

Ken Lawson, Secretary

Rick Scott, Governor

LEGISLATIVE BUDGET REQUEST

Department of Business and Professional Regulation

Tallahassee

September 15, 2011

Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

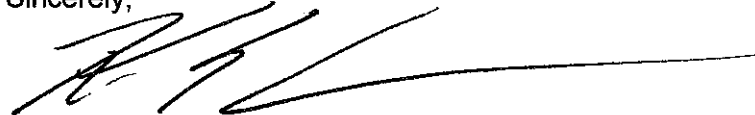
JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Terry Rhodes, Staff Director
Senate Budget Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Business and Professional Regulation 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 2012-13 Fiscal Year. This submission has been approved by Ken Lawson, Secretary.

Sincerely,



Ken Lawson
Secretary



Department Level Exhibits and Schedules

Non-Strategic IT Service:		Network Service			
Dept/Agency: DBPR		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Prepared by: Jason Allison, Chief Information Officer					
Phone: (850)717-1005					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			3.50		\$349,669
A-1.1	State FTE	1	2.50		\$152,069
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)	2	1.00		\$197,600
B. Hardware					\$47,177
B-1	Servers	3	12	0	\$0
B-2	Server Maintenance & Support	3	0	0	\$0
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	4	118	0	\$47,177
B-4	Online Storage for file and print (indicate GB of storage)		0		\$0
B-5	Archive Storage for file and print (indicate GB of storage)		0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	5			\$0
C. Software		6,7			\$102,451
D. External Service Provider(s)					\$258,500
D-1	MyFloridaNet	8			\$235,032
D-2	Other (Please specify in Footnote Section below)	9			\$23,468
E. Other (Please describe in Footnotes Section below)		10			\$23,987
F. Total for IT Service					\$781,784
G. Please identify the number of users of the Network Service					1,949
H. How many locations currently host IT assets and resources used to provide LAN services?					14
I. How many locations currently use WAN services?					35
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Includes .5 of Systems Programming Administrator, 1.50 of Systems Project Consultant, and .5 of Network Systems Analyst.				
2	Includes Presidio Consultant Services.				
3	DBPR servers are housed and will be maintained by the Northwood Shared Resource Center in FY2012-2013.				
4	Router and UPS maintenance and support.				
5	Includes SIP trunks, PRI lines, etc. included in \$34K (administration - included in capital outlay package per FTE) monthly costs for phones.				
6	Includes Microsoft Premier Support; Smartnet; Orion; Solarwinds; CommVault; DNS credits for PMW Network identification, Ace Live Rover;				
7	VM Ware; DDChanger Software; Attach.				
8	MyFloridaNet provided by DMS.				
9	Includes agency internet connections provided by DMS (Tallahassee and remote sites); Esker Fax lines.				
10	Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.				
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E-Mail, Messaging, and Calendaring Service

Agency: **DBPR**

Prepared by: **Jason Allison, Chief Information Officer**

Phone: **(850)717-1005**

of Assets & Resources
Apportioned to this IT Service in FY 2012-13

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.00		\$0
A-1	State FTE	1	0.00		\$0
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers	2	0	0	\$0
B-2	Server Maintenance & Support	2	0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, I-phones, PDAs, etc.)	3	187	187	\$0
B-4	Online Storage (indicate GB of storage)	4	0		\$0
B-5	Archive Storage (indicate GB of storage)	4	0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)				\$0
C. Software		5			\$5,438
D. External Service Provider(s)					\$228,580
D-1	Southwood Shared Resource Center				\$227,380
D-2	Northwood Shared Resource Center	6,7			\$1,200
D-3	Northwest Regional Data Center				\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Other (Please describe in Footnotes Section below)		8			\$9,988
F. Total for IT Service					\$244,006
G. Please provide the number of user mailboxes.					2,234
H. Please provide the number of resource mailboxes.					50
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	E-mail service will be provided for DBPR by the Southwood Shared Resource Center beginning in April, 2012. No DBPR FTE associated.				
2	E-mail service will be provided for DBPR by the Southwood Shared Resource Center beginning in April, 2012. No DBPR servers/support exist for this service.				
3	E-mail service will be provided for DBPR by the Southwood Shared Resource Center beginning in April, 2012. This includes mobile device e-mail support.				
4	E-mail service will be provided for DBPR by the Southwood Shared Resource Center beginning in April, 2012. Includes archive/storage service.				
5	Includes Lyris software, a list manager that utilizes Dept. e-mail to communicate with licensees.				
6	Due to e-mail service going live late in FY 2011-2012, the existing e-mail server located in the Northwood Shared Resource Center will				
7	be decommissioned in October 2012, providing sufficient notice to the data center as required by law.				
8	Help Desk will still provide services for e-mail support. Based on 2% of Help Desk tickets associated with e-mail in 2010-2011 (129 of 5406 total tickets).				
9					

Desktop Computing Service

Agency: **DBPR**

Prepared by: **Jason Allison, Chief Information Officer**

Phone: **(850)717-1005**

of Assets & Resources
Apportioned to this IT Service in FY 2012-13

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			4.00		\$204,179
A-1	State FTE	1	3.50		\$186,306
A-2	OPS FTE	2	0.50		\$17,873
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			2433	811	\$750,750
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3.1	Desktop Computers	3	1910	682	\$613,800
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	4	372	119	\$124,950
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)	5	151	10	\$12,000
C. Software					\$35,399
D. External Service Provider(s)		7	3	0	\$11,113
E. Other (Please describe in Footnotes Section below)					\$33,579
F. Total for IT Service					\$1,035,020
G. Please identify the number of users of this service.					1,949
H. How many locations currently use this service?					53
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Includes .25 of a Systems Programming Administrator; .5 of a Systems Project Administrator; and 2.25 Systems Project Analysts				
2	DBPR Desktop Computing and Helpdesk Services share 3 full time OPS staff. .25 of two OPS staff associated with this exercise.				
3	Includes refresh of 682 desktop computers w/ monitors at approximately \$900 each.				
4	Includes refresh of 119 laptop computers w/ monitors and docking stations at approximately \$1050 each.				
5	Includes 150 network printers. Cost for replacement of approximately 10 network printers at a cost of \$1200 each.				
6	Includes Nefsis videoconferencing; Acrobat; Microsoft Office 2010 (new FTE addition, final DBPR conversion).				
7	Includes contracted services for maintenance of Xerox, Ricoh Aficio and Konica Minolta printers.				
8	Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.				
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Helpdesk Service

Agency: **DBPR**

Prepared by: **Jason Allison, Chief Information Officer**

Phone: **(850)717-1005**

of Assets &
Resources
Apportioned to this IT
Service in FY 2012-13

Service Provisioning -- Assets & Resources (Cost Elements)

	Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel		6.50		\$333,303
A-1 State FTE	1	5.00		\$288,340
A-2 OPS FTE	2	1.50		\$44,962
A-3 Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware		11	0	\$0
B-1 Servers	3	0	0	\$0
B-2 Server Maintenance & Support	3	0	0	\$0
B-3 Other Hardware Assets (Please specify in Footnote Section below)	4	11	0	\$0
C. Software	5			\$44,826
D. External Service Provider(s)	6	4	0	\$73,315
E. Other (Please describe in Footnotes Section below)	7			\$47,970
F. Total for IT Service				\$499,414
G. Please identify the number of users of this service.				1,949
H. How many locations currently host IT assets and resources used to provide this service?				5
I. What is the average monthly volume of calls/cases/tickets?				451
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Includes .25 of a Systems Programming Administrator; .5 of a Systems Project Administrator; 4 Systems Project Analyst; and .5 of a Network Systems Analyst.			
2	DBPR Desktop Computing and Helpdesk Services share 3 full time OPS staff. .5 of three OPS staff associated with this exercise.			
3	DBPR Servers are housed and maintained in the Northwood Shared Resource Center in FY 2012-13.			
4	Scanners used in strategic and non-strategic functions are maintained by the Help Desk.			
5	Includes license renewal of client help desk/trouble ticket reporting software (Remedy).			
6	Includes BLM contract - maintenance for PCs and printers out of warranty; BLM Scanner maintenance contracts (2); Insight Public Sector scanner maintenance contracts (2).			
7	Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.			
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IT Security/Risk Mitigation Service

Agency: **DBPR**
 Prepared by: **Jason Allison, Chief Information Officer**
 Phone: **850-717-1005**

of Assets & Resources
 Apportioned to this IT Service in FY 2012-13

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			1.25		\$101,891
A-1	State FTE	1	1.25		\$101,891
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			2	0	\$14,883
B-1	Servers	2	0	0	\$0
B-2	Server Maintenance & Support	2	0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)	3	2	0	\$14,883
C. Software		4,5,6			\$73,189
D. External Service Provider(s)		7,8	5	0	\$14,019
E. Other (Please describe in Footnotes Section below)		9			\$11,993
F. Total for IT Service					\$215,974

G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.

1	Includes .25 of a IT Business Consultant Manager; 1 of Systems Programming Administrators.
2	DBPR servers are housed and maintained by Northwood Shared Resource Center.
3	Includes maintenance and Support of Log Rhythm Appliance and Generator.
4	Includes setup of Mobile Iron (\$69 initial) and maintenance (\$15 recurring) for devices; Subscriptions for McAfee Total Protection; Nexpose IP License; GFI
5	LANguard; GFI Events Manager; Log Rhythm Geolocation IP Resolution subscription; Installshield; secure internet certificates; IronPort Support ;
6	Pointsec laptop/desktop encryption; Ironkey.
7	Includes quarterly scan for Payment Card Industry (PCI) Compliance; semi-annual Halon Fire System inspections; and satellite phones; generator fuel;
8	storage of backup tapes at Department of State (DOS) Records Center. Northwest Regional Data Center DR Site Services included in Data Center tab.
9	Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.
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Agency Financial and Administrative Systems Support Service

Agency: **DBPR**
 Prepared by: **Jason Allison, Chief Information Officer**
 Phone: **(850)717-1005**

of Assets & Resources
 Apportioned to this IT Service in FY 2012-13

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.50		\$43,973
A-1	State FTE	1	0.50		\$43,973
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers	3	0	0	\$0
B-2	Server Maintenance & Support	3	0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software		2			\$0
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		4			\$4,797
F. Total for IT Service					\$48,771
G. Please identify the number of users of this service.					Approx. 600
H. How many locations currently host agency financial/administrative systems?					1
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Includes .5 of Systems Programming Administrator positions.				
2	The software used in developing/maintaining these applications is the same used in agency strategic programs.				
3	The server/maintenance supporting these applications also supports strategic programs of this agency				
4	Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.				
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IT Administration and Management Service

Agency: **DBPR**

Prepared by: **Jason Allison, Chief Information Officer**

Phone: **(850)717-1005**

of Assets & Resources
Apportioned to this IT Service in FY 2012-13

C

Service Provisioning -- Assets & Resources (Cost Elements)

		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			3.00		\$309,113
A-1	State FTE	1	3.00		\$309,113
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers	2,3	0	0	\$0
B-2	Server Maintenance & Support	2,3	0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)	2,3	0	0	\$0
C. Software		4			\$789
D. External Service Provider(s)		5	2	0	\$218,674
E. Other (Please describe in Footnotes Section below)		6			\$21,588
F. Total for IT Service					\$550,164
G. How many locations currently host assets and resources used to provide this service?					1
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Includes .25 of the CIO; .25 of a Senior Management Analyst II; .5 of an OMC; .5 of an AA II; .5 of IT Business Consultant Managers; .5 of a Systems				
2	Project Analyst; and .25 of a Systems Project Administrator.				
3	Hardware and software to support this service is already provided IT Admin by other non-strategic services				
4	Client survey software used by DBPR.				
5	Gartner - one IT Exec. CIO Essentials Seat and one IT Leaders Reference seat; UPS; KPMG consulting services for strategic planning; Esker Fax lines.				
6	Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.				
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Non-Strategic IT Service:

Web/Portal Service

Dept/Agency: **DBPR**
 Prepared by: **Jason Allison, Chief Information Officer**
 Phone: **(850)717-1005**

of Assets & Resources
 Apportioned to this IT
 Service in FY 2012-13

Service Provisioning -- Assets & Resources (Cost Elements)

		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			1.50		\$85,879
A-1.1	State FTE	1,2	1.50		\$85,879
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers	3	0	0	\$0
B-2	Server Maintenance & Support	3	0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0	0	\$0
C. Software		4			\$5,760
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		5			\$14,391
F. Total for IT Service					\$106,030
G. Please identify the number of Internet users of this service.					1,250,000
H. Please identify the number of intranet users of this service.					1,949
I. How many locations currently host IT assets and resources used to provide this service?					3
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Includes .25 of a Systems Programming Administrator; .25 of a Systems Project Consultant; .75 of a Senior Web Page Design Specialist; and .25 of a				
2	Systems Project Analyst. Also includes small portions of positions within the business units.				
3	DBPR servers are housed and maintained at the Northwood Shared Resource Center in FY2012-13.				
4	Includes renewal of WebDir4 Maintenance and support; AMP yearly subscription.				
5	Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.				
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Non-Strategic IT Service:

Data Center Service

Dept/Agency: **DBPR**

Prepared by: **Jason Allison, Chief Information Officer**

Phone: **(850)717-1005**

of Assets & Resources Apportioned to this IT Service in FY 2012-13

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)			0.00		\$0
A-1.1	State FTE		0.00		\$0
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Non-Mainframe Servers (including single-function logical servers not assigned to another service)		0	0	\$0
B-2	Servers - Mainframe		0	0	\$0
B-3	Server Maintenance & Support		0	0	\$0
B-4	Online or Archival Storage Systems (indicate GB of storage)		0		\$0
B-5	Data Center/ Computing Facility Internal Network				\$0
B-6	Other Hardware (Please specify in Footnotes Section below)				\$0
C. Software					\$0
D. External Service Provider(s)					\$802,029
D-1	Southwood Shared Resource Center (indicate # of Board votes)	1,2	0		\$232,380
D-2	Northwood Shared Resource Center (indicate # of Board votes)	3	0		\$538,839
D-3	Northwest Regional Data Center (indicate # of Board votes)	4	0		\$30,810
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Plant & Facility					\$0
E-1	Data Center/Computing Facilities Rent & Insurance				\$0
E-2	Utilities (e.g., electricity and water)				\$0
E-3	Environmentals (e.g., HVAC, fire control, and physical security)				\$0
E-4	Other (please specify in Footnotes Section below)	5			\$0
F. Other (Please describe in Footnotes Section below)					\$0
G. Total for IT Service					\$802,029
H. Please provide the number of agency data centers.					0
I. Please provide the number of agency computing facilities.					0
J. Please provide the number of single-server installations.					13
H.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
7	DBPR receives ftp services and server hosting from the Southwood Shared Resource Center (SSRC), and in late March of 2011 will migrate to the				
2	enterprise e-mail service hosted by the SSRC.				
3	Data Center Consolidation was completed November 30, 2010 into the Northwood Shared Resource Center(NSRC). DBPR usage is below 4% of total NSRC usage and				
4	as a result, DBPR is represented by the At-Large Trustee. Projection based on the FY2012-2013 provided by NSRC at the 8/12/11 Finance Comm. meeting.				
5	Hosting services for DBPR Disaster Recovery environment including power.				
6	13 Single instance servers are located in DBPR remote sites. However, they reside in telecon closets with other equipment and incur no associated costs.				
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Agency: DBPR

				E-Mail, Messaging, and Calendaring Service	Network Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	Agency Financial and Administrative Systems Support Service	IT Administration and Management Service	Web/Portal Service	Data Center Service	
Budget Entity Name	BE Code	Program Component Code	Program Component Name	Identified Funding as % of Total Cost of Service		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
				Costs within BE	Funding Identified for IT Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Information Technology	79010300	160300000	Information Technology	\$0								
2					\$0								
3					\$0								
4					\$0								
5					\$0								
6					\$0								
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30					\$0								
Sum of IT Cost Elements Across IT Services													
IT Cost Element Data as entered on IT Service Worksheets	Personnel	<i>State FTE (#)</i>	17.25		0.00	2.50	3.50	5.00	1.25	0.50	3.00	1.50	0.00
		<i>State FTE (Costs)</i>	\$1,167,571	\$0	\$0	\$152,069	\$186,306	\$288,340	\$101,891	\$43,973	\$309,113	\$85,879	\$0
	Personnel	<i>OPS FTE (#)</i>	2.00		0.00	0.00	0.50	1.50	0.00	0.00	0.00	0.00	0.00
		<i>OPS FTE (Cost)</i>	\$62,836	\$0	\$0	\$0	\$17,873	\$44,962	\$0	\$0	\$0	\$0	\$0
	Personnel	<i>Vendor/Staff Augmentation (# Positions)</i>	1.00		0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<i>Vendor/Staff Augmentation (Costs)</i>	\$197,600	\$0	\$0	\$197,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Hardware		\$812,810	\$0	\$0	\$47,177	\$750,750	\$0	\$14,883	\$0	\$0	\$0	\$0
	Software		\$267,852	\$5,438	\$102,451	\$35,399	\$44,826	\$73,189	\$0	\$789	\$5,760	\$0	\$0
	External Services		\$1,606,230	\$228,580	\$258,500	\$11,113	\$73,315	\$14,019	\$0	\$218,674	\$0	\$802,029	\$0
	Plant & Facility (Data Center Only)		\$0										\$0
	Other		\$168,293	\$9,988	\$23,987	\$33,579	\$47,970	\$11,993	\$4,797	\$21,588	\$14,391	\$0	\$0
		Budget Total	\$4,283,192	\$244,006	\$781,784	\$1,035,020	\$499,414	\$215,974	\$48,771	\$550,164	\$106,030	\$802,029	\$0
	FTE Total	20.25	0.00	3.50	4.00	6.50	1.25	0.50	3.00	1.50	0.00	0.00	
	Users		2,284	1,949	1,949	1,949		Approx. 600		1,251,949			
	Cost Per User		106.8328722	\$401.12	\$531.05	\$256.24		#VALUE!		\$0.08			

(cost/all mailboxes) Help Desk Tickets: 451
Cost/Ticket: \$1,109

Schedule VII: Agency Litigation Inventory

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

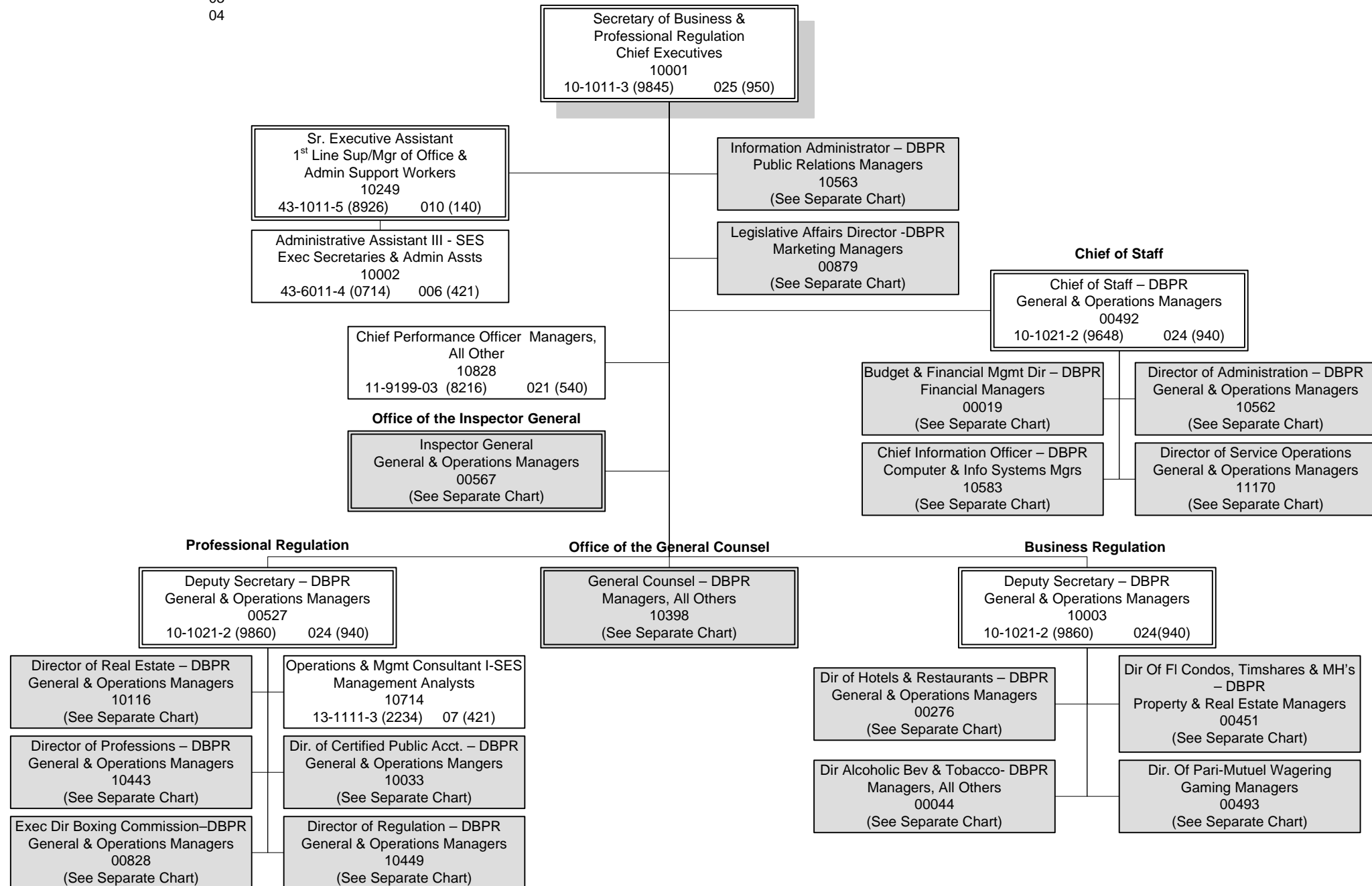
Agency:	The Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering		
Contact Person:	Gar Chisenhall	Phone Number:	(850) 717-1191
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Gaming Centers, Inc. et al., v. Fla. Dep't of Bus. & Prof'l Regulation and South Fla. Racing Ass'n, LLC		
Court with Jurisdiction:	The First District Court of Appeal		
Case Number:	1D10-6780 & 1D11-130		
Summary of the Complaint:	During the 2009 legislative session, the Florida Legislature amended section 551.102(4) in order to re-define what facilities are eligible to maintain slot machines. Because of the amendment, more existing and future facilities are capable of becoming "eligible facilities." The Appellants are facilities that were eligible prior to the amendment, and they argue that section 551.102(4), Florida Statutes (2010), directly conflicts with Article X, §23 of the Florida Constitution.		
Amount of the Claim:	Unknown.		
Specific Statutes or Laws (including GAA) Challenged:	Section 551.102(4), Florida Statutes (2010).		
Status of the Case:	The case is pending before the First District Court of Appeal. Briefing has been completed, and the Court will hear oral argument on September 7, 2011.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	*	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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

Agency:	The Department of Business and Professional Regulation, Div. of Alcoholic Beverages & Tobacco		
Contact Person:	Gar Chisenhall	Phone Number:	(850) 717-1191
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Micjo, Inc. d/b/a Micjo, Inc. v. Dep’t of Bus. & Prof’l Regulation, Div. of Alcoholic Beverages & Tobacco.		
Court with Jurisdiction:	The Second District Court of Appeal		
Case Number:	2D11-254		
Summary of the Complaint:	Micjo is a Florida-licensed tobacco distributor arguing that the Division of Alcoholic Beverages and Tobacco is basing its calculation of a tobacco tax on an erroneous interpretation of the term “wholesale sales price” in section 210.25(13), Florida Statutes.		
Amount of the Claim:	\$47,649.45 is at issue in this particular case. But, if the Court holds that the Division’s interpretation is erroneous, the amount of taxes Florida collects from tobacco distributors could be significantly reduced.		
Specific Statutes or Laws (including GAA) Challenged:	Section 210.25(13).		
Status of the Case:	The case is pending before the Second District Court of Appeal. Briefing has been completed, and we are waiting to see if the Court schedules an oral argument.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	*	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Department of Business & Professional Regulation Office of the Secretary



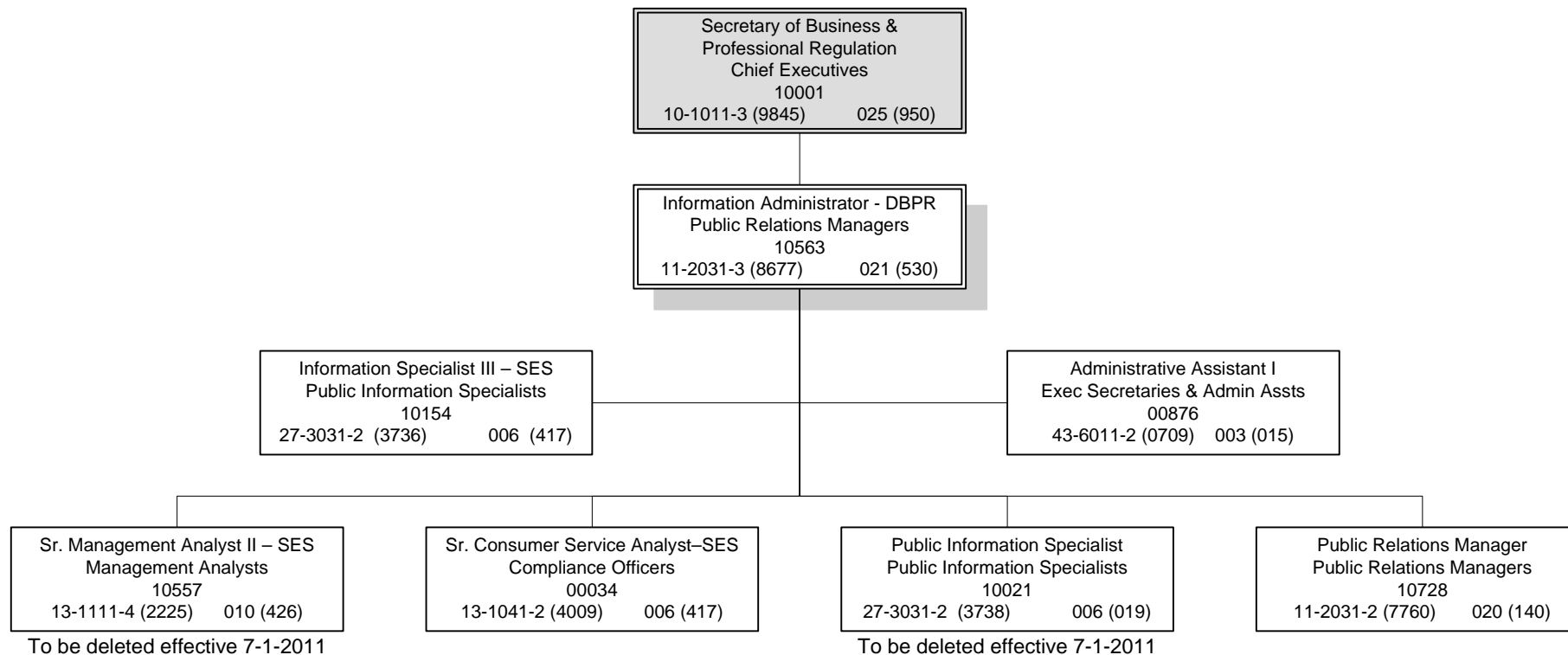
**Department of Business and Professional Regulation
Office of the Secretary
Legislative Affairs**

Secretary of Business &
Professional Regulation
Chief Executives
10001
10-1011-3 (9845) 025 (950)

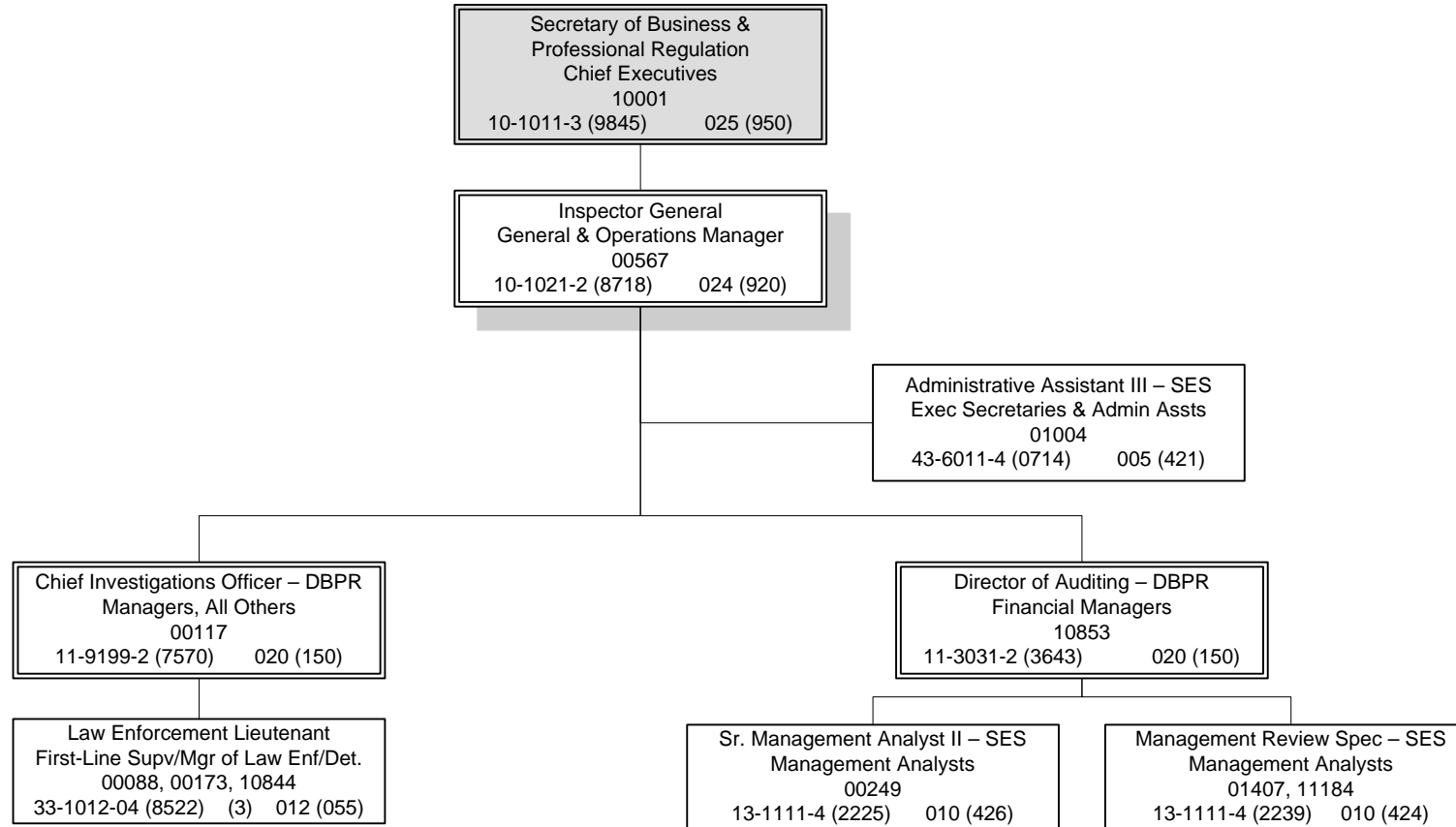
Legislative Affairs Director – DBPR
Marketing Managers
00879
10-2021-1 (8384) 023 (930)

Legislative Coordinator- DBPR
Management Analysts
00494, 10368, 10881
13-1111-4 (7885) (3) 010 (140)

Department of Business and Professional Regulation
Office of the Secretary
Office of Public Information



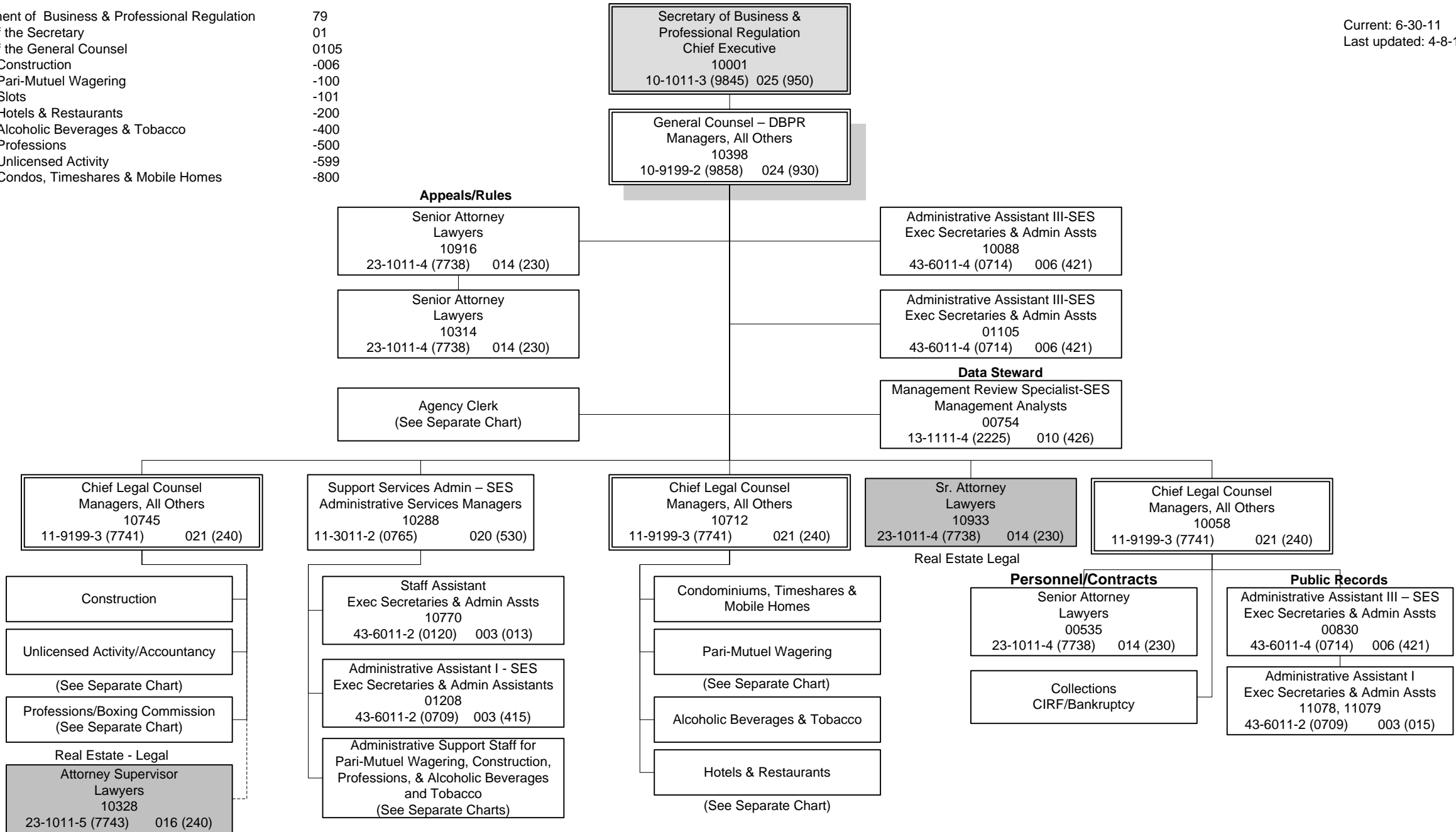
Department of Business & Professional Regulation Office of the Secretary Inspector General



Department of Business & Professional Regulation Office of the General Counsel

Department of Business & Professional Regulation 79
 Office of the Secretary 01
 Office of the General Counsel 0105
 OGC – Construction -006
 OGC – Pari-Mutuel Wagering -100
 OGC – Slots -101
 OGC – Hotels & Restaurants -200
 OGC – Alcoholic Beverages & Tobacco -400
 OGC – Professions -500
 OGC – Unlicensed Activity -599
 OGC – Condos, Timeshares & Mobile Homes -800

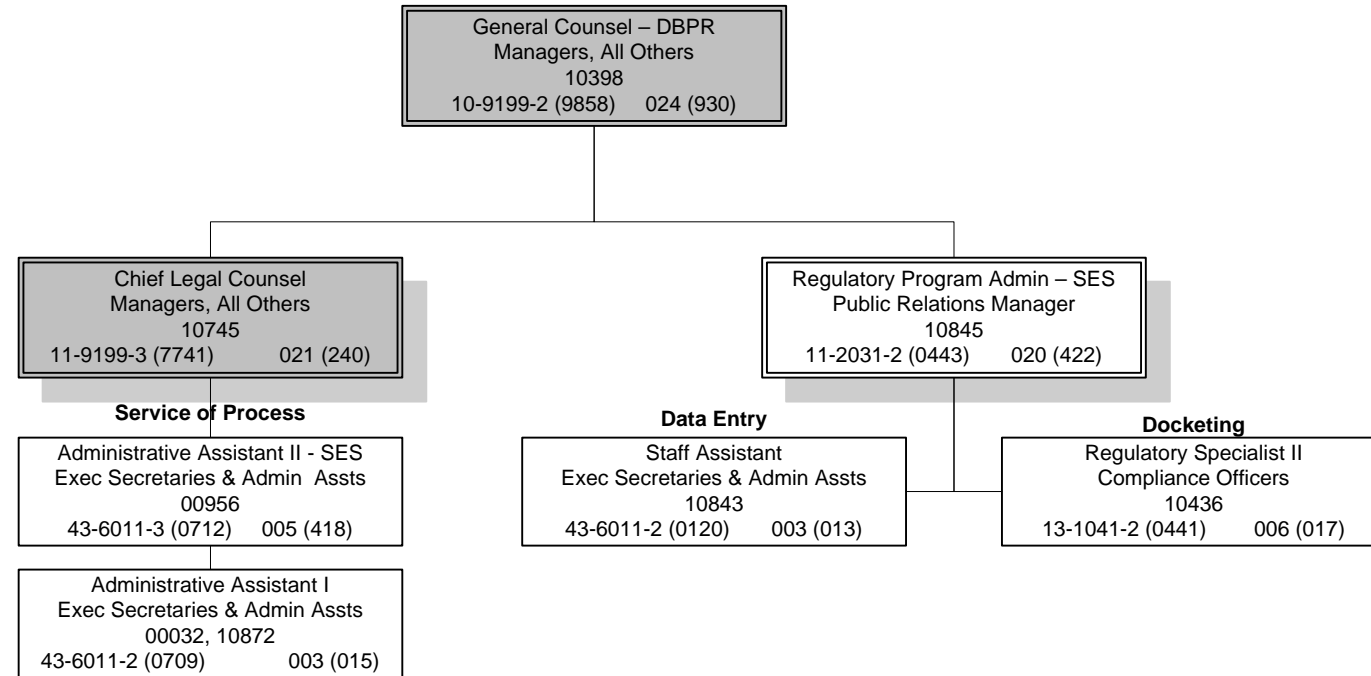
Current: 6-30-11
 Last updated: 4-8-10



Department of Business & Professional Regulation 79
 Office of the Secretary 01
 Office of the General Counsel 0105
 OGC – Construction -006
 OGC – Pari-Mutuel Wagering -100
 OGC – Slots -101
 OGC – Hotels & Restaurants -200
 OGC – Alcoholic Beverages & Tobacco -400
 OGC – Professions -500
 OGC – Unlicensed Activity -599
 OGC – Condos, Timeshares & Mobile Homes -800

Current: 6-30-11
 Last updated: 4-8-10

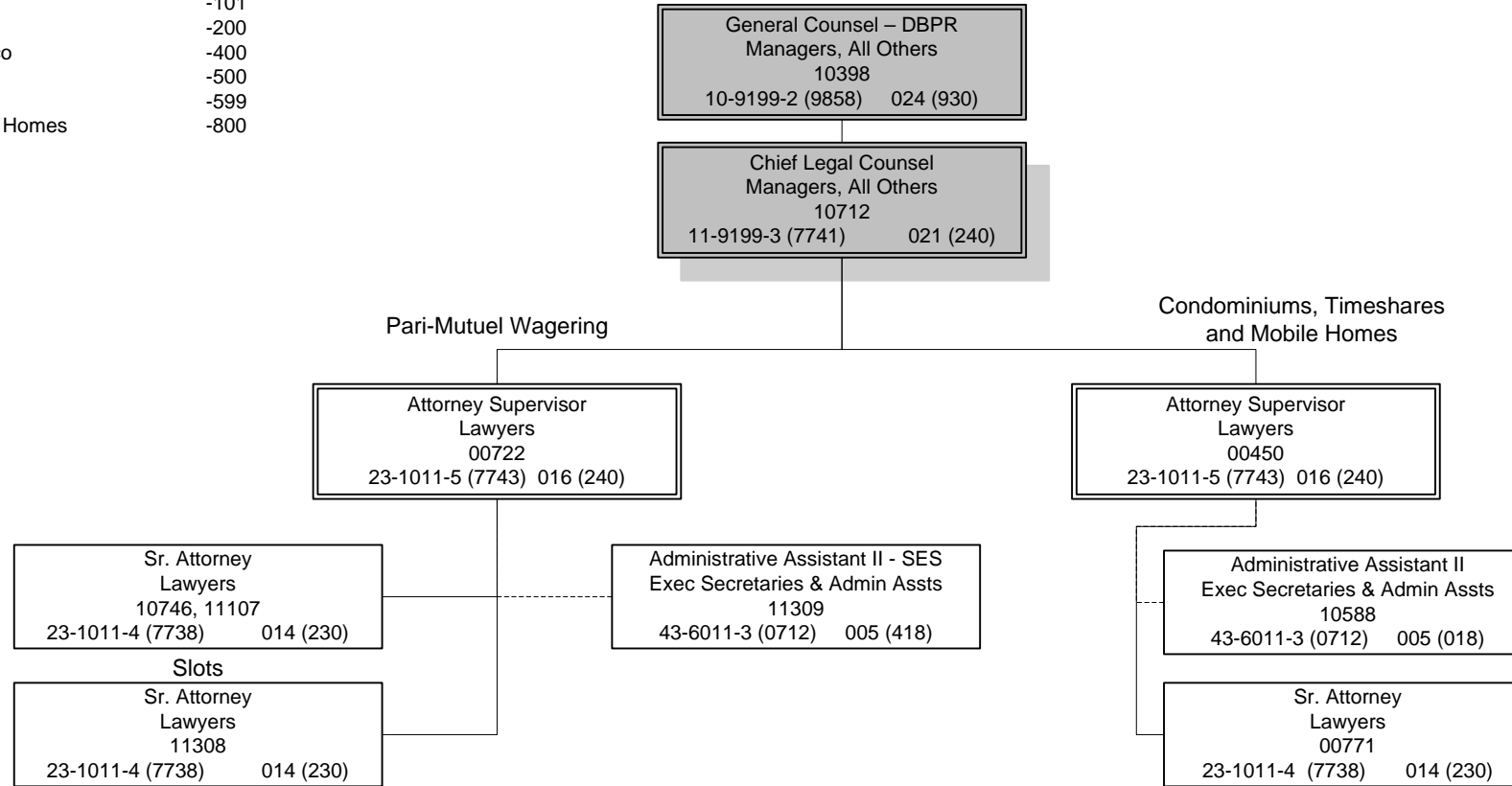
Office of the General Counsel Agency Clerk/Service of Process



Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Hotels & Restaurants	-200
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800

Current: 6-30-11
 Last updated: 10-13-10

Office of the General Counsel Pari-Mutuel Wagering/Condominiums, Timeshares, and Mobile Homes

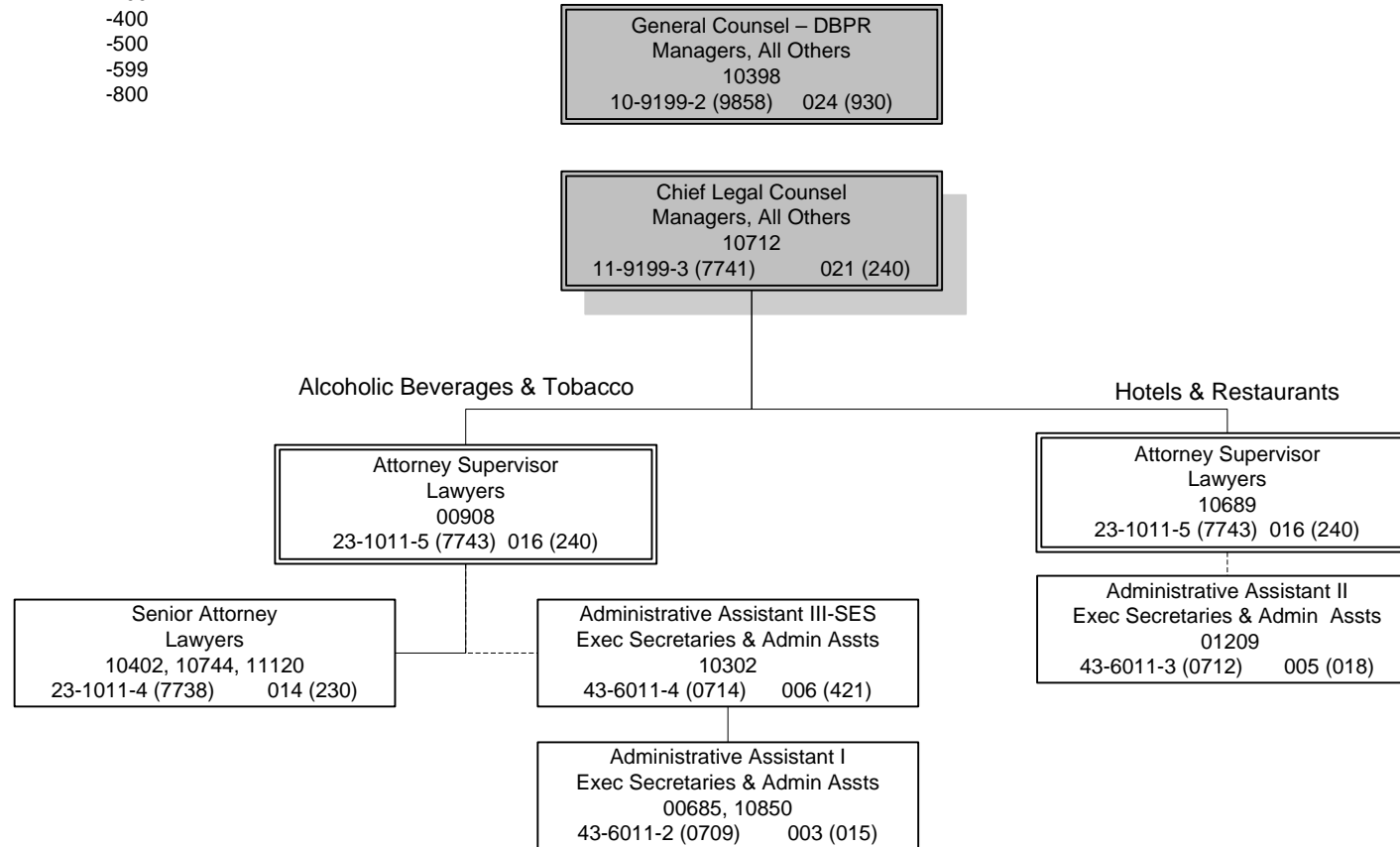


Note: The Administrative Assistant positions #11309 and #10588
 are jointly supervised by the Attorney Supervisors and the
 Support Services Administrator-DBPR.

Department of Business & Professional Regulation 79
 Office of the Secretary 01
 Office of the General Counsel 0105
 OGC – Construction -006
 OGC – Pari-Mutuel Wagering -100
 OGC – Slots -101
 OGC – Hotels & Restaurants -200
 OGC – Alcoholic Beverages & Tobacco -400
 OGC – Professions -500
 OGC – Unlicensed Activity -599
 OGC – Condos, Timeshares & Mobile Homes -800

Office of the General Counsel Alcoholic Beverages & Tobacco/ Hotels & Restaurants

Current: 6-30-11
 Last updated: 10-13-10

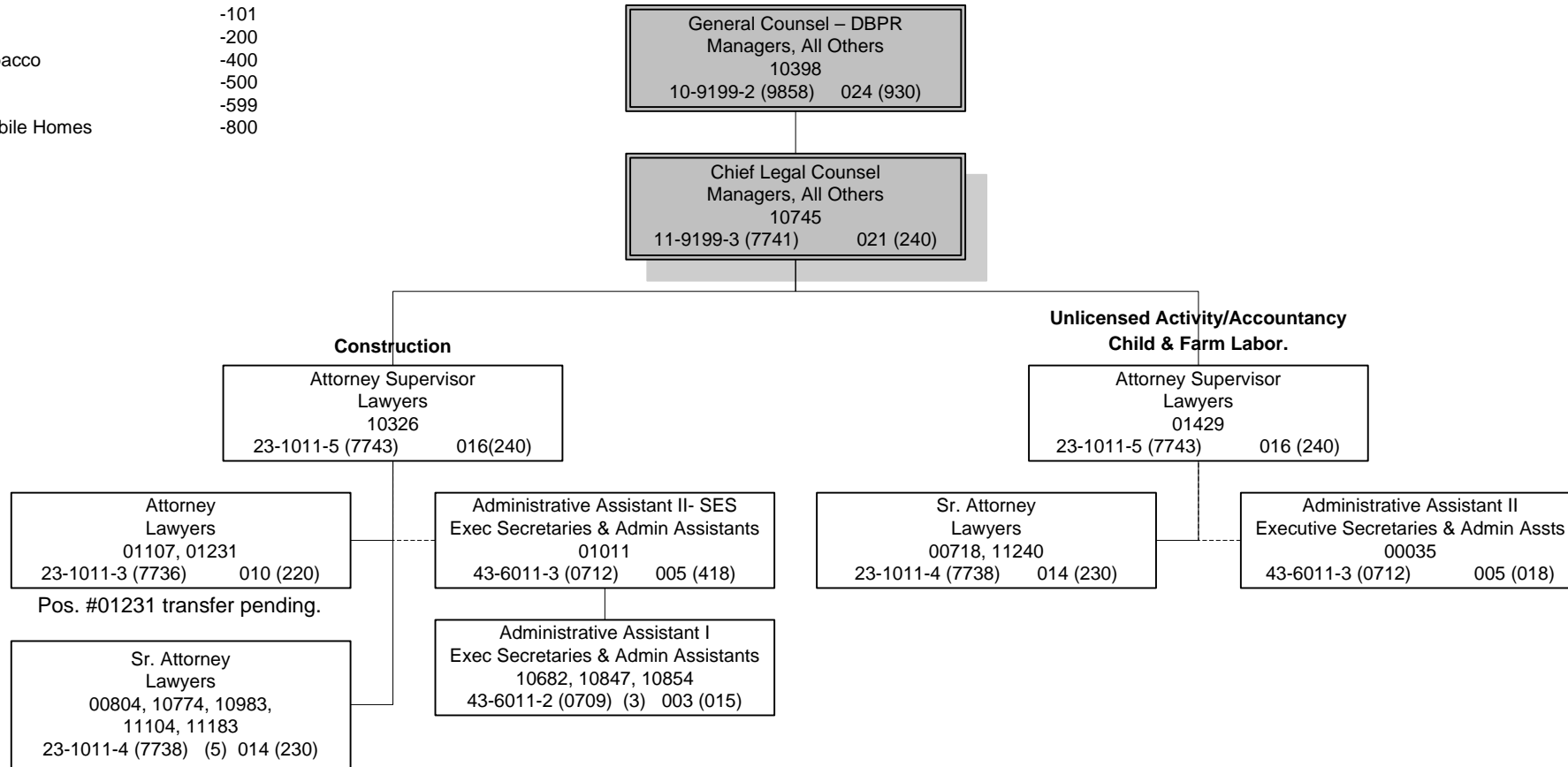


Note: Positions #01209 and #10302 are jointly supervised by the Senior Attorney and the Support Services Administrator-DBPR.

Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Hotels & Restaurants	-200
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800

**Office of the General Counsel
Unlicensed Activity / Accountancy
Construction**

Current: 6-30-11
Last updated: 10-13-10

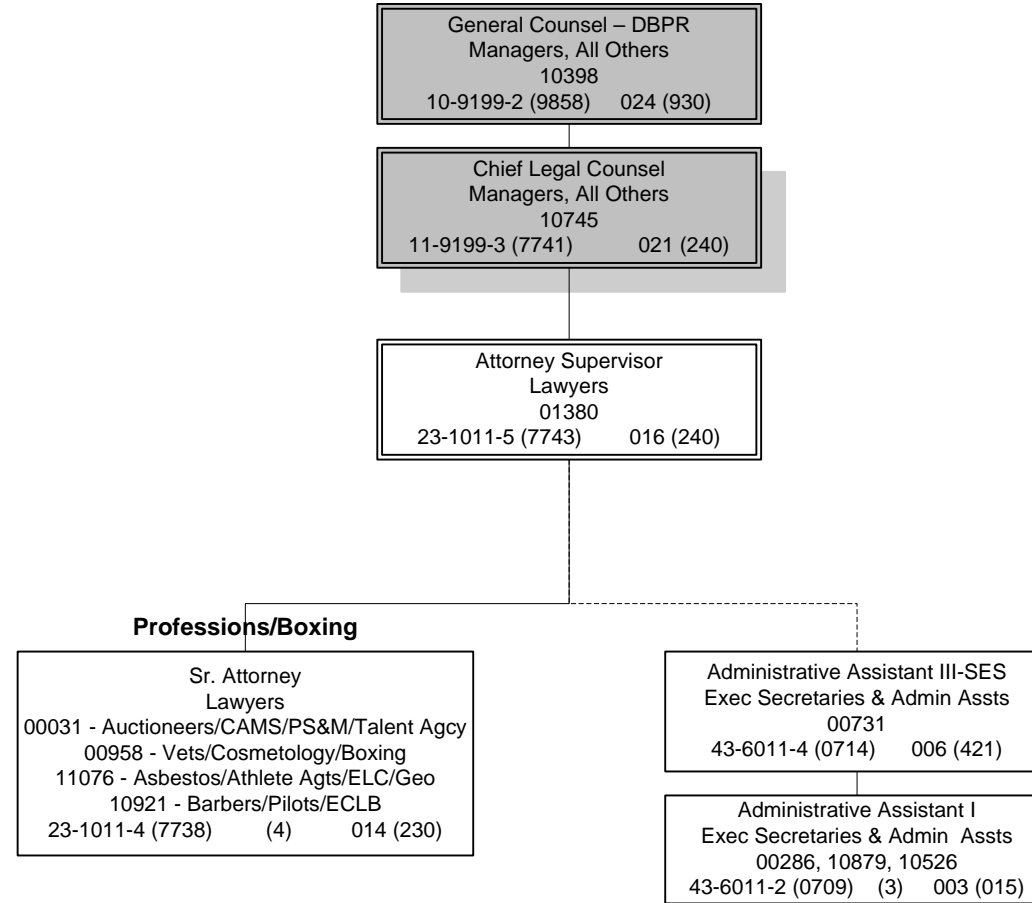


Note: The Administrative Assistant II positions #00035 and #01011, are jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR.

Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Hotels & Restaurants	-200
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800

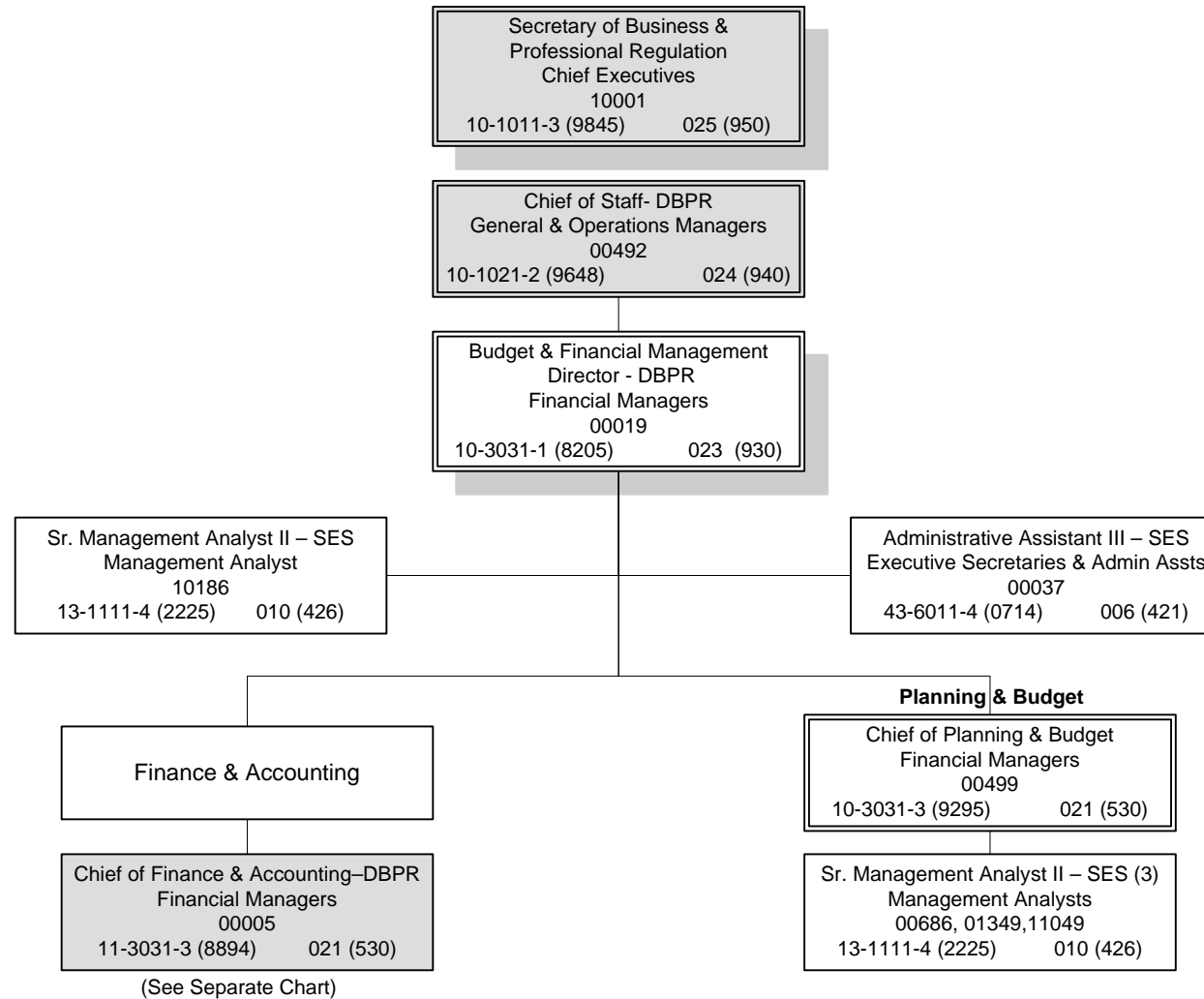
Current: 6-30-11
 Last updated: 10-13-10

Office of the General Counsel Professions / Boxing

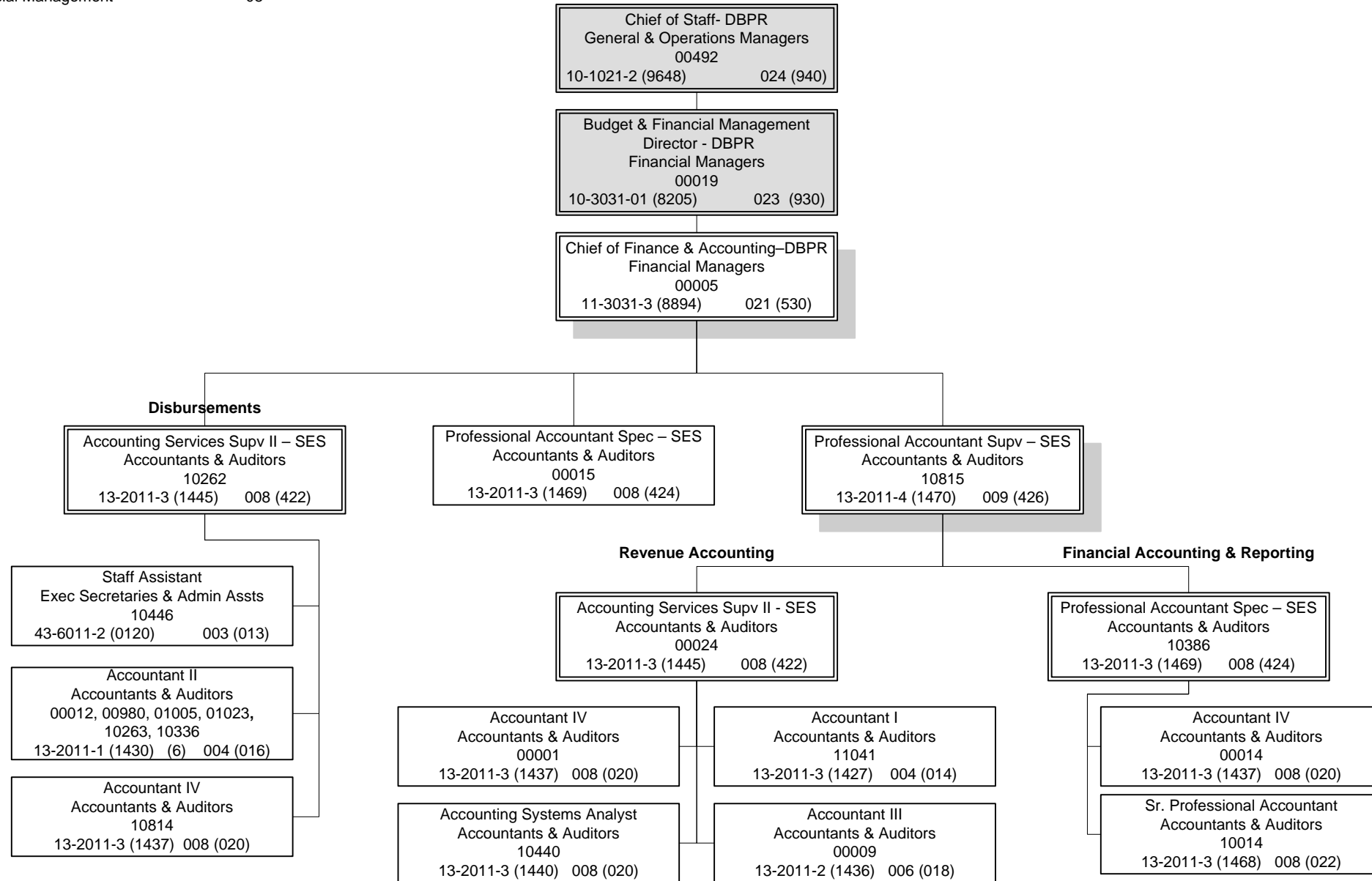


Note: The Administrative Assistant III-SES, position #00731, is jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR.

Office of the Secretary Office of Budget & Financial Management



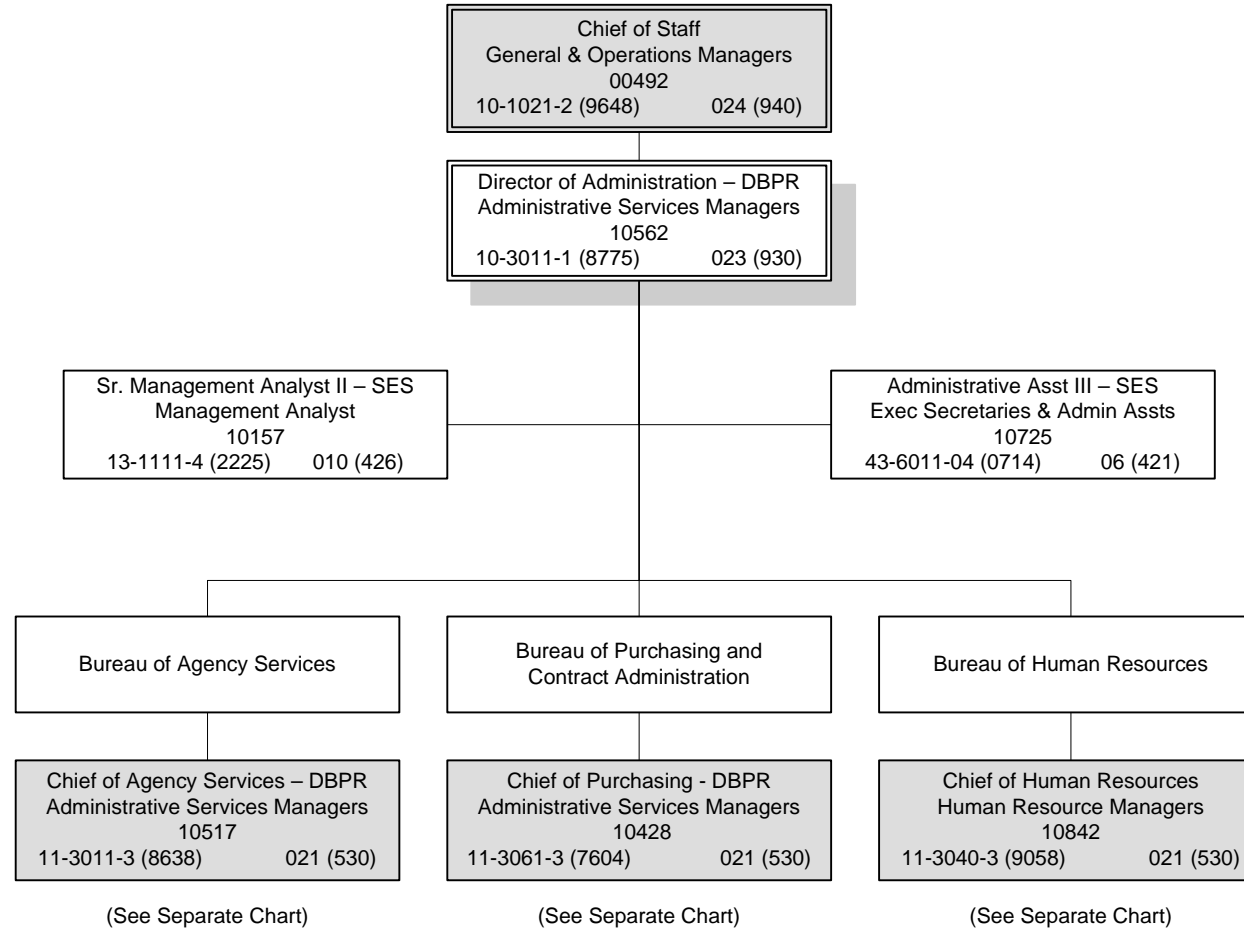
Office of the Secretary
Budget & Financial Management
Office of Finance & Accounting



Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Purchasing and Contract Administration 04
 Human Resources 05

Current: 6-30-11
 Last Updated: 6-17-11

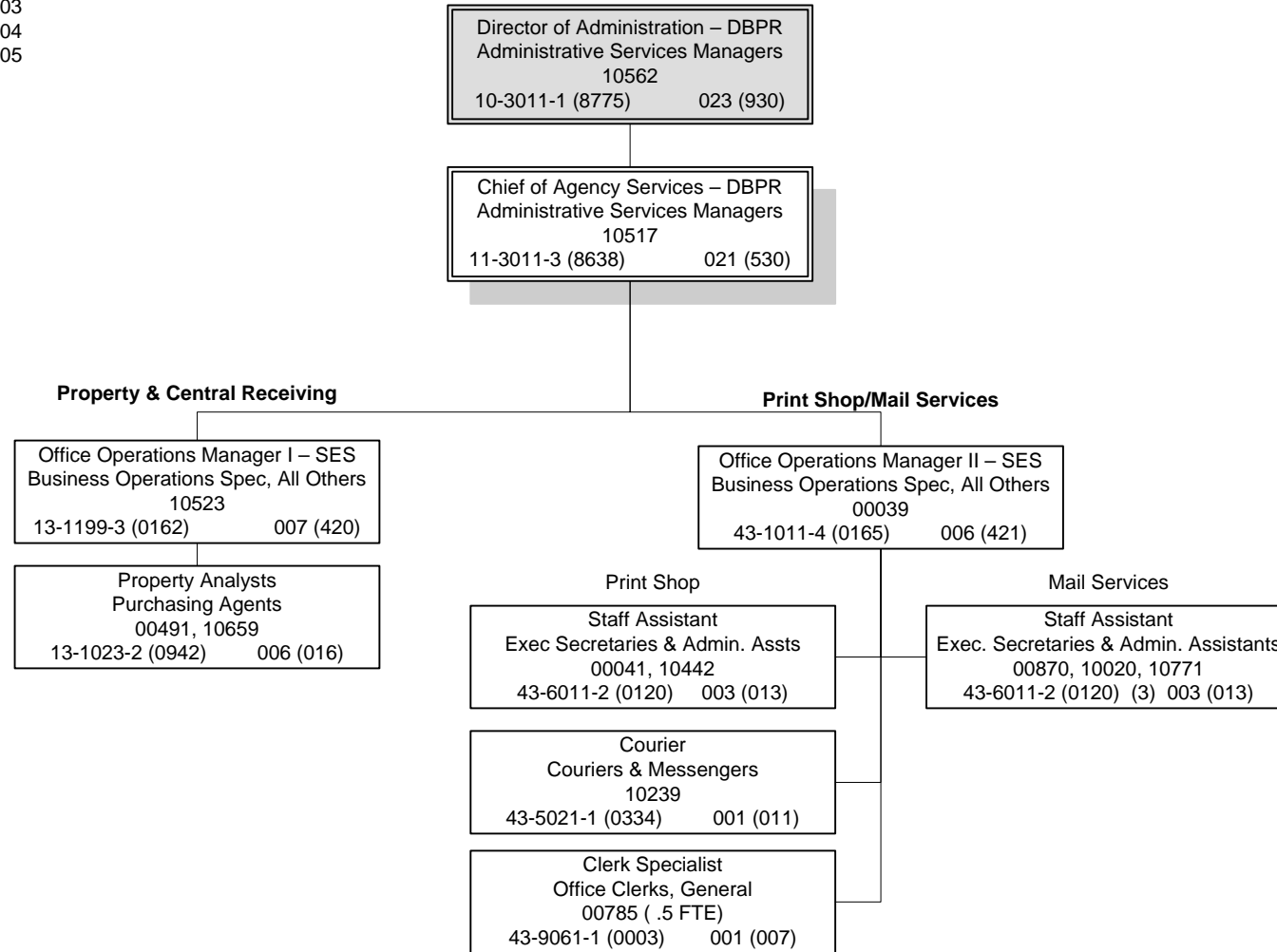
Department of Business & Professional Regulation
Division of Administration
Director's Office



Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Purchasing and Contract Administration 04
 Human Resources 05

Division of Administration Agency Services

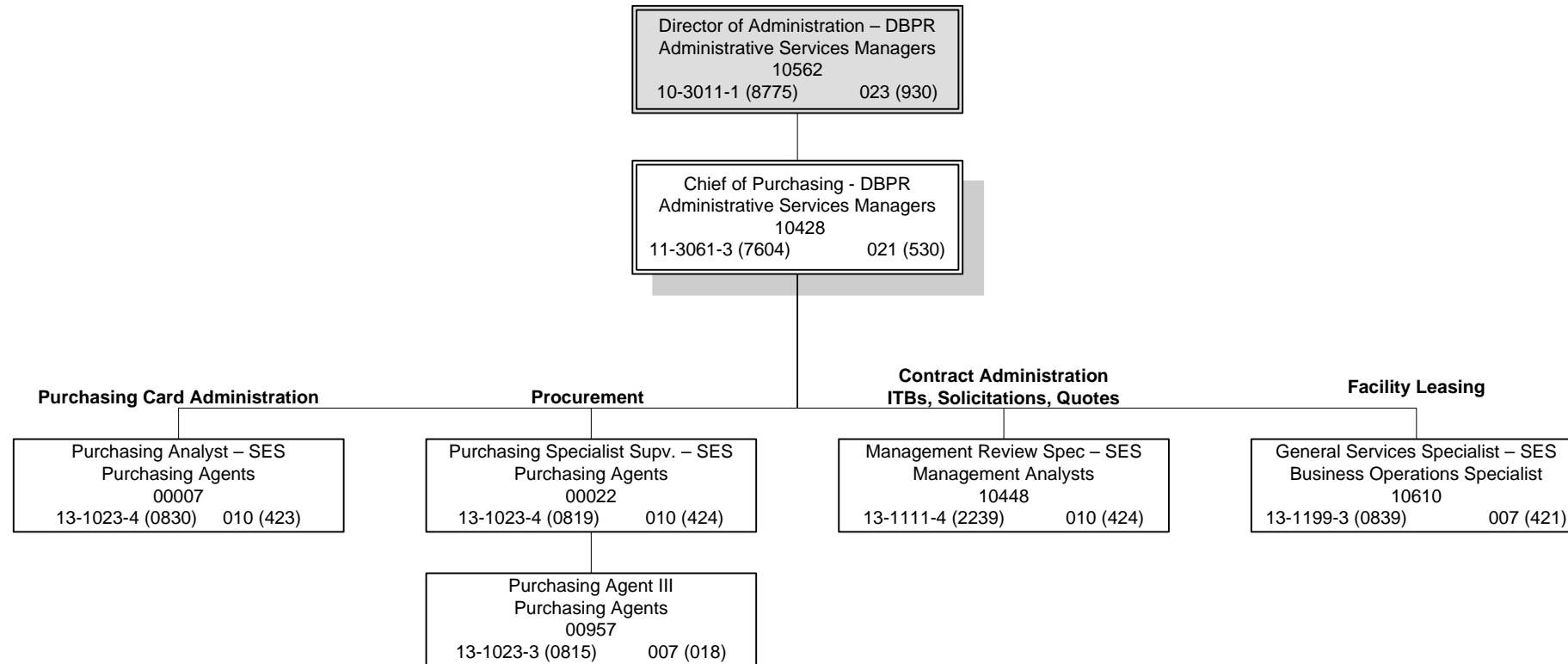
Current: 6-30-11
 Last updated: 11-15-10



Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Purchasing and Contract Administration 04
 Human Resources 05

Current: 6-30-11
 Last updated: 11-15-10

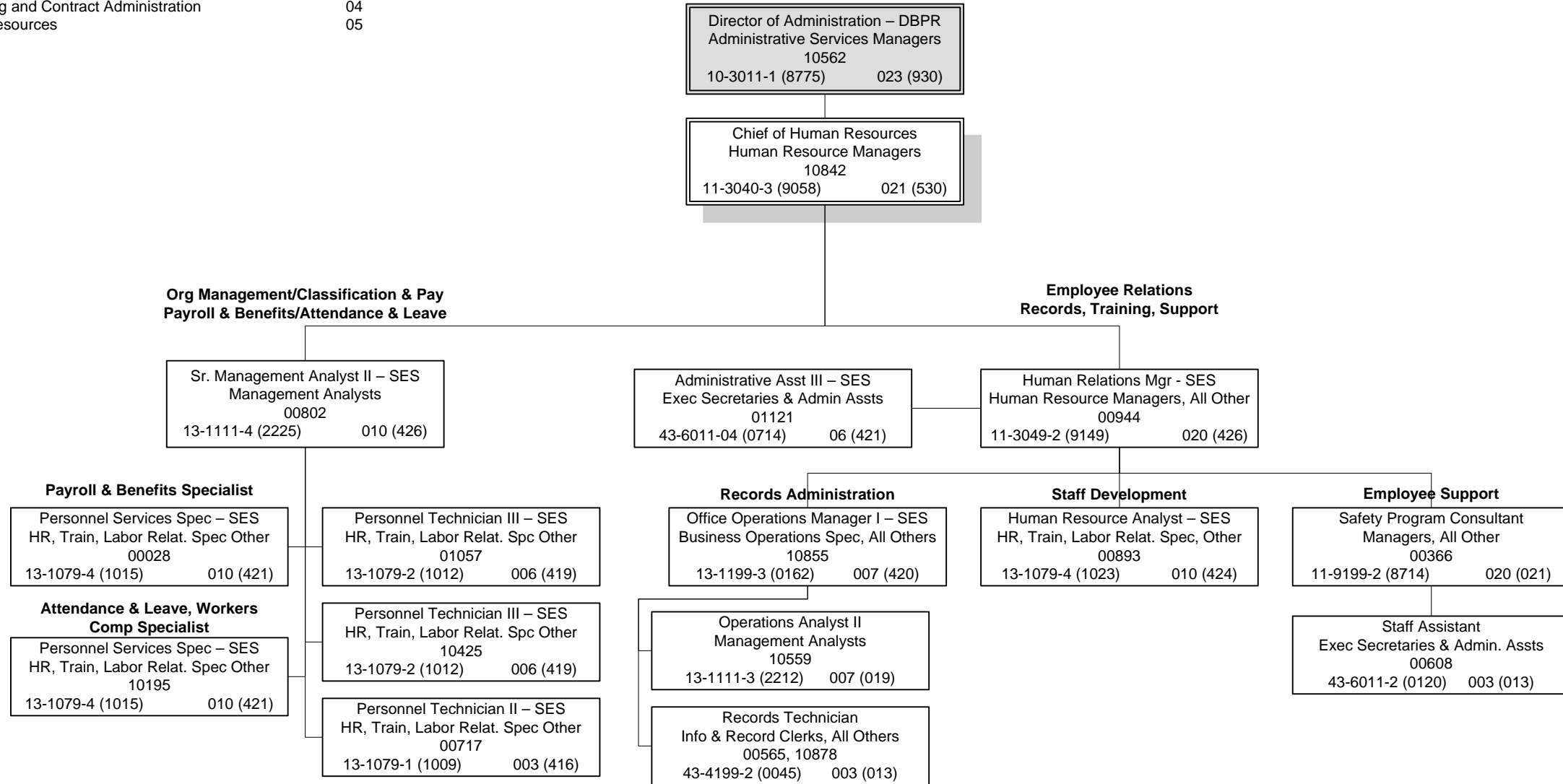
Division of Administration
Bureau of Purchasing and Contract Administration



Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Purchasing and Contract Administration 04
 Human Resources 05

Division of Administration Bureau of Human Resources

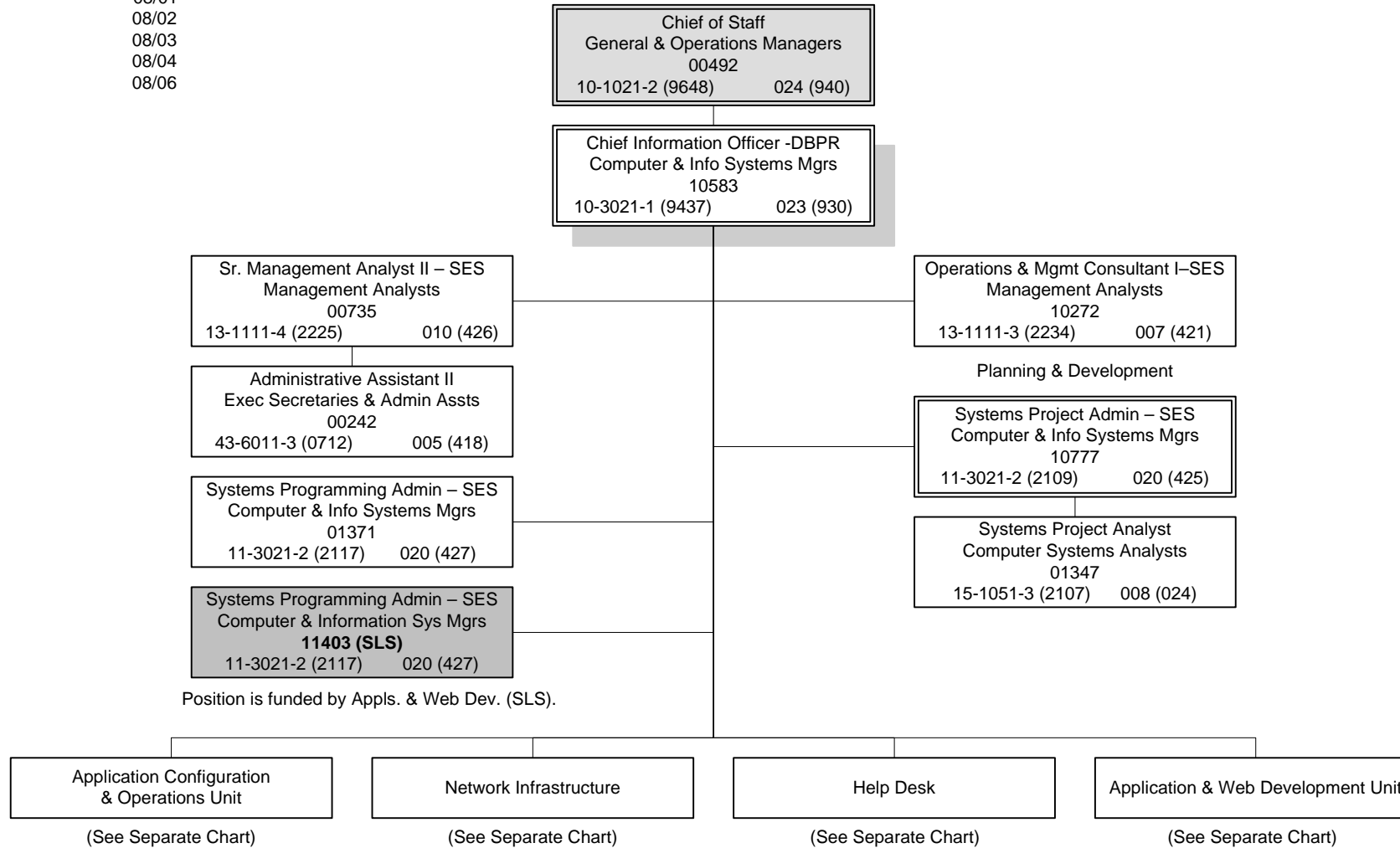
Current: 6-30-11
 Last Updated: 6-17-11



**Department of Business and Professional Regulation
Division of Technology
Director's Office**

Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

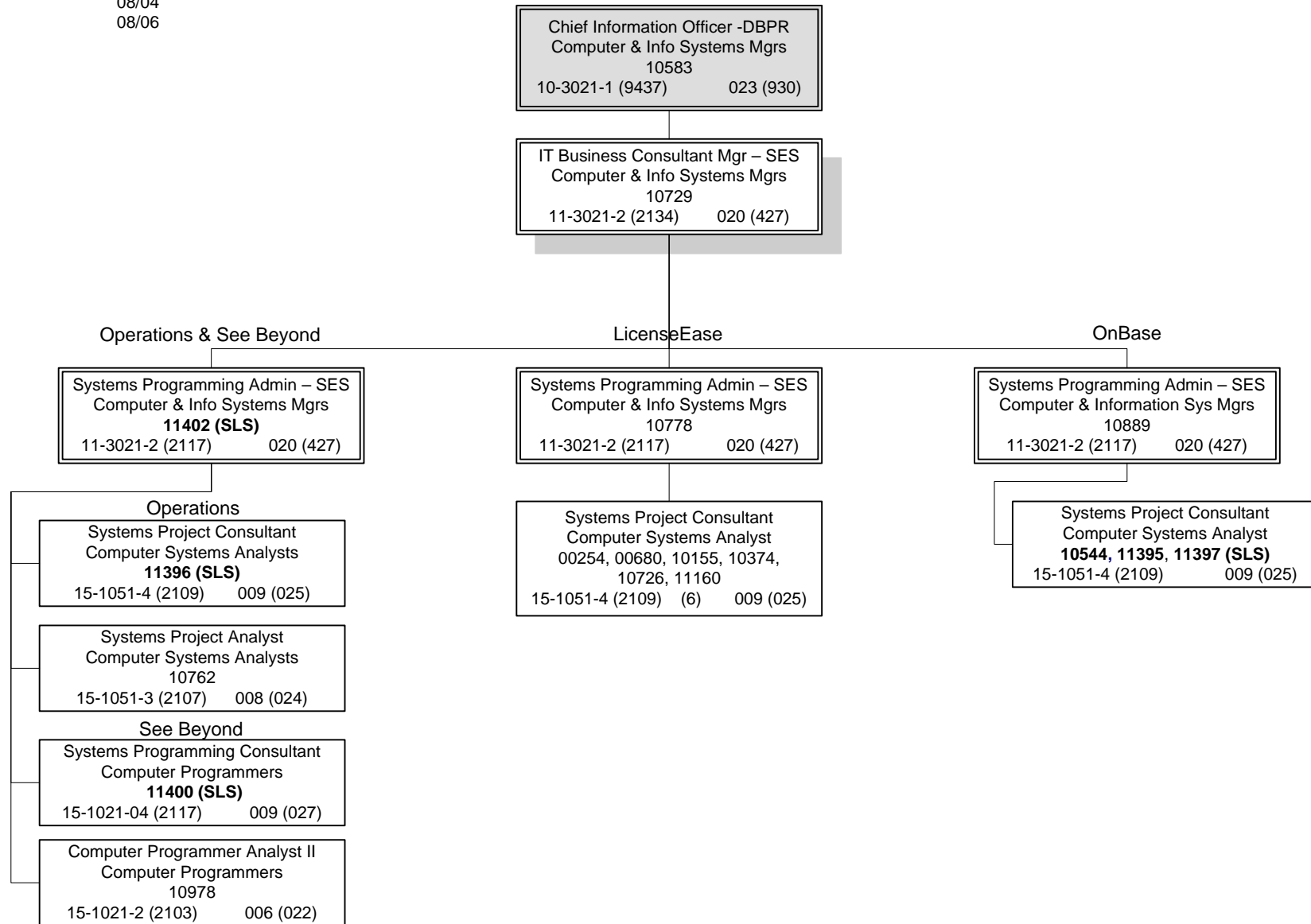
Current: 6-30-11
 Last updated: 3-18-11



Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

Division of Technology Enterprise Applications – Licensing & Compliance

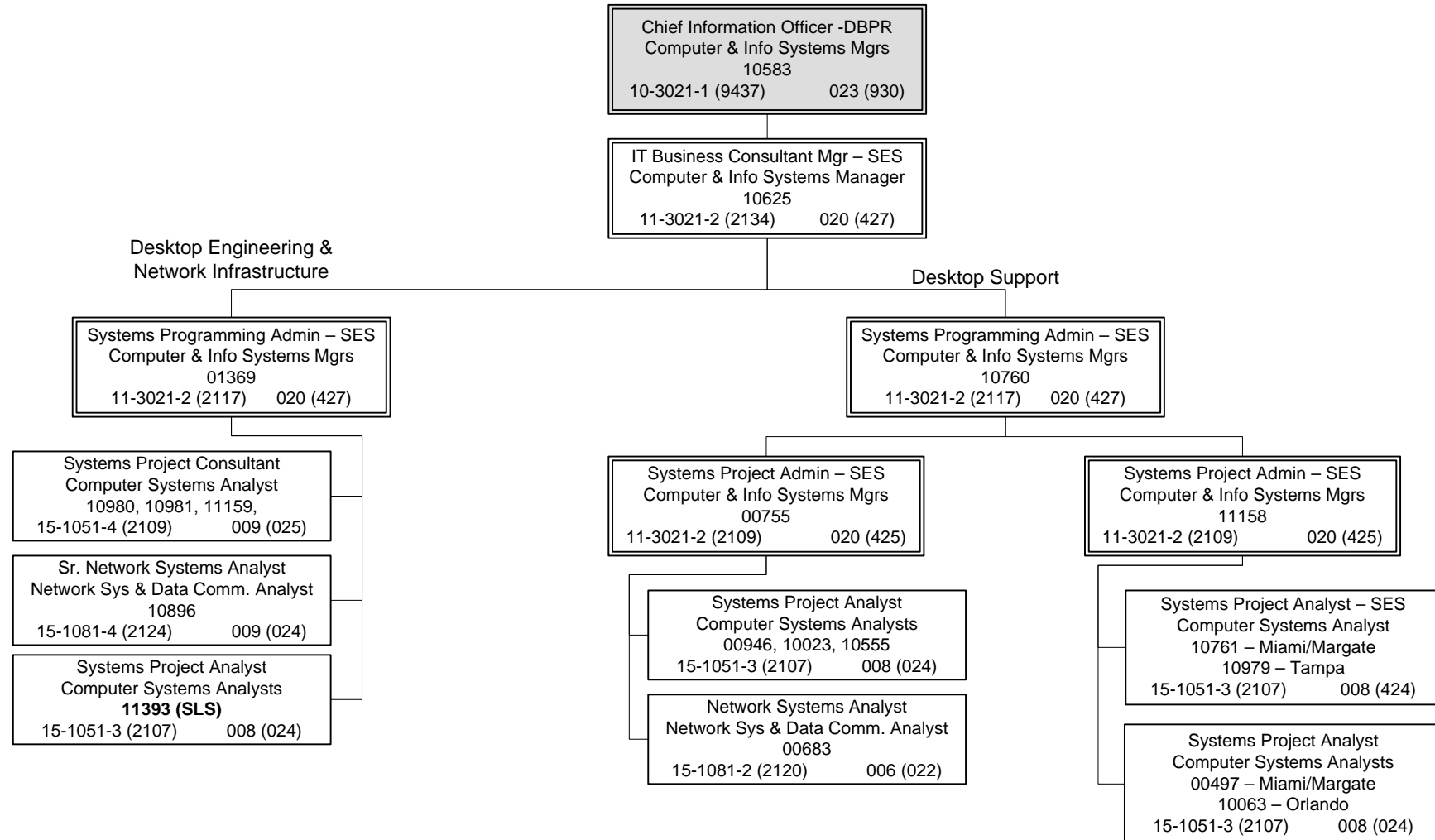
Current: 6-30-11
 Last updated: 3-18-11



Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

Current: 6-30-11
 Last updated: 5-27-11

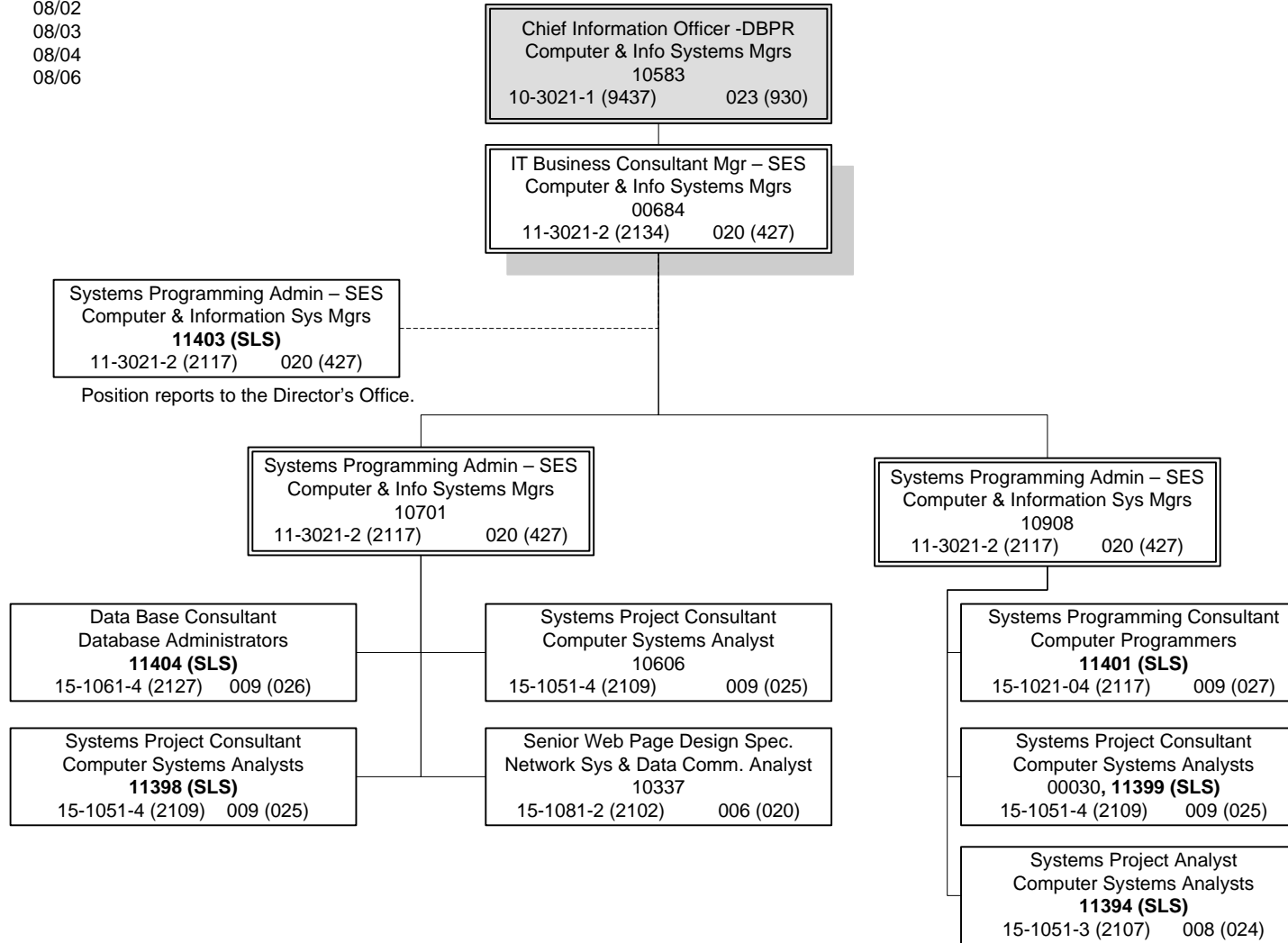
Division of Technology Desktop Engineering & Network Infrastructure Desktop Support



Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

Division of Technology Business Applications & Web Development

Current: 6-30-11
 Last updated: 5-27-11

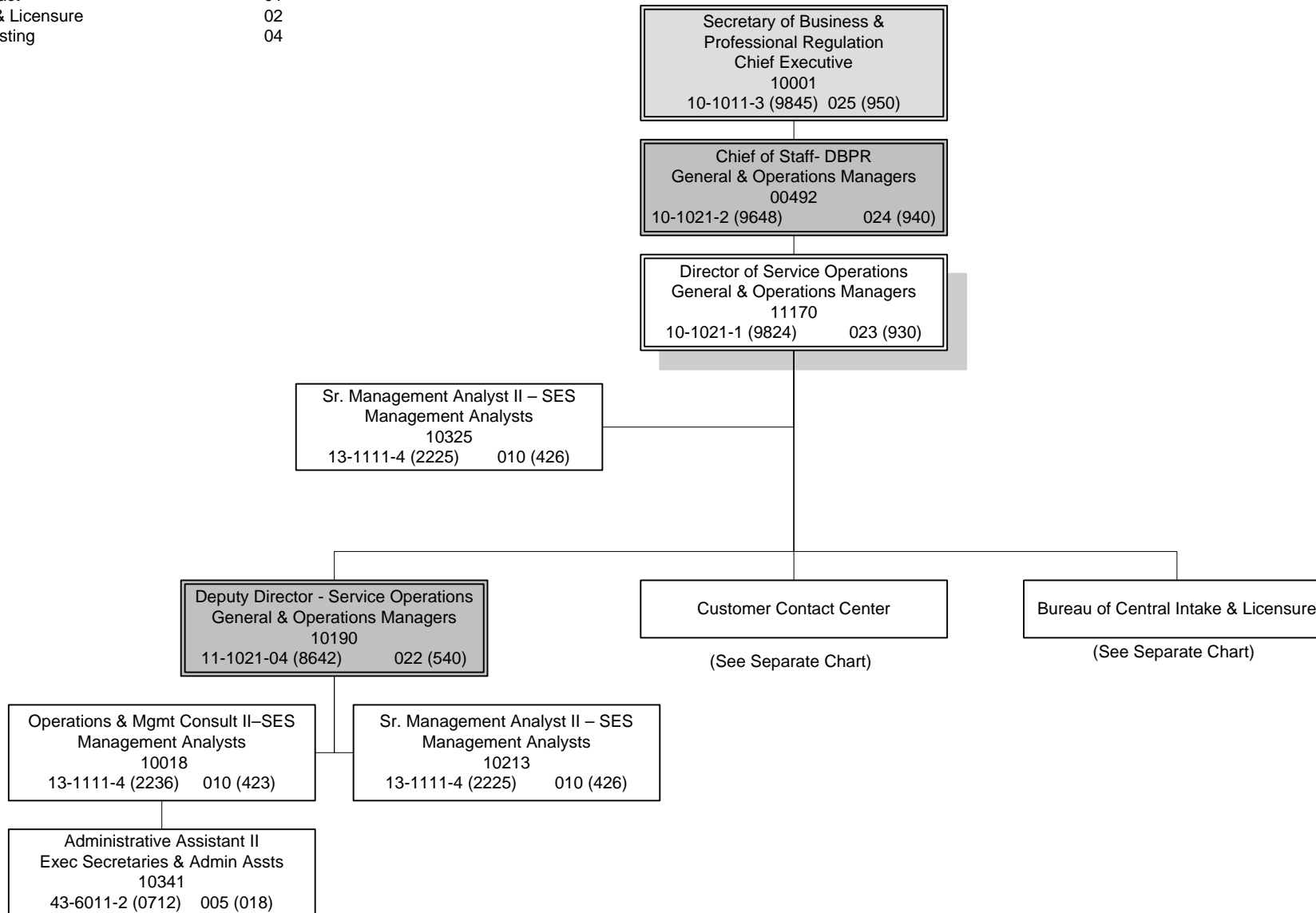


SLS – Single Licensing System support.

Department of Business & Professional Regulation
Division of Service Operations
Director's Office

Current: 6-30-11
 Last updated: 11-17-10

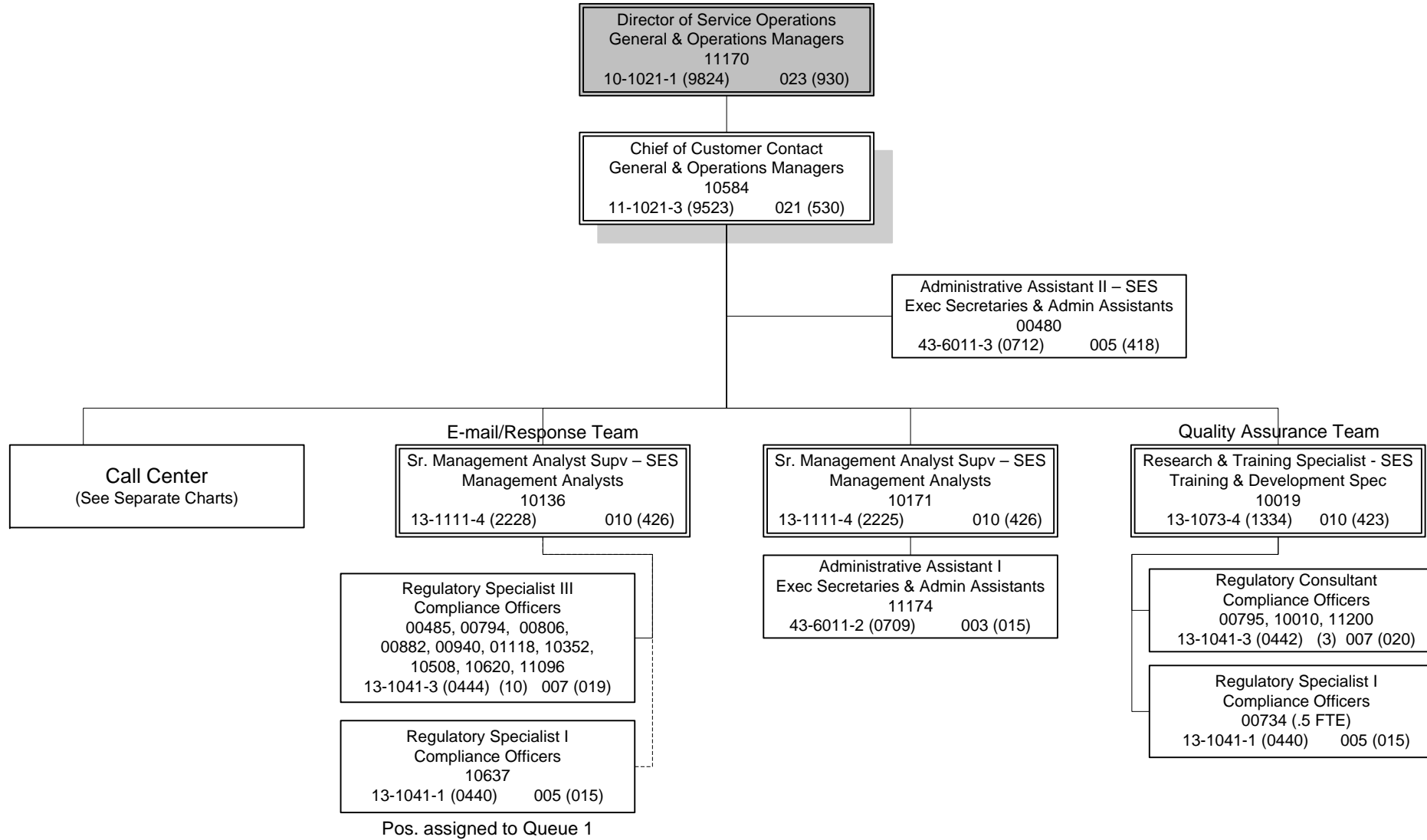
Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Bureau of Central Intake & Licensure 02
 Bureau of Education & Testing 04



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0107
 Customer Contact Center – Queue #2 0108
 Customer Contact Center – Queue #3 0109

Division of Service Operations
Customer Contact Center
Chief's Office

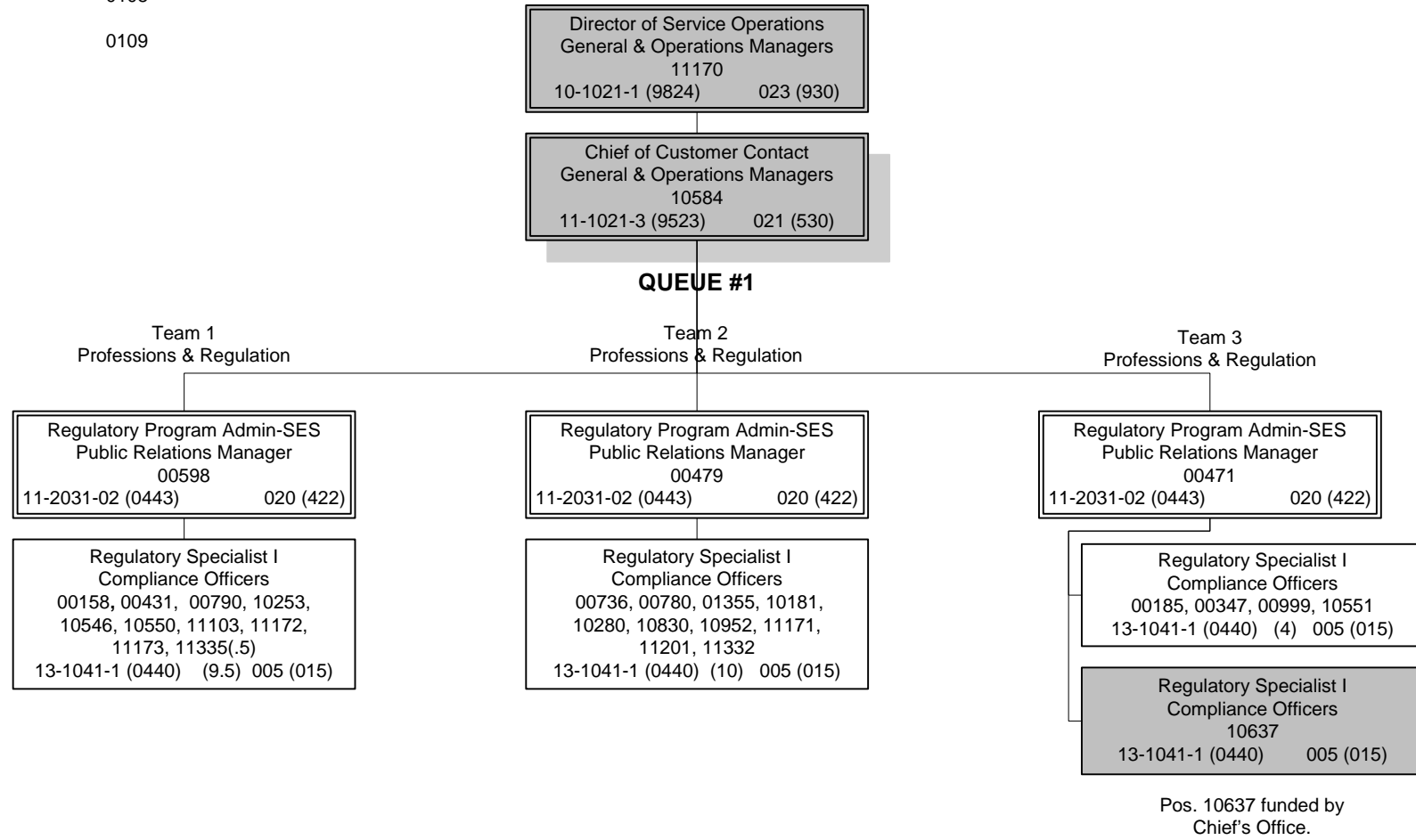
Current: 6-30-11
 Last updated: 3-31-11



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0107
 Teams 1-3
 Customer Contact Center – Queue #2 0108
 Teams 4-5
 Customer Contact Center – Queue #3 0109
 Teams 6-7

Division of Service Operations Customer Contact Center

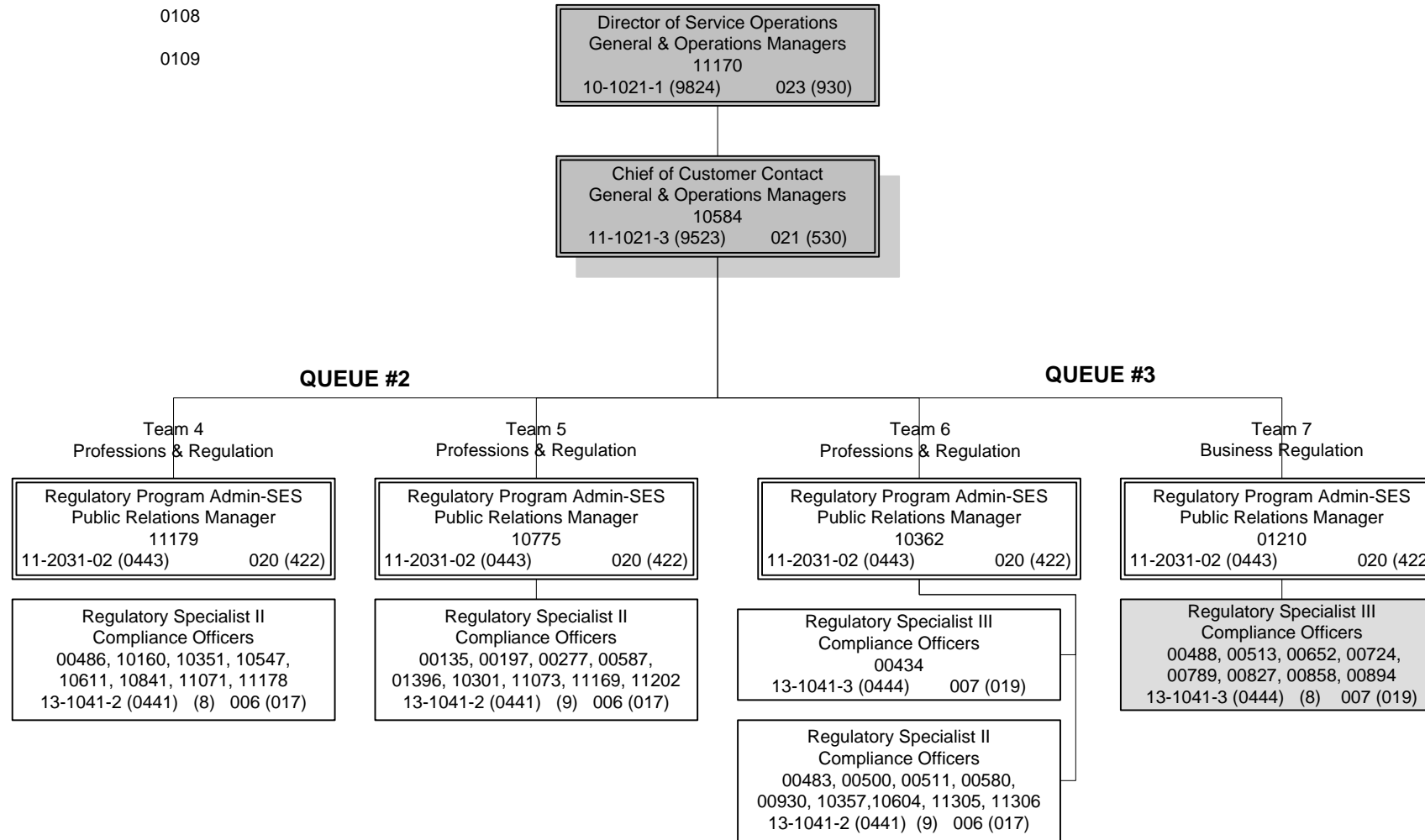
Current: 6-30-11
 Last updated: 3-31-11



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0107
 Teams 1-3
 Customer Contact Center – Queue #2 0108
 Teams 4-5
 Customer Contact Center – Queue #3 0109
 Teams 6-7

Division of Service Operations Customer Contact Center

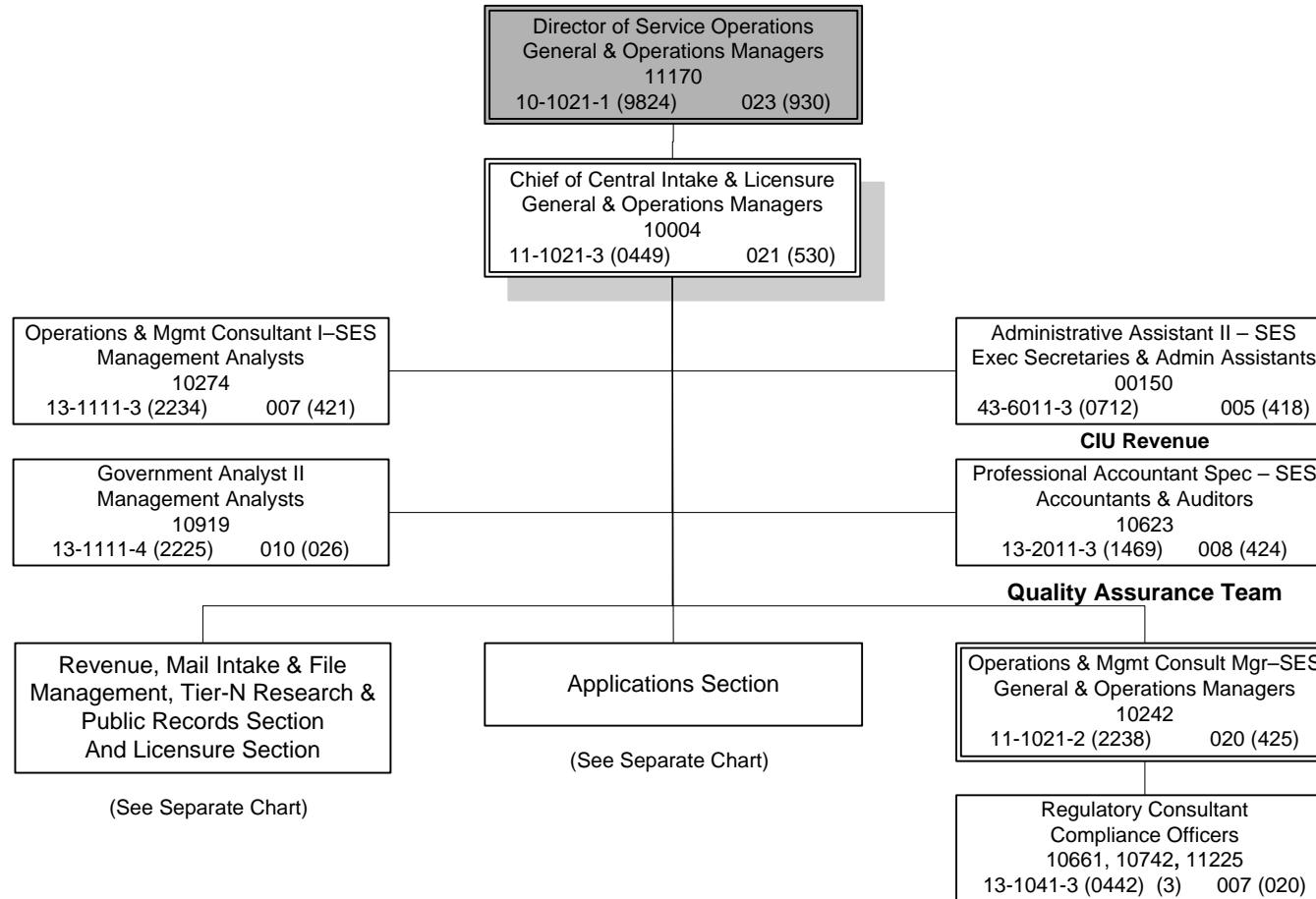
Current: 6-30-11
 Last updated: 11-17-10



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04

Current: 6-30-11
 Last updated: 11-17-10

Division of Service Operations Central Intake & Licensure Chief's Office



Position numbers, 10018, 10213 and 10325, funded by CIU, are assigned to the DSO Director's Office.

