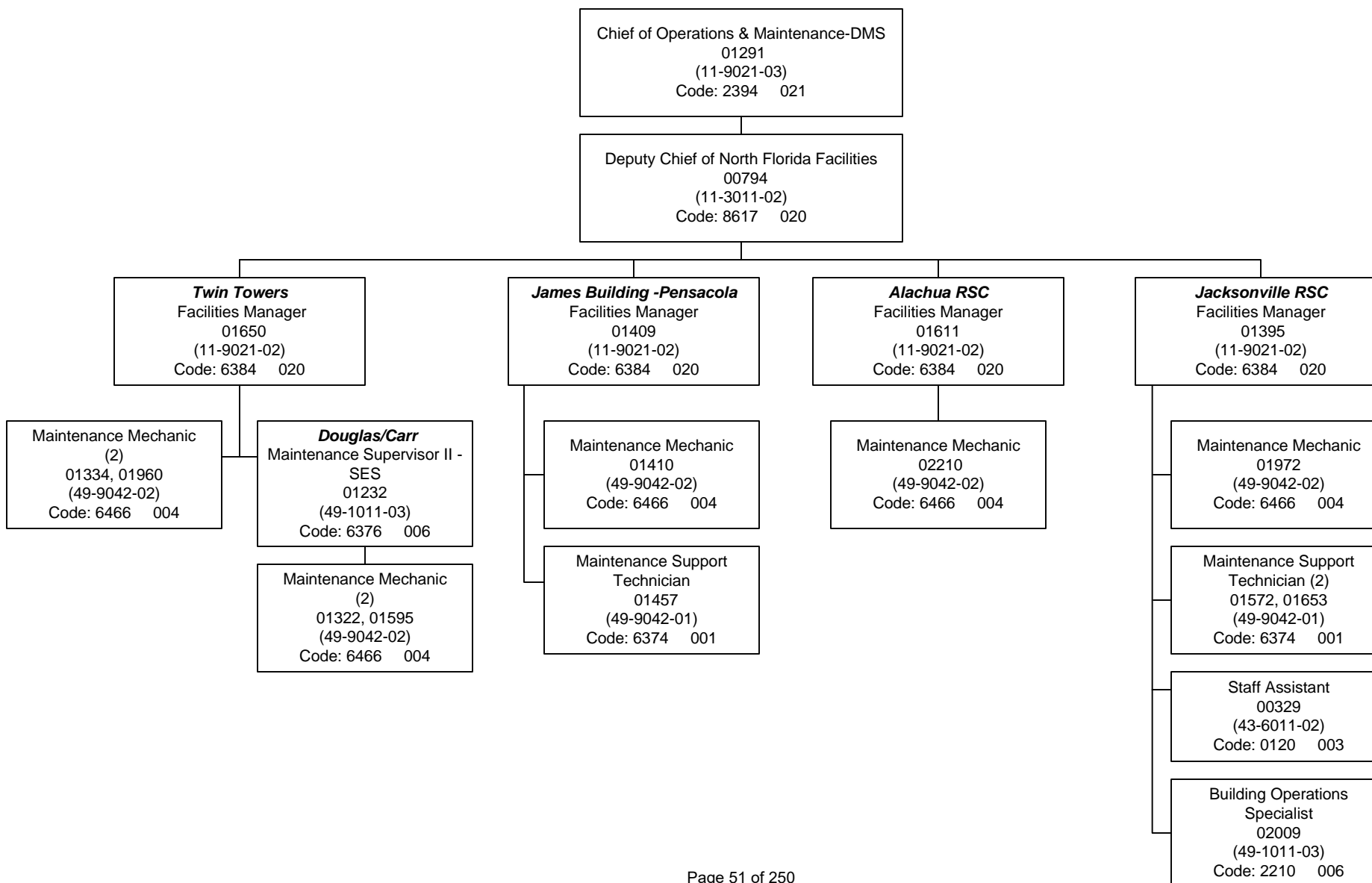


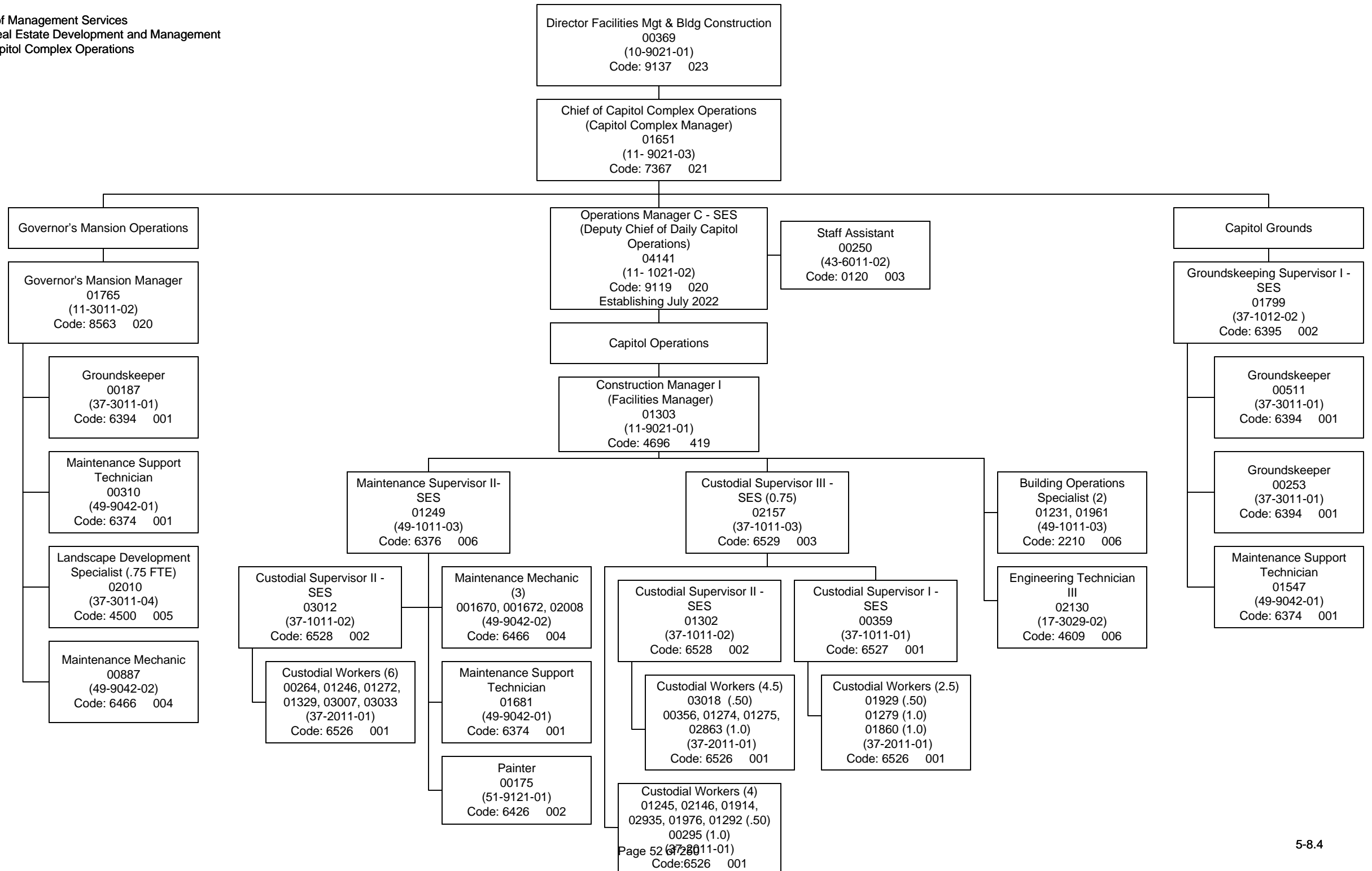




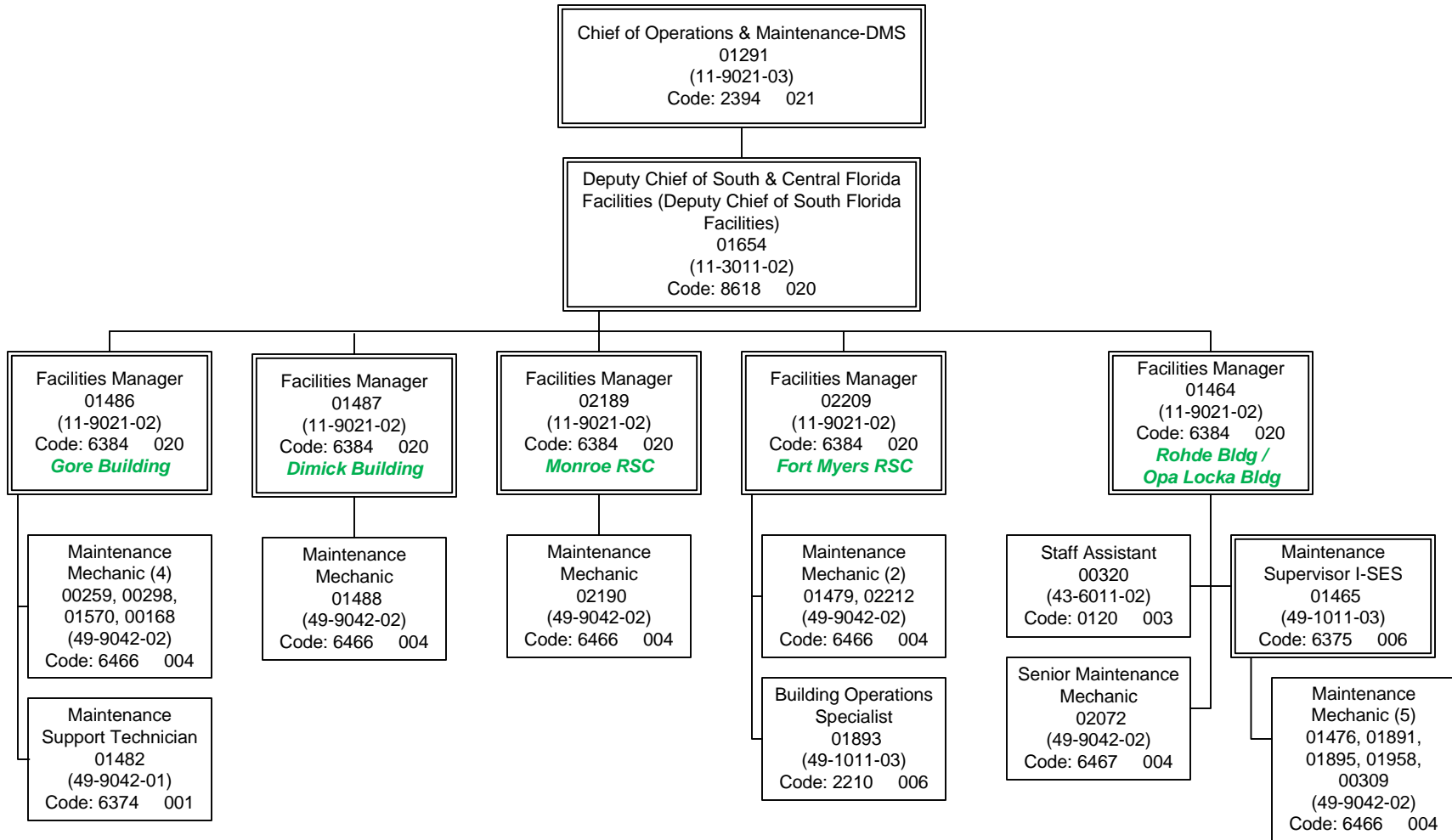


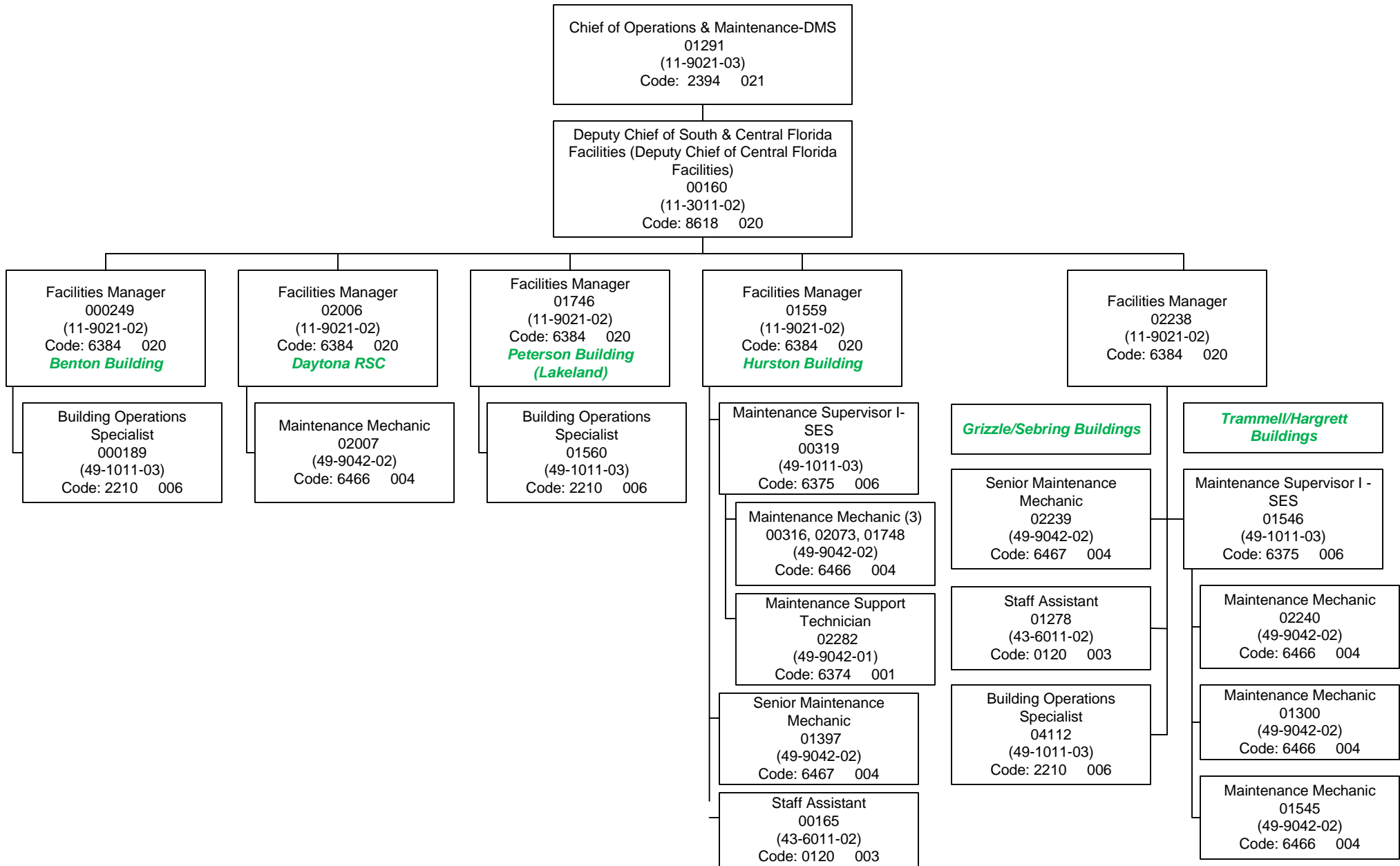
Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations & Maintenance
 North Florida Facilities
 Twin Towers; Douglas/Carr; James (Pensacola);
 Alachua RSC; and Jacksonville RSC Buildings

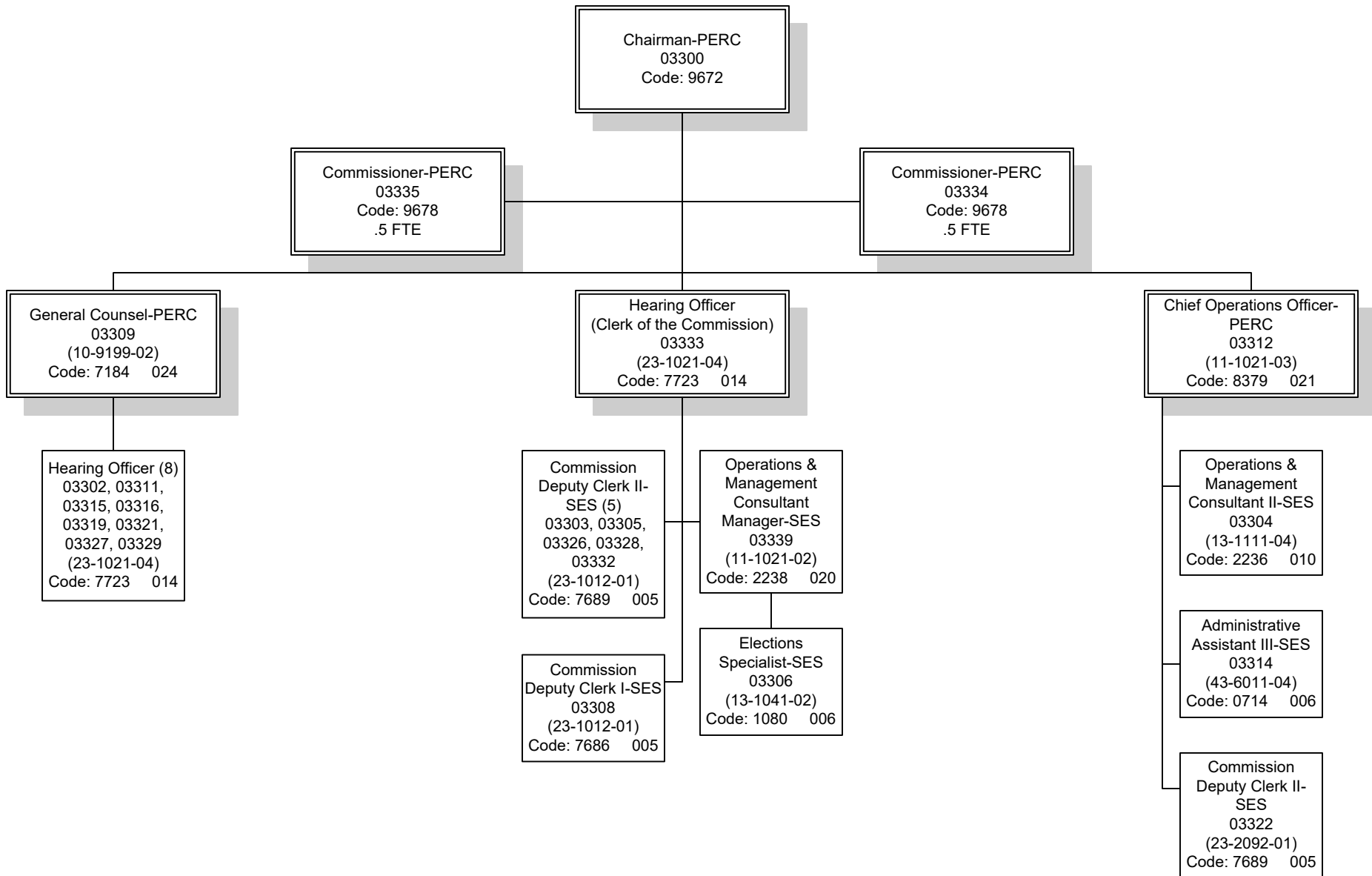




Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations & Maintenance
 South and Central Florida Facilities
 Dimick Bldg; Benton Bldg; Monroe RSC;
 Fort Myers RSC; Rohde and Opa Locka Bldgs; Gore Bldg

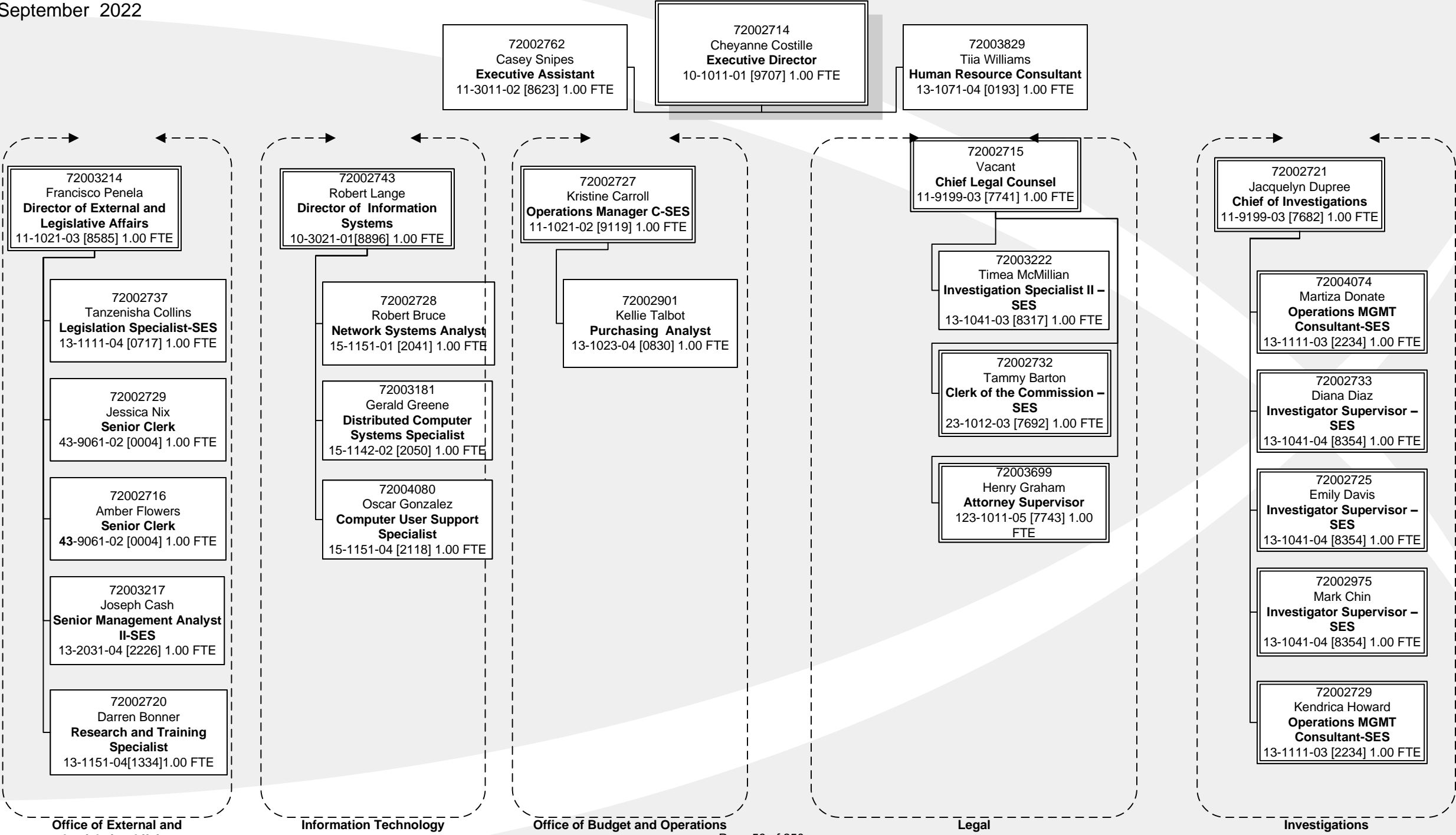






Florida Commission on Human Relations Organizational Structure

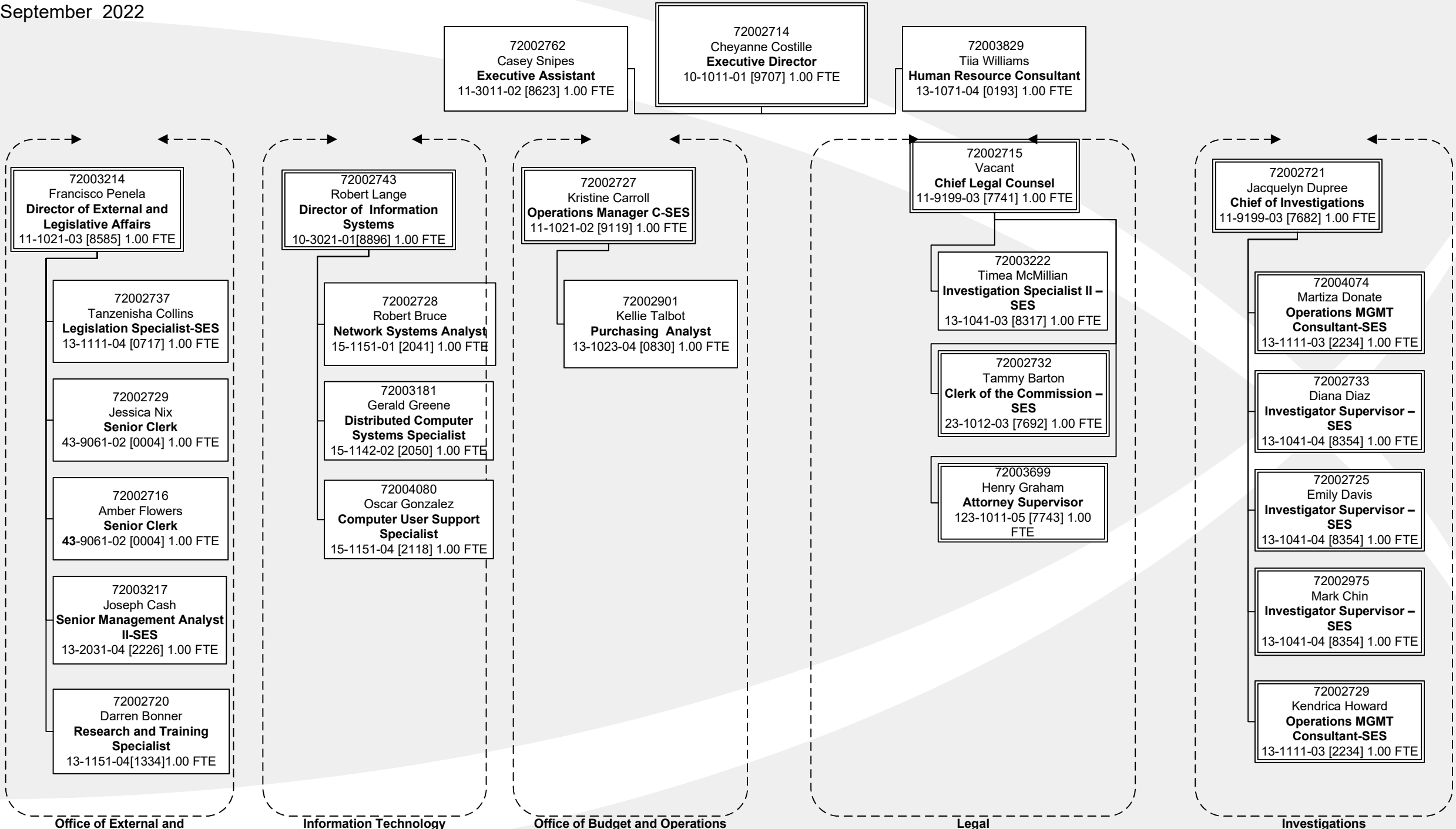
September 2022



Please note: Positions are Career Service unless otherwise indicated.

