

Ken Lawson, Secretary

Rick Scott, Governor

LEGISLATIVE BUDGET REQUEST

Department of Business and Professional Regulation

Tallahassee

October 15, 2014

Cynthia Kelly, 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

Cindy Kynoch, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of 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 2015-16 Fiscal Year. This submission has been approved by Ken Lawson, Secretary.

Sincerely,



Ken Lawson

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
REQUEST FOR APPROVAL OF PAY ADDITIVES
TEMPORARY SPECIAL DUTY - GENERAL
FY 2015-2016

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 2015-2016. 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 2015-2016

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. 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 23rd day of the assigned special duties. The amount of the pay additives vary from 5% to 15% of the employee's base rate of pay 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 2015-2016 to implement no more than three (3) pay additives for Temporary Special Duties – General at a cost not to exceed \$3,000 (plus benefits).

*One temporary special duty – general additive was implemented during FY 2013-14 and one temporary special duty – general additive has been approved to date in FY 2014-15.

Each agency has the authority to implement the follow additives as necessary to accomplish the agency's mission and in accordance with department rules, specific instructions contained in the General Appropriations Act and in accordance with applicable collective bargaining units. If the department grants a salary additive to an employee, the following amounts of increase shall be granted:

1. Leadworker – up to 10% of the broadband minimum;
2. Temporary Special Duty – Absent Coworker – 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.

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

COMPENSATION FOR TEMPORARY SPECIAL DUTY IN A HIGHER POSITION

(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 performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for 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 Rules of the State Personnel System, beginning with the 23rd day.

(B) Employees paid at a higher rate while temporarily acting in a position in a higher

broadband will be returned to their regular rate of pay when the period of temporary special duty in the higher broadband level is ended.

Police Benevolent Association (PBA) – Law Enforcement Agreement
Article 21

COMPENSATION FOR TEMPORARY SPECIAL DUTY IN HIGHER LEVEL POSITION

Section 1 – Eligibility

Each time an employee is designated by the appropriate supervisor to act in an established position in a higher broadband level than the employee's current broadband level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with Chapter 60L-32, Florida Administrative Code.

Section 2 – Method of Compensation

It is understood by the parties that, insofar as pay is concerned, employees temporarily filling a position in a higher broadband level shall be paid according to the same compensation method as promoted employees under the Rules of the State Personnel System.

Section 3 – Return to Regular Rate

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 special duty in the higher broadband level is ended.

Article 25
WAGES

(2014 Legislative Impasse Resolution)

Section 1 – Pay Provisions - General

(B) Increases to base rate of pay and salary additives shall be in accordance with state law and the Fiscal Year 2014-2015 General Appropriations Act.



**Legislative Budget Request
Fiscal Year 2015 - 2016
Department Level Exhibits and Schedules**



Schedule VII: Agency Litigation Inventory

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

Agency:	The Department of Business and Professional Regulation		
Contact Person:	Gar Chisenhall	Phone Number:	(850) 717-1191
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	License Acquisitions, LLC, Dep’t of Bus. & Prof’l Regulation, Div. of Pari-Mutuel Wagering, and West Volusia Racing, Inc. f/k/a Volusia Jai-Alai, Inc. v. DeBary Real Estate Holdings, LLC and Steven Costa		
Court with Jurisdiction:	The Florida Supreme Court		
Case Number:	SC13-968		
Summary of the Complaint:	The First District Court of Appeal declared section 6 of Chapter 2009-170 to be an unconstitutional special act. The Department appealed that decision to the Florida Supreme Court. That legislation added a subsection (14) to section 550.054, Florida Statutes, and enabled jai alai permit holders to convert to greyhound racing if certain conditions were satisfied.		
Amount of the Claim:	\$ N/A		
Specific Statutes or Laws (including GAA) Challenged:	Section 6 of Chapter 2009-170		
Status of the Case:	The case was orally argued before the Florida Supreme Court on December 3, 2013, and we are awaiting a decision.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	*	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	The Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering		
Contact Person:	Gar Chisenhall	Phone Number:	(850) 717-1191
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gretna Racing, LLC v. Dep’t of Bus. & Prof’l Regulation, Div. of Pari-Mutuel Wagering		
Court with Jurisdiction:	The First District Court of Appeal		
Case Number:	1D14-3484		
Summary of the Complaint:	The Division denied Gretna’s application for a slots machine license.		
Amount of the Claim:	\$ N/A		
Specific Statutes or Laws (including GAA) Challenged:	The correct interpretation of section 551.102(4), Florida Statutes (2013) is directly at issue.		
Status of the Case:	Briefing is scheduled to start on October 10, 2014.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	*	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Ian Brown	Phone Number:	(850) 717-1188
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Nilo Hernandez v. Department of Business and Professional Regulation, Construction Industry Licensing Board, et al.		
Court with Jurisdiction:	The Circuit Court of the Eleventh Judicial Circuit in and for Miami-Dade County, Florida		
Case Number:	Case # 14-03632 CA 01		
Summary of the Complaint:	Plaintiff has challenged the constitutionality of sections of Chapter 489, Florida Statutes.		
Amount of the Claim:	\$ N/A		
Specific Statutes or Laws (including GAA) Challenged:	Chapter 489, Florida Statutes.		
Status of the Case:	Awaiting Order of Dismissal in favor of Defendants.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Jonathan Zachem	Phone Number:	850-717-1585
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Quarter Horse Track Association v. DBPR and Florida Quarter Horse Racing Association, Inc.		
Court with Jurisdiction:	Leon Circuit Court		
Case Number:	2011CA002772		
Summary of the Complaint:	Florida Quarter Horse Track Association is seeking a declaration that Sects. 550.002(11), 551.104(10)(a)2., and 849.086(13)(d)3., Fla. Stat., are unconstitutional.		
Amount of the Claim:	\$ N/A		
Specific Statutes or Laws (including GAA) Challenged:	Sects. 550.002(11), 551.104(10)(a)2., and 849.086(13)(d)3., Fla. Stat		
Status of the Case:	Oral arguments were conducted at the Florida Supreme Court. The Division is waiting on the decision from the Court.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

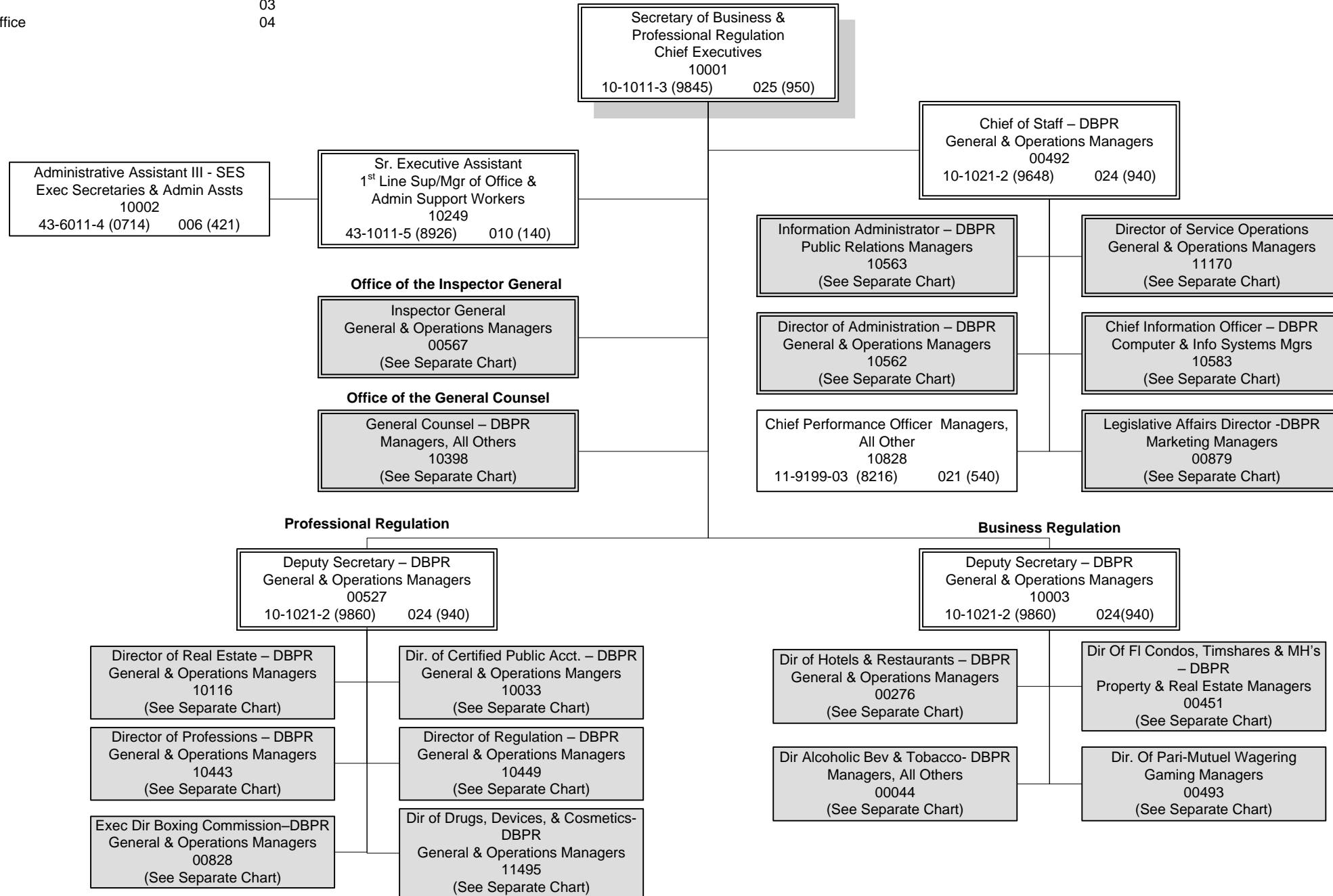
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Clifton Cox	Phone Number:	850.414.3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	McLane Suneast, v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco, an Agency of the State of Florida; Ken Lawson, Secretary; and William Spicola, Director.		
Court with Jurisdiction:	9 th Judicial Circuit (Osceola County)		
Case Number:	2014-CA-000372		
Summary of the Complaint:	Disputes tobacco tax and surcharge.		
Amount of the Claim:	Would exceed threshold amount of \$500,000 if successful.		
Specific Statutes or Laws (including GAA) Challenged:	S.B. 1840, (2009-79) Section 210, F.S.		
Status of the Case:	Case is in the Discovery phase of litigation.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Department of Business & Professional Regulation 79
 Office of the Secretary 01
 Legislative Affairs 02
 Public Information 03
 Inspector General Office 04

Department of Business & Professional Regulation Office of the Secretary

Current: 6-30-14
 Last Updated: 6-30-14



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

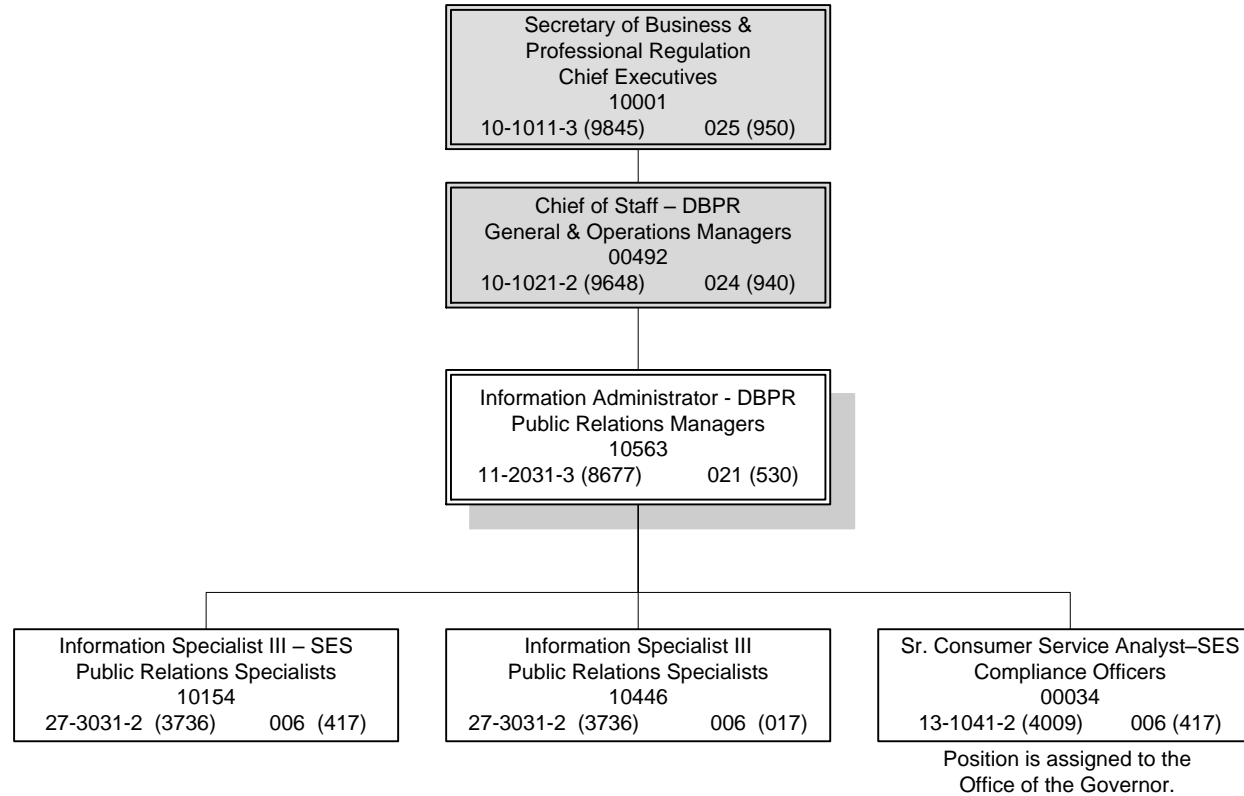
Secretary of Business &
Professional Regulation
Chief Executives
10001
10-1011-3 (9845) 025 (950)

Chief of Staff – DBPR
General & Operations Managers
00492
10-1021-2 (9648) 024 (940)

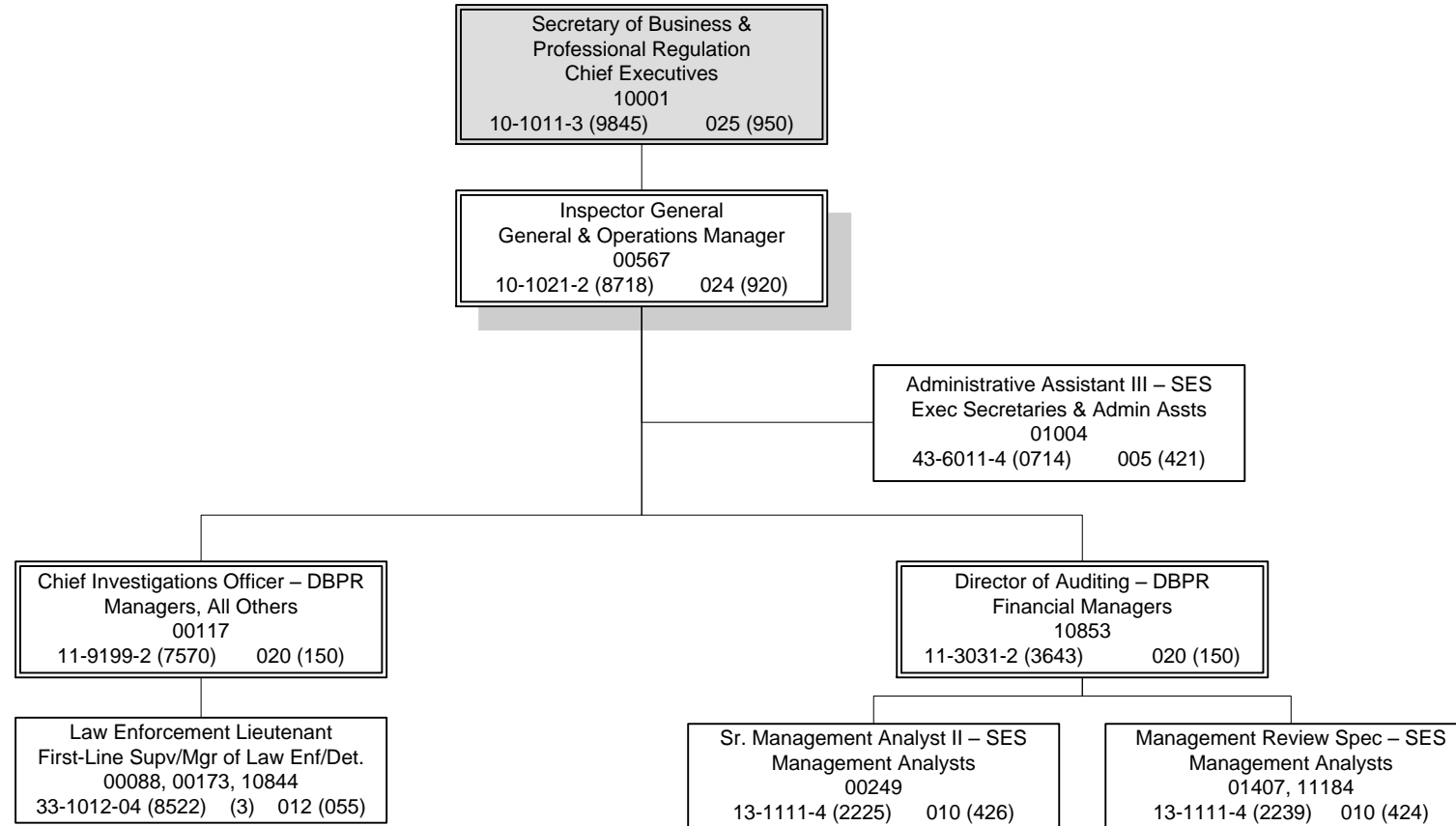
Legislative Affairs Director – DBPR
Marketing Managers
00879
10-2021-1 (8384) 023 (930)

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

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



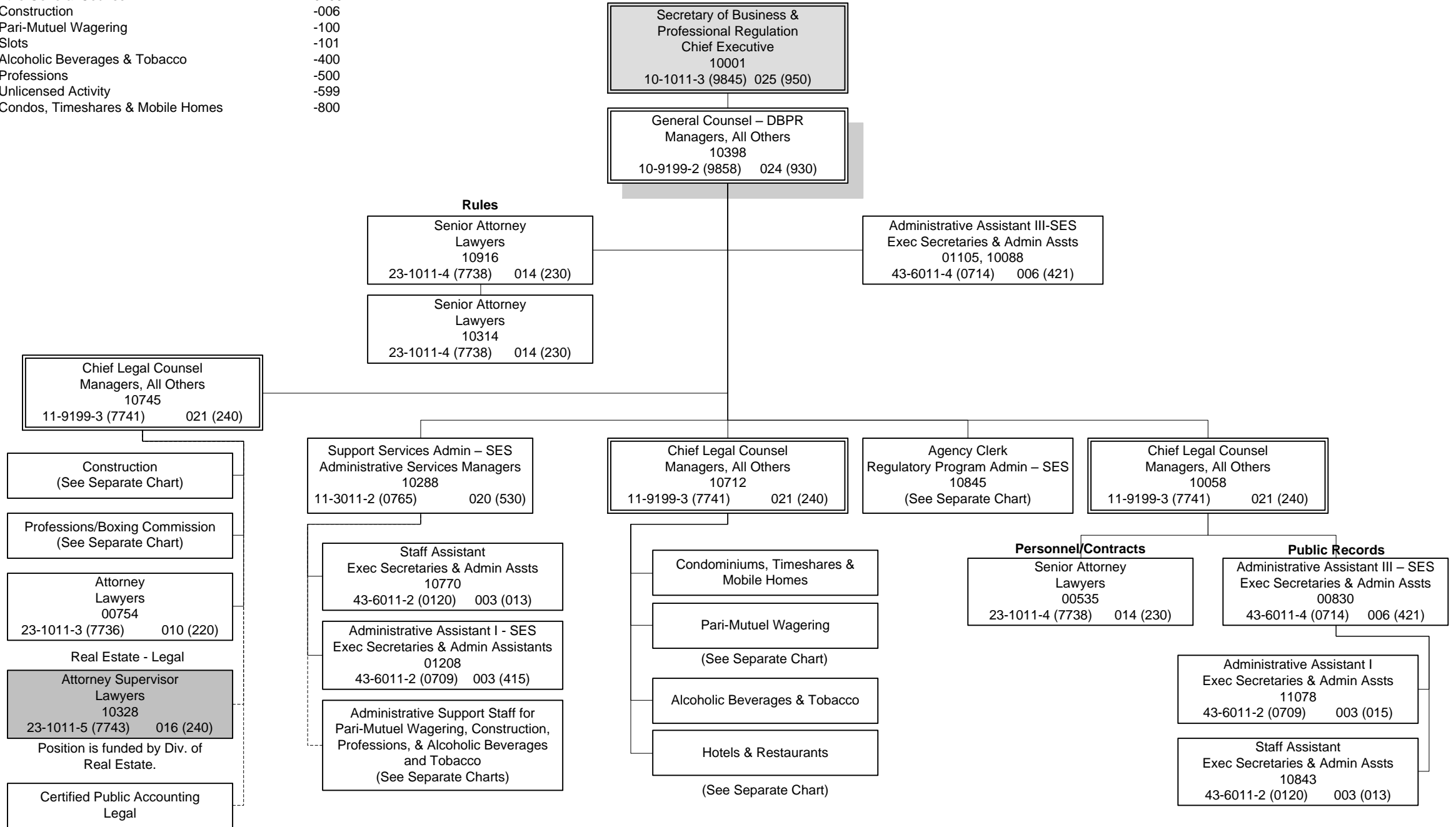
Department of Business & Professional Regulation
Office of the Secretary
Inspector General



Department of Business & Professional Regulation 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

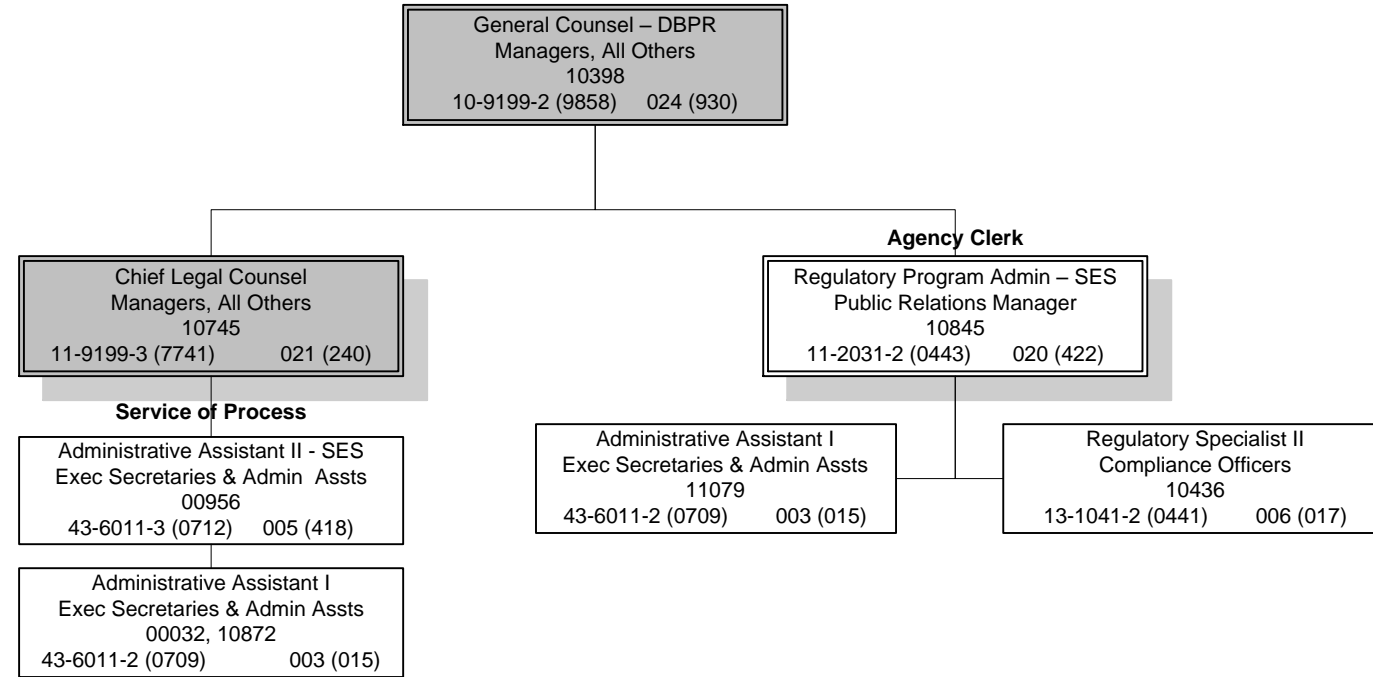
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Department of Business & Professional Regulation 79
 Office of the Secretary 01
 Office of the General Counsel 0105
 OGC – Construction -006
 OGC – Pari-Mutuel Wagering -100
 OGC – Slots -101
 OGC – Alcoholic Beverages & Tobacco -400
 OGC – Professions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

Office of the General Counsel Agency Clerk/Service of Process

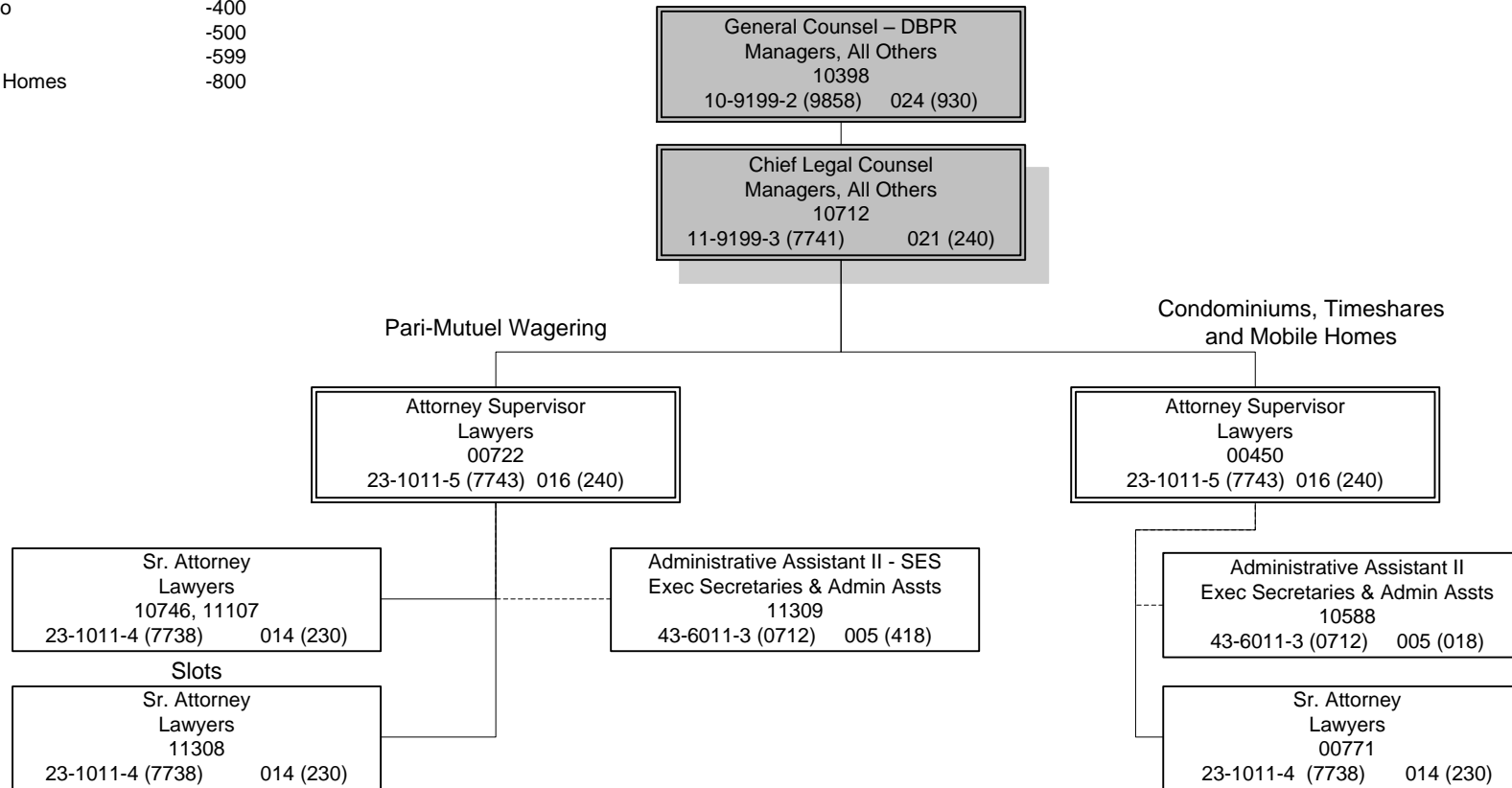
Current: 6-30-14
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Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800

Current: 6-30-14
Last updated: 6-30-14

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

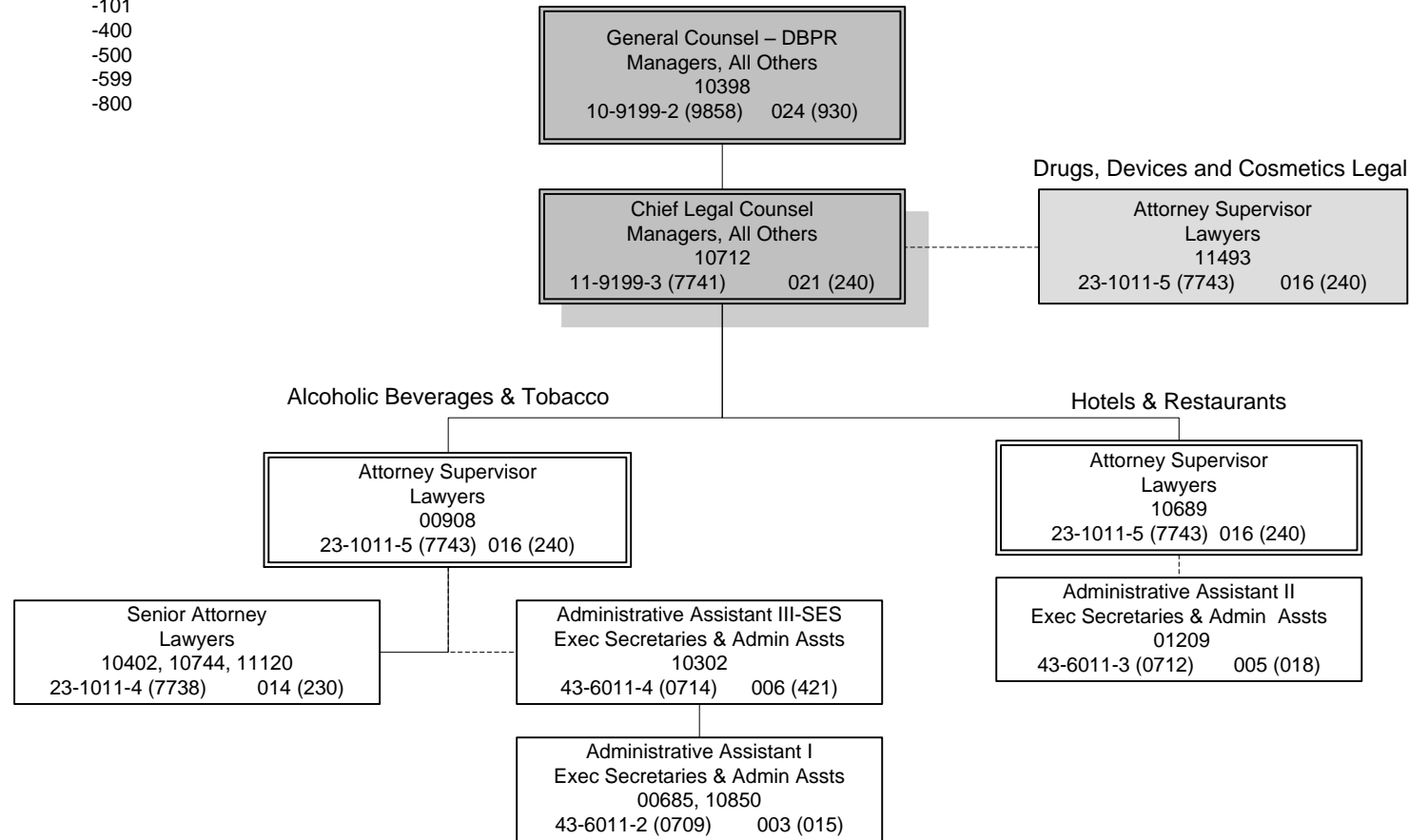


Note: The Administrative Assistant positions #11309 and #10588
are jointly supervised by the Attorney Supervisors and the
Support Services Administrator-DBPR.

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: 6-30-14
Last updated: 6-30-14

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

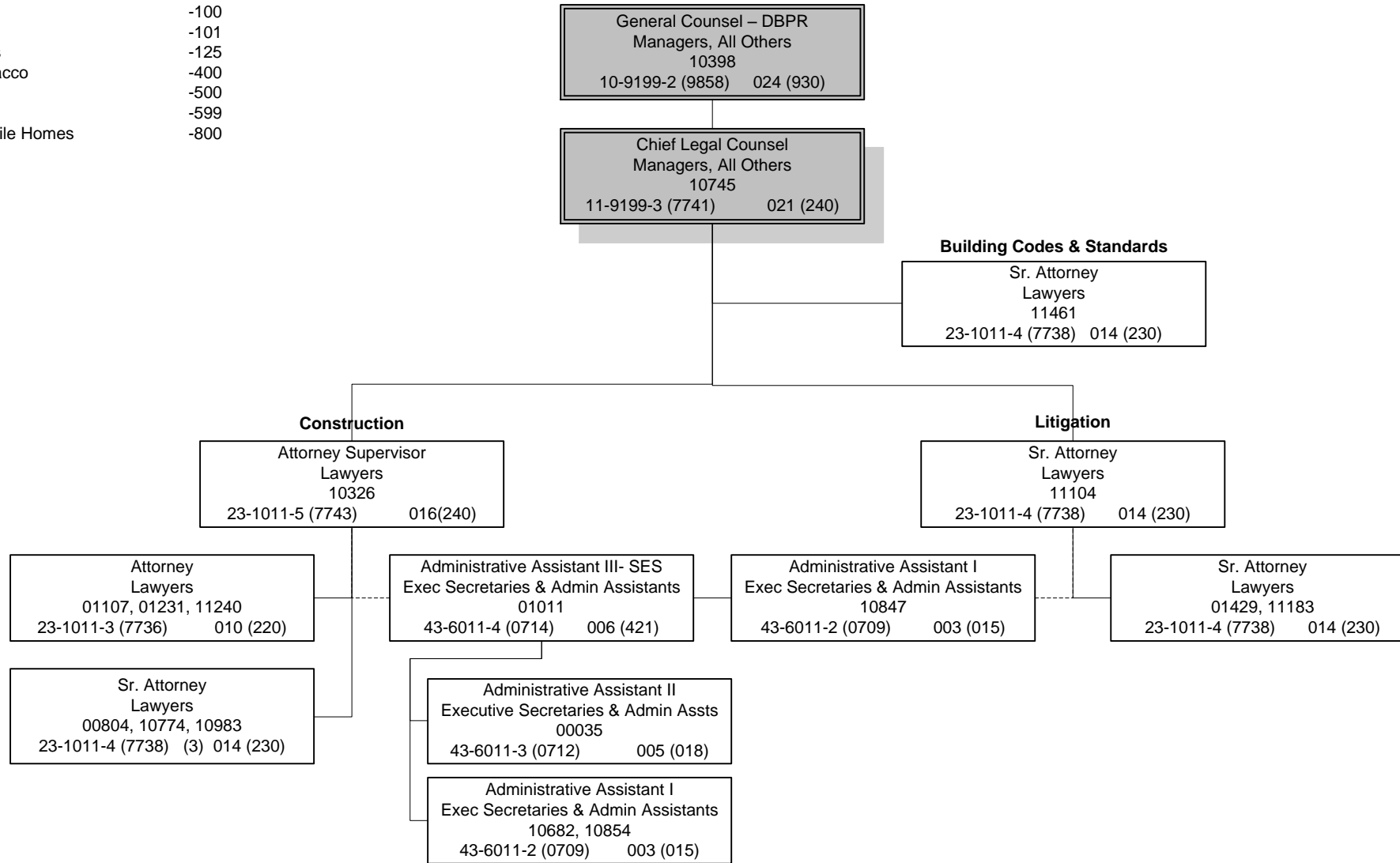


Note: Positions #01209 and #10302 are jointly supervised by the Senior Attorney and the Support Services Administrator-DBPR.

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

Current: 6-30-14
Last updated: 6-30-14

Office of the General Counsel Accountancy / Construction / Building Codes

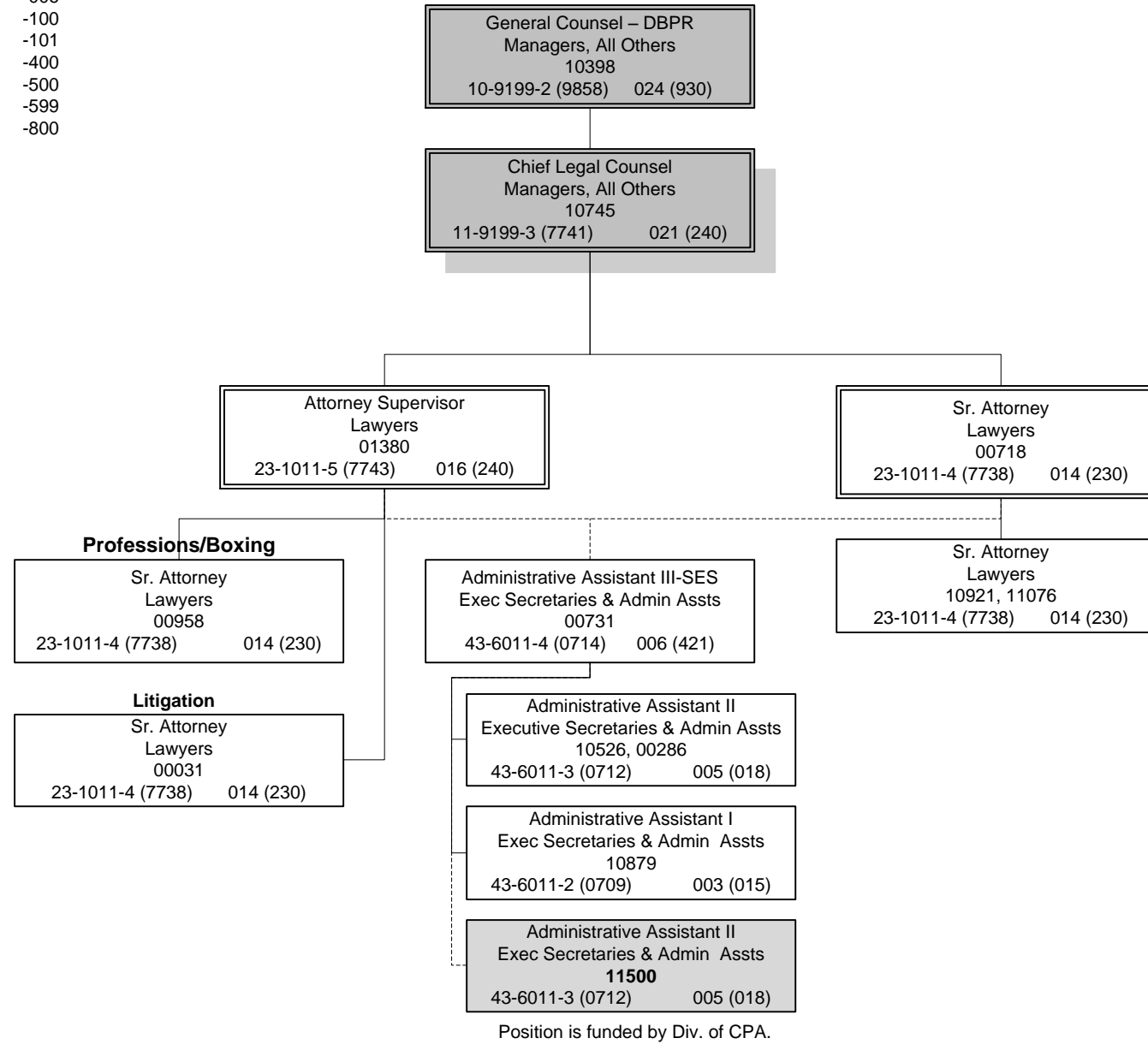


Note: The Administrative Assistant II position #01011 is jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR.

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: 6-30-14
 Last updated: 6-30-14

Office of the General Counsel Professions / Boxing

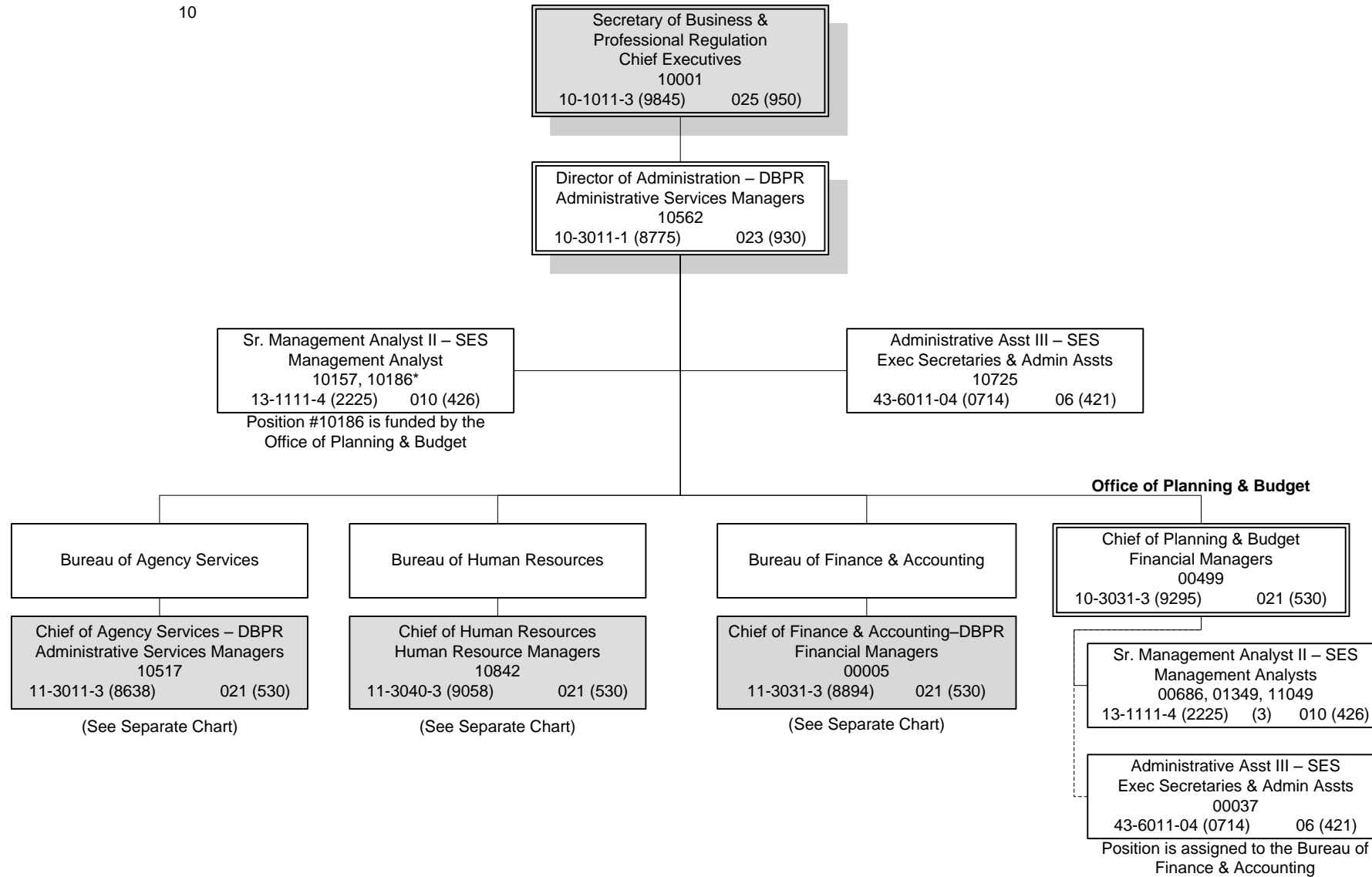


Note: The Administrative Assistant III-SES, position #00731 is jointly supervised by the Attorney Supervisor, or Sr. Attorney, and the Support Services Administrator-DBPR.