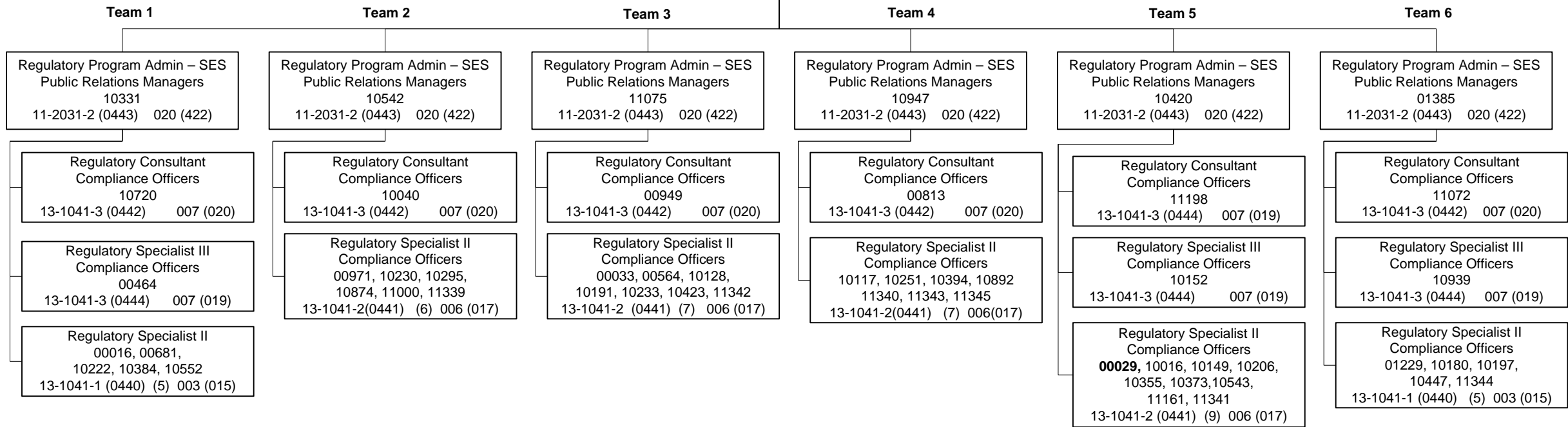
Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04

Current: 6-30-11
 Last updated: 11-17-10

Division of Service Operations Central Intake & Licensure Applications

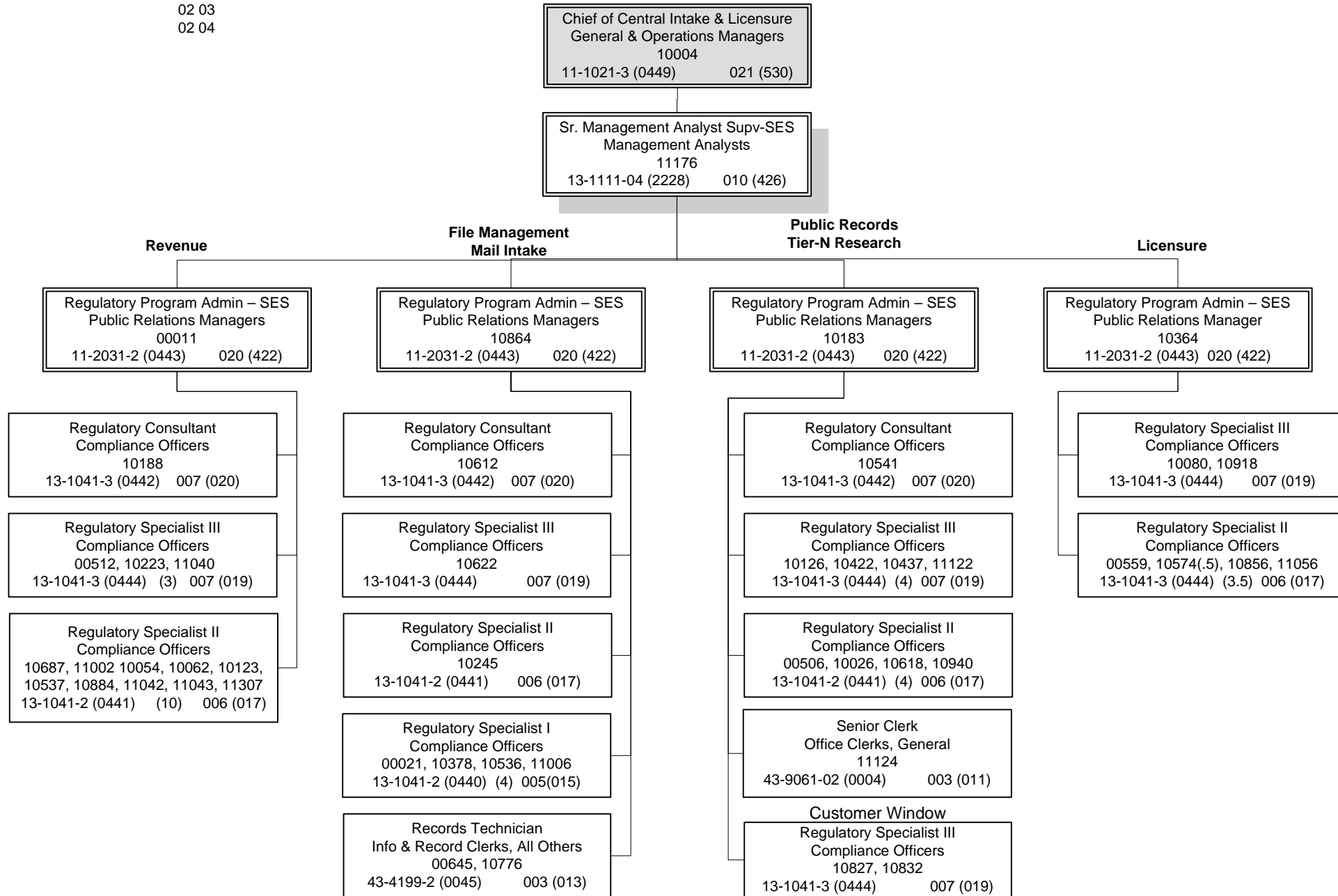
Chief of Central Intake & Licensure
 General & Operations Managers
 10004
 11-1021-3 (0449) 021 (530)

Sr. Management Analyst Supv-SES
 Management Analysts
 10439
 13-1111-4 (2228) 010 (426)



Pos. #00029 to be deleted effective 7-1-2011

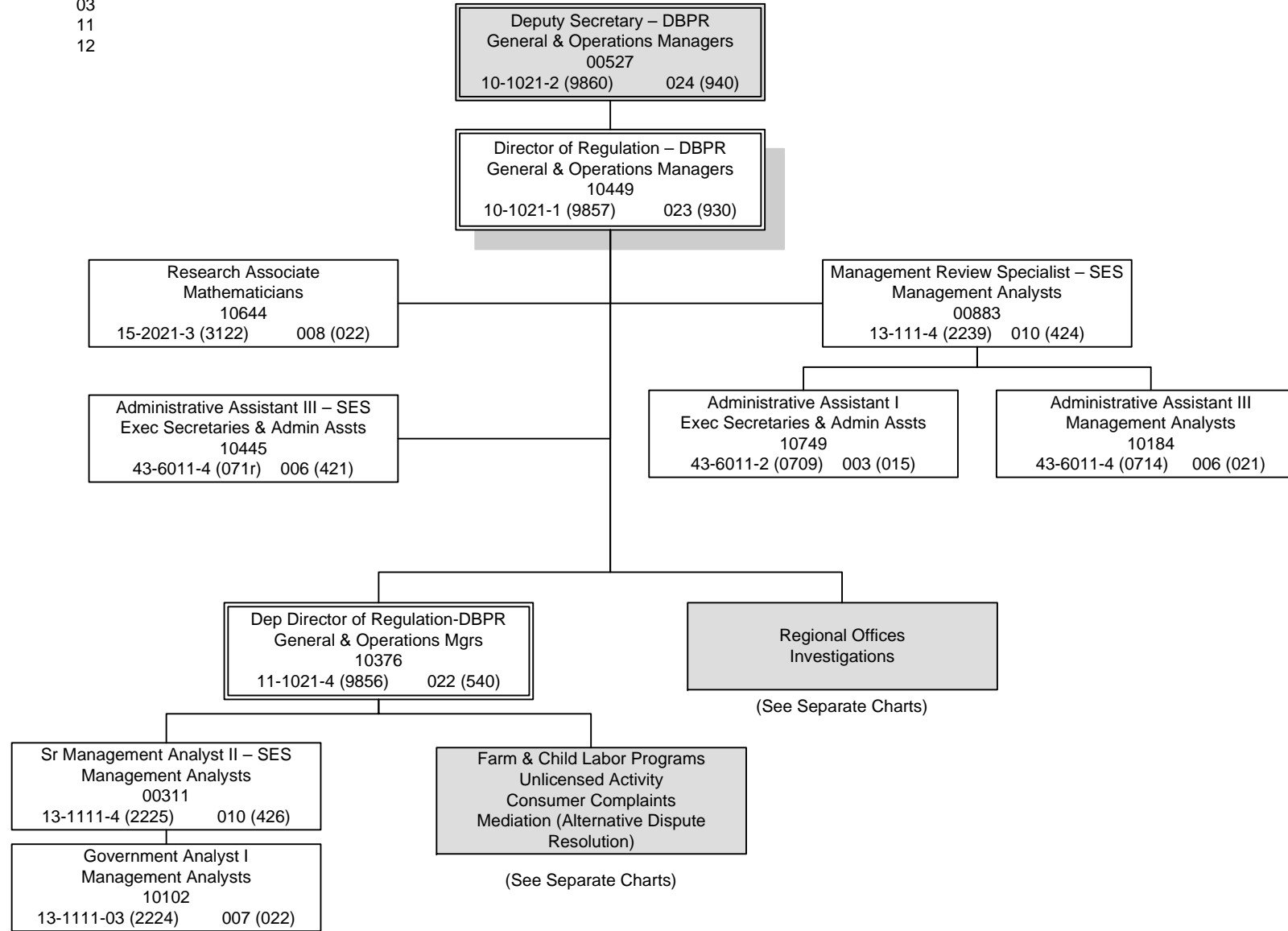
**Division of Service Operations
 Central Intake & Licensure
 Revenue/Administration/File Management**



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
 Inspections 02
 Investigative Services 03
 Farm Labor 11
 Child Labor 12

Department of Business & Professional Regulation
Division of Regulation
Director's Office

Current: 6-30-11
 Last Updated: 5-27-11

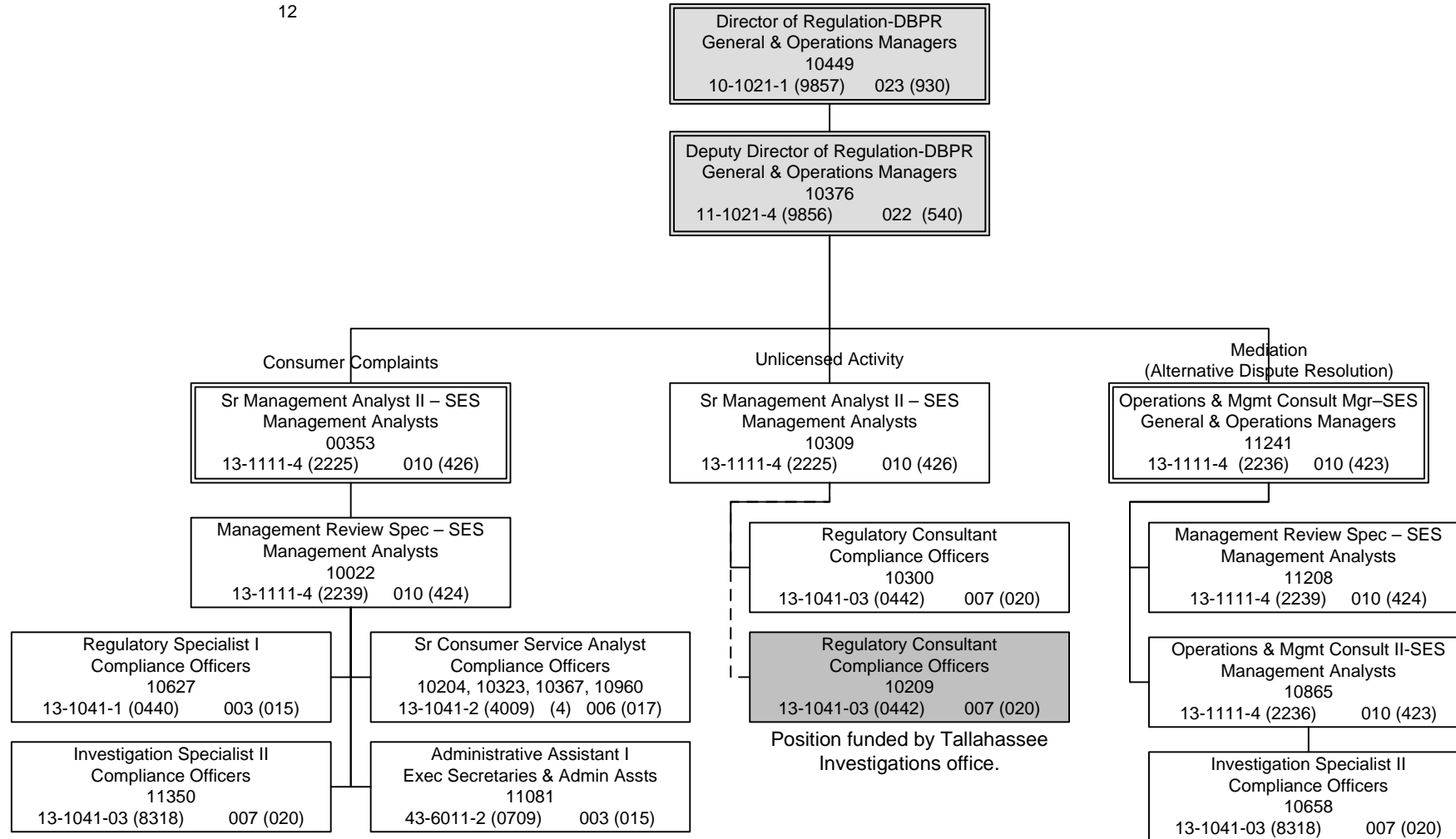


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 effective 7-1-2011.

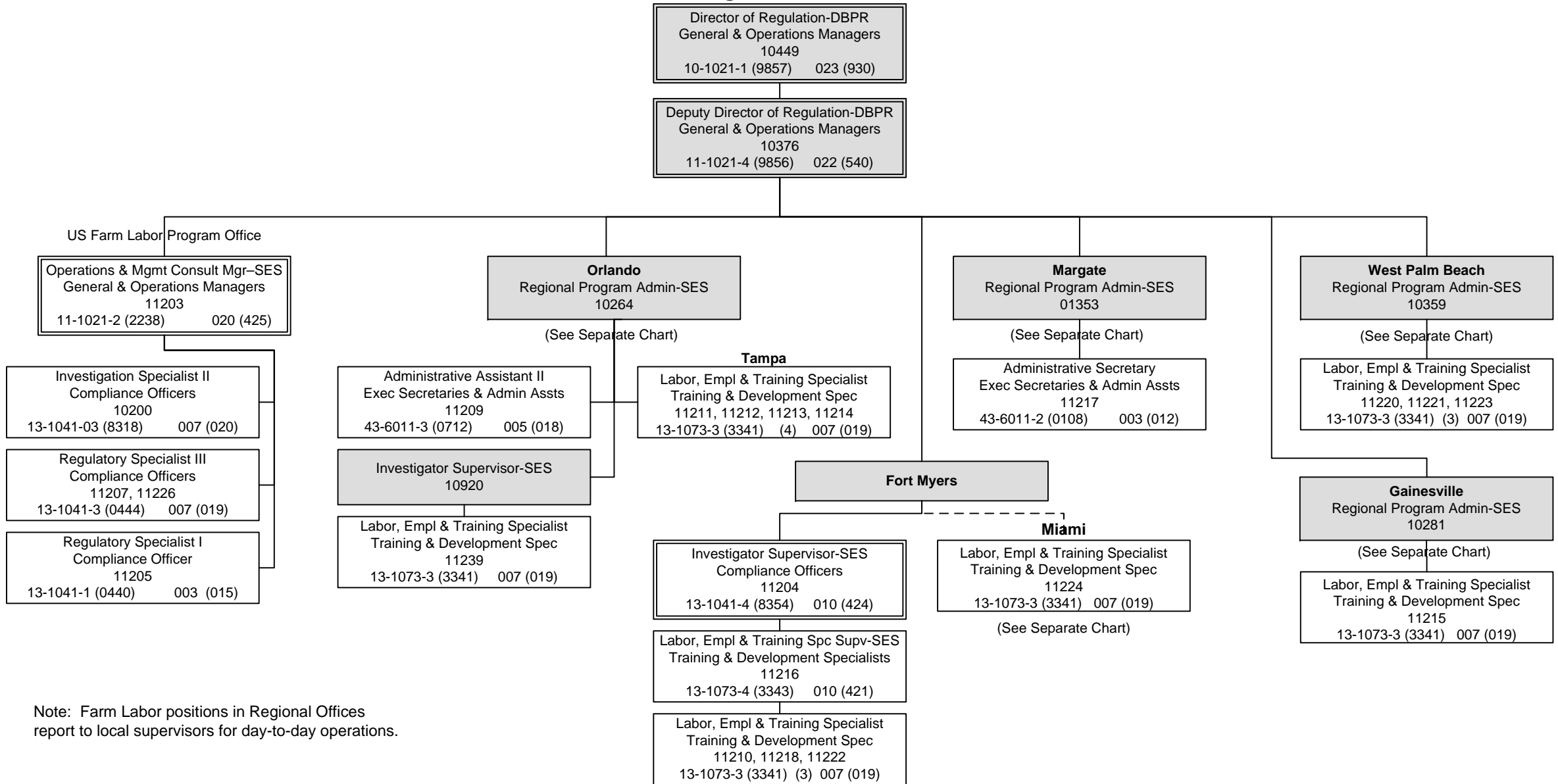
Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
 Inspections 02
 Investigative Services 03
 Farm Labor 11
 Child Labor 12

Current: 6-30-11
 Last Updated: 11-22-10

Division of Regulation Consumer Complaints, Unlicensed Activity, Mediation



Division of Regulation Farm Labor / Compliance & Enforcement Regional Offices

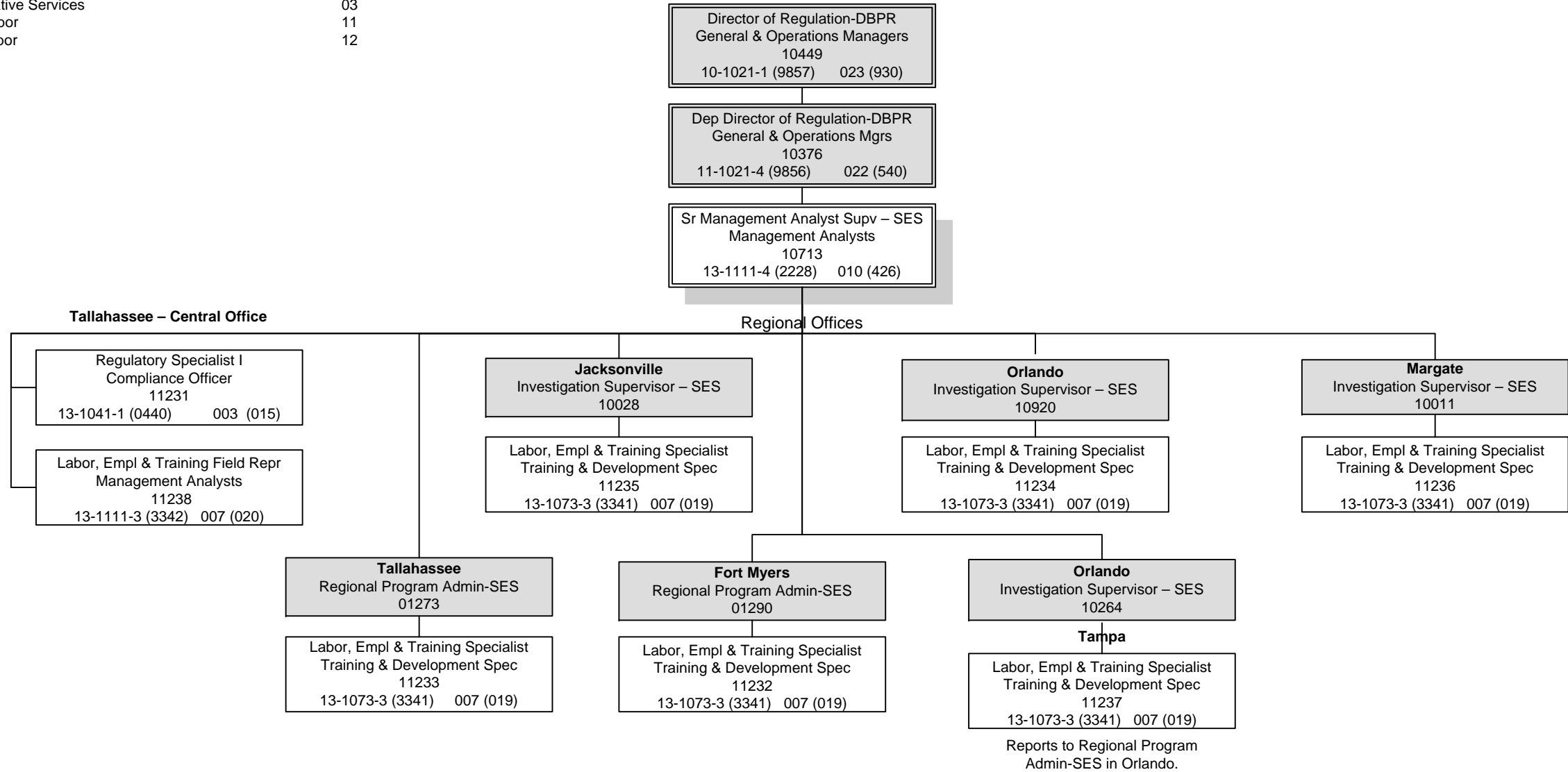


Note: Farm Labor positions in Regional Offices report to local supervisors for day-to-day operations.

Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
 Inspections 02
 Investigative Services 03
 Farm Labor 11
 Child Labor 12

Current: 6-30-11
 Last Updated: 11-22-10

Division of Regulation Compliance & Enforcement Child Labor



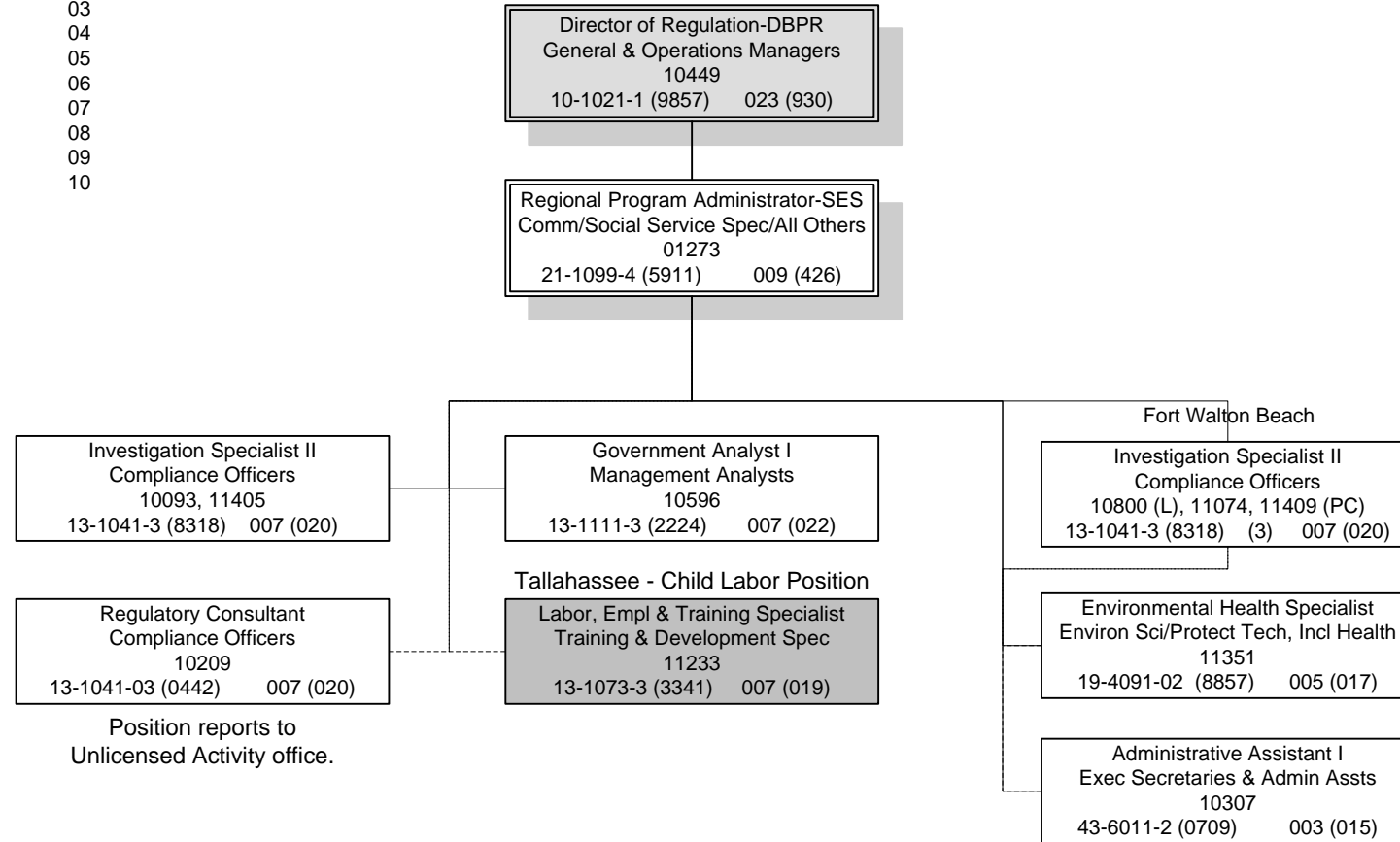
Pos. #10028 to be deleted effective 7-1-2011.

Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.

Department of Business & Professional Regulation 79
 Division of Regulation 30
 Investigative Services - Field Offices 03
Tallahassee 01
 Orlando 02
 Jacksonville 03
 Tampa 04
 Miami 05
 West Palm Beach 06
 Margate 07
 Fort Myers 08
 Fort Walton Beach 09
 Gainesville 10

Division of Regulation Regional Office - Tallahassee

Current: 6-30-11
 Last Updated: 10-08-10



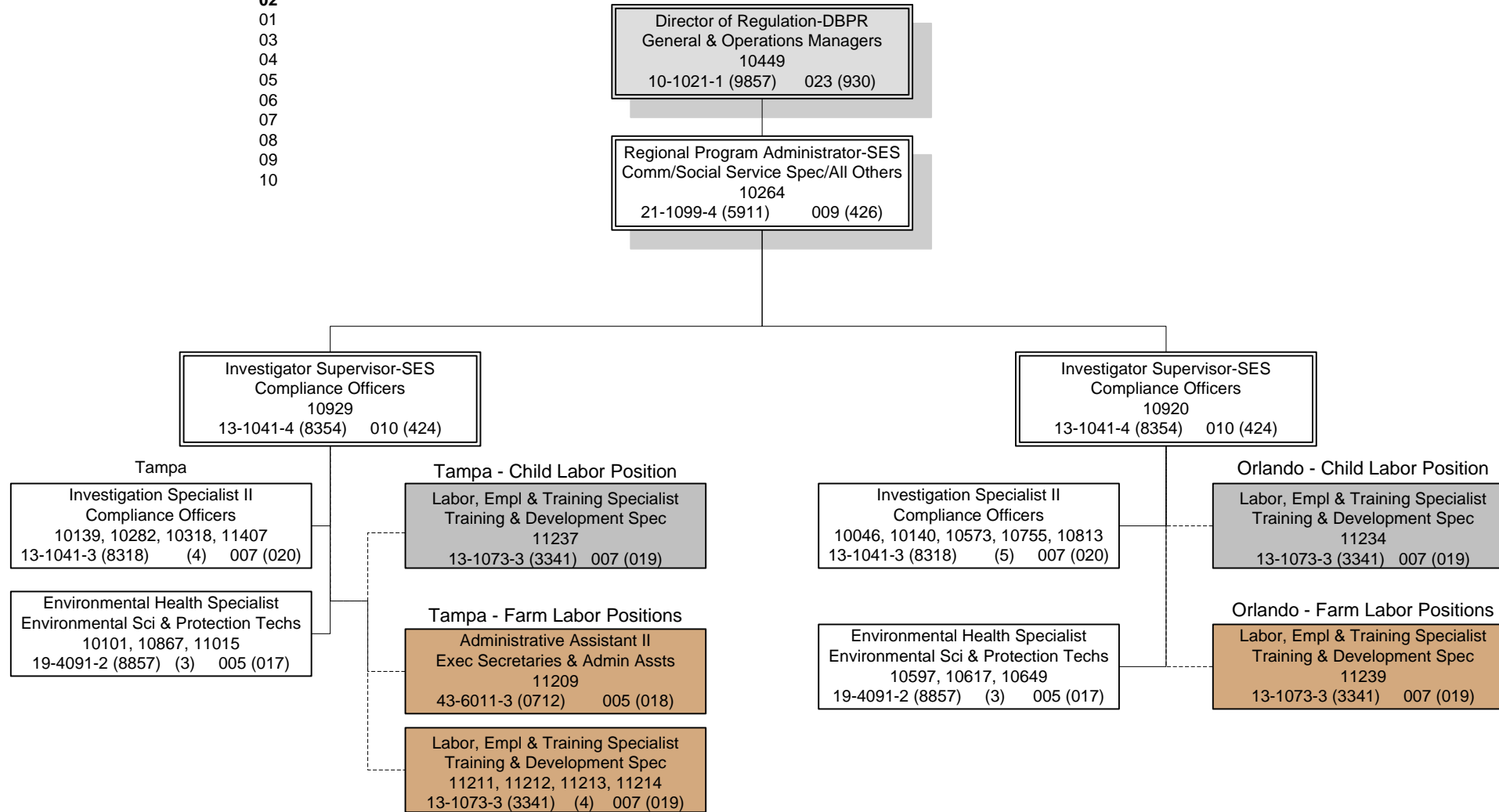
Lead worker Pos. #10800 supervises
 Fort Walton Beach office.

Pos. #11409 (Panama City) to
 be deleted effective 7-1-2011.

Department of Business & Professional Regulation 79
 Division of Regulation 30
 Investigative Services - Field Offices 03
Orlando 02
 Tallahassee 01
 Jacksonville 03
 Tampa 04
 Miami 05
 West Palm Beach 06
 Margate 07
 Fort Myers 08
 Fort Walton Beach 09
 Gainesville 10

Current: 6-30-11
 Last Updated: 10-08-10

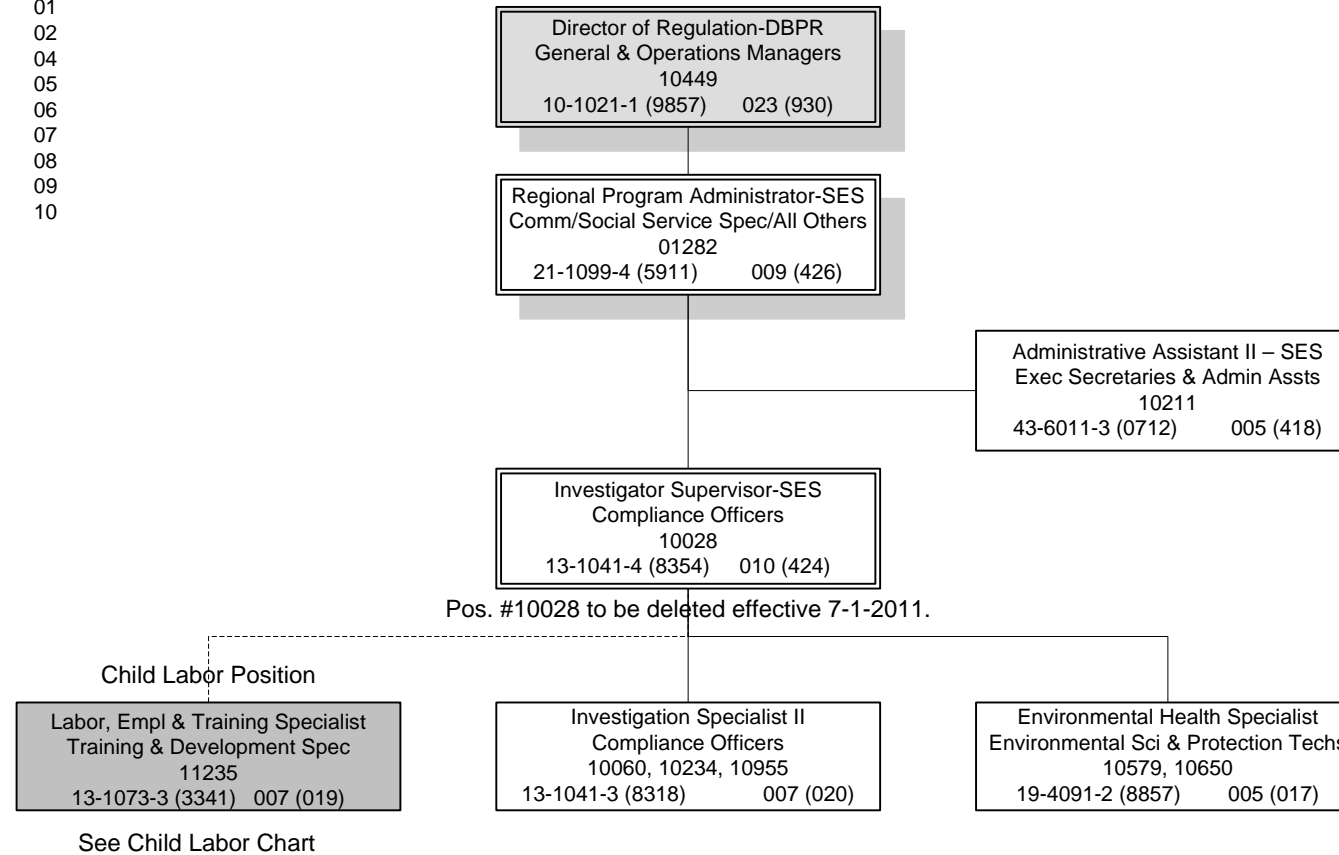
Division of Regulation Regional Office - Orlando



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Jacksonville	03
Tallahassee	01
Orlando	02
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

Current: 6-30-11
Last Updated: 10-08-10

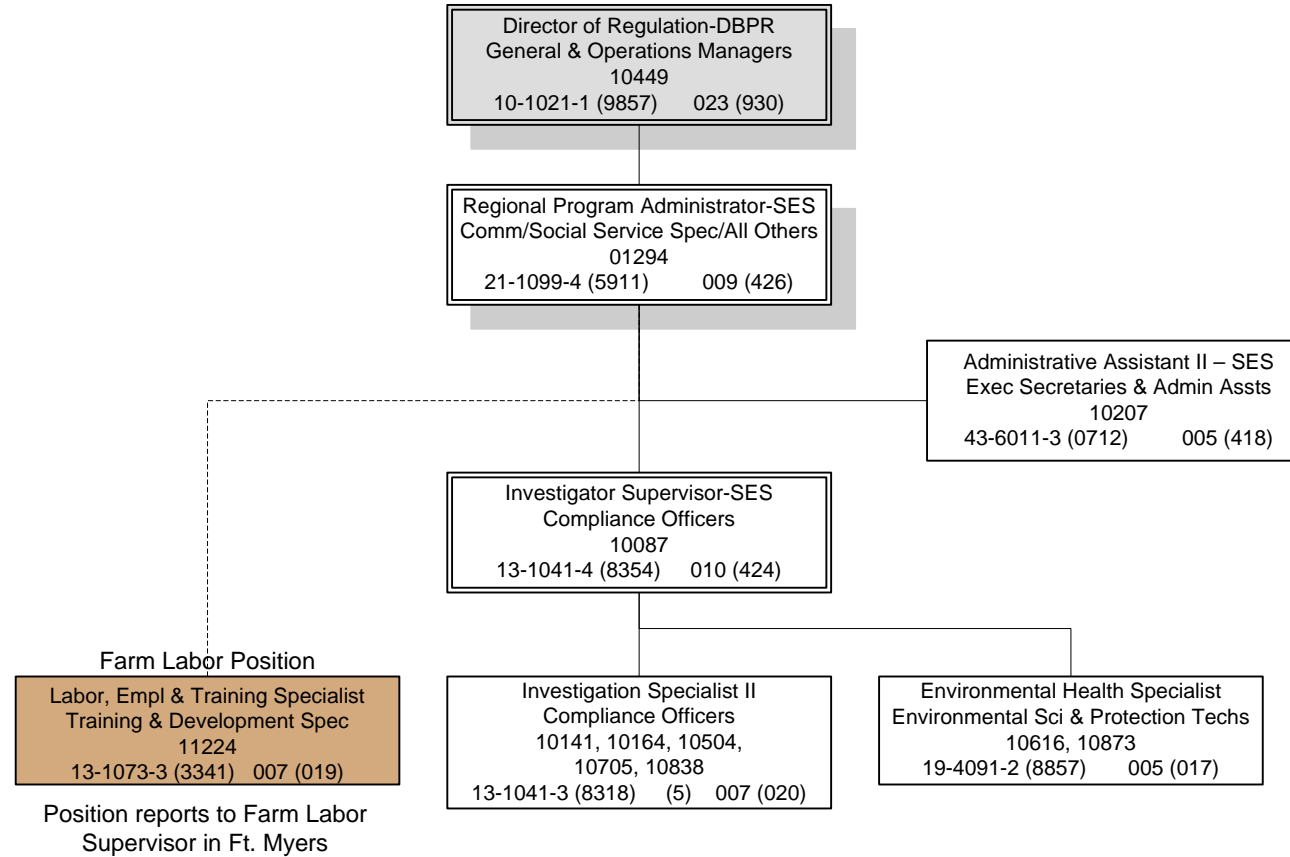
Division of Regulation Regional Office - Jacksonville



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Investigative Services - Field Offices 03
Miami 05
 Tallahassee 01
 Orlando 02
 Jacksonville 03
 Tampa 04
 West Palm Beach 06
 Margate 07
 Fort Myers 08
 Fort Walton Beach 09
 Gainesville 10

Current: 6-30-11
 Last Updated: 10-08-10

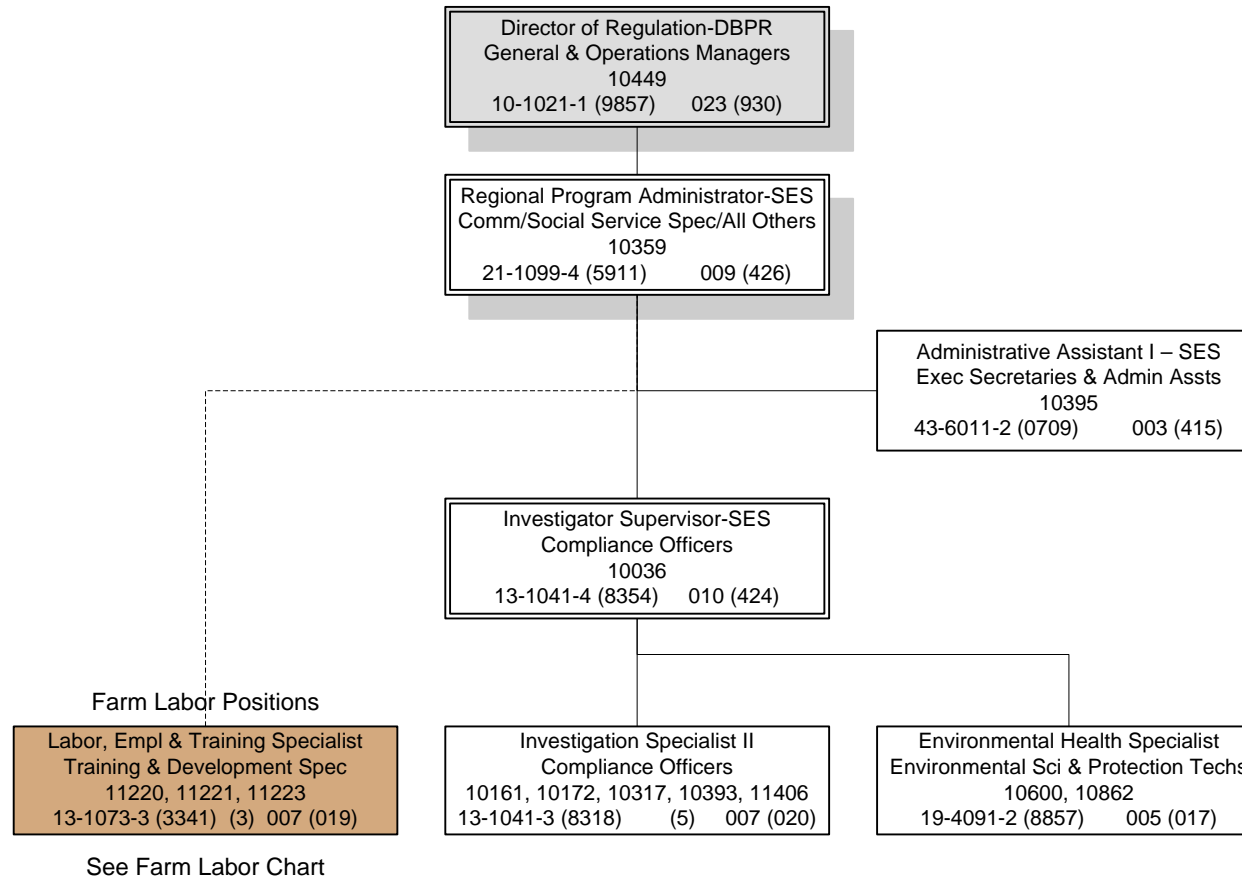
Division of Regulation Regional Office - Miami



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
West Palm Beach	06
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

Current: 6-30-11
 Last Updated: 10-08-10

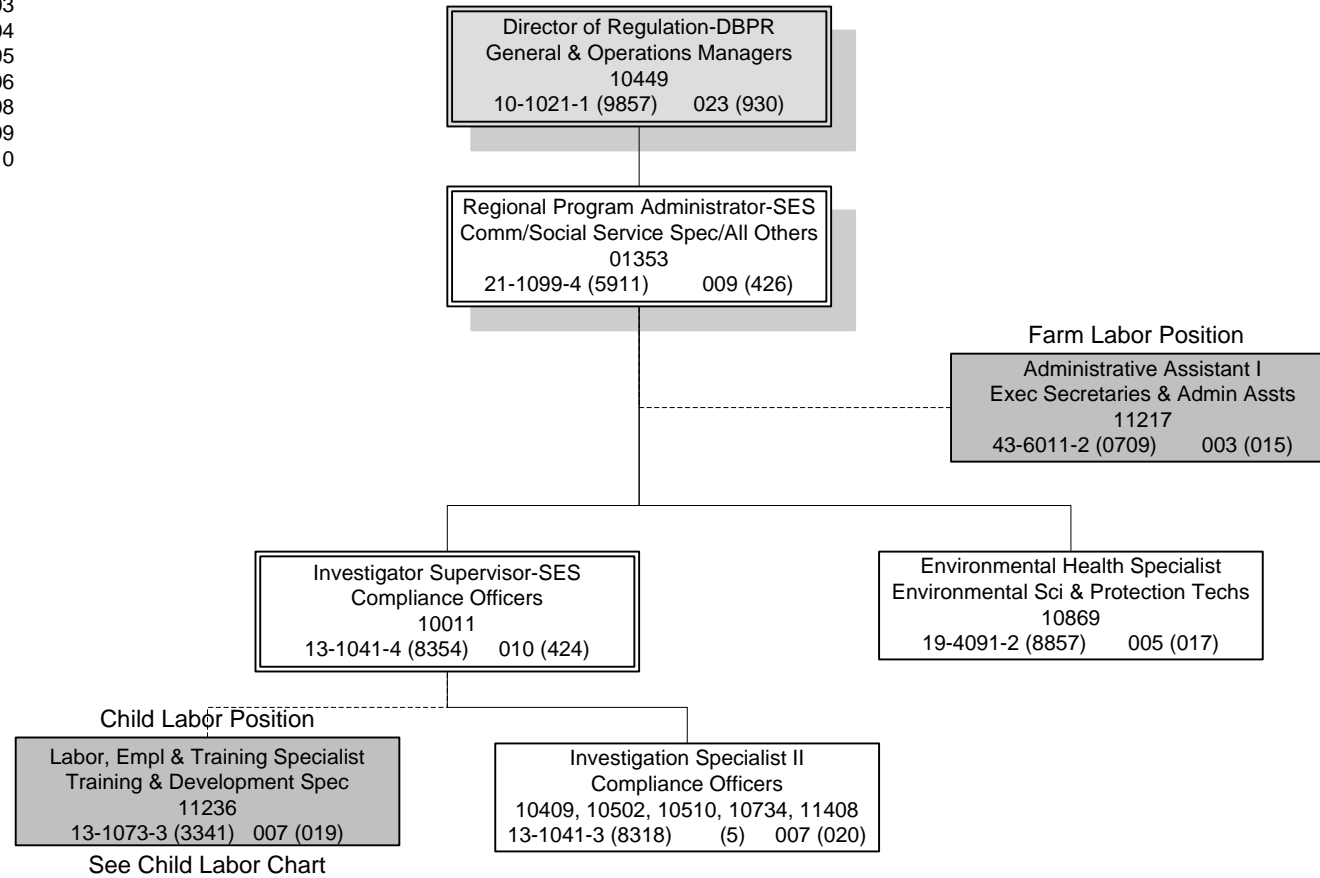
Division of Regulation Regional Office – West Palm Beach



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Margate	07
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

Current: 6-30-11
Last Updated: 10-08-10

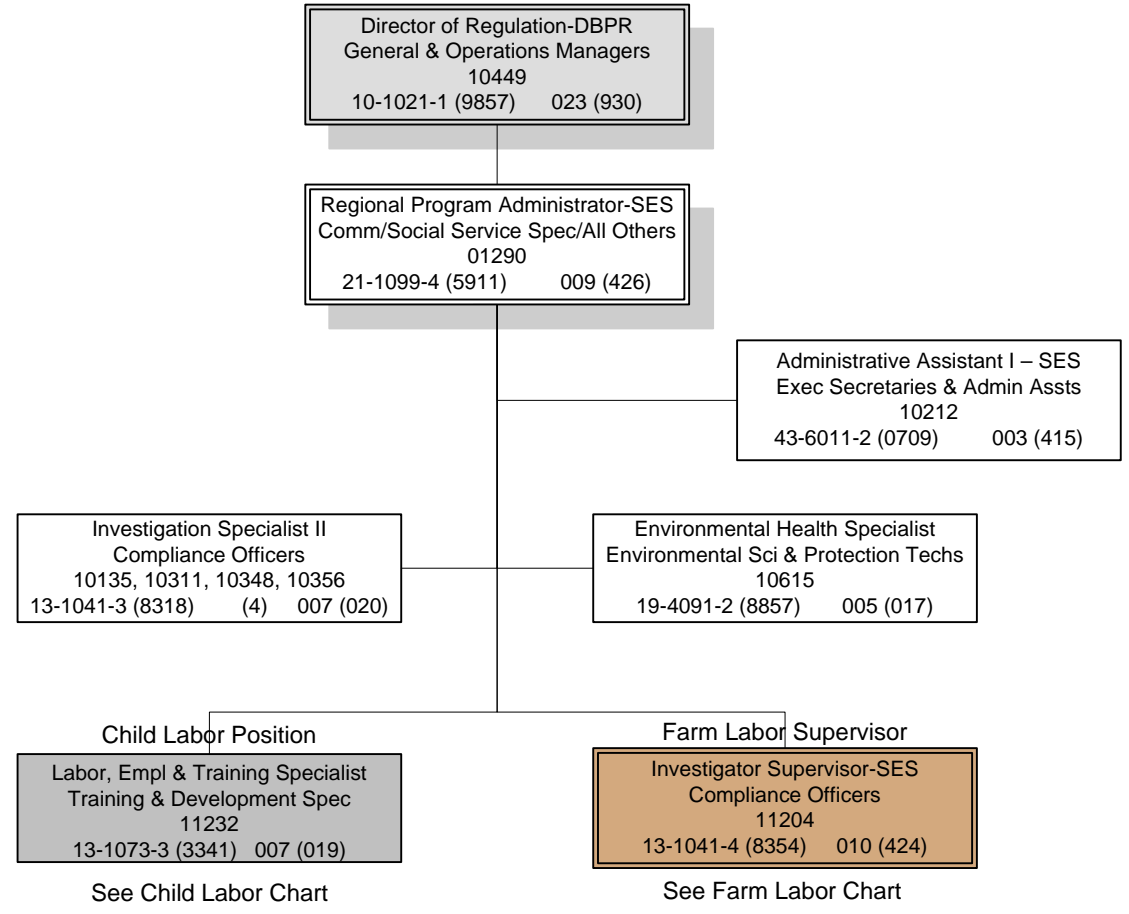
Division of Regulation Regional Office – Margate



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Fort Myers	08
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Walton Beach	09
Gainesville	10

Current: 6-30-11
 Last Updated: 10-08-10

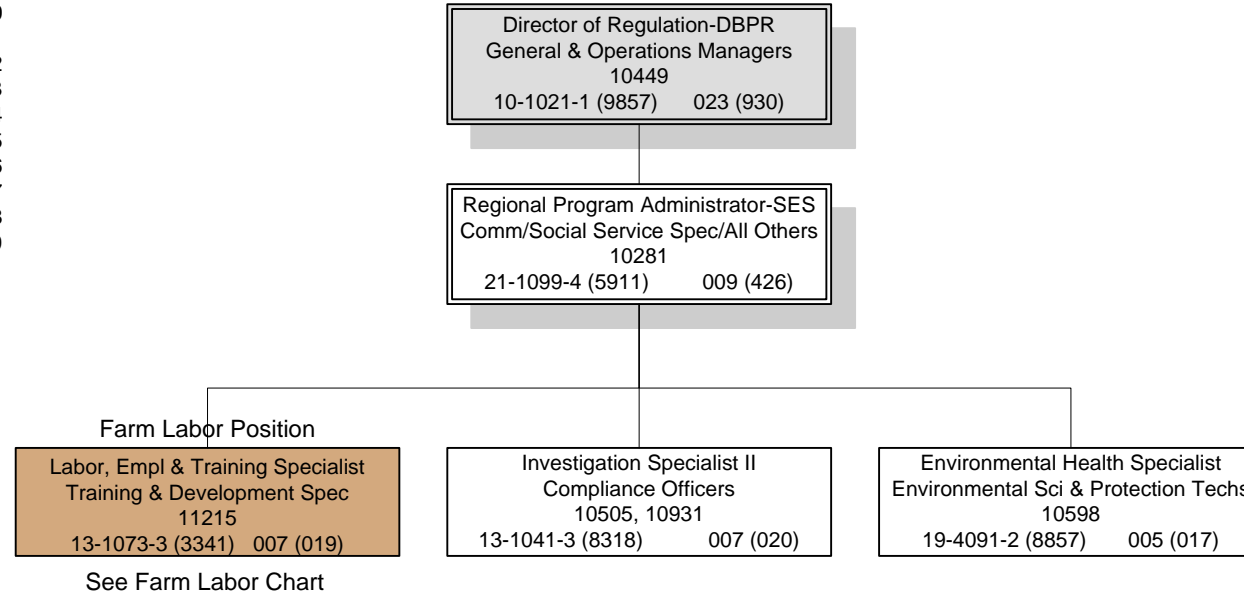
Division of Regulation Regional Office – Fort Myers



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Gainesville	10
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Myers	08
Fort Walton Beach	09

Current: 6-30-11
Last Updated: 10-08-10

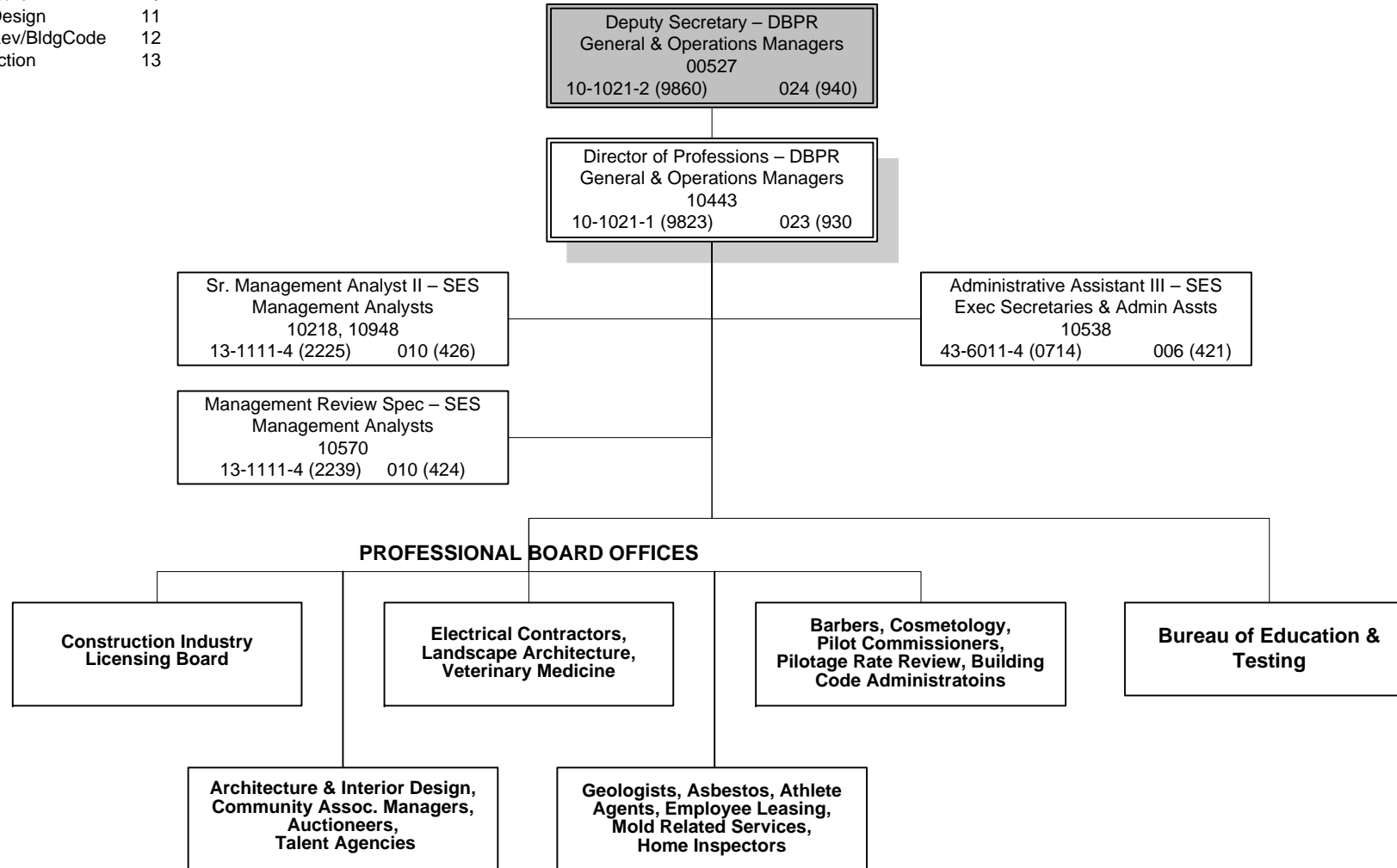
Division of Regulation Regional Office – Gainesville



Department of Business & Professional Regulation	79
Division of Professions – Director's Office	50
Bureau of Education & Testing	04
Construction Industry Licensing Board	07
Electrical/Vet Medicine/Landscape Architecture	10
CAMS/Auctioneers/Talent Agts/Arch & Int Design	11
Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode	12
Geologists/Empl Leasing/Home Mold Inspection	13

**Department of Business & Professional Regulation
Division of Professions
Director's Office**

Current: 6-30-11
Last Updated: 11-4-10

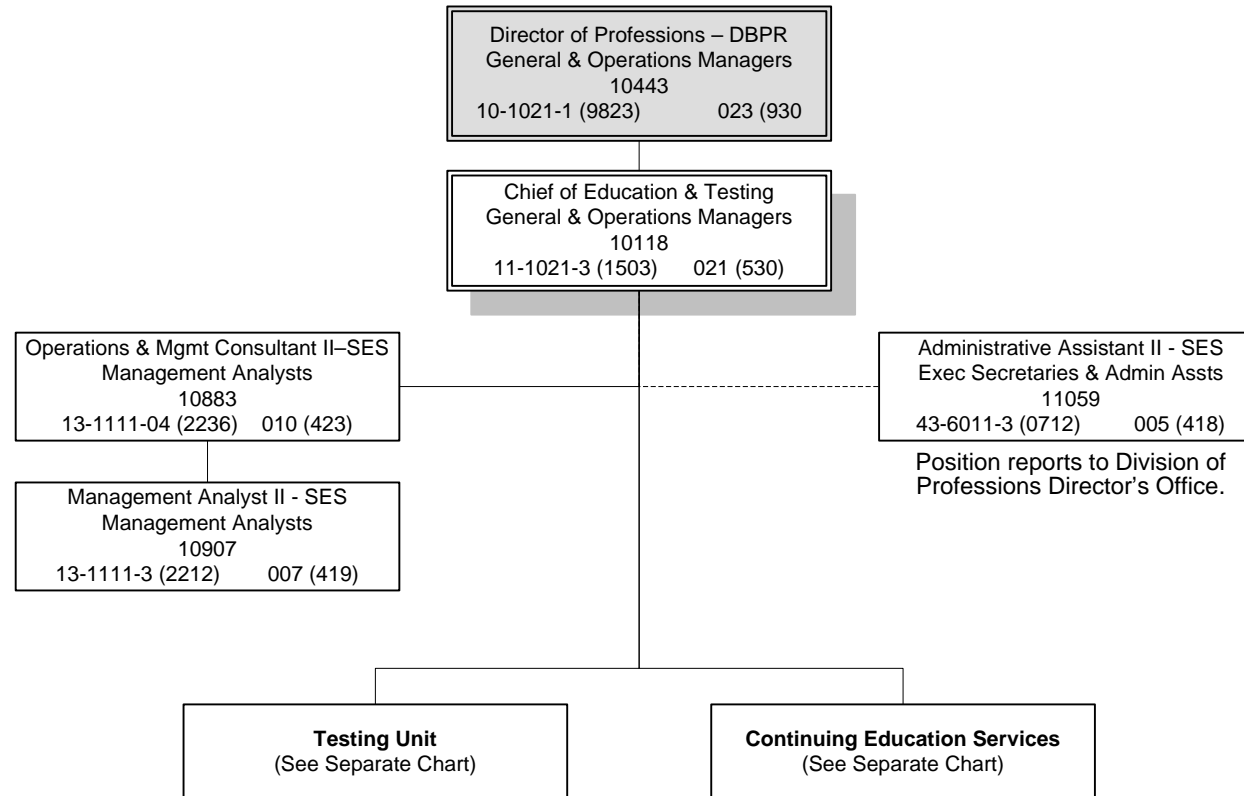


Department of Business & Professional Regulations
 Division of Professions
 Bureau of Education & Testing
 Continuing Education Unit
 Testing Unit