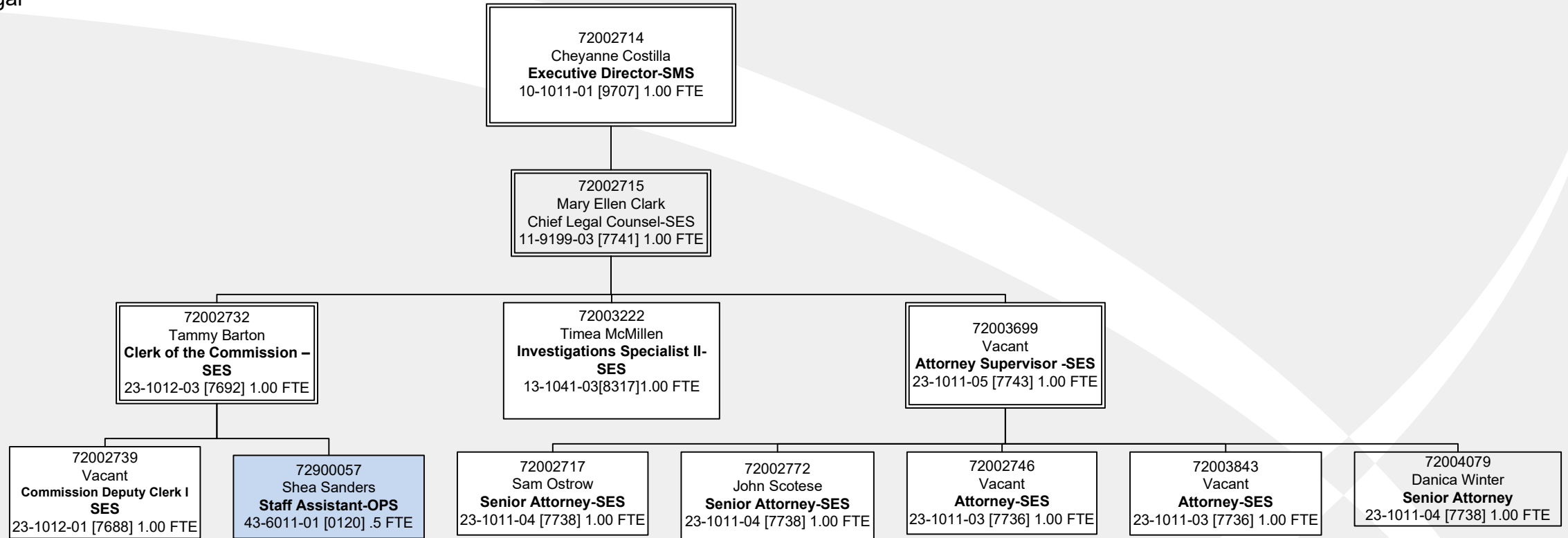
Florida Commission on Human Relations Organizational Structure

September 2022



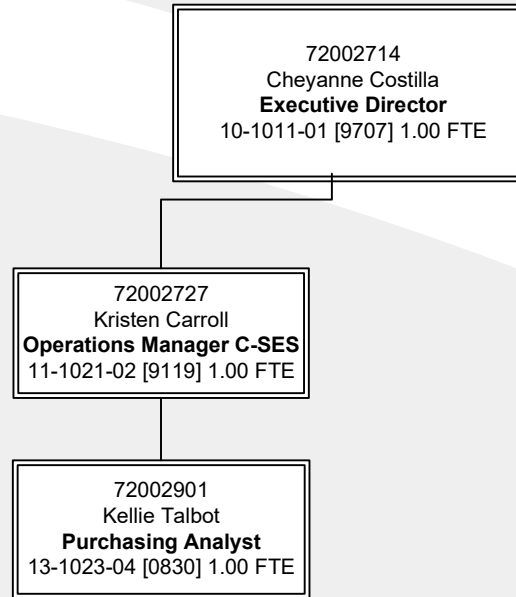
Florida Commission on Human Relations Organizational Structure

September 2022-Legal



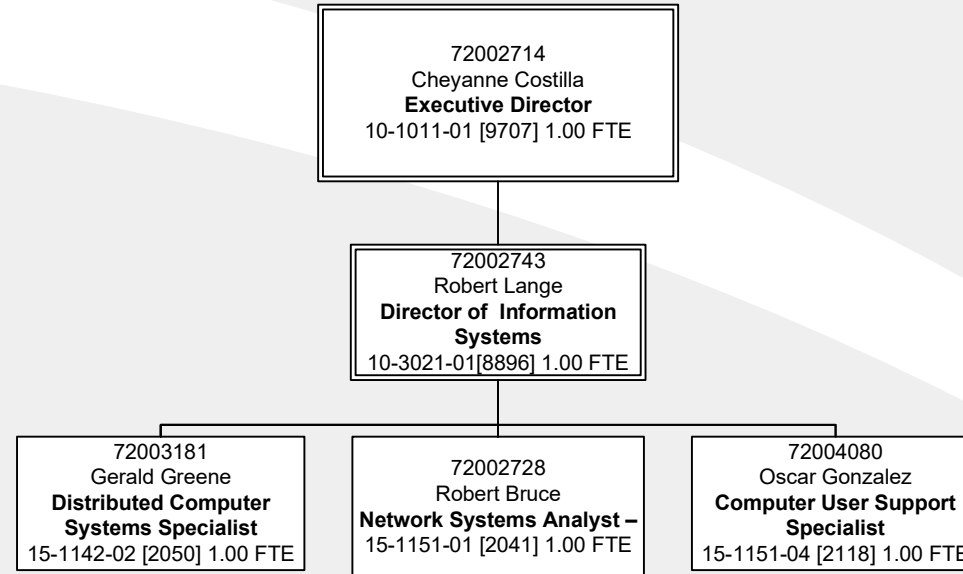
Florida Commission on Human Relations Organizational Structure

September 2022-Budget
and Operations



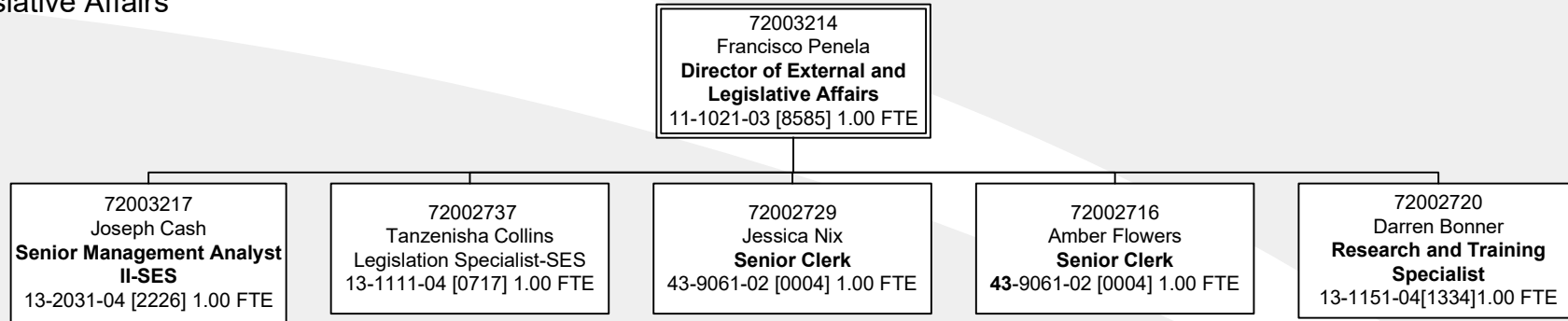
Florida Commission on Human Relations Organizational Structure

September 2022-
Information Technology



Florida Commission on Human Relations Organizational Structure

April 2022- External and Legislative Affairs



Florida Commission on Human Relations - Investigations

April 2022-Investigations

72002721
Jacquelyn Dupree
Chief of Investigations
11-9199-03 [7682] 1.00 FTE

72002729
Kendrica Howard
**Operations MGMT
Consultant**
13-1111-03 [2234] 1.00 FTE

72002725
Emily Davis
**Investigator Supervisor –
SES**
13-1041-04 [8354] 1.00 FTE

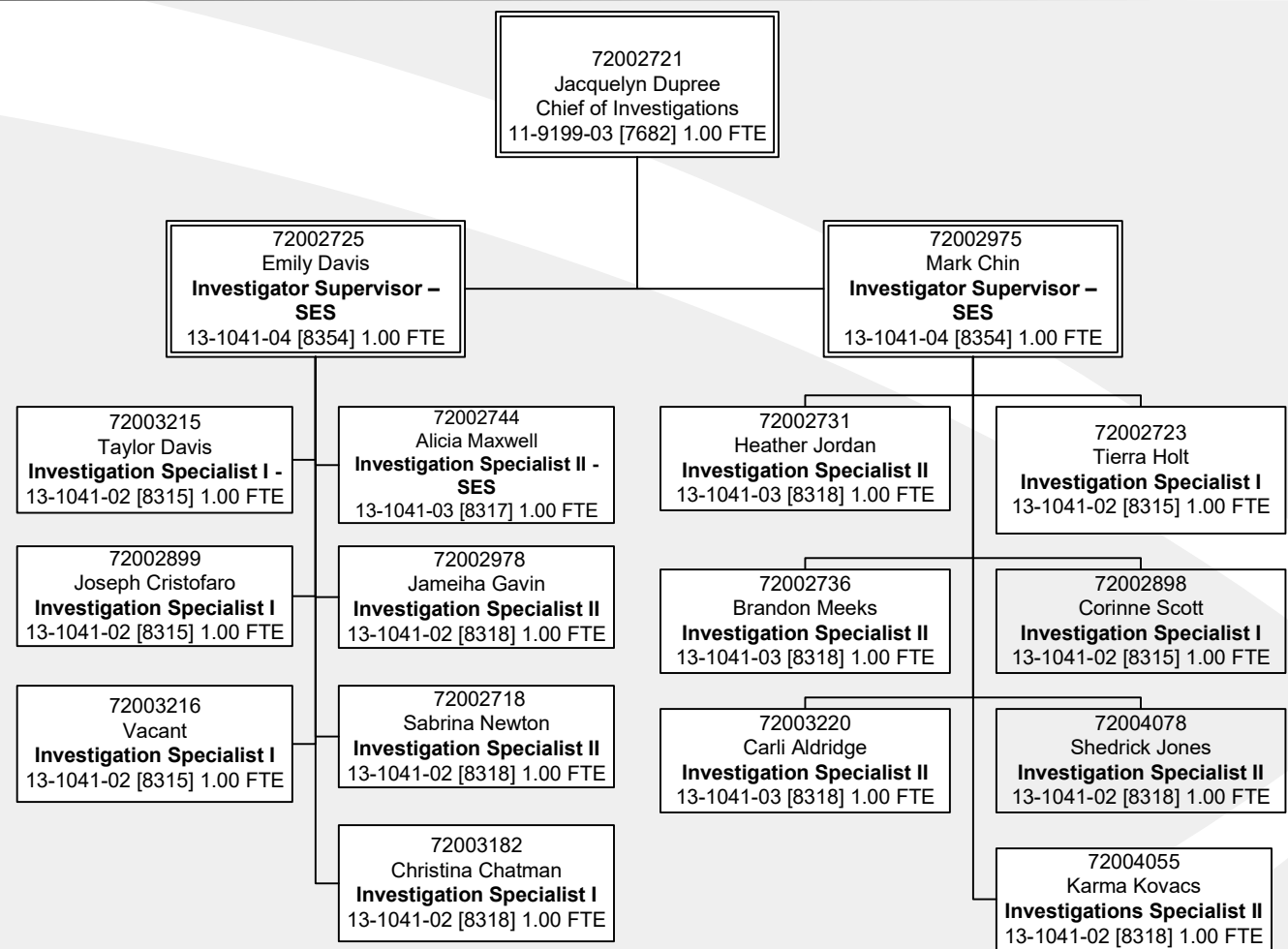
72004074
Martiza Donate
**Operations MGMT
Consultant**
13-1111-03 [2234] 1.00 FTE

72002733
Diana Diaz
**Investigator Supervisor –
SES**
13-1041-04 [8354] 1.00 FTE

72002975
Mark Chin
**Investigator Supervisor –
SES**
13-1041-04 [8354] 1.00 FTE

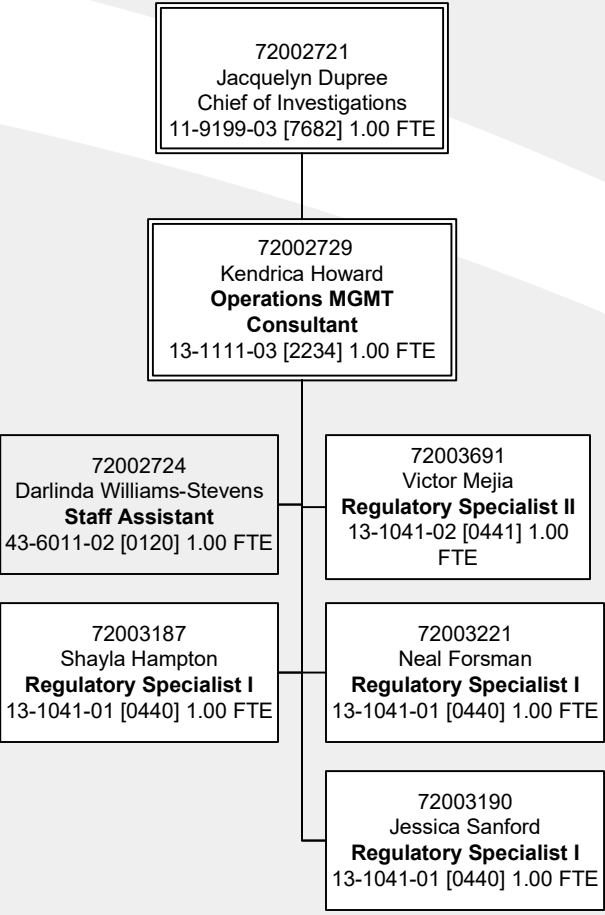
Florida Commission on Human Relations - Investigations

September 2022-Employment Investigations



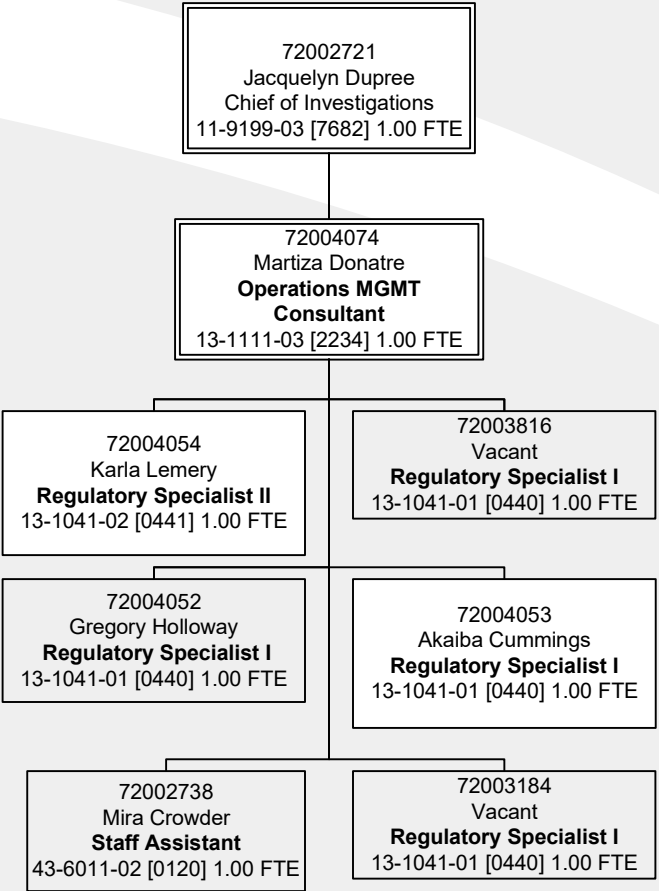
Florida Commission on Human Relations - Investigations

September 2022
Employment Intake



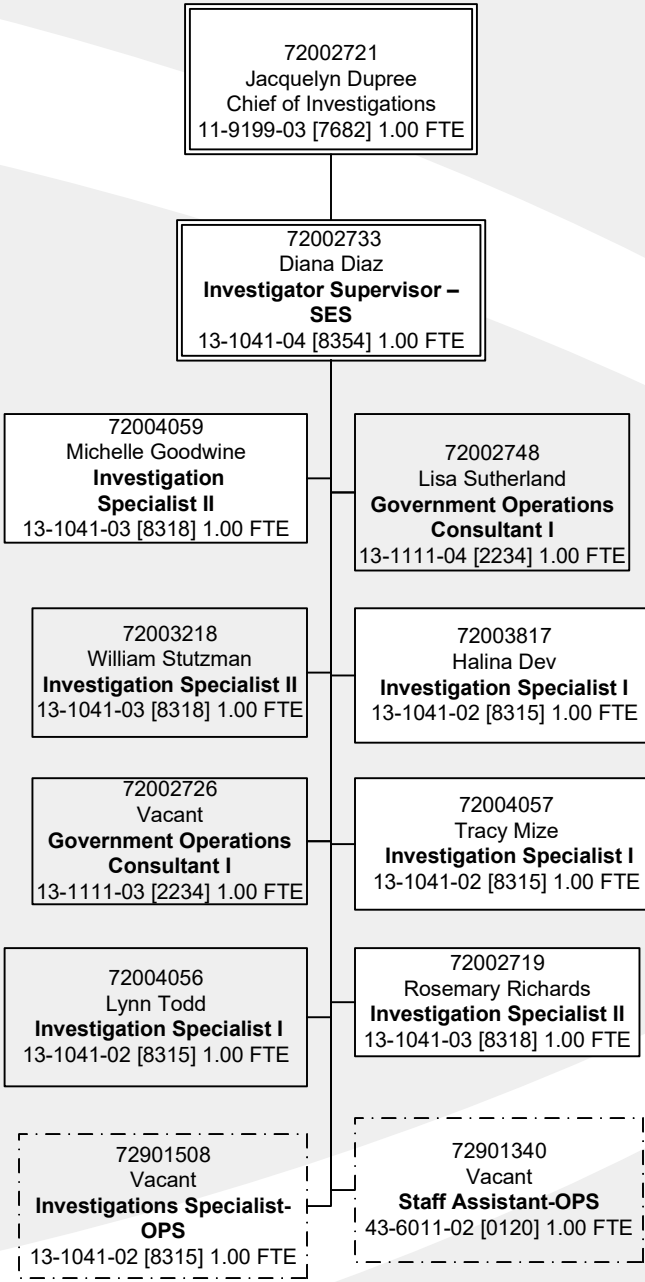
Florida Commission on Human Relations - Investigations

September 2022
Housing Intake



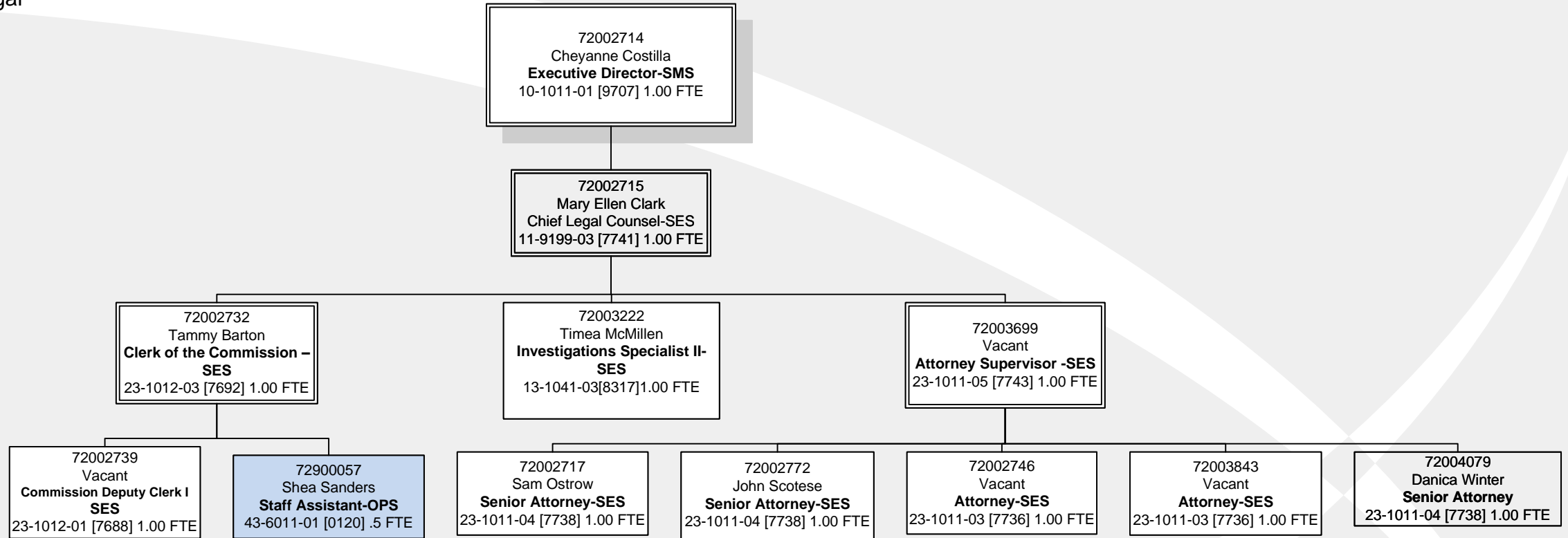
Florida Commission on Human Relations - Investigations