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

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

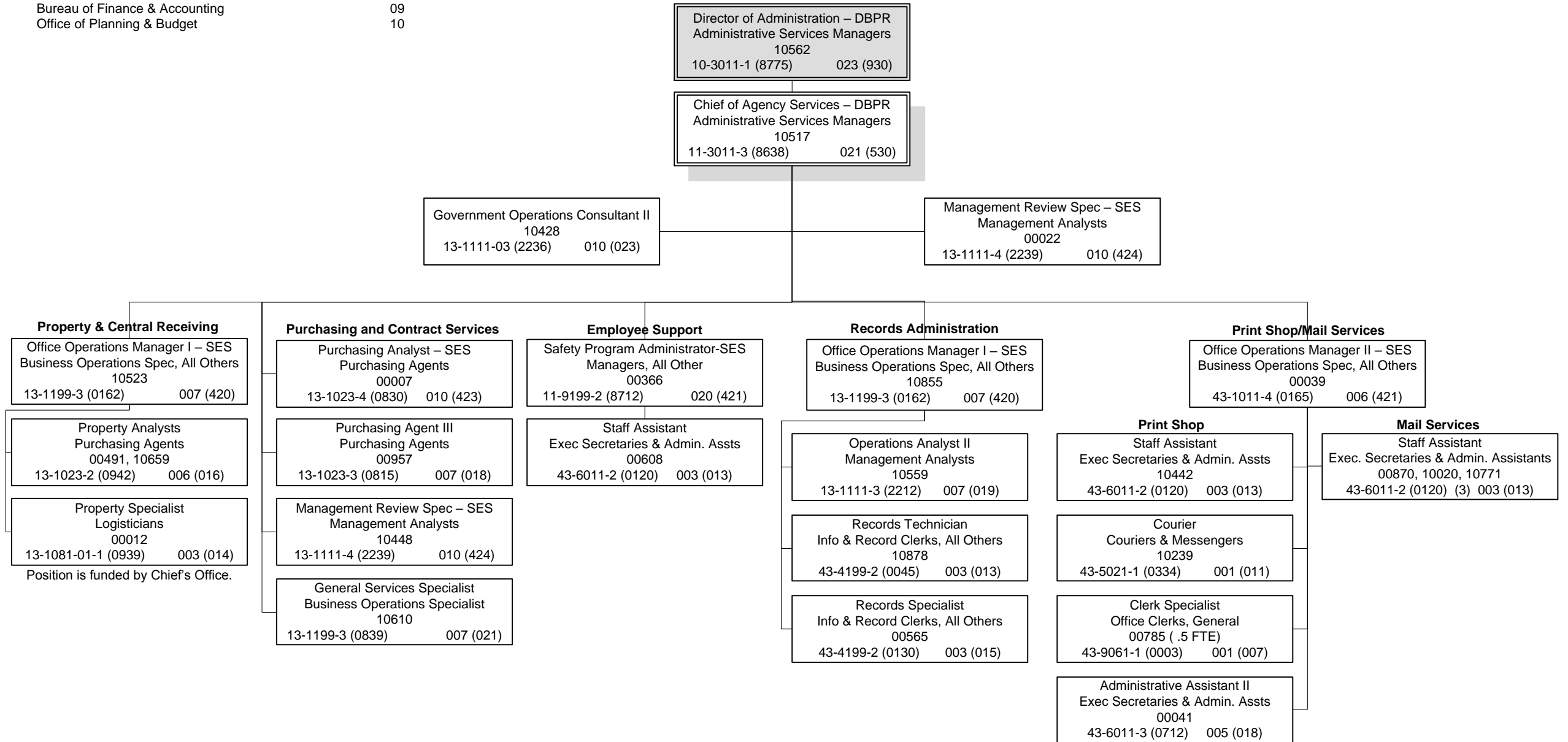
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Department of Business & Professional Regulation 79
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 Director's office 01
 Agency Services 03
 Human Resources 05
 Bureau of Finance & Accounting 09
 Office of Planning & Budget 10

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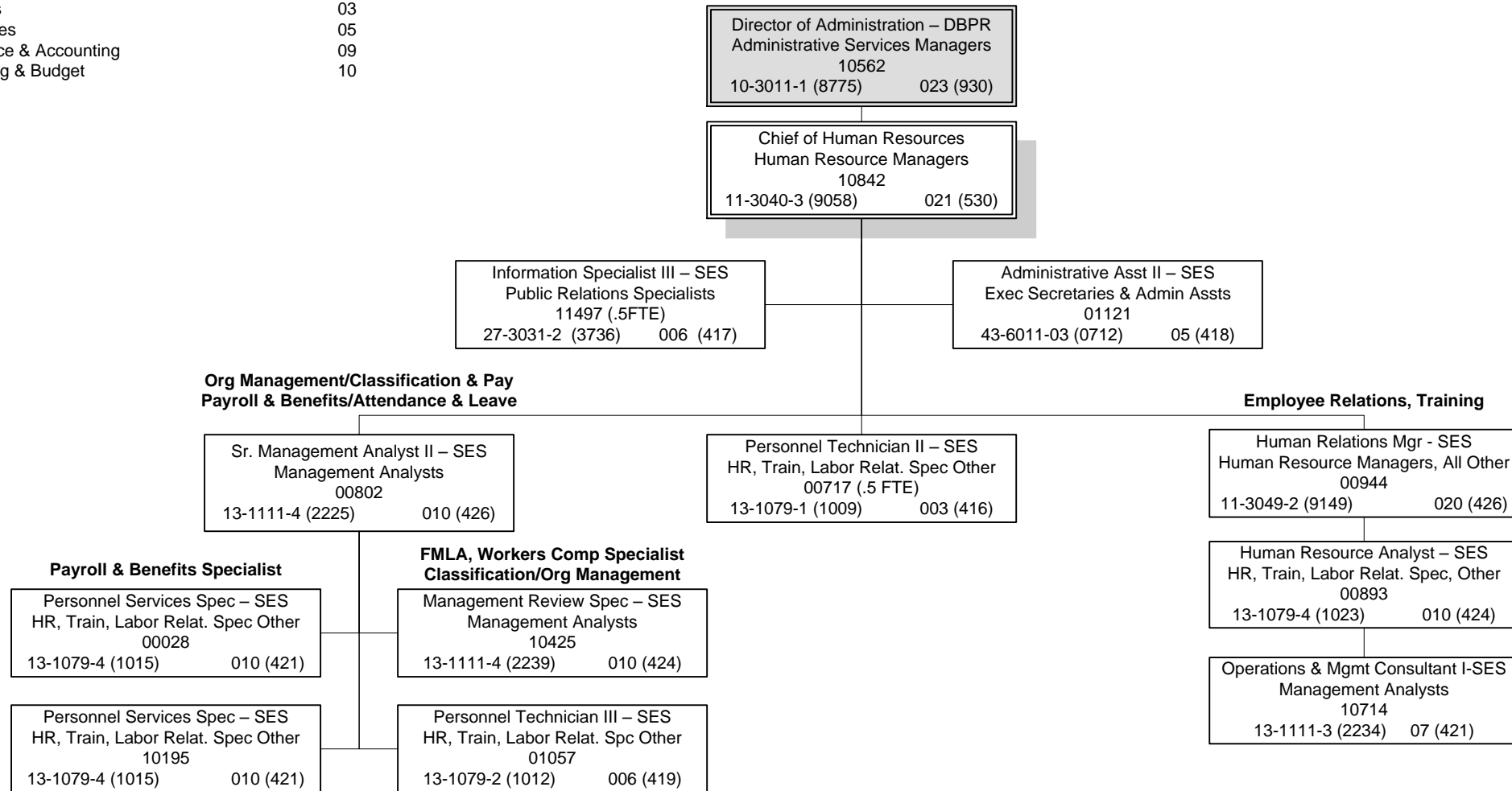
Division of Administration Agency Services



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

Division of Administration Bureau of Human Resources

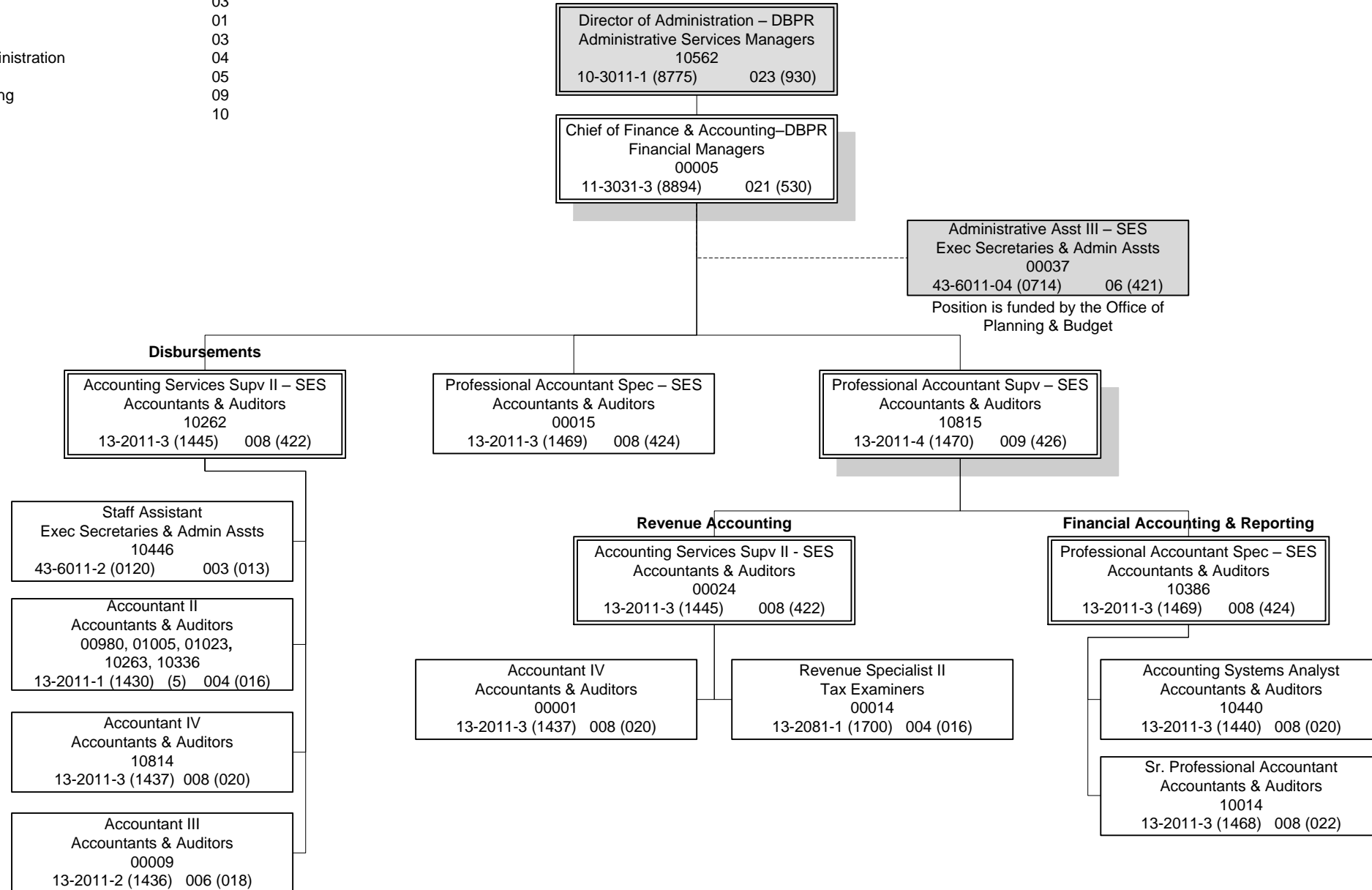
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Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Purchasing and Contract Administration 04
 Human Resources 05
 Bureau of Finance & Accounting 09
 Office of Planning & Budget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

Division of Administration Bureau of Finance & Accounting

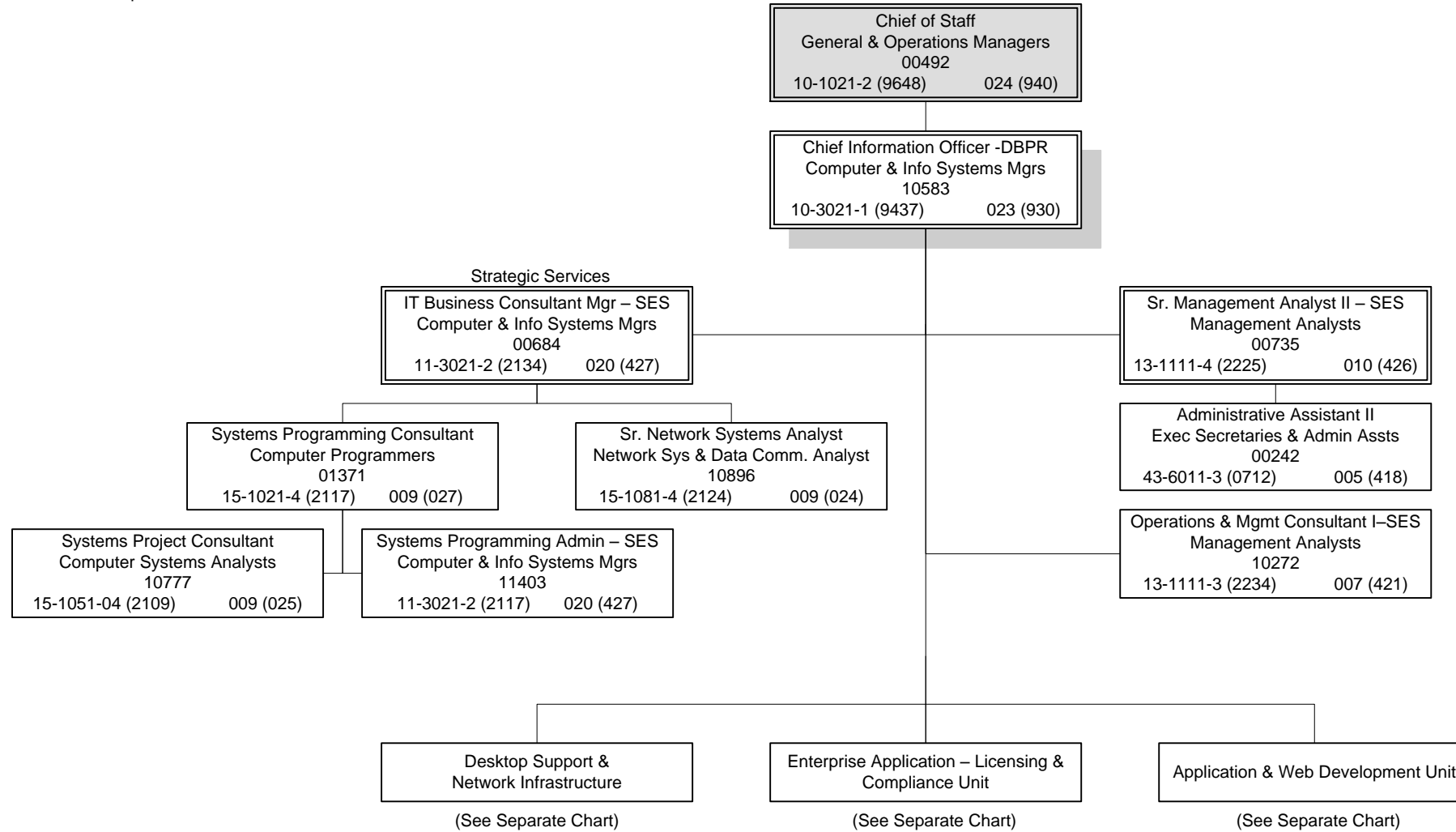
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Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

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

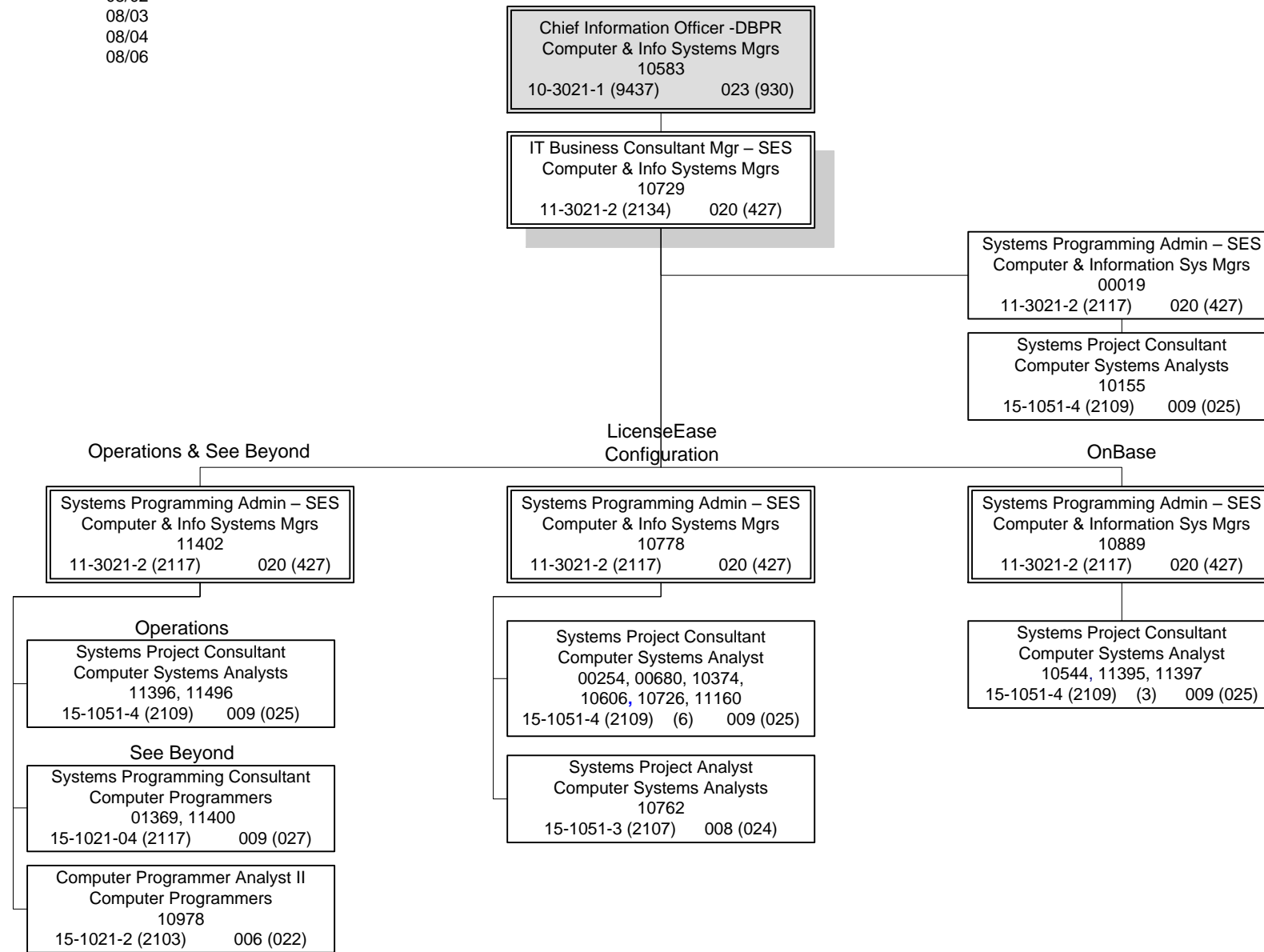
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 Last updated: 6-30-14



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

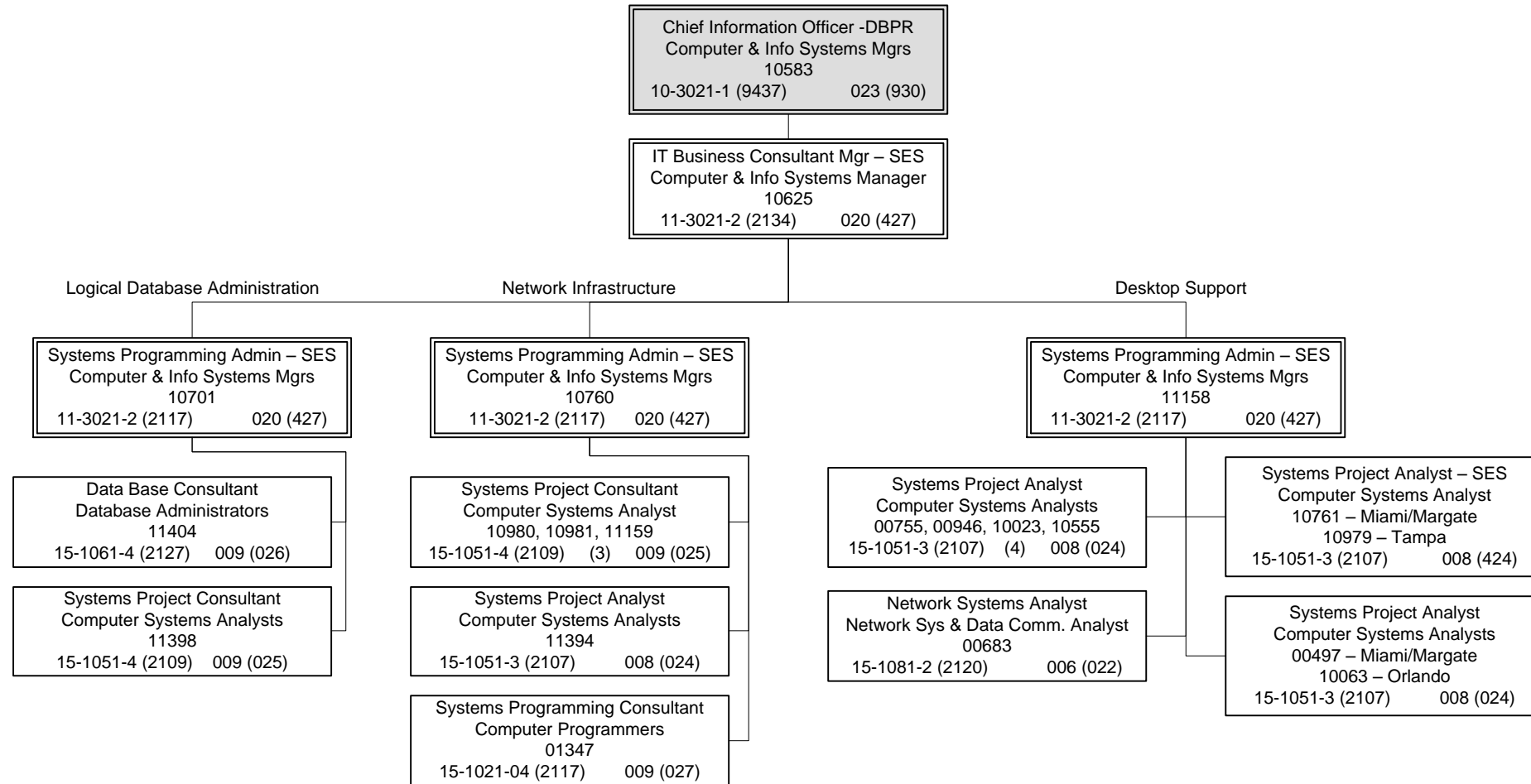
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Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

Division of Technology Desktop Engineering & Network Infrastructure Desktop Support

Current: 6-30-14
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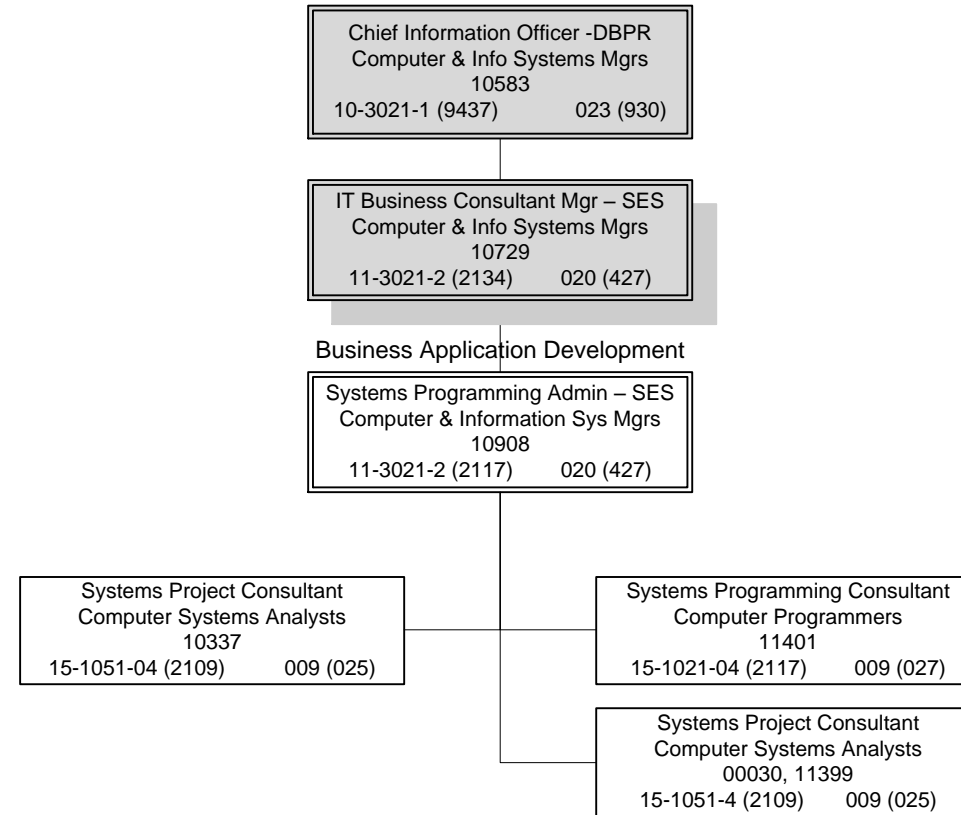


Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

Division of Technology

Business Applications & Web Development

Current: 6-30-14
 Last updated: 6-30-14



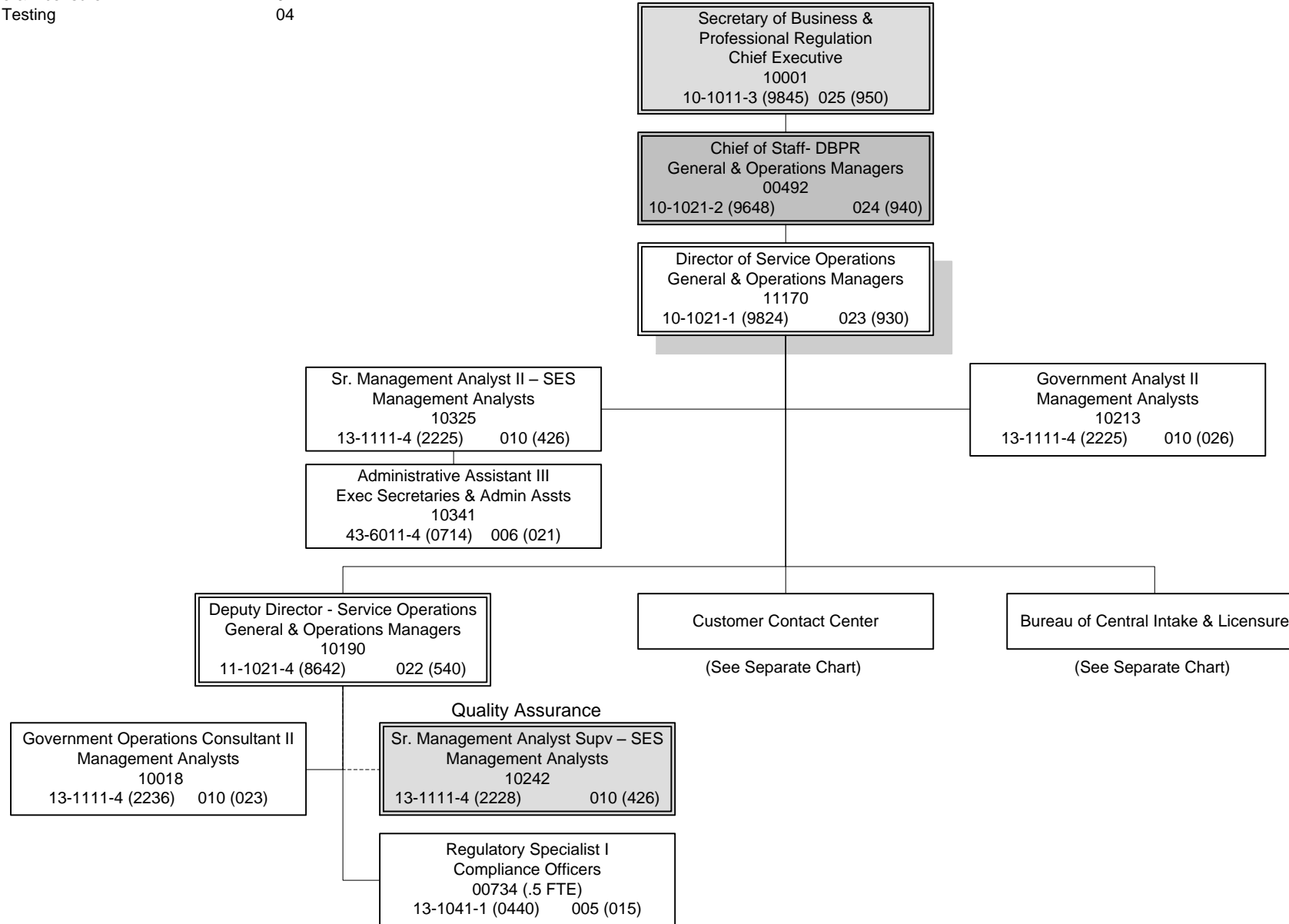
Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Bureau of Central Intake & Licensure 02
 Bureau of Education & Testing 04

Department of Business & Professional Regulation

Division of Service Operations

Director's Office

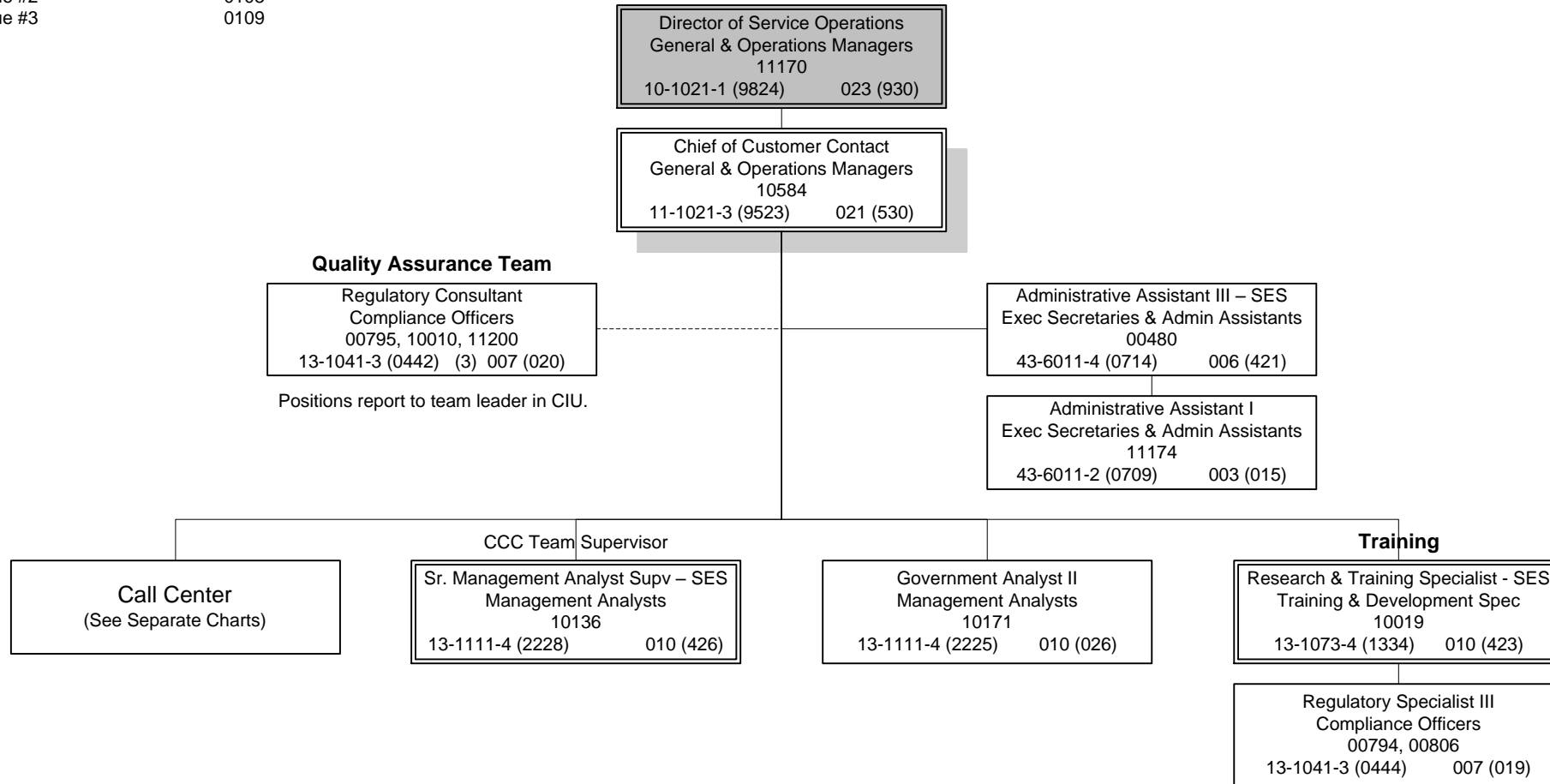
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 Last updated: 6-30-13



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

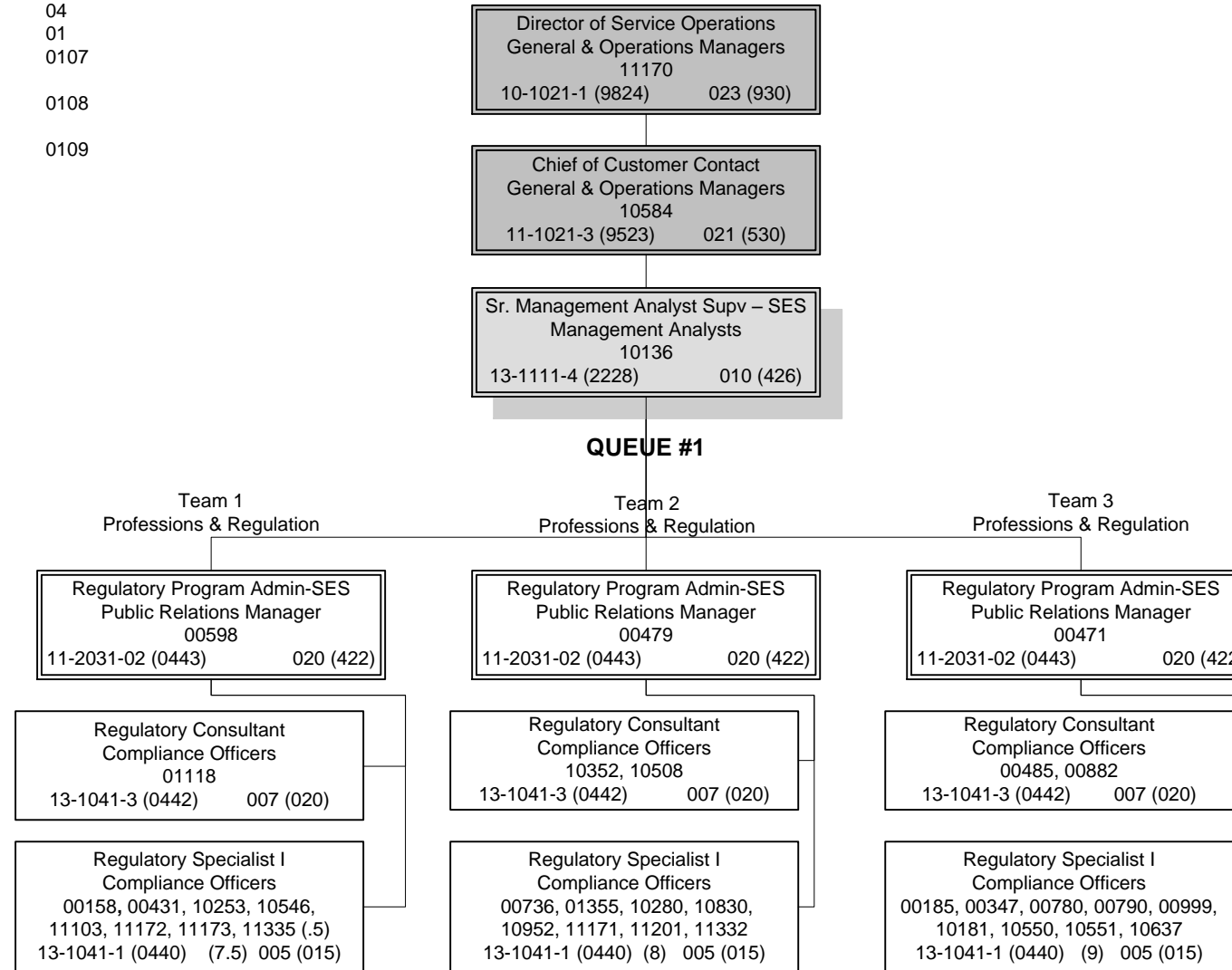
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Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0107
 Teams 1-3
 Customer Contact Center – Queue #2 0108
 Teams 4-5
 Customer Contact Center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

Division of Service Operations Customer Contact Center

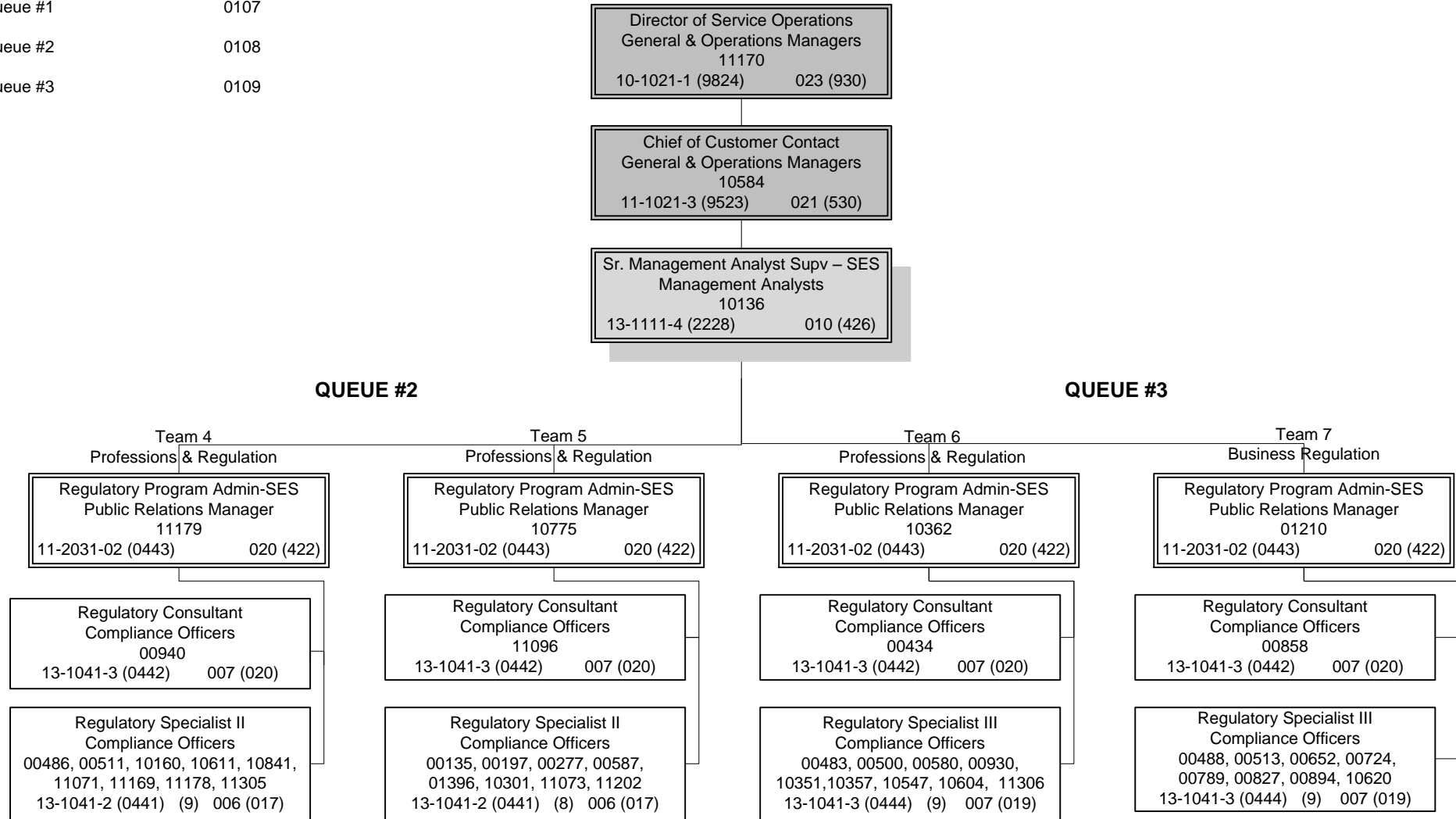
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Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0107
 Teams 1-3
 Customer Contact Center – Queue #2 0108
 Teams 4-5
 Customer Contact Center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

Division of Service Operations Customer Contact Center

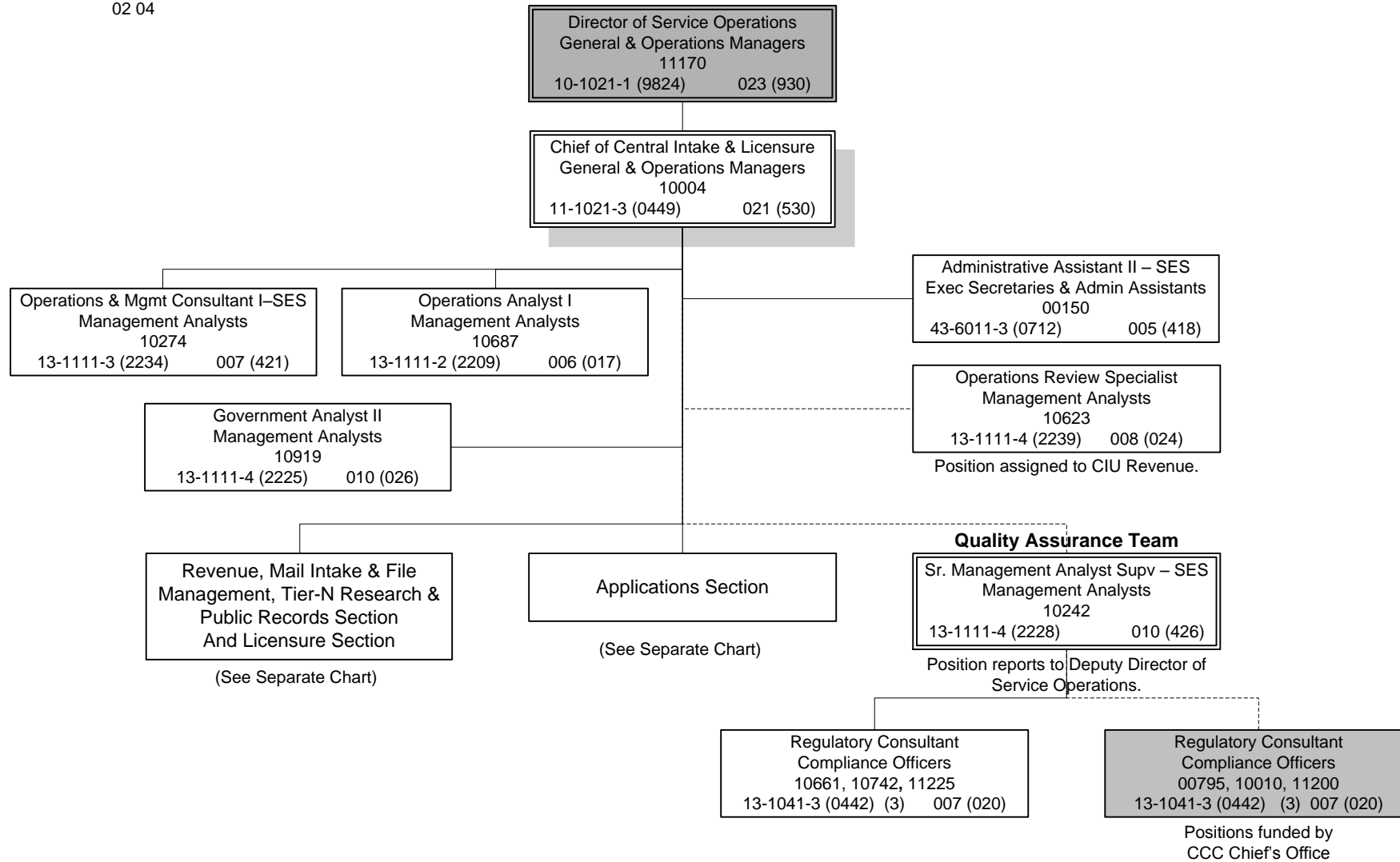
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Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04

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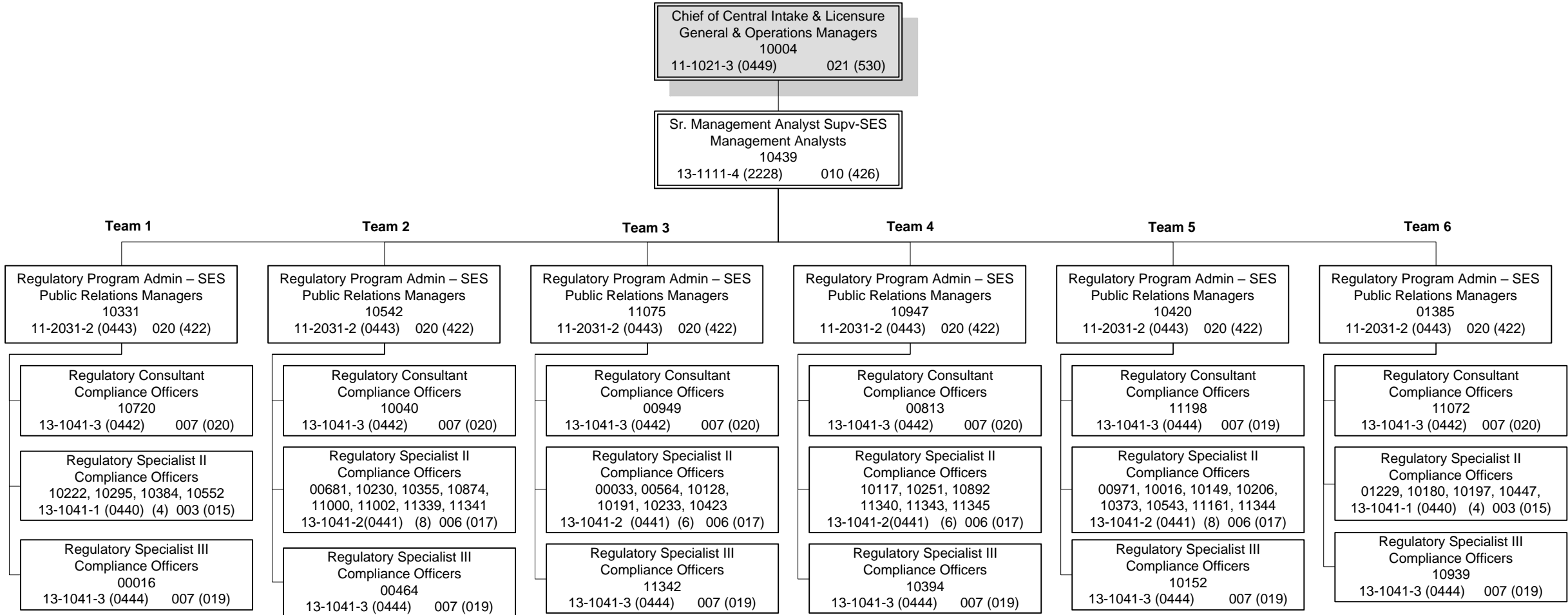
Division of Service Operations Central Intake & Licensure Chief's Office



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

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 Last updated: 6-30-14

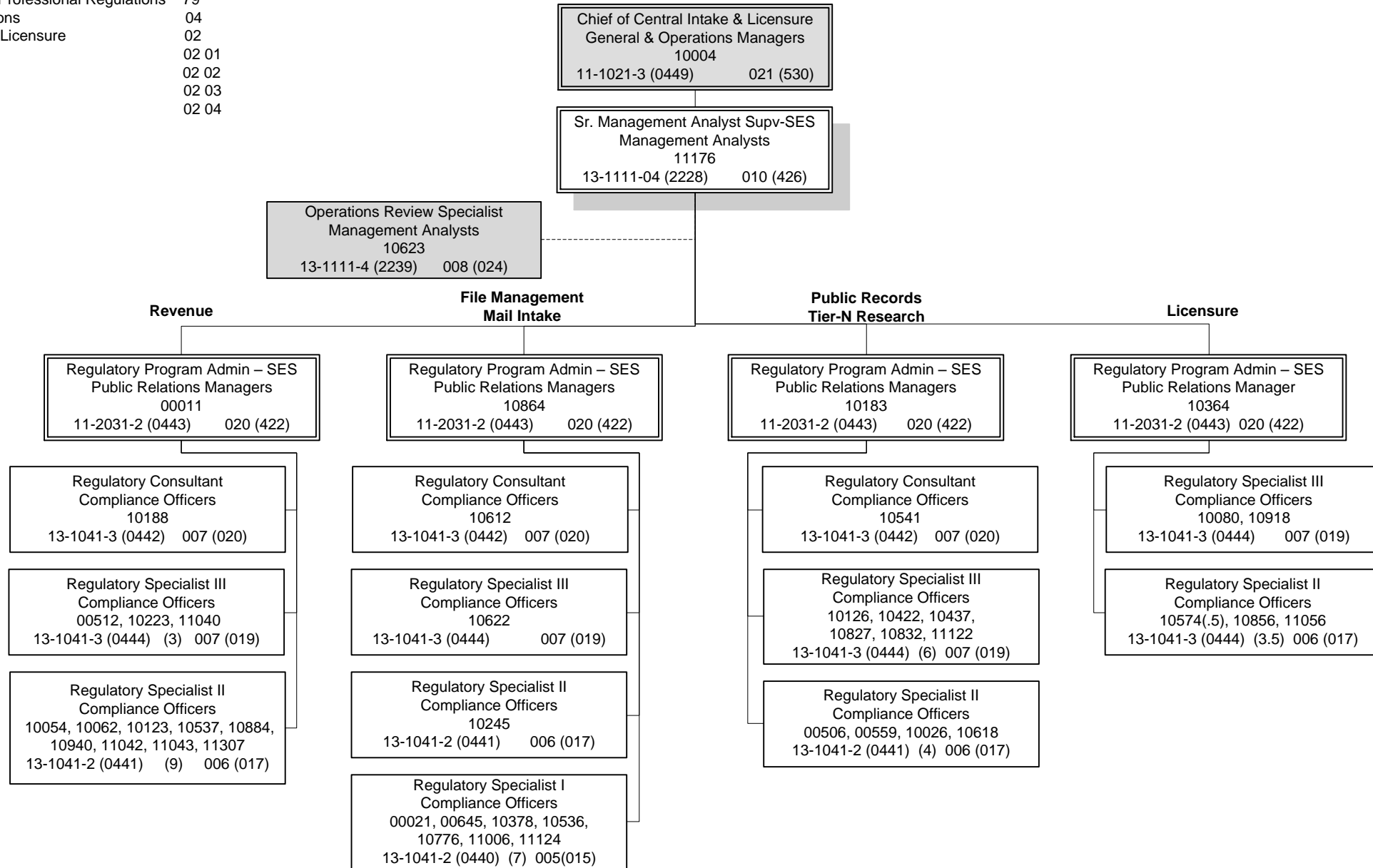
Division of Service Operations Central Intake & Licensure Applications



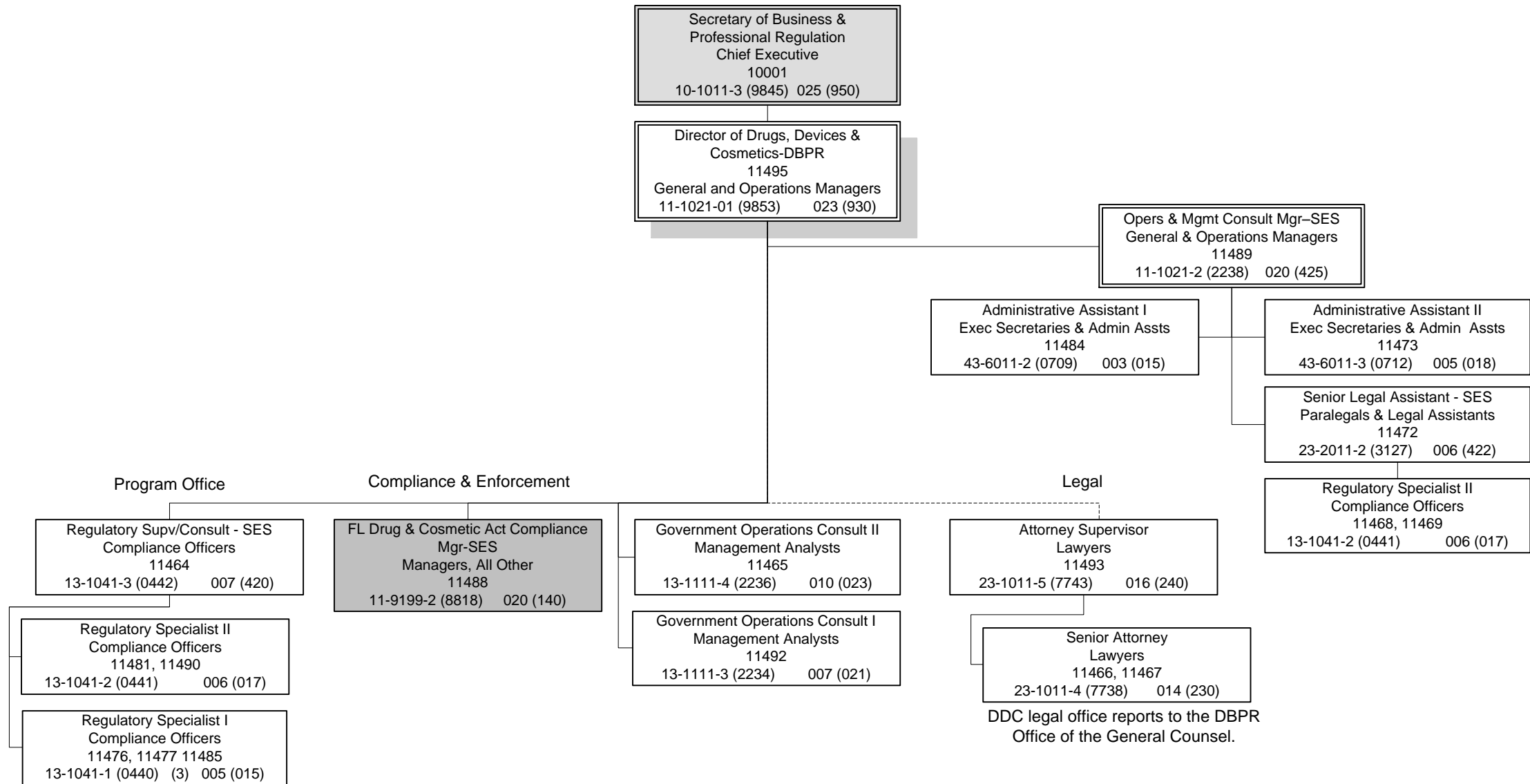
**Division of Service Operations
Central Intake & Licensure
Revenue/Administration/File Management**