79
 50
 04
 04 06
 04 07

Current: 6-30-11
 Last Updated: 11-4-10

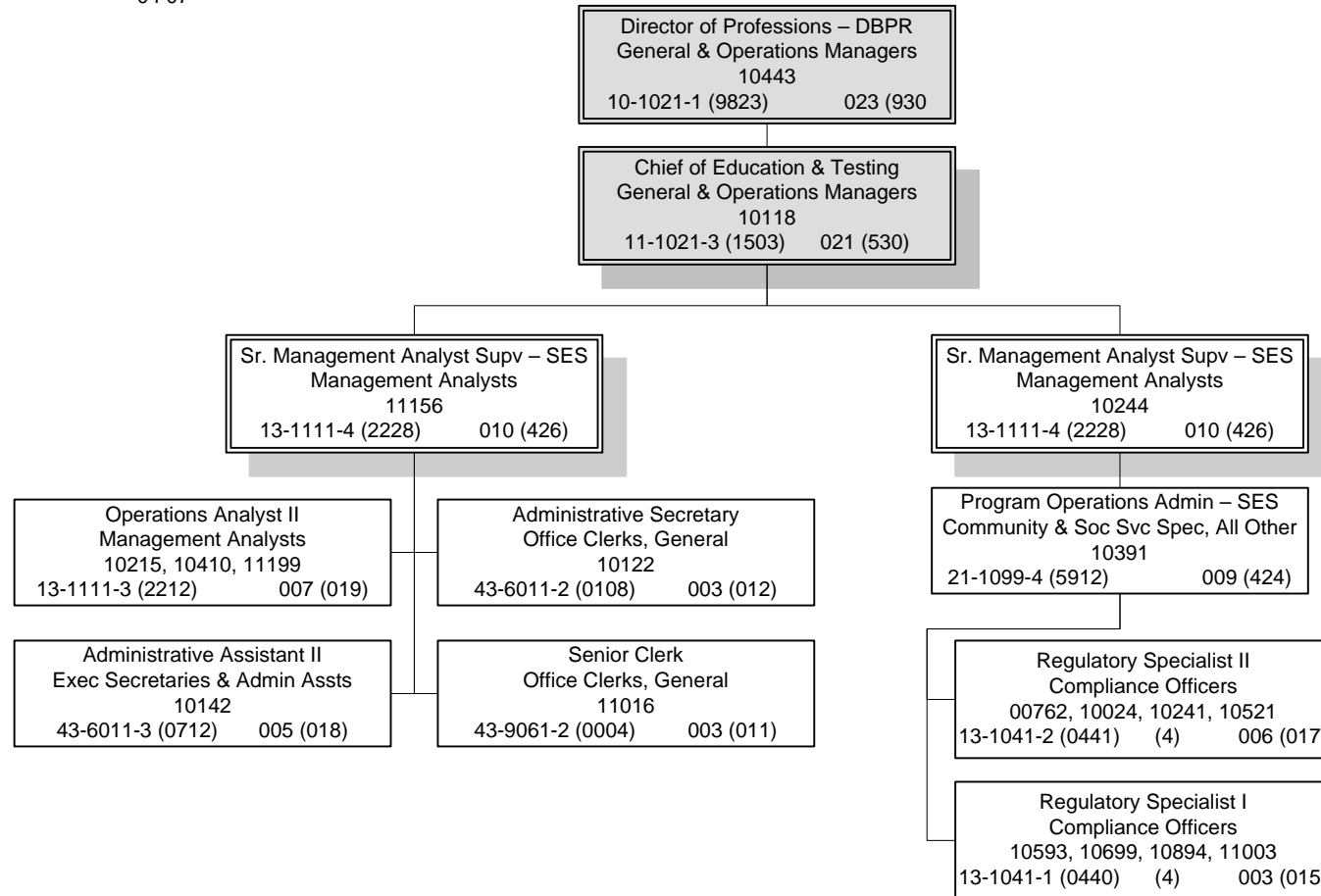
**Division of Professions
 Bureau of Education & Testing
 Chief's Office**



Department of Business & Professional Regulations 79
 Division of Professions 50
 Bureau of Education & Testing 04
 Continuing Education Unit 04 06
 Testing Unit 04 07

Division of Professions
Bureau of Education & Testing
Continuing Education Unit

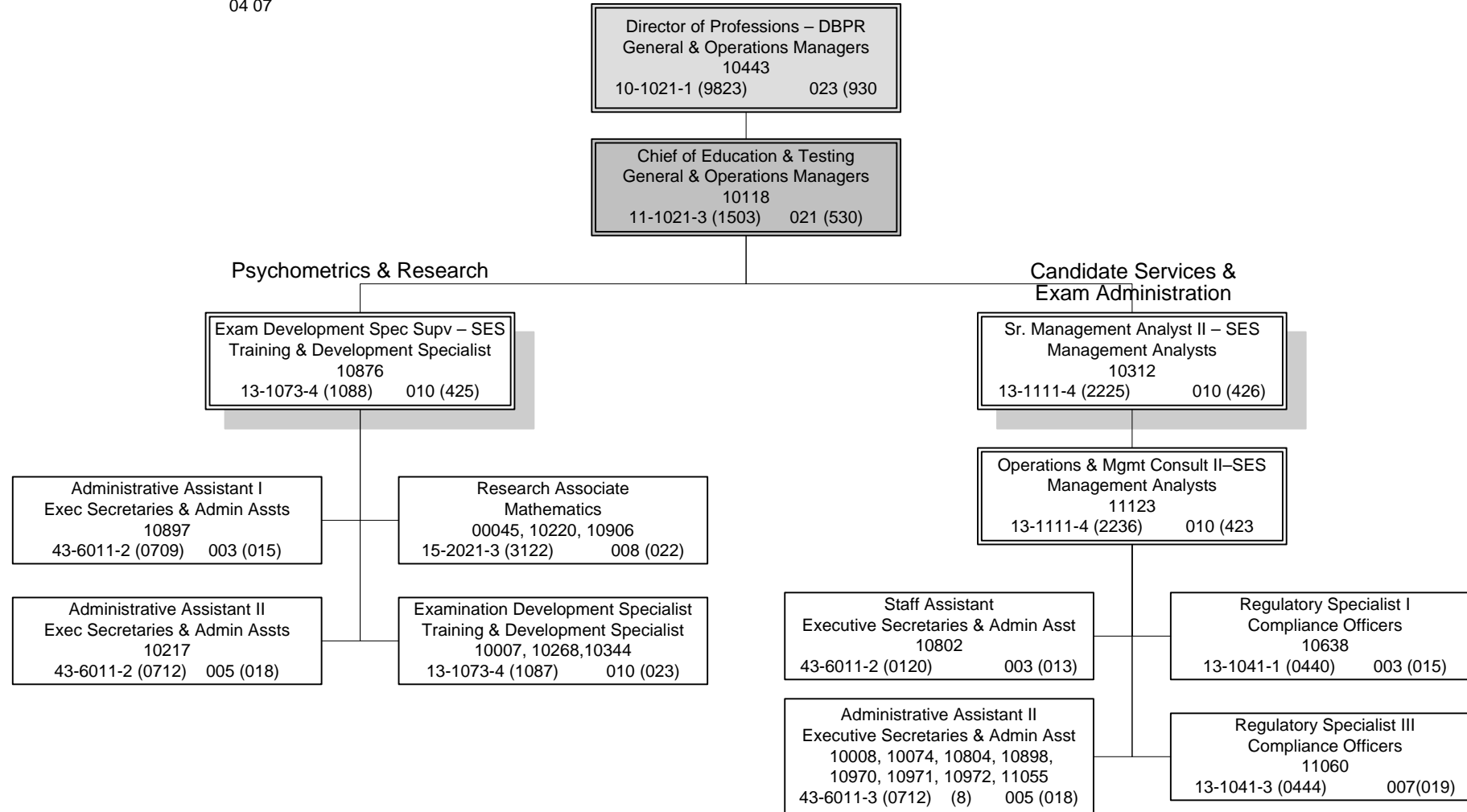
Current: 6-30-11
 Last Updated: 11-4-10



Department of Business & Professional Regulations 79
 Division of Professions 50
 Bureau of Education & Testing 04
 Continuing Education Unit 04 06
 Testing Unit 04 07

**Division of Professions
 Bureau of Education & Testing
 Testing Unit**

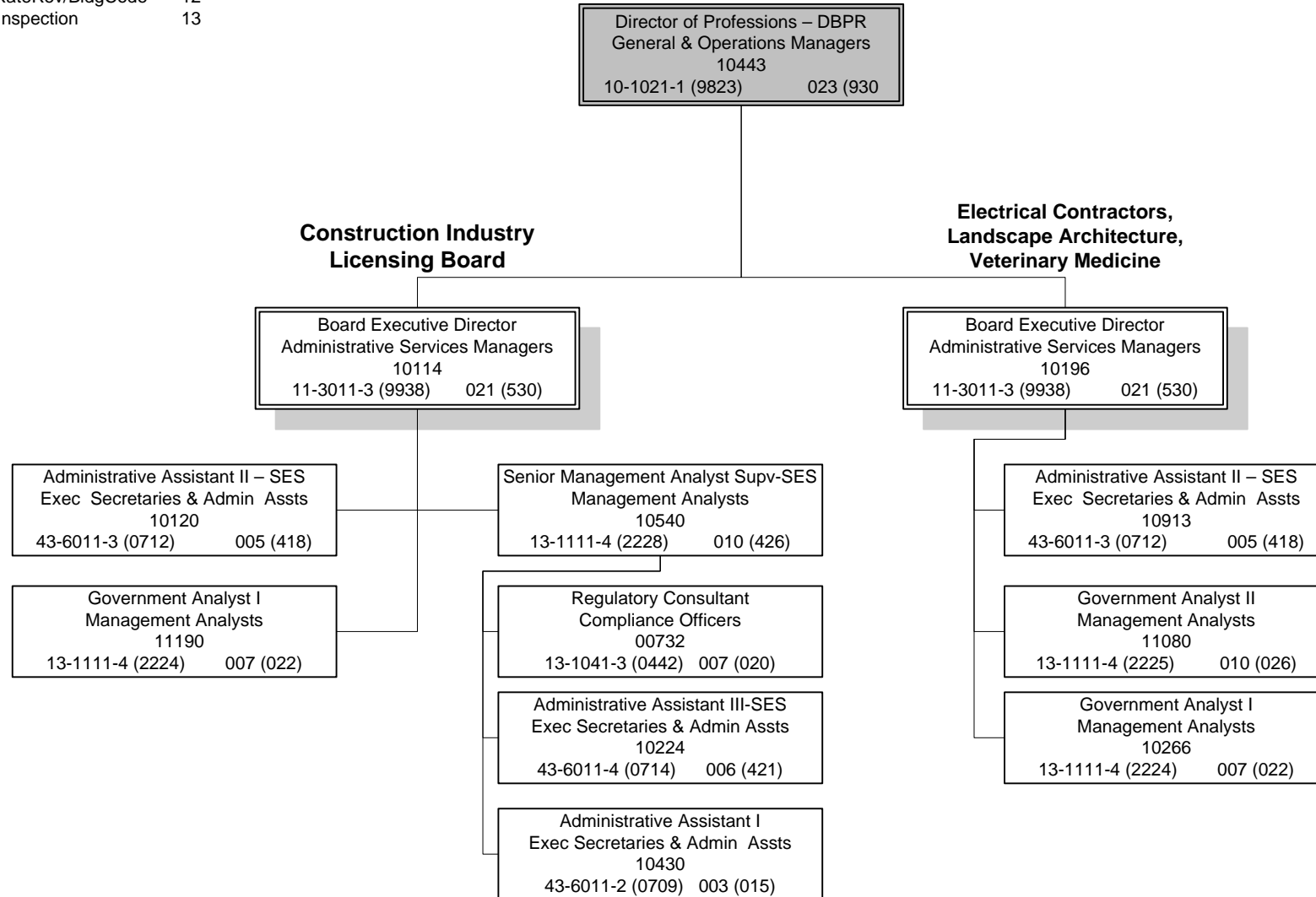
Current: 6-30-11
 Last Updated: 11-4-10



Department of Business & Professional Regulation	79
Division of Professions – Director's Office	50
Bureau of Education & Testing	04
Construction Industry Licensing Board	07
Electrical/Vet Medicine/Landscape Architecture	10
CAMS/Auctioneers/Talent Agts/Arch & Int Design	11
Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode	12
Geologists/Empl Leasing/Home Mold Inspection	13

Current: 6-30-11
Last Updated: 11-4-10

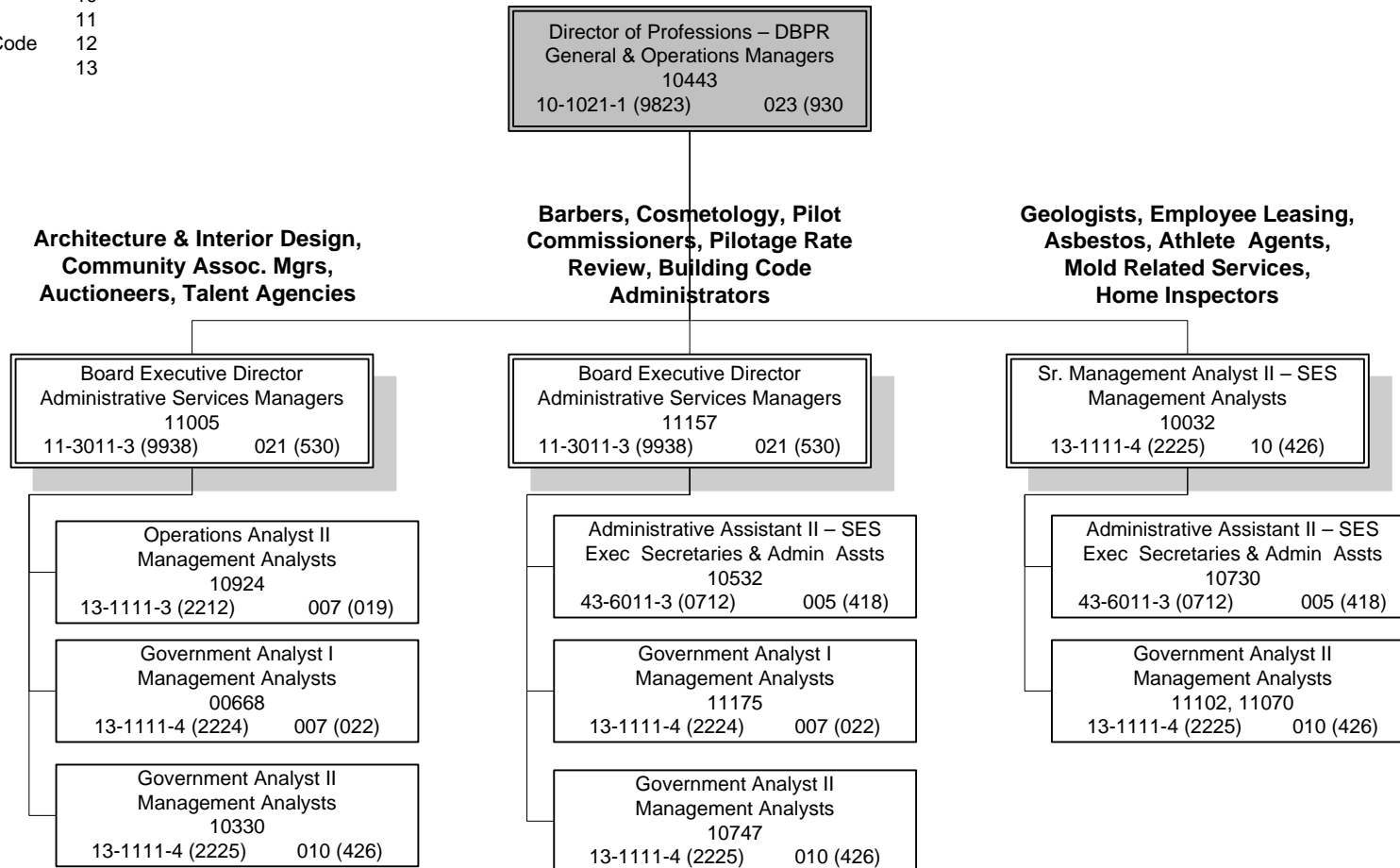
Division of Professions Professions Board Offices



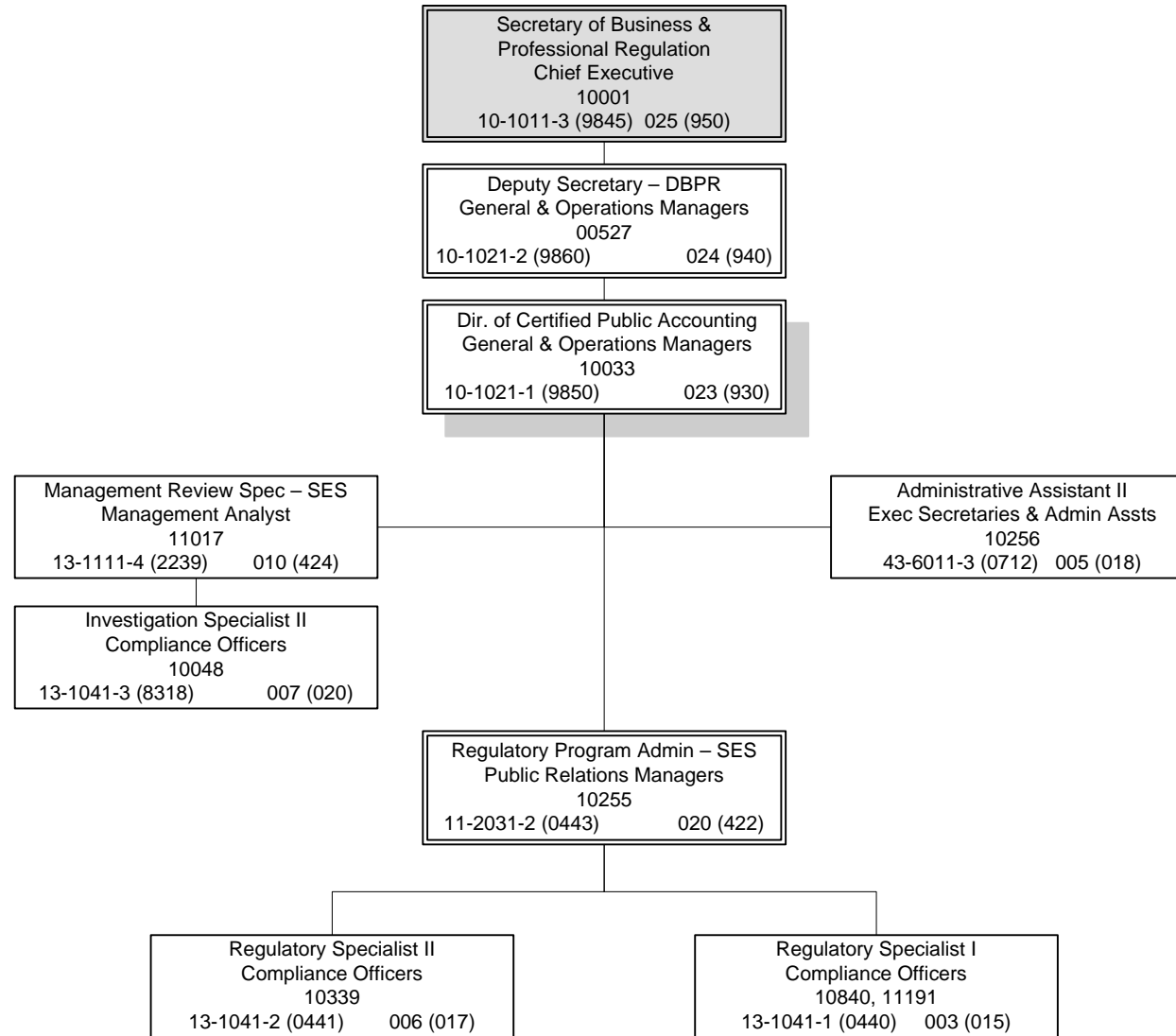
Department of Business & Professional Regulation	79
Division of Professions – Director’s Office	50
Bureau of Education & Testing	04
Construction Industry Licensing Board	07
Electrical/Vet Medicine/Landscape Architecture	10
CAMS/Auctioneers/Talent Agts/Arch & Int Design	11
Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode	12
Geologists/Empl Leasing/Home Mold Inspection	13

Division of Professions Professions Board Offices

Current: 6-30-11
Last Updated: 11-4-10



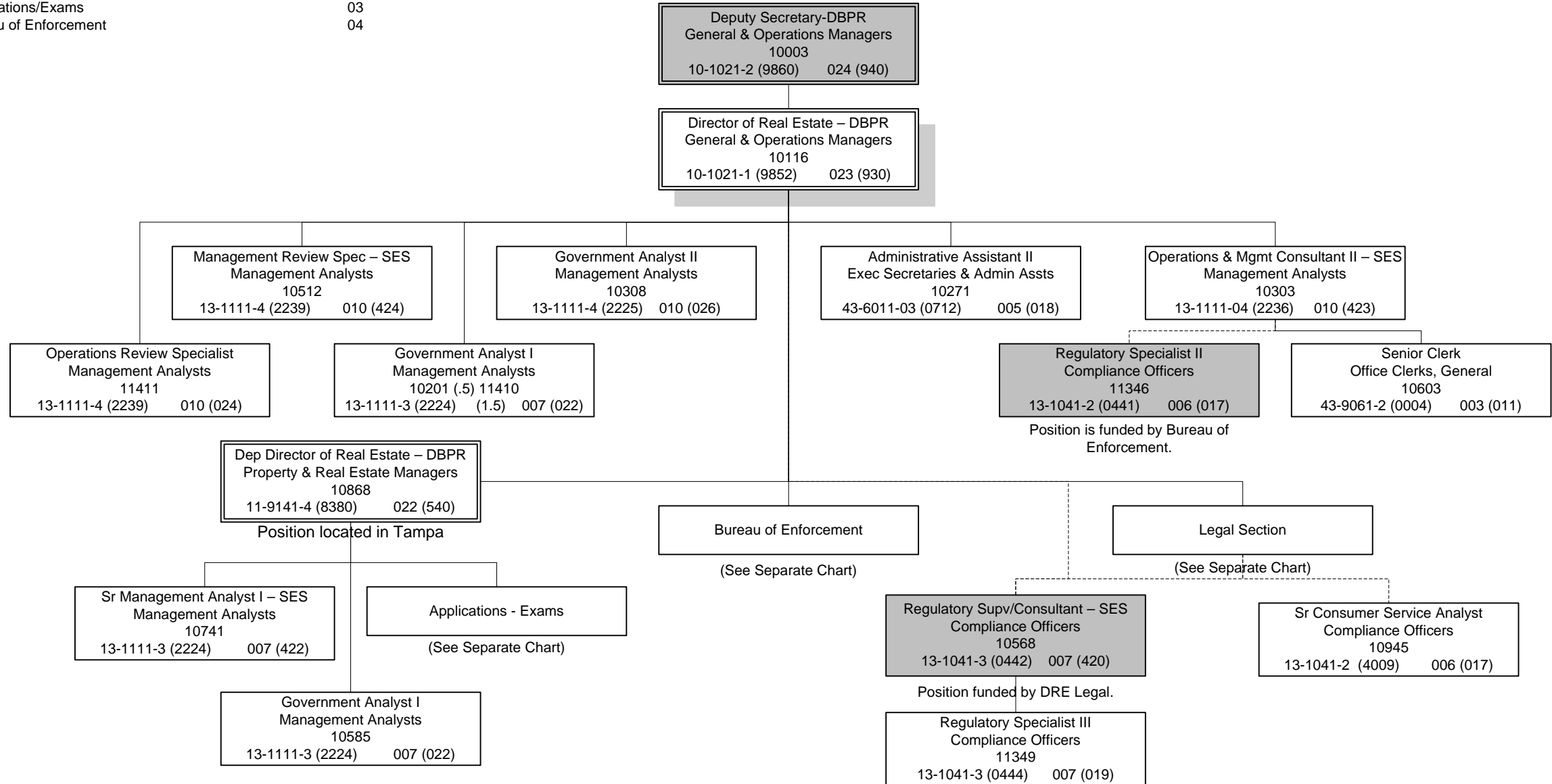
Department of Business & Professional Regulations Division of Certified Public Accounting



**Department of Business & Professional Regulation
Division of Real Estate
Director's Office**

Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Current: 6-24-11
 Last updated: 6-30-11

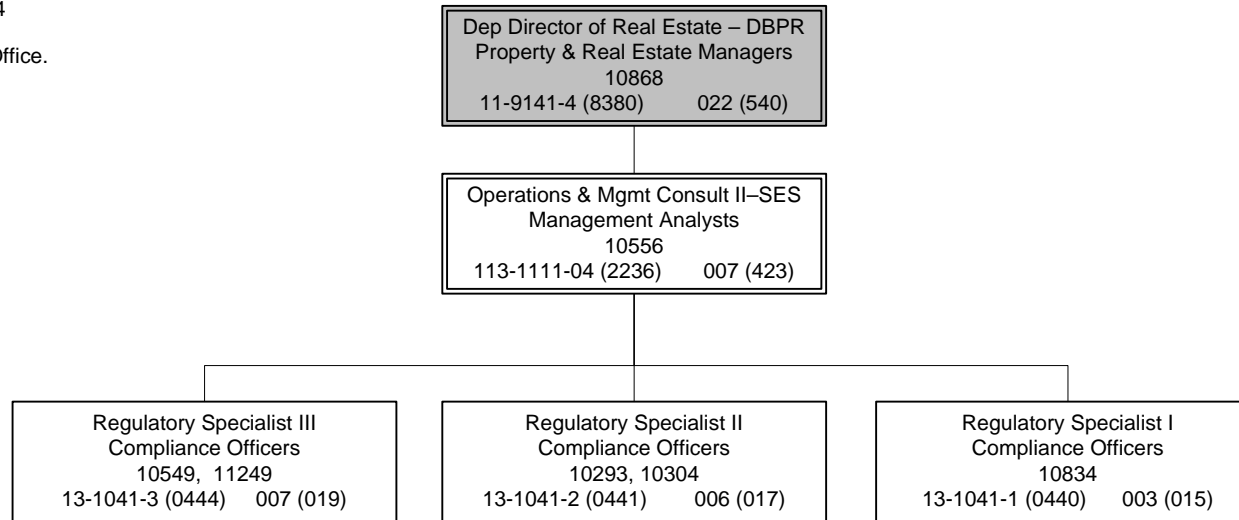


Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Position 10308, Government Analyst II, assigned to Director's Office.

Current: 6-24-11
 Last updated: 6-30-11

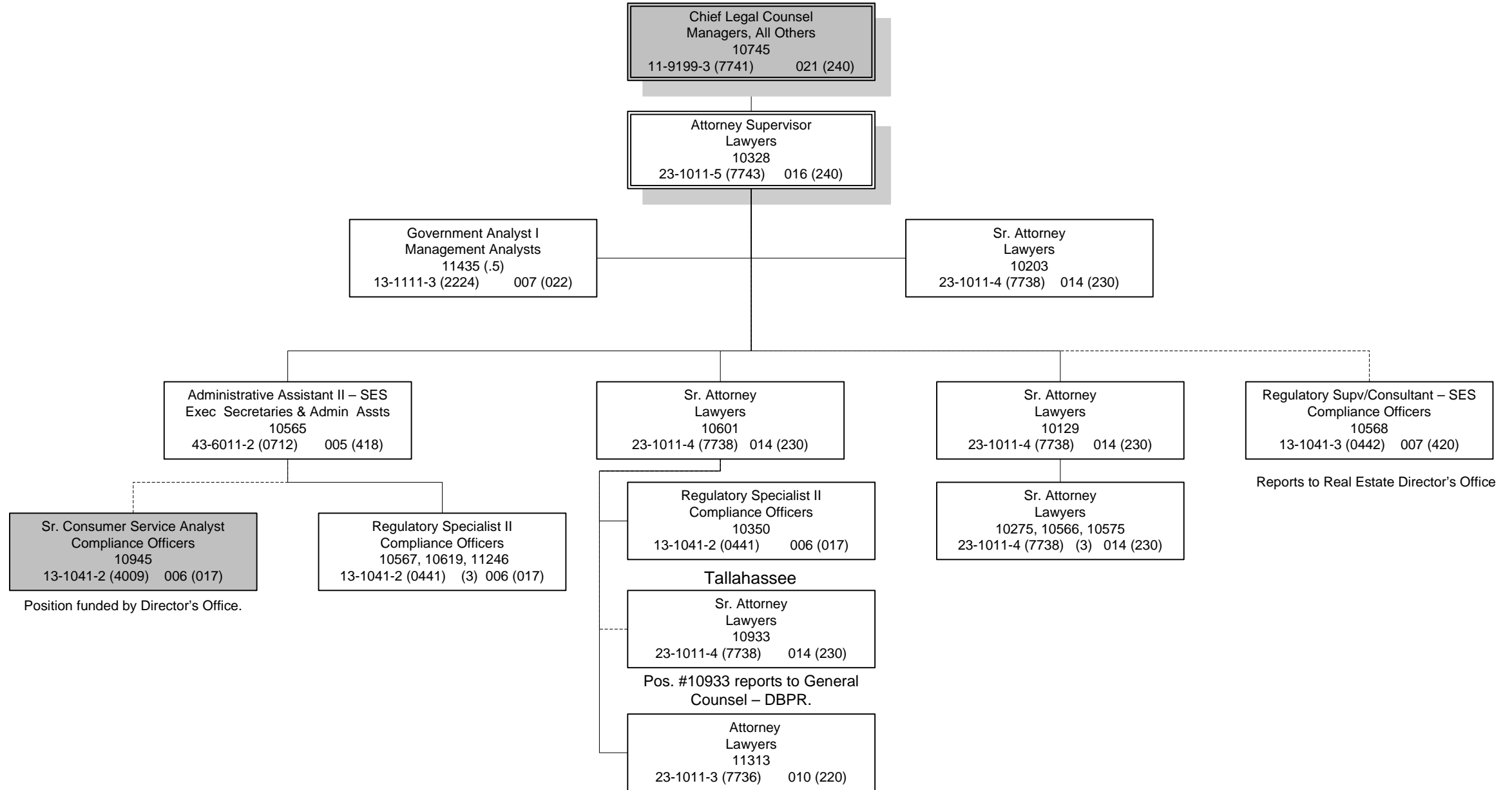
Division of Real Estate Application - Exams



Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Current: 6-24-11
 Last updated: 6-30-11

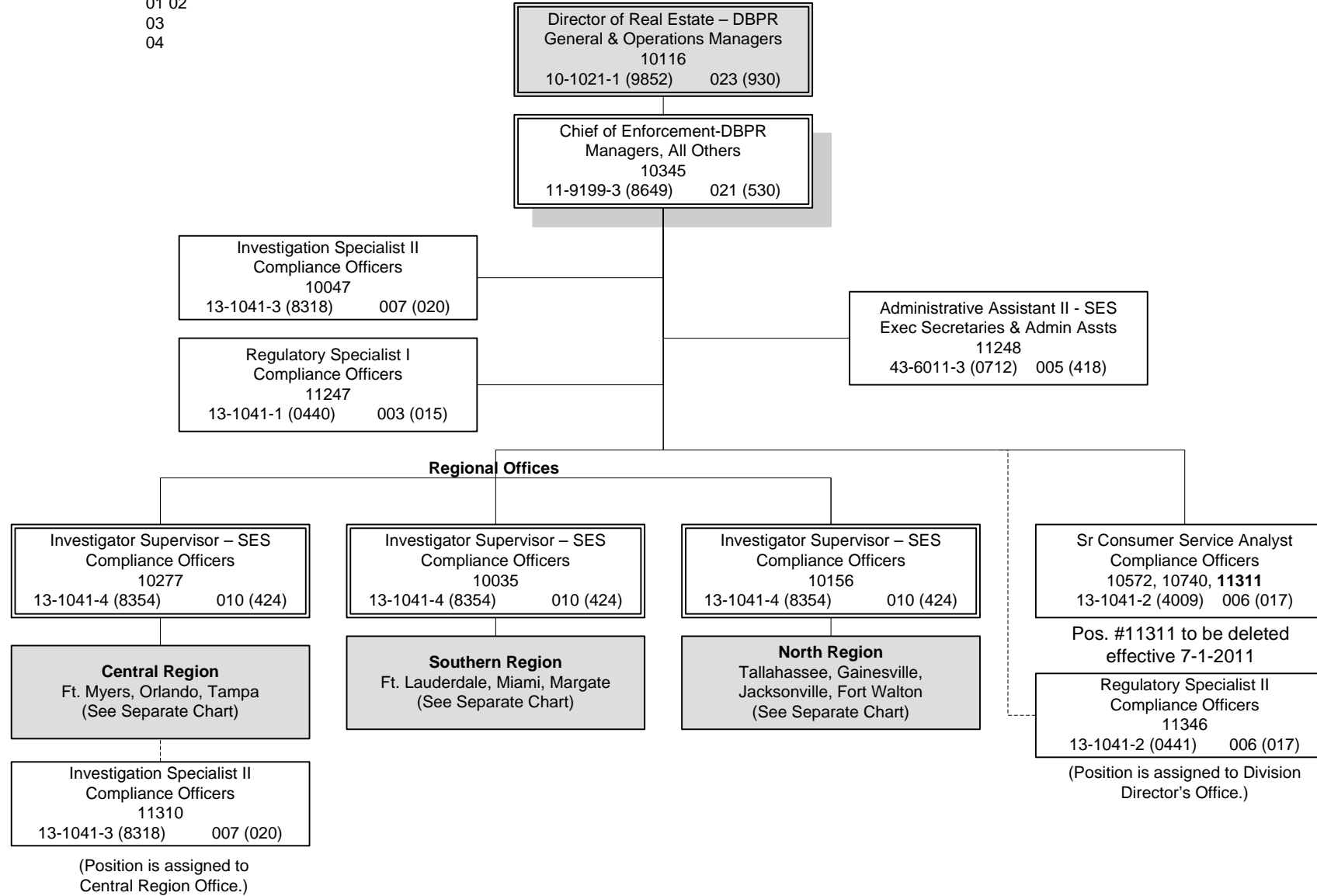
Division of Real Estate Legal Section Orlando



Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

**Division of Real Estate
 Bureau of Enforcement
 Chief's Office**

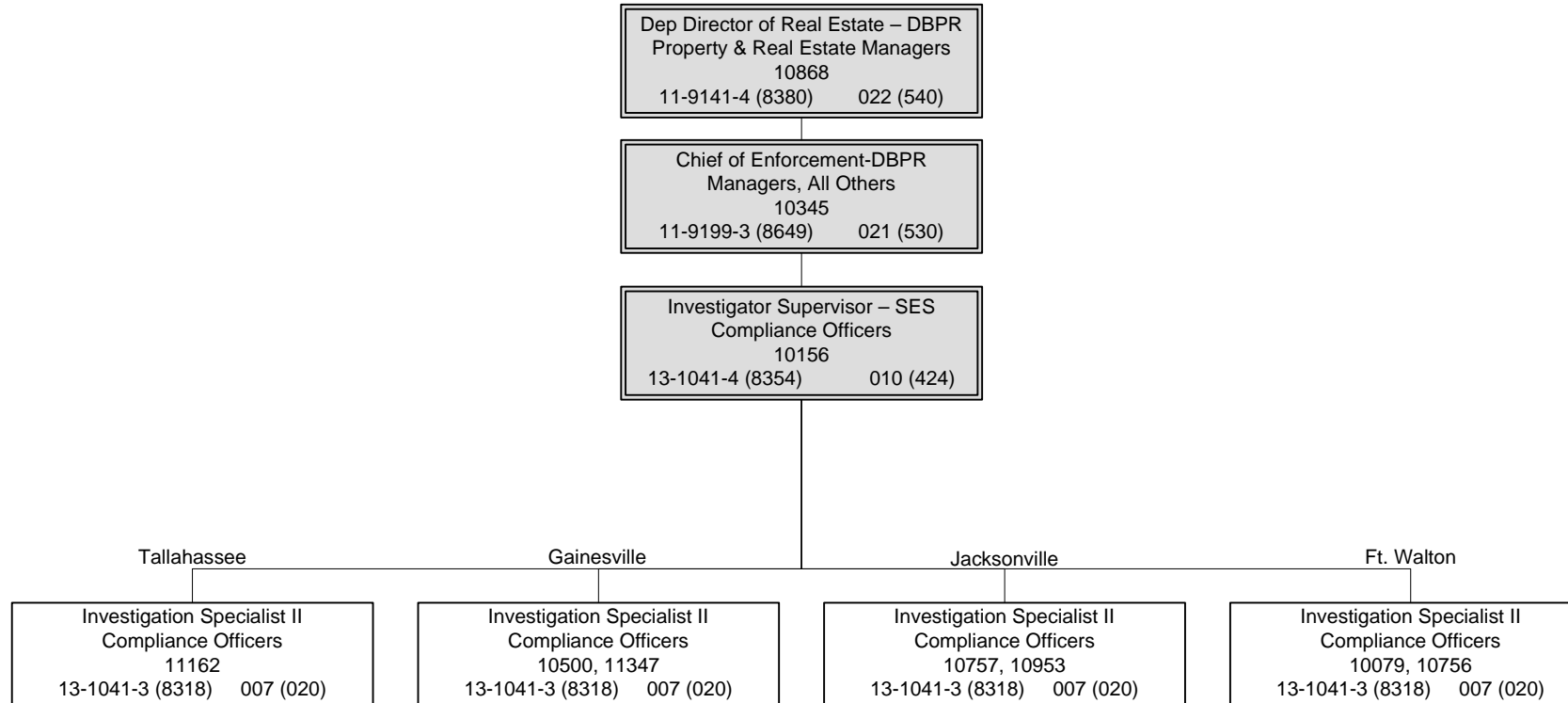
Current: 6-24-11
 Last updated: 6-30-11



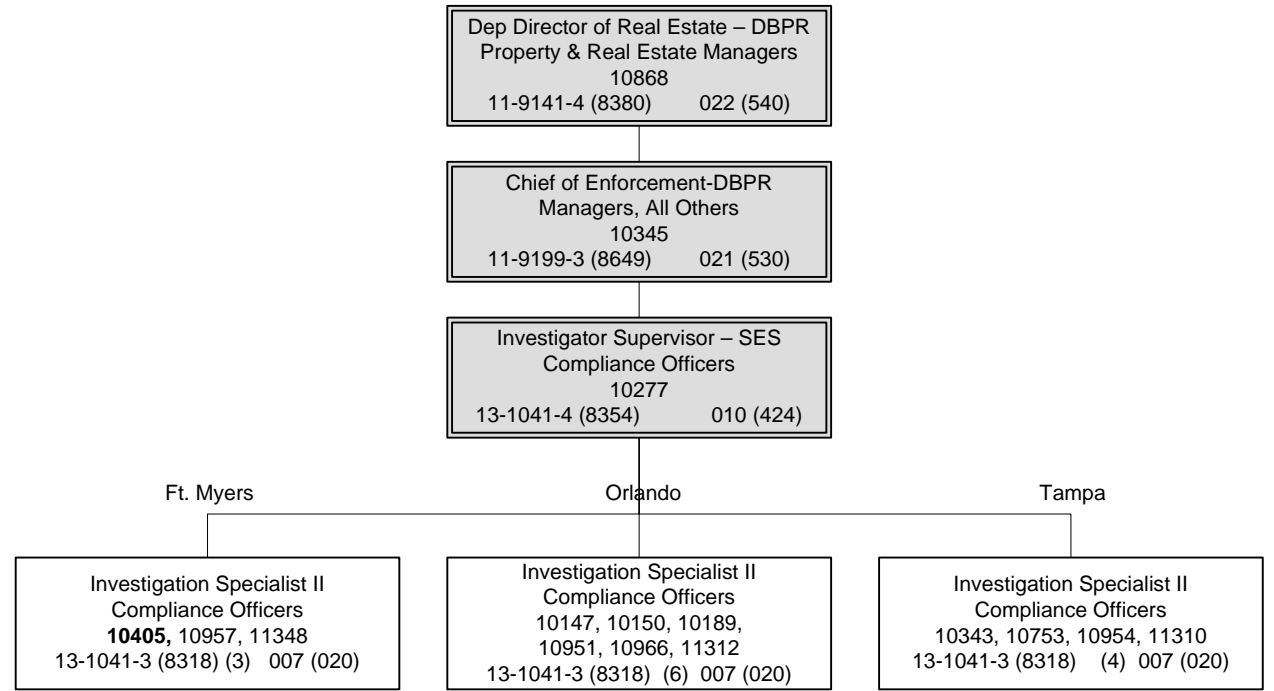
Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Current: 6-24-11
 Last updated: 6-30-11

Division of Real Estate
Bureau of Enforcement
North Region



Division of Real Estate Bureau of Enforcement Central Region



Pos. #10405 to be deleted
effective 7-1-2011

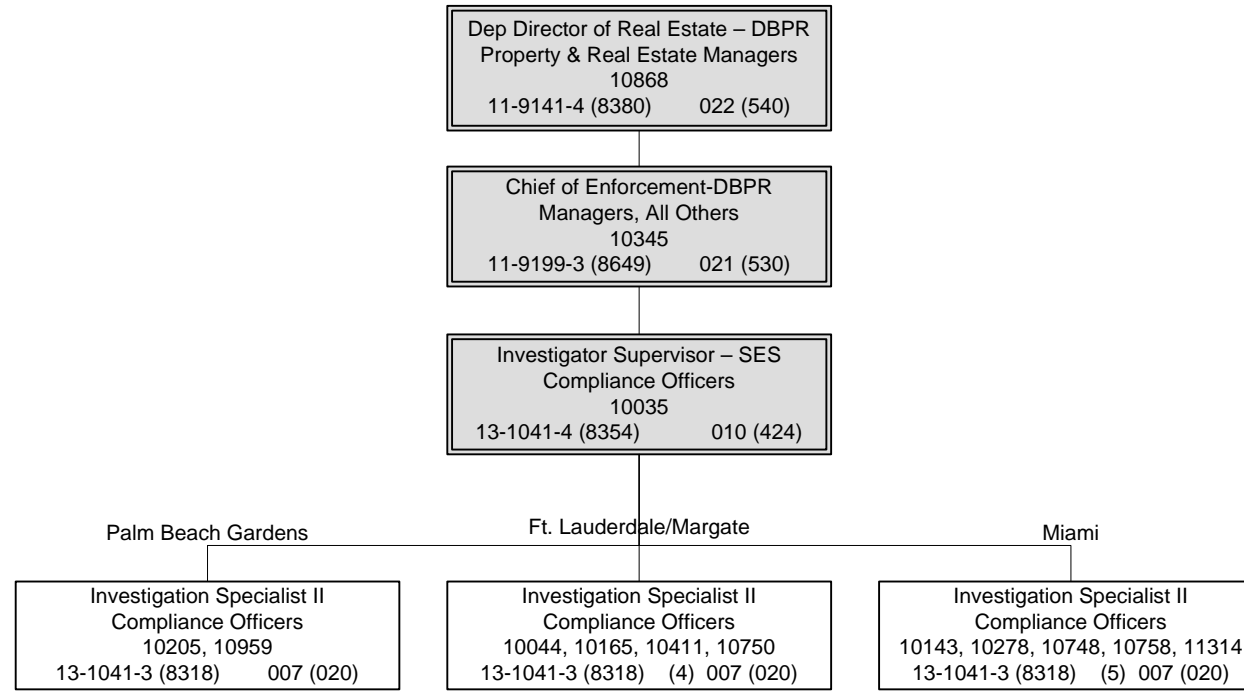
Position #11310 is funded by Chief's Office.

Department of Business & Professional Regulation
Division of Real Estate
Director's Office
Legal Section
Applications/Exams
Bureau of Enforcement

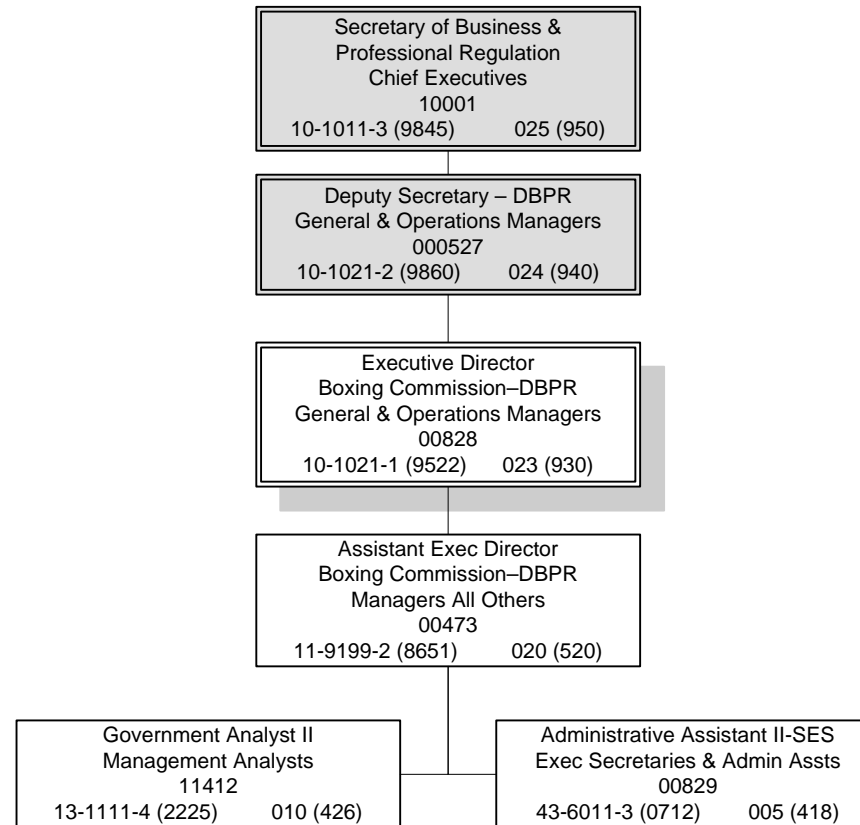
79
70
01 01
01 02
03
04

Current: 6-24-11
Last updated: 6-30-11

**Division of Real Estate
Bureau of Enforcement
Southern Region**



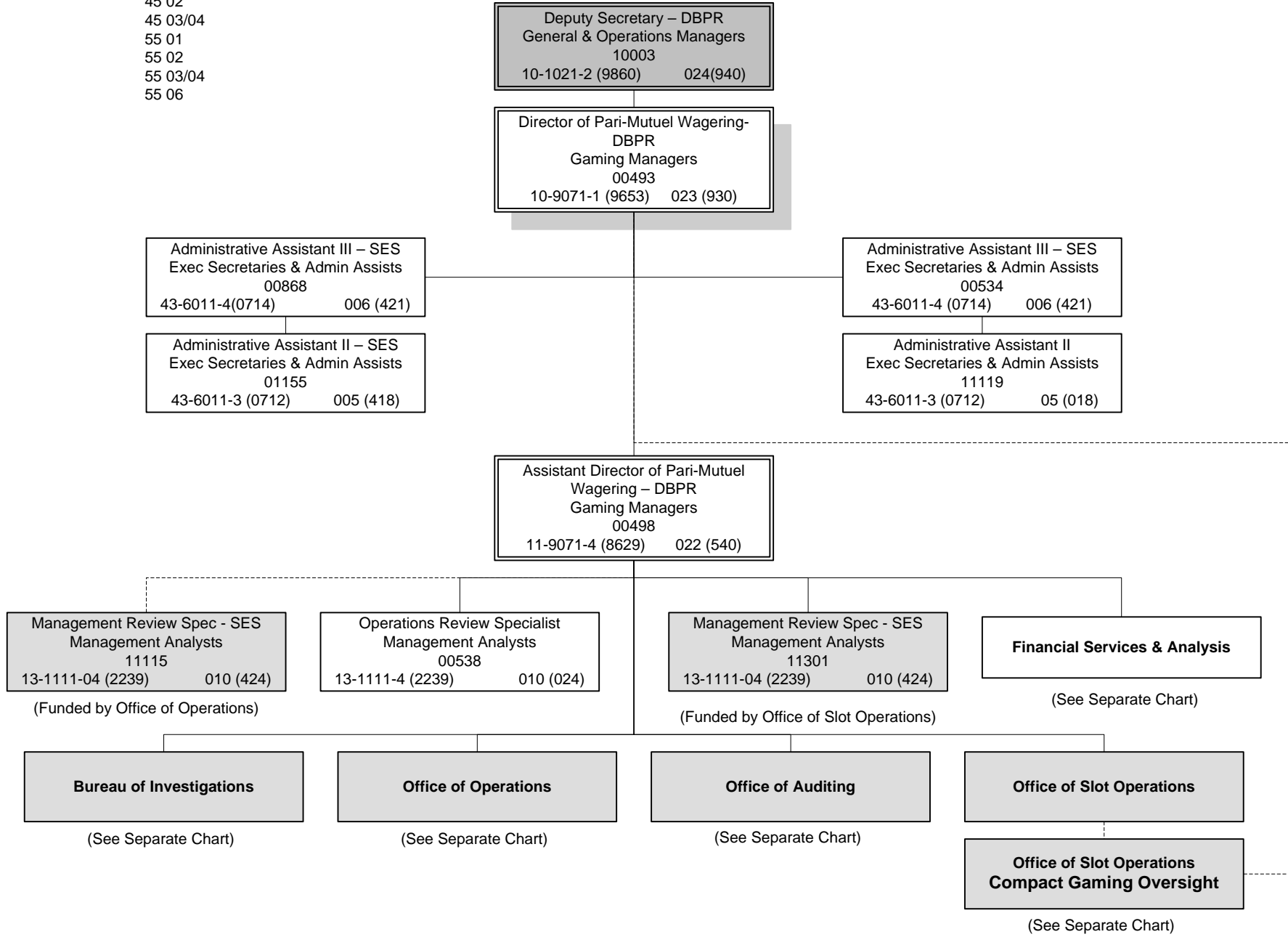
Department of Business & Professional Regulation Florida Boxing Commission



Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 45 01
 Operations 45 02
 Auditing/Revenue 45 03/04
 Slot Investigation 55 01
 Slot Operations 55 02
 Slot Auditing/Revenue 55 03/04
 Indian Gaming Compact Oversight 55 06

Department of Business & Professional Regulation
Division of Pari-Mutuel Wagering
Director's Office

Current: 6-10-11
 Last Update: 6-28-11



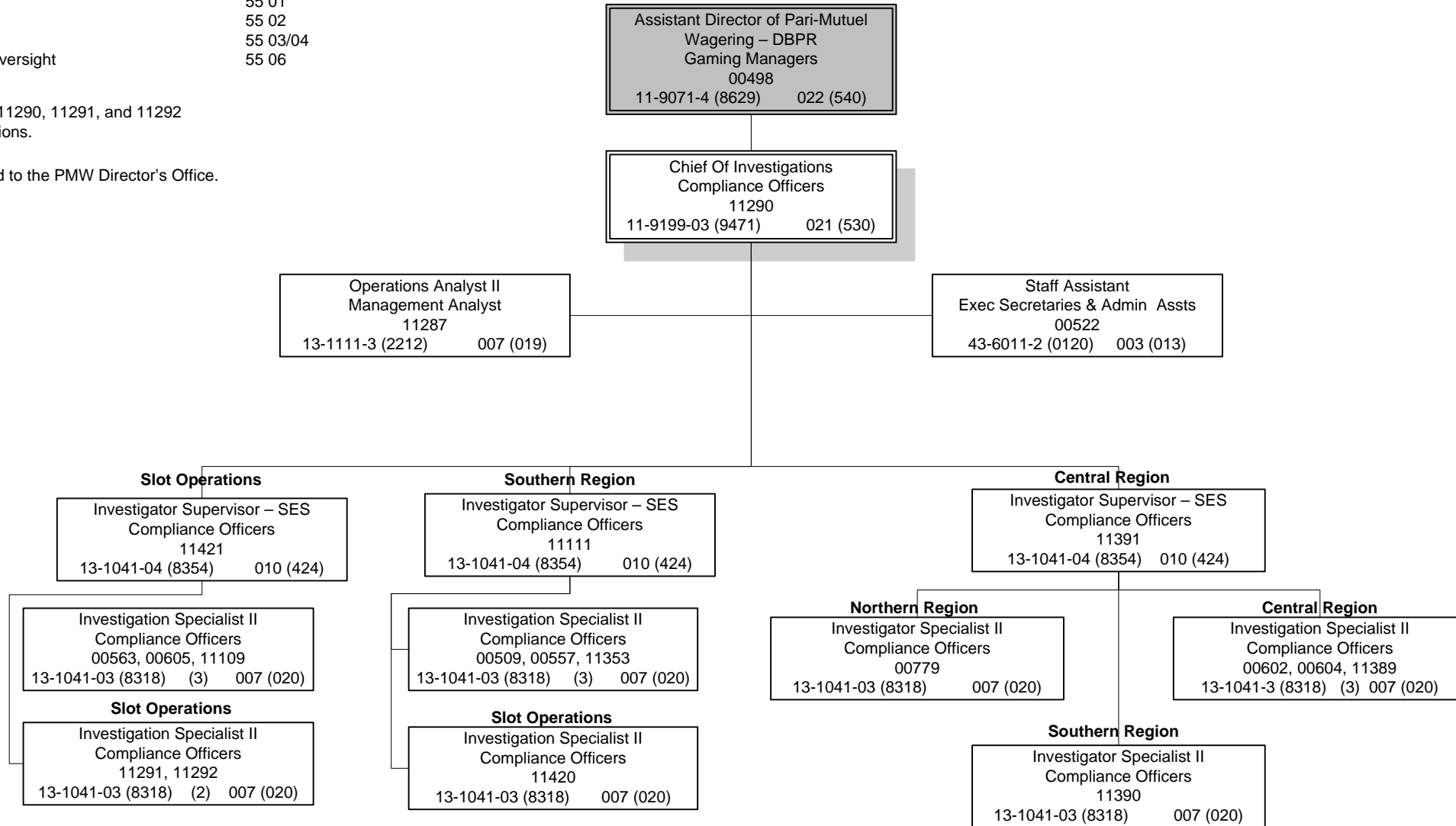
Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 45 01
 Operations 45 02
 Auditing/Revenue 45 03/04
 Slot Investigation 55 01
 Slot Operations 55 02
 Slot Auditing/Revenue 55 03/04
 Indian Gaming Compact Oversight 55 06

Current: 6-10-11
 Last Update: 6-28-11

Division of Pari-Mutuel Wagering Bureau of Investigations

Position numbers 11287, 11290, 11291, and 11292 are funded by Slot Operations.

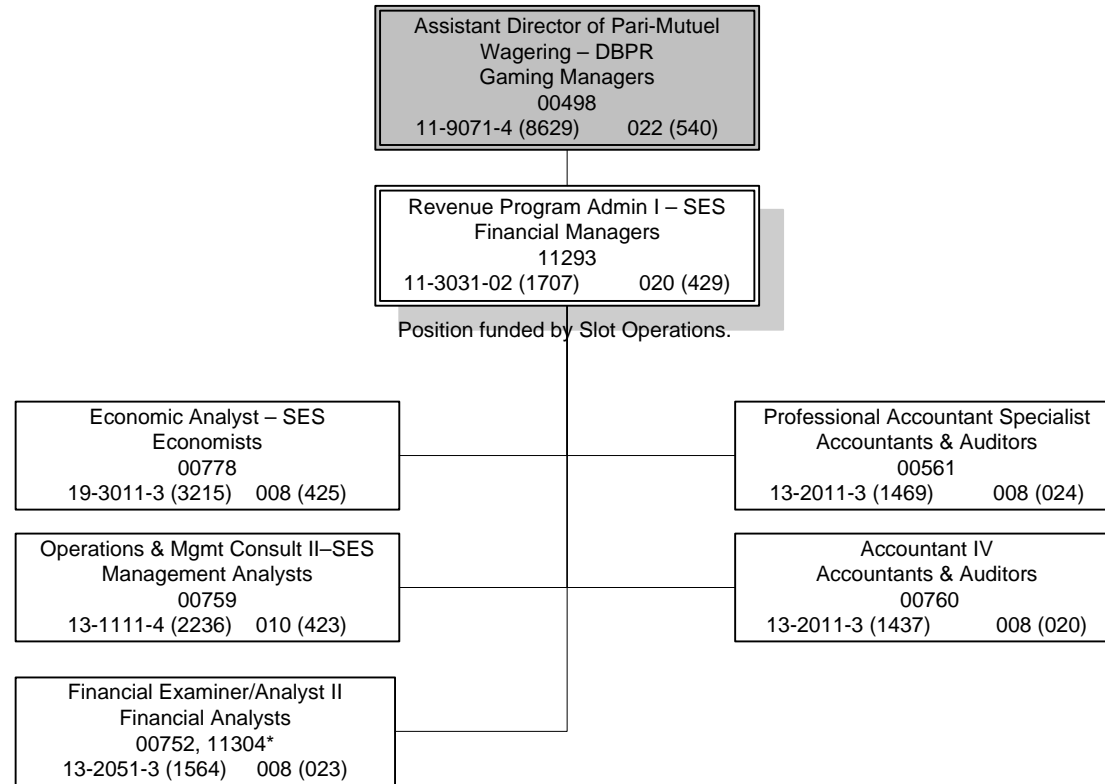
Position 11392 is assigned to the PMW Director's Office.



Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 45 01
 Operations 45 02
 Auditing/Revenue 45 03/04
 Slot Investigation 55 01
 Slot Operations 55 02
 Slot Auditing/Revenue 55 03/04
 Indian Gaming Compact Oversight 55 06

Current: 6-10-11
 Last Update: 6-28-11

Division of Pari-Mutuel Wagering
Office of Auditing
Financial Services & Analysis

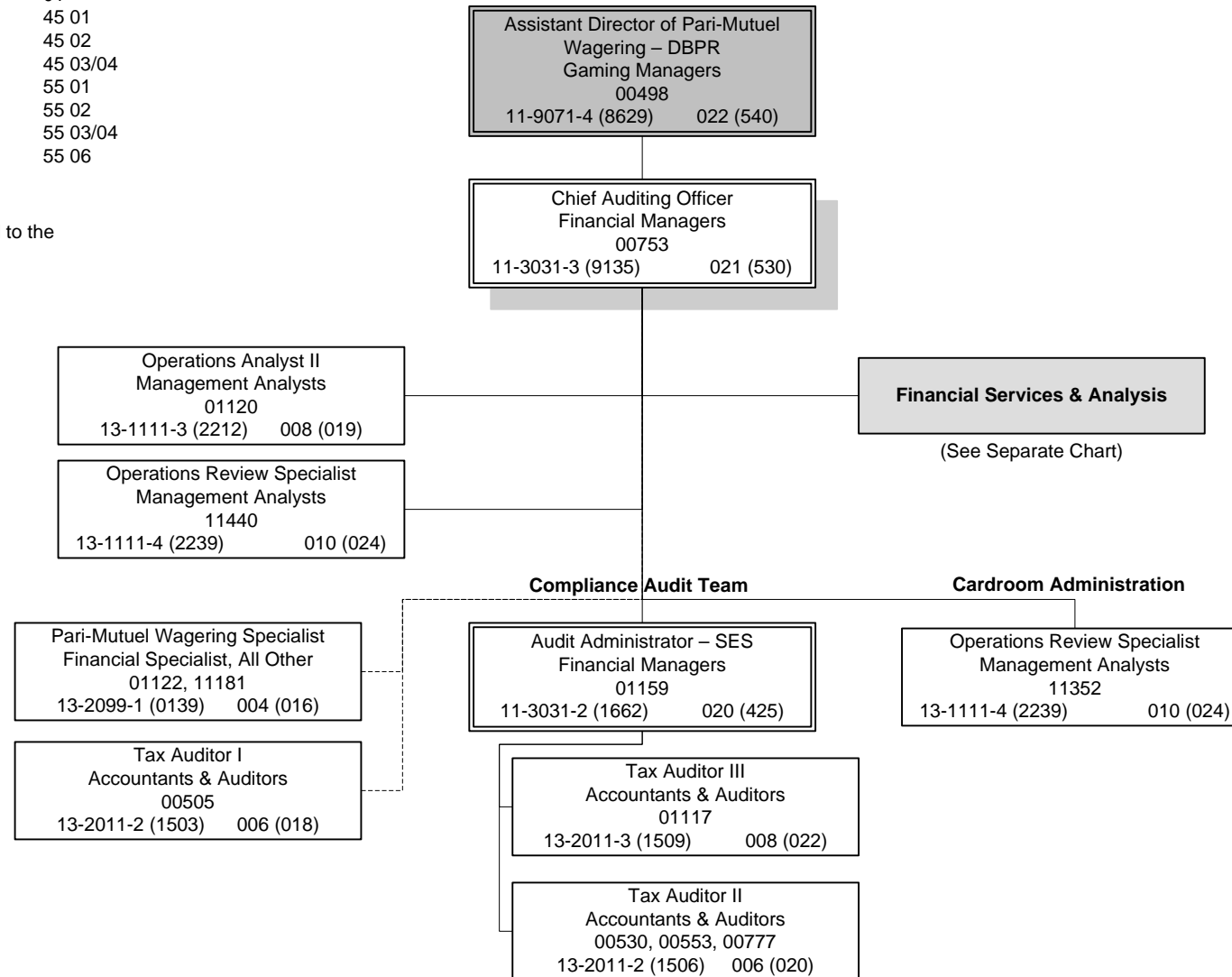


Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 45 01
 Operations 45 02
 Auditing/Revenue 45 03/04
 Slot Investigation 55 01
 Slot Operations 55 02
 Slot Auditing/Revenue 55 03/04
 Indian Gaming Compact Oversight 55 06

Division of Pari-Mutuel Wagering Office of Auditing

Current: 6-10-11
 Last Update: 6-28-11

Note: Positions 00505, 01122 and 11181 are assigned to the Office of Operations.

