



# FLORIDA COMMISSION on offender review

MELINDA N. COONROD  
*Commissioner/Chair*

RICHARD D. DAVISON  
*Commissioner/Vice-Chair*

DAVID A. WYANT  
*Commissioner/Secretary*

75 YEARS OF  
SERVICE EXCELLENCE  
1941-2016

Florida Commission on Offender Review  
Tallahassee, FL

September 18, 2017

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

JoAnn Leznoff, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

Mike Hansen, 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 Florida Commission on Offender Review 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 2018-19 Fiscal Year. This submission has been approved by me, Melinda N. Coonrod, as Chairman of the Commission.

Should you have any questions regarding this document, please contact me at (850) 487-1980.

Sincerely,

Melinda N. Coonrod  
Chairman

**FLORIDA COMMISSION ON OFFENDER REVIEW**  
**PAY ADDITIVES REQUEST**  
**FOR FY 2018-2019**

Section 110.2035(7)(b), Florida Statutes, requires each state agency to include in its annual legislative budget request a proposed written plan for implementing temporary special duties – general pay additives for the next fiscal year. The agency is not requesting any additional rate or appropriations for these additives.

In accordance with previous rule authority in 60L-32.0012, Florida Administrative Code, the Commission has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position. The requested additives are justified for reasons such as additional assigned duties and responsibilities not customarily assigned to the position when another position becomes vacant.

Pay additives are a valuable management tool which allows agencies to recognize and compensate employees for identified duties without providing a permanent pay increase.

**Temporary Special Duty**

The agency requests approval to continue to grant a 10% pay additive to Commission Investigator or Commission Investigator Supervisors who perform additional duties as an acting Regional Administrator.

1. Justification:

The Division of Operations has 46 Commission Investigator positions, 4 Commission Investigator Supervisor positions and 5 Regional Administrator positions located in the field. A Regional Administrator vacancy creates a region without supervision. A Commission Investigator or Commission Investigator Supervisor will be given additional duties of regional supervision until the position has been filled.

2. Length of time additive will be used:

The additive will not be used more than 90 days at any given occurrence.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8127	Commission Investigator	1
8133	Commission Investigator Supervisor	1

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

This pay additive was last used in October 2015.

6. Estimated cost of this additive:

Based on a base salary for a Commission Investigator, the calculation is as follows:  $\$35,113.80 \times 10\% = \$3,511.38 \times 1 \text{ position} = \$3,511.38 \times .25 \text{ year (90 days)} = \$877.85$ . Based on a base salary for a Commission Investigator Supervisor, the calculation is as follows:  $\$38,885.64 \times 10\% = \$3,888.56 \times 1 \text{ position} = \$3,888.56 \times .25 \text{ year (90 days)} = \$972.14$ . The Commission is not requesting any additional rate or appropriations for this additive.

# Florida Commission on Offender Review

## Department Level Exhibits or Schedules

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Florida Commission on Offender Review</b>		
<b>Contact Person:</b>	Rana Wallace	<b>Phone Number:</b>	(850) 488-4460
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	<p>JAMES MICHAEL HAND, et al., Plaintiffs,</p> <p>v.</p> <p>RICK SCOTT in his official capacity as Governor of Florida and members of the State of Florida’s Executive Clemency Board, et al., Defendants.</p>		
<b>Court with Jurisdiction:</b>	<p>United States District Court For the Northern District of Florida Tallahassee Division</p>		
<b>Case Number:</b>	4:17-cv-00128-MW-CAS		
<b>Summary of the Complaint:</b>	<p>The complaint seeks declaratory and injunctive relief and alleges that Florida’s restoration of voting rights process is unconstitutionally arbitrary. Ps couch their arguments in alleged First, Equal Protection Fourteenth Amendment claims, and 42 USC § 1983 claims.</p>		
<b>Amount of the Claim:</b>	\$ 0.00		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	<p>Article VI, Section 4, Florida Constitution; and Rules of Executive Clemency.</p>		
<b>Status of the Case:</b>	<p>The claim survived the initial MTD phase, and as of September 5, 2017, the discovery process is coming to a close.</p>		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

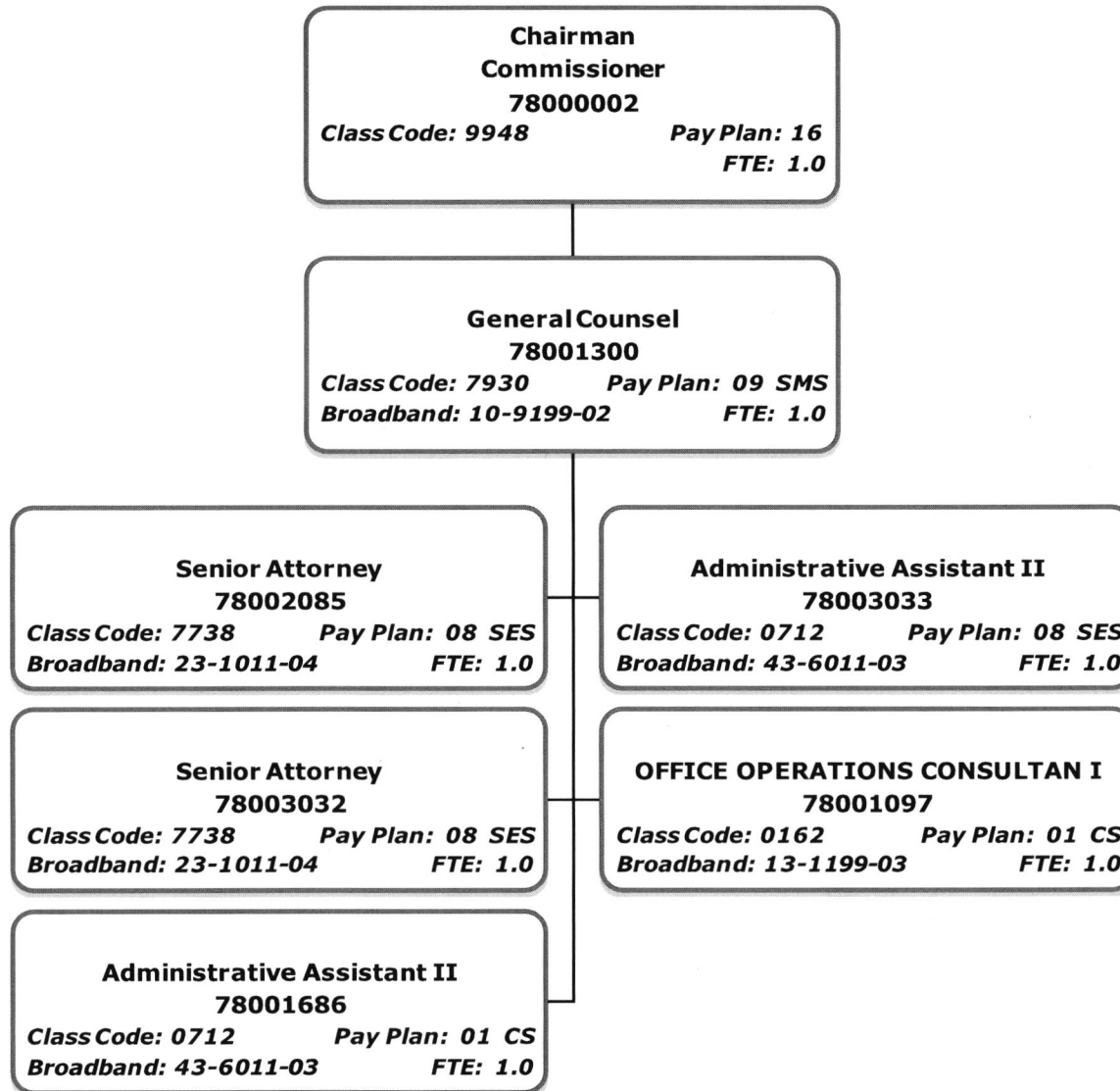
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Jon Sherman Brittnie Baker Fair Elections Legal Network; and  Theodore Leopold Diana Martin Poorad Razavi Cohen Milstein Sellers & Toll PLLC.
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*Office of Policy and Budget – July 2017*

