

**Ken Lawson, Secretary**

**Rick Scott, Governor**

## LEGISLATIVE BUDGET REQUEST

Department of Business and Professional Regulation

Tallahassee

October 12, 2012

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

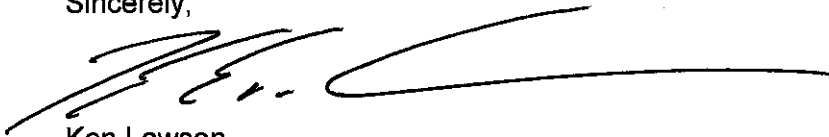
JoAnne Leznoff, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

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 2013-14 Fiscal Year. This submission has been approved by Ken Lawson, Secretary.

Sincerely,



Ken Lawson  
Secretary

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**REQUEST FOR APPROVAL OF PAY ADDITIVES**  
**TEMPORARY SPECIAL DUTY - GENERAL**  
**FY 2013-2014**

The Department of Business and Professional Regulation (DBPR) requests approval to implement Temporary Special Duty-General (TSD-General) pay additives as necessary for Fiscal Year 2013-2014. The agency is not requesting any additional rate or appropriations for these additives. In accordance with previous rule authority in 60L-32.0012, Florida Administrative Code, the agency has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position.

The requested pay additives are justified for reasons such as the vacancy of a position or due to the nature of and level of responsibility for higher level work resulting from legislative action or agency initiatives. In the past these additives were implemented with the approval of the Department of Management Services.

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

**Continue Current Additives**

The agency requests approval to continue certain authorized pay additives in accordance with Chapter 110.2035:

(d) An agency may implement shift differential additives, on-call additives, hazardous duty additives, lead-worker additives, temporary special duty — absent coworker additives, and trainer duty additives as necessary to accomplish the agency's mission and in accordance with department rules, instructions contained in the General Appropriations Act, and applicable collective bargaining agreements.

**Approval Requested for TSD-General Pay Additives for FY 2013-2014**

The agency requests approval to implement Temporary Special Duty-General pay additives in accordance with Chapter 110.2035(b). These additives will be implemented within current approved salary appropriations and rate.

Historically, the agency has requested and received approval to implement on average three (3) Temporary Special Duty additives annually (FY) for added duties or out-of-title work. These additives would be considered TSD-General pay additives under the new legislation. The positions and divisions to which they are assigned vary. Generally these additives result from temporary special duties performed at a higher level or due to an employee performing the work of a vacant position, and are implemented in accordance with the governing collective bargaining

agreement. The agency limits these temporary special duty assignments to no more than 90 days except where extenuating circumstances exist.

For employees covered by the Police Benevolent Association (PBA) or the American Federation of State, County and Municipal Employees (AFSCME), the additive is effective on the 23<sup>rd</sup> day of the assigned special duties. The amount of the pay additives vary from 5% to 10% depending upon the level of responsibility and difficulty of the associated work.

The agency's estimated annual cost of these additives is \$3,000 (plus benefits).

Based upon historical data and the agency's anticipated need, DBPR requests approval for FY 2013-2014 to implement no more than three (3) pay additives for Temporary Special Duties – General at a cost not to exceed \$3,000 (plus benefits).

A request to revise the DBPR plan will be submitted for approval through the Department of Management Services and the Executive Office of the Governor to address any additional need for pay additives which may arise.

Collective Bargaining Agreements Impacted:

**AFSCME Master Contract**



**Article 21  
OUT OF TITLE WORK**

(A) Each time an employee is designated by the employee's immediate supervisor to act in a vacant established position in a higher broadband level than the employee's current broadband level, and actually performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for a period of time more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with the Personnel Rules, beginning with the 23<sup>rd</sup> day.

(B) Employees being paid at a higher rate while temporarily filling a position in a higher broadband level will be returned to their regular rate of pay when the period of temporary employment in the higher broadband level is ended.

**Police Benevolent Association (PBA) – Law Enforcement Agreement**

Article 25

**Legislative Impasse Resolution  
Approved and Signed 10-13-11**

Section 2 – Pay Provisions

(B) Salary additives shall be implemented in accordance with the General Appropriations Act and state law, including Section 110.2035(6)(c), Florida Statutes and Section 216.251(3), Florida Statutes.

An Agency may assign one of the following job duties to an employee. If an Agency grants a salary additive to an employee, which must be in accordance with the law, the following amounts of increase shall be granted:

2010 – 2013 State of Florida & PBA – Law Enforcement Unit Contract  
Incorporates 2011 Legislative Impasse Resolution

1. Leadworker – up to 5% of the broadband minimum;
2. Temporary Special Duty – up to 15% of the employee's base rate of pay;
3. Trainer – up to 15% of the broadband minimum;
4. Hazardous Duty – up to 15% of the broadband minimum.

Florida Department of  
**Business  
Professional  
Regulation**

Rick Scott, Governor · Ken Lawson, Secretary

# Legislative Budget Request

Fiscal Year 2013-2014  
Department Level  
Exhibits  
and Schedules



| Non-Strategic IT Service: <b>Network Service</b>  |  |  |                              |                               |  |
|---|--|--|------------------------------|-------------------------------|--|
| Dept/Agency: <b>Department of Business and Professional Regulation</b>                            |  | # of Assets & Resources AppORTioned to this IT Service in FY 2013-14 |                              |                               |  |
| Prepared by: <b>Kathy Ott, CIO</b>  |  |  |                              |                               |  |
| Phone: <b>850-717-1007</b>  |  |  |                              |                               |  |
| Service Provisioning -- Assets & Resources (Cost Elements)  |  | Footnote Number  | Number used for this service | Number w/ costs in FY 2013-14 | Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65) |
| <b>A. Personnel</b>   |  |  | 4.00                         |                               | \$379,311  |
| A-1.1   | State FTE  | 1,2  | 3.00                         |                               | \$226,301  |
| A-2.1   | OPS FTE  | 3  | 0.25                         |                               | \$4,810  |
| A-3.1   | Contractor Positions (Staff Augmentation)  | 4  | 0.75                         |                               | \$148,200  |
| <b>B. Hardware</b>  |  |  |                              |                               | \$51,919   |
| B-1   | Servers  | 5  | 0                            | 0                             | \$0  |
| B-2   | Server Maintenance & Support   | 5  | 0                            | 0                             | \$0  |
| B-3   | Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)  | 6  | 190                          | 0                             | \$51,919   |
| 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)   | 7  |                              |                               | \$0  |
| <b>C. Software</b>  |  | 8,9  |                              |                               | \$71,550   |
| <b>D. External Service Provider(s)</b>  |  |  |                              |                               | \$289,140  |
| D-1   | MyFloridaNet   | 10   |                              |                               | \$265,752  |
| D-2   | Other (Please specify in Footnote Section below)   | 11   |                              |                               | \$23,388   |
| <b>E. Other (Please describe in Footnotes Section below)</b>                                      |  | 12   |                              |                               | \$33,792   |
| <b>F. Total for IT Service</b>  |  |  |                              |                               | <b>\$825,712</b>   |
| <b>G. Please identify the number of users of the Network Service</b>                              |  |  |                              |                               | <b>1,950</b>   |
| <b>H. How many locations currently host IT assets and resources used to provide LAN services?</b> |  |  |                              |                               | <b>14</b>  |
| <b>I. How many locations currently use WAN services?</b>  |  |  |                              |                               | <b>13</b>  |
| <b>J.</b>   | <b>Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>                    |  |                              |                               |  |
| 1   | Includes .25 of an Information Technology Business Consultant Manager, .5 of Systems Programming Administrator, .25 of a                       |  |                              |                               |  |
| 2   | Systems Programming Consultant, 1.75 of Systems Project Consultant, and .5 of Network Systems Analyst.   |  |                              |                               |  |
| 3   | Includes .25 of an OPS Systems Project Consultant.   |  |                              |                               |  |
| 4   | Includes Presidio Consultant Services.   |  |                              |                               |  |
| 5   | DBPR servers are housed and will be maintained by the NSRC and SSRC in FY2013-2014. DR site at NWRDC.  |  |                              |                               |  |
| 6   | Router maintenance and support (Smartnet); Wireless Access points maintenance; cables.   |  |                              |                               |  |
| 7   | Includes SIP trunks, PRI lines, etc. included in \$34K (administration - included in capital outlay package per FTE) monthly costs for phones. |  |                              |                               |  |
| 8   | Includes Orion; Solarwinds; Ipswitch; DNS credits for PMW Network identification, Ace Live Rover; Dell Poweredge R710;                         |  |                              |                               |  |
| 9   | VM Ware; DDChanger Software; Attach (File Catalyst), Commonlook.   |  |                              |                               |  |
| 10  | MyFloridaNet provided by DMS. Increased rates estimated based on changes sent 10/2012.   |  |                              |                               |  |
| 11  | Includes agency internet connections provided by DMS (Tallahassee and remote sites); reservationless conferencing; Esker Fax lines.            |  |                              |                               |  |
| 12  | Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.          |  |                              |                               |  |
| 13  |  |  |                              |                               |  |
| 14  |  |  |                              |                               |  |
| 15  |  |  |                              |                               |  |

| Non-Strategic IT Service:  |  | E-Mail, Messaging, and Calendaring Service   |                              |                               |  |
|--|--|--|------------------------------|-------------------------------|--|
| Agency: <b>Department of Business and Professional Regulation</b>  |  | # of Assets & Resources                      |                              |                               |  |
| Prepared by: <b>Kathy Ott, CIO</b>   |  | Apportioned to this IT Service in FY 2013-14 |                              |                               |  |
| Phone: <b>850-717-1007</b>   |  |  |                              |                               |  |
| Service Provisioning -- Assets & Resources (Cost Elements)   |  | Footnote Number                              | Number used for this service | Number w/ costs in FY 2013-14 | Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65) |
| <b>A. Personnel</b>  |  |  | 0.75                         |                               | \$56,270   |
| A-1  | State FTE  | 1  | 0.75                         |                               | \$56,270   |
| A-2  | OPS FTE  |  | 0.00                         |                               | \$0  |
| A-3  | Contractor Positions (Staff Augmentation)  |  | 0.00                         |                               | \$0  |
| <b>B. Hardware</b>   |  |  |                              |                               | \$40,471   |
| B-1  | Servers  | 2  | 3                            | 3                             | \$30,000   |
| B-2  | Server Maintenance & Support   | 3  | 3                            | 3                             | \$6,000  |
| B-3  | Wireless Communication Devices (e.g., Blackberries, iPhones, PDAs, etc.)   | 4  | 206                          | 206                           | \$4,471  |
| B-4  | Online Storage (indicate GB of storage)  |  | 0                            |                               | \$0  |
| B-5  | Archive Storage (indicate GB of storage)   | 5  | 4000                         |                               | \$0  |
| B-6  | Other Hardware Assets (Please specify in Footnote Section below)   |  |                              |                               | \$0  |
| <b>C. Software</b>   |  | 6  |                              |                               | \$39,719   |
| <b>D. External Service Provider(s)</b>   |  |  |                              |                               | \$32,727   |
| D-1  | Southwood Shared Resource Center   |  |                              |                               | \$0  |
| D-2  | Northwood Shared Resource Center   | 7  |                              |                               | \$27,000   |
| D-3  | Northwest Regional Data Center   | 8  |                              |                               | \$5,727  |
| D-4  | Other Data Center External Service Provider (specify in Footnotes below)   |  |                              |                               | \$0  |
| <b>E. Other (Please describe in Footnotes Section below)</b>   |  | 9  |                              |                               | \$6,336  |
| <b>F. Total for IT Service</b>   |  |  |                              |                               | <b>\$175,523</b>   |
| <b>G. Please provide the number of user mailboxes.</b>   |  |  |                              |                               | <b>2,285</b>   |
| <b>H. Please provide the number of resource mailboxes.</b>   |  |  |                              |                               | <b>34</b>  |
| <b>I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b> |  |  |                              |                               |  |
| 1  | Includes .5 of Systems Programming Consultant, .25 of Systems Project Consultant.  |  |                              |                               |  |
| 2  | Includes 3 end of life servers collocated at the NWRDC - will need replacement in FY 2013-2014.  |  |                              |                               |  |
| 3  | Includes maintenance for 3 end of life servers collocated at the NWRDC - will need replacement in FY 2013-2014.                                    |  |                              |                               |  |
| 4  | Includes Blackberry T support.   |  |                              |                               |  |
| 5  | Storage included in NSRC DASD on-demand storage costs (included in Data Center tab, not in external provider numbers).                             |  |                              |                               |  |
| 6  | Includes portion of MS Enterprise Agreement (Outlook) and Lyris software, a list manager that utilizes Dept. e-mail to communicate with licensees. |  |                              |                               |  |
| 7  | Includes server hosting for e-mail and Blackberry servers at NSRC.   |  |                              |                               |  |
| 8  | Includes 1/4 of cost of NWRDC for rollover/backup e-mail services.   |  |                              |                               |  |
| 9  | Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.              |  |                              |                               |  |

Non-Strategic IT  
Service:

# Desktop Computing Service

Agency: **Department of Business and Professional Regulation**  
 Prepared by: **Kathy Ott, CIO**  
 Phone: **850-717-1007**

# of Assets &  
Resources  
AppORTioned to this  
IT Service in FY 2013-  
14

| Service Provisioning -- Assets & Resources (Cost Elements)   |   | Footnote<br>Number | Number<br>used for<br>this<br>service | Number<br>w/ costs<br>in FY<br>2013-14 | Estimated FY 2013-14<br>Allocation of Recurring<br>Base Budget<br>(based on Column G64<br>minus G65) |
|--|---|--------------------|---------------------------------------|--|--|
| <b>A. Personnel</b>  |   |                    | 4.00                                  |  | \$173,835  |
| A-1  | State FTE   | 1                  | 3.50                                  |  | \$159,795  |
| A-2  | OPS FTE   | 2                  | 0.50                                  |  | \$14,040   |
| A-3  | Contractor Positions (Staff Augmentation)   |                    | 0.00                                  |  | \$0  |
| <b>B. Hardware</b>   |   |                    | 3006                                  | 439                                    | \$276,000  |
| B-1  | Servers   | 3                  | 0                                     | 0                                      | \$0  |
| B-2  | Server Maintenance & Support  | 3                  | 0                                     | 0                                      | \$0  |
| B-3.1  | Desktop Computers   | 4,5                | 1875                                  | 100                                    | \$90,000   |
| B-3.2  | Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)  | 6,7                | 800                                   | 240                                    | \$136,500  |
| B-3.3  | Other Hardware Assets (Please specify in Footnote Section below)  | 8                  | 331                                   | 99                                     | \$49,500   |
| <b>C. Software</b>   |   | 9                  |                                       |  | \$455,373  |
| <b>D. External Service Provider(s)</b>   |   | 10                 | 2                                     | 2                                      | \$22,604   |
| <b>E. Other (Please describe in Footnotes Section below)</b>   |   | 11                 |                                       |  | \$33,792   |
| <b>F. Total for IT Service</b>   |   |                    |                                       |  | <b>\$961,604</b>   |
| <b>G. Please identify the number of users of this service.</b>   |   |                    |                                       |  | <b>1,950</b>   |
| <b>H. How many locations currently use this service?</b>   |   |                    |                                       |  | <b>53</b>  |
| <b>I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b> |   |                    |                                       |  |  |
| 1  | Includes .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. .50 OPS staff associated with this exercise.                  |                    |                                       |  |  |
| 3  | DBPR servers are housed and maintained by the NSRC and SSRC in FY2013-2014.   |                    |                                       |  |  |
| 4  | Includes refresh of 100 desktop computers w/ monitors at approximately \$900 each. DBPR re-evaluated and reduce refresh plans due to    |                    |                                       |  |  |
| 5  | purchase of Microsoft Enterprise Agreement in FY 2011-12.   |                    |                                       |  |  |
| 6  | Includes refresh of 50 laptop computers w/ monitors and docking stations at approximately \$1050 each. Also includes 140 iPads at \$600 |                    |                                       |  |  |
| 7  | each.   |                    |                                       |  |  |
| 8  | Includes 331 network and mobile printers. Cost for replacement of approximately 99 printers at a cost of \$500 each.                    |                    |                                       |  |  |
| 9  | Includes Nefsis videoconferencing; Citrix; Comcast; Acrobat; Microsoft Enterprise Agreement and Premier Support; Domain Reg.            |                    |                                       |  |  |
| 10   | Includes contracted services for maintenance of Xerox, Ricoh Aficio and Konica Minolta printers.  |                    |                                       |  |  |
| 11   | Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.   |                    |                                       |  |  |
| 12   |   |                    |                                       |  |  |
| 13   |   |                    |                                       |  |  |
| 14   |   |                    |                                       |  |  |
| 15   |   |                    |                                       |  |  |



| Non-Strategic IT Service:  |   | Helpdesk Service |                              |                               | # of Assets & Resources Apportioned to this IT Service in FY 2013-14                     |  |
|--|---|------------------|------------------------------|-------------------------------|--|--|
| Agency: Department of Business and Professional Regulation   |   |                  |                              |                               |  |  |
| Prepared by: Kathy Ott, CIO  |   |                  |                              |                               |  |  |
| Phone: 850-717-1007  |   |                  |                              |                               |  |  |
| Service Provisioning -- Assets & Resources (Cost Elements)   |   | Footnote Number  | Number used for this service | Number w/ costs in FY 2013-14 | Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65) |  |
| <b>A. Personnel</b>  |   |                  | 5.75                         |                               | \$322,288  |  |
| A-1  | State FTE   | 1                | 4.75                         |                               | \$296,635  |  |
| A-2  | OPS FTE   | 2                | 1.00                         |                               | \$25,653   |  |
| A-3  | Contractor Positions (Staff Augmentation)   |                  | 0.00                         |                               | \$0  |  |
| <b>B. Hardware</b>   |   |                  | 17                           | 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                | 17                           | 0                             | \$0  |  |
| <b>C. Software</b>   |   | 5                |                              |                               | \$26,257   |  |
| <b>D. External Service Provider(s)</b>   |   | 6                | 0                            | 0                             | \$73,142   |  |
| <b>E. Other (Please describe in Footnotes Section below)</b>   |   | 7                |                              |                               | \$48,576   |  |
| <b>F. Total for IT Service</b>   |   |                  |                              |                               | <b>\$470,264</b>   |  |
| <b>G. Please identify the number of users of this service.</b>   |   |                  |                              |                               | <b>1,950</b>   |  |
| <b>H. How many locations currently host IT assets and resources used to provide this service?</b>                              |   |                  |                              |                               | <b>5</b>   |  |
| <b>I. What is the average monthly volume of calls/cases/tickets?</b>   |   |                  |                              |                               | <b>668</b>   |  |
| <b>J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b> |   |                  |                              |                               |  |  |
| 1  | Includes .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. One full-time OPS staff associated with this exercise.  |                  |                              |                               |  |  |
| 3  | DBPR Servers are housed and maintained in the NSRC and the SSRC in FY 2013-14.  |                  |                              |                               |  |  |
| 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.                                     |                  |                              |                               |  |  |
| 8  |   |                  |                              |                               |  |  |
| 9  |   |                  |                              |                               |  |  |
| 10   |   |                  |                              |                               |  |  |
| 11   |   |                  |                              |                               |  |  |
| 12   |   |                  |                              |                               |  |  |
| 13   |   |                  |                              |                               |  |  |
| 14   |   |                  |                              |                               |  |  |
| 15   |   |                  |                              |                               |  |  |

Non-Strategic IT Service:

# IT Security/Risk Mitigation Service

Agency: **Department of Business and Professional Regulation**  
 Prepared by: **Kathy Ott, CIO**  
 Phone: **850-717-1007**

# of Assets & Resources  
 Apportioned to this IT Service in FY 2013-14

| Service Provisioning -- Assets & Resources (Cost Elements)   |   | Footnote Number | Number used for this service | Number w/ costs in FY 2013-14 | Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65) |
|--|---|-----------------|------------------------------|-------------------------------|--|
| <b>A. Personnel</b>  |   |                 | 1.50                         |                               | \$159,561  |
| A-1  | State FTE   | 1               | 1.25                         |                               | \$110,161  |
| A-2  | OPS FTE   |                 | 0.00                         |                               | \$0  |
| A-3  | Contractor Positions (Staff Augmentation)   | 2               | 0.25                         |                               | \$49,400   |
| <b>B. Hardware</b>   |   |                 | 0                            | 0                             | \$18,983   |
| 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               | 0                            | 0                             | \$18,983   |
| <b>C. Software</b>   |   | 5,6,7           |                              |                               | \$93,542   |
| <b>D. External Service Provider(s)</b>   |   |                 | 0                            | 0                             | \$26,869   |
| <b>E. Other (Please describe in Footnotes Section below)</b>   |   | 10              |                              |                               | \$12,672   |
| <b>F. Total for IT Service</b>   |   |                 |                              |                               | <b>\$311,627</b>   |
| <b>G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b> |   |                 |                              |                               |  |
| 1  | Includes .25 of IT Business Consultant Managers; 1 of Systems Programming Administrators.   |                 |                              |                               |  |
| 2  | Includes Presidio Consultant Services.  |                 |                              |                               |  |
| 3  | DBPR servers are housed and maintained by the Northwood Shared Resource Center in FY2013-2014. Disaster Recovery site is located at the NWRDC.                        |                 |                              |                               |  |
| 4  | Includes maintenance and Support of Log Rhythm Appliance, Generator, and Perimeter Security Devices (Firewalls).  |                 |                              |                               |  |
| 5  | Includes setup of Mobile Iron (\$69 initial) and maintenance (\$15 recurring) for devices; Subscriptions for McAfee Total Protection; Nexpose IP License;             |                 |                              |                               |  |
| 6  | GFI LANguard; GFI Events Manager; Log Rhythm maintenance; Installshield; secure internet certificates; IronPort Support ;   |                 |                              |                               |  |
| 7  | Pointsec laptop/desktop encryption; Ironkey.  |                 |                              |                               |  |
| 8  | Includes quarterly scan for Payment Card Industry (PCI) Compliance; semi-annual Hiron Fire System inspections; and satellite phones; generator fuel; UPS Maintenance; |                 |                              |                               |  |
| 9  | storage of backup tapes at Department of State (DOS) Records Center. Northwest Regional Data Center DR Site Services included in Data Center tab.                     |                 |                              |                               |  |
| 10   | Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.                                 |                 |                              |                               |  |
| 11   |   |                 |                              |                               |  |
| 12   |   |                 |                              |                               |  |
| 13   |   |                 |                              |                               |  |
| 14   |   |                 |                              |                               |  |
| 15   |   |                 |                              |                               |  |

| Non-Strategic IT Service:  |   | Agency Financial and Administrative Systems Support Service |                              |                               |  |
|--|---|---|------------------------------|-------------------------------|--|
| Agency: <b>Department of Business and Professional Regulation</b>  |   | # of Assets & Resources                                     |                              |                               |  |
| Prepared by: <b>Kathy Ott, CIO</b>   |   | Apportioned to this IT Service in FY 2013-14                |                              |                               |  |
| Phone: <b>850-717-1007</b>   |   |   |                              |                               |  |
| Service Provisioning -- Assets & Resources (Cost Elements)   |   | Footnote Number   | Number used for this service | Number w/ costs in FY 2013-14 | Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65) |
| <b>A. Personnel</b>  |   |   | 0.25                         |                               | \$23,171   |
| A-1  | State FTE   | 1   | 0.25                         |                               | \$23,171   |
| A-2  | OPS FTE   |   | 0.00                         |                               | \$0  |
| A-3  | Contractor Positions (Staff Augmentation)   |   | 0.00                         |                               | \$0  |
| <b>B. Hardware</b>   |   |   | 0                            | 0                             | \$0  |
| 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)  |   | 0                            | 0                             | \$0  |
| <b>C. Software</b>   |   |   |                              |                               | \$0  |
| <b>D. External Service Provider(s)</b>   |   | 4   | 0                            | 0                             | \$0  |
| <b>E. Other (Please describe in Footnotes Section below)</b>   |   | 5   |                              |                               | \$2,112  |
| <b>F. Total for IT Service</b>   |   |   |                              |                               | <b>\$25,283</b>  |
| <b>G. Please identify the number of users of this service.</b>   |   |   |                              |                               | <b>50</b>  |
| <b>H. How many locations currently host agency financial/administrative systems?</b>   |   |   |                              |                               | <b>0</b>   |
| <b>I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b> |   |   |                              |                               |  |
| 1  | Includes .25 of Systems Programming Administrator positions.  |   |                              |                               |  |
| 2  | The server/maintenance supporting these applications also supports strategic programs of this agency                                  |   |                              |                               |  |
| 3  | The software used in developing/maintaining these applications is the same used in agency strategic programs.                         |   |                              |                               |  |
| 4  | FLAIR and LASPBS services provided by Department of Financial Services. MOU exists for connectivity, but no costs associated.         |   |                              |                               |  |
| 5  | Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses. |   |                              |                               |  |
| 6  |   |   |                              |                               |  |
| 7  |   |   |                              |                               |  |
| 8  |   |   |                              |                               |  |
| 9  |   |   |                              |                               |  |
| 10   |   |   |                              |                               |  |
| 11   |   |   |                              |                               |  |
| 12   |   |   |                              |                               |  |
| 13   |   |   |                              |                               |  |
| 14   |   |   |                              |                               |  |
| 15   |   |   |                              |                               |  |

Non-Strategic IT Service:

# IT Administration and Management Service

Agency: **Department of Business and Professional Regulation**  
 Prepared by: **Kathy Ott, CIO**  
 Phone: **850-717-1007**

# of Assets & Resources  
 Apportioned to this  
 IT Service in FY 2013-14

| Service Provisioning -- Assets & Resources (Cost Elements)   |   | Footnote Number | Number used for this service | Number w/ costs in FY 2013-14 | Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65) |
|--|---|-----------------|------------------------------|-------------------------------|--|
| <b>A. Personnel</b>  |   |                 | 2.75                         |                               | \$257,604  |
| A-1  | State FTE   | 1,2             | 2.75                         |                               | \$257,604  |
| A-2  | OPS FTE   |                 | 0.00                         |                               | \$0  |
| A-3  | Contractor Positions (Staff Augmentation)   |                 | 0.00                         |                               | \$0  |
| <b>B. Hardware</b>   |   |                 | 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)  | 3               | 0                            | 0                             | \$0  |
| <b>C. Software</b>   |   | 4               |                              |                               | \$780  |
| <b>D. External Service Provider(s)</b>   |   | 5               | 0                            | 0                             | \$227,816  |
| <b>E. Other (Please describe in Footnotes Section below)</b>   |   | 6               |                              |                               | \$23,232   |
| <b>F. Total for IT Service</b>   |   |                 |                              |                               | <b>\$509,432</b>   |
| <b>G. How many locations currently host assets and resources used to provide this service?</b>                                 |   |                 |                              |                               | <b>1</b>   |
| <b>G. Footnotes</b> - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters. |   |                 |                              |                               |  |
| 1  | Includes .25 of the CIO; .5 of an OMC; .5 of an AA II; .5 of IT Business Consultant Managers; .5 of a Systems                         |                 |                              |                               |  |
| 2  | Programming Consultant; .25 of a Systems Project Administrator; and .25 of a Systems Programming Administrator.                       |                 |                              |                               |  |
| 3  | Hardware and software to support this service is already provided to IT Admin by other non-strategic services.                        |                 |                              |                               |  |
| 4  | Client survey software used by DBPR.  |                 |                              |                               |  |
| 5  | Gartner - one IT Exec. CIO Essentials Seat and two IT Leaders Reference seats; UPS; KPMG consulting services for strategic planning.  |                 |                              |                               |  |
| 6  | Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses. |                 |                              |                               |  |
| 7  |   |                 |                              |                               |  |
| 8  |   |                 |                              |                               |  |
| 9  |   |                 |                              |                               |  |
| 10   |   |                 |                              |                               |  |
| 11   |   |                 |                              |                               |  |
| 12   |   |                 |                              |                               |  |
| 13   |   |                 |                              |                               |  |
| 14   |   |                 |                              |                               |  |
| 15   |   |                 |                              |                               |  |

| Non-Strategic IT Service: <b>Web/Portal Service</b>   |  |  |                              |                               |  |
|---|--|--|------------------------------|-------------------------------|--|
| Dept/Agency: <b>Department of Business and Professional Regulation</b>                            |  | # of Assets & Resources Apportioned to this IT Service In FY 2013-14 |                              |                               |  |
| Prepared by: <b>Kathy Ott, CIO</b>  |  |  |                              |                               |  |
| Phone: <b>850-717-1007</b>  |  |  |                              |                               |  |
| Service Provisioning -- Assets & Resources (Cost Elements)  |  | Footnote Number  | Number used for this service | Number w/ costs in FY 2013-14 | Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65) |
| <b>A. Personnel</b>   |  |  | 1.75                         |                               | \$113,573  |
| A-1.1   | State FTE  | 1,2  | 1.50                         |                               | \$108,763  |
| A-2.1   | OPS FTE  | 3  | 0.25                         |                               | \$4,810  |
| A-3.1   | Contractor Positions (Staff Augmentation)  |  | 0.00                         |                               | \$0  |
| <b>B. Hardware</b>  |  |  |                              |                               | \$0  |
| B-1   | Servers  | 4  | 0                            | 0                             | \$0  |
| B-2   | Server Maintenance & Support   | 4  | 0                            | 0                             | \$0  |
| B-3   | Other Hardware Assets (Please specify in Footnotes Section below)  |  | 0                            | 0                             | \$0  |
| <b>C. Software</b>  |  | 5  |                              |                               | \$23,150   |
| <b>D. External Service Provider(s)</b>  |  |  | 0                            | 0                             | \$0  |
| <b>E. Other (Please describe in Footnotes Section below)</b>                                      |  | 6  |                              |                               | \$14,784   |
| <b>F. Total for IT Service</b>  |  |  |                              |                               | <b>\$151,506</b>   |
| <b>G. Please identify the number of Internet users of this service.</b>                           |  |  |                              |                               | <b>1,658,770</b>   |
| <b>H. Please identify the number of intranet users of this service.</b>                           |  |  |                              |                               | <b>1,950</b>   |
| <b>I. How many locations currently host IT assets and resources used to provide this service?</b> |  |  |                              |                               | <b>3</b>   |
| <b>J.</b>   | <b>Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>                        |  |                              |                               |  |
| 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   | Includes .25 of an OPS Systems Project Consultant.   |  |                              |                               |  |
| 4   | DBPR servers are housed and maintained at the Northwood Shared Resource Center in FY2013-14.   |  |                              |                               |  |
| 5   | Includes renewal of Weblog Maintenance and support; AMP yearly subscription; and RightNow Technologies FAQ tool; Kamarasoft.                       |  |                              |                               |  |
| 6   | Includes rent, cellular telephones/desktop telephones/H&R Assessment/Risk Management Insurance and other ordinary operating expenses.              |  |                              |                               |  |
| 7   |  |  |                              |                               |  |
| 8   |  |  |                              |                               |  |
| 9   |  |  |                              |                               |  |
| 10  |  |  |                              |                               |  |
| 11  |  |  |                              |                               |  |
| 12  |  |  |                              |                               |  |
| 13  |  |  |                              |                               |  |
| 14  |  |  |                              |                               |  |
| 15  |  |  |                              |                               |  |

| Non-Strategic IT Service: <b>Data Center Service</b>   |   |                              |                               |  |
|--|---|------------------------------|-------------------------------|--|
| Dept/Agency: <b>Department of Business and Professional Regulation</b>   |   |                              | # of Assets & Resources       |  |
| Prepared by: <b>Kathy Ott, CIO</b>   |   |                              | Apportioned to this IT        |  |
| Phone: <b>850-717-1007</b>   |   |                              | Service In FY 2013-14         |  |
| Service Provisioning -- Assets & Resources (Cost Elements)   | Footnote Number   | Number used for this service | Number w/ costs in FY 2013-14 | Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65) |
| <b>A. Personnel</b> (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>B. Hardware</b>   |   |                              |                               | \$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  |
| <b>C. Software</b>   |   |                              |                               | \$0  |
| <b>D. External Service Provider(s)</b>   |   |                              |                               | \$686,920  |
| D-1 Southwood Shared Resource Center (indicate # of Board votes)   | 1   | 0                            |                               | \$28,800   |
| D-2 Northwood Shared Resource Center (indicate # of Board votes)   | 2,3   | 0                            |                               | \$635,212  |
| D-3 Northwest Regional Data Center (indicate # of Board votes)   | 4   | 0                            |                               | \$22,908   |
| D-4 Other Data Center External Service Provider (specify in Footnotes below)   |   |                              |                               | \$0  |
| <b>E. Plant &amp; Facility</b>   |   |                              |                               | \$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)  |   |                              |                               | \$0  |
| <b>F. Other</b> (Please describe in Footnotes Section below)   |   |                              |                               | \$0  |
| <b>G. Total for IT Service</b>   |   |                              |                               | <b>\$686,920</b>   |
| <b>H. Please provide the number of agency data centers.</b>  |   |                              |                               | <b>0</b>   |
| <b>I. Please provide the number of agency computing facilities.</b>  |   |                              |                               | <b>0</b>   |
| <b>J. Please provide the number of single-server installations.</b>  |   |                              |                               | <b>13</b>  |
| <b>H. Footnotes</b> - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters. |   |                              |                               |  |
| 1  | DBPR receives ftp services and server hosting from the Southwood Shared Resource Center (SSRC). Projection based on current payment.                        |                              |                               |  |
| 2  | 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   |                              |                               |  |
| 3  | as a result, DBPR is represented by the At-Large Trustee. Projection based on the FY2013-2014 information provided by NSRC during August, 2012 Finance Mtg. |                              |                               |  |
| 4  | Collocation services for DBPR Disaster Recovery environment including power. Projection based on current payment.   |                              |                               |  |
| 5  | 13 Single instance servers are located in DBPR remote sites. However, they reside in telecon closets with other equipment and incur no associated costs.    |                              |                               |  |
| 6  |   |                              |                               |  |
| 7  |   |                              |                               |  |
| 8  |   |                              |                               |  |
| 9  |   |                              |                               |  |

Agency: Department of Business and Professional Regulation

| Agency: Department of Business and Professional Regulation |               |                        |                        |                             |                        |                               |          |                          |                 | E-Mail, Messaging, and Calendaring Service | Network Service | Desktop Computing Service               | Helpdesk Service | IT Security/Risk Mitigation Service | Agency Financial and Administrative Support Service | IT Administration and Management Service | Web/Portal Service | Data Center Service |           |           |           |           |
|--|---------------|------------------------|------------------------|-----------------------------|------------------------|-------------------------------|----------|--------------------------|-----------------|--|-----------------|---|------------------|-------------------------------------|---|--|--------------------|---------------------|-----------|-----------|-----------|-----------|
| Budget Entity Code   | Budget Entity | Program Component Code | Program Component      | Appropriation Category Code | Appropriation Category | Fund Code                     | Fund     | FSI                      | Line Item Total | Funding Identified for IT Service          | 99.9995%        | 100.0000%                               | 100.0000%        | 100.0000%                           | 100.0000%   | 99.9987%                                 | 100.0000%          | 100.0000%           | 99.9999%  |           |           |           |
| 1  | 79010300      | Information Technology | 160300000              | Information Technology      | 100777                 | Contracted Services           | ATF      | Administrative Trust Fur | \$853,325       | \$13,190                                   | \$259,245       | \$81,508                                | \$99,399         | \$171,770                           | \$0   | \$227,816                                | \$398              | \$0                 | \$0       |           |           |           |
| 2  | 79010300      | Information Technology | 160300000              | Information Technology      | 103241                 | Risk Management Ins           | ATF      | Administrative Trust Fur | \$8,426         | \$450                                      | \$2,400         | \$1,416                                 | \$2,036          | \$531                               | \$89  | \$974                                    | \$531              | \$0                 | \$0       |           |           |           |
| 3  | 79010300      | Information Technology | 160300000              | Information Technology      | 105281                 | Lease/Purchase/Equipment      | ATF      | Administrative Trust Fur | \$13,197        | \$0  | \$0             | \$13,197                                | \$0              | \$0                                 | \$0   | \$0                                      | \$0                | \$0                 | \$0       |           |           |           |
| 4  | 79010300      | Information Technology | 160300000              | Information Technology      | 107040                 | HR Services                   | ATF      | Administrative Trust Fur | \$11,132        | \$266                                      | \$1,416         | \$2,400                                 | \$3,450          | \$900                               | \$1,650   | \$900                                    | \$0                | \$0                 | \$0       |           |           |           |
| 5  | 79010300      | Information Technology | 160300000              | Information Technology      | 210021                 | Data Processing Services SSRC | ATF      | Administrative Trust Fur | \$28,800        | \$0  | \$0             | \$0                                     | \$0              | \$0                                 | \$0   | \$0                                      | \$0                | \$0                 | \$28,800  |           |           |           |
| 6  | 79010300      | Information Technology | 160300000              | Information Technology      | 210022                 | Data Processing Services NSRC | ATF      | Administrative Trust Fur | \$662,212       | \$27,000                                   | \$0             | \$0                                     | \$0              | \$0                                 | \$0   | \$0                                      | \$0                | \$0                 | \$635,212 |           |           |           |
| 7  | 79010300      | Information Technology | 160300000              | Information Technology      | 210023                 | Data Processing Services NWRD | ATF      | Administrative Trust Fur | \$28,635        | \$5,727                                    | \$0             | \$0                                     | \$0              | \$0                                 | \$0   | \$0                                      | \$0                | \$0                 | \$22,908  |           |           |           |
| 8  | 79010300      | Information Technology | 160300000              | Information Technology      | 040000                 | Expense                       | ATF      | Administrative Trust Fur | \$1,113,365     | \$42,620                                   | \$331,540       | \$636,748                               | \$43,091         | \$0                                 | \$1,874   | \$21,389                                 | \$36,104           | \$0                 | \$0       |           |           |           |
| 9  | 79010300      | Information Technology | 160300000              | Information Technology      | 060000                 | OCO                           | ATF      | Administrative Trust Fur | \$110,765       | \$30,000                                   | \$0             | \$52,500                                | \$0              | \$28,265                            | \$0   | \$0                                      | \$0                | \$0                 | \$0       |           |           |           |
| 10   | 79010300      | Information Technology | 160300000              | Information Technology      | 010000                 | Salary & Benefits             | ATF      | Administrative Trust Fur | \$1,238,700     | \$56,270                                   | \$226,301       | \$159,795                               | \$296,635        | \$110,161                           | \$23,171  | \$257,604                                | \$108,763          | \$0                 | \$0       |           |           |           |
| 11   | 79010300      | Information Technology | 160300000              | Information Technology      | 030000                 | OPS                           | ATF      | Administrative Trust Fur | \$49,313        | \$0  | \$4,810         | \$14,040                                | \$25,653         | \$0                                 | \$0   | \$0                                      | \$4,810            | \$0                 | \$0       |           |           |           |
| 12   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 13   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 14   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 15   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 16   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 17   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 18   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 19   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 20   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 21   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 22   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 23   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 24   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 25   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 26   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 27   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 28   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 29   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| 30   |               |                        |                        |                             |                        |                               |          |                          | \$0             |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| Sum of IT Cost Elements Across IT Services                 |               |                        |                        |                             |                        |                               |          |                          |                 |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| IT Cost Element Data as entered on IT Service Worksheets   |               |                        |                        |                             |                        |                               |          |                          |                 | Personnel                                  |                 | State FTE (#)                           | 17.75            | 0.75                                | 3.00  | 3.50                                     | 4.75               | 1.25                | 0.25      | 2.75      | 1.50      | 0.00      |
|  |               |                        |                        |                             |                        |                               |          |                          |                 |  |                 | State FTE (Costs)                       | \$1,238,700      | \$56,270                            | \$226,301   | \$159,795                                | \$296,635          | \$110,161           | \$23,171  | \$257,604 | \$108,763 | \$0       |
|  |               |                        |                        |                             |                        |                               |          |                          |                 | Hardware                                   |                 | OPS FTE (#)                             | 2.00             | 0.00                                | 0.25  | 0.50                                     | 1.00               | 0.00                | 0.00      | 0.00      | 0.25      | 0.00      |
|  |               |                        |                        |                             |                        |                               |          |                          |                 |  |                 | OPS FTE (Cost)                          | \$49,313         | \$0                                 | \$4,810   | \$14,040                                 | \$25,653           | \$0                 | \$0       | \$0       | \$4,810   | \$0       |
|  |               |                        |                        |                             |                        |                               |          |                          |                 | External Services                          |                 | Vendor/Staff Augmentation (# Positions) | 1.00             | 0.00                                | 0.75  | 0.00                                     | 0.00               | 0.25                | 0.00      | 0.00      | 0.00      | 0.00      |
|  |               |                        |                        |                             |                        |                               |          |                          |                 |  |                 | Vendor/Staff Augmentation (Costs)       | \$197,600        | \$0                                 | \$148,200   | \$0                                      | \$0                | \$49,400            | \$0       | \$0       | \$0       | \$0       |
|  |               |                        |                        |                             |                        |                               |          |                          |                 | Plant & Facility (Data Center Only)        |                 | Hardware                                | \$387,373        | \$40,471                            | \$51,919  | \$276,000                                | \$0                | \$18,983            | \$0       | \$0       | \$0       | \$0       |
|  |               |                        |                        |                             |                        |                               |          |                          |                 |  |                 | Software                                | \$710,371        | \$39,719                            | \$71,550  | \$455,373                                | \$26,257           | \$93,542            | \$0       | \$780     | \$23,150  | \$0       |
|  |               |                        |                        |                             |                        |                               |          |                          |                 | Other                                      |                 | External Services                       | \$1,359,218      | \$32,727                            | \$289,140   | \$22,604                                 | \$73,142           | \$26,869            | \$0       | \$227,816 | \$0       | \$686,920 |
|  |               |                        |                        |                             |                        |                               |          |                          |                 |  |                 | Plant & Facility (Data Center Only)     | \$0              |                                     |   |  |                    |                     |           |           |           | \$0       |
|  |               |                        |                        |                             |                        |                               |          |                          |                 | Budget Total                               |                 | Other                                   | \$175,297        | \$6,336                             | \$33,792  | \$33,792                                 | \$48,576           | \$12,672            | \$2,112   | \$23,232  | \$14,784  | \$0       |
|  |               |                        |                        |                             |                        |                               |          |                          |                 |  |                 | Budget Total                            | \$4,117,873      | \$175,523                           | \$825,712   | \$961,604                                | \$470,264          | \$311,627           | \$25,283  | \$509,432 | \$151,506 | \$686,920 |
| FTE Total  |               | FTE Total              | 20.75                  | 0.75                        | 4.00                   | 5.75                          | 1.50     | 0.25                     | 2.75            | 1.75                                       | 0.00            |   |                  |                                     |   |  |                    |                     |           |           |           |           |
|  |               | Users                  | 2,319                  | 1,950                       | 1,950                  | 1,950                         | 50       | 1,660,720                |                 |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
| Cost Per User  |               | Cost Per User          | \$76                   | 423.4421333                 | 493.1303744            | 241.1608769                   | 505.6666 | 0.091229232              |                 |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |
|  |               | (cost/all mailboxes)   | Help Desk Tickets: 668 | Cost/Ticket: 58.66563249    |                        |                               |          |                          |                 |  |                 |   |                  |                                     |   |  |                    |                     |           |           |           |           |

## Schedule VII: Agency Litigation Inventory

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

|   |  |   |              |
|---|--|---|--------------|
| <b>Agency:</b>  | <b>DBPR</b>  |   |              |
| <b>Contact Person:</b>  | Mike Ross  | <b>Phone Number:</b>  | 850-717-1245 |
| <b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>   | New Image Global   |   |              |
| <b>Court with Jurisdiction:</b>   |  |   |              |
| <b>Case Number:</b>   |  |   |              |
| <b>Summary of the Complaint:</b>  | This case has not yet actually been filed. ABT auditing is performing a new audit and reassessment. The issue is whether certain cigar wraps are taxable. This will likely end up in litigation and the potential loss in revenue is in excess of \$500,000.00 |   |              |
| <b>Amount of the Claim:</b>   | \$   |   |              |
| <b>Specific Statutes or Laws (including GAA) Challenged:</b>  | 210.25(11); 569.02(6)  |   |              |
| <b>Status of the Case:</b>  | This has not been formally filed but it is very likely one will follow after conclusion of the most recent audit and assessment.   |   |              |
| <b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>   | <input type="checkbox"/>   | Agency Counsel  |              |
|   | <input type="checkbox"/>   | Office of the Attorney General or Division of Risk Management |              |
|   | <input type="checkbox"/>   | Outside Contract Counsel                                      |              |
| <b>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).</b> |  |   |              |

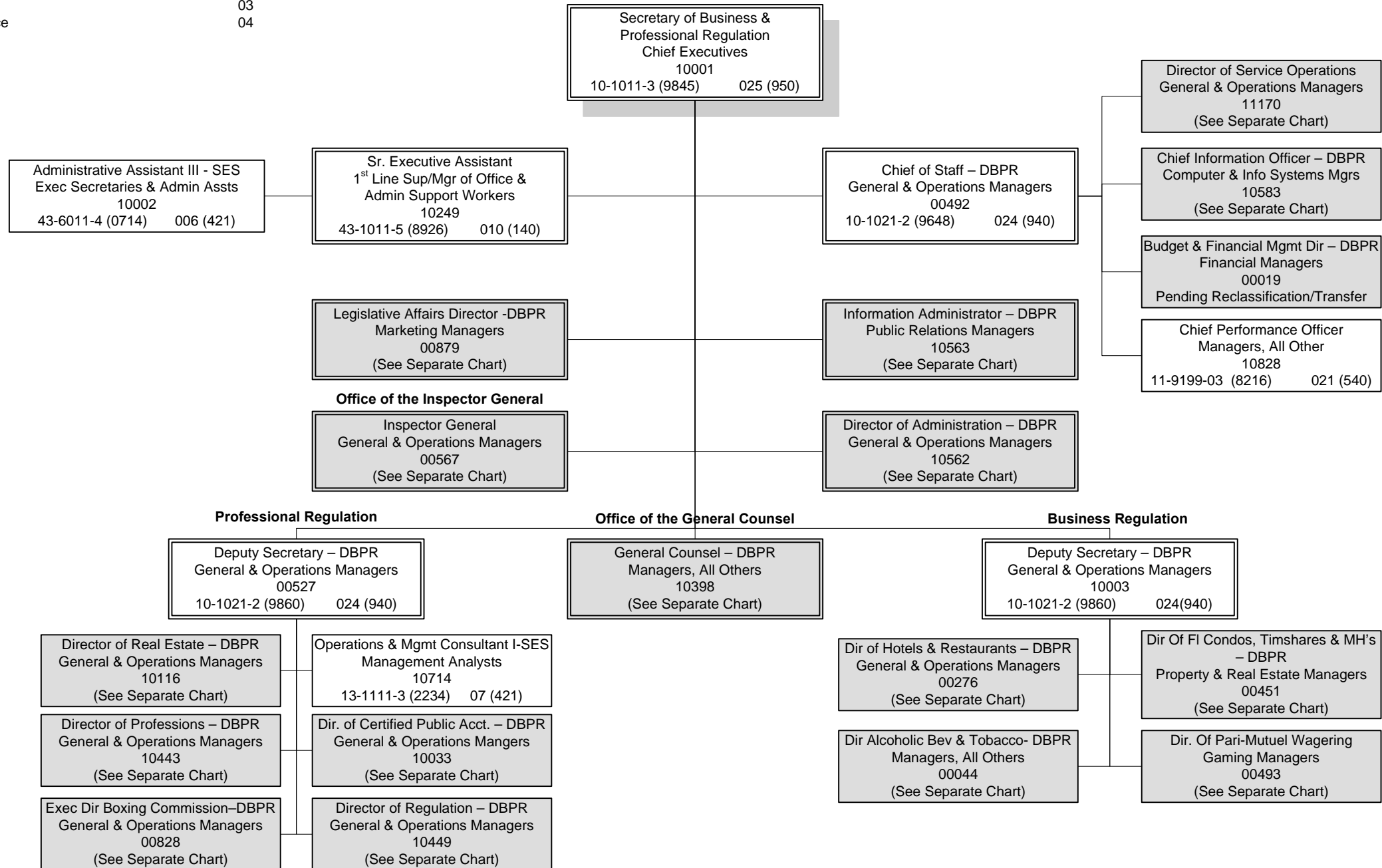


## Schedule VII: Agency Litigation Inventory

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

|   |  |   |              |
|---|--|---|--------------|
| <b>Agency:</b>  | <b>Department of Business and Professional Regulation</b>  |   |              |
| <b>Contact Person:</b>  | Paige Shoemaker  | <b>Phone Number:</b>  | 850-717-1202 |
|   |  |   |              |
| <b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>   | Edwin Henry and Henry Company Homes v. DBPR, et. al.   |   |              |
| <b>Court with Jurisdiction:</b>   | Circuit Court of the 1 <sup>st</sup> Judicial Circuit, Santa Rosa County   |   |              |
| <b>Case Number:</b>   | 97-1772-CA-01-OTH  |   |              |
| <b>Summary of the Complaint:</b>  | The Department's investigations were without cause, violated due process, and were malicious.                                      |   |              |
| <b>Amount of the Claim:</b>   | \$200,000.00 +   |   |              |
| <b>Specific Statutes or Laws (including GAA) Challenged:</b>  |  |   |              |
| <b>Status of the Case:</b>  | A settlement offer of \$100,000 was rejected by Henry. A counter-offer of \$200,000 was rejected. There are no scheduled hearings. |   |              |
| <b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>   | <input type="checkbox"/>   | Agency Counsel  |              |
|   | <input type="checkbox"/>   | Office of the Attorney General or Division of Risk Management |              |
|   | <input checked="" type="checkbox"/>  | Outside Contract Counsel                                      |              |
| <b>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).</b> |  |   |              |

## Department of Business & Professional Regulation Office of the Secretary



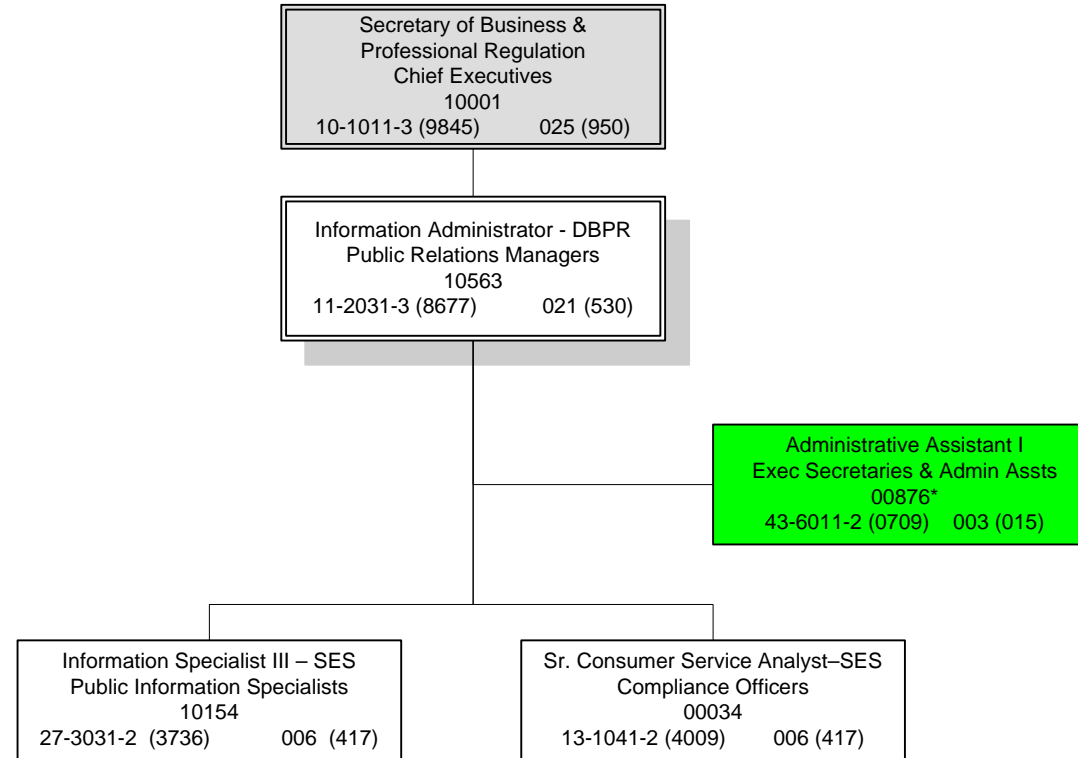
**Department of Business and Professional Regulation  
Office of the Secretary  
Legislative Affairs**

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)

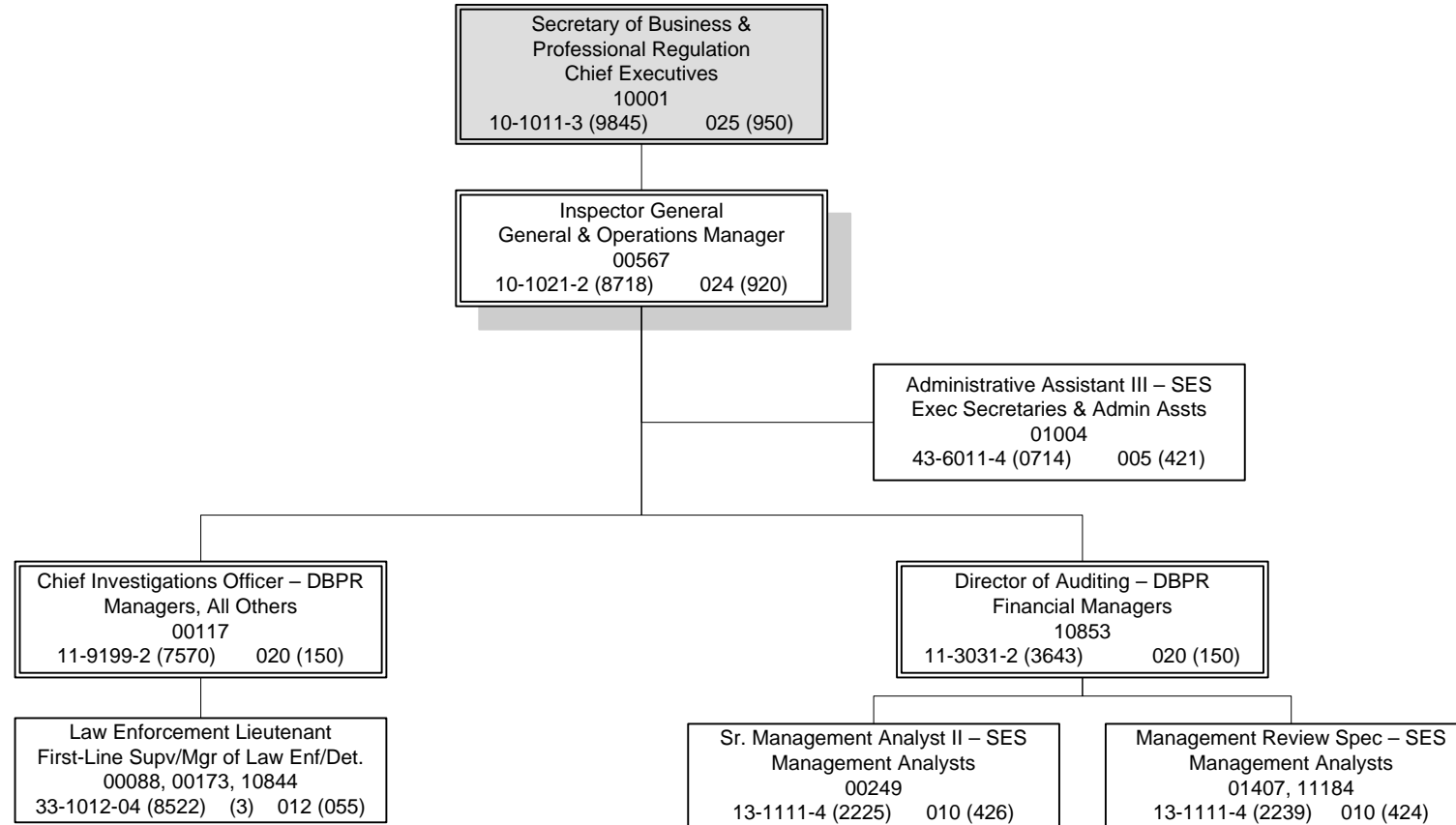
Legislative Coordinator- DBPR  
Management Analysts  
00494, 10368, 10881  
13-1111-4 (7885) (3) 010 (140)

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



\*FTE Reductions effective 7/01/12

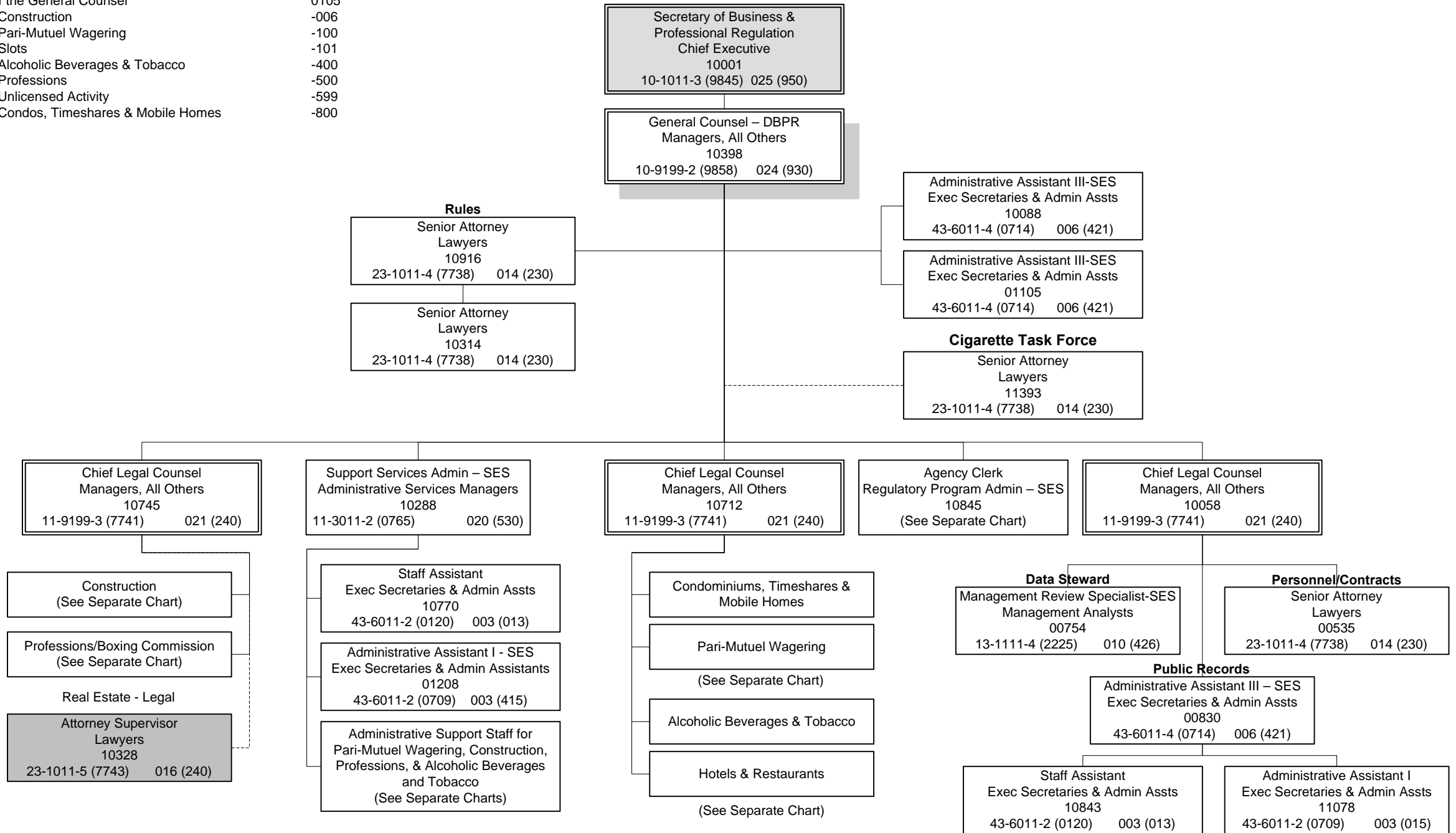
**Department of Business & Professional Regulation**  
**Office of the Secretary**  
**Inspector General**



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 – Alcoholic Beverages & Tobacco -400  
 OGC – Professions -500  
 OGC – Unlicensed Activity -599  
 OGC – Condos, Timeshares & Mobile Homes -800

## Department of Business & Professional Regulation Office of the General Counsel

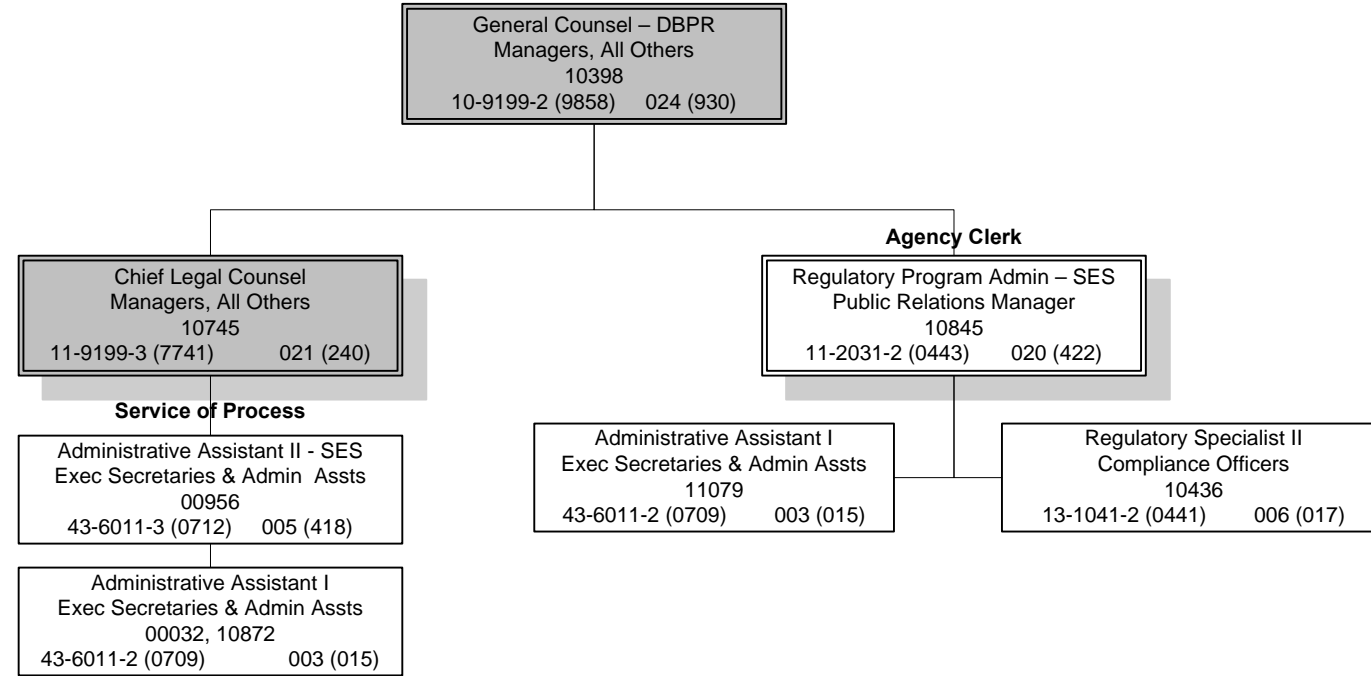
Current: 6-30-12  
 Last updated: 6-30-12



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 – Alcoholic Beverages & Tobacco -400  
 OGC – Professions -500  
 OGC – Unlicensed Activity -599  
 OGC – Condos, Timeshares & Mobile Homes -800

## Office of the General Counsel Agency Clerk/Service of Process

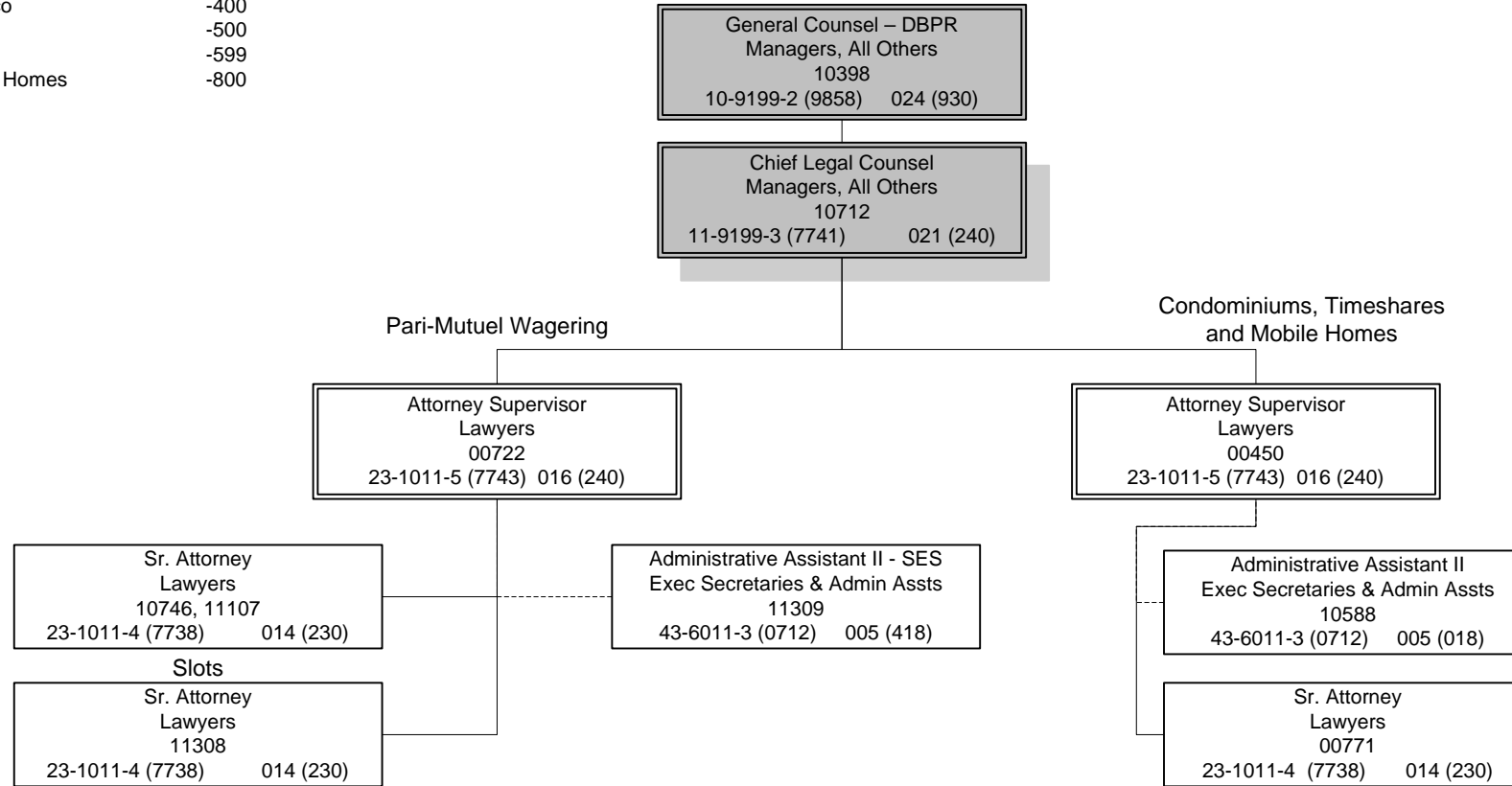
Current: 6-30-12  
 Last updated: 6-30-12



|  |      |
|--|------|
| 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 – Alcoholic Beverages & Tobacco              | -400 |
| OGC – Professions                                | -500 |
| OGC – Unlicensed Activity                        | -599 |
| OGC – Condos, Timeshares & Mobile Homes          | -800 |

