Office of the Secretary Ken Lawson, Secretary 1940 North Monroe Street Tallahassee, Florida 32399-1000 Phone: 850,413,0755 • Fax: 850,921,4094

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.



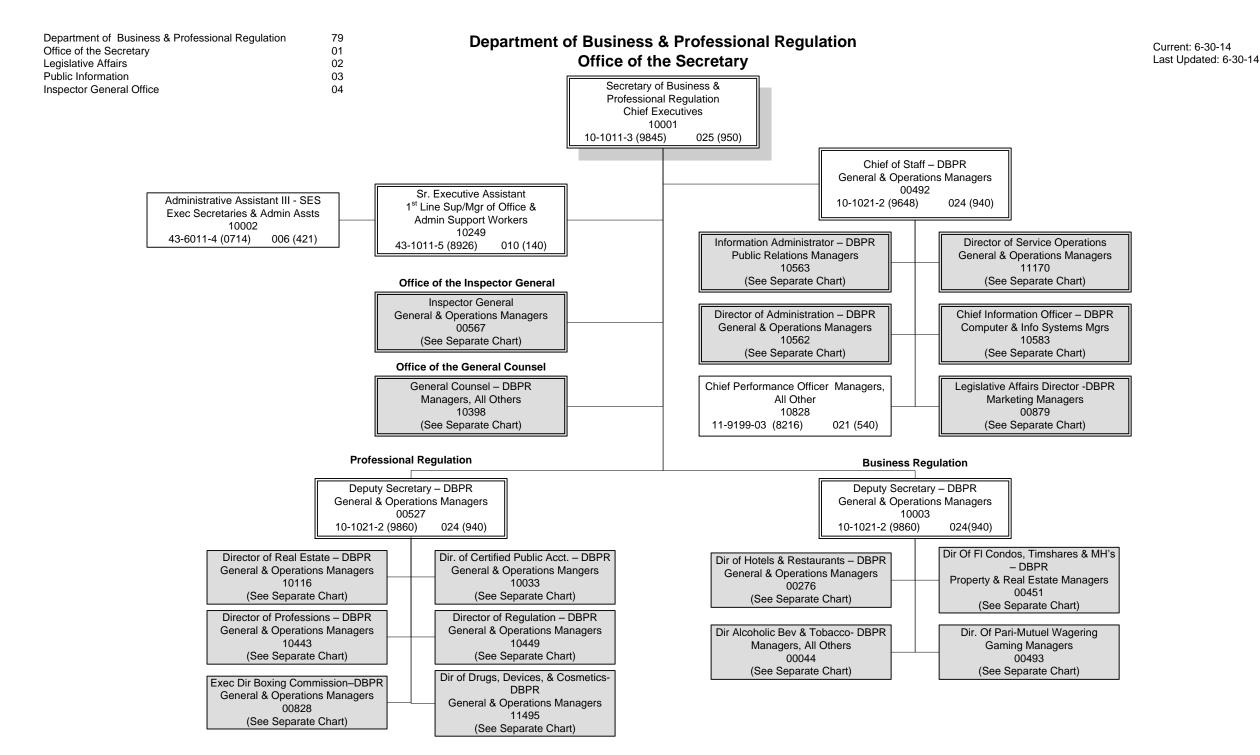
the Governor's website.						
Agency:	The I	Department of Business and Professional Regulation				
Contact Person:	Gar C	Chisen	hall	Phone Number:	(850) 717-1191	
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		License Acquisitions, LLC, Dep't of Bus. & Prof'l Regulation, 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 Jurisdict	tion:	The	Florida Supreme Co	ourt		
Case Number:		SC1	3-968			
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		*	Agency Counsel			
record) the state in lawsuit? Check all			Office of the Attor	ney General or Div	vision of Risk Management	
apply.			Outside Contract C	Counsel		
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class					

the Governor's website.							
Agency:		Department of Business and Professional Regulation, Division of -Mutuel Wagering					
Contact Person:	Gar C	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 Jurisdict	tion:	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 Clair	m:	\$ 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 record) the state in t			Agency Counsel				
lawsuit? Check all		*	Office of the Attor	rney General or Div	vision of Risk Management		
apply.			Outside Contract C	Counsel			
If the lawsuit is a cl action (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	N/A					

the Governor's website.						
Agency:	Departi	tment of Business and Professional Regulation				
Contact Person:	Ian Brov	rown		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 Jurisdic	tion: D	ade County	, Florida		Circuit in and for Miami-	
Case Number:	C	ase # 14-03	632 CA 01			
Summary of the Complaint:		Plaintiff has challenged the constitutionality of sections of Chapter 489, Florida Statutes.				
Amount of the Clai	m: \$	N/A				
Specific Statutes or Laws (including GAA) Challenged:		Chapter 489, Florida Statutes.				
Status of the Case:	A	Awaiting Order of Dismissal in favor of Defendants.			efendants.	
Who is representing record) the state in	J (X Agency Counsel				
lawsuit? Check all		Office of	of the Attor	rney General or Div	vision of Risk Management	
apply.		Outside	Contract (Counsel		
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class N	/A				

the Governor's website.								
Agency:	Depa	rtme	tment of Business and Professional Regulation					
Contact Person:	Jonat	han Z	achem	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 Jurisdic	ction:	Leon Circuit Court						
Case Number:		2011	CA002772					
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	<u> </u>	X	Agency Counsel					
record) the state in lawsuit? Check all			Office of the Atto	orney General or Div	vision of Risk Management			
apply.			Outside Contract	Counsel				
If the lawsuit is a caction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	e class	N/A						

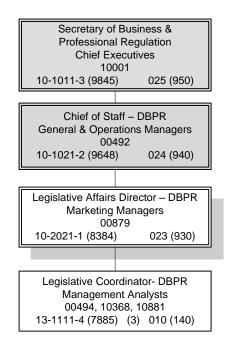
the Governor's website.							
Agency:	Departi	tment of Business and Professional Regulation					
Contact Person:	Clifton (Cox	Phone Number:	850.414.3300			
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		McLane Suneast, v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco, an Agency of the State of Florida; Ken Lawson, Secretary; and William Spicola, Director.					
Court with Jurisdic	tion: \int_{0}^{0}	9 th Judicial Circuit (Osceola County)					
Case Number:	20	2014-CA-000372					
Summary of the Complaint:		Disputes tobacco tax and surcharge.					
Amount of the Clai	m: W	ould exceed thres	hold amount of \$500,0	00 if successful.			
Specific Statutes or Laws (including GAA) Challenged:		S.B. 1840, (2009-79) Section 210, F.S.					
Status of the Case:	C	Case is in the Discovery phase of litigation.					
Who is representing record) the state in	J (Agency Couns	sel				
lawsuit? Check all		Office of the A	Attorney General or Div	vision of Risk Management			
apply.		Outside Contra	act Counsel				
If the lawsuit is a cation (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	'A					

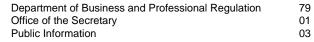


Department of Business & Professional Regulation	7
Office of the Secretary	0
Legislative Affairs	0:

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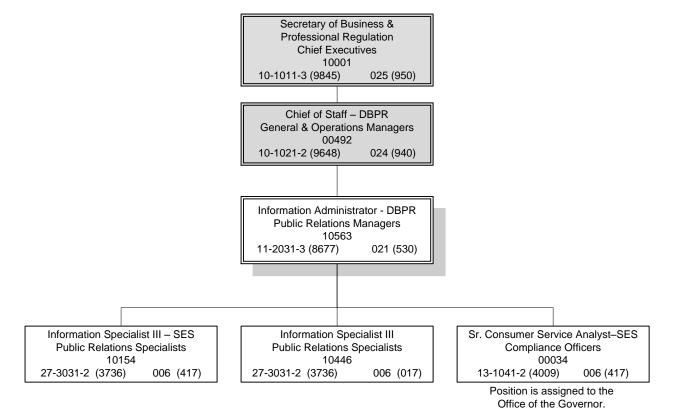
Department of Business and Professional Regulation Office of the Secretary Legislative Affairs





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

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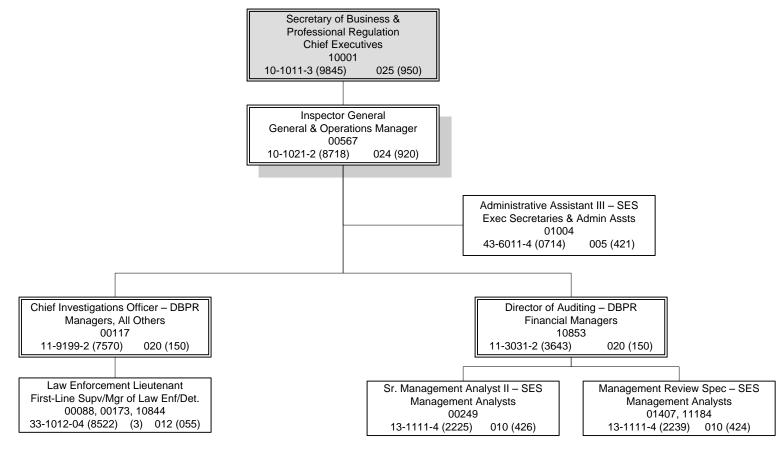
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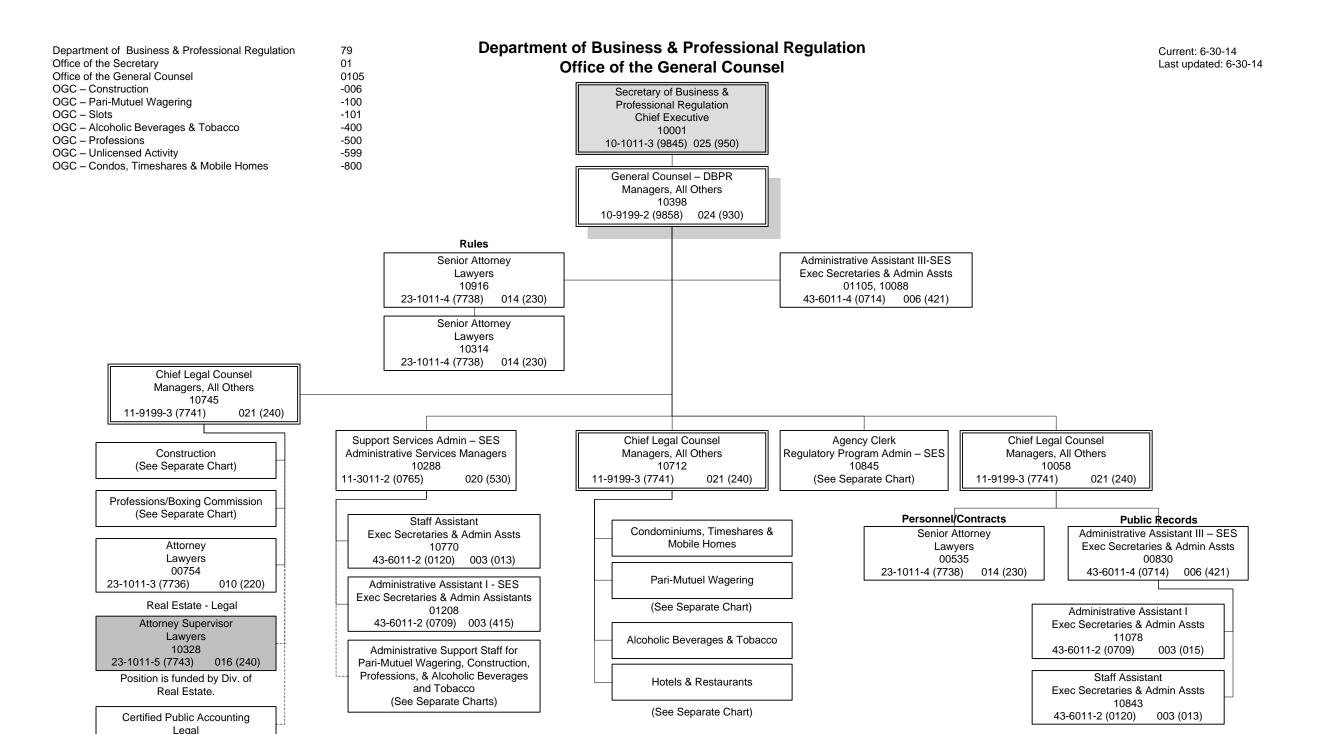
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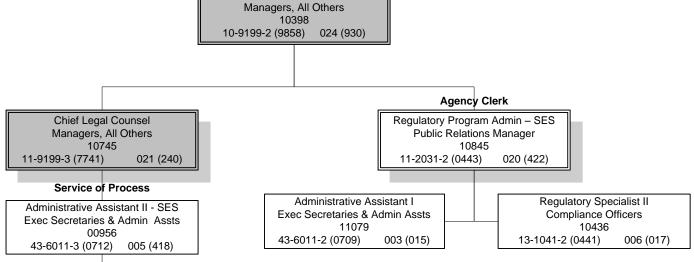
Office of the General Counsel Agency Clerk/Service of Process