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: 6-30-14
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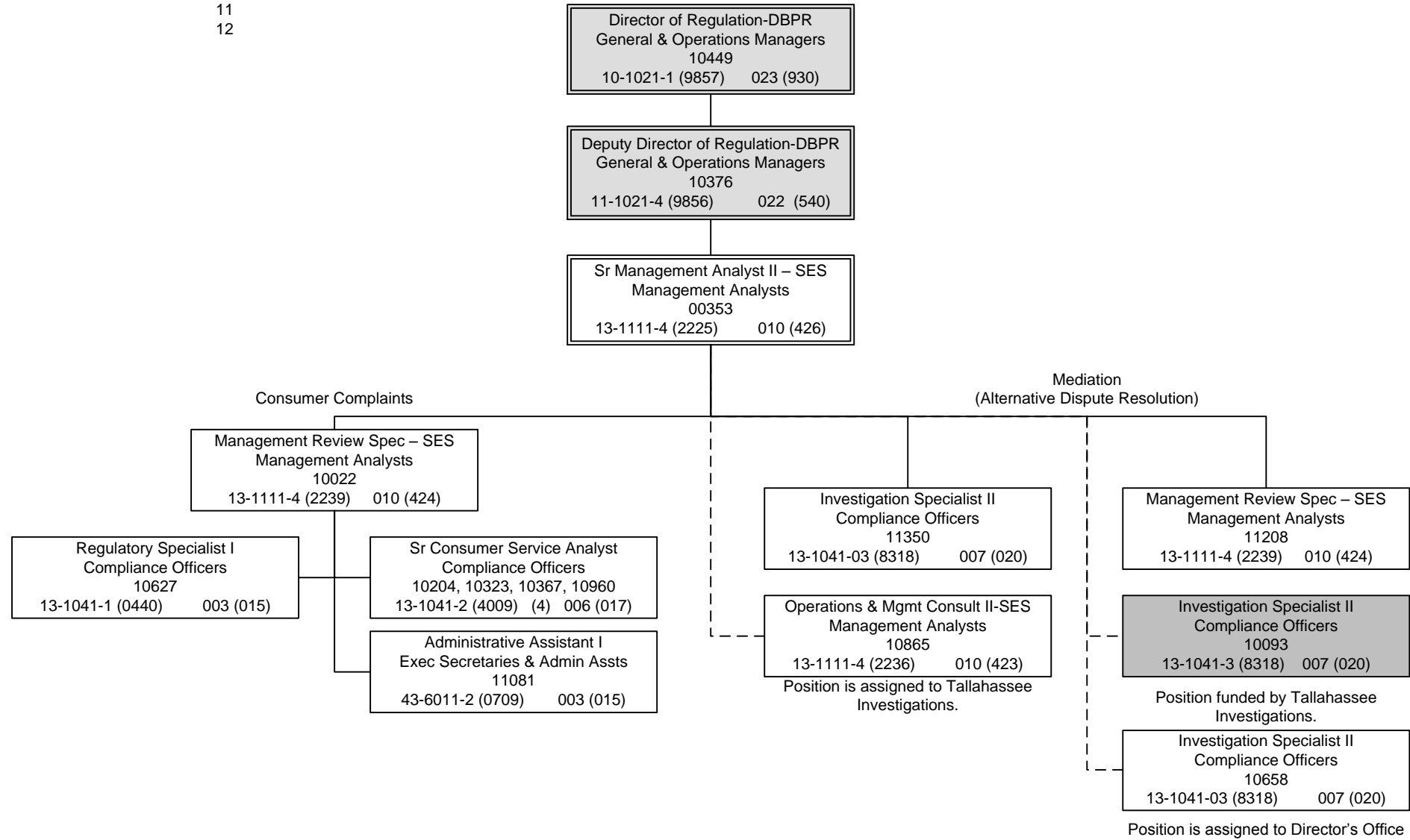
Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program



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

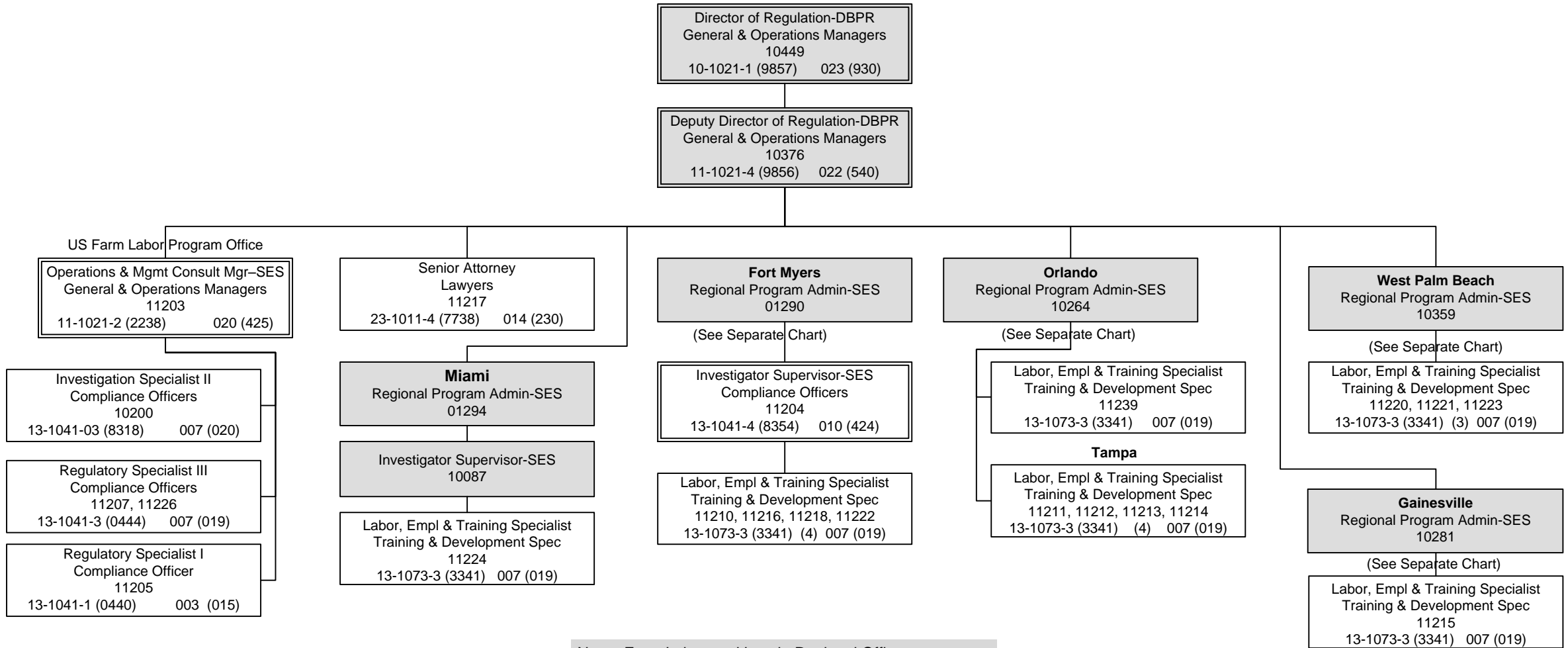
Current: 6-30-14
 Last Updated: 6-30-14



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Farm Labor Compliance & Enforcement 11
 Child Labor Compliance & Enforcement 12

Division of Regulation Farm Labor / Compliance & Enforcement Regional Offices

Current: 6-30-14
 Last Updated: 6-30-14

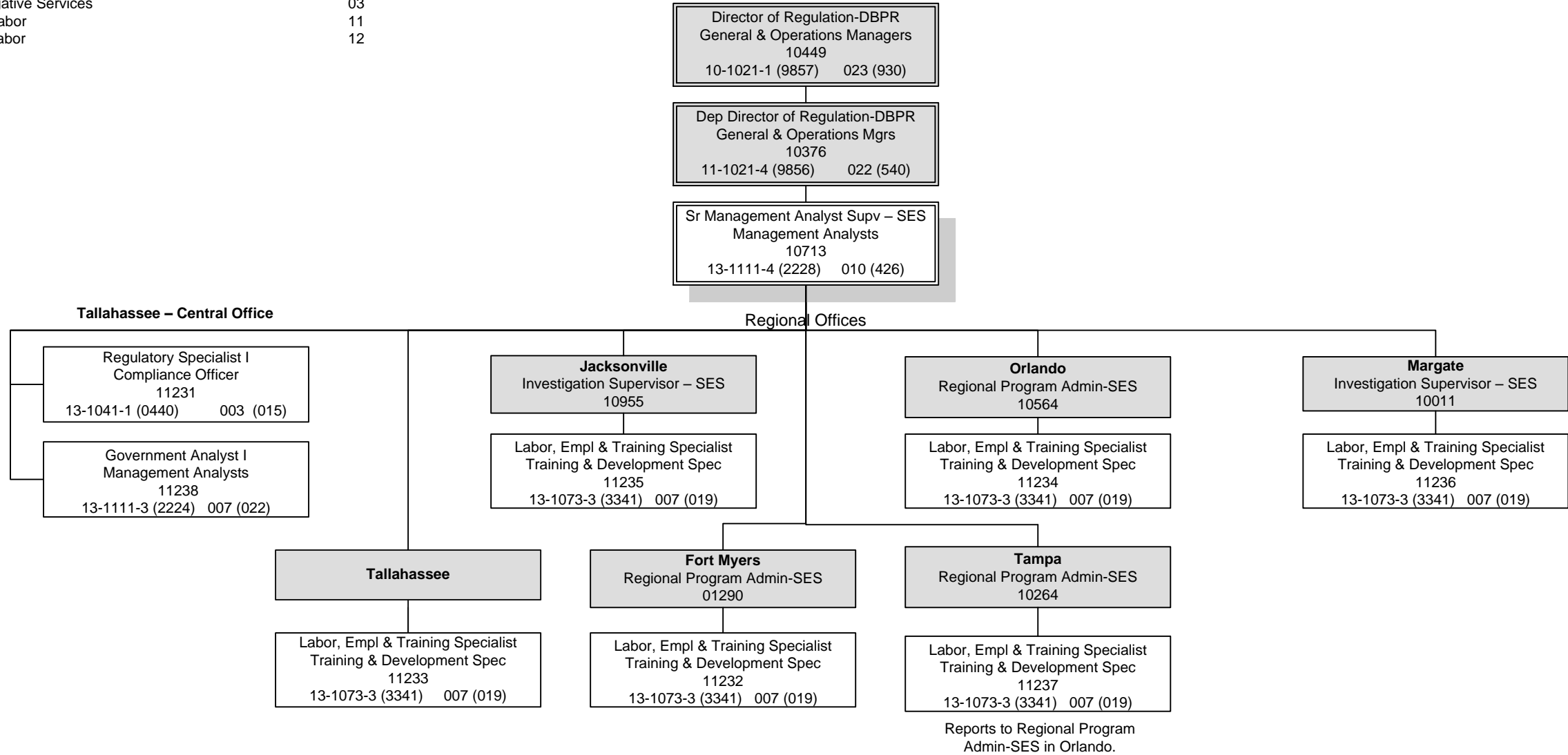


Note: Farm Labor positions in Regional Offices report to local supervisors for day-to-day operations.

Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
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Division of Regulation Compliance & Enforcement Child Labor

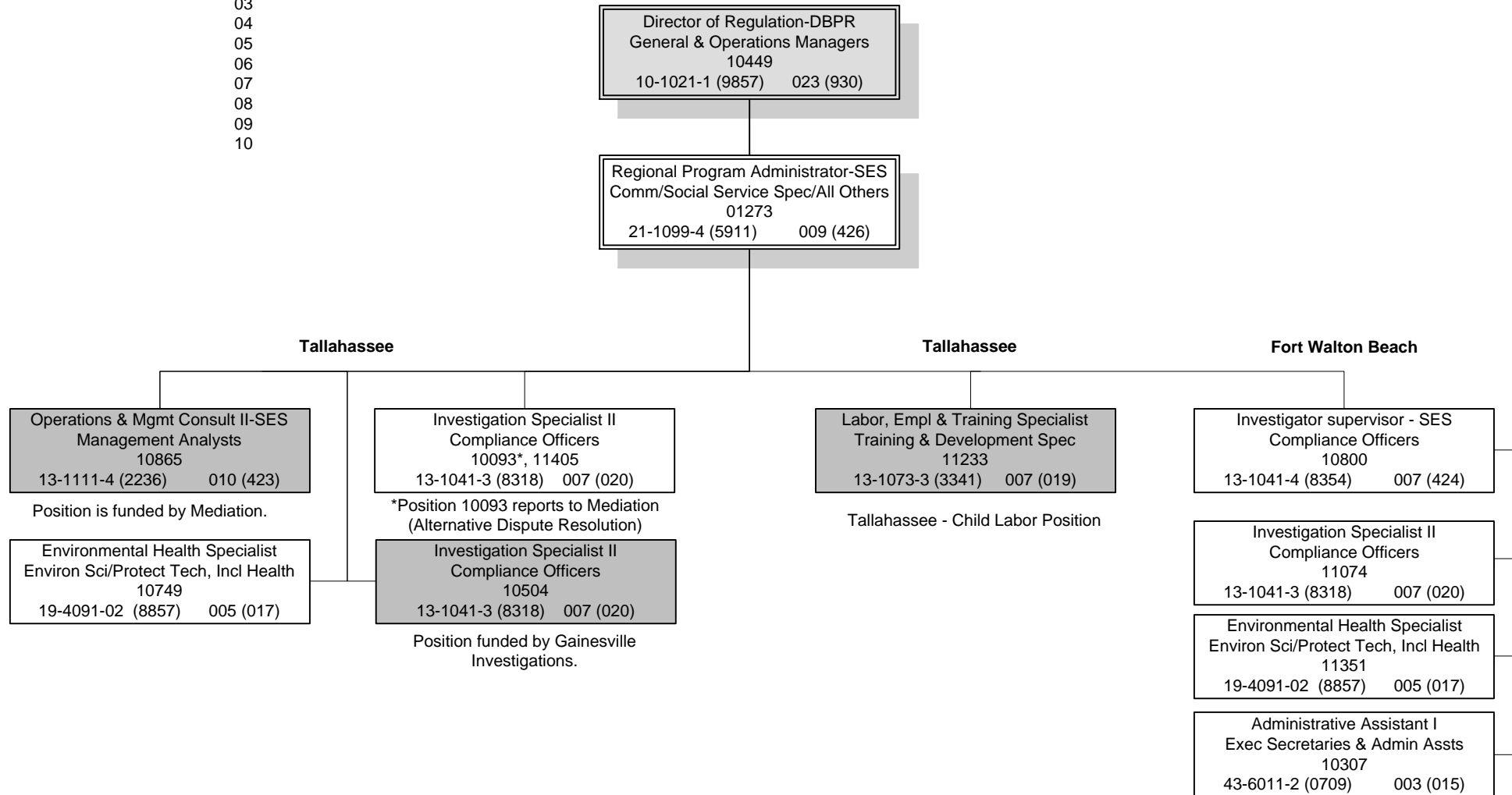


Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.

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

Division of Regulation Regional Office – Tallahassee/Fort Walton Beach

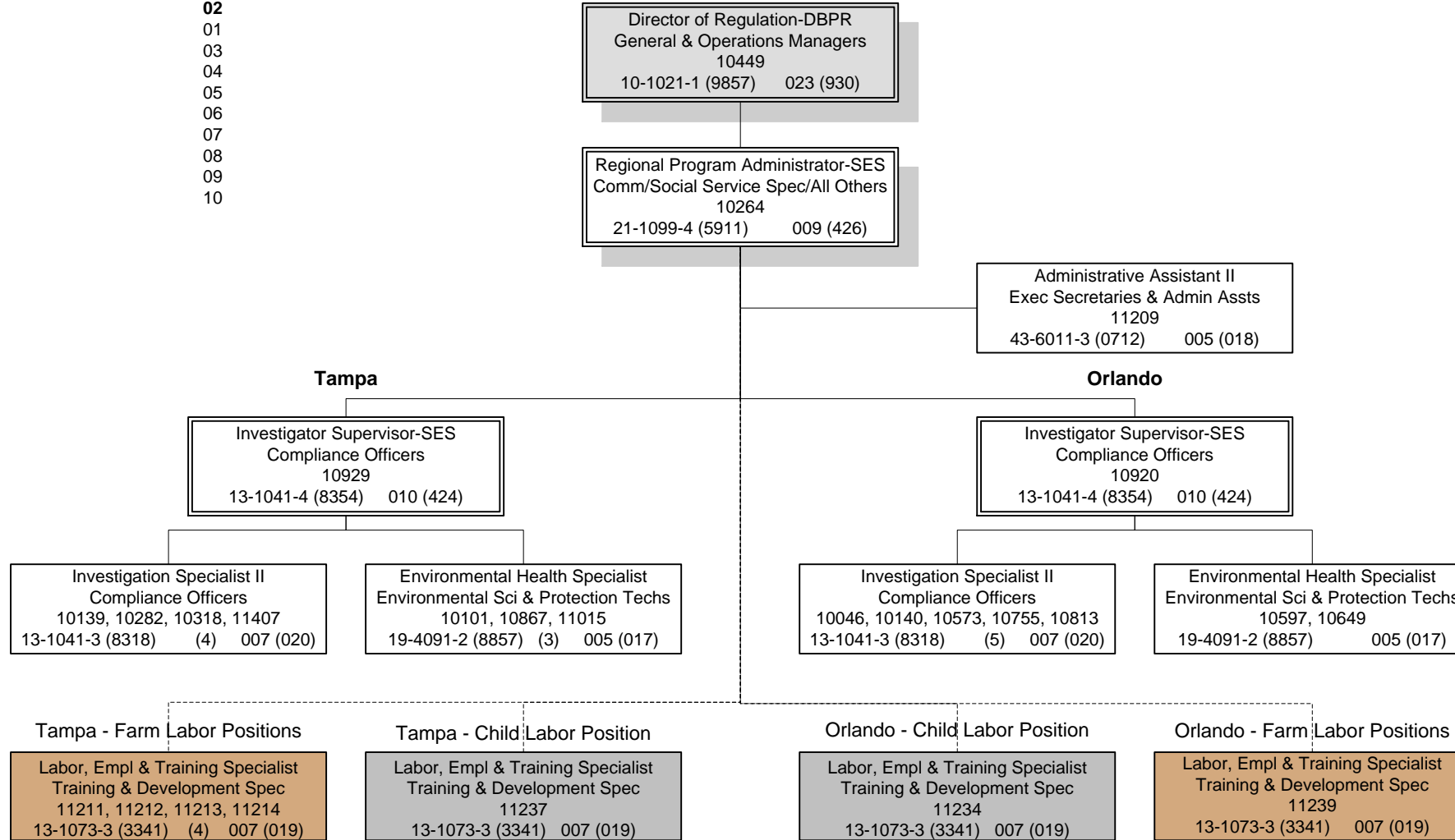
Current: 6-30-14
Last Updated: 6-30-14



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

Division of Regulation Regional Office – Orlando/Tampa

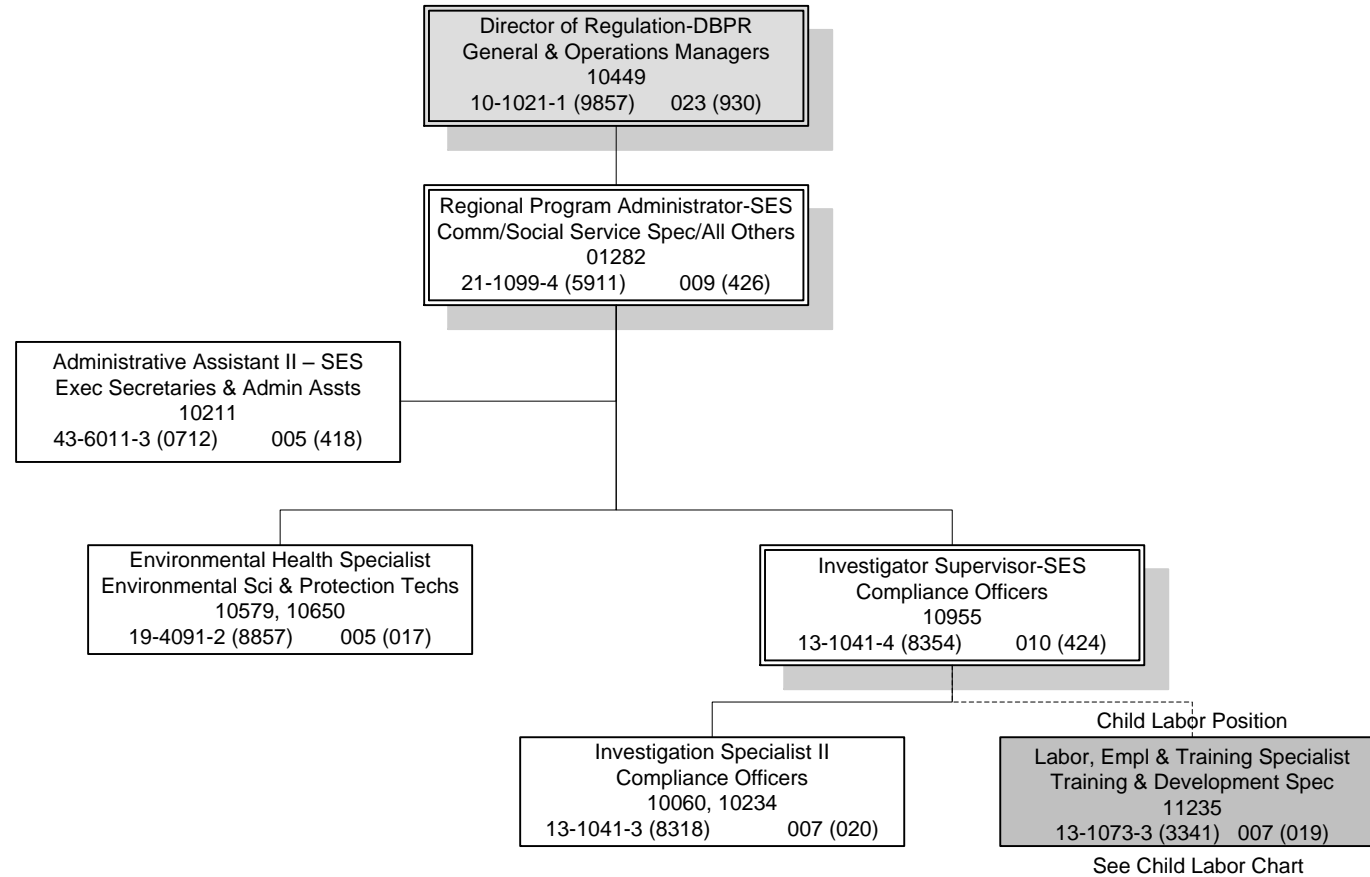
Current: 6-30-14
Last Updated: 6-30-14



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Jacksonville	03
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West Palm Beach	06
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Fort Walton Beach	09
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Division of Regulation Regional Office - Jacksonville

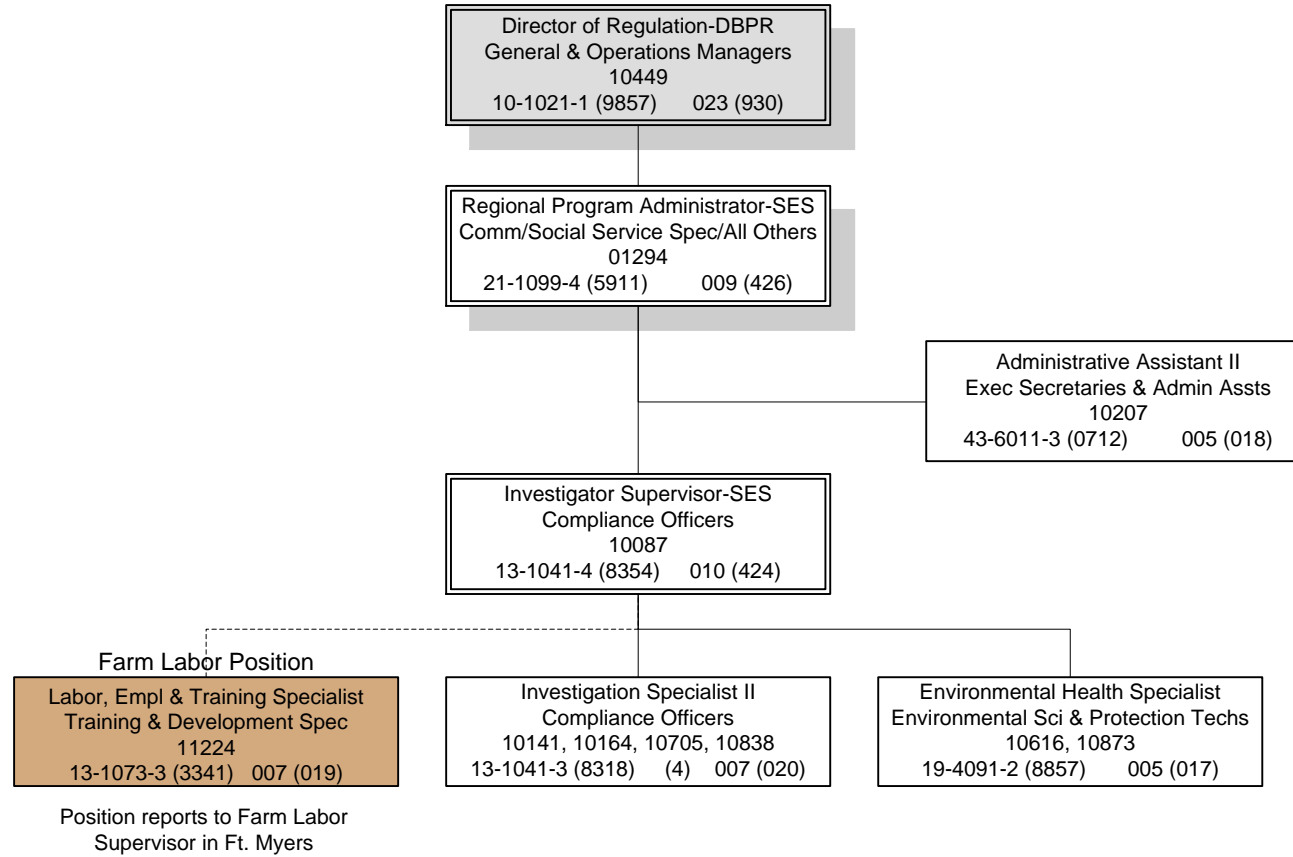
Current: 6-30-14
Last Updated: 6-30-14



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Investigative Services - Field Offices 03
Miami 05
 Tallahassee 01
 Orlando 02
 Jacksonville 03
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 West Palm Beach 06
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 Fort Walton Beach 09
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Division of Regulation Regional Office - Miami

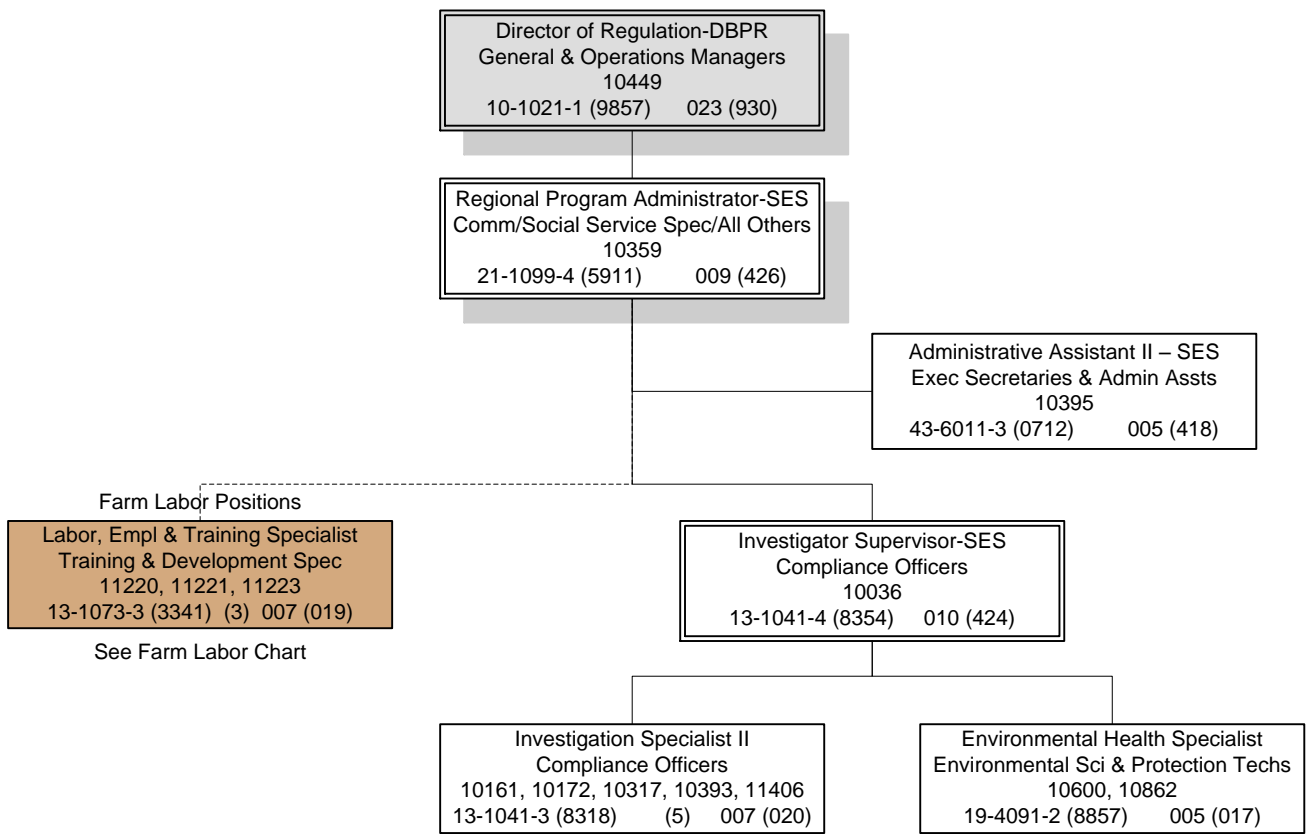
Current: 6-30-14
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Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
West Palm Beach	06
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

Division of Regulation Regional Office – West Palm Beach

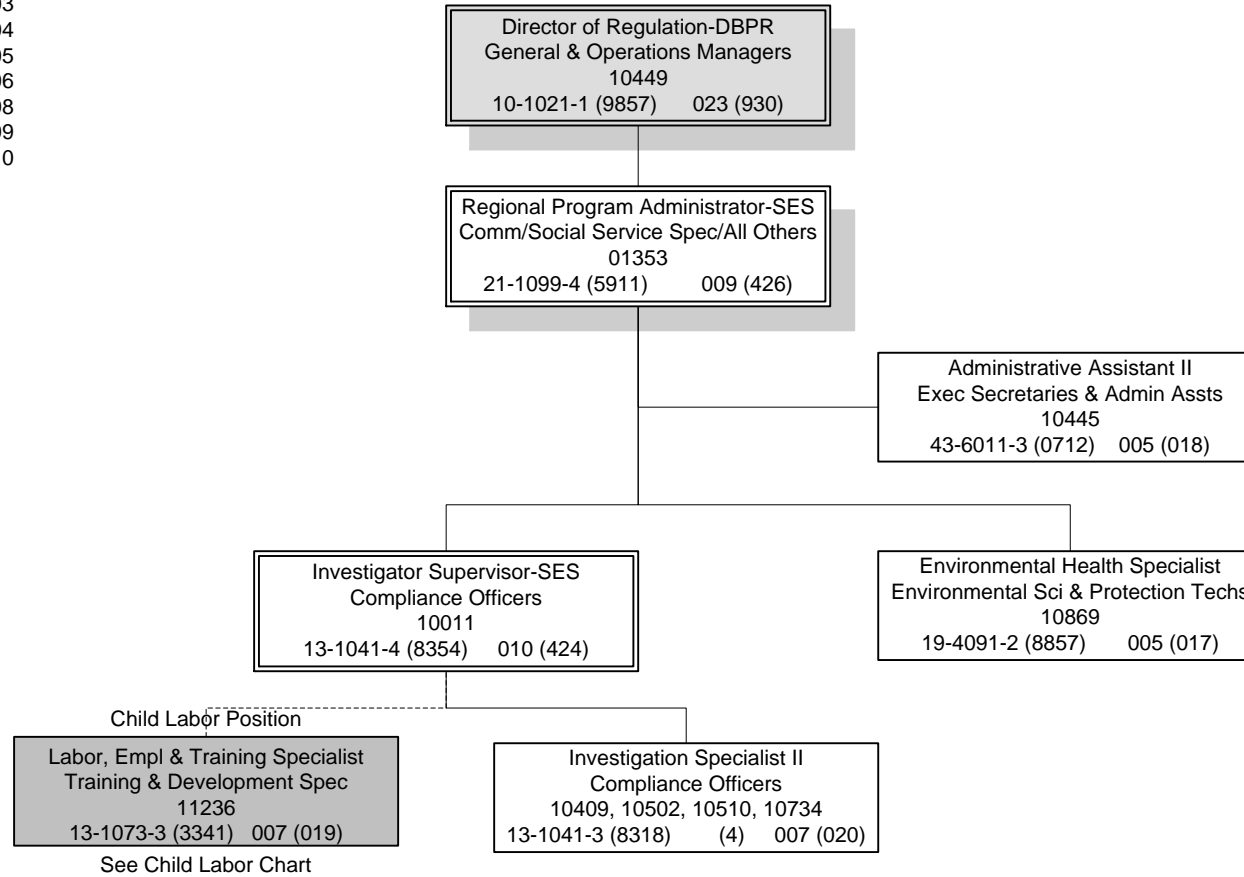
Current: 6-30-14
Last Updated: 6-30-14



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

Division of Regulation Regional Office – Margate

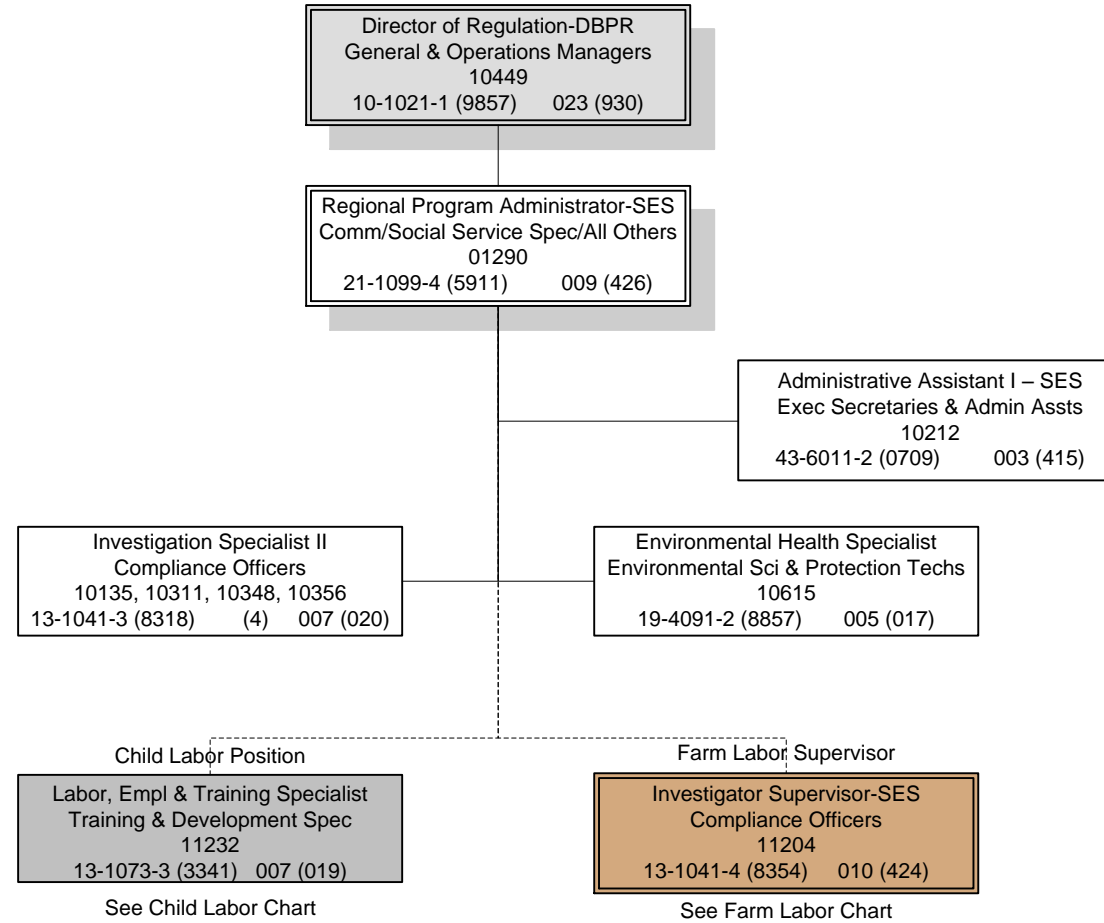
Current: 6-30-14
Last Updated: 6-30-14



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Fort Myers	08
Tallahassee	01
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Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Walton Beach	09
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Last Updated: 6-30-14

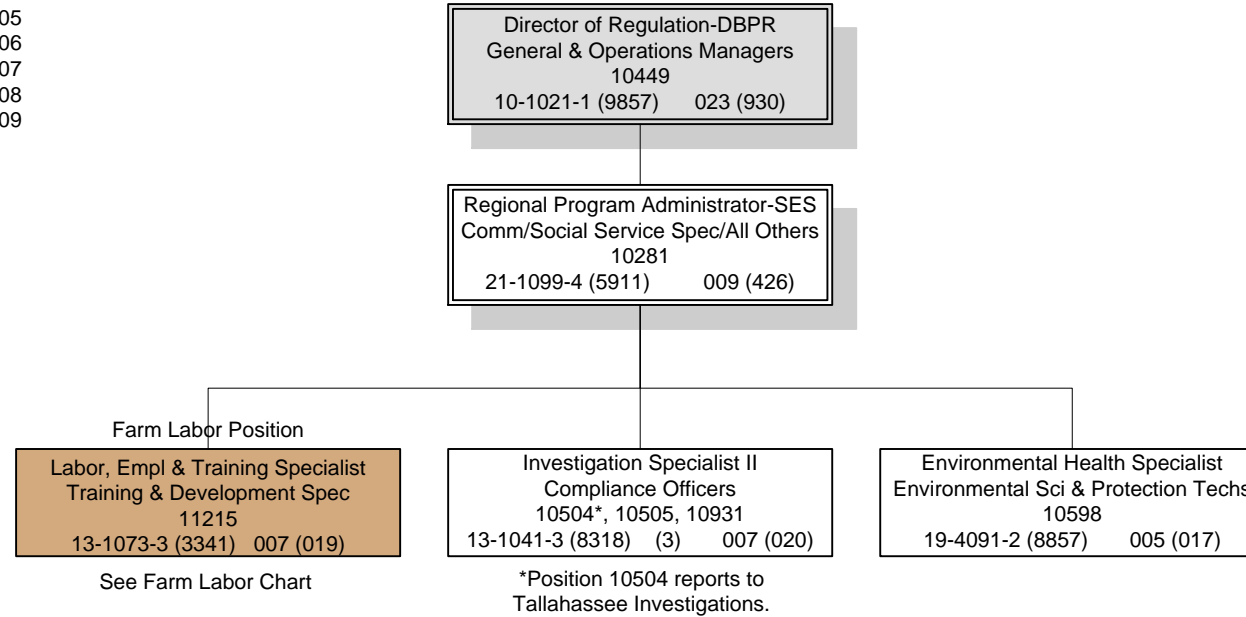
Division of Regulation Regional Office – Fort Myers



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Investigative Services - Field Offices 03
Gainesville 10
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 Orlando 02
 Jacksonville 03
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 Miami 05
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 Margate 07
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Current: 6-30-14
 Last Updated: 6-30-14

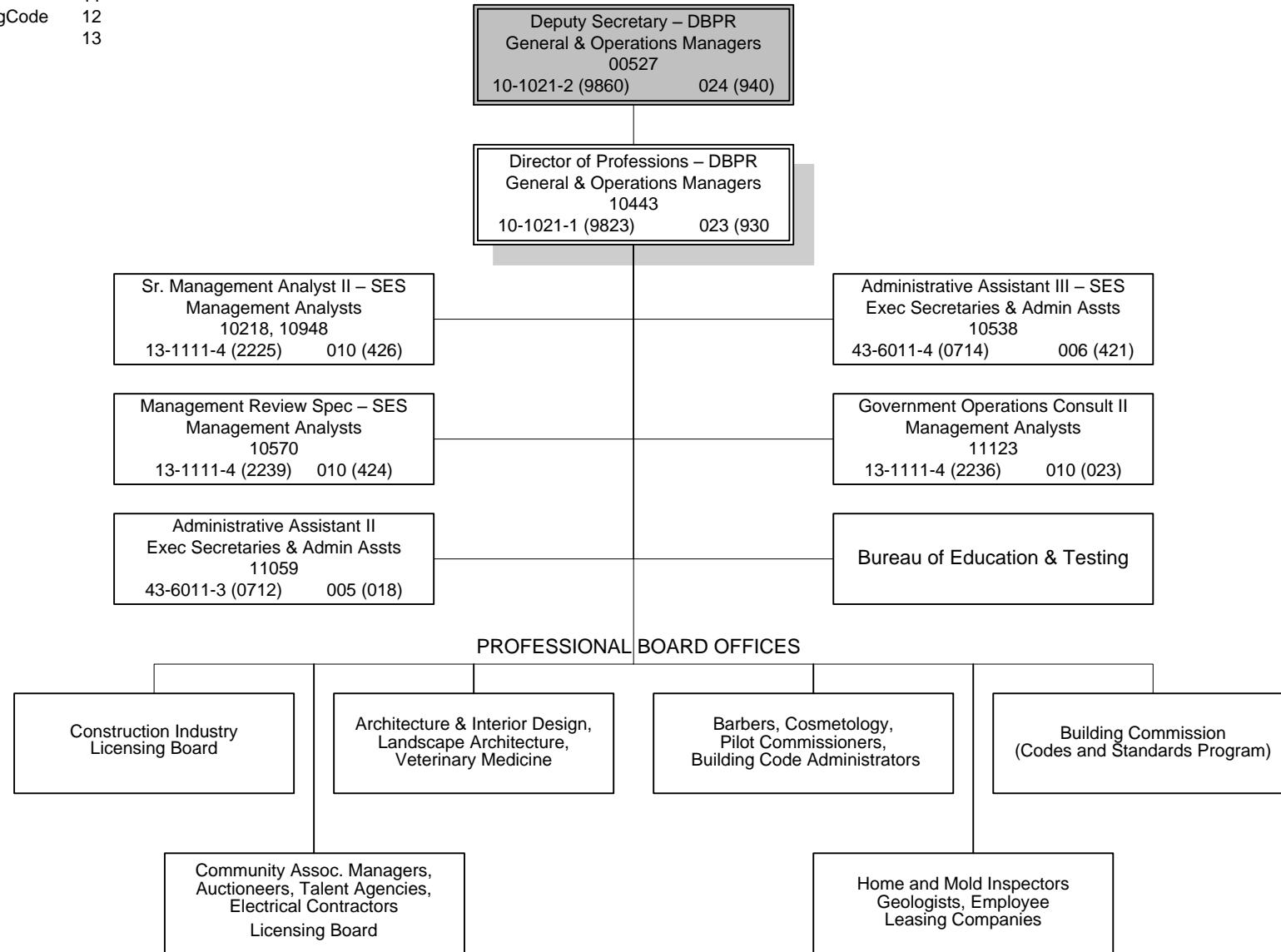
Division of Regulation Regional Office – Gainesville



Department of Business & Professional Regulation	79
Division of Professions – Director’s Office	50
Bureau of Education & Testing	04
Construction Industry Licensing Board	07
Arch & Int Des/Vet Medicine/Landscape Architecture	10
CAMS/Auctioneers/Talent Agts/ELCB	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

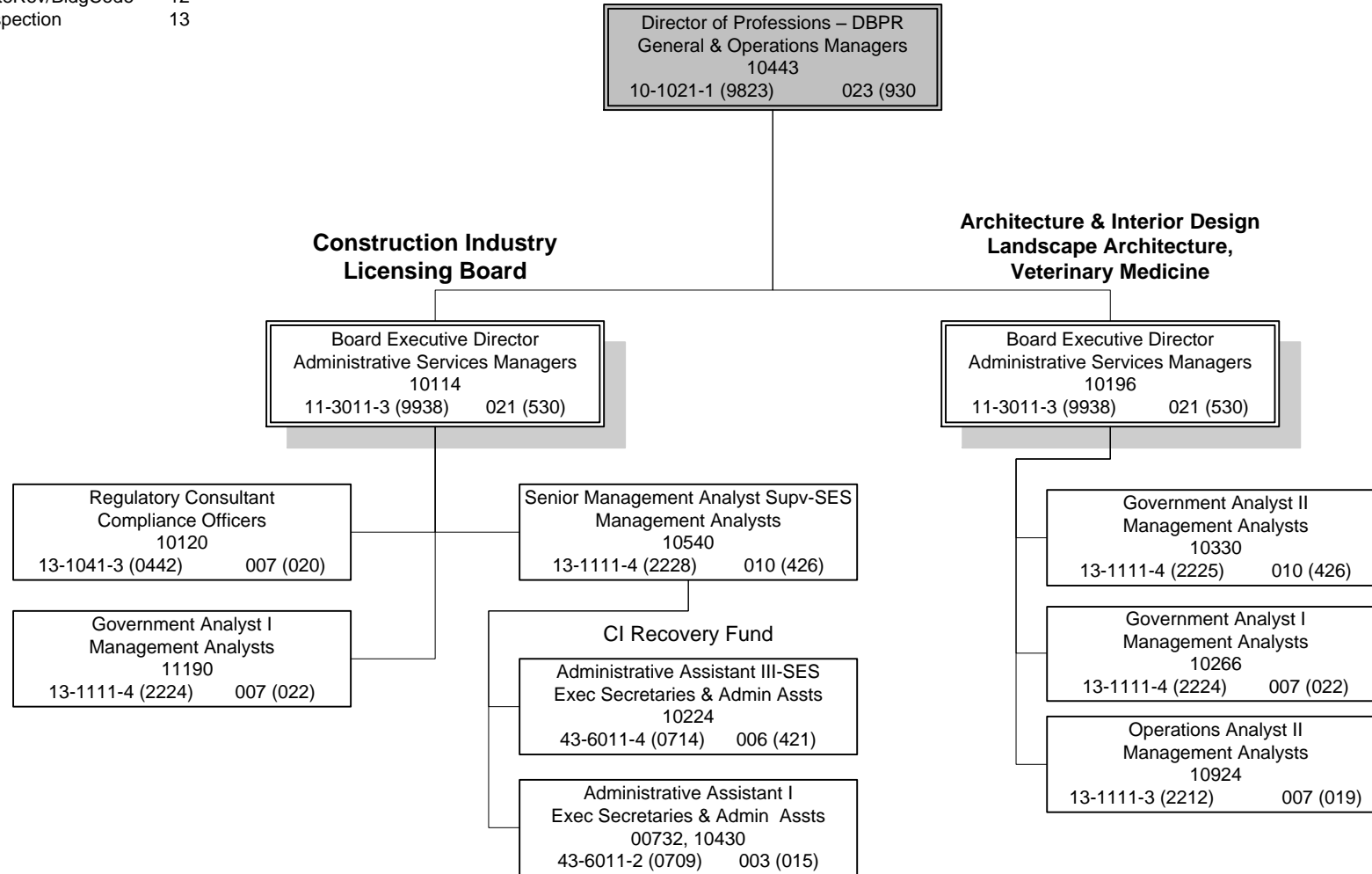
Current: 6-30-14
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Department of Business & Professional Regulation	79
Division of Professions – Director's Office	50
Bureau of Education & Testing	04
Construction Industry Licensing Board	07
Arch & Int Des/Vet Medicine/Landscape Architecture	10
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Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode	12
Geologists/Empl Leasing/Home Mold Inspection	13

Current: 6-30-14
Last Updated: 6-30-14

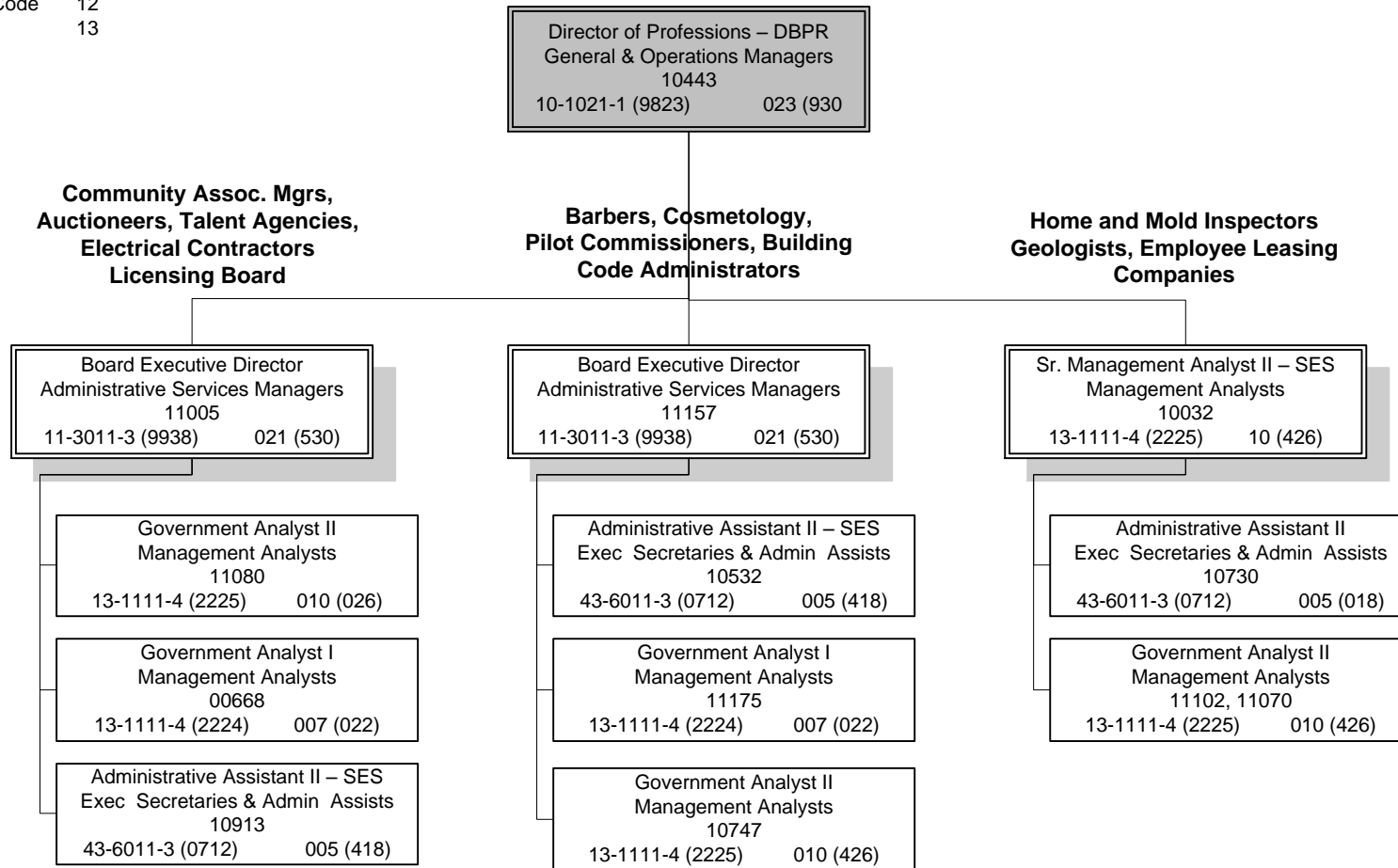
Division of Professions Professions Board Offices