# Florida Commission on Offender Review

Legal Services

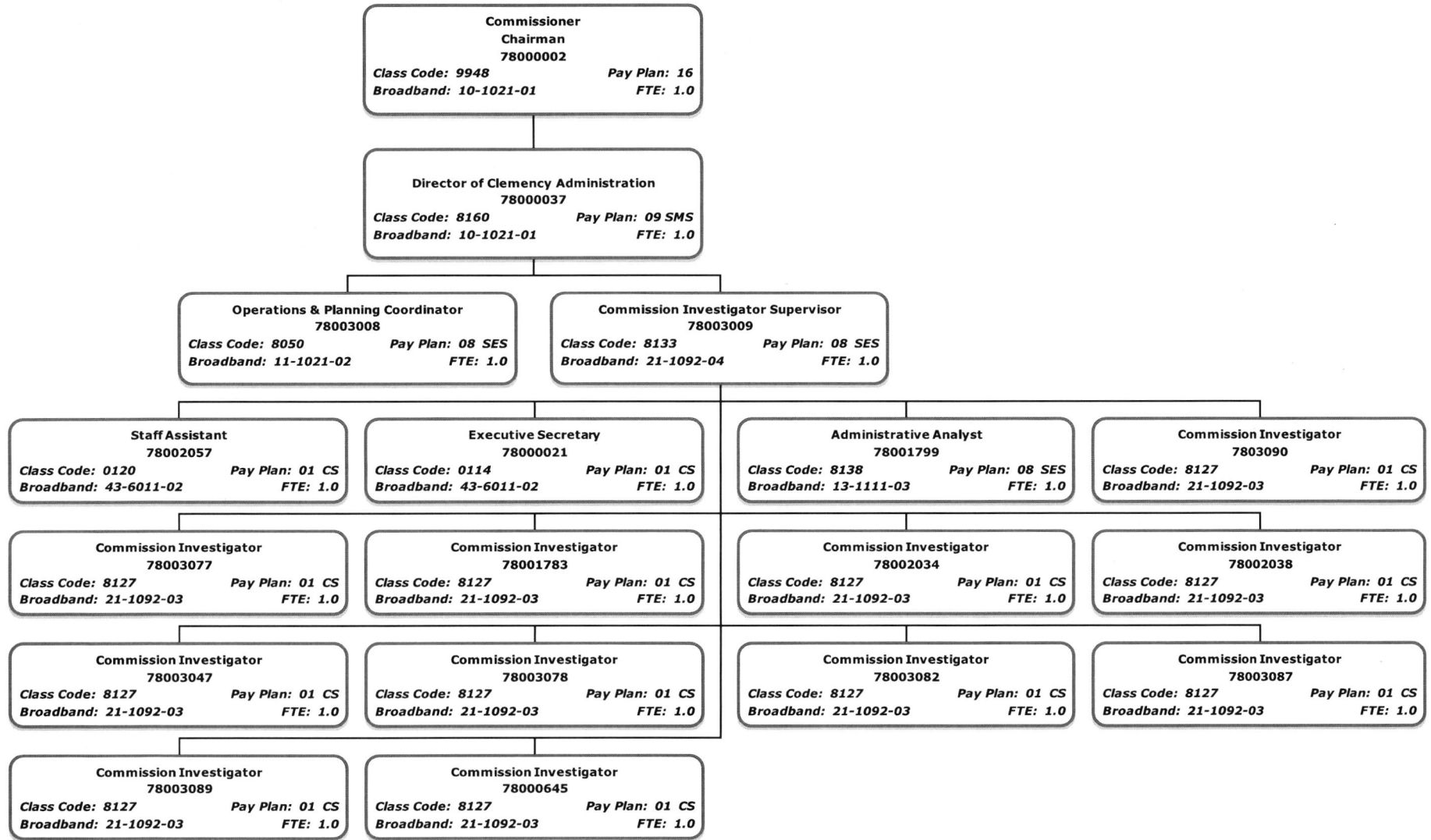
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Effective: 07/01/2017