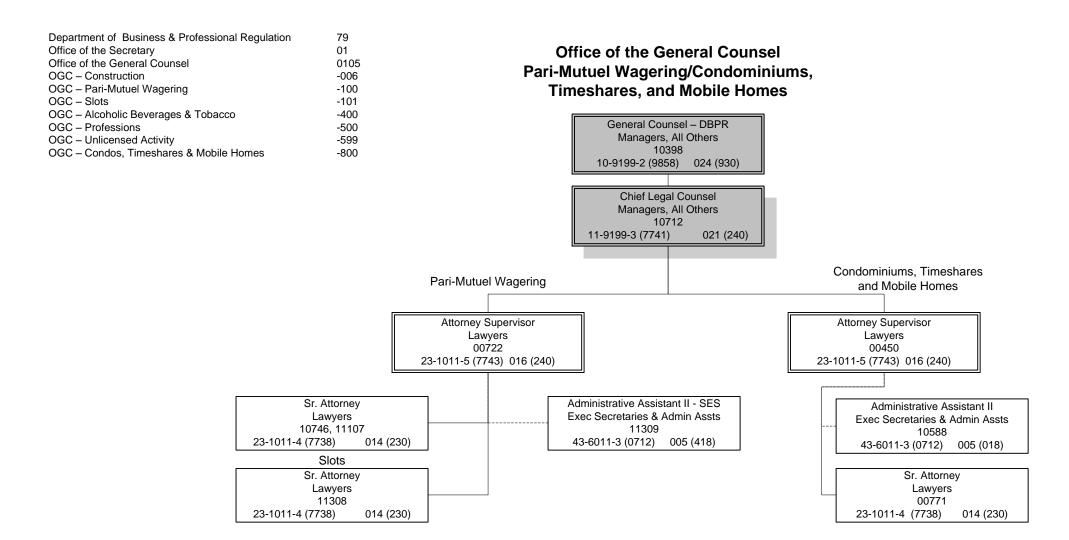
General Counsel - DBPR

Administrative Assistant I Exec Secretaries & Admin Assts 00032, 10872

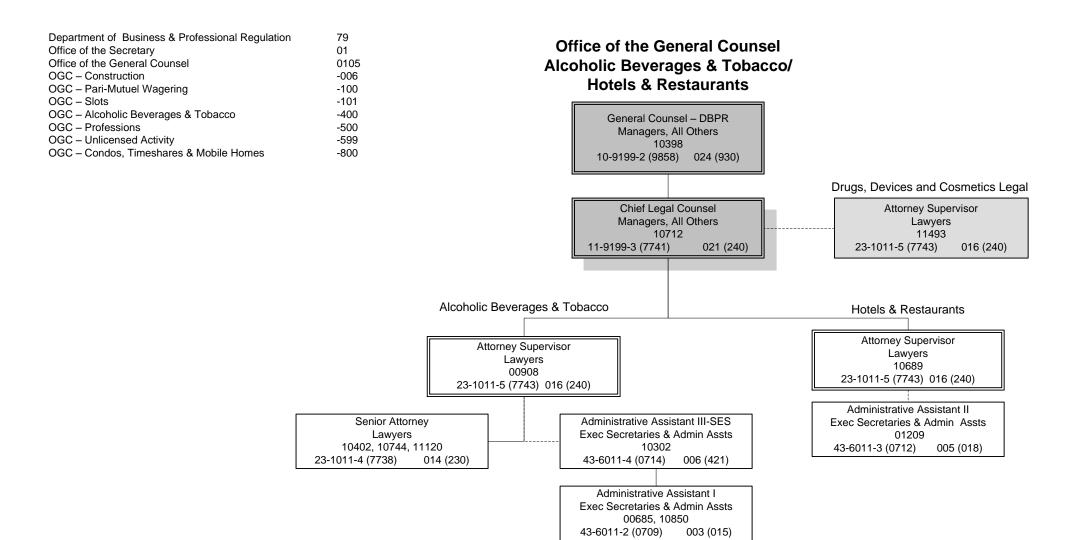
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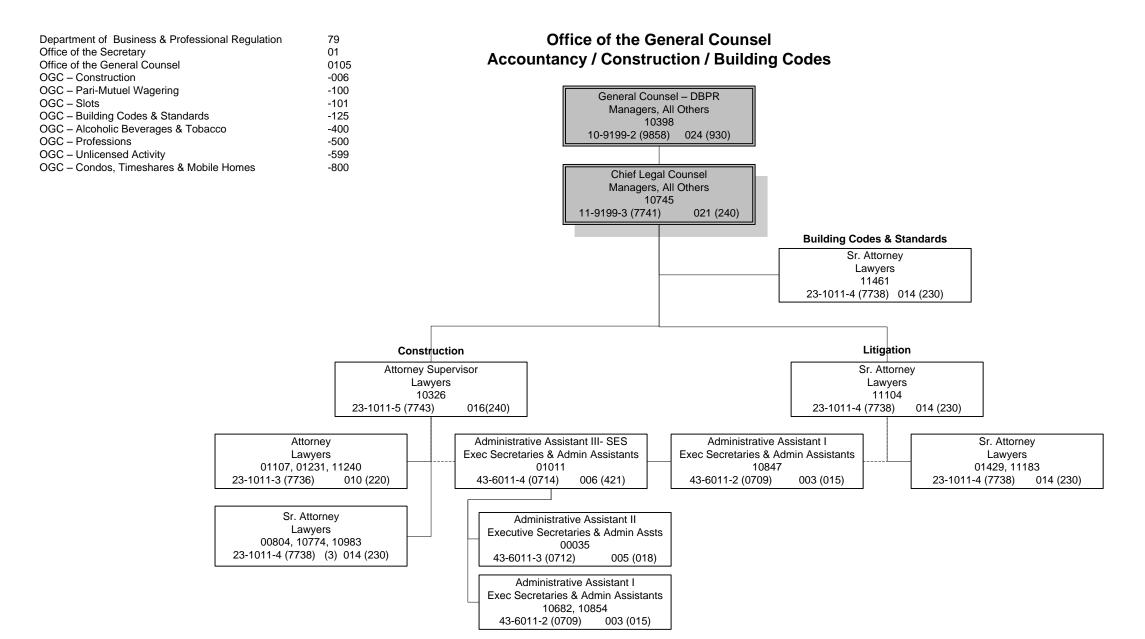
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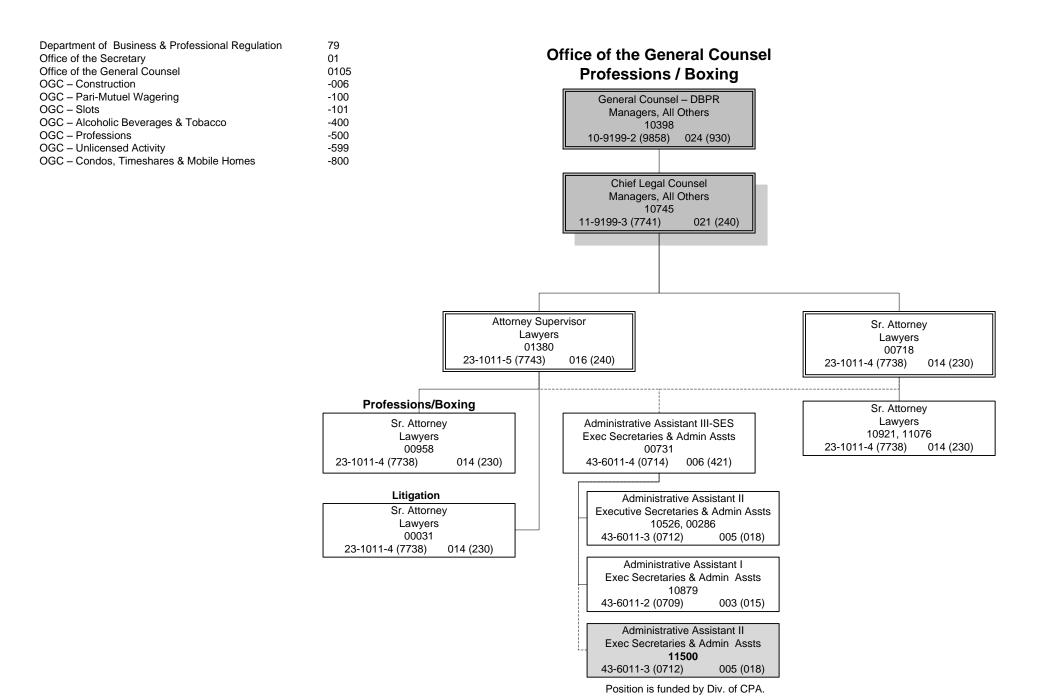


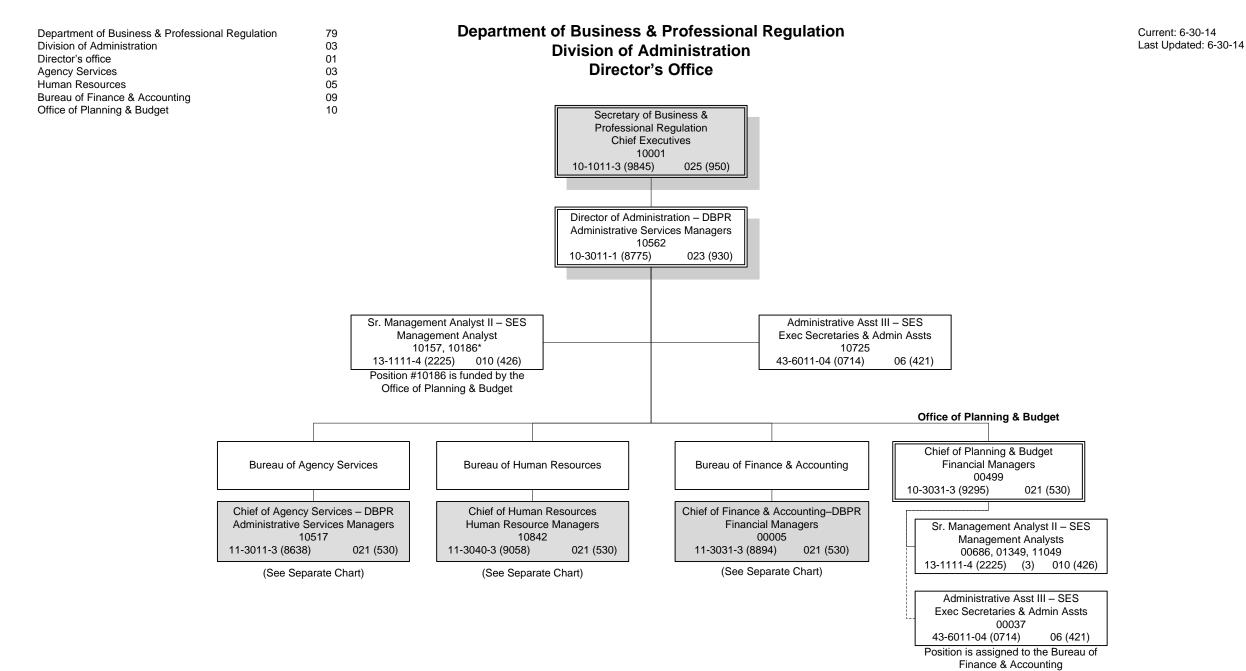
Note: The Administrative Assistant positions #11309 and #10588 are jointly supervised by the Attorney Supervisors and the Support Services Administrator-DBPR.