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

Division of Professions Professions Board Offices

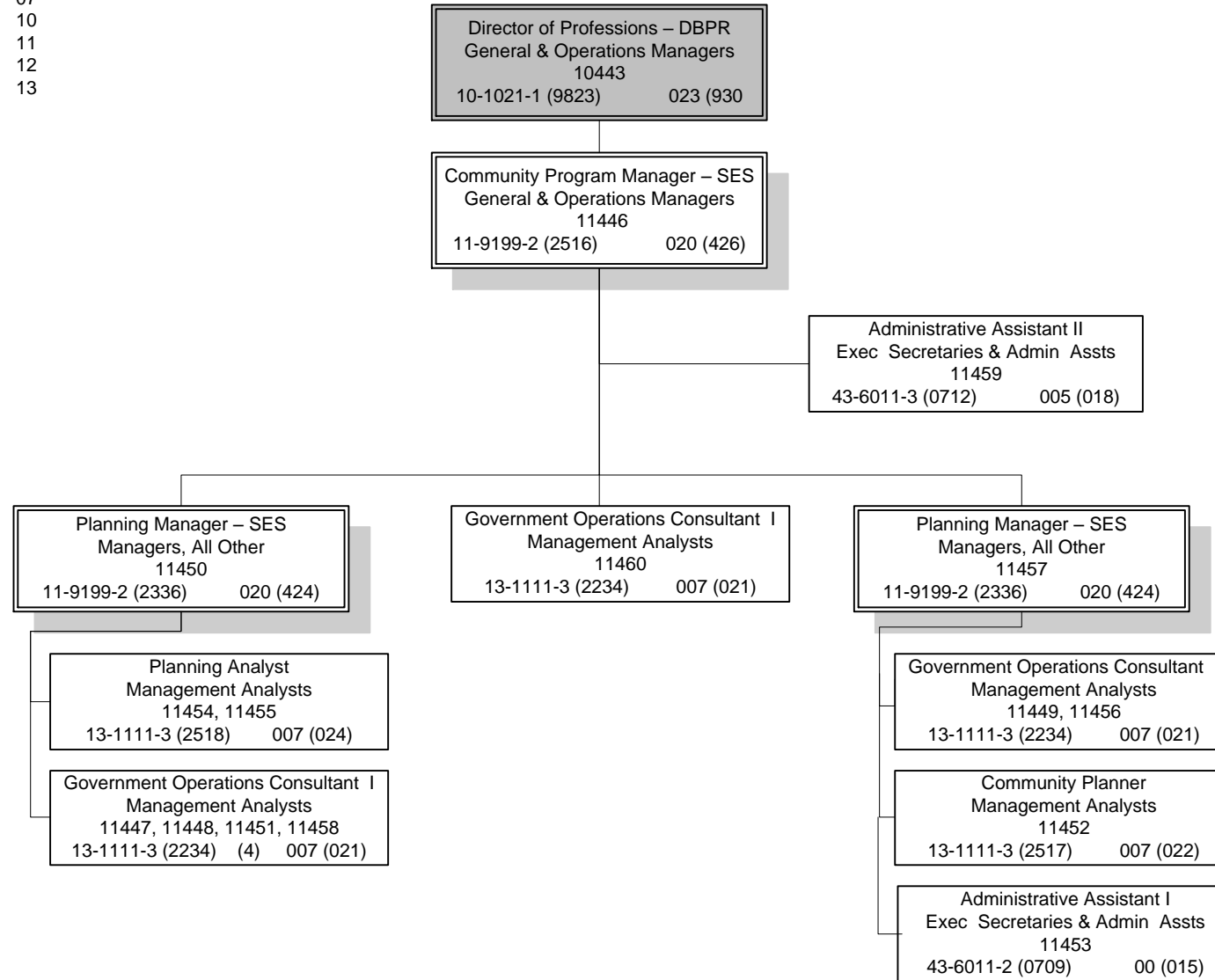
Current: 6-30-14
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Department of Business & Professional Regulation 79
 Division of Professions – Director’s Office 50
 Bureau of Education & Testing 04
 Construction Industry Licensing Board 07
 Arch & Int Des/Vet Medicine/Landscape Architecture 10
 CAMS/Auctioneers/Talent Agts/ELCB 11
 Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode 12
 Geologists/Empl Leasing/Home Mold Inspection 13

Division of Professions
Building Commission
(Codes & Standards Program)

Current: 6-30-14
 Last Updated: 6-30-14

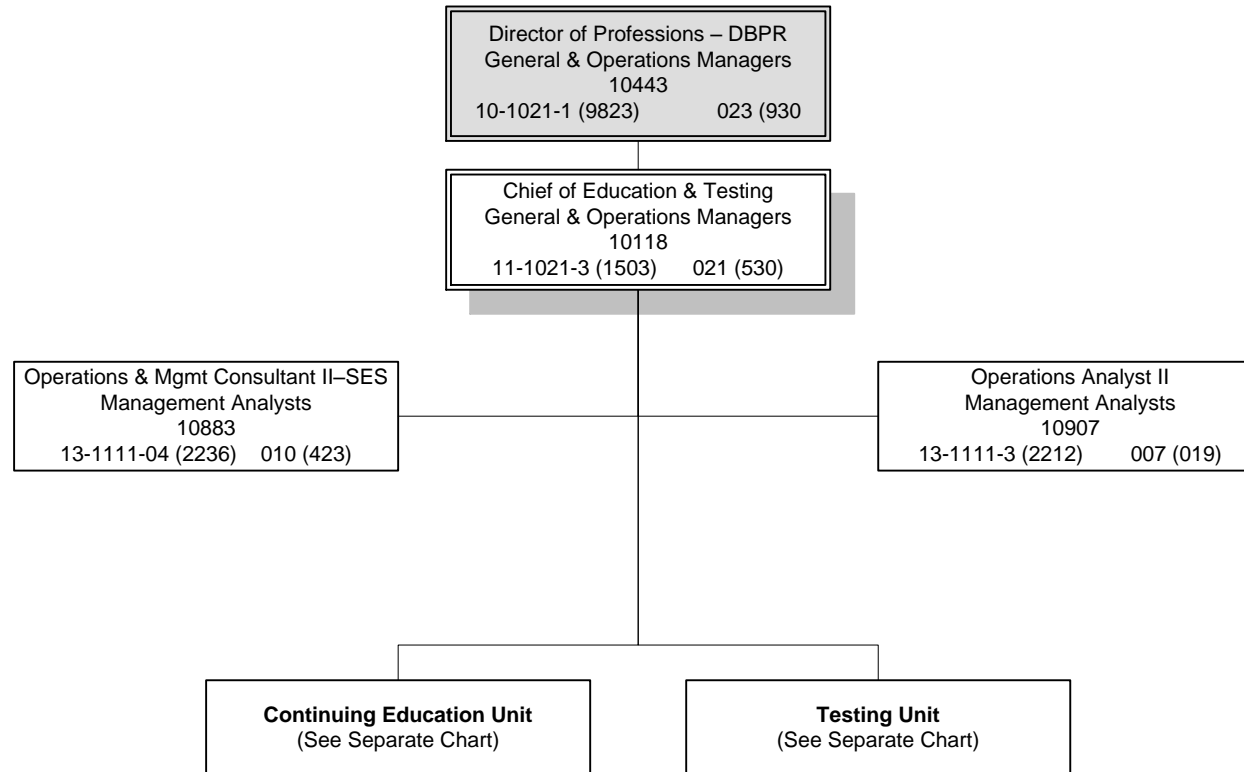


Department of Business & Professional Regulations
Division of Professions
Bureau of Education & Testing
Continuing Education Unit
Testing Unit

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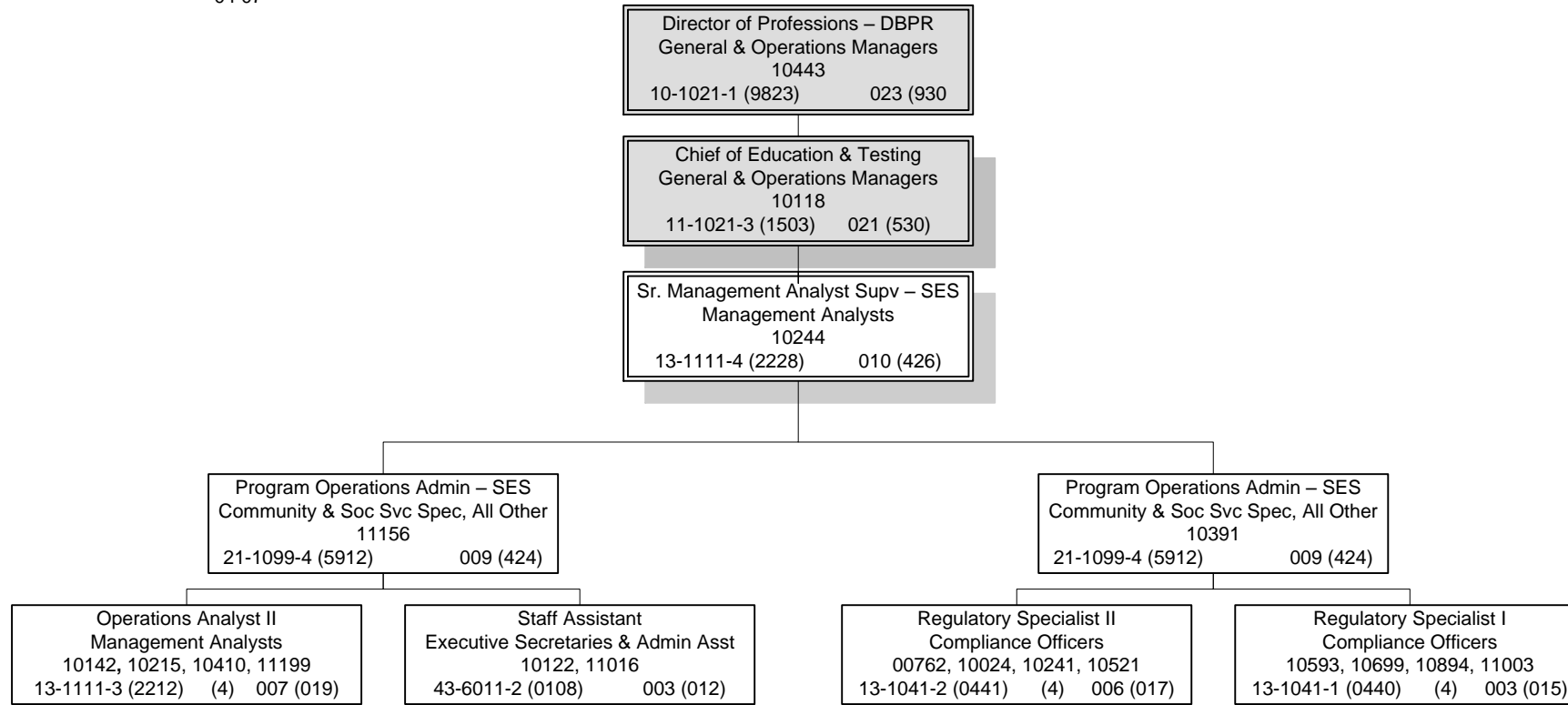
**Division of Professions
Bureau of Education & Testing
Chief's Office**



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

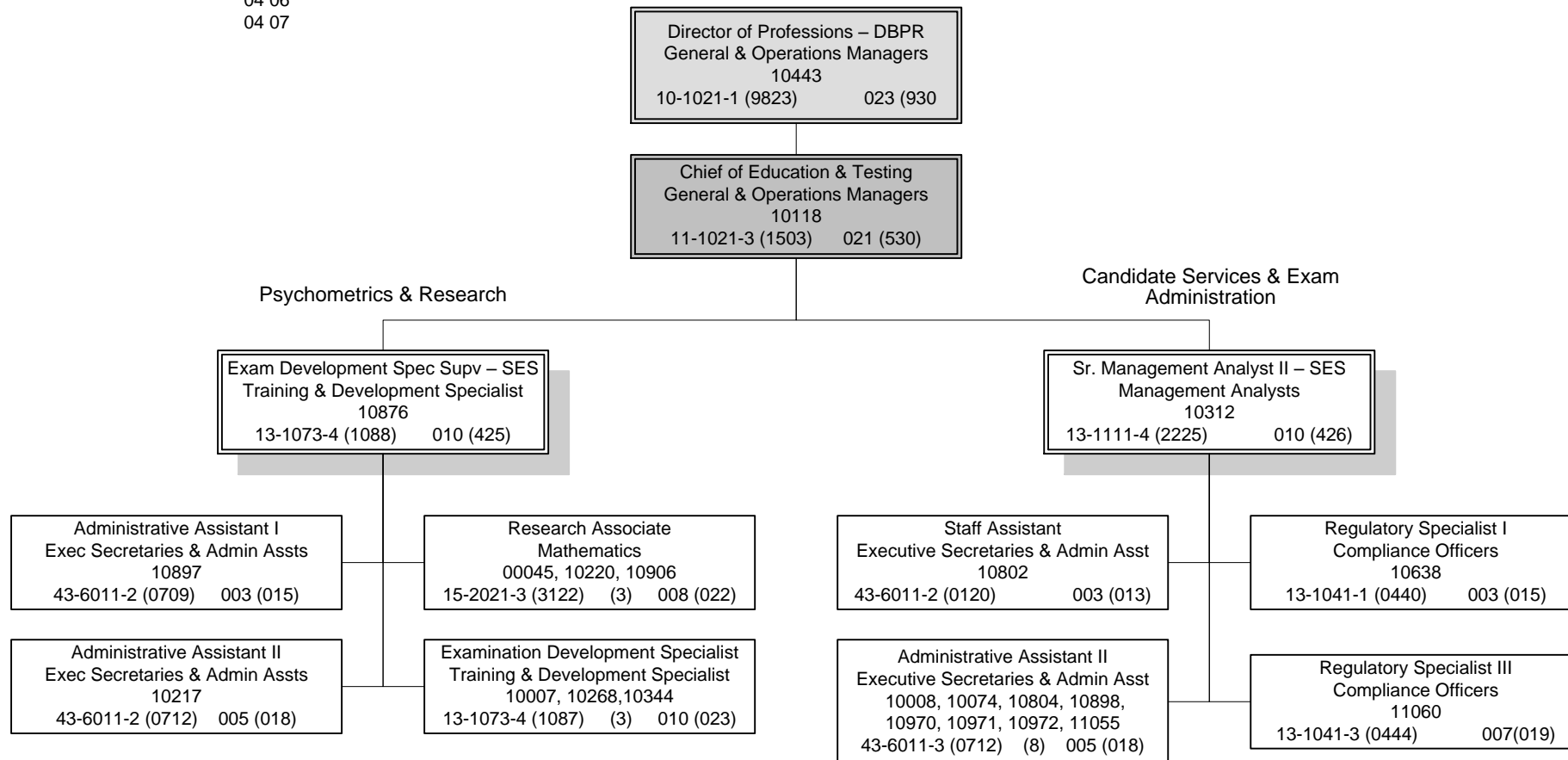
Current: 6-30-14
 Last Updated: 6-30-14



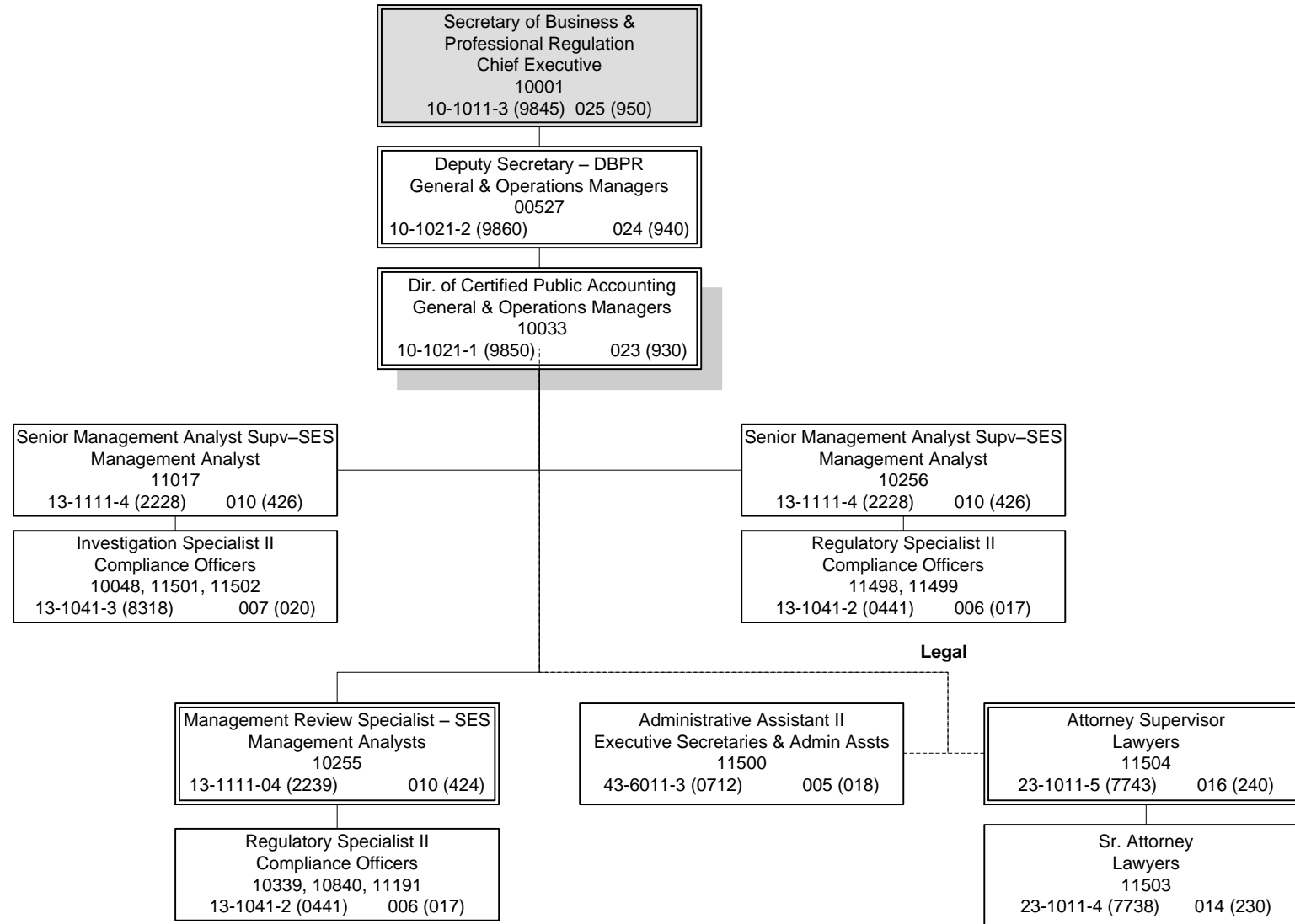
**Division of Professions
Bureau of Education & Testing
Testing Unit**

Department of Business & Professional Regulations 79
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Department of Business & Professional Regulation Division of Certified Public Accounting



CPA Legal positions report to Tallahassee
 General Counsel's Office.

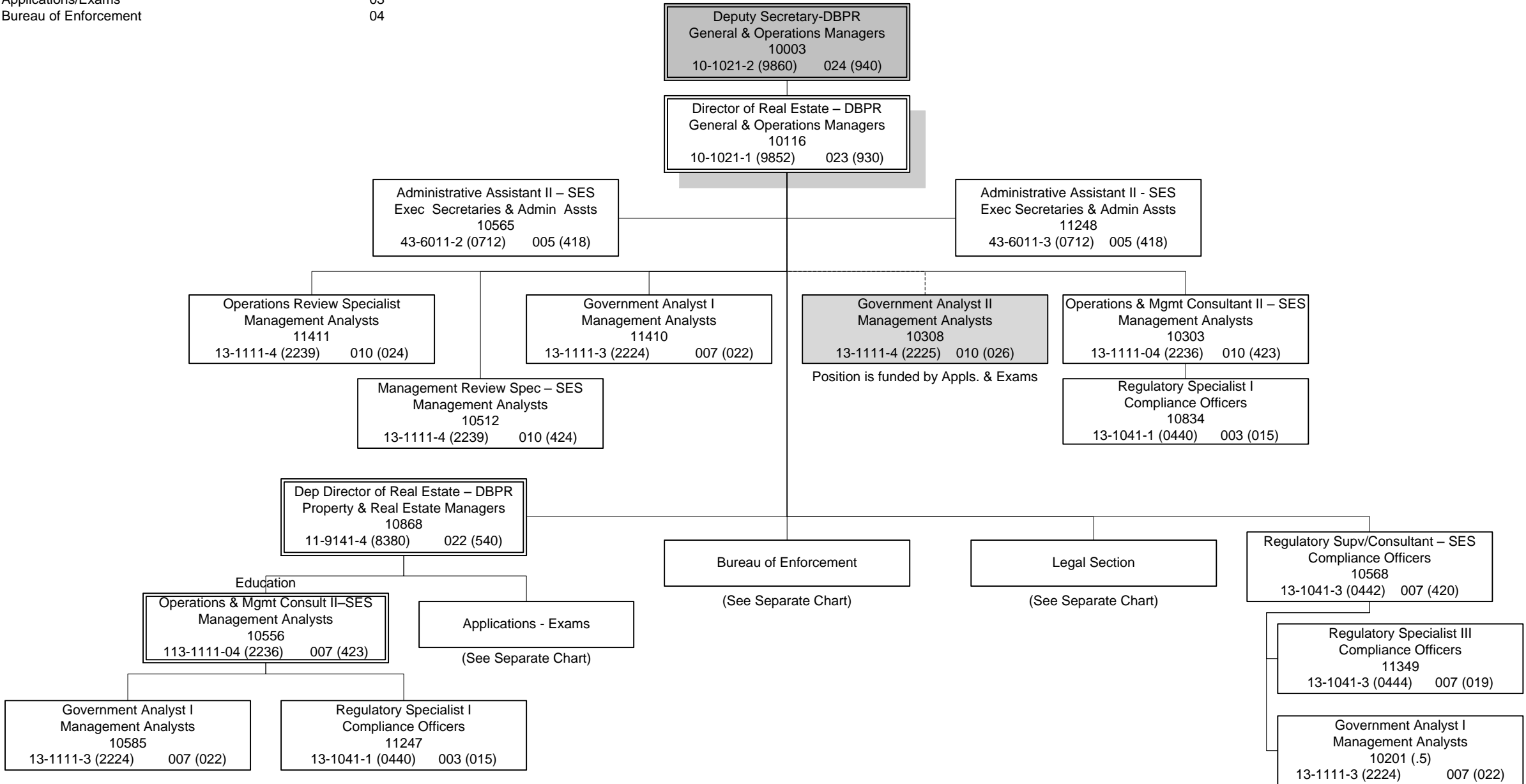
Department of Business & Professional Regulation 79
 Division of Real Estate 70
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Department of Business & Professional Regulation

Division of Real Estate

Director's Office

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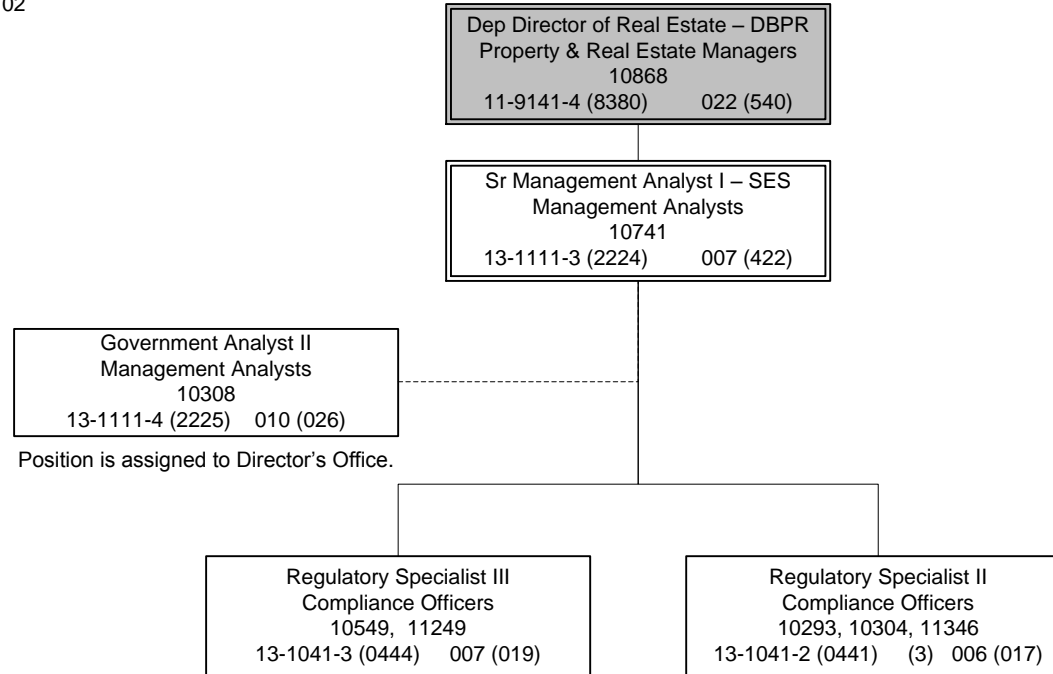


Department of Business & Professional Regulation
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Bureau of Enforcement

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Division of Real Estate Application - Exams

Current: 6-30-14
Last updated: 6-30-14

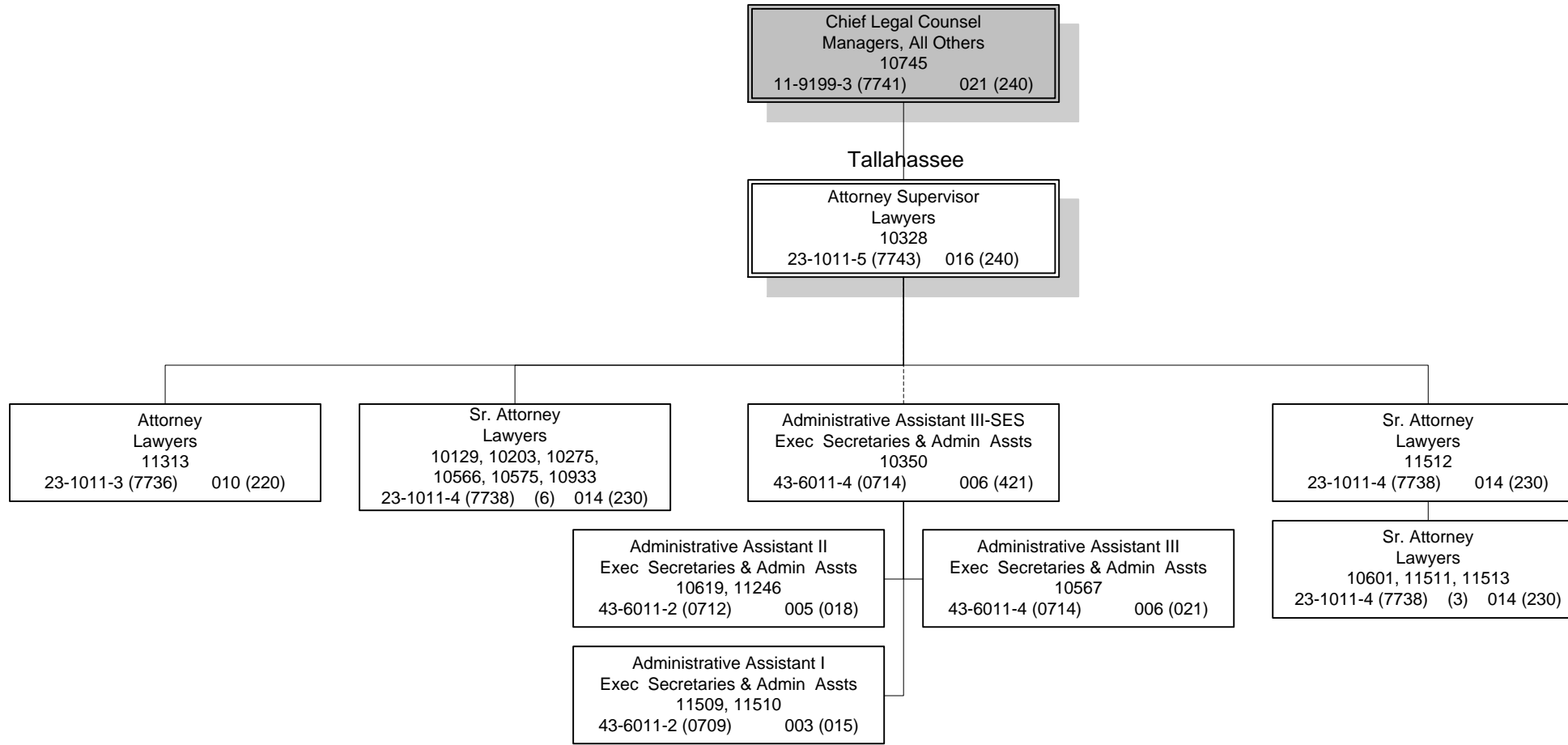


Department of Business & Professional Regulation
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**Division of Real Estate
 Legal Section
 Tallahassee**

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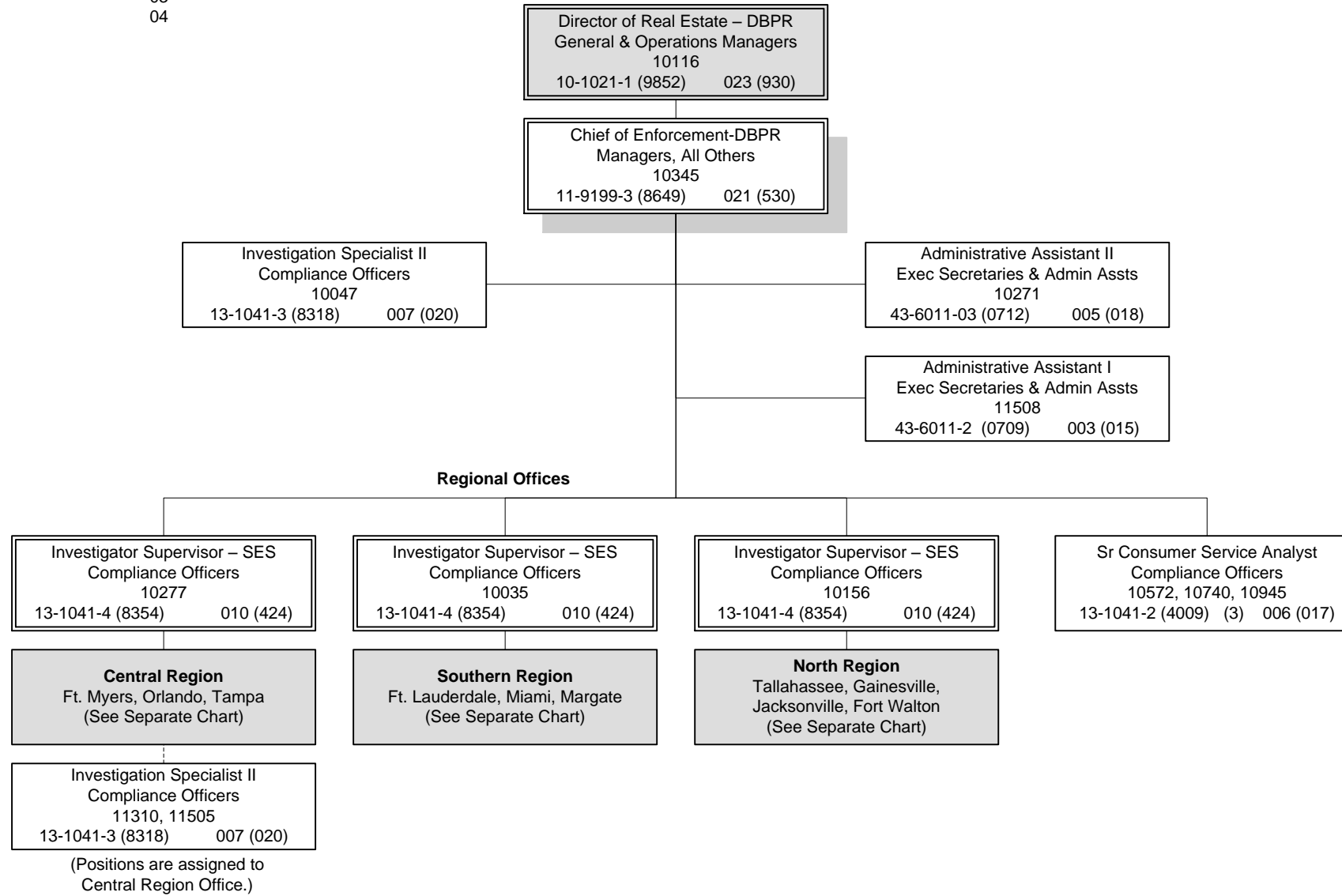


Note: Administrative Assistant position #10350 is jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR in the Office of the General Counsel.

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Division of Real Estate
Bureau of Enforcement
Chief's Office

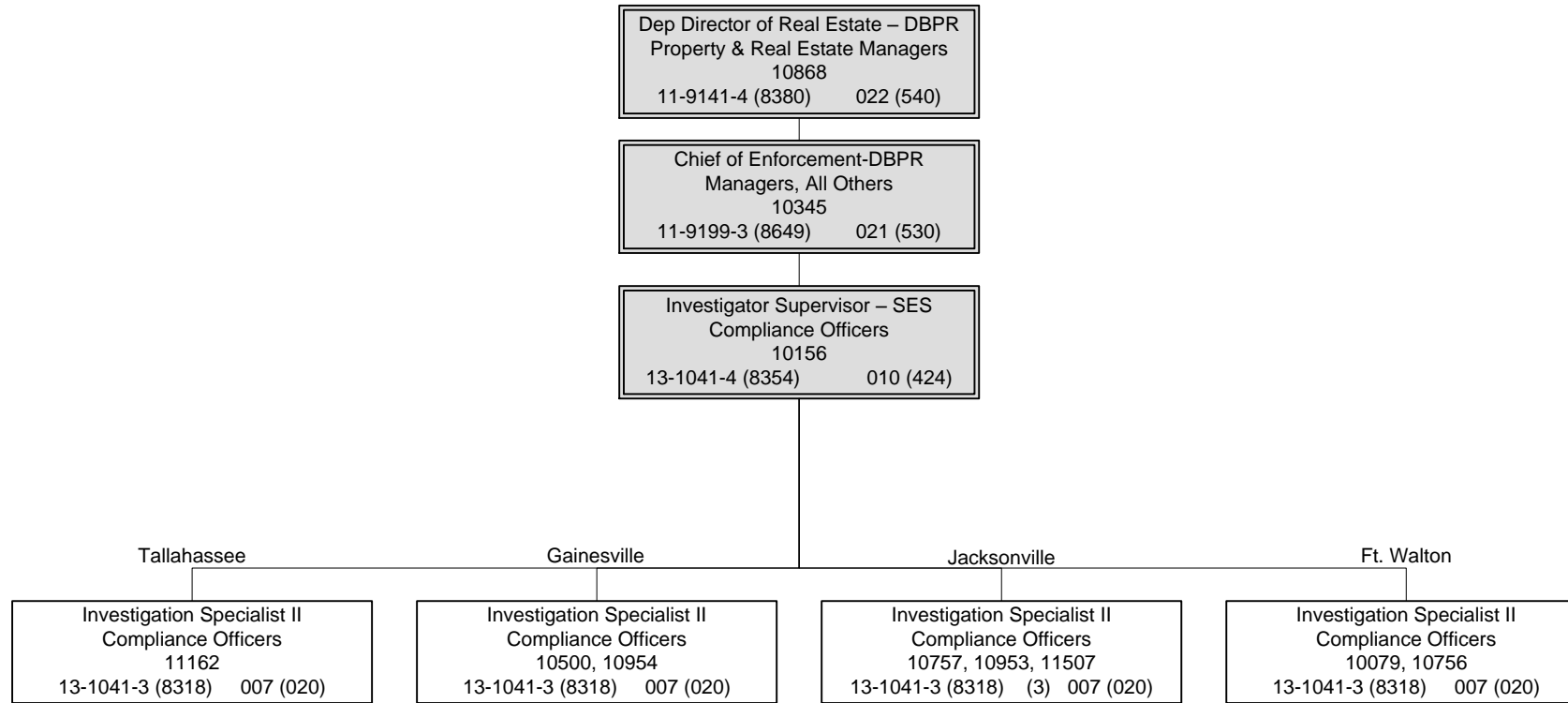
Current: 6-30-14
 Last updated: 6-30-14



Department of Business & Professional Regulation 79
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 Last updated: 6-30-14

Division of Real Estate
Bureau of Enforcement
North Region

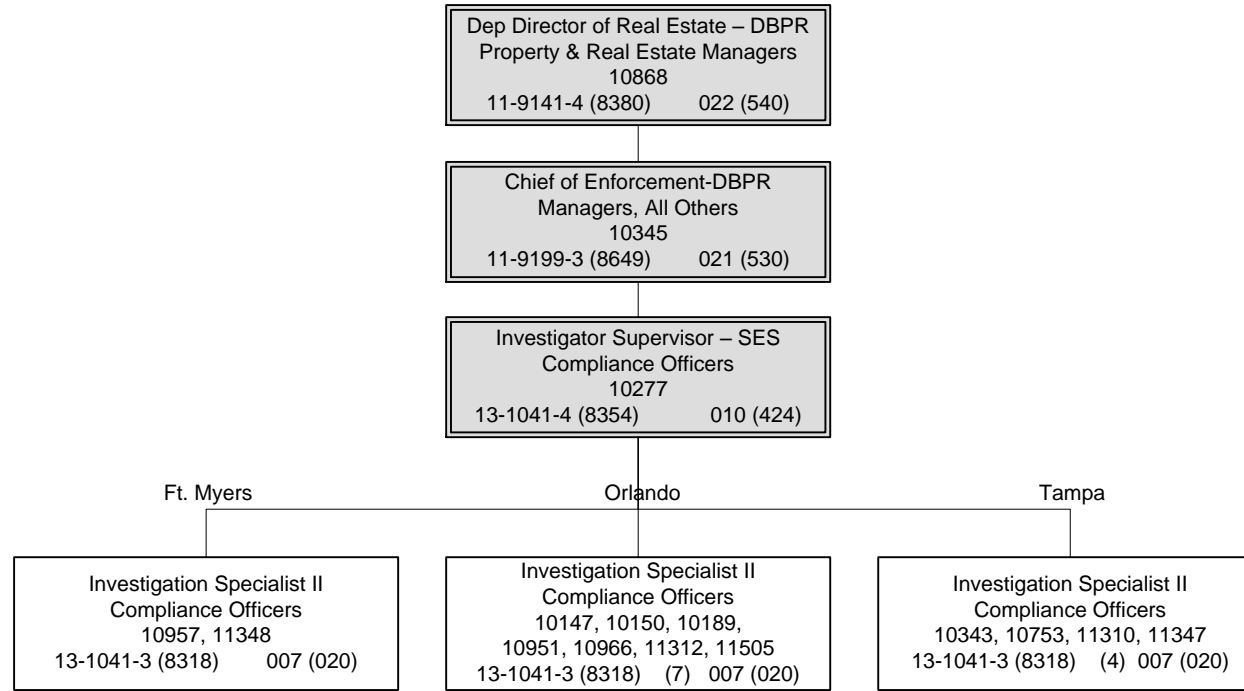


Department of Business & Professional Regulation
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**Division of Real Estate
Bureau of Enforcement
Central Region**



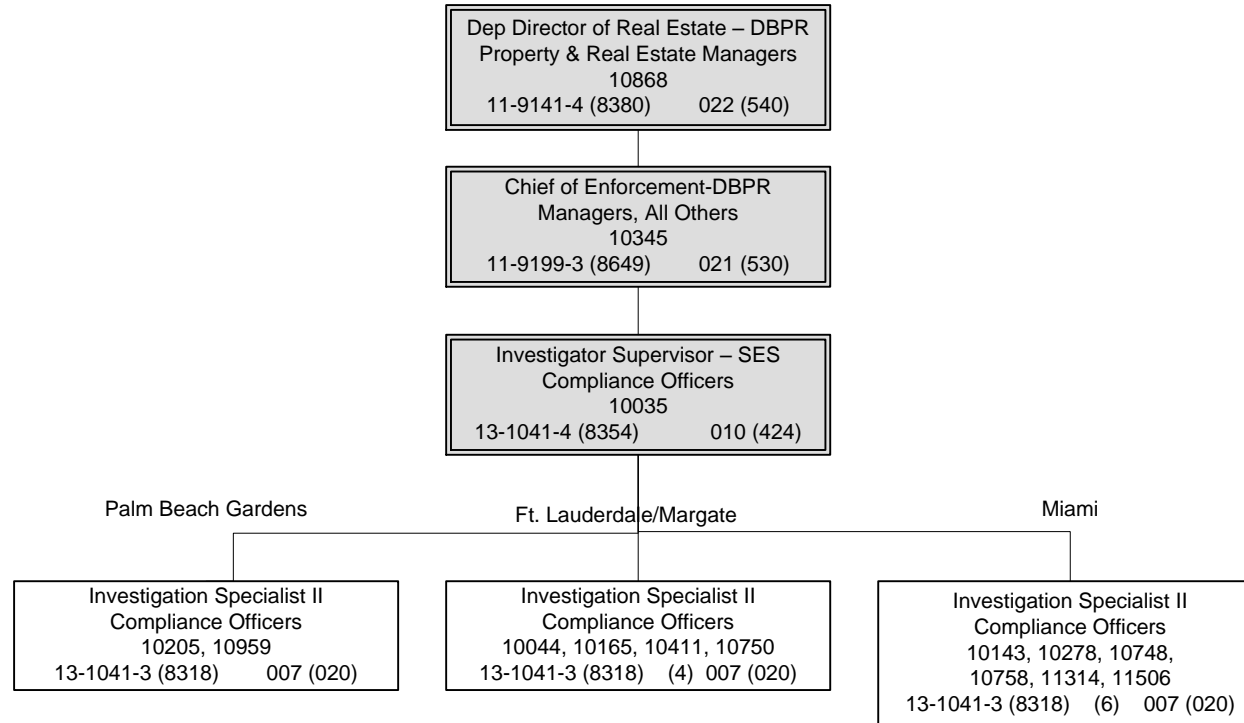
Positions #11310 and #11505 are funded by the Chief's Office.

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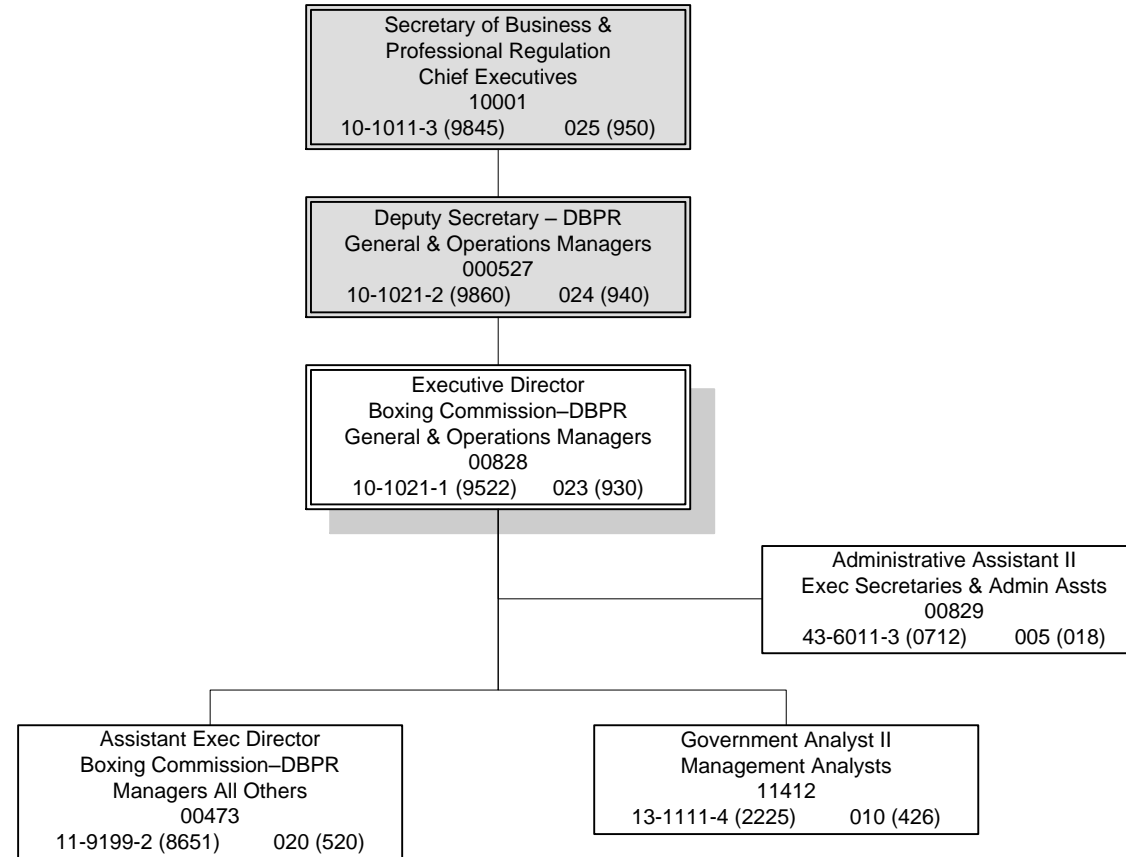
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**Division of Real Estate
Bureau of Enforcement
Southern Region**



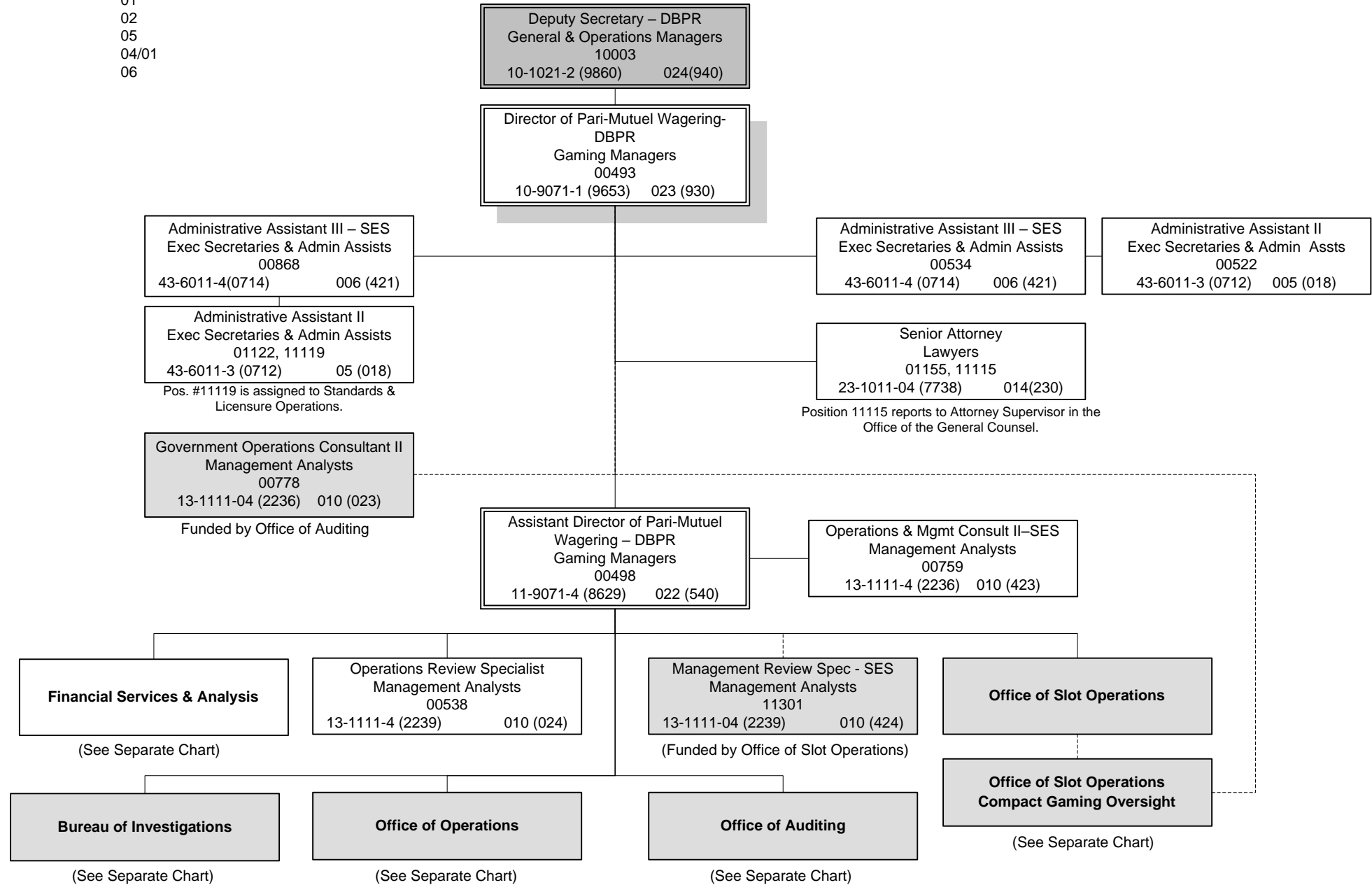
Department of Business & Professional Regulation Florida Boxing Commission



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

Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
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 Office of Slot Operations 06

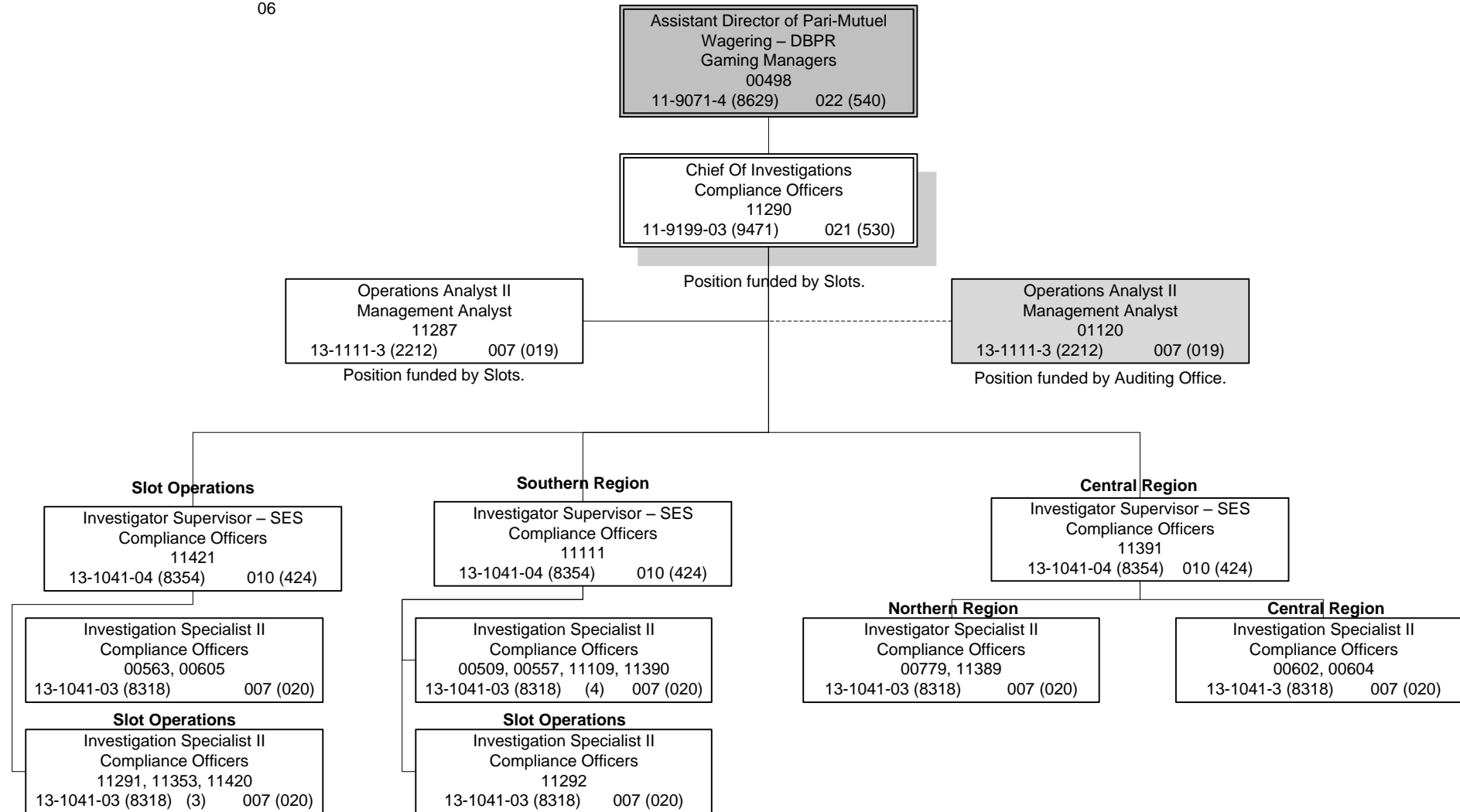
Current: 6-30-14
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Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
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Division of Pari-Mutuel Wagering Bureau of Investigations



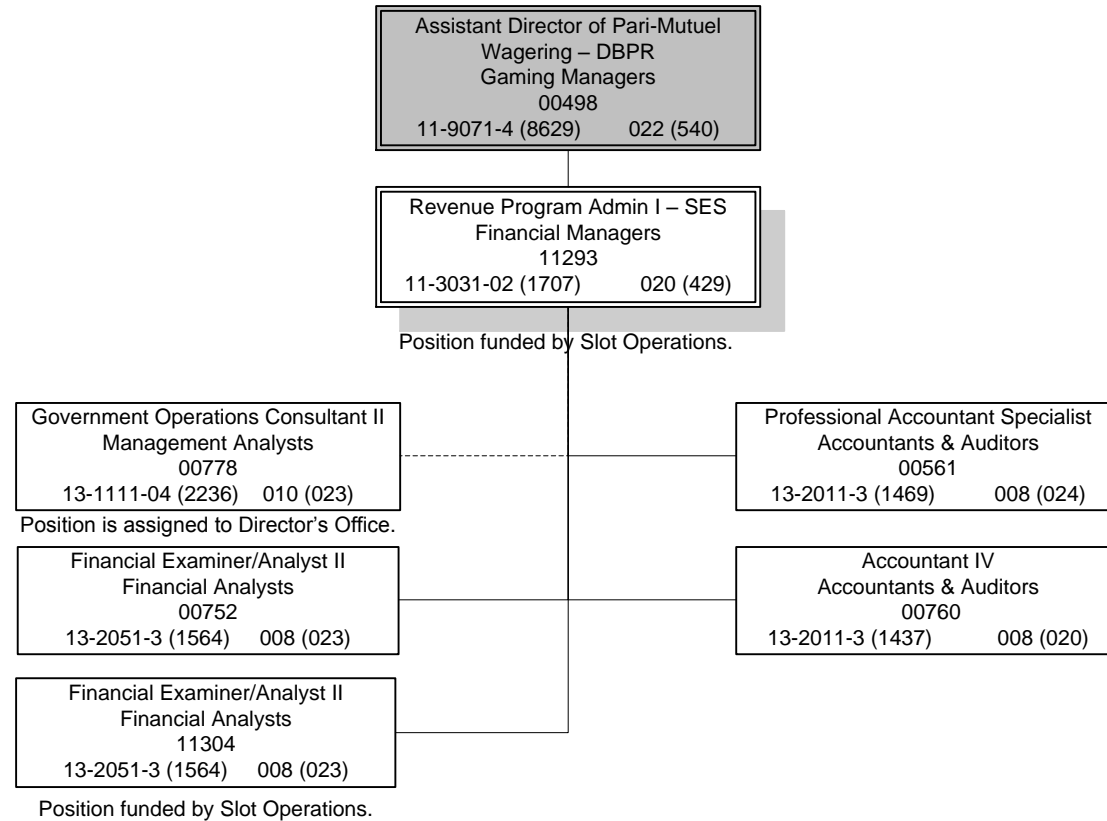
Positions 11291, 11292, 11353 and 11420 are funded by Slot Operations.