# Florida Commission on Offender Review

Clemency Investigations  
 Org Code: 78030000000

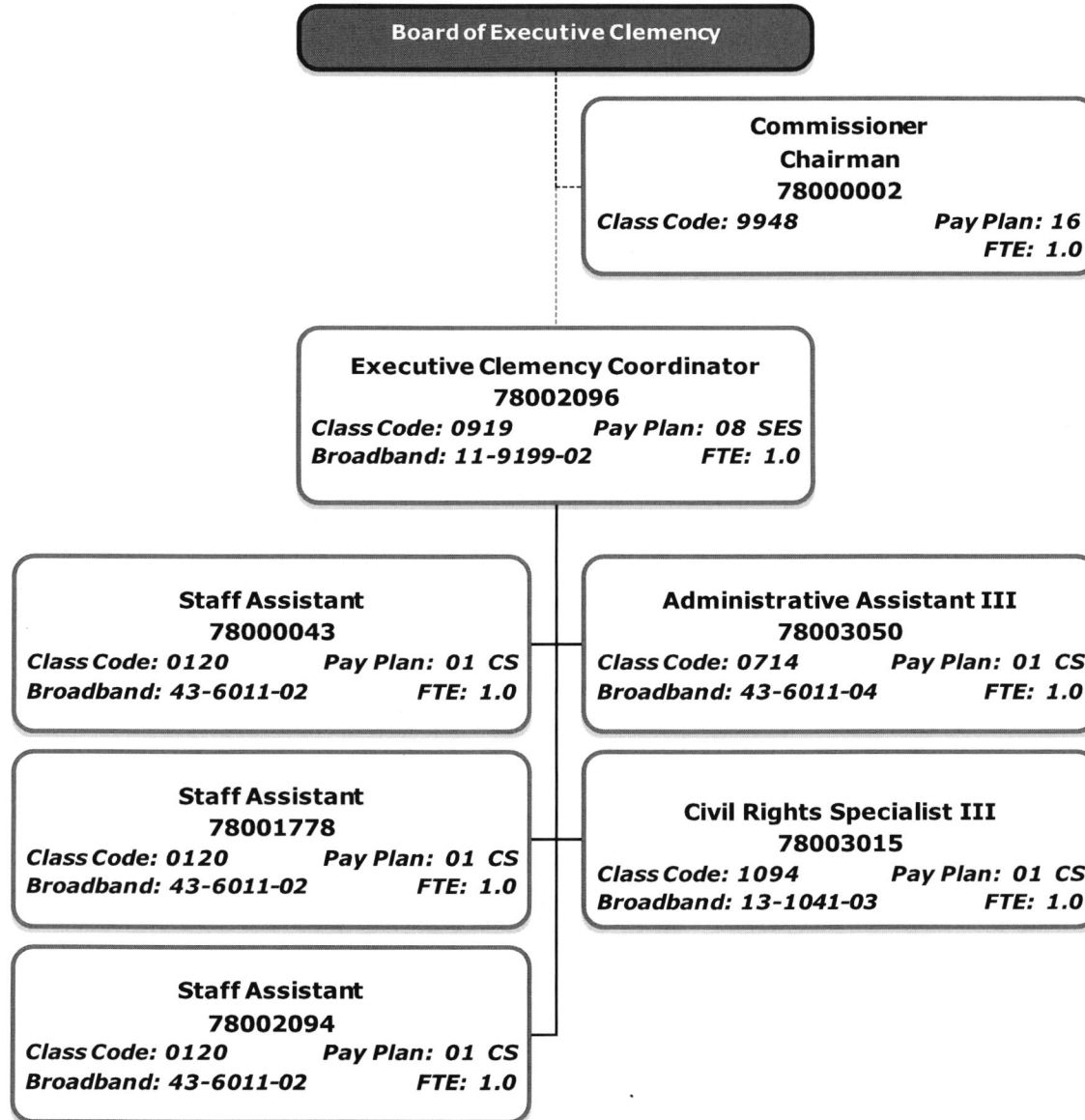




# Florida Commission on Offender Review

Executive Clemency

Org Code: 78030100000



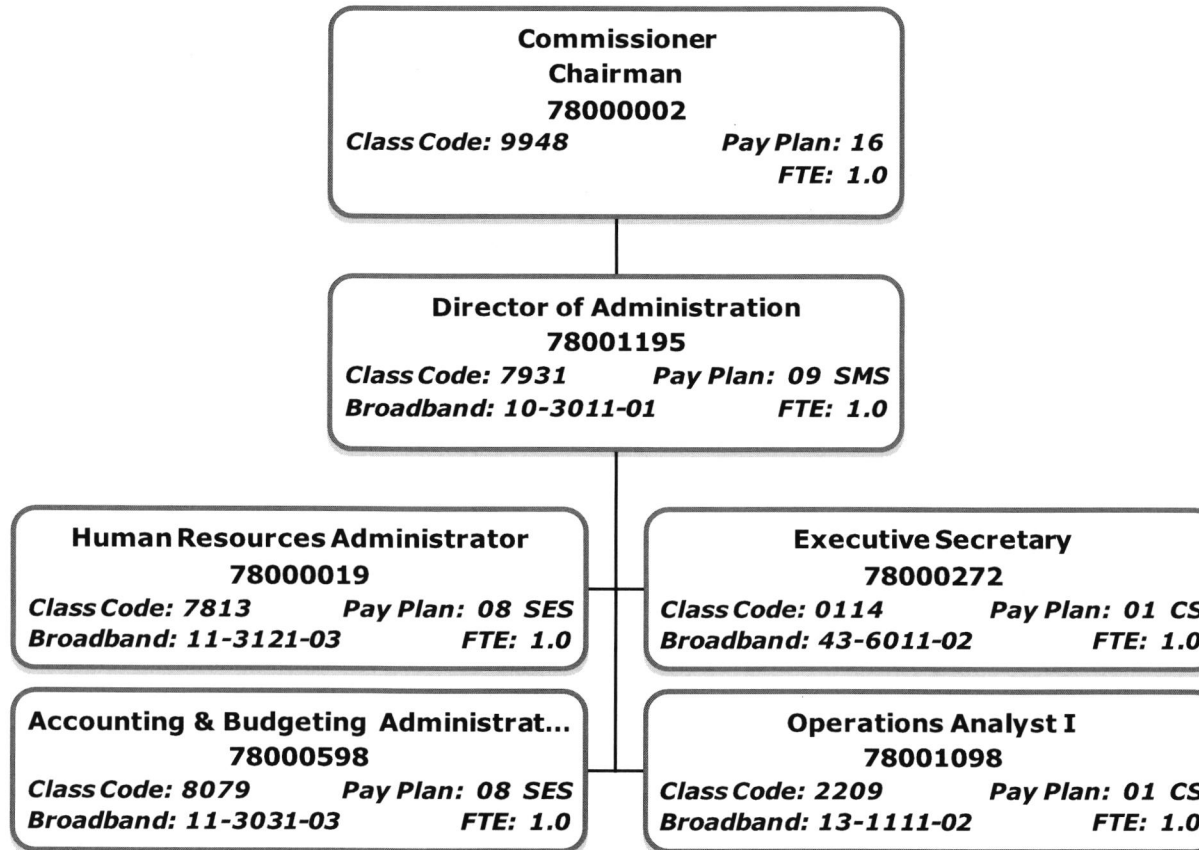
# Florida Commission on Offender Review

Administration

Org Codes: 78040000000

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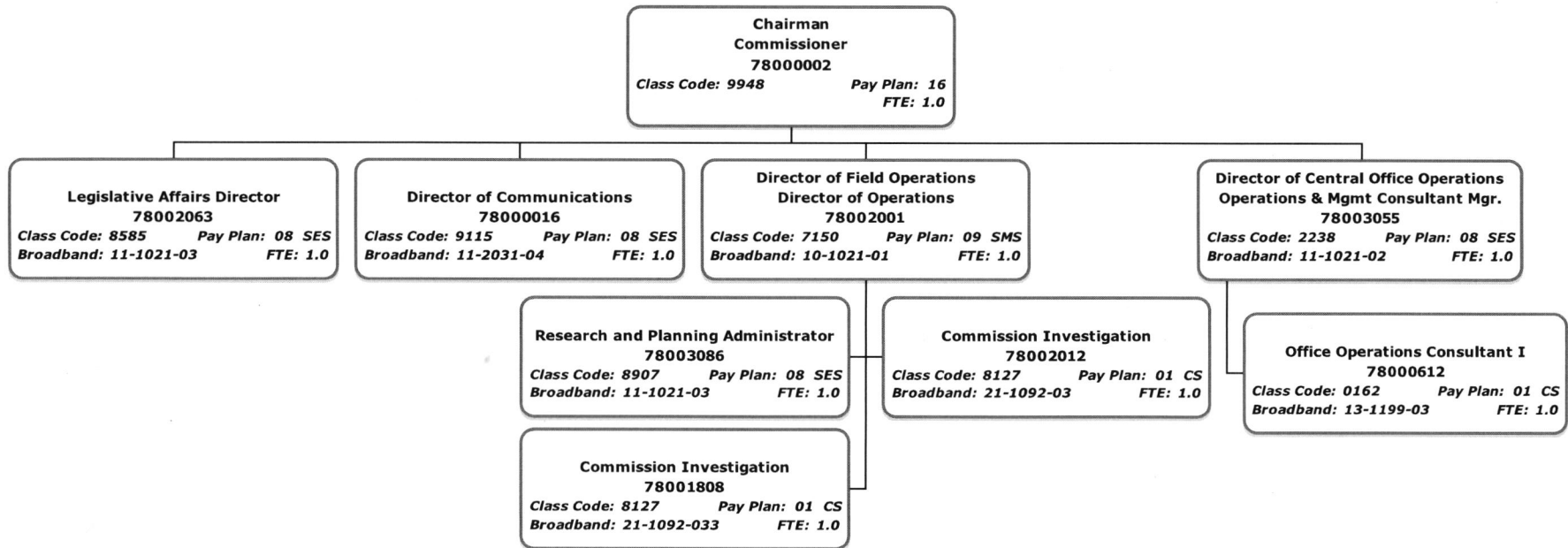
78040200000 (Accounting & Budgeting)