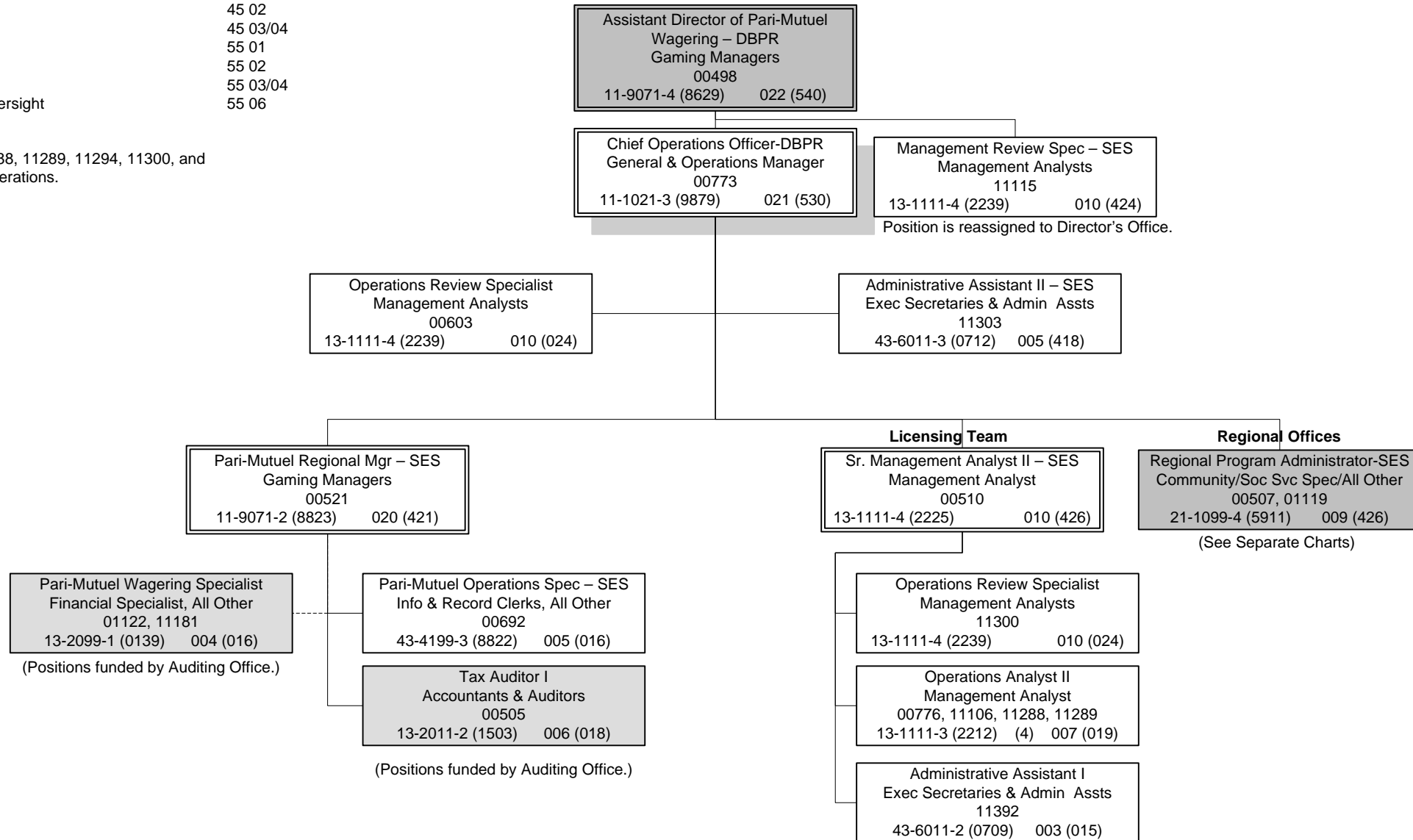


Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 45 01
 Operations 45 02
 Auditing/Revenue 45 03/04
 Slot Investigation 55 01
 Slot Operations 55 02
 Slot Auditing/Revenue 55 03/04
 Indian Gaming Compact Oversight 55 06

Division of Pari-Mutuel Wagering
Office of Operations
Chief's Office

Current: 6-10-11
 Last Update: 6-28-11

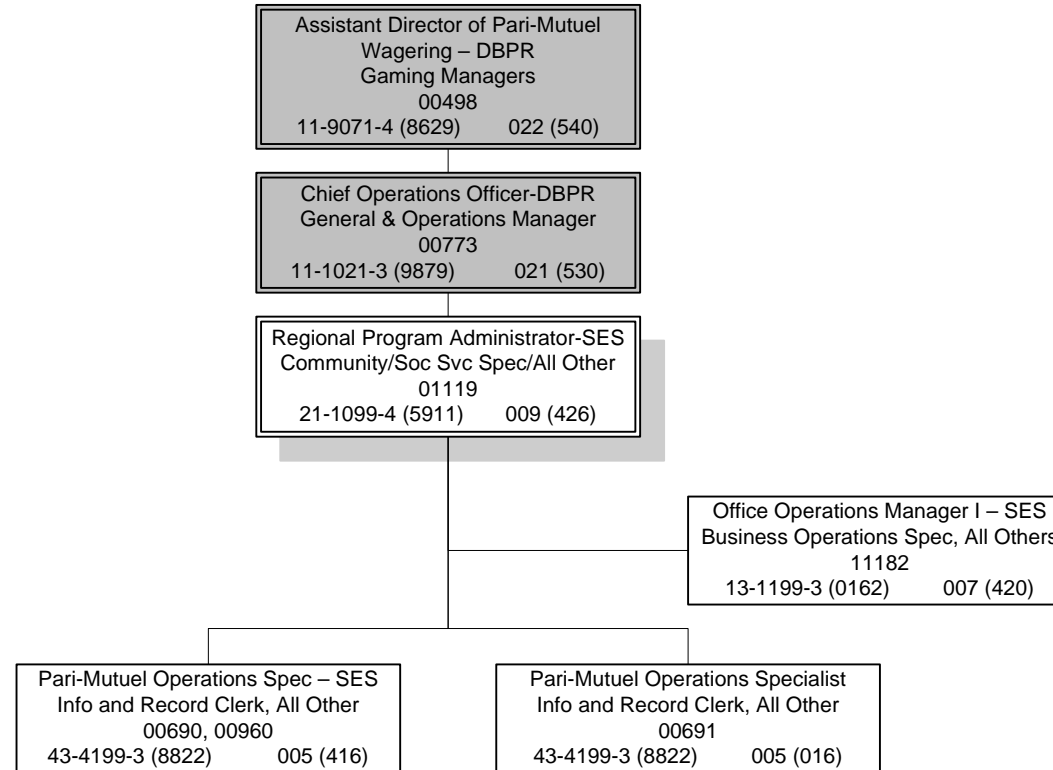
Note: Position numbers 11288, 11289, 11294, 11300, and 11303 are funded by Slot Operations.



Department of Business & Professional Regulation	79
Division of Pari-Mutuel Wagering	10
Director's Office	01
Investigations	45 01
Operations	45 02
Auditing/Revenue	45 03/04
Slot Investigation	55 01
Slot Operations	55 02
Slot Auditing/Revenue	55 03/04
Indian Gaming Compact Oversight	55 06

Current: 6-10-11
Last Update: 6-28-11

**Division of Pari-Mutuel Wagering
Office of Operations
Central Region**

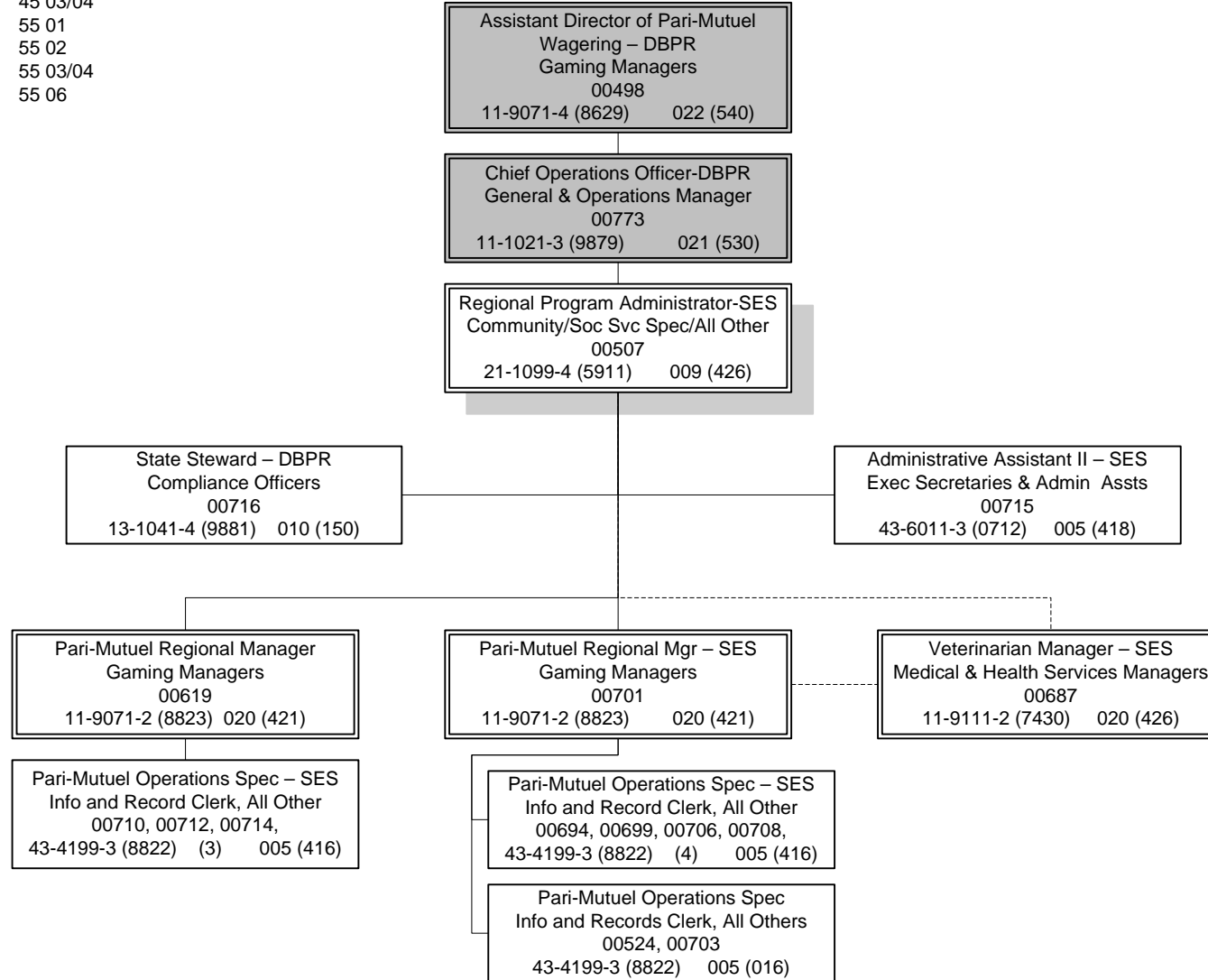


Pari-Mutuel Operations Specialist-SES positions to be transferred from SES to Career Service, pay plan 01, pay grade 016, on a position by position basis pending DMS/HRM Approval. .

Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 45 01
 Operations 45 02
 Auditing/Revenue 45 03/04
 Slot Investigation 55 01
 Slot Operations 55 02
 Slot Auditing/Revenue 55 03/04
 Indian Gaming Compact Oversight 55 06

Division of Pari-Mutuel Wagering Office of Operations Southern Region

Current: 6-10-11
 Last Update: 6-28-11



Pari-Mutuel Operations Specialist-SES positions to be transferred from SES to Career Service, pay plan 01, pay grade 016, on a position by position basis pending DMS/HRM Approval. .

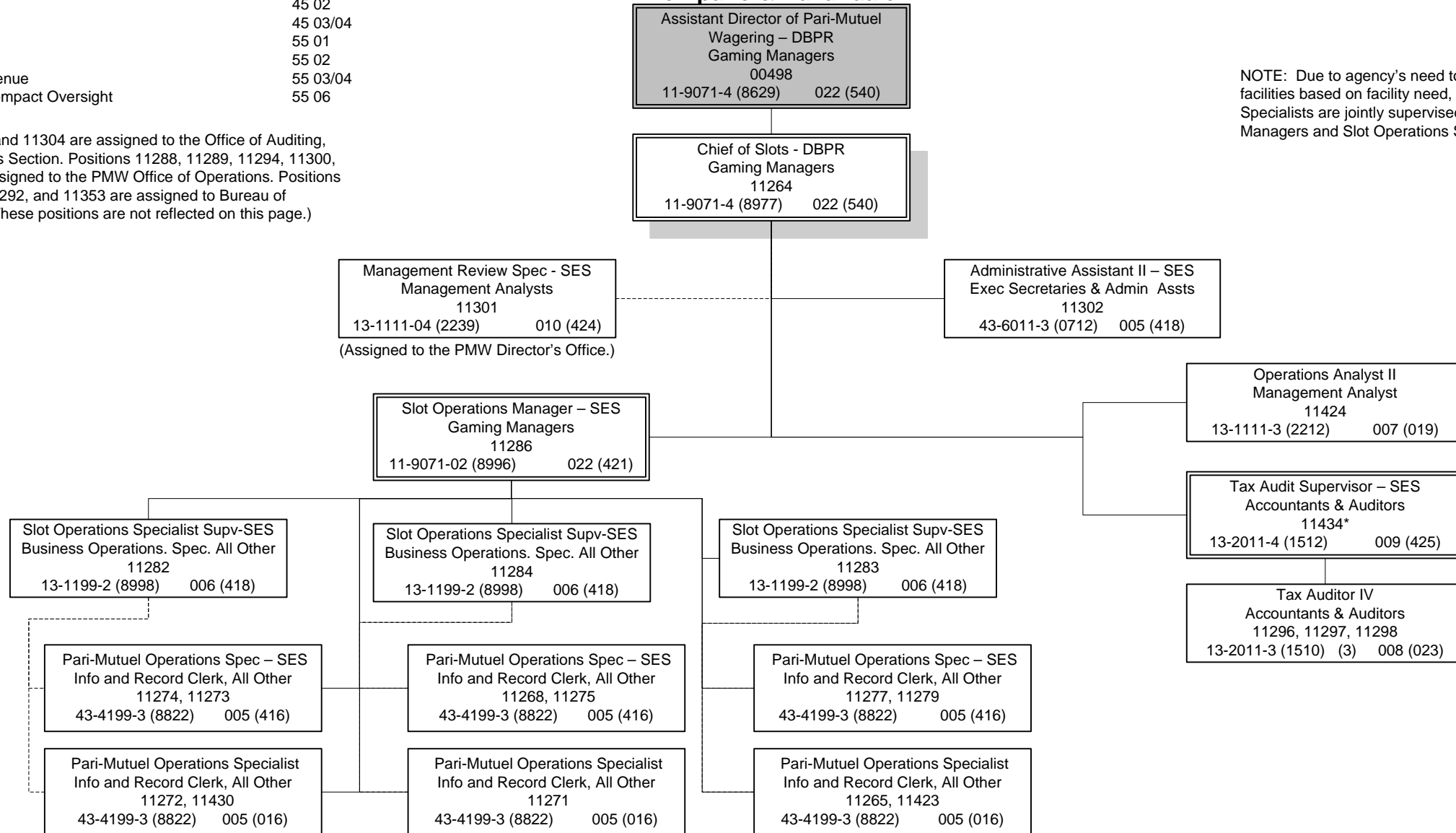
Department of Business & Professional Regulation	79
Division of Pari-Mutuel Wagering	10
Director's Office	01
Investigations	45 01
Operations	45 02
Auditing/Revenue	45 03/04
Slot Investigation	55 01
Slot Operations	55 02
Slot Auditing/Revenue	55 03/04
Indian Gaming Compact Oversight	55 06

Positions 11293 and 11304 are assigned to the Office of Auditing, Financial Services Section. Positions 11288, 11289, 11294, 11300, and 11303 are assigned to the PMW Office of Operations. Positions 11287, 11291, 11292, and 11353 are assigned to Bureau of Investigations. (These positions are not reflected on this page.)

Division of Pari-Mutuel Wagering Office of Slot Operations – Page 1 Pompano & Hallandale

Current: 6-10-11
Last Update: 6-28-11

NOTE: Due to agency's need to adjust schedules/assigned facilities based on facility need, Pari-mutuel Operations Specialists are jointly supervised by Slot Operations Managers and Slot Operations Specialist Supervisors.



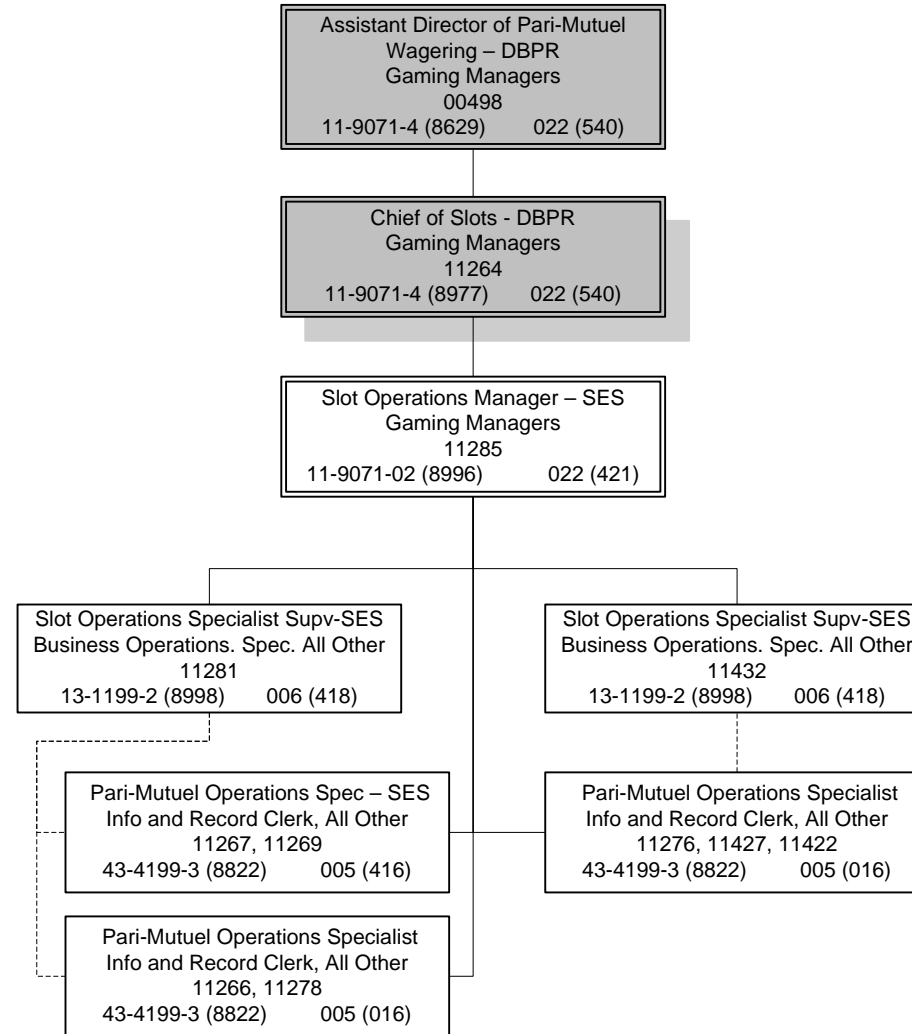
Department of Business & Professional Regulation	79
Division of Pari-Mutuel Wagering	10
Director's Office	01
Investigations	45 01
Operations	45 02
Auditing/Revenue	45 03/04
Slot Investigation	55 01
Slot Operations	55 02
Slot Auditing/Revenue	55 03/04
Indian Gaming Compact Oversight	55 06

Positions 11293 and 11304 are assigned to the Office of Auditing, Financial Services Section. Positions 11288, 11289, 11294, 11300, and 11303 are assigned to the PMW Office of Operations. Positions 11287, 11291, 11292, and 11353 are assigned to Bureau of Investigations. (These positions are not reflected on this page.)

Division of Pari-Mutuel Wagering Office of Slot Operations – Page 2 Miami

Current: 6-10-11
Last Update: 6-28-11

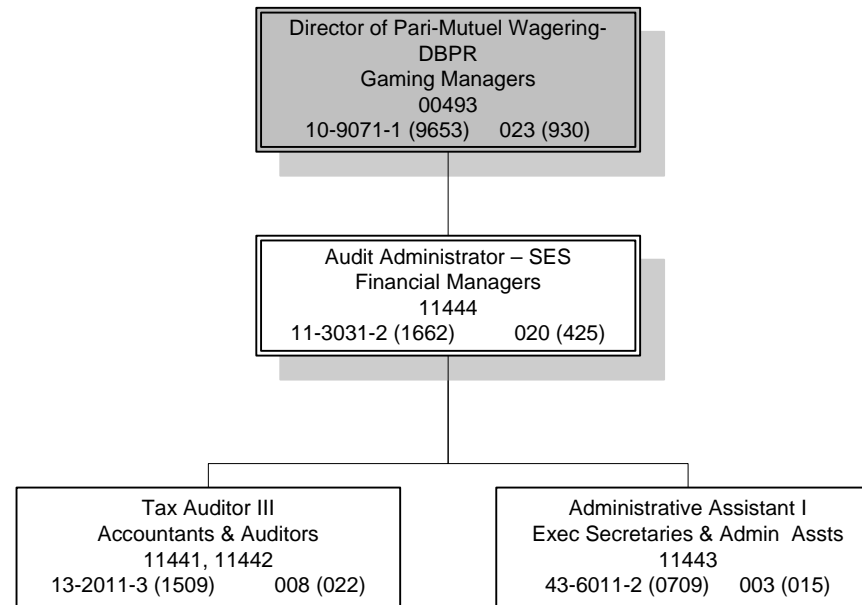
NOTE: Due to agency's need to adjust schedules/assigned facilities based on facility need, Pari-mutuel Operations Specialists are jointly supervised by Slot Operations Managers and Slot Operations Specialist Supervisors.



Department of Business & Professional Regulation	79
Division of Pari-Mutuel Wagering	10
Director's Office	01
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Slot Investigation	55 01
Slot Operations	55 02
Slot Auditing/Revenue	55 03/04
Indian Gaming Compact Oversight	55 06

**Division of Pari-Mutuel Wagering
Office of Slot Operations
Gaming Compact Oversight**

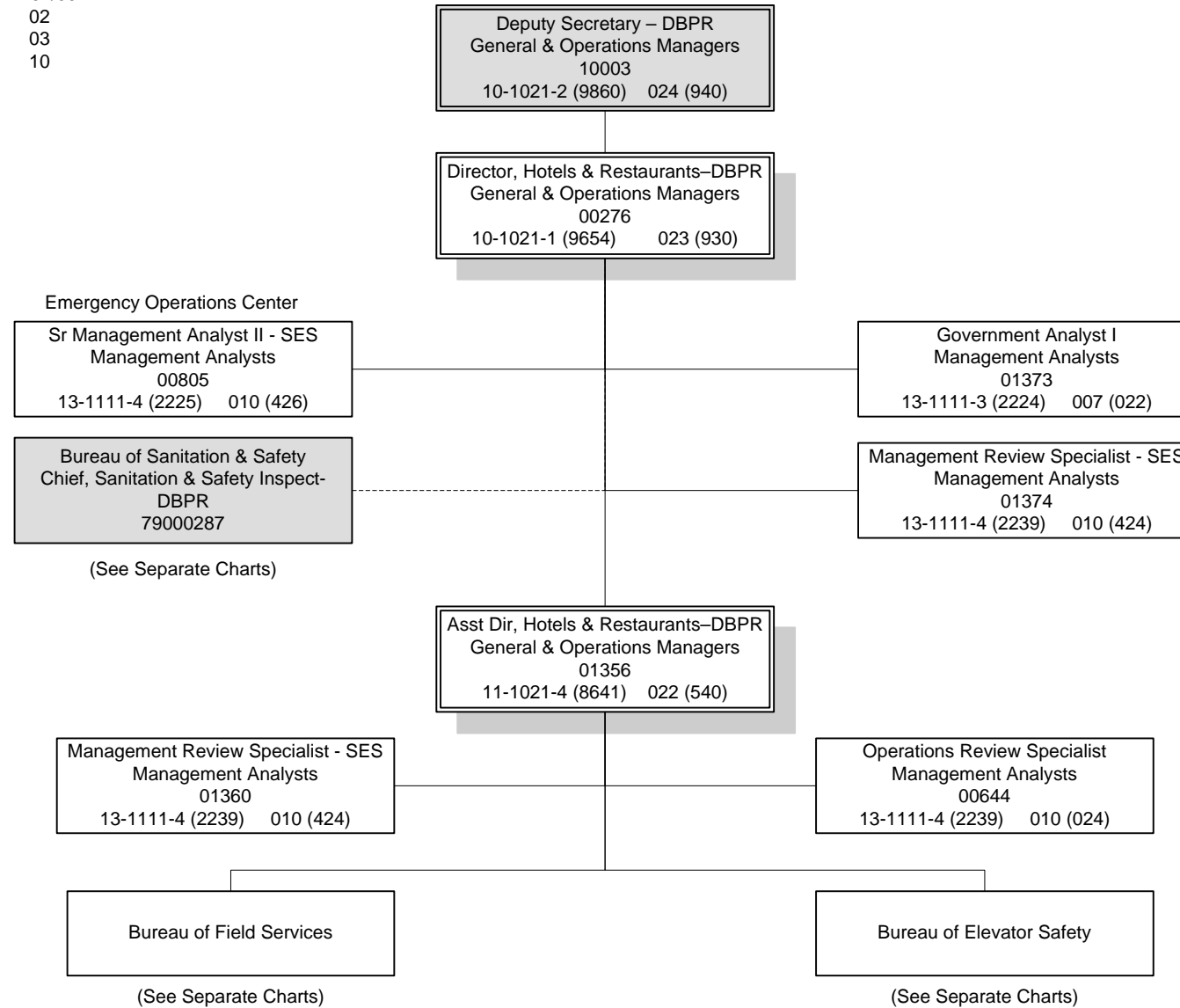
Current: 6-10-11
Last Update: 6-28-11



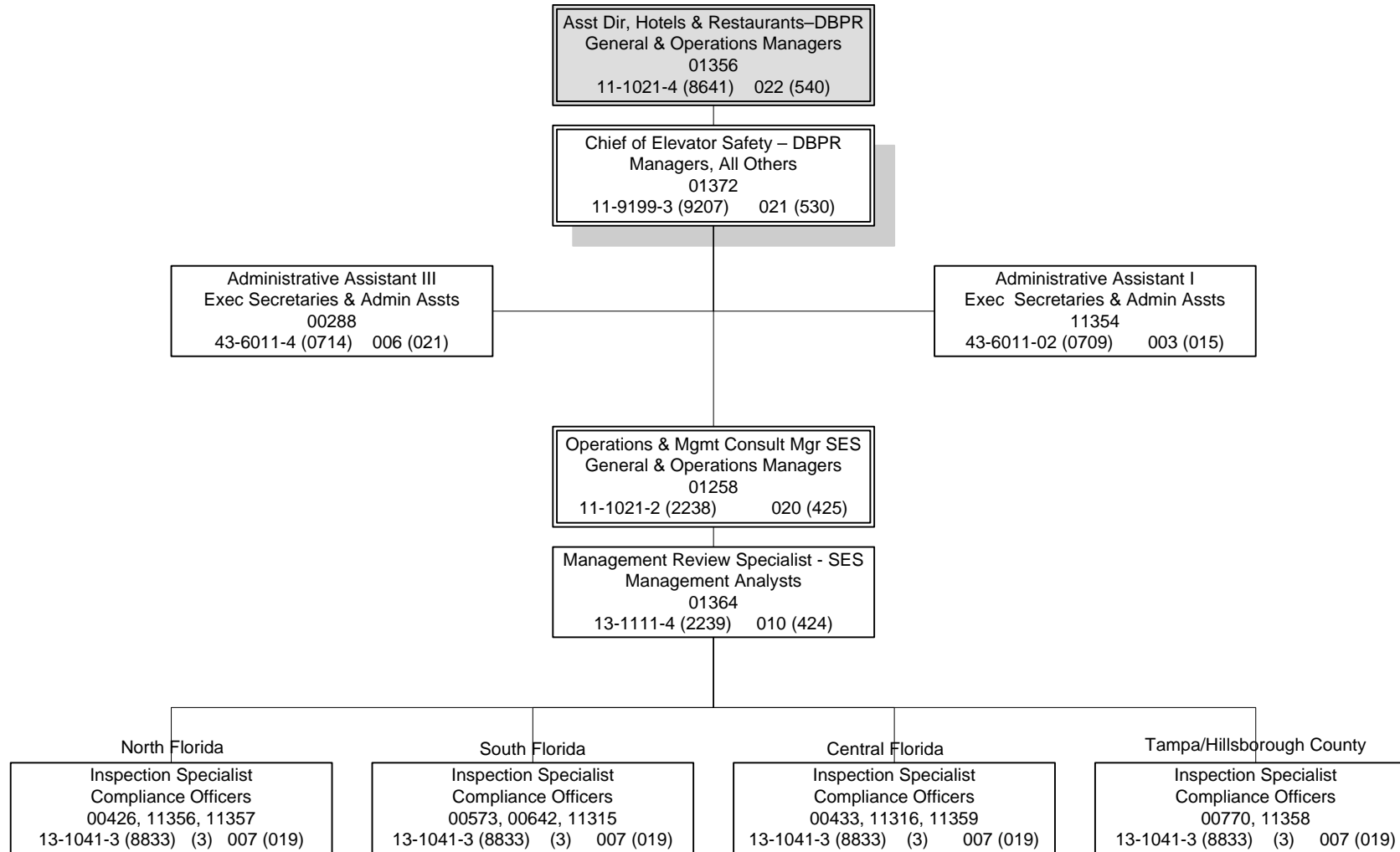
Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Director's Office 01
 Program Policy 02/09
 Bureau of Sanitation & Safety Inspections 02
 Bureau of Elevator Safety 03
 Bureau of Field Services 10

Current: 6-30-11
 Last Updated: 2-28-11

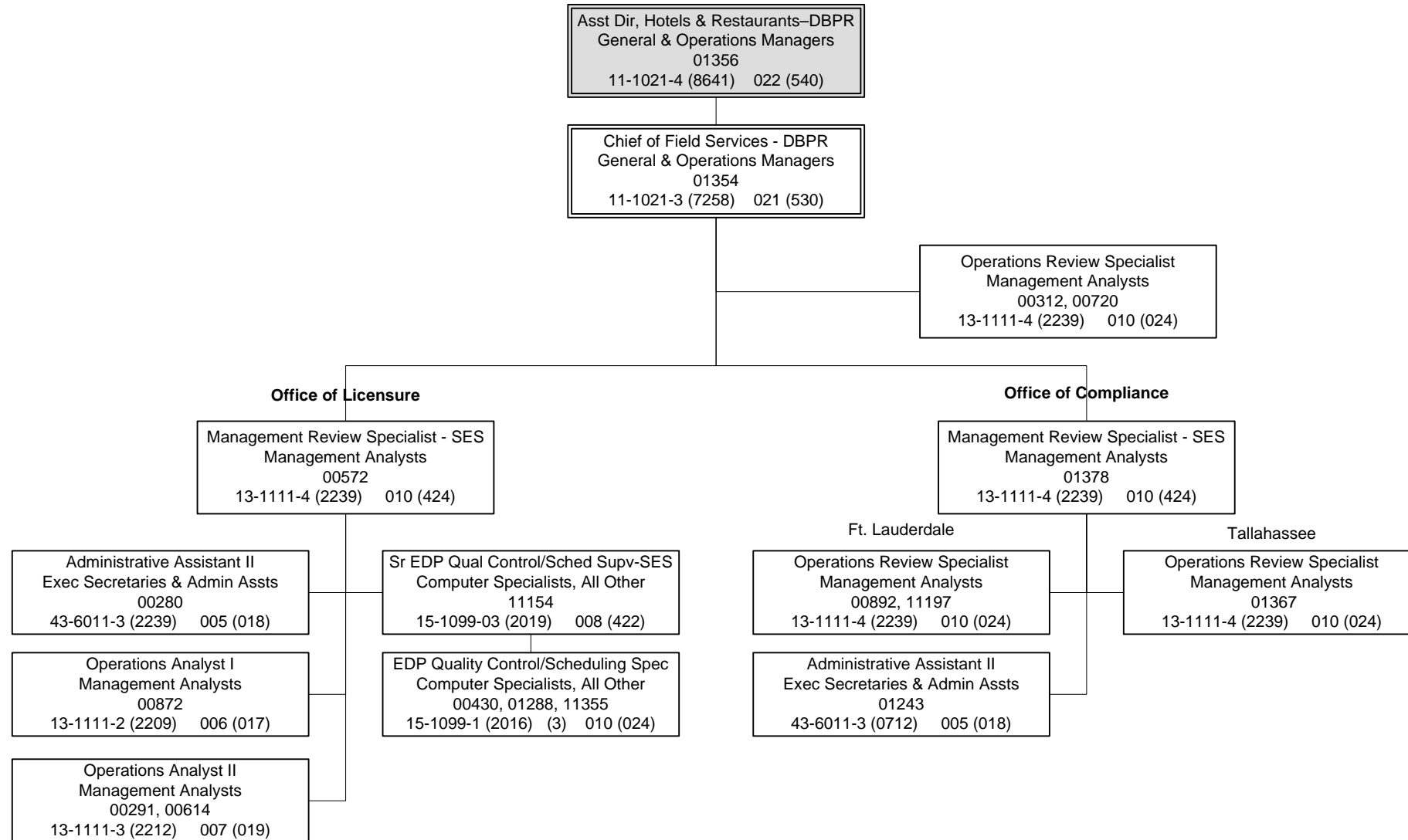
Division of Hotels & Restaurants Director's Office



Division of Hotels & Restaurants
Bureau of Elevator Safety



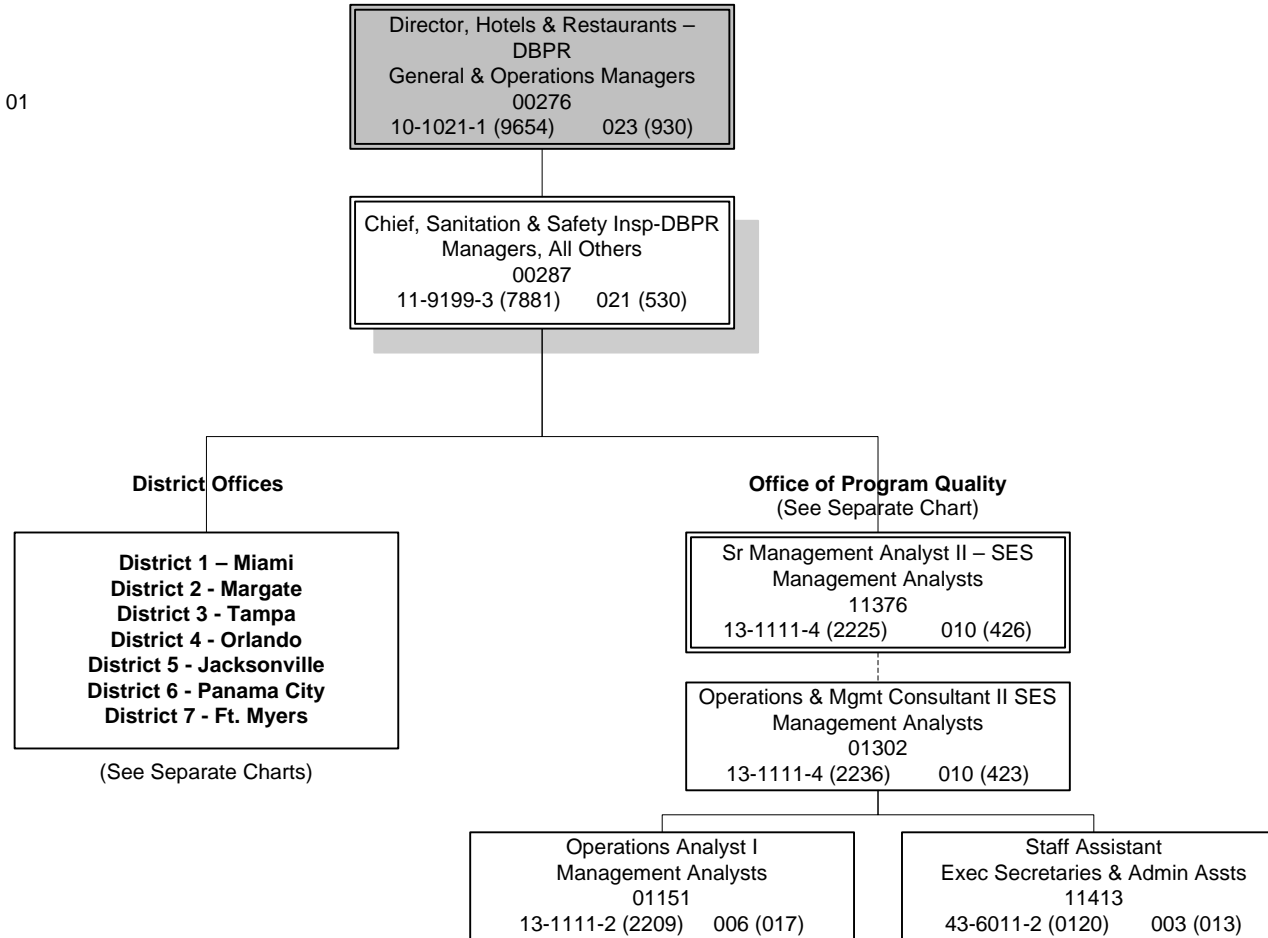
**Division of Hotels & Restaurants
 Bureau of Field Services**



Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Bureau of Sanitation & Safety 02
 District 1 - Miami 02 02
 District 2 - Margate 02 03
 District 3 - Tampa 02 04
 District 4 - Orlando 02 05
 District 5 - Jacksonville 02 06
 District 6 - Panama City 02 07
 District 7 - Ft. Myers 02 08
 Office of Program Quality/Plan Review 02 09 & 01

Current: 6-30-2011
 Last Updated: 11-2-10

Division of Hotels & Restaurants Bureau of Sanitation & Safety

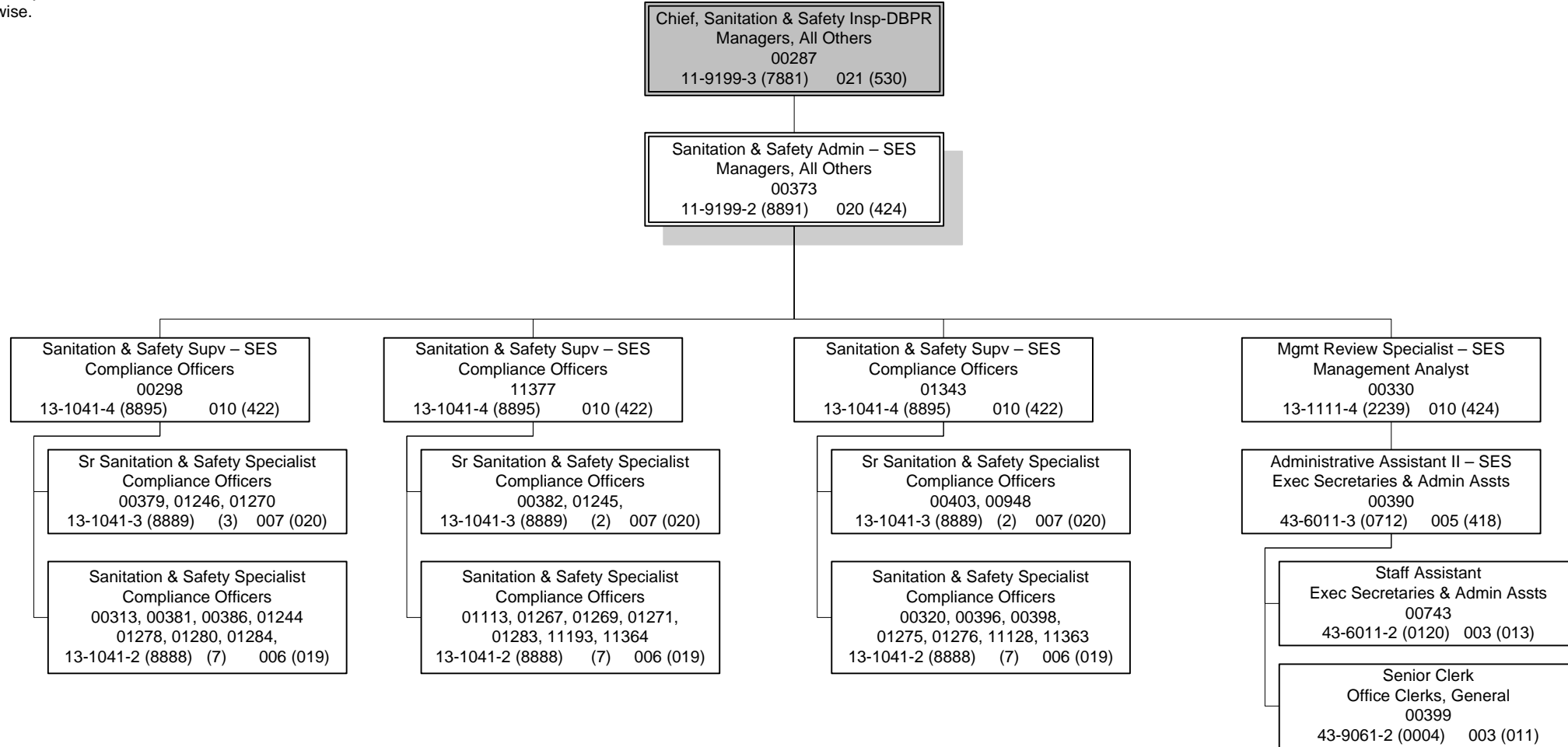


Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Sanitation & Safety Inspections 02
 District 1 - Miami 02

Current: 6-30-2011
 Last Updated: 11-2-10

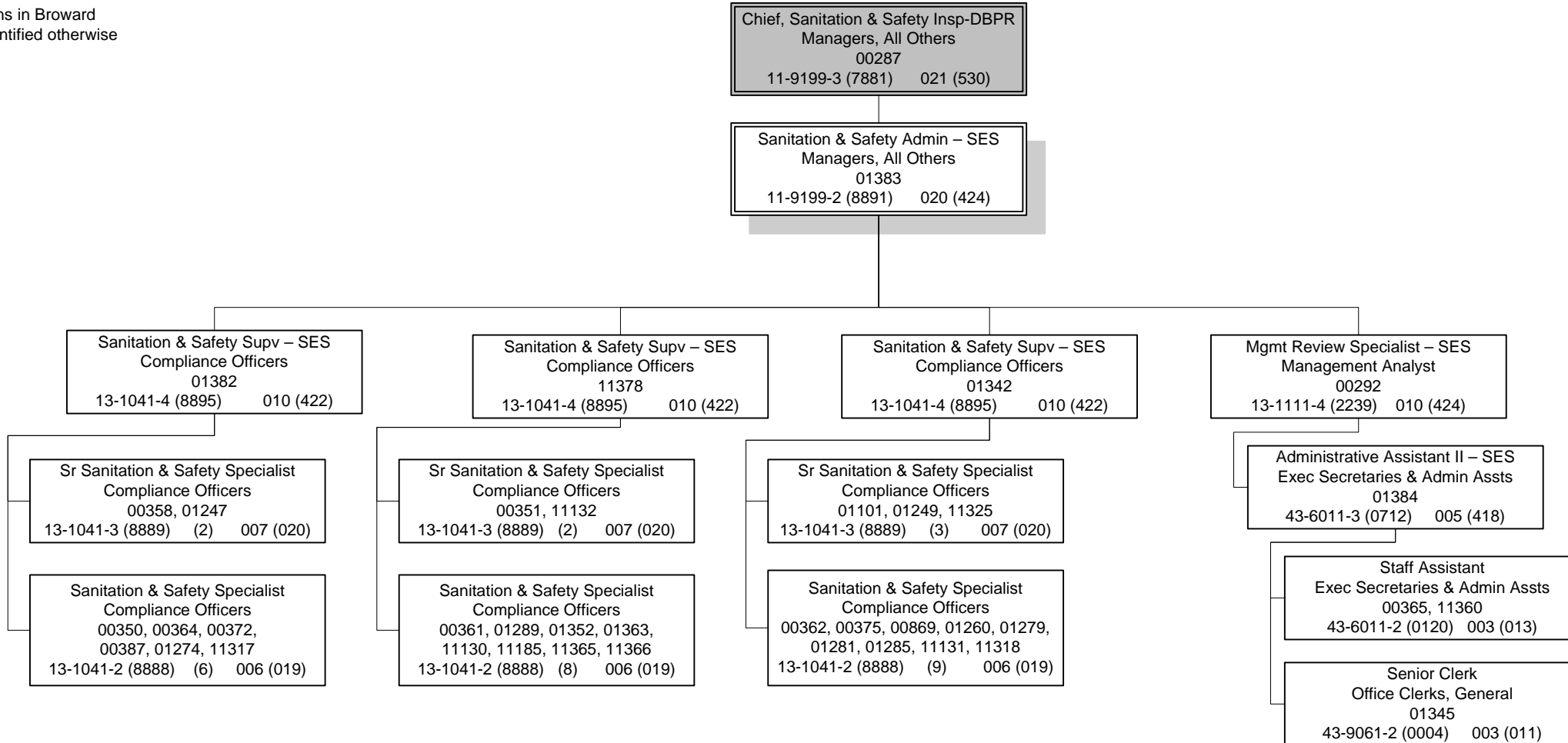
**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 1 – Miami**

All positions in Dade County
 unless identified otherwise.



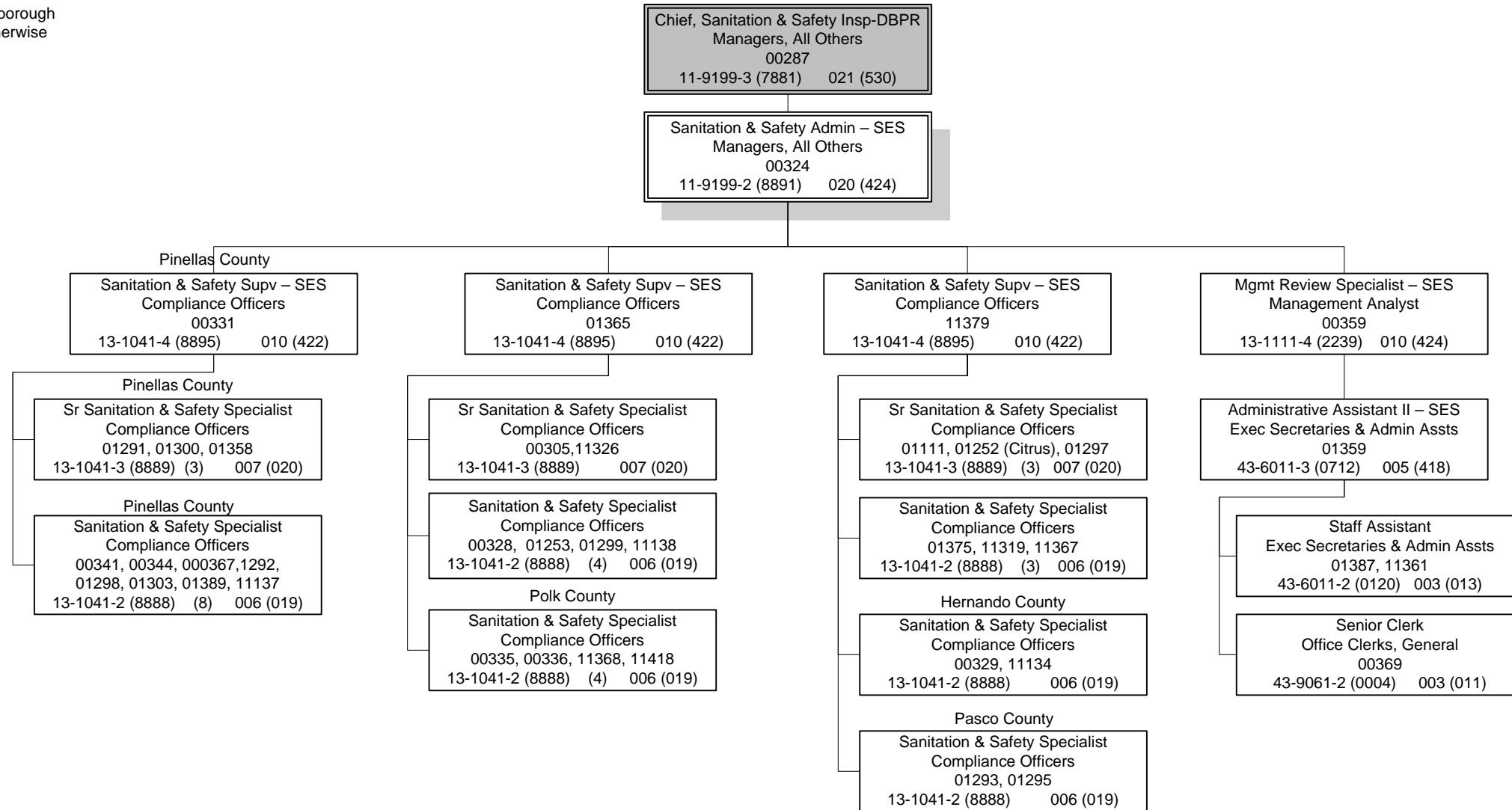
**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 2 - Margate**

All positions in Broward
 unless identified otherwise

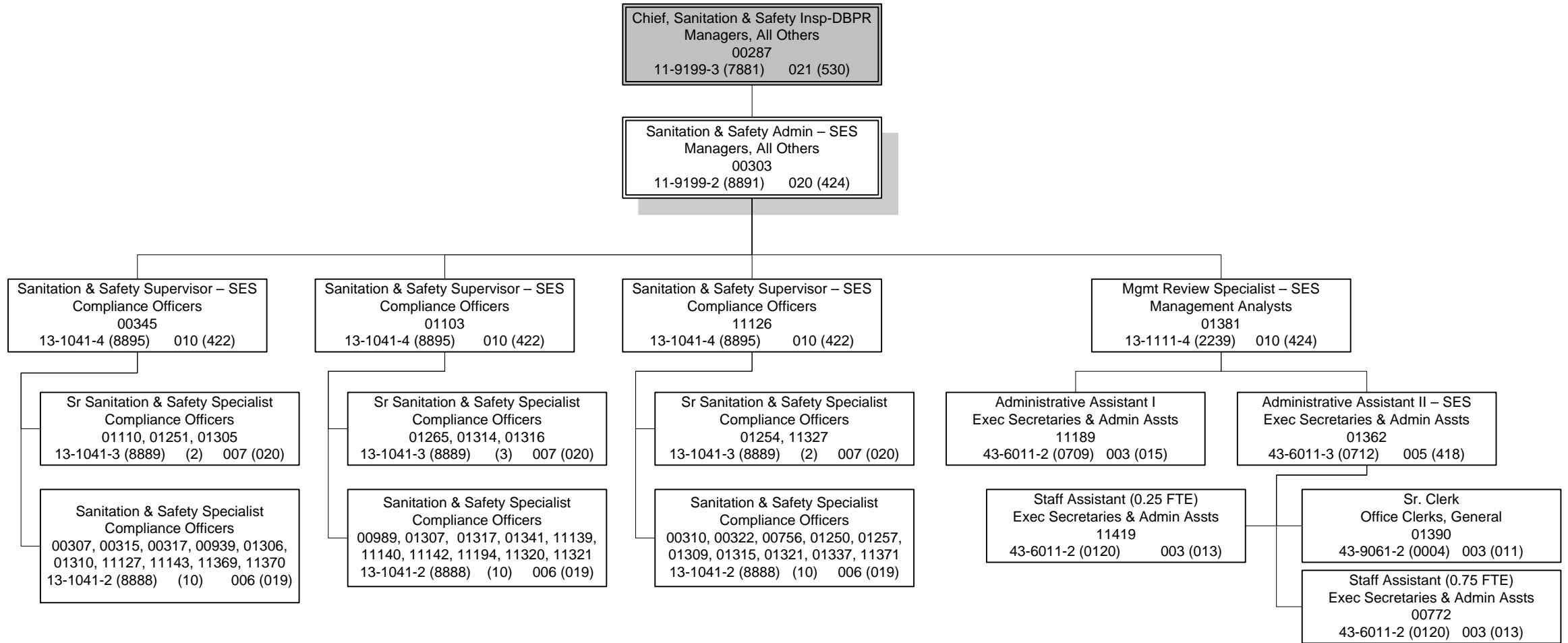


**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 3 - Tampa**

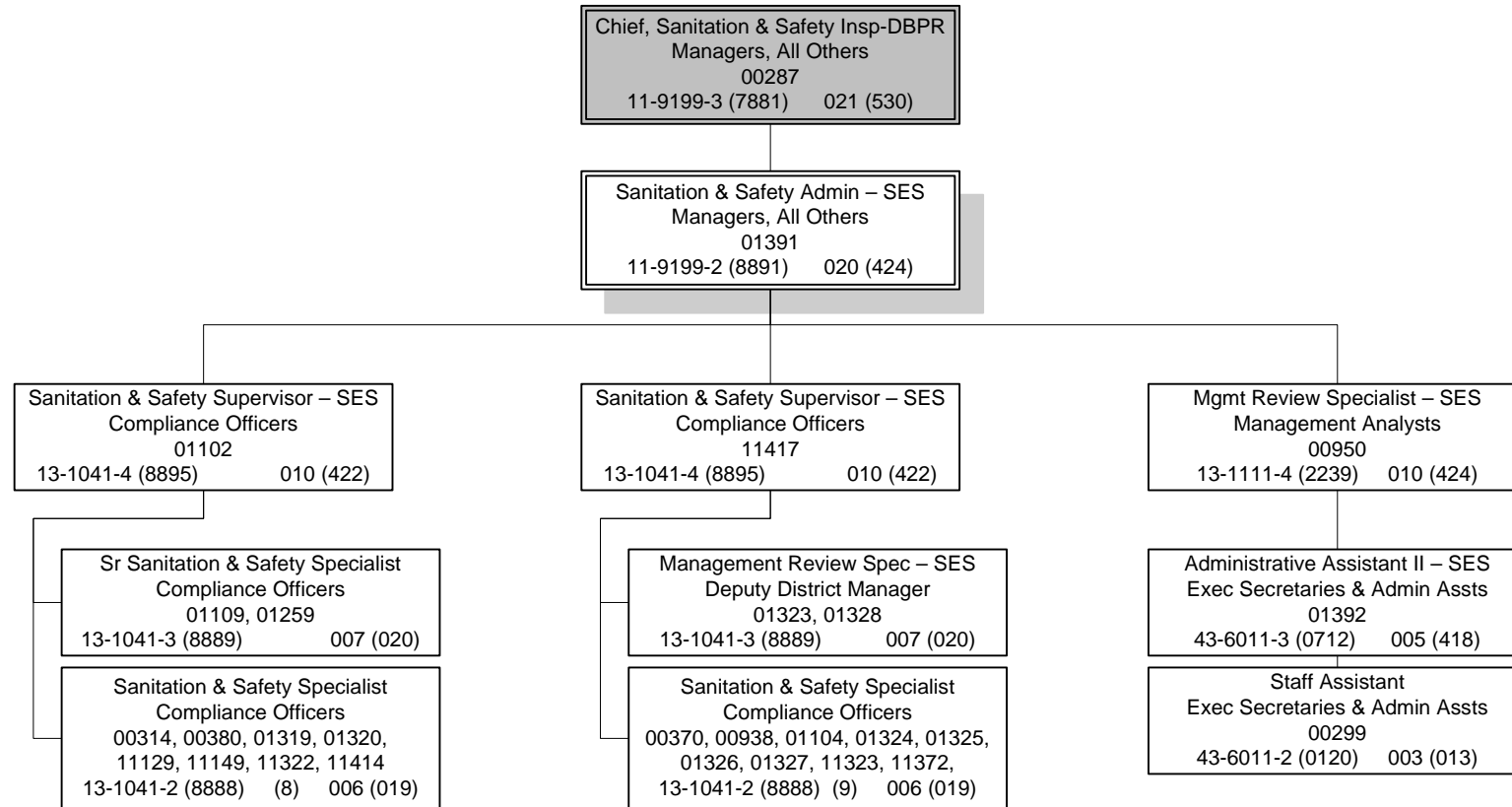
All positions in Hillsborough
 unless identified otherwise