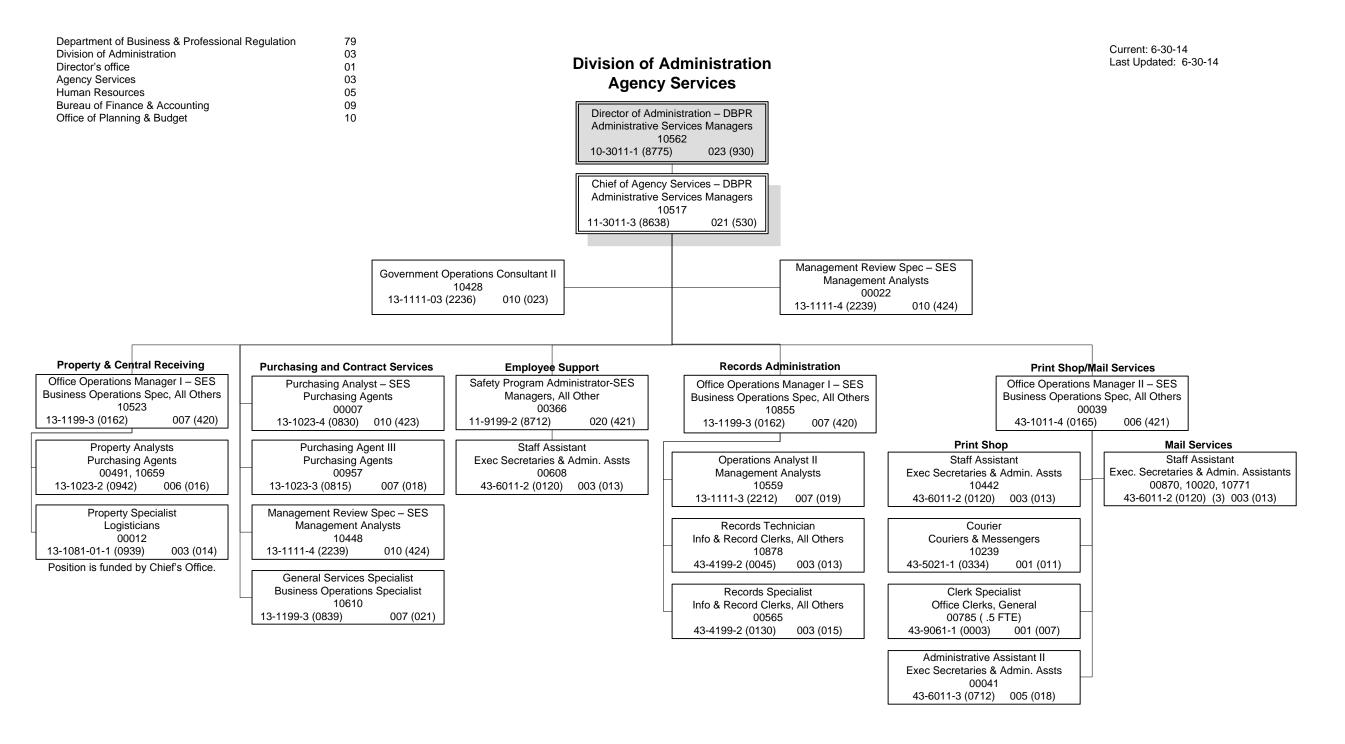


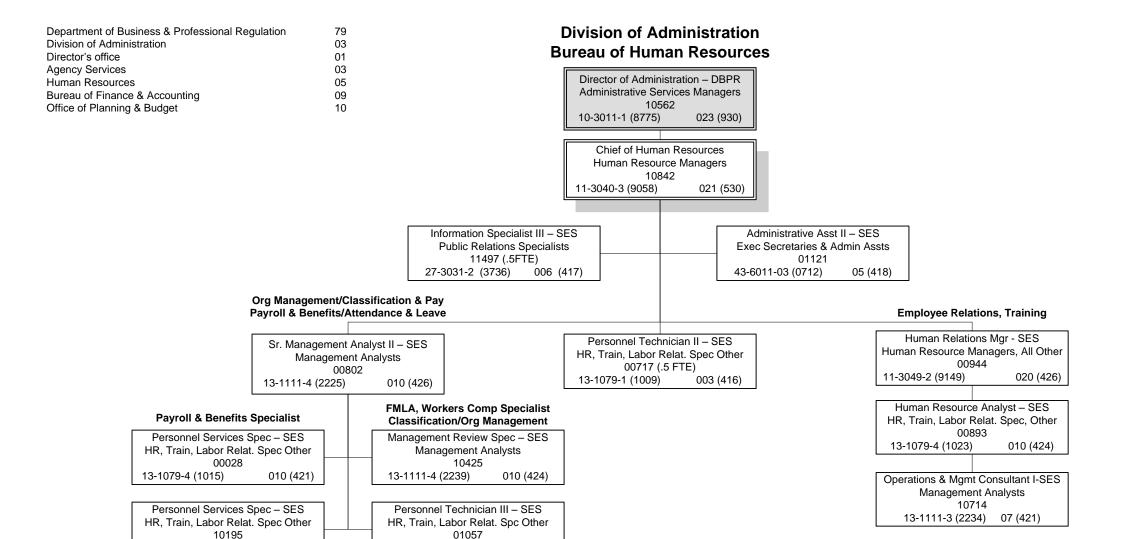


Note: The Administrative Assistant II position #01011 is jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR.









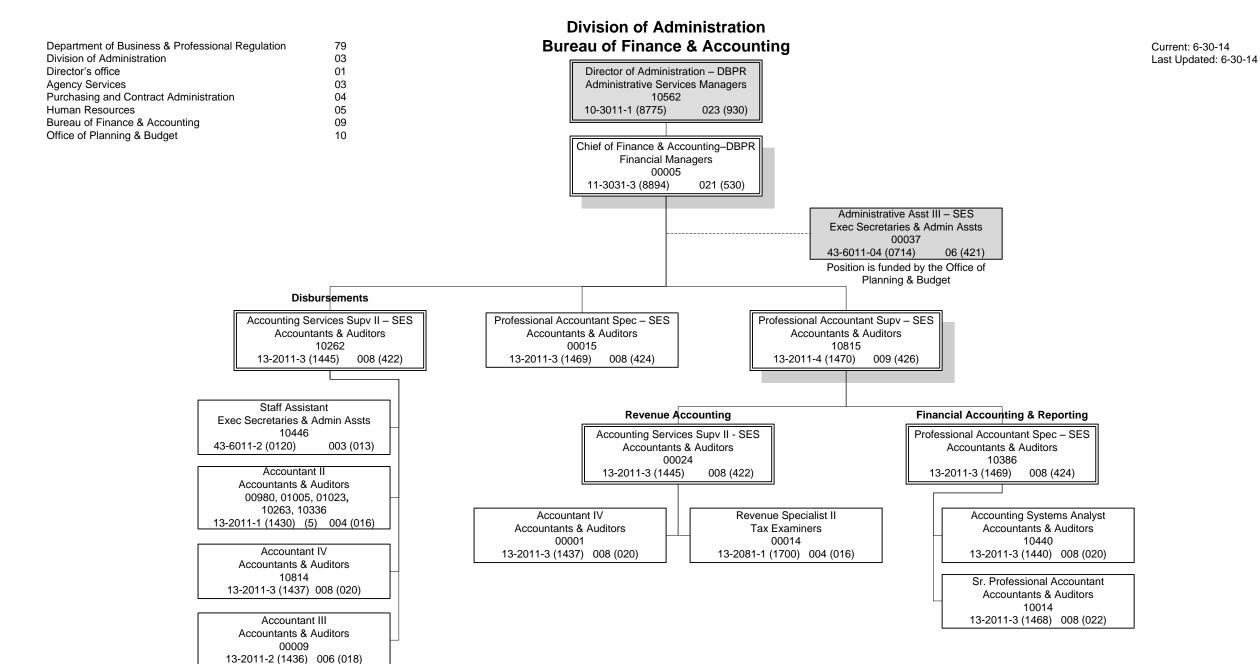
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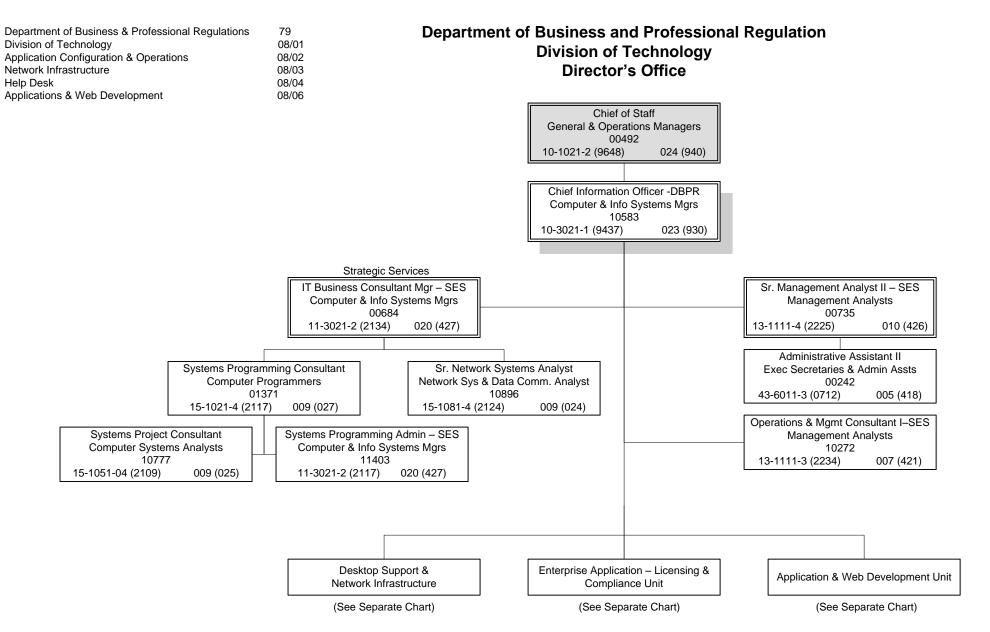
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13-1079-2 (1012)

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Last updated: 6-30-14

Division of Technology Department of Business & Professional Regulations 79 Division of Technology 08/01 **Enterprise Applications – Licensing & Compliance Application Configuration & Operations** 08/02 Network Infrastructure 08/03 Chief Information Officer -DBPR Help Desk 08/04 Computer & Info Systems Mgrs Applications & Web Development 08/06 10583 10-3021-1 (9437) 023 (930) IT Business Consultant Mgr – SES Computer & Info Systems Mgrs 10729 11-3021-2 (2134) 020 (427) Systems Programming Admin – SES Computer & Information Sys Mgrs 00019 11-3021-2 (2117) 020 (427) Systems Project Consultant Computer Systems Analysts 10155 15-1051-4 (2109) 009 (025) LicenseEase Operations & See Beyond Configuration OnBase Systems Programming Admin – SES Systems Programming Admin – SES Systems Programming Admin – SES Computer & Info Systems Mgrs Computer & Info Systems Mgrs Computer & Information Sys Mgrs 11402 10778 10889 11-3021-2 (2117) 020 (427) 11-3021-2 (2117) 020 (427) 11-3021-2 (2117) 020 (427) Operations Systems Project Consultant Systems Project Consultant Systems Project Consultant Computer Systems Analyst Computer Systems Analyst Computer Systems Analysts 10544, 11395, 11397 00254, 00680, 10374, 11396, 11496 15-1051-4 (2109) (3) 009 (025) 10606, 10726, 11160 15-1051-4 (2109) 009 (025) 15-1051-4 (2109) (6) 009 (025) See Beyond Systems Project Analyst Systems Programming Consultant Computer Systems Analysts Computer Programmers 10762 01369, 11400 15-1051-3 (2107) 008 (024) 15-1021-04 (2117) 009 (027) Computer Programmer Analyst II **Computer Programmers**

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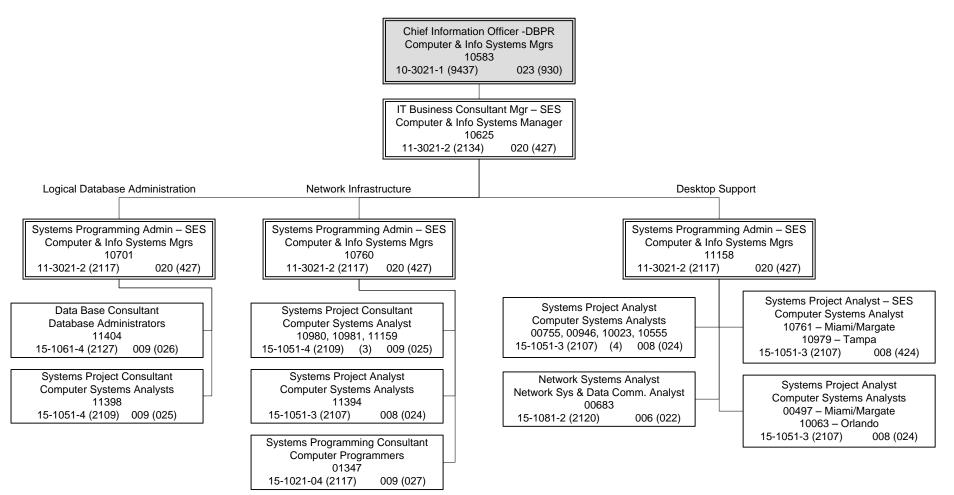
15-1021-2 (2103)

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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

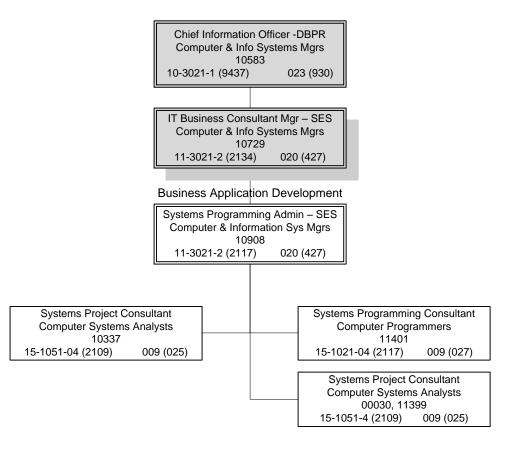
Division of Technology Desktop Engineering & Network Infrastructure Desktop Support

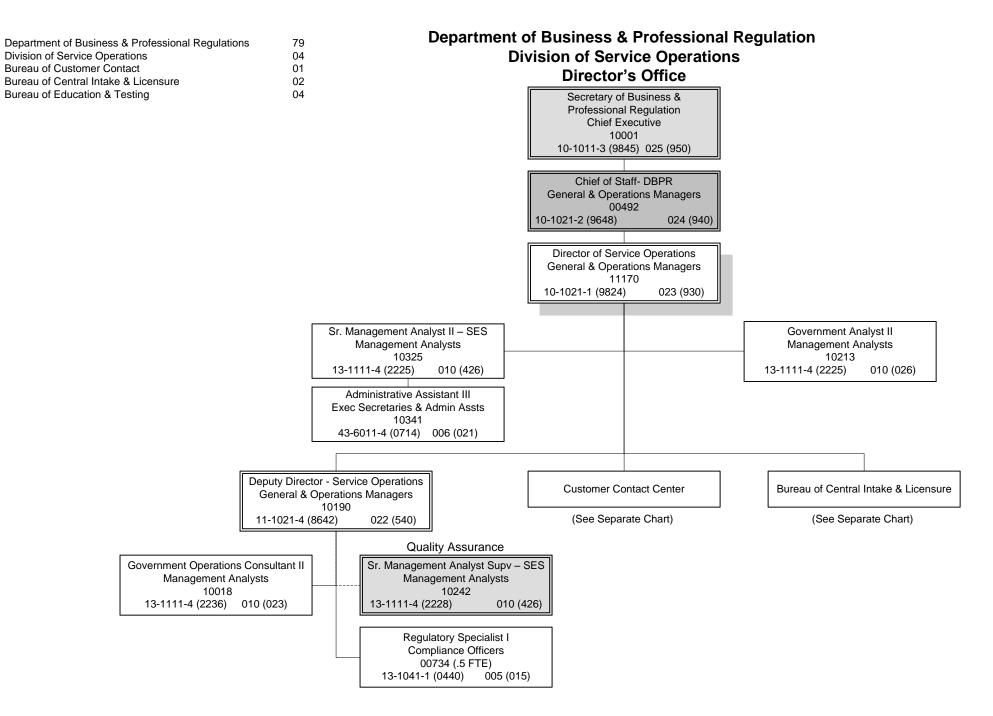


Department of Business & Professional Regulations	79
Division of Technology	08/01
Application Configuration & Operations	08/02
Network Infrastructure	08/03
Help Desk	08/04
Applications & Web Development	08/06