September 2022 FHAP
Investigations



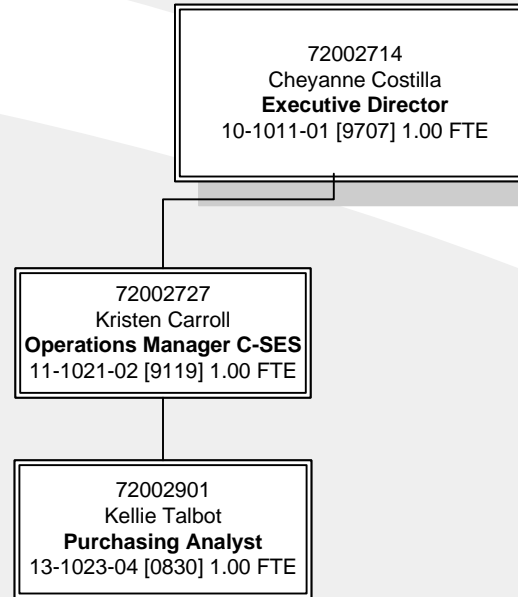
Florida Commission on Human Relations Organizational Structure

September 2022-Legal



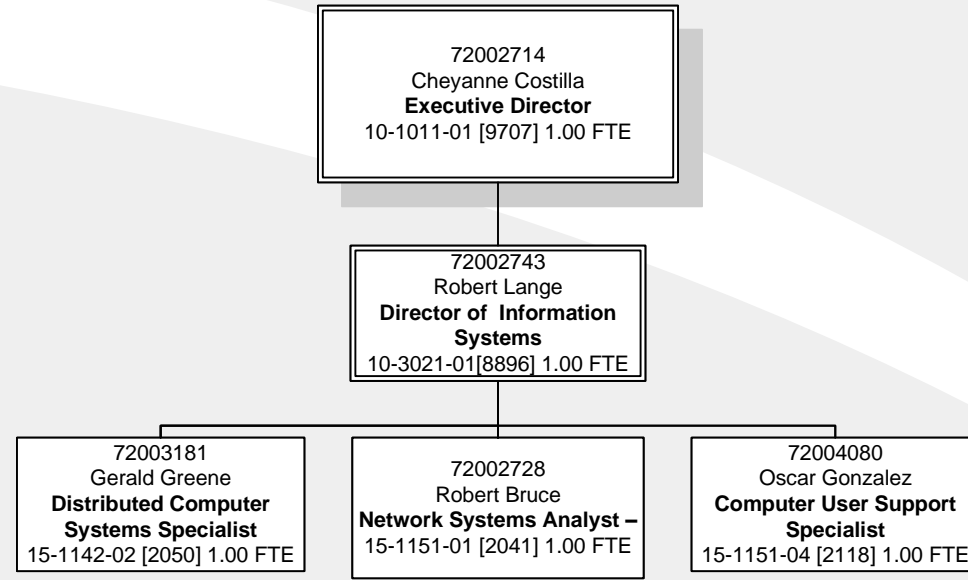
Florida Commission on Human Relations Organizational Structure

September 2022-Budget
and Operations



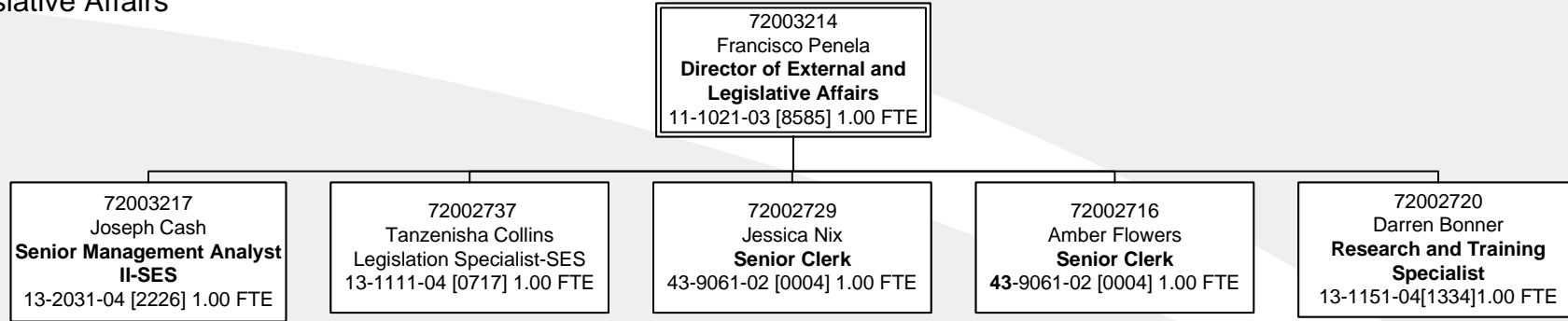
Florida Commission on Human Relations Organizational Structure

September 2022-
Information Technology



Florida Commission on Human Relations Organizational Structure

April 2022- External and Legislative Affairs



Florida Commission on Human Relations - Investigations

April 2022-Investigations

72002721
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11-9199-03 [7682] 1.00 FTE

72002729
Kendrica Howard
**Operations MGMT
Consultant**
13-1111-03 [2234] 1.00 FTE

72002725
Emily Davis
**Investigator Supervisor –
SES**
13-1041-04 [8354] 1.00 FTE

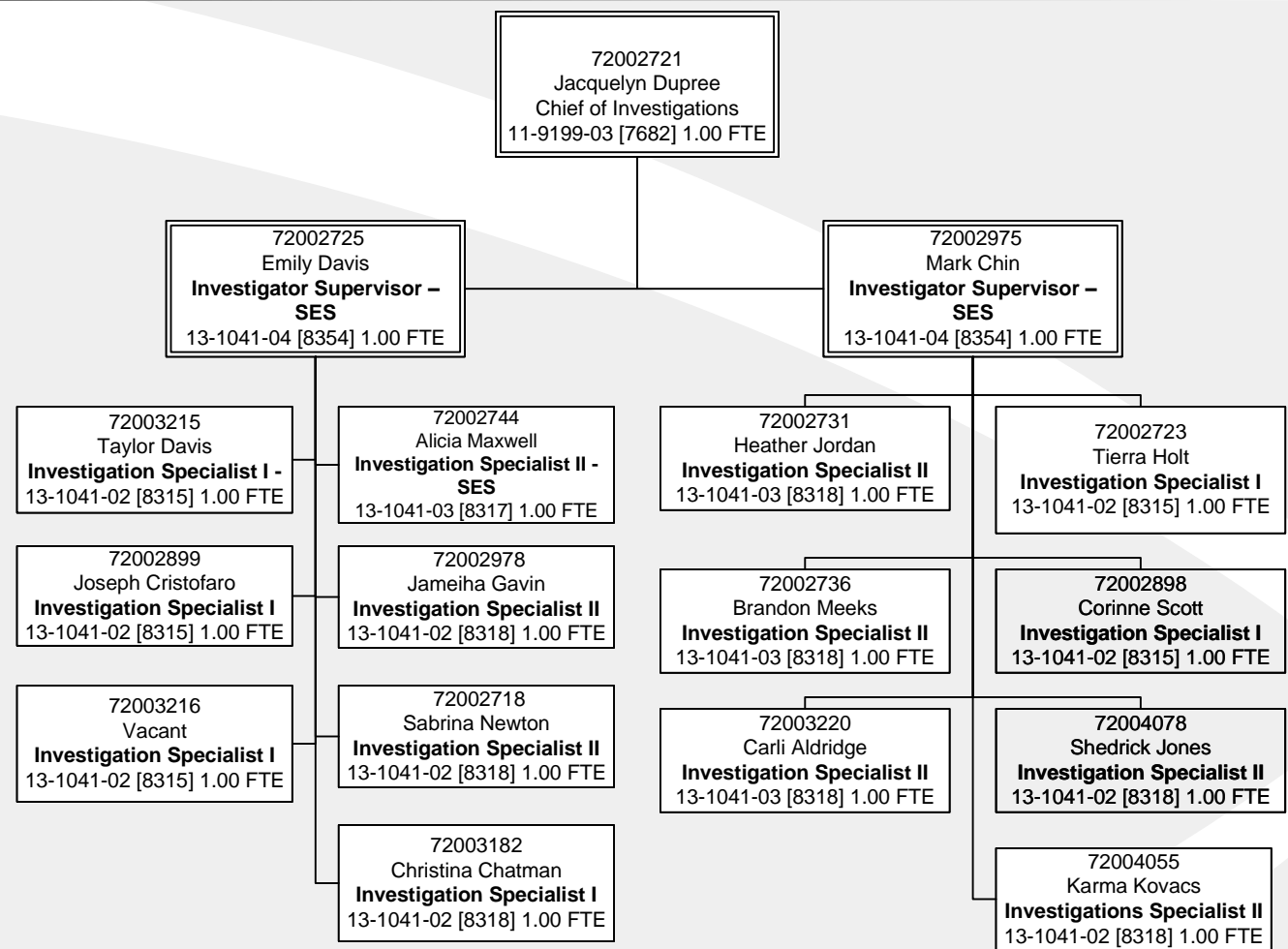
72004074
Martiza Donate
**Operations MGMT
Consultant**
13-1111-03 [2234] 1.00 FTE

72002733
Diana Diaz
**Investigator Supervisor –
SES**
13-1041-04 [8354] 1.00 FTE

72002975
Mark Chin
**Investigator Supervisor –
SES**
13-1041-04 [8354] 1.00 FTE

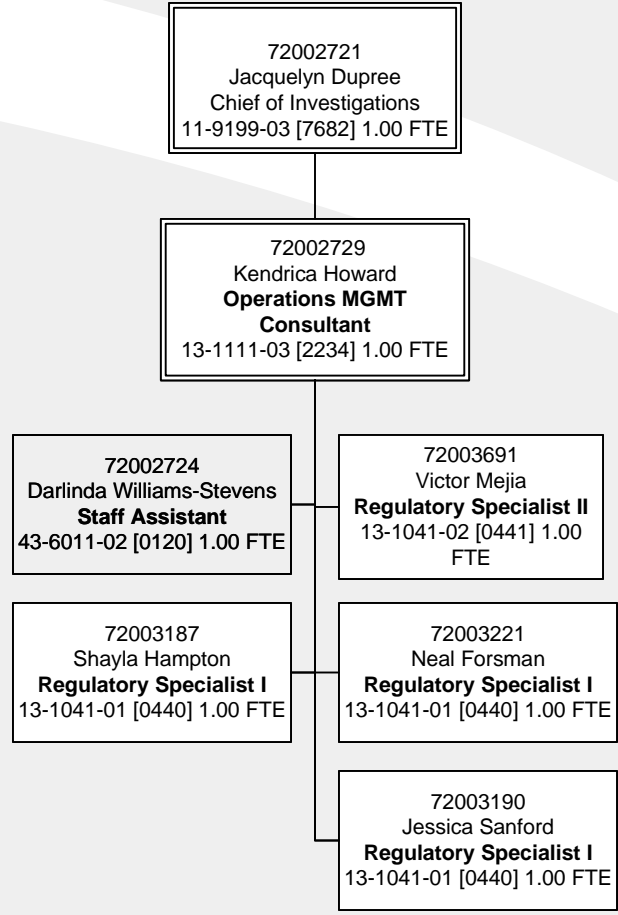
Florida Commission on Human Relations - Investigations

September 2022-Employment Investigations



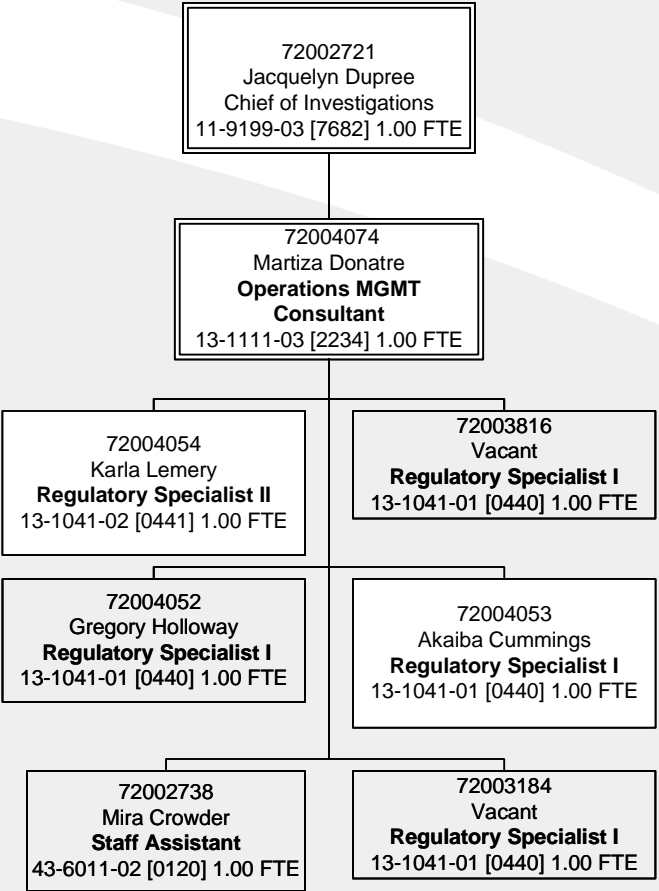
Florida Commission on Human Relations - Investigations

September 2022
Employment Intake



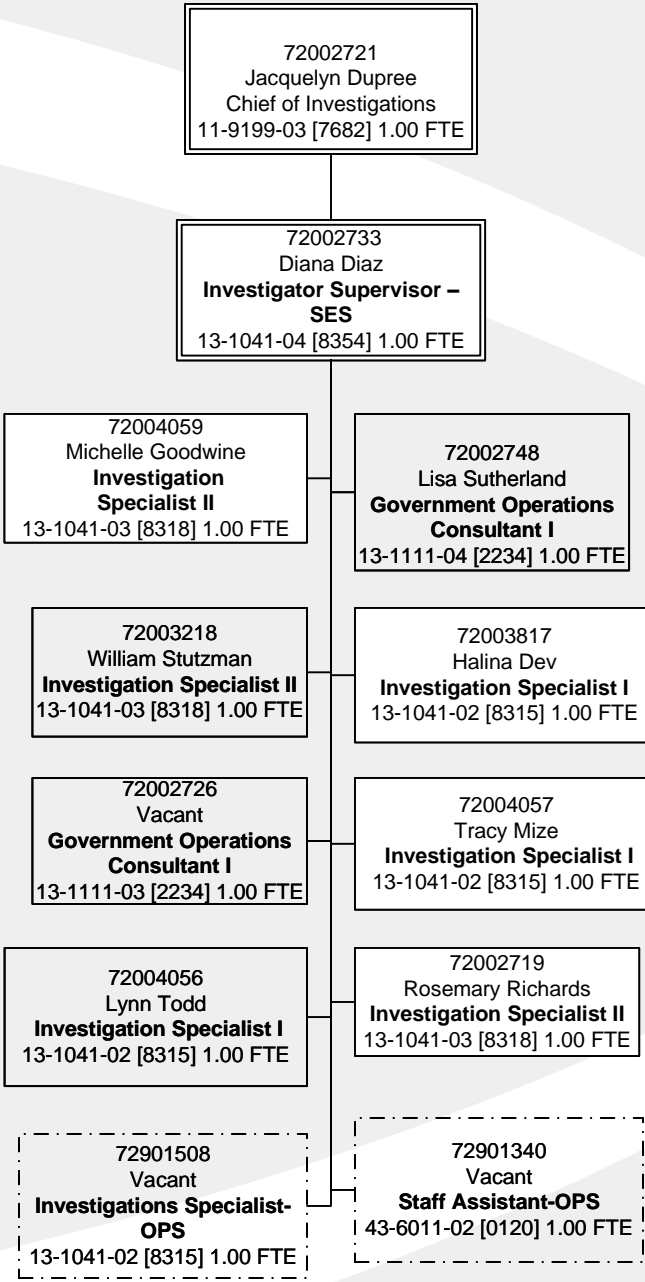
Florida Commission on Human Relations - Investigations

September 2022
Housing Intake



Florida Commission on Human Relations - Investigations

September 2022 FHAP
Investigations



MANAGEMENT SERVICES, DEPARTMENT OF		FISCAL YEAR 2021-22			
		OPERATING		FIXED CAPITAL OUTLAY	
SECTION I: BUDGET					
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		718,840,556		65,886,490	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		176,317,645		156,924,318	
FINAL BUDGET FOR AGENCY		895,158,201		222,810,808	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					133,976,493
Conduct Administrative Hearings And Proceedings * Number of cases closed		4,526	5,257.51	23,795,491	
Adjudicate And Hear Workers' Compensation Disputes * Number of petitions closed		70,152	845.79	59,333,827	
Facilitate Mediation Of Workers' Compensation Disputes * Number of mediations held		20,109	678.97	13,653,318	
Operate And Maintain Non-pool Facilities * Number of maintained square feet (private contract and agency)		7,214,855	0.27	1,927,363	
Administer Bonding Program And Plan For State Office Space Requirements * Number of net square feet of pool facilities		6,243,403	0.99	6,192,975	
Manage Private Sector And State Leases For State Agencies * Number of leases managed		1,482	4,361.64	6,463,952	
Special Category: Utility Payments * Utility cost per gross square foot		9,092,184	1.41	12,778,286	
Provide Facilities Security * Number of facilities secured		18	73,043.89	1,314,790	
Manage Construction Projects * Dollar volume of Fixed Capital Outlay project starts		94,783,731	0.05	4,669,902	
Adjudicate And Facilitate Mediation Of Labor And Employment Disputes Through The Public Employees Relations Commission * Number of labor and employment dispositions		1,838	5,012.50	9,212,970	
Acquire And Redistribute Federal Surplus Property * Dollar value of donated property		88,162,509	0.01	829,382	
Acquire And Redistribute Military Excess Property * Dollar value of donated property		88,162,509	0.02	1,762,251	
Provide New Vehicle And Watercraft Acquisition Support * Number of vehicles and watercraft acquired		1,173	360.51	422,880	
Operate And Maintain The Florida Equipment Electronic Tracking (fleet) System * Number of state vehicles tracked		24,375	55.69	1,357,479	
Manage State Vehicle And Watercraft Disposal * Number of vehicles and watercraft disposed of		1,446	752.62	1,088,286	
Establish And Administer State Term (master) Contracts And Negotiated Agreements * Dollars expended by State Agencies using the State Term Contracts and Negotiated Agreements		714,140,772	0.06	43,791,370	
Provide Minority Access To Contracting Opportunities * Number of businesses certified and registered		1,199	850.72	1,020,017	
Provide Human Resource Management Expertise/Consulting * Number of authorized FTE and OPS employees in the State Personnel System.		108,673	59.80	6,498,980	
People First Contract Management * N/A		223,000	154.13	34,371,078	
Administer The Health Insurance Program * Number of enrollees		169,791	395.76	67,196,172	
Administer The Life Insurance Program * Number of enrollees		179,903	0.00	537	
Administer The Flexible Spending Account Program * Number of enrollees		23,167	4.25	98,435	
Administer The Supplemental Insurance Program * Number of enrollees		228,244	10.02	2,286,062	
Provide Local Government Pension Plan Oversight * Number of Local Pension Plans Reviewed		168	22,085.17	3,710,308	
Administer The Florida Retirement System * Number of FRS members		1,171,839	67.57	79,178,255	
Administer The Retiree Health Insurance Subsidy Program * Number of Recipients of the Health Insurance Subsidy		402,566	0.47	189,390	
Administer The State University System Optional Retirement Program * Number of participants in the State University System Optional Retirement Program		20,919	62.18	1,300,796	
Contract For The Construction, Operation And Oversight Of Private Prisons * Number of beds occupied		9,851	707.95	6,973,967	13,093,948
Investigate Complaints Of Civil Rights Violations * Number of inquiries/investigations		15,066	1,730.21	26,067,294	
TOTAL				417,485,813	147,070,441
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					174,962,701
AID TO LOCAL GOVERNMENTS					131,538,590
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS					171,171,101
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)					895,158,205
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)					147,070,441

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: ACT0620 ACT0700 ACT1310 ACT1640 ACT8020 ACT8040

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8: ACT8030

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: 72	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	895,158,201	222,810,808
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	895,158,205	147,070,441
	-----	-----
DIFFERENCE:	4-	75,740,367 **
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

** The difference in FCO is from Chapter 2021-36, Section 152, which is placed in the unbudgeted reserves.



EXHIBITS OR SCHEDULES

Executive Direction and Support Services



SCHEDULE I SERIES

Executive Direction and Support Services

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services Budget Period: **2023-24**
 Program: 72010100 Executive Direction
 Fund: 2021 Administrative Trust

Specific Authority: 215.32(1)2, Florida Statutes
 Purpose of Fees Collected: Assessment fees are charged to operating divisions/programs within the Department to recover costs for departmental administrative services

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

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

SECTION I - FEE COLLECTION

ACTUAL ESTIMATED REQUEST
FY 2021 - 22 FY 2022 - 23 FY 2023 - 24

Receipts:

Investment Income	21,608.00	109,432.00	109,432.00
Refunds	3,140.00	3,140.00	3,140.00
Reimbursements	65,985.00	295,000.00	295,000.00
Fees/Sale of Services Outside State Government	3.00	204.00	204.00
Restitution	200.00	700.00	700.00
Prior Year Warrant Cancellations	-	401.00	401.00
ADM ASSESS 72400100-2696	2,907,782.00	5,631,704.00	3,905,315.27
ADM ASSESS 72400200-2033	91,386.00	134,259.00	140,705.60
ADM ASSESS 72600200-2699	62,873.00	53,758.00	58,193.22
ADM ASSESS 72600300-2510	89,392.00	118,826.00	125,131.94
ADM ASSESS 72600400-2510	471,122.00	1,844,637.00	2,877,871.13
ADM ASSESS 72600500-2510	56,914.00	67,271.00	71,285.86
ADM ASSESS 72600800-1000	142,823.00	142,821.00	152,896.09
ADM ASSESS 72750200-2570	44,356.00	94,069.00	97,197.98
ADM ASSESS 72750200-2667	2,819.00	77,889.00	78,087.86
ADM ASSESS 72750200-2668	564,360.00	651,977.00	691,788.38
ADM ASSESS 72750200-2671	1,766.00	6,135.00	6,259.58
ADM ASSESS 72750300-2309	1,371,319.00	2,832,562.00	2,929,298.30
ADM ASSESS 72750400-2678	134,330.00	444,046.00	453,521.98
ADM ASSESS 72750500-2678	312,079.00	239,089.00	261,103.84
ADM ASSESS 72900100-2105	719,327.00	193,589.00	244,332.14
ADM ASSESS 72900100-2344	879,313.00	150,832.00	212,860.96
ADM ASSESS 72900200-2432	290,515.00	343,811.00	348,222.00
ADM ASSESS 72900600-1000	861,822.00	-	113,540.10
ADM ASSESS 72900700-1000	281,118.00	-	662,353.77
ADM ASSESS 72920100-1000	27,328.00	-	-
ADM ASSESS 72920100-2558	27,373.00	119,226.00	121,156.96
ADM ASSESS 72950100-2261	242,855.00	242,855.00	272,131.60
Transfer for Legal Services - 72600400 2510	618,160.00	750,000.00	750,000.00
Transfer of Fed Funds-Hurr Michael- DEM 2750	1,525,873.00	-	-
Total Fee Collection to Line (A) - Section III	11,817,941.00	14,548,233.00	14,982,131.55

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	8,525,896.00	10,450,898.00	10,450,898.00
Other Personal Services	217,372.00	348,659.00	348,659.00

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services Budget Period: **2023-24**
 Program: 72010100 Executive Direction
 Fund: 2021 Administrative Trust

Expenses	731,698.00	1,057,907.00	1,125,558.00
Transfer to Admin Hearing	56,244.00	18,728.00	18,728.00
Contracted Services	373,813.00	208,112.00	383,112.00
Mail Services	40,000.00	50,004.00	50,004.00
Risk Management Insurance	21,092.00	20,219.00	20,219.00
Contracted Legal Services	710,617.00	1,891,000.00	1,391,000.00
Lease/Purchase Equipment	22,362.00	22,427.00	22,427.00
HR Statewide Contract	27,874.00	34,386.00	40,542.00
DP Services Assessment - DMS Issue 3006A60 Add'l Resources for Exec Direction (Trust Fund Unit 3 FTE)	217,126.00	217,126.00	217,126.00
Issue 3001550 Convert OPS to FTE OIT		-	2,102,150.00
FLAIR Replacement	-	352,560.00	-
Indirect Costs Charged to Trust Fund	1,530,391.00	1,242,161.56	11,779.56
Total Full Costs to Line (B) - Section III	12,474,485.00	15,914,187.56	15,953,792.56