Department of Business & Professional Regulation
Division of Pari-Mutuel Wagering
Director's Office
Investigations
Operations
Auditing/Revenue
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**Division of Pari-Mutuel Wagering
Office of Auditing
Financial Services & Analysis**

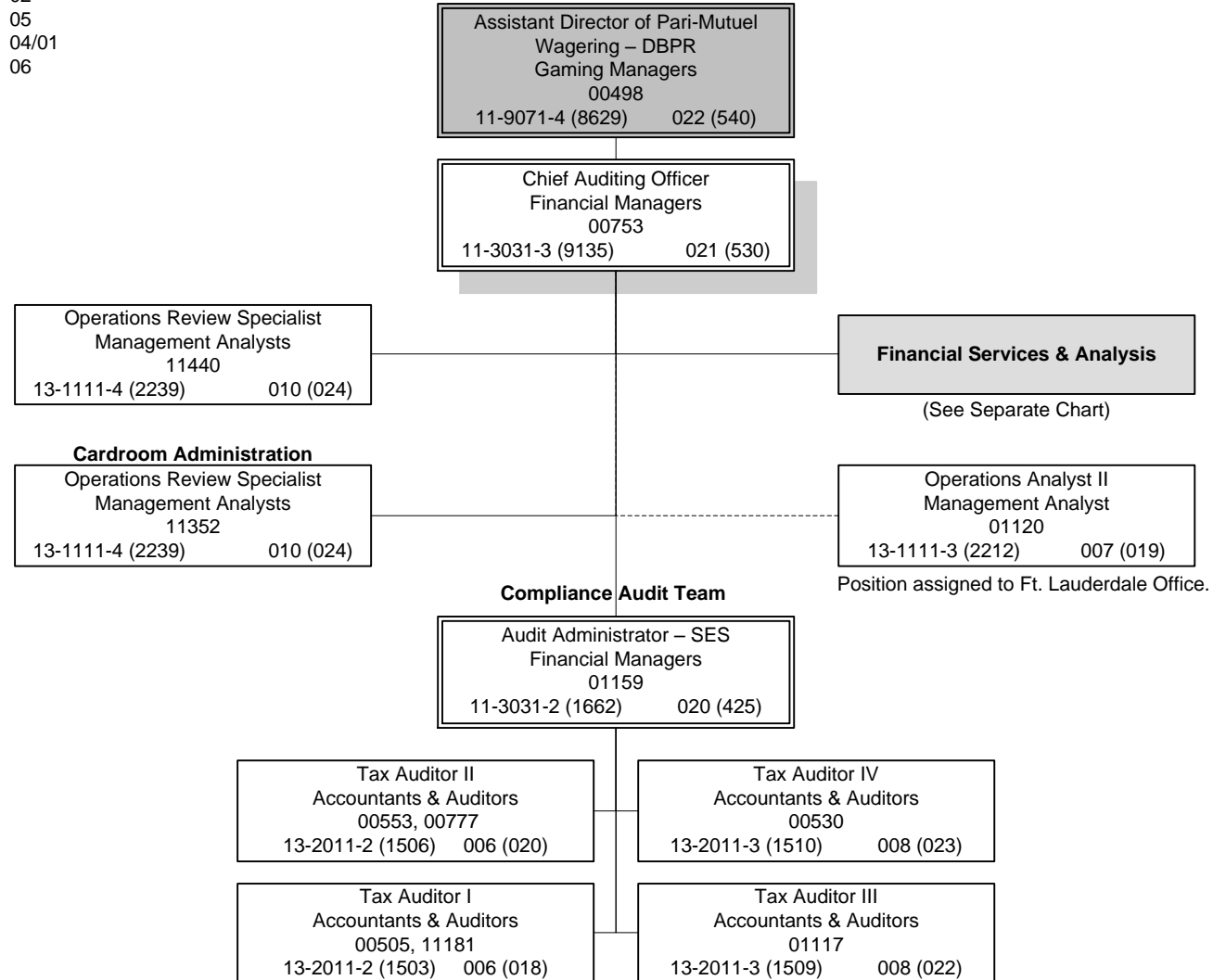


Department of Business & Professional Regulation 79
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Division of Pari-Mutuel Wagering Office of Auditing

Current: 6-30-14
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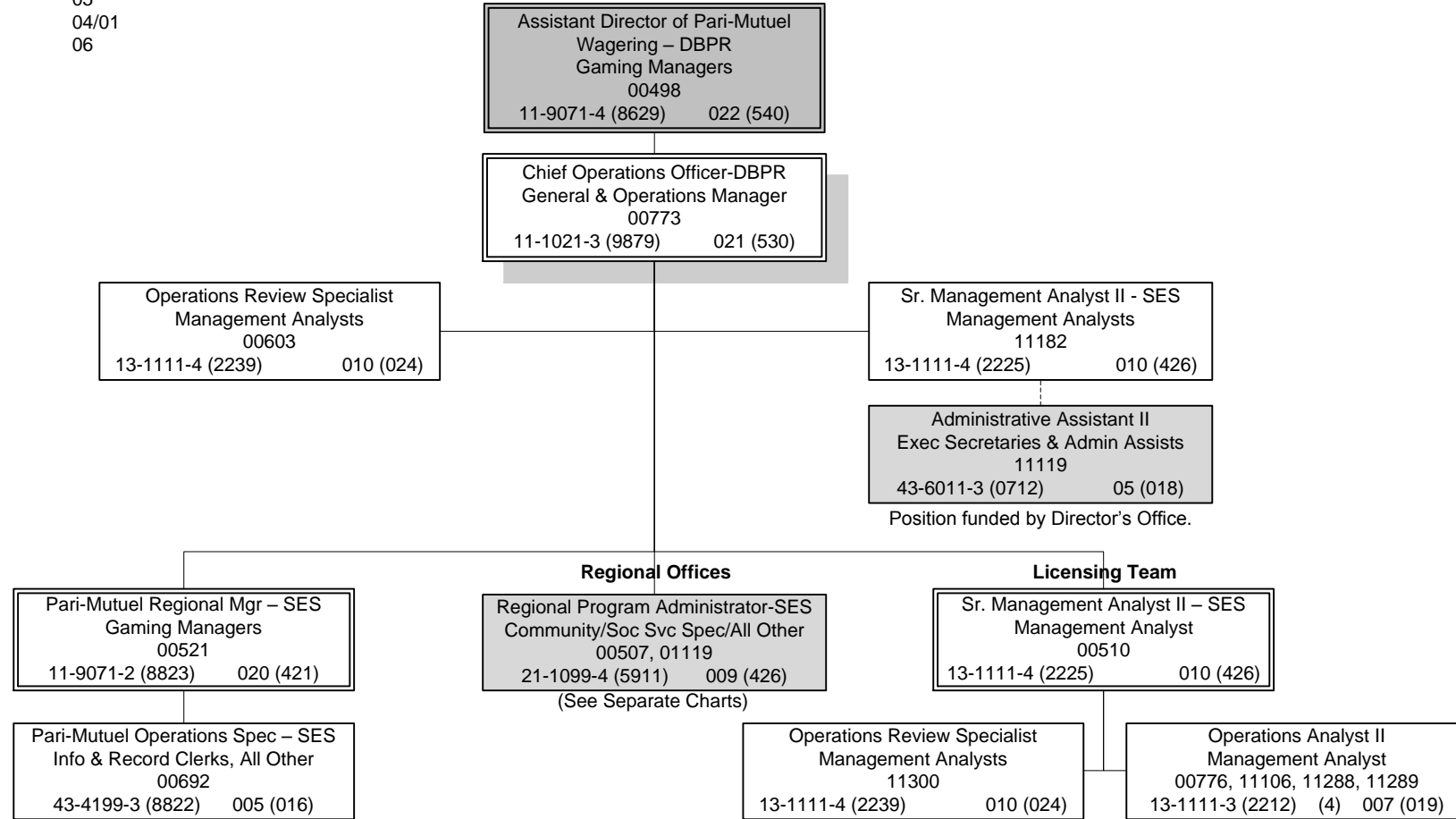
Note: Positions 00505, 01122 and 11181 are assigned to the Office of Operations. These positions are to be moved to Tallahassee.



Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
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Division of Pari-Mutuel Wagering
Office of Operations
Chief's Office

Current: 6-30-14
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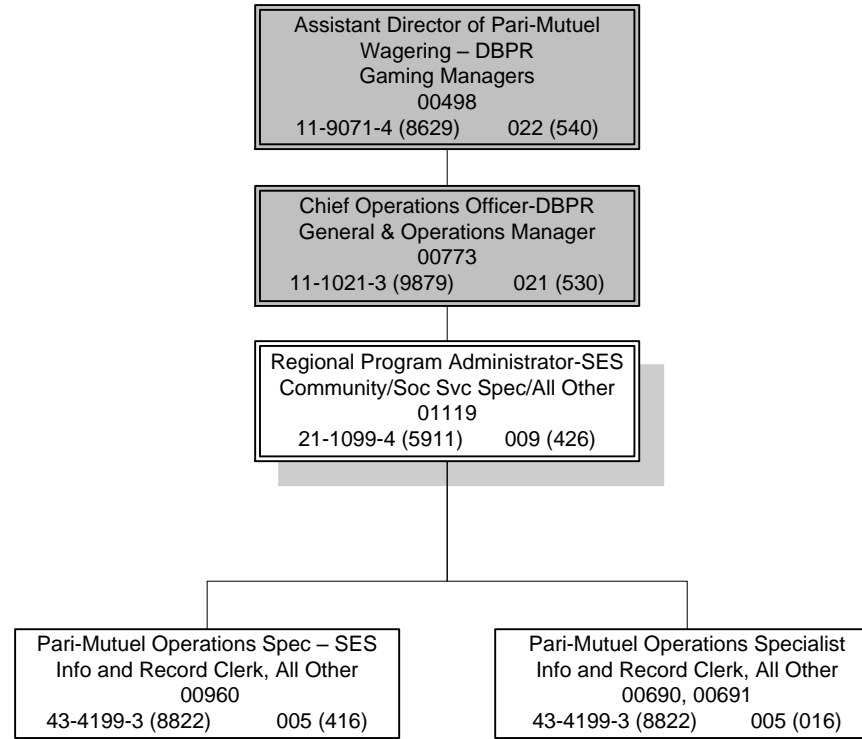


Note: Position numbers 11288, 11289, and 11300 are funded by Slot Operations.

Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
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Division of Pari-Mutuel Wagering
Office of Operations
Central Region

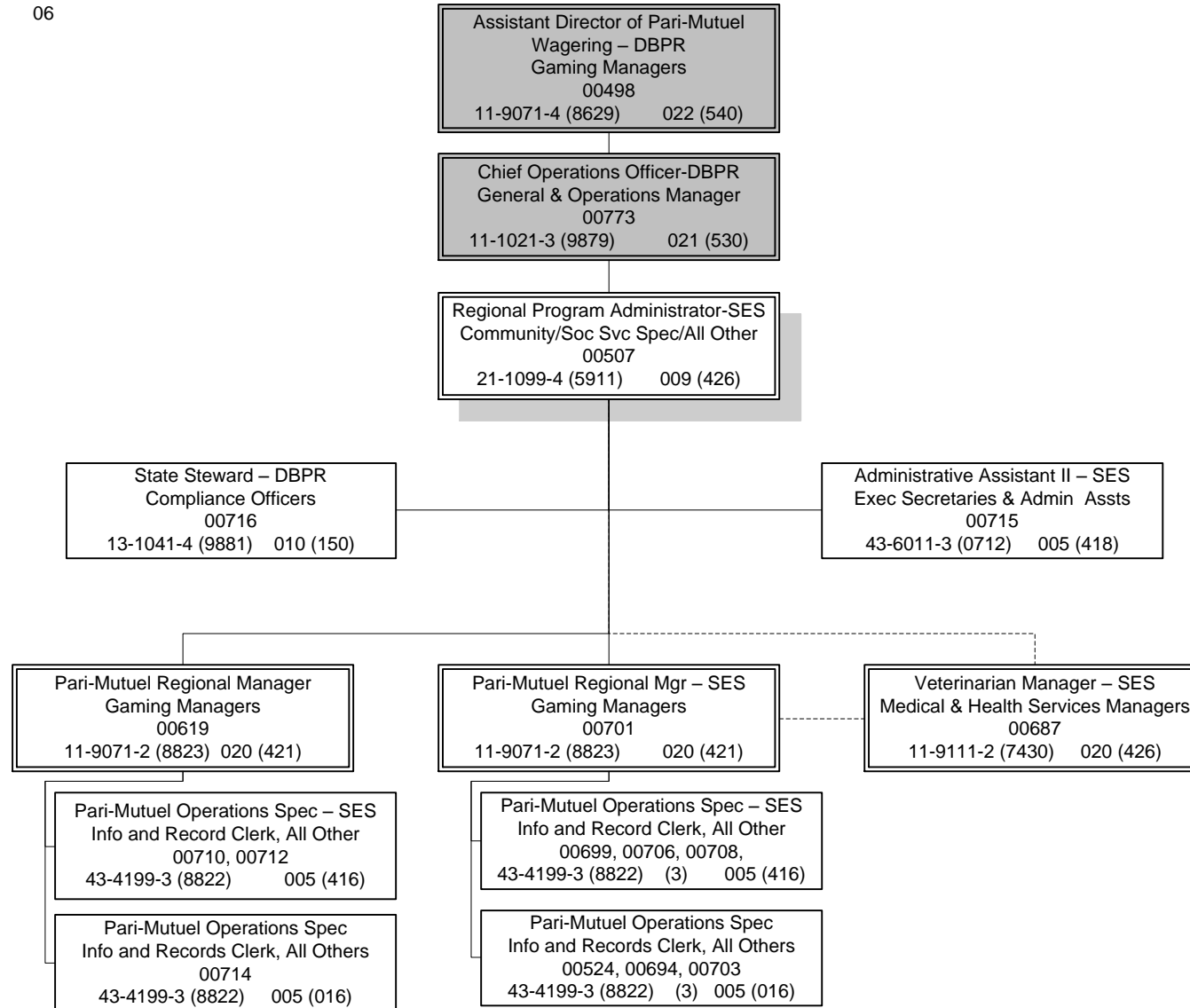


Department of Business & Professional Regulation
 Division of Pari-Mutuel Wagering
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 Office of Slot Operations

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

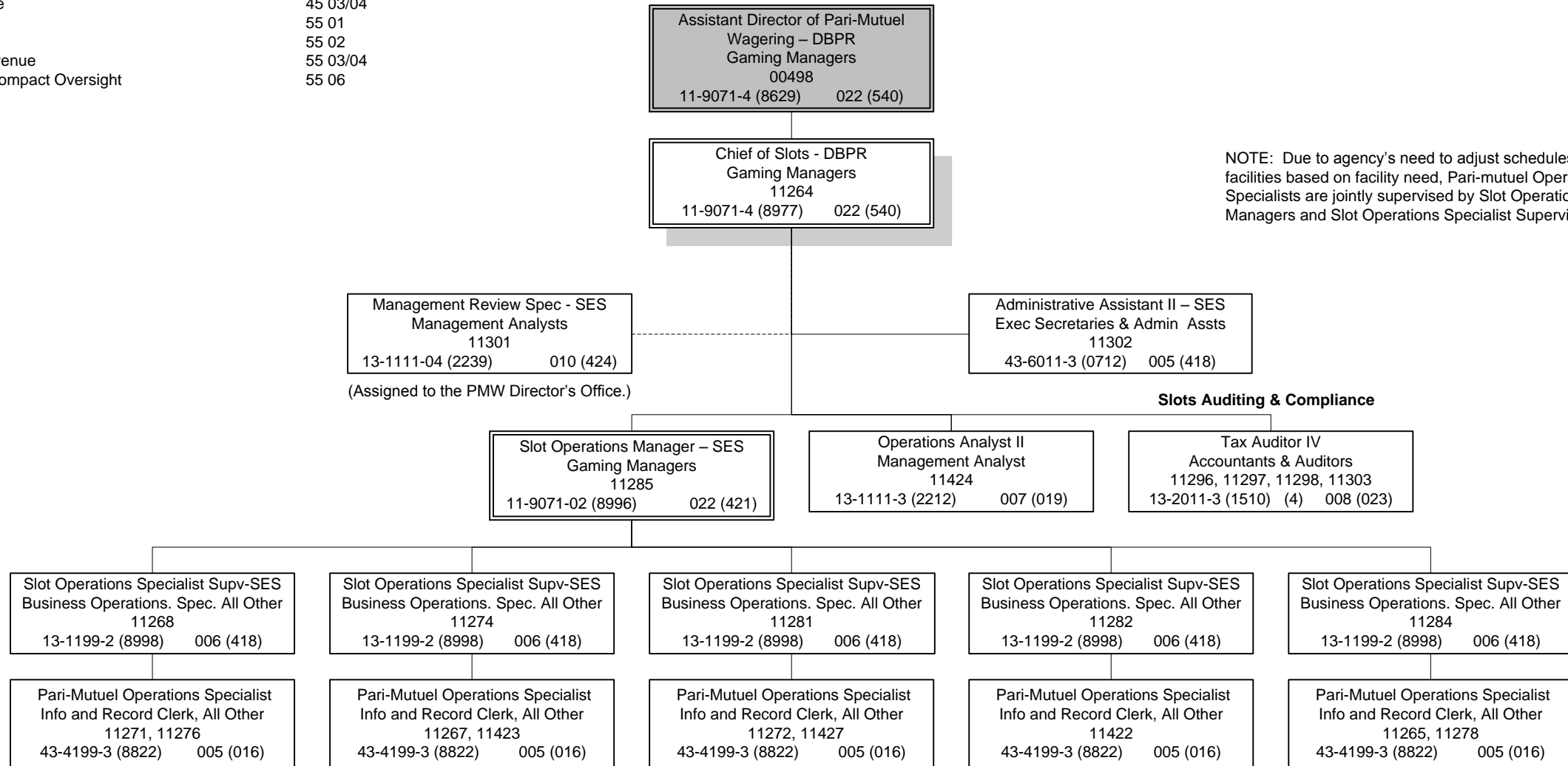
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Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
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 Indian Gaming Compact Oversight 55 06

Division of Pari-Mutuel Wagering Office of Slot Operations – Page 1 Pompano, Dania, & Hallendale

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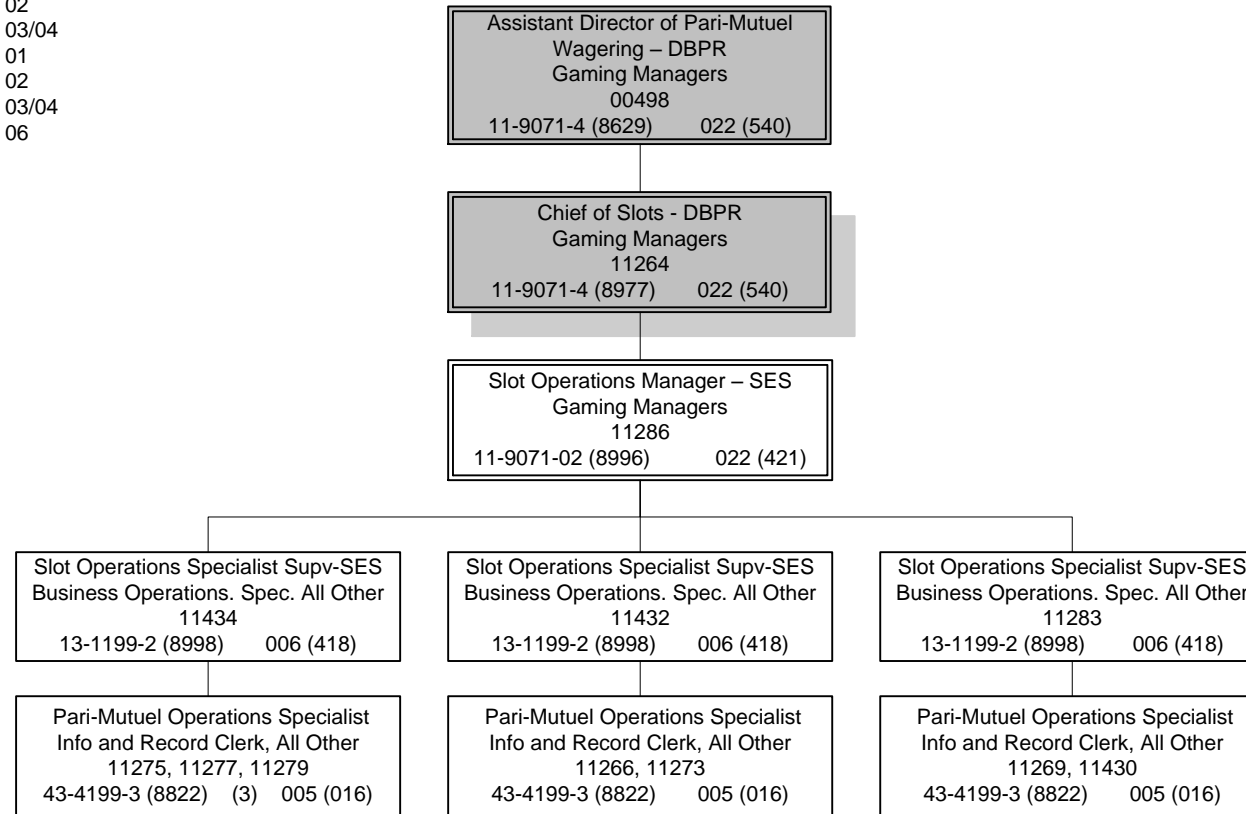
NOTE: Due to agency's need to adjust schedules/assigned facilities based on facility need, Pari-mutuel Operations Specialists are jointly supervised by Slot Operations Managers and Slot Operations Specialist Supervisors.

The following positions are assigned to other offices in support of the office of Slot Operations: Positions 11293 and 11304 are assigned to the Office of Auditing, Financial Services Section. Positions 11288, 11289, and 11300 are assigned to the PMW Office of Operations. Positions 11291, 11292, 11353 and 11420 are assigned to Bureau of Investigations. (These positions are not reflected on this page.)

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 Indian Gaming Compact Oversight 55 06

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

Current: 6-30-14
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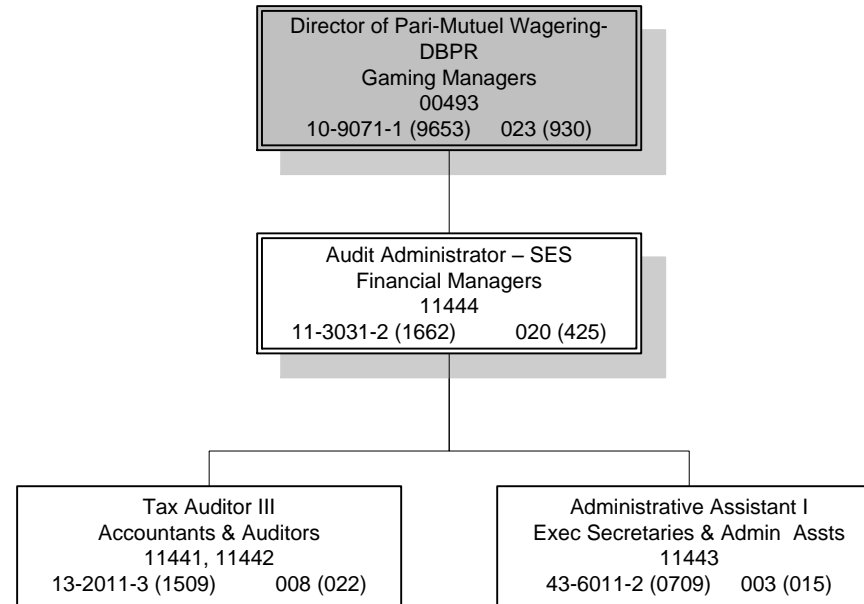


NOTE: Due to agency's need to adjust schedules/assigned facilities based on facility need, Pari-mutuel Operations Specialists are jointly supervised by Slot Operations Managers and Slot Operations Specialist Supervisors.

Department of Business & Professional Regulation 79
Division of Pari-Mutuel Wagering 10
Director's Office 01
Investigations 02
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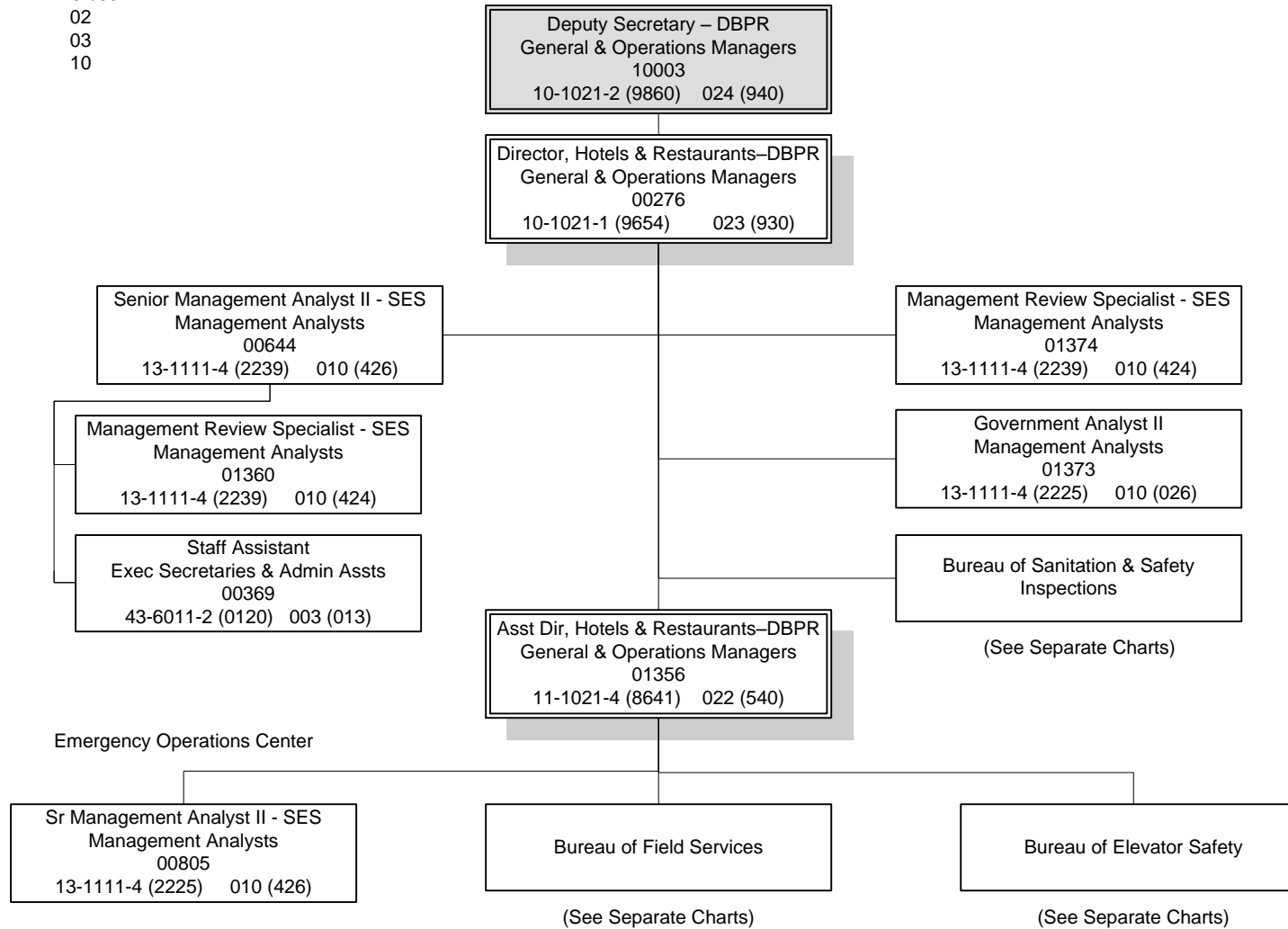
**Division of Pari-Mutuel Wagering
Office of Slot Operations
Gaming Compact Oversight**



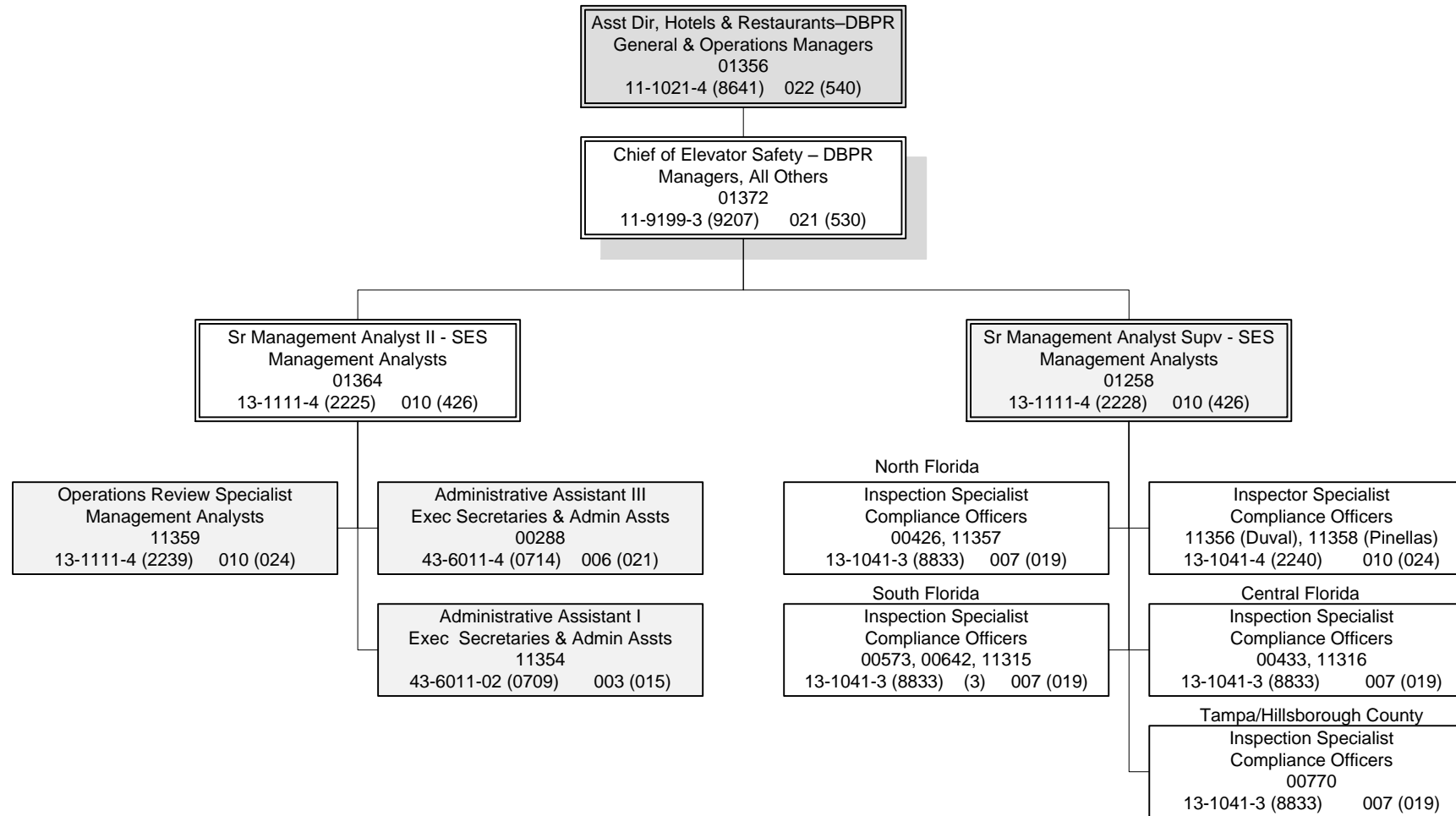
Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Director's Office 01
 Program Policy 02/09
 Bureau of Sanitation & Safety Inspections 02
 Bureau of Elevator Safety 03
 Bureau of Field Services 10

Division of Hotels & Restaurants Director's Office

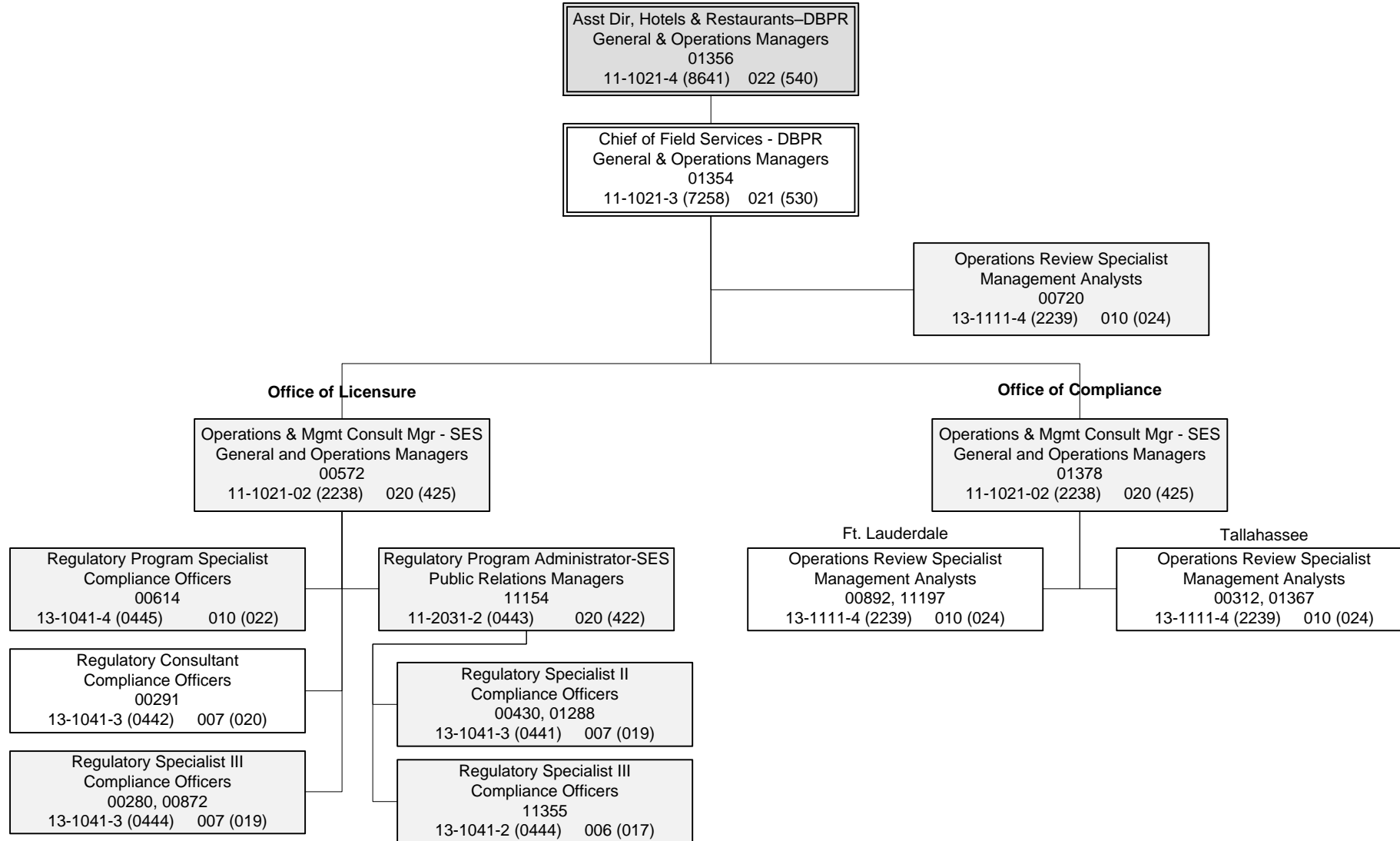
Current: 6-30-14
 Last Updated: 6-30-14



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



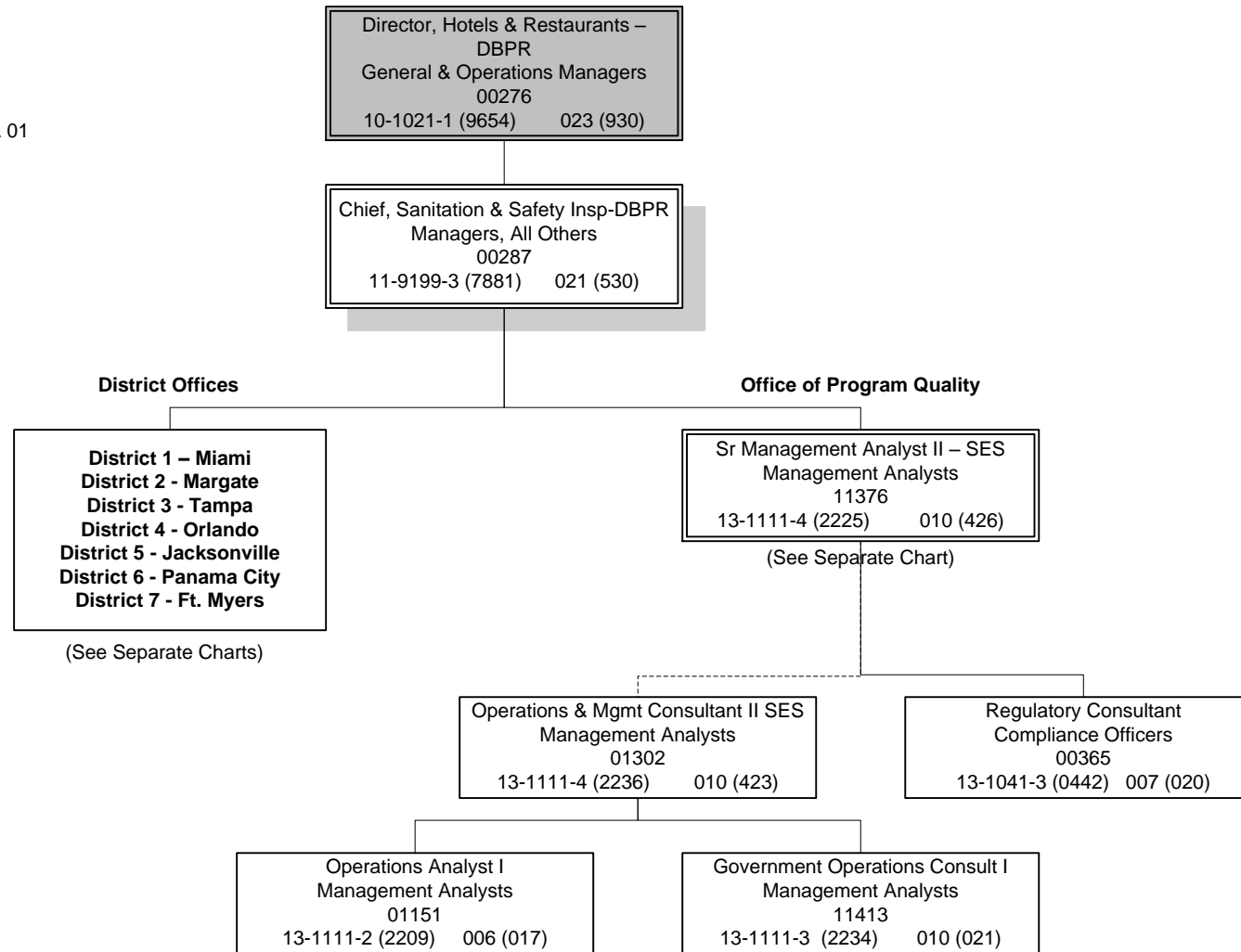
**Division of Hotels & Restaurants
 Bureau of Field Services**



Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Bureau of Sanitation & Safety 02
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 District 6 - Panama City 02 07
 District 7 - Ft. Myers 02 08
 Office of Program Quality/Plan Review 02 09 & 01

Division of Hotels & Restaurants Bureau of Sanitation & Safety

Current: 6-30-14
 Last Updated: 6-30-14



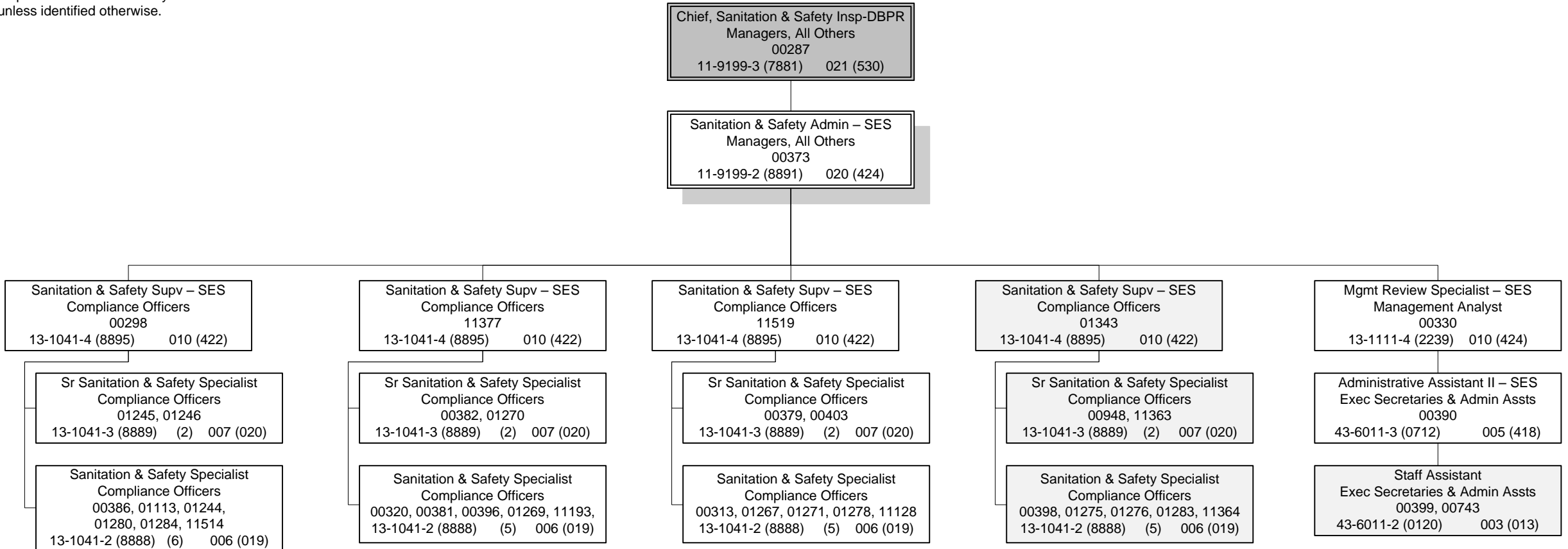
Department of Business & Professional Regulations
 Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 1 - Miami

79
 20
 02
 02

Current: 6-30-14
 Last Updated: 6-30-14

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

All positions in Dade County
 unless identified otherwise.