Current: 7-15-11  
Last updated: 8-15-11

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



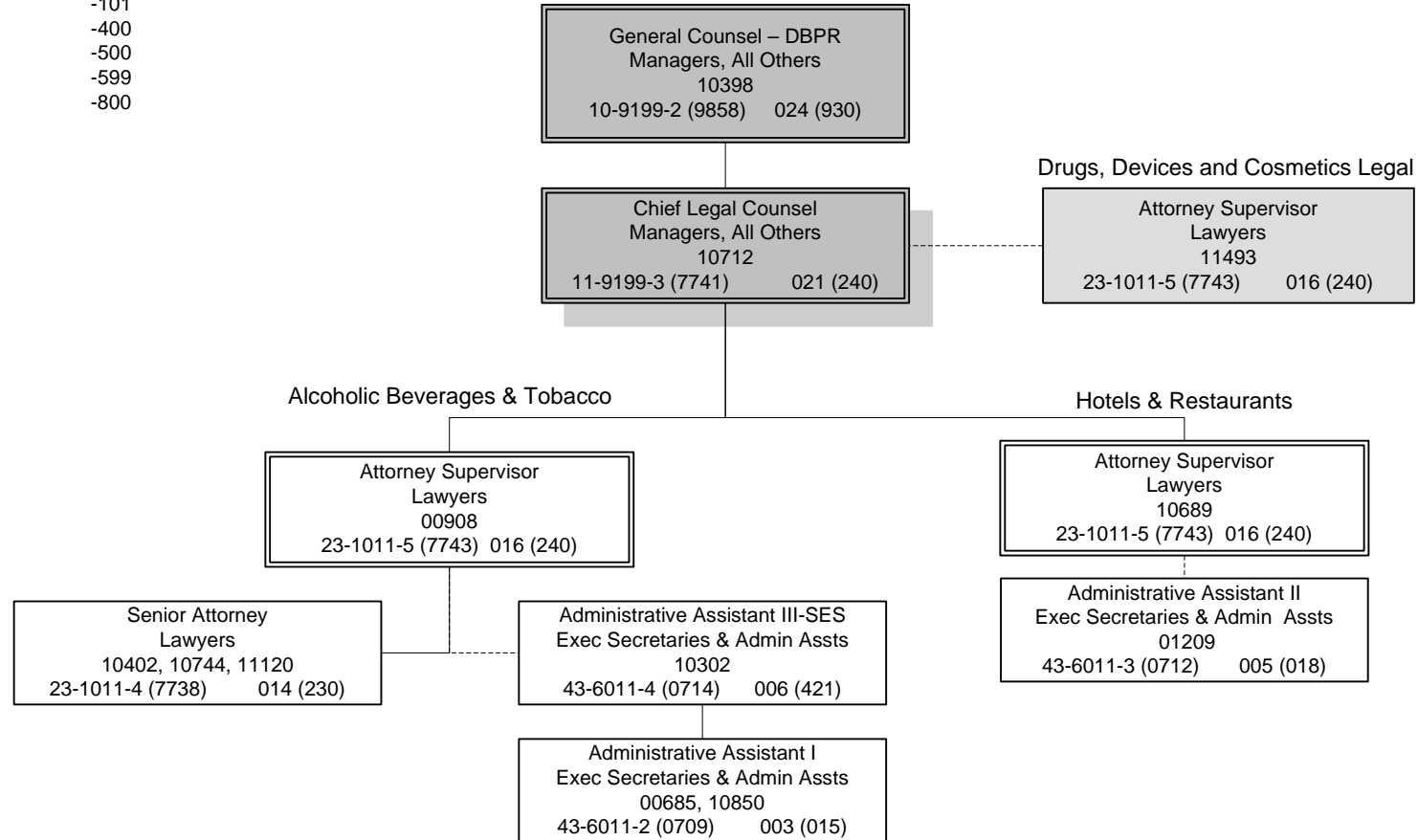
Note: The Administrative Assistant positions #11309 and #10588 are jointly supervised by the Attorney Supervisors and the Support Services Administrator-DBPR.



|  |      |
|--|------|
| 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 – Alcoholic Beverages & Tobacco              | -400 |
| OGC – Professions                                | -500 |
| OGC – Unlicensed Activity                        | -599 |
| OGC – Condos, Timeshares & Mobile Homes          | -800 |

Current: 6-30-12  
Last updated: 6-30-12

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

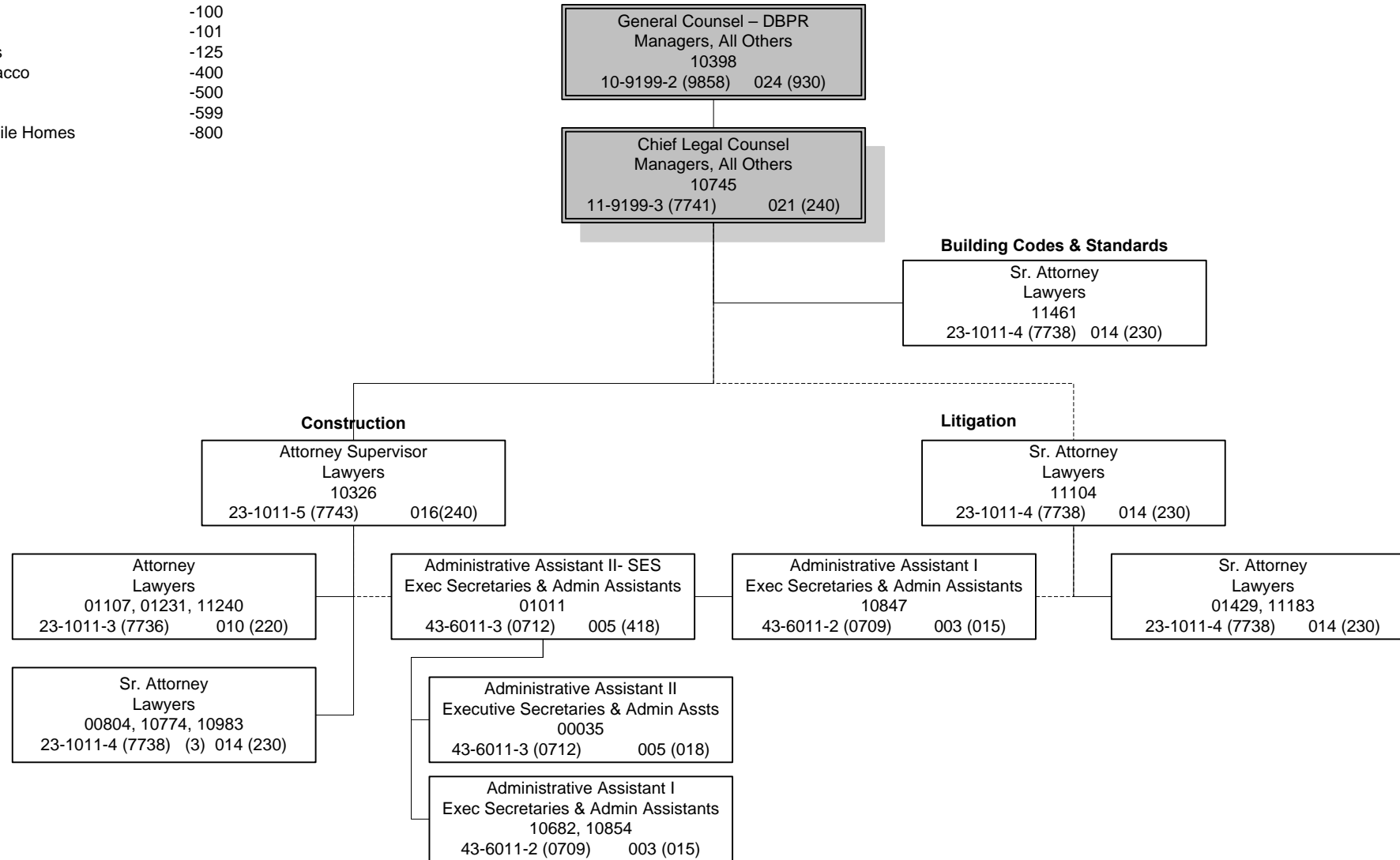


Note: Positions #01209 and #10302 are jointly supervised by the Senior Attorney and the Support Services Administrator-DBPR.

|  |      |
|--|------|
| 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 – Building Codes & Standards                 | -125 |
| OGC – Alcoholic Beverages & Tobacco              | -400 |
| OGC – Professions                                | -500 |
| OGC – Unlicensed Activity                        | -599 |
| OGC – Condos, Timeshares & Mobile Homes          | -800 |

## Office of the General Counsel Accountancy / Construction / Building Codes

Current: 6-30-12  
Last updated: 6-30-12

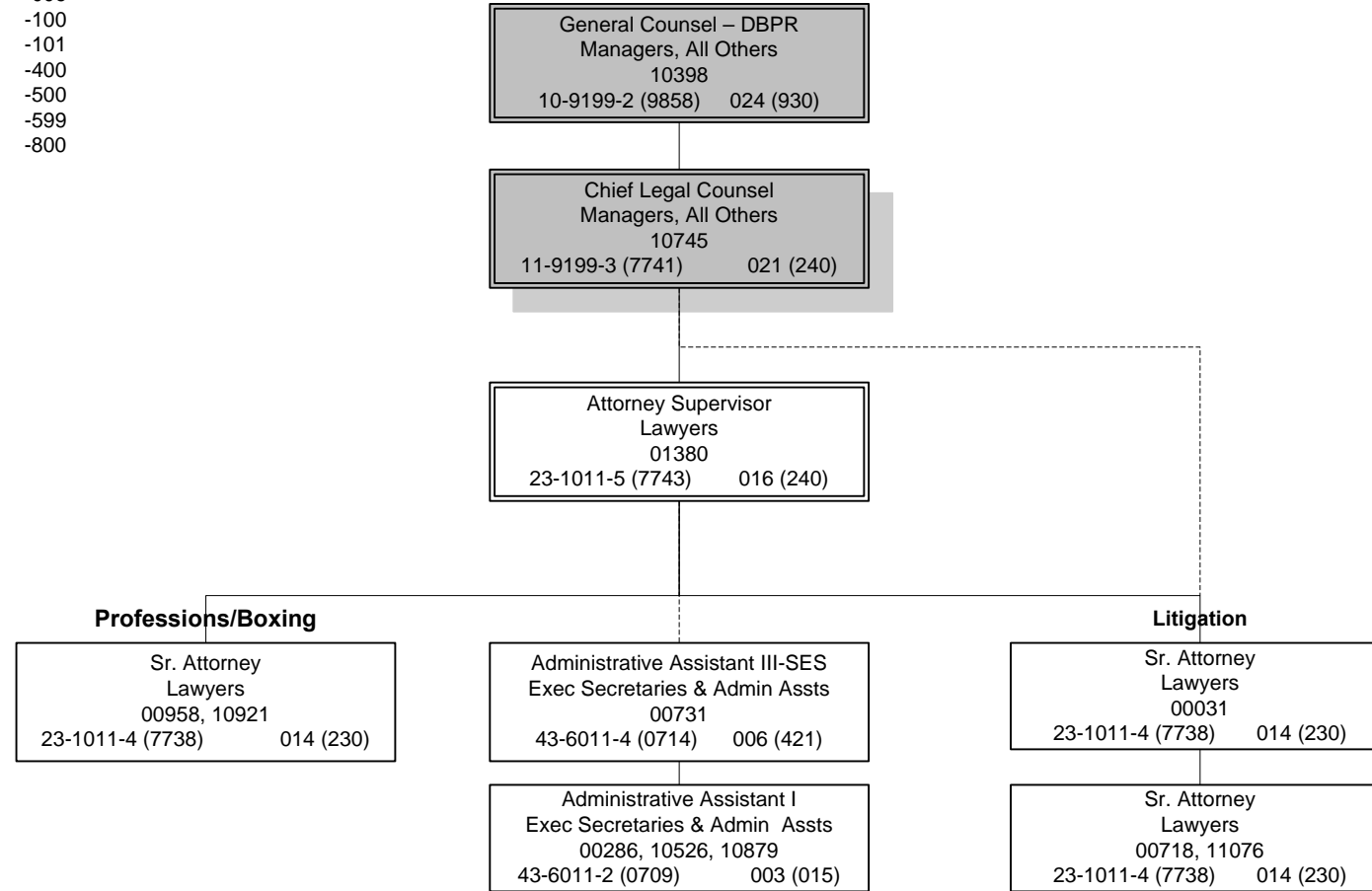


Note: The Administrative Assistant II position #01011 is jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR.

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 – Alcoholic Beverages & Tobacco -400  
 OGC – Professions -500  
 OGC – Unlicensed Activity -599  
 OGC – Condos, Timeshares & Mobile Homes -800

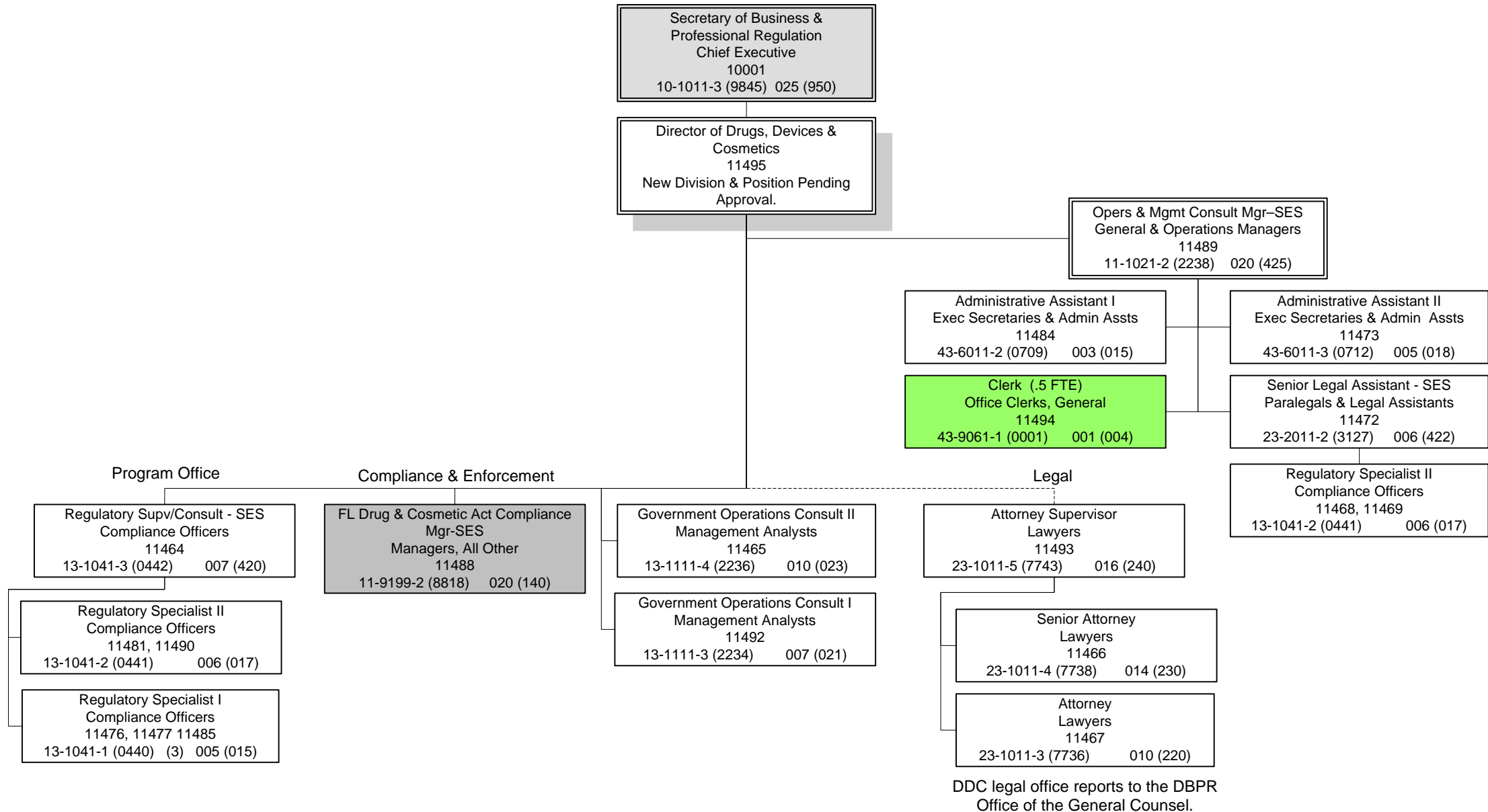
Current: 6-30-12  
 Last updated: 6-30-12

### Office of the General Counsel Professions / Boxing



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

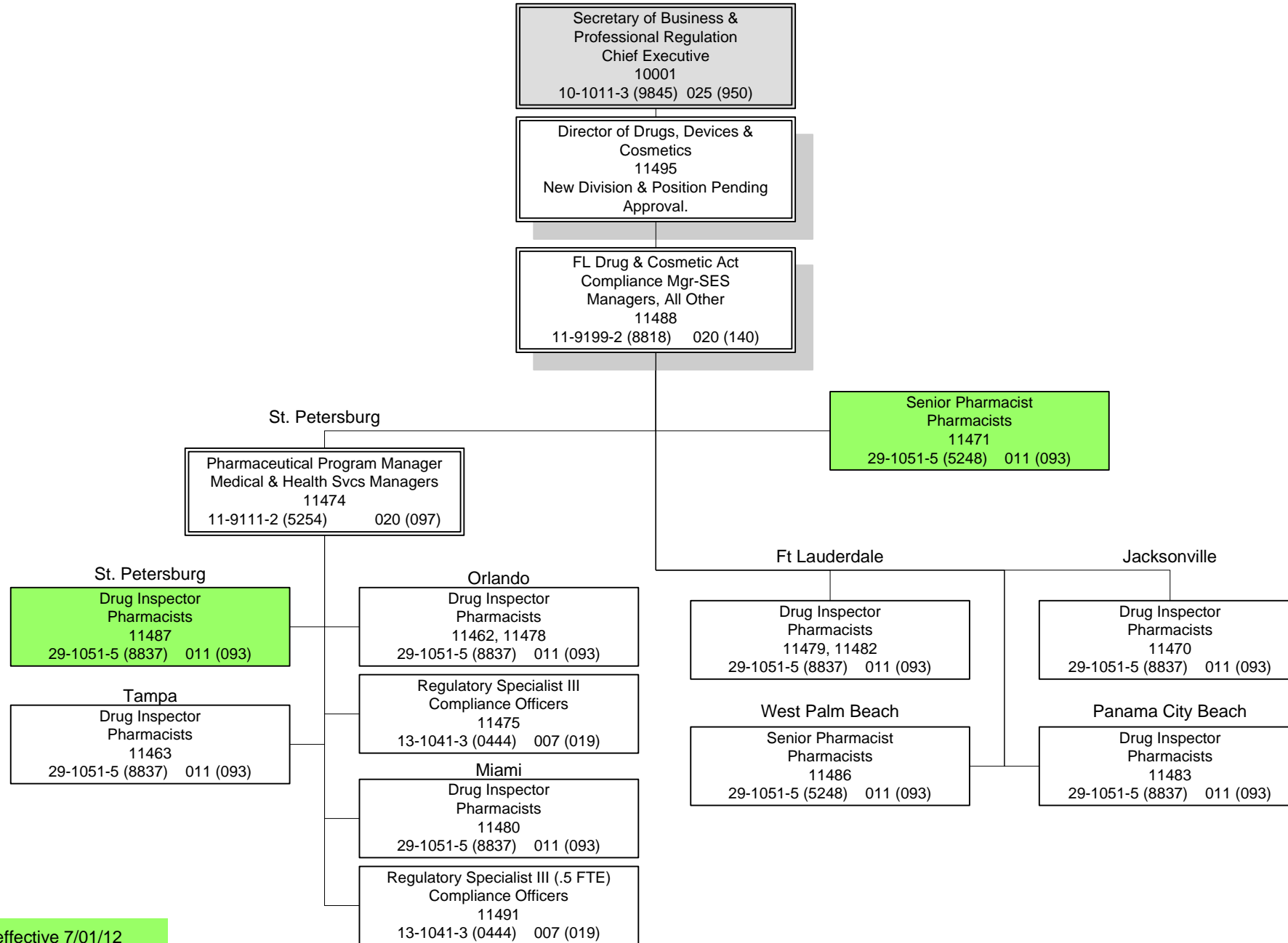
## Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program



DDC legal office reports to the DBPR  
 Office of the General Counsel.

FTE Reductions effective 7/01/12

### Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program Compliance & Enforcement

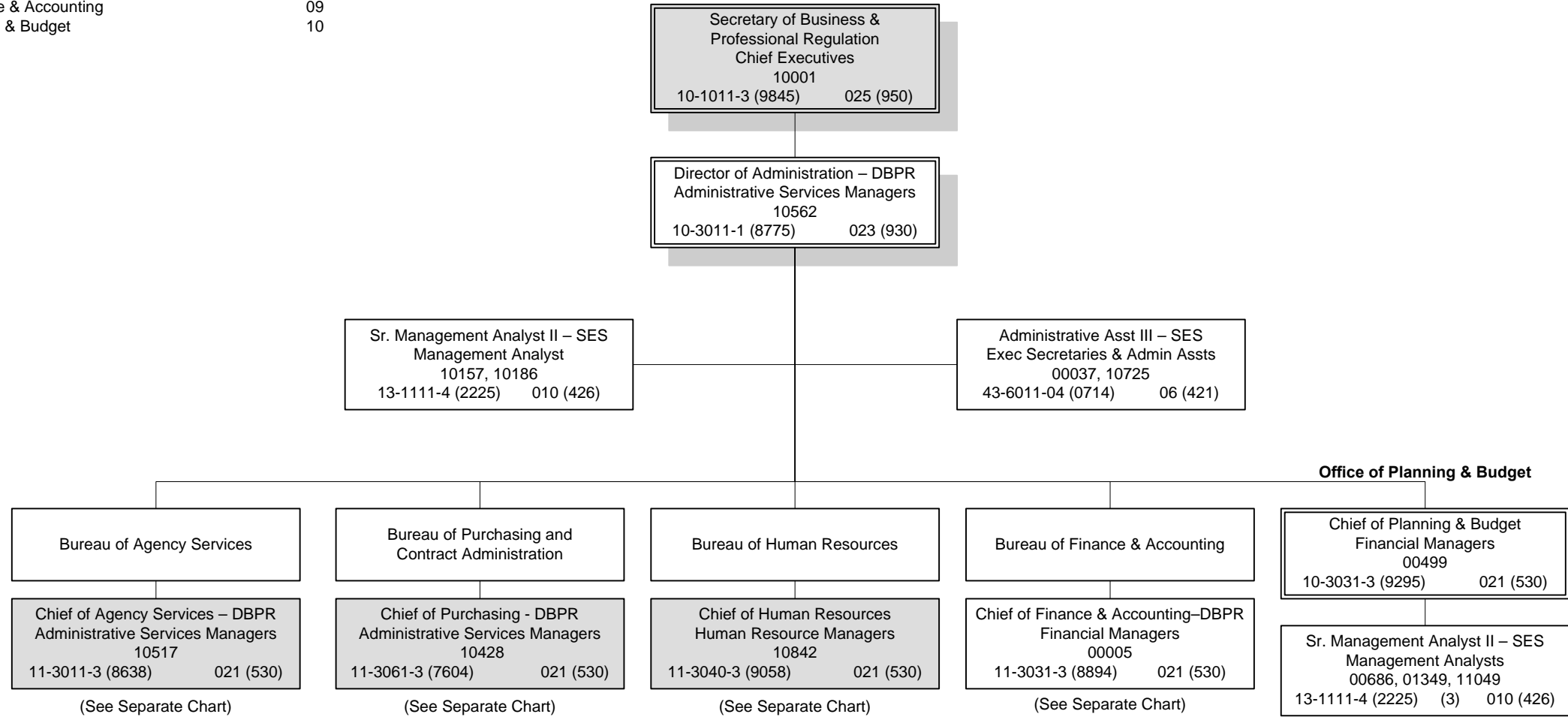


FTE Reductions effective 7/01/12

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  
 Bureau of Finance & Accounting 09  
 Office of Planning & Budget 10

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

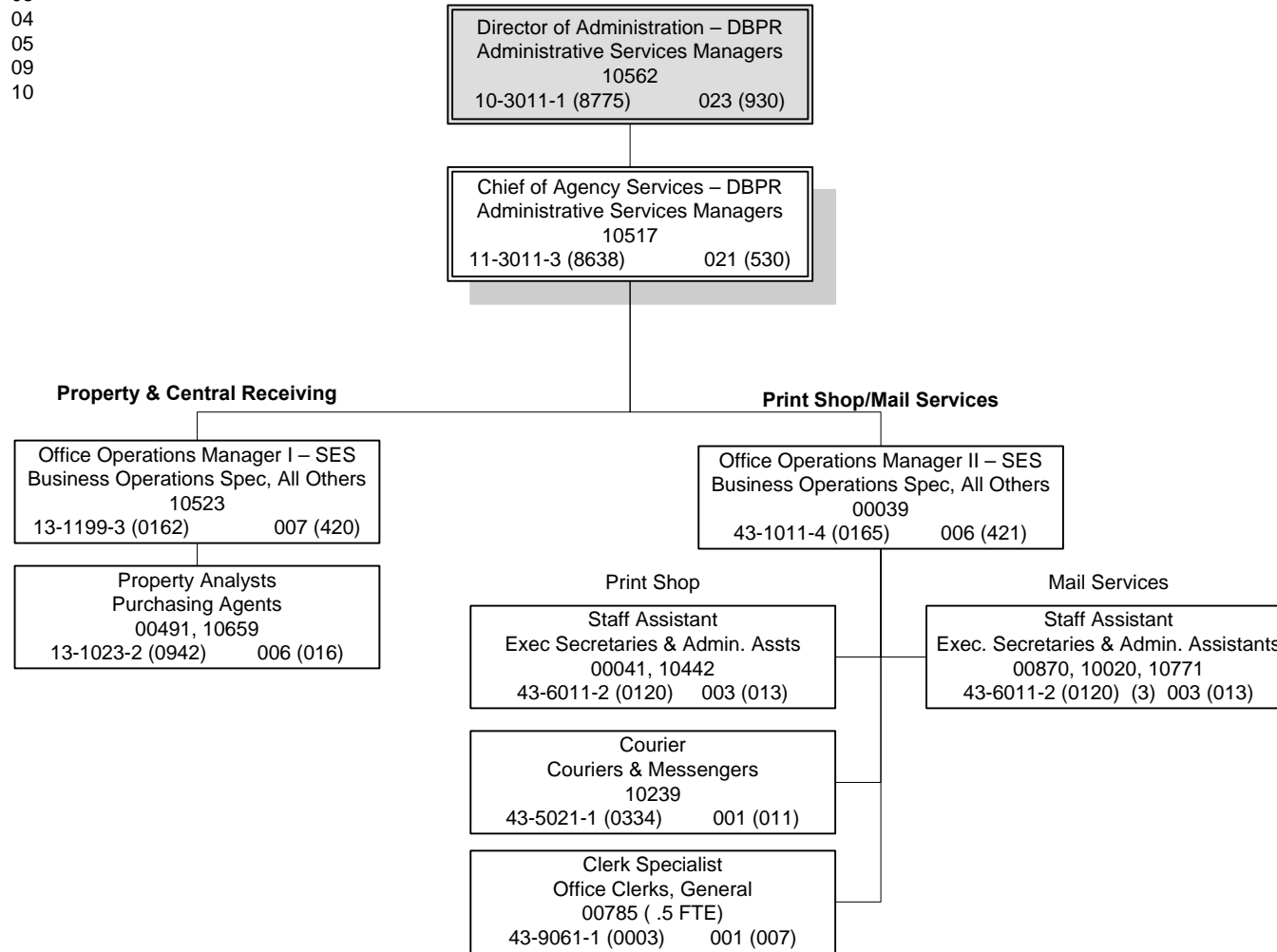
Current: 6-30-12  
 Last Updated: 6-30-12



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  
 Bureau of Finance & Accounting 09  
 Office of Planning & Budget 10

## Division of Administration Agency Services

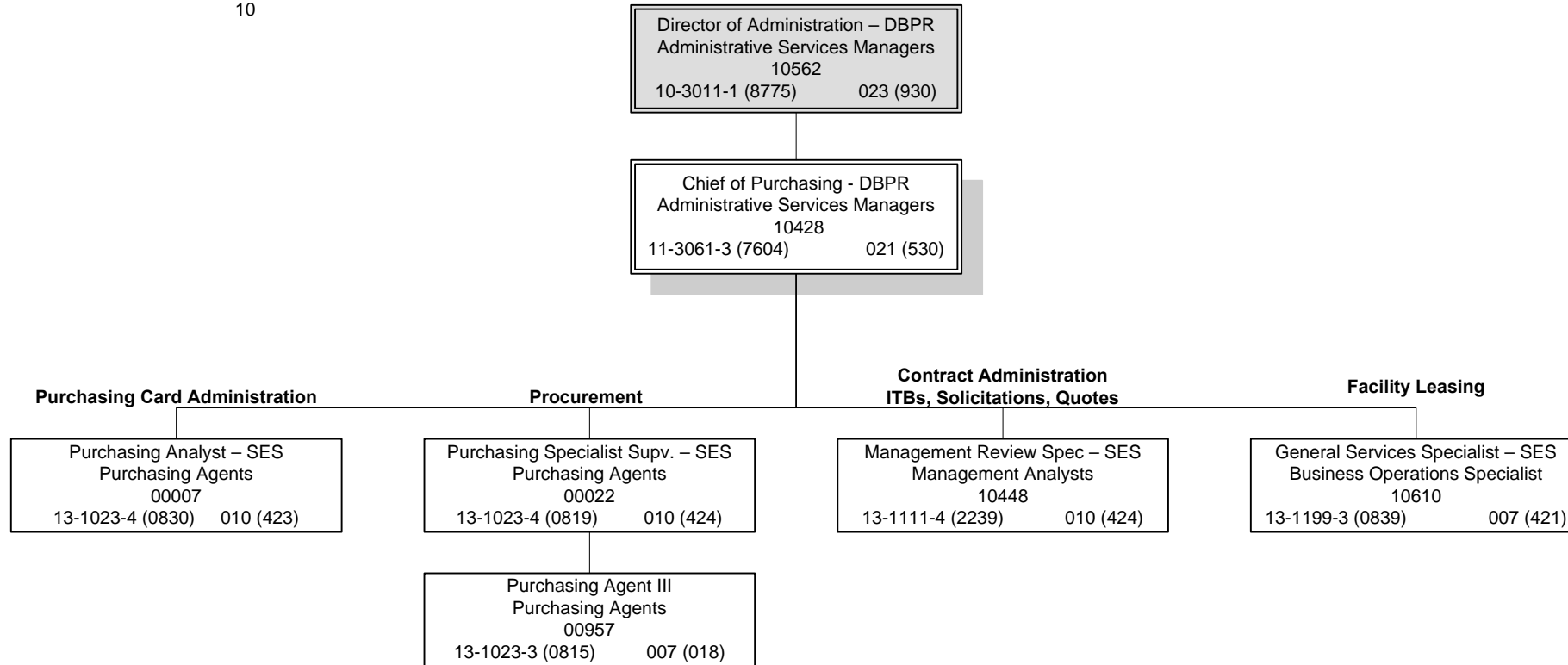
Current: 6-30-12  
 Last Updated: 6-30-12



|  |    |
|--|----|
| 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 |
| Bureau of Finance & Accounting                   | 09 |
| Office of Planning & Budget                      | 10 |

Current: 6-30-12  
Last Updated: 6-30-12

## Division of Administration Bureau of Purchasing

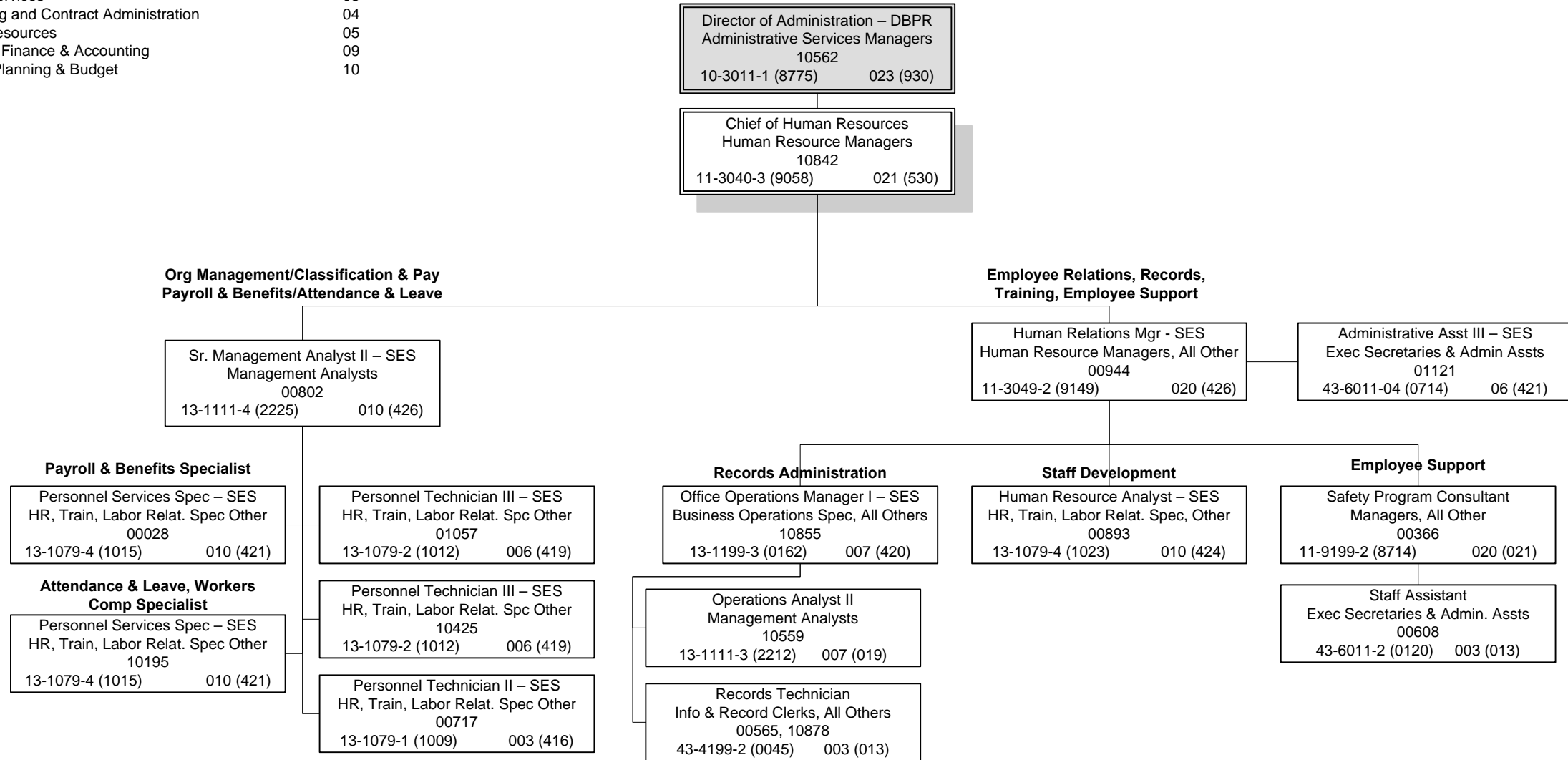




Department of Business & Professional Regulation 79  
 Division of Administration 03  
 Director's office 01  
 Agency Services 03  
 Purchasing and Contract Administration 04  
 Human Resources 05  
 Bureau of Finance & Accounting 09  
 Office of Planning & Budget 10

## Division of Administration Bureau of Human Resources

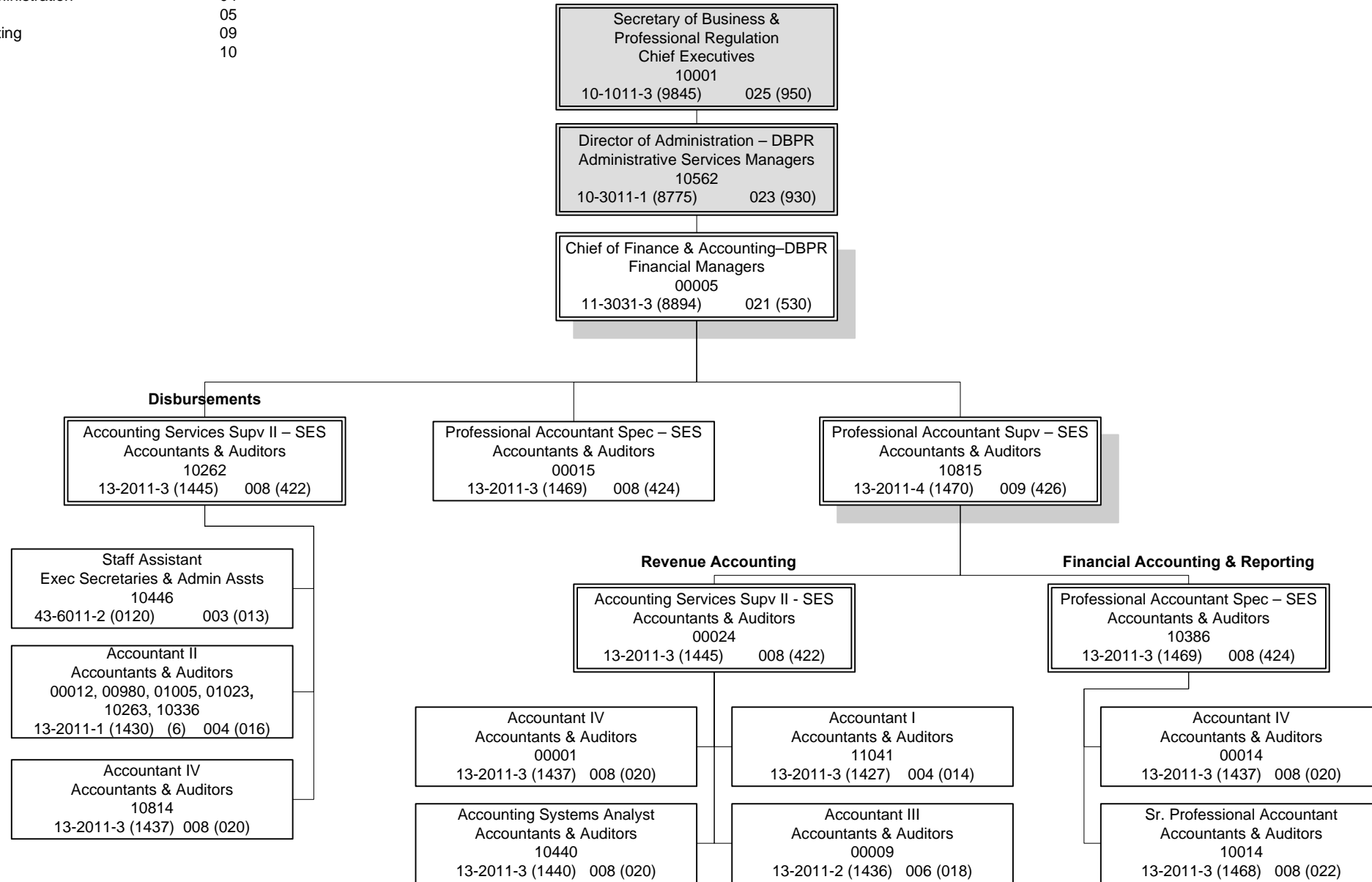
Current: 6-30-12  
 Last Updated: 6-30-12



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  
 Bureau of Finance & Accounting 09  
 Office of Planning & Budget 10

## Division of Administration Bureau of Finance & Accounting

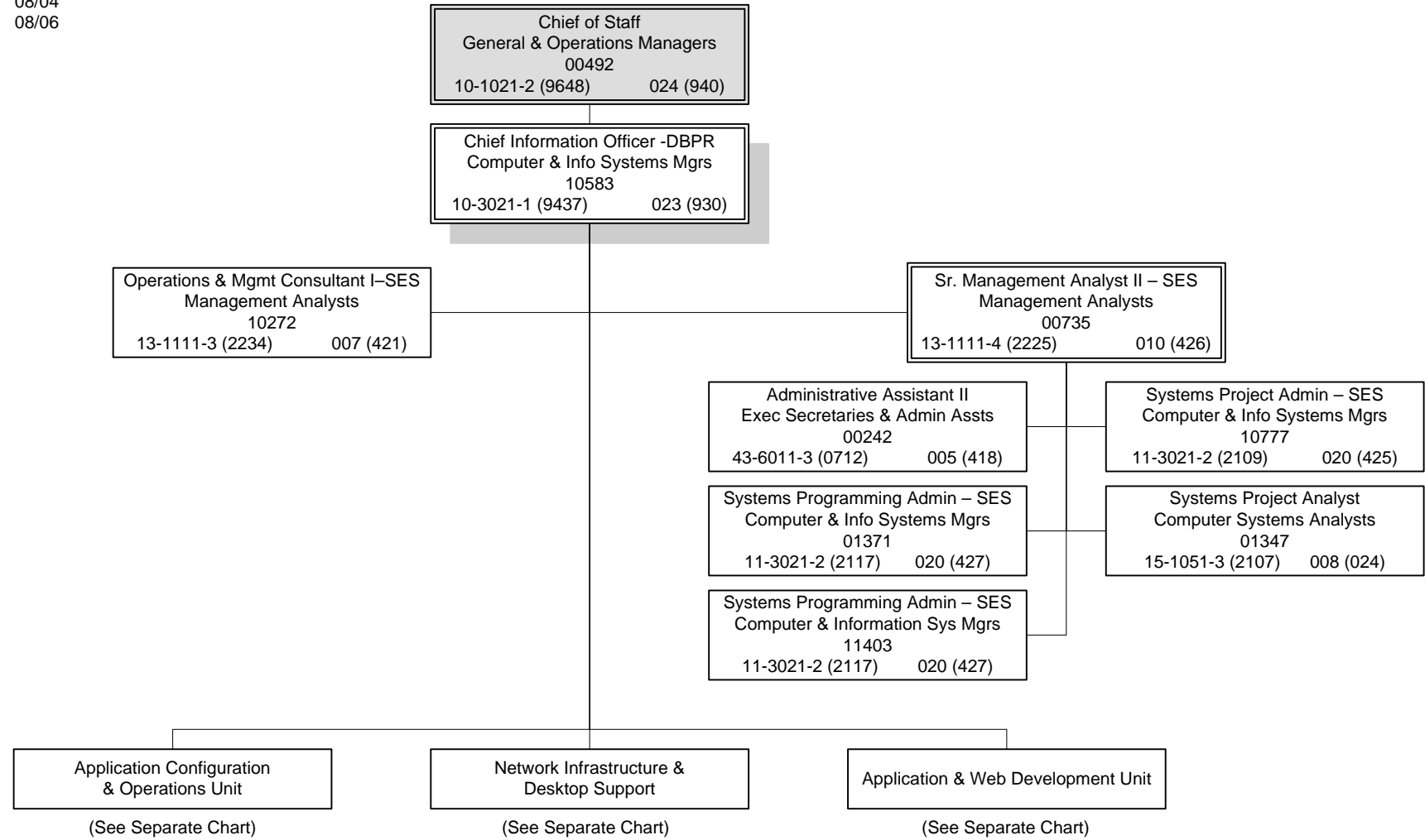
Current: 6-30-12  
 Last Updated: 6-30-12



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

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

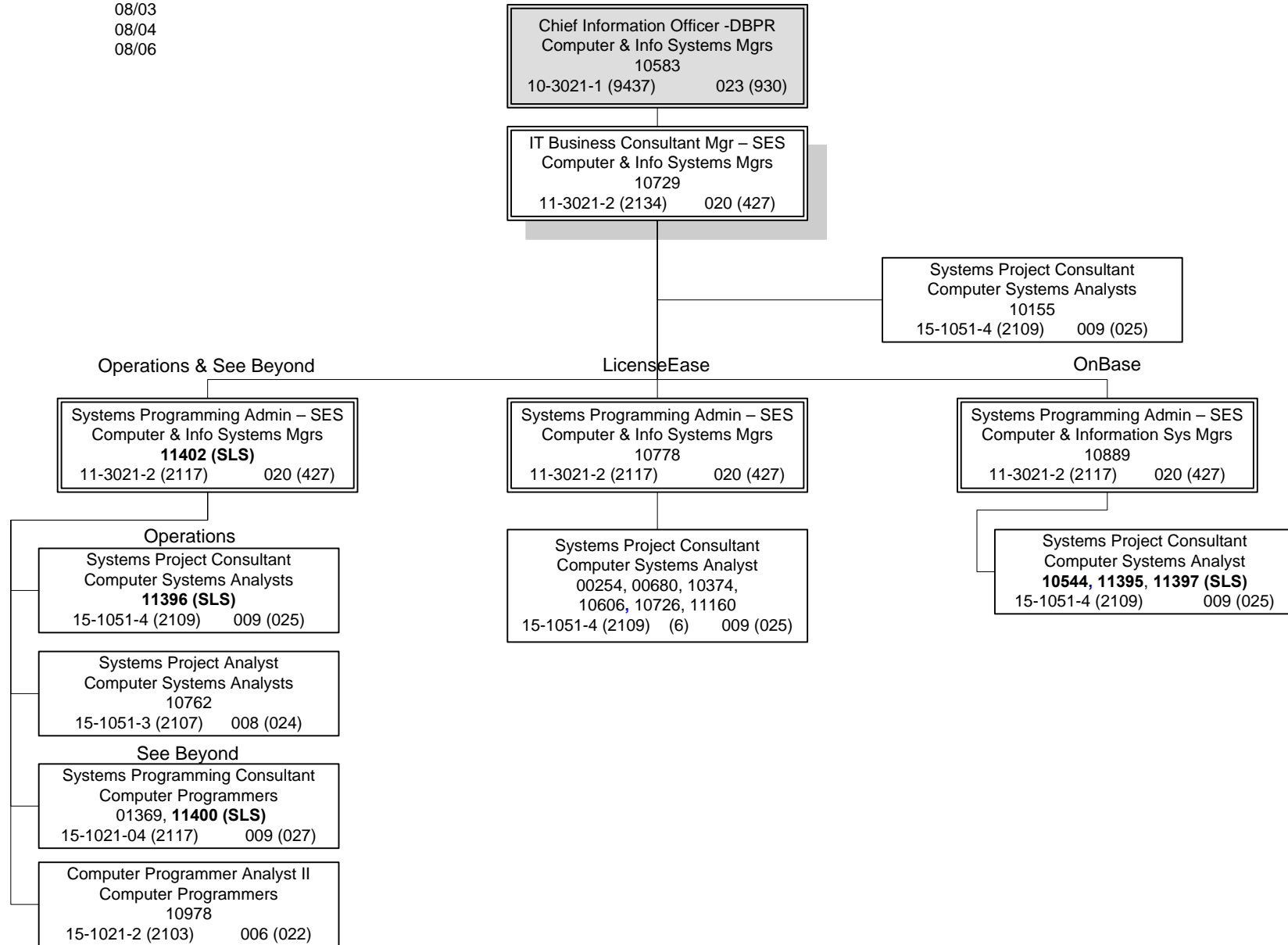
Current: 6-30-12  
 Last updated: 6-30-12



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: 6-30-12  
 Last updated: 6-30-12

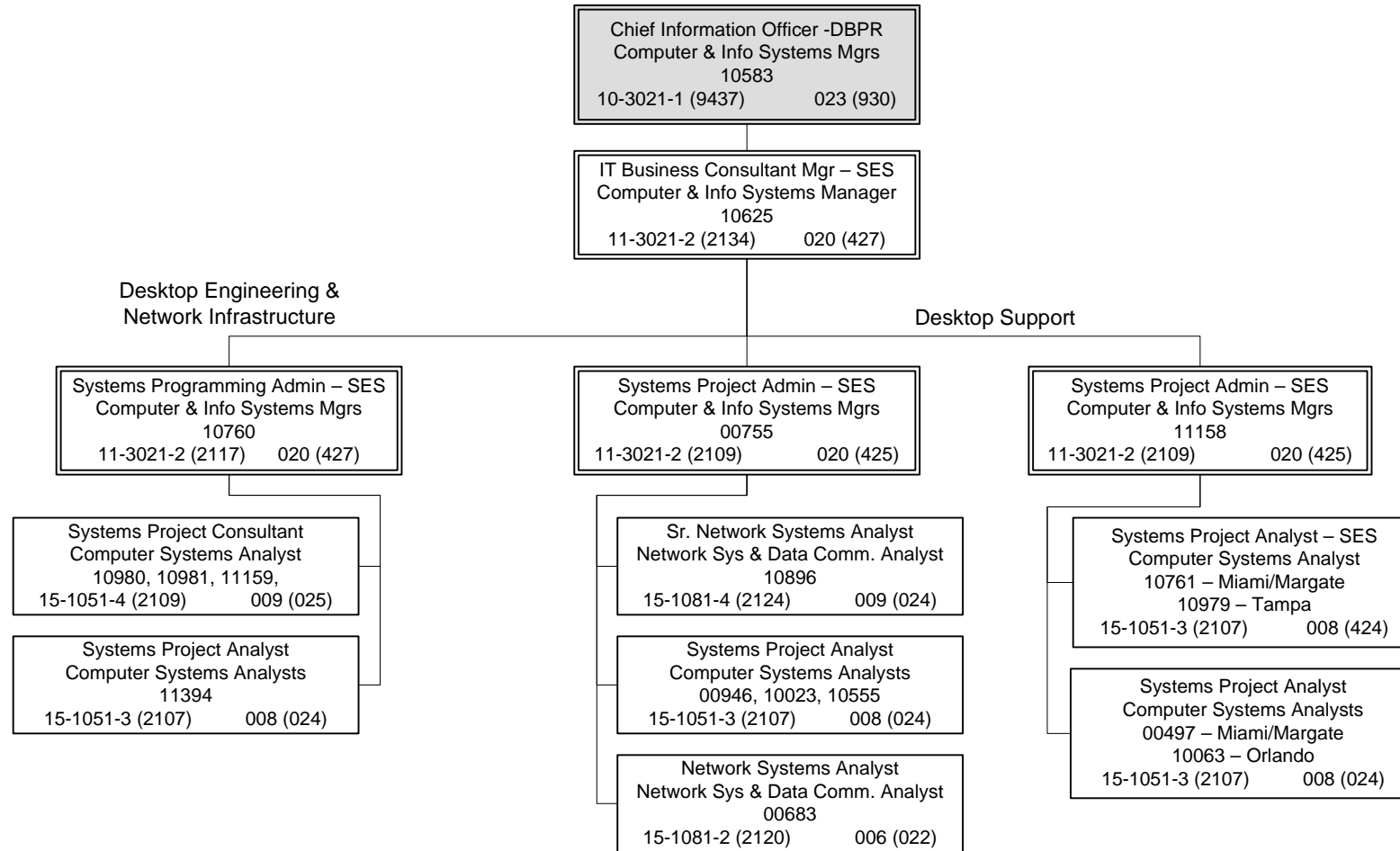


SLS – Single Licensing System support.

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 Desktop Engineering & Network Infrastructure Desktop Support

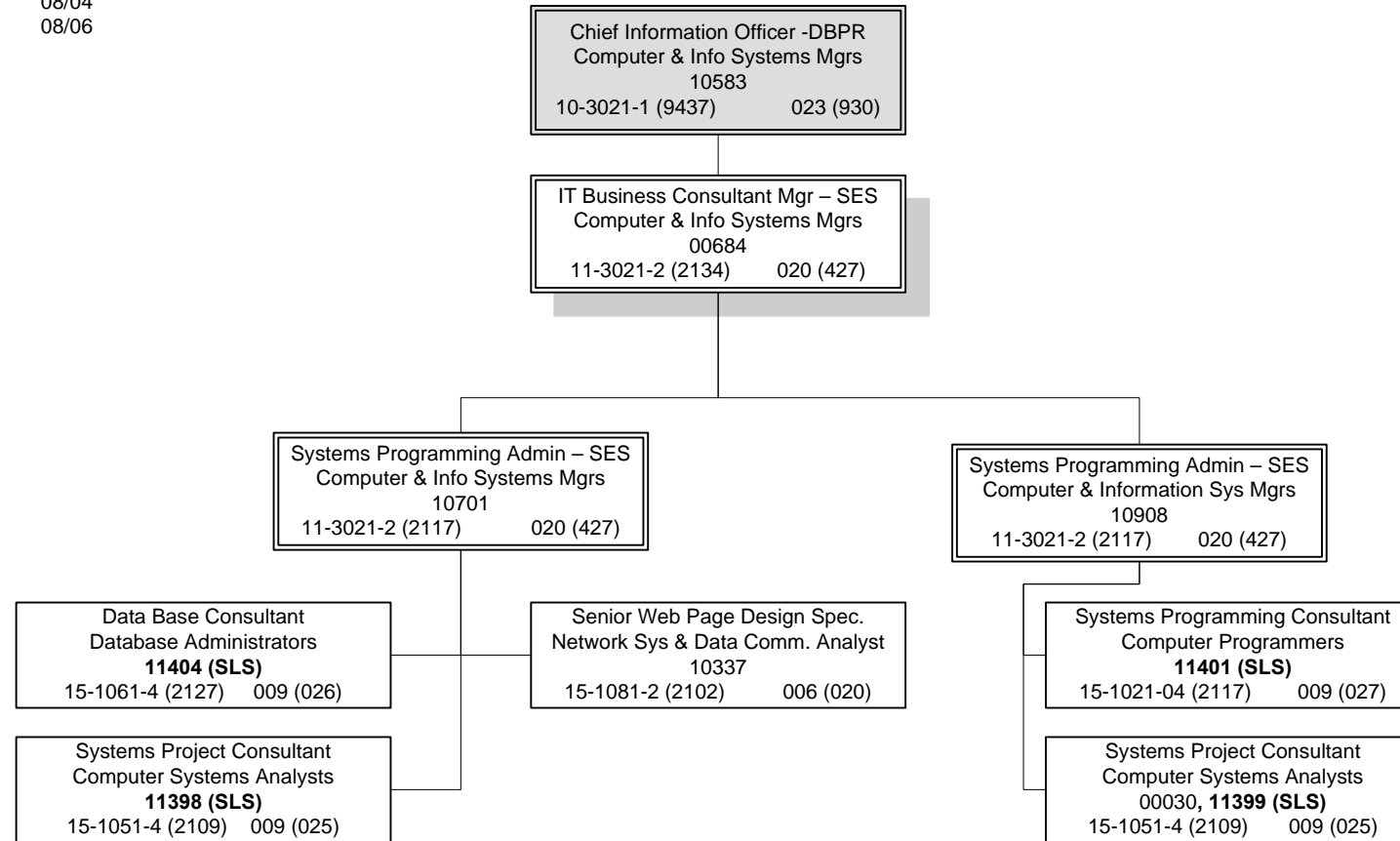
Current: 6-30-12  
 Last updated: 6-30-12



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: 6-30-12  
 Last updated: 6-30-12

## Division of Technology Business Applications & Web Development

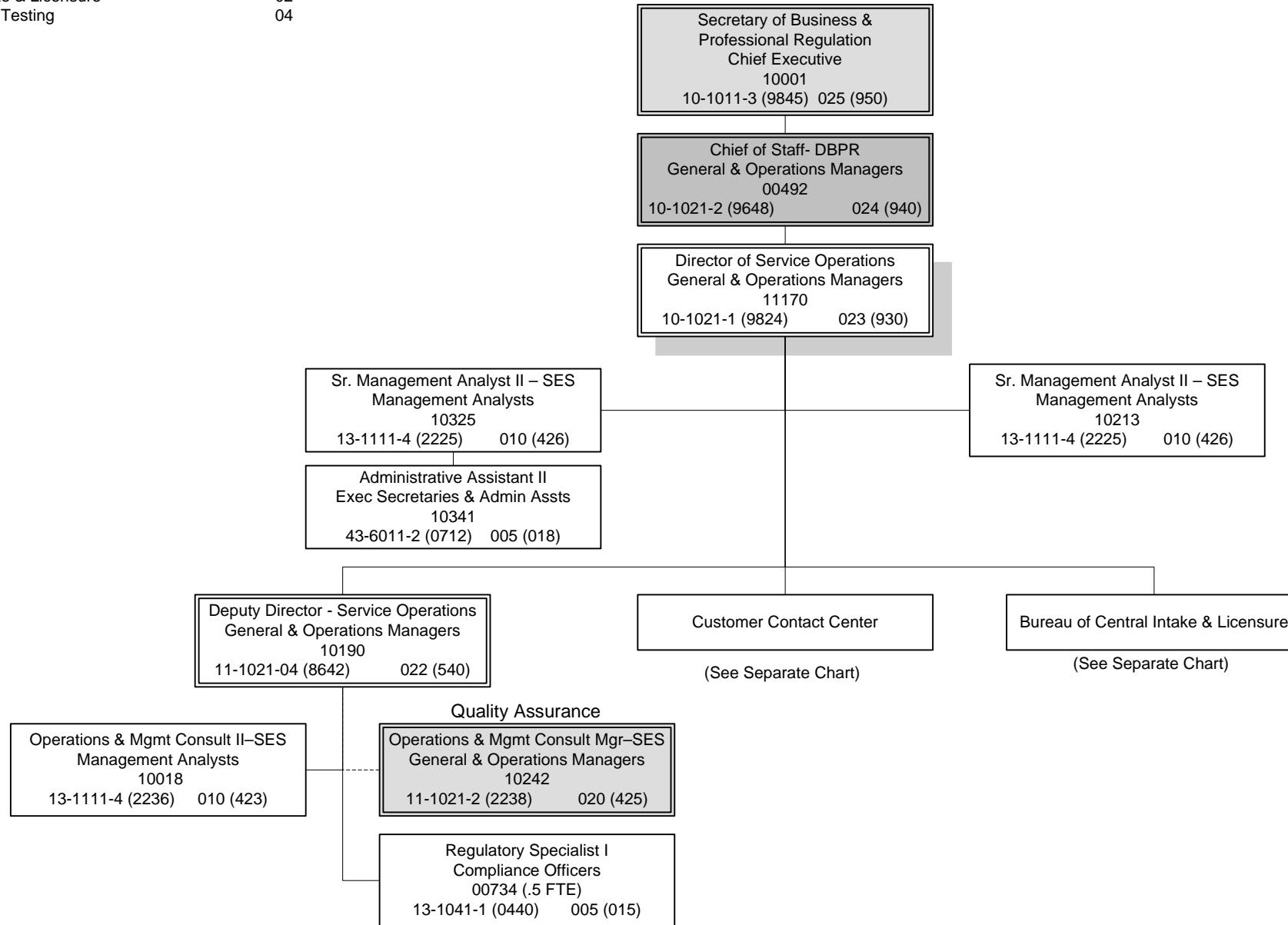


SLS – Single Licensing System support.

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 Regulation Division of Service Operations Director's Office

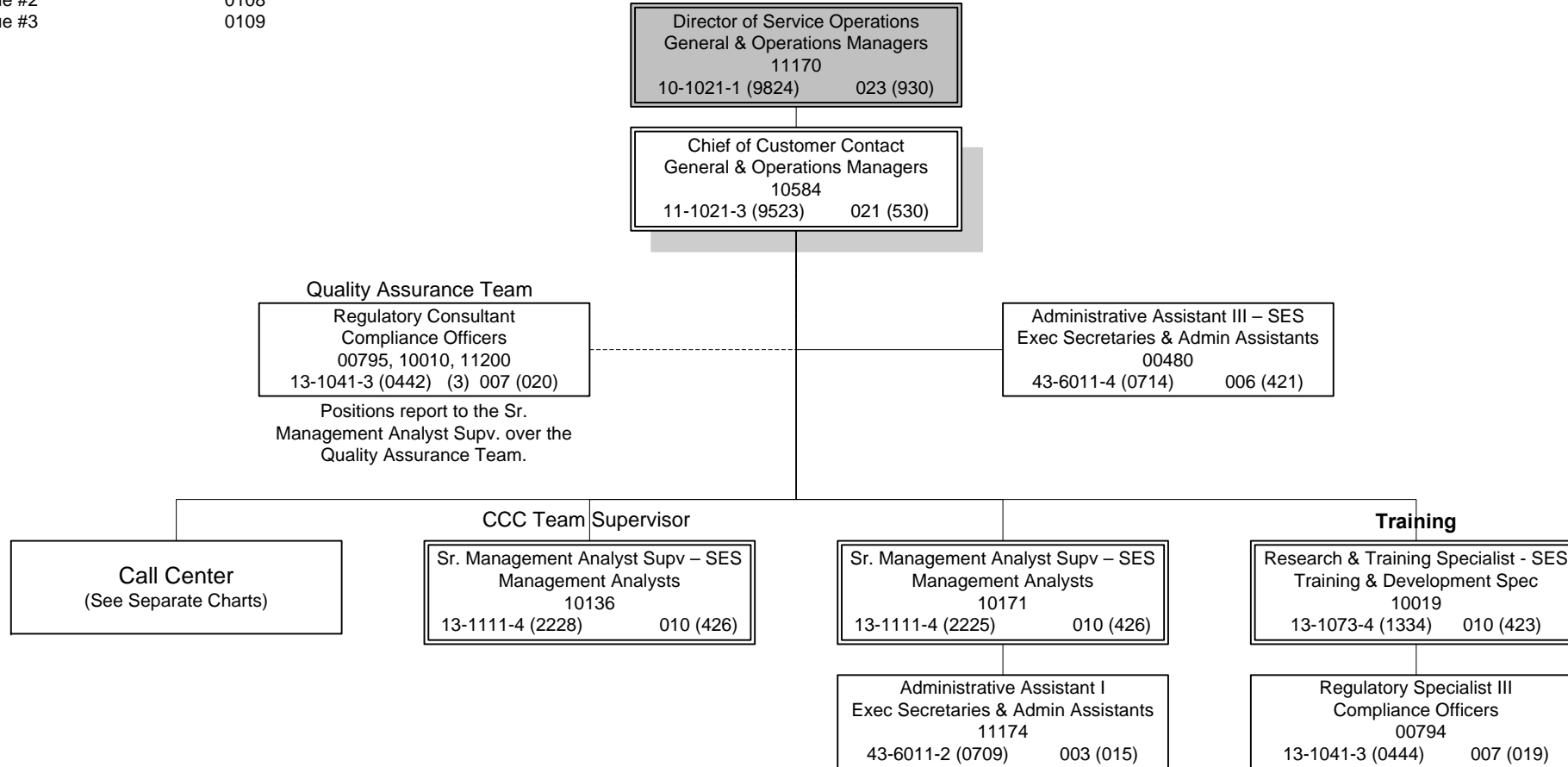
Current: 6-30-12  
 Last updated: 6-30-12



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: 6-30-12  
 Last updated: 6-30-12

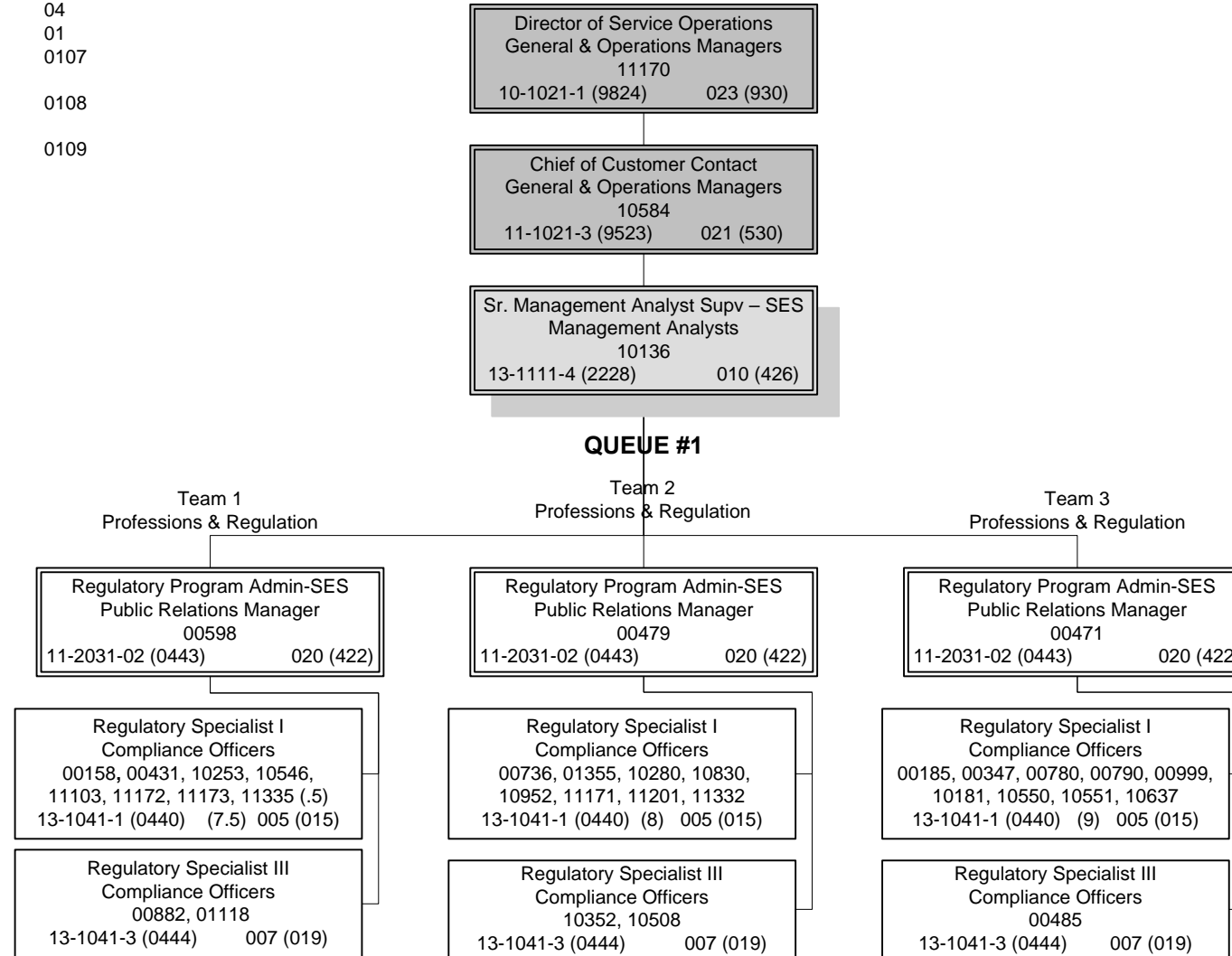




Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Customer Contact 01  
 Customer Contact Center – Queue #1 0107  
     Teams 1-3  
 Customer Contact Center – Queue #2 0108  
     Teams 4-5  
 Customer Contact Center – Queue #3 0109  
     Teams 6-7

## Division of Service Operations Customer Contact Center

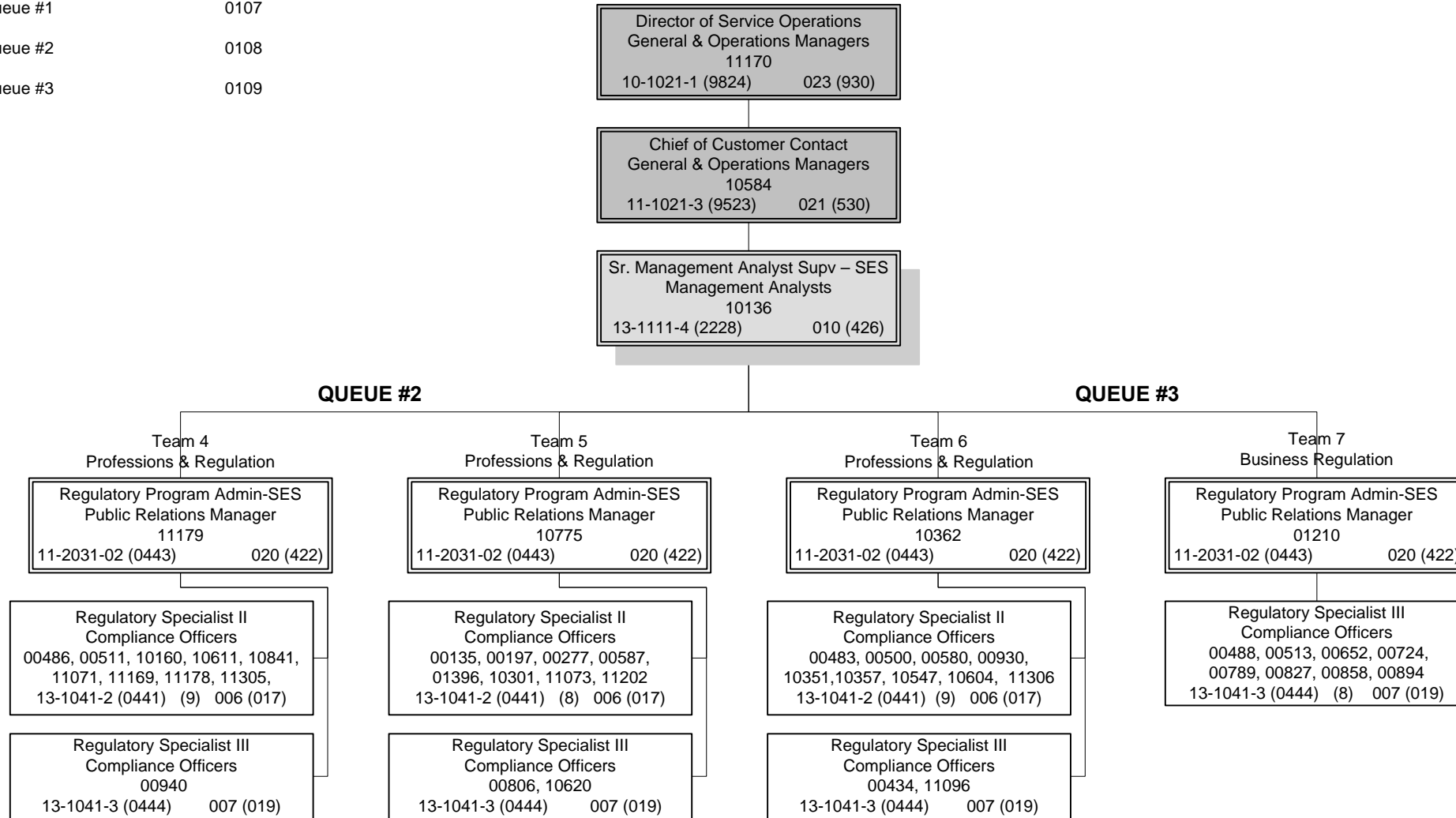
Current: 6-30-12  
 Last updated: 6-30-12