# Florida Commission on Offender Review

Operations

Org Code: 78060000000

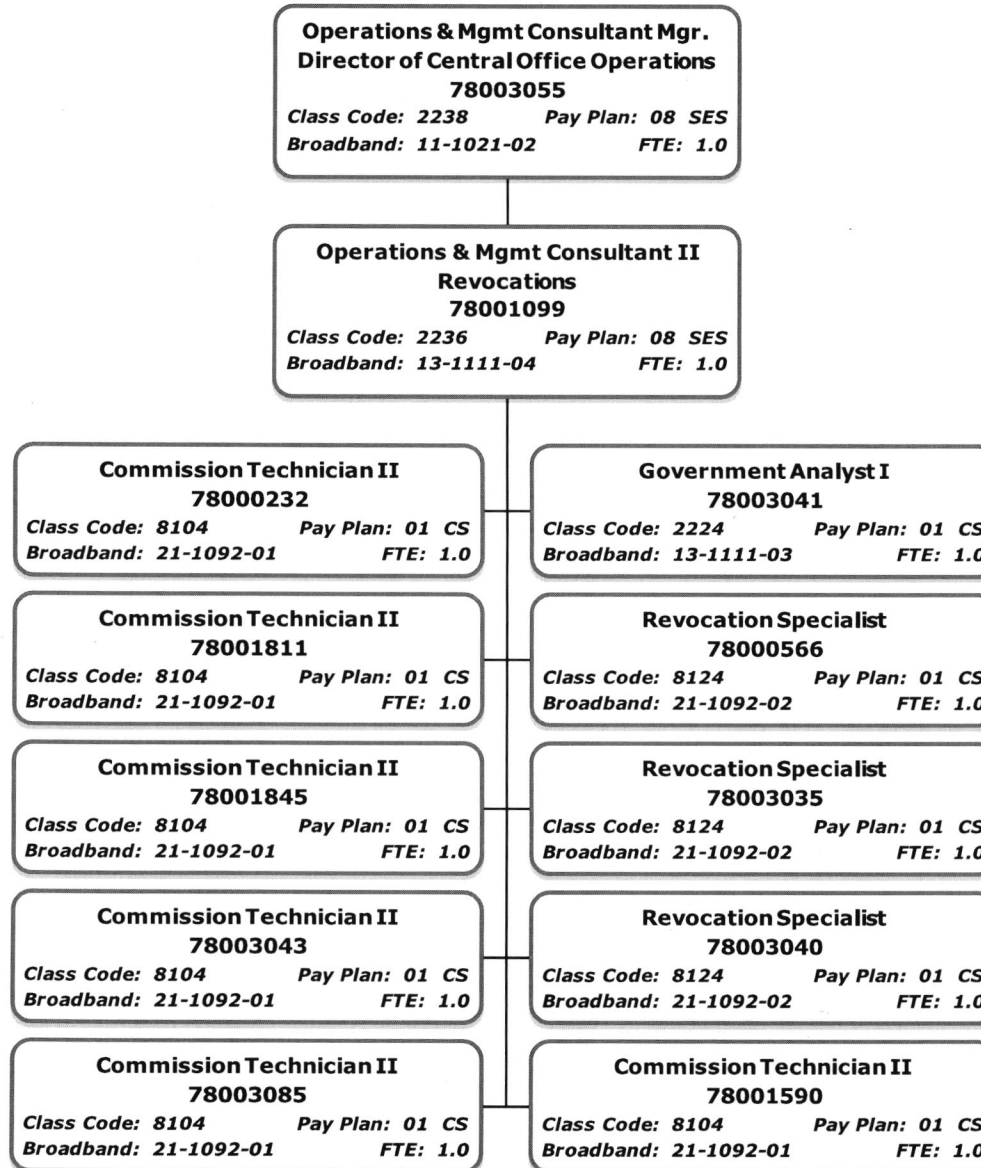


Effective: 07/01/2017

# Florida Commission on Offender Review

Revocations

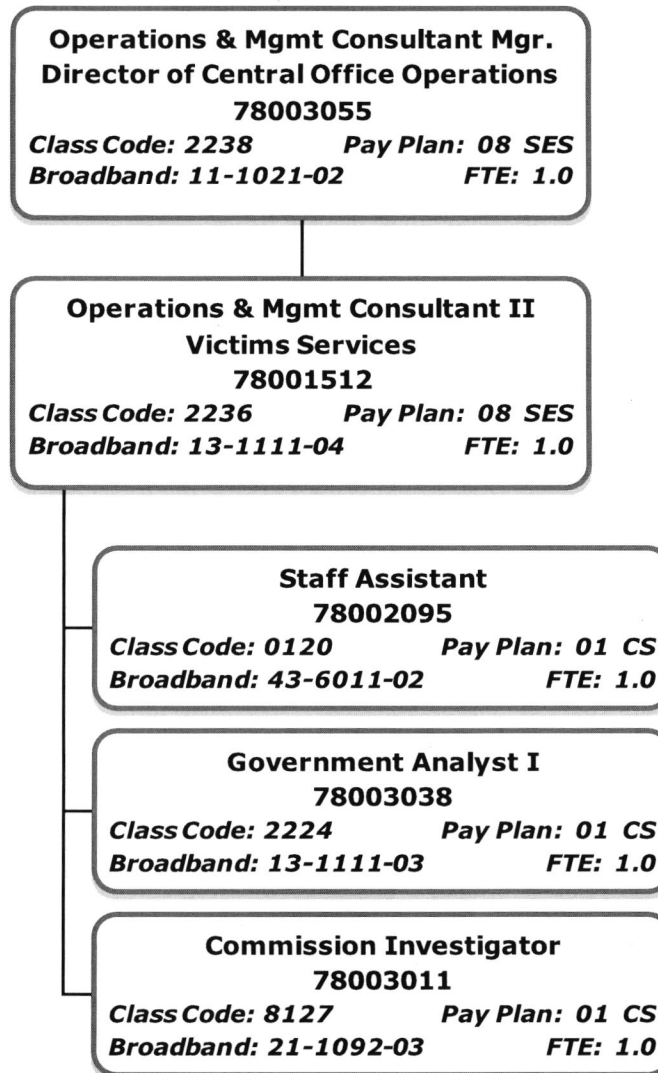
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# Florida Commission on Offender Review

Victim Services

Org Code: 78060201000

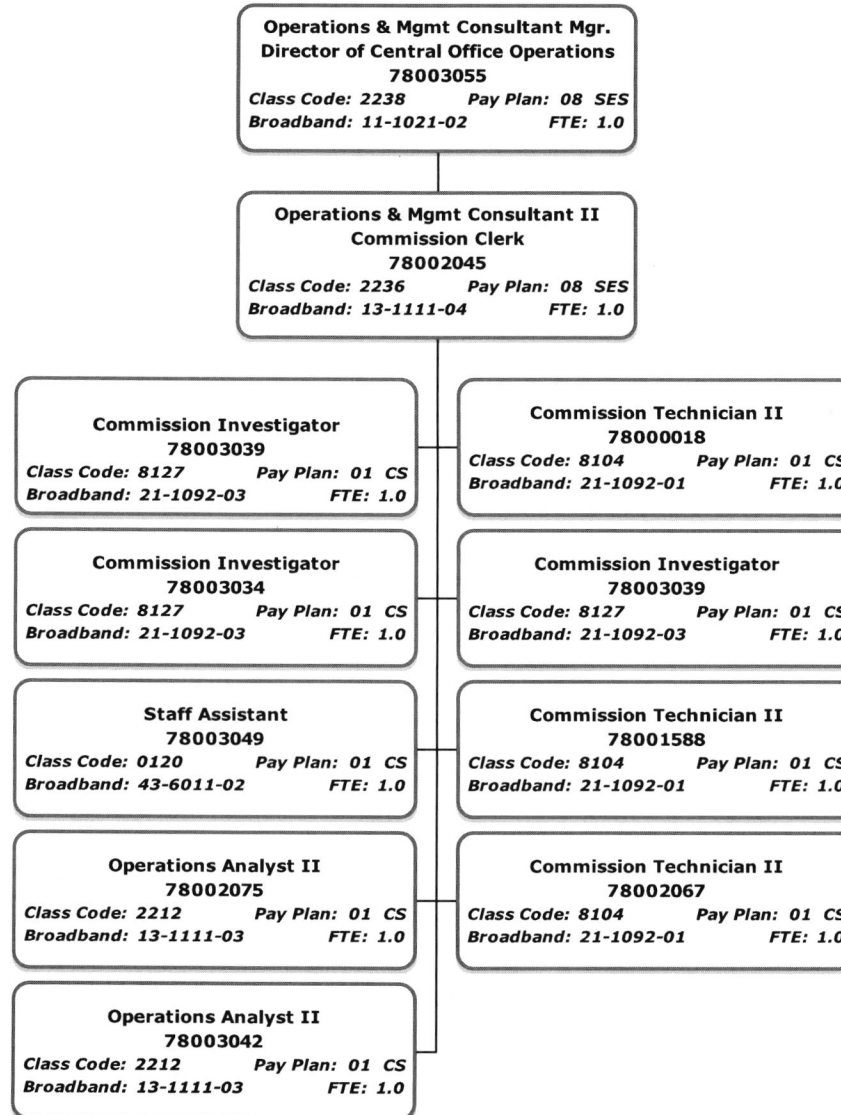


# Florida Commission on Offender Review

Commission Clerk

Org Codes: 78060400000

78060300000 (Imaging)