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	11,817,941	14,548,233	14,982,132
TOTAL SECTION II	(B)	12,474,485	15,914,188	15,953,793
TOTAL - Surplus/Deficit	(C)	(656,544)	(1,365,955)	(971,661)

EXPLANATION of LINE C:

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

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023-2024**
Program: 72010100 Executive Direction/Support Services
Fund: 2510 Operating Trust Fund

Specific Authority: Section 215.32, Florida Statutes
Purpose of Fees Collected: Ch. 2022-156 SA 2396A transfer from Department of Financial Services for Independent Verification and Validation services

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021 - 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
<u>Receipts:</u>			
Transfer from DFS 2393	5,000,000	2,600,933	-
Anticipated XSFER from <u>72600400 2510 Gartner</u>	200,000	50,000	50,000
Unfunded Budget -Need additional cash transfer from DFS		106,401	
Total Fee Collection to Line (A) - Section III	5,200,000	2,757,334	50,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	-	94,721	94,721
Expenses	-	10,862	6,370
Contracted Services	50,000	50,000	50,000
Flair Replacement	-	2,500,000	-
HR Services	-	330	330
BOB Section 124 Revert & Reappropriate	-	5,000,000	-
	-		-
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	50,000	7,655,913	151,421

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	5,200,000	2,757,334	50,000
TOTAL SECTION II	(B)	50,000	7,655,913	151,421
TOTAL - Surplus/Deficit	(C)	5,150,000	(4,898,579)	(101,421)

EXPLANATION of LINE C:

Negative balance offset by cash brought forward (see Schedule 1)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	Executive Direction 72010100
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,230.00	(A)		12,230.00
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	3,208,435.00	(C)	2,553.00	3,210,988.00
ADD: Outstanding Accounts Receivable	2,808.00	(D)		2,808.00
ADD: Transfer in From		(E)		-
Total Cash plus Accounts Receivable	3,223,473.00	(F)	2,553.00	3,226,026.00
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	200,689.00	(H)		200,689.00
Approved "B" Certified Forwards	160,778.00	(H)		160,778.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	659.00	(I)		659.00
LESS: SWFS Adjustment #B720121 - Due to Other Department Adj.		(J)	7,209.00	7,209.00
Unreserved Fund Balance, 07/01/22	2,861,347.00	(K)	(4,656.00)	2,856,691.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023-2024	
Department Title:	Department of Manag
Trust Fund Title:	Operating Trust
Budget Entity:	Executive Direction and Administration 72010100
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,800,000.00	(A)		4,800,000.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Transfer in from 72600400 251	200,000.00	(E)		200,000.00
Total Cash plus Accounts Receivable	5,000,000.00	(F)	-	5,000,000.00
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	5,000,000.00	(K)	-	5,000,000.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2023

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024
Department Title: Management Services
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	3,022,125.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment #B7200073 - Investment Adjustment	2,553.00 (C)
SWFS Adjustment #B7200121 - Due to Other Department	(7,209.00) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(160,778.00) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Compensated Absences	(D)
Adjustment to Trial Balance	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	2,856,691.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	2,856,691.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023-2024

Department Title: Department of Management Services
 Trust Fund Title: Operating Trust
 LAS/PBS Fund Number: 2510-Executive Direction and Administration

BEGINNING TRIAL BALANCE:

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

Total all GLC's 5XXXX for governmental funds; 4,800,000.00 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS)Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (D)

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

Anticipated Transfer in from 72600400 25 200,000.00 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 5,000,000.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 5,000,000.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Executive Direction and Support Services

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
DMS OIG Report No. IA 2022-24	Report Dated April 2022	Office of Information Technology	This audit and its associated documents and findings are confidential and exempt from public disclosure pursuant to section 282.318, Florida Statutes.	Confidential and exempt from public disclosure pursuant to section 282.318, Florida Statutes.	
DMS OIG Report No. IA 2022-27	Report Dated July 2022	Office of Information Technology	This audit and its associated documents and findings are confidential and exempt from public disclosure pursuant to section 282.318, Florida Statutes.	Confidential and exempt from public disclosure pursuant to section 282.318, Florida Statutes.	

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Facilities Management



SCHEDULE I SERIES

Facilities Management

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services Budget Period: 2023 - 24
 Program: 72400100 Facilities Management
 Fund: 2313 Florida Facilities Pool Clearing Trust Fund

Specific Authority: Section 255.503, Florida Statutes
 Purpose of Fees Collected: Used to satisfy debt service requirements, capital depreciation and to transfer to the Division of Facilities Management to cover the cost of operation and maintenance.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021 - 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
<u>Receipts:</u>			
Rent	4,691	-	-
Rent from State Agencies	111,711,804	100,962,321	100,962,321
Anticipated Rent from State Agencies	623,552	-	-
Total Fee Collection to Line (A) - Section III	112,340,047	100,962,321	100,962,321

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Debt Service Payments	20,040,320	20,070,832	20,070,832
990D000 Decrease Debt Service Obligation-Recurring	-	-	(4,041,476)
Indirect Costs Charged to Trust Fund	79,194,279	80,891,489	84,932,965
Total Full Costs to Line (B) - Section III	99,234,599	100,962,321	100,962,321

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	112,340,047	100,962,321	100,962,321
TOTAL SECTION II	(B)	99,234,599	100,962,321	100,962,321
TOTAL - Surplus/Deficit	(C)	13,105,448	-	-

EXPLANATION of LINE C:

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

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Management Services **Budget Period:** 2023 -2024
Program: Facilities Management 72400100
Fund: Operating Trust Fund 2510

Specific Authority: Section 215.32, Florida Statutes
Purpose of Fees Collected: Interest earning on prior year earnings and remaining balance in the trust fund.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2022 -2022	ESTIMATED FY 2022 - 2023	REQUEST FY 2023 - 2024
<u>Receipts:</u>			

Total Fee Collection to Line (A) - Section III	-	-	-

SECTION II - FULL COSTS

<u>Direct Costs:</u>			

Indirect Costs Charged to Trust Fund	1,722		
Total Full Costs to Line (B) - Section III	1,722	-	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)		-	
TOTAL SECTION II	(B)	1,722		
TOTAL - Surplus/Deficit	(C)	(1,722)	-	

EXPLANATION of LINE C:

FY 2021 - 2022 EOGB0507 to transfer cash balance of \$1,722 from the Operating Trust Fund

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023 - 24**
Program: 72400100 Facilities Management
Fund: 696001 - Supervision Trust Fund

Specific Authority: Section 255.503, Florida Statutes
Purpose of Fees Collected: To provide funds for the operation, maintenance, parking, security, and administration of state-owned facilities controlled by the Department of Management Services.

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

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

SECTION I - FEE COLLECTION

ACTUAL	ESTIMATED	REQUEST
FY 2021 -22	FY 2022 -23	FY 2023 -24

Receipts:

Interest- Investments	172,347	405,326	405,326
Cash XSFR from DMS 72400100 2510	1,721	-	-
XSFR from DEM (73) 2750 - Hurricane	143,255	-	-
Reimbursements	701	-	-
Paid Parking Fees - State Agencies	241,941	241,941	241,941
Paid Parking Fees - Non-State	513,065	513,065	513,065
Tower Lease	91,841	96,031	96,031
Rental Receipts (22nd floor of Capitol)	10,015	9,865	9,865
Transfer from SBA - O & M	42,381,398	54,126,401	84,932,966
Transfer from SBA - Capital Depreciation	8,972,089	26,765,088	-
Anticipated Receivable Cap Dep Invest Held at SBA	43,120,845	-	-
Prior Year Warrant Cancellations	5,927	-	-

Total Fee Collection to Line (A) - Section III

95,655,145	82,157,717	86,199,194
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SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	14,370,806	18,989,537	19,174,907
Other Personal Services	215,585	270,709	270,709
Expenses	5,318,354	5,509,827	5,466,806
Operating Capital Outlay	315,226	73,727	323,727
Acquisition of Motor Vehicles Category	148,735	150,000	150,000
TR/FDLE - Capitol Police	7,687,826	8,064,185	8,064,185
Contracted Services	12,314,036	12,474,170	14,082,170
DMS/Facilities Security	1,314,790	1,398,387	1,678,387
Issue Interior Refurbishment	1,942,681	1,942,689	2,500,000
Risk Mgmt Insurance	508,309	516,577	516,577

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023 - 24**
Program: 72400100 Facilities Management
Fund: 696001 - Supervision Trust Fund

State Utility Payments	12,778,286	14,302,406	14,302,406
Deferred - Payment Commodity Contract	1,021,096	1,627,007	1,627,007
Lease or Lease Purchase of Equipment	62,762	97,570	97,570
HR Statewide Contract	70,846	85,966	86,650
Capitol Maintenance	249,979	250,000	250,000
Data Processing	285,166	-	-
Northwest Regional Data Center	-	285,166	285,166
FCO	16,824,103	36,489,088	8,689,000
Indirect Costs Charged to Trust Fund	2,996,514	5,874,368	4,147,979
Total Full Costs to Line (B) - Section III	78,425,100	108,401,379	81,713,246

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	95,655,145	82,157,717	86,199,194
TOTAL SECTION II	(B)	78,425,100	108,401,379	81,713,246
TOTAL - Surplus/Deficit	(C)	17,230,045	(26,243,662)	4,485,948

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024
Trust Fund Title:	Department of Management Services
Budget Entity:	Florida Facilities Pool Cleaning Trust Fund
LAS/PBS Fund Number:	72400100
	2313

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,397,915.55	(A)		4,397,915.55
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	32,459,345.84	(C)	25,838,749.50	58,298,095.34
ADD: Outstanding Accounts Receivable	12,559,241.95	(D)	(1,594,658.09)	10,964,583.86
ADD: Anticipated Revenue	623,551.60	(E)		623,551.60
Total Cash plus Accounts Receivable	50,040,054.94	(F)	24,244,091.41	74,284,146.35
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)		-
LESS: Fund Balance Reserve for Bond Obligations		(J)		-
LESS: Fund Balance Reserve for Bond Obligations (GL 53800)	25,737,667.40	(J)	47,602,320.38	73,339,987.78
LESS: Other Accounts Payable (Capital Depr)		(J)		-
LESS: Deferred Inflows		(J)		-
LESS: Unreserved Fund Balance Adjustment (GL 53900)	(1,661,291.43)	(J)		(1,661,291.43)
LESS: Adjustment Related to Restricted Fund Balance		(J)	-	-
Anticipated Transfer to TF 2696 BE 72400100 from Funds				
LESS: Transferred to SBA	2,605,450.00	(J)	-	2,605,450.00
Unreserved Fund Balance, 07/01/22	21,696,937.54	(K)	(23,358,228.97)	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024
Trust Fund Title:	Department of Management Services
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	Facilities Management 72400100
	2510

	Balance as of 6/30/2022		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		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
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, 07/01/22	-	(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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period:	2023 - 2024
Department Title:	Department of Management Services
Trust Fund Title:	Florida Facilities Pool Clearing Trust Fund
Budget Entity:	72400100
LAS/PBS Fund Number:	2313

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	23,678,835.94 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B7200079 - Investment Adjustment	25,838,749.50 (C)
SWFS Adjustment #B7200079 - Receivable Adjustment	7,491.19 (C)
SWFS Adjustment #B7200079 - Unrestricted Fund Balance Adjustment	(37,649,646.76) (C)
SWFS Adjustment #B7200090 - Unrestricted Fund Balance Adjustment	(9,952,673.62) (C)
SWFS Adjustment #B7200104 - Receivable Adjustment	(1,776,344.09) (C)
SWFS Adjustment #B7200122 - Receivable Adjustment	174,194.81 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Anticipated Revenue	623,551.60 (D)
Adjustment to Offset GL 53900 in GL 53800	1,661,291.43 (D)
Anticipated Transfer to TF 2696 BE 72400100 from Funds Transferred	(2,605,450.00) (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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: Operating Trust Fund
Budget Entity: Facilities Management 72400100
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="0.00"/> (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)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Supervision Trust Fund
Budget Entity:	Facilities Management 72400100
LAS/PBS Fund Number:	2696

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	523,372.74	(A)		523,372.74
ADD: Other Cash (See Instructions)	0.00	(B)		-
ADD: Investments	20,379,537.79	(C)	16,388.03	20,395,925.82
ADD: Outstanding Accounts Receivable	98,652.81	(D)	(8,183.00)	90,469.81
ADD: Prepaid Items	0.00	(D)		-
ADD: Anticipated Revenues - FCO	43,120,845.11	(E)		43,120,845.11
ADD: Anticipated Revenues - FCO		(E)		-
Anticipated Transfer In from TF 2313 BE				-
ADD: 72400100 via SBA	2,605,447.11	(E)		2,605,447.11
Total Cash plus Accounts Receivable	66,727,855.56	(F)	8,205.03	66,736,060.59
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	618,764.42	(H)		618,764.42
Approved "B" Certified Forwards	3,854,982.02	(H)		3,854,982.02
Approved "FCO" Certified Forwards	43,120,845.11	(H)		43,120,845.11
LESS: Other Accounts Payable (Nonoperating)	15,646.04	(I)		15,646.04
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/22	19,117,617.97	(K)	8,205.03	19,125,823.00 **

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: 2023 - 2024

Department Title: Department of Management Services
 Trust Fund Title: Supervision Trust Fund
 Budget Entity: Facilities Management 72400100
 LAS/PBS Fund Number: 2696

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22
 Total all GLC's 5XXXX for governmental funds; 14,586,014.33 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #B7200046 Investment Adjustment (C)

SWFS Adjustment #B7200066 Investment Adjustment 16,388.03 (C)

SWFS Adjustment #B7200092 Receivable Adjustment 251,379.22 (C)

SWFS Adjustment #B7200126 Receivable Adjustment (259,562.22) (C)

SWFS Adjustment Pending Receivable Adjustment 2,605,447.11 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (3,854,982.02) (D)

Approved FCO Certified Forward per LAS/PBS (43,120,845.11) (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories 0.00 (D)

Installment Purchase Contracts (GL 38500, 48500) 4,245,589.60 (D)

Compensated Absences (GL 38600) 385,223.17 (D)

Compensated Absences (GL 48600) 1,150,325.78 (D)

Anticipated Revenues - FCO 43,120,845.11 (D)

Anticipated Transfer In from TF 2313 BE 72400100 via SBA

ADJUSTED BEGINNING TRIAL BALANCE: 19,125,823.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 19,125,823.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IV-B FOR BUILDING AUTOMATION SYSTEM MODERNIZATION

For Fiscal Year 2023-24



September 1, 2022

DEPARTMENT OF MANAGEMENT SERVICES

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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Management Services	Schedule IV-B Submission Date:
Project Name: Building Automation System Modernization	Is this project included in the Agency's LRPP? _____ Yes _____ No
FY 2023-24 LBR Issue Code:	FY 2023-24 LBR Issue Title:
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address):	
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: _____	Date: _____
Printed Name:	
Agency Chief Information Officer (or equivalent): _____	Date: _____
Printed Name:	
Budget Officer: _____	Date: _____
Printed Name:	
Planning Officer: _____	Date: _____
Printed Name:	
Project Sponsor: _____	Date: _____
Printed Name:	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	James Forehand, 850-544-6953, james.forehand@dms.fl.gov
Cost Benefit Analysis:	James Forehand, 850-544-6953, james.forehand@dms.fl.gov
Risk Analysis:	James Forehand, 850-544-6953, james.forehand@dms.fl.gov
Technology Planning:	James Forehand, 850-544-6953, james.forehand@dms.fl.gov
Project Planning:	James Forehand, 850-544-6953, james.forehand@dms.fl.gov

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

This request supports replacement of Siemens Building Management System (BMS) devices controlling industrial Heating, Ventilation, and Air Conditioning (HVAC) equipment. The BMS devices communicate with a Siemens BMS application providing remote visibility and control of HVAC equipment. Together, the Siemens BMS devices and application regulate temperature, humidity, fresh air intake, exhaust, and building pressure in Florida Facility Pool (FFP) facilities. Replacement of the Siemens BMS application is not included in this request. New BMS devices shall be integrated to an existing Tridium Niagara BMS application purchased in 2016.

Replacing obsolete Siemens BMS devices is critical to controlling indoor air quality and providing a comfortable environment. Forty-six percent of Siemens tier one BMS devices are obsolete. One hundred percent of Siemens Tier two BMS devices are obsolete.

Tier one device status:

- Modular Building Controllers were in production 1992-2008. End of life was 2015. Ninety-one are in use.
- Floor Level Network Controllers were in production 1997-2008. End of life was 2015. Sixteen are in use.
- Modular Equipment Controllers were in production 1998-2010. End of life was 2017. Eighty-five are in use.
- PXC Controllers are in production. One hundred sixty-six are in use.
- PXCМ Controllers are in production. Fifty-six are in use.

Tier two device status:

- Unitary Controllers were in production 1991-2002. End of life was 2009. One hundred twenty-six are in use.
- Terminal Equipment Controllers were in production 1991-2022. End of life is 2022. 7,500 are in use.

The existing Siemens BMS used in FFP facilities, the APOGEE Insight application, was retired by the manufacturer March 1, 2019. Legacy systems are at increased risk of ransomware and other cybersecurity vulnerabilities and attack vectors. Additionally, the Department of Homeland Security's Cybersecurity & Infrastructure Security Agency (CISA) has noted a drastic uptick in exploitation of these Critical Infrastructure systems.

According to the National Infrastructure Protection Plan (NIPP) and Presidential Policy Directive 21, the CISA has defined BMS as critical infrastructure. Security revisions are no longer available for the Siemens BMS software and hardware. The Siemens software cannot support multi-factor authentication. "Use of unsupported (or end-of-life) software and single-factor authentication in service of Critical Infrastructure and National Critical Functions is dangerous and significantly elevates risk to national security, national economic security, and national public health and safety" according to the CISA.

The National Institute of Information and Technology identified the Siemens APOGEE Insight application on a Common Vulnerabilities and Exposures (CVE) list due to a known security vulnerability. Fifty-three percent of Siemens BMS tier one devices are on four separate CVE lists. Forty-two percent of obsolete tier one devices appear on two additional CVE lists. Siemens will not address these vulnerabilities due to obsolescence which creates severe cyber security gaps within our critical infrastructure.

2. Business Objectives

The objective is to replace Siemens tier one and tier two BMS devices in accordance with the schedule below.

Device Replacement Schedule		
Appropriation Year	Facility	Estimated Project Completion Date
FY 2023-24	<ol style="list-style-type: none"> 1. Benton 2. Daytona Beach Regional Service Center (RSC) 3. Opa-Locka RSC North 4. Opa-Locka RSC South 5. Hurston North Tower 6. Hurston South Tower 7. FDLE Crime Lab – Orlando 8. Fort Myers RSC 9. FDLE Miami 10. Dimick 11. Marathon 	FY 2024-25
FY 2024-25	<ol style="list-style-type: none"> 12. Lakeland RSC 13. Jacksonville RSC - Singleton Building A 14. Jacksonville RSC - Singleton Building B 15. Jacksonville RSC - Singleton Central Energy Plant 16. James 17. Turlington 18. Carr 19. Douglas 	FY 2025-26
FY 2025-26	<ol style="list-style-type: none"> 20. Records Storage Center 21. Records Storage Annex 22. Pepper 23. Holland 24. Gray 25. Fletcher 26. Larson 27. Collins 28. Carlton 	FY 2026-27
FY 2026-27	<ol style="list-style-type: none"> 29. Capitol Circle Office Complex (CCOC) 2540 30. CCOC 2555 31. CCOC 2575 32. CCOC 2585 33. CCOC 4025 34. CCOC 4042 35. CCOC 4052 36. CCOC 4070 37. CCOC Southwood Shared Resource Center 	FY 2027-2028
	<ol style="list-style-type: none"> 38. CCOC 4030 39. CCOC 4040 40. CCOC 4050 41. CCOC 4055 42. CCOC 4065 	

FY 2027-28	43. CCOC 4075 44. First District Court of Appeals 45. CCOC 2450-1 Building DOR #1 46. CCOC 2450-2 Building DOR #2 47. CCOC 2450-3 Building DOR #3 48. Elliot	FY 2028-29
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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)

The Division operates under the authority granted by the Legislature in Florida Statutes, Chapters 215, 216, 255, 272, 281, 288 and 489. The Division must also maintain the FFP in a manner that protects the investment of the bondholders and ensures confidence in FFP assets. The Division has a substantial role in the management of one hundred-twelve FFP structures totaling 12.6 million square feet. Sixty-eight of the one hundred-twelve office structures require year-round heating or cooling. The Siemens BMS controls the environment in forty-eight facilities.

Unavailable parts and service for the Siemens BMS diminishes the Department’s ability to provide acceptable indoor air quality and a comfortable working environment in the forty-eight facilities. Replacement of the obsolete Siemens BMS devices will help the Division meet its statutory requirements. Should the scope of the Division’s authority change, the existing Tridium Niagara BMS has the capacity to expand to meet changing demand. The Tridium Niagara BMS currently controls the environment at six FFP locations.

2. Assumptions and Constraint

Project cost estimates to replace Siemens BMS devices are based on the current rate of inflation. Requested funding may be insufficient if inflation increases.

Lack of available contractors to complete construction design and to perform BMS device installation could potentially cause project cancellation or extension of construction timelines beyond the estimated completion dates.

Lack of available parts due to supply chain issues could also potentially cause extension of construction timelines beyond the estimated completion dates.

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

Regulate temperature and humidity in FFP facilities.

2. Business Solution Alternatives

The following business solution alternatives were evaluated:

- (1) Maintain the status quo (Not Recommended) – An option to continue using the Siemens APOGEE Insight application and devices as currently designed.
- (2) Upgrade the Siemens tier one and two devices (Not Recommended) – An option to upgrade to the

latest Siemens proprietary application and devices to meet operational needs.

(3) Replace the Siemens tier one and two devices (Recommended) – An option to completely replace Siemens devices, decommission the Siemens APOGEE Insight application, and transition to use of the existing Tridium Niagara application in FFP facilities.

3. Rationale for Selection

Siemens Industry, Inc. no longer supports the Siemens APOGEE Insight application and BMS devices. BMS device and application obsolescence will lead to indoor air quality issues and degraded energy efficiencies due to a lack of service and parts. BMS obsolescence increases cybersecurity vulnerabilities and attack vectors. Replacement of the Siemens BMS devices and transition to the Tridium Niagara BMS will resolve concerns of indoor air quality and resolve known cybersecurity vulnerabilities.

The Tridium Niagara BMS is a proven, open-source platform compliant with Federal Information Processing Standards for data encryption, and supports public key infrastructure, single sign-on, and secure boot. It is a modular, open source system compatible with legacy devices and equipment. A comprehensive suite of options enables Tridium Niagara to address the challenges of creating device-to-enterprise applications. Niagara provides the critical, cyber-secure device connectivity and data normalization capabilities needed to acquire and unlock operational data from device-level and equipment-level silos. Tridium 's open source model offers advantages over proprietary systems, such as flexibility, cost effectiveness, scalability, and competitive outsourcing.

4. Recommended Business Solution

Replace the obsolete Siemens tier one and two devices to enable reliable control and monitoring of temperature and humidity in FFP facilities.

C. Functional and Technical Requirements

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

A BMS is used to control HVAC equipment to maintain the required temperature and humidity set points in facilities. Specific device type and size is determined during the construction design phase based on application, facility, equipment, and operational factors. Devices are required to comply with the Division's Integrated Automation Standards.

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	Replace obsolete Siemens tier one and two devices	Verification new devices are functioning correctly during the project commissioning phase.	The department, FFP tenants, and visitors to the facilities	06/29

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	Regulate temperature and humidity in FFP facilities.	The department, FFP tenants, and visitors to the facilities	Control of heating, ventilation, and air conditioning equipment.	Facility space temperatures of 74° during summer, 70° during winter, with relative humidity between 45 – 65 percent.	06/29

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>

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 3 - Project Investment Summary	Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates: <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.

A project risk assessment is not applicable. There are no platform, hardware, data center, or software requirements.

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

The current system is Siemens tier one and two BMS devices. These proprietary devices communicate at a 9600 baud rate, six times slower than traditional dial-up internet. The Siemens device service tool requires a computer running Windows 7 operating system. The service tool and Windows 7 are both no longer supported by their respective manufacturers. Siemens Industry, Inc. is no longer publishing security updates for legacy devices. Extremely small internal BMS device memory limits collection of critical equipment and facility performance data.