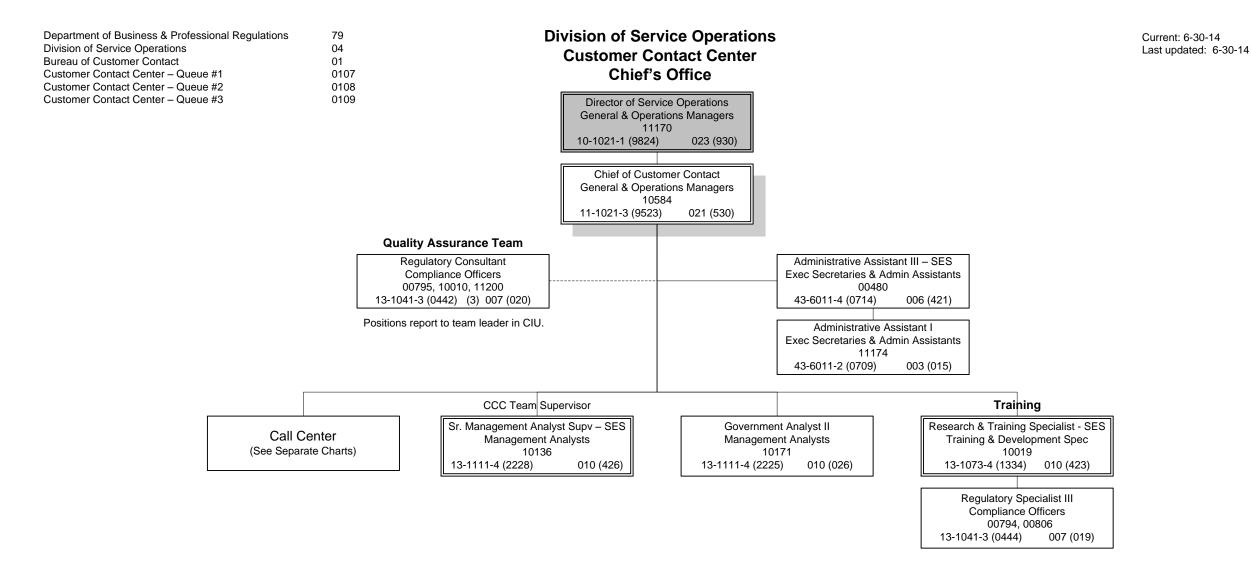
Division of Technology Business Applications & Web Development

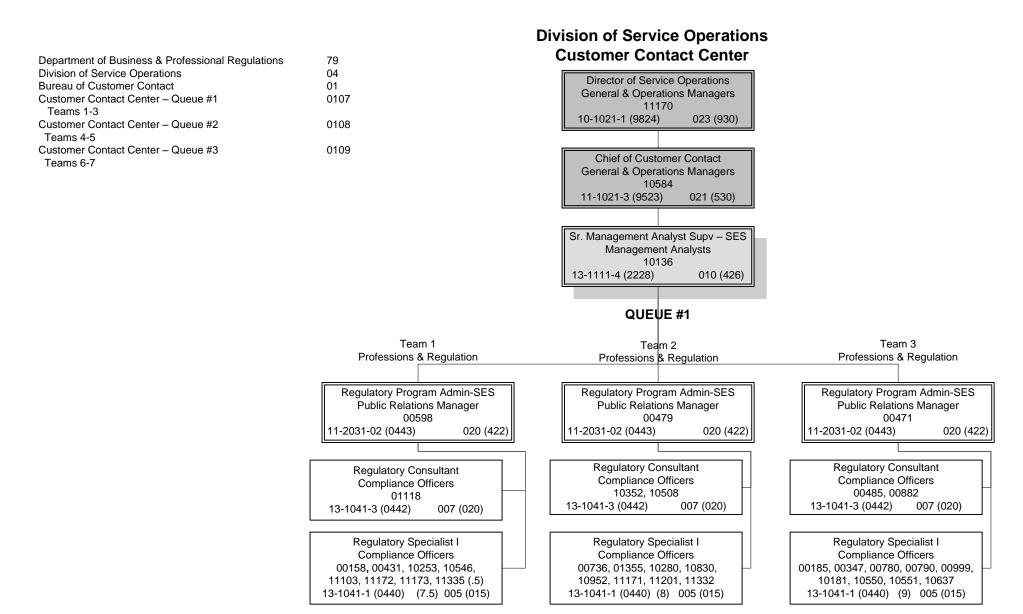
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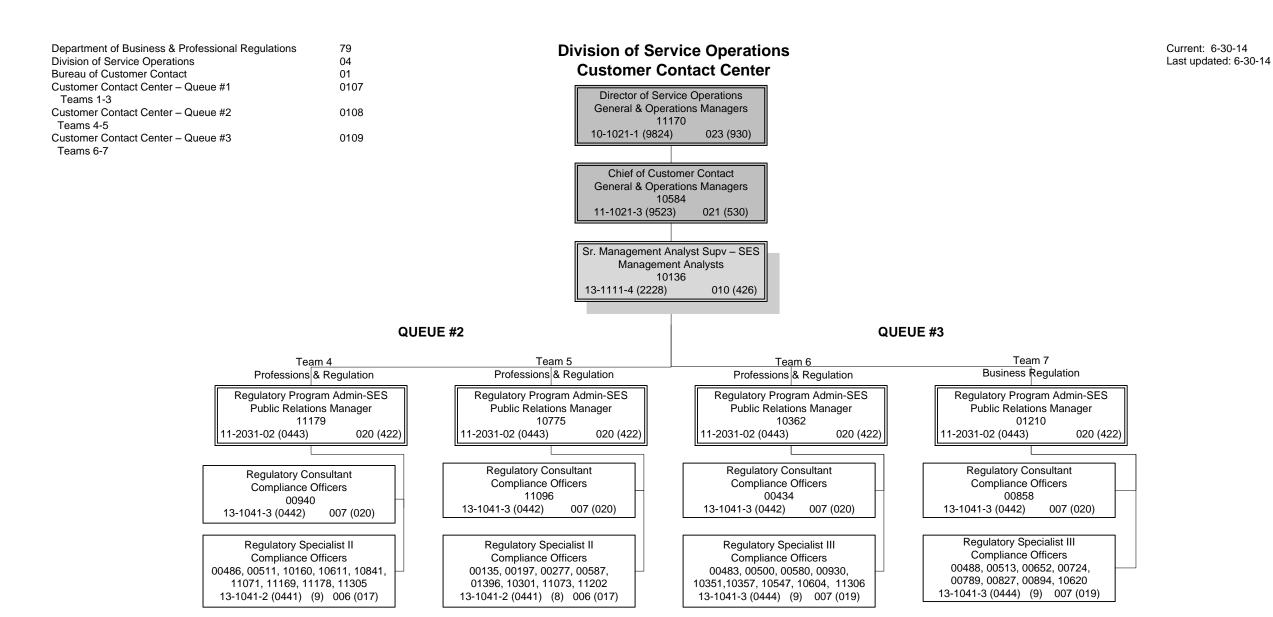


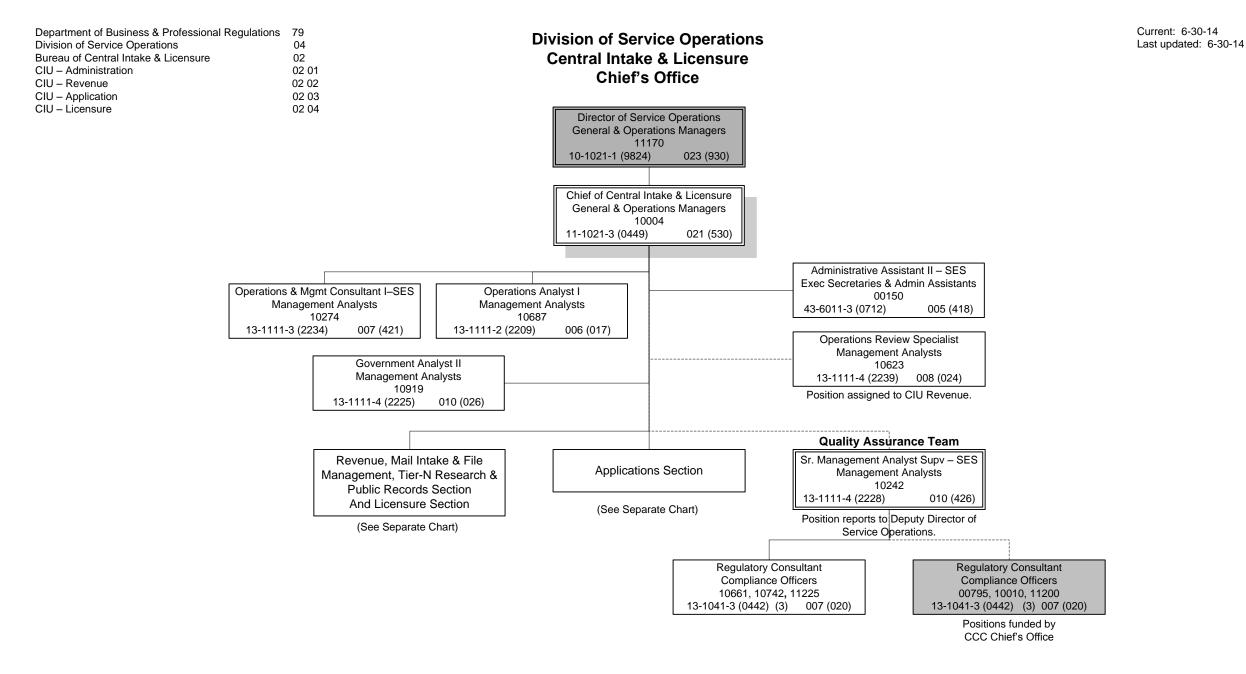
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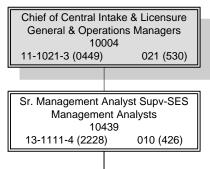




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Division of Service Operations Central Intake & Licensure Applications



Team 1 Team 2 Team 3 Team 4 Team 5 Team 6 Regulatory Program Admin - SES Regulatory Program Admin – SES Regulatory Program Admin - SES Public Relations Managers 10331 10542 11075 10947 10420 01385 11-2031-2 (0443) 020 (422) 11-2031-2 (0443) 020 (422) 11-2031-2 (0443) 020 (422) 11-2031-2 (0443) 020 (422) 11-2031-2 (0443) 020 (422) 11-2031-2 (0443) 020 (422) Regulatory Consultant Regulatory Consultant Regulatory Consultant Regulatory Consultant Regulatory Consultant Regulatory Consultant Compliance Officers Compliance Officers Compliance Officers Compliance Officers Compliance Officers Compliance Officers 10720 10040 00949 00813 11198 11072 007 (020) 13-1041-3 (0442) 007 (020) 13-1041-3 (0442) 007 (020) 13-1041-3 (0442) 007 (020) 13-1041-3 (0444) 007 (019) 13-1041-3 (0442) 007 (020) 13-1041-3 (0442) Regulatory Specialist II Compliance Officers **Compliance Officers** Compliance Officers **Compliance Officers** Compliance Officers Compliance Officers 00681, 10230, 10355, 10874, 00033, 00564, 10128, 10117, 10251, 10892 00971, 10016, 10149, 10206, 01229, 10180, 10197, 10447, 10222, 10295, 10384, 10552 11000, 11002, 11339, 11341 10191, 10233, 10423 11340, 11343, 11345 10373, 10543, 11161, 11344 13-1041-1 (0440) (4) 003 (015) 13-1041-1 (0440) (4) 003 (015) 13-1041-2(0441) (8) 006 (017) 13-1041-2 (0441) (6) 006 (017) 13-1041-2(0441) (6) 006 (017) 13-1041-2 (0441) (8) 006 (017) Regulatory Specialist III Regulatory Specialist III Regulatory Specialist III Regulatory Specialist III Regulatory Specialist III