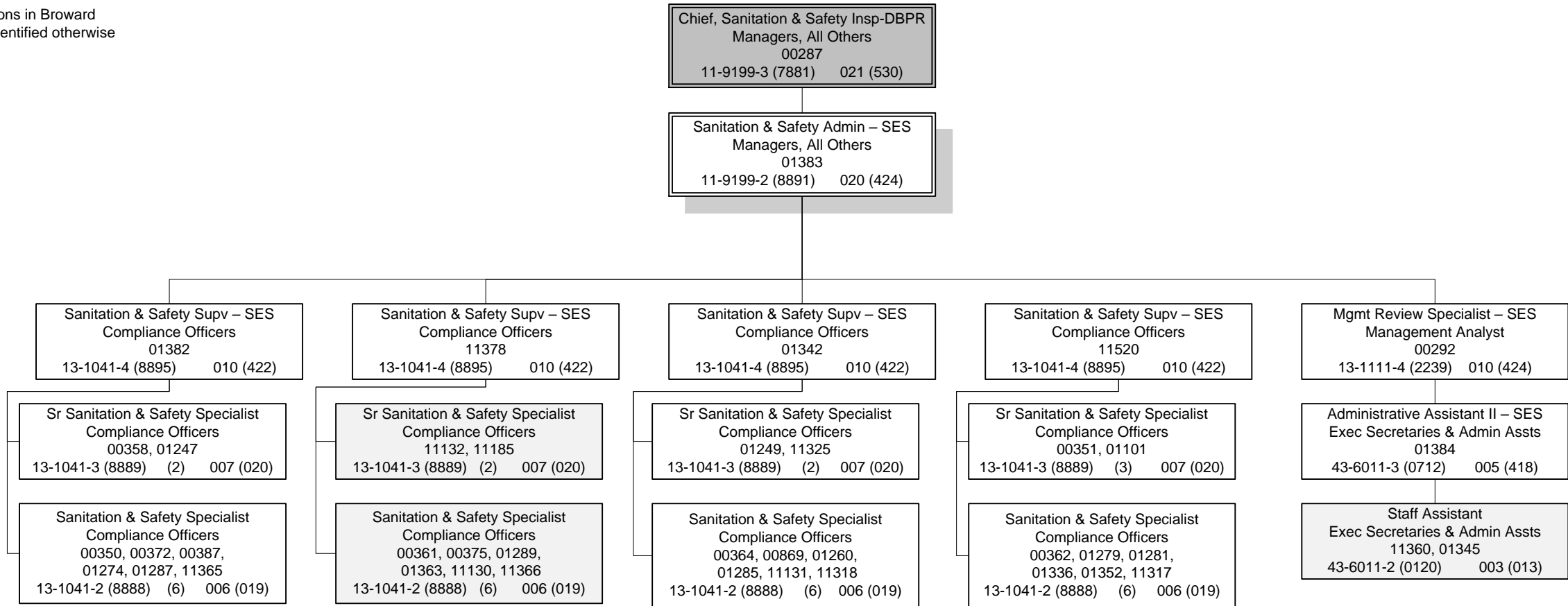
Department of Business & Professional Regulations
Division of Hotels & Restaurants
Sanitation & Safety Inspections
District 2 - Margate

79
20
02
03

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

Current: 6-30-14
Last Updated: 6-30-14

All positions in Broward
unless identified otherwise

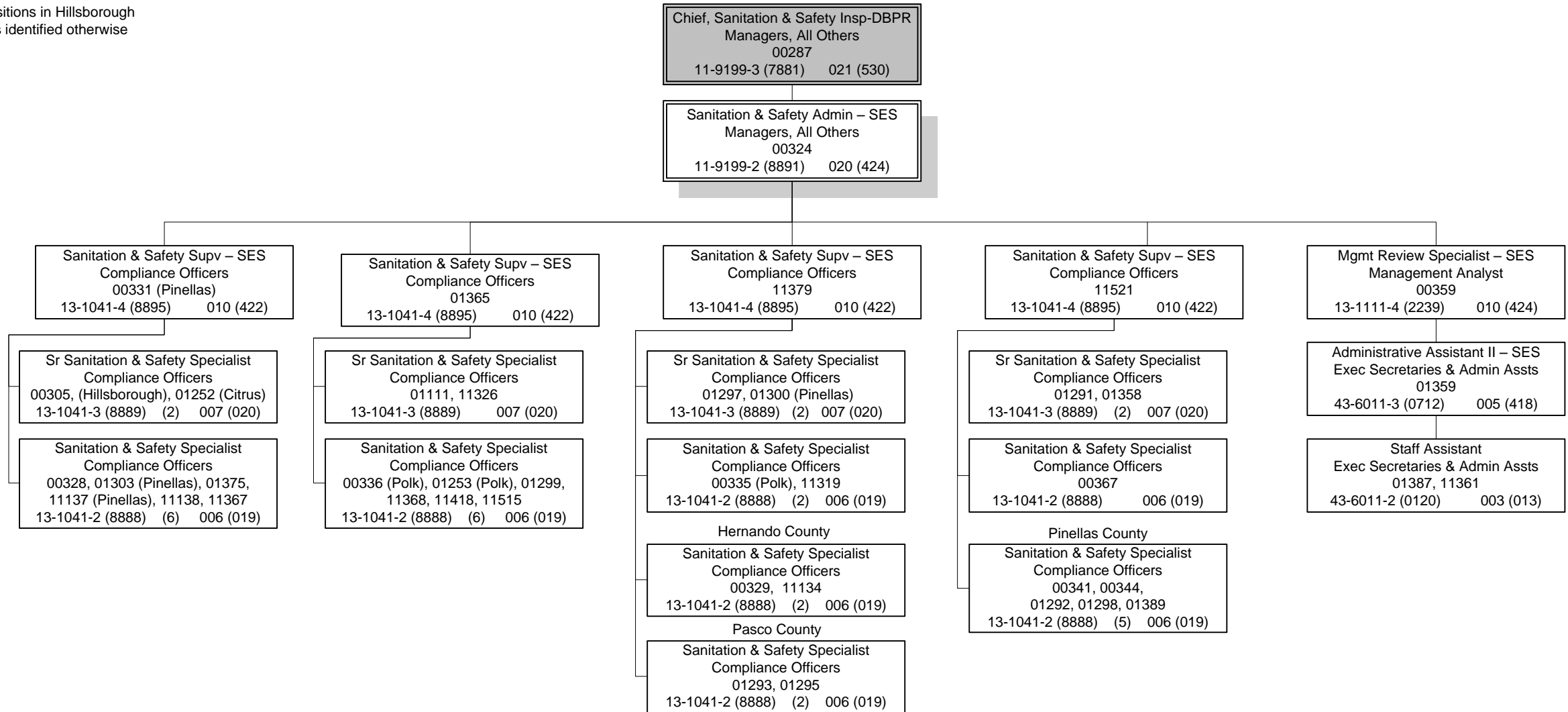


Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Sanitation & Safety Inspections 02
 District 3 - Tampa 04

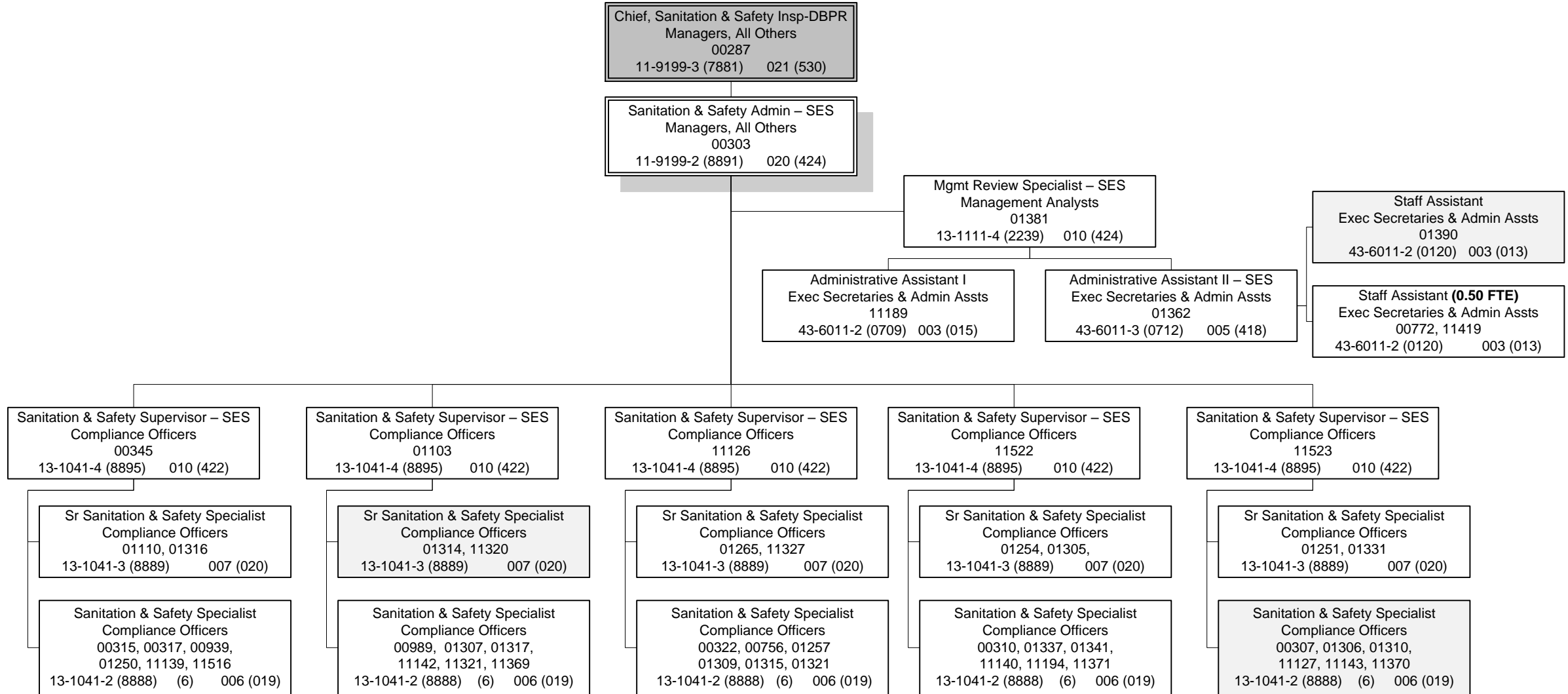
Division of Hotels & Restaurants Sanitation & Safety Inspections District 3 - Tampa

Current: 6-30-14
 Last Updated: 6-30-14

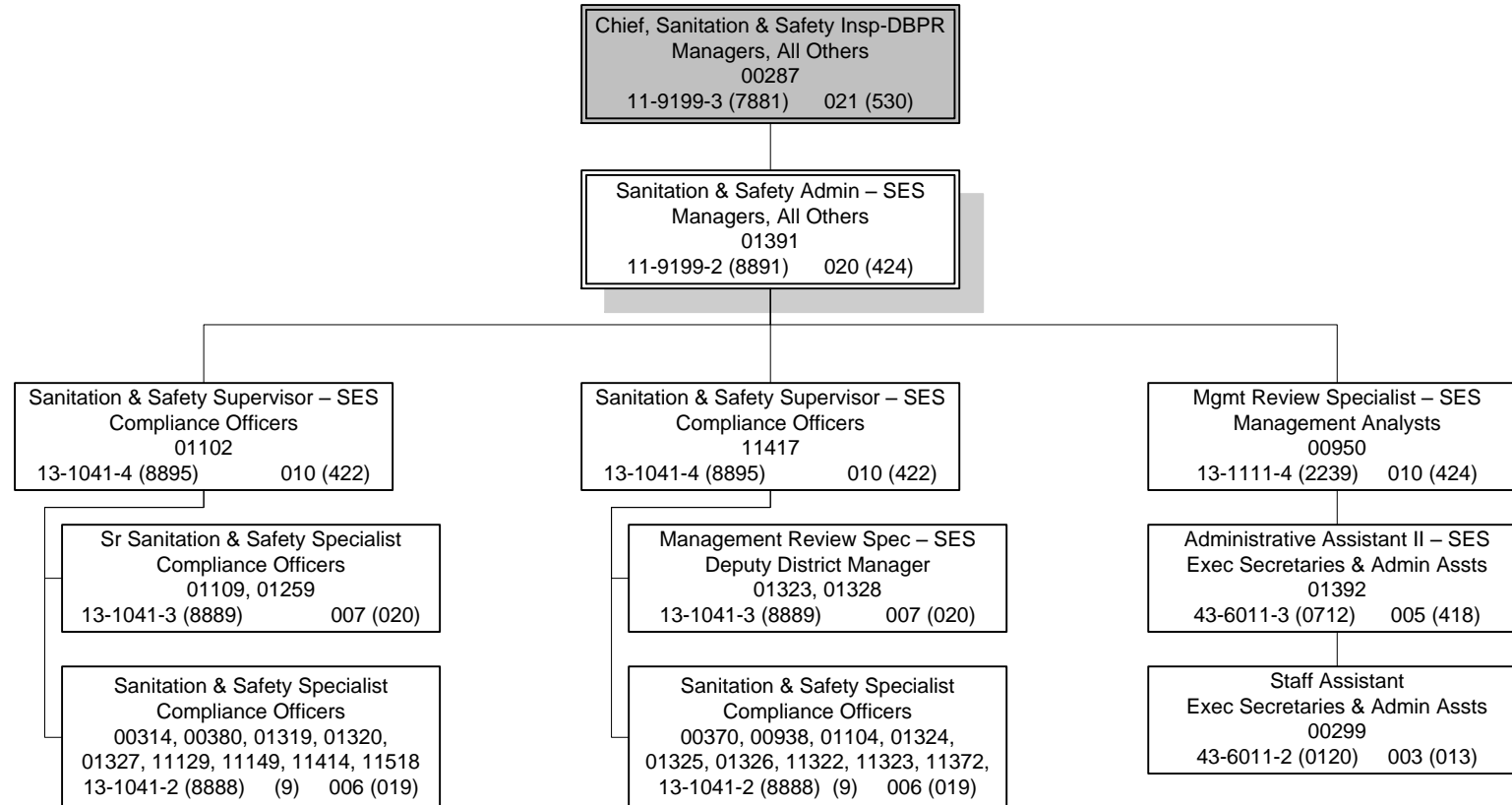
All positions in Hillsborough
 unless identified otherwise



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



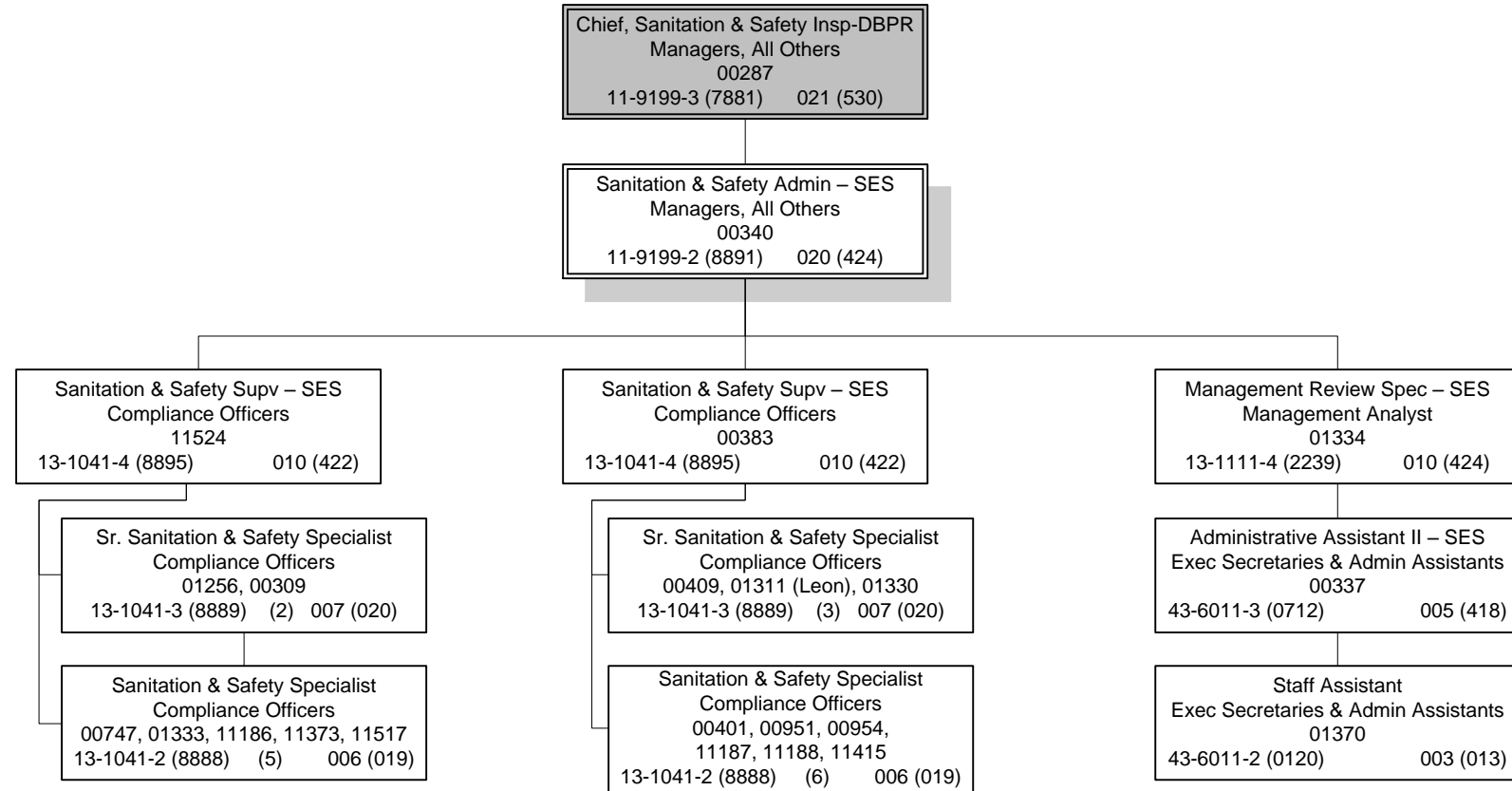
Division of Hotels & Restaurants Sanitation & Safety Inspections District 5 - Jacksonville



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: 6-30-14
 Last Updated: 6-30-14

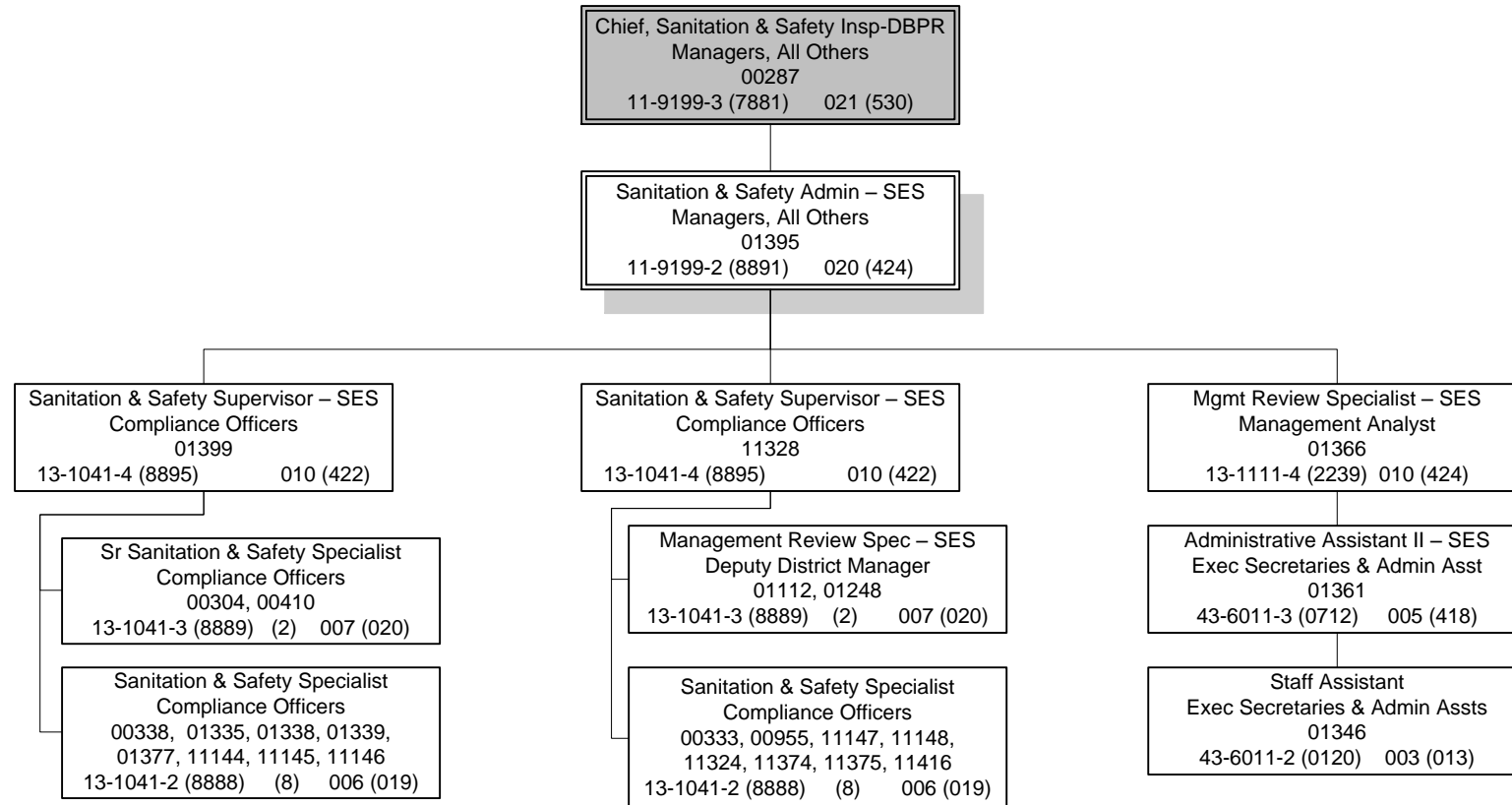


Department of Business & Professional Regulations
Division of Hotels & Restaurants
Sanitation & Safety Inspections
District 7 - Ft. Myers

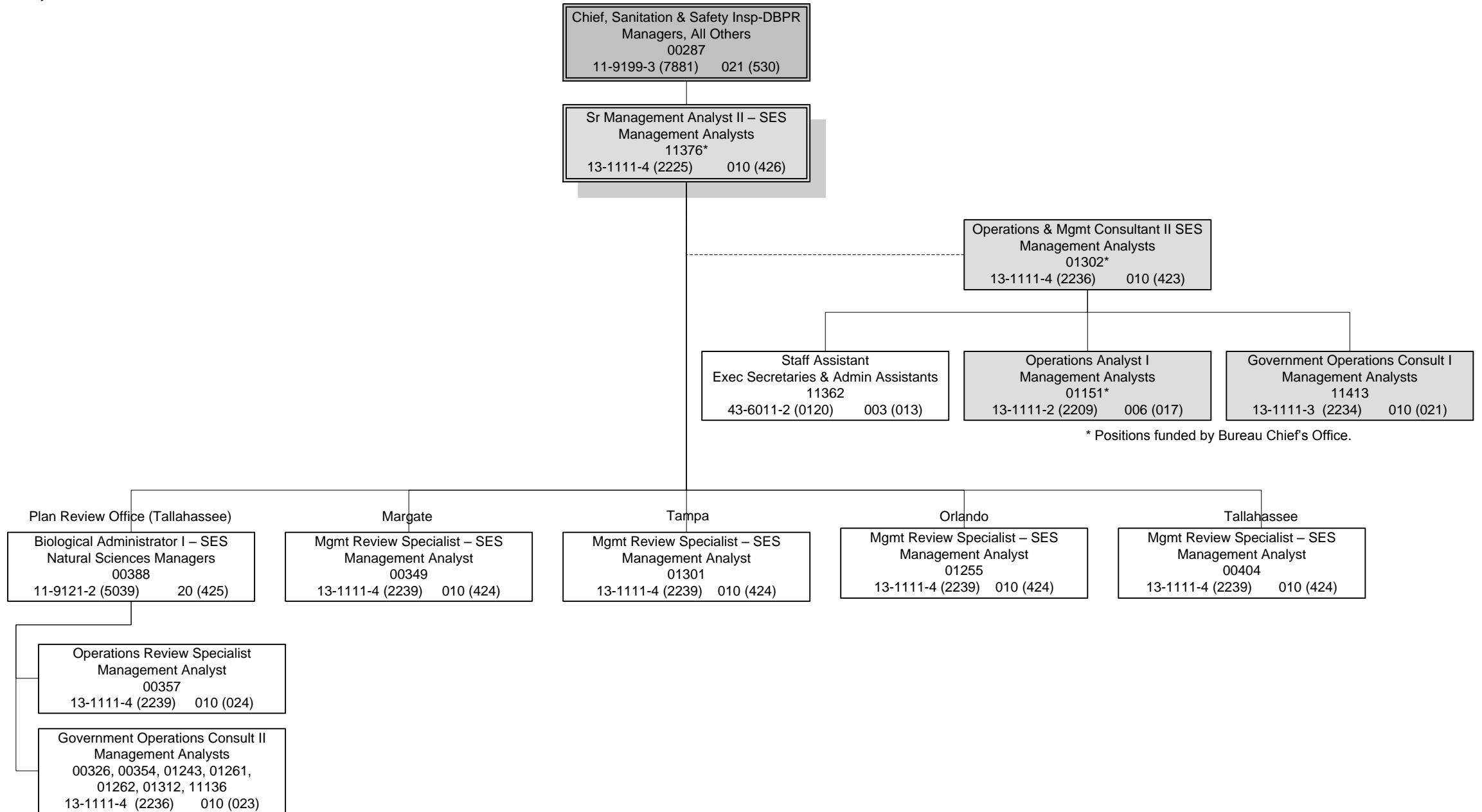
79
20
02
08

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

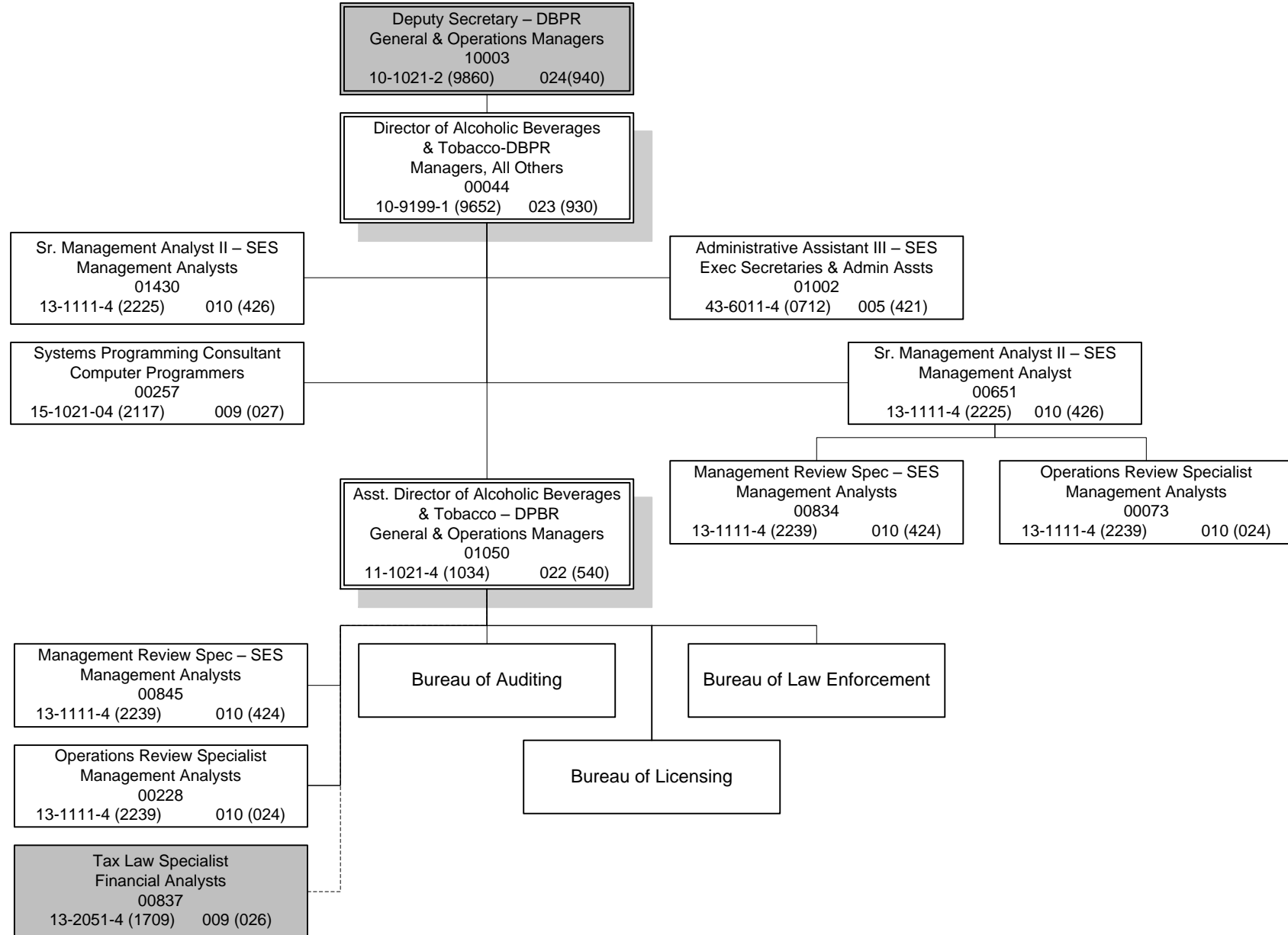
Current: 6-30-14
Last Updated: 6-30-14



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



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

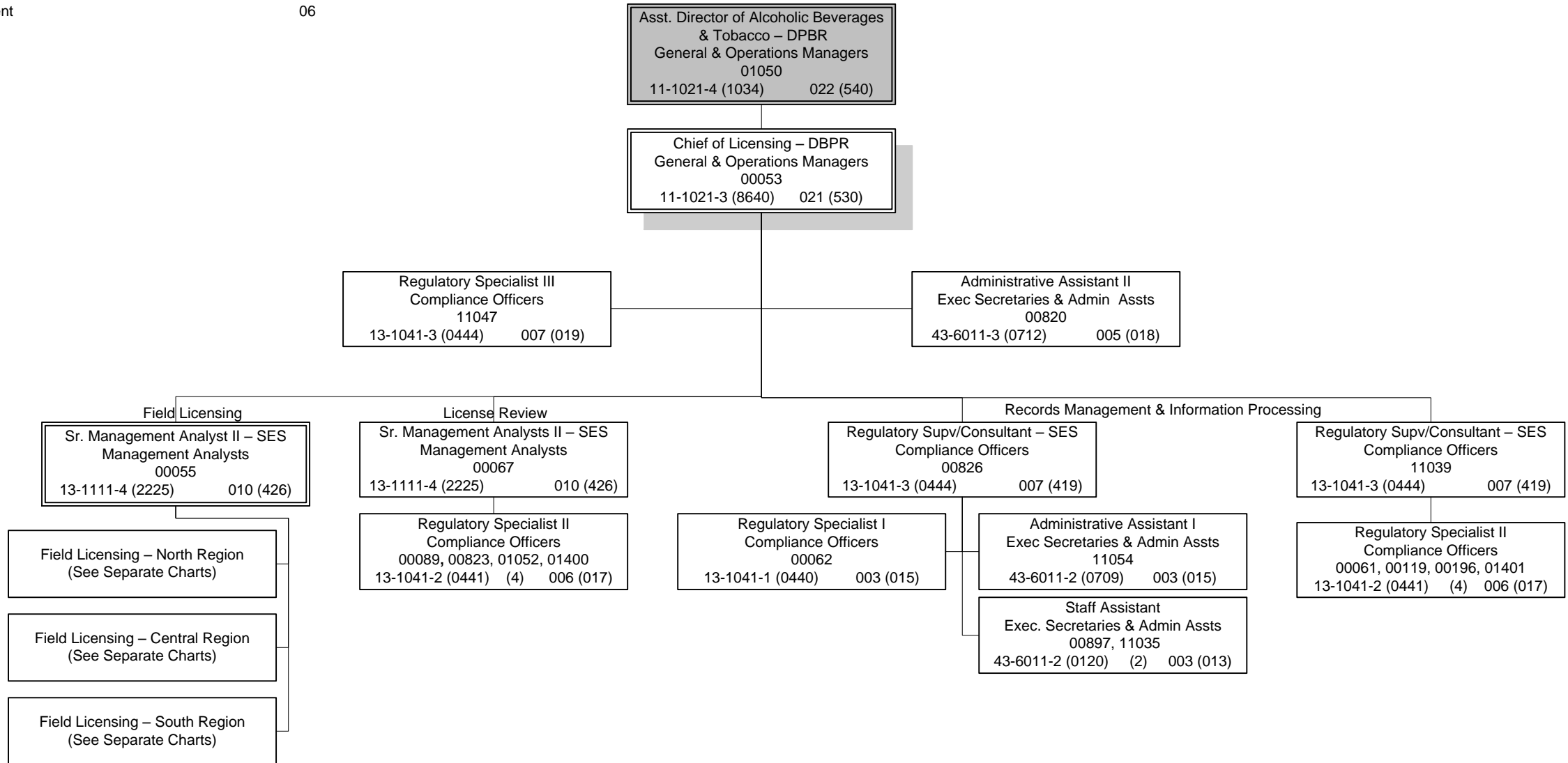


Position is funded by Auditing Bureau

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

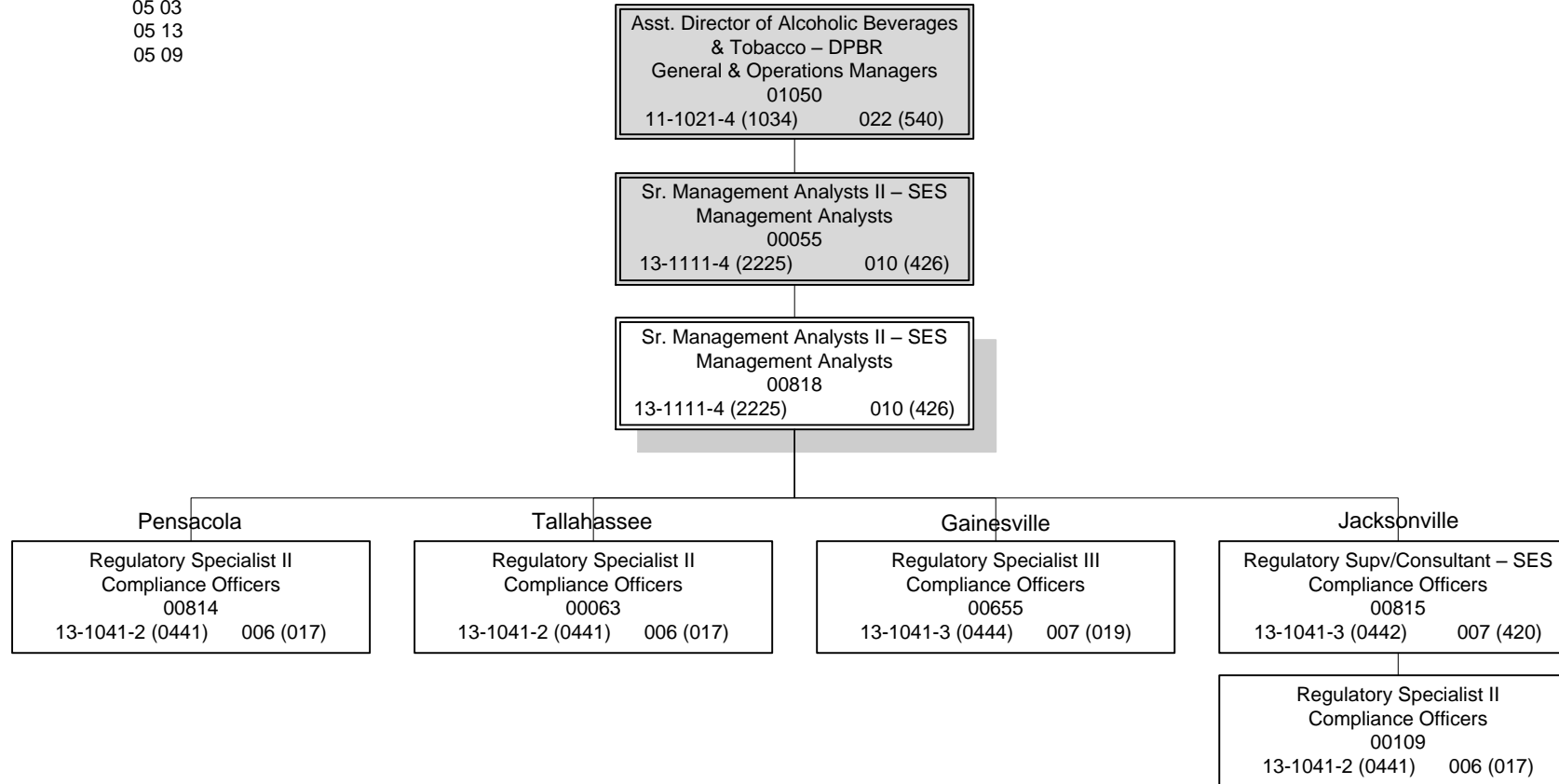
Current: 6-30-14
 Last Updated: 6-30-14



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: 6-30-14
 Last Updated: 6-30-14

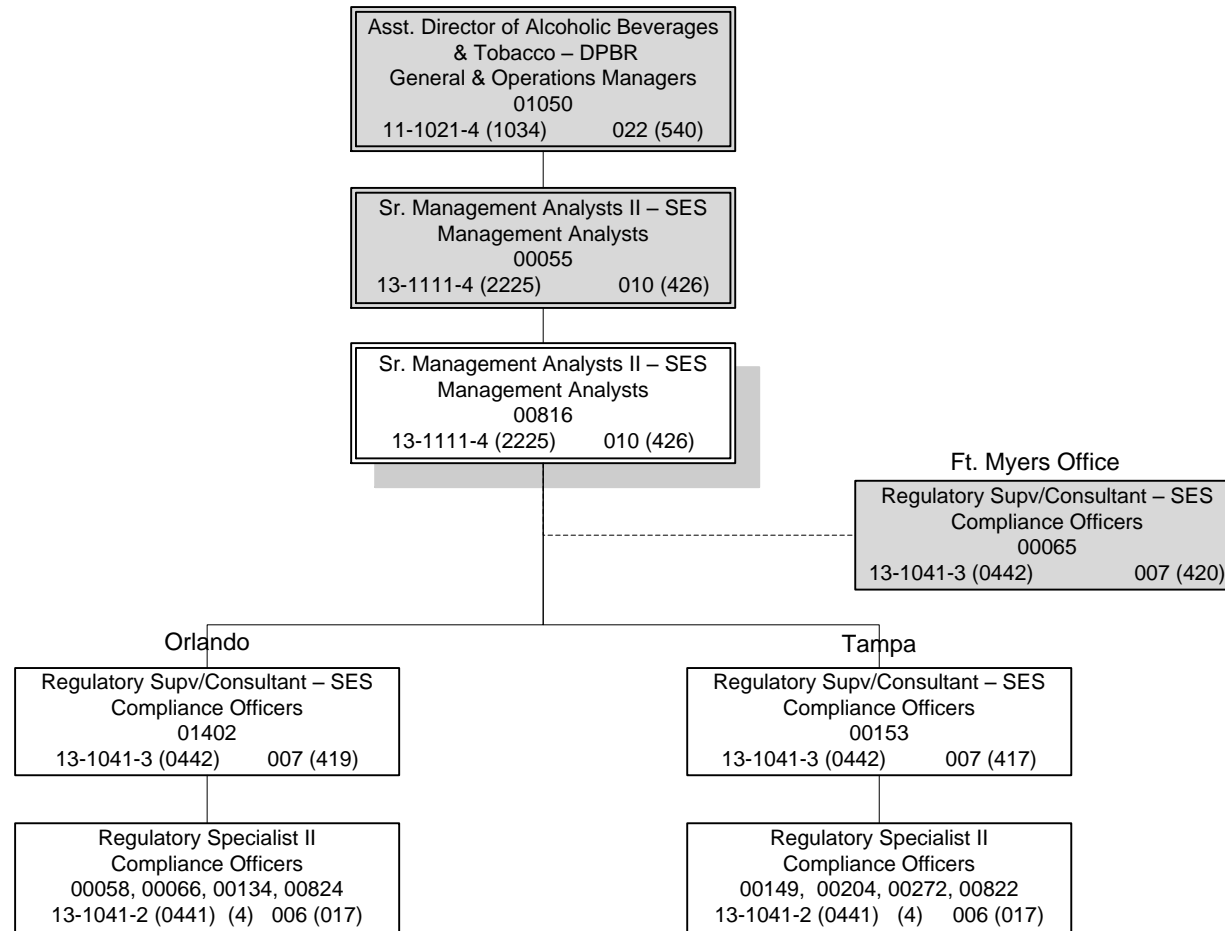


Department of Business & Professional Regulations
 Division of Alcoholic Beverages & Tobacco
 Bureau of Licensing
 Field Licensing:
 Tampa
 Orlando

79
 40
 05
 05 04
 05 05

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

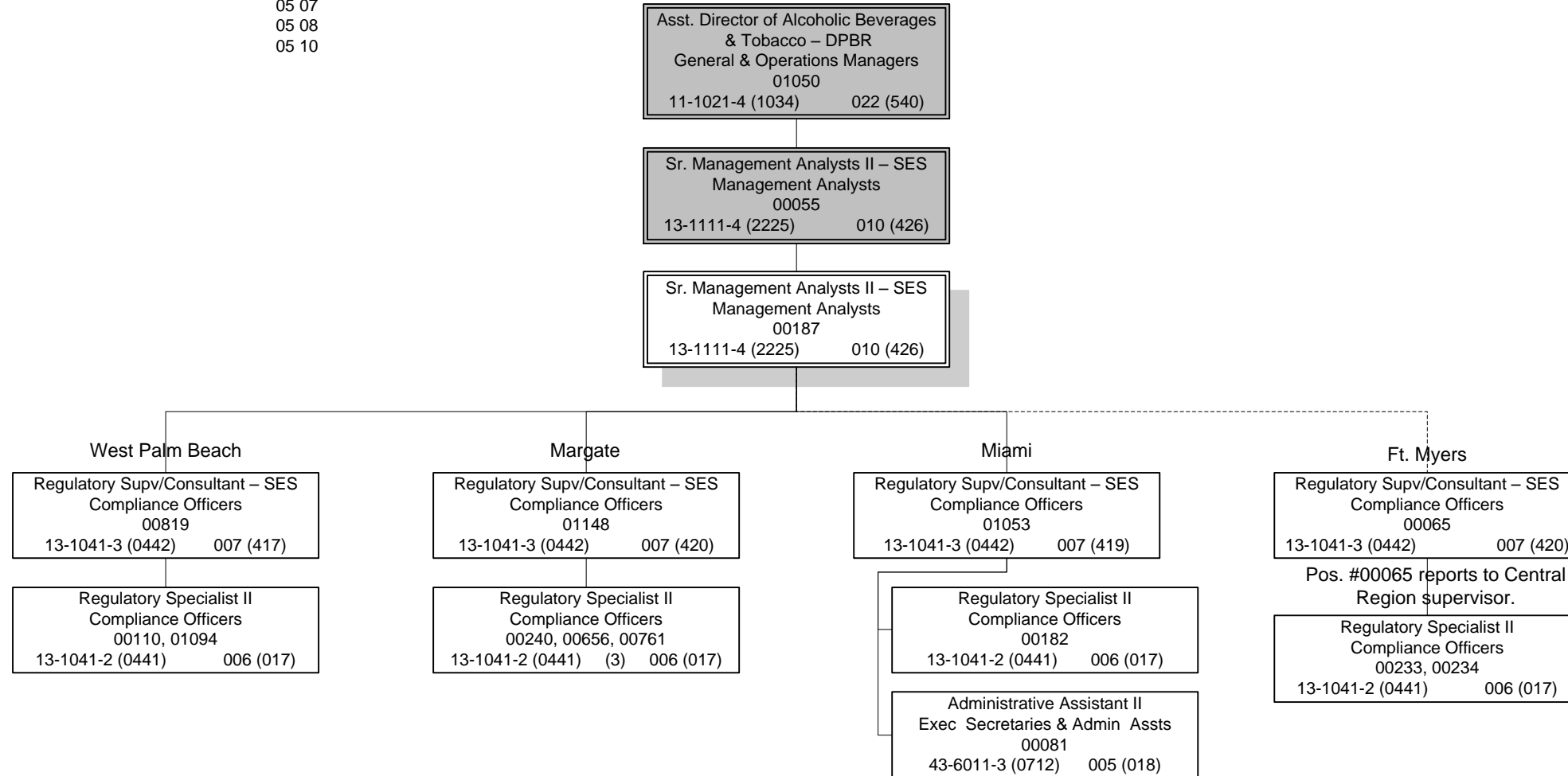
Current: 6-30-14
 Last Updated: 6-30-14



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

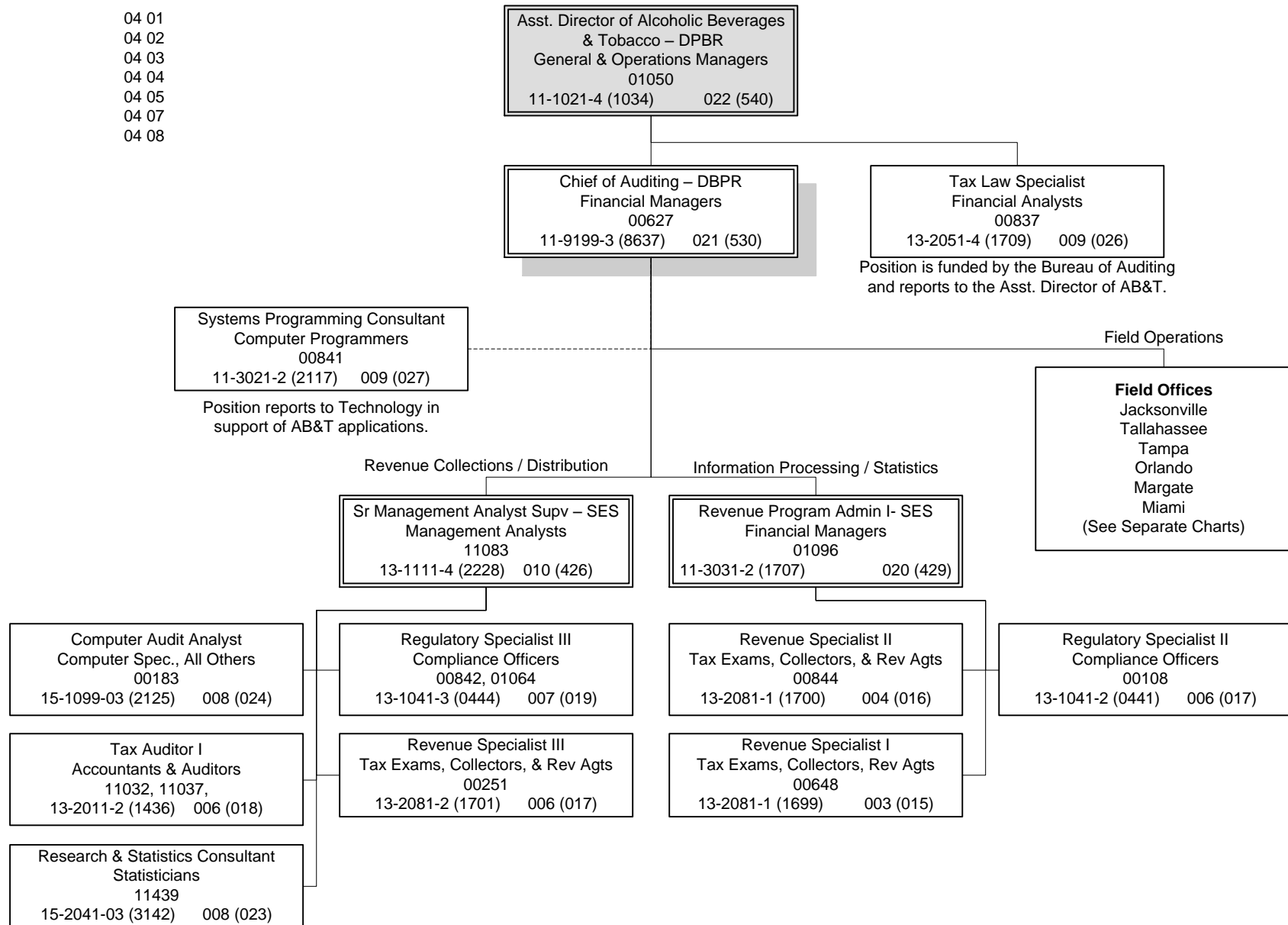
Current: 6-30-14
 Last Updated: 6-30-14



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

Current: 6-30-14
 Last Updated: 6-30-14

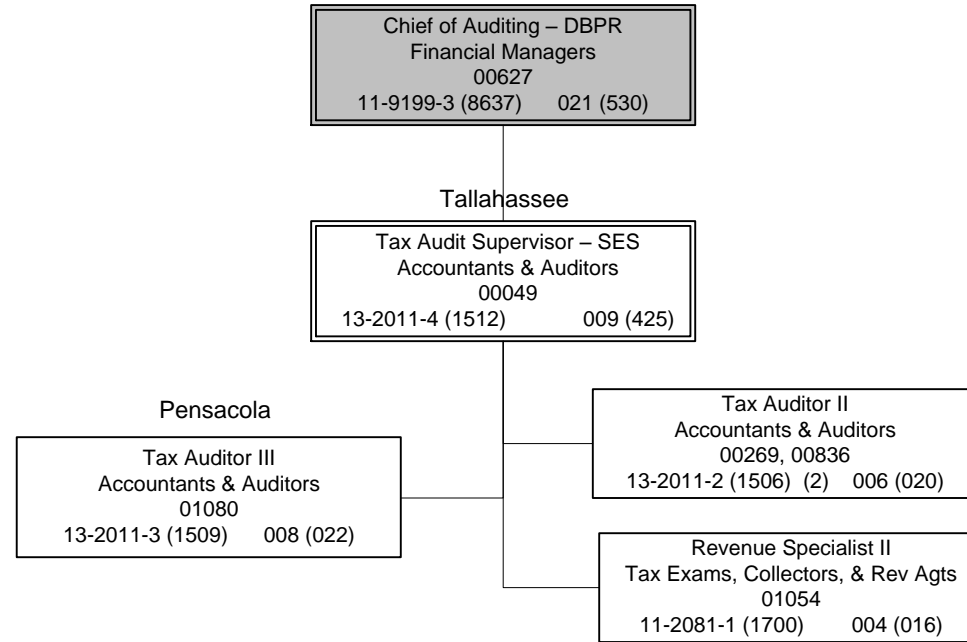
Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08



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
Pensacola and Tallahassee Field Offices