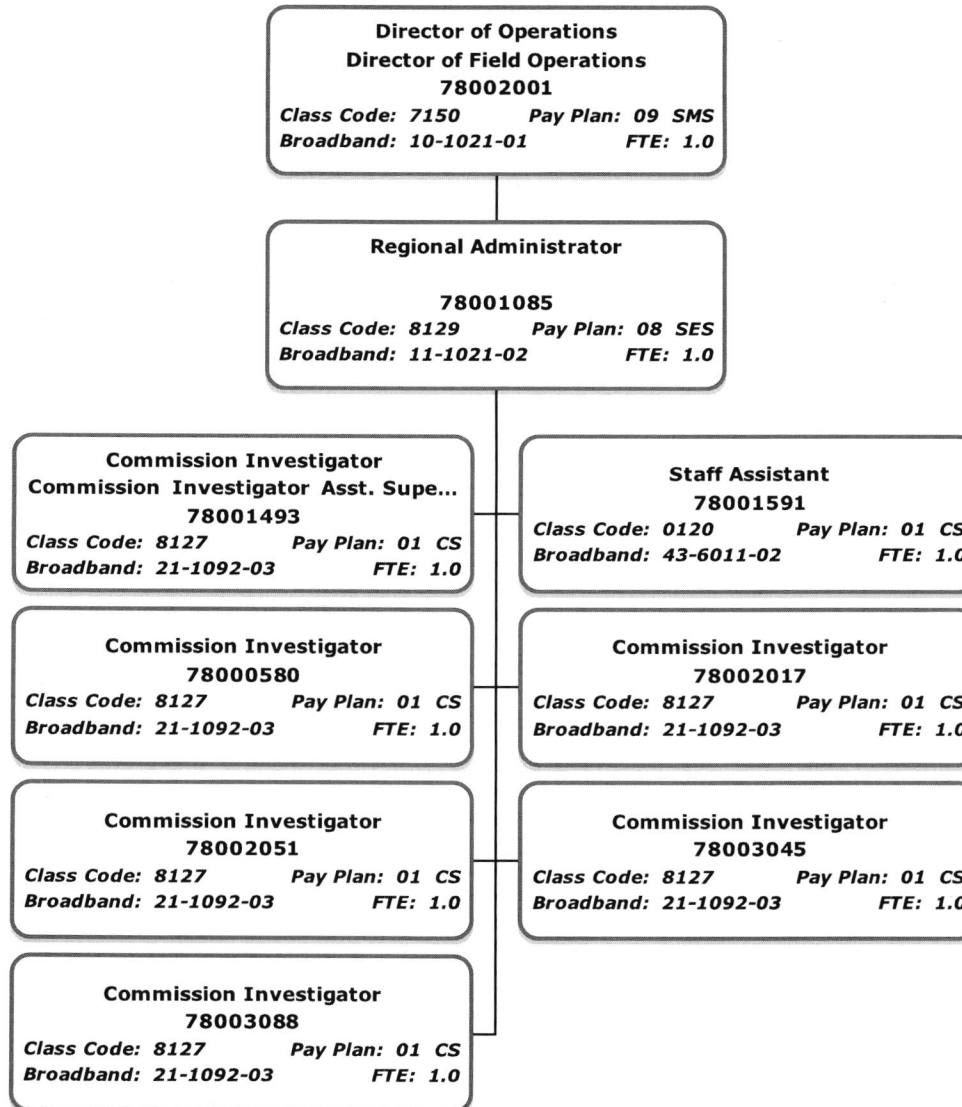


# Florida Commission on Offender Review

Region I

Org Codes: 78060501000

78060501010

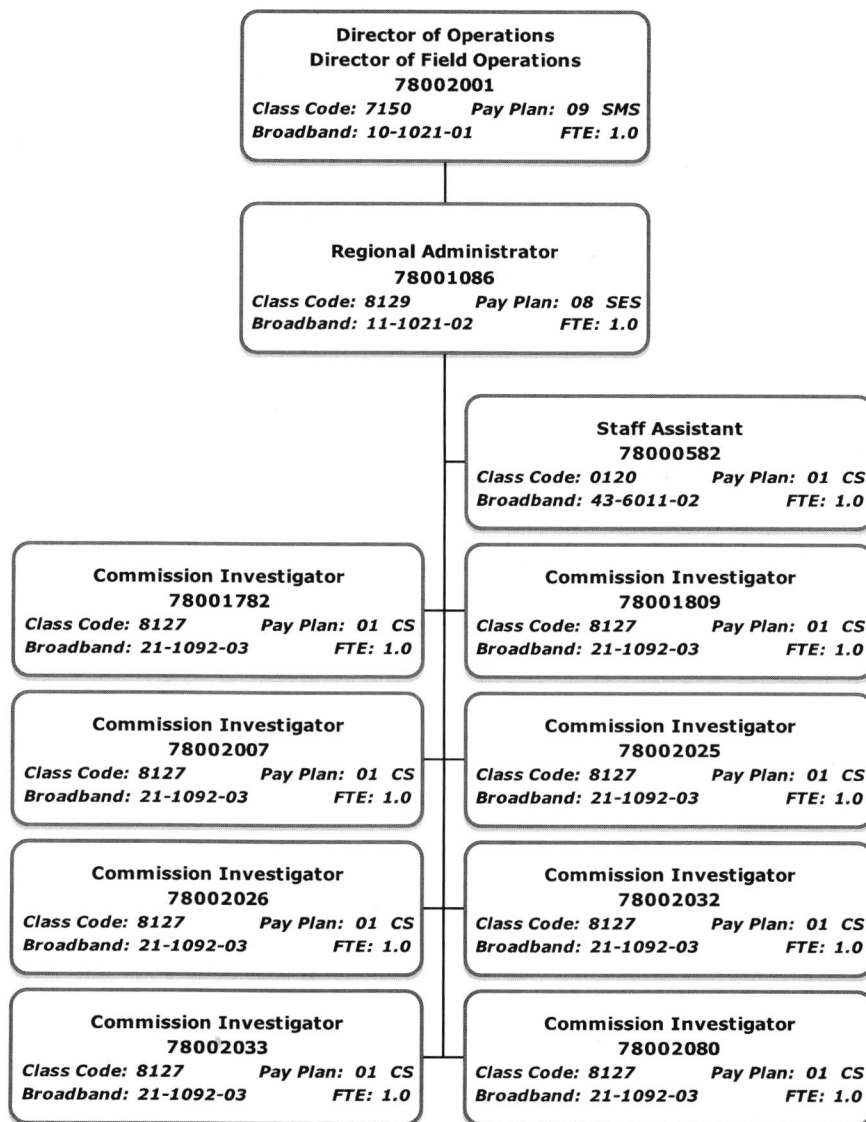


# Florida Commission on Offender Review

Region II

Org Codes: 78060502000

78060502010



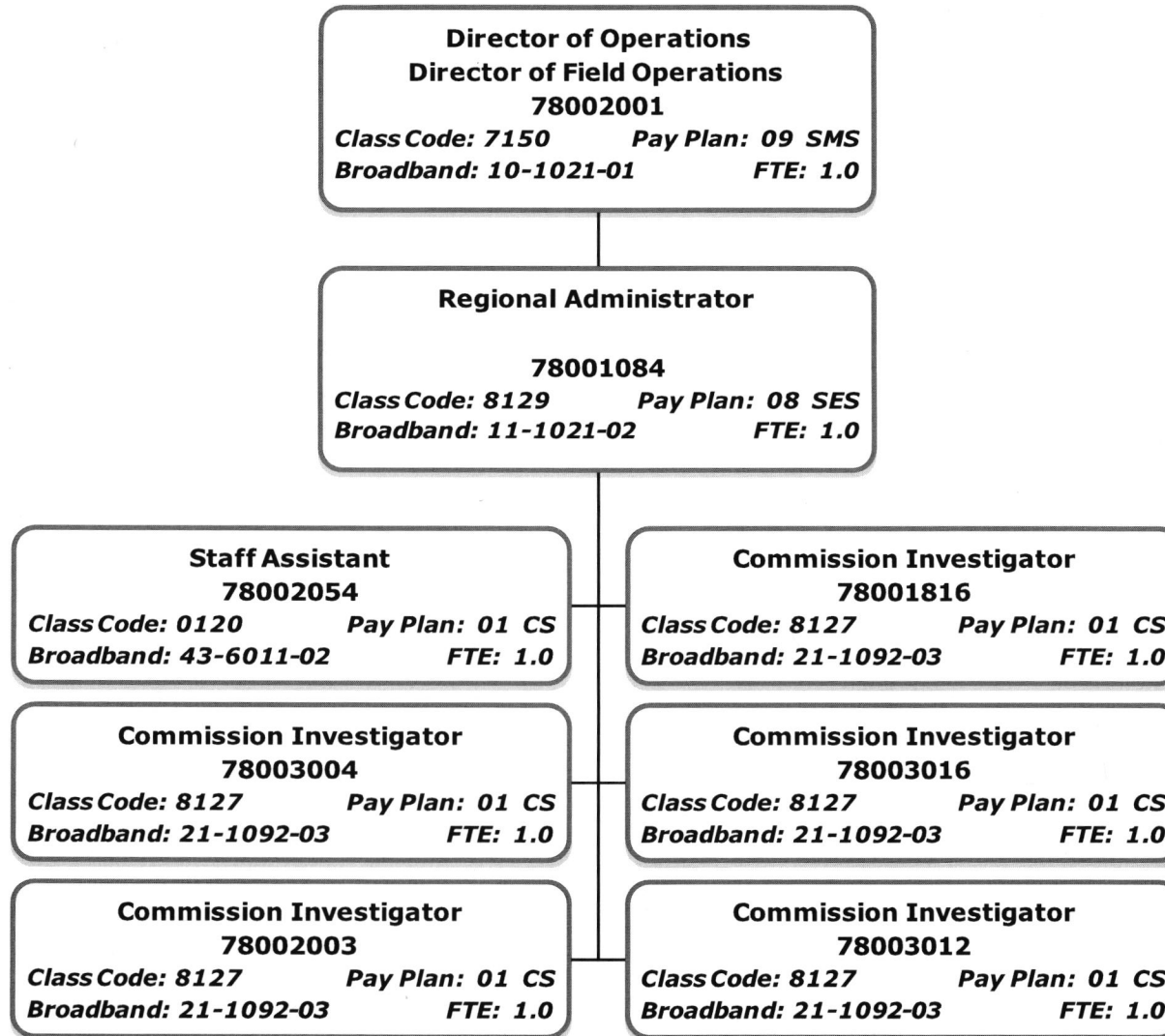