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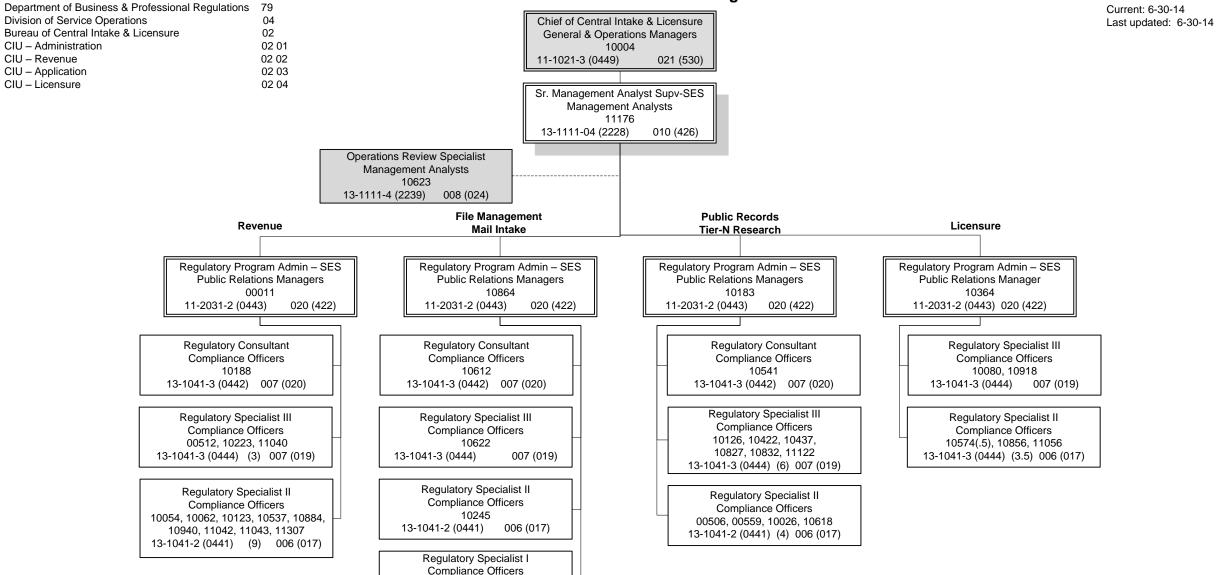
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Compliance Officers 10394 13-1041-3 (0444) 007 (019)

Compliance Officers 10152 13-1041-3 (0444) 007 (019)

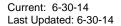
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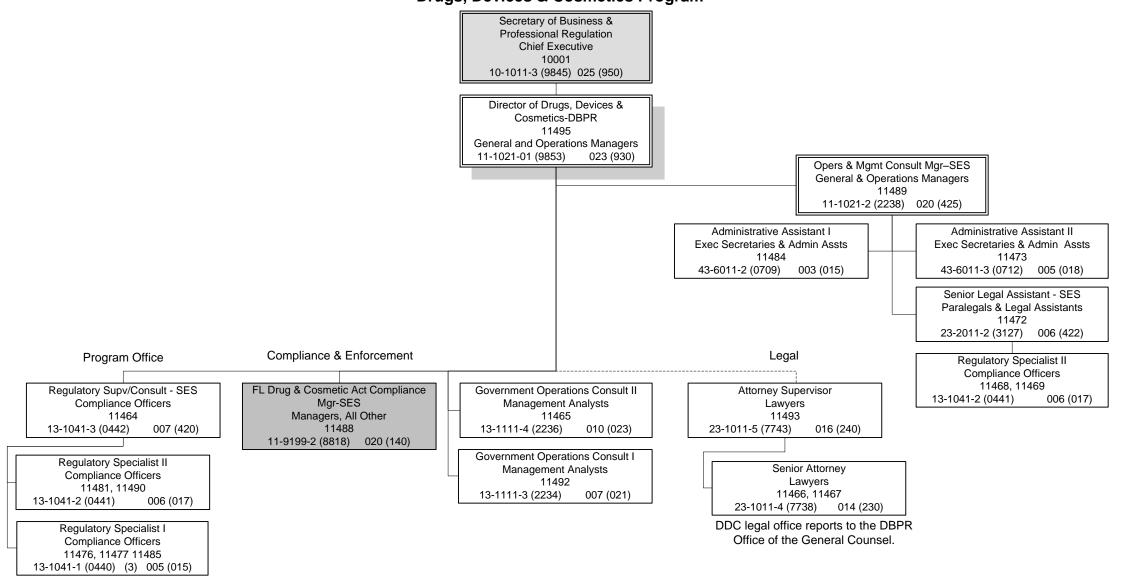
Division of Service Operations Central Intake & Licensure Revenue/Administration/File Management



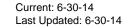
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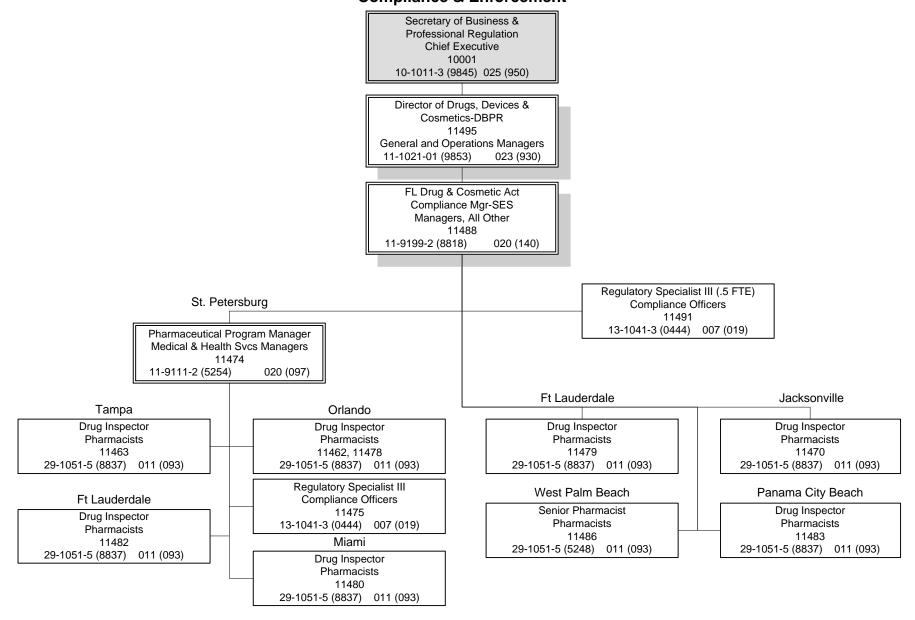
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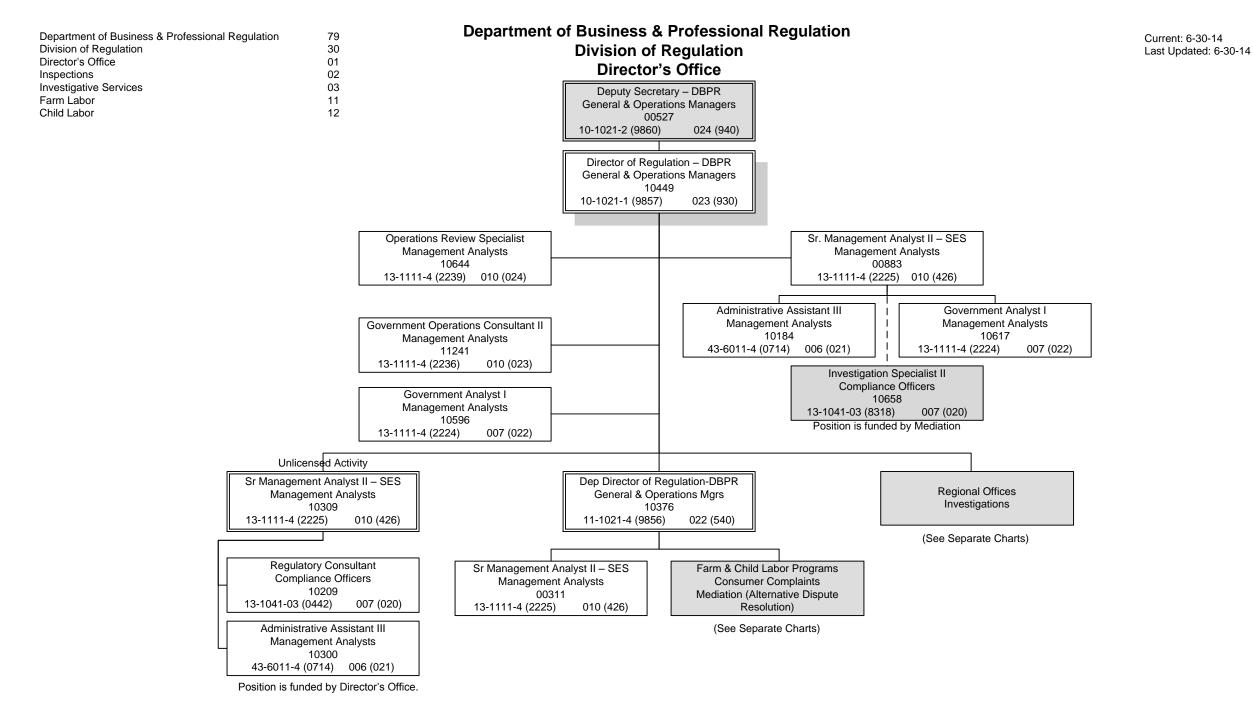


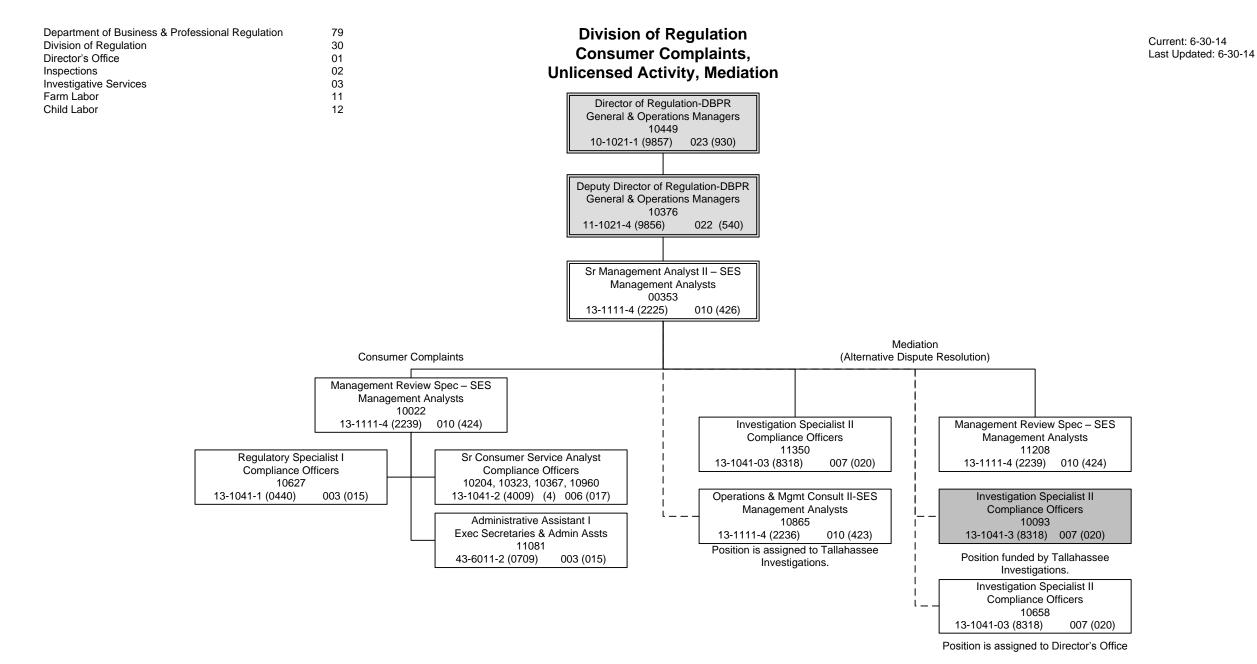


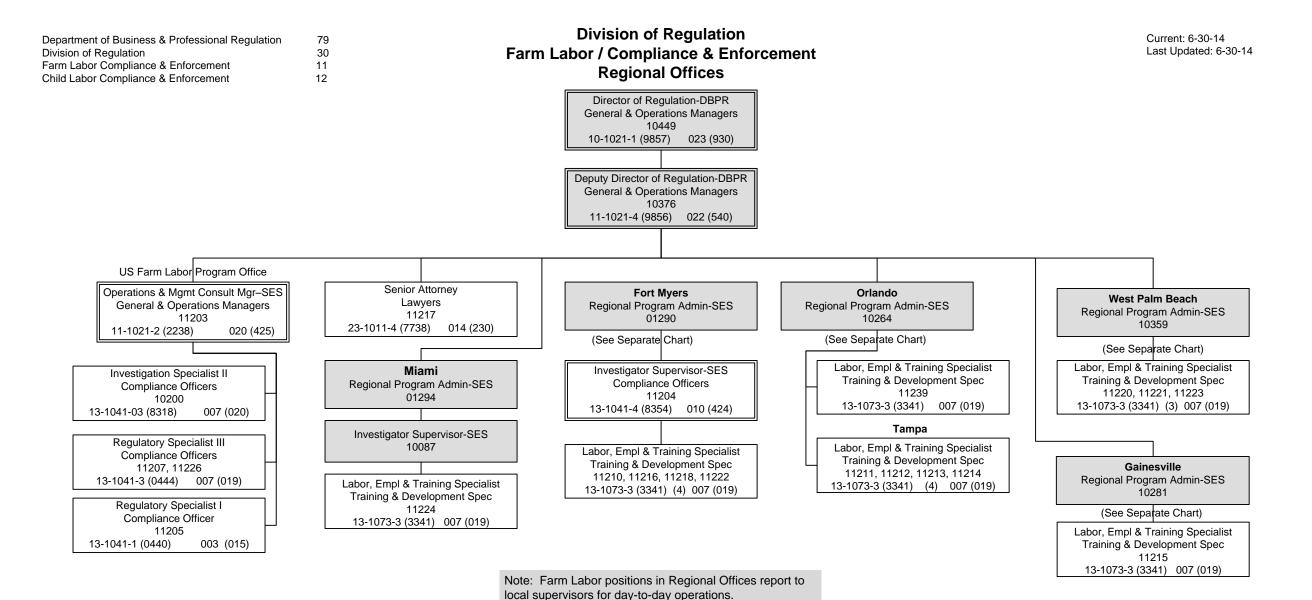
Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program Compliance & Enforcement