B. Current Hardware and/or Software Inventory

Tier one devices:

- Ninety-one Modular Building Controllers.
- Sixteen Floor Level Network Controllers.
- Eighty-five Modular Equipment Controllers.
- One hundred sixty-six PXC Controllers.
- Fifty-six PXXM Controllers.

Tier two devices:

- One hundred twenty-six Unitary Controllers.
- 7,500 Terminal Equipment Controllers.

C. Proposed Technical Solution

1. Technical Solution Alternatives

Numerous brands of BMS devices are available on the market today from global leaders in the industry. All can send inputs to HVAC equipment for temperature and humidity control. This below is not all inclusive.

- Trane
- Johnson Controls
- Honeywell
- Delta
- Kreuter Manufacturing Company
- Vykon
- Automatic Logic Controls
- Alerton
- Schneider Electric
- Distech
- Lynxpring
- Phoenix
- LG

2. Rationale for Selection

Tridium Niagara compatible BMS devices were deemed the best solution to fit the varied and complex

application, facility, equipment, and operational needs across the portfolio. The devices are secure, scalable, and integrate with existing legacy equipment and devices, and are cost effective due to competitive outsourcing unlike proprietary devices. Tridium Niagara compatible BMS devices are available through equipment manufacturers, industrial product distributors, independent systems integrators, independent software vendors, and other technology companies.

3. **Recommended Technical Solution**

The recommended solution is to replace the Siemens tier one and two devices, decommission the Siemens APOGEE Insight application, and integrate new BMS devices to the existing Tridium Niagara BMS application. This option will allow the Division to meet its statutory and bond covenant obligations and implement efficiency strategies to help mitigate the investment cost.

D. Proposed Solution Description

1. Summary Description of Proposed System

New BMS devices will be procured during construction projects and will meet requirements specified in the Division's Integrated Automation Standards. New devices are wired to communicate over the network. Tridium Niagara BMS application and devices have been available on the market nearly 20 years.

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

There are no platform, hardware, or data centers requirements. There are no anticipated software or staffing needs. Ongoing maintenance costs are currently funded by \$50,000 recurring in the Expenses (040000) appropriations category from a fiscal year 2019-20 legislative budget request.

E. Capacity Planning

(historical and current trends versus projected requirements)

Data center service is not required.

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.

The Division will manage replacement of the Siemens tier one and two devices using proven construction management processes and principles. The Division excels at construction management, currently overseeing 160 construction projects totaling \$640 million. A professional project manager will supervise all phases of each project. The Division managed similar device replacements projects at two FFP facilities last fiscal year and is currently replacing all Siemens BMS devices at the State capitol complex.

VIII. Appendices

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Management Services
Budget Entity: Facilities Management - 72400100

Budget Period 2023-2024
SERIES 2017A

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
Interest on Debt	(A) 5,768,269	5,055,269	4,305,019
Principal	(B) 14,260,000	15,005,000	11,715,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 20,028,269	20,060,269	16,020,019

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

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
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 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Management
Department: Services

Chief Internal Auditor: Mandi Cohen

Facilities
Budget Entity: Management

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Building Construction



SCHEDULE I SERIES

Building Construction

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Mangement Services Budget Period: **2023 -2024**
 Program: 72400200 Building Construction
 Fund: 2033 Architects Incidental Trust Fund

Specific Authority: 215.196, Florida Statutes
 Purpose of Fees Collected: To provide funds for the administartion and supervision of planning, design and construction of state-owned facilities.

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

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

SECTION I - FEE COLLECTION

ACTUAL ESTIMATED REQUEST
FY 2020 - 21 FY 2021 - 22 FY 2022 - 23

Receipts:

<u>Interest Income</u>	37,695	37,695	37,695
<u>Construction Services</u>	3,207,003	787,838	175,335
Total Fee Collection to Line (A) - Section III	3,244,698	825,533	213,030

SECTION II - FULL COSTS

Direct Costs:

<u>Salaries and Benefits</u>	884,308	1,019,802	1,019,802
<u>Expenses</u>	92,904	122,002	122,002
<u>Contracted Services</u>	40,519	46,341	46,341
<u>Insurance</u>	2,678	7,586	7,586
<u>Equipment</u>	-	1,613	1,613
<u>HR Statewide Contract</u>	3,160	3,599	3,599
<u>New Category Building Relocation</u>	-	1,000,000	1,000,000
<u>Data Processing Services</u>	6,696	-	-
<u>Northwest Regional Data Center</u>	-	6,703	6,703
Indirect Costs Charged to Trust Fund	99,276	262,722	303,402

Total Full Costs to Line (B) - Section III	1,129,541	2,470,368	2,511,048
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Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	3,244,698	825,533	213,030
TOTAL SECTION II	(B)	1,129,541	2,470,368	2,511,048
TOTAL - Surplus/Deficit	(C)	2,115,157	(1,644,835)	(2,298,018)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (see Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2023 - 2024 Department of Management Services Architect's Incidental Trust Fund Building Construction 72400200 2033
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	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,585.08	(A)		14,585.08
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	5,949,297.16	(C)	2,707.67	5,952,004.83
ADD: Outstanding Accounts Receivable	81,884.38	(D)	(69,081.00)	12,803.38
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	6,045,766.62	(F)	(66,373.33)	5,979,393.29
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	18,094.02	(H)		18,094.02
Approved "B" Certified Forwards	39,280.57	(H)		39,280.57
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	1,900,570.15	(I)		1,900,570.15
LESS: _____		(J)		0.00
LESS: _____		(J)	-	0.00
Unreserved Fund Balance, 07/01/22	4,087,821.88	(K)	(66,373.33)	4,021,448.55 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024
Department Title: Department of Management Services
Trust Fund Title: Architect's Incidental Trust Fund
Budget Entity: Building Construction 72400200
LAS/PBS Fund Number: 2033

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	4,035,930.25 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment #B7200061 - Investment Adjustment	2,707.67 (C)
SWFS Adjustment #7200081 - Receivable Adjustment	(6,793.00) (C)
SWFS Adjustment #7200130 - Receivable Adjustment	(62,288.00) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(39,280.57) (D)
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	
Compensated Absenses 386XX	23,409.37 (D)
Compensated Absenses 486XX	67,762.83 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	4,021,448.55 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	4,021,448.55 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Building Construction

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
DMS OIG Report No. IA 2021-44	Report Issued July 2021	Real Estate Development and Management	<p>Finding: REDM does not have policies, procedures, or manuals that outline the processes for managing and monitoring construction projects.</p> <p>Recommendation: We recommend REDM establish policies, procedures, and manuals to provide for consistent conduct of REDM CMAR contract management operations. We also recommend REDM establish policies and procedures to require documentation of the methodology used and factors considered in determining costs, fees, and construction contingency funds. In addition, REDM should maintain records that evidence the basis for costs, fees, and construction contingency funds included in each CMAR contract.</p>	<p>REDM will expand and include its policies and/or procedures for conducting and documenting key components of the CMAR contract activities into a Project Manager Manual.</p> <p>The changes will be included in the Policies and Procedures Manual being developed for the REDM Project Managers to ensure all contract management activities are contracted and monitored as required. REDM anticipates completing the manual by January 2022.</p>	



EXHIBITS OR SCHEDULES

Federal Property Assistance



SCHEDULE I SERIES

Federal Property Assistance

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023 - 24**
Program: 72600800 Federal Property Assistance
Fund: 2699 Surplus Property Revolving Trust Fund

Specific Authority: section 217.07, Florida Statutes
Purpose of Fees Collected: The agency administers the Federal Surplus Property Utilization Program for the State of Florida. Service charges are placed on federal property and are passed on to certified donees whereby funds are generated.

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

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

SECTION I - FEE COLLECTION

ACTUAL ESTIMATED REQUEST
FY 2021 - 22 FY 2022 - 23 FY 2023 - 24

Receipts:

Interest - Investments	-	17,297	17,297
Reimbursements	14,424	-	-
Sales of Surplus Property - State	723,980	457,542	457,542
Total Fee Collection to Line (A) - Section III	738,404	474,839	474,839

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	200,367	244,107	375,623
Expenses	17,117	17,117	40,597
Acquisition of Motor Vehicles	-	-	-
Contracted Services	9,715	241,829	236,379
Risk Management Insurance	846	417	417
HR Statewide Contract	1,298	1,478	2,162
DP Services Assessment	1,267	-	-
Northwest Regional Data Center	-	1,267	1,267
Indirect Costs Charged to Trust Fund	64,099	70,351	74,586
Total Full Costs to Line (B) - Section III	294,709	576,566	731,031

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	738,404	474,839	474,839
TOTAL SECTION II	(B)	294,709	576,566	731,031
TOTAL - Surplus/Deficit	(C)	443,695	(101,727)	(256,192)

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Federal Property Assistance Revolving Trust Fund
Budget Entity:	72600200
LAS/PBS Fund Number:	2699

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	87,494.00 (A)			87,494.00
ADD: Other Cash (See Instructions)	1,053.00 (B)			1,053.00
ADD: Investments	1,124,567.00 (C)		811.00	1,125,378.00
ADD: Outstanding Accounts Receivable	608,959.00 (D)		-	608,959.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,822,073.00 (F)		811.00	1,822,884.00
LESS: Allowances for Uncollectibles	16,407.00 (G)			16,407.00
LESS: Approved "A" Certified Forwards	4,082.00 (H)			4,082.00
Approved "B" Certified Forwards	661.00 (H)			661.00
Approved "FCO" Certified Forwards	0.00 (H)			0.00
LESS: Other Accounts Payable (Nonoperating)	113.00 (I)			113.00
LESS:	0.00 (J)		-	0.00
Unreserved Fund Balance, 07/01/22	1,800,810.00 (K)		811.00	1,801,621.00 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: Federal Property Assistance Revolving Trust Fund
Budget Entity: 72600200
LAS/PBS Fund Number: 2699

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,779,318.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B7200062 - Investment Adjustment	811.00 (C)
SWFS Adjustment #B7200091 - Receivable Adjustment	288.00 (C)
SWFS Adjustment #B7200125 - Receivable Adjustment	(288.00) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(661.00) (D)
Approved FCO Certified Forward per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	17.00 (D)
Compensated Absences - Current (GL 38600)	4,960.00 (D)
Compensated Absences Liability (GL 48600)	17,176.00 (D)
Current Year Reversion - FCO	0.00 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,801,621.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,801,621.00 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Federal Property Assistance

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Motor Vehicle and Watercraft Management



SCHEDULE I SERIES

Motor Vehicle and Watercraft Management

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2023 - 24
Program: 72600300 Motor Vehicle/Watercraft Management
Fund: 2510 Operating Trust Fund
Specific Authority: Section 287.16, Florida Statutes
Purpose of Fees Collected: For maintenance of the Furniture and Equipment Management Information System (FEMIS).

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021 - 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
<u>Receipts:</u>			
Equipment Mgmt. Report Fees	500,102	513,219	513,219
Security/Escrow Deposits (Auct Proceeds)	6,524,143	4,527,387	4,527,387
Interest Earnings	11,678	21,681	21,681
Total Fee Collection to Line (A) - Section III	7,035,923	5,062,287	5,062,287

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	507,190	585,672	585,672
Expenses	39,868	58,708	58,708
Contracted Services	54,805	68,784	68,784
Fleet Management Information System	456,000	456,000	456,000
Risk Management Insurance	3,963	12,956	12,956
Lease/Purchase Equipment	1,162	1,247	1,247
HR Statewide Contract	2,339	2,664	2,664
Pay/Expense/Sale of Agency Vehicles	660,182	695,000	695,000
DP Services Assessment	24,657	-	-
Northwest Regional Data Center	-	24,659	24,659
<u>Indirect Costs Charged to Trust Fund</u>	5,380,447	3,308,725	3,315,031
Total Full Costs to Line (B) - Section III	7,130,613	5,214,415	5,220,721

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	7,035,923	5,062,287	5,062,287
TOTAL SECTION II	(B)	7,130,613	5,214,415	5,220,721
TOTAL - Surplus/Deficit	(C)	(94,691)	(152,128)	(158,434)

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024
Department Title: Department of Management Services
Trust Fund Title: Operating Trust Fund
Budget Entity: Motor Vehicle/Watercraft Management 72600300
LAS/PBS Fund Number: 2510

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	15,962.49	(A)		15,962.49
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	503,400.03	(C)	645.63	504,045.66
ADD: Outstanding Accounts Receivable	38,127.01	(D)	(5,169.50)	32,957.51
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	557,489.53	(F)	(4,523.87)	552,965.66
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	10,190.71	(H)		10,190.71
Approved "B" Certified Forwards	23,327.24	(H)		23,327.24
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	115.71	(I)		115.71
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/22	523,855.87	(K)	(4,523.87)	519,332.00 **

Notes:
*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Operating Trust Fund
Budget Entity:	Motor Vehicle/Watercraft Management 72600300
LAS/PBS Fund Number:	2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	477,014.40 (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 #B7200014 - Receivable Adjustment	8.75 (C)
SWFS Adjustment #B7200070 - Investment Adjustment	645.63 (C)
SWFS Adjustment #B7200102 - Receivable Adjustment	(8,031.75) (C)
SWFS Adjustment #B7200136 - Receivable Adjustment	2,853.50 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(23,327.24) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Current Compensated Absences 38600	14,864.54 (D)
Current Compensated Absences 48600	55,304.17 (D)

ADJUSTED BEGINNING TRIAL BALANCE:	519,332.00 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	519,332.00 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2022

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Motor Vehicle / Watercraft Management

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Purchasing Oversight



SCHEDULE I SERIES

Purchasing Oversight

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2023 - 24
Program: 72600400 Purchasing Oversight
Fund: 2510 Operating Trust Fund

Specific Authority: Section 287.042, Florida Statutes
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement system.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021 - 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
<u>Receipts:</u>			
<u>Vendor Transaction Fees-MFMP</u>	37,834,133	18,000,000	18,000,000
<u>Pride</u>	40,000	40,000	40,000
<u>Purchasing Card Rebate</u>	1,817,009	3,000,000	3,000,000
<u>Security Escrow Deposits</u>	(4,888,105)	-	-
<u>Investment Income</u>	227,896	373,755	373,755
<u>Refunds and Reimbursements</u>	16,149	-	-
Total Fee Collection to Line (A) - Section III	35,047,083	21,413,755	21,413,755

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	4,077,639	4,871,333	4,766,740
Other Personal Services	10,030	10,066	10,066
Expenses	387,191	510,594	494,249
Contracted Services	12,059,012	119,447	119,447
Risk Management Insurance	10,189	11,478	11,478
Contracted Legal Services	-	30,000	30,000
MFMP Contract Payment	10,509,600	16,254,800	11,000,000
Project Mgmt Prof - Training	167,500	180,000	180,000
Lease/Purchase Equipment	5,001	5,000	5,000
HR Statewide Contract	13,463	15,994	15,652
Transfer to DFS - up to \$1.5M	1,500,000	1,500,000	1,500,000
DP Services	132,360	-	-
DP Services	-	132,363	132,363

Indirect Cost Charged to Trust Fund	7,125,988	9,753,374	7,814,848
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Total Full Costs to Line (B) - Section III	35,997,973	33,394,449	26,079,843
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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2023 - 24
Program: 72600400 Purchasing Oversight
Fund: 2510 Operating Trust Fund

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	35,047,083	21,413,755	21,413,755
TOTAL SECTION II	(B)	35,997,973	33,394,449	26,079,843
TOTAL - Surplus/Deficit	(C)	(950,890)	(11,980,694)	(4,666,088)

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Operating Trust Fund
Budget Entity:	Purchasing Oversight 72600400
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(1,044,083.72) (A)		(1,044,083.72)
ADD: Other Cash (See Instructions)	19,352.19 (B)		19,352.19
ADD: Investments	35,144,758.15 (C)	16,333.26	35,161,091.41
ADD: Outstanding Accounts Receivable	26,712.78 (D)	5,503,009.46	5,529,722.24
ADD: _____			-
Total Cash plus Accounts Receivable	34,146,739.40 (F)	5,519,342.72	39,666,082.12
LESS: Allowances for Uncollectibles	3,599,456.43 (G)	(2,306,389.96)	1,293,066.47
LESS: Approved "A" Certified Forwards	981,687.39 (H)		981,687.39
Approved "B" Certified Forwards	600,642.39 (H)		600,642.39
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	784,952.52 (I)		784,952.52
LESS: Anticipated Transfer to 72600500 2510	1,834,328.81 (J)		1,834,328.81
LESS: Anticipated Transfer to 7260010100 2510	200,000.00 (J)		200,000.00
Unreserved Fund Balance, 07/01/22	26,145,671.86 (K)	7,825,732.68	33,971,404.54 **

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: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: Operating Trust Fund
Budget Entity: 72600400
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	28,780,716.09 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B7200011 - Allowance for Uncollectible Adjustment	(2,586,131.36) (C)
SWFS Adjustment #B7200077 - Investment Adjustment	16,333.26 (C)
SWFS Adjustment #B7200119 - Receivable and Allowance for Uncollectible Adjustments	10,395,520.78 (C)
SWFS Adjustment #B7200138 - Receivable Adjustment	10.00 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(600,642.39) (D)
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	10.00 (D)
Current Compensated Absences Liability	(83.03) (D)
Anticipated Transfer to 72600500 2510	(1,834,328.81) (D)
Anticipated Transfer to 72010100 2510	(200,000.00) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	33,971,404.54 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	33,971,404.54 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Purchasing Oversight

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Office of Supplier Diversity



SCHEDULE I SERIES

Office of Supplier Diversity

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023 - 24**
Program: 72600500 Office of Supplier Diversity
Fund: 2510 Operating Trust Fund

Specific Authority: Section 287.042, Florida Statutes
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement systems. Provides for entering into contracts with contractors for the designing, financing, acquiring, leasing, constructing, and operating of private correctional facilities.

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2021 - 22	FY 2022 - 23	FY 2023 - 24

Receipts:

<u>XSFER from DMS 72600400 2510</u>	1,834,329	548,722	748,187

Total Fee Collection to Line (A) - Section III	1,834,329	548,722	748,187
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SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	353,440	400,957	571,948
Expenses	54,183	55,641	79,031
Contracted Services	7,616	11,573	11,573
Risk Management	832	833	833
HR Statewide Contract	2,788	3,175	3,859
DP Services	9,654	9,657	9,657

Indirect Costs Charged to Trust Fund	56,914	67,271	71,286
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Total Full Costs to Line (B) - Section III	485,426	549,107	748,187
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Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,834,329	548,722	748,187
TOTAL SECTION II	(B)	485,426	549,107	748,187
TOTAL - Surplus/Deficit	(C)	1,348,903	(385)	-

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Operating Trust Fund
Budget Entity:	Office of Supplier Diversity 72600500
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(1,816,825.95)	(A)		(1,816,825.95)
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Trnsfr from 72600400 2510	1,834,328.81	(E)		1,834,328.81
Total Cash plus Accounts Receivable	17,502.86	(F)	-	17,502.86
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	6,172.89	(H)		6,172.89
Approved "B" Certified Forwards	11,329.97	(H)		11,329.97
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/22	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.

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: Operating Trust Fund
Budget Entity: 72600500
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; (1,823,081.87) (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (11,329.97) (D)

Approved FCO Certified Forward per LAS/PBS (D)

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

Compensated Absences Liability 83.03 (D)

Anticipated Trnsfr from 72600400 2510 1,834,328.81 (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 IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Office of Supplier Diversity

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Private Prison Monitoring



SCHEDULE I SERIES

Private Prison Monitoring

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2023 - 24
Program: 72600800 Private Prison Monitoring
Fund: 2510/510111 Operating Trust Fund

Specific Authority: 215.32(2)(b)1, Florida Statutes, and 957 Florida Statutes
Purpose of Fees Collected: Transfer from the Department of Corrections for the major maintenance and repair funds for the Correctional Facilities overseen by Private Prison Monitoring.

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

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

SECTION I - FEE COLLECTION

ACTUAL	ESTIMATED	REQUEST
FY 2021 - 22	FY 2022 - 23	FY 2023 - 24

Receipts:

<u>Interest Earnings-PPM</u>	32,240	86,090	86,090
<u>TR from DOC for Major Repairs-PPM</u>	1,244,113	1,492,936	1,492,936
Total Fee Collection to Line (A) - Section III	1,276,353	1,579,026	1,579,026

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	21,198	109,301	109,301
Expenses	2,994	14,175	14,175
Facilities Repair & Maintenance	1,497,565	1,500,000	1,500,000
HR Statewide Contract	350	399	399
Indirect Costs Charged to Trust Fund	6,805	12,913	92,229
Total Full Costs to Line (B) - Section III	1,528,912	1,636,788	1,716,104

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,276,353	1,579,026	1,579,026
TOTAL SECTION II	(B)	1,528,912	1,636,788	1,716,104
TOTAL - Surplus/Deficit	(C)	(252,559)	(57,762)	(137,078)

EXPLANATION of LINE C:

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: Private Prison Monitoring Operating Trust Fund
Budget Entity: Private Prison Monitoring 72600800
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22
 Total all GLC's 5XXXX for governmental funds;
 GLC 539XX for proprietary and fiduciary funds 3,928,649.00 (A)

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

Add/Subtract Statewide Financial Statement (SWFS)Adjustments :

SWFS Adjustment #B7200063 Investment Adjustment 3,276.00 (C)

SWFS Adjustment #B7200128 Receivables Adjustment 248,823.00 (C)

SWFS Adjustment #B7200043 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (301,567.00) (D)

Approved FCO Certified Forward per LAS/PBS (840,487.00) (D)

A/P not C/F-Operating Categories 97,798.00 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 3,136,492.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 3,136,492.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Private Prison Monitoring Operating Trust Fund
Budget Entity:	Private Prison Monitoring 72600800
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2022		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	48,043.00	(A)			48,043.00
ADD: Other Cash (See Instructions)		(B)			-
ADD: Investments	4,393,153.00	(C)	3,276.00		4,396,429.00
ADD: Outstanding Accounts Receivable	3,727.00	(D)	248,823.00		252,550.00
ADD: _____		(E)			-
Total Cash plus Accounts Receivable	4,444,923.00	(F)	252,099.00		4,697,022.00
LESS: Allowances for Uncollectibles		(G)			-
LESS: Approved "A" Certified Forwards	417,573.00	(H)			417,573.00
Approved "B" Certified Forwards	301,567.00	(H)			301,567.00
Approved "FCO" Certified Forwards	840,487.00	(H)			840,487.00
LESS: Other Accounts Payable (Nonoperating)	903.00	(I)			903.00
LESS: SWFS Adjustment #B7200043		(J)			-
Unreserved Fund Balance, 07/01/22	2,884,393.00	(K)	252,099.00		3,136,492.00 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Private Prison Monitoring

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Report No. 2022- 203	Report Issued June 2022	Private Prison Monitoring	<p>Finding 1: The Bureau of Private Prison Monitoring (Bureau) did not always issue written notices of noncompliance or document the basis for not issuing notices of noncompliance to private prison providers when continued noncompliance was identified by Bureau monitoring activities. Additionally, Department controls over the issuance of notice letters and adjustment of private correctional facility provider compensation need enhancement to ensure that Department records evidence the basis for issuing or not issuing notice letters and applying provider compensation adjustments.</p> <p>Recommendation: We recommend that, when warranted by monitoring findings, the Department issue written notices of noncompliance to private correctional facility providers. Further, to promote transparency and ensure consistent monitoring and enforcement of contract terms, we recommend that Department management enhance policies and procedures and retain documentation evidencing Department decisions.</p>	Develop an electronic routing process that identifies all reviewers for notices of non-performance and the assessment of financial consequences, captures each reviewer's approval/disapproval and the reason to disapprove.	