# Florida Commission on Offender Review

Region III

Org Codes: 78060503000

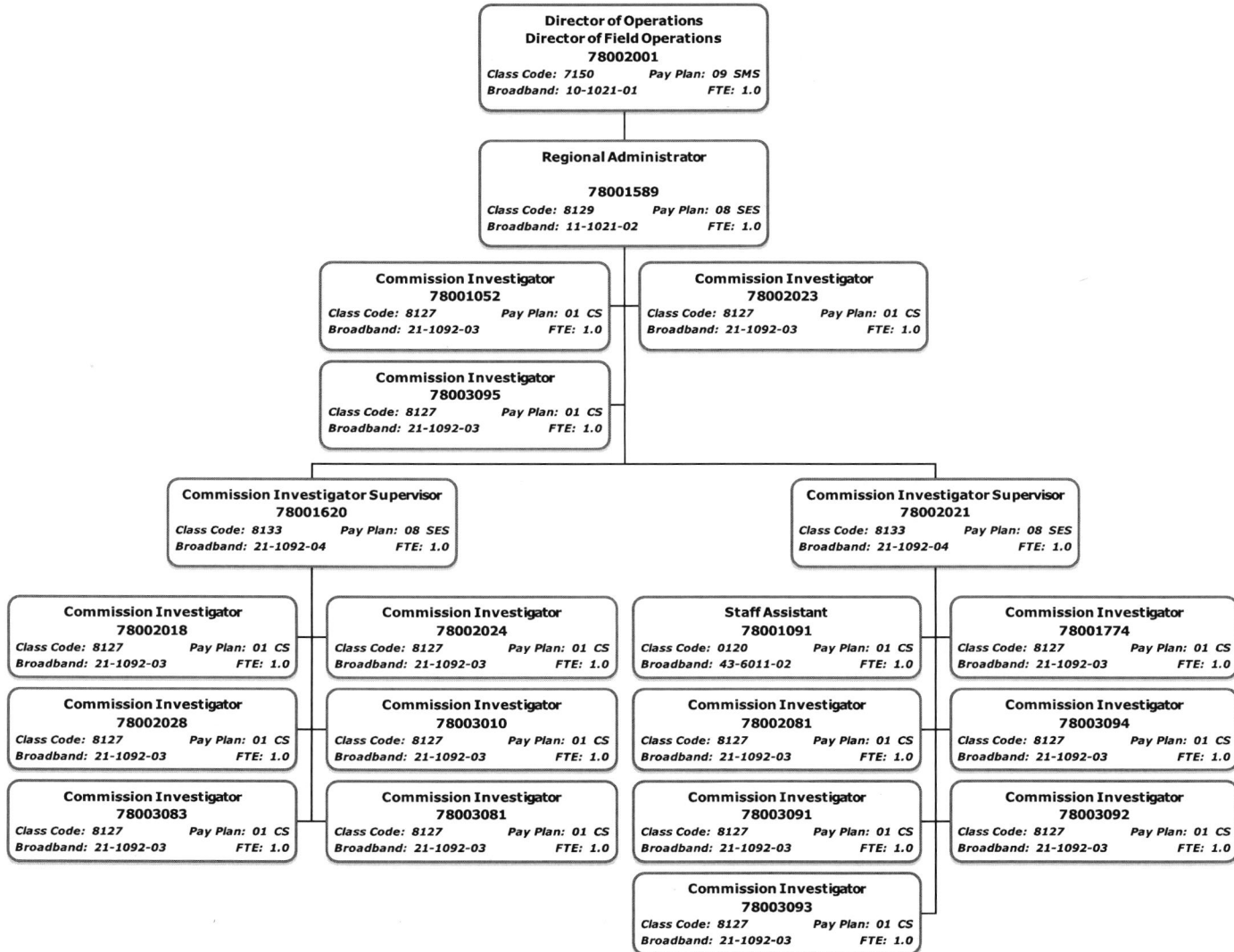
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# Florida Commission on Offender Review

Region IV

Org Codes: 78060504000  
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 78060504030