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

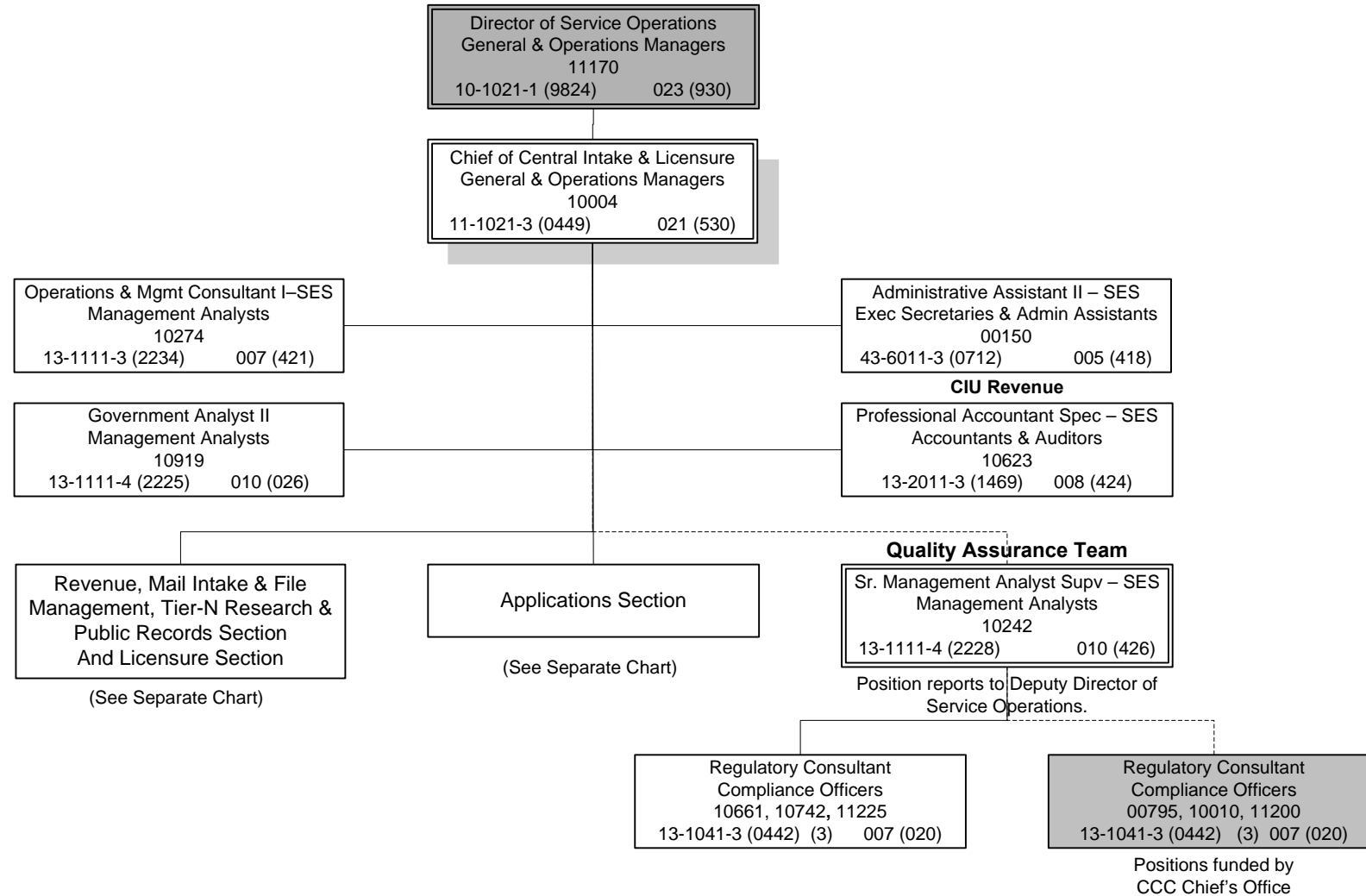
Current: 6-30-12  
 Last updated: 6-30-12



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: 6-30-12  
 Last updated: 6-30-12

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



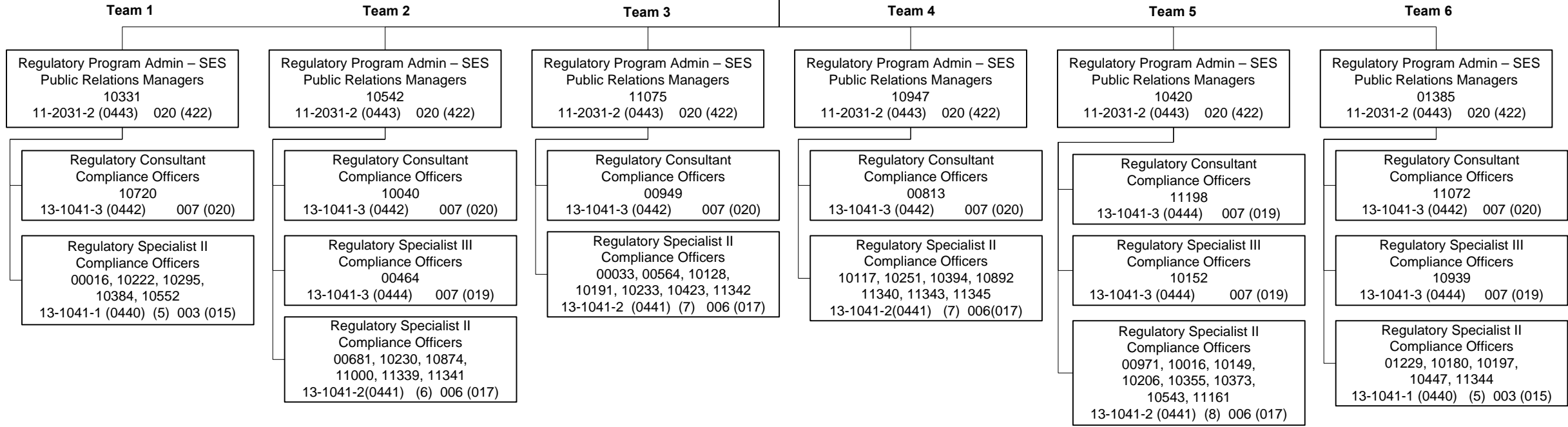
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 6-30-12  
 Last updated: 6-30-12

## Division of Service Operations Central Intake & Licensure Applications

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

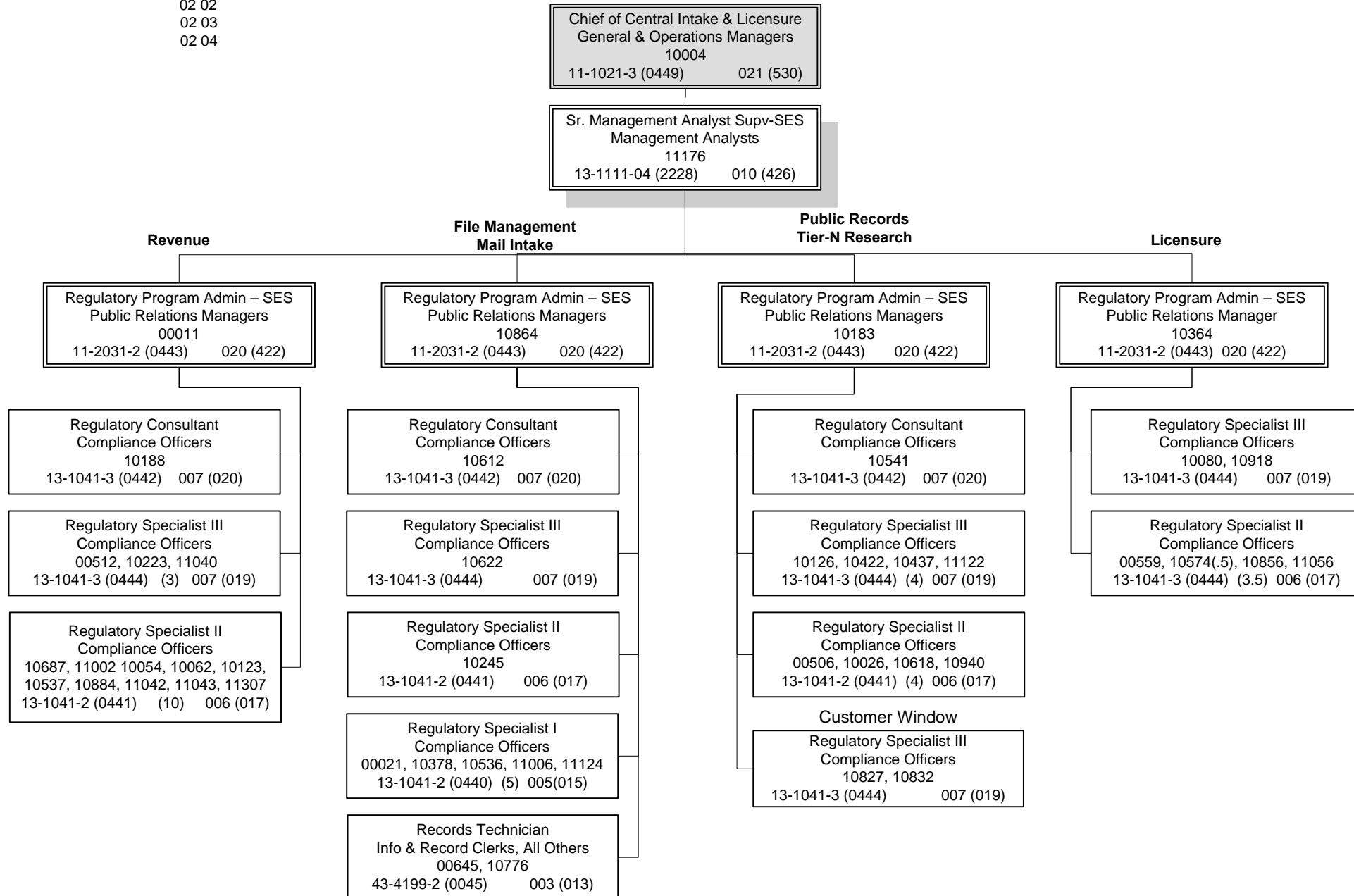
Sr. Management Analyst Supv-SES  
 Management Analysts  
 10439  
 13-1111-4 (2228) 010 (426)



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: 6-30-12  
 Last updated: 6-30-12

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



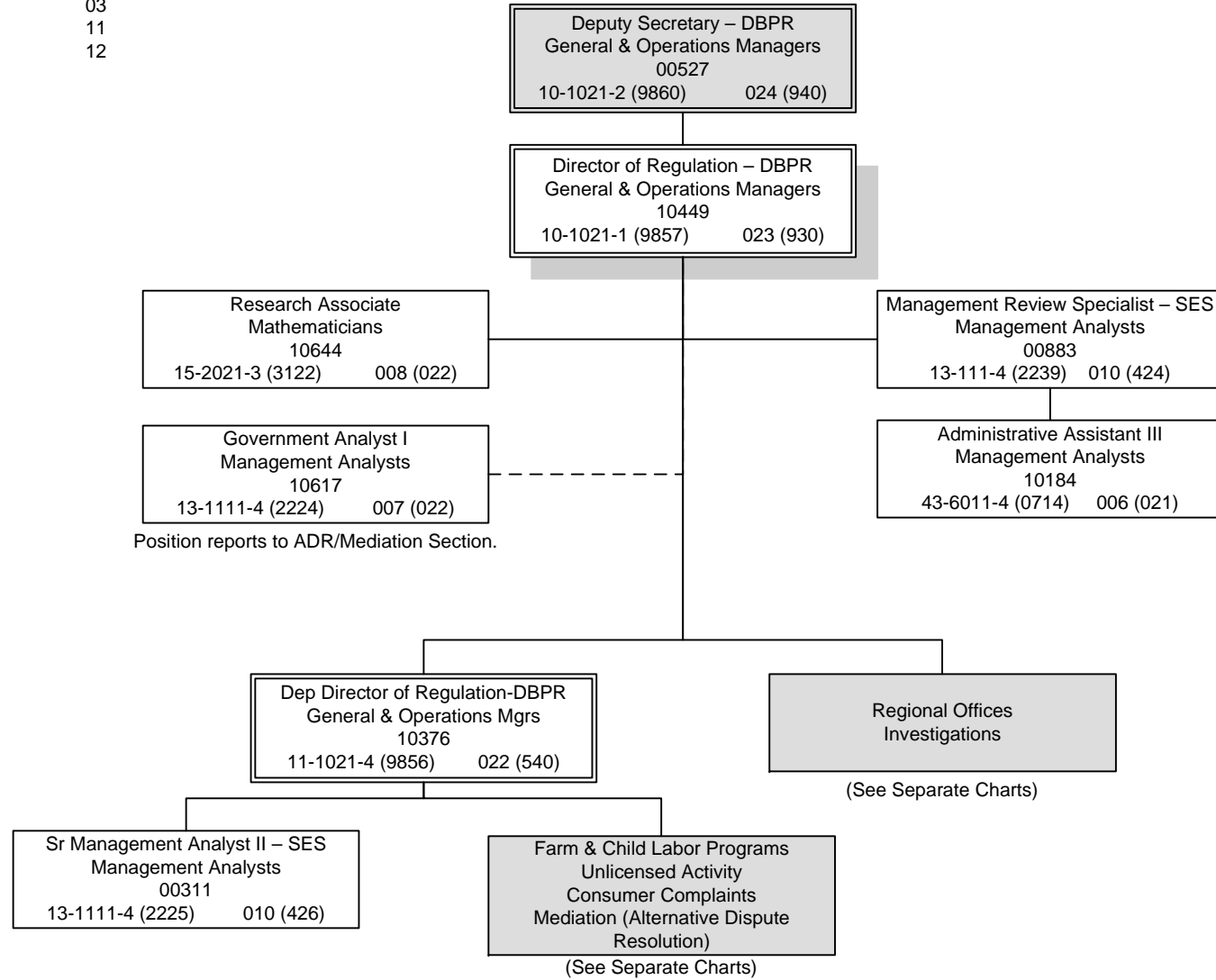
Department of Business & Professional Regulation 79  
 Division of Regulation 30  
 Director's Office 01  
 Inspections 02  
 Investigative Services 03  
 Farm Labor 11  
 Child Labor 12

Current: 6-30-12  
 Last Updated: 6-30-12

## Department of Business & Professional Regulation

### Division of Regulation

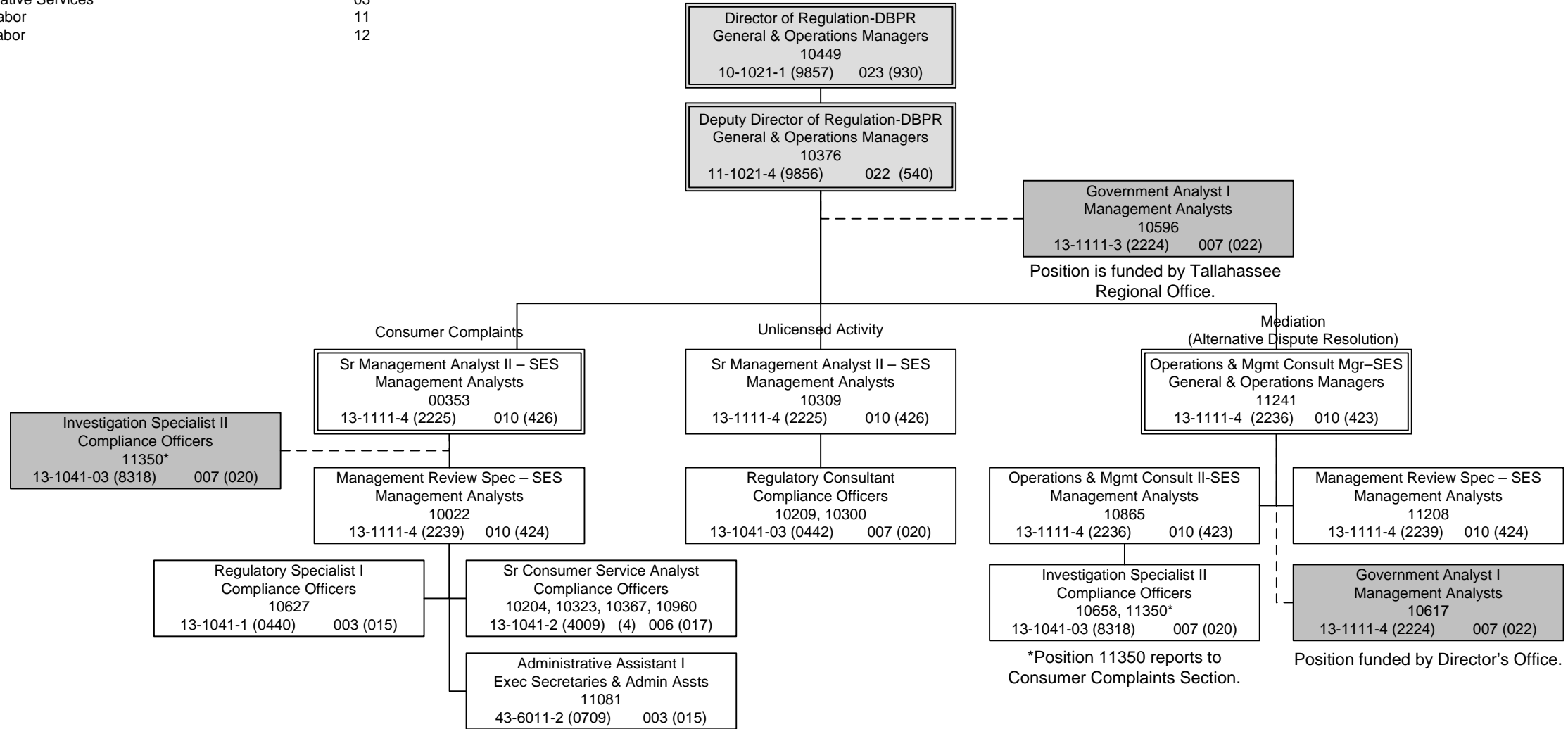
#### Director's Office



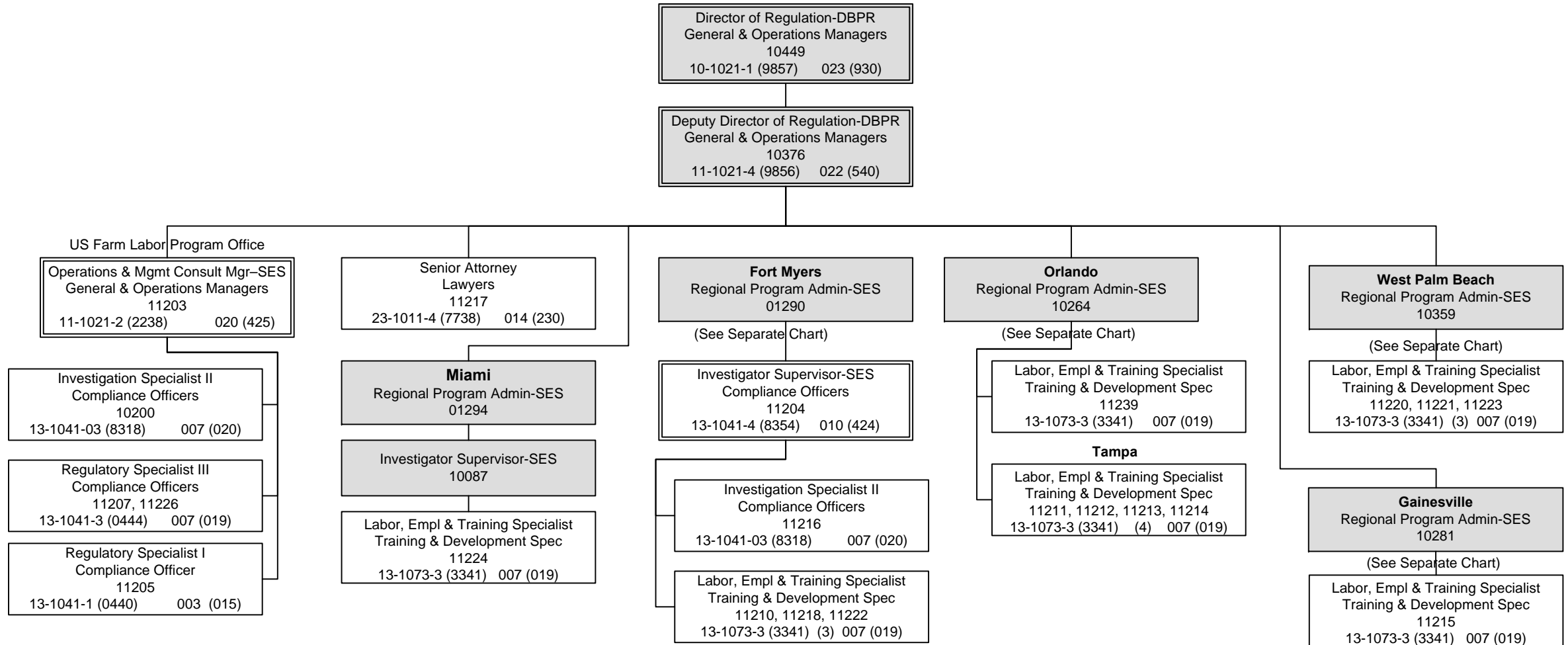
Department of Business & Professional Regulation 79  
 Division of Regulation 30  
 Director's Office 01  
 Inspections 02  
 Investigative Services 03  
 Farm Labor 11  
 Child Labor 12

## Division of Regulation Consumer Complaints, Unlicensed Activity, Mediation

Current: 6-30-12  
 Last Updated: 6-30-12



## Division of Regulation Farm Labor / Compliance & Enforcement Regional Offices



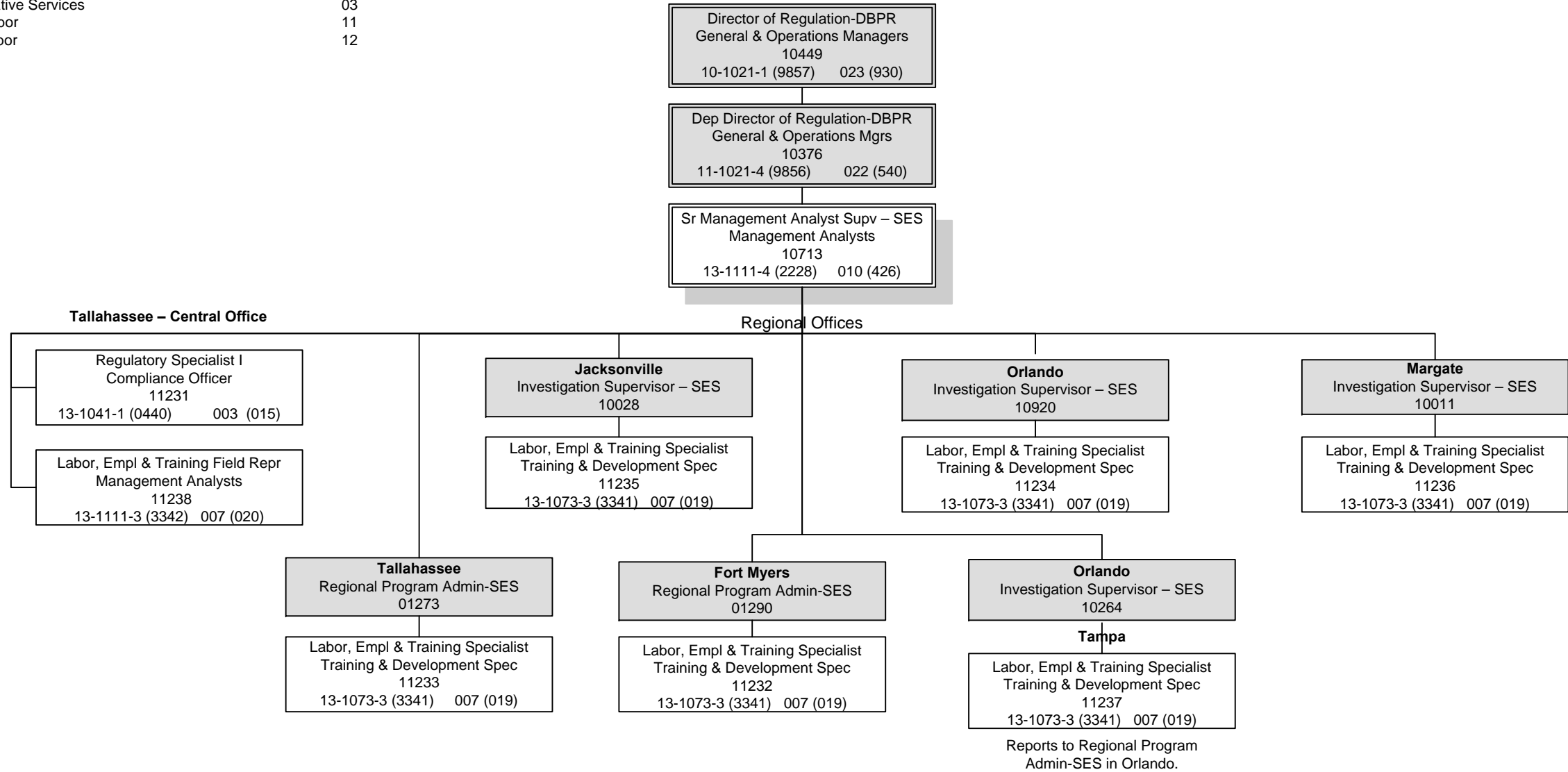
Note: Farm Labor positions in Regional Offices report to local supervisors for day-to-day operations.



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: 11-22-10  
 Last Updated: 11-22-10

## Division of Regulation Compliance & Enforcement Child Labor

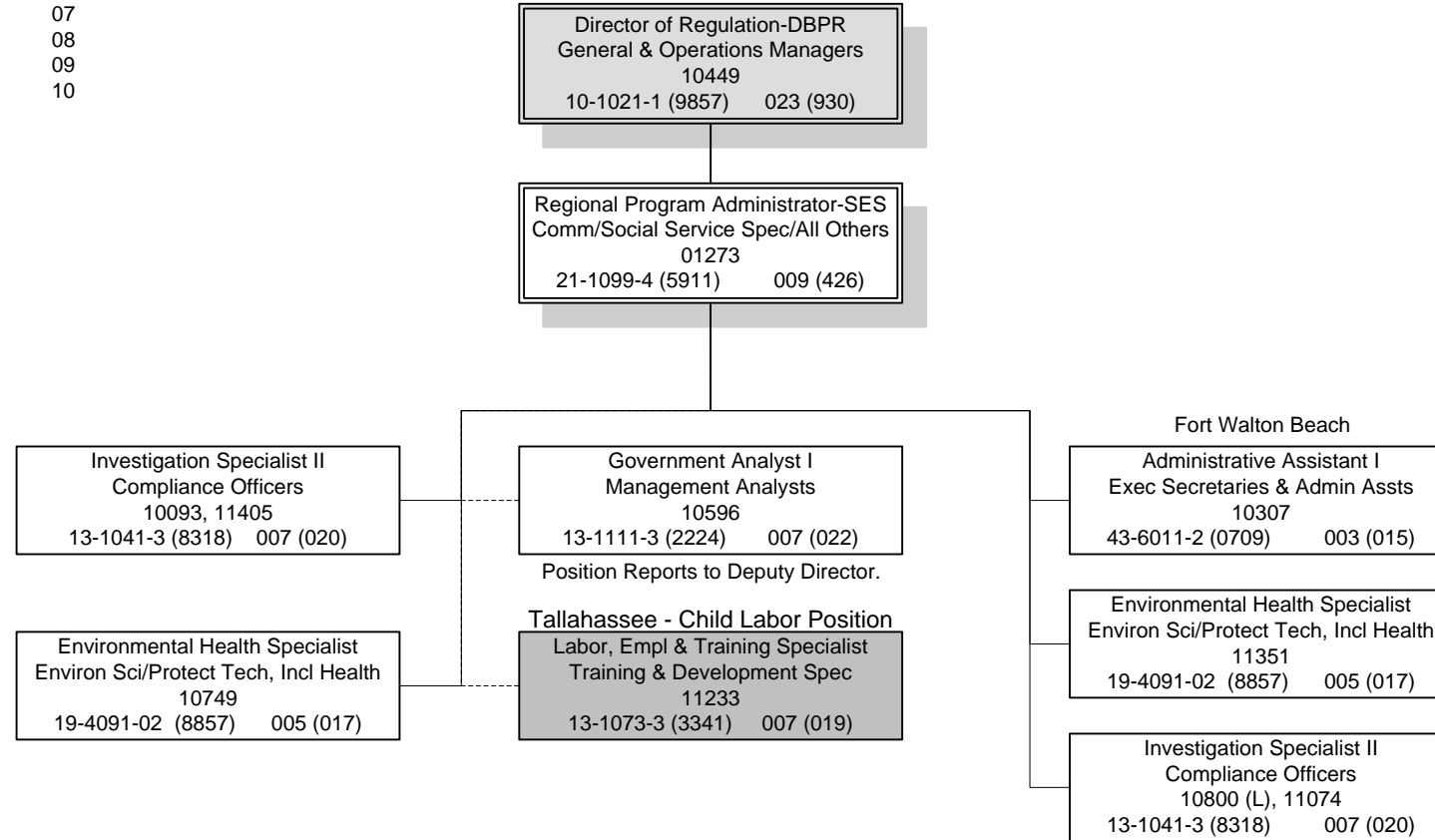


Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.

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

Current: 6-30-12  
 Last Updated: 6-30-12

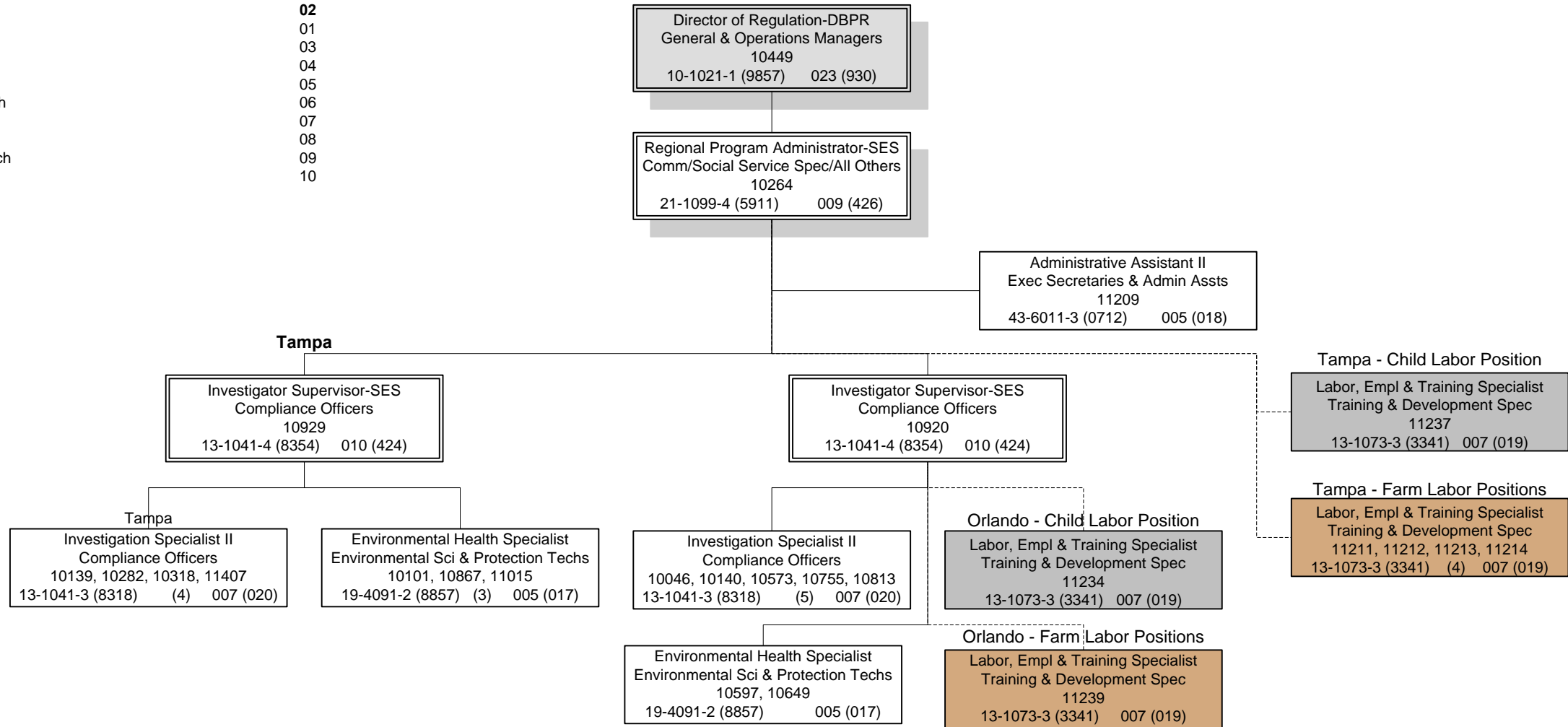
### Division of Regulation Regional Office - Tallahassee



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

Current: 6-30-12  
Last Updated: 6-30-12

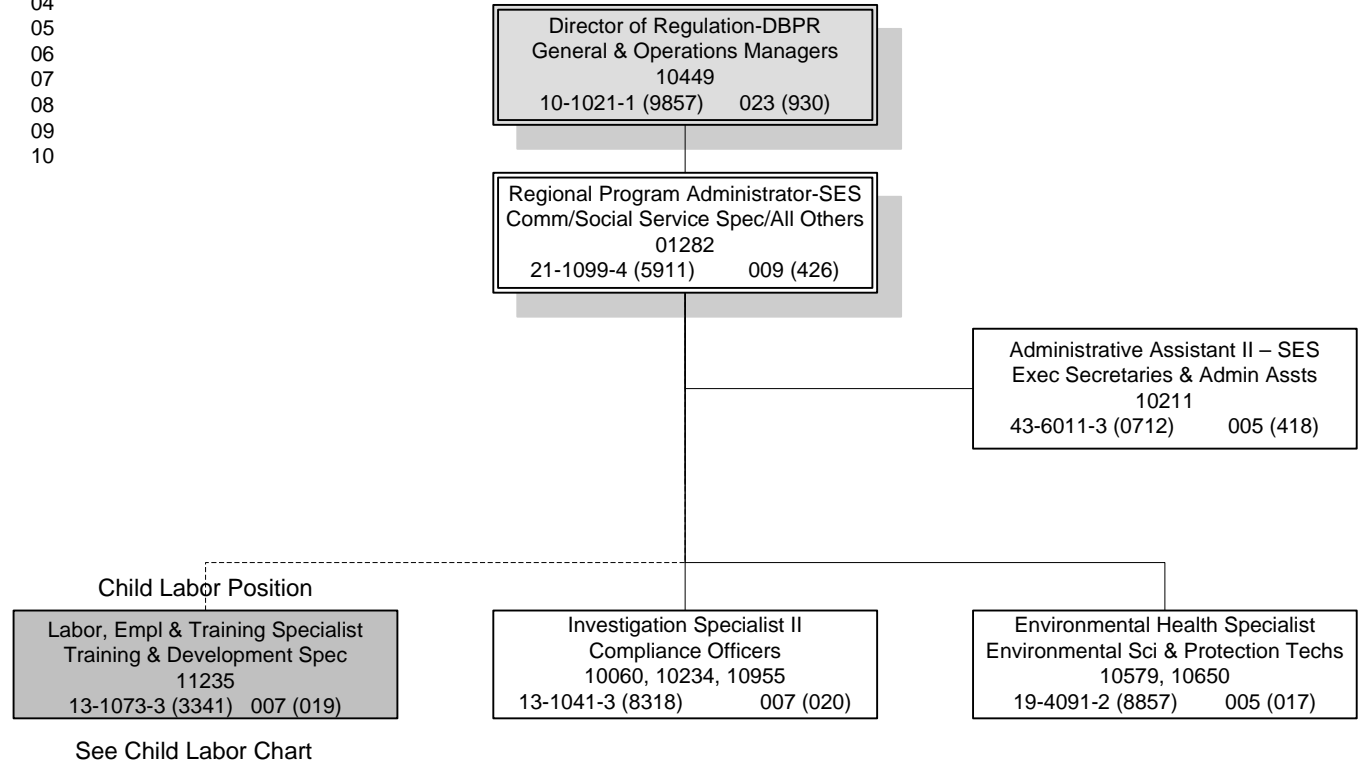
## Division of Regulation Regional Office - Orlando



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: 6-30-12  
 Last Updated: 6-30-12

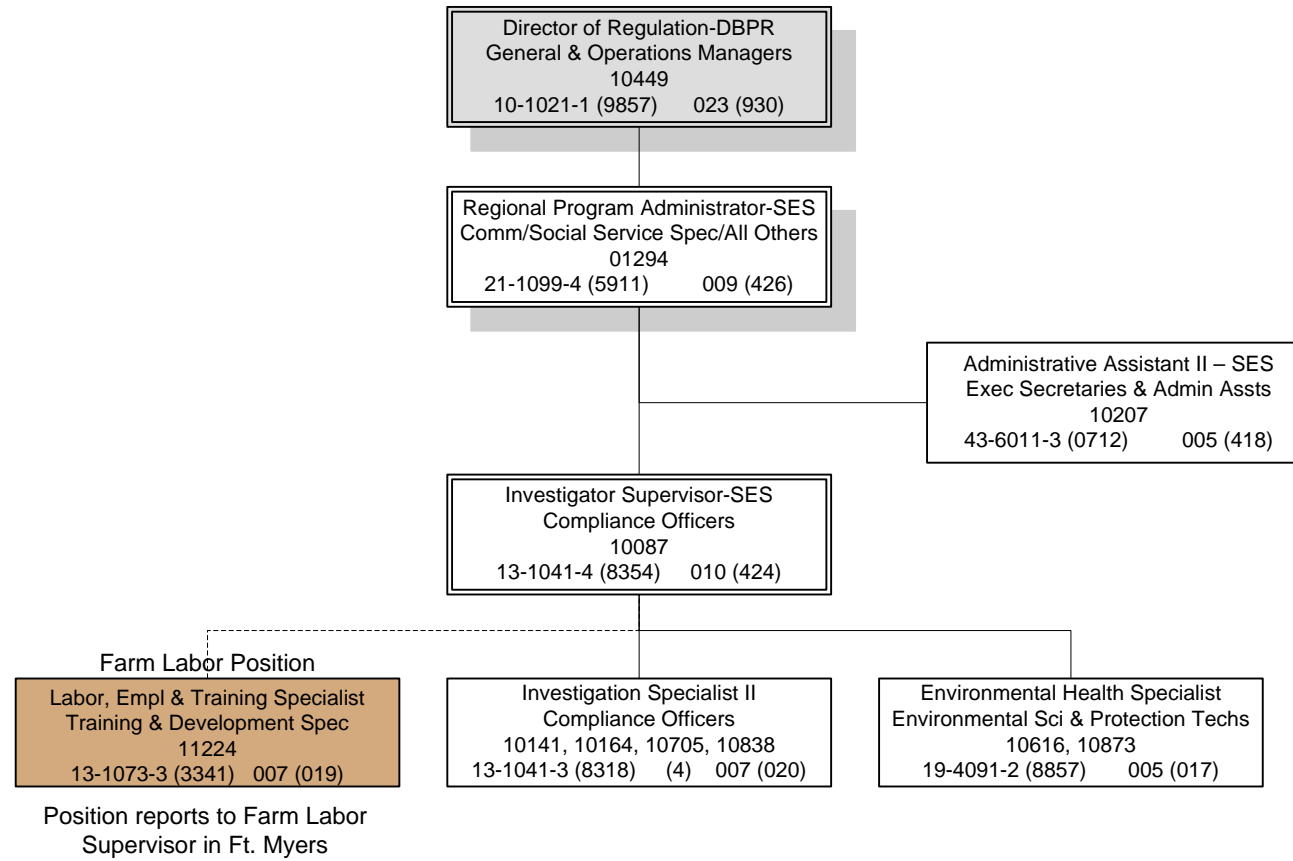
### Division of Regulation Regional Office - Jacksonville



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: 6-30-12  
 Last Updated: 6-30-12

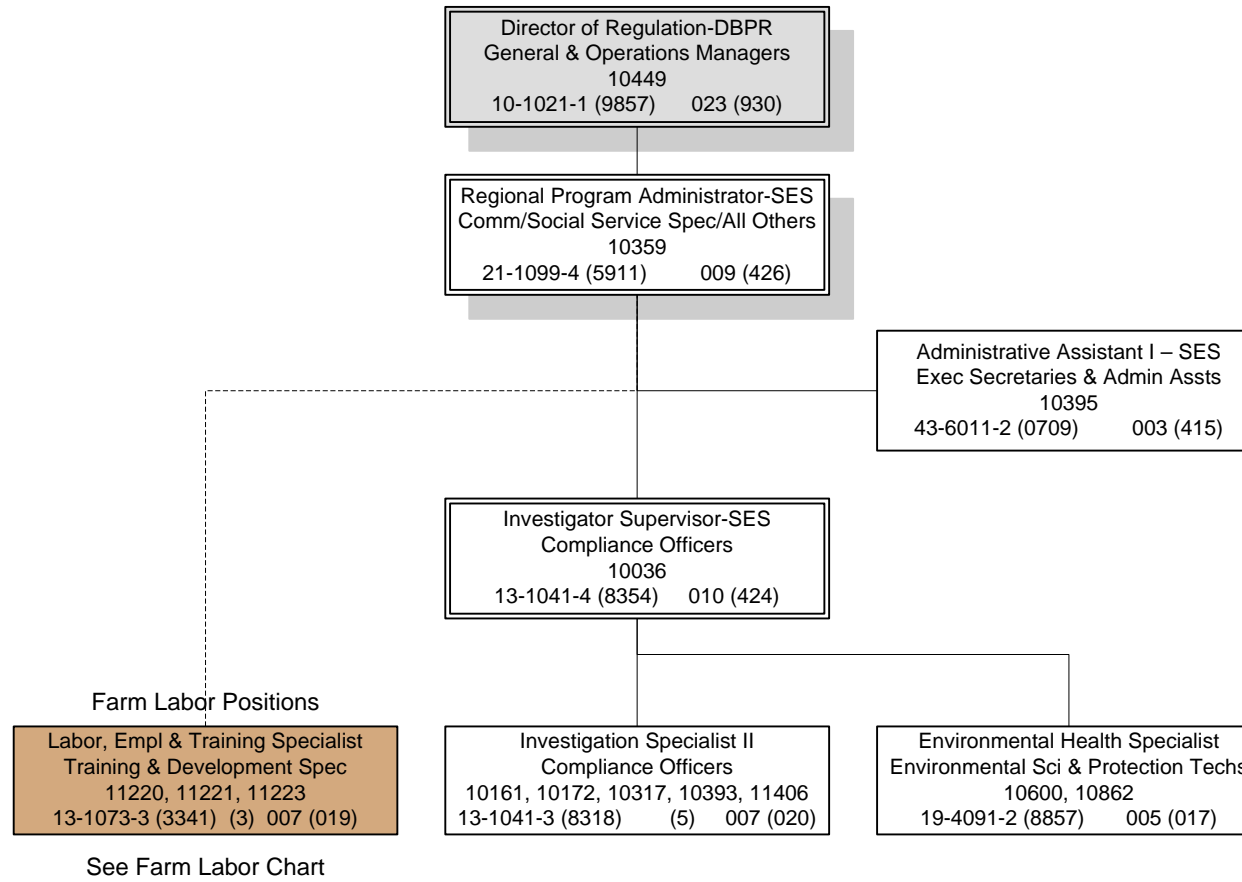
## Division of Regulation Regional Office - Miami



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

Current: 6-30-12  
Last Updated: 6-30-12

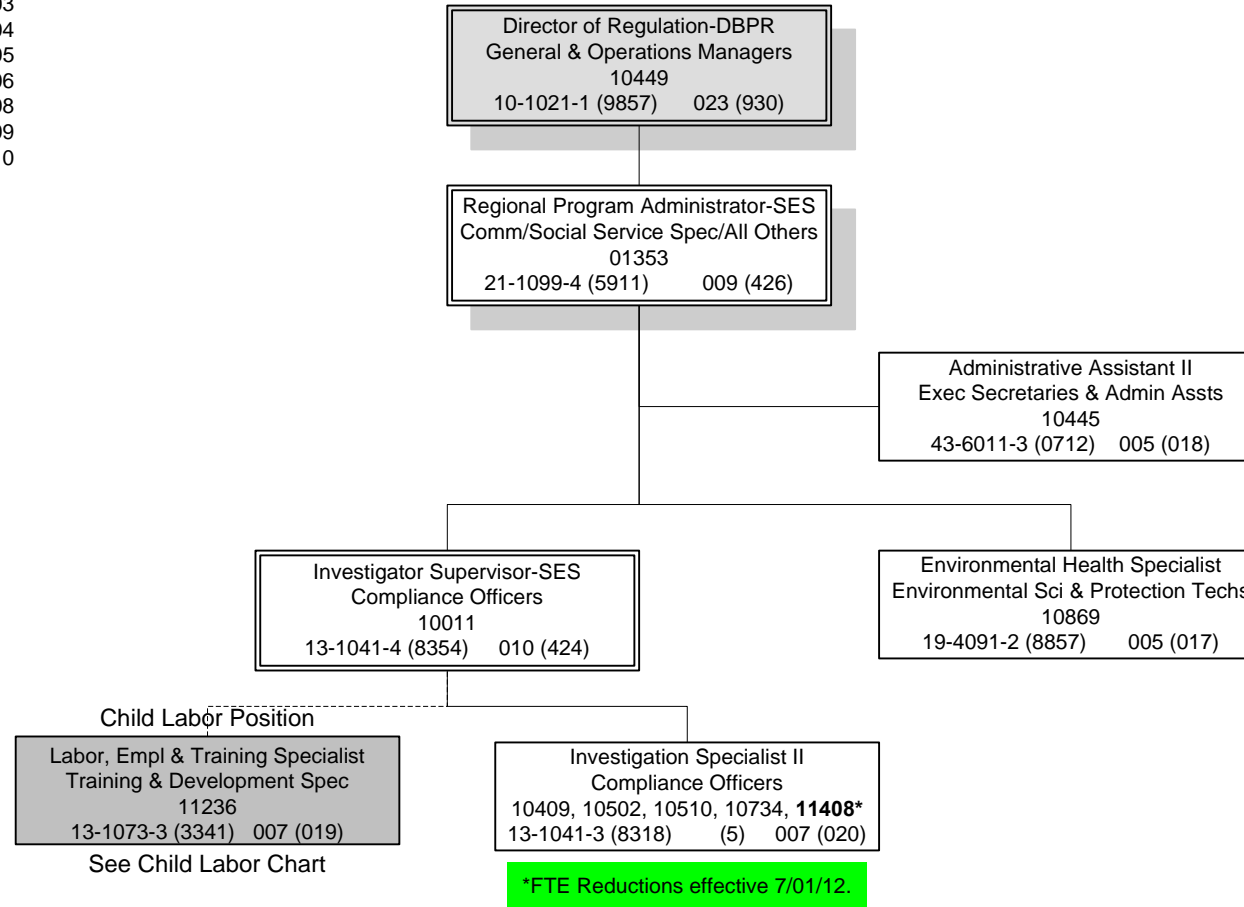
## Division of Regulation Regional Office – West Palm Beach



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

Current: 6-30-12  
Last Updated: 6-30-12

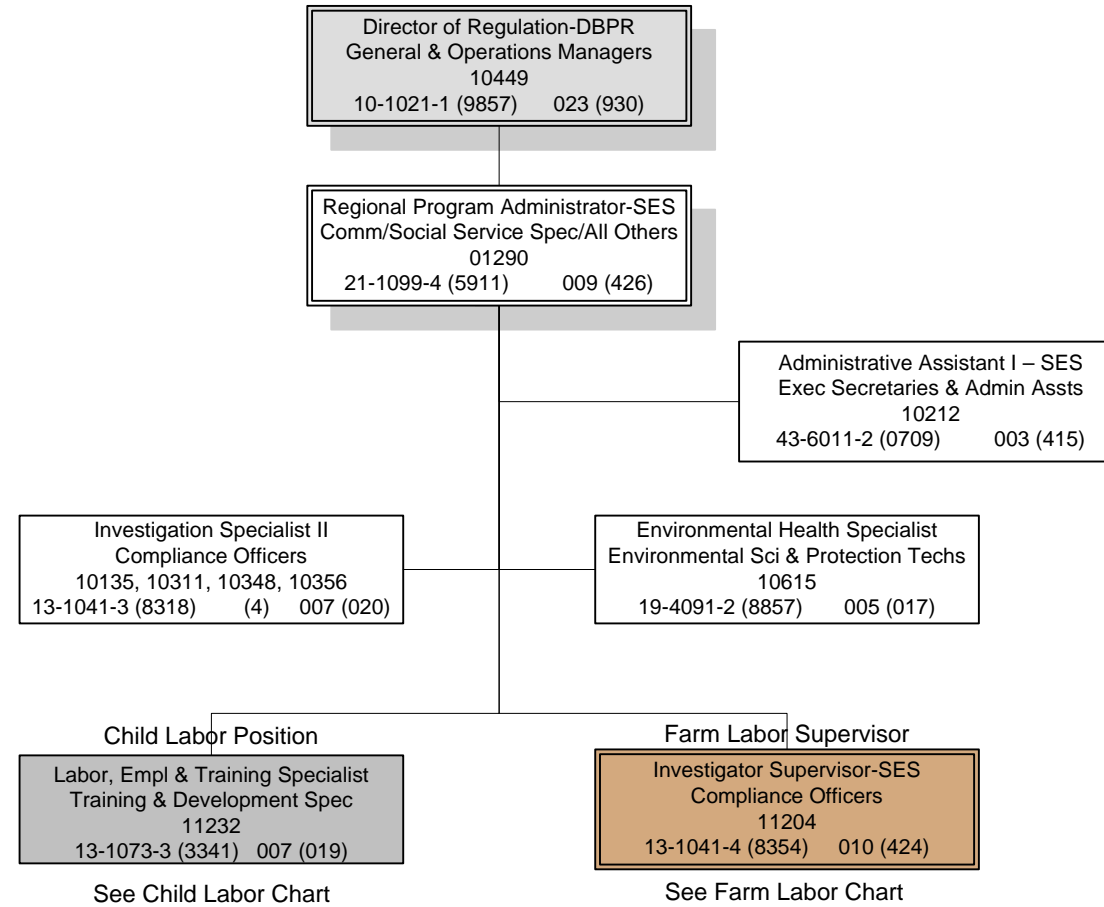
## Division of Regulation Regional Office – Margate



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

Current: 6-30-12  
 Last Updated: 6-30-12

## Division of Regulation Regional Office – Fort Myers

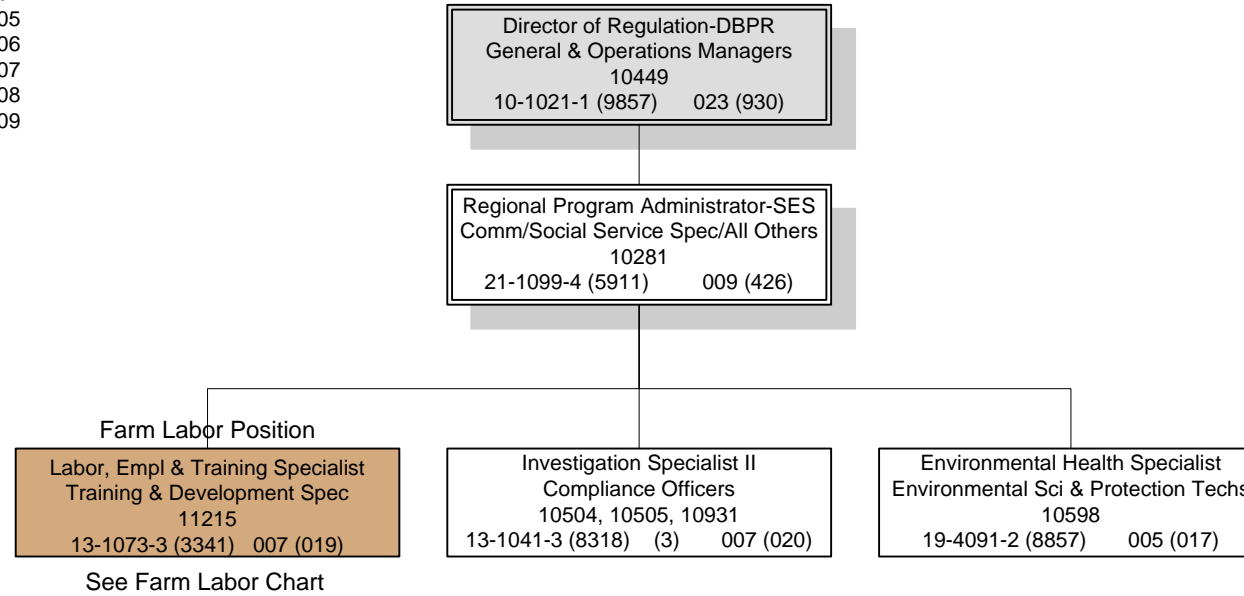




Department of Business & Professional Regulation 79  
 Division of Regulation 30  
 Investigative Services - Field Offices 03  
**Gainesville 10**  
 Tallahassee 01  
 Orlando 02  
 Jacksonville 03  
 Tampa 04  
 Miami 05  
 West Palm Beach 06  
 Margate 07  
 Fort Myers 08  
 Fort Walton Beach 09

Current: 6-30-12  
 Last Updated: 6-30-12

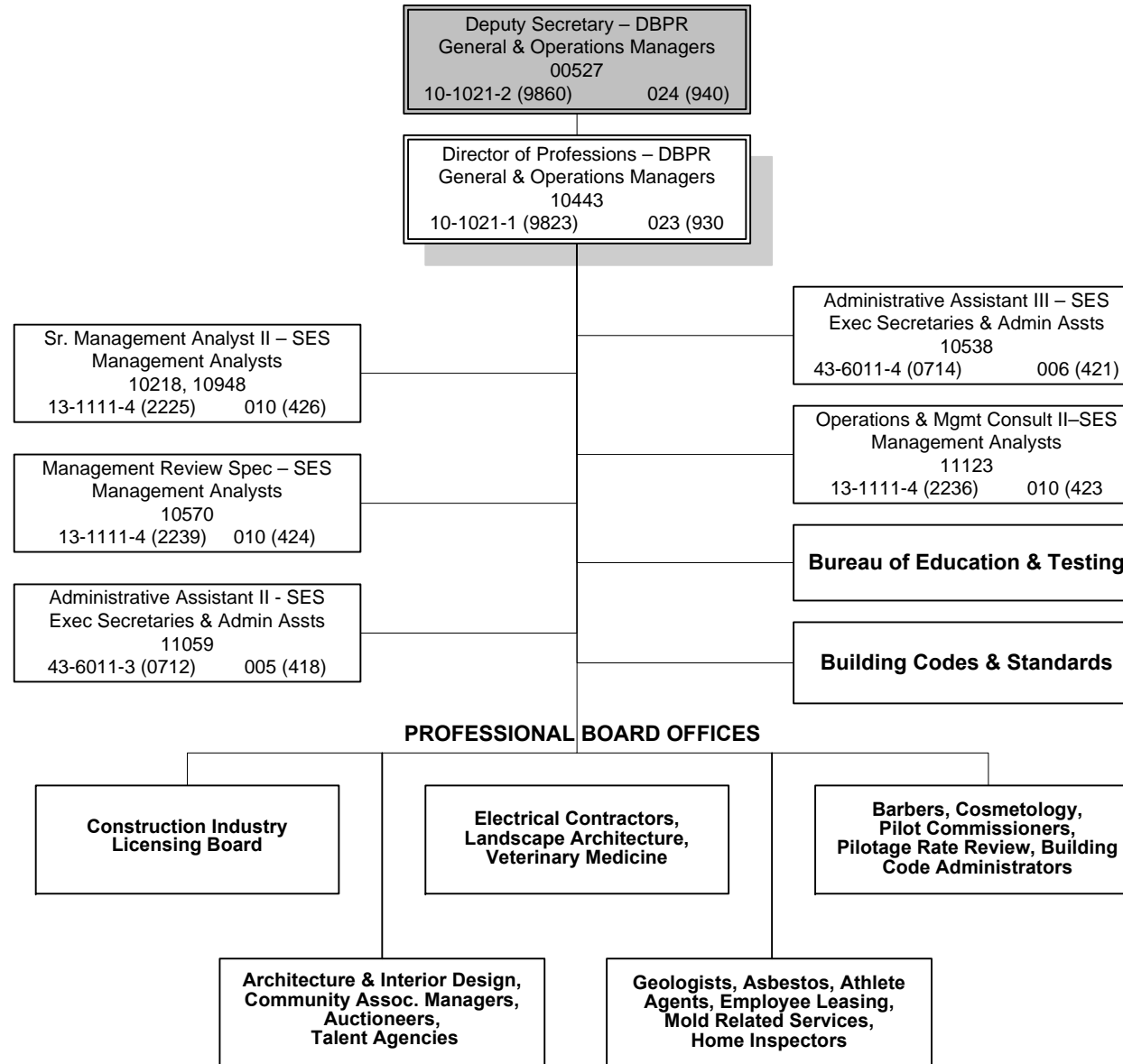
### Division of Regulation Regional Office – Gainesville



|  |    |
|--|----|
| 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: 6-30-12  
Last Updated: 6-30-12

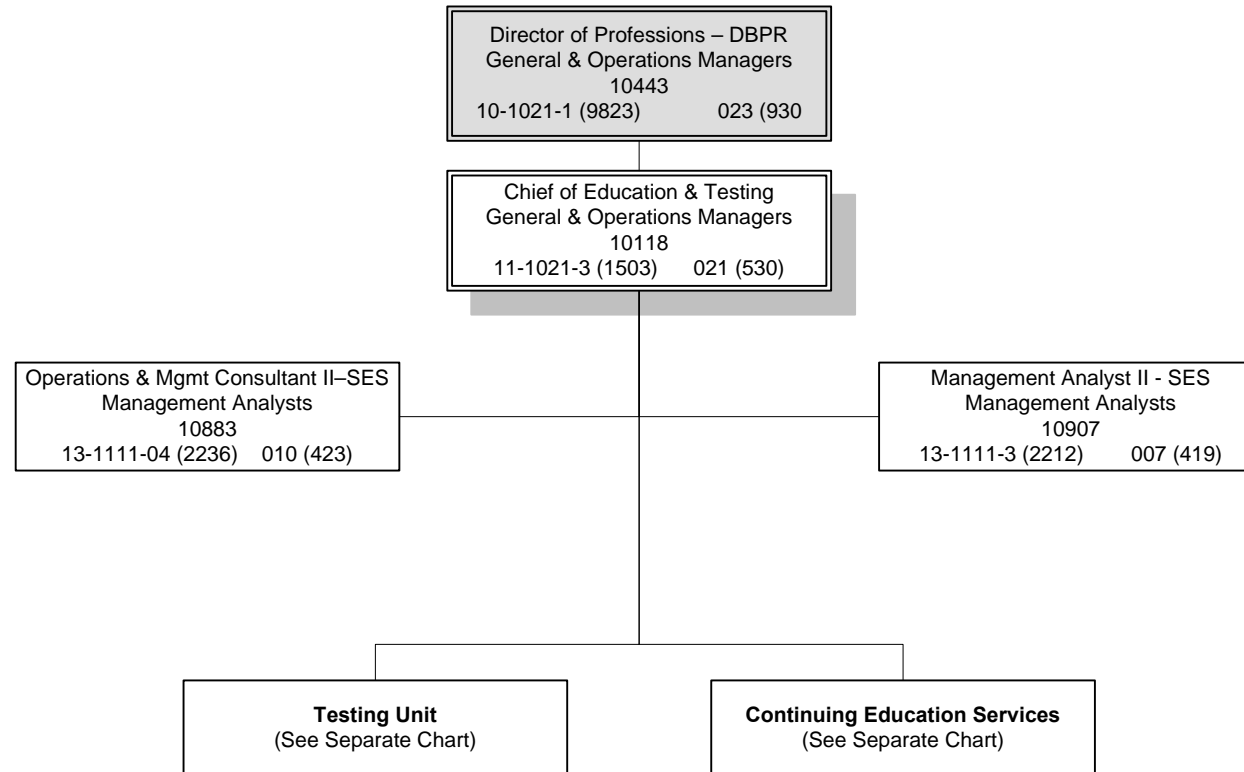


Department of Business & Professional Regulations  
Division of Professions  
Bureau of Education & Testing  
Continuing Education Unit  
Testing Unit

79  
50  
04  
04 06  
04 07

Current: 6-30-12  
Last Updated: 6-30-12

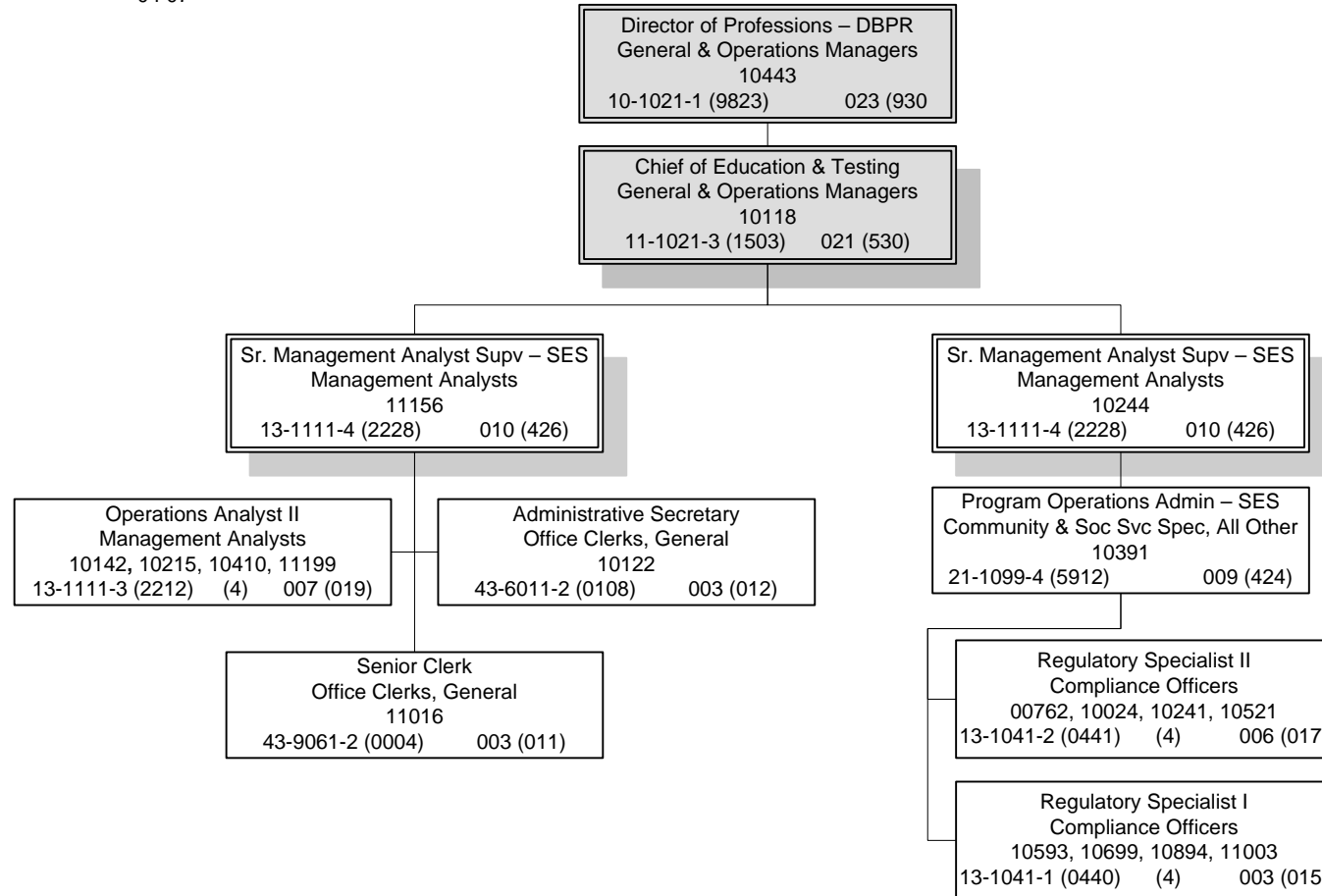
**Division of Professions  
Bureau of Education & Testing  
Chief's Office**



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**

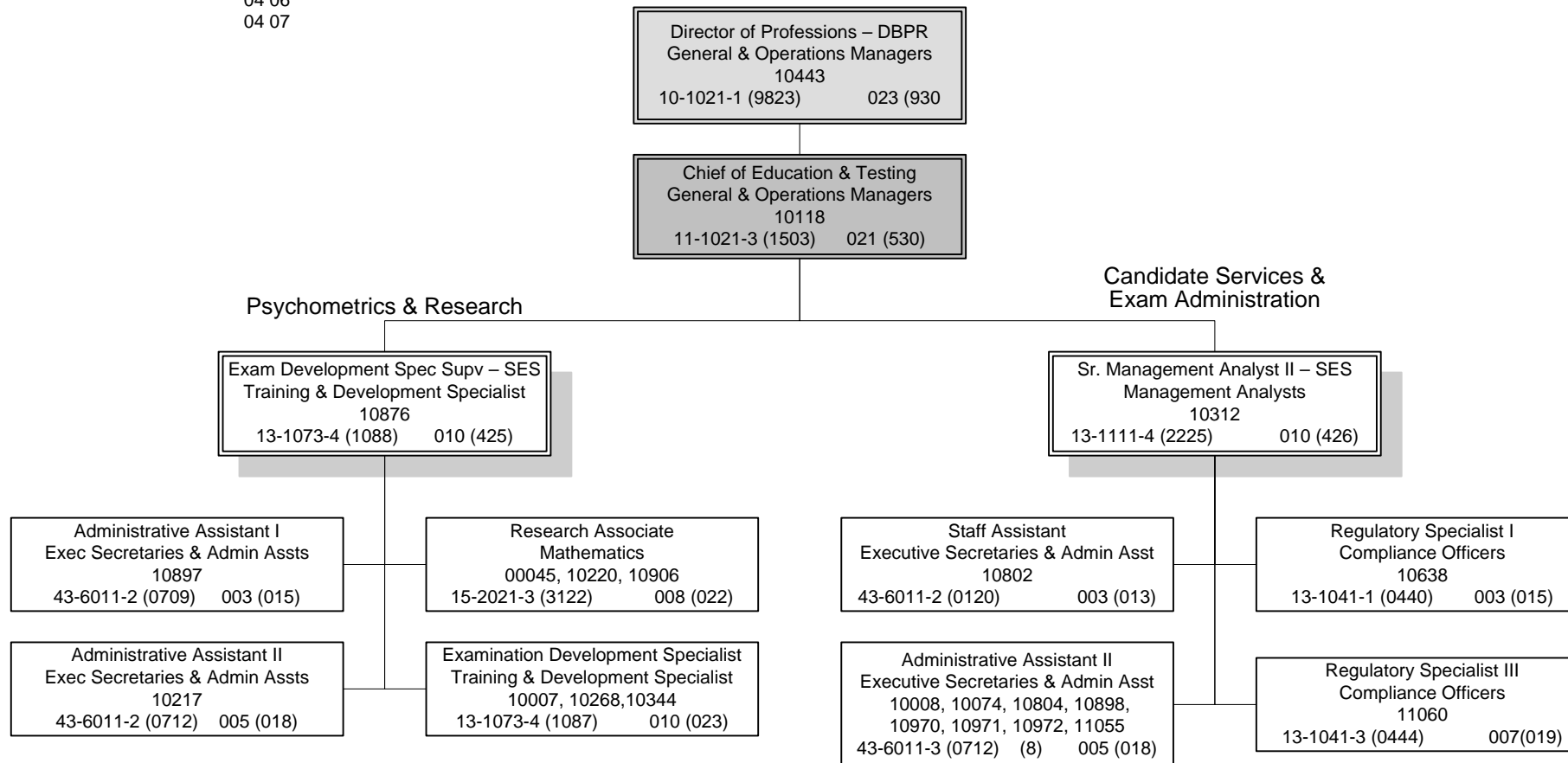
Current: 6-30-12  
 Last Updated: 6-30-12