Auditor General Report No. 2022- 203	Report Issued June 2022	Private Prison Monitoring	<p>Finding 2: The Bureau had not established policies and procedures for monitoring provider maintenance activities at the private correctional facilities and Bureau monitoring tools were not always completed, Bureau monitoring reports did not evidence supervisory review, written notice of noncompliance was not given to providers, and Bureau records did not evidence that provider deficiencies were timely followed up on or corrective actions were timely implemented.</p> <p>Recommendation: We recommend that Bureau management continue efforts to establish facility maintenance monitoring policies and procedures and ensure that:</p> <ul style="list-style-type: none"> - Maintenance monitoring is routinely conducted within reasonable time frames. - Monitoring tools are completed for all engagements. - Monitoring reports are subject to supervisory review and, when appropriate, written notices of noncompliance are provided to providers. - Follow-up is timely conducted to ensure identified deficiencies are promptly corrected. 	<ul style="list-style-type: none"> - A schedule is established and implemented. Since the position was filled, a schedule has been established to conduct the first monitoring visit at the seven facilities. - Maintenance Contract Performance Indicator (CPI) monitoring was added to the Operations Manual in 2021. The individual assigned to the Facility Maintenance Monitor (FMM) position is required to prepare, implement and report CPI monitoring in accordance with the Operations Manual. - The supervisor's review is captured on the monitoring report. Indicators rated as not compliant are reviewed by the FMM and the bureau chief. Written notices of non-performance will be issued to the providers to address performance issues following legal review. - The FMM monitoring schedule will ensure outstanding/recurring performance issues are timely identified and will result in a notice to assess financial consequences. 	
			<p>Finding 3: Bureau policies and procedures for, and documentation of, review of the on-site nursing consultant's activities need improvement to demonstrate that health care monitoring services at private correctional facilities are provided in accordance with contract terms. Additionally, Bureau records did not always evidence that appropriate actions were taken in response to the consultant's findings.</p> <p>Recommendation: Recommendation: We recommend that Bureau management establish policies and procedures for assessing the on-site nursing consultant's satisfaction of contract deliverables and a mechanism to track the Bureau's review of the consultant's health care CPI monitoring tool and executive summary. Additionally, we recommend that Bureau management enhance controls to ensure that:</p> <ul style="list-style-type: none"> - Bureau records evidence review of consultant health care CPI monitoring tools and executive summaries. - Bureau records evidence that appropriate actions are taken in response to the consultant's findings. - Health care employee license searches are conducted in accordance with contract terms. - Consultant health care CPI monitoring tools and executive summaries are timely submitted. 	<ul style="list-style-type: none"> - Health Care CPI monitoring was added to the Operations Manual in 2021. The individual assigned to conduct health care monitoring is required to prepare, implement and report CPI monitoring in accordance with the Operations Manual. - Review of the Health Care Contract Performance Indicator (CPI) by the Respect supervisor and Department supervisors was added to the Health Care CPI tool for the 2021-22FY reports. - Indicators rated as no compliant will be reviewed by management review specialist and the bureau chief. Written notices of non-performance will be issued to the providers to address all performance issues. - Require Respect to conduct the license review on a quarterly basis versus when they conduct the on-site Health Care CPI review. - Develop a template for Respect to use for the monitoring schedule that will automatically input the report submission date. Schedule Outlook calendar invitations for the report submission. 	

Auditor General Report No. 2022- 203	Report Issued June 2022	Private Prison Monitoring	<p>Finding 4: Bureau monitoring of private correctional facility staffing needs enhancement to ensure that appropriate and qualified staff are assigned to provide for and maintain the security, control, custody, and supervision of inmates.</p> <p>Recommendation: We recommend that Bureau management enhance CPI tools and establish facility staffing monitoring policies and procedures. Such policies and procedures should specify the manner in which Bureau monitoring activities</p>	The methodology for indicators that evaluate the qualifications of staffing will be updated to include that the detail of the review is documented in the notes.	
			<p>Finding 5: Bureau efforts to review and verify the accuracy and completeness of private correctional facility provider incident reporting need enhancement to ensure that incidents are correctly reported and appropriately handled in accordance with applicable contract provisions and Bureau policies and procedures.</p> <p>Recommendation: We recommend that Department management review and verify the accuracy and completeness of incident report information and take appropriate actions to evaluate provider actions. Such review, verification, and evaluation efforts should be documented in Department records.</p>	Due to limited resources, a sample of incidents reports will be reviewed to ensure accuracy and completeness of incident report information. The methodology will be updated to ensure the review is documented on the CPI.	
			<p>Finding 6: The Bureau did not ensure that private correctional facility providers obtained and maintained required insurance coverages.</p> <p>Recommendation: We recommend that Bureau management enhance insurance review processes to verify that private correctional facility providers obtain and maintain required insurance coverages.</p>	Develop a checklist of insurance requirements for each contract to review against the provider's insurance certificates or renewal certificates.	
			<p>Finding 7: Bureau controls need improvement to ensure that audited provider Inmate Bank and Commissary financial statements are timely received and appropriately reviewed.</p> <p>Recommendation: We recommend that Bureau management establish an effective audited financial statement review process that includes written policies and procedures and checklists to facilitate review of the financial statements; a method to track financial statements that are due, received, and reviewed; documentation of Bureau actions to obtain financial statements not received; and actions to follow-up on noncompliance or other deficiencies noted by auditors.</p>	Develop policy and procedure or a checklist for the tracking and review of the financial statements. Consider outsourcing the review the financial statements to an accounting firm (PPM does not currently employ a CPA).	



EXHIBITS AND SCHEDULES

Human Resource Management



SCHEDULE I SERIES

Human Resource Management

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	<u>Budget Period: 2023 - 2024</u>
Trust Fund Title:	<u>MANAGEMENT SERVICES</u>
Budget Entity:	<u>STATE PERSONNEL SYSTEM TRUST</u>
LAS/PBS Fund Number:	<u>Human Resource Management (72750100)</u>
	<u>2678001</u>

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	170,000.00 (A)		170,000.00
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	(2,770,000.00) (C)		(2,770,000.00)
ADD: Outstanding Accounts Receivable			0.00
ADD: <u>Anticipated Transfer from 72750400 2678</u>	2,600,000.00 (E)		2,600,000.00
Total Cash plus Accounts Receivable	0.00 (F)	0.00	0.00
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards			0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
Anticipated Non-Operating Transfer			0.00
LESS: <u>Unearned Revenue</u>			0.00
Unreserved Fund Balance, 07/01/22	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: 2023 - 2024

Department Title: 720000 MANAGEMENT SERVICES
 Trust Fund Title: STATE PERSONNEL SYSTEM TRUST
 LAS/PBS Fund Number: 2678001

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(2,600,000.00)"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments:	
	<input type="text"/> (C)
SWFS Adjustment # B7200300 - GR Service Charge 4th quarter payable	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Non-Operating Transfer	<input type="text"/> (D)
Anticipated Transfer from 72750400 2678	<input type="text" value="2,600,000.00"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="-"/> (D)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="-"/> (E)
DIFFERENCE:	<input type="text" value="-"/> (F)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2022



EXHIBITS OR SCHEDULES

Insurance Benefits Administration



SCHEDULE I SERIES

Insurance Benefits Administration

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

Department: 72 Management Services
 Program: 72750200 Insurance Benefits Administration
 Fund: 2570 Pretax Benefits Trust

Budget Period: 2023-24

Specific Authority: Section 110.161(7), Florida Statutes
 Purpose of Fees Collected: Employee Benefits Plan

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

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

(1) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2021-22	(3) ESTIMATED FY 2022-23	(4) REQUEST FY 2023-24
Receipts:			
Interest - Investments	192,630	428,285	669,772
Employee and Employer Contributions	42,641,467	66,709,377	66,709,377
Anticipated Revenue	17,063	0	0
Supplemental Plan Premiums	72,382,527	98,029,293	98,029,293
Saving (pre-tax benefit program)	14,941,047	21,409,986	21,409,986
Penalties	9,000	0	0
Refunds	28,062,820	466,101	466,101
Prior Year Warrant Cancellations	44	0	0
Total Fee Collection to Line (A) - Section III	158,246,598	187,043,042	187,284,529

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	377,533	445,954	445,954
Other Personal Services	0	15,034	15,034
Expenses	45,322	47,531	47,531
Operating Capital Outlay	0	10,000	10,000
Contracted Services	267,333	348,505	348,505
Risk Management Insurance	2,050	3,916	3,916
HR Statewide Contract	3,368	3,836	3,836
Data Processing Services Assessment	2,446	0	0
Data Processing Services Assessment	0	2,446	2,446
Indirect Costs Charged to Trust Fund	159,038,001	158,600,010	158,620,043
Total Full Costs to Line (B) - Section III	159,736,053	159,477,232	159,497,265

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	158,246,598	187,043,042	187,284,529
TOTAL SECTION II	(B)	159,736,053	159,477,232	159,497,265
TOTAL - Surplus/Deficit	(C)	(1,489,455)	27,565,810	27,787,264

EXPLANATION:

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

Department: Department of Management Services **Budget Period:** 2023-24
Program: Insurance Benefits Administration
Fund: State Employees Disability Insurance Trust

Specific Authority: Section 110.123(6), Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL FY 2021 - 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
Receipts:				
Investment Income		36,759	50,510	52,604
Employee and Employer Contributions		573,616	562,467	562,467
Total Fee Collection to Line (A) - Section III		610,375	612,977	615,071
<u>SECTION II - FULL COSTS</u>				
Direct Costs:				
Salaries and Benefits		0	32,979	32,979
Expenses		0	2,875	2,875
HR Statewide Contract				
Risk Management Insurance				
DP Services Assessment - 210004				
DP Services Assessment - 210023				
Total Full Costs to Line (B) - Section III		0	35,854	35,854

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	610,375	612,977	615,071
TOTAL SECTION II	(B)	0	35,854	35,854
TOTAL - Surplus/Deficit	(C)	610,375	577,123	579,217

EXPLANATION:

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

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

Department: 72 Management Services **Budget Period:** 2023-24
Program: 72750200 Insurance Benefits Administration
Fund: 2667 State Employees Life Insurance Trust Fund
Specific Authority: Section 110.123(6), Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 22	FY 2022 - 23	FY 2023 - 24	
Receipts:				
Interest - Investments	67,941	85,065	83,348	
Employee and Employer Contributions	38,948,059	36,114,418	36,153,581	
Prior Year Warrant Cancellations	354	0	0	
Total Fee Collection to Line (A) - Section III	39,016,354	36,199,483	36,236,929	

SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits	0	25,189	25,189	
Expenses	0	1,984	1,984	
Risk Management Insurance	537	1,026	1,026	
Indirect Costs Charged to Trust Fund:	36,231,431	37,179,139	37,581,838	
Total Full Costs to Line (B) - Section III	36,231,968	37,207,338	37,610,037	

Basis Used: Accrual

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	39,016,354	36,199,483	36,236,929
TOTAL SECTION II	(B)	36,231,968	37,207,338	37,610,037
TOTAL - Surplus/Deficit	(C)	2,784,386	(1,007,855)	(1,373,108)

EXPLANATION:
Negative balances offset by cash balance brought forward. (See Schedule I)

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

Department: 72 Management Services **Budget Period:** 2023-24
Program: 72750200 Insurance Benefits Administration
Fund: 2668 State Employees Health Insurance Trust
Specific Authority: 110.123(6) and 110.1239, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2021- 22	(3) ESTIMATED FY 2022 - 23	(4) REQUEST FY 2023 - 24
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (A) - Section III		2,846,105,256	2,989,600,000	3,429,495,622
SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		1,770,692	2,614,942	2,614,942
Other Personal Services		109,768	144,103	144,103
Expenses		308,239	374,483	347,531
Operating Capital Outlay		0	8,000	8,000
Transfer to Div of Admin Hearings				
Post Payment Claims Audit Services		59,282	200,000	200,000
Contracted Services		871,765	4,269,157	2,059,157
ASO Health Insurance Admin		42,782,353	44,625,034	44,625,034
SSDI Contract		0	375,000	375,000
Prescription Drug Claims Expenses		3,378,515	4,406,020	4,406,020
Transparency - Bundled Services - Adm Services for		6,334,653	6,400,000	6,400,000
Risk Management Insurance		12,827	24,505	24,505
Contracted Legal Services		176,501	300,000	300,000
Pvmt Employer Con/HSA Custodian		3,395,327	3,308,000	3,308,000
4000070 Increase to Pvmt Employer Con/HSA Cu		0	0	250,000
Lease/Purchase Equip		8,449	9,235	9,235
Transparency - Bundled Services for Employee Tra		1,535,722	4,500,000	4,500,000
HR Statewide Contract		11,138	14,663	14,663
Data Processing Services		7,624	0	0
Data Processing Services - NWRDC		0	7,624	7,624
Indirect Costs Charged to Trust Fund:		1,378,870,887	3,056,051,977	3,380,491,788
Total Full Costs to Line (B) - Section II		60,792,772	3,127,632,743	3,450,085,602
Basis Used:	Accrual			

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	2,846,105,256	2,989,600,000	3,429,495,622
TOTAL SECTION II	(B)	60,792,772	3,127,632,743	3,450,085,602
TOTAL - Surplus/Deficit	(C)	2,785,312,484	(138,032,743)	(20,589,980)

EXPLANATION:
 Negative balances offset by cash balance brought forward (See Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024	
Department Title: Department of Management Services	
Trust Fund Title: Pretax Benefits Trust Fund	
Budget Entity: Insurance Benefits Administration 72750200	
LAS/PBS Fund Number: 2570	

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,729,994.25 (A)		2,729,994.25
ADD: Other Cash (See Instructions)	185,045.05 (B)	(182,574.80)	2,470.25
ADD: Investments	17,778,138.23 (C)	14,701.22	17,792,839.45
ADD: Outstanding Accounts Receivable	28,905,073.96 (D)		28,905,073.96
ADD: Anticipated Revenue	17,062.87 (E)		17,062.87
Total Cash plus Accounts Receivable	49,615,314.36 (F)	(167,873.58)	49,447,440.78
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	8,234.68 (H)		8,234.68
Approved "B" Certified Forwards	20,339.87 (H)		20,339.87
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	49,418,866.23 (I)		49,418,866.23
LESS:			0.00
Unreserved Fund Balance, 07/01/22	167,873.58 (K)	(167,873.58)	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	State Employees Disability Insurance Trust Fund
Budget Entity:	Insurance Benefits Administration 72750200
LAS/PBS Fund Number:	2671

	Balance as of 6/30/2022		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	93,315.17	(A)			93,315.17
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments	4,860,323.32	(C)	3,173.65		4,863,496.97
ADD: Outstanding Accounts Receivable	4,170.29	(D)			4,170.29
Total Cash plus Accounts Receivable	4,957,808.78	(F)	3,173.65		4,960,982.43
LESS: Allowances for Uncollectibles		(G)			0.00
LESS: Approved "A" Certified Forwards		(H)			0.00
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Non-Operating)	50,889.74	(I)			50,889.74
LESS:	0.00	(J)			0.00
Unreserved Fund Balance, 07/01/22	4,906,919.04	(K)	3,173.65		4,910,092.69 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period 2023-24	
Department Title:	Department of Management Services
Trust Fund Title:	State Employees Life Insurance Trust Fund
Budget Entity:	Insurance Benefits Administration 72750200
LAS/PBS Fund Number:	2667

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	633,972.64 (A)			633,972.64
ADD: Other Cash (See Instructions)	7,958.45 (B)		(7,958.45)	0.00
ADD: Investments	9,878,640.95 (C)		4,945.90	9,883,586.85
ADD: Outstanding Accounts Receivable	6,993.73 (D)		1.79	6,995.52
ADD:		(E)		0.00
Total Cash plus Accounts Receivable	10,527,565.77 (F)		(3,010.76)	10,524,555.01
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	2,198,330.49 (I)			2,198,330.49
LESS:		(J)	0.00	0.00
Unreserved Fund Balance, 07/01/22	8,329,235.28 (K)		(3,010.76)	8,326,224.52 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	State Employees Health Insurance Trust Fund
Budget Entity:	Insurance Benefits Administration 72750200
LAS/PBS Fund Number:	2668

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	119,803,078.95	(A)		119,803,078.95
ADD: Other Cash GL 11100	16,702,893.39	(B)	(16,702,893.39)	0.00
ADD: Other Cash GL 12400	66,924.33	(B)		66,924.33
ADD: Investments FL 14100	363,136,412.96	(C)	360,405.95	363,496,818.91
ADD: SPIA Accounts GL 14301, 14302, 14304, 14305, 14306	1,691,840,309.95	(C)	(1,568,517,494.86)	123,322,815.09
ADD: Outstanding Accounts Receivable GL 15100, 15300	47,220,542.94	(D)	96,282.10	47,316,825.04
ADD: <u>Proposed Premium Increase</u>		(E)		0.00
Total Cash plus Accounts Receivable	2,238,770,162.52	(F)	(1,584,763,700.20)	654,006,462.32
LESS: Allowances for Uncollectibles GL 15900	13,528,814.24	(G)		13,528,814.24
LESS: Approved "A" Certified Forwards	34,248.51	(H)		34,248.51
Approved "B" Certified Forwards	841,211.33	(H)		841,211.33
LESS: Other Accounts Payable (Non-Operating)	481,111,608.05	(I)	11,132.37	481,122,740.42
LESS: Other Accounts Payable		(J)		0.00
LESS: Unearned Revenue	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/22	1,743,254,280.39	K	(1,584,774,832.57)	158,479,447.82 **

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: 2023 - 2024

Department Title: Department of Management Services
 Trust Fund Title: Pretax Benefits Trust Fund
 Budget Entity: 72750200
 LAS/PBS Fund Number: 2570

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	115,275.47 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment #B7200041 - Adjustment to Cash on Hand	(182,574.80) (C)
SWFS Adjustment #B7200072 - Investment Adjustment	14,701.22 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(20,339.87) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Compensated Absences Liability	67,850.68 (D)
Net Capital Assets	(11,975.57) (D)
Anticipated Revenue	17,062.87 (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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023-2024

Department Title: Department of Management Services
Trust Fund Title: State Employees Disability Insurance Trust Fund
Budget Entity: 72750200
LAS/PBS Fund Number: 2671

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	4,906,919.04 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments:	
SWFS Adjustment #B7200068 - Investment Adjustment	3,173.65 (C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	4,910,092.69 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	4,910,092.69 (F)*
DIFFERENCE:	- (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: State Employees Life Insurance Trust Fund
Budget Entity: Insurance Benefits Administration 72750200
LAS/PBS Fund Number: 2667

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22
 Total all GLC's 5XXXX for governmental funds; 8,329,235.28 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment #B7200040 - Cash on Hand Adjustment (7,958.45) (C)

SWFS Adjustment #B7200040 - Investment Adjustment 4,945.90 (C)

SWFS Adjustment #B7200105 - Receivable Adjustment 1.79 (C)

Add/Subtract Other Adjustment(s):

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

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

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

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 8,326,224.52 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 8,326,224.52 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	State Employees Health Insurance Trust Fund
Budget Entity:	72750200
LAS/PBS Fund Number:	2668

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,693,468,808.04	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment #B7200042 - Cash On Hand and Investment Adjustments	(1,585,220,388.25)	(C)
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SWFS Adjustment #B7200044 - Investment and Payable Adjustments	84,324.19	(C)
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SWFS Adjustment #B7200064 - Investment Adjustment	437,510.87	(C)
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SWFS Adjustment #B7200085 - Receivable Adjustment	825.54	(C)
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SWFS Adjustment #B7200117 - Investment Adjustment	(77,104.92)	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(841,211.33)	(D)
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Compensated Absences 38600 & 48600	138,594.92	(D)
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A/P not C/F - Operating Categories (GL 31X, 32X, 35X, 38X)	50,488,088.76	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	158,479,447.82	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	158,479,447.82	(F)*
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Insurance Benefits Administration

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Retirement Benefits Administration



SCHEDULE I SERIES

Retirement Benefits Administration

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

Department: 72 Management Services **Budget Period:** 2023 - 2024
Program: 72750300 Retirement Benefits Administration
Fund: 2510 FRS Operating Trust Fund
Specific Authority: Section 121.031(1), Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

(1) SECTION I - FEE COLLECTION	(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
	FY 2020 - 21	FY 2021 - 22	FY 2022 - 23
Receipts:			
Interest - Earnings	13,087	12,000	12,000
Transfer in from FRS T.F. - 72750300 230	22,350,000	25,296,789	25,296,789
Refunds	0	3,900	3,900
Reimbursements	0	4,000	4,000
Other Income	357,551	358,000	358,000
Total Fee Collection to Line (1) - Section III	22,720,638	25,674,689	25,674,689

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	11,024,759	14,803,833	14,803,833
Other Personal Services	220,533	234,284	234,284
Expenses	2,824,395	3,096,643	3,099,803
Operating Capital Outlay	0	5,000	5,000
Acquisition of Motor Vehicles	0	30,000	0
Transfer to Div of Admin Hearings	87,357	21,403	21,403
Contracted Services	5,558,926	6,089,756	6,509,906
Overtime	249,989	122,571	122,571
Risk Management Insurance	37,824	65,550	65,550
Contracted Legal Services	221,959	168,891	168,891
Lease/Lease Equipment	33,425	33,571	33,571
HR Outsourcing Contract	50,509	64,121	64,121
Data Processing Services	300,873	0	0
Data Processing Services - NWRDC	0	300,880	300,880
Total Full Costs to Line (B) - Section III	20,610,549	25,036,503	25,429,813

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	22,720,638	25,674,689	25,674,689
TOTAL SECTION II	(B)	20,610,549	25,036,503	25,429,813
TOTAL - Surplus/Deficit	(C)	2,110,089	638,186	244,876

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (see Schedule I).