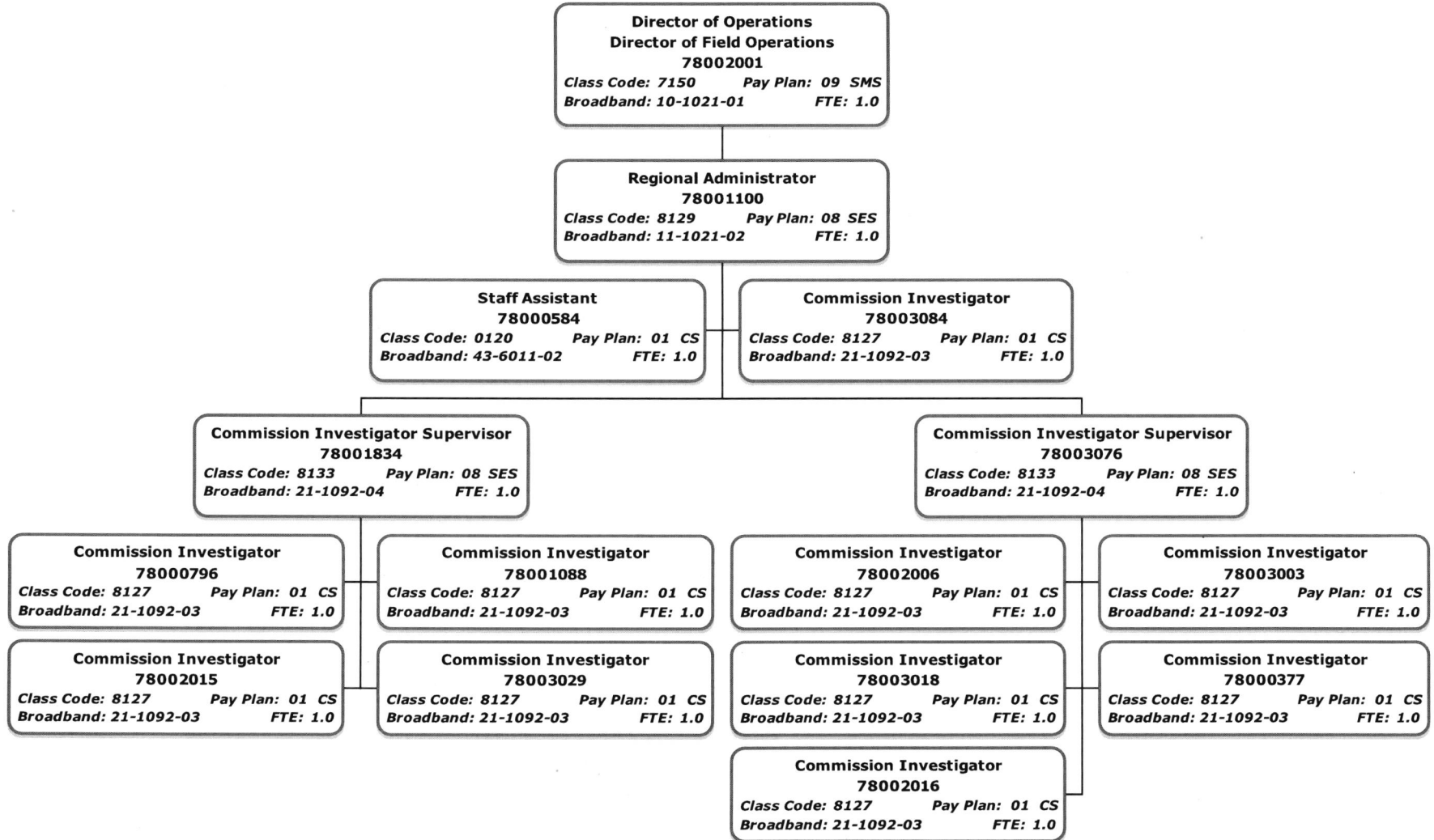
# Florida Commission on Offender Review

Region V

Org Codes: 78060505000

78060505010

78060505020



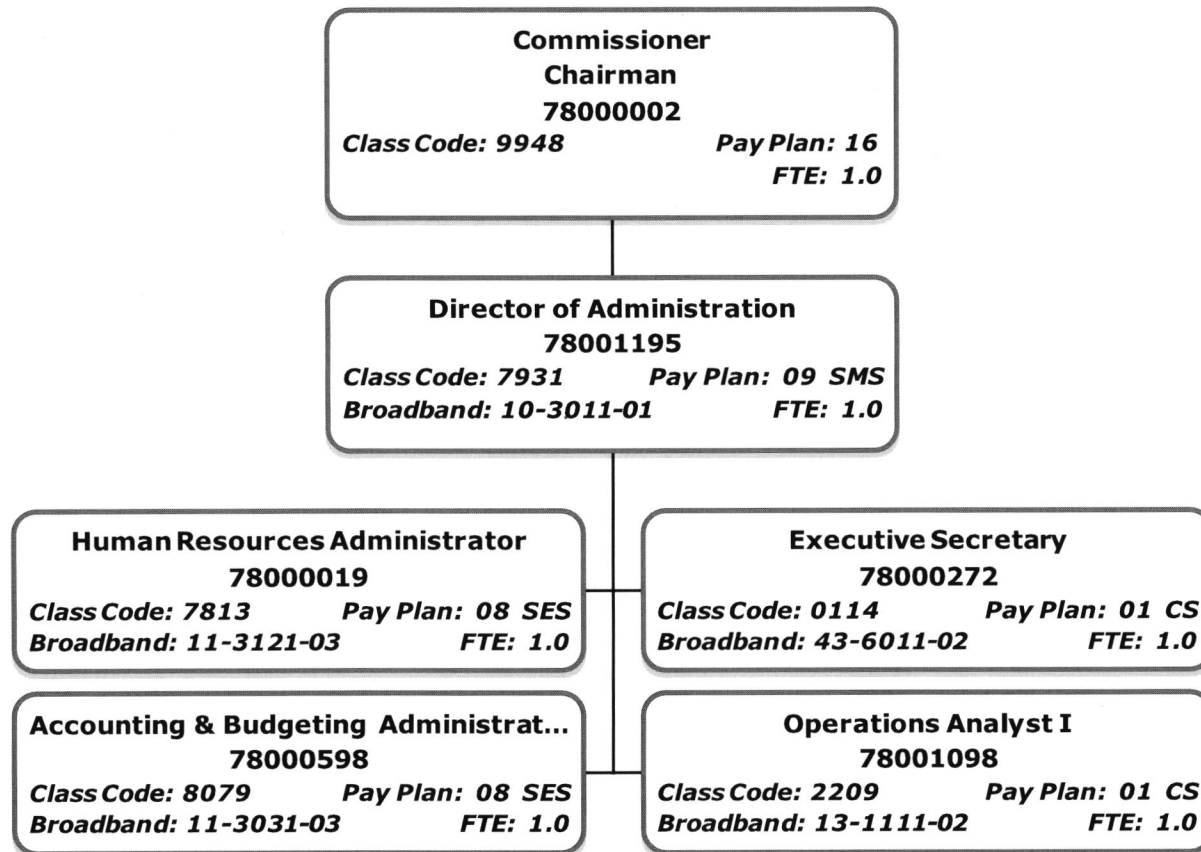
# Florida Commission on Offender Review

Administration

Org Codes: 78040000000

78040100000 (Human Resources)

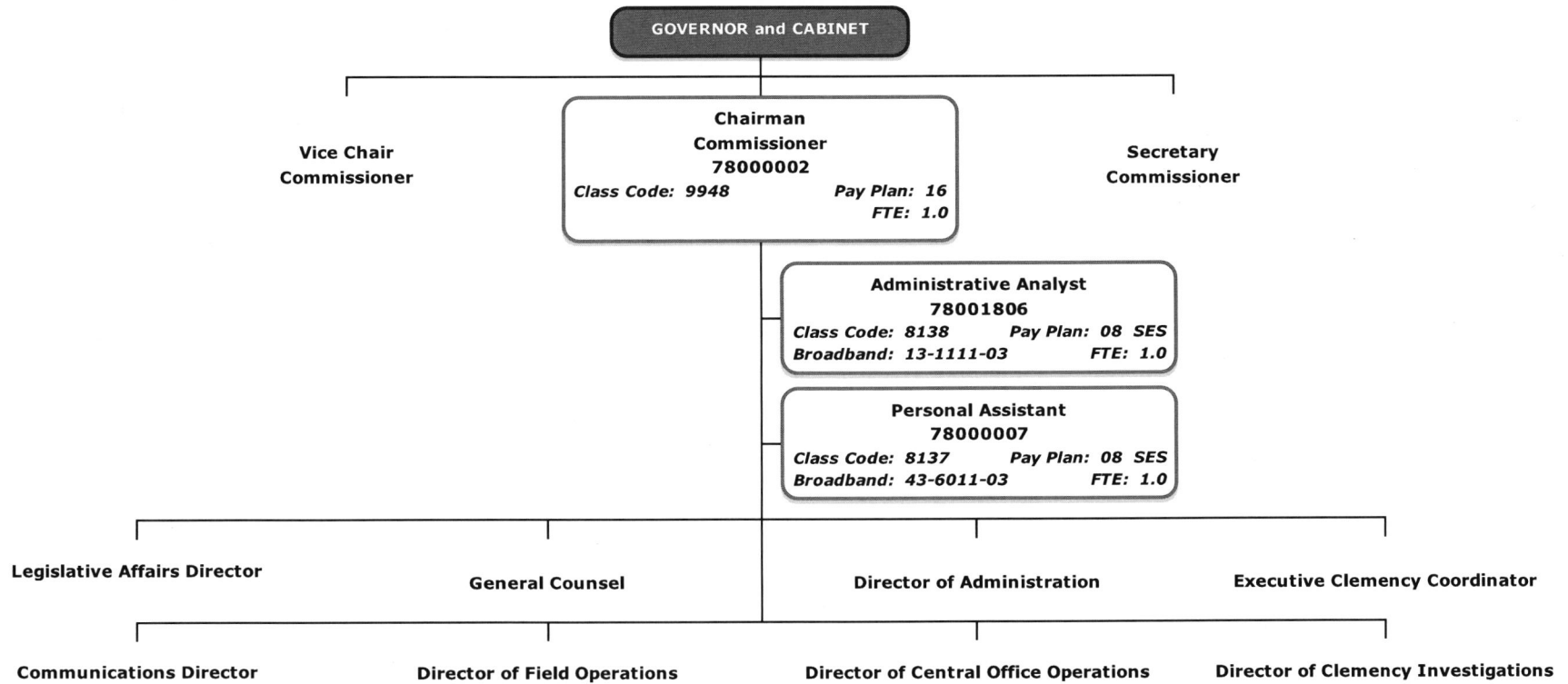
78040200000 (Accounting & Budgeting)