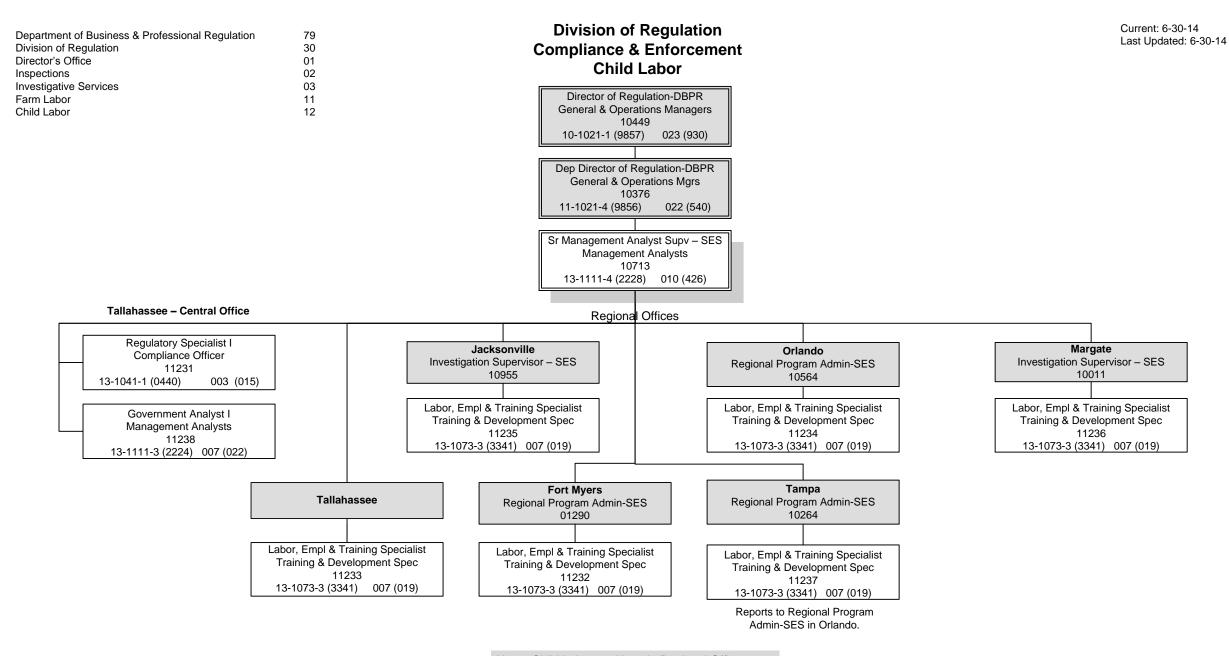




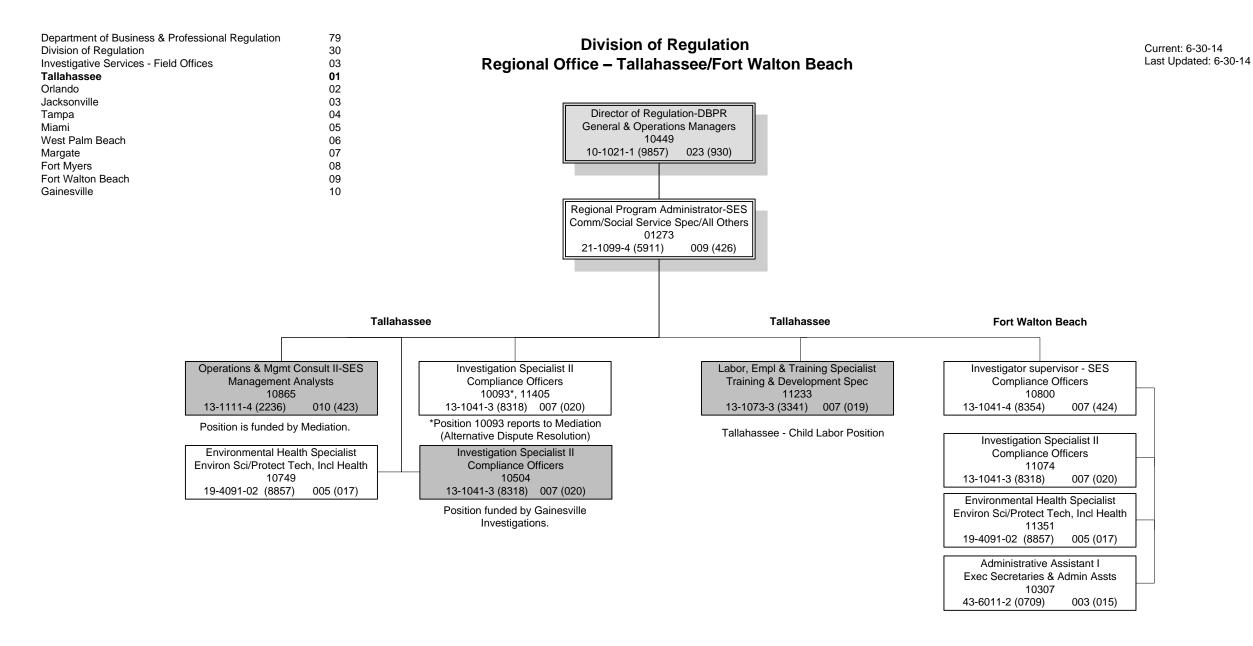


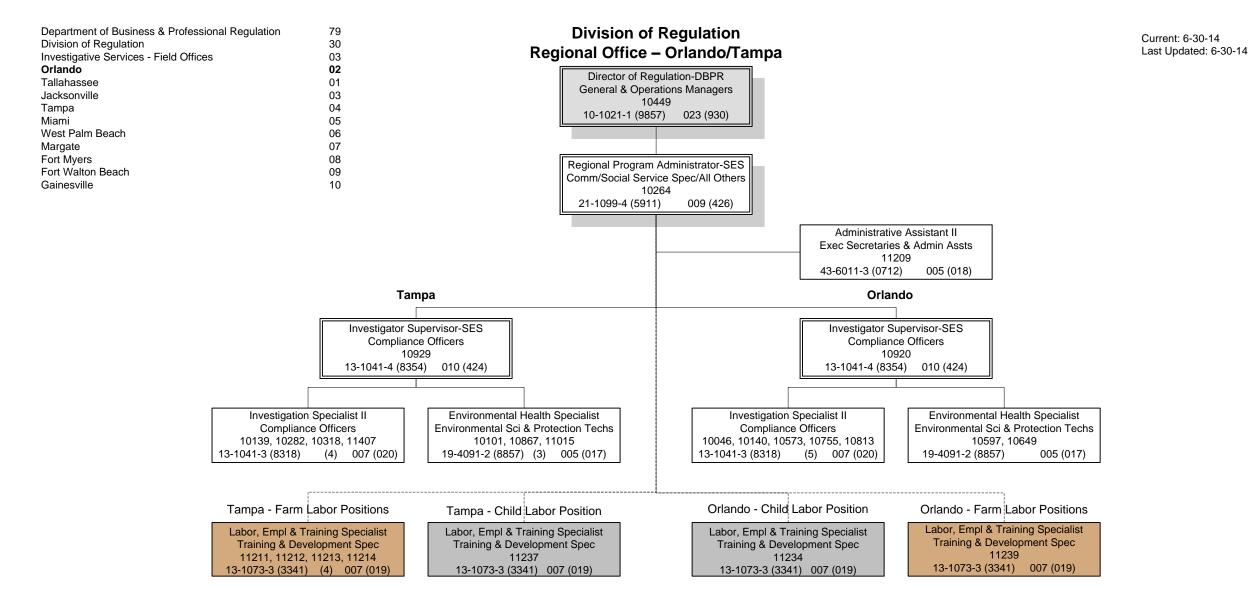


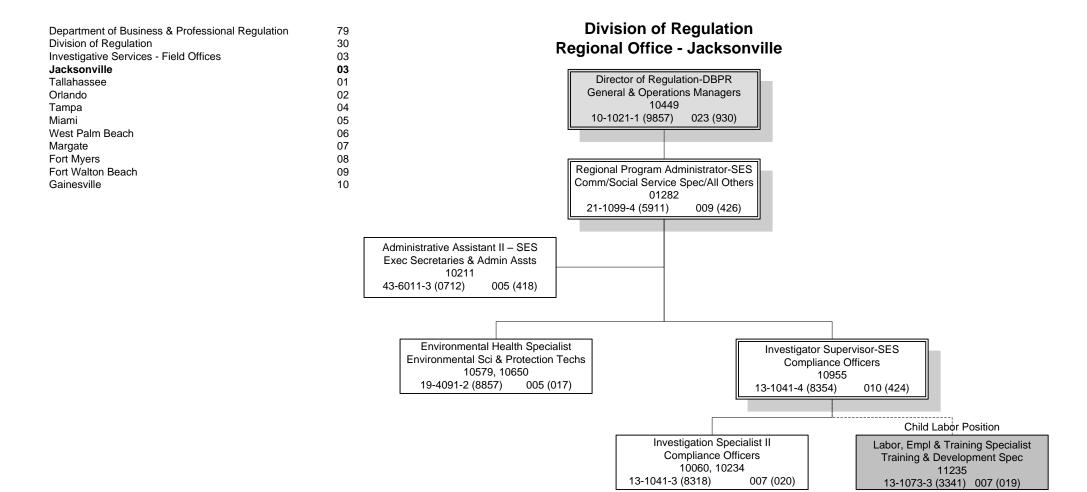




Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.







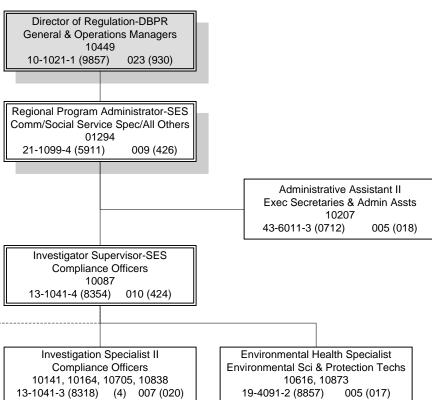
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See Child Labor Chart

Last Updated: 6-30-14

Department of Business & Professional Regulation	79
Division of Regulation	3
nvestigative Services - Field Offices	0;
Miami	0
Tallahassee	0
Orlando	0:
Jacksonville	0
Гатра	0-
West Palm Beach	0
Margate	0.
Fort Myers	0
Fort Walton Beach	0
Gainesville	10

Division of Regulation Regional Office - Miami



Position reports to Farm Labor Supervisor in Ft. Myers

Farm Labor Position

Labor, Empl & Training Specialist Training & Development Spec

11224

13-1073-3 (3341) 007 (019)

repartment of Business & Professional Regulation ivision of Regulation restricted by the state of the state o	79 30 03 06 01	Division of Regulation Regional Office – West Palm Beach
orlando acksonville ampa liami largate ort Myers ort Walton Beach sainesville	02 03 04 05 07 08 09 10	Director of Regulation-DBPR General & Operations Managers 10449 10-1021-1 (9857) 023 (930) Regional Program Administrator-SES Comm/Social Service Spec/All Others 10359 21-1099-4 (5911) 009 (426)
		Administrative Assistant II – SES Exec Secretaries & Admin Assts 10395 43-6011-3 (0712) 005 (418)
	Farm Labor Positions Labor, Empl & Training Speci Training & Development Sp 11220, 11221, 11223 13-1073-3 (3341) (3) 007 (0) See Farm Labor Chart	Compliance Officers 10036
		Investigation Specialist II Compliance Officers 10161, 10172, 10317, 10393, 11406 13-1041-3 (8318) (5) 007 (020) Environmental Health Specialist Environmental Sci & Protection Techs 10600, 10862 19-4091-2 (8857) 005 (017)

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

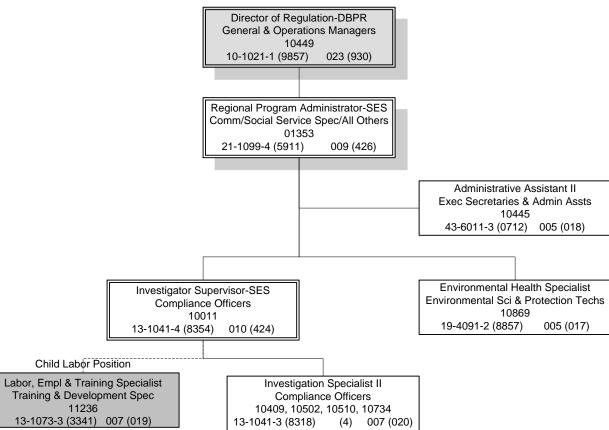
Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Margate	07
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