**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 4 - Orlando**



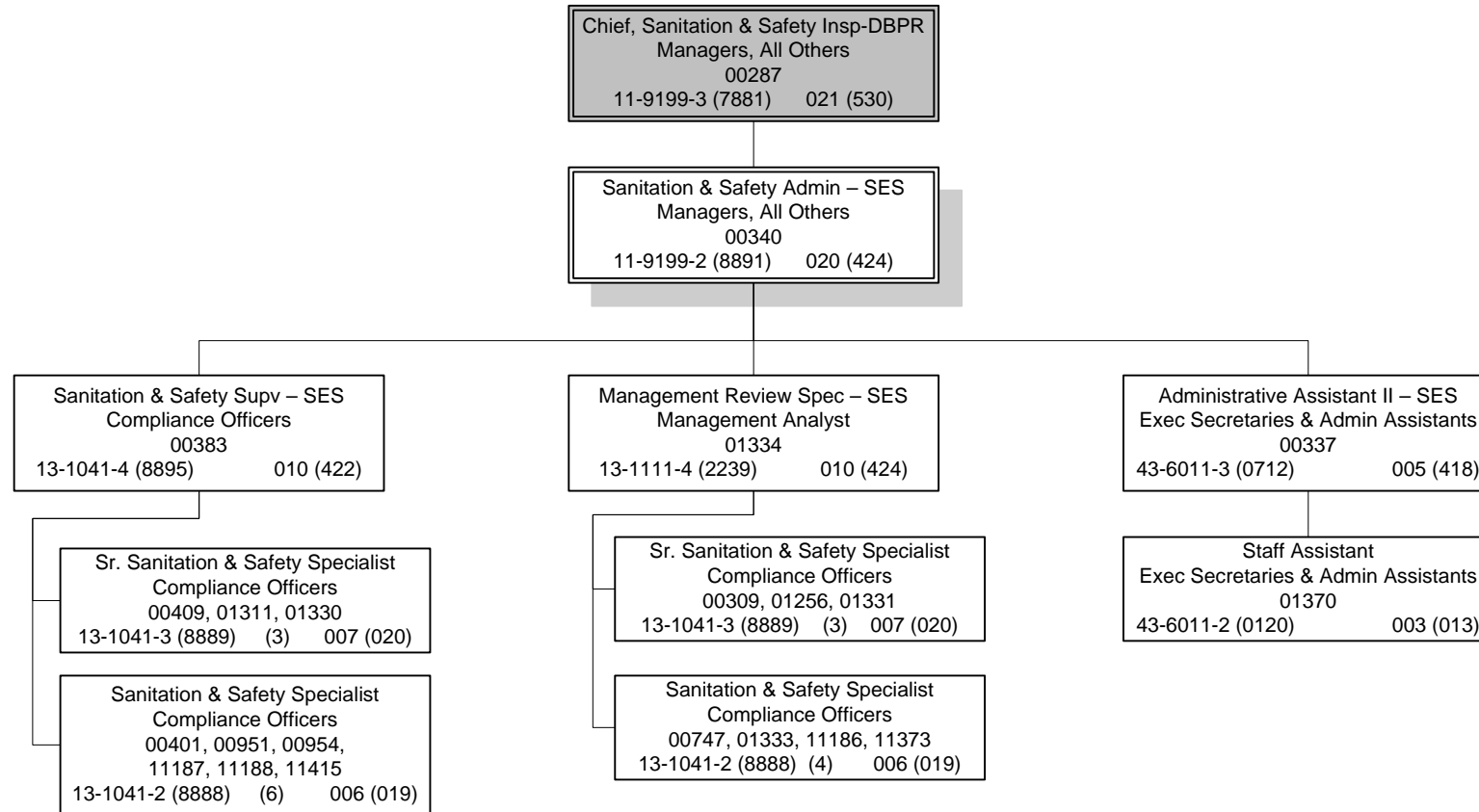
**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 5 - Jacksonville**



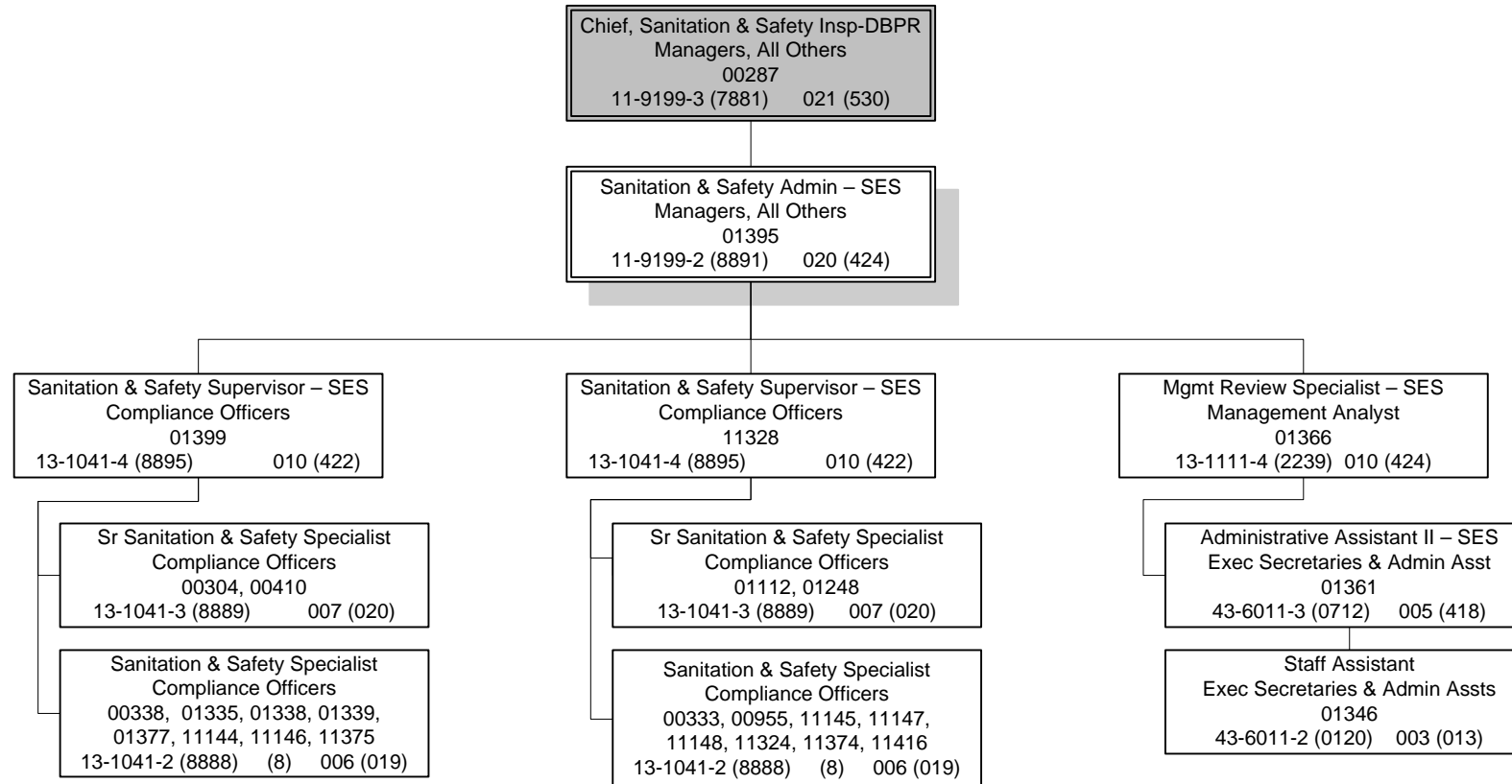
Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Sanitation & Safety Inspections 02
 District 6 – Panama City 07

**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 6 - Panama City**

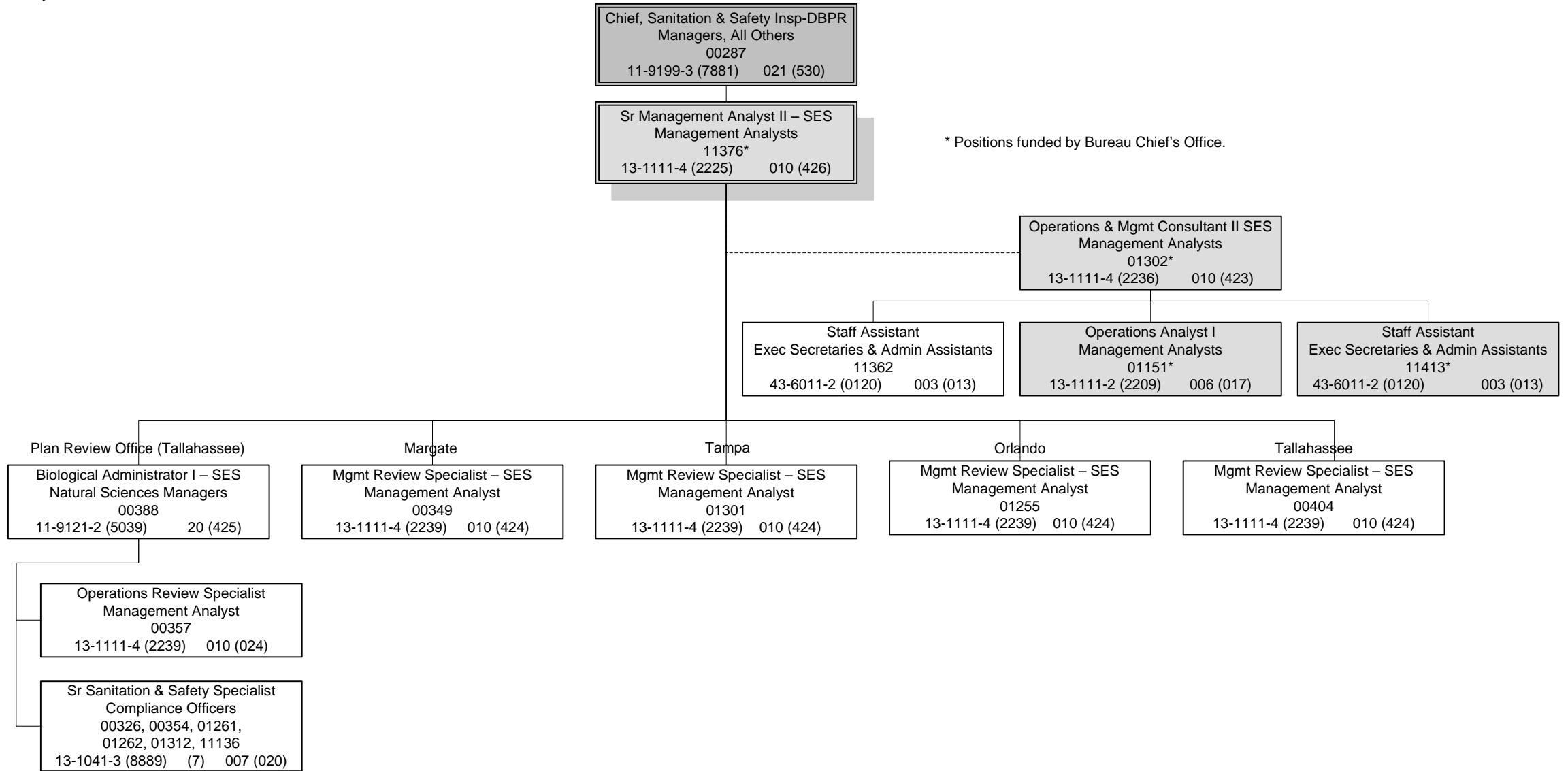
Current: 6-30-2011
 Last Updated: 11-2-10



**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 7 - Ft. Myers**



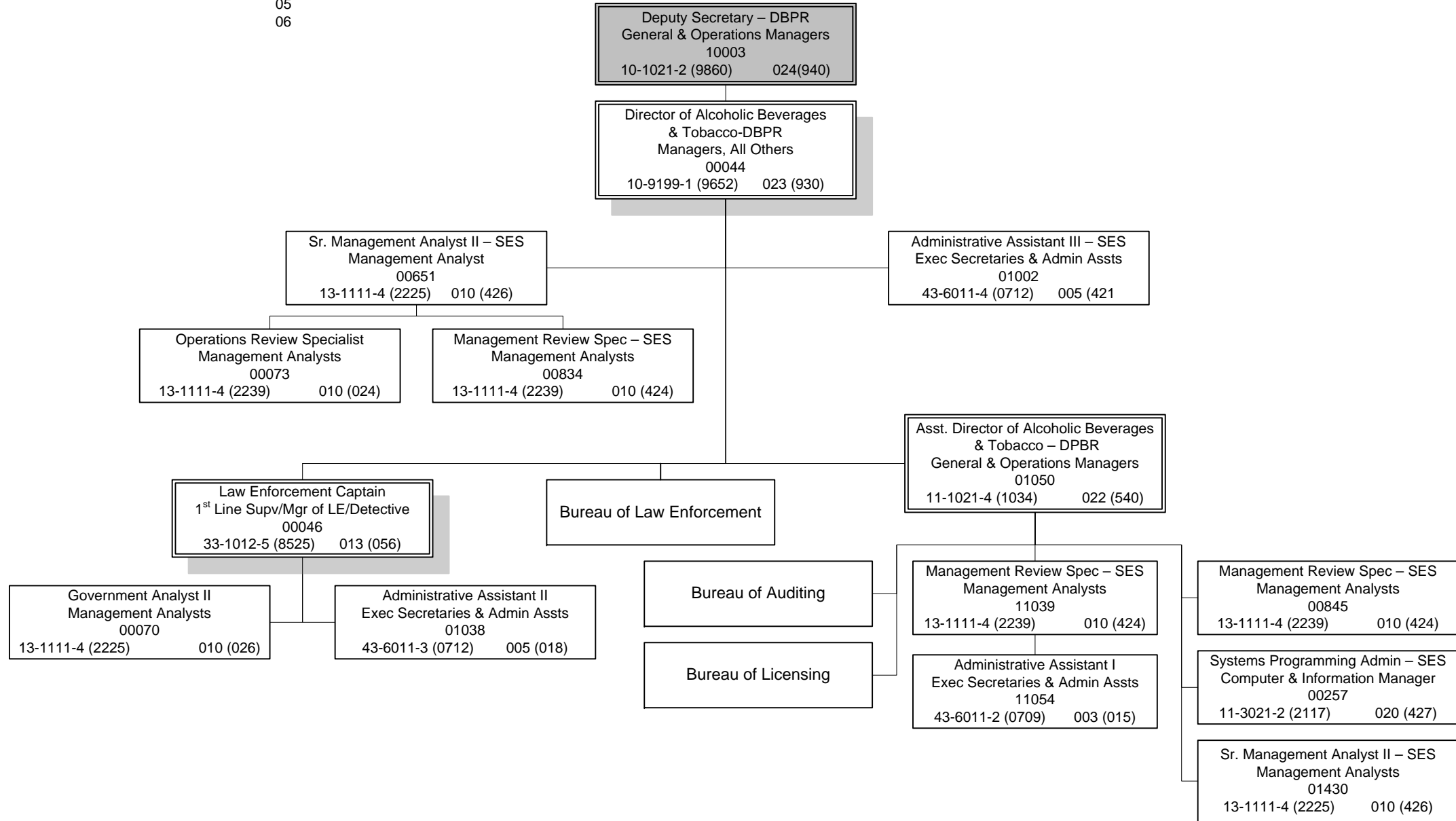
**Division of Hotels & Restaurants
 Office of Program Quality**



Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Director's Office 01
 Auditing/Field Operations 04
 Licensing 05
 Law Enforcement 06

Department of Business & Professional Regulation
Division of Alcoholic Beverages & Tobacco
Director's Office

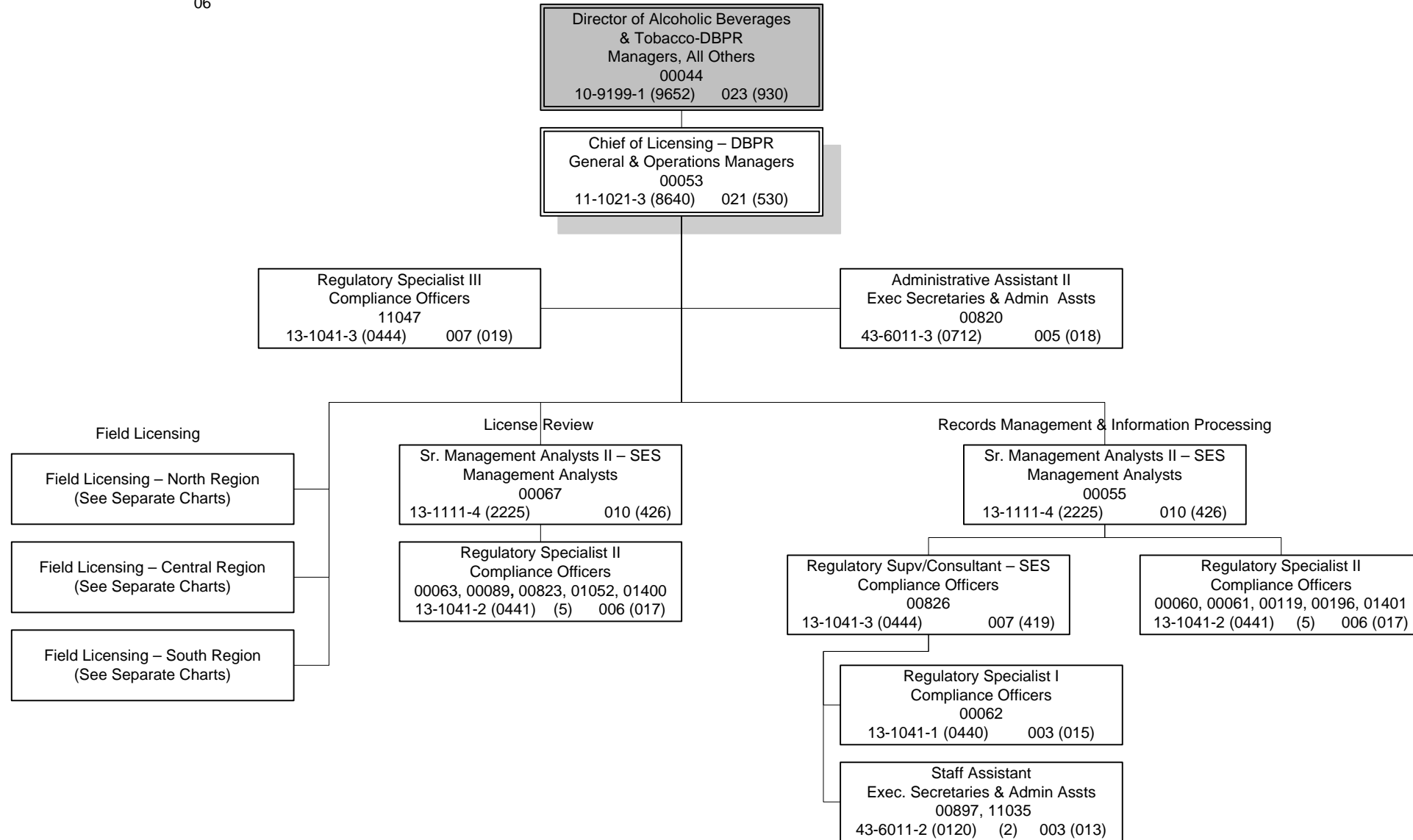
Current: 6-23-11
 Last Updated: 6-29-11



Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Director's Office 01
 Auditing/Field Operations 04
 Licensing 05
 Law Enforcement 06

Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Chief's Office

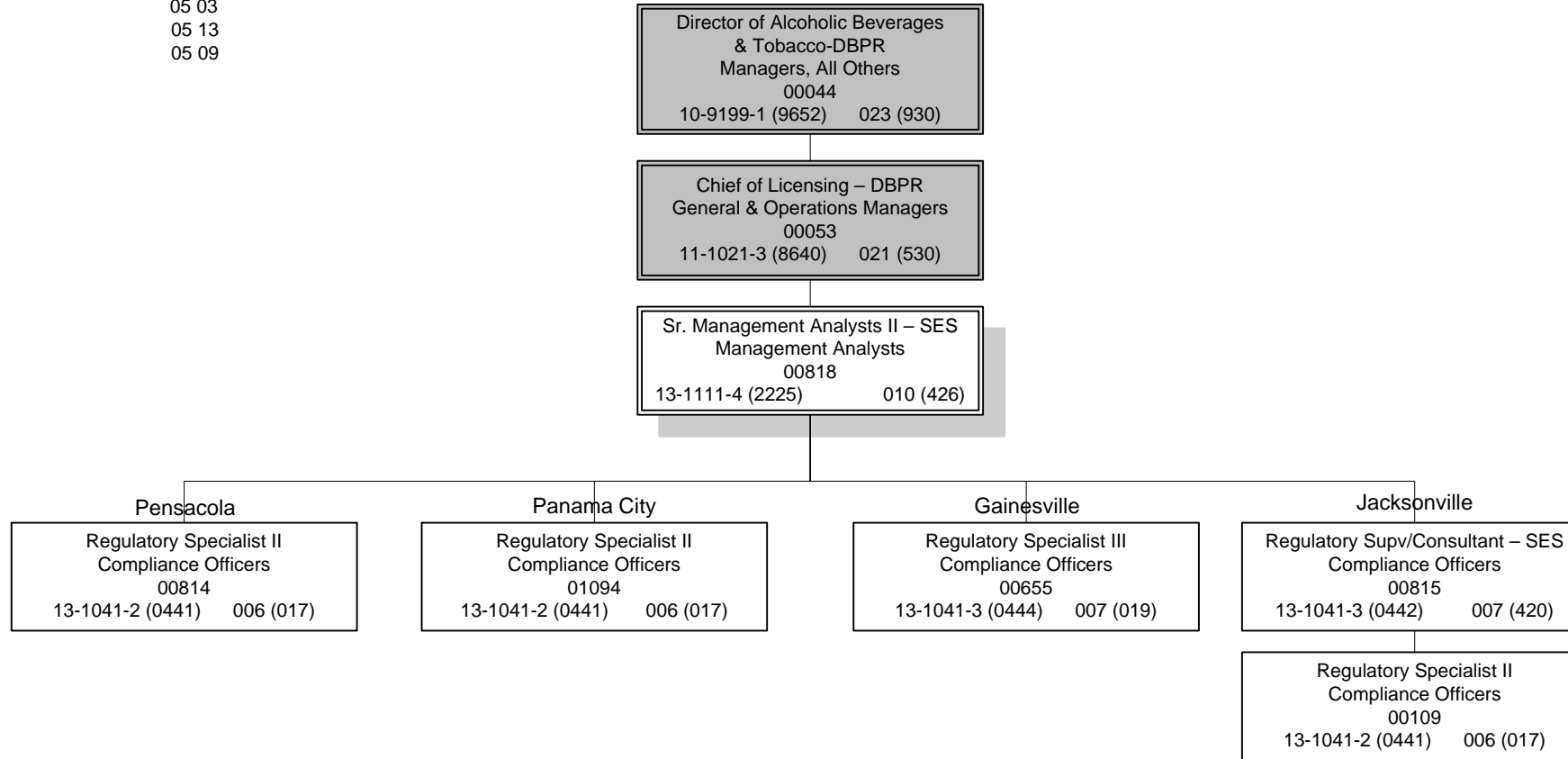
Current: 6-23-11
 Last Updated: 6-29-11



Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing North:
 Pensacola 05 01
 Tallahassee 05 02
 Jacksonville 05 03
 Gainesville 05 13
 Panama City 05 09

Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Field Licensing - North Region

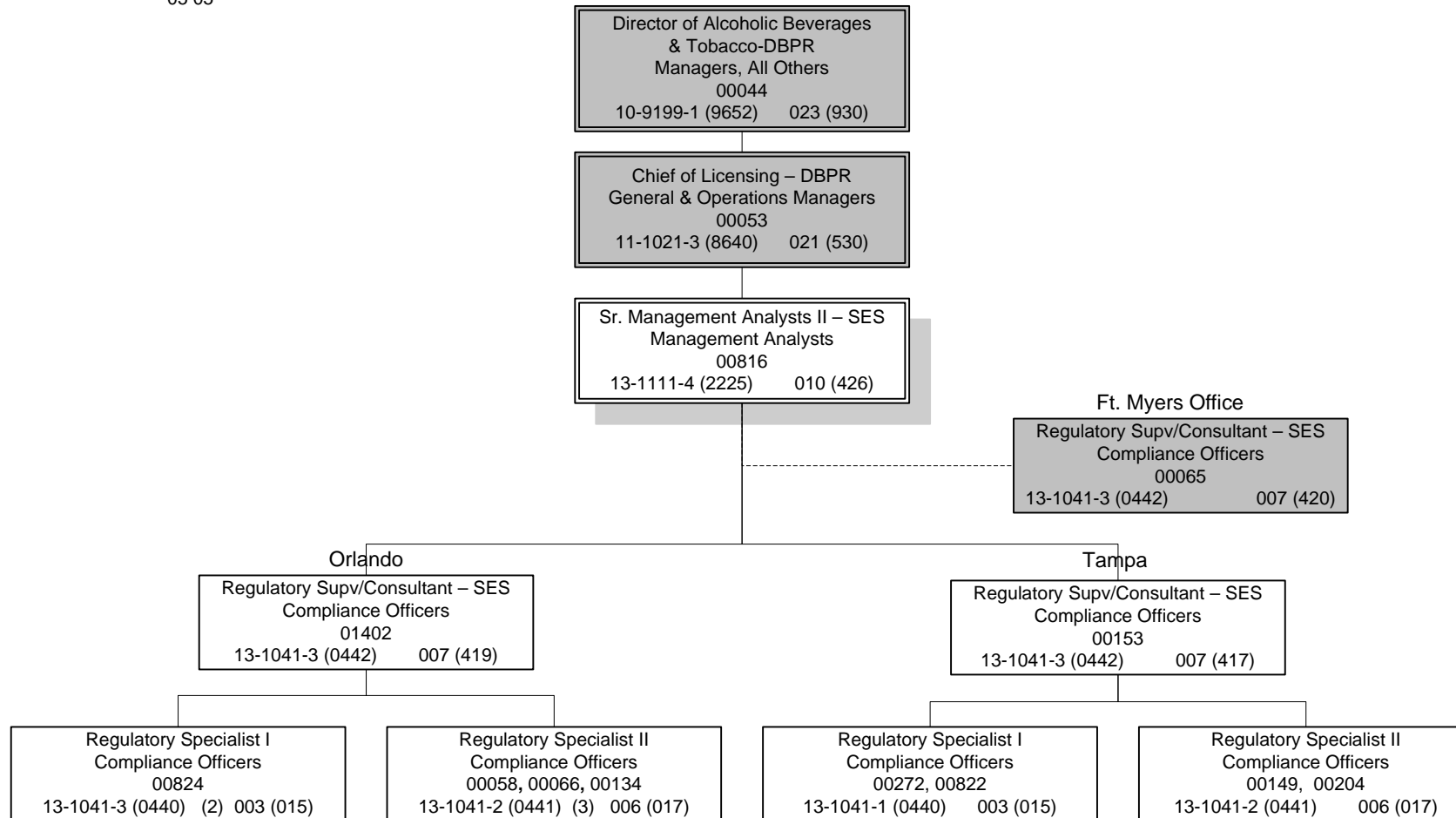
Current: 6-23-11
 Last Updated: 6-29-11



Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing: 05 04
 Tampa 05 05
 Orlando

Division of Alcoholic Beverages & Tobacco Bureau of Licensing Field Licensing – Central Region

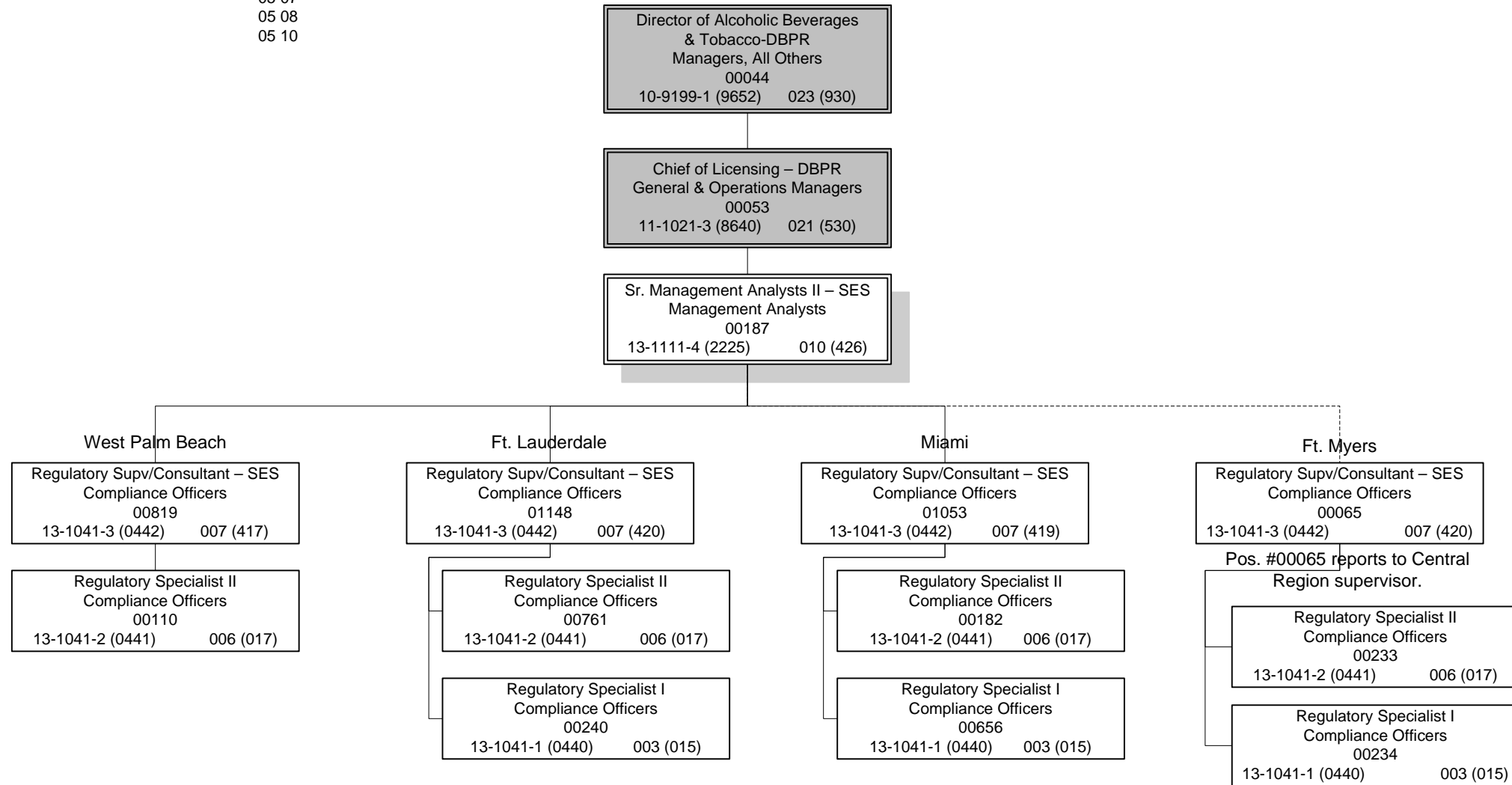
Current: 6-23-11
 Last Updated: 6-29-11



Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing:
 West Palm Beach 05 06
 Margate 05 07
 Miami 05 08
 Ft. Myers 05 10

Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Field Licensing – South Region

Current: 6-23-11
 Last Updated: 6-29-11



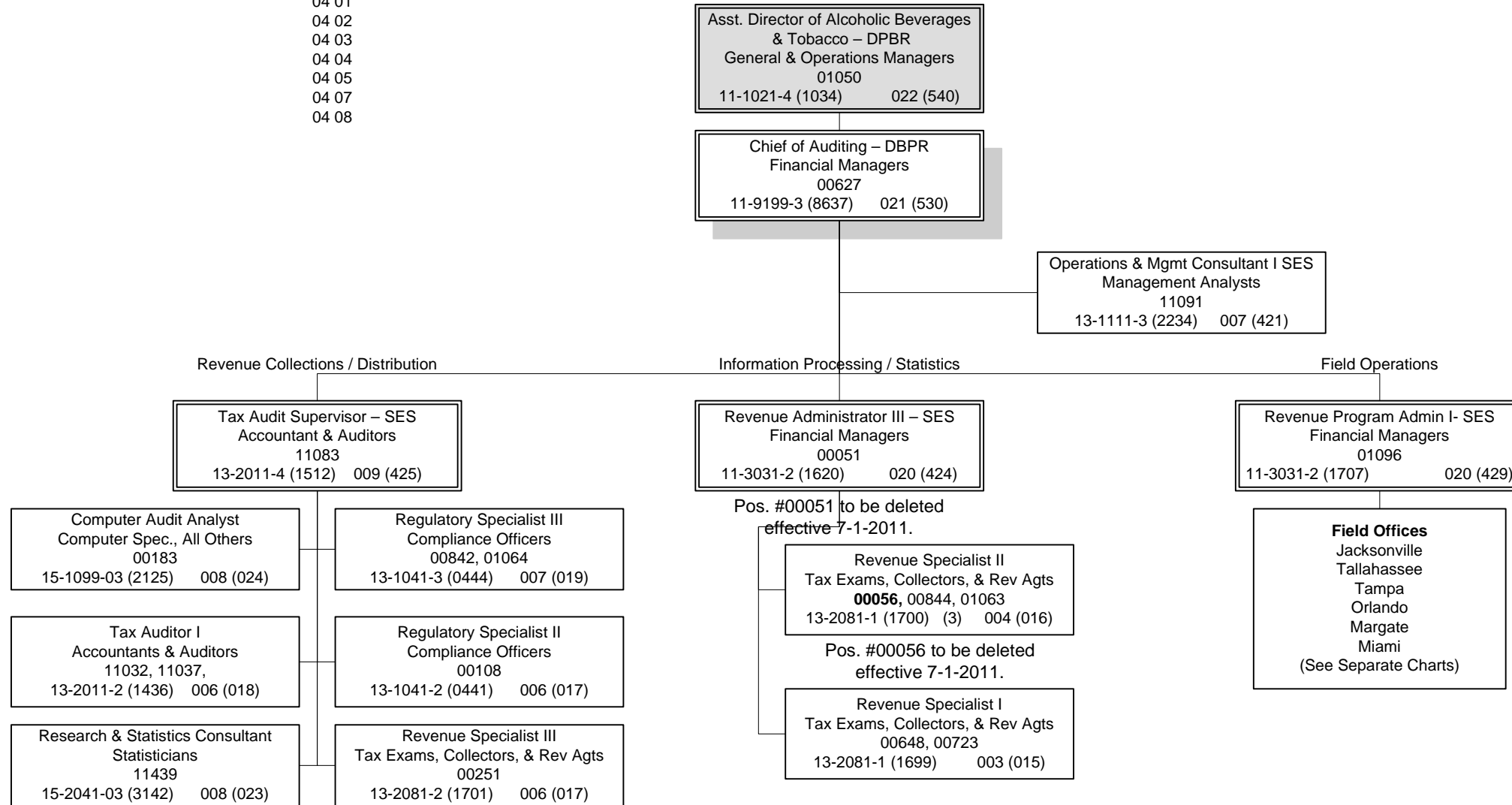
Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco

Bureau of Auditing

Chief's Office

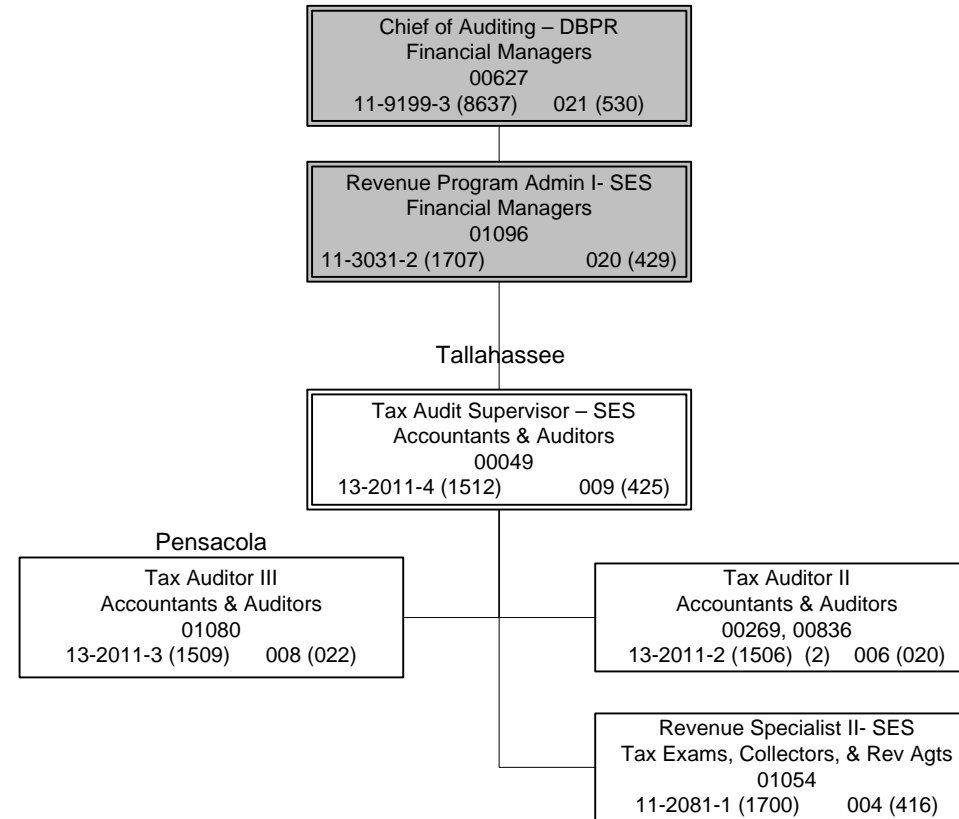
Current: 6-30-11
 Last Updated: 6-30-11



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Current: 6-30-11
 Last Updated: 6-30-11

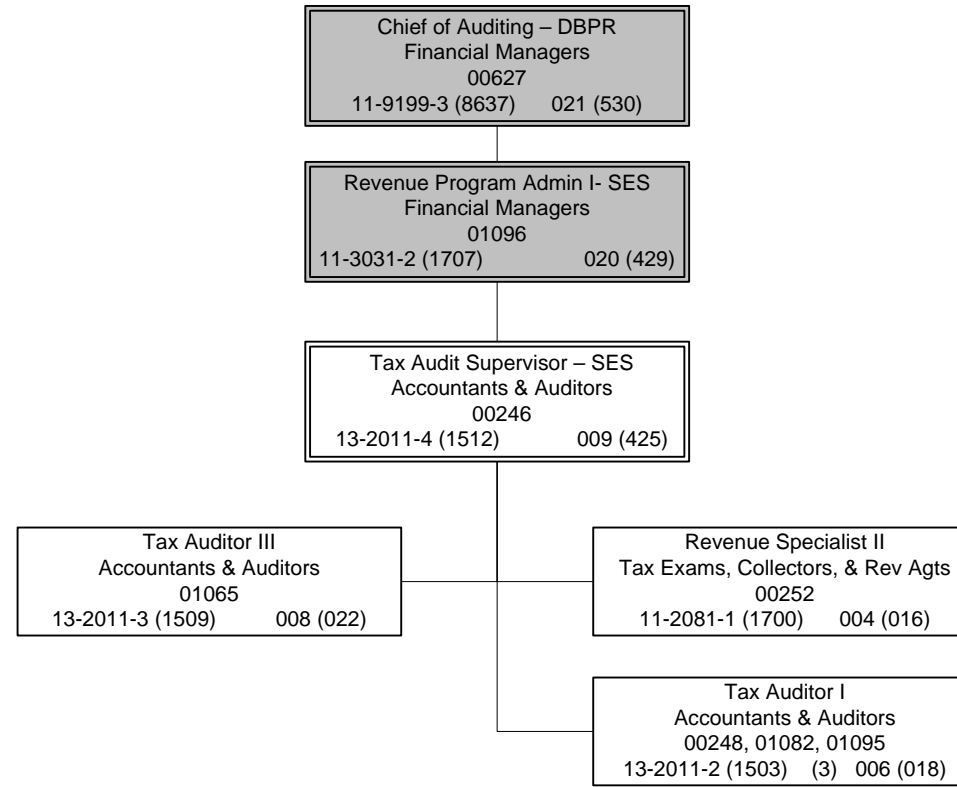
Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Pensacola and Tallahassee Field Offices



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Jacksonville Field Office

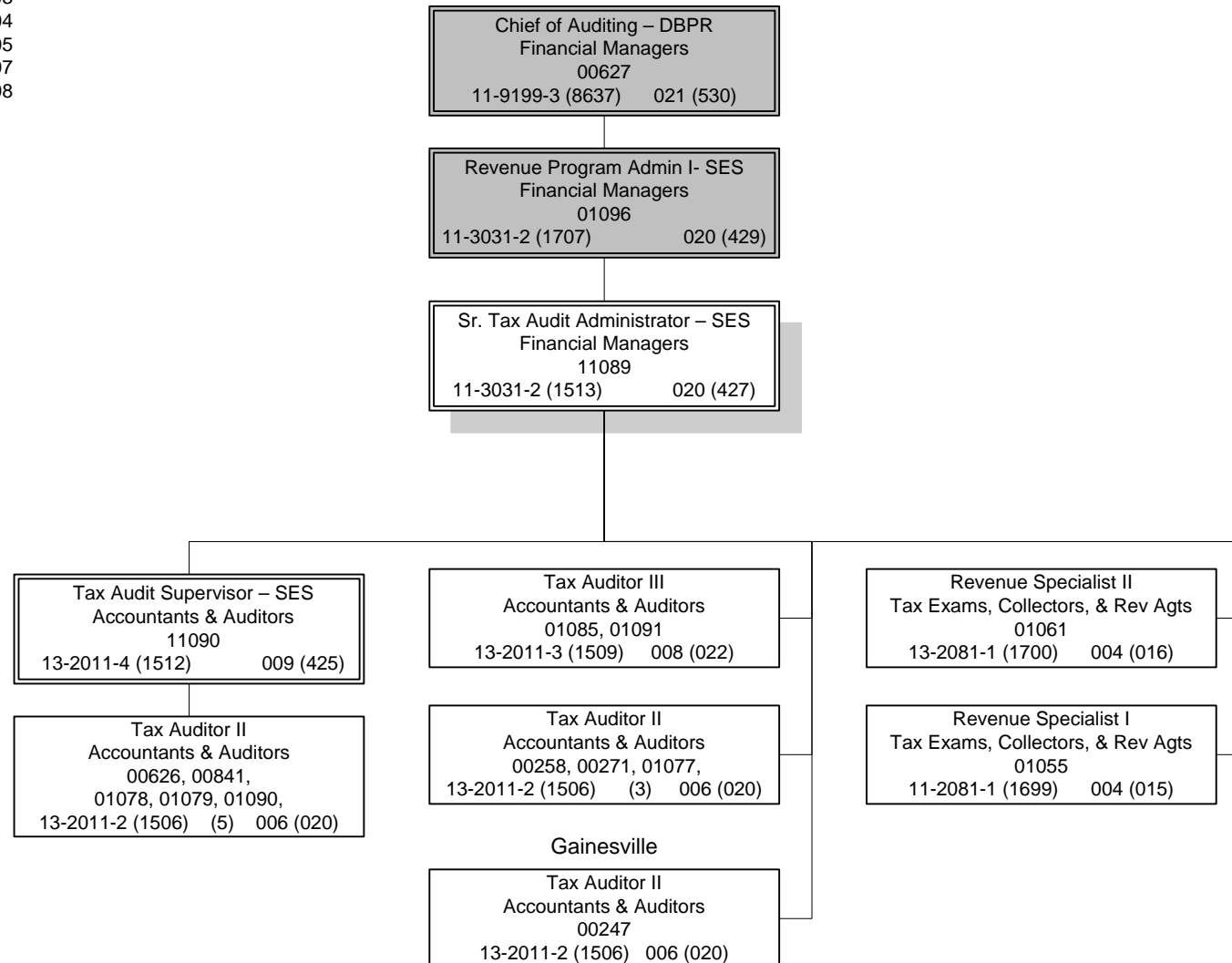
Current: 6-30-11
 Last Updated: 6-30-11



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco Bureau of Auditing Tampa Field Office

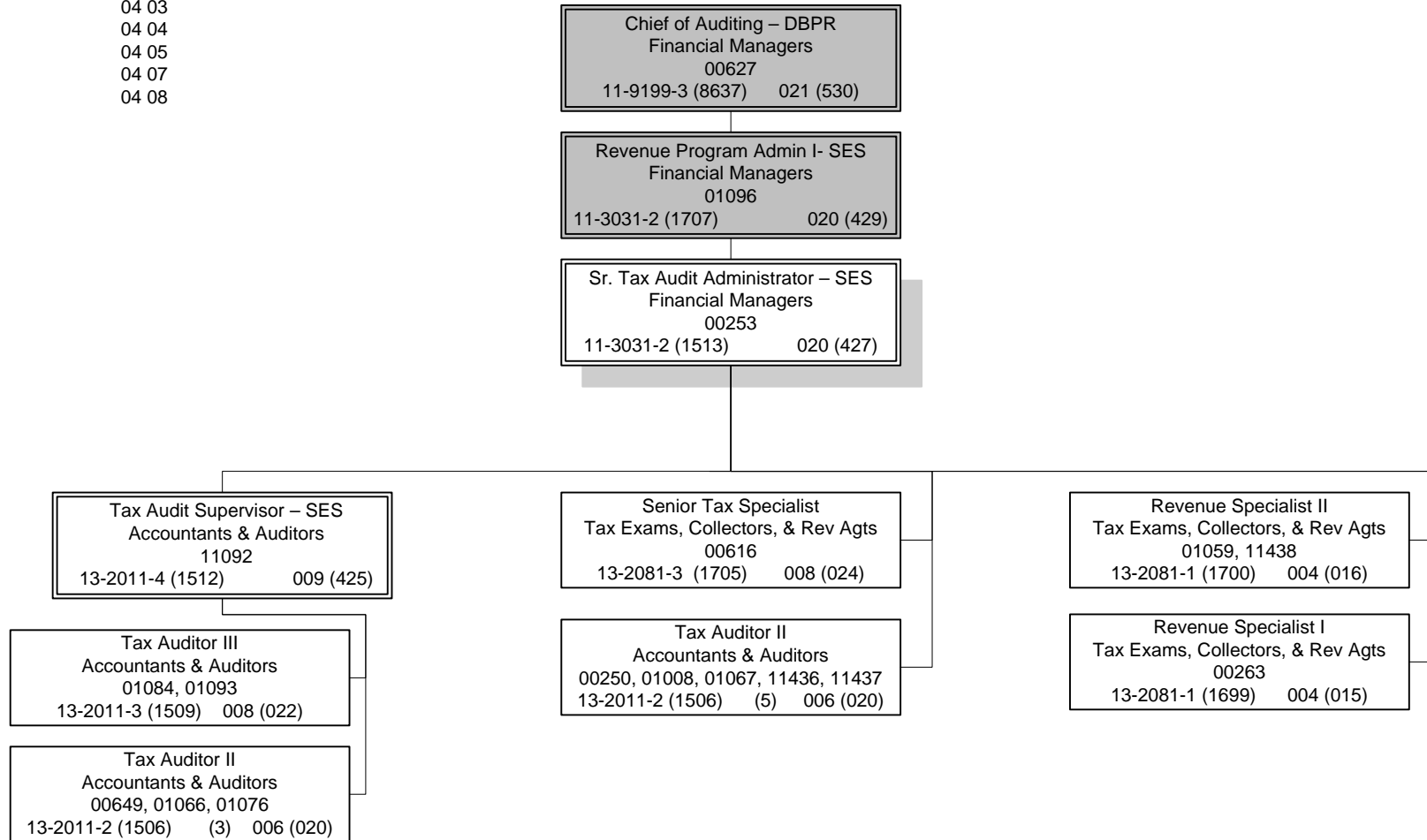
Current: 6-30-11
 Last Updated: 6-30-11



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Orlando Field Office

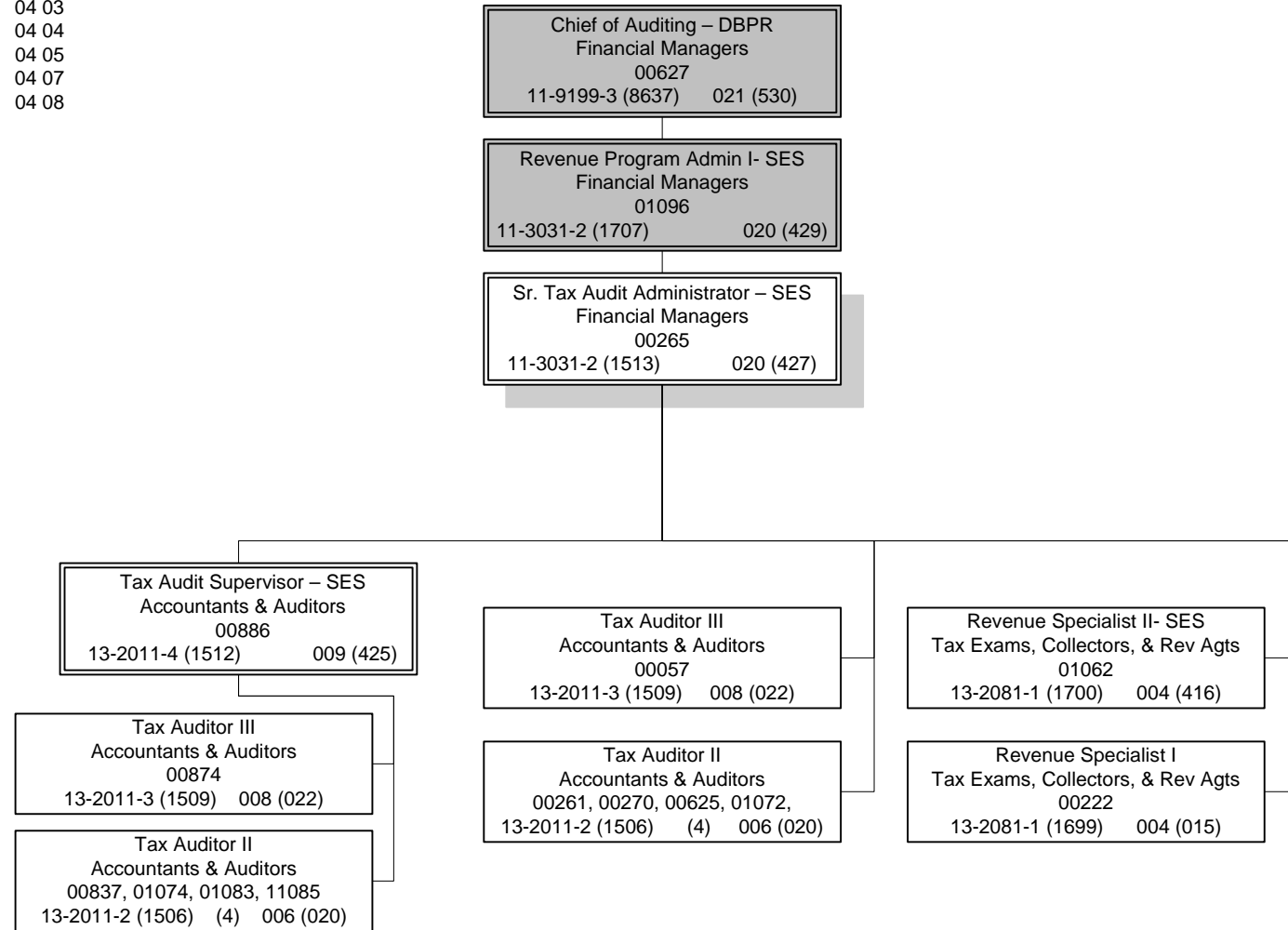
Current: 6-30-11
 Last Updated: 6-30-11



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Margate Field Office
(Includes West Palm Beach)

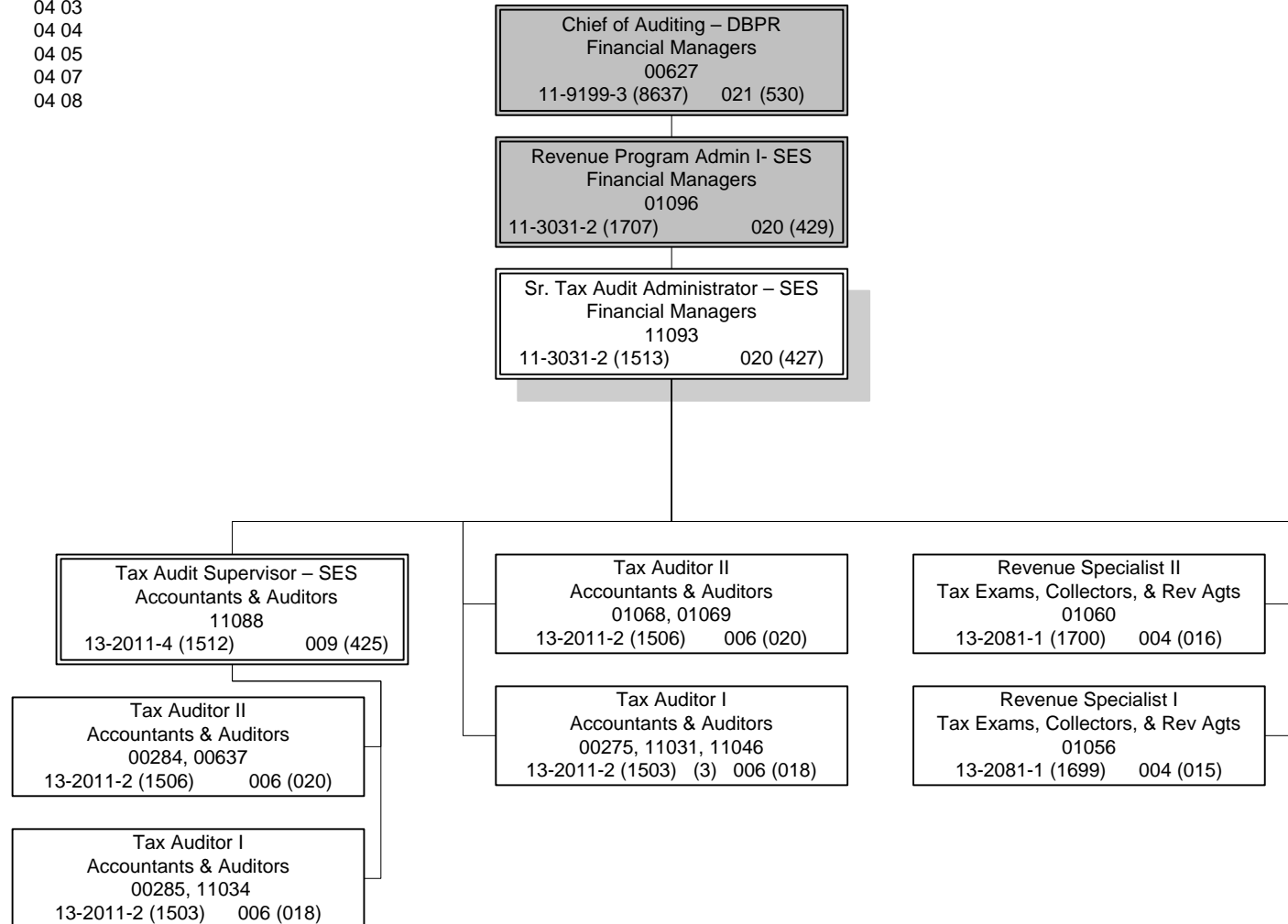
Current: 6-30-11
 Last Updated: 6-30-11



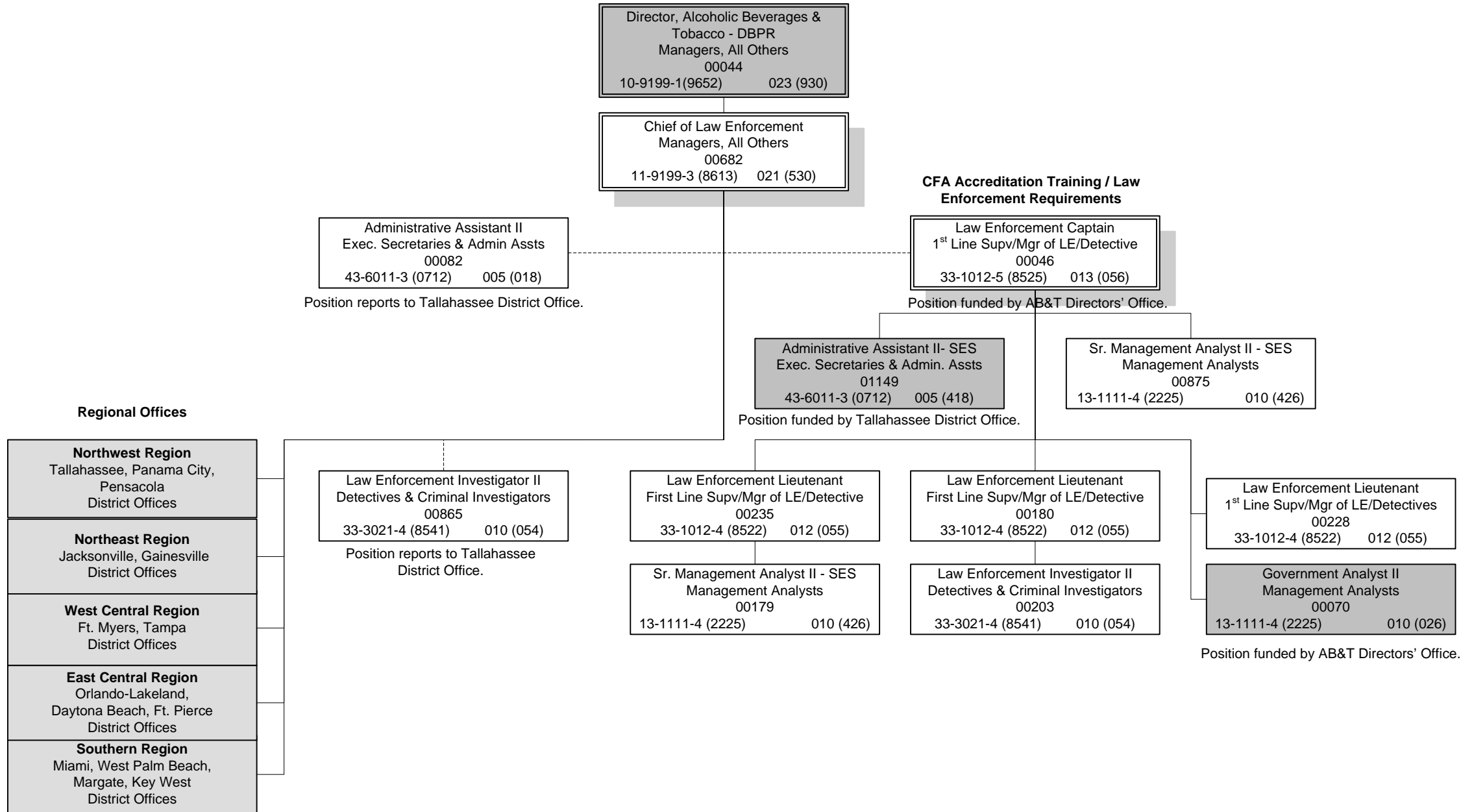
Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Miami Field Office