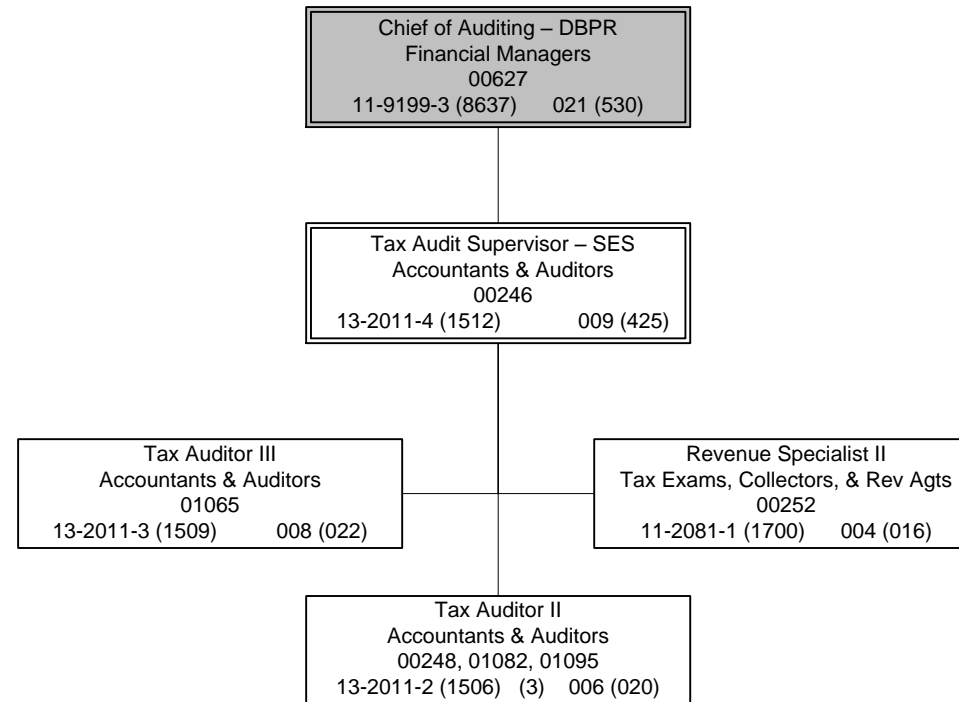
Current: 6-30-14
 Last Updated: 6-30-14



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

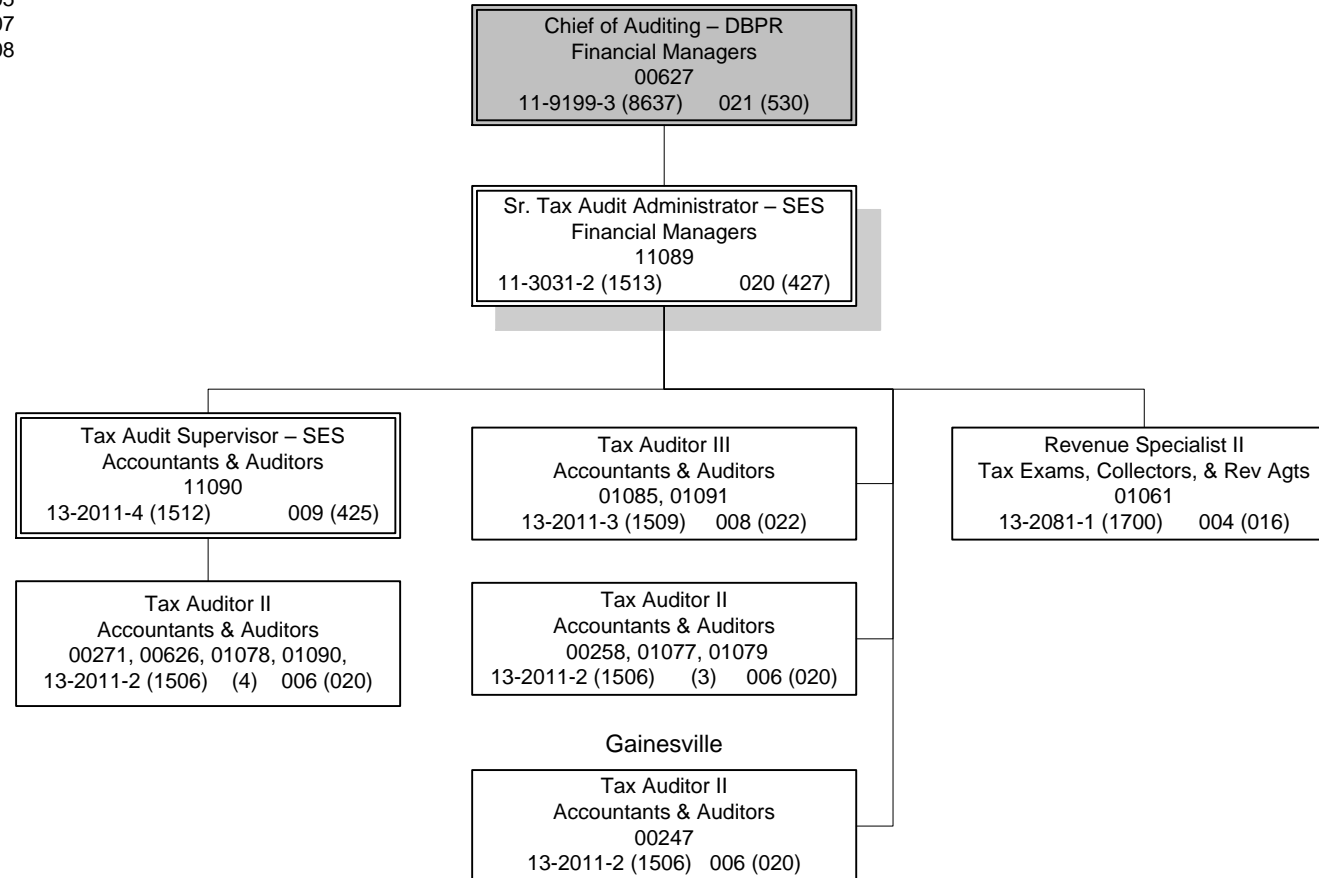
Current: 6-30-14
 Last Updated: 6-30-14



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: 6-30-14
 Last Updated: 6-30-14

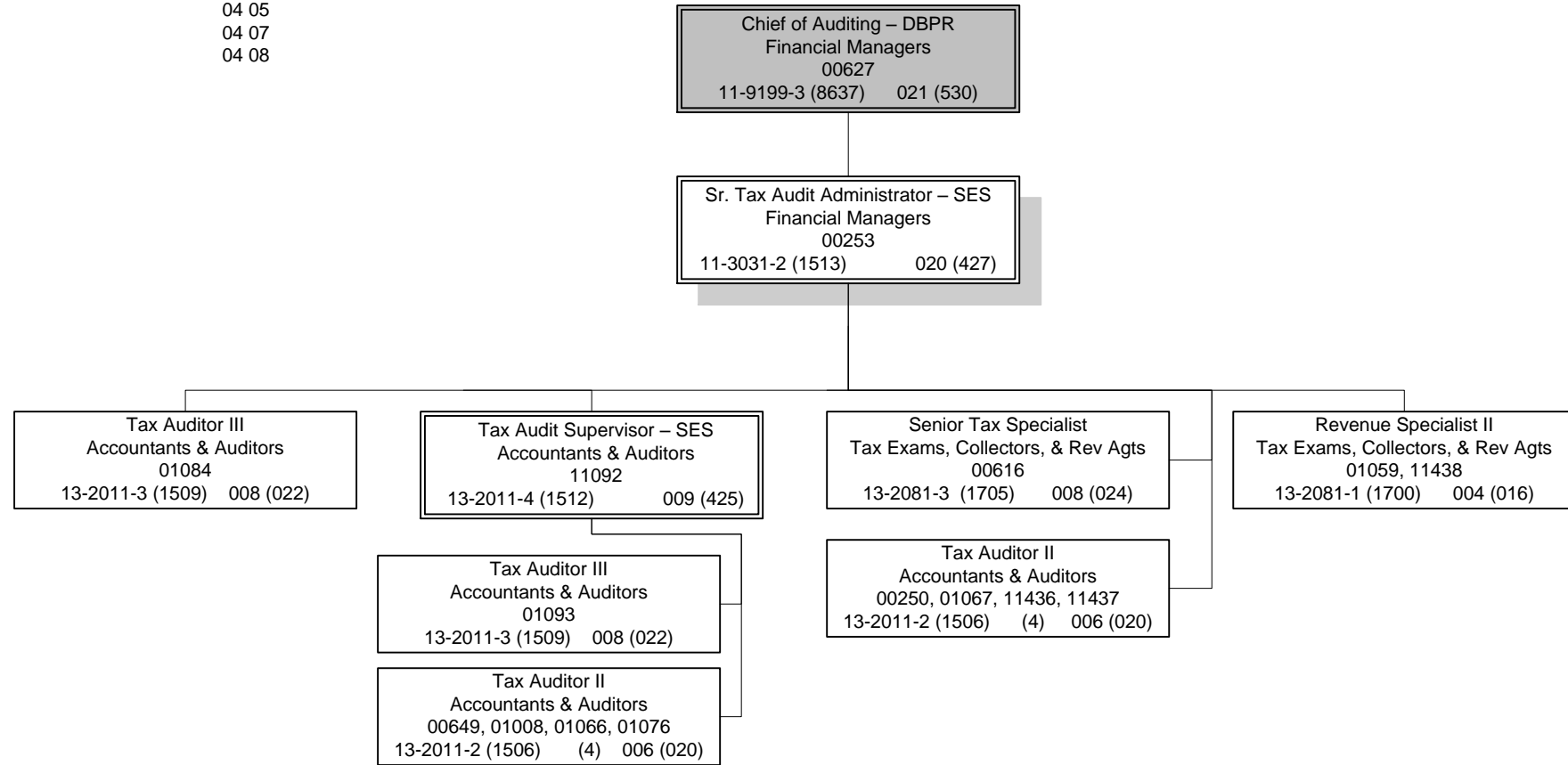
Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Tampa Field Office



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: 6-30-14
 Last Updated: 6-30-14

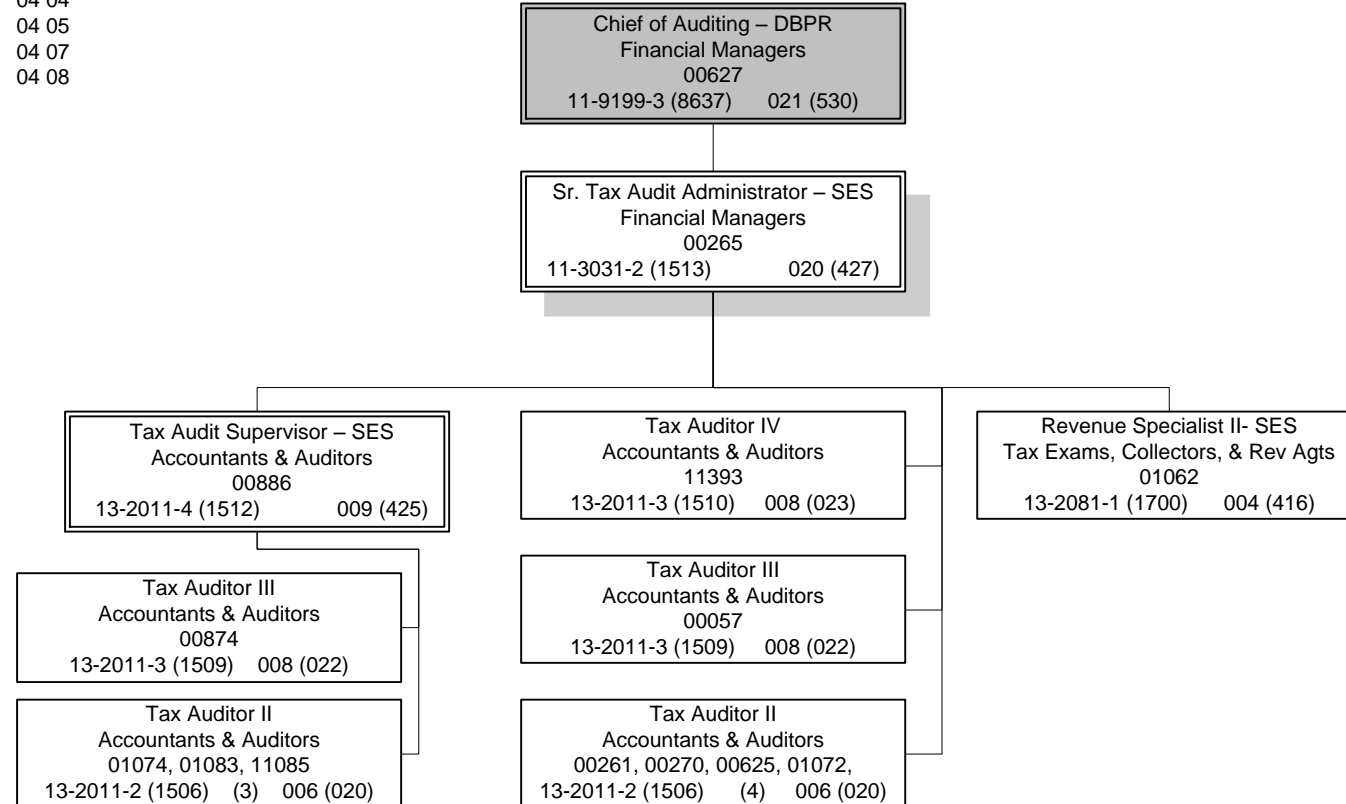
Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Orlando Field Office



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: 6-30-14
 Last Updated: 6-30-14

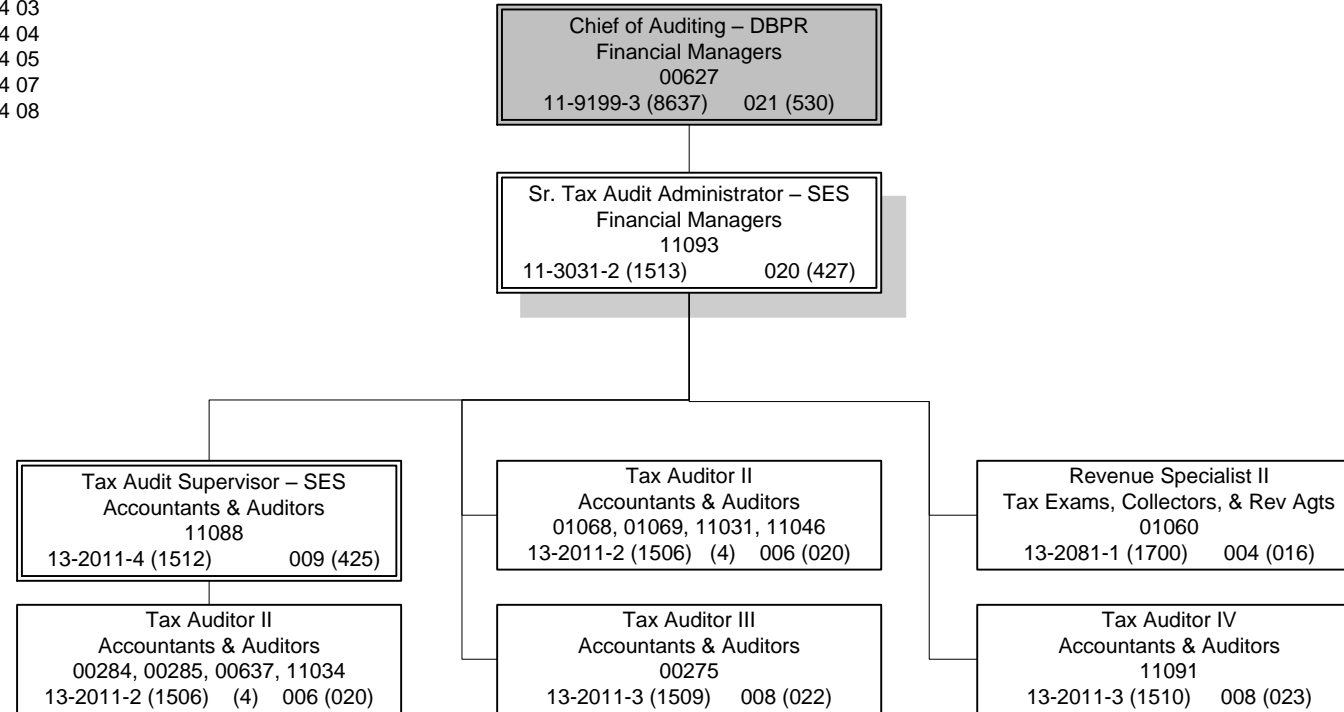
Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Margate Field Office
(Includes West Palm Beach)



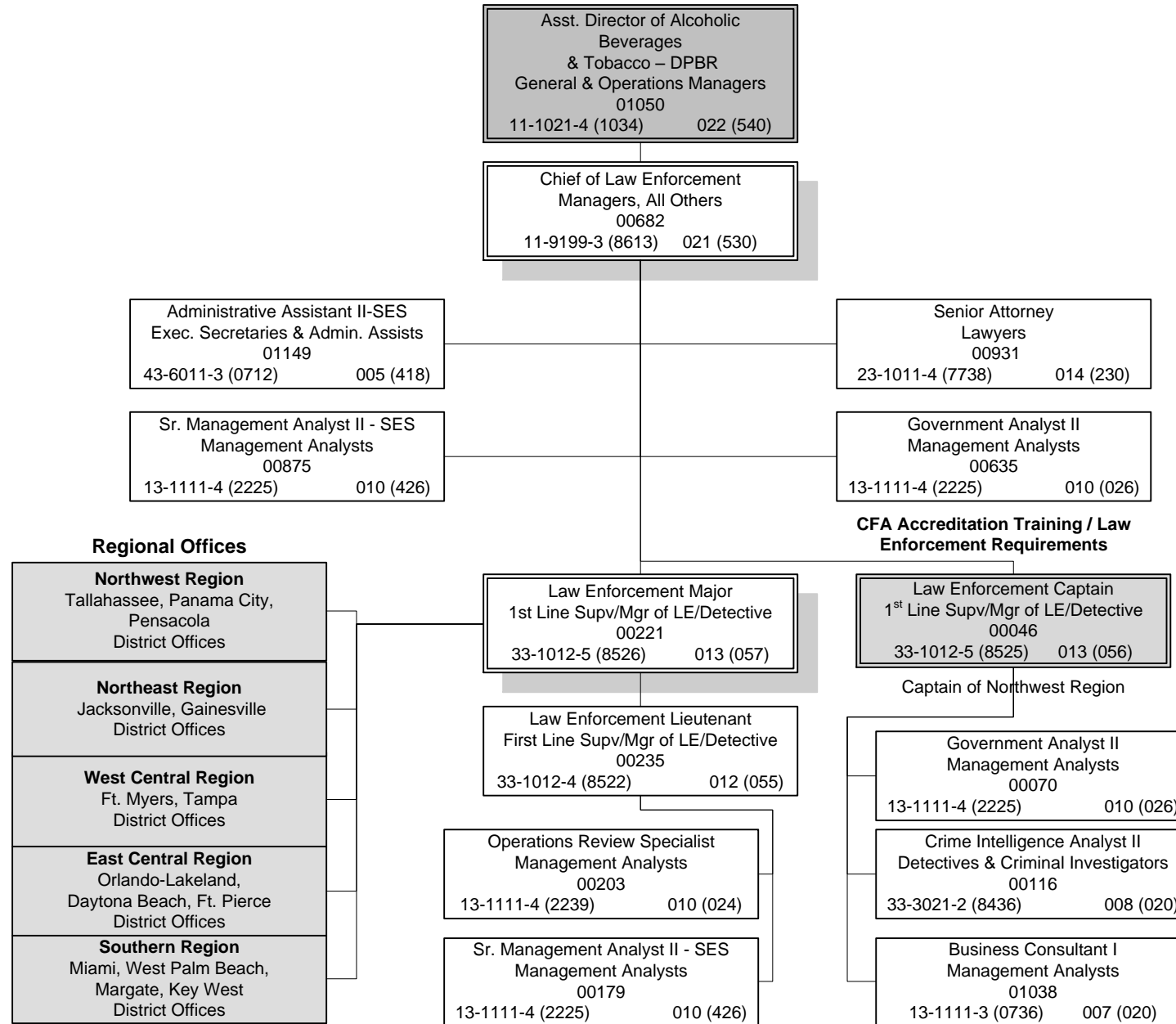
Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

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

Current: 6-30-14
 Last Updated: 6-30-14

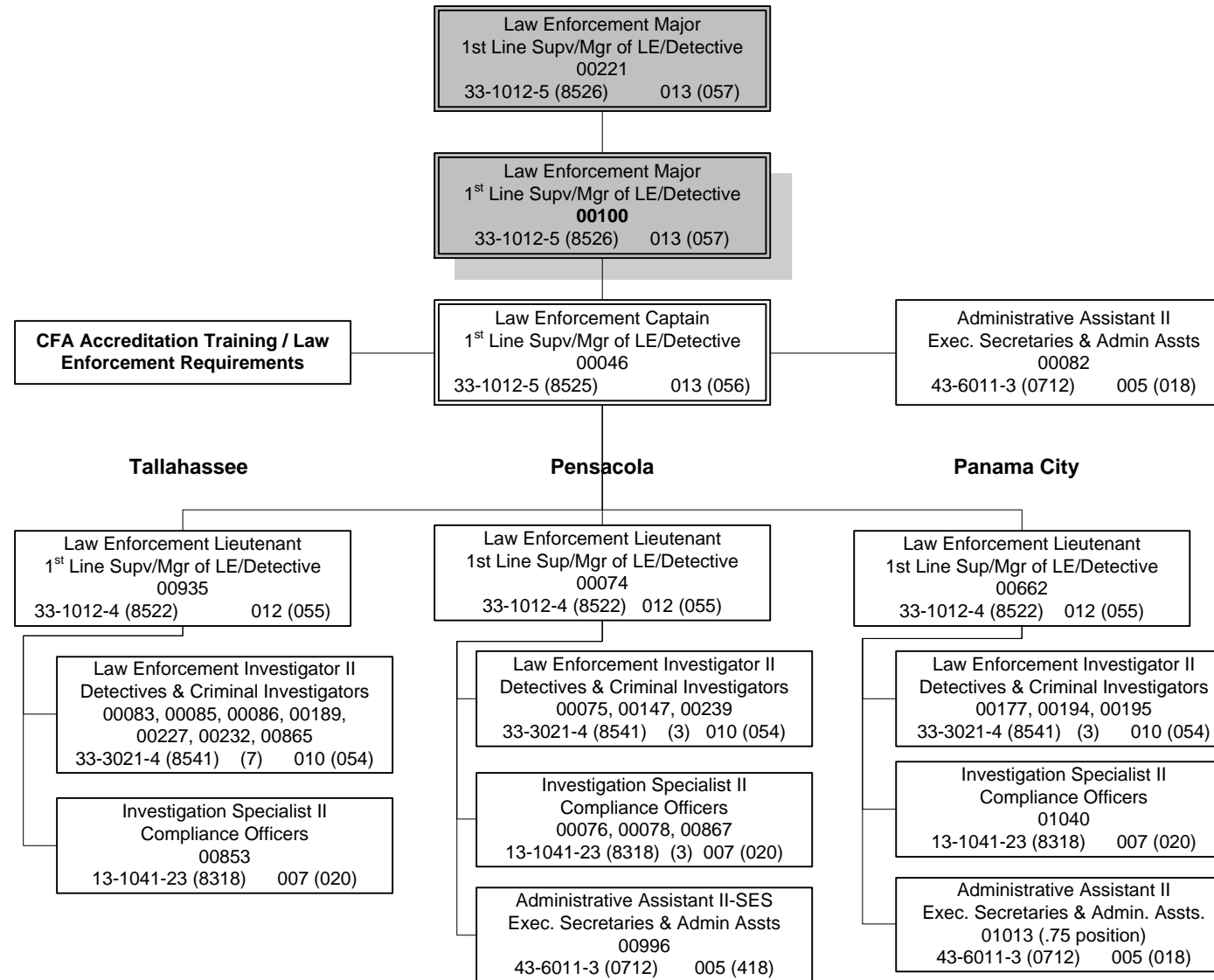


Division of Alcoholic Beverages & Tobacco Bureau of Law Enforcement - Chief's Office

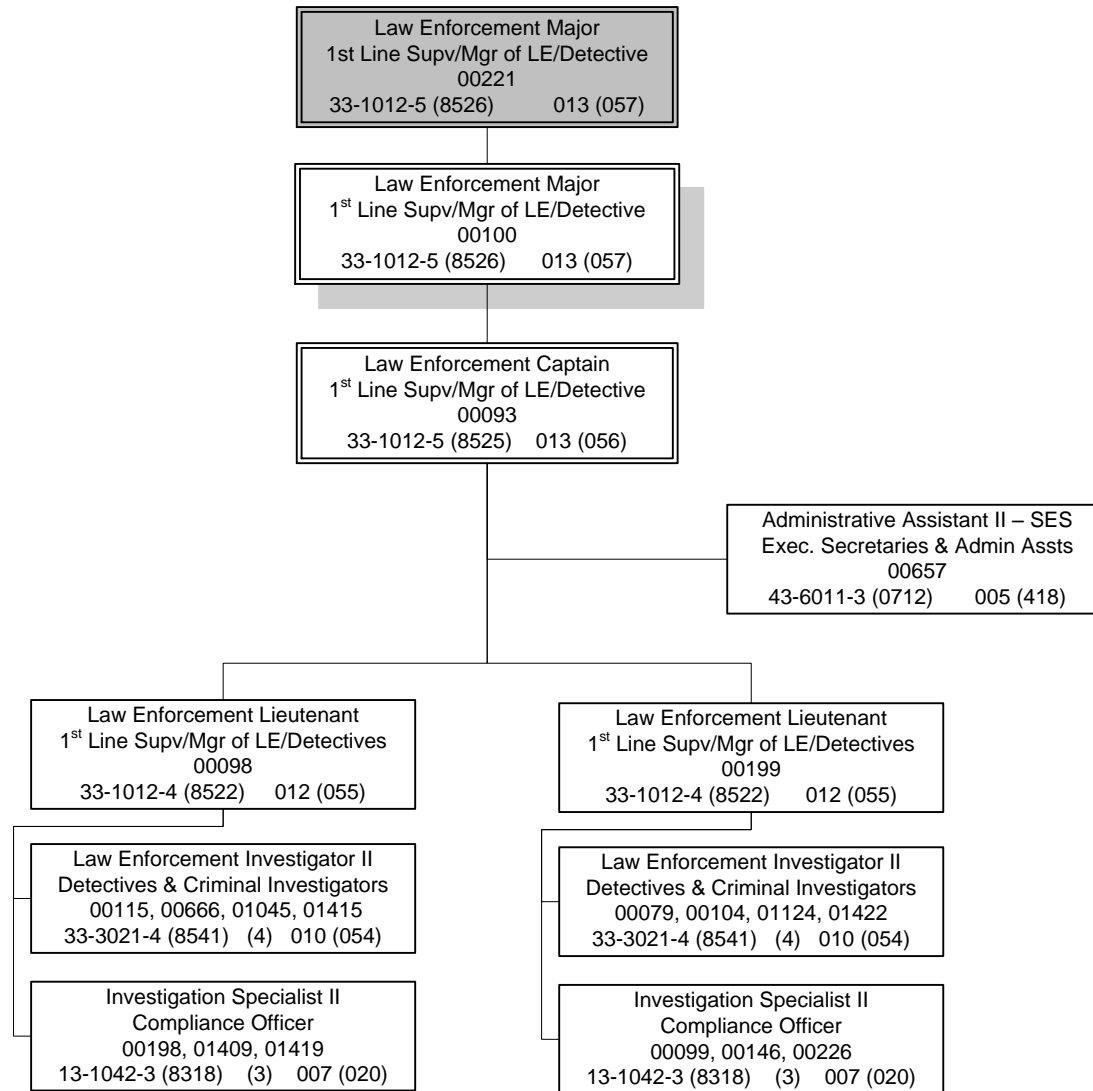


See Separate Charts

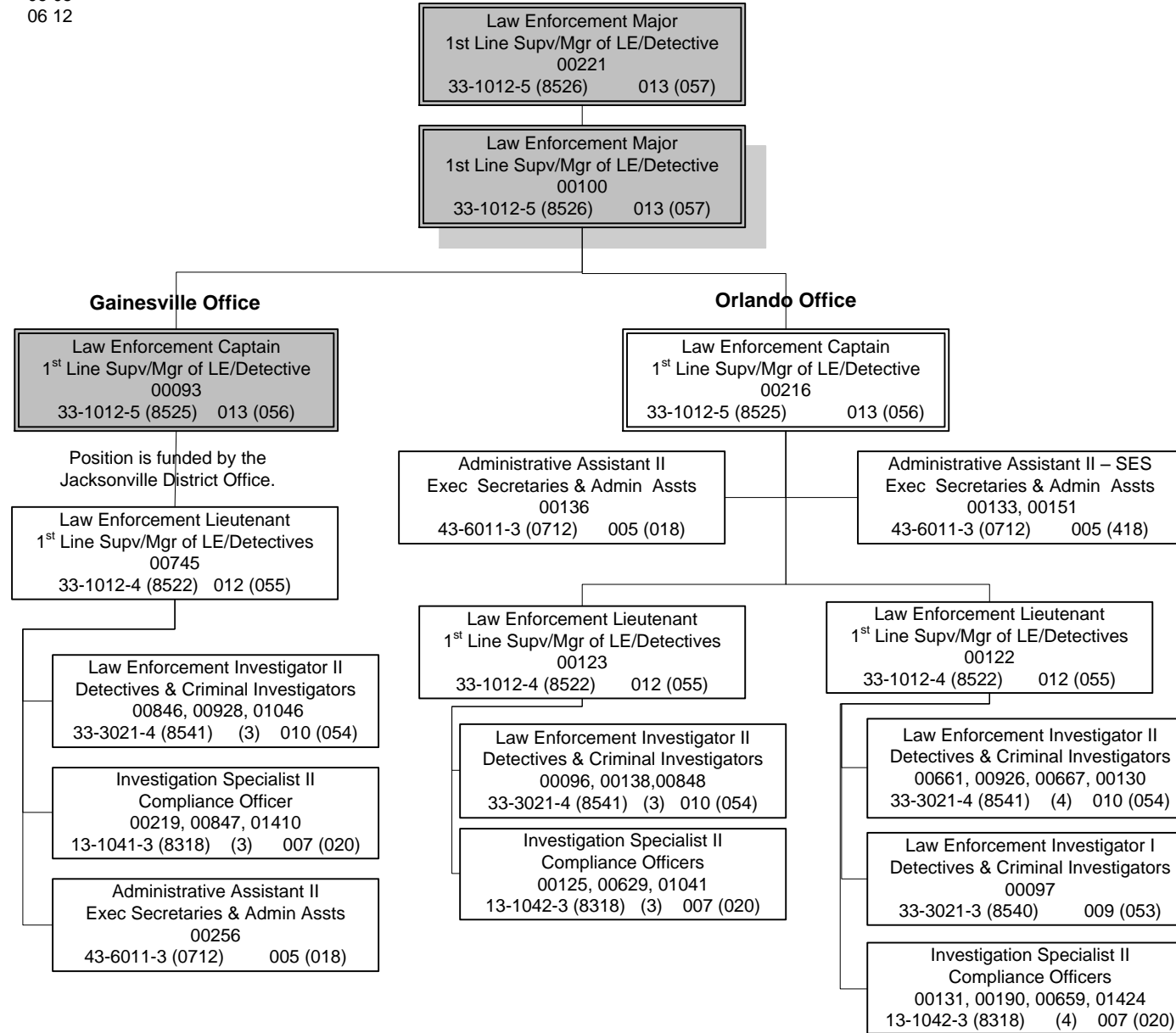
Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Northwest Region
 Tallahassee, Pensacola & Panama City District Offices



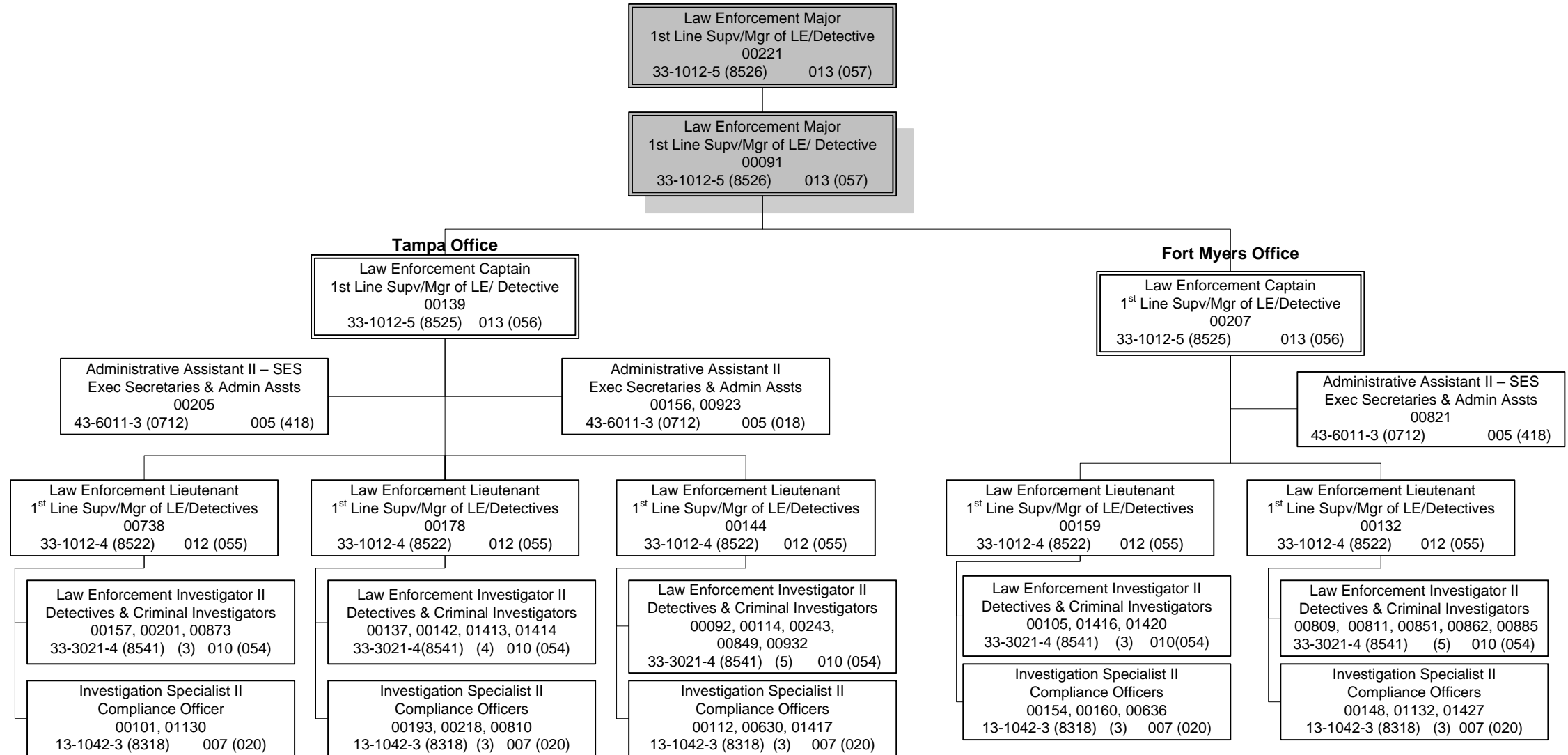
Division of Alcoholic Beverages & Tobacco Bureau of Enforcement - Northeast Region Jacksonville District Office



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

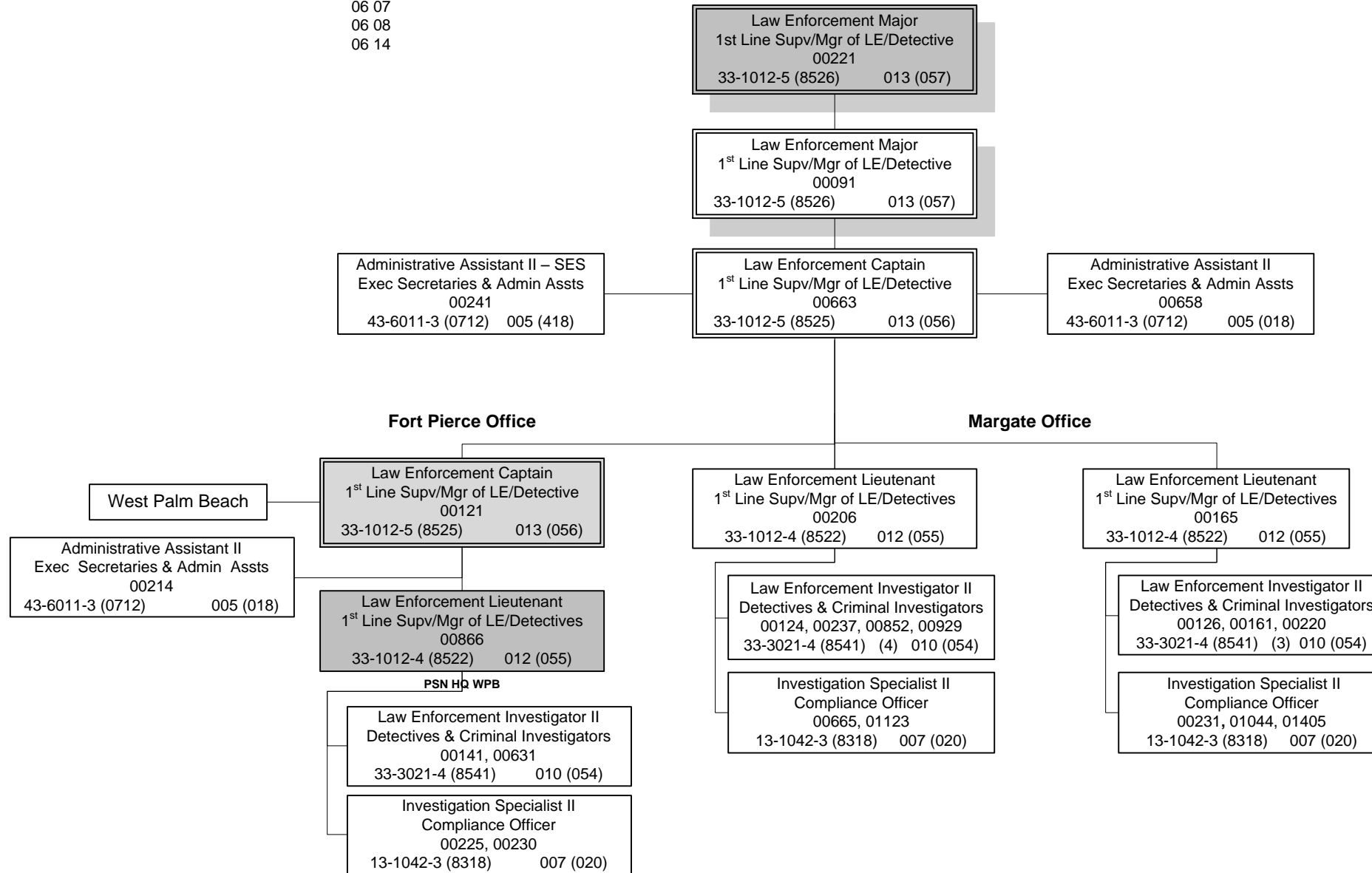


Department of Business & Professional Regulation
 Division of Alcoholic Beverages & Tobacco
 Bureau of Law Enforcement
 Southern Region:
 West Palm Beach
 Margate
 Miami
 Key West

79
 40
 06
 06 06
 06 07
 06 08
 06 14

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

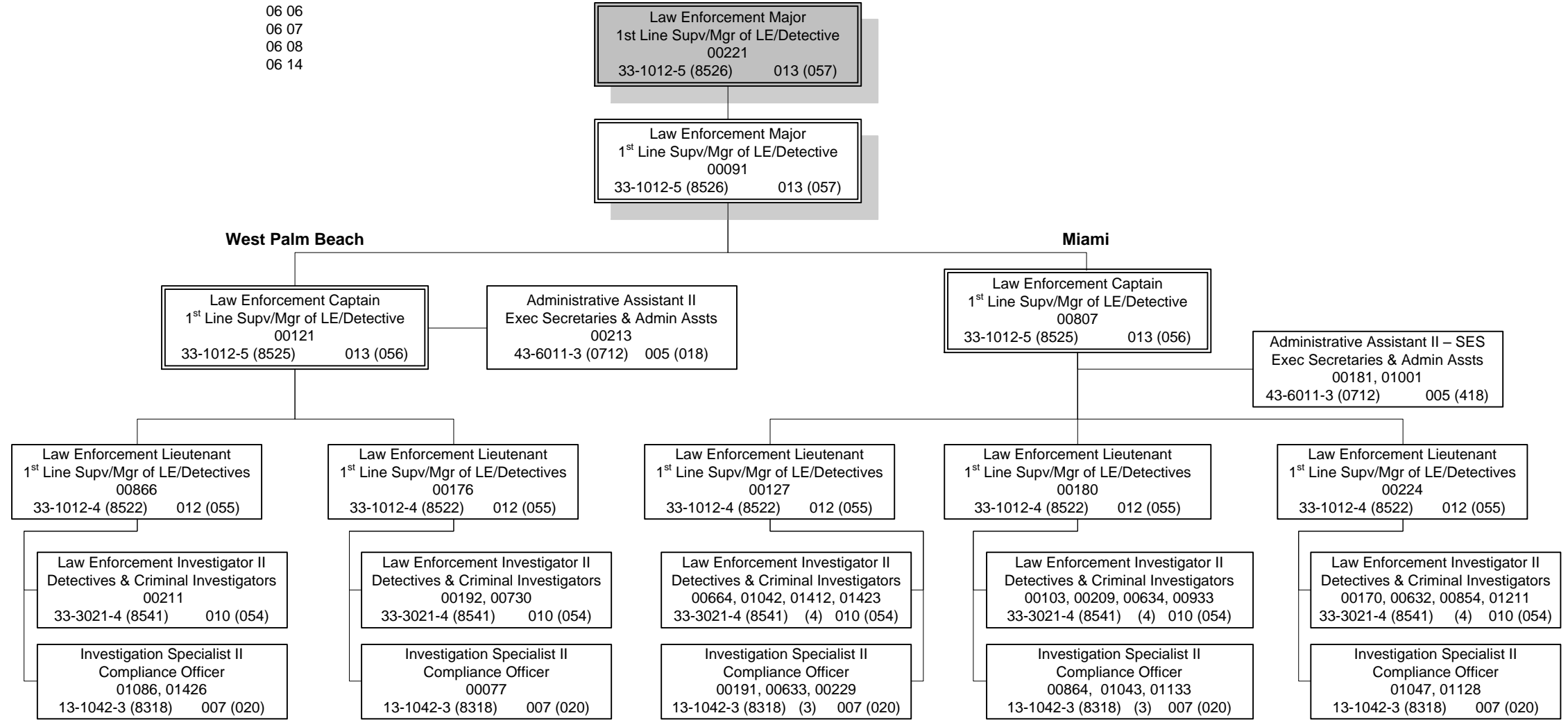
Current: 6-30-14
 Last Updated: 6-30-14



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

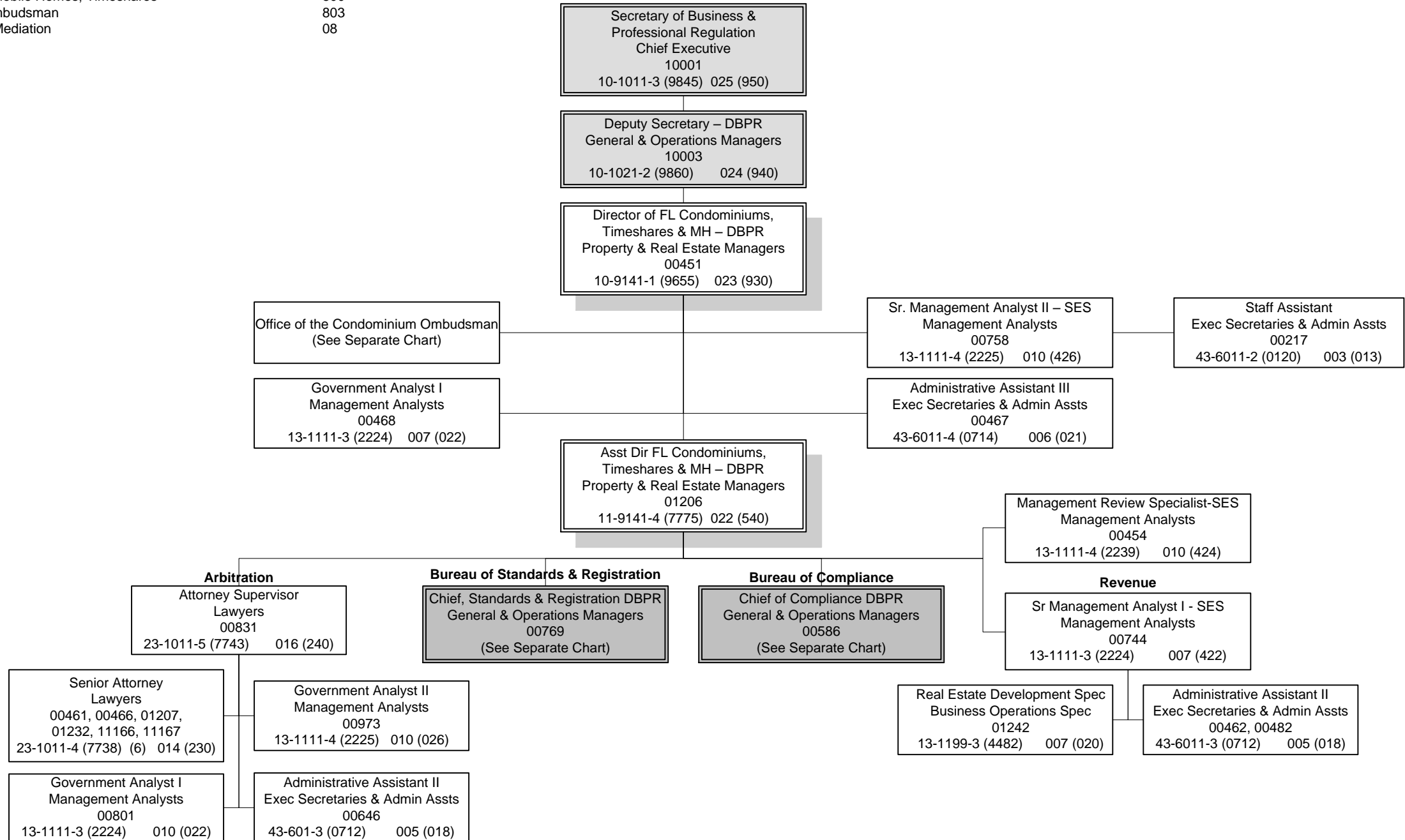
Current: 6-30-14
 Last Updated: 6-30-14



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

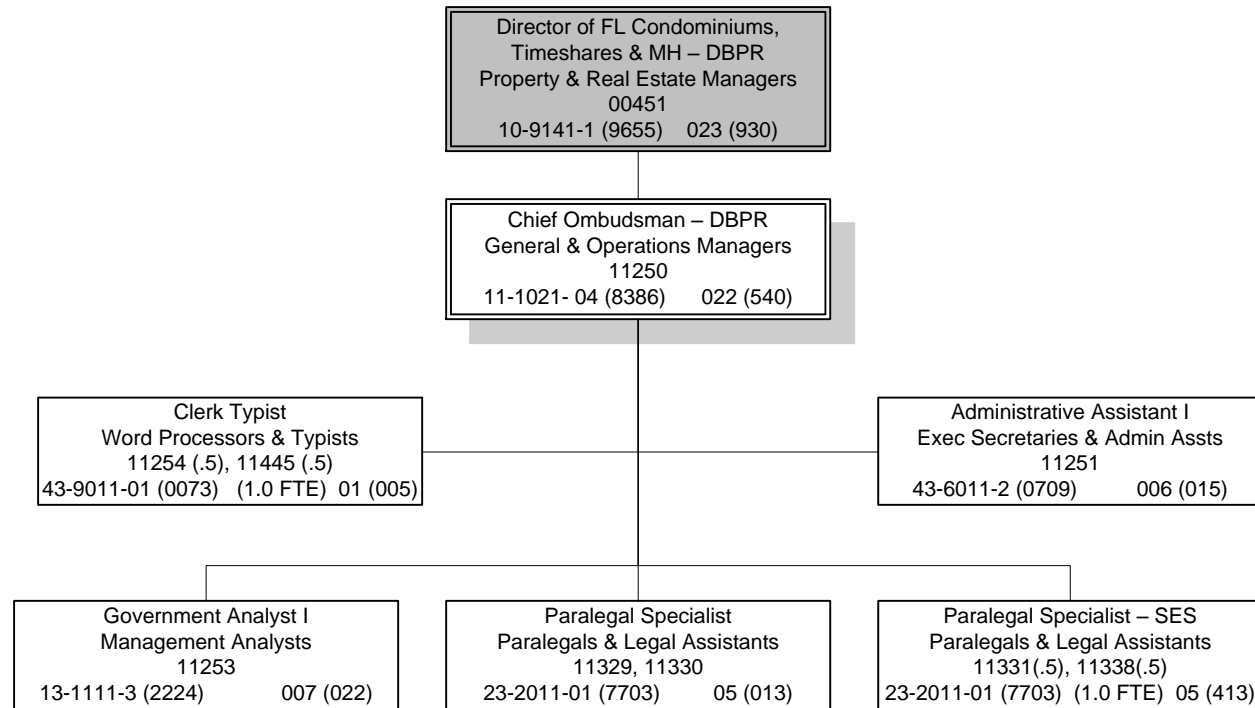
Current: 6-30-14
 Last Updated: 6-30-14



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: 6-30-14
 Last Updated: 6-30-14

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



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

Current: 6-30-14
Last Updated: 6-30-14

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

Asst Dir FL Condominiums,
Timeshares & MH – DBPR
Property & Real Estate Managers
01206
11-9141-4 (7775) 022 (540)

Chief of Compliance DBPR
General & Operations Managers
00586
11-1021-3 (7884) 021 (530)

Education Services

Government Analyst II
Management Analysts
01240
13-1111-4 (2225) 010 (026)

Research & Training Specialist
Training & Development Specialist
01227 (Ft. Lauderdale),
01219 (Tallahassee)
13-1073-4 (1334) 010 (023)

Admin Assistant II – SES
Exec Secretaries & Admin Assts
00782
43-6011-3 (0712) 005 (418)

Administrative Assistant II
Exec Secretaries & Admin Assts
11387
43-601-3 (0712) 005 (018)

TALLAHASSEE

Financial Exam/Analyst Supv – SES
Financial Analysts
01241
13-2051-4 (1575) 009 (426)

Investigator Supervisor - SES
Compliance Officers
00786
13-1041-4 (8354) 010 (424)

Regulatory Specialist II
Compliance Officers
00947
13-1041-2 (0441) 006 (017)
(Position is funded by Stds & Reg.)