Division of Regulation Regional Office - Margate

Child Labor Position

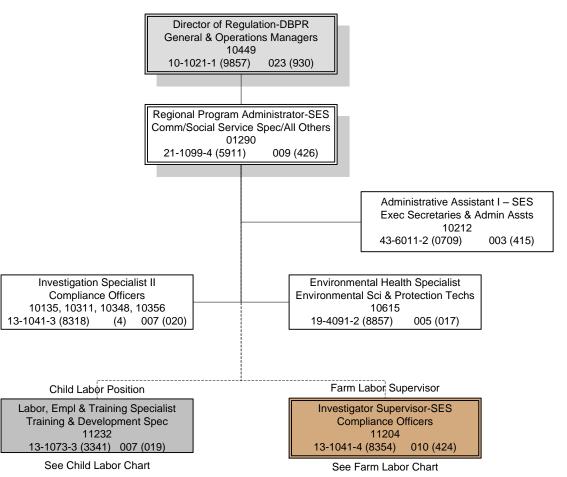
11236 13-1073-3 (3341) 007 (019)

See Child Labor Chart

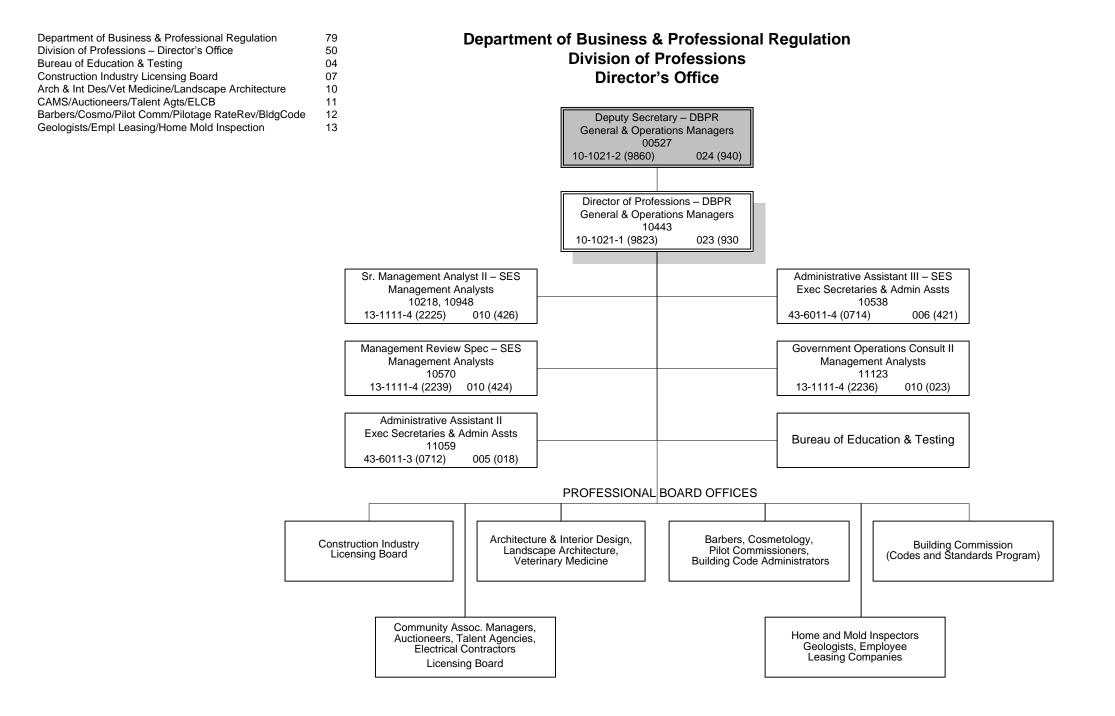


Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Fort Myers	08
Tallahassee	0′
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Walton Beach	09
Gainesville	10

Division of Regulation Regional Office – Fort Myers



Department of Business & Professional Regulation 79 Division of Regulation 30 Investigative Services - Field Offices 03 10 Gainesville **Division of Regulation** Tallahassee 01 Orlando 02 Regional Office - Gainesville 03 Jacksonville 04 Tampa 05 Miami Director of Regulation-DBPR 06 West Palm Beach General & Operations Managers 07 Margate 10449 Fort Myers 80 10-1021-1 (9857) 023 (930) 09 Fort Walton Beach Regional Program Administrator-SES Comm/Social Service Spec/All Others 10281 21-1099-4 (5911) 009 (426) Farm Labor Position Investigation Specialist II Environmental Health Specialist Labor, Empl & Training Specialist Compliance Officers Environmental Sci & Protection Techs Training & Development Spec 10504*, 10505, 10931 10598 11215 13-1041-3 (8318) (3) 007 (020) 19-4091-2 (8857) 005 (017) 13-1073-3 (3341) 007 (019) *Position 10504 reports to See Farm Labor Chart Tallahassee Investigations.



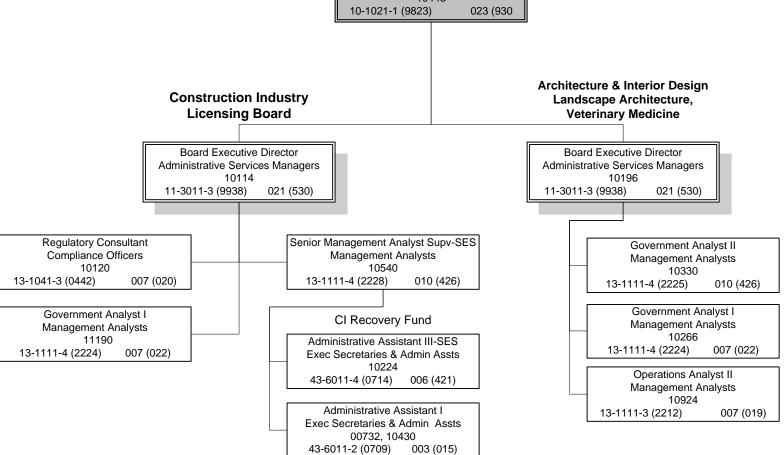
Current: 6-30-14

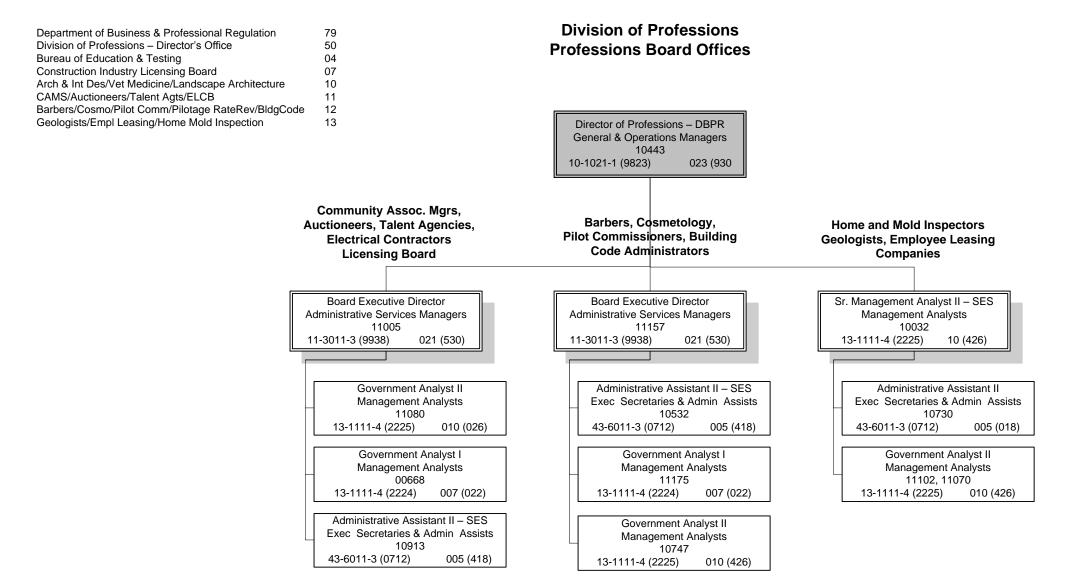
Last Updated: 6-30-14

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

Director of Professions – DBPR General & Operations Managers 10443



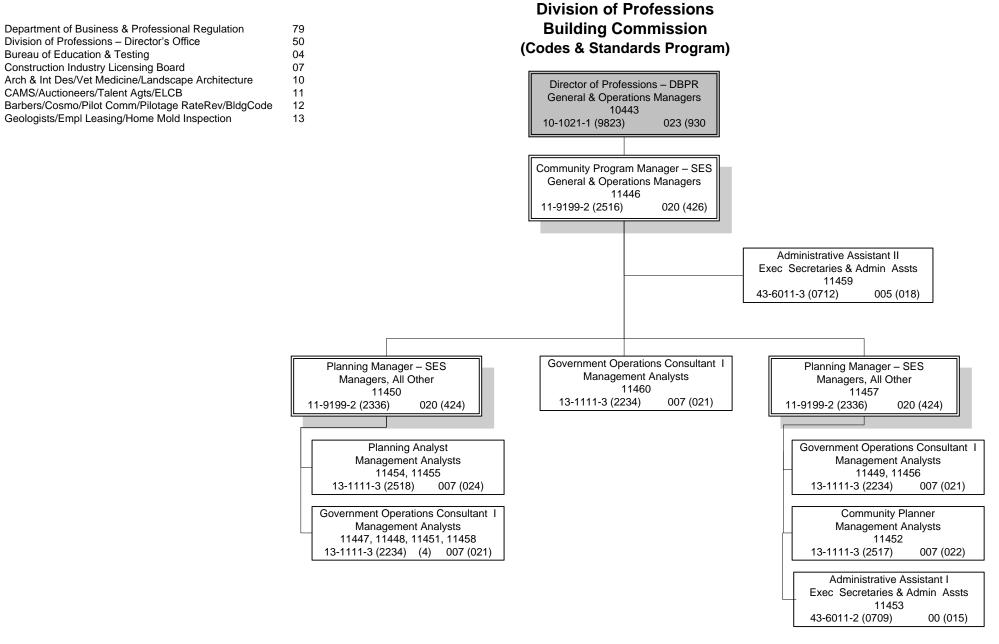


Current: 6-30-14

Last Updated: 6-30-14

Current: 6-30-14

Last Updated: 6-30-14



Department of Business & Professional Regulation

Arch & Int Des/Vet Medicine/Landscape Architecture

Geologists/Empl Leasing/Home Mold Inspection

Division of Professions – Director's Office

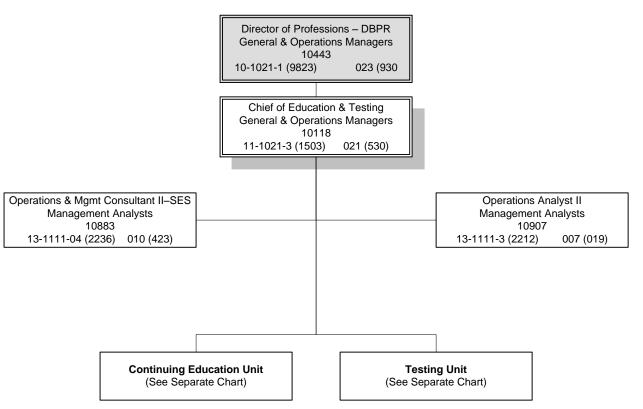
Construction Industry Licensing Board

CAMS/Auctioneers/Talent Agts/ELCB

Bureau of Education & Testing

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

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



Division of Professions Department of Business & Professional Regulations 79 50 Division of Professions **Bureau of Education & Testing** Bureau of Education & Testing 04 **Continuing Education Unit** Continuing Education Unit 04 06 **Testing Unit** 04 07 Director of Professions - DBPR General & Operations Managers 10443 10-1021-1 (9823) 023 (930 Chief of Education & Testing General & Operations Managers 10118 11-1021-3 (1503) 021 (530) Sr. Management Analyst Supv - SES Management Analysts 10244 13-1111-4 (2228) 010 (426) Program Operations Admin – SES Program Operations Admin – SES Community & Soc Svc Spec, All Other Community & Soc Svc Spec, All Other 11156 10391 21-1099-4 (5912) 009 (424) 21-1099-4 (5912) 009 (424) Operations Analyst II Staff Assistant Regulatory Specialist II Regulatory Specialist I Management Analysts Compliance Officers Executive Secretaries & Admin Asst Compliance Officers

10122, 11016

003 (012)

43-6011-2 (0108)

00762, 10024, 10241, 10521

13-1041-2 (0441) (4) 006 (017)