Current: 6-30-11
 Last Updated: 6-30-11

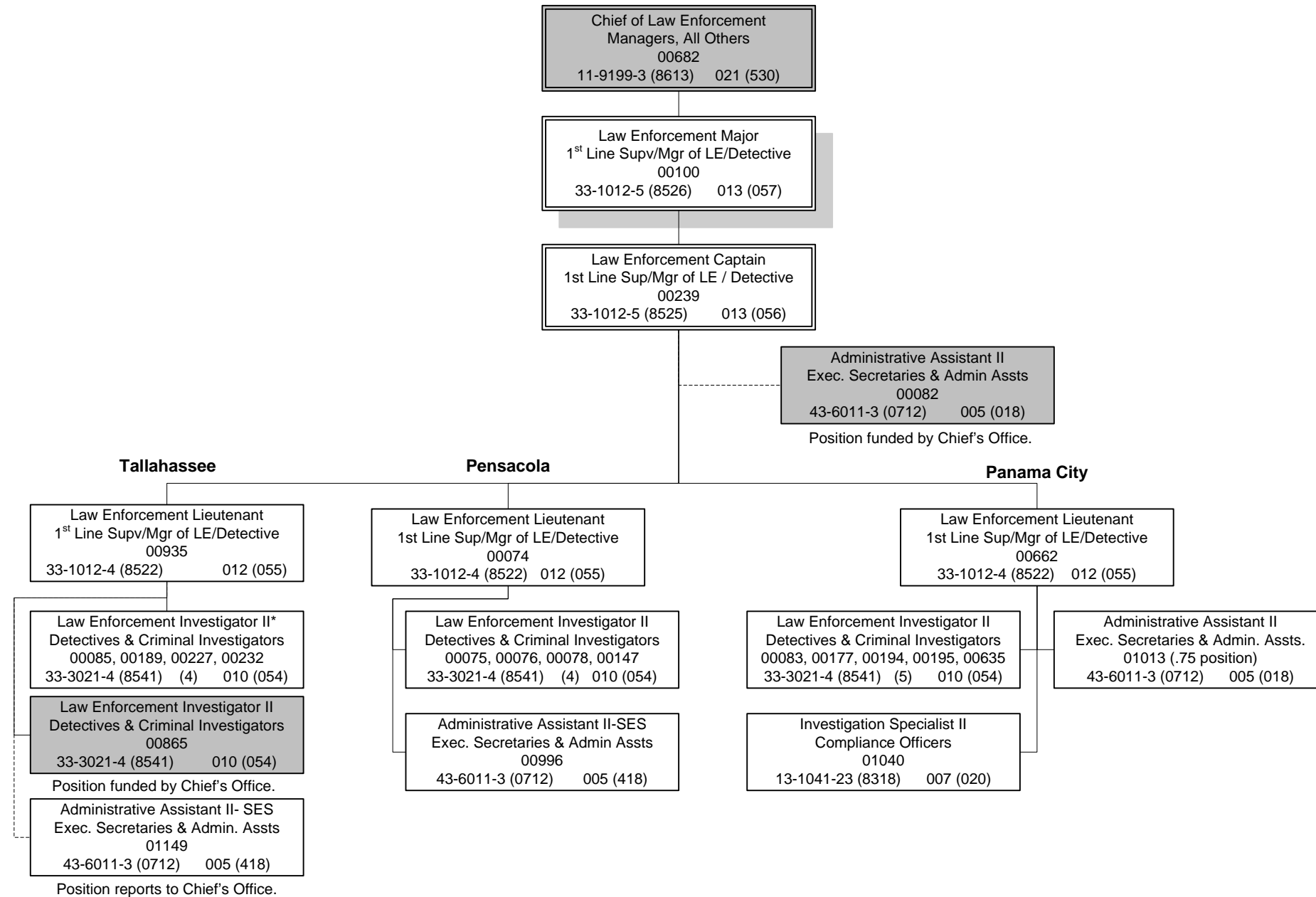


Division of Alcoholic Beverages & Tobacco Bureau of Law Enforcement - Chief's Office

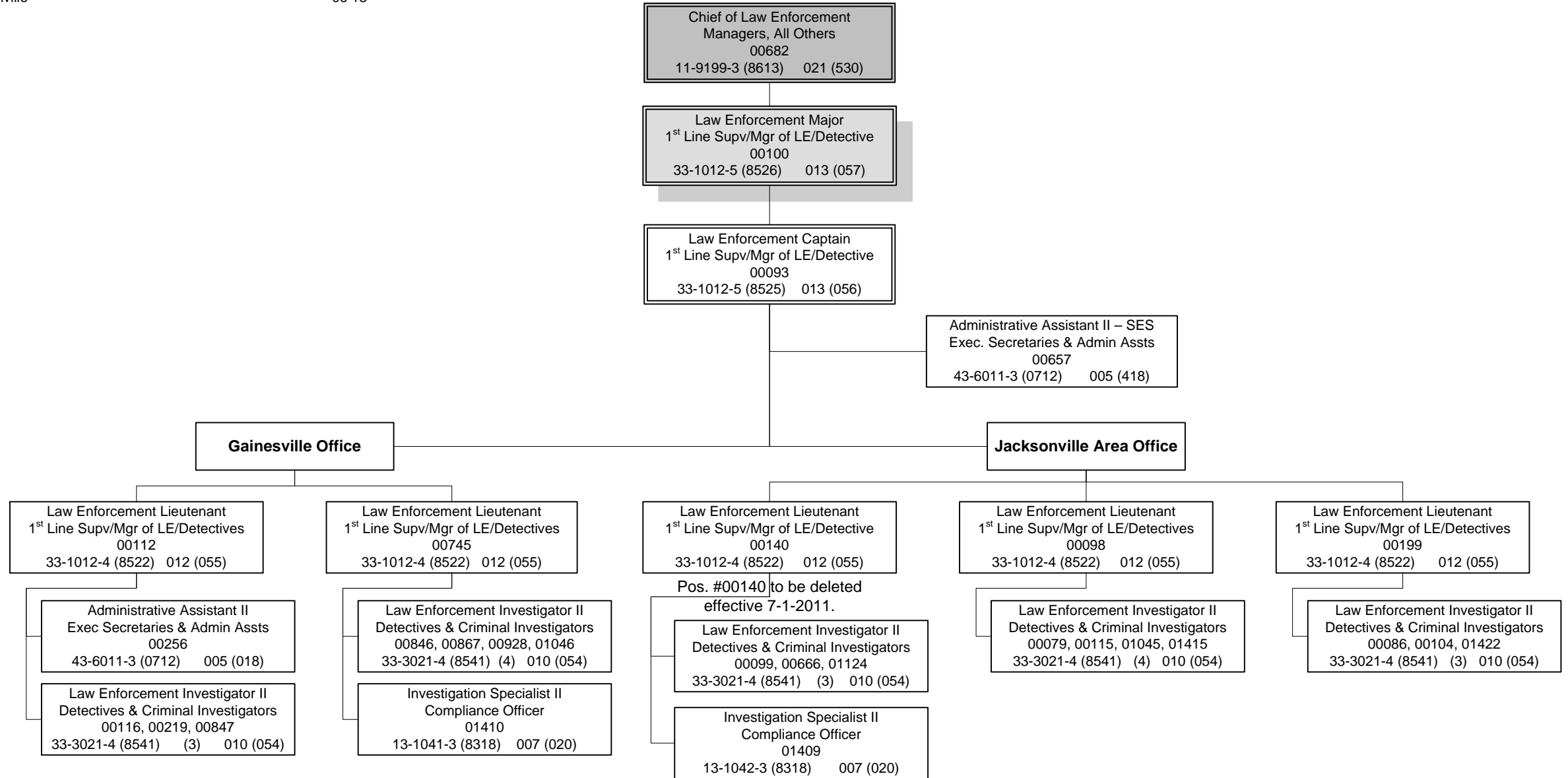


See Separate Charts

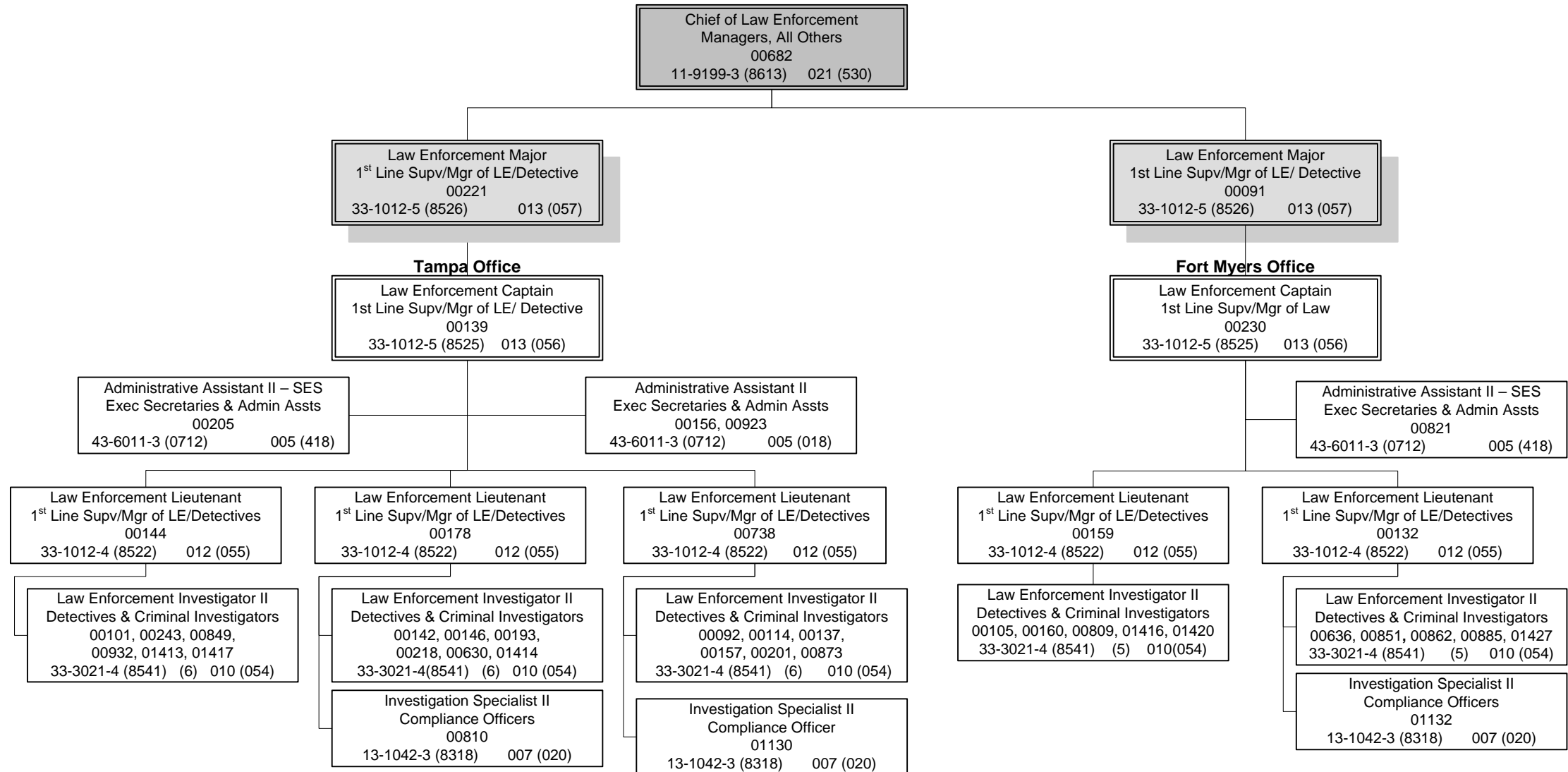
Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Northwest Region
Tallahassee, Pensacola & Panama City District Offices



Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Northeast Region
Jacksonville & Gainesville District Offices



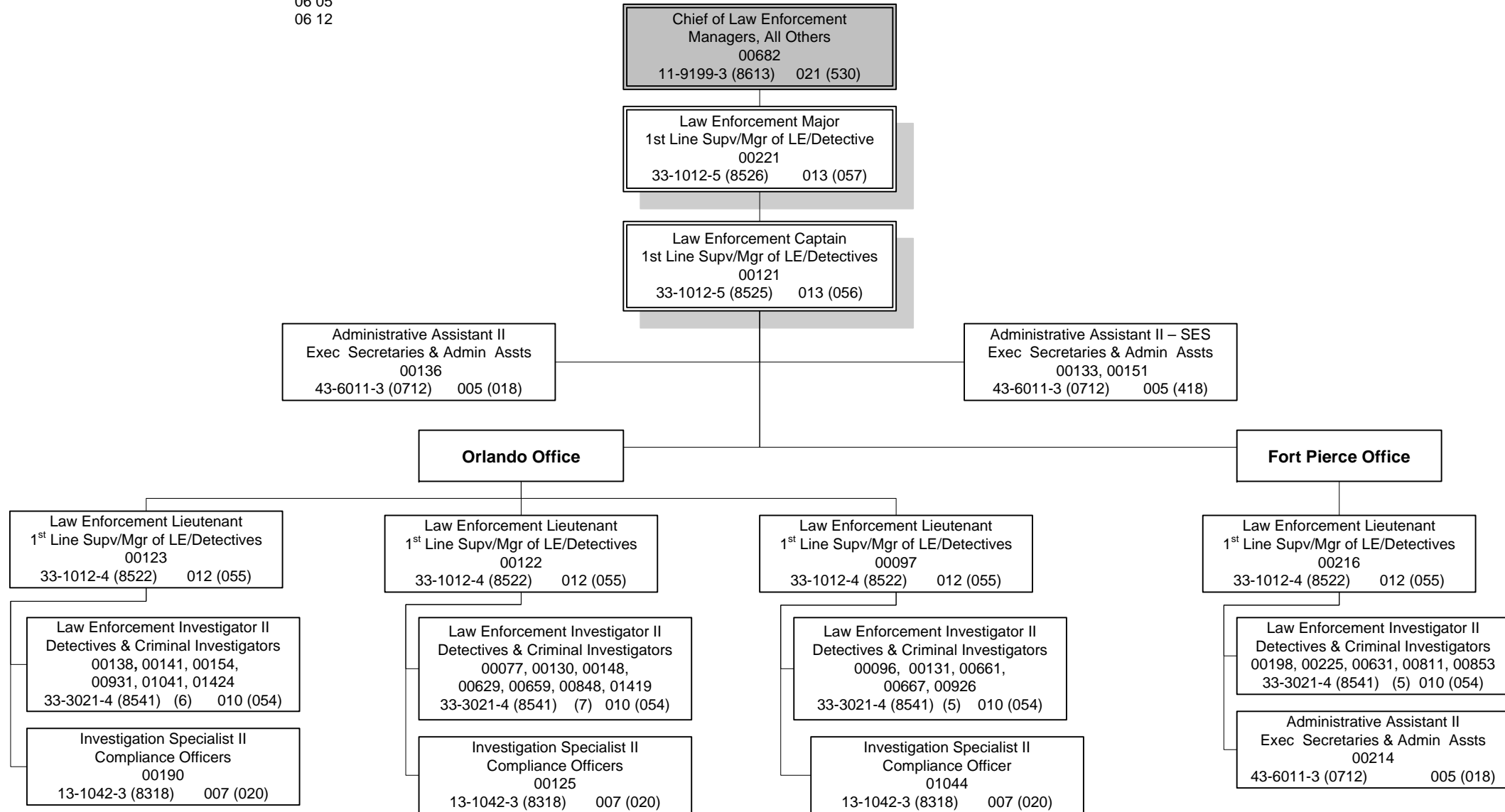
Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement – West Central Region
Tampa & Fort Myers District Offices



Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Law Enforcement 06
 East Central Region:
 Orlando 06 05
 Fort Pierce 06 12

Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement – East Central Region
Orlando & Fort Pierce District Offices

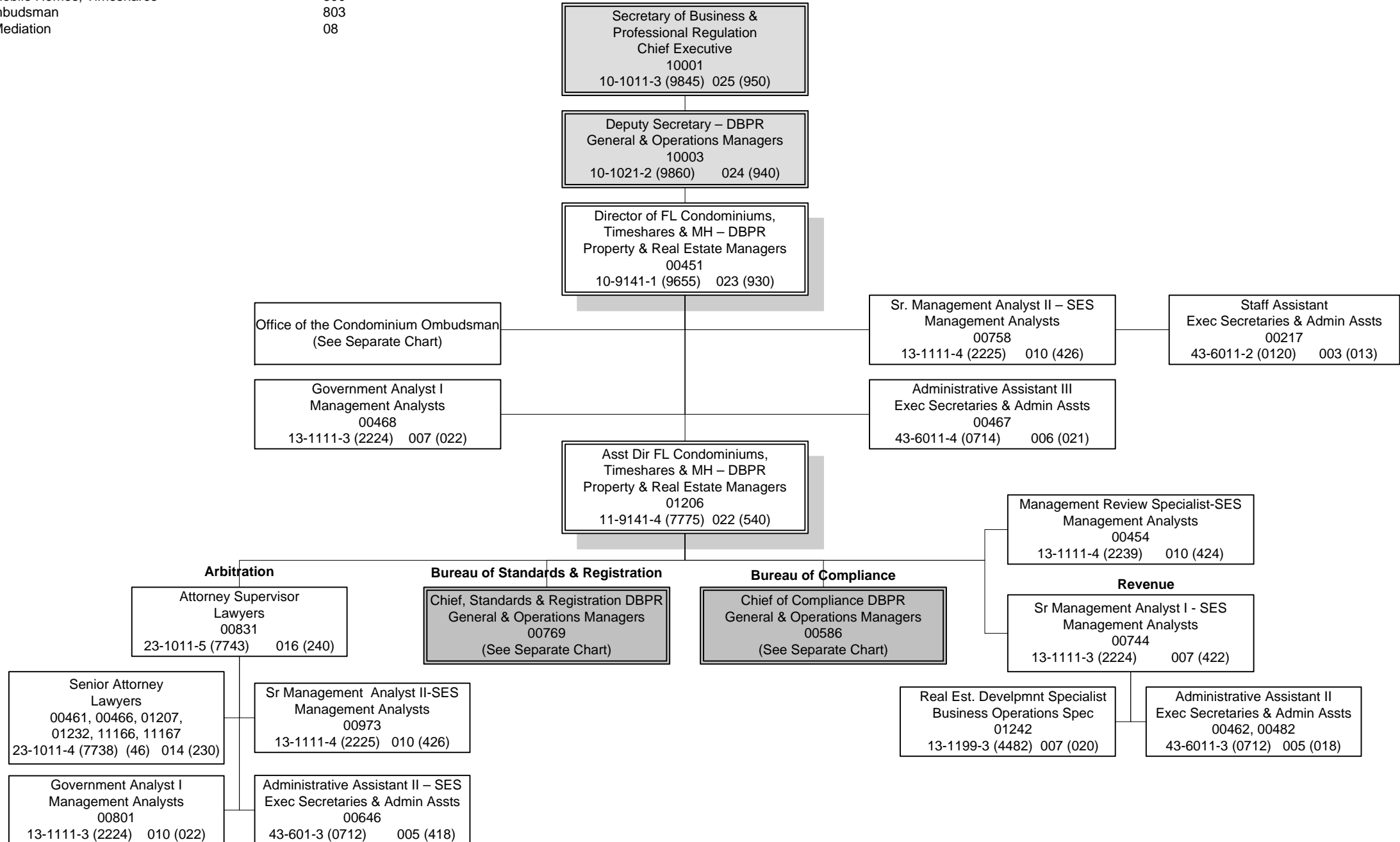
Current: 6-23-11
 Last Updated: 6-29-11



Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Division of Florida Condominiums, Timeshares & Mobile Homes Director's Office

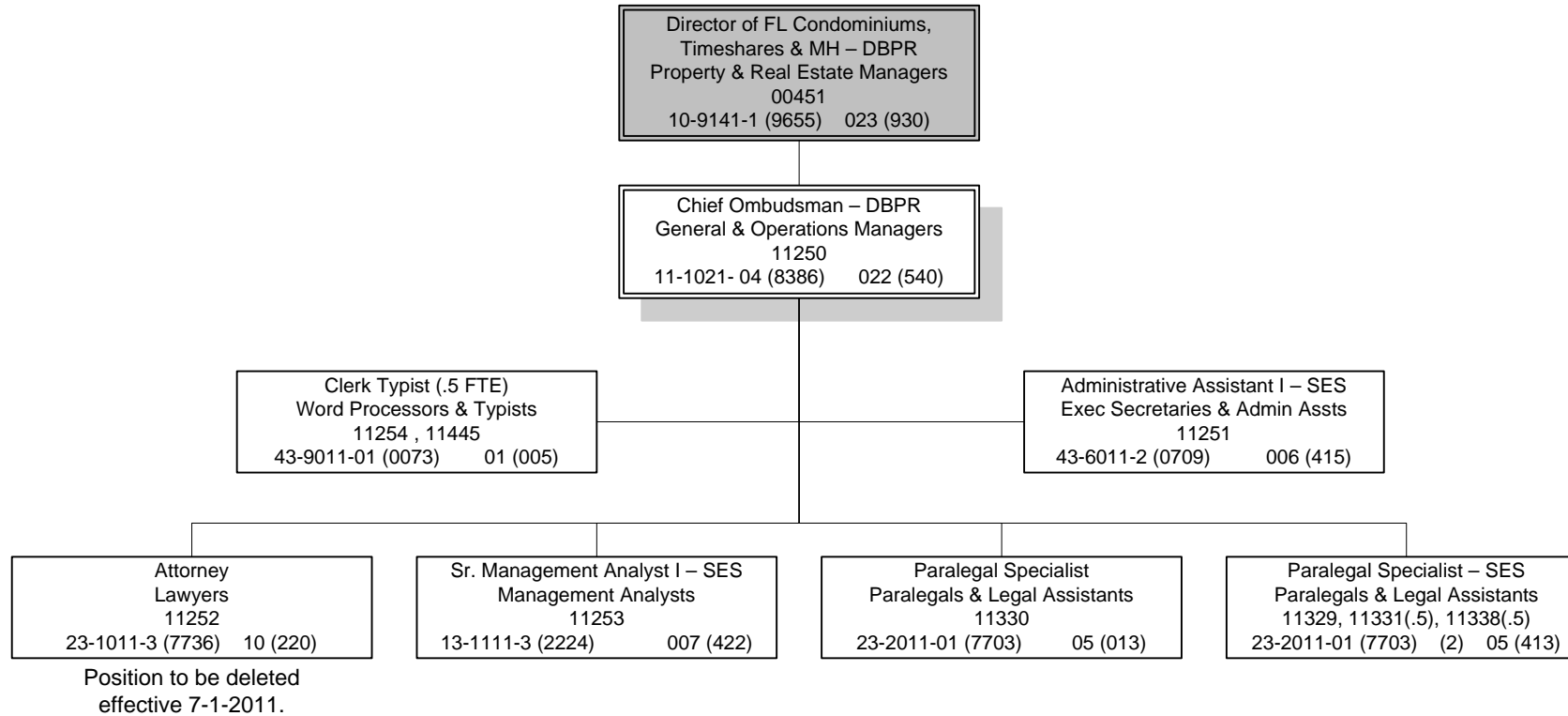
Current: 6-24-11
 Last Updated: 6-29-11



Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Current: 6-24-11
 Last Updated: 6-29-11

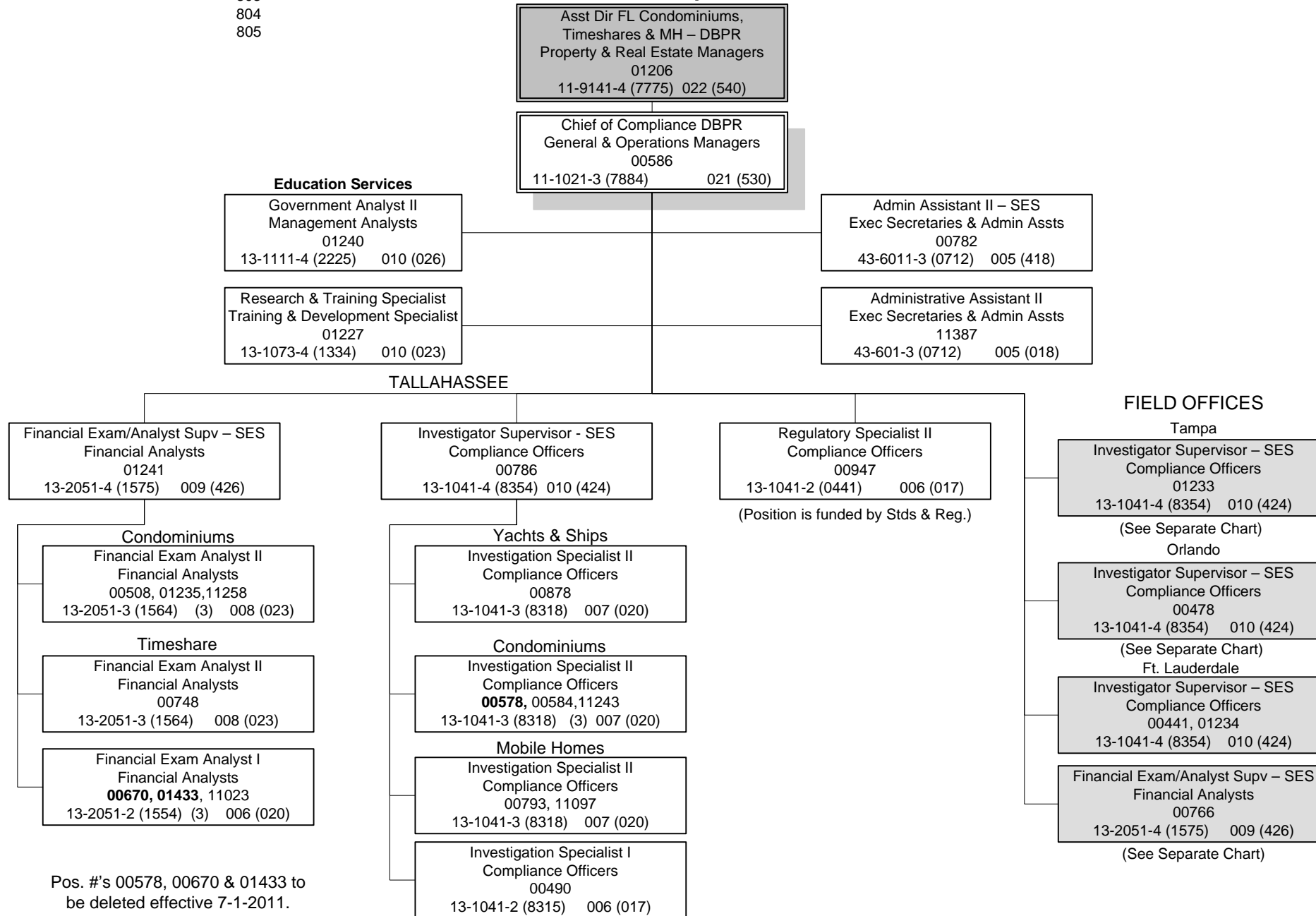
Division of Florida Condominiums, Timeshares & Mobile Homes Office of the Condominium Ombudsman



Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Compliance 08
 Condominiums 803
 Mobile Homes 804
 Timeshare 805

Division of Florida Condominiums, Timeshares & Mobile Homes Bureau of Compliance

Current: 6-24-11
 Last Updated: 6-29-11

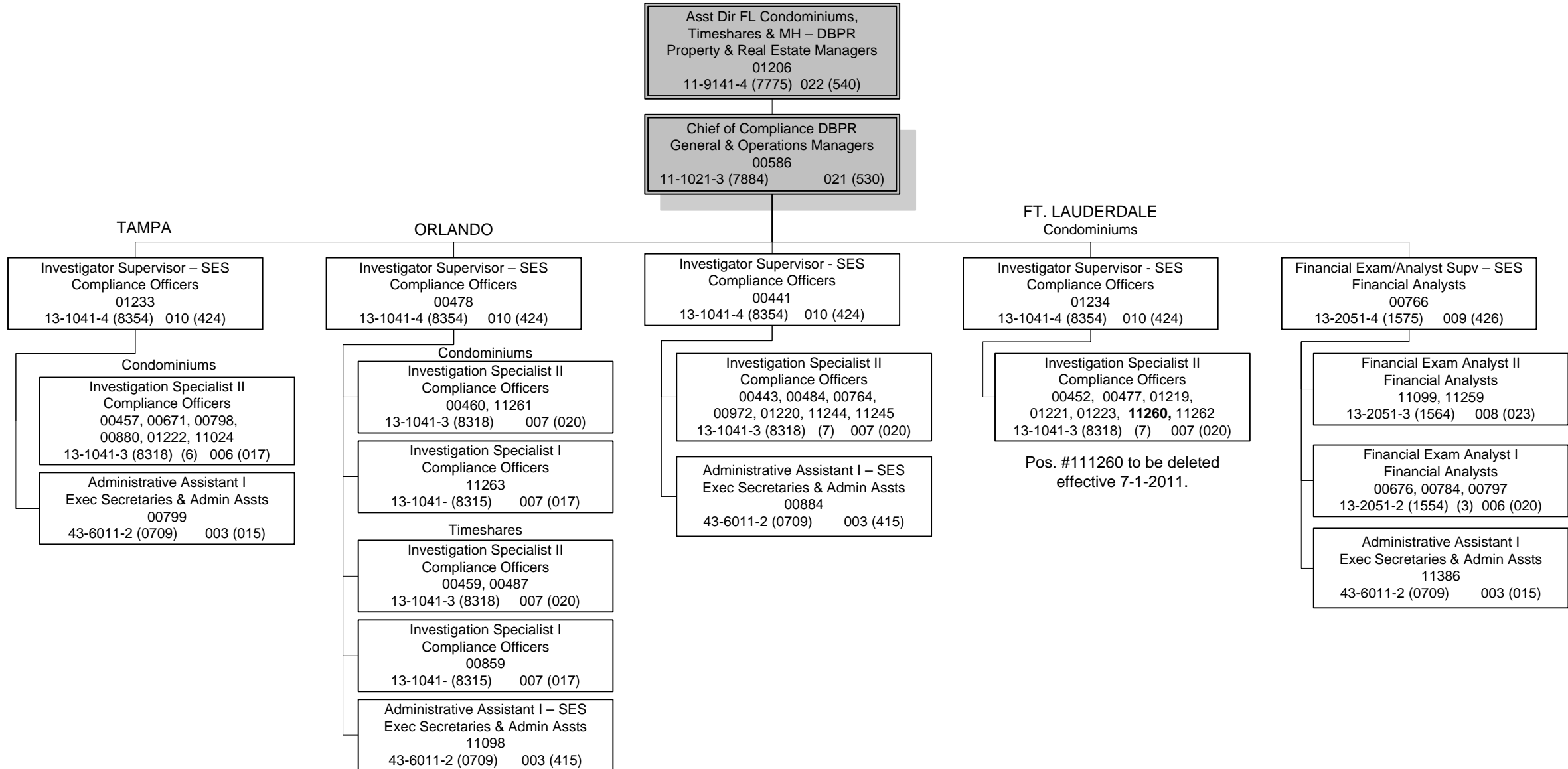


Pos. #'s 00578, 00670 & 01433 to be deleted effective 7-1-2011.

Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Compliance 08
 Condominiums 803
 Mobile Homes 804
 Timeshare 805

**Division of Florida Condominiums, Timeshares
 & Mobile Homes**
Bureau of Compliance Field Offices
Tampa, Orlando, Ft. Lauderdale

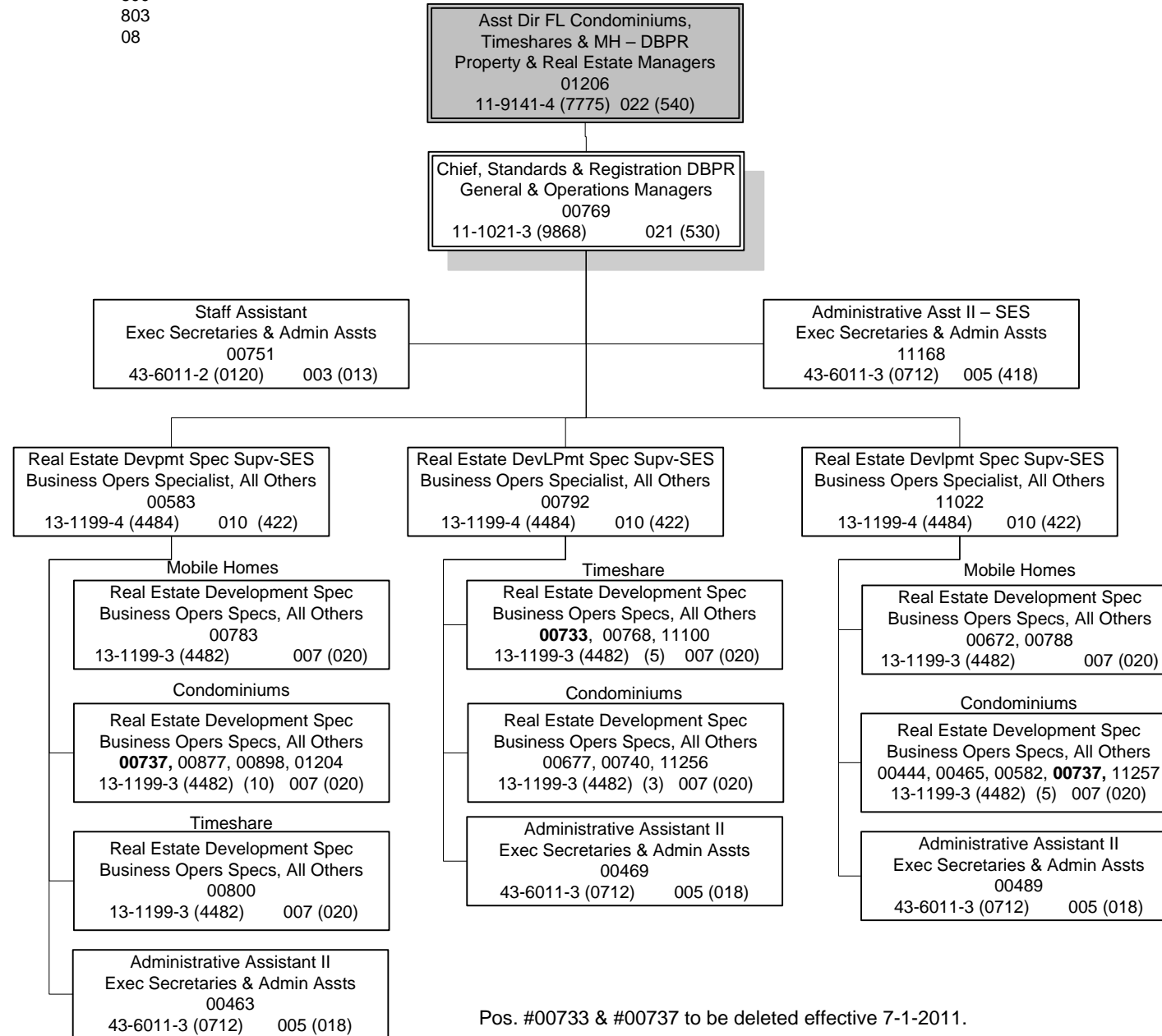
Current: 6-24-11
 Last Updated: 6-29-11



Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Division of Florida Condominiums, Timeshares & Mobile Homes Bureau of Standards & Registration

Current: 6-24-11
 Last Updated: 6-29-11



Pos. #00733 & #00737 to be deleted effective 7-1-2011.

BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2010-11			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		130,436,849		0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		364,283		0	
FINAL BUDGET FOR AGENCY		130,801,132		0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					0
Licensure/Revenue * Number of transactions processed		796,193	4.07	3,242,586	
Protect Boxers * Number of scheduled boxing and kickboxing/mixed martial arts events.		71	9,307.48	660,831	
Call Center * Number of calls, emails, public contacts		1,113,554	5.46	6,081,186	
Central Intake - Initial Applications * Number of initial applications processed		113,293	38.79	4,394,189	
Central Intake - Renewals * Number of renewals processed		410,667	2.08	853,057	
Testing * Number of candidates tested		49,582	38.21	1,894,399	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		9,117	163.00	1,486,034	
Board Of Architecture And Interior Design * Number of enforcement actions		196	2,169.59	425,239	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		4,278	373.05	1,595,904	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		10,403	59.58	619,790	
Compliance And Enforcement Activities * Number of enforcement actions.		131,177	102.30	13,419,191	
Laboratory Services * Number of blood and urine samples tested.		87,458	25.91	2,266,000	
Standards And Licensure Activities * Number of licensees		780,339	16.67	13,005,478	
Tax Collection And Auditing * Number of audits conducted.		63,544	24.76	1,573,557	
Cardrooms * Number of audits conducted.		24	4,069.67	97,672	
Pari-mutuel Number Of Slot Applications Processed * Number of Slot Applications Processed		3,000	1,620.59	4,861,778	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		167,397	117.98	19,749,310	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		9,322	154.90	1,443,940	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		83,859	13.83	1,159,413	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		49,552	8.98	445,001	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		72,781	260.67	18,972,168	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		37,443	136.11	5,096,198	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		28,326	271.34	7,685,858	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.		5,165	43.30	223,620	
Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.		7,832	153.12	1,199,244	
Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.		82,426	74.48	6,138,795	
Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.		10,804	38.07	411,334	
Homeowners' Associations * Number of compliance actions.		1,550	143.42	222,304	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		56,542	8.35	472,198	
TOTAL				119,696,274	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				2,241,700	
REVERSIONS				8,863,179	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				130,801,153	

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.

THIS FORM IS NOT APPLICABLE

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Department of Professional Regulation	Schedule XII Submission Date: September 15, 2011
Project Name: N/A	Is this project included in the Agency's LRPP? _____ Yes <input checked="" type="checkbox"/> No
FY 2011-2012 LBR Issue Code: N/A	FY 2011-2012 LBR Issue Title: N/A
Agency Contact for Schedule XII (Name, Phone #, and E-mail address): lynn.smith@dbpr.state.fl.us	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

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

7. Provide the reasons for changing the delivery or performance of the service or activity. What is the current cost of service and revenue source?

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

6. Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.
7. List the major risks for each option and how the risks could be mitigated.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.

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

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

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

SCHEDULE XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS
THIS FORM IS NOT APPLICABLE

Contact Information
Agency: Department of Business and Professional Regulation
Name: Lynn Smith
Phone: 850-717-1541
E-mail address: lynn.smith@dbpr.state.fl.su

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website http://www.myfloridacfo.com/aadir/statewide_financial_reporting/.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
N/A
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
N/A
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
N/A
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.
N/A

Schedule XIV

Variance from Long Range Financial Outlook

THIS FORM IS NOT APPLICABLE

Agency: Department of Business and Professional Regulation Contact: Lynn Smith

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 2011 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 2012-2013 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 2012-2013 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

THIS FORM IS NOT APPLICABLE

SCHEDULE XV:

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

Contact Information
Agency: Department of Business and Professional Regulation
Name: Lynn Smith
Phone: (850) 717-1541
E-mail address: lynn.smith@dbpr.state.fl.us

1. Vendor Name		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



Administrative Trust Fund Level Exhibits and Schedules



Administrative Trust Fund
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012-2013**
Program: Administrative Trust Fund
Fund: 2021
Specific Authority: _____
Purpose of Fees Collected: _____

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

<input checked="" 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 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 20010- 2011	FY 2011 - 2012	FY 2012- 2013
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	95,996	25,000	25,000

Total Fee Collection to Line (A) - Section III	95,996	25,000	25,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	22,935,442	22,699,108	22,699,108
Other Personal Services	1,109,509	1,412,637	1,412,637
Expenses	4,106,536	4,188,565	4,042,483
Operating Capital Outlay	224,820	156,221	156,221
Transfer to DOAH	382,785	297,768	297,768
Contracted Services	3,531,499	3,570,907	5,584,157
Operation/Motor Vehicles	6,460	6,500	6,500
Risk Management Services	197,131	303,571	303,571
Salary Incentive Payments	6,420	5,060	5,060
Tenant Broker Commission	65,815	-	-
TR/DMS/HR SVCS/STW Contract	151,569	143,348	143,348
Southwood SRC	703	4,929	201,297
Northwood SRC (NSRC)	445,940	878,362	909,374
Northwest Regional DC		23,520	38,112
Indirect Costs Charged to Trust Fund	11,786	16,000	16,000
Total Full Costs to Line (B) - Section III	33,176,414	33,706,496	35,815,636

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	95,996	25,000	25,000
TOTAL SECTION II	(B)	33,176,414	33,706,496	35,815,636
TOTAL - Surplus/Deficit	(C)	(33,080,419)	(33,681,496)	(35,790,636)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012-2013 Business and Professional Regulation
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	790000
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	6,541,513.09	(A)		6,541,513.09
ADD: Other Cash (See Instructions)	55,950.00	(B)		55,950.00
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	2,951.33	(D)		2,951.33
ADD: SWFS Adjustment		(E)		-
Total Cash plus Accounts Receivable	6,600,414.42	(F)		6,600,414.42
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	(1,412,909.63)	(H)		(1,412,909.63)
Approved "B" Certified Forwards	(21,250.08)	(H)		(21,250.08)
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable-Non Operating	(5,187,504.79)	(I)	21,250.08	(5,166,254.71)
LESS:		(J)		-
Unreserved Fund Balance, 07/01/10	(21,250.08)	(K)	21,250.08	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: 2012-2013

Department Title: Business and Professional Regulation
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 (A)

Add/Subtract:

 (B)
(B)
(B)

Other Adjustment(s):

 (C)
(C)
(C)
(C)
(C)
(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**



Alcoholic Beverage and Tobacco Trust Fund Level Exhibits and Schedules



Alcoholic Beverage and Tobacco Trust Fund Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation **Budget Period:** 2011 - 2012
Program: Alcoholic Beverages and Tobacco
Fund: Alcoholic Beverages and Tobacco Trust Fund

Specific Authority: Chapters 561 and 569 Florida Statutes
Purpose of Fees Collected: To provide licensing and regulation of the alcoholic beverages and tobacco industry in accordance with Florida Statutes

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

<input checked="" 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 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 2010-2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Receipts:			
Fees	1,118,836	1,288,314	1,203,314
Licenses	36,224,082	36,326,111	36,275,111
Excise Tax	11,183,021	11,000,000	11,200,000
Federal Transfers In	12,618	-	-
Refunds	114,023	57,062	52,062
Transfer from Cigarette Tax Collection	2,790,808	2,737,350	2,720,818
Fines/Miscellaneous	448,521	1,426,531	1,059,531
Warrant Cancellation	20,593	-	-
Total Fee Collection to Line (A) - Section III	51,912,502	52,835,368	52,510,836

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	20,224,879	19,203,933	19,203,933
Other Personal Services	4,973	7,875	7,875
Expenses	2,637,724	2,886,403	2,886,403
Operating Capital Outlay	3,804	5,000	5,000
Operation & Maintenance Patrol Vehicles	803,740	783,675	783,675
Acquisition /Motor Vehicles	149,807	315,644	315,644
Contracted Services	257,805	116,957	116,957
Cigarette Tax Stamps	966,717	976,505	976,505
Risk Management Services	720,124	530,467	530,467
Salary Incentive Payments	200,221	224,676	224,676
TR/Contracted Disptch Svs	140,000	140,000	140,000
TR/DMS/HR SVCS/STW Contract	121,198	112,561	112,561
Indirect Costs Charged to Trust Fund	25,108,912	30,402,979	27,465,429
Total Full Costs to Line (B) - Section III	51,339,904	55,706,675	52,769,125

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	51,912,502	52,933,468	52,612,506
TOTAL SECTION II	(B)	51,339,904	55,804,775	52,870,795
TOTAL - Surplus/Deficit	(C)	572,599	(2,871,307)	(258,289)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Business and Professional Regulation
Trust Fund Title:	Alcoholic Beverages and Tobacco Trust Fund
Budget Entity:	79400X00
LAS/PBS Fund Number:	2022

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	683,555.59	(A)		683,555.59
ADD: Other Cash (See Instructions)	11,450.00	(B)		11,450.00
ADD: Investments	5,506,388.16	(C)		5,506,388.16
ADD: Outstanding Accounts Receivable	505,828.83	(D)		505,828.83
ADD: Cigarette Stamp Inventory	-	(E)		-
Total Cash plus Accounts Receivable	6,707,222.58	(F)	-	6,707,222.58
LESS: Allowances for Uncollectibles	(117,030.24)	(G)		(117,030.24)
LESS: Approved "A" Certified Forwards	(756,903.32)	(H)		(756,903.32)
Approved "B" Certified Forwards	(32,832.61)	(H)		(32,832.61)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(1,187,438.82)	(I)		(1,187,438.82)
LESS: Other Accounts Payable		(J)		-
Unreserved Fund Balance, 07/01/09	4,613,017.59	(K)	-	4,613,017.59 **

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: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Alcoholic Beverages and Tobacco Trust Fund</u>
LAS/PBS Fund Number:	<u>2022</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11	(4,816,015.65) (A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	170,165.45 (B)
-------------------------------------------------------	-----------------------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments

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

Approved "B" Carry Forward (Encumbrance) per LAS/PBS	32,832.61	(D)
------------------------------------------------------	------------------	-----

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

A/P not C/F-Operating Categories		(D)
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G/L 31120 - FCO Accounts Payable (recorded in FLAIR)		(D)
------------------------------------------------------	--	-----

G/L 27XXX-Property recorded in FLAIR- Assests		(D)
-----------------------------------------------	--	-----

Current Compensated Absences Liability (GL 38600) Not C/F	-	(D)
-----------------------------------------------------------	---	-----

Long-Term Compensated Absences Liability (GL 48600)	-	(D)
-----------------------------------------------------	---	-----

ADJUSTED BEGINNING TRIAL BALANCE:	(4,613,017.59)	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC	4,613,017.59	(F)
---------------------------------------------	---------------------	-----

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



Cigarette Tax Collection Trust Fund Level Exhibits and Schedules



Cigarette Tax Collection Trust Fund
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Business & Profession **Budget Period:** **2012 - 2013**
Program: Cigarette Tax Collection Trust Fund
Fund: 2086

Specific Authority: _____
Purpose of Fees Collected: _____

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 type="checkbox"/>	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 2010-11	FY 2011-12	FY 2012-13
<u>Receipts:</u>			
<u>Taxes</u>	310,767,508	304,900,000	302,400,000
<u>Surcharge</u>	987,880,272	977,500,000	971,500,000
<u>Miscellaneous</u>	552,224		

Total Fee Collection to Line (A) - Section III	1,299,200,004	1,282,400,000	1,273,900,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			

Indirect Costs Charged to Trust Fund	1,299,233,806	1,282,400,000	1,273,900,000
Total Full Costs to Line (B) - Section III	1,299,233,806	1,282,400,000	1,273,900,000

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	1,299,200,004	1,282,400,000	1,273,900,000
TOTAL SECTION II	(B)	1,299,233,806	1,282,400,000	1,273,900,000
TOTAL - Surplus/Deficit	(C)	(33,803)	-	-

EXPLANATION of LINE C:
2008-09 Fund Balance plus investment interest will offset deficit

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 13
Trust Fund Title:	Business and Professional
Budget Entity:	Cigarette Tax Collection Trust Fund
LAS/PBS Fund Number:	Alcoholic Beverages and Tobacco
	2086

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 4,345,246.72	(A)	-	4,345,246.72
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments		(C)	-	
ADD: Outstanding Accounts Receivable	\$ 80,145,859.72	(D)	-	80,145,859.72
ADD: _____		(E)	-	
Total Cash plus Accounts Receivable	84,491,106.44	(F)	-	84,491,106.44
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)	\$ (84,491,106.44)	(I)	-	(84,491,106.44)
LESS: _____		(J)	-	
Unreserved Fund Balance, 07/01/11	-	(K)	-	-

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Cigarette Tax Collection Trust Fund</u>
LAS/PBS Fund Number:	<u>2086</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 0.00 (A)

Add/Subtract: (B)

Other Adjustment(s): (C)

 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 0.00 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**



Drug, Device and Cosmetic Regulation
Trust Fund
Level Exhibits and Schedules



Drug, Device and Cosmetic Regulation Trust
Fund
Schedule I Series



Condominiums, Timeshares, and Mobile Homes
Trust Fund
Level Exhibits and Schedules



Condominiums, Timeshares, and Mobile Homes
Trust Fund
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2011 - 2012**
Program: Condominiums, Timeshares, and Mobile Homes TF
Fund: 2289

Specific Authority: Chapters 396, 498, 715, 719, 720, 721, and 723 Florida Statutes
Purpose of Fees Collected: To provide protection to purchasers of timeshare interests, fund and regulation of: yacht and ship brokers and salespersons; subdivided land; condominiums and cooperatives, home owners associations and mobile home parks

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

<input checked="" 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 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 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	13,048,418	13,800,500	13,846,450
<u>Fines/Penalties</u>	257,080	187,500	187,500
<u>Refunds</u>	13,894	5,700	5,700
Total Fee Collection to Line (A) - Section III	13,319,391	13,993,700	14,039,650

SECTION II - FULL COSTS

Direct Costs:			
<u>Salaries and Benefits</u>	5,975,779	5,821,645	5,821,645
<u>Other Personal Services</u>	669	49,076	49,076
<u>Expenses</u>	697,427	964,081	964,081
<u>Operating Capital Outlay</u>		1,298	1,298
<u>Contracted Services</u>	20,446	17,500	17,500
<u>Risk Management Services</u>	44,257	88,885	88,885
<u>TR/DMS/HR SVCS/STW Contract</u>	41,970	38,385	38,385
<u> </u>			
<u> </u>			
<u> </u>			
Indirect Costs Charged to Trust Fund	6,627,685	8,945,231	3,412,786
Total Full Costs to Line (B) - Section III	13,408,233	15,926,101	10,393,656

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	13,319,391	13,993,700	14,039,650
TOTAL SECTION II	(B)	13,408,233	15,926,101	10,393,656
TOTAL - Surplus/Deficit	(C)	4,780,220	5,088,616	5,134,566

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Condominiums, Timeshares, and Mobile Homes Trust Fund
LAS/PBS Fund Number:	79800000
	2289

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	448,685.10	(A)		448,685.10
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	6,198,528.00	(C)		6,198,528.00
ADD: Outstanding Accounts Receivable	1,378,998.10	(D)		1,378,998.10
ADD: Statewide Adjustments		(E)		-
Total Cash plus Accounts Receivable	8,026,211.20	(F)	-	8,026,211.20
LESS: Allowances for Uncollectibles	(1,157.10)	(G)		(1,157.10)
LESS: Approved "A" Certified Forwards	(131,913.54)	(H)		(131,913.54)
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(69,121.28)	(I)		(69,121.28)
		(J)		-
Unreserved Fund Balance, 07/01/09	7,824,019.28	(K)	-	7,824,019.28 **

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: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Division of Condomiums, Timeshares, and Mobile Homes Trust Fund</u>
LAS/PBS Fund Number:	<u>2289</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11	7,318,500.38	(A)
-----------------------------------------------------	---------------------	-----

Add/Subtract:		
2011 CF B	0.00	(B)
		(B)
		(B)

Other Adjustment(s):

Current Compensated Absences Liability (GLC 38600)	170,173.16	(C)
Long-Term Compensated Absences (GLC 48600)	335,345.74	(C)
		(C)
		(C)
		(C)
		(C)
		(C)

ADJUSTED BEGINNING TRIAL BALANCE:	7,824,019.28	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	7,824,019.28	(E)
---------------------------------------------	---------------------	-----

DIFFERENCE:	(0.00)	(F)*
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***SHOULD EQUAL ZERO.**



Hotel and Restaurants Trust Fund Level Exhibits and Schedules



Hotels and Restaurants Trust Fund Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012- 2013**
Program: Hotel & Restaurant Trust Fund
Fund: 2375
Specific Authority: Chapter 509.072 and 509.302(3), F.S.
Purpose of Fees Collected: Fees collected under s. 509.302(3) must be used solely for the purpose of funding the Hospitality Education Program (HEP)

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

x	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 2010 - 2011	FY 2011 - 2012	FY 2012- 2013
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	27,816,988	27,816,988	27,815,809
<u>Fines/Penalties</u>	2,354,964	2,355,000	2,355,000
<u>Transfer From AB&T Catering</u>	300,054	300,100	300,100
<u>Insurance Recovery</u>		-	0
<u>Refunds</u>	8,099	8,099	8,097
<u>Sale of Goods and Services</u>	-	-	-
Total Fee Collection to Line (A) - Section III	30,480,105	30,480,187	30,479,006

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	15,079,655	14,950,015	14,950,015
<u>Other Personal Services</u>	29,744	28,591	28,591
<u>Expenses</u>	1,539,165	1,596,495	1,880,895
<u>Operating Capital Outlay</u>	8,318	8,500	8,500
<u>Acquisition /Motor Vehicles</u>			938,000
<u>TR/DOH-Epidemiological Svr</u>	607,149	607,149	607,149
<u>G/A School to Career</u>		706,698	706,698
<u>Contracted Services</u>	39,669	70,509	70,509
<u>Continuing Education</u>			
<u>Operation/Motor Vehicles</u>	477,426	390,794	390,794
<u>Risk Management Services</u>	177,673	314,631	314,631
<u>TR/DMS/HR SVCS/STW Contract</u>	105,510	95,208	95,208
<u>Indirect Costs Charged to Trust Fund</u>	13,123,136	12,640,958	8,563,523
Total Full Costs to Line (B) - Section III	31,187,445	31,409,548	28,554,513

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	30,480,105	30,480,187	30,479,006
TOTAL SECTION II	(B)	31,187,445	31,409,548	28,554,513
TOTAL - Surplus/Deficit	(C)	(707,340)	(929,361)	1,924,493

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012- 2013

Department Title:	Business and Professional Regulation
Trust Fund Title:	Hotel & Restaraunt Trust Fund
Budget Entity:	7920000
LAS/PBS Fund Number:	2375

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	591,760.14	(A)		591,760.14
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	14,025,106.93	(C)		14,025,106.93
ADD: Outstanding Accounts Receivable	2,554,931.59	(D)	-	2,554,931.59
ADD: SWFS Adjustments (s)		(E)	(397.00)	(397.00)
Total Cash plus Accounts Receivable	17,171,798.66	(F)		17,171,401.66
LESS: Allowances for Uncollectibles	111,132.13	(G)		111,132.13
LESS: Approved "A" Certified Forwards	482,994.11	(H)		482,994.11
Approved "B" Certified Forwards	29,894.50	(H)		29,894.50
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	730,083.98	(I)		730,083.98
LESS: SWFS Adjustments (s)		(J)		-
Unreserved Fund Balance, 07/01/09	15,817,693.94	(K)	-	15,817,296.94 **

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: 2012- 2013

Department Title: Business and Professional Regulation
Trust Fund Title: Hotels and Restaurants Trust Fund
LAS/PBS Fund Number: 2375

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 14,433,827.98 (A)

Add/Subtract:

Approved B Carry Forward (Encumbrance) per LAS/PBS	29,894.50	(B)
SWFS Adjustment reducing due from DOE	(397.00)	(B)
		(B)
		(B)

Other Adjustment(s):

Property, Plant and Equipment (GLS 27600-27790)		(C)
Current Compensated Absences Liability (GL 38600)	382,071.78	(C)
Long-Term Compensated Absences Liability (GL 48600)	1,031,688.68	(C)

ADJUSTED BEGINNING TRIAL BALANCE: 15,817,296.94 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 15,817,296.94 (E)

DIFFERENCE: - (F)*

***SHOULD EQUAL ZERO.**



Pari-Mutuel Wagering Trust Fund Level Exhibits and Schedules



Pari-Mutuel Wagering Trust Fund
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012- 2013**
Program: Pari-Mutuel Wagering
Fund: Pari-Mutuel Wagering TF 2520

Specific Authority: Chapter 550, Florida Statutes
Purpose of Fees Collected: To ensure lawful operation of pari-mutuel wagering facilities in Florida

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

<input checked="" 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 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 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Receipts:			
Fees (includes finger printing for slots)	3,179,314	3,439,869	3,359,585
Licenses	695,509	802,085	802,085
Fines/Miscellaneous	416,929	201,126	201,126
Taxes	15,601,840	16,957,553	14,819,900
Addictive Gambling Fund	2,000,000	1,750,000	1,750,000
Slot Licenses	19,730,580	12,250,000	14,250,000
Slot Taxes	124,166,632	139,300,000	149,400,000
Indian Gaming Compact Reserve	151,095	250,000.00	250,000.00
Total Fee Collection to Line (A) - Section III	165,941,899	174,950,633	184,832,696