FIELD OFFICES

Tampa
Investigator Supervisor – SES
Compliance Officers
01233
13-1041-4 (8354) 010 (424)

(See Separate Chart)

Orlando
Investigator Supervisor – SES
Compliance Officers
00478
13-1041-4 (8354) 010 (424)

(See Separate Chart)

Ft. Lauderdale
Investigator Supervisor – SES
Compliance Officers
00441, 01234
13-1041-4 (8354) 010 (424)

Financial Exam/Analyst Supv – SES
Financial Analysts
00766
13-2051-4 (1575) 009 (426)

(See Separate Chart)

Condominiums

Financial Exam Analyst II
Financial Analysts
00508, 01235, 11258
13-2051-3 (1564) (3) 008 (023)

Timeshare

Financial Exam Analyst II
Financial Analysts
00748, 11023
13-2051-3 (1564) 008 (023)

Condominiums

Investigation Specialist II
Compliance Officers
00584, 00671, 11243
13-1041-3 (8318) (3) 007 (020)

Mobile Homes

Investigation Specialist II
Compliance Officers
00490, 00793, 11097
13-1041-3 (8318) (3) 007 (020)

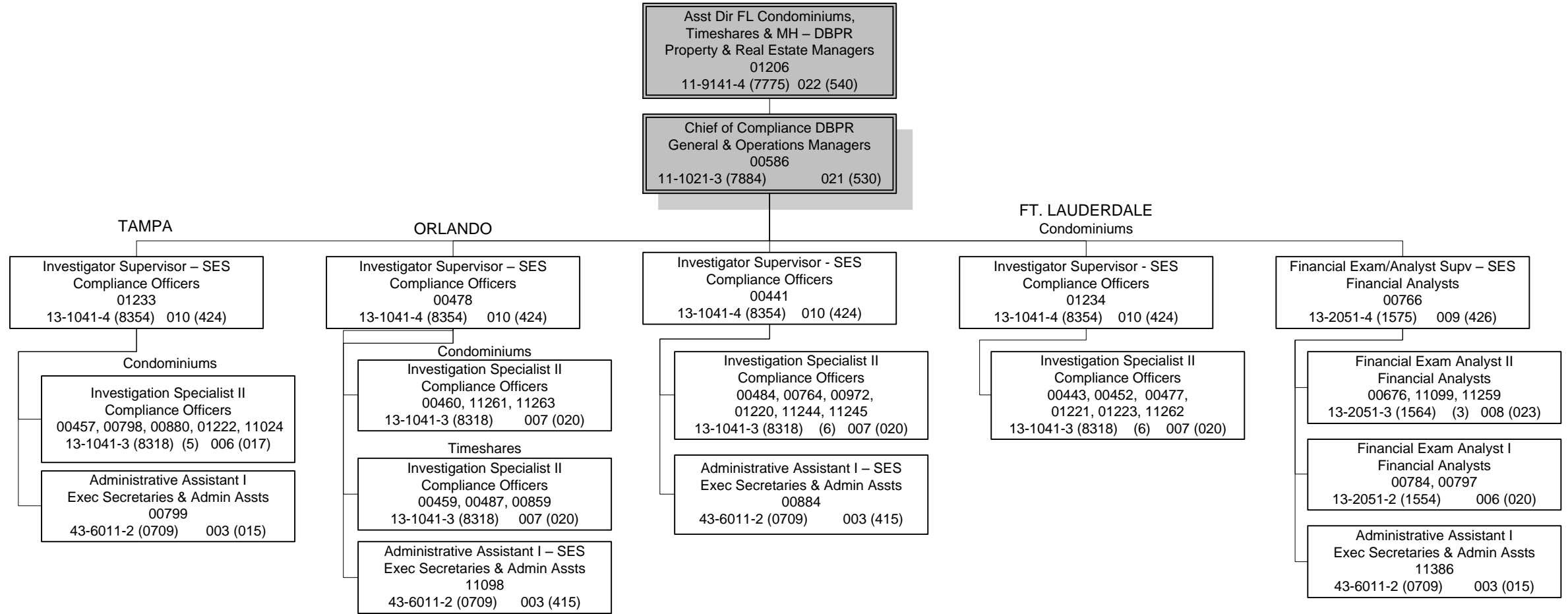
Yachts & Ships

Investigation Specialist II
Compliance Officers
00878
13-1041-3 (8318) 007 (020)

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

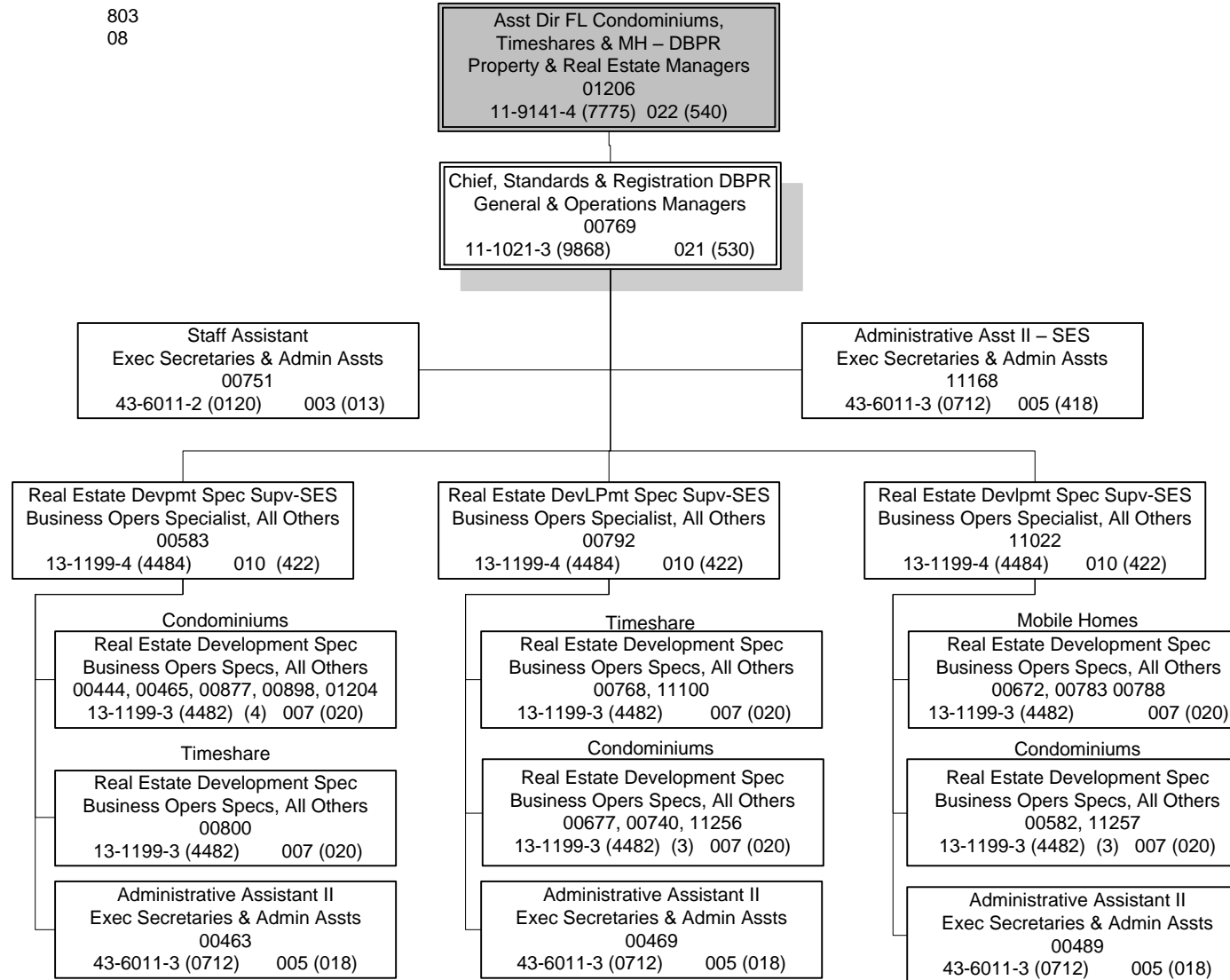
Current: 6-30-14
 Last Updated: 6-30-14



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: 6-30-14
 Last Updated: 6-30-14



BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2013-14			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT				142,383,085	0
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)				4,545,157	0
FINAL BUDGET FOR AGENCY				146,928,242	0
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					0
Licensure/Revenue * Number of transactions processed		723,835	4.33	3,131,692	
Protect Boxers * Number of scheduled boxing and kickboxing/mixed martial arts events.		47	23,245.94	1,092,559	
Call Center * Number of calls, emails, public contacts		1,064,496	5.88	6,255,323	
Central Intake - Initial Applications * Number of initial applications processed		131,049	33.72	4,418,987	
Central Intake - Renewals * Number of renewals processed		525,915	1.60	839,969	
Testing * Number of candidates tested		88,241	21.90	1,932,637	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		6,509	220.08	1,432,491	
Board Of Architecture And Interior Design * Number of enforcement actions		432	984.35	425,239	
Drug, Device And Cosmetic Regulation * Licensure and Regulatory activities		15,326	206.68	3,167,628	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		3,824	420.77	1,609,007	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		8,429	71.75	604,790	
Compliance And Enforcement Activities * Number of enforcement actions.		102,529	135.50	13,892,417	
Laboratory Services * Number of blood and urine samples tested.		79,593	28.47	2,266,000	
Standards And Licensure Activities * Number of licensees		837,293	17.81	14,912,837	
Tax Collection And Auditing * Number of audits conducted.		60,405	26.72	1,613,991	
Cardrooms * Number of audits conducted.		24	4,804.25	115,302	
Pari-mutuel Number Of Slot Applications Processed * Number of Slot Applications Processed		5,325	844.54	4,497,167	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		174,034	122.80	21,370,868	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		7,651	196.90	1,506,514	
School-to-career-grant * Students served through grant program.		19,855	35.59	706,698	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		85,723	13.91	1,192,302	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		50,256	9.21	462,674	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		72,472	241.55	17,505,957	
Code Promulgation * Code Amendments Promulgated		769	2,648.15	2,036,429	
Regulation Of Manufactured Buildings * Permits Issued for Manufactured Buildings		23,972	10.32	247,404	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		35,348	137.24	4,851,230	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		4,014	1,790.60	7,187,462	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.		4,003	58.74	235,156	
Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.		4,220	282.18	1,190,783	
Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.		87,296	68.67	5,994,575	
Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.		7,873	54.47	428,872	
Homeowners' Associations * Number of compliance actions.		203	1,117.33	226,817	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		17,809	25.60	455,925	
TOTAL				127,807,702	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				8,244,047	
OTHER				1,511,510	
REVERSIONS				9,365,078	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				146,928,337	

SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.

(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.

(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

THIS FORM IS NOT APPLICABLE

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Department of Business and Professional Regulation	Schedule XII Submission Date: October 15, 2014
Project Name: N/A	Is this project included in the Agency's LRPP? _____ Yes <u> X </u> No
FY 2015 - 2016 LBR Issue Code: N/A	FY 2015 -2016 LBR Issue Title: N/A
Agency Contact for Schedule XII (Name, Phone #, and E-mail address): Lynn Smith 850-717-1541 lynn.smith@myfloridalicense.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: (If applicable)	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

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

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

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

<p>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.</p>
<p>7. List the major risks for each option and how the risks could be mitigated.</p>
<p>8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.</p>

<p>III. Information on Recommended Option</p>
<p>1. Identify the proposed competitive solicitation including the anticipated number of respondents.</p>
<p>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.</p>
<p>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>

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

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

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

THIS FORM IS NOT APPLICABLE

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

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

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

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

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

THIS FORM IS NOT APPLICABLE

Agency: Department of Business and Professional Regulation

Contact: Lynn Smith

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2014 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 2015-2016 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 2015-2016 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

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

* R/B = Revenue or Budget Driver

THIS FORM IS NOT APPLICABLE

SCHEDULE XV:

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

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

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



Florida Department of
**Business &
Professional
Regulation**

Legislative Budget Request

Fiscal Year 2015 - 2016

Department Level Schedule I

Rick Scott, Governor
Ken Lawson, Secretary



Administrative Trust Fund 2021

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2015-16**
Program: Administrative Trust Fund
Fund: 2021
Specific Authority: _____
Purpose of Fees Collected: _____

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

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

SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	16,877	25,000	25,000

Total Fee Collection to Line (A) - Section III	16,877	25,000	25,000

SECTION II - FULL COSTS			
<u>Direct Costs:</u>			
Salaries and Benefits	23,291,307	24,885,353	24,943,410
Other Personal Services	1,107,937	1,522,027	1,522,027
Expenses	4,036,456	4,033,743	4,057,721
Operating Capital Outlay	104,908	133,088	185,088
Transfer to DOAH	401,930	564,230	564,230
Contracted Services	2,618,680	3,684,691	3,755,291
Operation/Motor Vehicles	4,691	6,500	6,500
Risk Management Services	150,346	137,753	137,753
Salary Incentive Payments	5,089	7,650	7,650
Tenant Broker Commissions	14,053		48,629
Lease /Purchase/Equipment	107,635	153,387	153,387
TR/DMS/HR SVCS/STW Contract	136,704	141,405	141,749
Southwood SRC	38,187	44,806	
Northwood SRC (NSRC)	534,524	659,860	194,837
Northwest Regional DC	24,337	24,336	24,336
State Data Center			704,666
Indirect Costs Charged to Trust Fund	13,315	14,000	14,000
Total Full Costs to Line (B) - Section III	32,590,099	36,012,829	36,461,274

Basis Used: _____

SECTION III - SUMMARY			
TOTAL SECTION I	(A)	16,877	25,000
TOTAL SECTION II	(B)	32,590,099	36,012,829
TOTAL - Surplus/Deficit	(C)	(32,573,222)	(36,436,274)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-16
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	790000
	2021

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,293,925.00	(A)		1,293,925.00
ADD: Other Cash (See Instructions)	42,950.00	(B)		42,950.00
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	1,548,314.00	(D)		1,548,314.00
ADD: SWFS Adjustment	650.00	(E)	650.00	650.00
Total Cash plus Accounts Receivable	2,885,839.00	(F)		2,885,839.00
LESS: Allowances for Uncollectibles	21.00	(G)		21.00
LESS: Approved "A" Certified Forwards	1,340,950.00	(H)		1,340,950.00
Approved "B" Certified Forwards	599,326.00	(H)		599,326.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable-Non Operating	859,489.00	(I)		859,489.00
LESS:		(J)		-
Unreserved Fund Balance, 07/01/14	86,053.00	(K)	-	86,053.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015-16

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 (599,326.00) (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 - Due from DMS 650.00 (C)

SWFS Adjustment - Due to NSRC 1,391.00 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrance) per LAS/PBS 599,326.00 (D)

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

A/P not C/F-Operating Categories 84,012.00 (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 (D)

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

ADJUSTED BEGINNING TRIAL BALANCE: 86,053.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC 86,053.00 (F)

DIFFERENCE: - (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: 2015 - 16**
Program: Alcoholic Beverages and Tobacco
Fund: Alcoholic Beverages and Tobacco Trust Fund

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

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
Receipts:			
Fees	1,794,897	1,794,814	1,794,814
Licenses	39,222,054	39,445,385	39,911,143
Excise Tax	13,235,386	13,126,000	13,394,000
Refunds	38,250		
Transfer from Cigarette Tax Collection	2,391,542	2,300,000	2,300,000
Fines/Miscellaneous	1,160,911	1,112,746	1,112,746
Warrant Cancellation	9,013	-	-
Total Fee Collection to Line (A) - Section III	57,852,054	57,778,944	58,512,703

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	18,943,487	20,721,057	20,869,955
Other Personal Services	73,665	34,744	165,550
Expenses	2,508,536	2,642,589	2,660,911
Operating Capital Outlay	9,276	5,000	9,000
Acquisition /Motor Vehicles	313,411	315,644	315,644
Contracted Services	181,283	116,957	116,957
Operation & Maintenance Patrol Vehicles	818,482	896,017	896,017
Cigarette Tax Stamps	866,505	866,505	866,505
Risk Management Services	376,587	410,069	410,069
Salary Incentive Payments	140,580	172,846	172,846
TR/Contracted Disptch Svs	140,000	140,000	140,000
Lease Purchase Equipment	51,947	53,446	53,446
TR/DMS/HR SVCS/STW Contract	106,964	109,813	110,501
Indirect Costs Charged to Trust Fund	30,282,325	39,945,258	31,906,579
Total Full Costs to Line (B) - Section III	54,813,048	66,429,945	58,693,980

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	57,852,054	57,778,944	58,512,703
TOTAL SECTION II	(B)	54,813,048	66,429,945	58,693,980
TOTAL - Surplus/Deficit	(C)	3,039,006	(8,651,000)	(181,278)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Alcoholic Beverages and Tobacco Trust Fund
LAS/PBS Fund Number:	79400X00
	2022

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,603,039.65	(A)	-	1,603,039.65
ADD: Other Cash (See Instructions)	143,183.24	(B)	-	143,183.24
ADD: Investments	11,008,236.32	(C)	-	11,008,236.32
ADD: Outstanding Accounts Receivable	347,888.74	(D)	-	347,888.74
		(E)	-	-
Total Cash plus Accounts Receivable	13,102,347.95	(F)	-	13,102,347.95
LESS: Allowances for Uncollectibles	(123,978.54)	(G)	-	(123,978.54)
LESS: Approved "A" Certified Forwards	(763,068.06)	(H)	-	(763,068.06)
Approved "B" Certified Forwards	(145,747.01)	(H)	-	(145,747.01)
Approved "FCO" Certified Forwards		(H)	-	
LESS: Other Accounts Payable (Nonoperating)	(1,705,071.69)	(I)	-	(1,705,071.69)
LESS: Other Accounts Payable		(J)	-	-
Unreserved Fund Balance, 07/01/13	10,364,482.65	(K)	-	10,364,482.65 **

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: 2015 - 2016

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, 07/01/14 10,642,465.84 (A)

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

Subtract Nonspendable Fund Balance (GLC 56XXX) 133,762.65 (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 145,747.01 (D)

A/P not C/F-Operating Categories 1,526.47 (D)

(D)

(D)

(D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 10,364,482.65 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC 10,364,482.65 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**



Cigarette Tax Collection Trust Fund 2086

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Business & Professor **Budget Period:** 2015 - 2016
Program: Cigarette Tax Collection Trust Fund
Fund: 2086

Specific Authority: _____
Purpose of Fees Collected: _____

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

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

SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
<u>Receipts:</u>			
Taxes	272,206,791	259,900,000	253,400,000
Surcharge	814,907,422	777,600,000	758,200,000
Other Tobacco Products	63,964,147	63,900,000	64,900,000
Miscellaneous	2,300,551		
Total Fee Collection to Line (A) - Section III	1,153,378,912	1,101,400,000	1,076,500,000

SECTION II - FULL COSTS			
<u>Direct Costs:</u>			

Indirect Costs Charged to Trust Fund	1,153,532,694	1,101,400,000	1,076,500,000
Total Full Costs to Line (B) - Section III	1,153,532,694	1,101,400,000	1,076,500,000

Basis Used: _____

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	1,153,378,912	1,101,400,000	1,076,500,000
TOTAL SECTION II	(B)	1,153,532,694	1,101,400,000	1,076,500,000
TOTAL - Surplus/Deficit	(C)	(153,782)	-	-

EXPLANATION of LINE C:
The deficit balance has been corrected with a post closing financial statement adjustment recording an account receivable with an increase to revenue.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015-16

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

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 2,262,556.49	(A)		2,262,556.49
ADD: Other Cash (See Instructions)	111,672.54	(B)		111,672.54
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	\$ 72,266,594.56	(D)	111,672.54	72,378,267.10
ADD: _____		(E)		
Total Cash plus Accounts Receivable	74,640,823.59	(F)	111,672.54	74,752,496.13
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)	\$ (74,752,496.13)	(I)		(74,752,496.13)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/14	(111,672.54)	(K)	111,672.54	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015-2016

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-14	<input type="text" value="(111,672.54)"/> (A)
---	---

Add/Subtract:

<input type="text"/>	(B)
----------------------	-----

Other Adjustment(s):

Post Closing Adjustment, Taxes Receivable	<input type="text" value="111,672.54"/> (C)
---	---

<input type="text"/>	(C)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:

<input type="text" value="0.00"/>	(D)
-----------------------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC

<input type="text" value="0.00"/>	(E)
-----------------------------------	-----

DIFFERENCE:

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



Federal Grants Trust Fund
2261

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation **Budget Period:** 2015-2016
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 Examination of
<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

SECTION I - FEE COLLECTION

	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
<u>Receipts:</u>			
_____	-		
_____	-		
_____	-		
_____		-	

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

SECTION II - FULL COSTS

<u>Direct Costs:</u>			

Indirect Costs Charged to Trust Fund	55,038	31,367	
Total Full Costs to Line (B) - Section III	55,038	31,367	

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	-	-	
TOTAL SECTION II	(B)	55,038	31,367	
TOTAL - Surplus/Deficit	(C)	(55,038)	(31,367)	

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

Department Title:	Department of Business and Professional Regulation
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	31,367.40		31,367.40
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable			-
ADD: ADCO Stamp Inventory			
Total Cash plus Accounts Receivable	31,367.40	-	31,367.40
LESS: Allowances for Uncollectibles			
LESS: Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)			
LESS: Other Accounts Payable			
Unreserved Fund Balance, 07/01/09	31,367.40	-	31,367.40 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07-01-14 (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: 2015-16**
Program: Condominiums, Timeshares, and Mobile Homes TF
Fund: 2289

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

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	13,381,081	13,729,050	13,716,550
<u>Fines/Penalties</u>	191,890	180,250	180,250
<u>Refunds</u>	7,997		
Total Fee Collection to Line (A) - Section III	13,580,968	13,909,300	13,896,800

SECTION II - FULL COSTS

Direct Costs:

<u>Salaries and Benefits</u>	5,930,334	6,291,500	6,291,500
<u>Other Personal Services</u>	-	49,076	49,076
<u>Expenses</u>	822,283	903,881	903,881
<u>Operating Capital Outlay</u>		1,298	1,298
<u>Contracted Services</u>	8,958	17,500	17,500
<u>Risk Management Services</u>	72,836	40,546	40,546
<u>Lease /Purchase of Equipment</u>	9,867	11,856	11,856
<u>TR/DMS/HR SVCS/STW Contract</u>	36,476	37,448	37,448
<u> </u>			
<u> </u>			
<u> </u>			
Indirect Costs Charged to Trust Fund	7,455,844	5,433,808	3,948,014
Total Full Costs to Line (B) - Section III	14,336,598	12,786,913	11,301,119

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	13,580,968	13,909,300	13,896,800
TOTAL SECTION II	(B)	14,336,598	12,786,913	11,301,119
TOTAL - Surplus/Deficit	(C)	(755,630)	1,122,387	2,595,681

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015-16	
Department Title:	Business and Professional Regulation
Trust Fund Title:	Condominiums, Timeshares, and Mobile Homes Trust Fund
Budget Entity:	79800000
LAS/PBS Fund Number:	2289

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	346,953.79	(A)		336,029.31
ADD: Other Cash (See Instructions)	2,726.00	(B)		
ADD: Investments	6,335,786.58	(C)		6,550,341.76
ADD: Outstanding Accounts Receivable	82,947.17	(D)		439,012.83
ADD: Statewide Adjustments		(E)		
Total Cash plus Accounts Receivable	6,768,413.54	(F)	-	7,325,383.90
LESS: Allowances for Uncollectibles	(1,443.51)	(G)		(9,785.86)
LESS: Approved "A" Certified Forwards	(175,294.55)	(H)		(151,300.96)
Approved "B" Certified Forwards	(853.87)	(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(233,150.61)	(I)		(124,615.69)
		(J)		
Unreserved Fund Balance, 07/01/14	6,357,671.00	(K)	-	6,357,671.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015-16

Department Title: Business and Professional Regulation

Trust Fund Title: Florida Condominiums, Timeshares and Mobile Home Trust Fund

LAS/PBS Fund Number: 2289

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 [(5,811,158.42)] (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 [853.87] (D)

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

A/P not C/F-Operating Categories [(83.88)] (D)

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

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

Current Compensated Absences Liability (GL 38600) Not C/F [(186,360.66)] (D)

Long-Term Compensated Absences Liability (GL 48600) [(360,921.91)] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(6,357,671.00)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC [6,357,671.00] (F)

DIFFERENCE: [-] (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: 2015-16**
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.)

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	28,838,846	28,729,500	28,729,800
<u>Fines/Penalties</u>	1,489,616	1,489,700	1,489,700
<u>Transfer From AB&T Catering</u>	470,530	470,500	470,500
<u>Refunds</u>	4,247		
	-	-	-
Total Fee Collection to Line (A) - Section III	30,803,239	30,689,700	30,690,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	15,681,870	16,621,613	16,677,439
<u>Other Personal Services</u>	26,058	35,689	35,689
<u>Expenses</u>	1,785,778	1,717,086	1,689,491
<u>Operating Capital Outlay</u>	8,401	8,500	8,500
<u>Acquisition /Motor Vehicles</u>	450,670	275,000	476,222
<u>Transfer to Visit Florida</u>	500,000	500,000	
<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>	75,434	70,509	70,509
<u>Operation/Motor Vehicles</u>	454,297	429,294	466,941
<u>Risk Management Services</u>	256,479	224,324	224,324
<u>Lease/Purchase of Equipment</u>	24,728	25,000	25,000
<u>TR/DMS/HR SVCS/STW Contract</u>	94,176	96,684	97,028
<u>Indirect Costs Charged to Trust Fund</u>	7,261,457	8,024,676	9,248,074
Total Full Costs to Line (B) - Section III	27,933,195	29,342,222	30,333,064

Basis Used:

SECTION III - SUMMARY

TOTAL SECTION I	(A)	30,803,239	30,689,700	30,690,000
TOTAL SECTION II	(B)	27,933,195	29,342,222	30,333,064
TOTAL - Surplus/Deficit	(C)	2,870,044	1,347,478	356,936

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-16
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Hotel & Restaraunt Trust Fund
LAS/PBS Fund Number:	7920000
	2375

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	798,406.09		798,406.09
ADD: Other Cash (See Instructions)	40,998.50		40,998.50
ADD: Investments	10,788,441.18		10,788,441.18
ADD: Outstanding Accounts Receivable	3,787,024.91		3,787,024.91
ADD:			
Total Cash plus Accounts Receivable	15,414,870.68		15,414,870.68
LESS: Allowances for Uncollectibles	(3,307,655.91)		(3,307,655.91)
LESS: Approved "A" Certified Forwards	(684,909.15)		(684,909.15)
Approved "B" Certified Forwards	(24,010.64)		(24,010.64)
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(874,927.05)		(874,927.05)
LESS:		-	-
Unreserved Fund Balance, 07/01/14	10,523,367.93		10,523,367.93 **

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: 2015-16

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, 07/01/14 Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds	9,134,312.87 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments	(C)
	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(24,010.64) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	6,532.04 (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	429,740.24 (D)
Long-Term Compensated Absences Liability (GL 48600)	976,793.42 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	10,523,367.93 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC	10,523,367.93 (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: 2015-16**
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.)

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
Receipts:			
Fees (includes finger printing for slots)	17,605,626	17,452,155	19,281,094
Licenses	502,696	552,304	504,623
Fines/Penalties/Miscellaneous/Refunds	330,990	423,747	423,747
Taxes	16,142,080	15,624,441	14,999,917
Addictive Gambling Fund	1,750,000	2,000,000	2,000,000
Slot Licenses	213,528	100,000	100,000
Slot Taxes	174,020,440	181,700,000	185,400,000
Indian Gaming Compact Reimbursement	270,434	250,000	250,000
Total Fee Collection to Line (A) - Section III	210,835,795	218,102,647	222,959,381

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	6,433,471	7,104,979	7,104,979
Other Personal Services	1,244,184	1,695,853	1,695,853
Expenses	729,312	976,075	940,875
Operating Capital Outlay	32,240	23,895	23,895
Gambling Prevention Contract	600,000	930,000	730,000
TR/State Attorney/Slots	208,651	222,971	222,971
Acquisition Motor Vehicles	54,798	24,802	80,002
Contracted Services	31,134	97,317	71,317
Operation/Motor Vehicles	78,142	81,743	87,743
Risk Management	105,689	169,792	169,792
Lease Purchases	6,589	12,911	12,911
Racing Animal Med Research	100,000	100,000	100,000
Lab Contract	2,266,000	2,266,000	2,266,000
TR/DMS/HR Svcs/ Stw Contract	57,114	58,635	58,635
Con/Pari-Mut Wagering/Compl Sys	246,415	296,476	296,476
Indirect Costs Charged to Trust Fund	200,006,323	211,107,866	209,137,384
Total Full Costs to Line (B) - Section III	212,200,062	225,169,315	222,998,833

Basis Used:

SECTION III - SUMMARY

TOTAL SECTION I	(A)	210,835,795	218,102,647	222,959,381
TOTAL SECTION II	(B)	212,200,062	225,169,315	222,998,833
TOTAL - Surplus/Deficit	(C)	(1,364,267)	(7,066,668)	(39,452)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-16
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Pari-Mutuel Wagering Trust Fund
LAS/PBS Fund Number:	Pari-Mutuel Wagering
	2520

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	649,668.70	(A)	-	649,668.70
ADD: Other Cash (See Instructions)	7,121.00	(B)	-	7,121.00
ADD: Investments	6,731,219.21	(C)	-	6,731,219.21
ADD: Outstanding Accounts Receivable	15,801,628.65	(D)	-	15,801,628.65
ADD: SWFS Adjustment (S)		(E)	-	-
Total Cash plus Accounts Receivable	23,189,637.56	(F)	-	23,189,637.56
LESS: Allowances for Uncollectibles	(32,884.37)	(G)	-	(32,884.37)
LESS: Approved "A" Certified Forwards	(401,108.03)	(H)	-	(401,108.03)
Approved "B" Certified Forwards	(13,265.15)	(H)	-	(13,265.15)
Approved "FCO" Certified Forwards		(H)	-	
LESS: Other Accounts Payable (Nonoperating)	(13,599,359.91)	(I)	-	(13,599,359.91)
LESS: General Revenue Service Charge	(665,938.70)	(J)	-	(665,938.70)
Unreserved Fund Balance, 07/01/14	8,477,081.40	(K)	-	8,477,081.40 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015-16

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, 07-01-14 [(8,488,298.21)] (A)

Add/Subtract:

Carry Forward Encumbrances [13,265.15] (B)

A/P not carried forward [(2,048.34)]

Other Adjustment(s): [] ©

ADJUSTED BEGINNING TRIAL BALANCE: [(8,477,081.40)] (D)

UNRESERVED FUND BALANCE, SCHEDULE IC [8,477,081.40] (E)

DIFFERENCE: [0.00] (F)*

***SHOULD EQUAL ZERO.**



Professional Regulation Trust Fund 2547

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2015-16**
Program: Professional Regulation Program
Fund: Professional Regulation Trust Fund 2547

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

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	60,746,110	62,641,556	53,326,379
<u>Fines/Penalties</u>	1,971,568	1,558,681	1,555,426
<u>Refunds</u>	19,756	-	-
<u>Sales of Goods and Services</u>	61,225		
Total Fee Collection to Line (A) - Section III	62,798,659	64,200,237	54,881,805

SECTION II - FULL COSTS

Direct Costs:			
<u>Salaries and Benefits</u>	19,490,372.00	20,659,961	20,761,698
<u>Other Personal Services</u>	676,018.00	1,039,133	1,026,133
<u>Expenses</u>	3,433,450.00	3,763,201	3,805,208
<u>Operating Capital Outlay</u>	63,266.00	9,920	9,920
<u>Acquisition /Motor Vehicles</u>	128,914.00	301,900	201,900
<u>Legal Services Contract</u>	879,548.00	918,385	918,385
<u>Transfer to DOH</u>	282,637.00	282,637	282,637
<u>Examination Testing Services</u>	537,756.00	658,235	658,235
<u>Unlicensed Activities</u>	1,511,510.00	2,238,146	2,488,146
<u>CL Pay/Construction Recovery Fund</u>	7,857,047.00	5,500,000	5,000,000
<u>Claims/Auction Recovery Fund</u>		106,579	106,579
<u>Trans Architect Activities</u>	425,239.00	425,239	425,239
<u>Contracted Services</u>	1,577,891.00	2,436,728	2,186,728
<u>Operation/Motor Vehicles</u>	267,943.00	281,636	281,636
<u>Risk Management Services</u>	282,058.00	354,614	354,614
<u>Minority Scholarships/CPA</u>	174,000.00	200,000	200,000
<u>Lease/Purchase of Equipment</u>	62,599.00	111,221	111,221
<u>TR/DMS/HR SVCS/STW Contract</u>	129,983.00	134,045	134,389
<u>G/A FEMC Contracted Services</u>	2,070,000.00	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	213,000.00	450,000	450,000
Indirect Costs Charged to Trust Fund	26,999,480	32,755,015	30,683,447
Total Full Costs to Line (B) - Section III	67,062,711	74,696,595	72,156,115

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	62,798,659	64,200,237	54,881,805
TOTAL SECTION II	(B)	67,062,711	74,696,595	72,156,115
TOTAL - Surplus/Deficit	(C)	(4,264,052)	(10,496,358)	(17,274,310)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-16
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Professional Regulation Trust Fund
LAS/PBS Fund Number:	Professional Regulation Program
	2547

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,062,526.33		2,062,526
ADD: Other Cash (See Instructions)	351,621.62		351,622
ADD: Investments	48,988,507.63		48,988,508
ADD: Outstanding Accounts Receivable	24,188,334		24,188,334
ADD: SWFS Adjustment-Due from CU	247,840.00		247,840
Total Cash plus Accounts Receivable	75,838,829	-	75,838,829
LESS: Allowances for Uncollectibles	(21,902,744)		(21,902,744)
LESS: Approved "A" Certified Forwards	(3,788,647)		(3,788,647)
Approved "B" Certified Forwards	(183,950)		(183,950)
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating	(1,976,647)		(1,976,647)
LESS: Other Accounts Payable GL 33100	(60,000)		(60,000)
Unreserved Fund Balance, 07/01/14	47,926,841	-	47,926,841 **

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: 2015-16

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 [(45,171,916)] (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 [(247,840)] (C)
Due from Component Unit-FEMC

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description []

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrance) per LAS/PBS [183,950] (D)

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

A/P not C/F-Operating Categories [(355,039)] (D)

G/L 33100 [] (D)

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

Current Compensated Absences Liability (GL 38600) Not C/F [(586,610)] (D)

Long-Term Compensated Absences Liability (GL 48600) [(1,749,386)] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(47,926,841)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC [47,926,841] (F)

DIFFERENCE: [0] (G)*

***SHOULD EQUAL ZERO.**



Federal Law Enforcement Trust Fund
2719

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-2016
Trust Fund Title:	Business and Professional
Budget Entity:	Federal Equitable/Sharing Law Enforcement Trust Fund
LAS/PBS Fund Number:	Alcoholic Beverages and Tobacco
	2719

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 57,131.32	(A)	-	57,131.32
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	883,580.51	(C)	-	883,580.51
ADD: Interest Receivable	\$ 1,179.28	(D)	-	1,179.28
ADD: _____		(E)	-	
Total Cash plus Accounts Receivable	941,891.11	(F)	-	941,891.11
LESS: Allowances for Uncollectibles		(G)	-	
LESS: Approved "A" Certified Forwards	(17,623.00)	(H)	-	(17,623.00)
Approved "B" Certified Forwards	(2,876.00)	(H)	-	
Approved "FCO" Certified Forwards		(H)	-	
LESS: Other Accounts Payable (Nonoperating)	\$ (89.99)	(I)	-	(89.99)
LESS:		(J)	-	
Unreserved Fund Balance, 07/01/14	921,302.12	(K)	-	921,302.12 **

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: 2015-16

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-14	924,178.12	(A)
---	------------	-----

Add/Subtract:

CF Bs	(2,876.00)	(B)
-------	------------	-----

Other Adjustment(s):

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

ADJUSTED BEGINNING TRIAL BALANCE:	921,302.12	(D)
--	------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	921,302.12	(E)
---	------------	-----

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



Florida Mobile Home Relocation Trust Fund
2865

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-16
Trust Fund Title:	Department of Business and Professional Regulation
Budget Entity:	Mobile Home Relocation Trust Fund
LAS/PBS Fund Number:	2865

	Balance as of <u>6/30/2014</u>	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	250,350.72		250,350.72
ADD: Other Cash (See Instructions)			
ADD: Investments	1,208,024.95		1,208,024.95
ADD: Outstanding Accounts Receivable	3,846.54		3,846.54
ADD: ADCO Stamp Inventory			
Total Cash plus Accounts Receivable	1,462,222.21	-	1,462,222.21
LESS: Allowances for Uncollectibles			
LESS: Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(2,905.82)		(2,905.82)
LESS: Other Accounts Payable			
Unreserved Fund Balance, 07/01/14	1,459,316.39	-	1,459,316.39 **

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: 2015-16

Department Title: Department of Business and Professional Regulation

Trust Fund Title: Mobile Home Relocation Trust Fund

LAS/PBS Fund Number: 2865

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-14 (1,459,316.39) (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

(C)

(C)

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (1,459,316.39) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 1,459,316.39 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

Schedule IV-B Cover Sheet and Agency Project Approval

THIS FORM IS NOT APPLICABLE

Agency: Department of Business and Professional Regulation	Schedule IV-B Submission Date: October 15, 2014
Project Name: N/A	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
FY 2015-16 LBR Issue Code: N/A	FY 2015-16 LBR Issue Title: N/A

Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address):

Kathy Ott 850-717-1007
kathy.ott@myfloridalicense.com

AGENCY APPROVAL SIGNATURES

I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.

Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer (or equivalent):	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

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

Business Need:	
Cost Benefit Analysis:	
Risk Analysis:	
Technology Planning:	
Project Planning:	

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

Department: Business and Professional Regulation **Budget Period 2015 - 2016**
Budget Entity: 790000000

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

Explanation: _____

SECTION II

ISSUE: _____

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

ISSUE: _____

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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Business & Professional Regulation

Chief Internal Auditor: Sandra L. Lipner

Budget Entity: Executive Direction/Support Services

Phone Number: 850-717-1574

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Internal Audit F-1213BPR-043	6/28/13	Division of Administration; Division of Alcoholic Beverages and Tobacco	<p>Finding 2: Department employees do not appear aware that approval to work outside state government must be approved annually. The Division of Administration does not have current or complete information on all department employees engaged in secondary employment.</p> <p>Recommendations: The Division of Administration should establish a procedure to periodically notify employees of the need to maintain current information on secondary employment, and the need to submit a new form, annually. The Division of Administration should periodically provide supervisors with People First data on employees engaged in secondary employment for their review.</p> <p>Finding 4: Division of Alcoholic Beverages and Tobacco management has established a set of policies and procedures to help ensure supervisory review and monitoring of officers' compliance with provisions regarding extra-duty employment. However, management has not yet fully implemented these policies and procedures.</p> <p>Recommendations: Division of Alcoholic Beverages and Tobacco supervisors should monitor officers' secondary employment and verify the accuracy of reported on-duty and extra-duty hours worked and the accuracy of reimbursements for use of state-owned vehicles in extra-duty employment.</p>	<p>The OIG will conduct a follow-up review in Fiscal Year 2014-15 of the status of management's implementation of audit recommendations.</p> <p>The OIG will conduct a follow-up review in Fiscal Year 2014-15 of the status of management's implementation of audit recommendations.</p>	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Internal Audit A-1213BPR-031	6/30/13	Division of Administration	<p>Finding 1: The department's Safety and Loss Prevention Program does not provide the framework needed to manage issues related to motor vehicle crashes and loss mitigation.</p> <p>Finding 1a: The department does not have an effective crash reporting and review process.</p> <p>Recommendations: The Division of Administration should establish a fleet safety and loss mitigation component within its Safety and Loss Prevention program responsible for establishing vehicle crash reporting procedures; maintaining a central repository of data and information on motor vehicle crashes; formulating loss mitigation initiatives; and developing on-going driver training/driver safety programs. The Division should revise department administrative policy to require that divisions report detailed data and information on all motor vehicle crashes and non-traffic crash damage in department-owned vehicles to the Safety Coordinator.</p> <p>Finding 1b: Disciplinary action taken in response to at-fault motor vehicle crashes was inconsistent across divisions.</p> <p>Recommendations: The Division should establish a Motor Vehicle Crash Review Board within the Safety and Loss Prevention Program responsible for establishing a disciplinary system related to motor vehicle crashes.</p>	<p>The Division has revised administrative policy to require reporting to the Safety Coordinator. The Division has also made progress in other areas; however, the OIG will continue to monitor the Division's implementation of remaining recommendations.</p> <p>The Division has taken some action in this area; however, the OIG will continue to monitor the Division's implementation of this recommendation.</p>	
Internal Audit A-1314BPR-002	5/7/14	Division of Alcoholic Beverages and Tobacco; Bureau of Auditing	<p>Finding 1: Implementation of a partially-completed Electronic Data Submission system has resulted in inefficiencies in Bureau operations and negatively impacted the Bureau's audit function.</p>		

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			Recommendations: The Bureau of Auditing should coordinate with the Division of Technology to determine the extent of system maintenance needed to address issues with the system's electronic tax reporting functionality. The Bureau should determine if sufficient information technology and management resources are available for the required system maintenance, and if not, whether it is advisable to continue operating the EDS system as it is presently configured.	The Division is submitting a LBR issue for Fiscal Year 2015-16 to address this recommendation. The OIG will conduct a follow-up review in Fiscal Year 2014-15 of the status of management's implementation of audit recommendations.	36330C0
			Finding 2: Additional internal controls are needed to help assure the integrity of data residing in the Electronic Data Submission System.		
			Recommendations: The Bureau should identify the internal controls needed to help assure data integrity and include the design and implementation of such controls in any plans for system maintenance. The Bureau should revise its written procedures to reflect changes in business processes resulting from system implementation.	The Division is submitting a LBR issue for Fiscal Year 2015-16 to address this recommendation. The OIG will conduct a follow-up review in Fiscal Year 2014-15 of the status of management's implementation of audit recommendations.	36330C0
			Finding 3: Although an audit component in the Electronic Data Submission system would improve the Bureau's operational effectiveness and efficiency, and the potential return on investment is high, there are no formal plans to complete the system.		
			Recommendation: The Division should establish a new systems development project to complete the Electronic Data Submission system.	The Division is submitting a LBR issue for Fiscal Year 2015-16 to address this recommendation. The OIG will conduct a follow-up review in Fiscal Year 2014-15 of the status of management's implementation of audit recommendations.	36330C0

Fiscal Year 2015-16 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.

Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

1. GENERAL					
1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y		
AUDITS:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y		
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y		
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
2. EXHIBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y		
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y		
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 29) been followed?	Y	Y		
3. EXHIBIT B (EXBR, EXB)					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A		
AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				

		Program or Service (Budget Entity Codes)				
Action		79010200	79010300			
TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.						
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.						
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.						
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.						
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 67-68 of the LBR Instructions.)	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		79010200	79010300			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	N/A	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	Y	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			
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 #14-001?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	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	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	N/A			
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480, or 55C01C0)?	N/A	Y			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y			
AUDIT:						

Action		Program or Service (Budget Entity Codes)				
		79010200	79010300			
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			

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; fixed capital outlay adjustment 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		
8.20	Are appropriate general revenue 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		

Action		Program or Service (Budget Entity Codes)				
		79010200	79010300			
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y			
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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/J	N/A			

Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/J	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A		
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	Y		
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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		
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	Y		
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	Y		
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	Y		
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	Y		
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	Y		
AUDIT:					
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	Y		

Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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		
16.2	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:					
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR,ACT1)	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI output standard.)	N/A	N/A		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y		
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A		

		Program or Service (Budget Entity Codes)				
Action		79010200	79010300			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			

9.1 79010200 - The requested position in Executive Direction/Support Services is requested above the base rate minimum to improve the options in recruiting and retaining qualified staff.

10.1 79010200 - No lapse was used. If funding, the Division will fill the position in July 2015.

Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Division of Service Operation:
 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, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")					
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.						
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.						
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.						
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.						
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 67-68 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)			
		79040100	79040200		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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 through E-6 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 <u>always be annualized</u> .	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 #14-001?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when <u>requesting additional positions</u> ?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as <u>required for lump sum distributions</u> ?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A		
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A		
AUDIT:					

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y			
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			
8.20	Are appropriate general revenue 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			

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y			
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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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			
15. SCHEDULE VIIIC (EADR, S8C)						
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	N/A			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	N/A			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	N/A			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)			
		79040100	79040200		
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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		
16.2	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:					
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	N/A		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y		
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A		

	Program or Service (Budget Entity Codes)			
Action	79040100	79040200		

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			
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Fiscal Year 2015-16 LBR Technical Review Checklist

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

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)				
	79050100	79050400	79050500	79050600	

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					

		Program or Service (Budget Entity Codes)				
Action		79050100	79050400	79050500	79050600	
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	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						

Action		Program or Service (Budget Entity Codes)			
		79050100	79050400	79050500	79050600
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Y	Y	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 67-68 of the LBR Instructions.)	Y	Y	N/A	N/A
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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 through E-6 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 (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A	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 #14-001?	N/A	Y	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	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	N/A	N/A	N/A
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A

		Program or Service (Budget Entity Codes)				
Action		79050100	79050400	79050500	79050600	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A	N/A	N/A	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	N/A	N/A	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					

		Program or Service (Budget Entity Codes)			
Action		79050100	79050400	79050500	79050600
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	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; fixed capital outlay adjustment 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	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A
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

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	
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 general revenue service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02?	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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	N/A	N/A	
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y	Y	Y	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	
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!					

	Program or Service (Budget Entity Codes)			
Action	79050100	79050400	79050500	79050600

TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.	
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.	
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.	

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	NJ	N/A	N/A	N/A
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		Program or Service (Budget Entity Codes)				
Action		79050100	79050400	79050500	79050600	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	NJ	N/A	N/A	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	
11. SCHEDULE IV (EADR, SC4)						
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.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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	
15. SCHEDULE VIIIC (EADR, S8C)						
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	N/A	N/A	N/A	
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	N/A	N/A	N/A	
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	N/A	
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	N/A	N/A	N/A	
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	

	Program or Service (Budget Entity Codes)			
Action	79050100	79050400	79050500	79050600

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A	N/A	N/A
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A

	Program or Service (Budget Entity Codes)			
Action	79050100	79050400	79050500	79050600

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y
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Justification - 79050100

9.1 Position was requested above the base rate minimum to improve the options in recruiting and retaining qualified staff.

10.1 No lapse was requested for the position in the Division of Real Estate. The Division will fill the position in July 2015.

Fiscal Year 2015-16 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 Code)			
79100400	79100500			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

		Program or Service (Budget Entity Code)			
Action		79100400	79100500		
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Y	Y		

Action		Program or Service (Budget Entity Code)			
		79100400	79100500		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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 through E-6 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 #14-001?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	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	N/A		
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		

		Program or Service (Budget Entity Code)			
Action		79100400	79100500		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A		
AUDIT:					
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y		
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A		
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A		
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A		
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).				
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		

		Program or Service (Budget Entity Code)			
Action		79100400	79100500		
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; fixed capital outlay adjustment narrative)?	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		
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?	N/A	N/A		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A		
8.20	Are appropriate general revenue 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		

		Program or Service (Budget Entity Code)			
Action		79100400	79100500		
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y		
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y		
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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A	N/A		

	Program or Service (Budget Entity Code)			
Action	79100400	79100500		

10. SCHEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	
11. SCHEDULE IV (EADR, SC4)				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y	
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	
14. SCHEDULE VIIIB-2 (EADR, S8B2)				
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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	
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)				
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	Y	
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	Y	
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	Y	
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	Y	
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	Y	
AUDIT:				
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	Y	

	Program or Service (Budget Entity Code)			
Action	79100400	79100500		

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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			
16.2	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:

16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y			
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A			

	Program or Service (Budget Entity Code)			
Action	79100400	79100500		

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			
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Fiscal Year 2015-16 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.

Action	Program or Service (Budget Entity Codes)				
	79200100				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					

		Program or Service (Budget Entity Codes)			
Action		79200100			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 67-68 of the LBR Instructions.)	Y			

		Program or Service (Budget Entity Codes)			
Action		79200100			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	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 #14-001?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A			
7.16	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 28 and 88 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
AUDIT:					

		Program or Service (Budget Entity Codes)			
Action		79200100			
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).				
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			

		Program or Service (Budget Entity Codes)			
Action		79200100			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	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			
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 general revenue service charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	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			

		Program or Service (Budget Entity Codes)			
Action		79200100			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y			
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y			

		Program or Service (Budget Entity Codes)			
Action		79200100			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/J			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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			
15. SCHEDULE VIIIC (EADR, S8C)					
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y			
AUDIT:					
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y			

		Program or Service (Budget Entity Codes)			
Action		79200100			
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			

	Program or Service (Budget Entity Codes)				
Action	79200100				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			
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10.1 No lapse was used for the requested position. If funded the Division anticipates filling the position in July 2015.

Fiscal Year 2015-16 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, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y		
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y		
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 67-68 of the LBR Instructions.)	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	N/A	N/A	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	Y		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	N/A	N/A	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.	N/A	N/A	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	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #14-001?	N/A	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	Y		
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	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	N/A	N/A		
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A	Y		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y		
AUDIT:						

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y		
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A		
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A		
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A		
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	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?	N/A	N/A	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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		
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 general revenue 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		

		Program or Service (Budget Entity Codes)				
Action		79400100	79400200	79400300		
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	N/A		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y		
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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A	N/A	N/J		

		Program or Service (Budget Entity Codes)				
Action		79400100	79400200	79400300		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A	N/A	N/J		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	Y		
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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		
15. SCHEDULE VIIIC (EADR, S8C)						
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	N/A	N/A		
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	N/A	N/A		
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A		
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	N/A	N/A		
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A		
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A		

		Program or Service (Budget Entity Codes)			
Action		79400100	79400200	79400300	
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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	
16.2	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:					
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A	N/A	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	

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

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	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.					

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y		
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- 9.1 The Tax Collection budget entity has requested two positions above the pay grade minimum to improve the options in recruiting and retaining qualified staff.
- 10.1 No lapse was used for the requested position. If funded the Division anticipates filling the position in July 2015.

Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Florida 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.

Action	Program or Service (Budget Entity Code)	79800100			
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1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					

		Program or Service (Budget Entity Code)			
Action		79800100			
TIP Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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			
4.2	Is the program component code and title used correct?	Y			
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y			
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 67-68 of the LBR Instructions.)	N/A			

		Program or Service (Budget Entity Code)			
Action		79800100			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	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 #14-001?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	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			
7.16	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 28 and 88 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A			
AUDIT:					

		Program or Service (Budget Entity Code)			
Action		79800100			
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).				
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			

		Program or Service (Budget Entity Code)			
Action		79800100			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	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			
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 general revenue service charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	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			

		Program or Service (Budget Entity Code)			
Action		79800100			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y			
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A			

		Program or Service (Budget Entity Code)			
Action		79800100			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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			
15. SCHEDULE VIIIC (EADR, S8C)					
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y			
AUDIT:					
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y			

	Program or Service (Budget Entity Code)				
Action	79800100				

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

	Program or Service (Budget Entity Code)				
Action	79800100				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

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