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

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

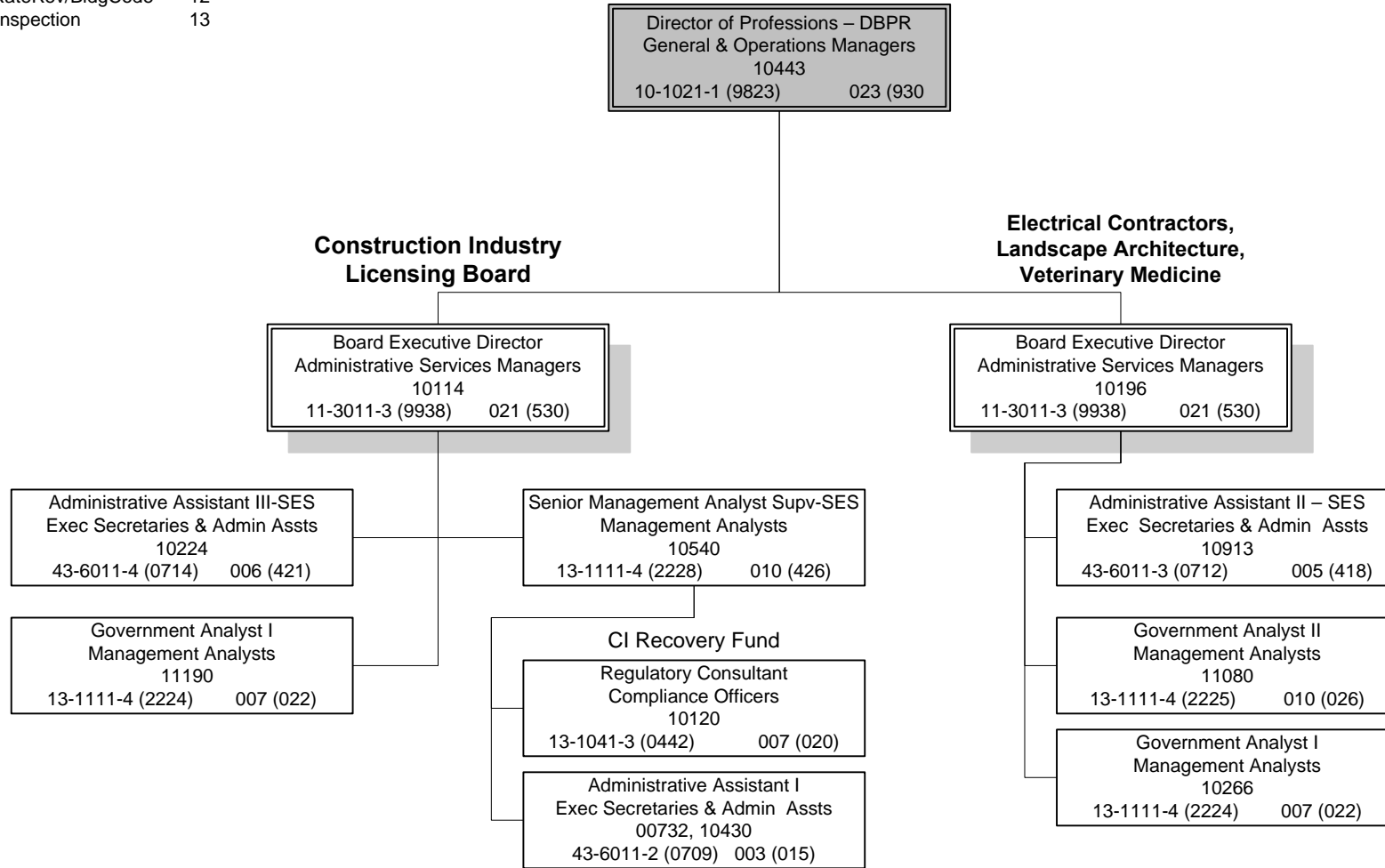
Current: 6-30-12  
 Last Updated: 6-30-12



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/Emp'l Leasing/Home Mold Inspection 13

Current: 6-30-12  
 Last Updated: 6-30-12

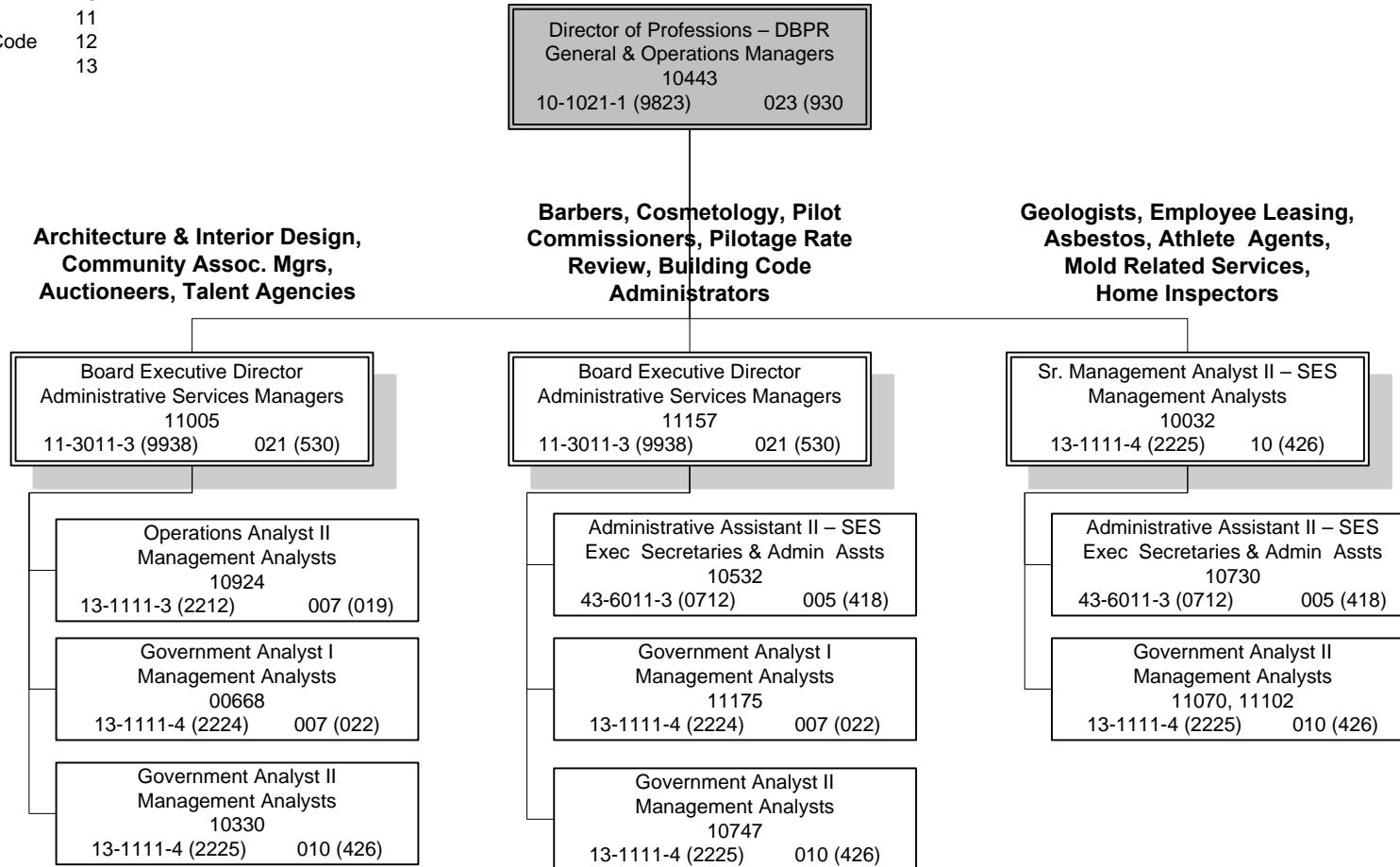
## Division of Professions Professions Board Offices



|  |    |
|--|----|
| 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

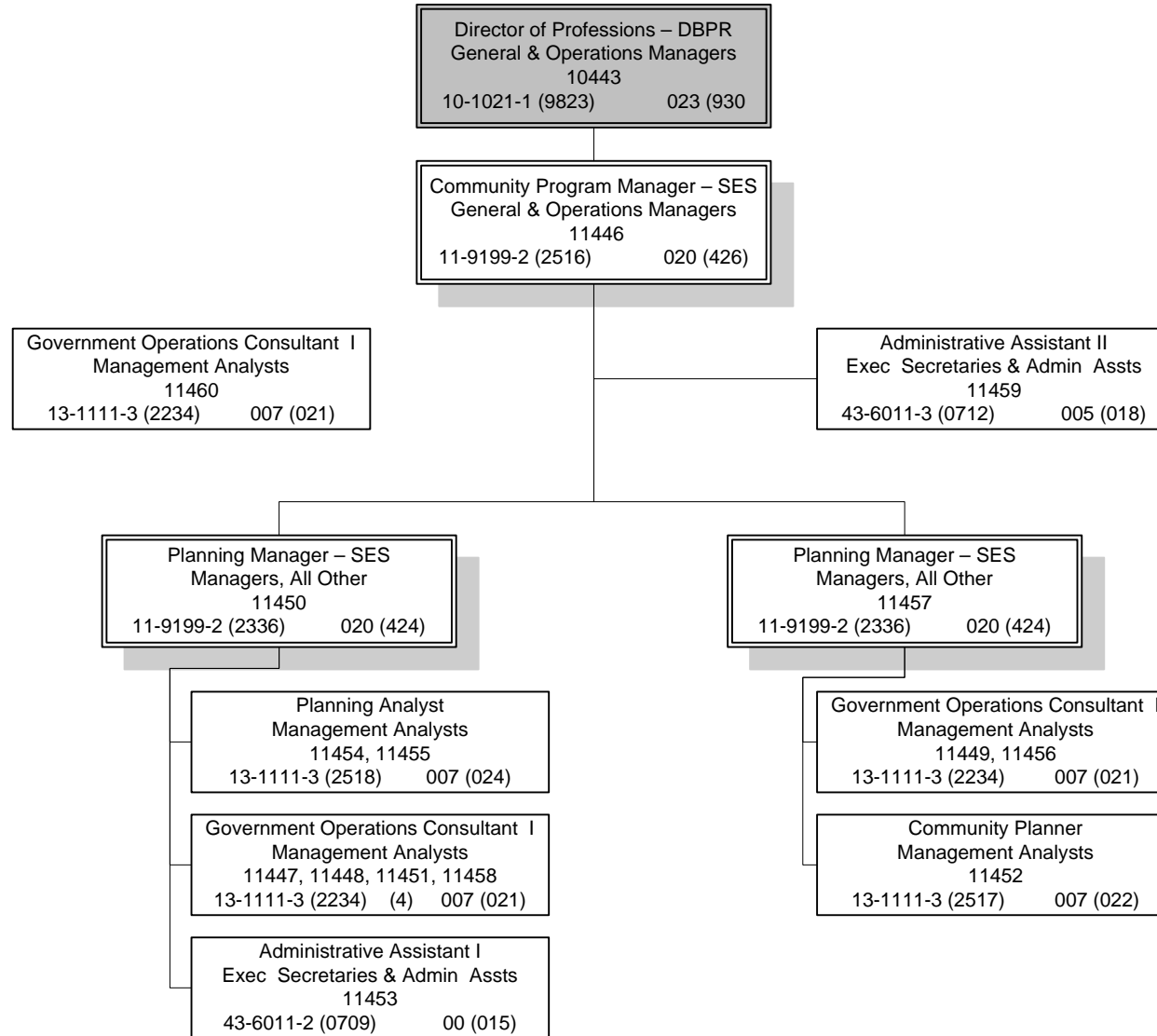
Current: 6-30-12  
Last Updated: 6-30-12



|  |    |
|--|----|
| 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 |
| Building Codes & Standards Section                 | 15 |

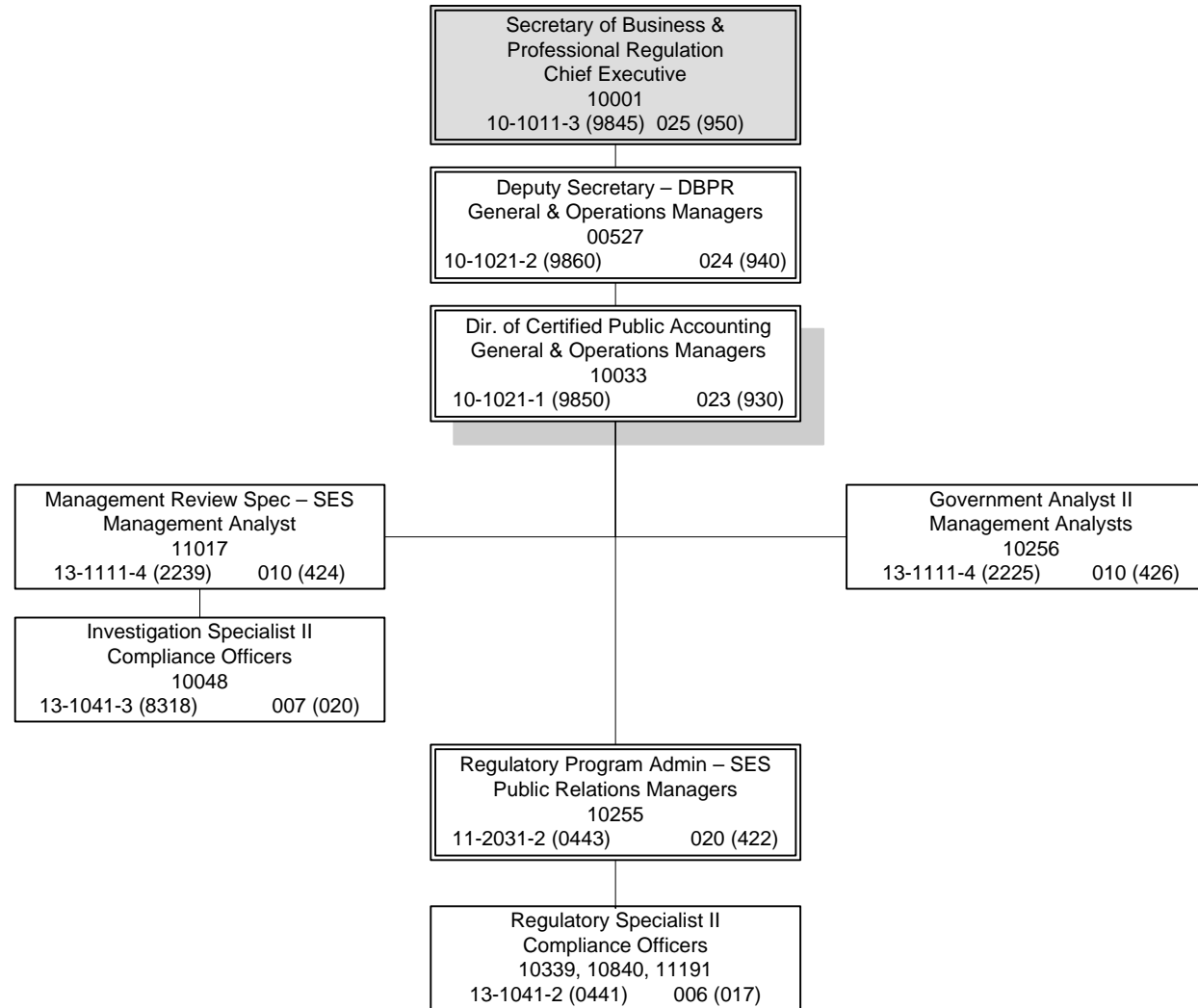
## Division of Professions Building Codes & Standards

Current: 6-30-12  
Last Updated: 6-30-12

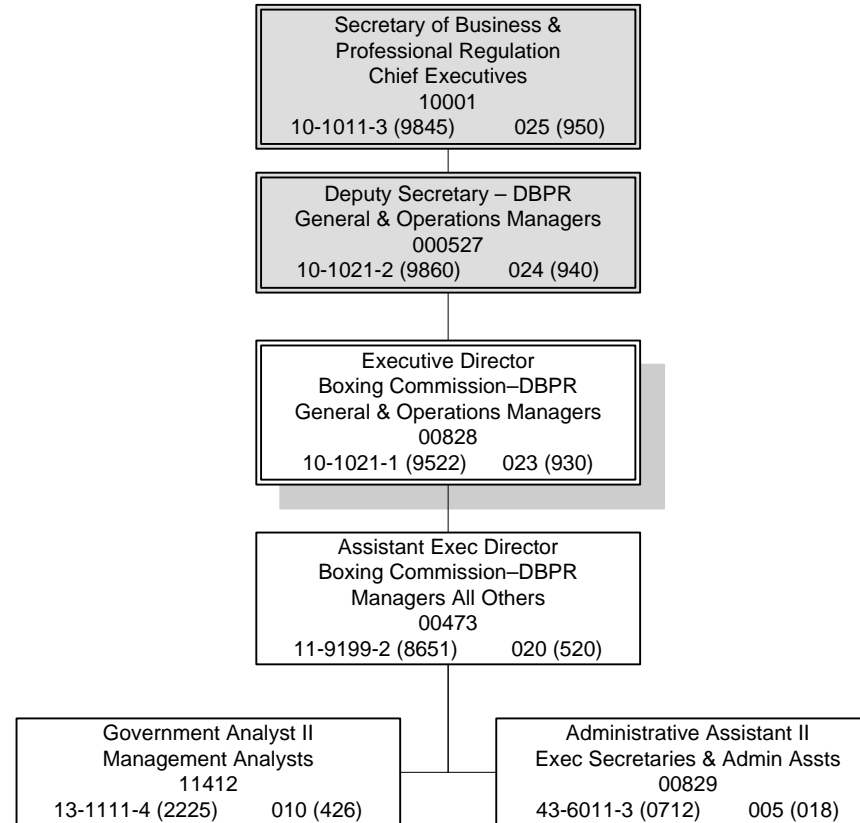




## Department of Business & Professional Regulations Division of Certified Public Accounting



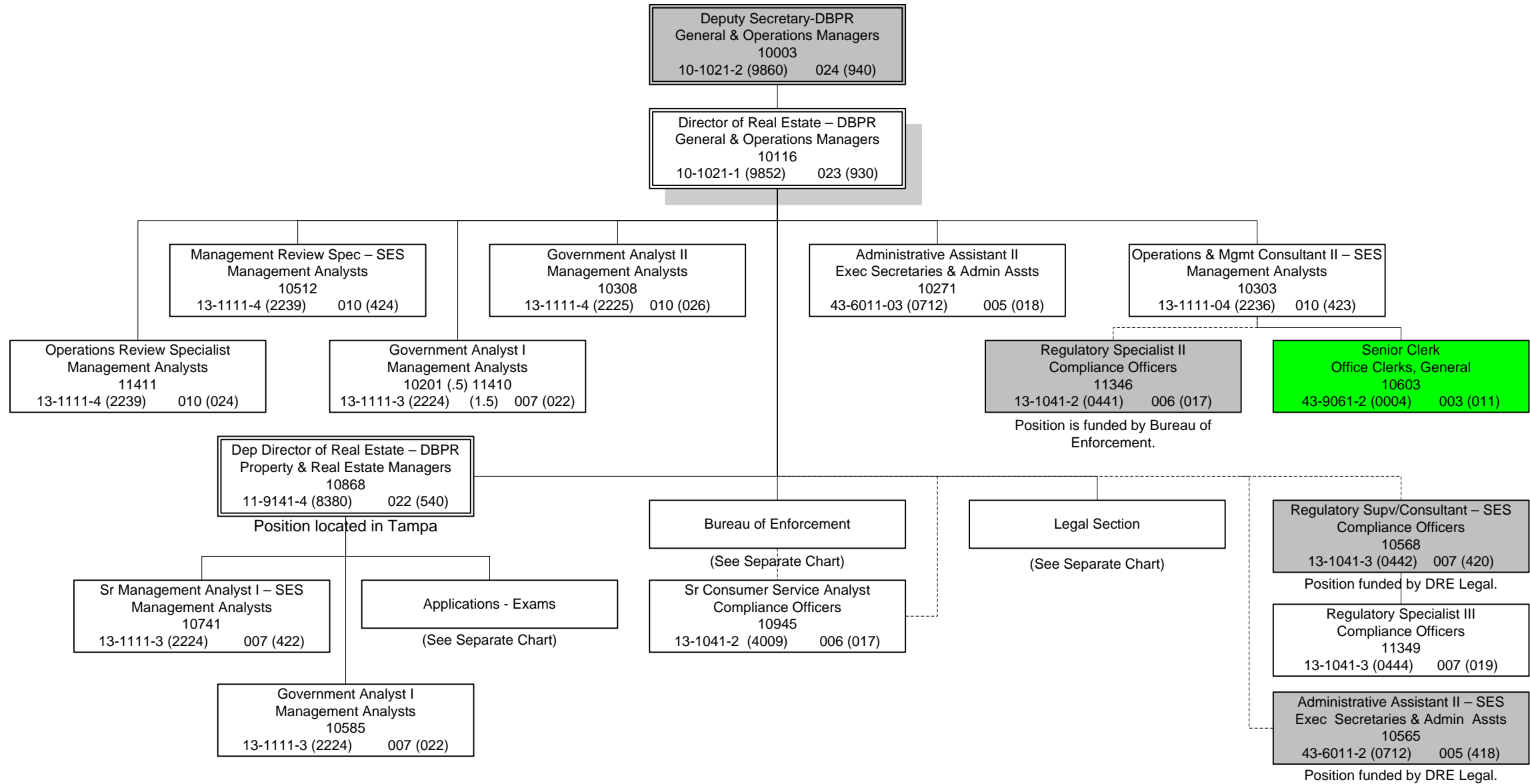
### Department of Business & Professional Regulation Florida Boxing Commission



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

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

Current: 6-30-12  
 Last updated: 6-30-12



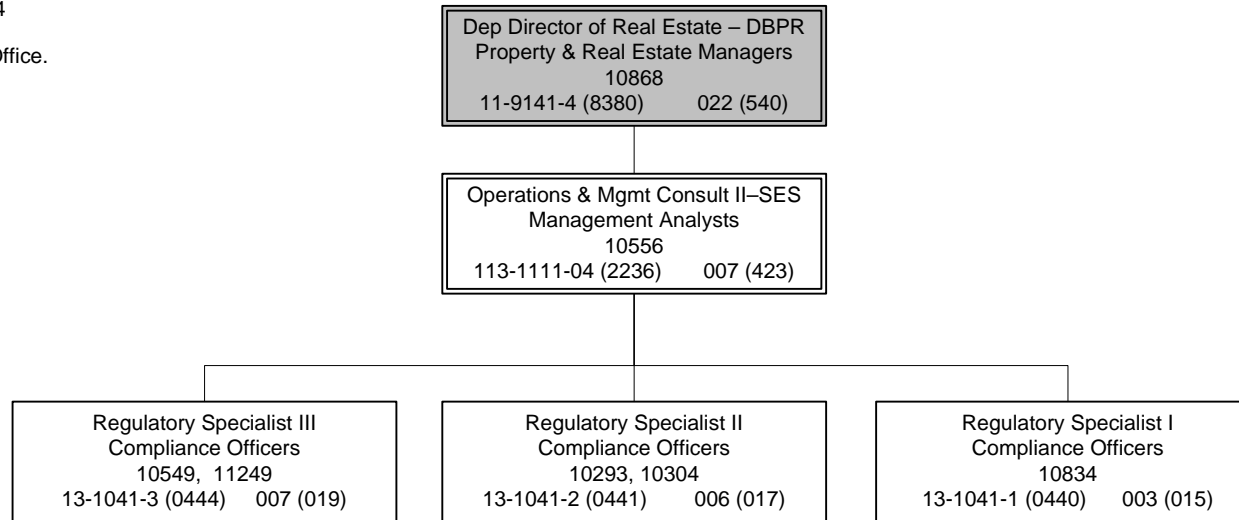
FTE Reductions effective 7/01/12

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.

## Division of Real Estate Application - Exams

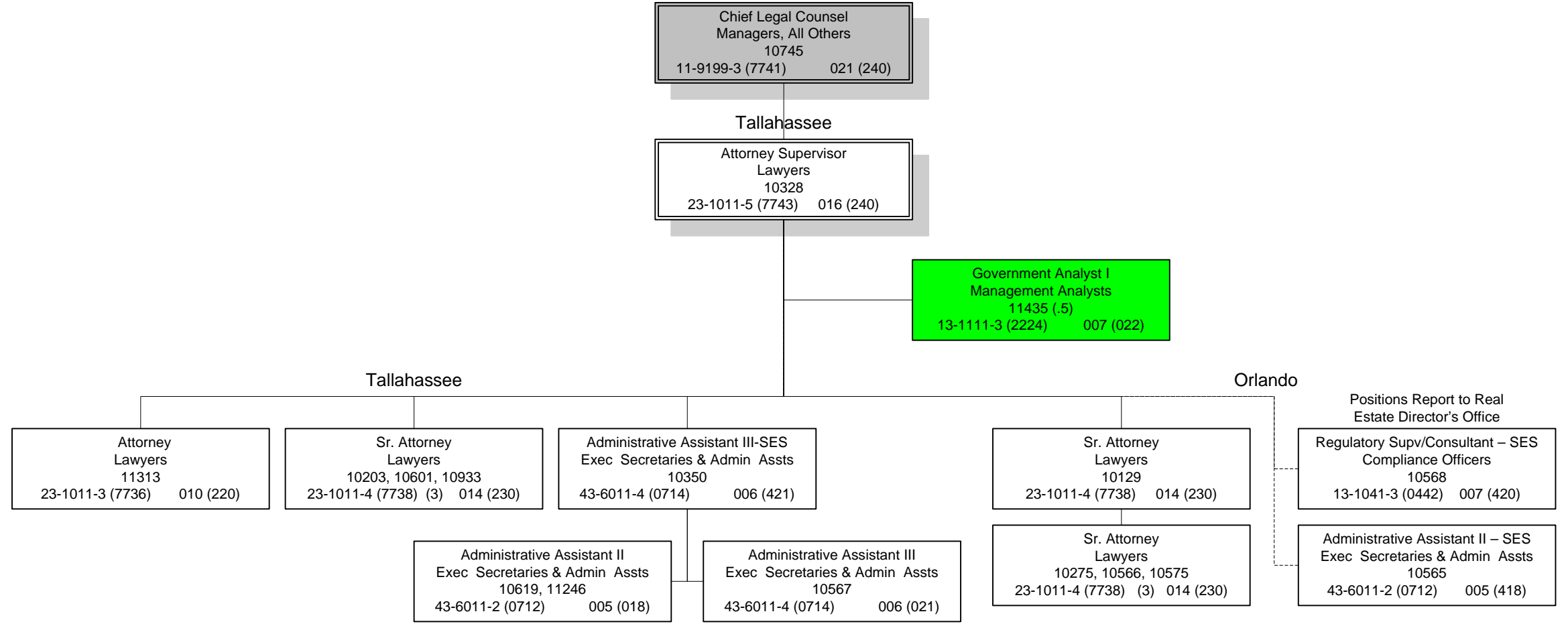
Current: 6-30-12  
 Last updated: 6-30-12



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: 6-30-12  
 Last updated: 6-30-12

**Division of Real Estate  
 Legal Section  
 Orlando and Tallahassee**



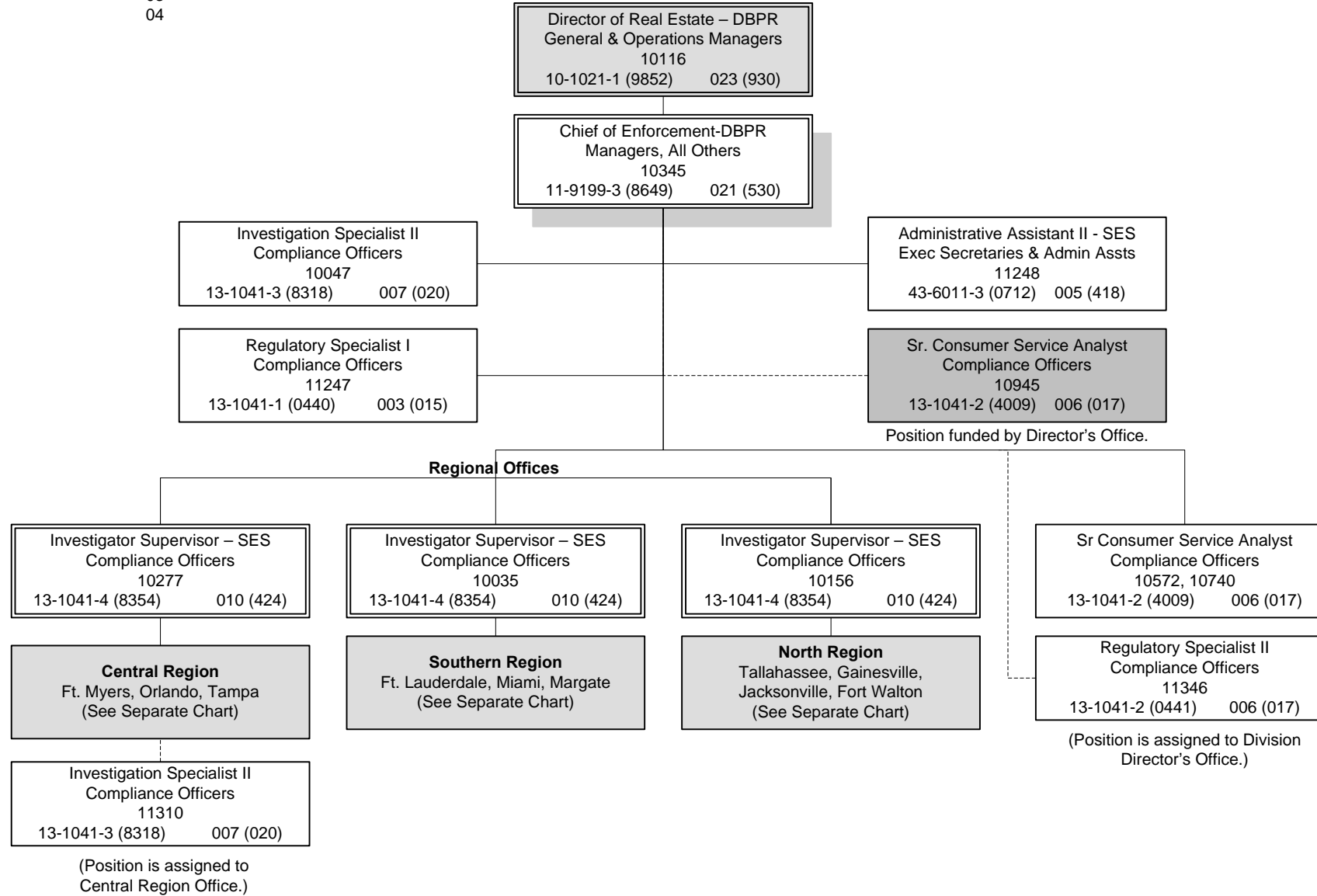
FTE Reductions effective 7/01/12

Note: The Administrative Assistant position #10350 and the Government Analyst I (.5 FTE) position #11435 are jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR in the Office of the General Counsel.

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**

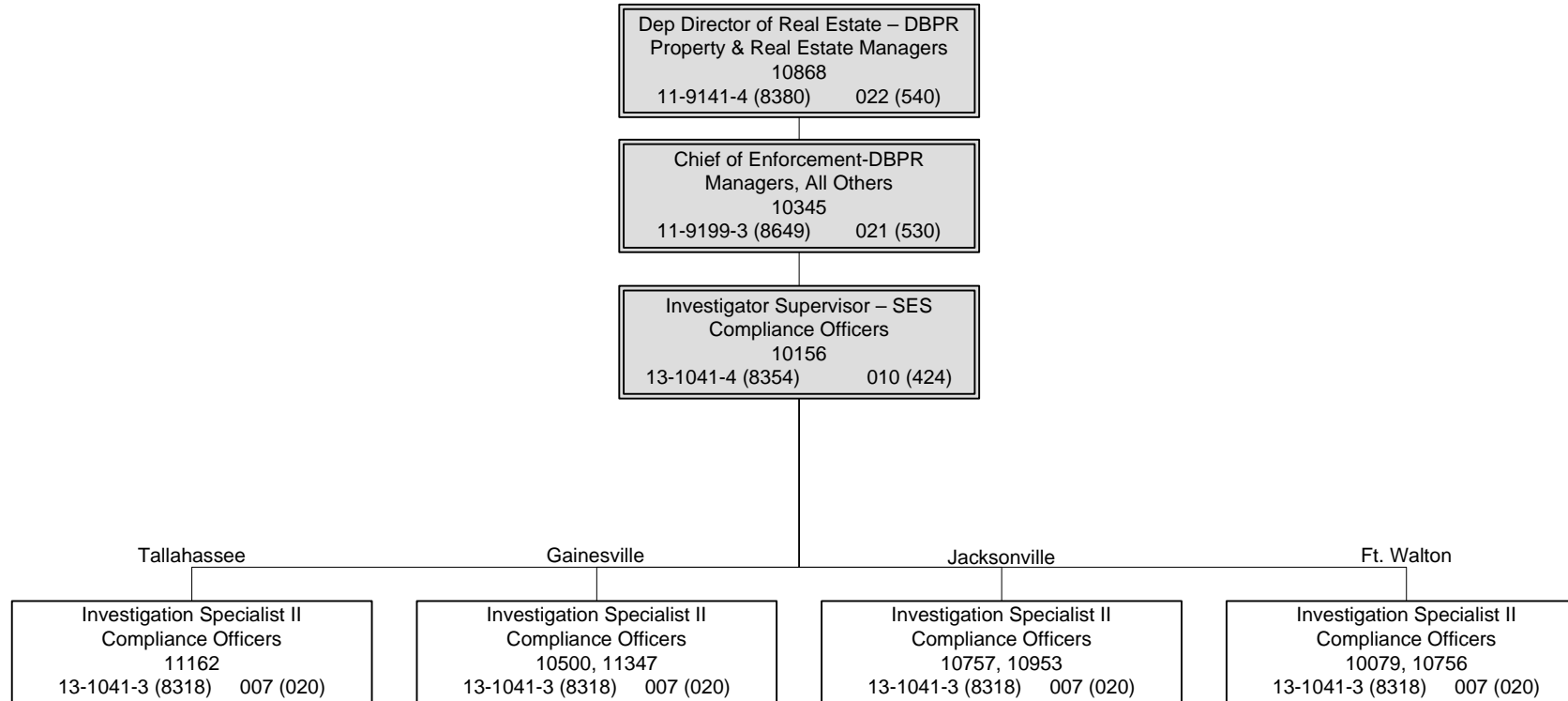
Current: 6-30-12  
 Last updated: 6-30-12



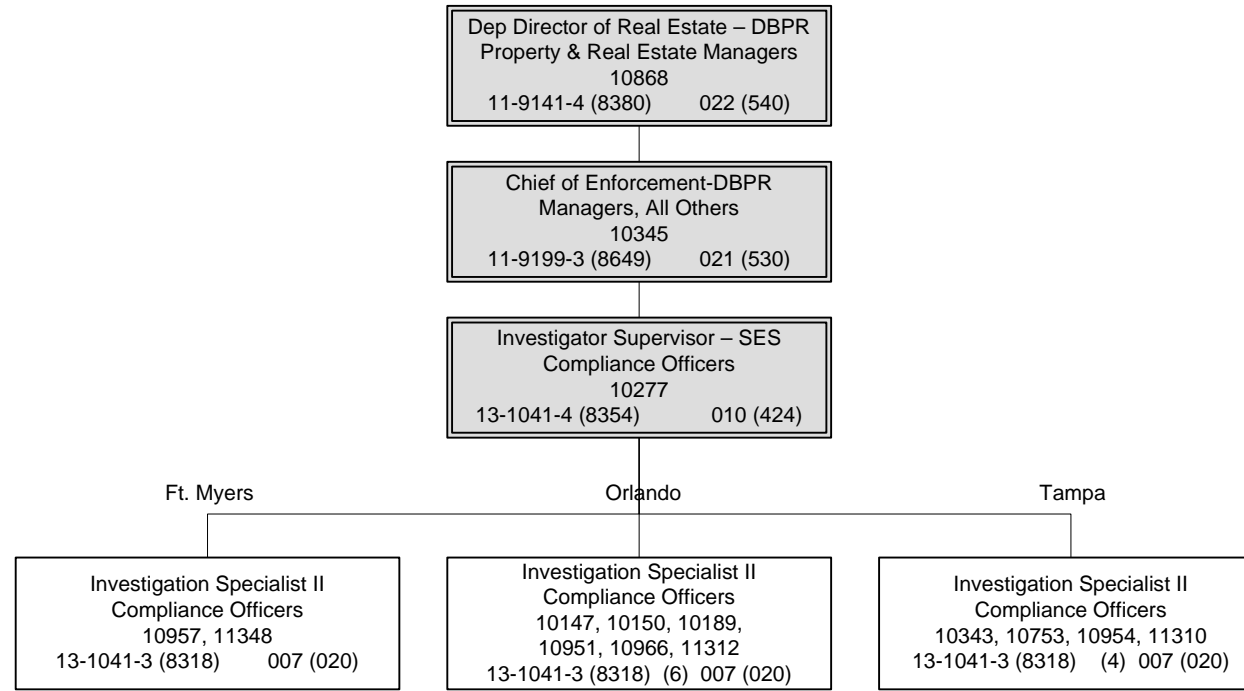
Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04

Current: 6-30-12  
 Last updated: 6-30-12

## Division of Real Estate Bureau of Enforcement North Region



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



Position #11310 is funded by Chief's Office.

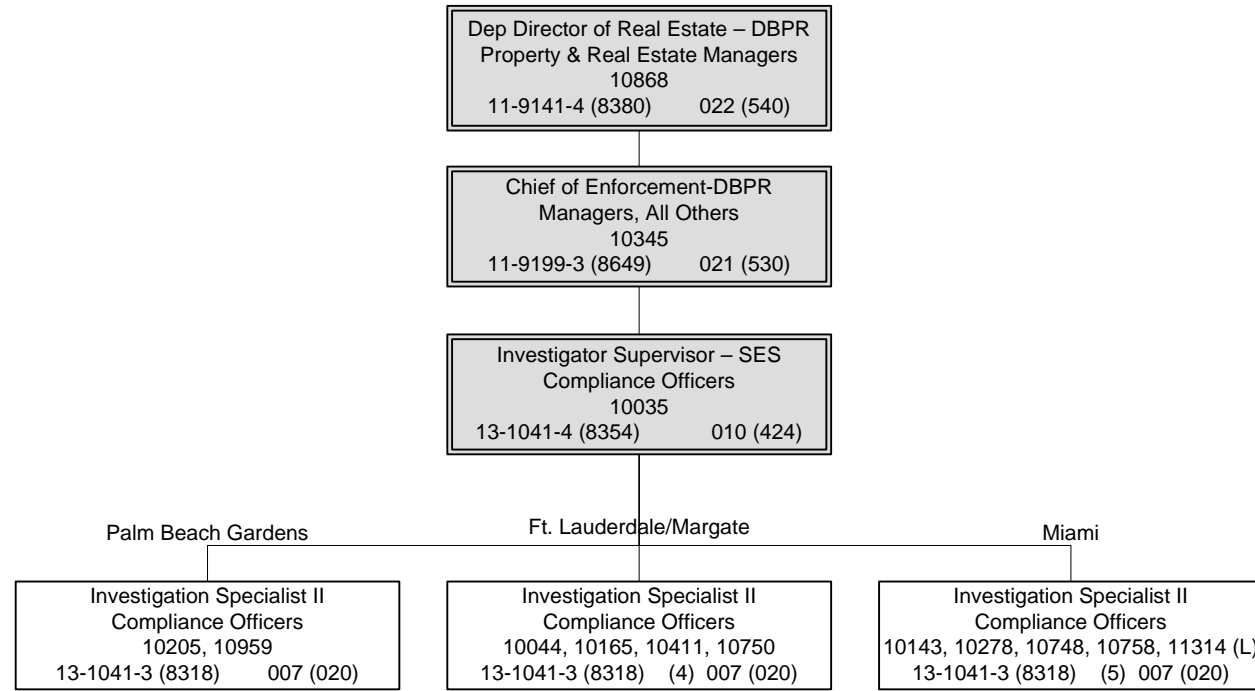


Department of Business & Professional Regulation  
Division of Real Estate  
Director's Office  
Legal Section  
Applications/Exams  
Bureau of Enforcement

79  
70  
01 01  
01 02  
03  
04

Current: 6-30-12  
Last updated: 6-30-12

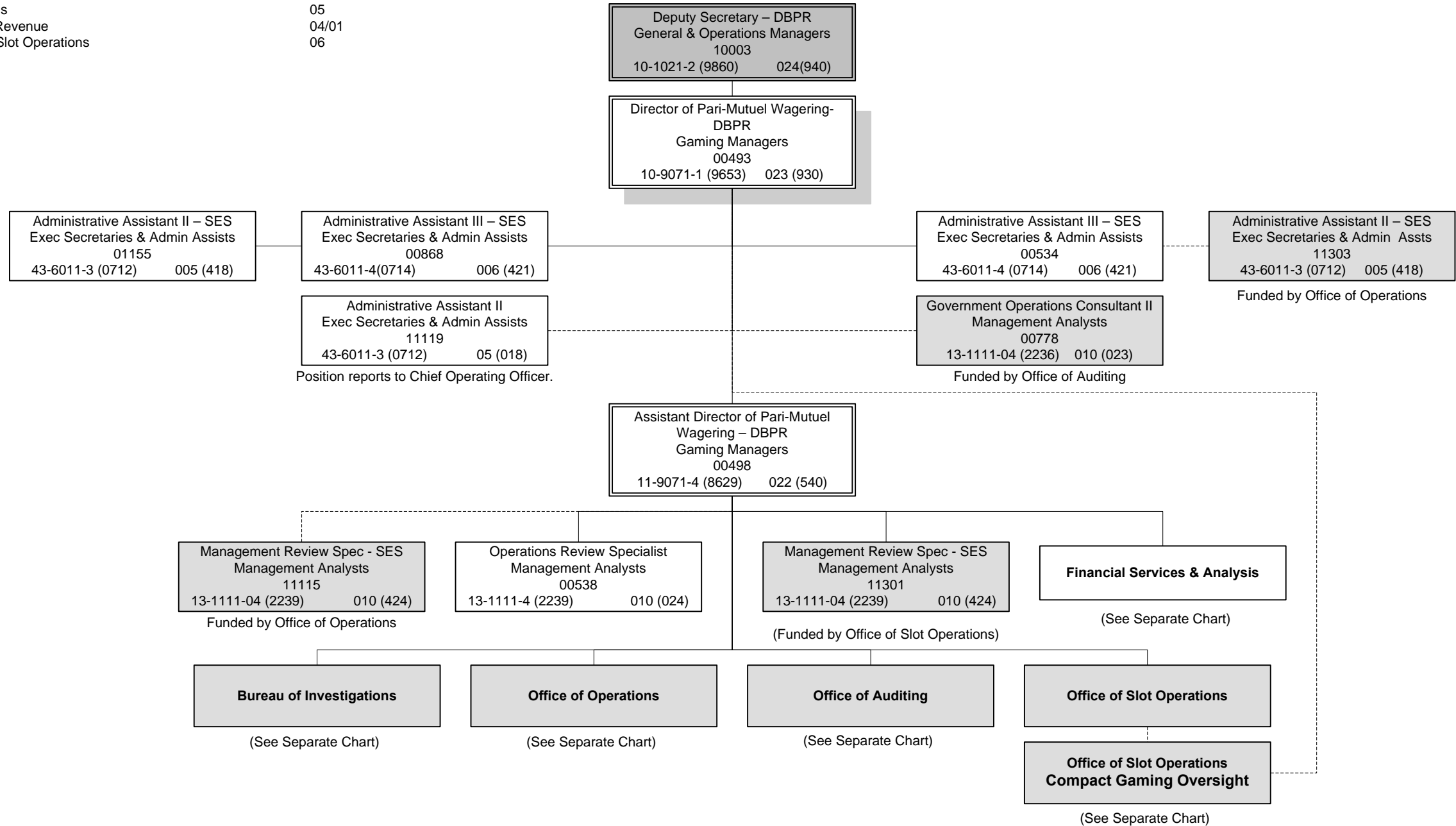
**Division of Real Estate  
Bureau of Enforcement  
Southern Region**



Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
 Operations 05  
 Auditing/Revenue 04/01  
 Office of Slot Operations 06

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

Current: 6-30-12  
 Last Update: 6-30-12



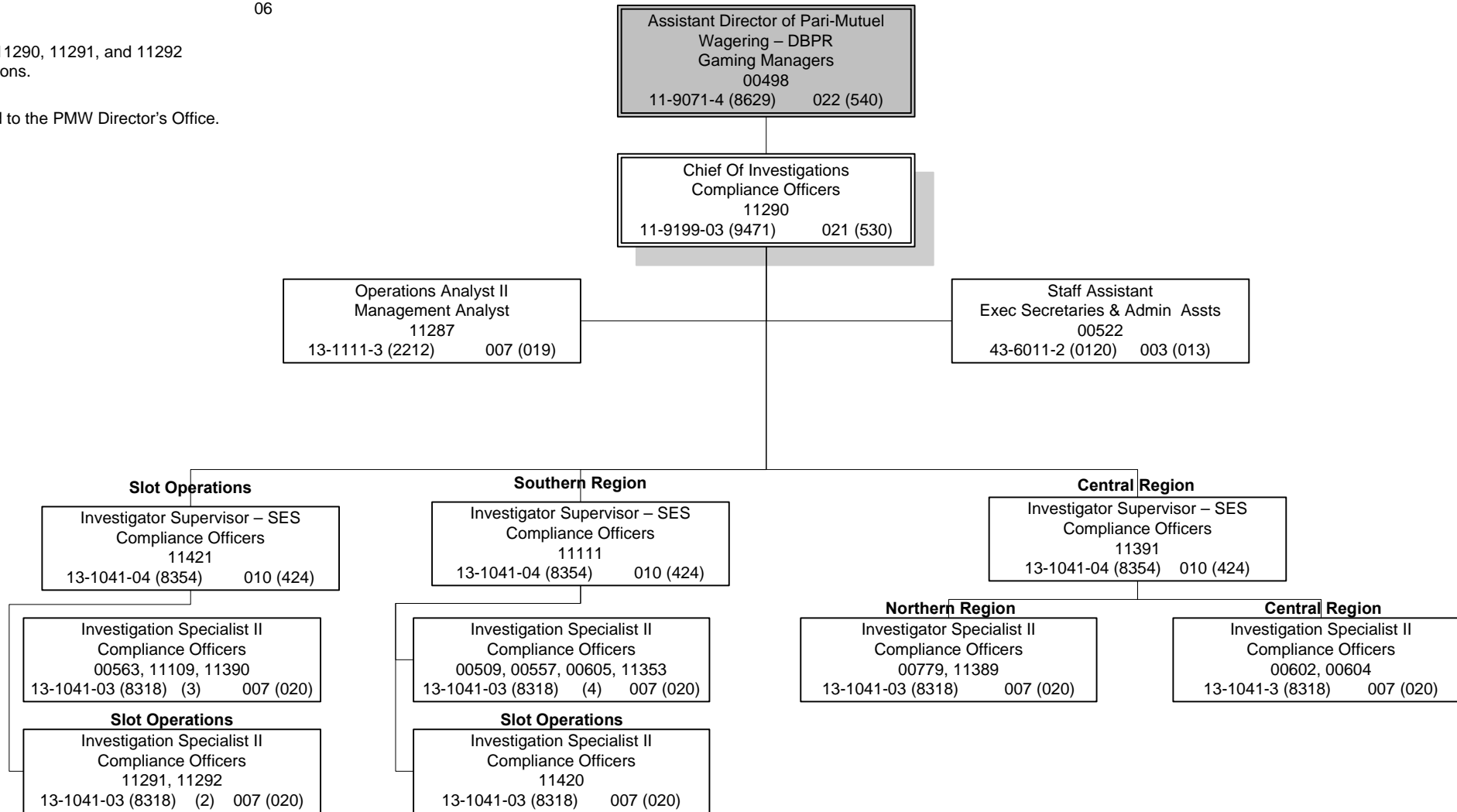
Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
 Operations 05  
 Auditing/Revenue 04/01  
 Office of Slot Operations 06

Current: 6-30-12  
 Last Update: 6-30-12

## Division of Pari-Mutuel Wagering Bureau of Investigations

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

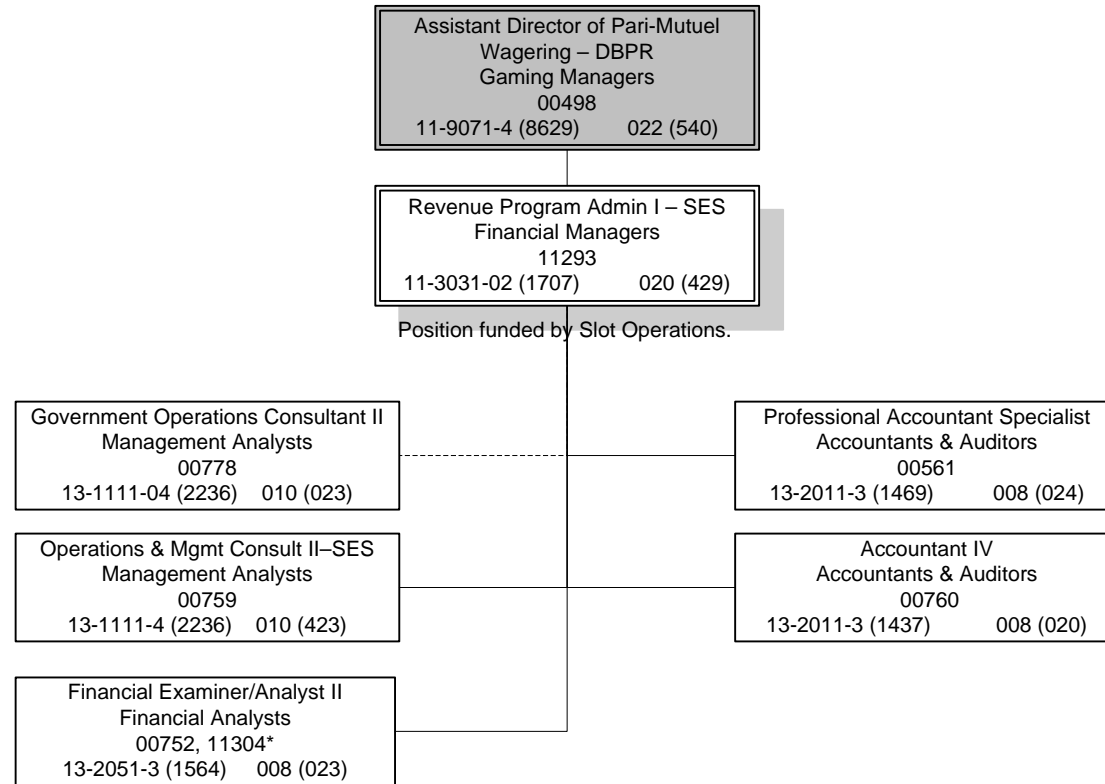
Position 11392 is assigned to the PMW Director's Office.



Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
 Operations 05  
 Auditing/Revenue 04/01  
 Office of Slot Operations 06

Current: 6-30-12  
 Last Update: 6-30-12

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



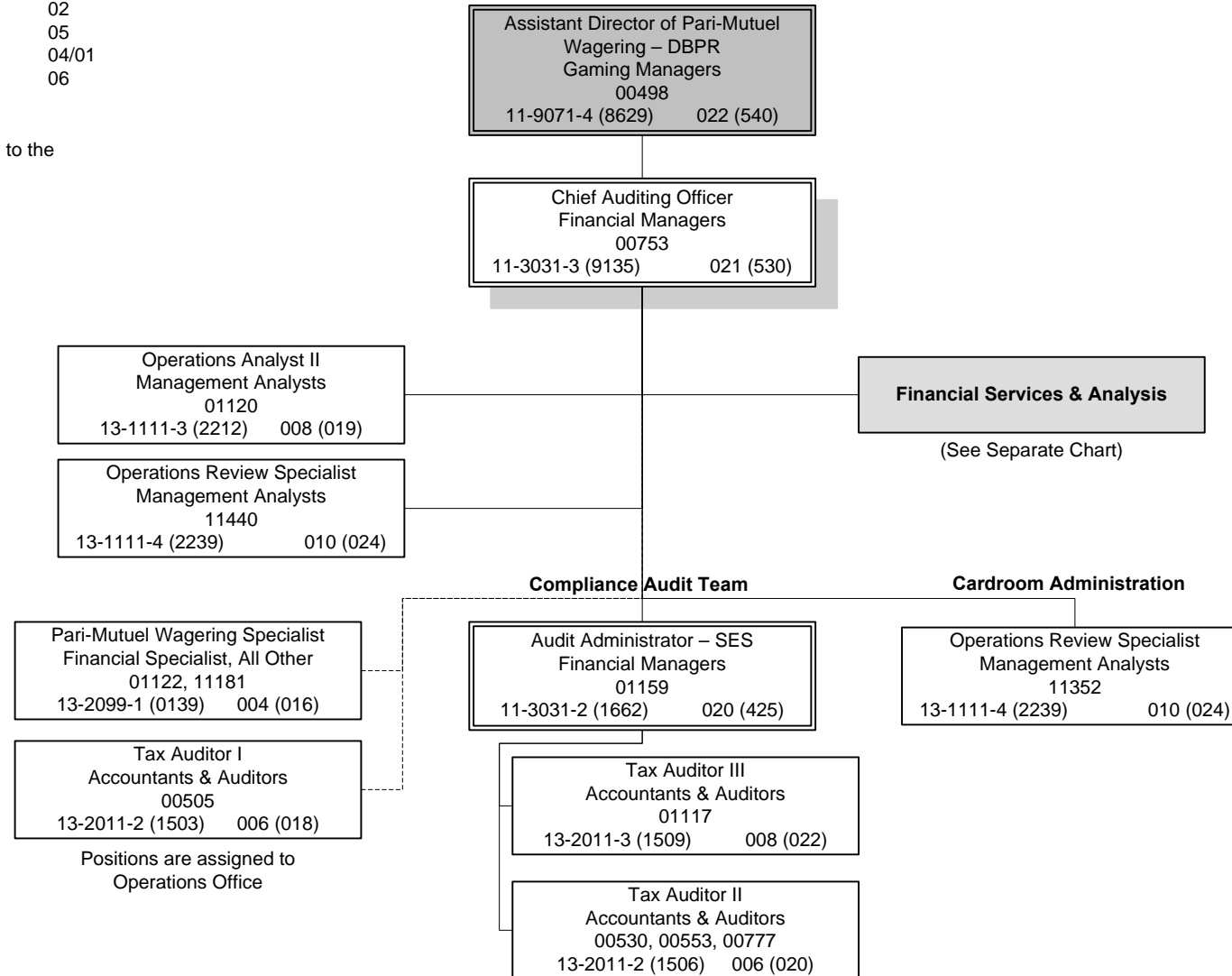
\*Position funded by Slot Operations.

Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
 Operations 05  
 Auditing/Revenue 04/01  
 Office of Slot Operations 06

## Division of Pari-Mutuel Wagering Office of Auditing

Current: 6-30-12  
 Last Update: 6-30-12

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

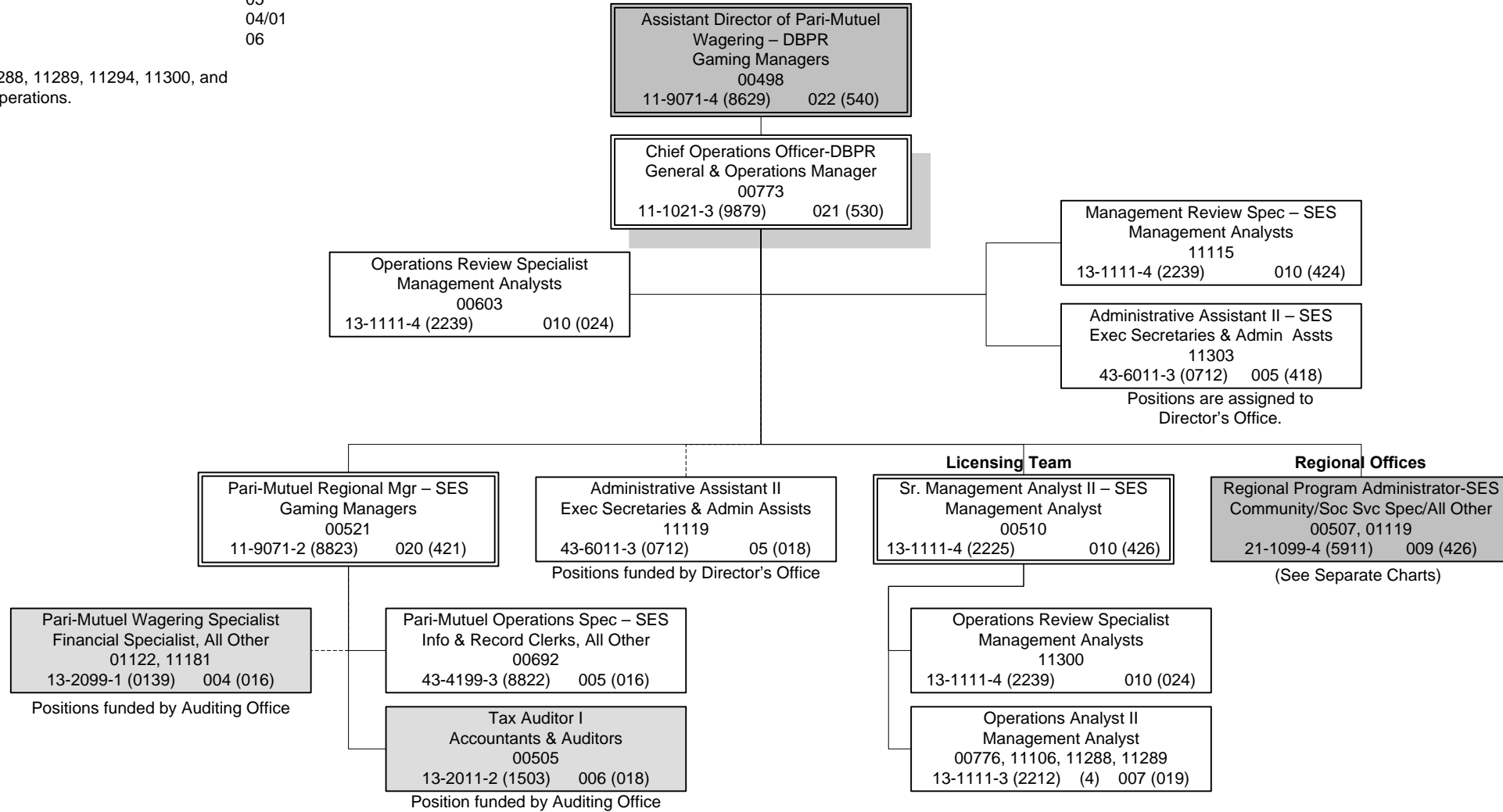


Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
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 Auditing/Revenue 04/01  
 Office of Slot Operations 06

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

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

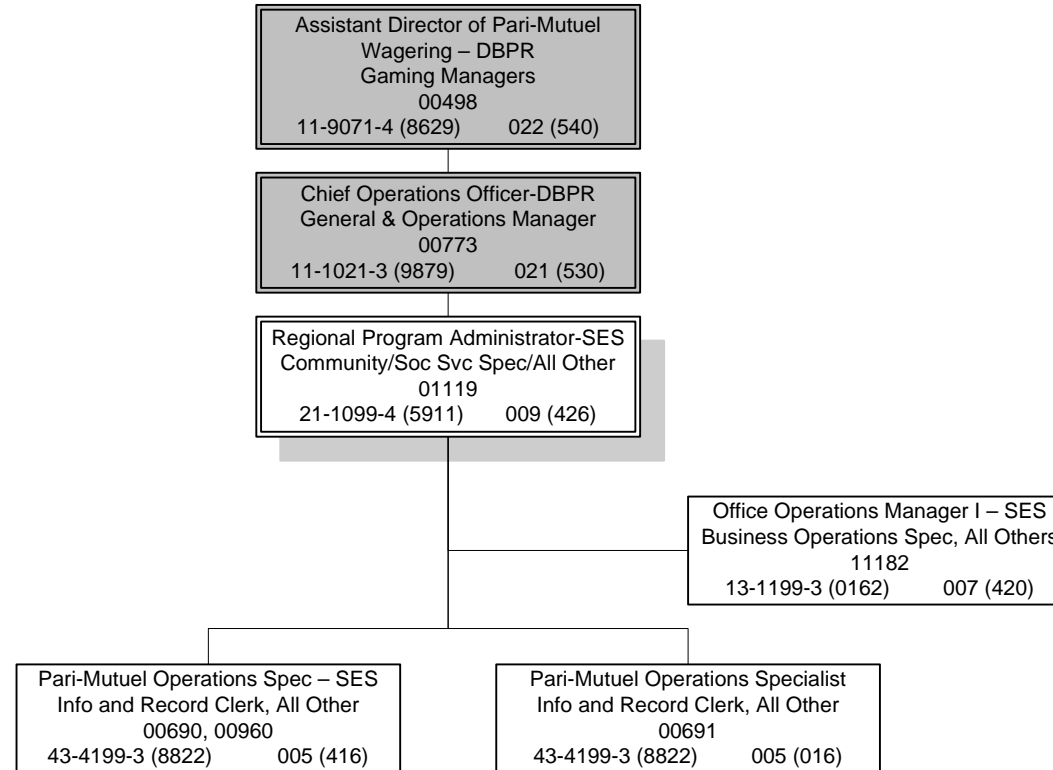
Current: 6-30-12  
 Last Update: 6-30-12



Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
 Operations 05  
 Auditing/Revenue 04/01  
 Office of Slot Operations 06

Current: 6-30-12  
 Last Update: 6-30-12

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

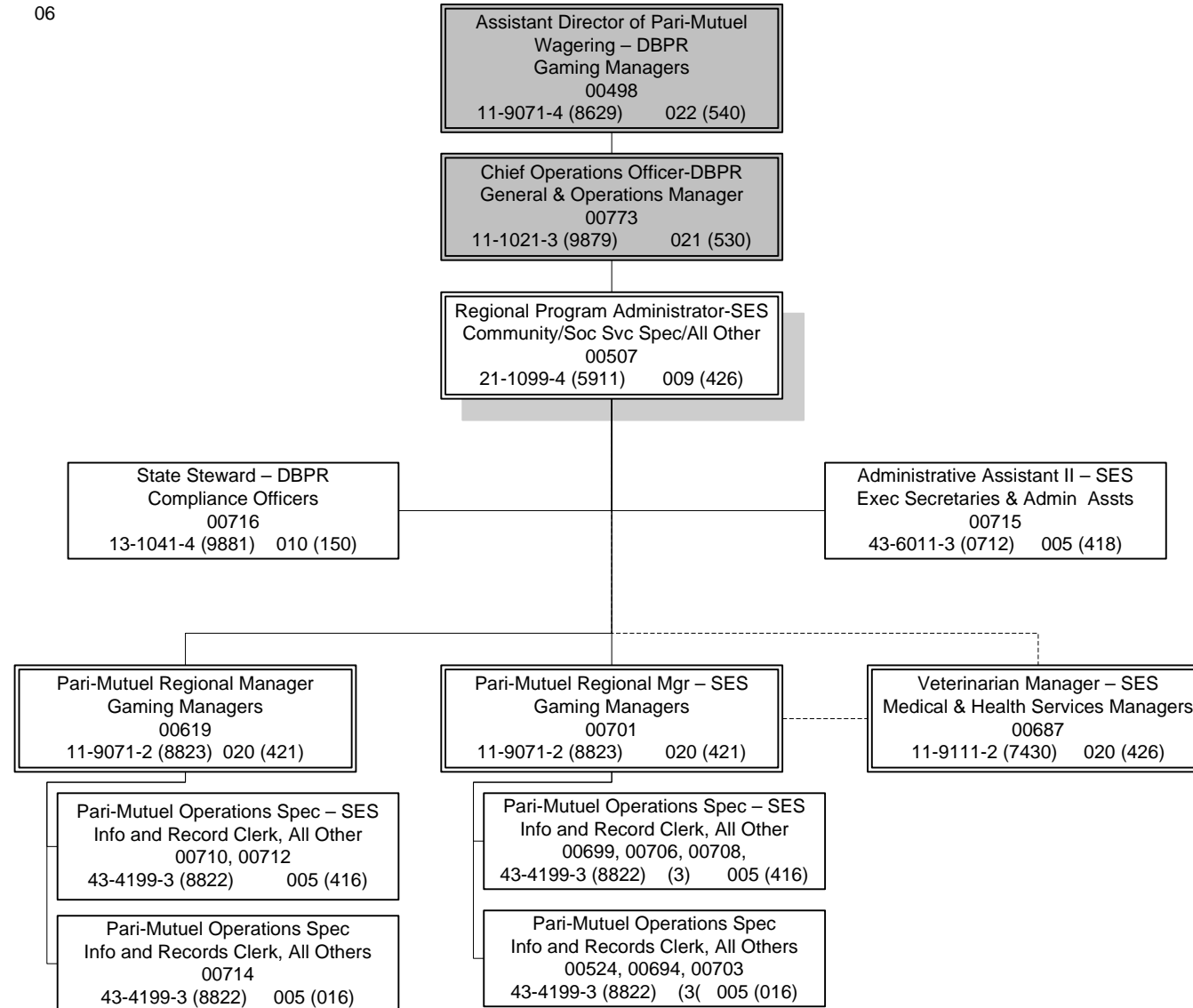


Pari-Mutuel Operations Specialist-SES positions to be transferred from SES to Career Service, pay plan 01, pay grade 016, on a position by position basis pending DMS/HRM Approval. .

Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
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 Auditing/Revenue 04/01  
 Office of Slot Operations 06

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

Current: 6-30-12  
 Last Update: 6-30-12



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. .