# Florida Commission on Offender Review

Office of Commissioner Chair

Org Code: 78010000000

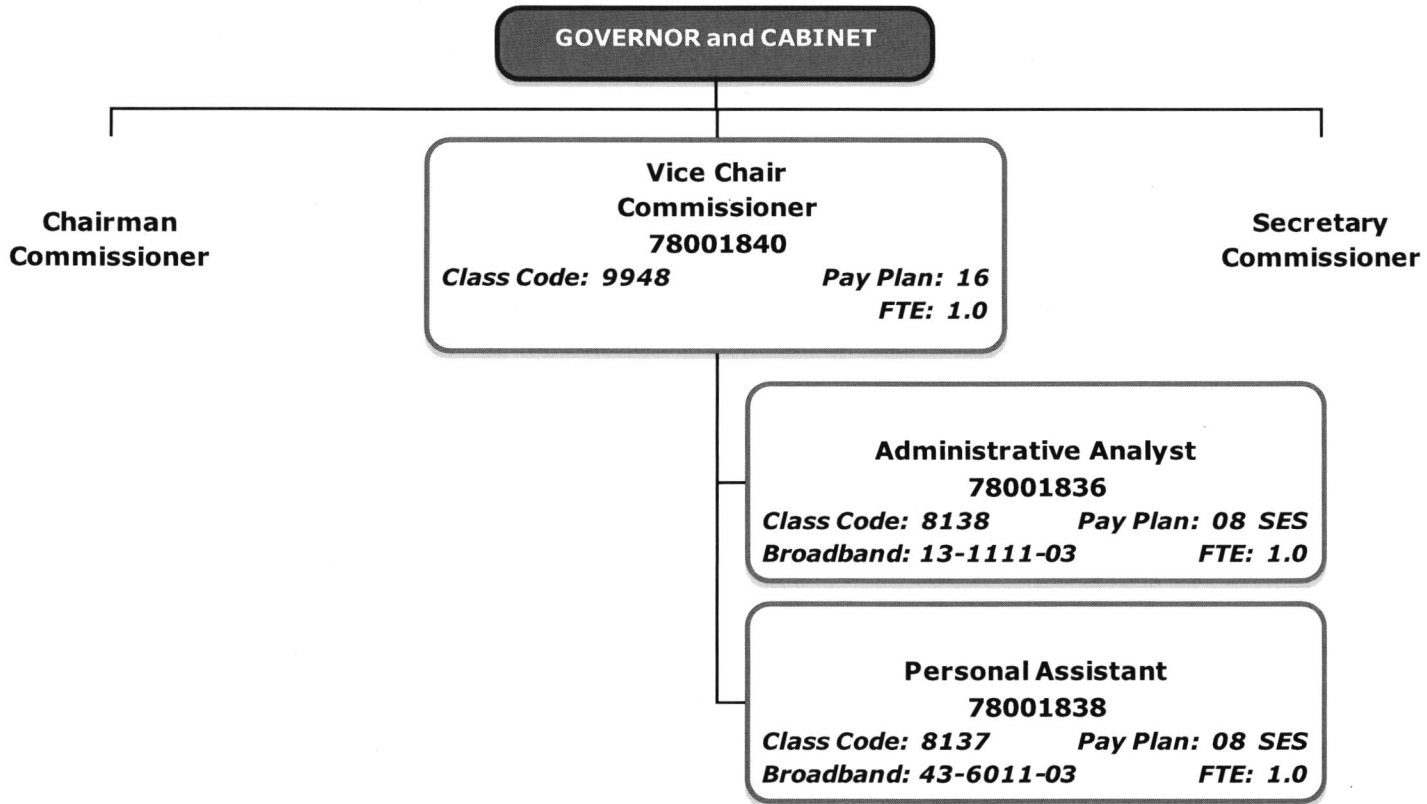


Effective: 07/01/2017

# Florida Commission on Offender Review

Commissioner's Office

Org Code: 78020100000

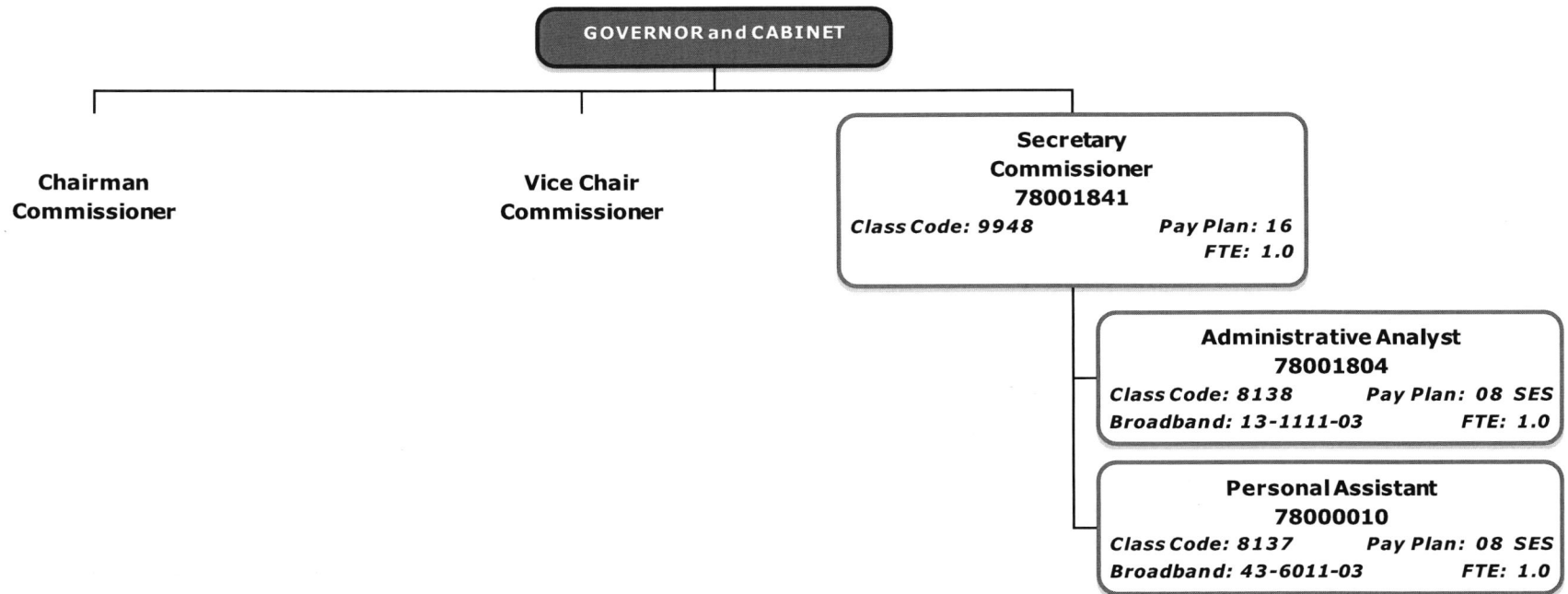


Effective: 07/01/2016

# Florida Commission on Offender Review

Commissioner's Office

Org Code: 78020200000







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

**Agency: Florida Commission on Offender Review      Contact: Karen Huff**

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2016 contain revenue or expenditure estimates related to your agency?

Yes       No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2017-2018 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2018-2019 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

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

\* R/B = Revenue or Budget Driver

# Florida Commission on Offender Review

## Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2018-19**

<b>Department Title:</b>	Florida Commission on Offender Review
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	78010000 - Post-Incarceration Enforcement and Victims' Rights
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	29515	(A)		29515
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	24786	(D)		24786
ADD: Committed Funds		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>54301</b>	(F)	<b>0</b>	<b>54301</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: Due To		(J)		0
<b>Unreserved Fund Balance, 07/01/15</b>	<b>54301</b>	(K)	<b>0</b>	<b>54301</b> **

**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: 2018 - 2019**

**Department Title:** Florida Commission on Offender Review

**Trust Fund Title:** Federal Grants Trust Fund

**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/17**

Total all GLC's 5XXXX for governmental funds; (54,301.00) (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:** (54,301.00) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 54,301.00 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** Florida Commission on Offender Review **Budget Period 2018-19**  
**Budget Entity:** 78010000

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2016-17	FY 2017-18	FY 2018-19
Interest on Debt (A)	N/A	N/A	N/A
Principal (B)	N/A	N/A	N/A
Repayment of Loans (C)	N/A	N/A	N/A
Fiscal Agent or Other Fees (D)	N/A	N/A	N/A
Other Debt Service (E)	N/A	N/A	N/A
Total Debt Service (F)	N/A	N/A	N/A

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SECTION II**

**ISSUE:** \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2018	JUNE 30, 2019
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2016-17	FY 2017-18	FY 2018-19
Interest on Debt (G)		N/A	N/A	N/A
Principal (H)		N/A	N/A	N/A
Fiscal Agent or Other Fees (I)		N/A	N/A	N/A
Other (J)		N/A	N/A	N/A
Total Debt Service (K)		N/A	N/A	N/A

**ISSUE:** \_\_\_\_\_

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2018	JUNE 30, 2019
		ACTUAL	ESTIMATED	REQUEST
		FY 2016-17	FY 2017-18	FY 2018-19
Interest on Debt (G)		N/A	N/A	N/A
Principal (H)		N/A	N/A	N/A
Fiscal Agent or Other Fees (I)		N/A	N/A	N/A
Other (J)		N/A	N/A	N/A
Total Debt Service (K)		N/A	N/A	N/A

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2018-19**

**Department:** Florida Commission on Offender Review

**Chief Internal Auditor:** Gina Giacomo

**Budget Entity:** 78010000

**Phone Number:** (850) 488-3415

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
N/A					

## Fiscal Year 2018-19 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Commission on Offender Review

Agency Budget Officer/OPB Analyst Name: Karen Huff/Kristen Manalo

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

Action	Program or Service (Bud		
	78	01	00

### 1. GENERAL

1.1	Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, 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)? <b>(CSDI)</b>	Yes		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Yes		

#### AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Yes		
1.4	Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? <b>(CSDR, CSA)</b>	Yes		

TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. <b>A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.</b>			
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### 2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes		
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Yes		

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

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

		Program or Service (Bud		
Action		78	01	00
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Yes		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Yes		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.			
<b>4. EXHIBIT D (EADR, EXD)</b>				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Yes		
4.2	Is the program component code and title used correct?	Yes		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes		
<b>AUDITS:</b>				
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Yes		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Yes		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Yes		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			



		Program or Service (Bud		
Action		78	01	00
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Yes		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Yes		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Yes		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)	Yes		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #18-005?	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Yes		

		Program or Service (Bud		
Action		78	01	00
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.	Yes		
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 28 and 90 of the LBR Instructions.)	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes		
<b>AUDIT:</b>				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 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 160XXXX0 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 2017-18 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.			

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

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	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)?	Yes		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes		
8.10	Are the statutory authority references correct?	Yes		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Yes		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A		

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8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes		
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes		
<b>AUDITS:</b>				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Yes		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Yes		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Yes		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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.			

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<b>9. SCHEDULE II (PSCR, SC2)</b>				
AUDIT:				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)			
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.			
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Yes		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>				
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>				
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Yes		
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>				
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A		
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A		
AUDIT:				
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A		
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>				

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16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (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.)	Yes		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Yes		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Yes		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Yes		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>				
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Yes		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Yes		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of	Yes		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A		
<b>AUDITS - GENERAL INFORMATION</b>				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) 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.			
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes		

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18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.			
<b>19. FLORIDA FISCAL PORTAL</b>				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes		


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