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services
 Program: 72750300 Retirement Benefits Administration
 Fund: 2517 Optional Retirement Program Trust Fund

Specific Authority: Section 121.021(36), 121.35(1),4(c),Florida Statutes
 Purpose of Fees Collected: Employee Benefits Plan

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

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

SECTION I - FEE COLLECTION

ACTUAL	ESTIMATED	REQUEST
FY 2021-22	FY 2022-23	FY 2023-24

Receipts:

Investment Income	75,650	55,000	55,000
Contributions (Includes UAL portion for Sch I purposes)	218,084,466	222,446,156	226,895,079
Admin Fee	196,562	200,000	210,000
Total Fee Collection to Line (A) - Section III	218,356,678	222,701,156	227,160,079

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	224,393	316,477	316,477
Other Personal Services	12,509	15,100	15,100
Expenses	25,925	28,011	28,011
Contracted Services	25,000	26,000	26,000
HR Statewide Contract	1,102	1,255	1,255
Total Full Costs to Line (B) - Section III	288,929	386,843	386,843

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	218,356,678	222,701,156	227,160,079
TOTAL SECTION II	(B)	288,929	386,843	386,843
TOTAL - Surplus/Deficit	(C)	218,067,749	222,314,313	226,773,236

EXPLANATION of LINE C:

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2023-24
Program: 72750300 Retirement Benefits Administration
Fund: 2532 Police and Firefighter's Premium Tax Trust Fund

Specific Authority: Sections 175.1215 and 185.105, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
<u>Receipts:</u>			
Interest - Investments	672,852	670,000	670,000
Insurance Premium Tax (subject to 8%)	229,423,953	241,000,000	253,600,000
<u>Refunds of excess state funds / terminations</u>	454,758	0	0
Total Fee Collection to Line (A) - Section I	230,551,563	241,670,000	254,270,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	327,146	966,845	966,845
Expenses	48,779	57,139	57,139
Contracted Services	224,953	238,305	238,305
Lease/Lease Equipment	1,455	2,000	2,000
HR Statewide Contract	3,461	3,941	3,941
Total Full Costs to Line (B) - Section III	605,794	1,268,230	1,268,230

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	230,551,563	241,670,000	254,270,000
TOTAL SECTION II	(B)	605,794	1,268,230	1,268,230
TOTAL - Surplus/Deficit	(C)	229,945,769	240,401,770	253,001,770

EXPLANATION of LINE C:

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

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2023-24
Program: 72750300 Retirement Benefits Administration
Fund: 2583 Retiree Health Insurance Subsidy Trust Fund

Specific Authority: Section 112.363(1)(2) (a)(b)(d)(3-8), Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2021-22	FY 2022-23	FY 2023-24

<u>Receipts:</u>			
Contributions from Employers	1,564,597	1,565,000	1,565,000
Interest Earnings	607,240,320	624,595,359	642,708,624
Total Fee Collection to Line (A) - Section III	608,804,917	626,160,359	644,273,624

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	145,924	153,154	153,154
Expenses	17,817	17,817	17,817
Contracted Services	24,731	40,000	52,700
HR Statewide Contract	918	1,046	1,046
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	189,390	212,017	224,717

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	608,804,917	626,160,359	644,273,624
TOTAL SECTION II	(B)	189,390	212,017	224,717
TOTAL - Surplus/Deficit	(C)	608,615,527	625,948,342	644,048,907

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023-2024
Trust Fund Title:	Department of Management Services
Budget Entity:	FRS Operating Trust Fund
LAS/PBS Fund Number:	Retirement Benefits Administration 72750300
	2510

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,051,816.00	(A)		1,051,816.00
ADD: Other Cash	2,000.00	(B)		2,000.00
ADD: Investments	2,273,316.00	(C)		2,273,316.00
ADD: Outstanding Accounts Receivable	85,618.00	(D)		85,618.00
ADD: Other Current Assets		(E)		0.00
ADD:		(E)		0.00
Total Cash plus Accounts Receivable	3,412,750.00	(F)	0.00	3,412,750.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	300,142.00	(H)		300,142.00
Approved "B" Certified Forwards	667,288.00	(H)		667,288.00
LESS: Approved "FCO" Certified Forwards		(I)		0.00
LESS: Other Accounts Payable (Non-Operating)	211.00	(J)		211.00
LESS: <u>Other Accounts Payable</u>		(J)		0.00
Unreserved Fund Balance, 07/01/22	2,445,109.00	(K)	0.00	2,445,109.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024 Department of Management Services
Trust Fund Title:	Optional Retirement Program Trust Fund
Budget Entity:	Retirement Benefits Administration 72750300
LAS/PBS Fund Number:	2517

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	27,761	(A)		27,761
ADD: Other Cash on Hand	1,863,145	(B)		1,863,145
ADD: Investments	13,506,889	(C)		13,506,889
ADD: Outstanding Accounts Receivables	6,828,723	(D)		6,828,723
ADD:		(E)		0
Total Cash plus Accounts Receivable	22,226,518	(F)	0	22,226,518
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards	5,482	(H)		5,482
Approved "B" Certified Forwards	18,718	(H)		18,718
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Non-Operating)	4,012,064	(I)		4,012,064 (1)
LESS: Other Accounts Payable - Unearned Rev	10,187,999	(I)		10,187,999
Unreserved Fund Balance, 07/01/22	8,002,255	(K)	0	8,002,255 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

(1) Included: \$599,784.75 coded to 31100, 000600. This amount represents credit invoices owed to Division of Retirement customers for overpayment of retirement contributions. They are shown as non-operating payables because Refund budget authority (category 220030) will be used when refunding the customers.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023-2024

Department Title:	Department of Management Services
Trust Fund Title:	Police and Firefighter's Premium Tax Trust Fund
Budget Entity:	Retirement Benefits Administration 72750300
LAS/PBS Fund Number:	2532

	Balance as of 6/30/2022		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	84,466.00	(A)			84,466.00
ADD: Other Cash (See Instructions)	0.00	(B)			0.00
ADD: Investments	299,395,053.00	(C)			299,395,053.00
ADD: Outstanding Accounts Receivable	19,217,073.00	(D)			19,217,073.00
ADD: _____		(E)			0.00
Total Cash plus Accounts Receivable	318,696,592.00	(F)	0.00		318,696,592.00
LESS: Allowances for Uncollectibles		(G)			0.00
LESS: Approved "A" Certified Forwards	12,670.00	(H)			12,670.00
Approved "B" Certified Forwards	191,932.00	(H)			191,932.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	72,632,363.00	(I)			72,632,363.00
LESS: _____		(J)			0.00
Unreserved Fund Balance, 07/01/22	245,859,627.00	(K)	0.00		245,859,627.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Retiree Health Insurance Subsidy Trust Fund
Budget Entity:	Retirement Benefits Administration 72750300
LAS/PBS Fund Number:	2583

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	98,197.00 (A)		98,197.00
ADD: Cash on Hand and with SBA			0.00
ADD: Investments	475,191,864.00 (C)		475,191,864.00
ADD: Outstanding Accounts Receivable	60,081,521.00 (D)		60,081,521.00
ADD:	0.00 (E)		0.00
Total Cash, Investments and Accounts Receivable	535,371,582.00 (F)	0.00	535,371,582.00
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards			0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	3,044.00 (I)		3,044.00
Unreserved Fund Balance, 07/01/22	535,368,538.00 (K)	0.00	535,368,538.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title:	<u>Department of Management Services</u>
Trust Fund Title:	<u>FRS Operating Trust Fund</u>
Budget Entity:	<u>Retirement Benefits Administration 72750300</u>
LAS/PBS Fund Number:	<u>2510</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,546,193.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments:	
SWFS Adjustment B7200346, Adjust Due From FRS TF	0.00 (C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(667,288.00) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Compensated Absences Liability 386XX	346,053.00 (D)
Compensated Absences Liability 486XX	853,686.00 (D)
Property Value included in Net Assets Unrestricted-Fiduciary Fund	(633,535.00) (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	2,445,109.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	2,445,109.00 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2023 - 2024
Department Title:	<u>Department of Management Services</u>
Trust Fund Title:	<u>Optional Retirement Program Trust Fund</u>
Budget Entity:	<u>72750300</u>
LAS/PBS Fund Number:	<u>2517</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	8,002,263 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments;

SWFS Adjustment, B7200029, Accts Rec	(C)
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SWFS Adjustment, B7200029, reclassify unearned revenue	(C)
--	-----

SWFS Adjustment, B7200071, adjust Non-Op payable	(C)
--	-----

SWFS Adjustment, B7200080, reclassify unearned revenue	(C)
--	-----

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(18,718) (D)
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Compensated Absences Liability 386XX	7,126 (D)
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Compensated Absences Liability 486XX	6,234 (D)
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A/P not C/F-Operating Categories	5,350 (D)
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	(D)
--	-----

	(D)
--	-----

	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	8,002,255 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	8,002,255 (F)*
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DIFFERENCE:	0 (G)*
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***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
 Trust Fund Title: Police and Firefighter's Premium Tax Trust Fund
 Budget Entity: 72750300
 LAS/PBS Fund Number: 2532

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2022	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	246,051,559.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B72000xx Reduce payable to municipalities	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(191,932.00) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	0.00 (D)
Due from State Funds w/i Division	(D)
Compensated Absences Liability	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	245,859,627.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	245,859,627.00 (F)
DIFFERENCE:	- (G)*

*SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024	
Department Title:	Department of Management Services
Trust Fund Title:	Retiree Health Insurance Subsidy Trust Fund
Budget Entity:	72750300
LAS/PBS Fund Number:	2583

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	535,368,475.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments;	
SWFS Adjustment B7200054 - to adjust A/R	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0.00 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	63.00 (D)
Due from State Funds w/i Division	(D)
Compensated Absences Liability	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	535,368,538.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	535,368,538.00 (F)*
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Retirement Benefits Administration

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS AND SCHEDULES

State Personnel Policy Administration



SCHEDULE I SERIES

State Personnel Policy Administration

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

Department: 72 Management Services **Budget Period:** 2023-24
Program: 72750400 State Personnel Policy Administration
Fund: 2678 State Personnel System Trust
Specific Authority: Section 110.125, Florida Statutes
Purpose of Fees Collected: To maintain and administer the Personnel Program.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021-2022	ESTIMATED FY 2022-23	REQUEST FY 2023-2024
Receipts:			
SEE ATTACHED LISTING	-	-	-
Total Fee Collection to Line (A) - Section I	39,936,670.13	36,378,597.00	36,378,597.00

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	1,369,132.02	1,747,695.00	2,274,003.00
Risk Management Insurance	6,994.00	8,671.00	8,671.00
Expenses	84,453.53	120,241.00	262,481.00
Contracted Services	43,233.50	22,576.00	52,576.00
Contracted Legal Services	100,000.00	100,000.00	100,000.00
Lease/Purchase/Equipment	3,111.00	3,191.00	3,191.00
DMS HR SVS/STW Contract	6,628.44	7,549.00	9,601.00
Data Processing Assessment DMS	18,815.00	0.00	0.00
Northwest Regional Data Center	0.00	18,815.00	18,815.00
Indirect Costs Charged to Trust Fund:	133,198,050.37	34,946,082.14	33,195,411.71
Total Full Costs to Line (B) - Section III	134,830,417.86	36,974,820.14	35,924,749.71

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	39,936,670	36,378,597	36,378,597
TOTAL SECTION II	(B)	134,830,418	36,974,820	35,924,750
TOTAL - Surplus/Deficit	(C)	(94,893,748)	(596,223)	453,847

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024
Department Title: DEPARTMENT OF MANAGEMENT SERVICES
Trust Fund Title: STATE PERSONNEL SYSTEM TRUST FUND
Budget Entity: STATE PERSONNEL POLICY ADMINISTRATION (72750400)
LAS/PBS Fund Number: 2678

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	127,725,320.09 (A)		127,725,320.09
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	19,652,031.15 (C)	5,392.24	19,657,423.39
ADD: Outstanding Accounts Receivable	7,447,757.46 (D)	(6,275,012.03)	1,172,745.43
ADD:	0.00 (E)		0.00
ADD:	0.00 (E)		0.00
Total Cash plus Accounts Receivable	154,825,108.70 (F)	(6,269,619.79)	148,555,488.91
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	27,416.64 (H)		27,416.64
Approved "B" Certified Forwards	74,785.65 (H)		74,785.65
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	1,780.26 (I)		1,780.26
Anticipated Non-Operating Transfer			0.00
LESS: <u>Transfer Out to 72750500 2678</u>	130,441,712.73 (J)	-	130,441,712.73
LESS: <u>Transfer out from 72750100 2678</u>	2,600,000.00 (J)	-	2,600,000.00
Unreserved Fund Balance, 07/01/22	287,762,838.88 (K)	(6,269,619.79)	15,409,793.63 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
 Trust Fund Title: State Personnel System Trust Fund
 LAS/PBS Fund Number: 2678

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	154,795,911.80 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments:	
SWFS Adjustment # B7200050 - Receivable Adjustment	21,648.87 (C)
SWFS Adjustment # B7200074 - Investment Adjustment	5,392.24 (C)
SWFS Adjustment # B7200107 - Receivable Adjustment	(4,365,140.65) (C)
SWFS Adjustment # B7200133 - Receivable Adjustment	(1,931,520.25) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(74,785.65) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Anticipated Non-Operating Transfer	(D)
Transfer Out from 72750500_2678	(130,441,712.73) (D)
Transfer out from 72750100_2678	(2,600,000.00) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	15,409,793.63 (D)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	15,409,793.63 (E)
DIFFERENCE:	0.00 (F)*

*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: State Personnel Policy Administration

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

People First



SCHEDULE I SERIES

People First

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2023 - 24
Program: 72750500 People First
Fund: 2678 State Personnel System Trust

Specific Authority: Section 110.125, F.S.
Purpose of Fees Collected: To maintain and administer the Personnel Program

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

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

SECTION I - FEE COLLECTION

ACTUAL	ESTIMATED	REQUEST
FY 2021 - 22	FY 2022 - 23	FY 2023 - 24

Receipts:

	-		
--	---	--	--

Total Fee Collection to Line (A) - Section III	-	-	-
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SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	1,440,540	1,573,996	1,699,996
OPS	-	8,053	8,053
Expenses	86,593	105,506	117,946
Contracted Services	7,948	12,075	262,075
Flair System Replacement	-	2,689,220	-
Risk Management Insurance	3,380	3,205	3,205
Contracted Legal Services	-	-	300,000
Lease/Purchase/Equipment	2,730	2,860	2,860
TR/DMS/HR SVCS/STW CONTRAT	5,323	6,064	6,406
Human Resources Services Statewide Co	27,755,776	30,047,762	30,047,762
DP Services	9,453	-	-
Northwest Regional Data Center	-	9,453	9,453
Indirect Costs Charged to Trust Fund	(130,128,608)	(34,237,651)	(32,457,756)
Total Full Costs to Line (B) - Section III	(100,816,865)	220,543	-

Basis Used:

Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	(100,816,865)	220,543	-
TOTAL - Surplus/Deficit	(C)	100,816,865	(220,543)	-

EXPLANATION of LINE C:

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	State Personnel System Trust Fund
Budget Entity:	People First (72750500)
LAS/PBS Fund Number:	2678

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(127,874,461.87) (A)		(127,874,461.87)
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD: Transfer In from 72750400 2678	130,441,712.73 (E)		130,441,712.73
Total Cash plus Accounts Receivable	2,567,250.86 (F)	0.00	2,567,250.86
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	31,062.89 (H)		31,062.89
Approved "B" Certified Forwards	2,534,311.71 (H)		2,534,311.71
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	1,876.26 (I)	0.00	1,876.26
LESS: <u>Unearned Revenue</u>		0.00 (J)	0.00
Unreserved Fund Balance, 07/01/22	(0.00) (K)	0.00	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
 Trust Fund Title: State Personnel System Trust Fund
 LAS/PBS Fund Number: 2678

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(127,907,401.02)"/> (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 - Increase A/R (B7200011 & B7200030)	<input type="text" value="0.00"/> (C)
SWFS Adjustment # B7200007 - GR Service Charge 4th quarter payable	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(2,534,311.71)"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Cash Receivable	<input type="text"/> (D)
Transfer In from 72750400 2678	<input type="text" value="130,441,712.73"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (D)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="(0.00)"/> (E)
DIFFERENCE:	<input type="text" value="0.00"/> (F)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - June 2022

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: People First

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Telecommunications Services



SCHEDULE I SERIES

Telecommunications Services

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2023 - 24
Program: 72900100 Telecommunications Services
Fund: 2105 Communications Working Capital Trust Fund

Specific Authority: Chapter 282, Florida Statutes
Purpose of Fees Collected: To pay phone bills of vendors and for fund's operations and the Emergency Medical Services (EMS) Grant.

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

Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach **Examination of Regulatory Fees** Form - Part I and II.)

Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2021 - 22	FY 2022 - 23	FY 2023 - 24
Receipts:			
<u>Interest - Investments</u>	251,592	350,530	350,530
<u>Refunds</u>	-	5,012	5,012
<u>Reimbursements</u>	-	9,786	9,786
<u>Centrex and SUNCOM Revenues</u>	100,237,708	116,336,371	116,836,371
<u>Vendor Reimbursements - Wireless</u>	2,890,136	4,688,146	4,829,268
<u>BEAR Erate Reimbursements - Not FIRN</u>	23,314,865	2,235,920	2,235,920
Total Fee Collection to Line (A) - Section III	126,694,301	123,625,765	124,266,887

SECTION II - FULL COSTS

Direct Costs:			
<u>Salaries and Benefits</u>	5,131,466	5,832,600	5,840,591
<u>Other Personal Services</u>	344,227	386,382	386,382
<u>Expenses</u>	898,818	659,534	664,905
<u>Operating Capital Outlay</u>	109,495	46,079	46,079
<u>Acquisition of Motor Vehicles</u>	-	37,690	-
<u>Centrex and SUNCOM Payments</u>	117,116,747	117,486,638	117,486,638
<u>Contracted Services</u>	1,502,415	2,953,708	2,471,180
<u>Risk Management</u>	21,588	14,966	14,966
<u>Lease/Lease Equipment</u>	2,306	3,241	3,241
<u>Human Resources Contract</u>	20,323	23,146	23,146
<u>Data Processing Services</u>	449,085	-	-
<u>Data Processing Services - NWRDC</u>	-	449,085	449,085
Total Full Costs to Line (B) - Section III	125,596,470	127,893,069	127,386,213

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	126,694,301	123,625,765	124,266,887
TOTAL SECTION II	(B)	125,596,470	127,893,069	127,386,213
TOTAL - Surplus/Deficit	(C)	1,097,831	(4,267,304)	(3,119,326)

EXPLANATION of LINE C:

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

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023 - 24**
Program: 72900100 Telecommunications Services
Fund: 2344 Emergency Communications Number E911 System Trust Fund
Specific Authority: Section 365.172 and 365.173, Florida Statutes
Purpose of Fees Collected: \$.50 per month to Florida's wireless telephone subscribers to offset counties' and the service providers' 911 and Emergency 911 costs. Fees are deposited into the fund and subsequent distributions are as follows: 44% to counties; 54% to service providers; and 2% to rural counties.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021- 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
<u>Receipts:</u>			
Deposits from Wireless 911 Service Providers	77,680,027	87,945,108	93,215,936
Deposits from Non-Wireless 911 Service Providers	29,204,689	21,508,823	20,170,956
Deposits from Prepaid Wireless Service Providers	25,918,187	23,309,003	22,954,655
Investment Income	804,681	880,811	880,811
Total Fee Collection to Line (A) - Section III	133,607,584	133,643,745	137,222,358

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	377,553	441,278	685,573
OPS	118,964	274,033	155,068
Expenses	155,217	208,529	243,749
Distribution to Counties - Wireless 911	83,003,457	83,705,024	107,108,582
Distributions to Service Providers - Wireless 911	644,371	2,000,000	500,000
Distributions to Counties - Non-Wireless E911	25,946,084	29,367,589	24,567,589
Distribution of County Prepaid Wireless 911	17,072,150	35,300,000	52,240,978
Grants and Aids - State and Local Implementation Grant Program (Next Generation)	3,897,888	597	597
Contracted Services	298,133	900,827	950,827
Contracted Legal Services	19,962	62,159	62,159
Lease/Lease Equipment	1,341	1,845	1,845
HR Transfer	193	220	1,246
Data Processing Services Assessment	3,277	-	-
Northwest Regional Data Center	-	3,277	3,277
Indirect Costs Charged to Trust Fund	(531,196)	1,546,657	324,518
Total Full Costs to Line (B) - Section III	131,007,394	153,812,035	186,846,008

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	133,607,584	133,643,745	137,222,358
TOTAL SECTION II	(B)	131,007,394	153,812,035	186,846,008
TOTAL - Surplus/Deficit	(C)	2,600,190	(20,168,290)	(49,623,650)

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024
Trust Fund Title:	Department of Management Services
Budget Entity:	Communications Working Capital Trust Fund
LAS/PBS Fund Number:	Telecommunications Services 72900100
	2105

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,814,526.09	(A)		3,814,526.09
ADD: Other Cash (See Instructions)	480,199.73	(B)		480,199.73
ADD: Investments	37,389,098.09	(C)	11,910.07	37,401,008.16
ADD: Outstanding Accounts Receivable	18,405,654.22	(D)	(2,189,918.82)	16,215,735.40
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	60,089,478.13	(F)	(2,178,008.75)	57,911,469.38
LESS: Allowances for Uncollectibles	20,821.00	(G)		20,821.00
LESS: Approved "A" Certified Forwards	4,067,503.49	(H)		4,067,503.49
Approved "B" Certified Forwards	6,246,666.45	(H)		6,246,666.45
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	3,301.03	(I)		3,301.03
LESS: Advances from Other Funds		(J)		-
Unreserved Fund Balance, 07/01/22	49,751,186.16	(K)	(2,178,008.75)	47,573,177.41 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Emergency Communications Number E911 System Trust Fund
Budget Entity:	72900100
LAS/PBS Fund Number:	2344

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	904,209.46	(A)		904,209.46
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	103,373,600.06	(C)	70,419.49	103,444,019.55
ADD: Outstanding Accounts Receivable	12,698,423.43	(D)	48,137.56	12,746,560.99
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	116,976,232.95	(F)	118,557.05	117,094,790.00
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	27,452,890.21	(H)		27,452,890.21
Approved "B" Certified Forwards	29,609.43	(H)		29,609.43
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/22	89,493,733.31	(K)	118,557.05	89,612,290.36 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: Communications Working Capital Trust Fund
Budget Entity: 72900100
LAS/PBS Fund Number: 2105

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	54,823,026.38 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment #B7200020 - Receivable Adjustment	237,181.53 (C)
SWFS Adjustment #B7200065 - Investment Adjustment	11,910.07 (C)
SWFS Adjustment #B7200097 - Receivable Adjustment	(2,427,100.35) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(6,246,666.45) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Compensated Absences	674,826.23 (D)
Advances from Other Funds Within the Dept GL 457XX	500,000.00 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	47,573,177.41 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	47,573,177.41 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Emergency Communications Number E911 System Trust Fund
Budget Entity:	72900100
LAS/PBS Fund Number:	2344

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	89,523,342.74 (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 # B7200071 - Investment Adjustment	70,419.49 (C)
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SWFS # B7200137 - Receivable Adjustment	48,137.56 (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(29,609.43) (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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	(D)
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	(D)
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	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	89,612,290.36 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	89,612,290.36 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Telecommunications Services

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
DMS OIG Report No. IA 2021-85	Report Issued September 2021	Telecommunications Services	This audit and its associated documents and findings are confidential and exempt from public disclosure pursuant to section 282.318, Florida Statutes.	Confidential and exempt from public disclosure pursuant to section 282.318, Florida Statutes.	

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Wireless Services



SCHEDULE I SERIES

Wireless Services

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023 - 24**
Program: 72900200 Wireless Services
Fund: 2432 Law Enforcement Radio System Trust

Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: A \$1 fee is collected from boat & auto registrations to provide for the construction & operation of the statewide 800 MHz LERS

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021 - 22 A01	ESTIMATED FY 2022 - 23 A02	REQUEST FY 2023 - 24 A03
<u>Receipts:</u>			
Registrations - DHSMV (subject to 8% SC)	23,067,033	24,625,657	24,218,654
Tower Rental Fees - Cell Phone Companies (subject to 8% SC)	8,019	19,346	19,346
Investment Income (subject to	109,955	291,782	291,782
Traffic Infraction Penalties (subject to 8% SC)	3,958,711	3,000,000	3,000,000
Refunds	21,604	-	-
Transfers from w/in the Agency (72202510103726003000031 034600)	6,102	-	-
Total Fee Collection to Line (A) - Section III	27,171,425	27,936,785	27,529,782

SECTION II - FULL COSTS

Direct Costs:

<u>Salaries and Benefits</u>	948,747	1,269,023	1,361,319
<u>Other Personal Services</u>	44,520	94,022	94,022
<u>Expenses</u>	1,047,398	282,401	286,351
<u>Operating Capital Outlay</u>	-	441,275	22,000
<u>Acquisition of Motor Vehicles</u>	-	168,490	-
<u>Contracted Services</u>	1,102,599	4,600,000	4,935,301
<u>Risk Management Insurance</u>	1,832	1,815	1,815
<u>Contracted Legal Services</u>	-	250,000	250,000
<u>Contract Payments</u>	18,979,277	19,000,000	19,000,000
<u>SLERS Tower Leases</u>	2,515,674	-	-
<u>Lease/Lease Equipment</u>	1,377	2,229	2,229

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023 - 24**
Program: 72900200 Wireless Services
Fund: 2432 Law Enforcement Radio System Trust

<u>Human Resource Contract</u>	3,690	4,864	5,206
<u>Data Processing Services</u>	2,109	-	-
<u>Data Processing Services - NWRDC</u>	-	2,110	2,110
Indirect Costs Charged to Trust Fund	2,559,200	4,099,179	2,603,590
Total Full Costs to Line (B) - Section III	27,206,423	30,215,408	28,563,943

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	27,171,425	27,936,785	27,529,782
TOTAL SECTION II	(B)	27,206,423	30,215,408	28,563,943
TOTAL - Surplus/Deficit	(C)	(34,998)	(2,278,623)	(1,034,161)

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024	
Department Title:	Department of Management Services
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	72900200
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,305.10	(A)		4,305.10
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	-	(D)	-	-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	4,305.10	(F)	-	4,305.10
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 (Nonoperati	-	(I)		-
LESS: Advance Payment		(J)		-
Unreserved Fund Balance, 07/01/22	4,305.10	(K)	-	4,305.10 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Operating Trust Fund
Budget Entity:	Wireless Services 72900200
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,935.90	(A)		28,935.90
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	28,935.90	(F)	-	28,935.90
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, 07/01/22	28,935.90	(K)	-	28,935.90 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024
Department Title: Department of Management Services
Trust Fund Title: Law Enforcement Radio System Trust Fund
Budget Entity: 72900200
LAS/PBS Fund Number: 2432

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	97,125.27	(A)		97,125.27
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	14,278,543.10	(C)	9,067.86	14,287,610.96
ADD: Outstanding Accounts Receivable	11,621.79	(D)	1,179,814.00	1,191,435.79
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	14,387,290.16	(F)	1,188,881.86	15,576,172.02
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	2,130,359.84	(H)		2,130,359.84
Approved "B" Certified Forwards	2,491,288.17	(H)		2,491,288.17
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	520,927.29	(I)		520,927.29
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/22	9,244,714.86	(K)	1,188,881.86	10,433,596.72 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
 Trust Fund Title: Federal Grants Trust Fund
 Budget Entity: 72900200
 LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; 4,305.10 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #B7200361 - Receivable (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (D)