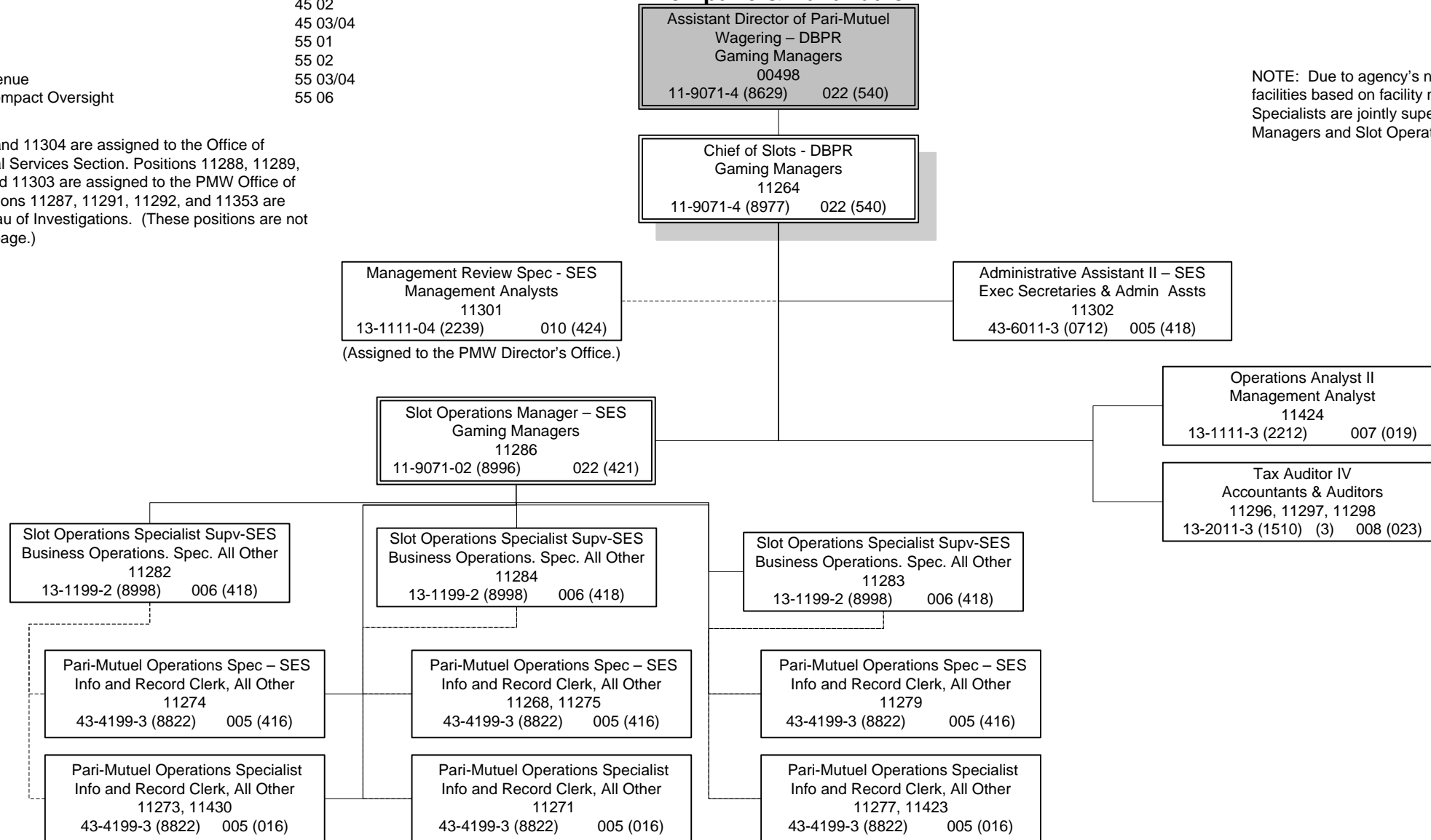
Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 45 01  
 Operations 45 02  
 Auditing/Revenue 45 03/04  
 Slot Investigation 55 01  
 Slot Operations 55 02  
 Slot Auditing/Revenue 55 03/04  
 Indian Gaming Compact Oversight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

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

Current: 6-30-12  
 Last Update: 6-30-12

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.)

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.



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.

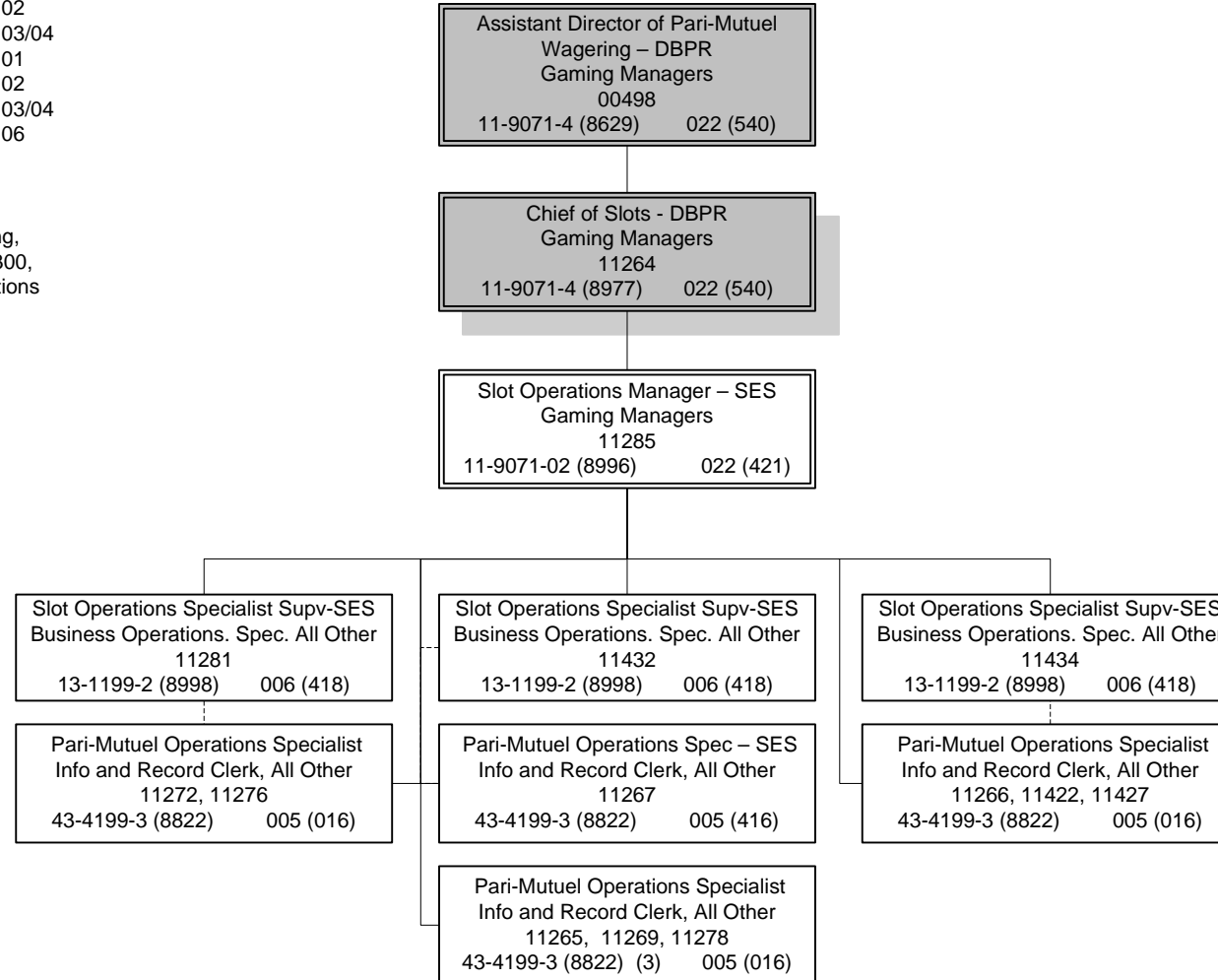
|  |          |
|--|----------|
| Department of Business & Professional Regulation | 79       |
| Division of Pari-Mutuel Wagering                 | 10       |
| Director's Office                                | 01       |
| Investigations                                   | 45 01    |
| Operations                                       | 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 2 Miami

Current: 6-30-12  
Last Update: 6-30-12

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.

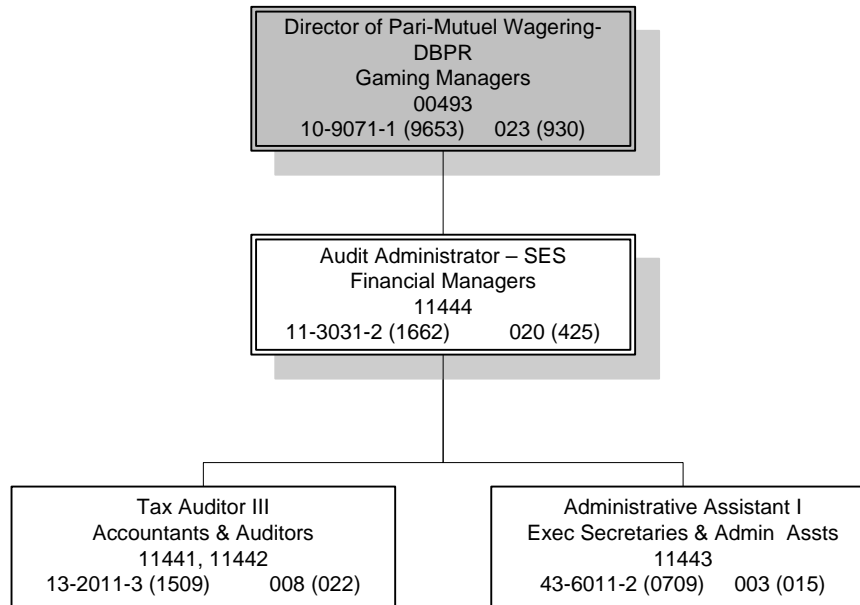


Pari-Mutuel Operations Specialist-SES positions to be transferred from SES to Career Service, pay plan 01, pay grade 016, on a position by position basis pending DMS/HRM Approval. .

Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
 Operations 05  
 Auditing/Revenue 04/01  
 Office of Slot Operations 06

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

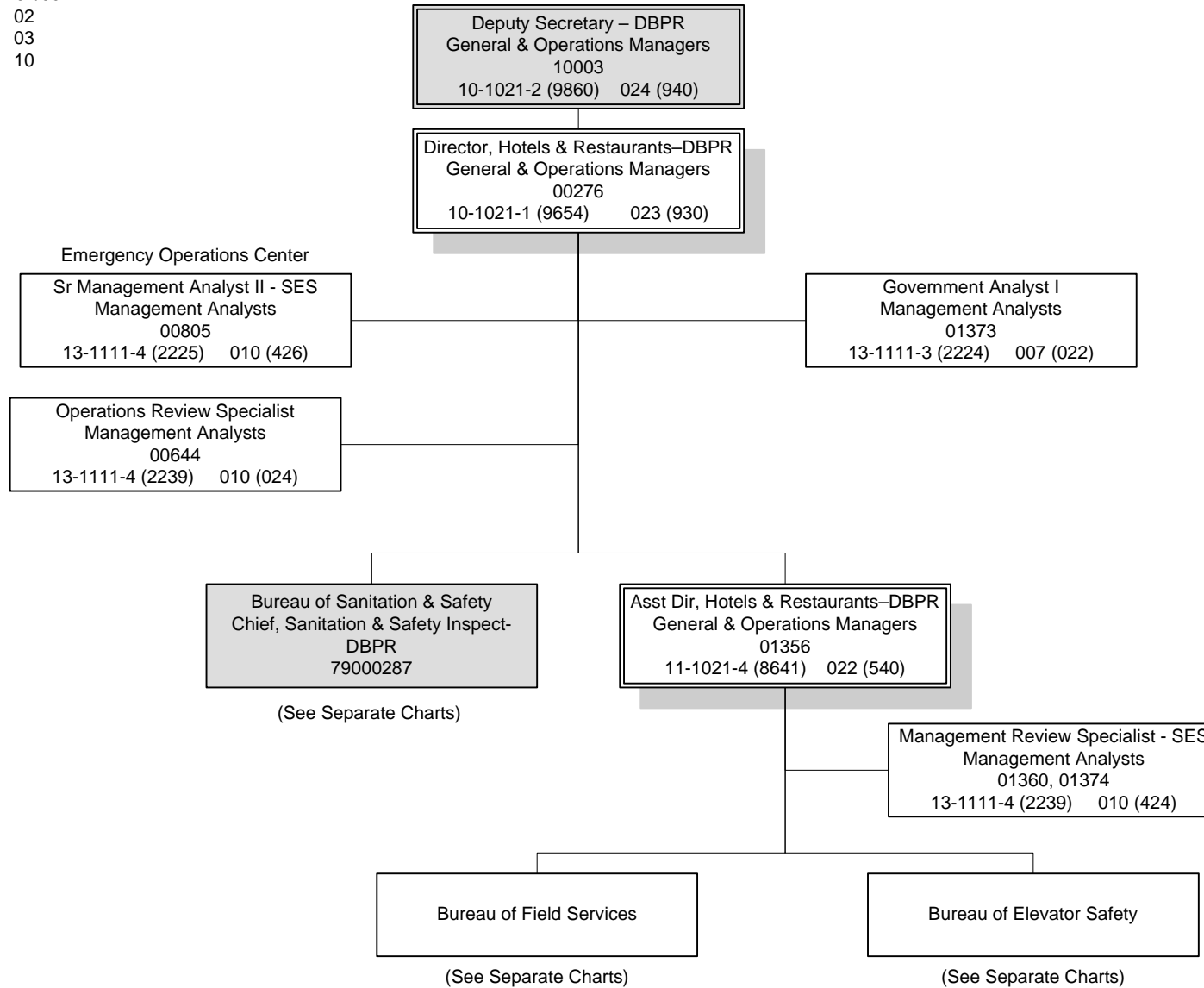
Current: 6-30-12  
 Last Update: 6-30-12



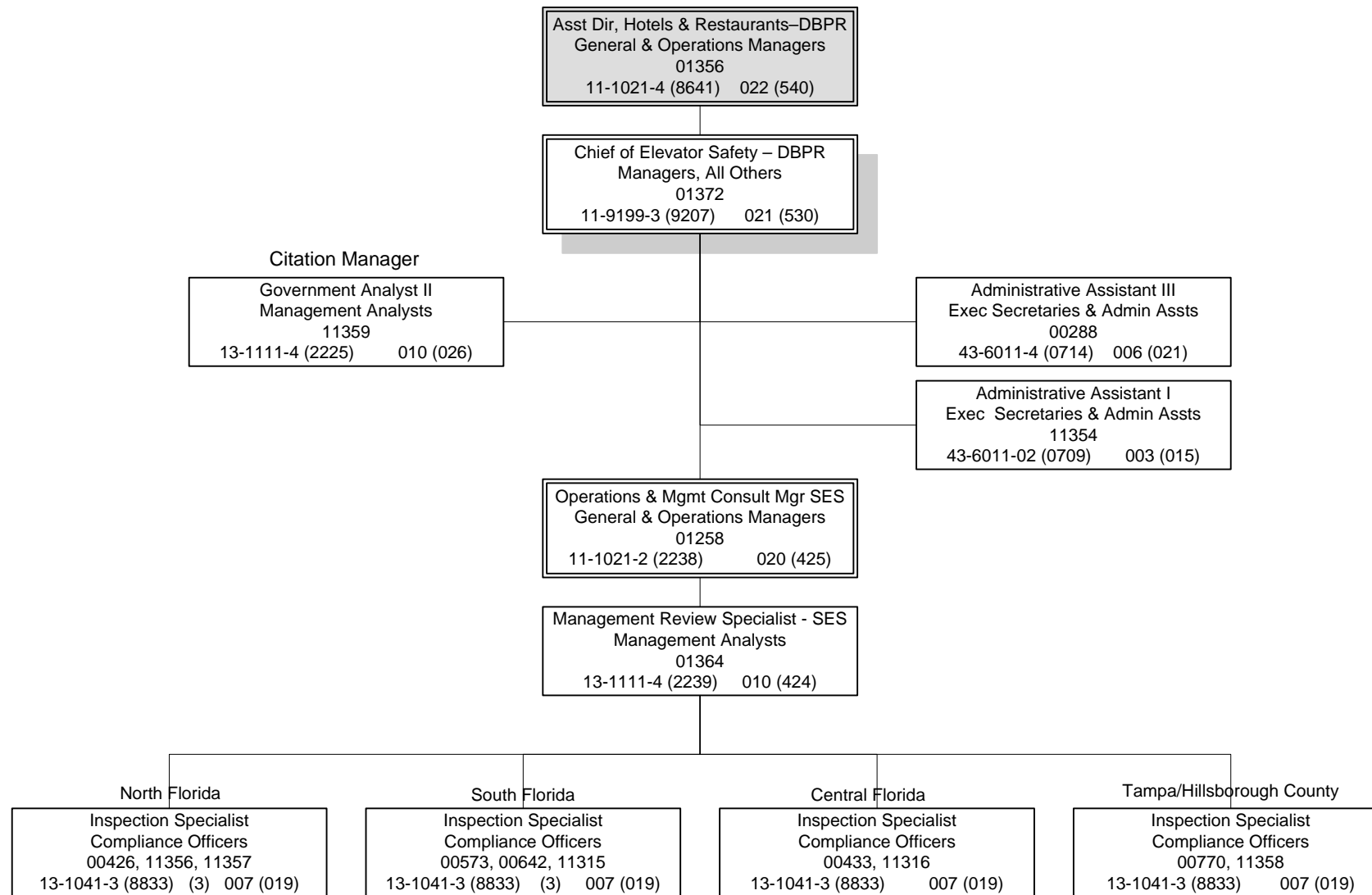
Department of Business & Professional Regulations 79  
 Division of Hotels & Restaurants 20  
 Director's Office 01  
 Program Policy 02/09  
 Bureau of Sanitation & Safety Inspections 02  
 Bureau of Elevator Safety 03  
 Bureau of Field Services 10

Current: 6-30-12  
 Last Updated: 6-30-12

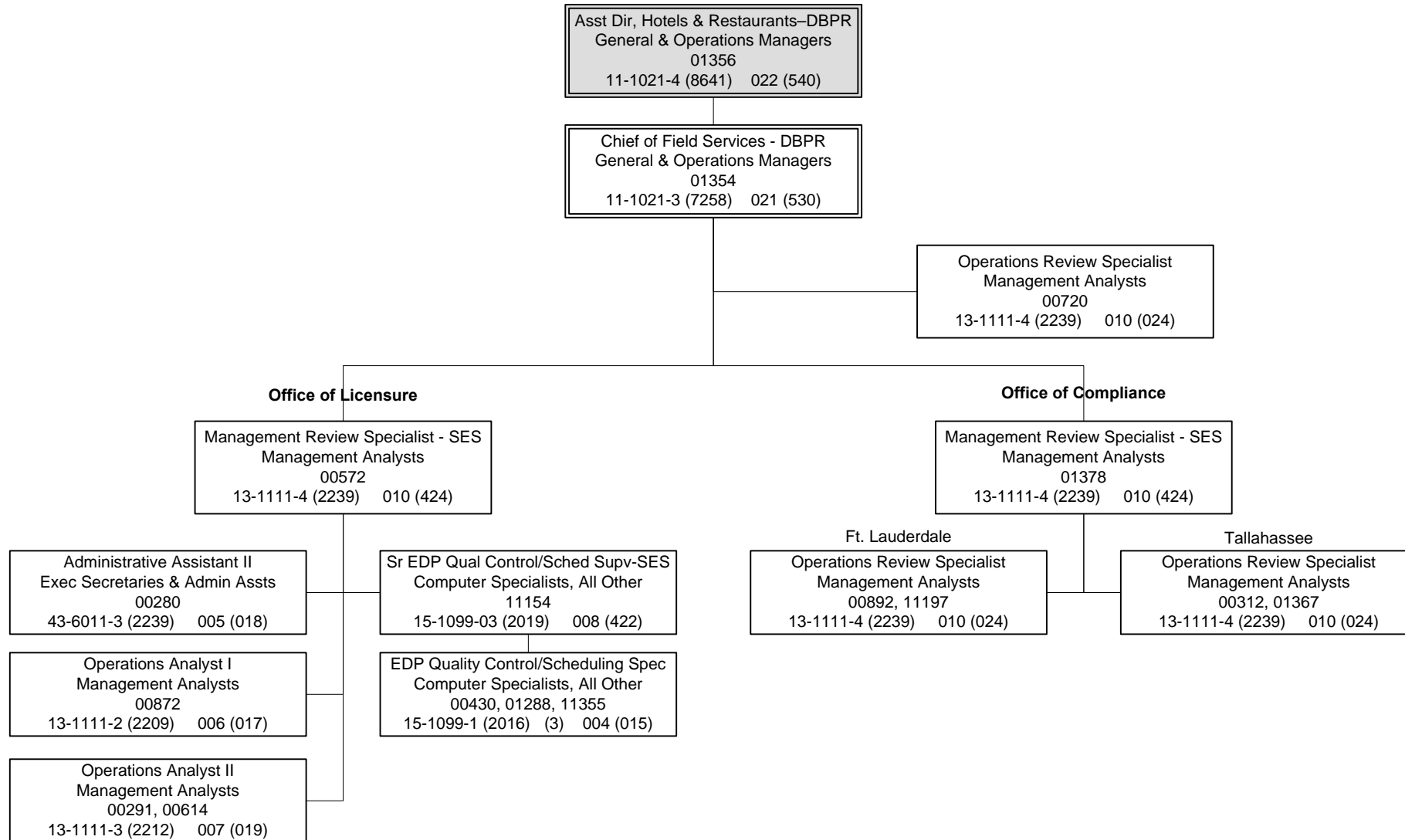
## Division of Hotels & Restaurants Director's Office



**Division of Hotels & Restaurants**  
**Bureau of Elevator Safety**



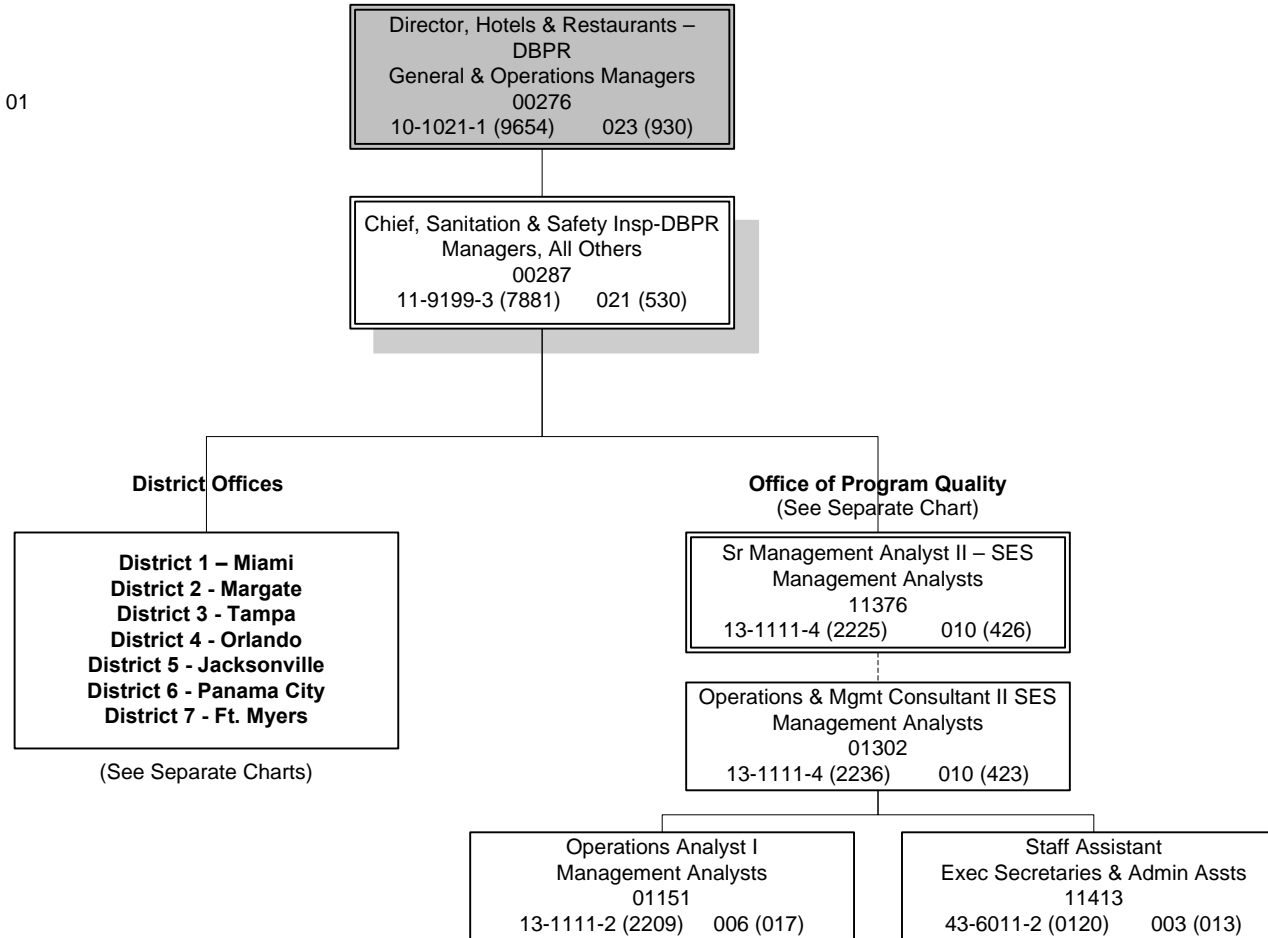
**Division of Hotels & Restaurants  
 Bureau of Field Services**



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: 6-30-12  
 Last Updated: 6-30-12

## Division of Hotels & Restaurants Bureau of Sanitation & Safety

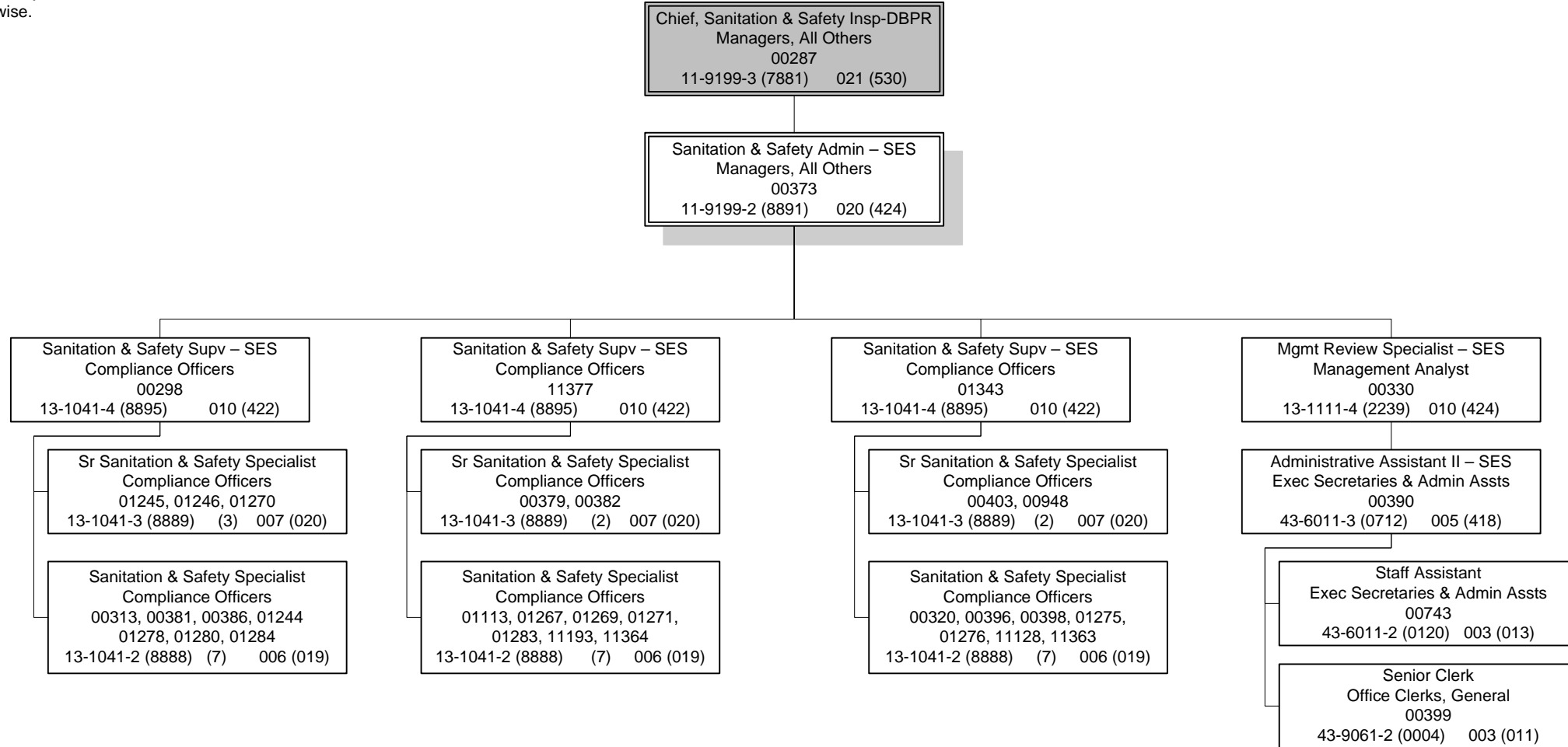


Department of Business & Professional Regulations 79  
 Division of Hotels & Restaurants 20  
 Sanitation & Safety Inspections 02  
 District 1 - Miami 02

Current: 6-30-12  
 Last Updated: 6-30-12

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

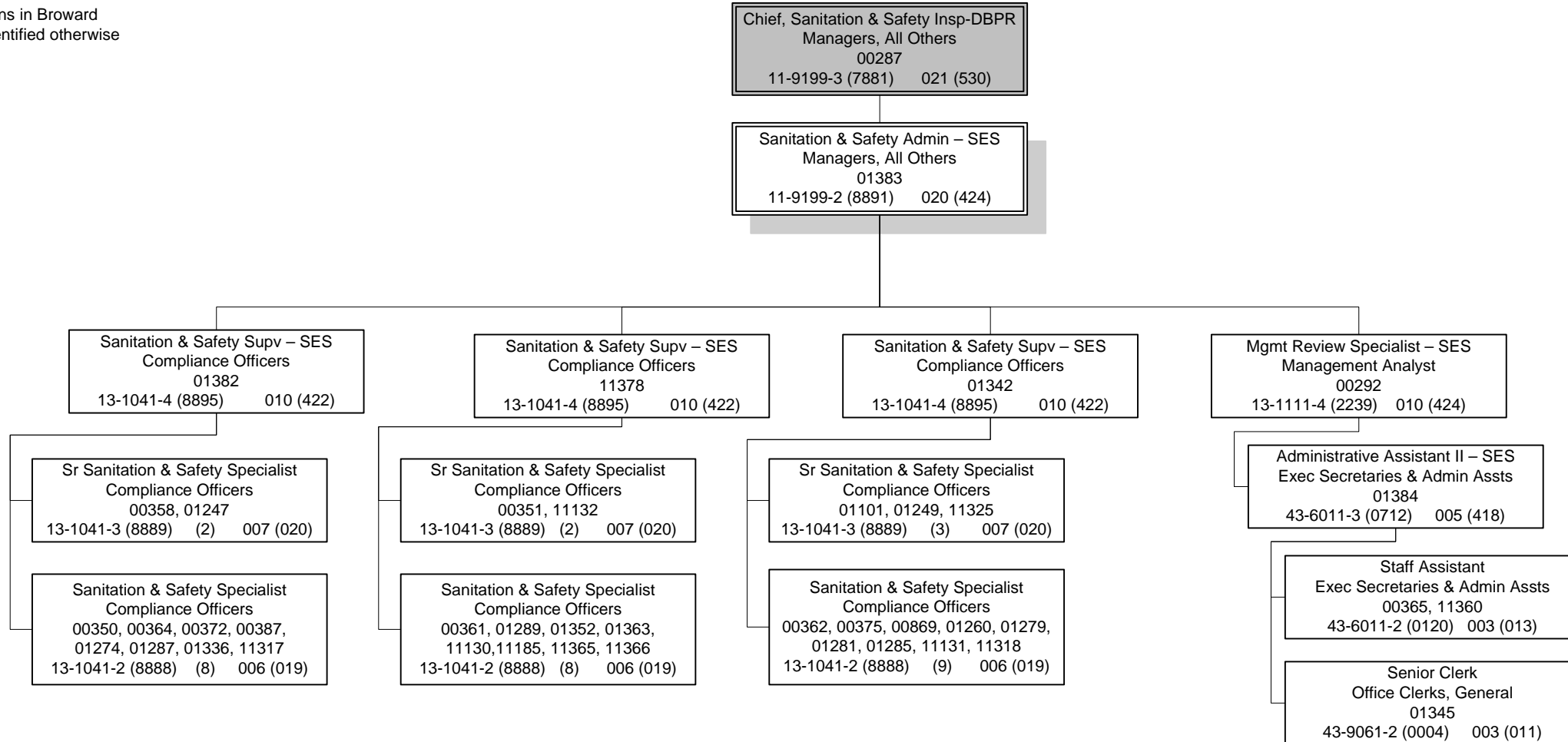
All positions in Dade County  
 unless identified otherwise.





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

All positions in Broward  
 unless identified otherwise

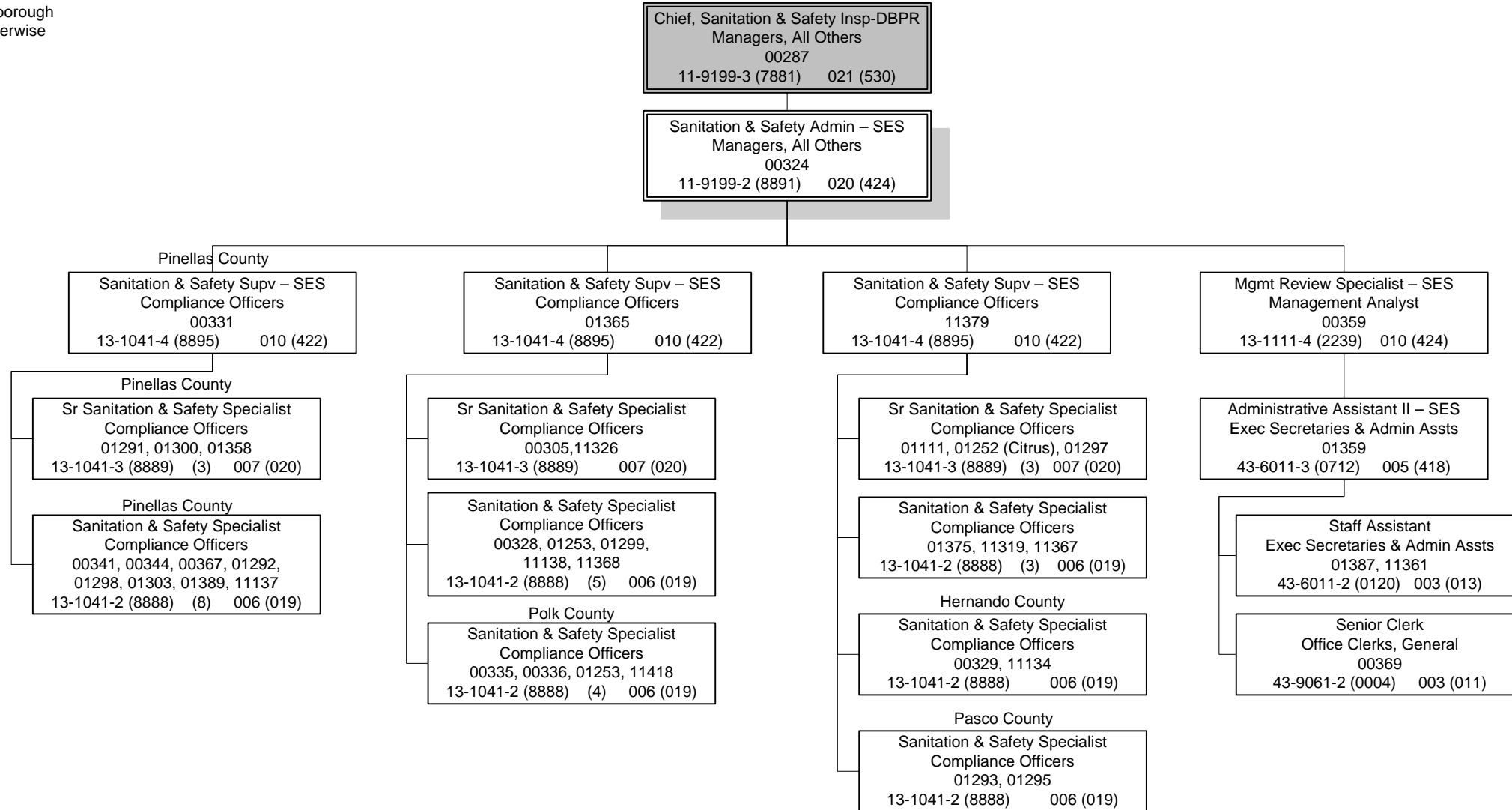


Department of Business & Professional Regulations 79  
 Division of Hotels & Restaurants 20  
 Sanitation & Safety Inspections 02  
 District 3 - Tampa 04

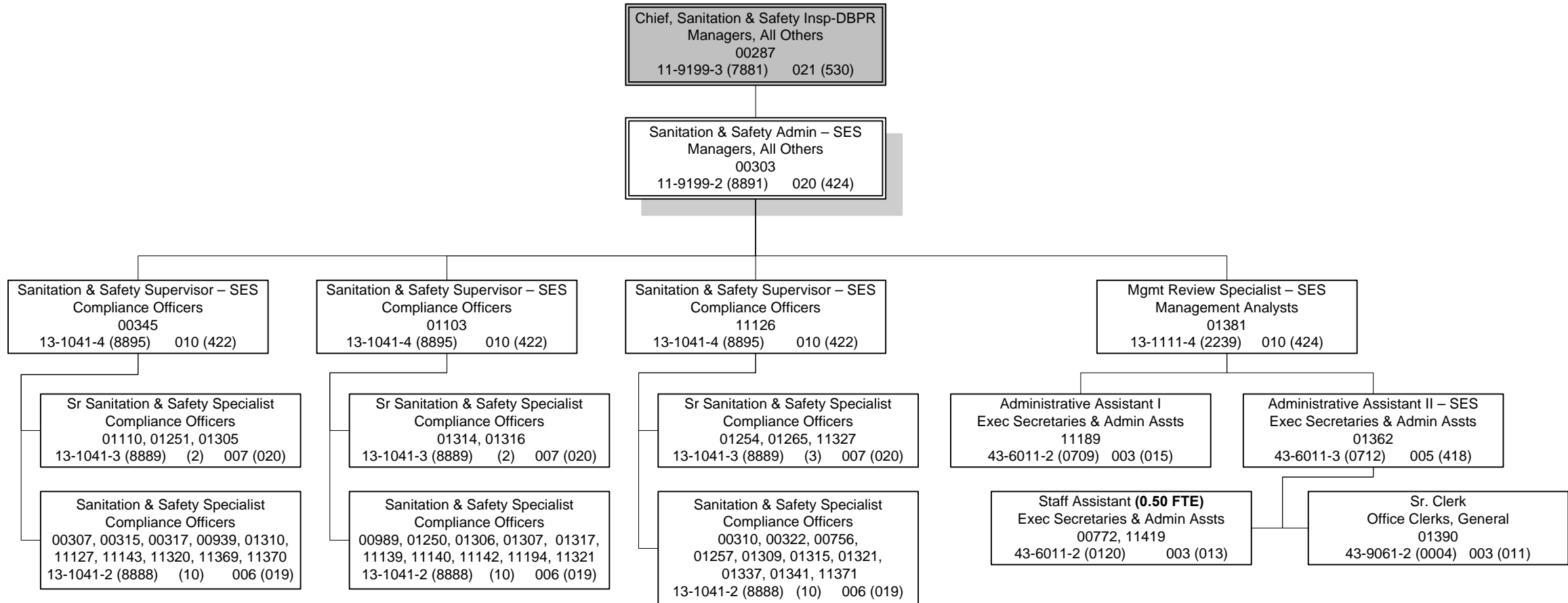
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 3 - Tampa**

Current: 6-30-12  
 Last Updated: 6-30-12

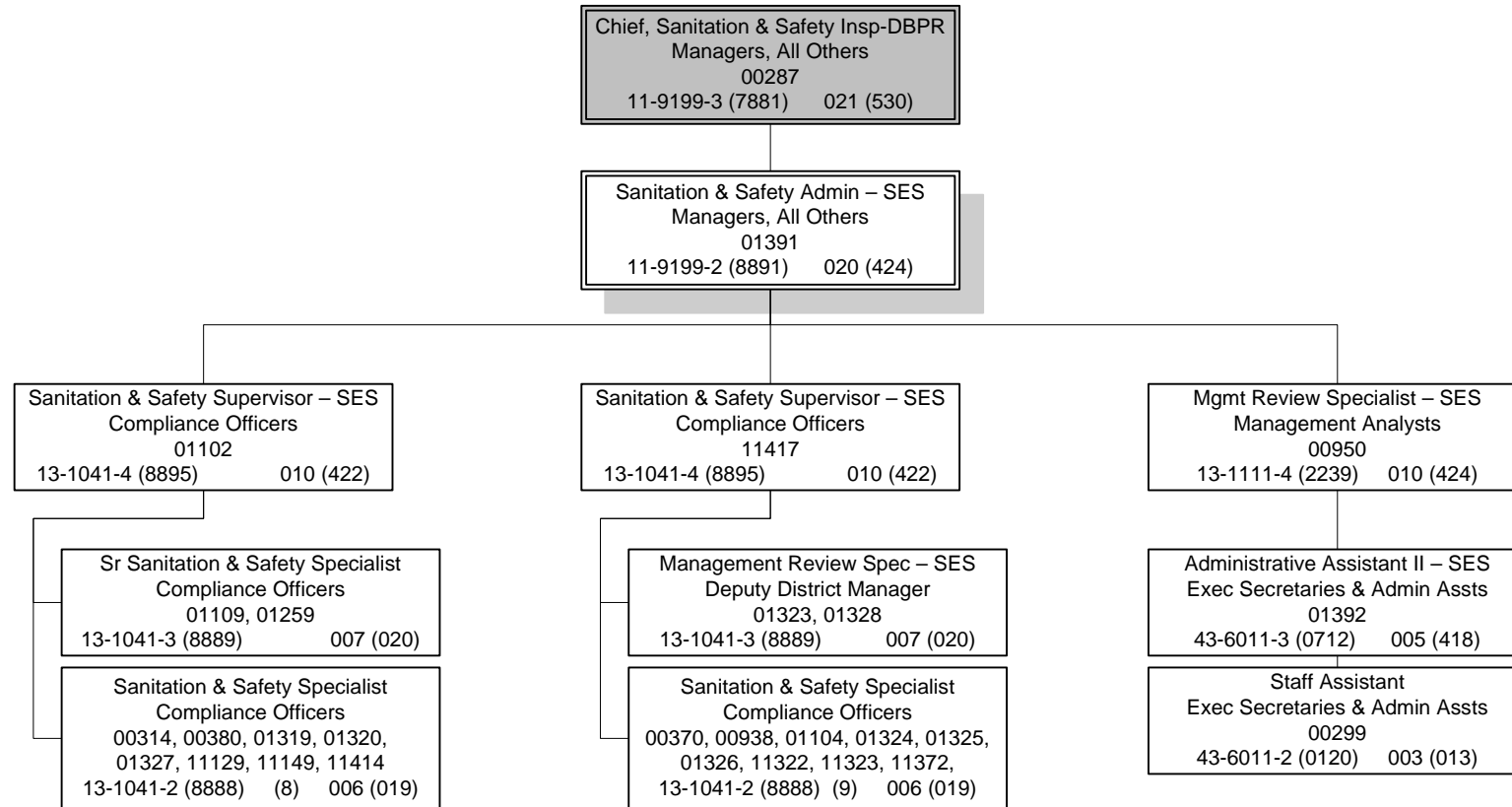
All positions in Hillsborough  
 unless identified otherwise



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



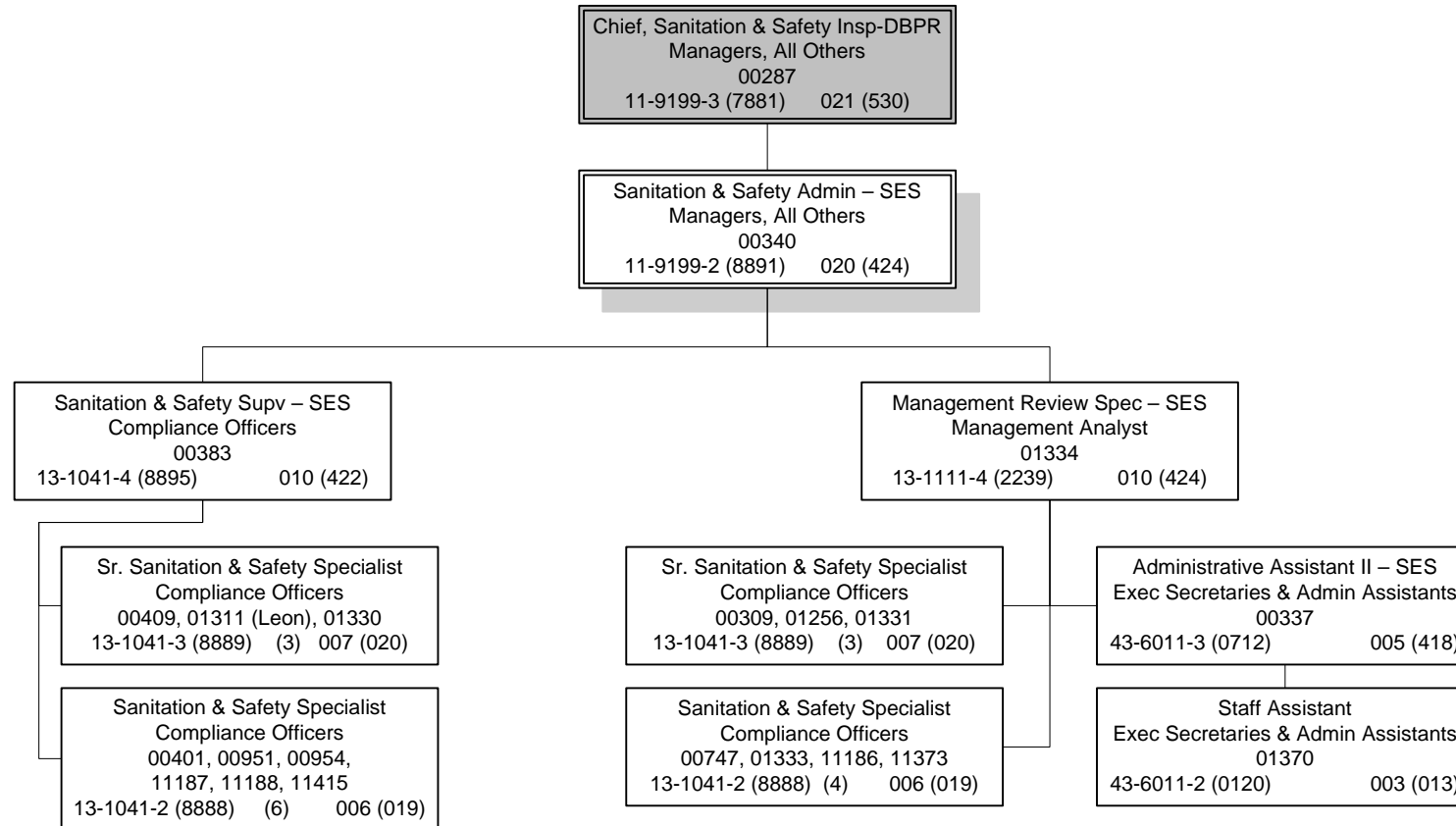
### Division of Hotels & Restaurants Sanitation & Safety Inspections District 5 - Jacksonville



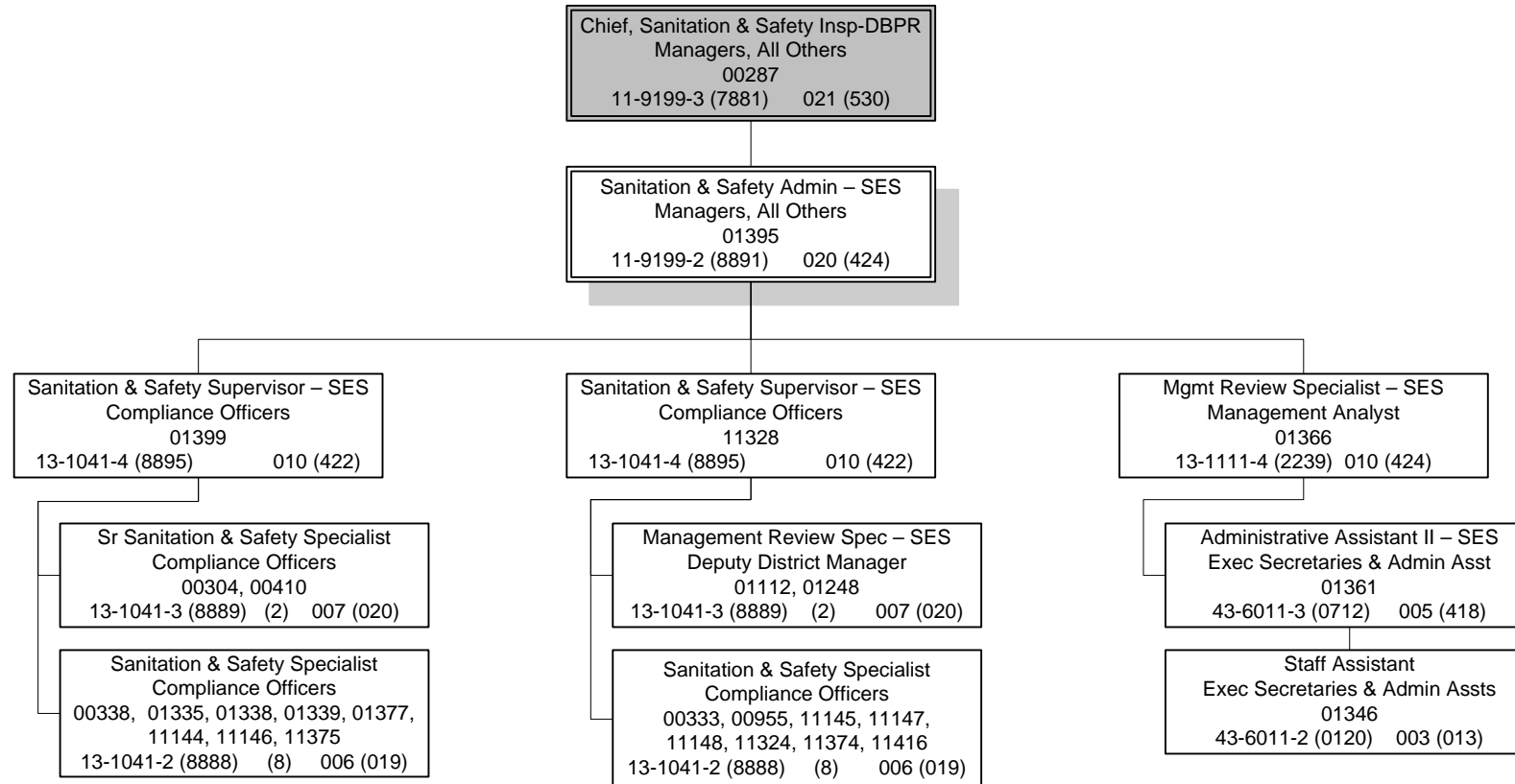
Department of Business & Professional Regulations 79  
 Division of Hotels & Restaurants 20  
 Sanitation & Safety Inspections 02  
 District 6 – Panama City 07

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

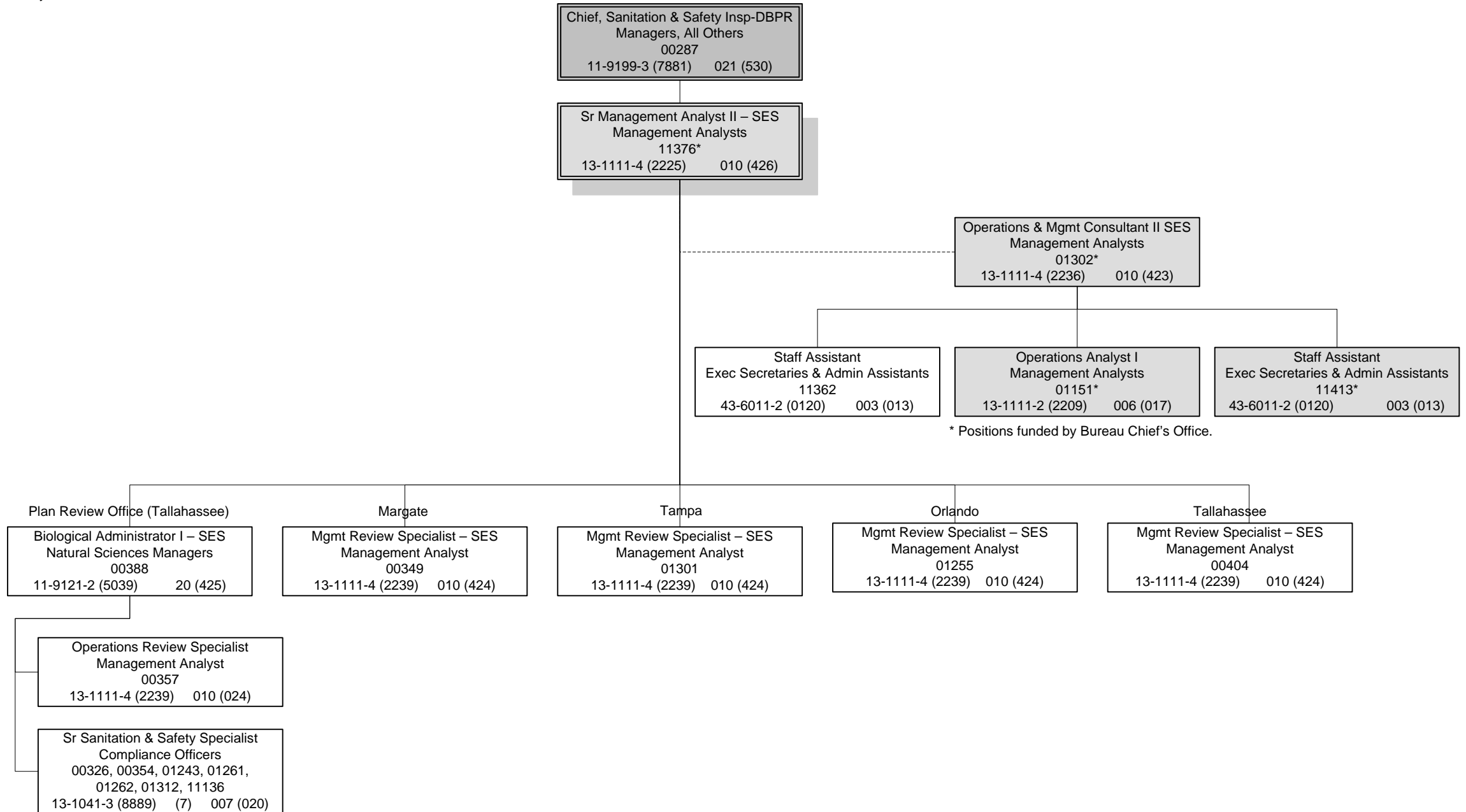
Current: 6-30-12  
 Last Updated: 6-30-12



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



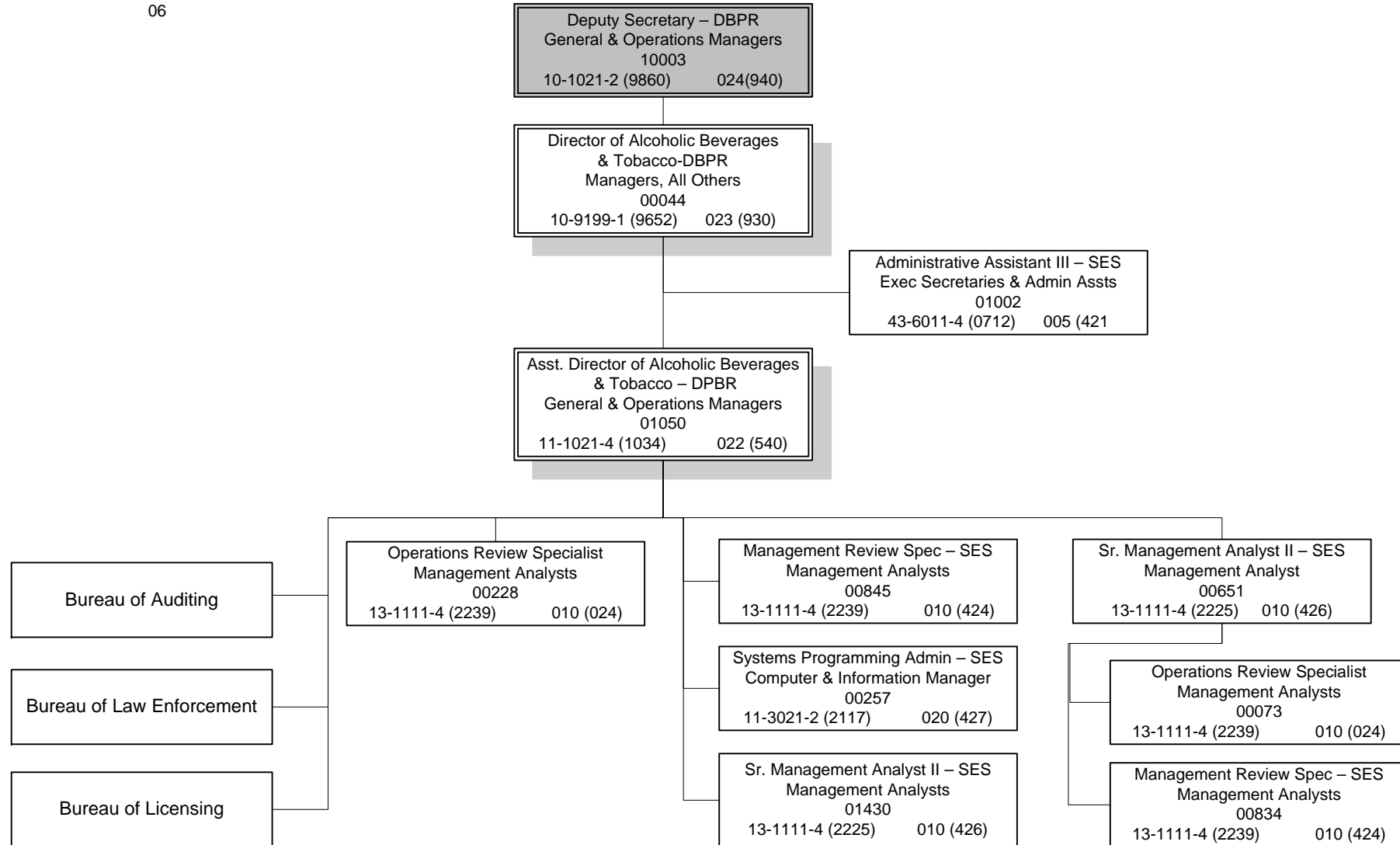
**Division of Hotels & Restaurants  
 Office of Program Quality**



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: 6-30-12  
 Last Updated: 6-30-12

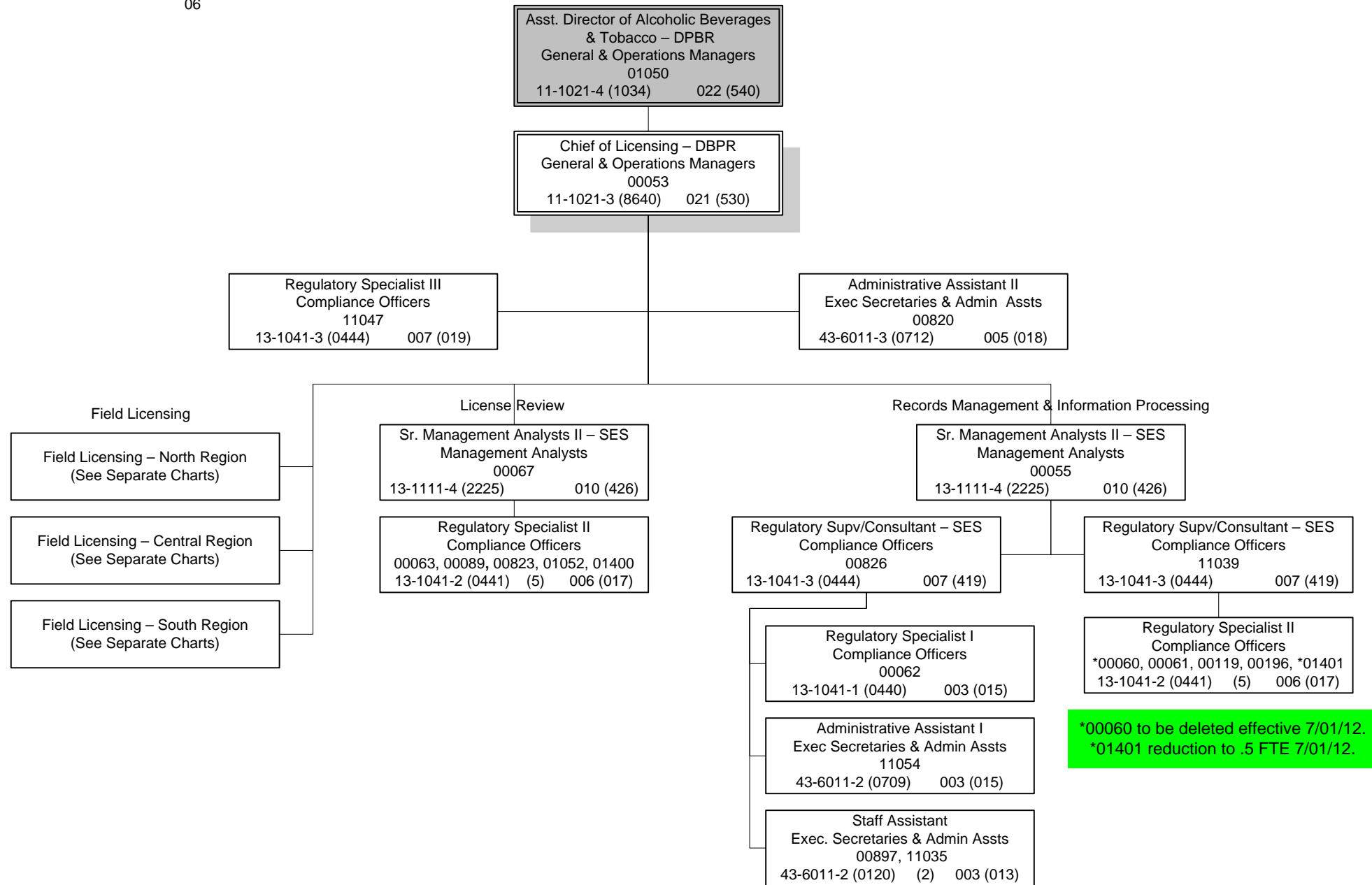




Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Director's Office 01  
 Auditing/Field Operations 04  
 Licensing 05  
 Law Enforcement 06

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

Current: 6-30-12  
 Last Updated: 6-30-12

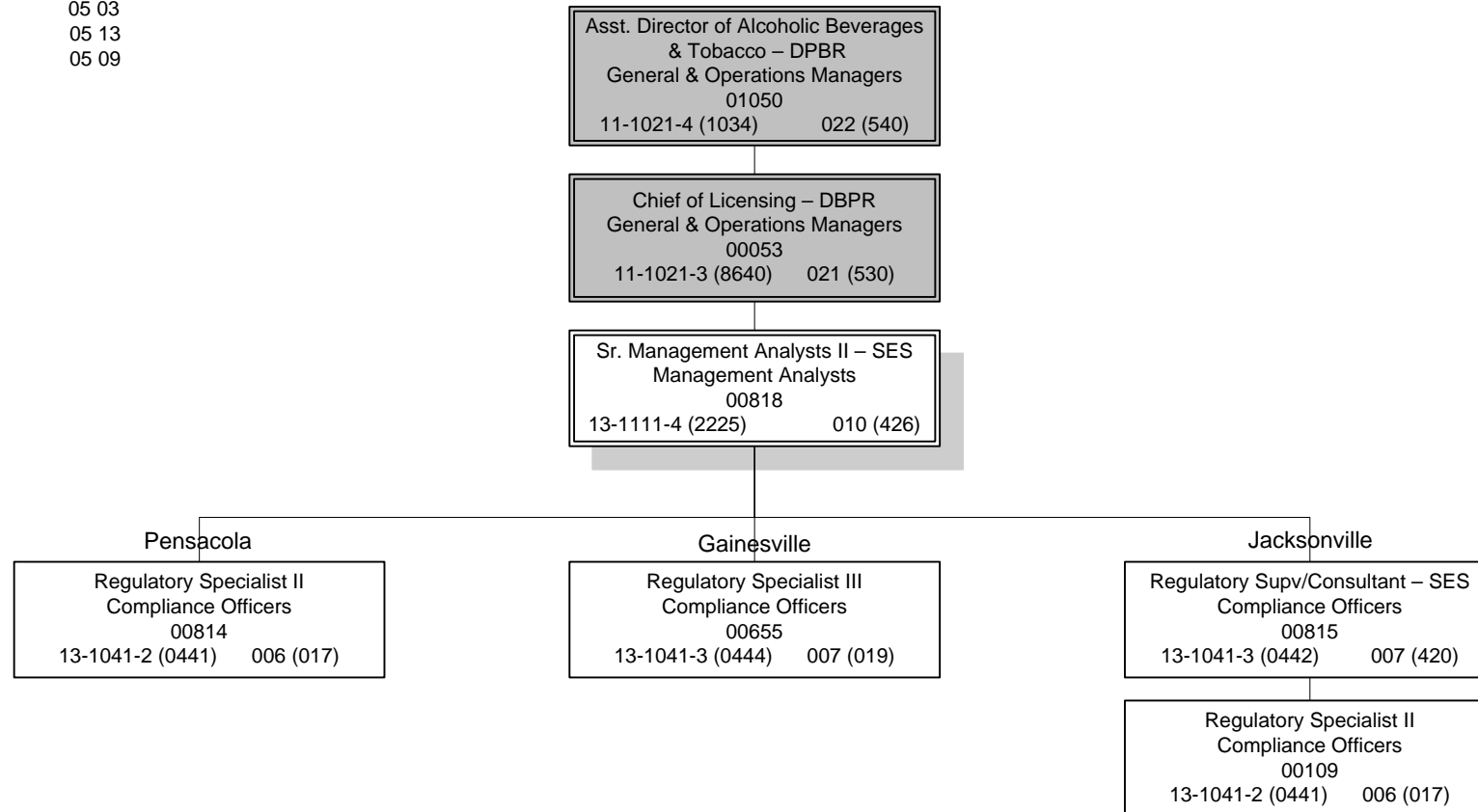


\*00060 to be deleted effective 7/01/12.  
 \*01401 reduction to .5 FTE 7/01/12.