SECTION II - FULL COSTS	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Direct Costs:			
Salaries and Benefits	6,043,494	6,601,400	6,601,400
Other Personal Services	1,153,447	1,646,166	1,646,166
Expenses	735,182	1,028,986	1,028,986
Operating Capital Outlay	3,704	23,895	23,895
TR/State Attorney/Slots	184,611	169,010	169,010
Acquisition Motor Vehicles	28,316	24,802	24,802
TR/FDLE/Slot Investigation	432,000	228,955	228,955
Contracted Services	19,696	97,317	97,317
Operation/Motor Vehicles	56,373	41,743	41,743
Risk Management	87,061	132,067	132,067
Tax Collection (Equal)			
Lab Contract	2,266,000	2,266,000	2,266,000
TR/DMS/HR Svcs/ Stw Contract	55,027	60,102	60,102
Con/Pari-Mut Wagering/Compl Sys	246,396	296,476	296,476
Gambling Prevention Contract	690,000	264,700	264,700
Racing and Animal Research	100,000	100,000	100,000
Indirect Costs Charged to Trust Fund	153,398,753	168,262,490	172,147,498
Total Full Costs to Line (B) - Section III	165,500,060	181,244,109	185,129,117

Basis Used: _____

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	165,941,899	174,950,633	184,832,696
TOTAL SECTION II	(B)	165,500,060	181,244,109	185,129,117
TOTAL - Surplus/Deficit	(C)	441,839	(6,293,476)	(296,421)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Pari-Mutuel Wagering Trust Fund
LAS/PBS Fund Number:	Pari-Mutuel Wagering
	2520

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,441,821.94	(A)	-	3,441,821.94
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	3,481,389.40	(C)	-	3,481,389.40
ADD: Outstanding Accounts Receivable	1,826,149.48	(D)	-	1,826,149.48
ADD: SWFS Adjustment (S)		(E)	-	-
Total Cash plus Accounts Receivable	8,749,360.82	(F)	-	8,749,360.82
LESS: Allowances for Uncollectibles	(2,238.25)	(G)	-	(2,238.25)
LESS: Approved "A" Certified Forwards	(254,108.13)	(H)	-	(254,108.13)
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(932,541.99)	(I)	-	(932,541.99)
LESS: Payable for Escheated Tickets Due to DOE	(63,417.20)	(J)	-	(63,417.20)
Unreserved Fund Balance, 07/01/11	7,497,055.25	(K)	-	7,497,055.25 **

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: 2012 - 2013

Department Title: Business and Professional Regulation
Trust Fund Title: Pari-Mutuel Wagering Trust Fund
LAS/PBS Fund Number: 2520

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 (A)

Add/Subtract: (B)

Other Adjustment(s): ©

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**



Professional Regulation Trust Fund Level Exhibits and Schedules



Professional Regulation Trust Fund
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012 - 2013**
Program: Professional Regulation Program
Fund: Professional Regulation Trust Fund 2547

Specific Authority: Chapters 215, 450, 455, and 548 Florida Statutes
Purpose of Fees Collected: Various professions, farm labor contractors and child labor law enforcement

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

<input checked="" 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 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 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	63,090,071	51,088,290	71,881,563
<u>Fines/Penalties</u>	1,356,225	1,509,194	2,309,194
<u>Refunds</u>	65,604	191,056	191,056
<u> </u>			
<u> </u>			
<u> </u>			
Total Fee Collection to Line (A) - Section III	64,511,900	52,788,540	69,023,388

SECTION II - FULL COSTS	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Direct Costs:			
<u>Salaries and Benefits</u>	15,207,815	15,200,955	15,200,955
<u>Other Personal Services</u>	586,731	779,548	779,548
<u>Expenses</u>	2,958,037	3,192,913	3,192,913
<u>Operating Capital Outlay</u>	3,582	8,000	8,000
<u>Acquisition /Motor Vehicles</u>	152,236	251,900	251,900
<u>Legal Services Contract</u>	899,080	899,080	899,080
<u>Examination Testing Services</u>	410,607	781,407	781,407
<u>Unlicensed Activities</u>	1,068,280	700,050	700,050
<u>CL Pay/Construction Recovery Fund</u>	595,296	900,000	900,000
<u>Claims/Auction Recovery Fund</u>	50,000	25,000	25,000
<u>Trans Architect Activities</u>	425,239	425,239	425,239
<u>Contracted Services</u>	120,208	195,550	195,550
<u>Operation/Motor Vehicles</u>	216,471	233,636	233,636
<u>Risk Management Services</u>	189,151	278,867	278,867
<u>Minority Scholarships/CPA</u>	60,000	100,000	100,000
<u>TR/DMS/HR SVCS/STW Contract</u>	110,478	107,579	107,579
<u>G/A FEMC Contracted Services</u>	1,990,000	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	468,124	450,000	450,000
<u>Payments to Claimants</u>	10,578		
<u> </u>			
<u> </u>			
<u> </u>			
Indirect Costs Charged to Trust Fund	28,139,378	35,071,946	32,451,625
Total Full Costs to Line (B) - Section III	53,661,292	61,671,670	59,051,349

Basis Used: _____

SECTION III - SUMMARY		ACTUAL	ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
TOTAL SECTION I	(A)	64,511,900	52,788,540	69,023,388
TOTAL SECTION II	(B)	45,576,634	50,862,848	50,862,848
TOTAL - Surplus/Deficit	(C)	18,935,266	1,925,692	18,160,540

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Professional Regulation Trust Fund
LAS/PBS Fund Number:	Professional Regulation Program
	2547

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,038,724.02	(A)	-	1,038,724.02
ADD: Other Cash (See Instructions)	2,150.00	(B)	-	2,150.00
ADD: Investments	23,955,164.37	(C)	-	23,955,164.37
ADD: Outstanding Accounts Receivable	4,627,363.56	(D)	-	4,627,363.56
ADD: SWFS Adjustment (s)		(E)	-	-
Total Cash plus Accounts Receivable	29,623,401.95	(F)	-	29,623,401.95
LESS: Allowances for Uncollectibles	224,208.45	(G)	-	224,208.45
LESS: Approved "A" Certified Forwards	1,176,529.08	(H)	-	1,176,529.08
Approved "B" Certified Forwards	75,045.70	(H)	-	75,045.70
Approved "FCO" Certified Forwards		(H)	-	
LESS: Other Accounts Payable (Nonoperating	700,428.14	(I)	-	700,428.14
LESS: SWFS Adjustment		(J)	-	-
Unreserved Fund Balance, 07/01/11	27,447,190.58	(K)	-	27,447,190.58 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2012 - 2013
Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Professional Regulation Trust Fund</u>
Budget Entity:	<u>790X0X00</u>
LAS/PBS Fund Number:	<u>2547</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11	(25,735,391.79)	(A)
Total all GLC's 5XXXX for governmental Funds; 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 (Encumbrance) per LAS/PBS	75,045.70	(D)
------------------------------------------------------	------------------	-----

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

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

G/L 31120 - FCO Accounts Payable (recorded in FLAIR)		(D)
------------------------------------------------------	--	-----

G/L 33100-Deposits Payable		(D)
----------------------------	--	-----

Current Compensated Absences Liability (GL 38600) Not C/F	(475,347.13)	(D)
-----------------------------------------------------------	---------------------	-----

Long-Term Compensated Absences Liability (GL 48600)	(1,311,497.36)	(D)
-----------------------------------------------------	-----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	(27,447,190.58)	(E)
------------------------------------------	------------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	27,447,190.58	(F)
---------------------------------------------	----------------------	-----

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



Federal Equity Sharing Law Enforcement
Trust Fund
Level Exhibits and Schedules



Federal Equity Sharing Law Enforcement
Trust Fund
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 13
Trust Fund Title:	Business and Professional
Budget Entity:	Federal Equitable/Sharing Law Enforcement Trust Fund
LAS/PBS Fund Number:	Alcoholic Beverages and Tobacco
	2719

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 32,261.66	(A)	-	32,261.66
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	352,460.37	(C)		
ADD: Interest Receivable	\$ 781.00	(D)		781.00
ADD: _____		(E)		
Total Cash plus Accounts Receivable	385,503.03	(F)	-	385,503.03
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)	\$ (34.71)	(I)		(34.71)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/11	385,468.32	(K)	-	385,468.32 **

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: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Federal Equity Sharing/Law Enforcement Trust Fund</u>
LAS/PBS Fund Number:	<u>2719</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 394,855.37 (A)

Add/Subtract:

Assigned Fund balance brought forward GL 54900 (9,387.05) (B)

Other Adjustment(s):

_____ (C)

_____ (C)

_____ (C)

_____ (C)

_____ (C)

_____ (C)

ADJUSTED BEGINNING TRIAL BALANCE: 385,468.32 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 385,468.32 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**



Florida Mobile Homes Relocation
Trust Fund
Level Exhibits and Schedules



Florida Mobile Homes Relocation
Trust Fund
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012- 2013**
Program: Florida Mobile Home Relocation TF
Fund: 2865

Specific Authority: Chapters 723 and 320 Florida Statutes
Purpose of Fees Collected: To reimburse mobile home owners who are required to relocate or abandon their home due to a change in the use of the land comprising their mobile home park.

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

<input checked="" 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 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 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
<u>Receipts:</u>			
<u>Fees</u>	829,570	869,000	869,000

Total Fee Collection to Line (A) - Section III	829,570	869,000	869,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>			
<u>Other Personal Services</u>			
<u>Mobile Home Relocation Corp</u>			-

<u>Indirect Costs Charged to Trust Fund</u>	829,570	869,000	869,000
Total Full Costs to Line (B) - Section III	829,570	869,000	# 869,000

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	829,570	869,000	869,000
TOTAL SECTION II	(B)	829,570	869,000	869,000
TOTAL - Surplus/Deficit	(C)	0	-	-

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Business and Professional
Trust Fund Title:	Florida Mobile Home Relocation Trust Fund
Budget Entity:	79800000
LAS/PBS Fund Number:	2865

	Balance as of 6/30/2011		SWFS* Adjustments	869000 Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,554.48	(A)		14,554.48
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	1,449.00	(D)		1,449.00
ADD: _____		(E)		
Total Cash plus Accounts Receivable	16,003.48	(F)		16,003.48
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)	(16,003.48)	(I)		(16,003.48)
LESS: Other Accounts Payable		(J)		-
Unreserved Fund Balance, 07/01/10	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

869000

** 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: 2012 - 2013

Department Title: Business and Professional Regulation
Trust Fund Title: Florida Mobile Home Relocation Trust Fund
LAS/PBS Fund Number: 2865

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 (A) ##

Add/Subtract: (B)

Other Adjustment(s): (C)


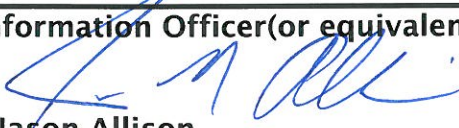

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

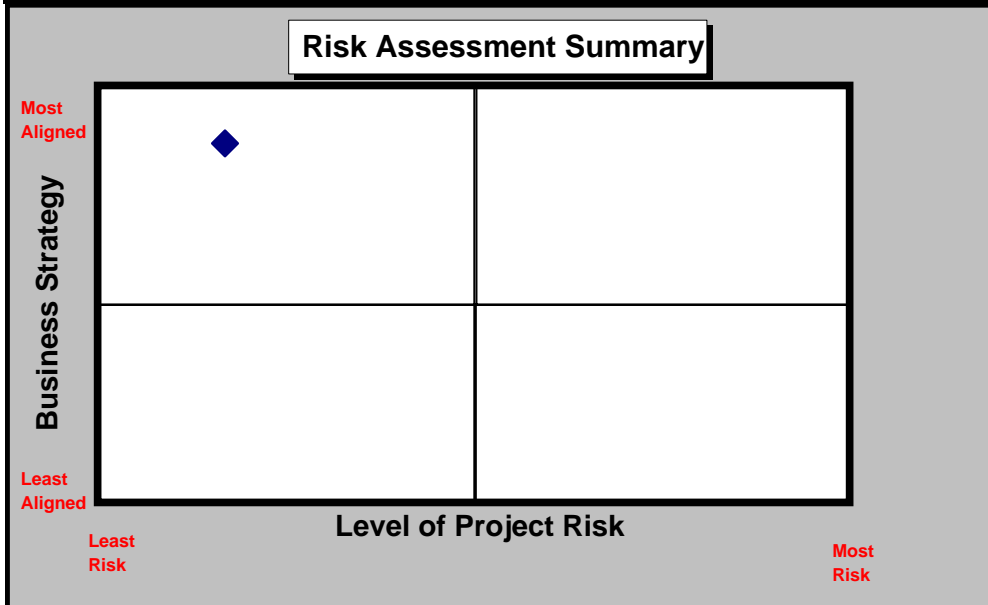
DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

##

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Business and Professional Regulation	Schedule IV-B Submission Date: September 15, 2011
Project Name: LicenseEase Software Upgrade to Versa: Regulation	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2012-2013 LBR Issue Code:	FY 2012-2013 LBR Issue Title: LicenseEase Software Upgrade
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Jason M. Allison, 850-717-1005, Jason.allison@dbpr.state.fl.us	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head:  Printed Name: Ken Lawson	Date: 9-13-11
Agency Chief Information Officer(or equivalent):  Printed Name: Jason Allison	Date: 9/13/11
Budget Officer:  Printed Name: Ruth Dillard	Date: 9/13/11
Planning Officer: Printed Name:	Date:
Project Sponsor: Printed Name:	Date:
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	N/A
Cost Benefit Analysis:	N/A
Risk Analysis:	Jason M. Allison, 850-717-1005, jason.allison@dbpr.state.fl.us
Technology Planning:	Jason M. Allison, 850-717-1005, jason.allison@dbpr.state.fl.us
Project Planning:	Jason M. Allison, 850-717-1005, jason.allison@dbpr.state.fl.us

Project	<i>LicenseEase Software Upgrade to Versa: Regulation</i>	
Agency	<i>DBPR</i>	
FY 2012-13 LBR Issue Code:	FY 2012-13 LBR Issue Title:	
<i>36250C0</i>	<i>Upgrade LicenseEase Software to Versa:Regulation</i>	
Risk Assessment Contact Info (Name, Phone #, and E-mail Address):		
<i>Jason Allison, 850-717-1005, jason.allison@dbpr.state.fl.us</i>		
Executive Sponsor	<i>Ken Lawson</i>	
Project Manager	<i>Michelle Marowski</i>	
Prepared By	<i>Dawn Creamer</i>	<i>9/15/2011</i>



Project Risk Area Breakdown	
Risk Assessment Areas	<i>Risk Exposure</i>
Strategic Assessment	LOW
Technology Exposure Assessment	LOW
Organizational Change Management Assessment	LOW
Communication Assessment	LOW
Fiscal Assessment	MEDIUM
Project Organization Assessment	LOW
Project Management Assessment	LOW
Project Complexity Assessment	MEDIUM
Overall Project Risk	
LOW	

Department of Business and Professional Regulation
Division of Technology

Upgrade to Versa: Regulation
Project Charter

Prepared By: Michelle Milnes
Original Date of Publication: 10/5/2010
Update by: Dawn Creamer
Date of Updated Publication: 9/15/2011
Version: 2.0

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1 Executive Summary

1.1 Project Overview

The purpose of this project charter is to provide an overview describing the justification, benefits and cost of upgrading the current LicenseEase system at the Department of Business and Professional Regulation (DBPR) to Versa: Regulation.

In 2003, LicenseEase was implemented through a prime contract with Accenture LLP. Versa Management Systems, Inc. (Versa) was Accenture's subcontractor in this engagement. The design, build and implementation of the Versa commercial off-the-shelf (COTS) product, LicenseEase, created an enterprise licensing solution for the DBPR and replaced over 60 legacy licensing systems. This comprehensive system supports the department's application processing, licensing, permitting, enforcement, discipline and compliance functionalities.

The Accenture contract, which included hosting and system support and management, expired on December 31, 2008. On January 1, 2009, DBPR brought all systems operations and administrative functions in house and contracted directly with Versa for annual maintenance and support services. Accenture transferred all license rights to LicenseEase software to the department.

The current version of the LicenseEase software will soon no longer be supported. As with any software solution, over the past eight years Versa (which was purchased by Iron Data Solutions, LLC, in January 2010) has dramatically improved the software's capabilities and functionalities. The enhanced product is known as Versa: Regulation and the company is now known as Iron Data Solutions, LLC. DBPR's original intent to upgrade to Versa: Regulation during FY 2011-2012 has been changed to intent to upgrade during FY 2012-2013 with full implementation by June 30, 2013. Although numerous in-house resources will be devoted to this project, a Legislative Budget Request for a special appropriation is necessary to fund the consulting costs associated with this upgrade.

1.2 Statement of Work

The existing data in the LicenseEase application will be upgraded into the Versa: Regulation application in the DBPR production environment after thorough testing, user acceptance, and system administration training. The approach will be to utilize COTS functions wherever possible.

2 Project Benefits

The LicenseEase database system used by DBPR affects all staff procedures and impacts the quality of service delivered to the citizens of Florida. The upgrade of LicenseEase to Versa: Regulation will allow DBPR to:

- Leverage existing Oracle database technology investment and knowledge
- Move to a product that is fully web-based and at the early stages of its product lifecycle
- Take advantage of new functions and features that are built into the new product
- Take advantage of new COTS functions that are only available in the new version
- Benefit from future enhancements available only with current products
- Provide a solution for agency staff and its customers that is compliant with the Americans with Disabilities Act (Section 508)
- Manage the risk of upgrade with current staff resources and skills

- Lower the long term cost of system maintenance
- Leverage the low cost and power of an open solution
- Stay with a trusted vendor that knows and supports DBPR’s business processes
- Preserve the major investment in DBPR’s database and business processes
- Leverage the existing knowledge of staff resulting in minimal training necessary because the system approach and database design are upwards compatible to LicenseEase
- Provide better customer service to citizens of Florida
- Lower the cost of providing future interfaces and enhancements

3 Project Scope

Once budget approval is received, DBPR will negotiate and approve a deliverables based Statement of Work for the upgrade project with Iron Data. Planning and development tasks are expected to take five months, and user acceptance testing will involve three cycles of one month each. High-level tasks include:

- Converting configuration and license data
- Converting letter templates to a new format
- Porting DBPR specific code or replacing it with current Versa: Regulation functionality
- Transferring LicenseEase user licenses to Versa: Regulation licenses
- Replacing existing Versa: Online LicenseEase integration with Versa: Online Versa: Regulation integration including custom developed Versa: Online components
- Providing a “Train-the-Trainer” training approach

Iron Data will transfer the existing LicenseEase and Versa: Online maintenance fees schedule to Versa: Regulation.

3.1 Project Results/Completion Criteria

The criteria for completion are the upgrade of the existing data in the LicenseEase system to the Versa: Regulation system with no disruption in service to system users.

4 Project Milestones

4.1 Major Milestones and Activities

Project Milestones
Establish project team
Install Versa: Regulation
Install Versa: Online
Migrate licensing data to Versa: Regulation
Migrate configuration data to Versa: Regulation
Configure new features
Configuration testing (210 license types)
Convert existing letters (500 letters)
Migrate DBPR custom code
Conduct unit and integration testing (quality assurance)
Develop training materials and conduct training

User Acceptance Testing (UAT)
Go-Live Support

5 Project Estimated Effort/Cost/Duration

5.1 Project Budget

The estimated duration of the upgrade is 12 months. The completion date will be June 30, 2013. Below is a high level estimate of the various tasks and costs associated with this project:

Description	Cost
Implementation Services	\$527,400
Project Management	\$168,000
Custom Code Migration	\$844,000
Training (Train-the-Trainer and System Administration)	\$44,800
User Acceptance Testing	\$196,000
OnBase Integration	\$100,000
Go-Live Support	\$42,000
TOTAL	\$1,922,200

6 Project Risks and Issues

The project is considered an overall “low” risk. The following potential risks are identified at this time.

Risk	Consequence	Mitigation Strategy
Disruption to the LicenseEase system	<ul style="list-style-type: none"> Could impact the availability of existing LicenseEase System 	<ul style="list-style-type: none"> Develop a test and roll back plan for each step of the upgrade including the custom configuration and the COTS configuration
Key stakeholder availability	<ul style="list-style-type: none"> Could impact schedule if key individuals are not available 	<ul style="list-style-type: none"> Essential to collaborate with the Stakeholders utilizing a well-coordinated plan
Lack of communication	<ul style="list-style-type: none"> Could result in delays or negative perception from key stakeholders 	<ul style="list-style-type: none"> Identify stakeholders, determine level of communication, develop communication plan
Project does not receive necessary management attention and direction	<ul style="list-style-type: none"> Project may not meet deadlines or may not succeed 	<ul style="list-style-type: none"> The stakeholders for the project will meet regularly. A full-time project manager for the project is required
The agency internal resources experienced in this technology are not sufficient to implement the project	<ul style="list-style-type: none"> External resources will be procured 	<ul style="list-style-type: none"> Stakeholders will ensure that this project includes experienced external resources

Risk	Consequence	Mitigation Strategy
The availability of DBPR personnel experienced in this technology	<ul style="list-style-type: none"> DBPR has personnel experienced with this technology; however, they may not be available to dedicate to the project 	<ul style="list-style-type: none"> Evaluate staff positions; make project staffing recommendations based on current workload

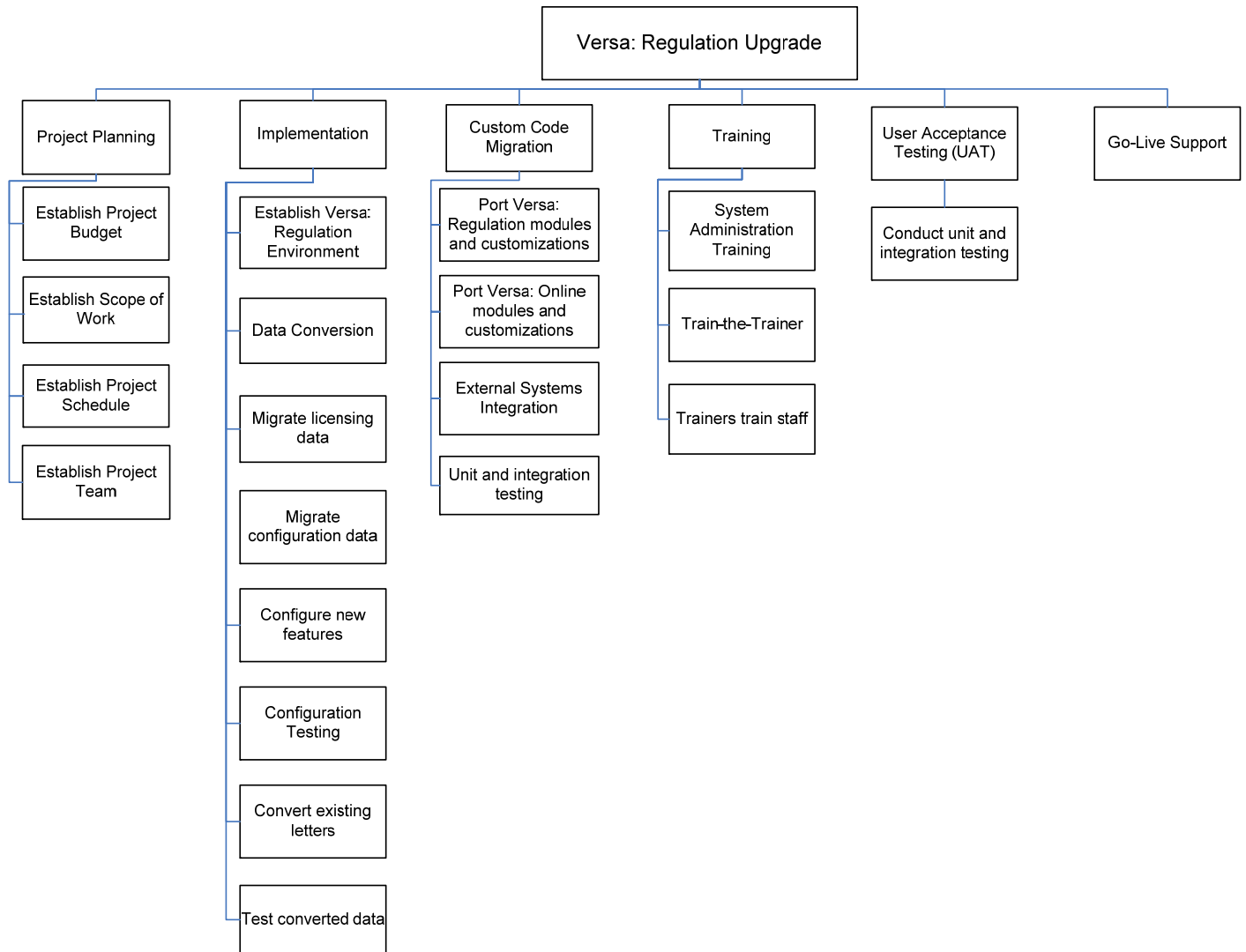
7 Project Approach

7.1 Key Stakeholders

The individuals listed in the exhibit below are stakeholders in the project.

KEY STAKEHOLDERS	HOW ARE THEY AFFECTED OR HOW ARE THEY PARTICIPATING?
Jason M. Allison, Chief Information Officer	Responsible for all computing staff and resources
Ken Lawson, Secretary	Responsible for the services provided to the citizens of the State of Florida
DBPR Senior Management	System Owners; responsible for business operations utilizing the LicenseEase database
Kathy Ott, Enterprise Applications Manager	Responsible for the LicenseEase application
Joseph Martin, Infrastructure Manager	Responsible for the infrastructure
William Lucas, Business Applications Manager	Responsible for the business applications, including the database administration functions

8 Work Breakdown Structure



9 Project Schedule

The project schedule will be finalized once the deliverables based contract is completed.

Task Name	Duration	Start Date	End Date
Upgrade to Versa: Regulation		TBD	6/30/13
Install Versa:Regulation			
Install base code in test environment	10 days		
Install of Batch Scheduler	10 days		
Install Letter System	10 days		
Tech support for other DBPR environments (Training, Dev, Prod)	10 days		
Install and support Versa:Online			
Tech support for other DBPR environments (Training, Dev, Prod)	20 days		
Data Conversion Tasks	166 days		
License data migration to Versa:Regulation	50 days		
Configuration data migration to Versa:Regulation	20 days		
Configuration new features, interviews, entry, testing	15 days		
Configuration testing (210 lic types @ 1/2 day each)	105 days		
Letter conversion (500 letters @ 1/3 day)	166 days		
On site production data conversion testing and operations	20 days		
Custom Code Migration			
Port DBPR specific V:R modules and customizations	400 days		
Port DBPR specific V:O modules and customizations	30 days		
External Systems Integration (SeeBeyond, Perl, Mobile, etc.)	150 days		
QA - unit and integration testing	60 days		
Regression test scripting and execution	80 days		
Train-the-Trainer Training			
Material preparation and planning	10 days		
Onsite VR application training	10 days		
Versa:Regulation documentation and training materials	10 days		
System Administration Training			
Material preparation and planning	5 days		
Administrator training/workshop - new feature configurations	3 days		
Administrator training/workshop - batch scheduler	1 day		
Administrator training/workshop - letter system features	3 days		
User Acceptance Testing (UAT)			
Scalability/Performance Testing/ Load Balancing	40 days		
UAT onsite 10 x 5 day test cycles (~210 lic types @ 20 per cycle)	50 days		
UAT offsite support & configuration corrections (10 x 5 day cycles)	50 days		
Go-Live			
Daily meetings with subject matter experts during initial month	20 days		

Project Approvals

Department of Business and Professional Regulation



Ken Lawson, Secretary, Executive Sponsor

9-13-11

Date



Jason M. Allison, Chief Information Officer, Project Sponsor

9/13/2011

Date

Project Costs for LicenseEase Software Upgrade to Versa: Regulation

Produced 9/15/11

For DBPR

By Jason Allison

FY 2012-2013

PROJECT BUDGET WORKSHEET 1 (Captures All Major Direct & Indirect Costs associated with Development, Implementation, and Transition)												
Project Cost	Quarter	Jul-Sep Planned	Jul-Sep Actual	Oct-Dec Planned	Oct-Dec Actual	Jan-March Planned	Jan-March Actual	April-June Planned	April-June Actual	Budget to Date	Actual to Date	Variance to Date
State Staff												
# FTEs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Subcontractors												
# FTEs		\$924,840.00	\$0.00	\$673,493.00	\$0.00	\$140,933.00	\$0.00	\$182,934.00	\$0.00	\$1,922,200	\$0	\$1,922,200
Hardware												
Item 1		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Item 2		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Software												
Item 1		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Item 2		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Misc Equipment												
Item 1		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Item 2		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Other Costs												
Item 1		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Item 2		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
Total Costs		\$924,840	\$0	\$673,493	\$0	\$140,933	\$0	\$182,934	\$0	\$1,922,200	\$0	\$1,922,200
Progress Payments										\$0	\$0	\$0

Project Costs for LicenseEase Software Upgrade to Versa: Regulation

Produced 09/15/11

For DBPR

By Jason Allison

FY 2012-13

PROJECT BUDGET WORKSHEET 2 - OPERATIONAL COST IMPACT (INCURRED AFTER PROJECT IMPLEMENTATION and / or PRO-RATED IF PHASED ROLLOUT)												
	FY 2012-13			FY 2013-14			FY 2014-15			FY 2015-16		
	(a) Current	(b) Project	(c) = (b)-(a) Incremental Effect of Project	(a) Current	(b) Project	(c) = (b)-(a) Incremental Effect of Project	(a) Current	(b) Project	(c) = (b)-(a) Incremental Effect of Project	(a) Current	(b) Project	(c) = (b)-(a) Incremental Effect of Project
OPERATIONAL COSTS												
Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting	\$312,000	\$1,922,200	\$1,610,200	\$312,000	\$312,000	\$0	\$312,000	\$312,000	\$0	\$312,000	\$312,000	\$0
Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Data Processing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Data Processing Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Data Processing Communications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONAL COSTS	\$312,000	\$1,922,200	\$1,610,200	\$312,000	\$312,000	\$0	\$312,000	\$312,000	\$0	\$312,000	\$312,000	\$0
FTE	0	0	0	0	0	0	0	0	0	0	0	0

THIS FORM IS NOT APPLICABLE

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Business and Professional Regulation **Budget Period 2012 - 13**
Budget Entity: 79000000

	(2)	(3)	(4)
(1)	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: _____

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

ISSUE: _____

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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

Chief Internal Auditor: Sandra Lipner

Budget Entity: Executive Direction/Support Services

Phone Number: 850-414-6700

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A1011-BPR-006</p>	<p>April 2011</p>	<p>Division of Administration and Division of Alcoholic Beverages and Tobacco</p>	<p style="text-align: center;">OIG Audit of Secondary Employment</p> <p>Finding 1: The department needs to provide supervisors and managers with additional guidance as to what constitutes a conflict of interest in secondary employment.</p> <p>Recommendations: The Division of Administration revise the department’s Administrative Policy No. 1002-0015 to provide additional guidance regarding conflicts of interest in secondary employment and the application of the Commission on Ethics Ruling to decisions concerning conflicts of interest.</p> <p>Finding 2: The department would benefit from maintaining a central database with current information on employees approved to work secondary employment.</p> <p>Recommendations: The Division of Administration revise its policy on secondary employment to require employees to update their personnel information whenever changes occur in the conditions of their secondary employment; the division develop and implement procedures to use People First as a mechanism for maintaining information on secondary employment.</p>	<p>Corrective Action: The department’s Administrative Policy Number 1002-0015 governing additional employment outside state government will be revised no later than September 30, 2011, to include all additional requirements for approval of secondary employment consistent with the report’s recommendations.</p> <p>Corrective Action: In July 2010, Human Resources began maintaining information on all approvals of secondary employment using People First as a tracking database system. Human Resources will continue to ensure that all employees seek approval for any secondary employment and that the People First information system is accurately maintained.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

Chief Internal Auditor: Sandra Lipner

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(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A1011-BPR-006 (con't)</p>		<p>Division of Administration and Division of Alcoholic Beverages and Tobacco</p>	<p>Finding 3: The Division of Alcoholic Beverages and Tobacco's policy on secondary employment does not provide sufficient controls over the working hours of officers engaged in off-duty policy employment.</p> <p>Recommendations: The division should revise its policy on secondary employment such that officers may work no more than 16 combined on-duty and off-duty hours in any 24-hour period and no more than 72 combined on-duty and off-duty hours in any calendar week. The division revise its policy to require a minimum six-hour break in time between ending off-duty employment and beginning a division work assignment.</p> <p>Finding 4: The Division of Alcoholic Beverages and Tobacco's policies do not require supervisors to monitor officers' secondary employment. In addition, the division's policies and procedures do not provide effective means for supervisors to monitor or verify the accuracy of reported hours worked, or reported use of an assigned vehicle in off-duty employment</p>	<p>Corrective Action: The division has included the policy language to limit secondary employment for sworn law enforcement officers to no more than 16 hours combined, on-duty and off-duty hours in any 24-hour period. Officers will take a minimum 6-hour break-in-time between the completion of off duty work and the beginning of the officer's regular assignment.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

Chief Internal Auditor: Sandra Lipner

Budget Entity: Executive Direction/Support Services

Phone Number: 850-414-6700

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
Internal Audit No. A1011-BPR-006 (con't)		Division of Administration and Division of Alcoholic Beverages and Tobacco	Recommendations: The division require supervisors to monitor officers' secondary employment; establish mechanisms whereby supervisors can verify the accuracy of reported on-duty and off-duty hours worked.; these mechanisms provide a means for supervisors to verify that officers have reimbursed the department appropriately for the use of an assigned state vehicle; the division require its supervisors to enforce established requirements regarding radio communications.	Corrective Action: Using the Power Details program the division will be able to monitor the total amount of hours each employee is assigned for secondary employment. The program will also track the vehicle mileage and produce an invoice for the employee to pay. To effectively comply with the maximum hours allowed daily and the rest period of six hours, the division will require each employee to submit a basic timesheet documenting the hours worked for the division. The employee will provide the timesheet directly to the administrative lieutenant to verify policy compliance.
Internal Audit No. A-10-11-EOG-006	April 2011	Division of Administration and Office of the General Counsel	OIG Enterprise Ethics Audit Finding 1: The department has generally complied with, or exceeded the requirements of Executive Order 11-03 and provisions of the Executive Office of the Governor Code of Ethics. However, the Chief Ethics Officer needs to ensure the department secretary receives annual training on public records, open meetings, records retention, equal opportunity, and proper personnel procedures. The Chief Ethics Officer also needs to ensure that similar training is provided at least annually to the secretary's deputy secretaries and chief of staff	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

Chief Internal Auditor: Sandra Lipner

Budget Entity: Executive Direction/Support Services

Phone Number: 850-414-6700

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A-10-11-EOG-006 (con't)</p>		<p>Division of Administration and Office of the General Counsel</p>	<p>Recommendations: The Chief Ethics Officer ensure the secretary receives annual training on ethics, public records, open meetings, records retention, equal opportunity, and proper personnel procedures, and that similar annual training is provided to the secretary's deputy secretaries and chief of staff.</p> <p>Finding 2: The department could enhance its ethics program by establishing a formal, values-based Code of Ethics, providing annual ethics training for all employees and otherwise improving communications regarding ethical conduct.</p> <p>Recommendation: The Chief Ethics Officer develop a values-based Code of Ethics for adoption by the department that reflects the department's core Mission, Vision and Values.</p>	<p>Corrective Action: The Chief Ethics Officer will 1) Provide training on ethics, public records, open meetings, and records retention to the Secretary, Deputy Secretary and General Counsel on or before June 6, 2011; 2) Provide similar training within six weeks of the start dates of the Chief of Staff and Deputy Secretary (Professions); 3) Supplement the current annual ethics training of SMS employees with training related to public records, records retention and open meetings. The next annual training will be scheduled in September 2011, and annually thereafter</p> <p>Corrective Action: The Chief Ethics Officer will develop a values-based ethics code for adoption by the department and present it via the department's intranet newsletter upon adoption. The Chief Ethics Officer will also provide input to the Division of Administration for quarterly training updates on ethics, public records and other issues; and will develop a web-based training module addressing ethics, public records, records retention and open government which employees will be required to confirm they have viewed on or before October 31, 2011, and annually, thereafter.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

Chief Internal Auditor: Sandra Lipner

Budget Entity: Executive Direction/Support Services

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(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A-10-11-EOG-006 (con't)</p>		<p>Division of Administration and Office of the General Counsel</p>	<p>Recommendation: The Division of Administration provide annual training on ethics to all DBPR employees and require all employees to sign the Code of Ethics at the completion of such annual training. The Division of Administration provide DBPR employees annual training on public records, open meetings, records retention, equal opportunity, and proper personnel procedures. The Division of Administration require all DBPR employees to review critical administrative policies and procedures annually, including policies on equal employment opportunity and sexual harassment. The Division of Administration explore various options for providing annual and periodic training and information, including video-conferencing, web-based training, and articles published in the department's intranet newsletter.</p>	<p>Corrective Action: The Division of Administration will continue to conduct monthly ethics training courses for all new employees. The division will also begin to provide training updates on public records issues, open meetings, records management, equal opportunity, ethics and policies and procedures on a quarterly basis beginning in October 2011 via the Human Resources' electronic bulletin board and department's intranet newsletter. The division will also develop a method of electronically distributing and tracking the annual review of critical administrative policies and procedures for all employees, including policies on equal employment opportunity and sexual harassment. In addition, the division will research and implement additional methods for disseminating information and providing annual and periodic training, to include video-conferencing, web-based training, refresher courses and articles published in the department's Intranet newsletter. All enhancements and developments are targeted to be implemented in October 2011.</p>
<p>Internal Audit No. A-15-0910-005</p>	<p>September 2010</p>	<p>Division of Alcoholic Beverages and Tobacco</p>	<p>OIG Audit of the Division of Alcoholic Beverages and Tobacco Bureau of Auditing</p> <p>Finding 1: A lack of uniformity and consistency exists in the composition of excise tax audit files by audit supervisory staff, and the extent of the review also varied.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

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Phone Number: 850-414-6700

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A-15-0910-005 (con't)</p>		<p>Division of Alcoholic Beverages and Tobacco</p>	<p>Recommendations: Revise procedures to ensure auditors note a lack of impairment to independence prior to beginning the engagement. Adopt procedures to ensure consistency across all district offices. The Bureau should strengthen the quality assurance reviews to test excise audit files across all district offices for uniformity and consistency in audit documentation and depth of audit review.</p> <p>Finding 2: Internal controls over the destruction and the physical security of cigarette tax stamps could be improved.</p> <p>Recommendations: Improve the security of the stamp vault by reducing vulnerabilities over the physical location of the cigarette stamps and require that access codes to the stamp vaults be changed periodically by bureau personnel. Formal documentation should also be kept regarding the termination of access of employees with previous vault access that have separated from the department, changed jobs or otherwise no longer require access. The bureau should revise stamp destruction procedures to improve the controls related to the destruction of stamps over an established threshold value. The bureau should maintain a detailed stamp destruction data file. The reason for stamp destruction should be clear and all stamp destruction forms should be witnessed, signed, and dated by an authorized representative and approved by the district office supervisor.</p>	<p>Corrective Action: The Bureau is currently utilizing a new Statement of Independence form that is signed by the Supervisor and the Auditor when the audit is assigned. This process will be used until the new EDS system is implemented. The new EDS system requires the attestation of independence prior to the commencement of the audit. The auditor cannot build the audit until the independence is checked. In addition to these measures, we have expanded the scope of our Quality Assurance Reviews to address all of the issues identified in this OIG audit.</p> <p>Corrective Action: The auditee has contracted for vault security construction; however, work has not yet commenced. The bureau's revised cigarette stamp tax procedure incorporates the recommendations; however, the procedure is awaiting final approval. The bureau's revised Quality Assurance II forms includes checks for stamp security and the reviewer checks stamp and stamp vault security issues, as recommended. The auditee has implemented, or is in the process of implementing the recommendations.</p> <p>The OIG will continue to monitor this finding until the vault security construction is completed and the revised stamp security procedure is approved and implemented.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

Chief Internal Auditor: Sandra Lipner

Budget Entity: Executive Direction/Support Services

Phone Number: 850-414-6700

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A-15-0910-005 (con't)</p>		<p>Division of Alcoholic Beverages and Tobacco</p>	<p>Finding 3: Special Restaurant (SRX) License audits are not regularly conducted by bureau staff. Additionally, the number of SRX audits conducted, the records examined in performing the audits, and the depth of review of those records, to determine compliance with the 51 percent food and non-alcohol revenue requirement varies widely between district offices.</p> <p>Recommendations: Given the limited resources of the Bureau, they should adopt a risk assessment method to determine which SRX license holders to audit. SRX audit procedures should also be strengthened to provide more detail as to the type of records to be examined in these SRX audits and the depth of review necessary by audit staff. The Bureau of Licensing should also provide more information to license holders as to the type of records that will be needed to demonstrate compliance with relevant statutory and rule requirements regarding SRX license holders.</p>	<p>Corrective Action: The SRX procedures have been modified, along with the Quality Assurance Program Review (Part II) to address each of the items identified. Reports are sent to the field offices each month showing the new SRX licenses, and the initial audits are performed after two months of business. This assures that all new SRX entities will be informed of the correct way to determine their percentage compliance, and that they meet requirements to hold their license. Periodic audits of established entities are also being performed to assure continued compliance.</p> <p>The revised SRX procedures adequately address the audit recommendations; however, the procedures are awaiting final approval. The OIG will continue to monitor this finding until the revised procedures are approved and implemented.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

Chief Internal Auditor: Sandra Lipner

Budget Entity: Executive Direction/Support Services

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(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A-01-09-10-004</p>	<p>September 2010</p>	<p>Division of Real Estate</p>	<p style="text-align: center;">OIG Audit of Division of Real Estate, Bureau of Enforcement</p> <p>Finding 1: The Bureau’s existing complaint review process results in inefficiencies because of delays in entering the complaint information into the LicenseEase system. The results of these delays include: there is no centralized location to track the status of the investigation, there is reduced data security/integrity, and information is not available to respond to customer complaint inquiries.</p> <p>Recommendations: The Bureau of Enforcement should amend the complaint process so that all complaints are entered into LicenseEase close to the time of receipt. This change of process should be set forth in the Bureau’s Policies and Procedures. Bureau personnel should also receive detailed training regarding the use and capabilities of LicenseEase</p>	<p>Corrective Action: The division is currently undergoing a reengineering of its complaint process to mirror the existing complaint process used by the Division of Regulation staff. This reengineering process includes the use of, and additional training for, the LicenseEase system. The division is scheduled to go live with the new Complaint business process flow in mi-to-late October 2010. The new process will include scanning complaints at the time of receipt, properly profiling/indexing documents in LiceneEase , providing robust initial staff training and providing additional reference and training materials for use by current and future staff training needs.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

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Chief Internal Auditor: Sandra Lipner

Budget Entity: Executive Direction/Support Services

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(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A-01-09-10-004 (con't)</p>		<p>Division of Real Estate</p>	<p>Finding 2: The Bureau has not fully integrated OnBase into the complaint handling process and has not made efficient use of the OnBase capabilities already implemented. Customer service and response to inquiries regarding complaints is jeopardized and document sharing and retrieval is limited. Time and associated costs spent searching, copying, and mailing complaint files could also be reduced.</p> <p>Recommendations: Amend the complaint process so that all complaints are entered into the OnBase document management system. The process should be adjusted so that complaints are immediately scanned and entered into OnBase. Division procedure should be updated to note that complaints be scanned and entered into OnBase immediately after receipt. Bureau personnel should receive detailed training regarding the benefits of the OnBase system.</p>	<p>Corrective Action: The division's is reengineering its complaint process which includes the proper use of, and additional training for, the OnBase document management system. The division is currently scheduled to "go live" with the new complaint business process flow in mid-to-late October 2010.</p>
<p>Internal Audit No. A-12-0910-008</p>	<p>August 2010</p>	<p>Office of Budget and Financial Management</p>	<p style="text-align: center;">OIG Audit of Finance and Accounting Cost Allocation Process</p> <p>Finding 1: Documentation of the cost allocation process is inadequate, resulting in significant mischarges to some professional boards.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012-2013

Department: Business and Professional Regulation

Chief Internal Auditor: Sandra Lipner

Budget Entity: Executive Direction/Support Services

Phone Number: 850-414-6700

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
<p>Internal Audit No. A-12-0910-008 (con't)</p>		<p>Office of Budget and Financial Management</p>	<p>Recommendations: The Office of Budget and Financial Management should document the process in a written procedure, to include an explanation of forms used and responsibilities for completing data statistic spreadsheets; convene periodic meetings with department staff for review and updating applicable elements of data statistic spreadsheets.</p>	<p>Corrective Action: The Office of Budget and Financial Management has enhanced its explanations of methodologies used for the quarterly allocation of department expenses. The Office has established three explanatory files available on a secured system drive to professional board executive directors, real estate and CPA directors, data stewards, inspector general staff and budget staff involved in the cost allocation process. Office staff have also made presentations to professional board executive directors, real estate and CPA directors, data stewards and budget staff involved in the cost allocation process.</p>

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Office of the Secretary and Division of Technology				
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Connie Mayo				
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.				
Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		
1. GENERAL				
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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	
AUDITS:				
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 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.			
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?	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y	
3. EXHIBIT B (EXBR, EXB)				
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	
3.2	Are the 33XXX0 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 33XXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	
AUDITS:				
3.3	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
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, the 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 62 of the LBR Instructions?	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y		
AUDITS:					
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		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.				
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.				
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		
TIP	Exhibit D-3 is no longer 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)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	N/A	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	N/A	Y		

Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	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.	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #12-009?	N/A	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	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A		
7.16	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 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A	Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y		
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A		
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A		

Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
7.21	Does the General Revenue for 200XXXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A		
7.22	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		
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 67 through 71 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 2011-12 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)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	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		
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		
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 <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A		

Action	Program or Service (Budget Entity Codes)				
	79010200	79010300			
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10 Are the statutory authority references correct?	Y	Y			
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	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			
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			
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y			
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A			
8.20 Are appropriate service charge nonoperating amounts included in Section II?	N/A	N/A			
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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	N/A			
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	N/A			
8.24 Are prior year September operating reversions appropriately shown in column A01?	N/A	N/A			
8.25 Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.					
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			
8.27 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			
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
AUDITS:					
8.29 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		79010200	79010300			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I?(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.31	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			
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 125 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	Y			
TIP	If IT issues are not coded correctly (with "C" in 6th position), 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?	Y	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
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?	Y	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y		
15.4	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		
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A		
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 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.)				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
AUDITS - GENERAL INFORMATION					
TIP Review Section 6: Audits of the LBR Instructions (pages 156-158) 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.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A		
17.6	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	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.					

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Division of Service Operations				
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Connie Mayo				
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.				
Action	Program or Service (Budget Entity Codes)			
	79040100	79040200		
1. GENERAL				
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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	
AUDITS:				
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 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.			
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?	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y	
3. EXHIBIT B (EXBR, EXB)				
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	
3.2	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	
AUDITS:				
3.3	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			

		Program or Service (Budget Entity Codes)				
Action		79040100	79040200			
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, the 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 62 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
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			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
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.					
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			
TIP	Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	N/A	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #12-009?	N/A	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.22	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			
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 67 through 71 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 2011-12 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	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			
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			
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 <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	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			
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			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	TBD	TBD			
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			
8.27	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			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I?(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.31	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			
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 125 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), 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?	Y	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
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?	Y	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			

		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y		
15.4	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		
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A		
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 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.)	Y	Y		
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A		
17.6	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	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.					

		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Professional Regulation				
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Connie Mayo				
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.				
Action	Program or Service (Budget Entity Codes)			
	79050100	79050400	79050500	79050600
1. GENERAL				
1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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
AUDITS:				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 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.				
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?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y	Y	Y
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y	Y	Y
3. EXHIBIT B (EXBR, EXB)				
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	NA	NA	NA	NA
3.2 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
AUDITS:				
3.3 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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y
3.4 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
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.				

Action		Program or Service (Budget Entity Codes)			
		79050100	79050400	79050500	79050600
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, the 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 62 of the LBR Instructions?	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	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
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
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.				
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.				
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
TIP	Exhibit D-3 is no longer 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)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	NA	NA	NA	NA
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	NA	NA	NA	NA

Action		Program or Service (Budget Entity Codes)			
		79050100	79050400	79050500	79050600
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	NA	NA	NA	NA
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	NA	NA	NA	NA
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	NA	NA	NA	NA
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	NA	NA	NA	NA
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	NA	NA	NA	NA
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA	NA	NA	NA
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NA	NA	NA	NA
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	NA	NA	NA	NA
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 not be deleted. (PLRR, PLMO)	NA	NA	NA	NA
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA	NA	NA	NA
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA	NA	NA	NA
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	NA	NA	NA	NA
7.16	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 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	NA	NA	NA	NA
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA	NA	NA	NA
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	NA	NA	NA	NA
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	NA	NA	NA	NA

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	
7.21	Does the General Revenue for 200XXXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	NA	NA	NA	NA	
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	NA	NA	NA	NA	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2011-12 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	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	
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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	NA	Y	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	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	NA	Y	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	NA	NA	NA	NA	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	NA	NA	NA	NA	

Action	Program or Service (Budget Entity Codes)			
	79050100	79050400	79050500	79050600
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
8.10 Are the statutory authority references correct?	Y	Y	Y	Y
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	NA	NA	NA	NA
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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?	NA	NA	NA	NA
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	NA	NA	NA	NA
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	NA	NA	NA	NA
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
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
8.20 Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y
8.25 Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	TBD	TBD	TBD	TBD
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
8.27 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
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y
AUDITS:				
8.29 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		79050100	79050400	79050500	79050600
8.30	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
8.31	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
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 125 of the LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	NA	NA	NA	NA
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	NA	NA	NA	NA
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	NA	NA	NA	NA
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	NA	NA	NA	NA
TIP	If IT issues are not coded correctly (with "C" in 6th position), 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?	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	NA	NA	NA	NA
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
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?	Y	Y	Y	Y
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)			
	79050100	79050400	79050500	79050600
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
15.3 Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y
15.4 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
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	NA	NA	NA	NA
15.6 Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 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.)	Y	Y	Y	Y
15.7 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
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
16. MANUALLY PREPARED EXHIBITS & SCHEDULES				
16.1 Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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.				
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)				
17.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
17.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA	NA	NA
17.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y
17.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA	NA	NA
17.5 Are the appropriate counties identified in the narrative?	NA	NA	NA	NA
17.6 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?	NA	NA	NA	NA
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.				

Action	Program or Service (Budget Entity Codes)			
	79050100	79050400	79050500	79050600
18. FLORIDA FISCAL PORTAL				
18.1 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
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)				
19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable: <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	NA	NA	NA	NA

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Pari-Mutuel Wagering				
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Connie Mayo				
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.				
Action	Program or Service (Budget Entity Codes)			
	79100400	79100500		
1. GENERAL				
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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	
AUDITS:				
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 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.			
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?	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y	
3. EXHIBIT B (EXBR, EXB)				
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	
3.2	Are the 33XXX0 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 33XXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	
AUDITS:				
3.3	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			

Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
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, the 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 62 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
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			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
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.					
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			
TIP	Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	N/A	N/A			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)			
		79100400	79100500		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	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.	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #12-009?	N/A	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	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A		
7.16	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 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y		
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A		
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A		

Action		Program or Service (Budget Entity Codes)			
		79100400	79100500		
7.21	Does the General Revenue for 200XXXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A		
7.22	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		
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 67 through 71 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 2011-12 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)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	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		
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		
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 <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A		

Action	Program or Service (Budget Entity Codes)			
	79100400	79100500		
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y		
8.10 Are the statutory authority references correct?	Y	Y		
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y		
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y		
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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		
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A		
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y		
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A		
8.20 Are appropriate service charge nonoperating amounts included in Section II?	Y	Y		
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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		
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y		
8.25 Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	TBD	TBD		
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		
8.27 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		
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		
AUDITS:				
8.29 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		

Action	Program or Service (Budget Entity Codes)			
	79100400	79100500		
8.30 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I?(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y		
8.31 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		
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 125 of the LBR Instructions.)				
TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)				
AUDIT:				
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A	N/A		
10. SCHEDULE III (PSCR, SC3)				
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A		
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A		
11. SCHEDULE IV (EADR, SC4)				
11.1 Are the correct Information Technology (IT) issue codes used?	N/A	N/A		
TIP If IT issues are not coded correctly (with "C" in 6th position), 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?	Y	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1 NOT REQUIRED FOR THIS YEAR	N/A	N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)				
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?	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)				
15.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		79100400	79100500		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y		
15.4	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		
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A		
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 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.)	Y	Y		
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
AUDITS - GENERAL INFORMATION					
TIP Review Section 6: Audits of the LBR Instructions (pages 156-158) 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.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A		
17.6	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	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.					

		Program or Service (Budget Entity Codes)			
Action		79100400	79100500		
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Hotels and Restaurants
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Connie Mayo

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

Action	Program or Service (Budget Entity Codes)			
79200100				

1. GENERAL					
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y			
AUDITS:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y			
1.4	Has security been set correctly? (CSDR, CSA)	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 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.				
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?	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y			
3. EXHIBIT B (EXBR, EXB)					
3.1	Is it apparent that there is a fund shift and 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			
3.2	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			
AUDITS:					
3.3	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				

		Program or Service (Budget Entity Codes)				
Action		79200100				
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, the 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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
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.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				

		Program or Service (Budget Entity Codes)			
Action		79200100			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A			
7.16	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, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBRI)	N/A			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			

		Program or Service (Budget Entity Codes)			
Action		79200100			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A			
7.22	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			
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 67 through 71 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 2011-12 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)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
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)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			

		Program or Service (Budget Entity Codes)				
Action		79200100				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	TBD				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

		Program or Service (Budget Entity Codes)			
Action		79200100			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I?(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y			
8.31	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			
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 125 of the LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y			
TIP	If IT issues are not coded correctly (with "C" in 6th position), 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?	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
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?	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			

		Program or Service (Budget Entity Codes)			
Action		79200100			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y			
15.4	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			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 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.)	Y			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
AUDITS - GENERAL INFORMATION					
TIP Review Section 6: Audits of the LBR Instructions (pages 156-158) 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.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A			
17.6	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.					

		Program or Service (Budget Entity Codes)			
Action		79200100			
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A			

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Condominiums, Timeshares, and Mobile Homes					
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Connie Mayo					
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.					
Action					Program or Service (Budget Entity Codes)
					79800100
1. GENERAL					
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y			
AUDITS:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y			
1.4	Has security been set correctly? (CSDR, CSA)	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 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.				
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?	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y			
3. EXHIBIT B (EXBR, EXB)					
3.1	Is it apparent that there is a fund shift and 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			
3.2	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			
AUDITS:					
3.3	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				

		Program or Service (Budget Entity Codes)				
Action		79800100				
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, the 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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
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.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	N/A				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		79800100				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				
7.16	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 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				

		Program or Service (Budget Entity Codes)				
Action		79800100				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.22	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				
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 67 through 71 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 2011-12 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
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)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

		Program or Service (Budget Entity Codes)				
Action		79800100				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	TBD				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

		Program or Service (Budget Entity Codes)				
Action		79800100				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I?(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.31	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				
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 125 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), 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?	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
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?	Y				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				

		Program or Service (Budget Entity Codes)				
Action		79800100				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.4	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				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 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.)	Y				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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.						
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	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.						

		Program or Service (Budget Entity Codes)			
Action		79800100			
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A			

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Alcoholic Beverages and Tobacco
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Connie Mayo

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

Action	Program or Service (Budget Entity Codes)			
	79400100	79400200	79400300	

1. GENERAL				
1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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	
AUDITS:				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 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.				
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?	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y	Y	
3. EXHIBIT B (EXBR, EXB)				
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	
3.2 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	
AUDITS:				
3.3 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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	
3.4 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	
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.				

		Program or Service (Budget Entity Codes)			
Action		79400100	79400200	79400300	
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, the 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 62 of the LBR Instructions?	Y	Y	Y	
4.2	Is the program component code and title used correct?	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	
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	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.				
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.				
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	
TIP	Exhibit D-3 is no longer 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)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	N/A	N/A	N/A	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)			
		79400100	79400200	79400300	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A	N/A	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	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 and E-5 of the LBR Instructions.)	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	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.	N/A	N/A	N/A	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	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 #12-009?	N/A	N/A	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	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	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A	N/A	
7.16	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 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A	N/A	N/A	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A		
7.22	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		
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 67 through 71 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 2011-12 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	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		
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		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A	N/A	N/A		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	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		
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 <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)			
		79400100	79400200	79400300	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	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	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	TBD	TBD	TBD	
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	
8.27	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	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
8.30	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		
8.31	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		
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 125 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A	N/A	N/A		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded correctly (with "C" in 6th position), 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?	Y	Y	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
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?	Y	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		

Action	Program or Service (Budget Entity Codes)					
	79400100	79400200	79400300			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
15.4	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		
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A		
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 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.)	Y	Y	Y		
15.7	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		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		
17.6	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	N/A	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.					

		Program or Service (Budget Entity Codes)			
Action		79400100	79400200	79400300	
18. FLORIDA FISCAL PORTAL					
18.1	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	
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A	N/A	

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Drugs, Devices and Cosmetics				
Agency Budget Officer/OPB Analyst Name: Lynn Smith/Connie Mayo				
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.				
Action	Program or Service (Budget Entity Codes)			
	79700100			
1. GENERAL				
1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y		
AUDITS:				
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y		
1.4	Has security been set correctly? (CSDR, CSA)	Y		
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 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.			
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?	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y		
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y		
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y		
3. EXHIBIT B (EXBR, EXB)				
3.1	Is it apparent that there is a fund shift and 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		
3.2	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		
AUDITS:				
3.3	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y		
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			

		Program or Service (Budget Entity Codes)			
Action		79700100			
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, the 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 62 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.				
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.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer 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)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y			

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7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			

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7.21	Does the General Revenue for 200XXXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A			
7.22	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			
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 67 through 71 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 2011-12 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)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
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)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			

		Program or Service (Budget Entity Codes)			
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8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	TBD			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			

		Program or Service (Budget Entity Codes)			
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8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I?(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y			
8.31	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			
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 125 of the LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), 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?	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
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?	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A			

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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A			
15.4	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")	N/A			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 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.)	N/A			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/A			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A			
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

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18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A			