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

Compensated Absences (D)

Advance Payment (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 4,305.10 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 4,305.10 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period:	2023 - 2024
Department Title:	Department of Management Services
Trust Fund Title:	Law Enforcement Radio System Trust Fund
Budget Entity:	72900200
LAS/PBS Fund Number:	2432

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	11,736,003.03 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment # B7200076 Pooled Investments with State Treasury	9,067.86 (C)
SWFS Adjustment # B7200108 Due from other departments	1,179,814.00 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,491,288.17) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
CF Adjustments	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	10,433,596.72 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	10,433,596.72 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: Operating Trust Fund
Budget Entity: 72900200
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; 28,935.90 (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: 28,935.90 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 28,935.90 (F)

DIFFERENCE: 0.00 (G)*

*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Wireless Services

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

State Data Center



SCHEDULE I SERIES

State Data Center

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services Budget Period: 2023 - 24
 Program: 72900600 State Data Center
 Fund: 2792 'Working Capital Trust Fund

Specific Authority: F.S. 282.201
 Purpose of Fees Collected: Provide funds sufficient to cover the operation of the Data Center.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021 - 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
<u>Receipts:</u>			
<u>Sale of Data Processing Svcs-State</u>	57,600,695	-	-
<u>Sale of Data Processing Svcs-Non-State</u>	78,086	-	-
<u>Refunds</u>	(626)	-	-
<u>Interest Earnings</u>	80,011	-	-
Total Fee Collection to Line (A) - Section III	57,758,166	-	-

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	9,605,638	-	-
<u>Other Personal Services</u>	270,136	-	-
<u>Expenses</u>	6,140,044	-	-
<u>Operating Capital Outlay</u>	15,554	-	-
<u>Contracted Services</u>	10,916,395	-	-
<u>Cloud Comp Services</u>	987,860	-	-
<u>Risk Management Insurance</u>	27,498	-	-
<u>COVID-19</u>	-	-	-
<u>Deferred-Pay Com Contracts</u>	-	-	-
<u>Lease Purchase</u>	3,157,151	-	-
<u>Disaster Recovery Service</u>	2,798,847	-	-
<u>Mainframe Services</u>	18,722,446	-	-
<u>HR Statewide Contract</u>	49,781	-	-
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	52,691,350	-	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	57,758,166	-	-
TOTAL SECTION II	(B)	52,691,350	-	-
TOTAL - Surplus/Deficit	(C)	5,066,816	-	-

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024	
Department Title:	Department of Management Services
Trust Fund Title:	Working Capital Trust Fund
Budget Entity:	72900600
LAS/PBS Fund Number:	2792

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,960,883.00	(A)		14,960,883.00
ADD: Other Cash (See Instructions)	4,307.00	(B)		4,307.00
ADD: Investments	16,469,347.00	(C)	6,126.00	16,475,473.00
ADD: Outstanding Accounts Receivable	1,055,798.00	(D)	159,926.00	1,215,724.00
ADD:		(E)		-
ADD:		(E)		-
Total Cash plus Accounts Receivable	32,490,335.00	(F)	166,052.00	32,656,387.00
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	1,797,706.00	(H)		1,797,706.00
Approved "B" Certified Forwards	5,642,320.00	(H)		5,642,320.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	4,048.00	(I)		4,048.00
Other deferred payment contracts				-
LESS: Anticipated Transfer to TF 2792/BE 72900700		(J)		-
Unreserved Fund Balance, 07/01/22	25,046,261.00	(K)	166,052.00	25,212,313.00 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024	
Department Title:	Department of Management Services
Trust Fund Title:	Working Capital Trust Fund
Budget Entity:	72900600
LAS/PBS Fund Number:	2792

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	26,161,545.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment #B7200078 - Investment Adjustment	6,126.00 (C)
SWFS Adjustment #B7200110 - Receivable Adjustment	(134,927.00) (C)
SWFS Adjustment #B7200134 - Receivable Adjustment	294,853.00 (C)
SWFS Adjustment #B7200139 - CF As Approved After CF Closing	(183,357.00) (D)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(5,642,320.00) (D)
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	1,346,553.00 (D)
Compensated Absences	1,477,677.00 (D)
Net Capital Asset	1,886,163.00 (D)
Anticipated Transfer to TF 2792/BE 72900700	
ADJUSTED BEGINNING TRIAL BALANCE:	25,212,313.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	25,212,313.00 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Management
Department: Services

Chief Internal Auditor: Mandi Cohen

State Data
Budget Entity: Center

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2022-179	Report Issued March 2022	State Data Center	Details are not provided as they contain sensitive security information.		
Auditor General Report No. 2022-189	Report Issued March 2022	State Data Center	Details are not provided as they contain sensitive security information.		



EXHIBITS OR SCHEDULES

Office of the State Chief Information Officer



SCHEDULE I SERIES

Office of the State Chief Information Officer

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023-24**
 Program: 72900700 Office of the State Chief Information Officer
 Fund: 7292 Working Capital Trust

Specific Authority: Section 282.201, Florida Statutes
 Purpose of Fees Collected: Provide funds sufficient to cover the operation of the Data Center.

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

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

SECTION I - FEE COLLECTION

ACTUAL	ESTIMATED	REQUEST
FY 2021 - 22	FY 2022 - 23	FY 2023 - 24

Receipts:

Reimbursements	-	-	-
Refunds	626	-	-
Total Fee Collection to Line (A) - Section III	626	-	-

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	4,213,509	-	-
Other Personal Services	90,998	-	-
Expenses	943,993	-	-
Operating Capital Outlay	-	-	-
Contracted Services	730,958	-	-
Cloud Computing Services	-	-	-
RPA Services	-	-	-
Risk Management Insurance	5,248	-	-
Lease Purchase	1,922	-	-
HR Statewide Contract	11,631	-	-
DP Assessment	-	-	-
Indirect Costs Charged to Trust Fund	(15,429,453)	-	-
Total Full Costs to Line (B) - Section III	(9,431,194)	-	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	626	-	-
TOTAL SECTION II	(B)	(9,431,194)	-	-
TOTAL - Surplus/Deficit	(C)	(9,430,568)	-	-

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title: Department of Management Services
Trust Fund Title: Federal Grants Trust Fund
Budget Entity: 72900700
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2022		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	-	(D)	-	-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
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 (Nonoperati	-	(I)		-
LESS: Advance Payment		(J)		-
Unreserved Fund Balance, 07/01/22	-	(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

Office of Policy and Budget - June 2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024
Trust Fund Title:	Department of Management Services
Budget Entity:	Working Capital Trust Fund
LAS/PBS Fund Number:	72900700
	2792

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(14,386,155.00)	(A)		(14,386,155.00)
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Transfer from TF 2792/BE 72900600	15,710,571.00	(E)		15,710,571.00
Total Cash plus Accounts Receivable	1,324,416.00	(F)	-	1,324,416.00
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	1,082,774.00	(H)		1,082,774.00
Approved "B" Certified Forwards	241,642.00	(H)		241,642.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/22	-	(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

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	72900700
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	0.00 (A)

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

SWFS Adjustment #B7200361 - Receivable	
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SWFS Adjustment # and Description	
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Add/Subtract Other Adjustment(s):

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

A/P not C/F-Operating Categories	
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Compensated Absences	
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Advance Payment	
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ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024	
Department Title:	Department of Management Services
Trust Fund Title:	Working Capital Trust Fund
Budget Entity:	72900700
LAS/PBS Fund Number:	2792

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/21	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(14,439,223.00) (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(241,642.00) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Compensated Absences	0.00 (D)
CF Payable does not match Approved CF	(948,518.00) (D)
Net Capital Asset	(81,188.00) (D)
Anticipated Transfer from TF 2792/BE 72900600	15,710,571.00 (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 IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: State Chief Information Office

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Public Employees Relations



SCHEDULE I SERIES

Public Employees Relations

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023 - 24**
Program: 72920100 Public Employees Relations Commission
Fund: 2558 Public Employees Relations Commission Trust Fund

Specific Authority: Sections 212.2, 447.205, 447.305, 447.307, and 447.308 Florida Statutes
Purpose of Fees Collected: To help defray the cost of providing publications, subscriptions, and copies of records and documents.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021 - 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
<u>Receipts:</u>			
Refunds	12,040	-	-
Reimbursements	17,473	-	-
Interest - Investments	28,798	-	-
Local Government half-cent Sales Tax from GR	2,643,897	2,500,000	2,500,000
Total Fee Collection to Line (A) - Section III	2,702,208	2,500,000	2,500,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	1,287,373	1,474,008	1,474,008
Other Personal Services	7,175	53,985	53,985
Expenses	253,774	345,814	345,814
Operating Capital Outlay	5,304	5,721	5,721
Contracted Services	36,336	32,500	32,500
Risk Management Insurance	2,900	2,102	2,102
HR Assessment	4,463	5,083	5,083
Data Processing Svcs Assessment	-	-	-
Data Processing Svcs Assessment-NWRDC	-	-	-
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	1,597,325	1,919,213	1,919,213

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	2,702,208	2,500,000	2,500,000
TOTAL SECTION II	(B)	1,597,325	1,919,213	1,919,213
TOTAL - Surplus/Deficit	(C)	1,104,883	580,787	580,787

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024
Department Title: Department of Management Services
Trust Fund Title: Public Employees Relations Commission Trust Fund
Budget Entity: Public Employees Relations 72920100
LAS/PBS Fund Number: 2558

	Balance as of 6/30/2022		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	433,504.00	(A)			433,504.00
ADD: Other Cash (See Instructions)		(B)			-
ADD: Investments	4,213,587.00	(C)	2,231.00		4,215,818.00
ADD: Outstanding Accounts Receivable	3,644.00	(D)	54,794.00		58,438.00
ADD: _____		(E)			-
Total Cash plus Accounts Receivable	4,650,735.00	(F)	57,025.00		4,707,760.00
LESS: Allowances for Uncollectibles		(G)			-
LESS: Approved "A" Certified Forwards	25,301.00	(H)			25,301.00
Approved "B" Certified Forwards	19,418.00	(H)			19,418.00
Approved "FCO" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Nonoperating)	879.00	(I)			879.00
LESS: _____		(J)			-
Unreserved Fund Balance, 07/01/22	4,605,137.00	(K)	57,025.00		4,662,162.00 **

Notes:
*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023- 2024

Department Title:	<u>Department of Management Services</u>
Trust Fund Title:	<u>Public Employees Relations Commission Trust Fund</u>
Budget Entity:	<u>72920100</u>
LAS/PBS Fund Number:	<u>2558</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	4,437,101.00 (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 # B7200060 - Investment Adjustment	2,231.00 (C)
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SWFS Adjustment # B7200132 - Receivable Adjustment	54,794.00 (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(19,418.00) (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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Compensated Absence Liability	187,454.00 (D)
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	(D)
--	-----

	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	4,662,162.00 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	4,662,162.00 (F)
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DIFFERENCE:	0.00 (G)*
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*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Public Employees Relations

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022



EXHIBITS OR SCHEDULES

Human Relations



SCHEDULE I SERIES

Human Relations

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2023- 24**
Program: 7250100 Commission on Human Relations
Fund: 2261 Federal Grants Trust Fund

Specific Authority: Section 760.06, Florida Statutes
Purpose of Fees Collected: Federal Grants Housing and Urban Development (HUD) and UD and EEOC. Equal Employment Opportunity Commission (EEOC) Grant.
No state fees collected.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2021 - 22	ESTIMATED FY 2022 - 23	REQUEST FY 2023 - 24
Receipts:			
<u>Housing and Urban Development (HUD) Grant</u>	1,345,032	2,468,150	2,418,150
<u>Equal Employment Opportunity Commission (EEOC) Grant</u>	827,700	1,345,032	1,345,032
Total Fee Collection to Line (A) - Section III	2,172,732	3,813,182	3,763,182

SECTION II - FULL COSTS

Direct Costs:

<u>Salaries and Benefits</u>	575,336	703,299	1,416,943
<u>Other Personal Services</u>	15,942	43,623	43,623
<u>Expenses</u>	391,684	413,464	593,052
<u>Operating Capital Outlay</u>	-	5,000	20,900
<u>Contracted Services</u>	63,520	69,000	69,000
<u>Risk Management Insurance</u>	77,772	130,558	130,558
<u>Administrative Overhead</u>	242,855	242,855	242,855
<u>4100050 Increase to Administrative Assessment Fee</u>	-	-	29,277
<u>Lease/Lease Equipment</u>	19,873	23,753	23,753
<u>HR Statewide Contract</u>	7,944	9,378	13,140
<u>Data Processing Services Assessment - NWRDC</u>	56,672	116,959	116,959
Indirect Costs Charged to Trust Fund	-	-	-
Total Full Costs to Line (B) - Section III	1,451,598	1,757,889	2,700,060

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	2,172,732	3,813,182	3,763,182
TOTAL SECTION II	(B)	1,451,598	1,757,889	2,700,060
TOTAL - Surplus/Deficit	(C)	721,134	2,055,293	1,063,122

EXPLANATION of LINE C:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANC

Department Title:	Budget Period: 2023 - 2024
	Management Services
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	72950100
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,343,901.99	(A)		3,343,901.99
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	3,343,901.99	(F)	-	3,343,901.99
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	10,568.22	(H)		10,568.22
Approved "B" Certified Forwards	28,300.72	(H)		28,300.72
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/22	3,305,033.05	(K)	-	3,305,033.05 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Department of Management Services
Trust Fund Title:	Operating Trust Fund
Budget Entity:	72950100
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,535.0	(A)		12,535.0
ADD: Other Cash (See Instructions)		(B)		0.0
ADD: Investments		(C)		0.0
ADD: Outstanding Accounts Receivable		(D)		0.0
ADD: _____		(E)		0.0
Total Cash plus Accounts Receivable	12,535.0	(F)	0.0	12,535.0
LESS: Allowances for Uncollectibles		(G)		0.0
LESS: Approved "A" Certified Forwards		(H)		0.0
Approved "B" Certified Forwards		(H)		0.0
Approved "FCO" Certified Forwards		(H)		0.0
LESS: Other Accounts Payable (Nonoperating)		(I)		0.0
LESS: _____		(J)		0.0
Unreserved Fund Balance, 07/01/22	12,535.0	(K)	0.0	12,535.0 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

Office of Policy and Budget - June 2022

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2023 - 2024
Department Title:	<u>Department of Management Services</u>
Trust Fund Title:	<u>Federal Grants Trust Fund</u>
Budget Entity:	<u>72950100</u>
LAS/PBS Fund Number:	<u>2261</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="3,333,333.77"/> (A)

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

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(28,300.72)"/> (D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
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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="3,305,033.05"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="3,305,033.05"/> (F)
--	---

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period:	2023 - 2024
Department Title:	Department of Management Services
Trust Fund Title:	Operating Trust Fund
Budget Entity:	72950100
LAS/PBS Fund Number:	2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	12,535.00 (A)
GLC 539XX for proprietary and fiduciary funds	

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

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

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

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS	(D)
--	-----

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

	(D)
--	-----

	(D)
--	-----

	(D)
--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	12,535.00 (E)
--	---------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	12,535.00 (F)
--	---------------

DIFFERENCE:	0.00 (G)*
--------------------	-----------

*SHOULD EQUAL ZERO.

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Management Services
Budget Entity: Facilities Management - 72400100

Budget Period 2023-2024
SERIES 2017A

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
Interest on Debt	(A) 5,768,269	5,055,269	4,305,019
Principal	(B) 14,260,000	15,005,000	11,715,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 20,028,269	20,060,269	16,020,019

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

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
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 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Management Services

Chief Internal Auditor: Mandi Cohen

Budget Entity: Human Relations

Phone Number: (850) 487-9476

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

Office of Policy and Budget - July 2022

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): **Department of Management Services**

Agency Budget Officer/OPB Analyst Name: **Nancy Kosin**

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	Program or Service (Budget Entity Codes)				
Action	72010100	72400100	72600200	72600300	72600800

I. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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 56 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services
Agency Budget Officer/OPB Analyst Name: Nancy Kosin

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	Program or Service (Budget Entity Codes)				
Action	72010100	72400100	72600200	72600300	72600800

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	Y	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	Y	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	Y	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	Y	Y	Y
--	---	---	---	---	---

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

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): **Department of Management Services**

Agency Budget Officer/OPB Analyst Name: **Nancy Kosin**

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Action	Program or Service (Budget Entity Codes)				
	72010100	72400100	72600200	72600300	72600800

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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Y	Y	Y	Y	Y
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	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	Y	Y	Y
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	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 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	Y	Y	N/A

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): **Department of Management Services**

Agency Budget Officer/OPB Analyst Name: **Nancy Kosin**

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Action	Program or Service (Budget Entity Codes)				
	72010100	72400100	72600200	72600300	72600800
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?	Y	Y	Y	Y	Y
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	N/A	N/A	N/A	N/A
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	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	Y	Y	Y	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 26 and 88 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	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	N/A	N/A	Y	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	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): **Department of Management Services**

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Action	Program or Service (Budget Entity Codes)				
	72010100	72400100	72600200	72600300	72600800

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.	Y	Y	Y	Y	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 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)

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	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	Y	Y	Y	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	N/A	N/A	N/A	N/A

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): **Department of Management Services**

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Action	Program or Service (Budget Entity Codes)				
	72010100	72400100	72600200	72600300	72600800
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	N/A	N/A	N/A	N/A
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10 Are the statutory authority references correct?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	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	N/A	N/A	N/A	N/A
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	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	Y	Y	Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): **Department of Management Services**

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Action	Program or Service (Budget Entity Codes)				
	72010100	72400100	72600200	72600300	72600800
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services
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	Program or Service (Budget Entity Codes)				
Action	72010100	72400100	72600200	72600300	72600800

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.)	Y	Y	Y	Y	Y
---	---	---	---	---	---

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
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.	Y	Y	Y	Y	Y

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	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	Y	Y	Y
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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	Y	Y	Y	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)

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Action	Program or Service (Budget Entity Codes)				
	72010100	72400100	72600200	72600300	72600800

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	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

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

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y

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)

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	Program or Service (Budget Entity Codes)				
Action	72010100	72400100	72600200	72600300	72600800

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
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	Y	Y	Y	Y	Y

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	Program or Service (Budget Entity Codes)				
Action	72400200	72600400	72600500	72750200	72750300

I. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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 56 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y

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	Program or Service (Budget Entity Codes)				
Action	72400200	72600400	72600500	72750200	72750300

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

4.2 Is the program component code and title used correct?	Y	Y	Y	Y	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.					
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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	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
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Action	Program or Service (Budget Entity Codes)				
	72400200	72600400	72600500	72750200	72750300

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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Y	Y	Y	Y	Y
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	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	Y	Y	Y
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	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 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	Y	Y	N/A

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Action	Program or Service (Budget Entity Codes)				
	72400200	72600400	72600500	72750200	72750300
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?	Y	Y	Y	Y	Y
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	N/A	N/A	N/A	N/A
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	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	Y	Y	Y	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 26 and 88 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	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	N/A	N/A	Y	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	Y	Y	Y	Y

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	72400200	72600400	72600500	72750200	72750300

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.	Y	Y	Y	Y	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 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)

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	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	Y	Y	Y	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	N/A	N/A	N/A	N/A

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Action	Program or Service (Budget Entity Codes)				
	72400200	72600400	72600500	72750200	72750300
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	N/A	N/A	N/A	N/A
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10 Are the statutory authority references correct?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	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	N/A	N/A	N/A	N/A
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	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	Y	Y	Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y

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Action	Program or Service (Budget Entity Codes)				
	72400200	72600400	72600500	72750200	72750300

8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y

AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y

TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services
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	Program or Service (Budget Entity Codes)				
Action	72400200	72600400	72600500	72750200	72750300

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.)	Y	Y	Y	Y	Y
---	---	---	---	---	---

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
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.	Y	Y	Y	Y	Y

11. SCHEDULE IV (EADR, SC4)

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

13. SCHEDULE VIIIB-1 (EADR, S8B1)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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	Y	Y	Y	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)

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Action	Program or Service (Budget Entity Codes)				
	72400200	72600400	72600500	72750200	72750300

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	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

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

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y

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)

Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	72400200	72600400	72600500	72750200	72750300

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
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	Y	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	72750400	72750500	72900100	72900200	72900600

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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 56 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	72750400	72750500	72900100	72900200	72900600

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

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Action	Program or Service (Budget Entity Codes)				
	72750400	72750500	72900100	72900200	72900600

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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Y	Y	Y	Y	Y
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	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	Y	Y	Y
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
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 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	Y	Y	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 Sum)? Have the approved budget amendments been entered in Column A18 of	Y	Y	Y	Y	Y

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Action	Program or Service (Budget Entity Codes)				
	72750400	72750500	72900100	72900200	72900600
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	N/A	N/A	N/A	N/A
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	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	Y	Y	Y	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 26 and 88 of the LBR Instructions.)	Y	Y	Y	Y	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	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	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	N/A	N/A	Y	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	Y	Y	Y	Y
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.	Y	Y	Y	Y	Y

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	72750400	72750500	72900100	72900200	72900600

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)

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	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	Y	Y	Y	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	N/A	N/A	N/A	N/A
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A

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Action	Program or Service (Budget Entity Codes)				
	72750400	72750500	72900100	72900200	72900600
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	Y	Y
8.10 Are the statutory authority references correct?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	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	N/A	N/A	N/A	N/A
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	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	Y	Y	Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	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	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	72750400	72750500	72900100	72900200	72900600

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	Y	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y

TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

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	72750400	72750500	72900100	72900200	72900600

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.)	Y	Y	Y	Y	Y
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
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.	Y	Y	Y	Y	Y

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	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	Y	Y	Y
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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	Y	Y	Y	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)

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	72750400	72750500	72900100	72900200	72900600

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	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

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

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
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 ?	Y	Y	Y	Y	Y
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y

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)

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Action	Program or Service (Budget Entity Codes)				
	72750400	72750500	72900100	72900200	72900600
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
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	Y	Y	Y	Y

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Action	Program or Service (Budget Entity Codes)				
	72900700	72920100	72950100	72750100	

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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 56 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y

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	Program or Service (Budget Entity Codes)				
Action	72900700	72920100	72950100	72750100	

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	Y	Y	Y
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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	Y	Y	Y
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3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
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TIP Generally look for and be able to fully explain significant differences between A02 and A03.

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

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

4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y	Y
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4.2 Is the program component code and title used correct?	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
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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	Y	Y	Y	Y
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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	Y	Y	Y	Y
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Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	72900700	72920100	72950100	72750100	

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	Y	Y	Y	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	N/A	Y	Y	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	N/A	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Y	N/A	Y	Y	Y
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	N/A	Y	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	N/A	Y	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	N/A	Y	Y	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 92 of the LBR Instructions.)	Y	N/A	Y	Y	Y
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	Y	Y	N/A

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	72900700	72920100	72950100	72750100	
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?	Y	N/A	Y	Y	Y
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	N/A	N/A	N/A	N/A
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	N/A	Y	Y	Y
7.14 Do the amounts reflect appropriate FSI assignments?	Y	N/A	Y	Y	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	N/A	Y	Y	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 26 and 88 of the LBR Instructions.)	Y	N/A	Y	Y	Y
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	N/A	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	N/A	Y	Y	Y
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	N/A	Y	Y	Y
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	N/A	Y	Y	Y
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	N/A	Y	Y	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	N/A	Y	Y	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	N/A	Y	Y	Y

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Action	Program or Service (Budget Entity Codes)				
	72900700	72920100	72950100	72750100	

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.	Y	N/A	Y	Y	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 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)

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	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	Y	Y	Y	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	N/A	N/A	N/A	N/A

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): **Department of Management Services**

Agency Budget Officer/OPB Analyst Name: **Nancy Kosin**

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Action	Program or Service (Budget Entity Codes)				
	72900700	72920100	72950100	72750100	
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	N/A	N/A	N/A	N/A
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10 Are the statutory authority references correct?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	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	N/A	N/A	N/A	N/A
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	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	Y	Y	Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	72900700	72920100	72950100	72750100	
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	72900700	72920100	72950100	72750100	

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.)	Y	Y	Y	Y	Y
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
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.	Y	Y	Y	Y	Y

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	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	Y	Y	Y
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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	Y	Y	Y	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)

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Action	Program or Service (Budget Entity Codes)				
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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	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

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

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y

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)

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Action	Program or Service (Budget Entity Codes)				
	72900700	72920100	72950100	72750100	
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
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	Y	Y	Y	Y