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**

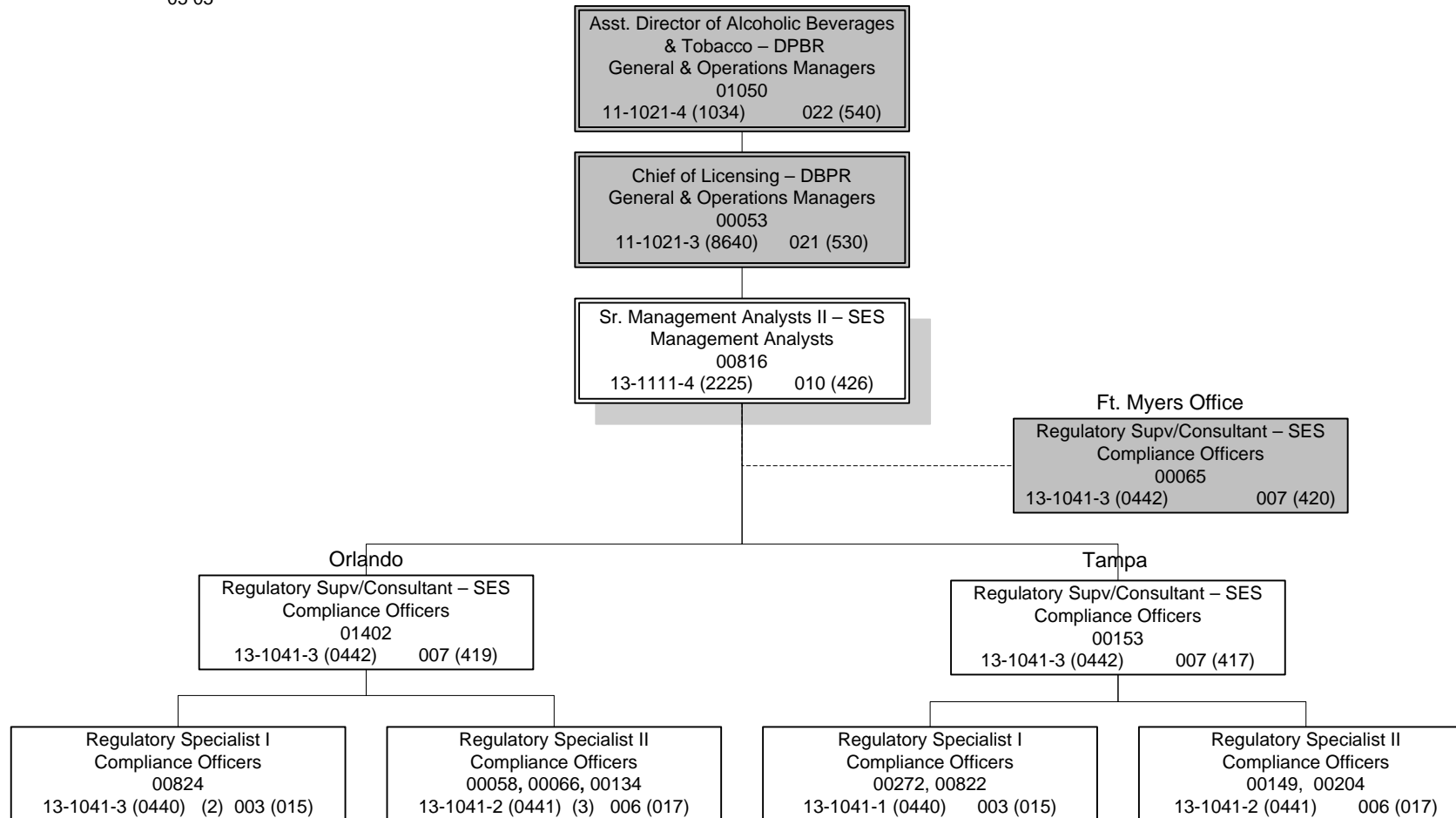
Current: 6-30-12  
 Last Updated: 6-30-12



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

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

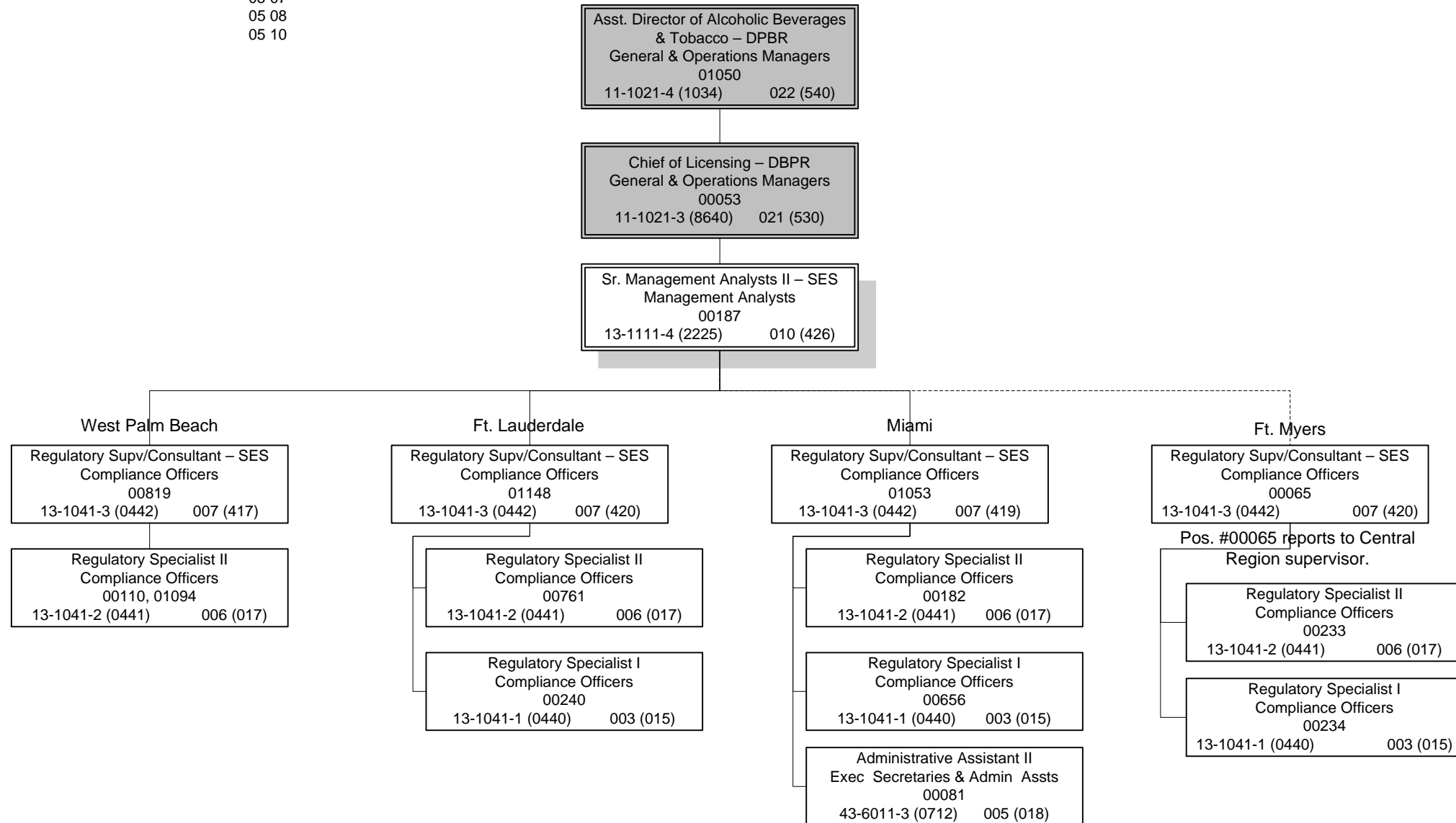
Current: 6-30-12  
 Last Updated: 6-30-12



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: 6-30-12  
 Last Updated: 6-30-12



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: 6-30-12  
 Last Updated: 6-30-12

Asst. Director of Alcoholic Beverages  
 & Tobacco – DPBR  
 General & Operations Managers  
 01050  
 11-1021-4 (1034) 022 (540)

Chief of Auditing – DBPR  
 Financial Managers  
 00627  
 11-9199-3 (8637) 021 (530)

Systems Programming Consultant  
 Computer Programmers  
 00841  
 11-3021-2 (2117) 009 (027)  
 Position reports to Technology in  
 support of AB&T applications.

Operations & Mgmt Consultant I SES  
 Management Analysts  
 11091  
 13-1111-3 (2234) 007 (421)

### Revenue Collections / Distribution

### Information Processing / Statistics

### Field Operations

Tax Audit Supervisor – SES  
 Accountant & Auditors  
 11083  
 13-2011-4 (1512) 009 (425)

Revenue Specialist II  
 Tax Exams, Collectors, & Rev Agts  
 00844, 01063\*  
 13-2081-1 (1700) 004 (016)

Revenue Program Admin I- SES  
 Financial Managers  
 01096  
 11-3031-2 (1707) 020 (429)

Computer Audit Analyst  
 Computer Spec., All Others  
 00183  
 15-1099-03 (2125) 008 (024)

Regulatory Specialist III  
 Compliance Officers  
 00842, 01064  
 13-1041-3 (0444) 007 (019)

Revenue Specialist I  
 Tax Exams, Collectors, & Rev Agts  
 00648, 00723\*  
 13-2081-1 (1699) 003 (015)

**Field Offices**  
 Jacksonville  
 Tallahassee  
 Tampa  
 Orlando  
 Margate  
 Miami  
 (See Separate Charts)

Tax Auditor I  
 Accountants & Auditors  
 11032, 11037,  
 13-2011-2 (1436) 006 (018)

Regulatory Specialist II  
 Compliance Officers  
 00108  
 13-1041-2 (0441) 006 (017)

\*Position reductions effective 7/01/12.

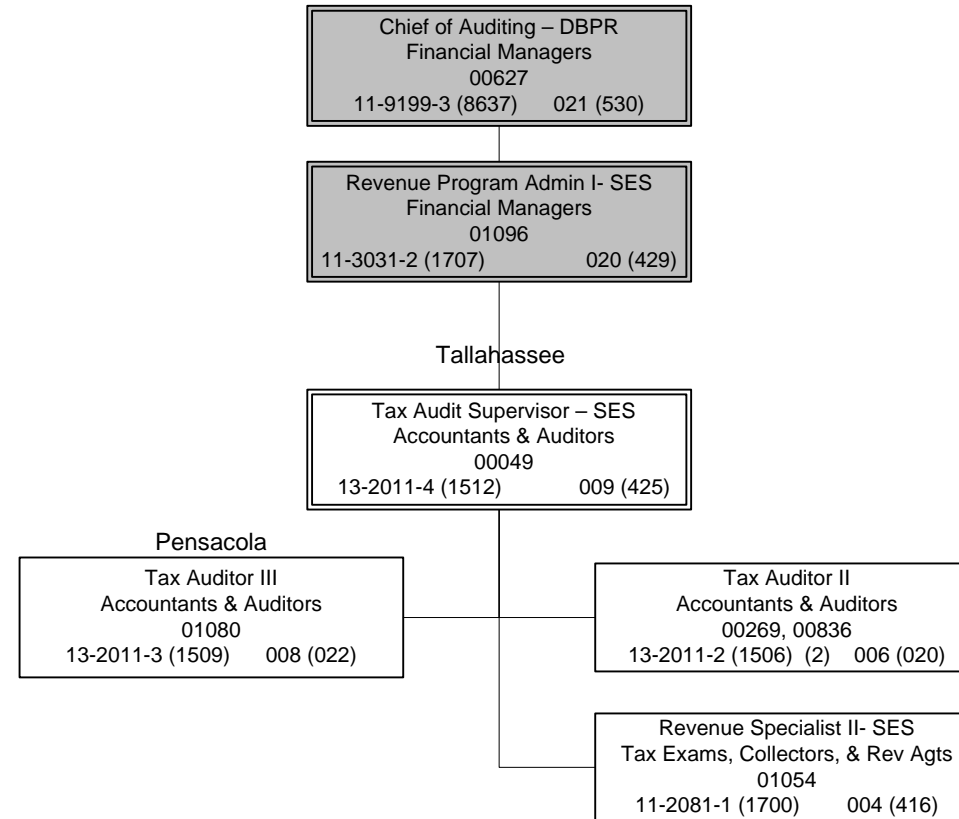
Research & Statistics Consultant  
 Statisticians  
 11439  
 15-2041-03 (3142) 008 (023)

Revenue Specialist III  
 Tax Exams, Collectors, & Rev Agts  
 00251  
 13-2081-2 (1701) 006 (017)

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

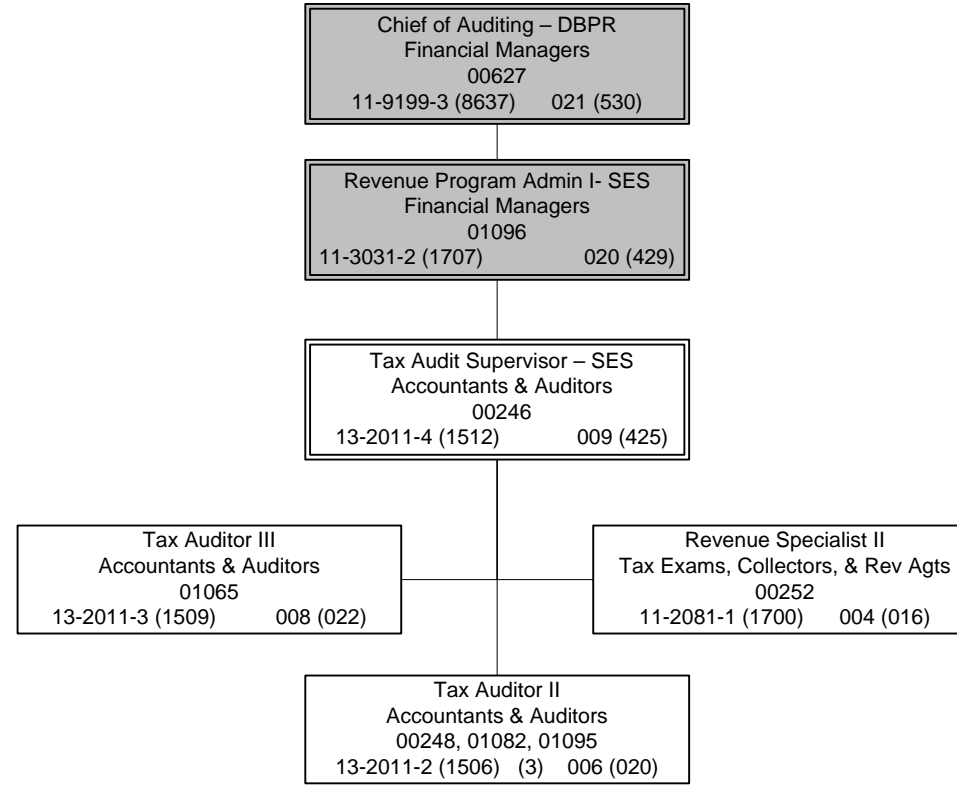
## Division of Alcoholic Beverages & Tobacco Bureau of Auditing Pensacola and Tallahassee Field Offices



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**

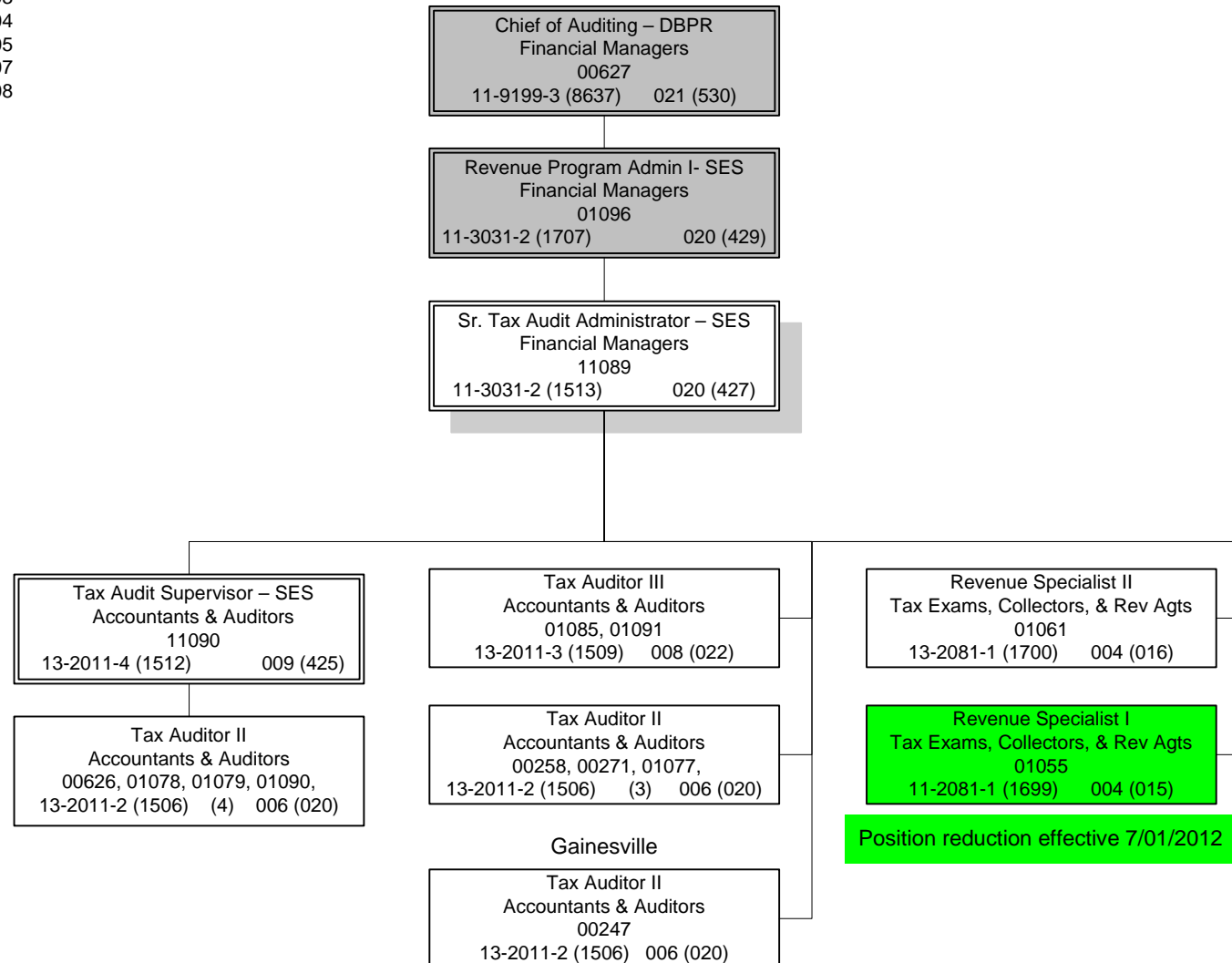
Current: 6-30-12  
 Last Updated: 6-30-12



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: 6-30-12  
 Last Updated: 6-30-12

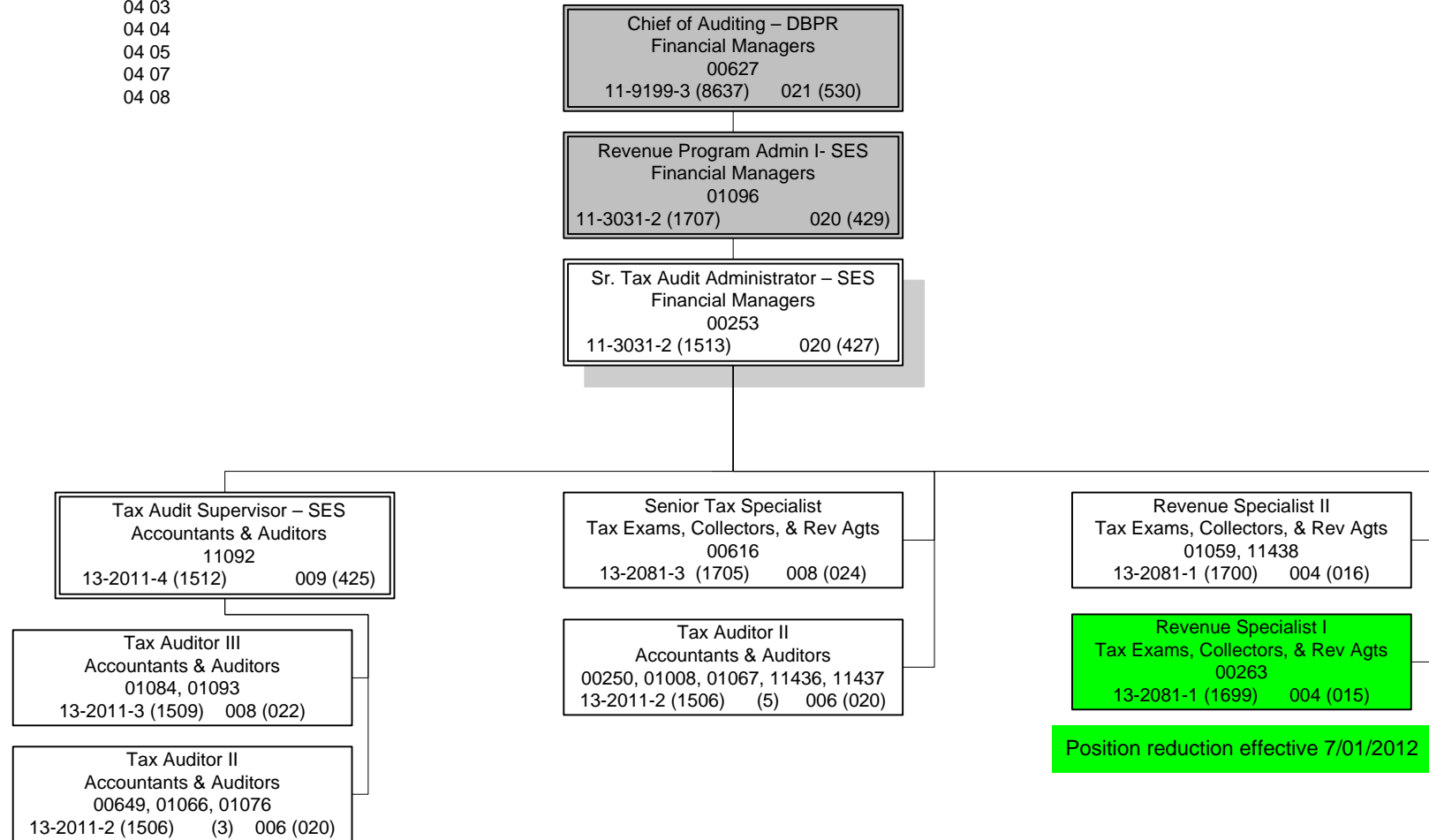




Department of Business and Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Auditing 04  
 Field Operations:  
 Pensacola 04 01  
 Tallahassee 04 02  
 Jacksonville 04 03  
 Tampa 04 04  
 Orlando 04 05  
 Margate 04 07  
 Miami 04 08

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

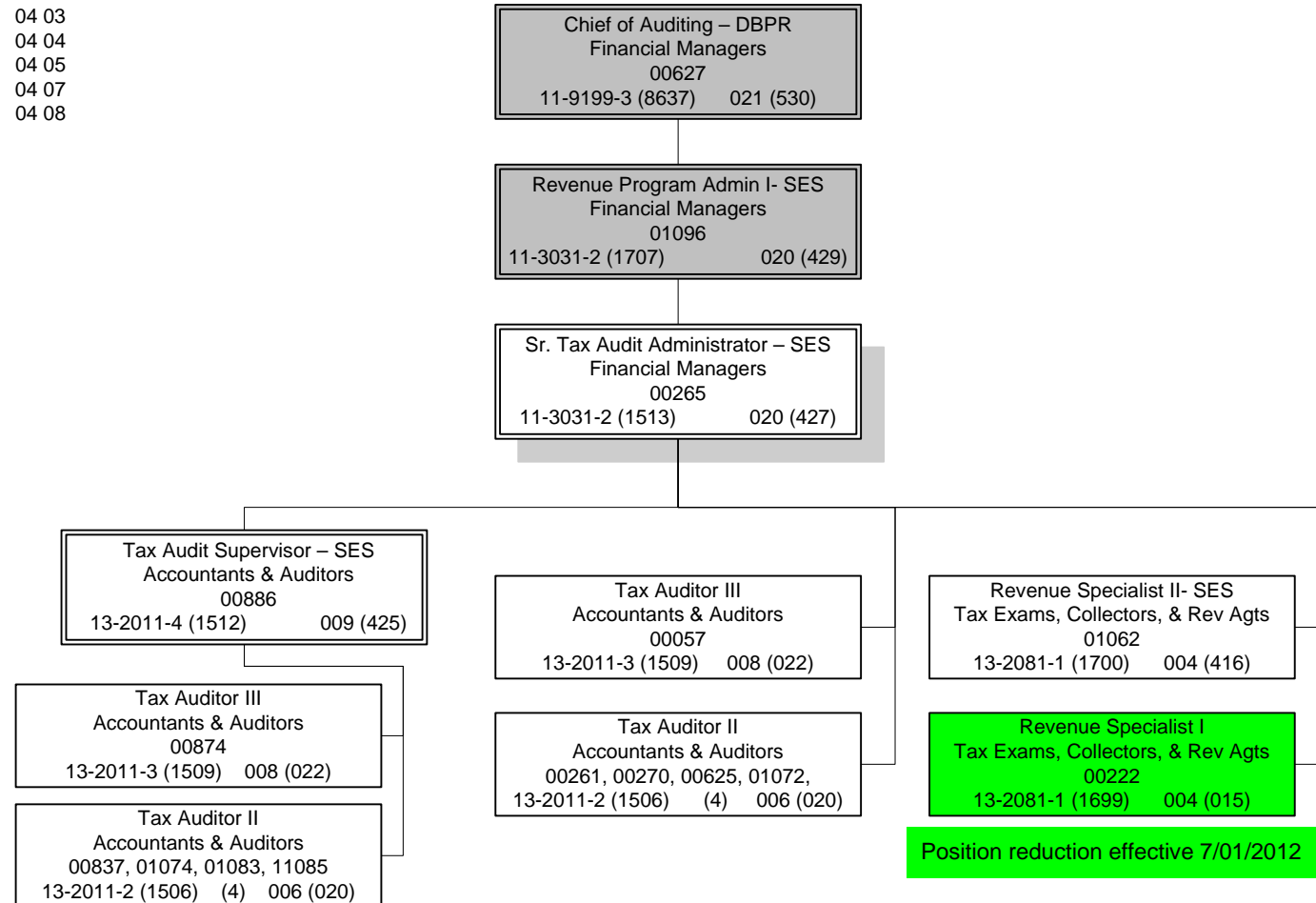
Current: 6-30-12  
 Last Updated: 6-30-12



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)**

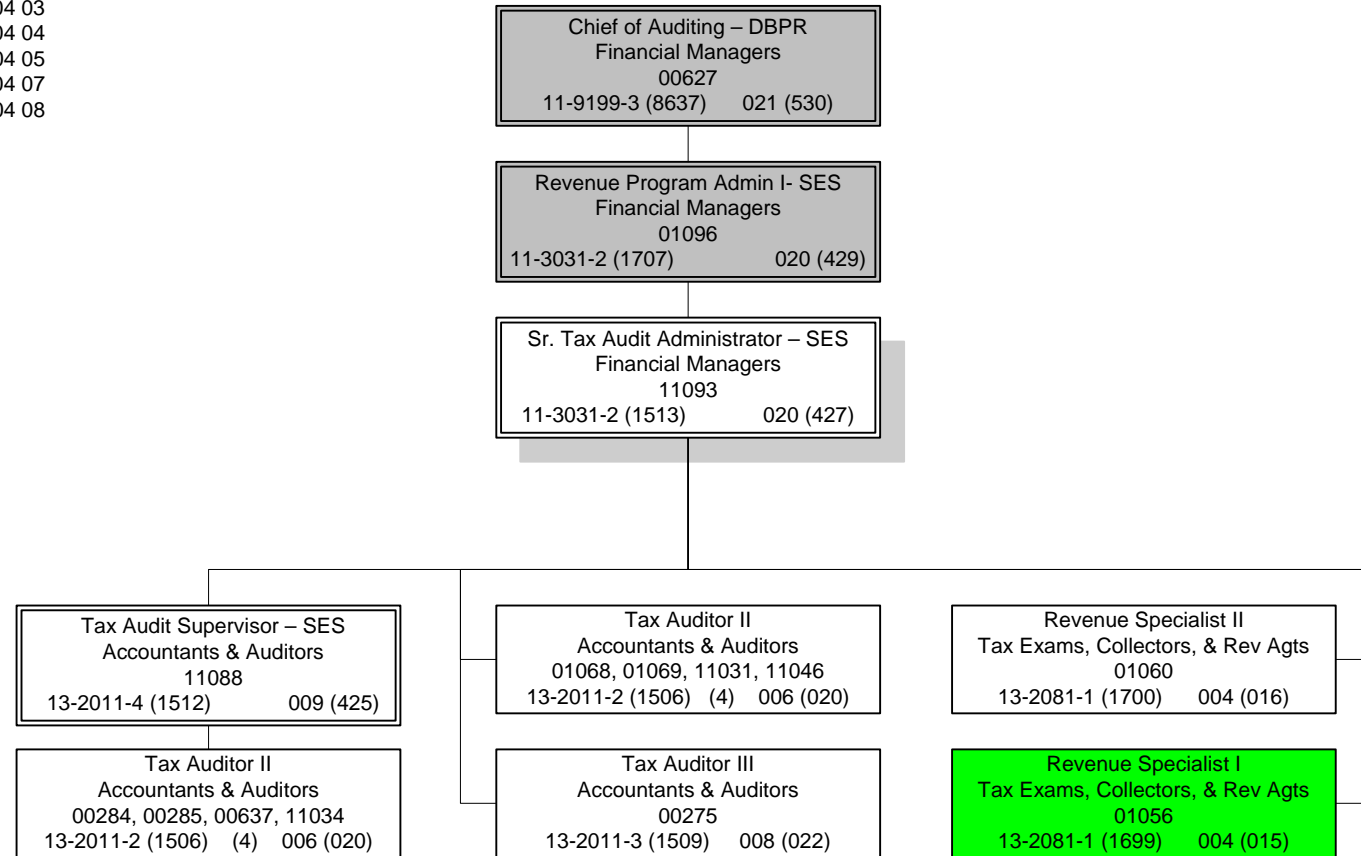
Current: 6-30-12  
 Last Updated: 6-30-12



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

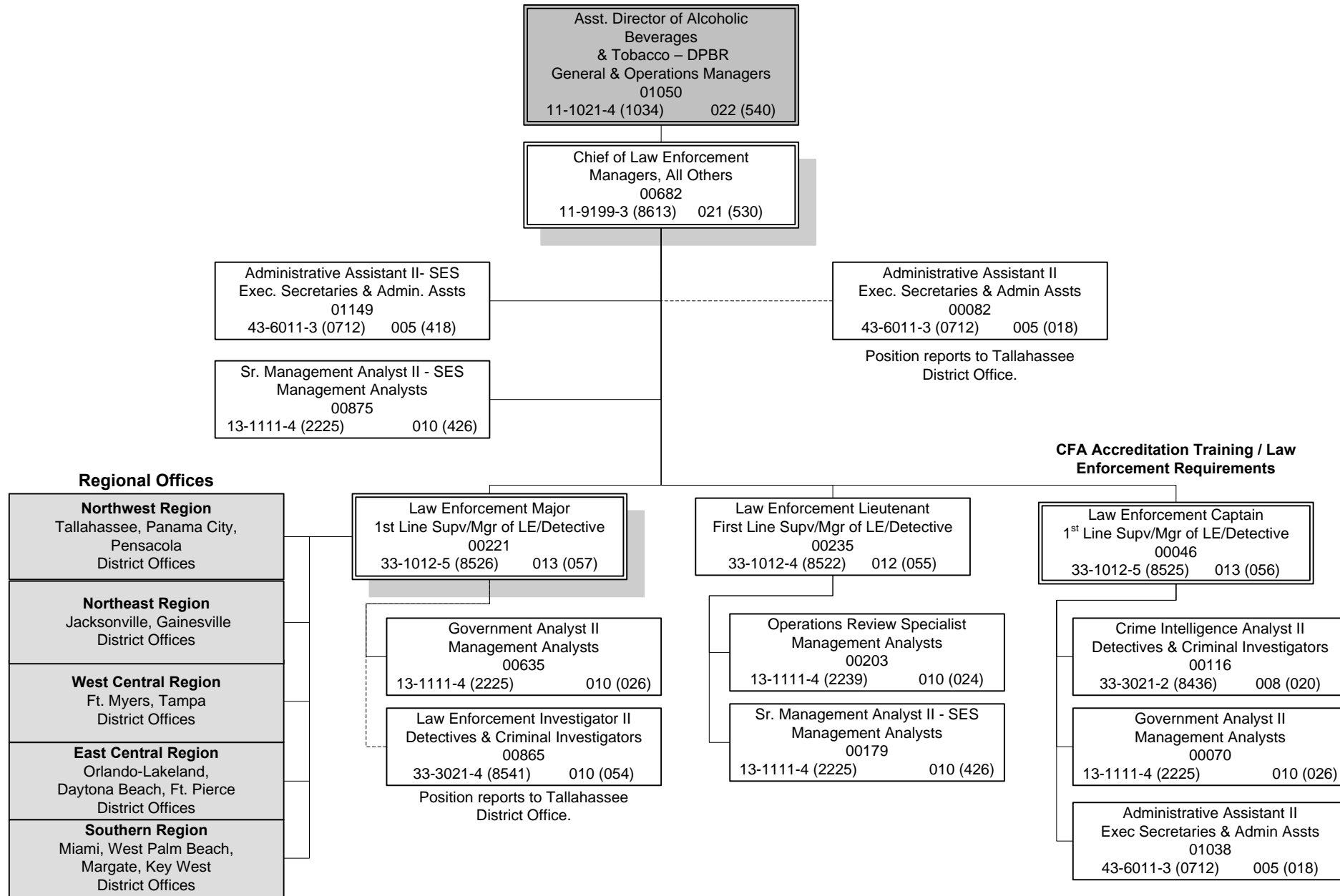
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Auditing**  
**Miami Field Office**

Current: 6-30-12  
 Last Updated: 6-30-12



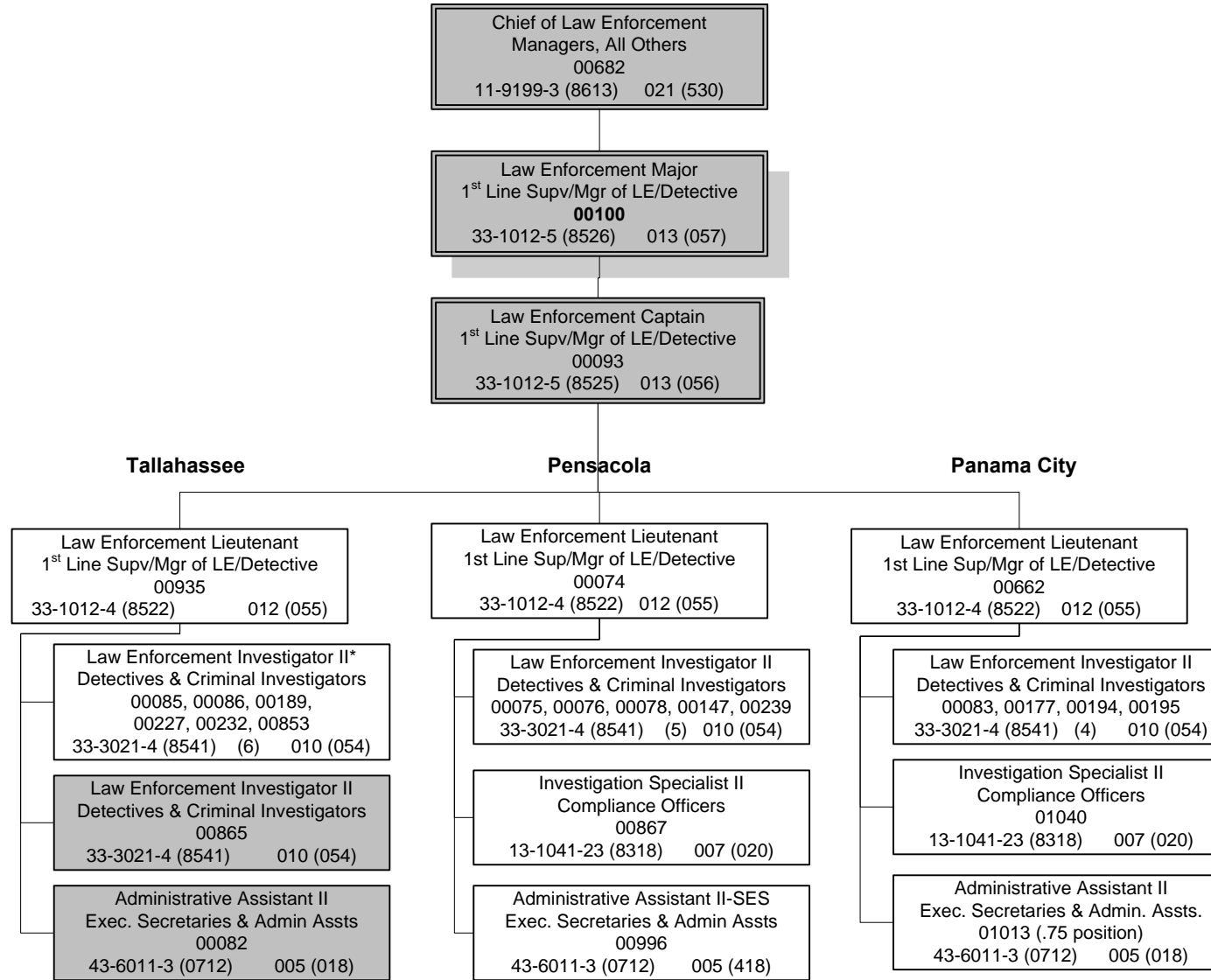
Position reduction effective 7/01/2012

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



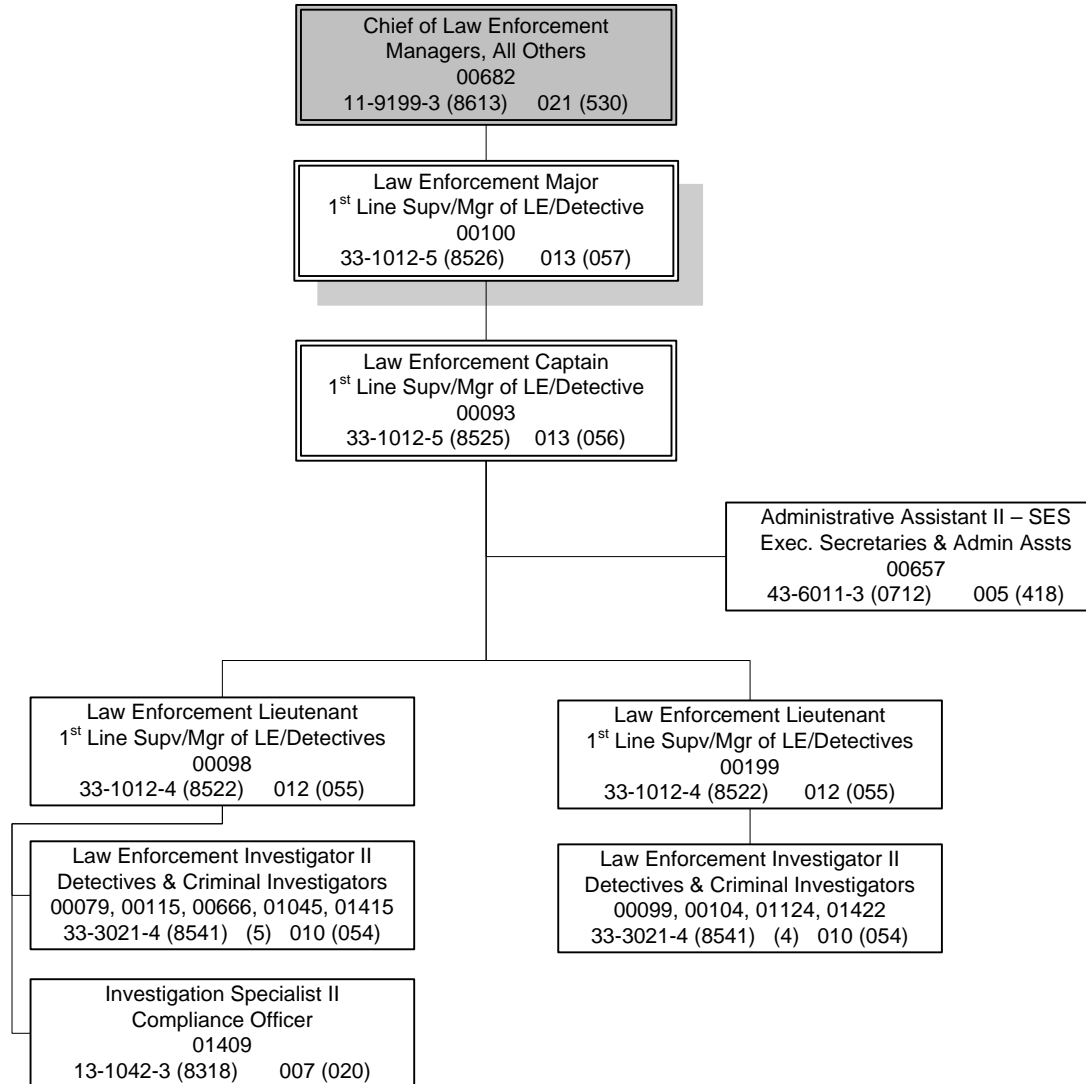
See Separate Charts

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

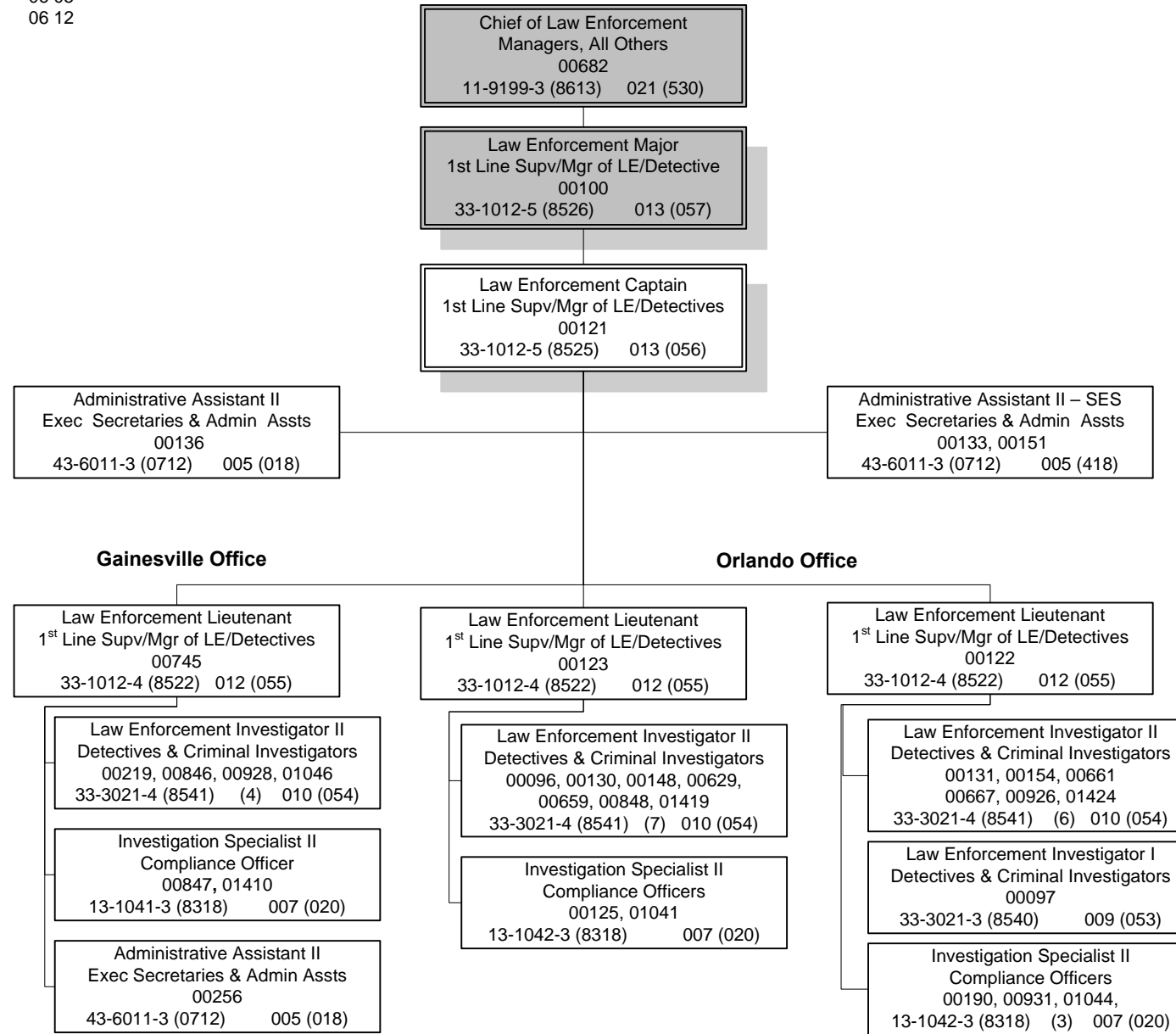


Positions funded by Chief's Office.

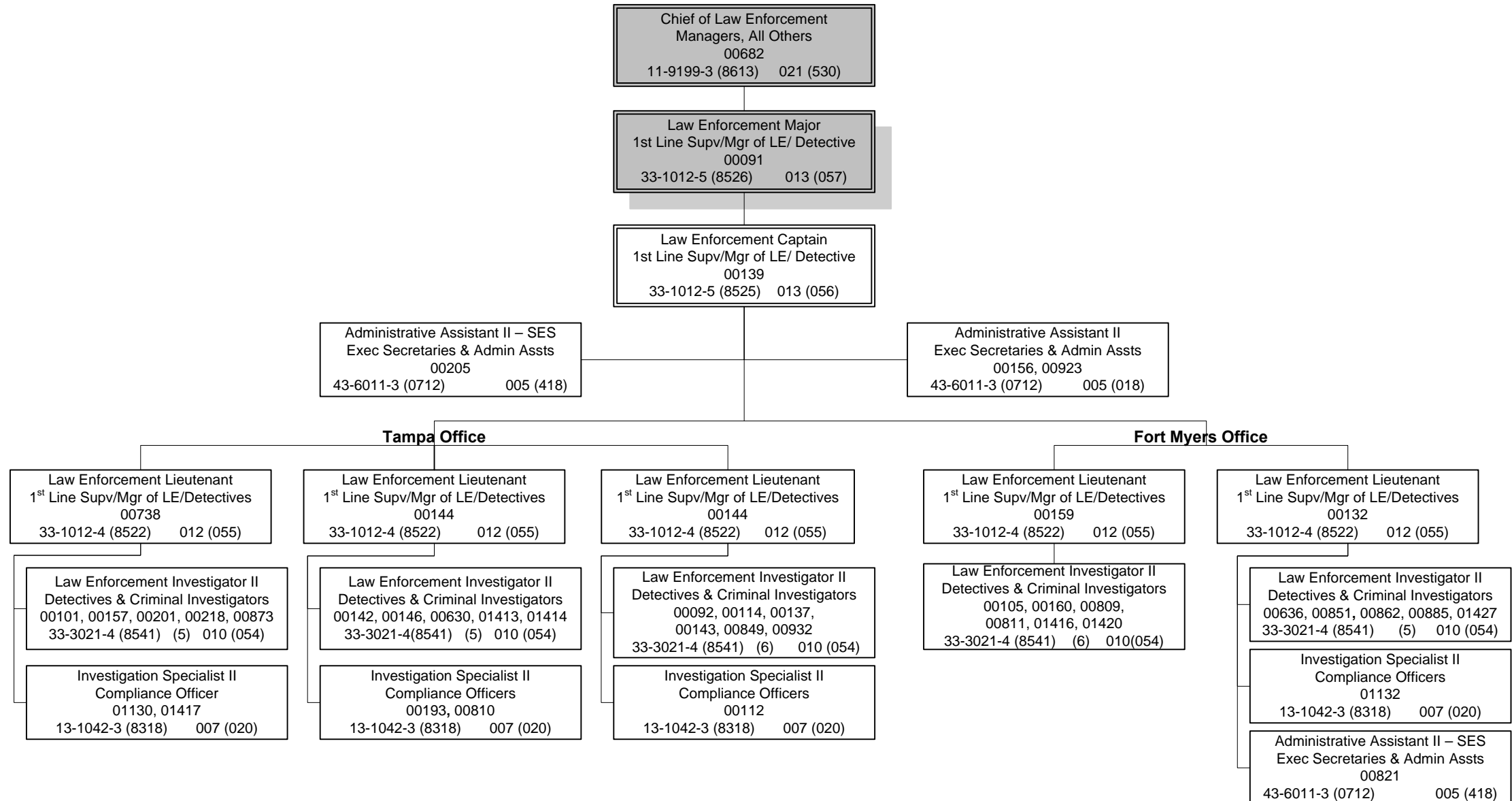
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement - Northeast Region**  
**Jacksonville District Office**



**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement – Central Region**  
**Gainesville & Orlando District Offices**



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

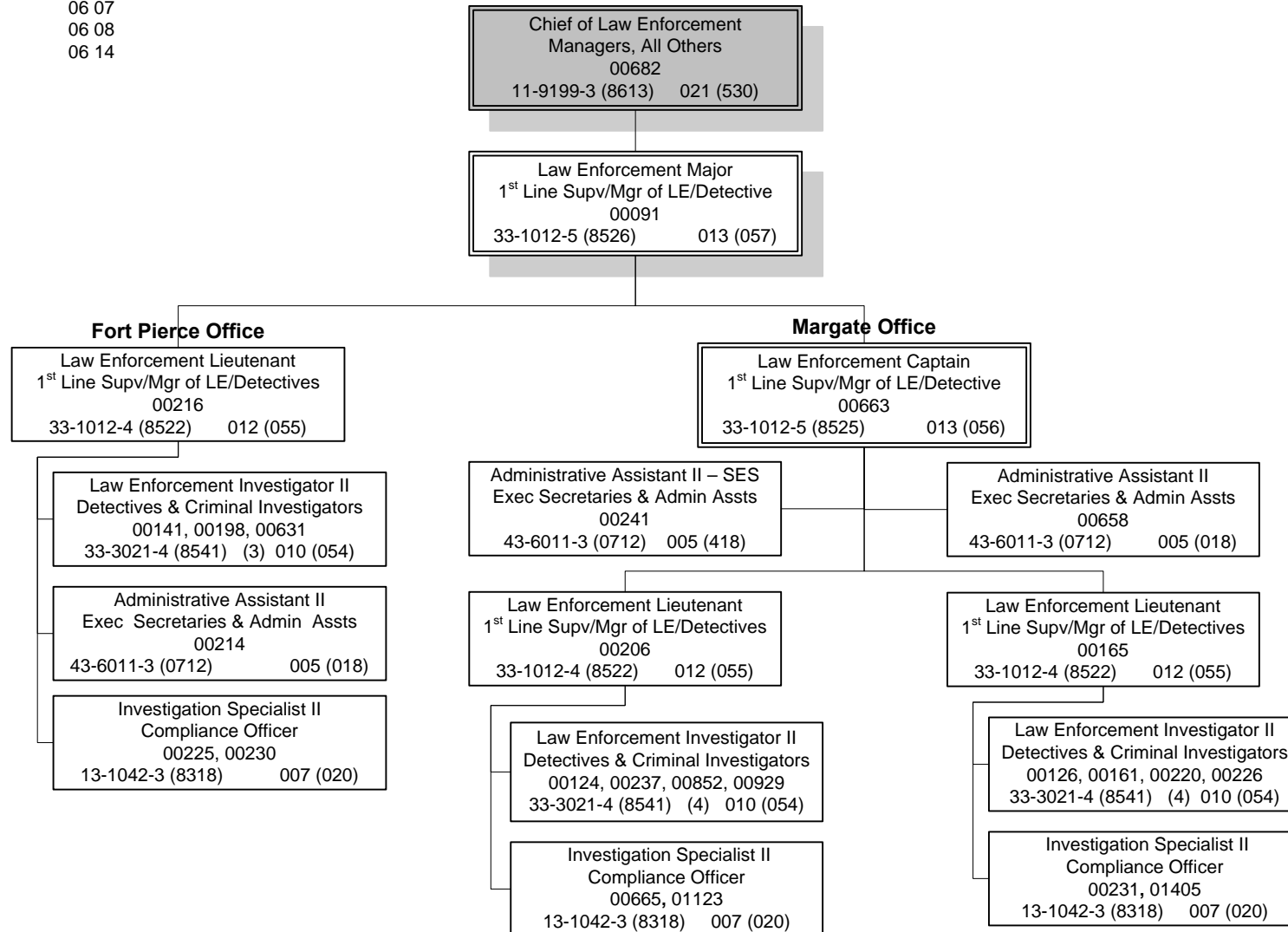




Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Southern Region:  
 West Palm Beach 06 06  
 Margate 06 07  
 Miami 06 08  
 Key West 06 14

**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement - Southern Region**  
**Ft. Pierce & Margate District Offices**

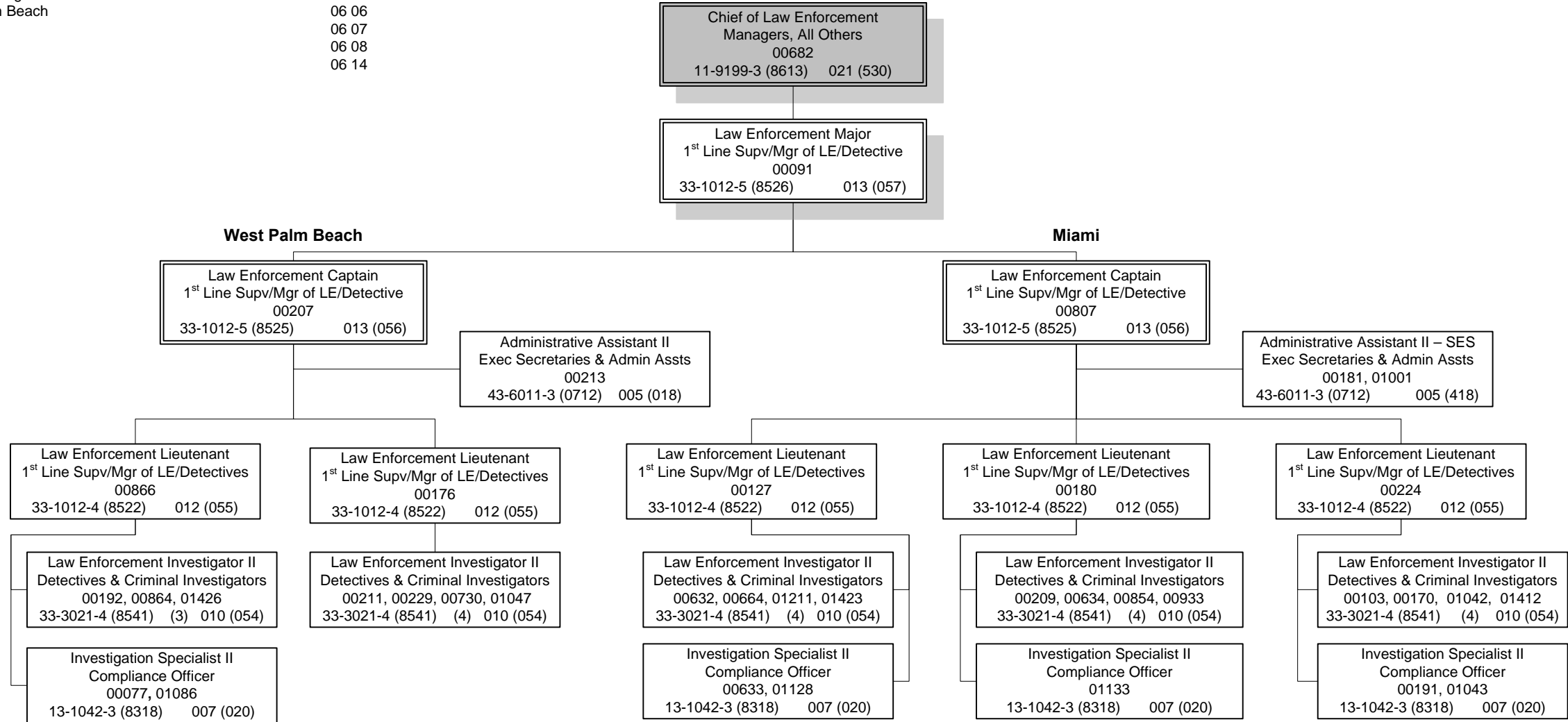
Current: 6-30-12  
 Last Updated: 6-30-12



Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Southern Region:  
 West Palm Beach 06 06  
 Margate 06 07  
 Miami 06 08  
 Key West 06 14

**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement - Southern Region**  
**Miami & West Palm Beach District Offices**

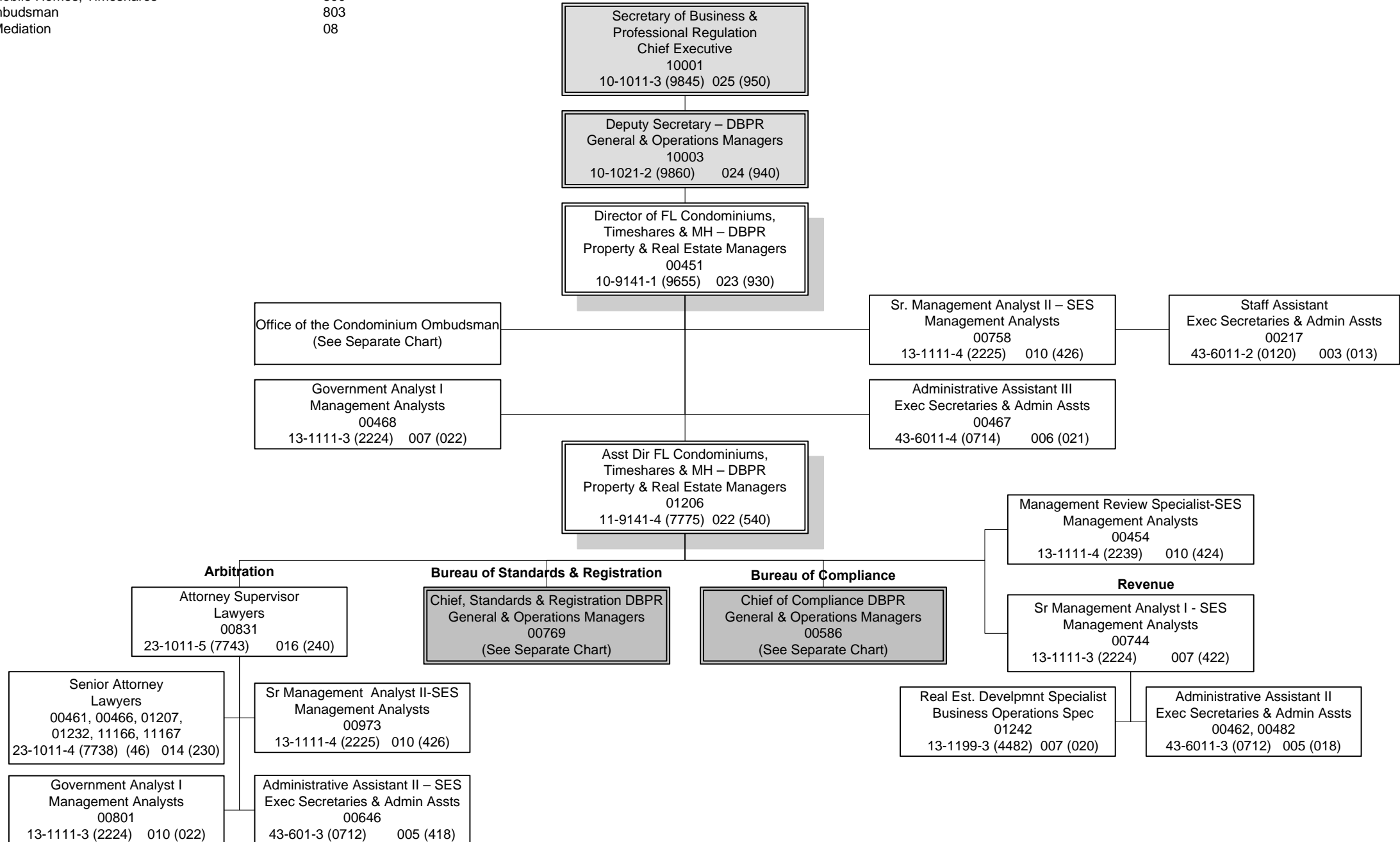
Current: 6-30-12  
 Last Updated: 6-30-12



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

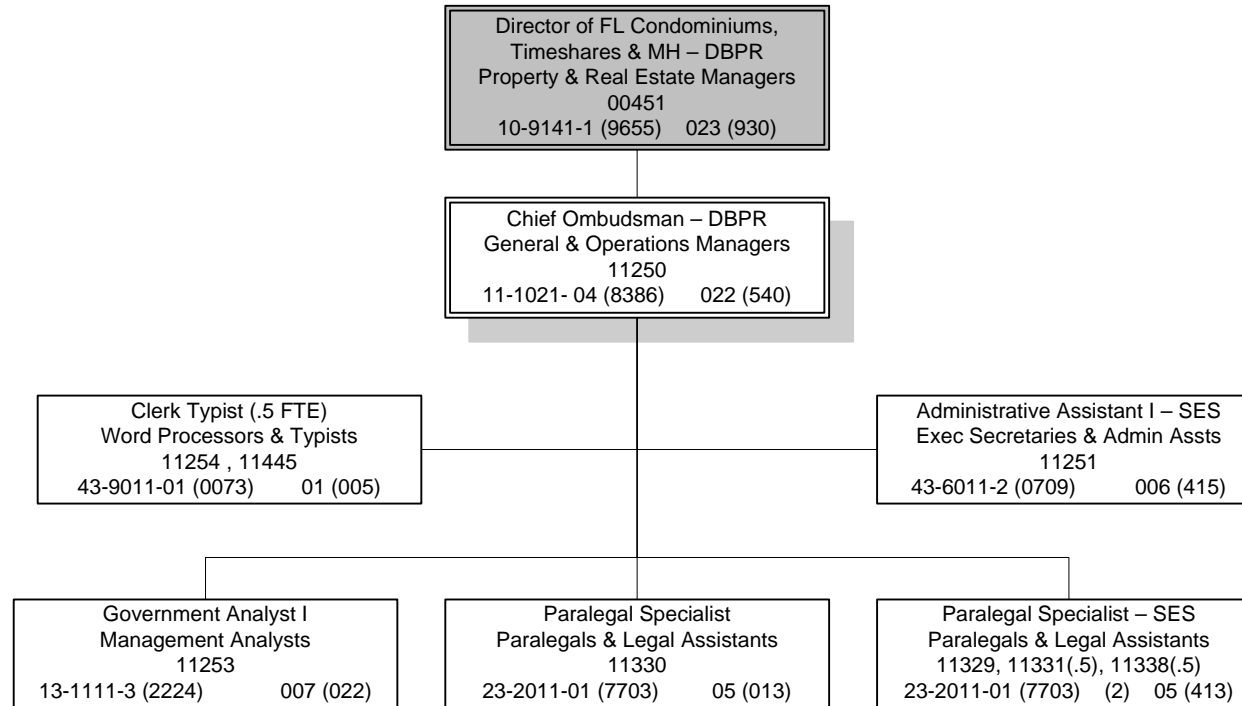
Current: 6-30-12  
 Last Updated: 6-30-12



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: 6-30-12  
 Last Updated: 6-30-12

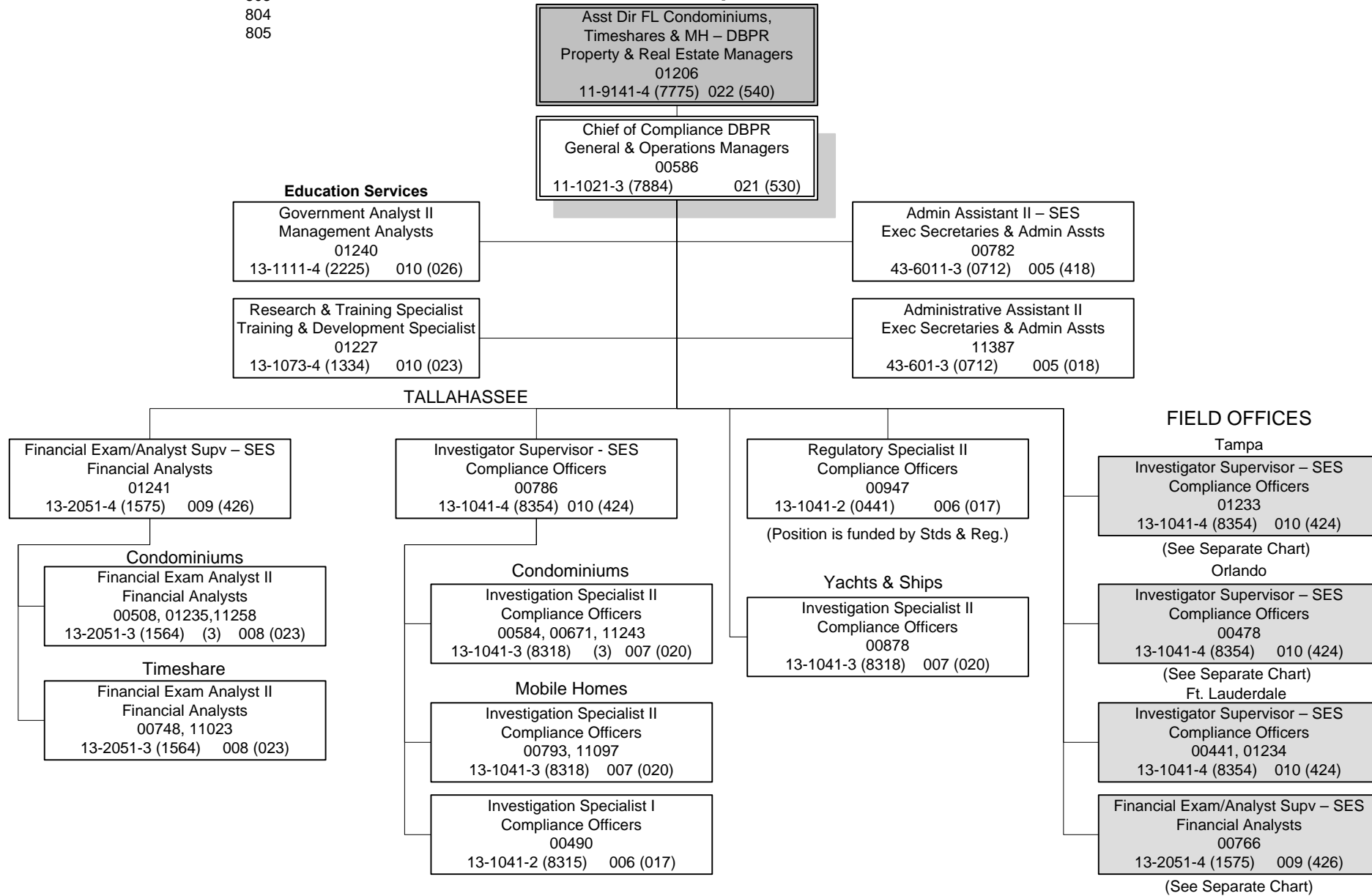
## Division of Florida Condominiums, Timeshares & Mobile Homes Office of the Condominium Ombudsman



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**

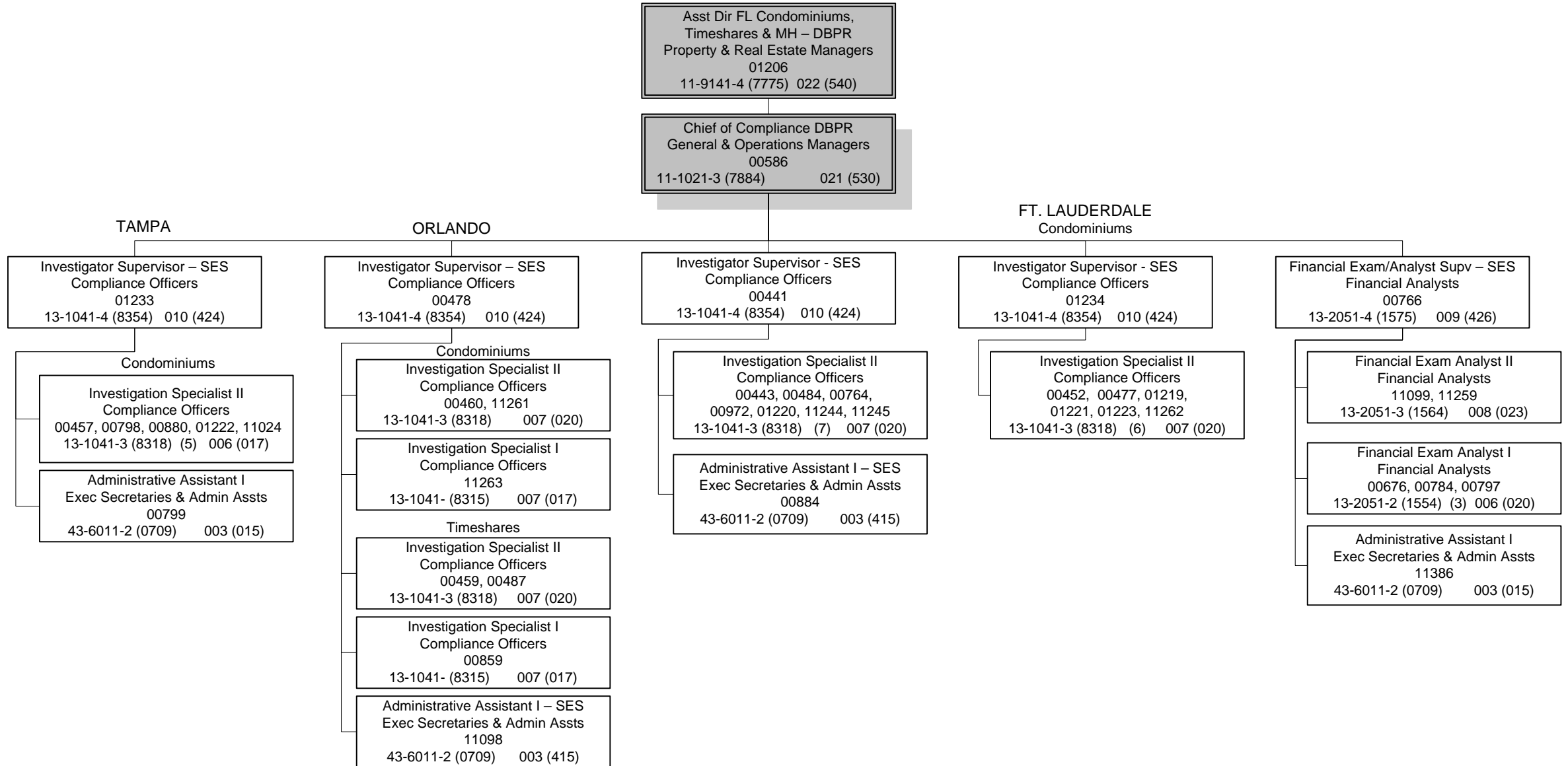
Current: 6-30-12  
 Last Updated: 6-30-12



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: 6-30-12  
 Last Updated: 6-30-12

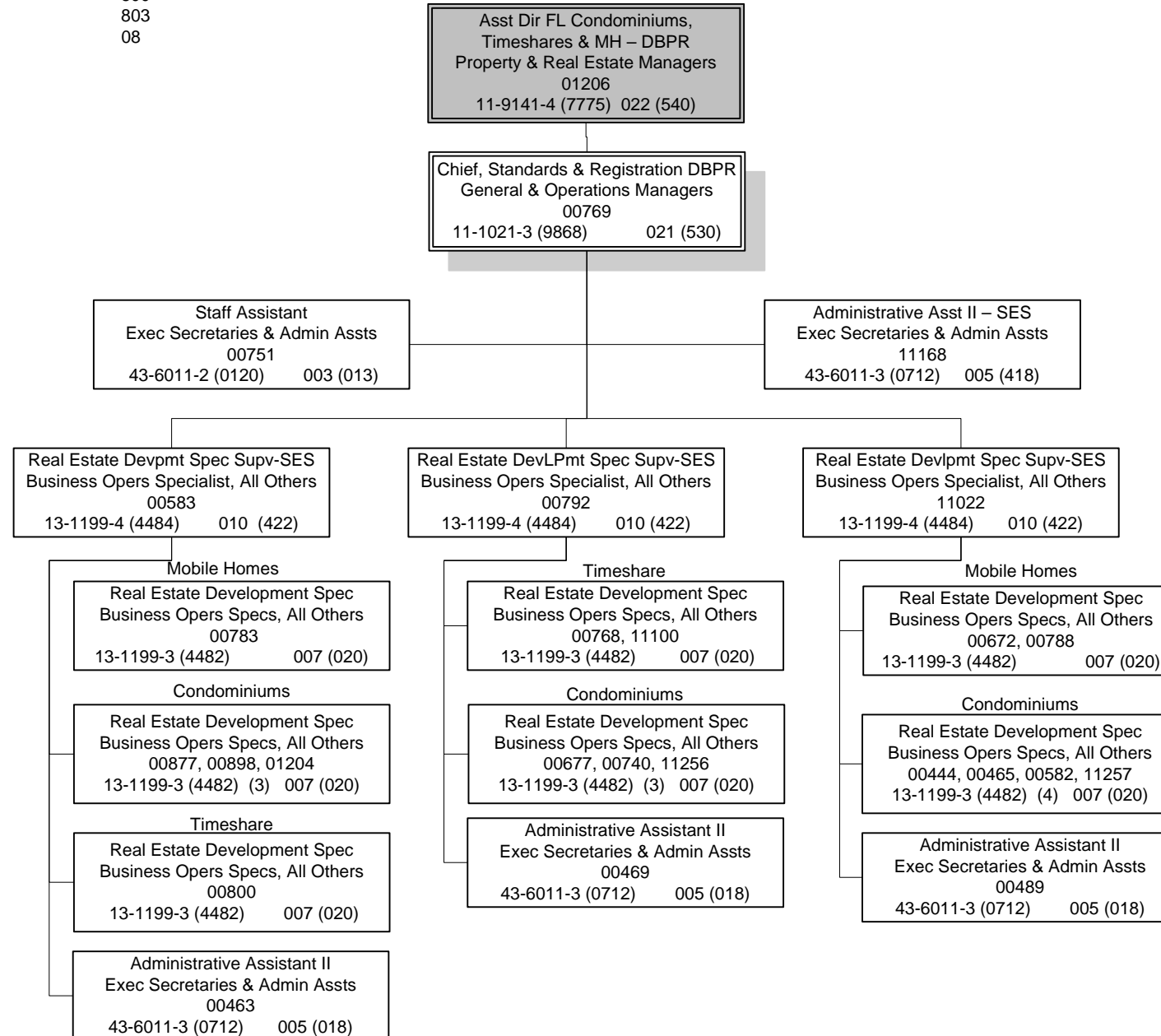


Department of Business & Professional Regulation 79  
 Division of Florida Condominiums, Timeshares & Mobile Homes 80  
 Director's Office 01  
 Bureau of Standards and Registration 06  
 Condominiums, Mobile Homes, Timeshares 800  
 Condominium Ombudsman 803  
 Arbitration/HOA Mediation 08

## Division of Florida Condominiums, Timeshares & Mobile Homes

### Bureau of Standards & Registration

Current: 6-30-12  
 Last Updated: 6-30-12



| BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF  |  | FISCAL YEAR 2011-12 |               |                              |         |
|--|--|---------------------|---------------|------------------------------|---------|
| SECTION I: BUDGET  |  | OPERATING           |               | FIXED CAPITAL OUTLAY         |         |
| TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT   |  | 131,433,462         |               | 0                            |         |
| ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)   |  | 22,719              |               | 0                            |         |
| FINAL BUDGET FOR AGENCY  |  | 131,456,181         |               | 0                            |         |
| SECTION II: ACTIVITIES * MEASURES  |  | Number of Units     | (1) Unit Cost | (2) Expenditures (Allocated) | (3) FCO |
| Executive Direction, Administrative Support and Information Technology (2)   |  |                     |               |                              | 0       |
| Licensure/Revenue * Number of transactions processed   |  | 696,850             | 4.17          | 2,905,654                    |         |
| Protect Boxers * Number of scheduled boxing and kickboxing/mixed martial arts events.  |  | 54                  | 10,300.22     | 556,212                      |         |
| Call Center * Number of calls, emails, public contacts   |  | 1,010,127           | 5.96          | 6,015,693                    |         |
| Central Intake - Initial Applications * Number of initial applications processed   |  | 111,285             | 37.10         | 4,128,916                    |         |
| Central Intake - Renewals * Number of renewals processed   |  | 415,903             | 1.89          | 787,078                      |         |
| Testing * Number of candidates tested  |  | 53,055              | 33.65         | 1,785,130                    |         |
| Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days          |  | 8,519               | 162.88        | 1,387,589                    |         |
| Board Of Architecture And Interior Design * Number of enforcement actions  |  | 206                 | 2,064.27      | 425,239                      |         |
| Drug, Device And Cosmetic Regulation * Licensure and Regulatory activities   |  | 13,430              | 172.68        | 2,319,131                    |         |
| Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections                         |  | 4,044               | 379.75        | 1,535,709                    |         |
| Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections                                      |  | 11,756              | 50.45         | 593,137                      |         |
| Compliance And Enforcement Activities * Number of enforcement actions.   |  | 114,558             | 113.63        | 13,016,719                   |         |
| Laboratory Services * Number of blood and urine samples tested.  |  | 86,226              | 26.28         | 2,266,000                    |         |
| Standards And Licensure Activities * Number of licensees   |  | 811,130             | 15.80         | 12,813,675                   |         |
| Tax Collection And Auditing * Number of audits conducted.  |  | 61,790              | 24.94         | 1,541,272                    |         |
| Cardrooms * Number of audits conducted.  |  | 24                  | 4,587.13      | 110,091                      |         |
| Pari-mutuel Number Of Slot Applications Processed * Number of Slot Applications Processed  |  | 4,583               | 880.21        | 4,033,994                    |         |
| Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions                                 |  | 174,936             | 109.08        | 19,082,732                   |         |
| Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions  |  | 8,664               | 160.25        | 1,388,420                    |         |
| School-to-career-grant * Students served through grant program.  |  | 21,000              | 33.65         | 706,698                      |         |
| Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments |  | 85,152              | 13.03         | 1,109,529                    |         |
| Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices |  | 50,046              | 8.49          | 425,054                      |         |
| Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco                              |  | 74,135              | 242.70        | 17,992,905                   |         |
| Code Promulgation * Code Amendments Promulgated  |  | 42                  | 61,011.67     | 2,562,490                    |         |
| Regulation Of Manufactured Buildings * Permits Issued for Manufactured Buildings   |  | 24,147              | 10.26         | 247,732                      |         |
| Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco                              |  | 45,143              | 103.18        | 4,658,007                    |         |
| Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco   |  | 34,249              | 206.84        | 7,083,922                    |         |
| Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.                         |  | 3,706               | 60.47         | 224,091                      |         |
| Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.   |  | 4,810               | 242.54        | 1,166,640                    |         |
| Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.  |  | 58,634              | 96.45         | 5,655,223                    |         |
| Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.  |  | 6,772               | 60.63         | 410,606                      |         |
| Homeowners' Associations * Number of compliance actions.   |  | 172                 | 1,238.27      | 212,982                      |         |
| Condominium Ombudsman * Number of activities in fulfillment of statutory duties.   |  | 37,393              | 11.53         | 431,312                      |         |
| TOTAL  |  |                     |               | 119,579,582                  |         |
| SECTION III: RECONCILIATION TO BUDGET  |  |                     |               |                              |         |
| PASS THROUGHS  |  |                     |               |                              |         |
| TRANSFER - STATE AGENCIES  |  |                     |               |                              |         |
| AID TO LOCAL GOVERNMENTS   |  |                     |               |                              |         |
| PAYMENT OF PENSIONS, BENEFITS AND CLAIMS   |  |                     |               | 2,177,763                    |         |
| OTHER  |  |                     |               | 604,909                      |         |
| REVERSIONS   |  |                     |               | 9,093,933                    |         |
| TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)                            |  |                     |               | 131,456,187                  |         |

## 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**

| <b>Schedule XII Cover Sheet and Agency Project Approval</b>   |   |
|---|---|
| <b>Agency:</b> Department of Business and Professional Regulation   | <b>Schedule XII Submission Date:</b> October 15, 2012   |
| <b>Project Name:</b> N/A  | <b>Is this project included in the Agency's LRPP?</b><br>_____ Yes <input checked="" type="checkbox"/> No |
| <b>FY 2013-2014 LBR Issue Code:</b> N/A   | <b>FY 2013-2014 LBR Issue Title:</b> N/A  |
| <b>Agency Contact for Schedule XII (Name, Phone #, and E-mail address):</b><br>lynn.smith@dbpr.state.fl.us  |   |
| <b>AGENCY APPROVAL SIGNATURES</b>   |   |
| I am submitting the attached Schedule XII in support of our legislative budget request.<br>I have reviewed and agree with the information in the attached Schedule XII. |   |
| <b>Agency Head:</b>   | <b>Date:</b>  |
| <b>Printed Name:</b>  |   |
| <b>Agency Chief Information Officer:</b><br><i>(If applicable)</i>  | <b>Date:</b>  |
| <b>Printed Name:</b>  |   |
| <b>Budget Officer:</b>  | <b>Date:</b>  |
| <b>Printed Name:</b>  |   |
| <b>Planning Officer:</b>  | <b>Date:</b>  |
| <b>Printed Name:</b>  |   |
| <b>Project Sponsor:</b>   | <b>Date:</b>  |
| <b>Printed Name:</b>  |   |

**SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY**

| <b>I. Background Information</b> |  |
|----------------------------------|--|
| 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. |
|---|

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|   |
|---|
| 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? |
|---|

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|  |
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|---|
| 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). |
|---|

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| 4. Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks. |
|--|

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|   |
|---|
| 5. For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations. |
|---|

|  |
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|  |
|--|

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

**III. Information on Recommended Option**

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

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

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

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

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

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/](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.

|  |
|--|
| <b>1. Commodities proposed for purchase.</b>   |
| N/A  |
| <b>2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.</b>   |
| N/A  |
| <b>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).</b> |
| N/A  |
| <b>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.</b>                                      |
| 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 2012 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 2013-2014 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 2013-2014 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**

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

**THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION**

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

Florida Department of  
**Business  
Professional  
Regulation**

Rick Scott, Governor · Ken Lawson, Secretary

# Legislative Budget Request

Fiscal Year 2013-2014  
Department Level  
Schedule I





## Administrative Trust Fund 2021

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Business and Professional Reg. **Budget Period: 2013 - 2014**  
**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 <b>Examination of Regulatory Fees</b> 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.)                                 |

| <b><u>SECTION I - FEE COLLECTION</u></b>              | <b>ACTUAL</b>        | <b>ESTIMATED</b>      | <b>REQUEST</b>       |
|---|----------------------|-----------------------|----------------------|
|   | <b>FY 2010- 2011</b> | <b>FY 2011 - 2012</b> | <b>FY 2012- 2013</b> |
| <u>Receipts:</u>                                      |                      |                       |                      |
| <u>Fees/Licenses/Taxes/Miscellaneous</u>              | 59,897               | 20,000                | 19,000               |
| _____   |                      |                       |                      |
| _____   |                      |                       |                      |
| _____   |                      |                       |                      |
| _____   |                      |                       |                      |
| <b>Total Fee Collection to Line (A) - Section III</b> | <b>59,897</b>        | <b>20,000</b>         | <b>19,000</b>        |

| <b><u>SECTION II - FULL COSTS</u></b>             |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| <u>Direct Costs:</u>                              |                   |                   |                   |
| Salaries and Benefits                             | 21,927,514        | 22,911,441        | 23,148,401        |
| Other Personal Services                           | 824,227           | 1,412,637         | 1,412,637         |
| Expenses  | 4,260,987         | 4,035,240         | 4,014,268         |
| Operating Capital Outlay                          | 124,526           | 133,088           | 133,088           |
| Transfer to DOAH                                  | 297,768           | 338,239           | 338,239           |
| Contracted Services                               | 2,787,763         | 5,651,994         | 3,685,890         |
| Operation/Motor Vehicles                          | 6,494             | 6,500             | 6,500             |
| Risk Management Services                          | 303,571           | 158,204           | 158,204           |
| Salary Incentive Payments                         | 6,379             | 5,060             | 7,650             |
| Tenant Broker Commission                          | 16,399            |                   |                   |
| TR/DMS/HR SVCS/STW Contract                       | 143,709           | 143,787           | 143,787           |
| Southwood SRC                                     | 23,673            | 2,419             | 32,792            |
| Northwood SRC (NSRC)                              | 745,676           | 472,480           | 473,490           |
| Northwest Regional DC                             | 28,248            | 29,592            | 29,592            |
| Lease /Purchase/Equipment                         |                   | 151,095           | 162,275           |
| Indirect Costs Charged to Trust Fund              | 12,026            | 14,500            | 14,520            |
| <b>Total Full Costs to Line (B) - Section III</b> | <b>31,508,961</b> | <b>35,466,276</b> | <b>33,761,333</b> |

Basis Used: \_\_\_\_\_

| <b><u>SECTION III - SUMMARY</u></b> |     |                     |                     |
|-------------------------------------|-----|---------------------|---------------------|
| TOTAL SECTION I                     | (A) | 59,897              | 20,000              |
| TOTAL SECTION II                    | (B) | 31,508,961          | 33,761,333          |
| <b>TOTAL - Surplus/Deficit</b>      | (C) | <b>(31,449,064)</b> | <b>(33,742,333)</b> |

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

|                             |                                      |
|-----------------------------|--------------------------------------|
| <b>Department Title:</b>    | Budget Period: 2013-2014             |
| <b>Trust Fund Title:</b>    | Business and Professional Regulation |
| <b>Budget Entity:</b>       | Administrative Trust Fund            |
| <b>LAS/PBS Fund Number:</b> | 790000                               |
|                             | 2021                                 |

|   | Balance as of<br>6/30/2012 |     | SWFS*<br>Adjustments | Adjusted<br>Balance |
|---|----------------------------|-----|----------------------|---------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | 2,118,811.13               | (A) |                      | 2,118,811.13        |
| ADD: Other Cash (See Instructions)                  | 55,950.00                  | (B) |                      | 55,950.00           |
| ADD: Investments                                    |                            | (C) |                      | -                   |
| ADD: Outstanding Accounts Receivable                | 703,170.27                 | (D) | 7,746.97             | 710,917.24          |
| ADD: SWFS Adjustment                                |                            | (E) |                      |                     |
| <b>Total Cash plus Accounts Receivable</b>          | 2,877,931.40               | (F) | 7,746.97             | 2,885,678.37        |
| LESS: Allowances for Uncollectibles                 |                            | (G) |                      | -                   |
| LESS: Approved "A" Certified Forwards               | (1,553,676.52)             | (H) |                      | (1,553,676.52)      |
| Approved "B" Certified Forwards                     | (412,598.15)               | (H) |                      | (412,598.15)        |
| Approved "FCO" Certified Forwards                   |                            | (H) |                      | -                   |
| LESS: Other Accounts Payable-Non Operating          | (912,404.10)               | (I) |                      | (912,404.10)        |
| LESS:   |                            | (J) |                      | -                   |
| <b>Unreserved Fund Balance, 07/01/10</b>            | (747.37)                   | (K) | 7,746.97             | 6,999.60 **         |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013-14**

**Department Title:** Business & Professional Regulation  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 20210

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12** **412,598.15** (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 (412,598.15) (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 27XXX-Property recorded in FLAIR- Assests (D)

Current Compensated Absences Liability (GL 38600) Not C/F **6,999.60** (D)

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

**ADJUSTED BEGINNING TRIAL BALANCE:** **6,999.60** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC** **6,999.60** (F)

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

**\*SHOULD EQUAL ZERO.**



## Alcoholic Beverage and Tobacco Trust Fund 2022

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Business and Professional Regulation **Budget Period: 2013 - 2014**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> ) |
| <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**

|   | <b>ACTUAL</b>       | <b>ESTIMATED</b>      | <b>REQUEST</b>        |
|---|---------------------|-----------------------|-----------------------|
|   | <b>FY 2011-2012</b> | <b>FY 2012 - 2013</b> | <b>FY 2013 - 2014</b> |
| <b>Receipts:</b>                                      |                     |                       |                       |
| Fees  | 1,860,006           | 1,486,000             | 1,495,000             |
| Licenses  | 37,624,109          | 38,555,045            | 39,054,135            |
| Excise Tax  | 10,539,004          | 8,900,000             | 8,300,000             |
| Refunds   | 45,069              | 88,806                | 84,806                |
| Transfer from Cigarette Tax Collection                | 2,766,517           | 2,575,060             | 2,555,265             |
| Fines/Miscellaneous                                   | 975,817             | 1,428,564             | 1,448,564             |
| Warrant Cancellation                                  | 96,755              | -                     | -                     |
|   |                     |                       |                       |
| <b>Total Fee Collection to Line (A) - Section III</b> | <b>53,907,277</b>   | <b>53,033,474</b>     | <b>52,937,769</b>     |

**SECTION II - FULL COSTS**

|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| <b>Direct Costs:</b>                              |                   |                   |                   |
| Salaries and Benefits                             | 18,464,322        | 19,072,217        | 19,060,951        |
| Other Personal Services                           | 37,802            | 7,875             | 19,575            |
| Expenses  | 2,731,448         | 2,773,824         | 2,759,028         |
| Operating Capital Outlay                          | 19,316            | 132,687           | 5,000             |
| Operation & Maintenance Patrol Vehicles           | 834,515           | 783,675           | 835,505           |
| Acquisition /Motor Vehicles                       | 314,677           | 315,644           | 315,644           |
| Contracted Services                               | 122,812           | 116,957           | 116,957           |
| Cigarette Tax Stamps                              | 810,251           | 976,505           | 976,505           |
| Risk Management Services                          | 530,467           | 389,250           | 389,250           |
| Salary Incentive Payments                         | 178,575           | 224,676           | 172,846           |
| TR/Contracted Disptch Svs                         | 140,000           | 140,000           | 140,000           |
| TR/DMS/HR SVCS/STW Contract                       | 112,561           | 112,506           | 112,506           |
| Lease Purchase Equipment                          |                   | 38,650            | 53,446            |
|   |                   |                   |                   |
|   |                   |                   |                   |
|   |                   |                   |                   |
| Indirect Costs Charged to Trust Fund              | 28,610,833        | 32,028,204        | 28,199,061        |
| <b>Total Full Costs to Line (B) - Section III</b> | <b>52,907,579</b> | <b>57,074,020</b> | <b>53,102,828</b> |

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

|                                |     |                |                    |                  |
|--------------------------------|-----|----------------|--------------------|------------------|
| TOTAL SECTION I                | (A) | 53,907,277     | 53,033,474         | 52,937,769       |
| TOTAL SECTION II               | (B) | 52,907,579     | 57,074,020         | 53,102,828       |
| <b>TOTAL - Surplus/Deficit</b> | (C) | <b>999,698</b> | <b>(4,040,546)</b> | <b>(165,059)</b> |

**EXPLANATION of LINE C:**

\_\_\_\_\_

\_\_\_\_\_



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

|                             |  |
|-----------------------------|--|
| <b>Department Title:</b>    | <b>Budget Period: 2013 - 2014</b>          |
| <b>Trust Fund Title:</b>    | Business and Professional Regulation       |
| <b>Budget Entity:</b>       | Alcoholic Beverages and Tobacco Trust Fund |
| <b>LAS/PBS Fund Number:</b> | 79400X00                                   |
|                             | 2022                                       |

|   | Balance as of<br>6/30/2012 |     | SWFS*<br>Adjustments | Adjusted<br>Balance    |
|---|----------------------------|-----|----------------------|------------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | 1,200,744.94               | (A) |                      | 1,200,744.94           |
| ADD: Other Cash (See Instructions)                  | 11,450.00                  | (B) |                      | 11,450.00              |
| ADD: Investments                                    | 6,519,098.48               | (C) |                      | 6,519,098.48           |
| ADD: Outstanding Accounts Receivable                | 1,031,845.84               | (D) |                      | 1,031,845.84           |
| ADD: Cigarette Stamp Inventory                      |                            | (E) |                      | -                      |
| <b>Total Cash plus Accounts Receivable</b>          | <b>8,763,139.26</b>        | (F) | -                    | <b>8,763,139.26</b>    |
| LESS: Allowances for Uncollectibles                 | (48,567.40)                | (G) |                      | (48,567.40)            |
| LESS: Approved "A" Certified Forwards               | (819,187.55)               | (H) |                      | (819,187.55)           |
| Approved "B" Certified Forwards                     | (40,336.86)                | (H) |                      | (40,336.86)            |
| Approved "FCO" Certified Forwards                   |                            | (H) |                      |                        |
| LESS: Other Accounts Payable (Nonoperating)         | (2,019,351.60)             | (I) | (7,746.97)           | (2,027,098.57)         |
| LESS: Other Accounts Payable                        |                            | (J) |                      | -                      |
| <b>Unreserved Fund Balance, 07/01/09</b>            | <b>5,835,695.85</b>        | (K) | <b>(7,746.97)</b>    | <b>5,827,948.88</b> ** |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12** **(5,994,846.64)** (A)  
 Total all GLC's 5XXXX for governmental Funds;  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** **129,477.20** (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments**

SWFS Adjustment # and Description - Due to ATF **7,746.97** (C)

SWFS Adjustment # and Description \_\_\_\_\_ (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrance) per LAS/PBS **40,336.86** (D)

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

*A/P not C/F-Operating Categories* **(3,088.16)** (D)

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 **(7,575.11)** (D)

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

**ADJUSTED BEGINNING TRIAL BALANCE:** **(5,827,948.88)** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC** **5,827,948.88** (F)

**DIFFERENCE:** **-** (G)\*

**\*SHOULD EQUAL ZERO.**



Cigarette Tax Collection Trust Fund  
2086

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Dept of Business & Professional Reg      **Budget Period:** **2013 - 2014**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> ) |
| <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.)                                  |

| <b><u>SECTION I - FEE COLLECTION</u></b>              | <b>ACTUAL</b>        | <b>ESTIMATED</b>     | <b>REQUEST</b>       |
|---|----------------------|----------------------|----------------------|
|   | <b>FY 2011-12</b>    | <b>FY 2012-13</b>    | <b>FY 2013-14</b>    |
| <u>Receipts:</u>                                      |                      |                      |                      |
| <u>Taxes</u>  | 307,889,585          | 286,200,000          | 284,000,000          |
| <u>Surcharge</u>                                      | 984,608,571          | 922,100,000          | 916,600,000          |
| <u>Miscellaneous</u>                                  | 1,079,328            |                      |                      |
| _____   |                      |                      |                      |
| <b>Total Fee Collection to Line (A) - Section III</b> | <b>1,293,577,484</b> | <b>1,208,300,000</b> | <b>1,200,600,000</b> |

| <b><u>SECTION II - FULL COSTS</u></b>             |                      |                      |                      |
|---|----------------------|----------------------|----------------------|
| <u>Direct Costs:</u>                              |                      |                      |                      |
| _____   |                      |                      |                      |
| _____   |                      |                      |                      |
| _____   |                      |                      |                      |
| _____   |                      |                      |                      |
| _____   |                      |                      |                      |
| _____   |                      |                      |                      |
| _____   |                      |                      |                      |
| Indirect Costs Charged to Trust Fund              | 1,293,577,936        | 1,208,300,000        | 1,200,600,000        |
| <b>Total Full Costs to Line (B) - Section III</b> | <b>1,293,577,936</b> | <b>1,208,300,000</b> | <b>1,200,600,000</b> |

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

| <b><u>SECTION III - SUMMARY</u></b> |     |               |               |               |
|-------------------------------------|-----|---------------|---------------|---------------|
| TOTAL SECTION I                     | (A) | 1,293,577,484 | 1,208,300,000 | 1,200,600,000 |
| TOTAL SECTION II                    | (B) | 1,293,577,936 | 1,208,300,000 | 1,200,600,000 |
| <b>TOTAL - Surplus/Deficit</b>      | (C) | <b>(452)</b>  | <b>-</b>      | <b>-</b>      |

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 14**

|                             |                                     |
|-----------------------------|-------------------------------------|
| <b>Department Title:</b>    | Business and Professiona            |
| <b>Trust Fund Title:</b>    | Cigarette Tax Collection Trust Fund |
| <b>Budget Entity:</b>       | Alcoholic Beverages and Tobacco     |
| <b>LAS/PBS Fund Number:</b> | 2086                                |

|   | Balance as of<br>6/30/2012 |     | SWFS*<br>Adjustments | Adjusted<br>Balance |
|---|----------------------------|-----|----------------------|---------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | \$ 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) |                      |                     |
| <b>Total Cash plus Accounts Receivable</b>          | <b>84,491,106.44</b>       | (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) |                      |                     |
| <b>Unreserved Fund Balance, 07/01/11</b>            | -                          | (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: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-12  (A)

**Add/Subtract:**  (B)

**Other Adjustment(s):**  (C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**



Florida Drug, Device and Cosmetic Trust Fund  
2173

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Business and Professional Regulation      **Budget Period: 2013-2014**  
**Program:** Drugs, Devices and Cosmetics  
**Fund:** 2173  
**Specific Authority:** 499  
**Purpose of Fees Collected:** \_\_\_\_\_

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 |
|   | Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete   |

**SECTION I - FEE COLLECTION**

|   |        | <b>ACTUAL</b>         | <b>ESTIMATED</b>      | <b>REQUEST</b>        |
|---|--------|-----------------------|-----------------------|-----------------------|
|   |        | <b>FY 2011 - 2012</b> | <b>FY 2012 - 2013</b> | <b>FY 2013 - 2014</b> |
| <b>Receipts:</b>                                      |        |                       |                       |                       |
| Fees  | 000100 | 32,371                |                       |                       |
| Licenses and Renewals                                 | 000200 | 1,910,702             |                       |                       |
| Fines, Forfeits and Judgements                        | 001200 | 524,408               |                       |                       |
| Miscellaneous   | 000400 | 44,152                |                       |                       |
| Transfers in  | 001500 | 563,752               |                       |                       |
|   |        |                       |                       |                       |
|   |        |                       |                       |                       |
|   |        |                       |                       |                       |
| <b>Total Fee Collection to Line (A) - Section III</b> |        | <b>3,075,385</b>      |                       |                       |

**SECTION II - FULL COSTS**

|   |  |                  |  |  |
|---|--|------------------|--|--|
| <b>Direct Costs:</b>                              |  |                  |  |  |
| Salaries and Benefits                             |  | 1,651,055        |  |  |
| Other Personal Services                           |  | 5,804            |  |  |
| Expenses  |  | 141,578          |  |  |
| Contracted Services                               |  | 4,069            |  |  |
| TR/DMS/HR SVCS/ Contract                          |  | 8,450            |  |  |
| Operation Motor Vehicles                          |  | 18,764           |  |  |
|   |  |                  |  |  |
|   |  |                  |  |  |
|   |  |                  |  |  |
| Indirect Costs Charged to Trust Fund              |  | 497,494          |  |  |
| <b>Total Full Costs to Line (B) - Section III</b> |  | <b>2,327,214</b> |  |  |

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

|                                |            |                |  |  |
|--------------------------------|------------|----------------|--|--|
| TOTAL SECTION I                | (A)        | 3,075,385      |  |  |
| TOTAL SECTION II               | (B)        | 2,327,214      |  |  |
| <b>TOTAL - Surplus/Deficit</b> | <b>(C)</b> | <b>748,171</b> |  |  |

**EXPLANATION of LINE C:**

\_\_\_\_\_  
 \_\_\_\_\_



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

**Department Title:** \_\_\_\_\_ Department of Business and Professional Regulation  
**Trust Fund Title:** \_\_\_\_\_ Drugs, Devices and Cosmetics  
**Budget Entity:** \_\_\_\_\_  
**LAS/PBS Fund Number:** \_\_\_\_\_ 2173

|   | Balance as of<br>6/30/2012 | SWFS*<br>Adjustments | Adjusted<br>Balance  |
|---|----------------------------|----------------------|----------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | <b>864,476.81</b>          | [ ]                  | <b>864,476.81</b>    |
| ADD: Other Cash (See Instructions)                  | [ ]                        | [ ]                  | [ ]                  |
| ADD: Investments                                    | [ ]                        | [ ]                  | -                    |
| ADD: Outstanding Accounts Receivable                | 2,487.75                   | [ ]                  | 2,487.75             |
| ADD: ADCO Stamp Inventory                           | [ ]                        | [ ]                  | [ ]                  |
| <b>Total Cash plus Accounts Receivable</b>          | <b>866,964.56</b>          | -                    | <b>866,964.56</b>    |
| L Allowances for Uncollectibles                     | [ ]                        | [ ]                  | [ ]                  |
| L Approved "A" Certified Forwards                   | (62,029.36)                | [ ]                  | [ ]                  |
| Approved "B" Certified Forwards                     | (22.50)                    | [ ]                  | [ ]                  |
| Approved "FCO" Certified Forwards                   | [ ]                        | [ ]                  | [ ]                  |
| LESS: Other Accounts Payable (Nonoperating)         | (56,736.80)                | [ ]                  | (56,736.80)          |
| LESS: Other Accounts Payable                        | [ ]                        | [ ]                  | [ ]                  |
| <b>Unreserved Fund Balance, 07/01/09</b>            | <b>748,198.40</b>          | -                    | <b>748,198.40</b> ** |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:** Department of Business and Professional Regulation

**Trust Fund Title:** Drugs, Devices and Cosmetics

**LAS/PBS Fund Num** 2173

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-12 **(748,198.40)** (A)

**Add/Subtract:**

Carry Forward Encumbrances **22.50** (B)

**Other Adjustment(s):**

(C)

(C)

(C)

(C)

(C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:** **22.50** (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** **(748,175.90)** (E)

**DIFFERENCE:** **(748,175.90)** (F)\*

**\*SHOULD EQUAL ZERO.**



Federal Grants Trust Fund  
2261

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Business and Professional Regulation **Budget Period: 2013-2014**  
**Program:** Federal Grants Trust Fund  
**Fund:** 2261  
**Specific Authority:** \_\_\_\_\_  
**Purpose of Fees Collected:** \_\_\_\_\_

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

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

**SECTION I - FEE COLLECTION**

|   | <b>ACTUAL<br/>FY 2011 - 2012</b> | <b>ESTIMATED<br/>FY 2012 - 2013</b> | <b>REQUEST<br/>FY 2013 - 2014</b> |
|---|----------------------------------|-------------------------------------|-----------------------------------|
| <u>Receipts:</u>                                      |                                  |                                     |                                   |
| US Grants   | 143,695                          |                                     |                                   |
| Transfers In within Agency                            | 143,695                          |                                     |                                   |
| Refunds   | 55,038                           |                                     |                                   |
| Federal Transfers in from Other Agencies              | 350,925                          | 63,922                              |                                   |
|   |                                  |                                     |                                   |
|   |                                  |                                     |                                   |
|   |                                  |                                     |                                   |
|   |                                  |                                     |                                   |
| <b>Total Fee Collection to Line (A) - Section III</b> | <b>693,353</b>                   | <b>63,922</b>                       |                                   |

**SECTION II - FULL COSTS**

|   |                |                |  |
|---|----------------|----------------|--|
| <u>Direct Costs:</u>                              |                |                |  |
| OPS   | 430,100        |                |  |
| Enforcing Underage Drinking Laws                  | 143,695        |                |  |
| Salaries  |                | 50,778         |  |
| Expense   |                | 39,840         |  |
| Operation & Maintenance of Motor Vehicles         |                | 24,030         |  |
|   |                |                |  |
|   |                |                |  |
|   |                |                |  |
|   |                |                |  |
|   |                |                |  |
| Indirect Costs Charged to Trust Fund              | 143,695        | 1,000          |  |
| <b>Total Full Costs to Line (B) - Section III</b> | <b>717,490</b> | <b>115,648</b> |  |

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

|                                |     |                 |                 |  |
|--------------------------------|-----|-----------------|-----------------|--|
| TOTAL SECTION I                | (A) | 693,353         | 63,922          |  |
| TOTAL SECTION II               | (B) | 717,490         | 115,648         |  |
| <b>TOTAL - Surplus/Deficit</b> | (C) | <b>(24,137)</b> | <b>(51,726)</b> |  |

**EXPLANATION of LINE C:**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

|                             |  |
|-----------------------------|--|
| <b>Department Title:</b>    | Department of Business and Professional Regulation |
| <b>Trust Fund Title:</b>    | Federal Grants Trust Fund                          |
| <b>Budget Entity:</b>       |  |
| <b>LAS/PBS Fund Number:</b> | 2261   |

|   | Balance as of<br>6/30/2012 | SWFS*<br>Adjustments | Adjusted<br>Balance |
|---|----------------------------|----------------------|---------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | <b>100,000.00</b>          |                      | <b>100,000.00</b>   |
| ADD: Other Cash (See Instructions)                  |                            |                      |                     |
| ADD: Investments                                    |                            |                      |                     |
| ADD: Outstanding Accounts Receivable                |                            | 75,863.00            | 75,863.00           |
| ADD: ADCO Stamp Inventory                           |                            |                      |                     |
| <b>Total Cash plus Accounts Receivable</b>          | <b>100,000.00</b>          | 75,863.00            | <b>175,863.00</b>   |
| LESS: Allowances for Uncollectibles                 |                            |                      |                     |
| LESS: Approved "A" Certified Forwards               | (124,137.00)               |                      | (124,137.00)        |
| Approved "B" Certified Forwards                     |                            |                      |                     |
| Approved "FCO" Certified Forwards                   |                            |                      |                     |
| LESS: Other Accounts Payable (Nonoperating)         |                            |                      |                     |
| LESS: Other Accounts Payable                        |                            |                      |                     |
| <b>Unreserved Fund Balance, 07/01/09</b>            | <b>(24,137.00)</b>         | <b>75,863.00</b>     | <b>51,726.00</b> ** |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:** Department of Business and Professional Regulation

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

**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-12  (A)

**Add/Subtract:**

(B)

**Other Adjustment(s):**

Post closing FS adjustment  (C)

(C)

(C)

(C)

(C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**



Condominiums, Timeshares, and Mobile Homes  
Trust Fund  
2289

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Business and Professional Reg. **Budget Period: 2013-2014**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> ) |
| <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**

|   | <b>ACTUAL</b>       | <b>ESTIMATED</b>      | <b>REQUEST</b>       |
|---|---------------------|-----------------------|----------------------|
|   | <b>FY 2011-2012</b> | <b>FY 2012 - 2013</b> | <b>FY 201 - 2014</b> |
| <b>Receipts:</b>                                      |                     |                       |                      |
| <u>Fees/Licenses/Taxes/Miscellaneous</u>              | 12,712,209          | 13,672,649            | 13,672,619           |
| <u>Fines/Penalties</u>                                | 145,508             | 209,000               | 209,000              |
| <u>Refunds</u>  | 8,425               | 7,800                 | 7,800                |
| <b>Total Fee Collection to Line (A) - Section III</b> | <b>12,866,142</b>   | <b>13,889,449</b>     | <b>13,889,419</b>    |

**SECTION II - FULL COSTS**

**Direct Costs:**

|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| <u>Salaries and Benefits</u>                      | 5,566,824         | 5,848,014         | 5,906,899         |
| <u>Other Personal Services</u>                    |                   | 49,076            | 49,076            |
| <u>Expenses</u>                                   | 742,795           | 952,225           | 952,225           |
| <u>Operating Capital Outlay</u>                   | 13,385            | 1,298             | 1,298             |
| <u>Contracted Services</u>                        | 4,490             | 17,500            | 17,500            |
| <u>Risk Management Services</u>                   | 88,885            | 100,627           | 100,627           |
| <u>TR/DMS/HR SVCS/STW Contract</u>                | 38,273            | 38,366            | 38,366            |
| <u>Lease /Purchase of Equipment</u>               |                   | 11,856            | 11,856            |
| <u> </u>  |                   |                   |                   |
| <u> </u>  |                   |                   |                   |
| <b>Indirect Costs Charged to Trust Fund</b>       | <b>8,685,855</b>  | <b>6,373,637</b>  | <b>4,090,646</b>  |
| <b>Total Full Costs to Line (B) - Section III</b> | <b>15,140,507</b> | <b>13,451,484</b> | <b>11,168,493</b> |

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

|                                |     |                    |                |                  |
|--------------------------------|-----|--------------------|----------------|------------------|
| <b>TOTAL SECTION I</b>         | (A) | 12,866,142         | 13,889,449     | 13,889,419       |
| <b>TOTAL SECTION II</b>        | (B) | 15,140,507         | 13,451,484     | 11,168,493       |
| <b>TOTAL - Surplus/Deficit</b> | (C) | <b>(2,274,365)</b> | <b>437,965</b> | <b>2,720,926</b> |

**EXPLANATION of LINE C:**

\_\_\_\_\_



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

|                                   |   |
|-----------------------------------|---|
| <b>Budget Period:</b> 2013 - 2014 |   |
| <b>Department Title:</b>          | Business and Professional Regulation                  |
| <b>Trust Fund Title:</b>          | Condominiums, Timeshares, and Mobile Homes Trust Fund |
| <b>Budget Entity:</b>             | 79800000  |
| <b>LAS/PBS Fund Number:</b>       | 2289  |

|   | Balance as of<br>6/30/2012 |     | SWFS*<br>Adjustments | Adjusted<br>Balance    |
|---|----------------------------|-----|----------------------|------------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | 770,910.48                 | (A) |                      | 770,910.48             |
| ADD: Other Cash (See Instructions)                  |                            | (B) |                      |                        |
| ADD: Investments                                    | 4,336,259.69               | (C) |                      | 4,336,259.69           |
| ADD: Outstanding Accounts Receivable                | 789,693.96                 | (D) |                      | 789,693.96             |
| ADD: Statewide Adjustments                          |                            | (E) |                      |                        |
| <b>Total Cash plus Accounts Receivable</b>          | <b>5,896,864.13</b>        | (F) | -                    | <b>5,896,864.13</b>    |
| LESS: Allowances for Uncollectibles                 | (2,003.32)                 | (G) |                      | (2,003.32)             |
| LESS: Approved "A" Certified Forwards               | (145,508.79)               | (H) |                      | (145,508.79)           |
| Approved "B" Certified Forwards                     | (164.01)                   | (H) |                      | (164.01)               |
| Approved "FCO" Certified Forwards                   |                            | (H) |                      |                        |
| LESS: Other Accounts Payable (Nonoperating)         | (59,118.67)                | (I) |                      | (59,118.67)            |
|   |                            | (J) |                      |                        |
| <b>Unreserved Fund Balance, 07/01/09</b>            | <b>5,690,069.34</b>        | (K) | -                    | <b>5,690,069.34</b> ** |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013-14**

|                             |   |
|-----------------------------|---|
| <b>Department Title:</b>    | Business and Professional Regulation                        |
| <b>Trust Fund Title:</b>    | Florida Condominiums, Timeshares and Mobile Home Trust Fund |
| <b>LAS/PBS Fund Number:</b> | <u>2289</u>   |

**BEGINNING TRIAL BALANCE:**

|  |                     |     |
|--|---------------------|-----|
| <b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>                                    | <b>5,137,644.69</b> | (A) |
| Total all GLC's 5XXXX for governmental Funds;<br>GLC 539XX for proprietary and fiduciary funds |                     |     |

|   |                    |     |
|---|--------------------|-----|
| <b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b> | <b>(14,337.19)</b> | (B) |
|---|--------------------|-----|

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments**

|  |          |     |
|--|----------|-----|
| SWFS Adj Increase 53900 and decrease 53600 GLC | 2,439.43 | (C) |
|--|----------|-----|

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

**Add/Subtract Other Adjustment(s):**

|  |          |     |
|--|----------|-----|
| Approved "B" Carry Forward (Encumbrance) per LAS/PBS | (164.01) | (D) |
|--|----------|-----|

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

|                                  |          |     |
|----------------------------------|----------|-----|
| A/P not C/F Operating Categories | 4,873.42 | (D) |
|----------------------------------|----------|-----|

|  |  |     |
|--|--|-----|
| 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 | 201,046.57 | (D) |
|---|------------|-----|

|   |            |     |
|---|------------|-----|
| Long-Term Compensated Absences Liability (GL 48600) | 358,566.43 | (D) |
|---|------------|-----|

|  |                     |     |
|--|---------------------|-----|
| <b>ADJUSTED BEGINNING TRIAL BALANCE:</b> | <b>5,690,069.34</b> | (E) |
|--|---------------------|-----|

|   |                     |     |
|---|---------------------|-----|
| <b>UNRESERVED FUND BALANCE, SCHEDULE IC</b> | <b>5,690,069.34</b> | (F) |
|---|---------------------|-----|

|                    |          |      |
|--------------------|----------|------|
| <b>DIFFERENCE:</b> | <b>-</b> | (G)* |
|--------------------|----------|------|

**\*SHOULD EQUAL ZERO.**



Hotel and Restaurant Trust Fund  
2375

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Business and Professional Reg.      **Budget Period: 2013- 2014**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> ) |
|   | 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**

|   | <b>ACTUAL</b>         | <b>ESTIMATED</b>      | <b>REQUEST</b>        |
|---|-----------------------|-----------------------|-----------------------|
|   | <b>FY 2011 - 2012</b> | <b>FY 2012 - 2013</b> | <b>FY 2013 - 2014</b> |
| <u>Receipts:</u>                                      |                       |                       |                       |
| <u>Fees/Licenses/Taxes/Miscellaneous</u>              | 27,798,021            | 27,801,994            | 27,802,794            |
| <u>Fines/Penalties</u>                                | 1,355,768             | 1,355,800             | 1,355,800             |
| <u>Transfer From AB&amp;T Catering</u>                | 268,437               | 476,900               | 476,900               |
| <u>Refunds</u>  | 10,314                | 10,262                | 10,262                |
| <u>Sale of Goods and Services</u>                     | -                     | -                     | -                     |
| <b>Total Fee Collection to Line (A) - Section III</b> | <b>29,432,540</b>     | <b>29,644,956</b>     | <b>29,645,756</b>     |

**SECTION II - FULL COSTS**

|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| <u>Direct Costs:</u>                              |                   |                   |                   |
| <u>Salaries and Benefits</u>                      | 14,484,527        | 15,015,899        | 15,731,422        |
| <u>Other Personal Services</u>                    | 23,658            | 28,591            | 28,591            |
| <u>Expenses</u>                                   | 1,431,494         | 1,869,909         | 1,768,508         |
| <u>Operating Capital Outlay</u>                   | 9,732             | 8,500             | 8,500             |
| <u>Acquisition /Motor Vehicles</u>                | 54,120            | 448,000           | 451,000           |
| <u>TR/DOH-Epidemiological Svr</u>                 | 607,149           | 607,149           | 607,149           |
| <u>G/A School to Career</u>                       | 706,698           | 706,698           | 706,698           |
| <u>Contracted Services</u>                        | 39,549            | 70,509            | 70,509            |
| <u>Operation/Motor Vehicles</u>                   | 555,796           | 390,794           | 429,294           |
| <u>Risk Management Services</u>                   | 314,631           | 296,278           | 296,278           |
| <u>TR/DMS/HR SVCS/STW Contract</u>                | 95,208            | 95,161            | 99,055            |
| <u>Lease/Purchase of Equipment</u>                |                   | 4,565             | 25,000            |
| <u>Indirect Costs Charged to Trust Fund</u>       | 15,637,839        | 14,691,541        | 10,539,846        |
| <b>Total Full Costs to Line (B) - Section III</b> | <b>33,960,401</b> | <b>36,233,594</b> | <b>30,757,439</b> |

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

|                                |     |                    |                    |                    |
|--------------------------------|-----|--------------------|--------------------|--------------------|
| TOTAL SECTION I                | (A) | 29,432,540         | 29,644,956         | 29,645,756         |
| TOTAL SECTION II               | (B) | 33,960,401         | 36,233,594         | 30,757,439         |
| <b>TOTAL - Surplus/Deficit</b> | (C) | <b>(4,527,860)</b> | <b>(6,588,638)</b> | <b>(1,111,683)</b> |

**EXPLANATION of LINE C:**

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

|                             |                                      |
|-----------------------------|--------------------------------------|
| <b>Department Title:</b>    | <b>Budget Period: 2013- 2014</b>     |
| <b>Trust Fund Title:</b>    | Business and Professional Regulation |
| <b>Budget Entity:</b>       | Hotel & Restaraunt Trust Fund        |
| <b>LAS/PBS Fund Number:</b> | 7920000                              |
|                             | 2375                                 |

|   | Balance as of<br>6/30/2012 | SWFS*<br>Adjustments | Adjusted<br>Balance     |
|---|----------------------------|----------------------|-------------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | 547,637.89                 |                      | 547,637.89              |
| ADD: Other Cash (See Instructions)                  |                            |                      |                         |
| ADD: Investments                                    | 12,036,007.13              |                      | 12,036,007.13           |
| ADD: Outstanding Accounts Receivable                | 812,795.01                 |                      | 812,795.01              |
| ADD: SWFS Adjustments (s)                           |                            |                      |                         |
| <b>Total Cash plus Accounts Receivable</b>          | <b>13,396,440.03</b>       |                      | <b>13,396,440.03</b>    |
| LESS: Allowances for Uncollectibles                 | (69,378.10)                |                      | (69,378.10)             |
| LESS: Approved "A" Certified Forwards               | (991,139.79)               |                      | (991,139.79)            |
| Approved "B" Certified Forwards                     | (7,660.19)                 |                      | (7,660.19)              |
| Approved "FCO" Certified Forwards                   |                            |                      |                         |
| LESS: Other Accounts Payable (Nonoperating)         | (703,014.33)               |                      | (703,014.33)            |
| LESS: SWFS Adjustments (s)                          |                            |                      |                         |
| <b>Unreserved Fund Balance, 07/01/09</b>            | <b>11,625,247.62</b>       |                      | <b>11,625,247.62</b> ** |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013-14**

**Department Title:** Business and Professional Regulation

**Trust Fund Title:** Hotel & Restaurant Trust Fund

**LAS/PBS Fund Number:** 2375

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12** 10,635,948.33 (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 (7,660.19) (D)

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

A/P not C/F-Operating Categories 22,162.42 (D)

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

G/L 27XXX-Property recorded in FLAIR- Assests (360,169.14) (D)

Current Compensated Absences Liability (GL 38600) Not C/F 391,207.83 (D)

Long-Term Compensated Absences Liability (GL 48600) 943,758.37 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 11,625,247.62 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 11,625,247.62 (F)

**DIFFERENCE:** - (G)\*

**\*SHOULD EQUAL ZERO.**



Pari-Mutuel Wagering Trust Fund  
2520

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Business and Professional Reg. **Budget Period: 2013- 2014**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> ) |
| <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**

|   | <b>ACTUAL</b>         | <b>ESTIMATED</b>      | <b>REQUEST</b>        |
|---|-----------------------|-----------------------|-----------------------|
|   | <b>FY 2011 - 2012</b> | <b>FY 2012 - 2013</b> | <b>FY 2013 - 2014</b> |
| <b>Receipts:</b>                                      |                       |                       |                       |
| Fees (includes finger printing for slots)             | 3,647,974             | 3,391,936             | 3,450,774             |
| Licenses  | 956,448               | 653,083               | 653,083               |
| Fines/Miscellaneous                                   | 392,485               | 373,674               | 373,674               |
| Taxes   | 15,986,756            | 13,053,090            | 16,225,512            |
| Addictive Gambling Fund                               | 1,500,000             | 1,500,000             | 1,750,000             |
| Slot Licenses   | 12,325,026            | 14,250,000            | 14,200,000            |
| Slot Taxes  | 143,963,870           | 146,700,000           | 180,000,000           |
| Indian Gaming Compact Reimbursement                   | 265,739               | 250,000.00            | 250,000.00            |
| <b>Total Fee Collection to Line (A) - Section III</b> | <b>179,038,298</b>    | <b>180,171,783</b>    | <b>216,903,043</b>    |

**SECTION II - FULL COSTS**

|   |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| <b>Direct Costs:</b>                              |                    |                    |                    |
| Salaries and Benefits                             | 6,015,075          | 6,628,314          | 6,698,779          |
| Other Personal Services                           | 1,247,546          | 1,646,166          | 1,646,166          |
| Expenses  | 707,025            | 1,018,075          | 976,075            |
| Operating Capital Outlay                          | 13,144             | 23,895             | 23,895             |
| TR/State Attorney/Slots                           | 169,010            | 169,617            | 172,192            |
| Acquisition Motor Vehicles                        | 17,750             | 24,802             | 24,802             |
| TR/FDLE/Slot Investigation                        | 95,901             | 229,965            | 232,730            |
| Contracted Services                               | 119,081            | 97,317             | 97,317             |
| Operation/Motor Vehicles                          | 71,778             | 41,743             | 81,743             |
| Risk Management                                   | 132,067            | 126,433            | 126,433            |
| Lab Contract                                      | 2,266,000          | 2,266,000          | 2,266,000          |
| TR/DMS/HR Svcs/ Stw Contract                      | 59,815             | 60,072             | 60,072             |
| Con/Pari-Mut Wagering/Compl Sys                   | 225,863            | 296,476            | 296,476            |
| Gambling Prevention Contract                      | 264,700            | 600,000            | 600,000            |
| Racing and Animal Research                        | 100,000            | 100,000            | 100,000            |
| Lease Purchases                                   |                    | 10,911             | 12,911             |
| Indirect Costs Charged to Trust Fund              | 167,806,564        | 172,681,710        | 203,578,941        |
| <b>Total Full Costs to Line (B) - Section III</b> | <b>179,311,319</b> | <b>186,021,496</b> | <b>216,994,532</b> |

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

|                                |            |                  |                    |                 |
|--------------------------------|------------|------------------|--------------------|-----------------|
| TOTAL SECTION I                | (A)        | 179,038,298      | 180,171,783        | 216,903,043     |
| TOTAL SECTION II               | (B)        | 179,311,319      | 186,021,496        | 216,994,532     |
| <b>TOTAL - Surplus/Deficit</b> | <b>(C)</b> | <b>(273,021)</b> | <b>(5,849,713)</b> | <b>(91,489)</b> |

**EXPLANATION of LINE C:**

\_\_\_\_\_



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

|                             |                                      |
|-----------------------------|--------------------------------------|
| <b>Department Title:</b>    | Budget Period: 2013 - 2014           |
| <b>Trust Fund Title:</b>    | Business and Professional Regulation |
| <b>Budget Entity:</b>       | Pari-Mutuel Wagering Trust Fund      |
| <b>LAS/PBS Fund Number:</b> | Pari-Mutuel Wagering                 |
|                             | 2520                                 |

|   | Balance as of<br>6/30/2012 |     | SWFS*<br>Adjustments | Adjusted<br>Balance    |
|---|----------------------------|-----|----------------------|------------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | 913,855.90                 | (A) | -                    | 913,855.90             |
| ADD: Other Cash (See Instructions)                  |                            | (B) | -                    | -                      |
| ADD: Investments                                    | 4,070,808.04               | (C) | -                    | 4,070,808.04           |
| ADD: Outstanding Accounts Receivable                | 3,311,246.70               | (D) | -                    | 3,311,246.70           |
| ADD: SWFS Adjustment (S)                            |                            | (E) | -                    | -                      |
| <b>Total Cash plus Accounts Receivable</b>          | <b>8,295,910.64</b>        | (F) | -                    | <b>8,295,910.64</b>    |
| LESS: Allowances for Uncollectibles                 | (2,770.50)                 | (G) | -                    | (2,770.50)             |
| LESS: Approved "A" Certified Forwards               | (294,253.82)               | (H) | -                    | (294,253.82)           |
| Approved "B" Certified Forwards                     | (14,120.50)                | (H) | -                    | (14,120.50)            |
| Approved "FCO" Certified Forwards                   |                            | (H) | -                    |                        |
| LESS: Other Accounts Payable (Nonoperating)         | (748,670.86)               | (I) | -                    | (748,670.86)           |
| LESS:   |                            | (J) | -                    | -                      |
| <b>Unreserved Fund Balance, 07/01/11</b>            | <b>7,236,094.96</b>        | (K) | -                    | <b>7,236,094.96</b> ** |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**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, 07-01-12 [ (7,233,186.81) ] (A)

**Add/Subtract:**

Carry Forward Encumbrances [ 14,120.50 ] (B)

A/P not carried forward GLC 35300 [ (12,937.61) ]

A/P not carried forward GLC 38600 [ (4,091.04) ]

**Other Adjustment(s):** [ ] (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (7,236,094.96) ] (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 7,236,094.96 ] (E)

**DIFFERENCE:** [ 0.00 ] (F)\*

**\*SHOULD EQUAL ZERO.**



Professional Regulation Trust Fund  
2547



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

|                             |                                      |
|-----------------------------|--------------------------------------|
| <b>Department Title:</b>    | <b>Budget Period: 2013 - 2014</b>    |
| <b>Trust Fund Title:</b>    | Business and Professional Regulation |
| <b>Budget Entity:</b>       | Professional Regulation Trust Fund   |
| <b>LAS/PBS Fund Number:</b> | Professional Regulation Program      |
|                             | 2547                                 |

|   | Balance as of<br>6/30/2012 | SWFS*<br>Adjustments | Adjusted<br>Balance     |
|---|----------------------------|----------------------|-------------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | 1,376,057.89               |                      | 1,376,057.89            |
| ADD: Other Cash (See Instructions)                  | 2,150.00                   |                      | 2,150.00                |
| ADD: Investments                                    | 30,089,162.33              |                      | 30,089,162.33           |
| ADD: Outstanding Accounts Receivable                | 5,090,977.90               |                      | 5,090,977.90            |
| ADD: SWFS Adjustment (s)                            |                            |                      |                         |
| <b>Total Cash plus Accounts Receivable</b>          | <b>36,558,348.12</b>       | -                    | <b>36,558,348.12</b>    |
| LESS: Allowances for Uncollectibles                 | (2,761,655.68)             |                      | (2,761,655.68)          |
| LESS: Approved "A" Certified Forwards               | (2,047,215.04)             |                      | (2,047,215.04)          |
| Approved "B" Certified Forwards                     | (35,334.50)                |                      | (35,334.50)             |
| Approved "FCO" Certified Forwards                   |                            |                      |                         |
| LESS: Other Accounts Payable (Nonoperating          | (2,090,424.87)             | (75,863.00)          | (2,166,287.87)          |
| LESS: Other Accounts Payable GL 33100               | (75,925.00)                |                      | (75,925.00)             |
| <b>Unreserved Fund Balance, 07/01/11</b>            | <b>29,547,793.03</b>       | <b>(75,863.00)</b>   | <b>29,471,930.03</b> ** |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013-14**

|                             |                                      |
|-----------------------------|--------------------------------------|
| <b>Department Title:</b>    | Business and Professional Regulation |
| <b>Trust Fund Title:</b>    | Professional Regulation Trust Fund   |
| <b>LAS/PBS Fund Number:</b> | <u>2547</u>                          |

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12** 27,350,787.00 (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 (75,863.00) (C)  
 Due to Grants TF

SWFS Adjustment # and Description  (C)  
 Expense transaction coded to Fixed Assets GL

SWFS Adjustment # and Description 186,639.06  
 Decrease Reserve for GFA

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrance) per LAS/PBS (35,334.50) (D)

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

A/P not C/F-Operating Categories 36,301.47 (D)

G/L 33100  (D)

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

Current Compensated Absences Liability (GL 38600) Not C/F 563,656.79 (D)

Long-Term Compensated Absences Liability (GL 48600) 1,445,743.21 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 29,471,930.03 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 29,471,930.03 (F)

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

**\*SHOULD EQUAL ZERO.**



Federal Law Enforcement Trust Fund  
2719

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Business and Professional Regulation **Budget Period: 2013 - 2014**  
**Program:** Federal Equitable Sharing/ Law Enforcement Trust Fund  
**Fund:** Alcoholic Beverages and Tobacco

**Specific Authority:** 561.03  
**Purpose of Fees Collected** Revenues collected are the result of federal criminal, administrative or civil forfeiture proceedings and receipts received from the federal asset-sharing programs

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

|   | <b>SECTION I - FEE COLLECTION</b> |                                    |                                  |
|---|-----------------------------------|------------------------------------|----------------------------------|
|   | <b>ACTUAL</b><br>FY 2011 - 2012   | <b>ESTIMATED</b><br>FY 2012 - 2013 | <b>REQUEST</b><br>FY 2013 - 2014 |
| <b>Receipts:</b>                                    |                                   |                                    |                                  |
| Miscellaneous                                       | 924,260                           |                                    |                                  |
| Interest Earnings                                   | 12,197                            |                                    |                                  |
|   |                                   |                                    |                                  |
|   |                                   |                                    |                                  |
|   |                                   |                                    |                                  |
|   |                                   |                                    |                                  |
|   |                                   |                                    |                                  |
| <b>Total Fee Collection to Line (A) - Section I</b> | <b>936,457</b>                    | <b>-</b>                           | <b>-</b>                         |

|  | <b>SECTION II - FULL COSTS</b>  |                                    |                                  |
|--|---------------------------------|------------------------------------|----------------------------------|
|  | <b>ACTUAL</b><br>FY 2011 - 2012 | <b>ESTIMATED</b><br>FY 2012 - 2013 | <b>REQUEST</b><br>FY 2013 - 2014 |
| <b>Direct Costs:</b>                             |                                 |                                    |                                  |
| Expenses   | 16,117                          | 30,878                             | 144,320                          |
| Acquisition /Motor Vehicles                      | 298,886                         |                                    |                                  |
| OCO  |                                 | 77,000                             | 75,000                           |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
|  |                                 |                                    |                                  |
| <b>Indirect Costs Charged to Trust Fund</b>      | <b>623</b>                      | <b>-</b>                           | <b>-</b>                         |
| <b>Total Full Costs to Line (B) - Section II</b> | <b>315,626</b>                  | <b>107,878</b>                     | <b>219,320</b>                   |

Basis Used: \_\_\_\_\_

| <b>SECTION III - SUMMARY</b> |     |                |                  |
|------------------------------|-----|----------------|------------------|
| TOTAL SECTION I              | (A) | 936,457        | -                |
| TOTAL SECTION II             | (B) | 315,626        | 107,878          |
| <b>TOTAL - Surplus/Defic</b> | (C) | <b>620,831</b> | <b>(107,878)</b> |

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

|                             |  |
|-----------------------------|--|
| <b>Department Title:</b>    | Budget Period: 2013-2014                             |
| <b>Trust Fund Title:</b>    | Business and Professional                            |
| <b>Budget Entity:</b>       | Federal Equitable/Sharing Law Enforcement Trust Fund |
| <b>LAS/PBS Fund Number:</b> | Alcoholic Beverages and Tobacco                      |
|                             | 2719   |

|   | Balance as of<br>6/30/2012 |     | SWFS*<br>Adjustments | Adjusted<br>Balance |
|---|----------------------------|-----|----------------------|---------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | \$ 36,519.18               | (A) |                      | 36,519.18           |
| ADD: Other Cash (See Instructions)                  |                            | (B) |                      | -                   |
| ADD: Investments                                    | 968,263.56                 | (C) |                      |                     |
| ADD: Interest Receivable                            | \$ 1,601.56                | (D) |                      | 1,601.56            |
| ADD: _____  |                            | (E) |                      |                     |
| <b>Total Cash plus Accounts Receivable</b>          | <b>1,006,384.30</b>        | (F) | -                    | 1,006,384.30        |
| LESS: Allowances for Uncollectibles                 |                            | (G) |                      |                     |
| LESS: Approved "A" Certified Forwards               |                            | (H) |                      |                     |
| Approved "B" Certified Forwards                     |                            | (H) |                      |                     |
| Approved "FCO" Certified Forwards                   |                            | (H) |                      |                     |
| LESS: Other Accounts Payable (Nonoperating)         | \$ (85.15)                 | (I) |                      | (85.15)             |
| LESS:   |                            | (J) |                      |                     |
| <b>Unreserved Fund Balance, 07/01/12</b>            | <b>1,006,299.15</b>        | (K) | -                    | 1,006,299.15 **     |

**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: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-12 1,006,299.15 (A)

**Add/Subtract:**  (B)

**Other Adjustment(s):**

|  |     |
|--|-----|
|  | (C) |
|  | (C) |
|  | (C) |
|  | (C) |
|  | (C) |

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,006,299.15 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 1,006,299.15 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**



Florida Mobile Home Relocation Trust Fund  
2865



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

|                             |  |
|-----------------------------|--|
| <b>Department Title:</b>    | Department of Business and Professional Regulation |
| <b>Trust Fund Title:</b>    | Mobile Home Relocation Trust Fund                  |
| <b>Budget Entity:</b>       |  |
| <b>LAS/PBS Fund Number:</b> | 2865   |

|   | Balance as of<br>6/30/2012 | SWFS*<br>Adjustments | Adjusted<br>Balance |
|---|----------------------------|----------------------|---------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | 34,096.92                  |                      | 34,096.92           |
| ADD: Other Cash (See Instructions)                  |                            |                      |                     |
| ADD: Investments                                    |                            |                      | -                   |
| ADD: Outstanding Accounts Receivable                | 1,768.00                   |                      | 1,768.00            |
| ADD: ADCO Stamp Inventory                           |                            |                      |                     |
| <b>Total Cash plus Accounts Receivable</b>          | 35,864.92                  | -                    | 35,864.92           |
| LESS: Allowances for Uncollectibles                 |                            |                      |                     |
| LESS: Approved "A" Certified Forwards               |                            |                      |                     |
| Approved "B" Certified Forwards                     |                            |                      |                     |
| Approved "FCO" Certified Forwards                   |                            |                      |                     |
| LESS: Other Accounts Payable (Nonoperating)         | (35,864.92)                |                      | (35,864.92)         |
| LESS: Other Accounts Payable                        |                            |                      |                     |
| <b>Unreserved Fund Balance, 07/01/09</b>            | -                          | -                    | - **                |

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

|                             |   |
|-----------------------------|---|
| <b>Department Title:</b>    | <u>Department of Business and Professional Regulation</u> |
| <b>Trust Fund Title:</b>    | <u>Mobile Home Relocation Trust Fund</u>                  |
| <b>LAS/PBS Fund Number:</b> | <u>2865</u>   |

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-12  (A)

**Add/Subtract:**  (B)

**Other Adjustment(s):**

(C)

(C)

(C)

(C)

(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**

**THIS FORM IS NOT APPLICABLE**

|   |   |
|---|---|
| <b>Agency: Department of Business and Professional Regulation</b> | <b>Schedule IV-B Submission Date:<br/>October 15, 2012</b>  |
| <b>Project Name: N/A</b>  | <b>Is this project included in the Agency's LRPP?</b><br><br>_____ Yes <input checked="" type="checkbox"/> No |
| <b>FY 2013-14 LBR Issue Code: N/A</b>                             | <b>FY 2013-14 LBR Issue Title: N/A</b>  |

**Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address):**  
Kathy.ott@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.

|  |              |
|--|--------------|
| <b>Agency Head:</b>                                      | <b>Date:</b> |
| <b>Printed Name:</b>                                     |              |
| <b>Agency Chief Information Officer (or equivalent):</b> | <b>Date:</b> |
| <b>Printed Name:</b>                                     |              |
| <b>Budget Officer:</b>                                   | <b>Date:</b> |
| <b>Printed Name:</b>                                     |              |
| <b>Planning Officer:</b>                                 | <b>Date:</b> |
| <b>Printed Name:</b>                                     |              |
| <b>Project Sponsor:</b>                                  | <b>Date:</b> |
| <b>Printed Name:</b>                                     |              |

**Schedule IV-B Preparers (Name, Phone #, and E-mail address):**

|                               |  |
|-------------------------------|--|
| <b>Business Need:</b>         |  |
| <b>Cost Benefit Analysis:</b> |  |
| <b>Risk Analysis:</b>         |  |
| <b>Technology Planning:</b>   |  |
| <b>Project Planning:</b>      |  |

**THIS FORM IS NOT APPLICABLE**  
**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** Business and Professional Regulation  
**Budget Entity:** 790000000

**Budget Period 2013 - 14**

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

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

**SECTION II**

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

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

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

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



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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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><b>Internal Audit No. A1011-BPR-006</b></p> | <p>6/30/11</p> | <p>Division of Administration and Division of Alcoholic Beverages and Tobacco</p> | <p style="text-align: center;"><b>OIG Audit of Secondary Employment</b></p> <p><b>Finding 1:</b> The department needs to provide supervisors and managers with additional guidance as to what constitutes a conflict of interest in secondary employment.</p> <p><b>Recommendations:</b> 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><b>Finding 2:</b> The department would benefit from maintaining a central database with current information on employees approved to work secondary employment.</p> <p><b>Recommendations:</b> 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><b>Corrective Action:</b> This policy is currently under revision and should be submitted to the Secretary for approval in the next several months.</p> <p><b>Corrective Action:</b> 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: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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><b>Internal Audit No. A1011-BPR-006 (con't)</b></p> | <p>6/30/11</p> | <p>Division of Administration and Division of Alcoholic Beverages and Tobacco</p> | <p><b>Finding 3:</b> 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><b>Recommendations:</b> 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 should 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><b>Finding 4:</b> 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><b>Corrective Action:</b> 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. As of July 2012, audit staff is conducting follow-up work to ensure that the recommendation has been fully implemented.</p> |

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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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  |
| <b>Internal Audit No. A-1011-BPR-006 (con't)</b> | 6/30/11       | Division of Administration and Division of Alcoholic Beverages and Tobacco   | <b>Recommendations:</b> 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.  | <b>Corrective Action:</b> 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. As of July 2012, audit staff is conducting follow-up work to ensure that the recommendation has been fully implemented. |
|  |               |  |  |   |
| Internal Audit No. A-1011-BPR-010                | 6/30/12       | Division of Condominiums Timeshares, and Mobile Homes - Bureau of Compliance | <b>Finding 1:</b> Bureau of Compliance complaints were generally processed in accordance with relevant statutes, rules and policy; however, opportunities for improvement still exist.<br><b>Recommendations:</b> We recommend that the Bureau explore the revision of its complaint forms to provide further guidance regarding jurisdictional limitations. We also recommend that the Bureau continue to ensure that dates of case receipt are accurate and that all complaints are acknowledged within all program areas by a formal written letter to the complaint within 30 days of receipt of the consumer complaint. We further recommend that Bureau investigators sufficiently update the Summary portion of the LicenseEase case file so that the conclusion of the investigation is fully documented. The Bureau should also ensure that no lapses of longer than 30 days exist where there is no investigative activity performed on a complaint. The Bureau should also review its various process manuals and examine any improvements that | <b>Corrective Action Taken:</b> The Division is reviewing the complaint form, considering options to reformat the form in a manner that provides succinct but detailed instructions at the top of the complaint form. Additionally, the Division has already reviewed the processing of mail - in general and specifically as it relates to the Bureau of Compliance - to minimize any delay from intake to delivery to correspondence. As noted in the report, data stamp discrepancies were "a day or two:" although the Division has no control over the delivery of mail, our goal is to ensure that correspondence to the Division is processed within the day. Follow-up testing is currently underway.                       |

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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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>could be made regarding the complaint investigative process. Process manuals should provide for the existence of case initial review, closing checklists and supervisory review on all complaint files.</p> <p><b>Finding 2:</b> Bureau performance measures are valid and meaningful to the objectives of the program. However, inaccuracies in complaint receipt and closure date impact reliability.</p> <p><b>Recommendations:</b> We recommend that the Bureau of Compliance continue to conduct internal reviews and adopt procedures regarding the accuracy of information input into the LicenseEase database. The procedures should include a process for verifying the reliability of the performance data after it has been collected and recorded in the system and before it is reported.</p>   | <p><b>Corrective Action Taken:</b> The Divisions goal is to ensure that correspondence to the Division is processed within the day to minimize any discrepancy between complaint receipt and when a case is opened. Similarly, the Division will supplement previous training on the review of case closing during the upcoming (November 14, 2011 and December 5, 2011) Bureau of Compliance training sessions. Follow-up testing is currently underway.</p>   |
| Internal Audit No. A-1011-BPR-012 | 6/30/12       | Divisions of Professions, Certified Public Accounting, Real Estate, and the Florida Boxing Commission - Board Compensation and Travel Costs | <p><b>Issue 1:</b> The Divisions of Professions, Certified Public Accounting, Real Estate and the Florida State Boxing Commission generally complied with state laws and rules and department policies and procedures governing reimbursement for per diem and travel expenses. However, in some instances there was inadequate justification for travelers using privately-owned vehicles instead of the state term contract for rental cars.</p> <p><b>Recommendations:</b> We recommend that division staff provide travelers with additional information to use in calculating and justifying the most economical method of travel. This information should help the traveler evaluate costs associated with various methods of travel, time of the traveler, and other criteria. Justification for the method of travel used should be submitted with the travel reimbursement voucher. We also recommend that division staff provide boards and commissions with periodic training on travel matters,</p> | <p><b>Corrective Action Taken:</b> The Divisions of Professions, Certified Public Accounting, Real Estate and the Florida Boxing Commission have maintained efforts to achieve significant savings in travel costs as noted in the audit. All board members have been asked to utilize the most economical means of travel to board meetings. Board staff reviews each travel voucher and contacts board members regarding any travel that could have been accomplished in a more cost effective manner. There are some circumstances that require more than the most cost effective means of travel, such as travelers that require assistance to drive.</p> <p>In addition, the Divisions of Professions, Public Accounting, Real Estate and the Florida State Boxing Commission are providing travelers with information and training in regard to when the use of a privately-owned vehicle is more economical than</p> |

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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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>including requirements for complying with state laws and rules and department policies and procedures. We recommend that division management present the results of this audit to the boards and commissions for their consideration and adoption of an operating policy to limit requests for reimbursement of costs for the last day of travel to reimbursement for meals and incidental expenses, only.</p> <p><b>Issue 2:</b> The Divisions of Professions, Certified Public Accounting, Real Estate, and the Florida State Boxing Commission generally complied with state laws and rules governing payment of compensation for board members attendance at board meetings. The Department could achieve additional cost savings should the \$50 per day compensation be eliminated in statute.</p> <p><b>Recommendation:</b> We recommend that the Department include in its next legislative package, an initiative to eliminate compensation for board and commission members.</p> <p><b>Issue 3:</b> The Divisions of Professions, Certified Public Accounting, Real Estate and the Florida State Boxing Commission have achieved reductions in board travel and meeting costs. However, opportunities exist to further reduce costs by increasing the number of board meetings held by electronic conferencing services. Use of these technologies could also assist in reducing the cost of licensees' attendances at board meetings.</p> <p><b>Recommendations:</b> We recommend that in planning future board meetings, division staff evaluate available</p> | <p>renting a car per the state term contract. Divisions have incorporated Exhibit B (Travel cost comparison) from this audit in the Board Member Training Book.</p> <p><b>Corrective Action Taken:</b> The elimination of the \$50 per day compensation for board members would achieve some cost savings, but would also have a deterrent effect on board member retention. <b>This recommendation will not be implemented.</b></p> <p><b>Corrective Action Taken:</b> This recommendation</p> |

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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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  |
|                                   |               |                            | options and increase the use of electronic conferencing services.  | has been fully implemented.   |
| Internal Audit No. A-1011-BPR-028 | 6/30/12       | Division of Administration | <p><b>Finding 1:</b> The current policy management process could be strengthened.</p> <p><b>Recommendations:</b> We recommend that management develop a process to ensure that the policy lifecycle process is administered adequately. To that end, we also recommend that implementation of the policy management application become a priority to ensure compliance with the current guidance for updating and maintaining administrative policies. Finally we recommend periodic review, at least annually and after the legislative session, to ensure timely revision and reflection of significant changes in law and rule.</p> | <p><b>Corrective Action Taken:</b> The Division is in transition for both program staffing and related activities. The Division estimates that recommendations will be fully implemented in six months.</p> |

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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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><b>Internal Audit No. A-1112BPR-011</b></p> | <p>6/320/12</p> | <p>Division of Alcoholic Beverages and Tobacco, Bureau of Enforcement</p> | <p><b>Finding 1:</b> Bureau supervision and oversight was ineffective. Enforcement management cannot rely on reported agent activity.</p> <p><b>Recommendations:</b> We recommend that Bureau management and staff ensure that reported alcohol and tobacco inspection and survey data is timely, accurate, and complete. Reconciliation by supervisors of LicenseEase and OnBase data is essential.</p> <p>We recommend that Bureau management and staff ensure all essential elements of enforcement activities are fully evidenced and performed consistently throughout the state to mitigate the risk of unfair regulation. The Bureau should continue to explore technological advances and the use of electronic devices to enhance data integrity and quality in the alcohol and tobacco survey and inspections processes.</p> <p>We recommend that Bureau management enhance direct supervisory practices to better account for agent activities and improve controls to strengthen oversight to provide assurance that agency activities are performed and reported timely. Complete and consistent work schedules for personnel should be instituted with an agent activity sheet, or similar tool to provide visibility, control, and reconciliation of reported activities in order to support more effective supervision.</p> | <p><b>Corrective Action Taken:</b> The Bureau concurred with recommendations and is in the process of implementation. We will follow-up to determine the degree of implementation in December 2012.</p> |

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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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  |
| Auditor General Report No. 2012-017 | 6/30/12       | Central Intake and Licensure Unit, Division of Pari-Mutuel Wagering and Additional Administrative Matters | <p><b>Finding No. 1:</b> The Division did not always ensure that license-related payments were timely assigned to an appropriate licensure record and fee type.</p> <p><b>Recommendation:</b><br/>We recommend that the Department establish a liability for the unassigned amounts.</p> <p><b>Recommendation:</b><br/>We recommend that the Department establish written policies and procedures that ensure the timely assignment of collections and the monitoring of unassigned revenue balances.</p> <p><b>Recommendation:</b><br/>We recommend that the Department continue its efforts to complete the research needed to properly account for and process prior year balances in the unassigned revenue account.</p> <p><b>Recommendation:</b><br/>We recommend that the Department ensure that renewal notices have sufficient detail of the fees assessed the licensee.</p> <p><b>Recommendation:</b><br/>We recommend that the Department consider revising the Department’s refund policy to include current practices and provisions for payee notification of overpayments.</p> | <p>The Department has implemented the monthly unassigned cash review to ensure payments are assigned to the appropriate revenue code or marked for refund. The Finance and Accounting section is reviewing the unassigned cash. The Department has taken a two-pronged approach in dealing with the unassigned cash for both prior years and the current year moving forward. All of the unassigned cash transactions for the fiscal years 1997-1998 through 2001-2002, which were legacy transactions from the Best License System that the Department used prior to the implementation of LicenseEase, have been marked as assigned through a data patch. All of the unassigned cash transactions for the fiscal years 2002-2003 through 2007-2008. have been assigned. The unassigned cash for the fiscal years 2008-2009 through 2010-2011 is currently being worked, along with the current fiscal year unassigned cash. Of the total \$4,343,099 for the preceding three fiscal years, the Department has refunded or assigned to the proper revenue object code \$2,709,975, which represents 62 percent of the total unassigned cash for that period. The Professional Regulation Divisions have resolved 93% of their outstanding unassigned cash balances through the established processes. The Business Regulation Divisions have resolved 29% of their unassigned cash balances. The Department has updated the licensing system to reduce unassigned cash through the creation of transactions and review of application instructions to ensure payments are properly applied and/or reduce the collection of fee overpayments. The Department is in the process of</p> |



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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

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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   |
|                                     |               |   |   | revising the policy regarding refunds as well as the application for refund.   |
| Auditor General Report No. 2012-017 | 6/30/12       | Central Intake and Licensure Unit, Division of Pari-Mutuel Wagering and Additional Administrative Matters | <p><b>Division of Pari-Mutuel Wagering</b></p> <p><b>Finding No. 3:</b> The Division issued three-year slot machine occupational licenses for fees not commensurate with State law, resulting in potential lost revenues totaling \$105,300.</p> <p><b>Recommendation:</b> We recommend that the Division charge the fees authorized by rule.</p> <p><b>Finding No. 4:</b> The Division issued three-year Cardroom occupational licenses, although Department rule requires the issuance of a license annually.</p> <p><b>Recommendation:</b> We recommend that the Division issue occupational licenses in accordance with lawfully adopted rules.</p> | <p><b>Corrective Action Taken:</b> As noted in the original response, the Division was in the rulemaking process to establish the reduced fees for three-year slot occupational licenses in rule. The Division was hesitant to finalize the rules pending any significant legislative changes to the gambling laws in the 2012 Legislative Session. With the Legislative Session complete without any gambling law changes, the Division can confidently move to adopt the proposed rules.</p> |
| Auditor General Report No. 2012-017 | 6/30/12       | Central Intake and Licensure Unit, Division of Pari-Mutuel Wagering and Additional Administrative Matters | <p><b>Finding No. 5:</b> Contrary to State law, the Division did not require that monthly reports of slot machine and cardroom licensees be submitted under oath.</p> <p><b>Recommendation:</b> We recommend that the Department amend applicable slot and cardroom monthly report forms to provide for an attestation under oath by licensees that the reports submitted are accurate, complete, and in compliance with all requirements of State law.</p>   | <p><b>Corrective Action Taken:</b> The Division will add an oath statement to DBPR PMW-3640 Cardroom Monthly Remittance Report, DBPR PMW-3605 — Daily Tracking of Cardroom Jackpots, DBPR PMW-3660 — Slot Monthly Remittance Report, and DBPR PMW-3670 — Slot Operations Cumulative Monthly Remittance Report.</p>   |

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

**Budget Period: 2013-2014**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Cynthia Hefren**

**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><b>Finding No. 6:</b> Logical access controls related to the Department’s Central Management System needed improvement.</p> <p><b>Specific details of these issues are not disclosed to avoid compromising Department data and IT resources. Department personnel have been made aware; however, a written response is not required.</b></p> <p><b>Finding No. 7:</b> The Department did not properly accrue cigarette taxed receivable and related revenues.</p> <p><b>Recommendation:</b> The Department ensure that all taxes receivable and related revenues are properly recorded at fiscal year-end.</p> <p><b>Finding No. 8:</b> The Department did not timely remove Florida Accounting Information Resource Subsystem (FLAIR) ACCESS for terminated employees.</p> | <p><b>Corrective Action Taken:</b> The Department has fully implemented recommendations.</p> <p><b>Corrective Action Taken:</b> Access control procedures have been updated to ensure that supervisors notify timely the need for access termination or revocation.</p> |

# Fiscal Year 2013-14 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/Lee Moore

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

|        | Program or Service (Budget Entity Codes) |          |  |  |  |
|--------|--|----------|--|--|--|
| Action | 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? <b>(CSDI)</b> | Y | Y |  |  |  |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>   | Y | Y |  |  |  |

## AUDITS:

|   |   |   |  |  |  |
|---|---|---|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>  | Y | Y |  |  |  |
| 1.4 Has security been set correctly? <b>(CSDR, CSA)</b>   | Y | Y |  |  |  |
| <b>TIP</b> 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 58 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   |  |  |  |

| Action | Program or Service (Budget Entity Codes) |          |  |  |  |
|--------|--|----------|--|--|--|
|        | 79010200                                 | 79010300 |  |  |  |

| 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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>   | Y | Y |  |  |
| 3.4     | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>   | Y | Y |  |  |
| TIP     | Generally look for and be able to fully explain significant differences between A02 and A03.   |   |   |  |  |
| TIP     | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.   |   |   |  |  |
| TIP     | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 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? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b> | Y | Y |  |  |
| 5.3    | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>  | Y | Y |  |  |

|   |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|---|--|----------|--|--|--|
| Action  |   | 79010200                                 | 79010300 |  |  |  |
| 5.4   | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>   | 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 2011-12 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. |  |          |  |  |  |
| <b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b> |   |  |          |  |  |  |
| 6.1   | Are issues appropriately aligned with appropriation categories?   | 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.  |  |          |  |  |  |
| <b>7. EXHIBIT D-3A (EADR, ED3A)</b>   |   |  |          |  |  |  |
| 7.1   | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)   | Y  | Y        |  |  |  |
| 7.2   | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)   | Y  | Y        |  |  |  |
| 7.3   | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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      |  |  |  |

| Action        |  | Program or Service (Budget Entity Codes) |          |  |  |  |
|---------------|--|--|----------|--|--|--|
|               |  | 79010200                                 | 79010300 |  |  |  |
| 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 #13-003?    | Y  | Y        |  |  |  |
| 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. <b>(PLRR, PLMO)</b>             | 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)?                   | 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      |  |  |  |
| 7.18          | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?  | N/A                                      | N/A      |  |  |  |
| <b>AUDIT:</b> |  |  |          |  |  |  |
| 7.19          | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>   | Y  | Y        |  |  |  |
| 7.20          | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>  | N/A                                      | N/A      |  |  |  |
| 7.21          | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>  | N/A                                      | N/A      |  |  |  |

|   |  | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|--|--|----------|--|--|--|
| Action  |  | 79010200                                 | 79010300 |  |  |  |
| 7.22  | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )  | N/A                                      | N/A      |  |  |  |
| 7.23  | Have FCO appropriations been entered into the nonrecurring column A04? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b> )                                | N/A                                      | N/A      |  |  |  |
| TIP   | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.                                |  |          |  |  |  |
| TIP   | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.                        |  |          |  |  |  |
| TIP   | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. |  |          |  |  |  |
| TIP   | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).   |  |          |  |  |  |
| TIP   | If an appropriation made in the FY 2012-13 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.   |  |          |  |  |  |
| <b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> |  |  |          |  |  |  |
| 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  | 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        |  |  |  |

| Action |  | Program or Service (Budget Entity Codes) |          |  |  |  |
|--------|--|--|----------|--|--|--|
|        |  | 79010200                                 | 79010300 |  |  |  |
| 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?   | N/A                                      | N/A      |  |  |  |
| 8.7    | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?  | N/A                                      | 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      |  |  |  |
| 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      |  |  |  |



| Action |  | Program or Service (Budget Entity Codes) |          |  |  |  |
|--------|--|--|----------|--|--|--|
|        |  | 79010200                                 | 79010300 |  |  |  |
| 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      |  |  |  |

|                                   |  | Program or Service (Budget Entity Codes) |          |  |  |  |
|-----------------------------------|--|--|----------|--|--|--|
| Action                            |  | 79010200                                 | 79010300 |  |  |  |
| 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?   | Y  | Y        |  |  |  |
| 8.26                              | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?   | Y  | Y        |  |  |  |
| 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        |  |  |  |
| <b>AUDITS:</b>                    |  |  |          |  |  |  |
| 8.29                              | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).   | Y  | Y        |  |  |  |
| 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? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This</b> | 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. <b>(SC1R, DEPT)</b>  | 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.   |  |          |  |  |  |
| TIP                               | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.  |  |          |  |  |  |
| TIP                               | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.  |  |          |  |  |  |
| <b>9. SCHEDULE II (PSCR, SC2)</b> |  |  |          |  |  |  |
| <b>AUDIT:</b>                     |  |  |          |  |  |  |

|   |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|---|--|----------|--|--|--|
| Action  |   | 79010200                                 | 79010300 |  |  |  |
| 9.1   | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)                                 | N/A                                      | N/A      |  |  |  |
| <b>10. SCHEDULE III (PSCR, SC3)</b>   |   |  |          |  |  |  |
| 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.  | N/A                                      | N/A      |  |  |  |
| <b>11. SCHEDULE IV (EADR, SC4)</b>  |   |  |          |  |  |  |
| 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.   |  |          |  |  |  |
| <b>12. SCHEDULE VIIIA (EADR, SC8A)</b>  |   |  |          |  |  |  |
| 12.1  | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?  | Y  | Y        |  |  |  |
| <b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>  |   |  |          |  |  |  |
| 13.1  | <b>NOT REQUIRED FOR THIS YEAR</b>   | N/A                                      | N/A      |  |  |  |
| <b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>  |   |  |          |  |  |  |
| 14.1  | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?  | Y  | Y        |  |  |  |
| <b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructi</b> |   |  |          |  |  |  |
| 15.1  | Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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        |  |  |  |
| <b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>   |   |  |          |  |  |  |
| 15.3  | Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )   | 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)? ( <b>Audit #1 should print "No Activities Found"</b> )  | Y  | Y        |  |  |  |

|   |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|---|--|----------|--|--|--|
| Action  |   | 79010200                                 | 79010300 |  |  |  |
| 15.5  | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )   | N/A                                      | 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: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.) | N/A                                      | N/A      |  |  |  |
| 15.7  | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )   | Y  | Y        |  |  |  |
| TIP   | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.   |  |          |  |  |  |
| <b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b> |   |  |          |  |  |  |
| 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        |  |  |  |
| <b>AUDITS - GENERAL INFORMATION</b>                   |   |  |          |  |  |  |
| 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.  |  |          |  |  |  |
| <b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>         |   |  |          |  |  |  |
| 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      |  |  |  |

|  |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|--|---|--|----------|--|--|--|
| Action   |   | 79010200                                 | 79010300 |  |  |  |
| <p>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.</p> |   |  |          |  |  |  |
| <b>18. FLORIDA FISCAL PORTAL</b>   |   |  |          |  |  |  |
| 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        |  |  |  |

# Fiscal Year 2013-14 LBR Technical Review Checklist

**Department/Budget Entity (Service):** Business and Professional Regulation - Division of Service Operations

**Agency Budget Officer/OPB Analyst Name:** Lynn Smith/Lee Moore

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? <b>(CSDI)</b> | Y | Y |  |  |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>   | Y | Y |  |  |

### AUDITS:

|   |   |   |  |  |
|---|---|---|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>  | Y | Y |  |  |
| 1.4 Has security been set correctly? <b>(CSDR, CSA)</b>   | Y | Y |  |  |
| <b>TIP</b> 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 58 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 33XXXXX0 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 33XXXXX0 - 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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b> | Y | Y |  |  |
|--|---|---|--|--|

|                                    |  | Program or Service (Budget Entity Codes) |          |  |  |  |
|------------------------------------|--|--|----------|--|--|--|
| Action                             |  | 79040100                                 | 79040200 |  |  |  |
| 3.4                                | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )   | Y  | Y        |  |  |  |
| TIP                                | Generally look for and be able to fully explain significant differences between A02 and A03.   |  |          |  |  |  |
| TIP                                | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.   |  |          |  |  |  |
| TIP                                | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used. |  |          |  |  |  |
| <b>4. EXHIBIT D (EADR, EXD)</b>    |  |  |          |  |  |  |
| 4.1                                | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 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.   |  |          |  |  |  |
| <b>5. EXHIBIT D-1 (ED1R, EXD1)</b> |  |  |          |  |  |  |
| 5.1                                | Are all object of expenditures positive amounts? (This is a manual check.)   | Y  | Y        |  |  |  |
| <b>AUDITS:</b>                     |  |  |          |  |  |  |
| 5.2                                | Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )  | Y  | Y        |  |  |  |
| 5.3                                | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )   | Y  | Y        |  |  |  |
| 5.4                                | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )  | 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 2011-12 approved budget. Amounts should be positive.  |  |          |  |  |  |

| Action  |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|---|--|----------|--|--|--|
|   |   | 79040100                                 | 79040200 |  |  |  |
| TIP   | If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. |  |          |  |  |  |
| <b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b> |   |  |          |  |  |  |
| 6.1   | Are issues appropriately aligned with appropriation categories?   | 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.  |  |          |  |  |  |
| <b>7. EXHIBIT D-3A (EADR, ED3A)</b>   |   |  |          |  |  |  |
| 7.1   | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)   | Y  | Y        |  |  |  |
| 7.2   | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)   | Y  | Y        |  |  |  |
| 7.3   | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?   | Y  | Y        |  |  |  |
| 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      |  |  |  |



| Action        |  | Program or Service (Budget Entity Codes) |          |  |  |
|---------------|--|--|----------|--|--|
|               |  | 79040100                                 | 79040200 |  |  |
| 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 (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?  | 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      |  |  |
| 7.18          | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?  | N/A                                      | N/A      |  |  |
| <b>AUDIT:</b> |  |  |          |  |  |
| 7.19          | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.<br><b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>  | Y  | Y        |  |  |
| 7.20          | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>  | N/A                                      | N/A      |  |  |
| 7.21          | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>  | N/A                                      | N/A      |  |  |
| 7.22          | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>  | N/A                                      | N/A      |  |  |
| 7.23          | Have FCO appropriations been entered into the nonrecurring column A04?<br><b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b>                                | N/A                                      | N/A      |  |  |
| TIP           | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.                                |  |          |  |  |
| TIP           | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.                        |  |          |  |  |
| TIP           | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. |  |          |  |  |

| Action  |  | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|--|--|----------|--|--|--|
|   |  | 79040100                                 | 79040200 |  |  |  |
| 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 2012-13 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.                           |  |          |  |  |  |
| <b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> |  |  |          |  |  |  |
| 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?   | N/A                                      | N/A      |  |  |  |
| 8.7   | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?  | N/A                                      | 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      |  |  |  |
| 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      |  |  |  |

| Action         |  | Program or Service (Budget Entity Codes) |          |  |  |
|----------------|--|--|----------|--|--|
|                |  | 79040100                                 | 79040200 |  |  |
| 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?   | Y  | Y        |  |  |
| 8.26           | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?   | Y  | Y        |  |  |
| 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        |  |  |
| <b>AUDITS:</b> |  |  |          |  |  |
| 8.29           | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).   | Y  | Y        |  |  |
| 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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )              | 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. ( <b>SC1R, DEPT</b> )  | 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.   |  |          |  |  |

|   |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|---|--|----------|--|--|--|
| Action  |   | 79040100                                 | 79040200 |  |  |  |
| 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.   |  |          |  |  |  |
| <b>9. SCHEDULE II (PSCR, SC2)</b>   |   |  |          |  |  |  |
| AUDIT:  |   |  |          |  |  |  |
| 9.1   | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)                                 | N/A                                      | N/A      |  |  |  |
| <b>10. SCHEDULE III (PSCR, SC3)</b>   |   |  |          |  |  |  |
| 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.  | N/A                                      | N/A      |  |  |  |
| <b>11. SCHEDULE IV (EADR, SC4)</b>  |   |  |          |  |  |  |
| 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.   |  |          |  |  |  |
| <b>12. SCHEDULE VIIIA (EADR, SC8A)</b>  |   |  |          |  |  |  |
| 12.1  | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?  | Y  | Y        |  |  |  |
| <b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>  |   |  |          |  |  |  |
| 13.1  | <b>NOT REQUIRED FOR THIS YEAR</b>   | N/A                                      | N/A      |  |  |  |
| <b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>  |   |  |          |  |  |  |
| 14.1  | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?  | Y  | Y        |  |  |  |
| <b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b> |   |  |          |  |  |  |
| 15.1  | Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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        |  |  |  |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT:  |   |  |          |  |  |  |
| 15.3  | Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )   | 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)? ( <b>Audit #1 should print "No Activities Found"</b> )  | Y  | Y        |  |  |  |

| Action  |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|---|--|----------|--|--|--|
|   |   | 79040100                                 | 79040200 |  |  |  |
| 15.5  | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )   | N/A                                      | 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: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.) | Y  | Y        |  |  |  |
| 15.7  | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )   | Y  | Y        |  |  |  |
| TIP   | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.   |  |          |  |  |  |
| <b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b> |   |  |          |  |  |  |
| 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        |  |  |  |
| <b>AUDITS - GENERAL INFORMATION</b>                   |   |  |          |  |  |  |
| 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.  |  |          |  |  |  |
| <b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>         |   |  |          |  |  |  |
| 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.   |  |          |  |  |  |
| <b>18. FLORIDA FISCAL PORTAL</b>                      |   |  |          |  |  |  |
| 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        |  |  |  |

# Fiscal Year 2013-14 LBR Technical Review Checklist

**Department/Budget Entity (Service):** Business and Professional Regulation - Alcoholic Beverages and Tobacco

**Agency Budget Officer/OPB Analyst Name:** Lynn Smith/Lee Moore

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? <b>(CSDI)</b> | 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? <b>(CSDI)</b>   | Y | Y | Y |  |  |

### AUDITS:

|   |   |   |   |  |  |
|---|---|---|---|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>  | Y | Y | Y |  |  |
| 1.4 Has security been set correctly? <b>(CSDR, CSA)</b>   | Y | Y | Y |  |  |
| <b>TIP</b> 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 58 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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b> | Y | Y | Y |  |  |
|--|---|---|---|--|--|

| Action                             |  | Program or Service (Budget Entity Codes) |          |          |  |  |
|------------------------------------|--|--|----------|----------|--|--|
|                                    |  | 79400100                                 | 79400200 | 79400300 |  |  |
| 3.4                                | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )   | Y  | Y        | Y        |  |  |
| TIP                                | Generally look for and be able to fully explain significant differences between A02 and A03.   |  |          |          |  |  |
| TIP                                | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.   |  |          |          |  |  |
| TIP                                | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used. |  |          |          |  |  |
| <b>4. EXHIBIT D (EADR, EXD)</b>    |  |  |          |          |  |  |
| 4.1                                | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 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.   |  |          |          |  |  |
| <b>5. EXHIBIT D-1 (ED1R, EXD1)</b> |  |  |          |          |  |  |
| 5.1                                | Are all object of expenditures positive amounts? (This is a manual check.)   | Y  | Y        | Y        |  |  |
| <b>AUDITS:</b>                     |  |  |          |          |  |  |
| 5.2                                | Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )  | Y  | Y        | Y        |  |  |
| 5.3                                | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )   | Y  | Y        | Y        |  |  |
| 5.4                                | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )  | 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 2011-12 approved budget. Amounts should be positive.  |  |          |          |  |  |

| Action  |  | Program or Service (Budget Entity Codes) |          |          |  |  |
|---|--|--|----------|----------|--|--|
|   |  | 79400100                                 | 79400200 | 79400300 |  |  |
| TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. |  |  |          |          |  |  |
| <b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>   |  |  |          |          |  |  |
| 6.1 Are issues appropriately aligned with appropriation categories?   |  | 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.  |  |  |          |          |  |  |
| <b>7. EXHIBIT D-3A (EADR, ED3A)</b>   |  |  |          |          |  |  |
| 7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)   |  | Y  | Y        | Y        |  |  |
| 7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)   |  | Y  | Y        | Y        |  |  |
| 7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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.  |  | Y  | Y        | Y        |  |  |
| 7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.  |  | Y  | Y        | Y        |  |  |
| 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 #13-003?  |  | Y  | Y        | Y        |  |  |
| 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      |  |  |



| Action        |  | Program or Service (Budget Entity Codes) |          |          |  |  |
|---------------|--|--|----------|----------|--|--|
|               |  | 79400100                                 | 79400200 | 79400300 |  |  |
| 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 (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?  | 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      |  |  |
| 7.18          | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?  | N/A                                      | N/A      | N/A      |  |  |
| <b>AUDIT:</b> |  |  |          |          |  |  |
| 7.19          | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.<br><b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>  | Y  | Y        | Y        |  |  |
| 7.20          | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>  | N/A                                      | N/A      | N/A      |  |  |
| 7.21          | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>  | N/A                                      | N/A      | N/A      |  |  |
| 7.22          | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>  | N/A                                      | N/A      | N/A      |  |  |
| 7.23          | Have FCO appropriations been entered into the nonrecurring column A04?<br><b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b>                                | N/A                                      | 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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.                                |  |          |          |  |  |
| TIP           | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.                        |  |          |          |  |  |
| TIP           | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. |  |          |          |  |  |

| Action  |  | Program or Service (Budget Entity Codes) |          |          |  |  |
|---|--|--|----------|----------|--|--|
|   |  | 79400100                                 | 79400200 | 79400300 |  |  |
| 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 2012-13 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.                           |  |          |          |  |  |
| <b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> |  |  |          |          |  |  |
| 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      |  |  |
| 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?  | Y  | Y        | Y        |  |  |
| 8.15  | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?  | N/A                                      | N/A      | N/A      |  |  |

| Action         |  | Program or Service (Budget Entity Codes) |          |          |  |  |
|----------------|--|--|----------|----------|--|--|
|                |  | 79400100                                 | 79400200 | 79400300 |  |  |
| 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?  | N/A                                      | N/A      | N/A      |  |  |
| 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?   | Y  | Y        | Y        |  |  |
| 8.26           | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?   | Y  | Y        | Y        |  |  |
| 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        |  |  |
| <b>AUDITS:</b> |  |  |          |          |  |  |
| 8.29           | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).   | Y  | Y        | Y        |  |  |
| 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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )              | 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. ( <b>SC1R, DEPT</b> )  | 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.   |  |          |          |  |  |

| Action  |   | Program or Service (Budget Entity Codes) |          |          |  |  |
|---|---|--|----------|----------|--|--|
|   |   | 79400100                                 | 79400200 | 79400300 |  |  |
| 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.   |  |          |          |  |  |
| <b>9. SCHEDULE II (PSCR, SC2)</b>   |   |  |          |          |  |  |
| AUDIT:  |   |  |          |          |  |  |
| 9.1   | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)                                 | N/A                                      | N/A      | N/A      |  |  |
| <b>10. SCHEDULE III (PSCR, SC3)</b>   |   |  |          |          |  |  |
| 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.  | N/A                                      | N/A      | N/A      |  |  |
| <b>11. SCHEDULE IV (EADR, SC4)</b>  |   |  |          |          |  |  |
| 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.   |  |          |          |  |  |
| <b>12. SCHEDULE VIIIA (EADR, SC8A)</b>  |   |  |          |          |  |  |
| 12.1  | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?  | Y  | Y        | Y        |  |  |
| <b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>  |   |  |          |          |  |  |
| 13.1  | <b>NOT REQUIRED FOR THIS YEAR</b>   | N/A                                      | N/A      | N/A      |  |  |
| <b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>  |   |  |          |          |  |  |
| 14.1  | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?  | Y  | Y        | Y        |  |  |
| <b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b> |   |  |          |          |  |  |
| 15.1  | Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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        |  |  |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT:  |   |  |          |          |  |  |
| 15.3  | Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )   | 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)? ( <b>Audit #1 should print "No Activities Found"</b> )  | Y  | Y        | Y        |  |  |

| Action  |   | Program or Service (Budget Entity Codes) |          |          |  |  |
|---|---|--|----------|----------|--|--|
|   |   | 79400100                                 | 79400200 | 79400300 |  |  |
| 15.5  | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )   | N/A                                      | 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: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.) | Y  | Y        | Y        |  |  |
| 15.7  | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )   | 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.   |  |          |          |  |  |
| <b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b> |   |  |          |          |  |  |
| 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        |  |  |
| <b>AUDITS - GENERAL INFORMATION</b>                   |   |  |          |          |  |  |
| 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.  |  |          |          |  |  |
| <b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>         |   |  |          |          |  |  |
| 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.   |  |          |          |  |  |
| <b>18. FLORIDA FISCAL PORTAL</b>                      |   |  |          |          |  |  |
| 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        |  |  |

## Fiscal Year 2013-14 LBR Technical Review Checklist

|  |
|--|
| <b>Department/Budget Entity (Service):</b> Business and Professional Regulation - Drugs, Devices and Cosmetics |
| <b>Agency Budget Officer/OPB Analyst Name:</b> Lynn Smith/Lee Moore  |

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? | Y |  |  |  |  |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>   | Y |  |  |  |  |

### AUDITS:

|   |   |  |  |  |  |
|---|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>  | Y |  |  |  |  |
| 1.4 Has security been set correctly? <b>(CSDR, CSA)</b>   | Y |  |  |  |  |
| <b>TIP</b> 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 58 of the LBR Instructions? | N/A |  |  |  |  |
| 2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?   | N/A |  |  |  |  |
| 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?                  | N/A |  |  |  |  |
| 2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?   | N/A |  |  |  |  |

### 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. | N/A |  |  |  |  |

### 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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b> | N/A |  |  |  |  |
| 3.4 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>   | N/A |  |  |  |  |

|   |  | Program or Service (Budget Entity Codes) |  |  |  |
|---|--|--|--|--|--|
| Action  |  | 79700100                                 |  |  |  |
| TIP   | Generally look for and be able to fully explain significant differences between A02 and A03.   |  |  |  |  |
| TIP   | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.   |  |  |  |  |
| TIP   | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used. |  |  |  |  |
| <b>4. EXHIBIT D (EADR, EXD)</b>   |  |  |  |  |  |
| 4.1   | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?   | N/A                                      |  |  |  |
| 4.2   | Is the program component code and title used correct?  | N/A                                      |  |  |  |
| TIP   | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.   |  |  |  |  |
| <b>5. EXHIBIT D-1 (ED1R, EXD1)</b>  |  |  |  |  |  |
| 5.1   | Are all object of expenditures positive amounts? (This is a manual check.)   | Y  |  |  |  |
| <b>AUDITS:</b>  |  |  |  |  |  |
| 5.2   | Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>  | Y  |  |  |  |
| 5.3   | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>   | Y  |  |  |  |
| 5.4   | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>  | 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 2011-12 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.  |  |  |  |  |
| <b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b> |  |  |  |  |  |
| 6.1   | Are issues appropriately aligned with appropriation categories?  | N/A                                      |  |  |  |
| 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.   |  |  |  |  |

|                                     |  | Program or Service (Budget Entity Codes) |  |  |  |
|-------------------------------------|--|--|--|--|--|
| Action                              |  | 79700100                                 |  |  |  |
| <b>7. EXHIBIT D-3A (EADR, ED3A)</b> |  |  |  |  |  |
| 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 66-67 of the LBR Instructions.)  | N/A                                      |  |  |  |
| 7.3                                 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?    | 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. <b>(PLRR, PLMO)</b>             | N/A                                      |  |  |  |
| 7.12                                | Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?  | N/A                                      |  |  |  |
| 7.13                                | Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?   | N/A                                      |  |  |  |
| 7.14                                | Do the amounts reflect appropriate FSI assignments?  | N/A                                      |  |  |  |
| 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)?                   | N/A                                      |  |  |  |
| 7.17                                | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?  | N/A                                      |  |  |  |



|   |  | Program or Service (Budget Entity Codes) |  |  |  |
|---|--|--|--|--|--|
| Action  |  | 79700100                                 |  |  |  |
| 7.18  | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?  | N/A                                      |  |  |  |
| <b>AUDIT:</b>   |  |  |  |  |  |
| 7.19  | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>   | N/A                                      |  |  |  |
| 7.20  | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>  | N/A                                      |  |  |  |
| 7.21  | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>  | N/A                                      |  |  |  |
| 7.22  | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>  | N/A                                      |  |  |  |
| 7.23  | Have FCO appropriations been entered into the nonrecurring column A04? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>                                    | N/A                                      |  |  |  |
| TIP   | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.                                |  |  |  |  |
| TIP   | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.                        |  |  |  |  |
| TIP   | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. |  |  |  |  |
| TIP   | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).   |  |  |  |  |
| TIP   | If an appropriation made in the FY 2012-13 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.   |  |  |  |  |
| <b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> |  |  |  |  |  |
| 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  |  |  |  |

|        |  | Program or Service (Budget Entity Codes) |  |  |  |  |
|--------|--|--|--|--|--|--|
| Action |  | 79700100                                 |  |  |  |  |
| 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                                      |  |  |  |  |
| 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?  | N/A                                      |  |  |  |  |
| 8.18   | Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?   | Y  |  |  |  |  |
| 8.19   | Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?  | N/A                                      |  |  |  |  |
| 8.20   | Are appropriate 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  |  |  |  |  |

|  |   | Program or Service (Budget Entity Codes) |  |  |  |
|--|---|--|--|--|--|
| Action                                 |   | 79700100                                 |  |  |  |
| 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?  | Y  |  |  |  |
| 8.26                                   | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?  | Y  |  |  |  |
| 8.27                                   | 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  |  |  |  |
| <b>AUDITS:</b>                         |   |  |  |  |  |
| 8.29                                   | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).  | Y  |  |  |  |
| 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? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>                                       | 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. <b>(SC1R, DEPT)</b>   | 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.  |  |  |  |  |
| TIP                                    | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.   |  |  |  |  |
| TIP                                    | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.   |  |  |  |  |
| <b>9. SCHEDULE II (PSCR, SC2)</b>      |   |  |  |  |  |
| <b>AUDIT:</b>                          |   |  |  |  |  |
| 9.1                                    | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.) | N/A                                      |  |  |  |
| <b>10. SCHEDULE III (PSCR, SC3)</b>    |   |  |  |  |  |
| 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.  | N/A                                      |  |  |  |
| <b>11. SCHEDULE IV (EADR, SC4)</b>     |   |  |  |  |  |
| 11.1                                   | Are the correct Information Technology (IT) issue codes used?   | N/A                                      |  |  |  |
| TIP                                    | If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.   |  |  |  |  |
| <b>12. SCHEDULE VIIIA (EADR, SC8A)</b> |   |  |  |  |  |
| 12.1                                   | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?  | N/A                                      |  |  |  |

|  |   | Program or Service (Budget Entity Codes) |  |  |  |
|--|---|--|--|--|--|
| Action   |   | 79700100                                 |  |  |  |
| <b>13. SCHEDULE VIII B-1 (EADR, S8B1)</b>  |   |  |  |  |  |
| 13.1 NOT REQUIRED FOR THIS YEAR  |   | N/A                                      |  |  |  |
| <b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>  |   |  |  |  |  |
| 14.1   | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?  | N/A                                      |  |  |  |
| <b>15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b> |   |  |  |  |  |
| 15.1   | Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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  |  |  |  |
| <b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>  |   |  |  |  |  |
| 15.3   | Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )   | Y  |  |  |  |
| 15.4   | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )  | Y  |  |  |  |
| 15.5   | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )   | N/A                                      |  |  |  |
| 15.6   | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.) | Y  |  |  |  |
| 15.7   | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )   | Y  |  |  |  |
| TIP  | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.   |  |  |  |  |
| <b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>  |   |  |  |  |  |
| 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                                      |  |  |  |
| <b>AUDITS - GENERAL INFORMATION</b>  |   |  |  |  |  |
| 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.  |  |  |  |  |
| <b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>  |   |  |  |  |  |
| 17.1   | Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?   | Y  |  |  |  |

|                                  |   | Program or Service (Budget Entity Codes) |  |  |  |
|----------------------------------|---|--|--|--|--|
| Action                           |   | 79700100                                 |  |  |  |
| 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. |  |  |  |  |
| <b>18. FLORIDA FISCAL PORTAL</b> |   |  |  |  |  |
| 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  |  |  |  |

# Fiscal Year 2013-14 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/Lee Moore

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

|               | Program or Service (Budget Entity Codes) |  |  |  |  |
|---------------|--|--|--|--|--|
| <b>Action</b> | 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? <b>(CSDI)</b> | Y |  |  |  |  |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>   | Y |  |  |  |  |

### AUDITS:

|   |   |  |  |  |  |
|---|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>  | Y |  |  |  |  |
| 1.4 Has security been set correctly? <b>(CSDR, CSA)</b>   | Y |  |  |  |  |
| <b>TIP</b> 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 58 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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b> | Y |  |  |  |  |
|--|---|--|--|--|--|

|                                    |  | Program or Service (Budget Entity Codes) |  |  |  |  |
|------------------------------------|--|--|--|--|--|--|
| Action                             |  | 79800100                                 |  |  |  |  |
| 3.4                                | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>   | Y  |  |  |  |  |
| TIP                                | Generally look for and be able to fully explain significant differences between A02 and A03.   |  |  |  |  |  |
| TIP                                | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.   |  |  |  |  |  |
| TIP                                | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used. |  |  |  |  |  |
| <b>4. EXHIBIT D (EADR, EXD)</b>    |  |  |  |  |  |  |
| 4.1                                | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?   | Y  |  |  |  |  |
| 4.2                                | Is the program component code and title used correct?  | Y  |  |  |  |  |
| TIP                                | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.   |  |  |  |  |  |
| <b>5. EXHIBIT D-1 (ED1R, EXD1)</b> |  |  |  |  |  |  |
| 5.1                                | Are all object of expenditures positive amounts? (This is a manual check.)   | Y  |  |  |  |  |
| <b>AUDITS:</b>                     |  |  |  |  |  |  |
| 5.2                                | Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>  | Y  |  |  |  |  |
| 5.3                                | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>   | Y  |  |  |  |  |
| 5.4                                | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>  | 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 2011-12 approved budget. Amounts should be positive.  |  |  |  |  |  |

|   |  | Program or Service (Budget Entity Codes) |  |  |  |
|---|--|--|--|--|--|
| Action  |  | 79800100                                 |  |  |  |
| <p><b>TIP</b> 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.</p> |  |  |  |  |  |
| <b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>   |  |  |  |  |  |
| 6.1   | Are issues appropriately aligned with appropriation categories?  | Y  |  |  |  |
| <p><b>TIP</b> 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.</p>  |  |  |  |  |  |
| <b>7. EXHIBIT D-3A (EADR, ED3A)</b>   |  |  |  |  |  |
| 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 66-67 of the LBR Instructions.)  | N/A                                      |  |  |  |
| 7.3   | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?    | 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. <b>(PLRR, PLMO)</b>             | N/A                                      |  |  |  |
| 7.12  | Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?  | N/A                                      |  |  |  |



|               |  | Program or Service (Budget Entity Codes) |  |  |  |
|---------------|--|--|--|--|--|
| Action        |  | 79800100                                 |  |  |  |
| 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)?  | N/A                                      |  |  |  |
| 7.17          | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?  | N/A                                      |  |  |  |
| 7.18          | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?  | N/A                                      |  |  |  |
| <b>AUDIT:</b> |  |  |  |  |  |
| 7.19          | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.<br><b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>  | Y  |  |  |  |
| 7.20          | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>  | N/A                                      |  |  |  |
| 7.21          | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>  | N/A                                      |  |  |  |
| 7.22          | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>  | N/A                                      |  |  |  |
| 7.23          | Have FCO appropriations been entered into the nonrecurring column A04?<br><b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b>                                | N/A                                      |  |  |  |
| TIP           | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.                                |  |  |  |  |
| TIP           | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.                        |  |  |  |  |
| TIP           | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. |  |  |  |  |

|   |  | Program or Service (Budget Entity Codes) |  |  |  |
|---|--|--|--|--|--|
| Action  |  | 79800100                                 |  |  |  |
| 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 2012-13 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.                           |  |  |  |  |
| <b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> |  |  |  |  |  |
| 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?   | N/A                                      |  |  |  |
| 8.7   | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?  | N/A                                      |  |  |  |
| 8.8   | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?  | N/A                                      |  |  |  |
| 8.9   | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y  |  |  |  |
| 8.10  | Are the statutory authority references correct?  | Y  |  |  |  |
| 8.11  | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to 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                                      |  |  |  |

|                |  | Program or Service (Budget Entity Codes) |  |  |  |
|----------------|--|--|--|--|--|
| Action         |  | 79800100                                 |  |  |  |
| 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?   | Y  |  |  |  |
| 8.26           | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?   | Y  |  |  |  |
| 8.27           | 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  |  |  |  |
| <b>AUDITS:</b> |  |  |  |  |  |
| 8.29           | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).   | Y  |  |  |  |
| 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? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>                | 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. <b>(SC1R, DEPT)</b>  | 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.   |  |  |  |  |

|   |   | Program or Service (Budget Entity Codes) |  |  |  |  |
|---|---|--|--|--|--|--|
| Action  |   | 79800100                                 |  |  |  |  |
| 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.   |  |  |  |  |  |
| <b>9. SCHEDULE II (PSCR, SC2)</b>   |   |  |  |  |  |  |
| AUDIT:  |   |  |  |  |  |  |
| 9.1   | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)                                 | N/A                                      |  |  |  |  |
| <b>10. SCHEDULE III (PSCR, SC3)</b>   |   |  |  |  |  |  |
| 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.  | N/A                                      |  |  |  |  |
| <b>11. SCHEDULE IV (EADR, SC4)</b>  |   |  |  |  |  |  |
| 11.1  | Are the correct Information Technology (IT) issue codes used?   | N/A                                      |  |  |  |  |
| TIP   | If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.   |  |  |  |  |  |
| <b>12. SCHEDULE VIIIA (EADR, SC8A)</b>  |   |  |  |  |  |  |
| 12.1  | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?  | Y  |  |  |  |  |
| <b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>  |   |  |  |  |  |  |
| 13.1  | <b>NOT REQUIRED FOR THIS YEAR</b>   | N/A                                      |  |  |  |  |
| <b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>  |   |  |  |  |  |  |
| 14.1  | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?  | Y  |  |  |  |  |
| <b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b> |   |  |  |  |  |  |
| 15.1  | Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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  |  |  |  |  |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT:  |   |  |  |  |  |  |
| 15.3  | Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )   | Y  |  |  |  |  |
| 15.4  | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )  | Y  |  |  |  |  |

|   |   | Program or Service (Budget Entity Codes) |  |  |  |
|---|---|--|--|--|--|
| Action  |   | 79800100                                 |  |  |  |
| 15.5  | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )   | N/A                                      |  |  |  |
| 15.6  | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.) | Y  |  |  |  |
| 15.7  | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )   | Y  |  |  |  |
| TIP   | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.   |  |  |  |  |
| <b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b> |   |  |  |  |  |
| 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  |  |  |  |
| <b>AUDITS - GENERAL INFORMATION</b>                   |   |  |  |  |  |
| 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.  |  |  |  |  |
| <b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>         |   |  |  |  |  |
| 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.   |  |  |  |  |
| <b>18. FLORIDA FISCAL PORTAL</b>                      |   |  |  |  |  |
| 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  |  |  |  |

# Fiscal Year 2013-14 LBR Technical Review Checklist

**Department/Budget Entity (Service):** Business and Professional Regulation - Hotels and Restaurants

**Agency Budget Officer/OPB Analyst Name:** Lynn Smith/Lee Moore

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

|               | Program or Service (Budget Entity Codes) |  |  |  |
|---------------|--|--|--|--|
| <b>Action</b> | 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? <b>(CSDI)</b> | Y |  |  |  |  |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>   | Y |  |  |  |  |

### AUDITS:

|   |   |  |  |  |  |
|---|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>  | Y |  |  |  |  |
| 1.4 Has security been set correctly? <b>(CSDR, CSA)</b>   | Y |  |  |  |  |
| <b>TIP</b> 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 58 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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b> | Y |  |  |  |  |
|--|---|--|--|--|--|

|                                    |  | Program or Service (Budget Entity Codes) |  |  |  |  |
|------------------------------------|--|--|--|--|--|--|
| Action                             |  | 79200100                                 |  |  |  |  |
| 3.4                                | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )   | Y  |  |  |  |  |
| TIP                                | Generally look for and be able to fully explain significant differences between A02 and A03.   |  |  |  |  |  |
| TIP                                | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.   |  |  |  |  |  |
| TIP                                | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used. |  |  |  |  |  |
| <b>4. EXHIBIT D (EADR, EXD)</b>    |  |  |  |  |  |  |
| 4.1                                | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?   | Y  |  |  |  |  |
| 4.2                                | Is the program component code and title used correct?  | Y  |  |  |  |  |
| TIP                                | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.   |  |  |  |  |  |
| <b>5. EXHIBIT D-1 (ED1R, EXD1)</b> |  |  |  |  |  |  |
| 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? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )  | Y  |  |  |  |  |
| 5.3                                | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )   | Y  |  |  |  |  |
| 5.4                                | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )  | 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 2011-12 approved budget. Amounts should be positive.  |  |  |  |  |  |

|   |  | Program or Service (Budget Entity Codes) |  |  |  |
|---|--|--|--|--|--|
| Action  |  | 79200100                                 |  |  |  |
| <p><b>TIP</b> 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.</p> |  |  |  |  |  |
| <b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>   |  |  |  |  |  |
| 6.1   | Are issues appropriately aligned with appropriation categories?  | Y  |  |  |  |
| <p><b>TIP</b> 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.</p>  |  |  |  |  |  |
| <b>7. EXHIBIT D-3A (EADR, ED3A)</b>   |  |  |  |  |  |
| 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 66-67 of the LBR Instructions.)  | Y  |  |  |  |
| 7.3   | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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.)                                     | Y  |  |  |  |
| 7.6   | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.   | Y  |  |  |  |
| 7.7   | Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. | 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 #13-003?    | Y  |  |  |  |
| 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. <b>(PLRR, PLMO)</b>             | N/A                                      |  |  |  |
| 7.12  | Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?  | N/A                                      |  |  |  |



|               |  | Program or Service (Budget Entity Codes) |  |  |  |
|---------------|--|--|--|--|--|
| Action        |  | 79200100                                 |  |  |  |
| 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)?  | N/A                                      |  |  |  |
| 7.17          | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?  | N/A                                      |  |  |  |
| 7.18          | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?  | N/A                                      |  |  |  |
| <b>AUDIT:</b> |  |  |  |  |  |
| 7.19          | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.<br><b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>  | Y  |  |  |  |
| 7.20          | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>  | N/A                                      |  |  |  |
| 7.21          | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>  | N/A                                      |  |  |  |
| 7.22          | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>  | N/A                                      |  |  |  |
| 7.23          | Have FCO appropriations been entered into the nonrecurring column A04?<br><b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b>                                | N/A                                      |  |  |  |
| TIP           | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.                                |  |  |  |  |
| TIP           | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.                        |  |  |  |  |
| TIP           | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. |  |  |  |  |

|   |  | Program or Service (Budget Entity Codes) |  |  |  |
|---|--|--|--|--|--|
| Action  |  | 79200100                                 |  |  |  |
| 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 2012-13 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.                           |  |  |  |  |
| <b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> |  |  |  |  |  |
| 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                                      |  |  |  |
| 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                                      |  |  |  |

|                |  | Program or Service (Budget Entity Codes) |  |  |  |
|----------------|--|--|--|--|--|
| Action         |  | 79200100                                 |  |  |  |
| 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?   | Y  |  |  |  |
| 8.26           | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?   | Y  |  |  |  |
| 8.27           | 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  |  |  |  |
| <b>AUDITS:</b> |  |  |  |  |  |
| 8.29           | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).   | Y  |  |  |  |
| 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? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>                | 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. <b>(SC1R, DEPT)</b>  | 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.   |  |  |  |  |

|   |   | Program or Service (Budget Entity Codes) |  |  |  |  |
|---|---|--|--|--|--|--|
| Action  |   | 79200100                                 |  |  |  |  |
| 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.   |  |  |  |  |  |
| <b>9. SCHEDULE II (PSCR, SC2)</b>   |   |  |  |  |  |  |
| AUDIT:  |   |  |  |  |  |  |
| 9.1   | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)                                 | Y  |  |  |  |  |
| <b>10. SCHEDULE III (PSCR, SC3)</b>   |   |  |  |  |  |  |
| 10.1  | Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)  | Y  |  |  |  |  |
| 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.  | N/A                                      |  |  |  |  |
| <b>11. SCHEDULE IV (EADR, SC4)</b>  |   |  |  |  |  |  |
| 11.1  | Are the correct Information Technology (IT) issue codes used?   | N/A                                      |  |  |  |  |
| TIP   | If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.   |  |  |  |  |  |
| <b>12. SCHEDULE VIIIA (EADR, SC8A)</b>  |   |  |  |  |  |  |
| 12.1  | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?  | Y  |  |  |  |  |
| <b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>  |   |  |  |  |  |  |
| 13.1  | <b>NOT REQUIRED FOR THIS YEAR</b>   | N/A                                      |  |  |  |  |
| <b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>  |   |  |  |  |  |  |
| 14.1  | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?  | Y  |  |  |  |  |
| <b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b> |   |  |  |  |  |  |
| 15.1  | Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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  |  |  |  |  |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT:  |   |  |  |  |  |  |
| 15.3  | Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )   | Y  |  |  |  |  |
| 15.4  | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )  | Y  |  |  |  |  |

|   |   | Program or Service (Budget Entity Codes) |  |  |  |
|---|---|--|--|--|--|
| Action  |   | 79200100                                 |  |  |  |
| 15.5  | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )   | N/A                                      |  |  |  |
| 15.6  | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.) | Y  |  |  |  |
| 15.7  | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )   | Y  |  |  |  |
| TIP   | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.   |  |  |  |  |
| <b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b> |   |  |  |  |  |
| 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  |  |  |  |
| <b>AUDITS - GENERAL INFORMATION</b>                   |   |  |  |  |  |
| 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.  |  |  |  |  |
| <b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>         |   |  |  |  |  |
| 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.   |  |  |  |  |
| <b>18. FLORIDA FISCAL PORTAL</b>                      |   |  |  |  |  |
| 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  |  |  |  |

# Fiscal Year 2013-14 LBR Technical Review Checklist

**Department/Budget Entity (Service):** Business and Professional Regulation - Pari-Mutuel Wagering

**Agency Budget Officer/OPB Analyst Name:** Lynn Smith/Lee Moore

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? <b>(CSDI)</b> | Y | Y |  |  |  |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>   | Y | Y |  |  |  |

### AUDITS:

|   |   |   |  |  |  |
|---|---|---|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>  | Y | Y |  |  |  |
| 1.4 Has security been set correctly? <b>(CSDR, CSA)</b>   | Y | Y |  |  |  |
| <b>TIP</b> 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 58 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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b> | Y | Y |  |  |  |
|--|---|---|--|--|--|

|                                    |  | Program or Service (Budget Entity Codes) |          |  |  |  |
|------------------------------------|--|--|----------|--|--|--|
| Action                             |  | 79100400                                 | 79100500 |  |  |  |
| 3.4                                | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>   | Y  | Y        |  |  |  |
| TIP                                | Generally look for and be able to fully explain significant differences between A02 and A03.   |  |          |  |  |  |
| TIP                                | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.   |  |          |  |  |  |
| TIP                                | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used. |  |          |  |  |  |
| <b>4. EXHIBIT D (EADR, EXD)</b>    |  |  |          |  |  |  |
| 4.1                                | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 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.   |  |          |  |  |  |
| <b>5. EXHIBIT D-1 (ED1R, EXD1)</b> |  |  |          |  |  |  |
| 5.1                                | Are all object of expenditures positive amounts? (This is a manual check.)   | Y  | Y        |  |  |  |
| <b>AUDITS:</b>                     |  |  |          |  |  |  |
| 5.2                                | Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>  | Y  | Y        |  |  |  |
| 5.3                                | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>   | Y  | Y        |  |  |  |
| 5.4                                | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>  | 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 2011-12 approved budget. Amounts should be positive.  |  |          |  |  |  |

|   |  | Program or Service (Budget Entity Codes) |          |  |  |
|---|--|--|----------|--|--|
| Action  |  | 79100400                                 | 79100500 |  |  |
| <p><b>TIP</b> 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.</p> |  |  |          |  |  |
| <b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>   |  |  |          |  |  |
| 6.1   | Are issues appropriately aligned with appropriation categories?  | Y  | Y        |  |  |
| <p><b>TIP</b> 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.</p>  |  |  |          |  |  |
| <b>7. EXHIBIT D-3A (EADR, ED3A)</b>   |  |  |          |  |  |
| 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 66-67 of the LBR Instructions.)  | N/A                                      | N/A      |  |  |
| 7.3   | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 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 #13-003?    | 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. <b>(PLRR, PLMO)</b>             | 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      |  |  |



| Action        |  | Program or Service (Budget Entity Codes) |          |  |  |
|---------------|--|--|----------|--|--|
|               |  | 79100400                                 | 79100500 |  |  |
| 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)?  | 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      |  |  |
| 7.18          | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?  | N/A                                      | N/A      |  |  |
| <b>AUDIT:</b> |  |  |          |  |  |
| 7.19          | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.<br><b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>  | Y  | Y        |  |  |
| 7.20          | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>  | N/A                                      | N/A      |  |  |
| 7.21          | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>  | N/A                                      | N/A      |  |  |
| 7.22          | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>  | N/A                                      | N/A      |  |  |
| 7.23          | Have FCO appropriations been entered into the nonrecurring column A04?<br><b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b>                                | N/A                                      | N/A      |  |  |
| TIP           | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.                                |  |          |  |  |
| TIP           | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.                        |  |          |  |  |
| TIP           | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. |  |          |  |  |

|   |  | Program or Service (Budget Entity Codes) |          |  |  |
|---|--|--|----------|--|--|
| Action  |  | 79100400                                 | 79100500 |  |  |
| 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 2012-13 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.                           |  |          |  |  |
| <b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> |  |  |          |  |  |
| 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      |  |  |
| 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      |  |  |

| Action         |  | Program or Service (Budget Entity Codes) |          |  |  |
|----------------|--|--|----------|--|--|
|                |  | 79100400                                 | 79100500 |  |  |
| 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?   | Y  | Y        |  |  |
| 8.26           | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?   | Y  | Y        |  |  |
| 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        |  |  |
| <b>AUDITS:</b> |  |  |          |  |  |
| 8.29           | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).   | Y  | Y        |  |  |
| 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? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>                | 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. <b>(SC1R, DEPT)</b>  | 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.   |  |          |  |  |

|   |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|---|--|----------|--|--|--|
| Action  |   | 79100400                                 | 79100500 |  |  |  |
| 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.   |  |          |  |  |  |
| <b>9. SCHEDULE II (PSCR, SC2)</b>   |   |  |          |  |  |  |
| AUDIT:  |   |  |          |  |  |  |
| 9.1   | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)                                 | N/A                                      | N/A      |  |  |  |
| <b>10. SCHEDULE III (PSCR, SC3)</b>   |   |  |          |  |  |  |
| 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.  | N/A                                      | N/A      |  |  |  |
| <b>11. SCHEDULE IV (EADR, SC4)</b>  |   |  |          |  |  |  |
| 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.   |  |          |  |  |  |
| <b>12. SCHEDULE VIIIA (EADR, SC8A)</b>  |   |  |          |  |  |  |
| 12.1  | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?  | Y  | Y        |  |  |  |
| <b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>  |   |  |          |  |  |  |
| 13.1  | <b>NOT REQUIRED FOR THIS YEAR</b>   | N/A                                      | N/A      |  |  |  |
| <b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>  |   |  |          |  |  |  |
| 14.1  | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?  | Y  | Y        |  |  |  |
| <b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b> |   |  |          |  |  |  |
| 15.1  | Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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        |  |  |  |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT:  |   |  |          |  |  |  |
| 15.3  | Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )   | 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)? ( <b>Audit #1 should print "No Activities Found"</b> )  | Y  | Y        |  |  |  |

| Action  |   | Program or Service (Budget Entity Codes) |          |  |  |  |
|---|---|--|----------|--|--|--|
|   |   | 79100400                                 | 79100500 |  |  |  |
| 15.5  | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )   | N/A                                      | 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: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.) | Y  | Y        |  |  |  |
| 15.7  | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )   | Y  | Y        |  |  |  |
| TIP   | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.   |  |          |  |  |  |
| <b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b> |   |  |          |  |  |  |
| 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        |  |  |  |
| <b>AUDITS - GENERAL INFORMATION</b>                   |   |  |          |  |  |  |
| 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.  |  |          |  |  |  |
| <b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>         |   |  |          |  |  |  |
| 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.   |  |          |  |  |  |
| <b>18. FLORIDA FISCAL PORTAL</b>                      |   |  |          |  |  |  |
| 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        |  |  |  |

## Fiscal Year 2013-14 LBR Technical Review Checklist

|   |
|---|
| <b>Department/Budget Entity (Service):</b> Business and Professional Regulation - Professional Regulation |
| <b>Agency Budget Officer/OPB Analyst Name:</b> Lynn Smith/Lee Moore                                       |

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? | 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? <b>(CSDI)</b>   | Y | Y | Y | Y |

### AUDITS:

|   |   |   |   |   |
|---|---|---|---|---|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>  | Y | Y | Y | Y |
| 1.4 Has security been set correctly? <b>(CSDR, CSA)</b>   | Y | Y | Y | Y |
| <b>TIP</b> 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 58 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.              | N/A | 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   | 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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b> | Y | Y | Y | Y |
| 3.4 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>   | Y | Y | Y | Y |

| Action  |  | Program or Service (Budget Entity Codes) |          |          |          |  |
|---|--|--|----------|----------|----------|--|
|   |  | 79050100                                 | 79050400 | 79050500 | 79050600 |  |
| TIP   | Generally look for and be able to fully explain significant differences between A02 and A03.   |  |          |          |          |  |
| TIP   | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.   |  |          |          |          |  |
| TIP   | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used. |  |          |          |          |  |
| <b>4. EXHIBIT D (EADR, EXD)</b>   |  |  |          |          |          |  |
| 4.1   | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 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.   |  |          |          |          |  |
| <b>5. EXHIBIT D-1 (ED1R, EXD1)</b>  |  |  |          |          |          |  |
| 5.1   | Are all object of expenditures positive amounts? (This is a manual check.)   | Y  | Y        | Y        | Y        |  |
| <b>AUDITS:</b>  |  |  |          |          |          |  |
| 5.2   | Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>  | Y  | Y        | Y        | Y        |  |
| 5.3   | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>   | Y  | Y        | Y        | Y        |  |
| 5.4   | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>  | 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 2011-12 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.  |  |          |          |          |  |
| <b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b> |  |  |          |          |          |  |
| 6.1   | Are issues appropriately aligned with appropriation categories?  | Y  | Y        | Y        | Y        |  |

| Action   |   | Program or Service (Budget Entity Codes) |          |          |          |
|--|---|--|----------|----------|----------|
|  |   | 79050100                                 | 79050400 | 79050500 | 79050600 |
| 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. |   |  |          |          |          |
| <b>7. EXHIBIT D-3A (EADR, ED3A)</b>  |   |  |          |          |          |
| 7.1  | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)   | Y  | Y        | 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 66-67 of the LBR Instructions.)   | Y  | Y        | N/A      | Y        |
| 7.3  | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?   | N/A                                      | 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      | 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.)                                    | Y  | 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.  | Y  | 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 (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      | N/A      | N/A      |
| 7.8  | Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?   | N/A                                      | N/A      | N/A      | N/A      |
| 7.9  | Does the issue narrative reference the specific county(ies) where applicable?   | N/A                                      | N/A      | 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 #13-003?   | Y  | 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      | N/A      |
| 7.12   | Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?   | Y  | 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      | N/A      |
| 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.)  | N/A                                      | 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 (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?                   | N/A                                      | N/A      | N/A      | N/A      |



| Action  |  | Program or Service (Budget Entity Codes) |          |          |          |
|---|--|--|----------|----------|----------|
|   |  | 79050100                                 | 79050400 | 79050500 | 79050600 |
| 7.17  | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?  | Y  | N/A      | N/A      | N/A      |
| 7.18  | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?  | Y  | Y        | N/A      | Y        |
| <b>AUDIT:</b>   |  |  |          |          |          |
| 7.19  | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>   | Y  | Y        | Y        | Y        |
| 7.20  | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>  | N/A                                      | N/A      | N/A      | N/A      |
| 7.21  | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>  | N/A                                      | N/A      | N/A      | N/A      |
| 7.22  | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>  | N/A                                      | N/A      | N/A      | N/A      |
| 7.23  | Have FCO appropriations been entered into the nonrecurring column A04? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>                                    | N/A                                      | 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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.                                |  |          |          |          |
| TIP   | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.                        |  |          |          |          |
| TIP   | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. |  |          |          |          |
| TIP   | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).   |  |          |          |          |
| TIP   | If an appropriation made in the FY 2012-13 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.   |  |          |          |          |
| <b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> |  |  |          |          |          |
| 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        |

| Action |  | Program or Service (Budget Entity Codes) |          |          |          |
|--------|--|--|----------|----------|----------|
|        |  | 79050100                                 | 79050400 | 79050500 | 79050600 |
| 8.4    | Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?   | Y  | Y        | N/A      | 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        | N/A      | Y        |
| 8.7    | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?  | N/A                                      | N/A      | N/A      | N/A      |
| 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      | N/A      |
| 8.9    | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y  | Y        | Y        | Y        |
| 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?   | N/A                                      | N/A      | N/A      | N/A      |
| 8.13   | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?   | Y  | Y        | Y        | Y        |
| 8.14   | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?  | Y  | N/A      | N/A      | N/A      |
| 8.15   | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?  | N/A                                      | N/A      | N/A      | N/A      |
| 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?  | N/A                                      | N/A      | 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        | 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        |

| Action                              |   | Program or Service (Budget Entity Codes) |          |          |          |  |
|-------------------------------------|---|--|----------|----------|----------|--|
|                                     |   | 79050100                                 | 79050400 | 79050500 | 79050600 |  |
| 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?  | Y  | Y        | Y        | Y        |  |
| 8.26                                | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?  | Y  | Y        | Y        | Y        |  |
| 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        |  |
| <b>AUDITS:</b>                      |   |  |          |          |          |  |
| 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        |  |
| 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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )                                       | 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. ( <b>SC1R, DEPT</b> )   | 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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.  |  |          |          |          |  |
| TIP                                 | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.   |  |          |          |          |  |
| TIP                                 | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.   |  |          |          |          |  |
| <b>9. SCHEDULE II (PSCR, SC2)</b>   |   |  |          |          |          |  |
| <b>AUDIT:</b>                       |   |  |          |          |          |  |
| 9.1                                 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.) | N/J                                      | N/A      | N/A      | N/A      |  |
| <b>10. SCHEDULE III (PSCR, SC3)</b> |   |  |          |          |          |  |
| 10.1                                | Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)  | Y  | 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.  | N/A                                      | N/A      | N/A      | N/A      |  |
| <b>11. SCHEDULE IV (EADR, SC4)</b>  |   |  |          |          |          |  |
| 11.1                                | Are the correct Information Technology (IT) issue codes used?   | N/A                                      | 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.   |  |          |          |          |  |

| Action   |   | Program or Service (Budget Entity Codes) |          |          |          |
|--|---|--|----------|----------|----------|
|  |   | 79050100                                 | 79050400 | 79050500 | 79050600 |
| <b>12. SCHEDULE VIIIA (EADR, SC8A)</b>   |   |  |          |          |          |
| 12.1   | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?  | Y  | Y        | Y        | Y        |
| <b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>   |   |  |          |          |          |
| 13.1   | <b>NOT REQUIRED FOR THIS YEAR</b>   | N/A                                      | N/A      | N/A      | N/A      |
| <b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>   |   |  |          |          |          |
| 14.1   | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?  | Y  | Y        | Y        | Y        |
| <b>15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b> |   |  |          |          |          |
| 15.1   | Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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        |
| <b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>  |   |  |          |          |          |
| 15.3   | Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )   | 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)? ( <b>Audit #1 should print "No Activities Found"</b> )  | Y  | Y        | Y        | Y        |
| 15.5   | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )   | N/A                                      | N/A      | 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: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.) | Y  | Y        | Y        | Y        |
| 15.7   | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )   | 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.   |  |          |          |          |
| <b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>  |   |  |          |          |          |
| 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        |
| <b>AUDITS - GENERAL INFORMATION</b>  |   |  |          |          |          |
| TIP  | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.  |  |          |          |          |

|   |   | Program or Service (Budget Entity Codes) |          |          |          |
|---|---|--|----------|----------|----------|
| Action  |   | 79050100                                 | 79050400 | 79050500 | 79050600 |
| TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.  |   |  |          |          |          |
| <b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>   |   |  |          |          |          |
| 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)?   | N/A                                      | N/A      | N/A      | N/A      |
| 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)?  | N/A                                      | N/A      | N/A      | N/A      |
| 17.5  | Are the appropriate counties identified in the narrative?   | N/A                                      | 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      | N/A      |
| TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. |   |  |          |          |          |
| <b>18. FLORIDA FISCAL PORTAL</b>  |   |  |          |          |          |
| 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        |