10593, 10699, 10894, 11003

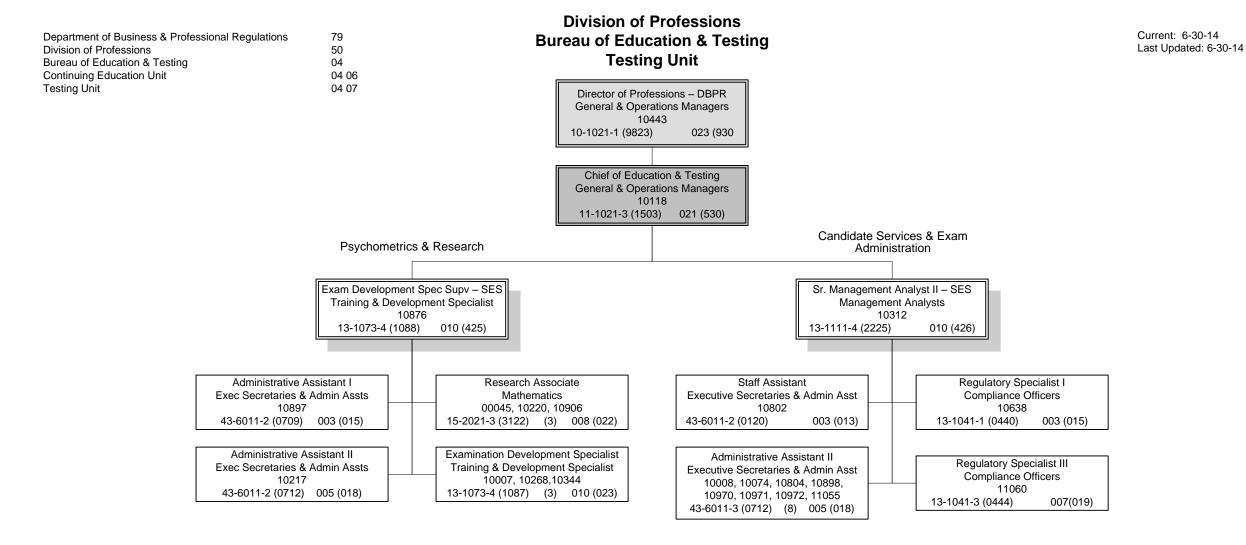
13-1041-1 (0440) (4) 003 (015)

10142, 10215, 10410, 11199

13-1111-3 (2212) (4) 007 (019)

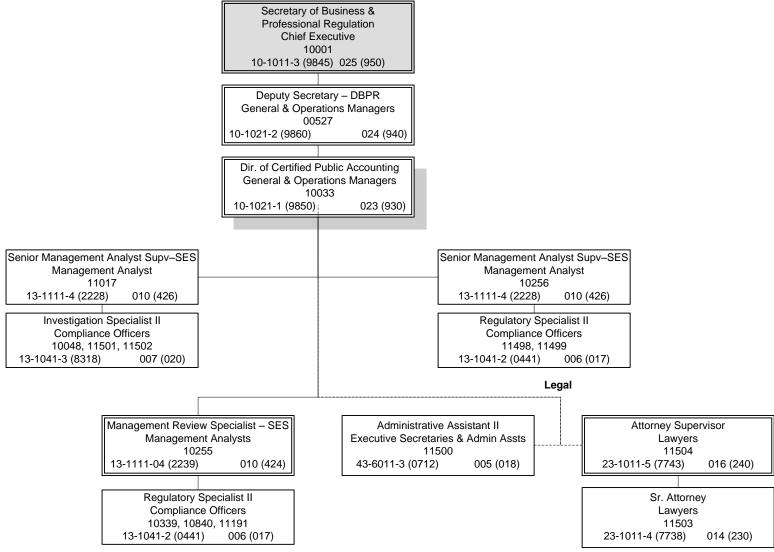
Current: 6-30-14

Last Updated: 6-30-14

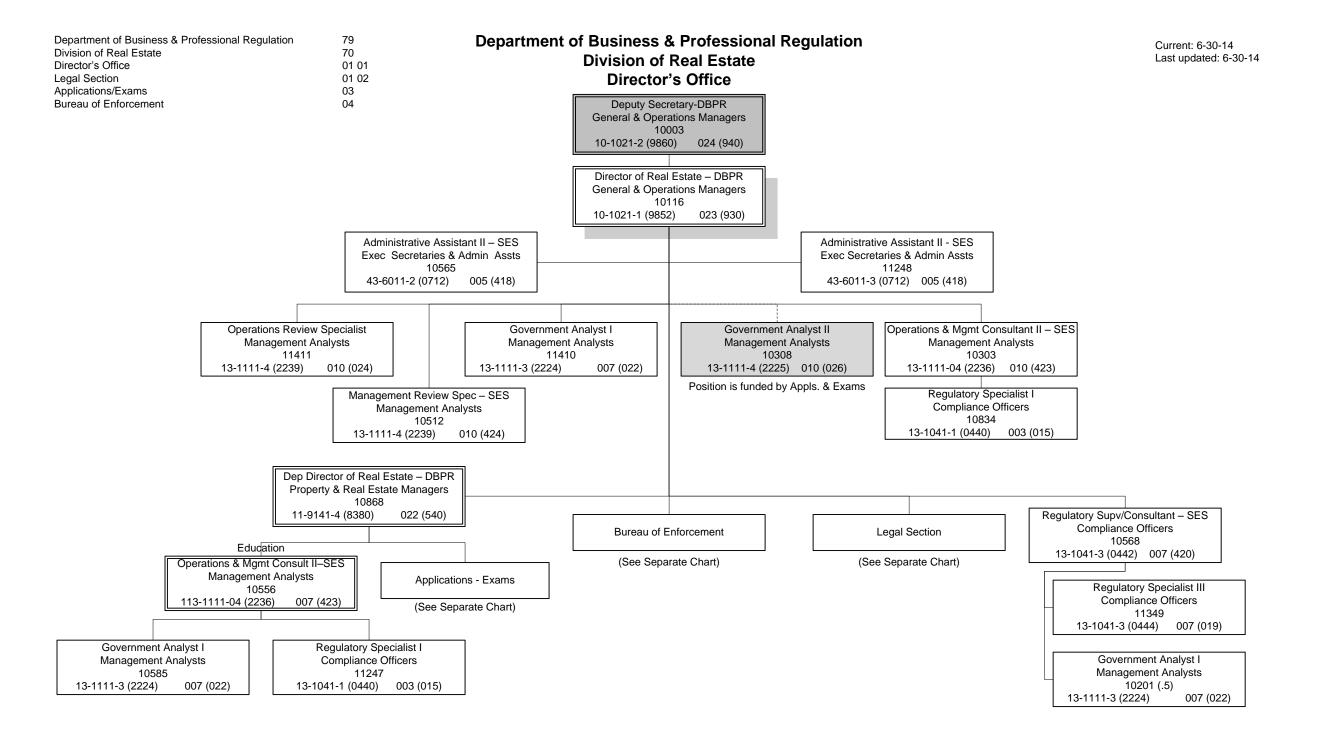


Department of Business & Professional Regulation Division of Certified Public Accounting

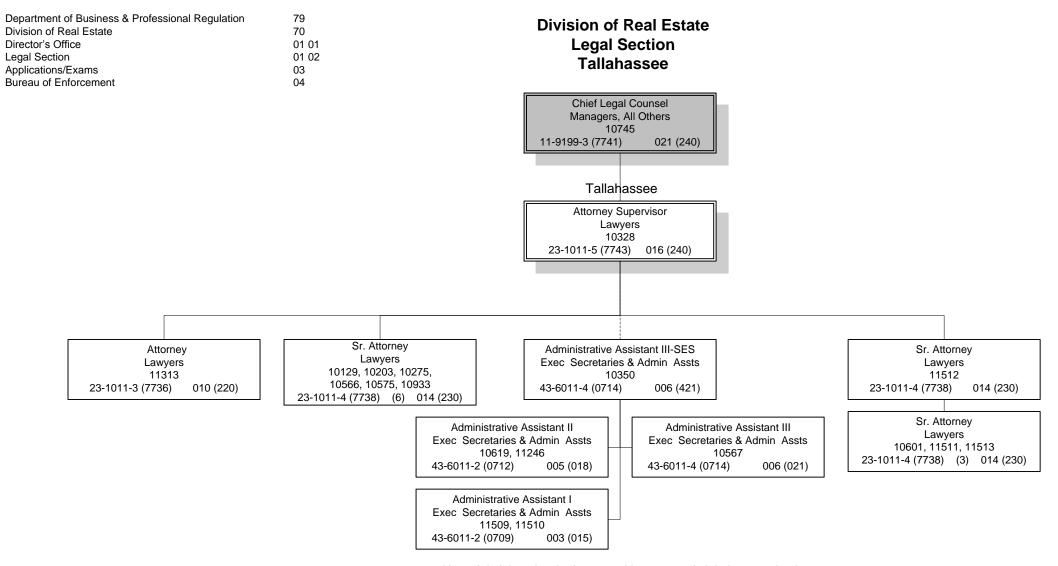
Current: 6-30-14 Last Update: 6-30-14



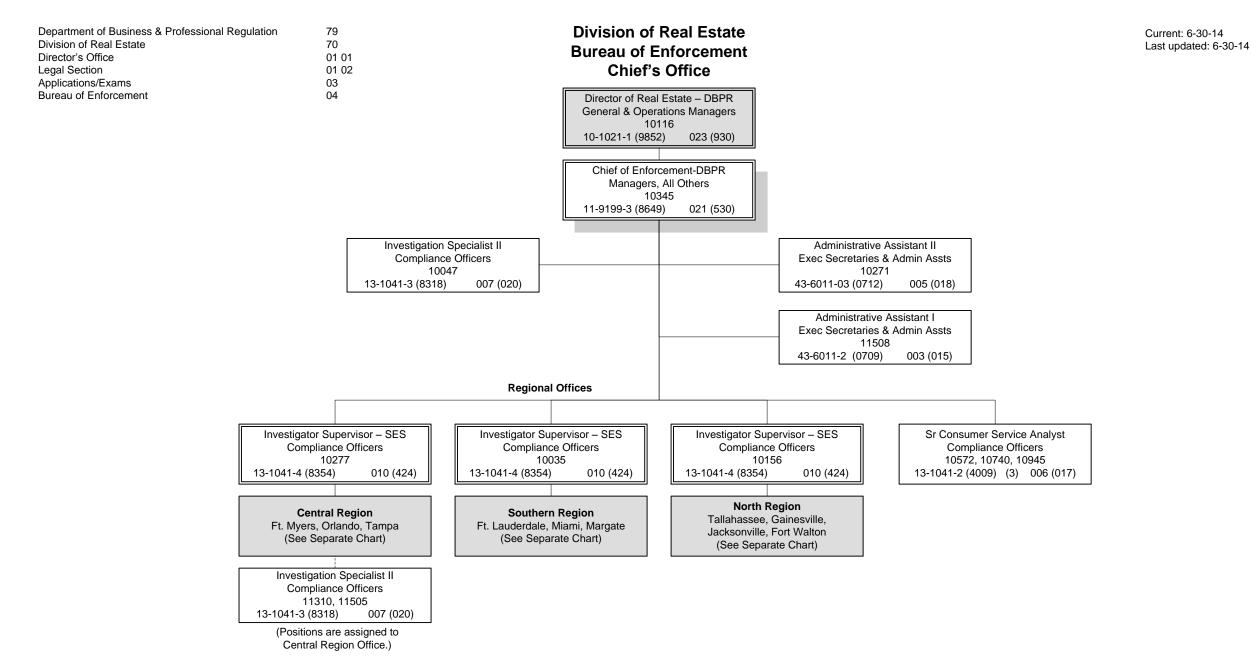
CPA Legal positions report to Tallahassee General Counsel's Office.



Department of Business & Professional Regulation 79 **Division of Real Estate** Division of Real Estate 70 **Application - Exams** Director's Office 01 01 Legal Section 01 02 Dep Director of Real Estate – DBPR Property & Real Estate Managers Applications/Exams
Bureau of Enforcement 03 04 10868 11-9141-4 (8380) 022 (540) Sr Management Analyst I – SES Management Analysts 10741 13-1111-3 (2224) 007 (422) Government Analyst II Management Analysts 10308 13-1111-4 (2225) 010 (026) Position is assigned to Director's Office. Regulatory Specialist III Regulatory Specialist II Compliance Officers Compliance Officers 10549, 11249 10293, 10304, 11346 13-1041-3 (0444) 007 (019) 13-1041-2 (0441) (3) 006 (017)



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.





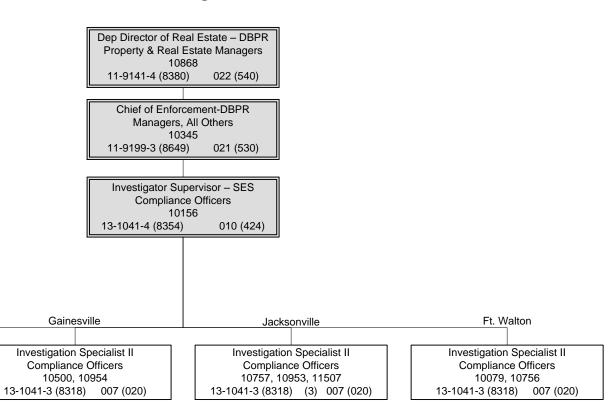
Tallahassee

Investigation Specialist II

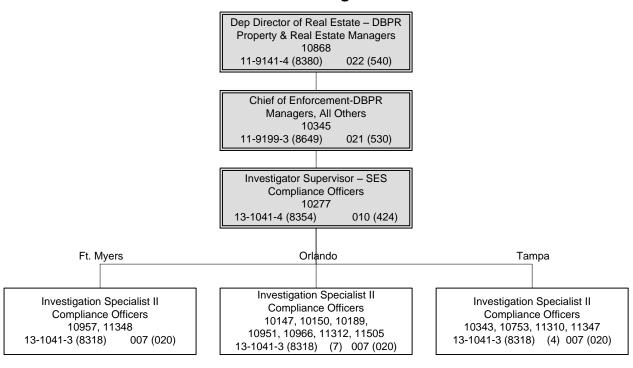
Compliance Officers 11162

13-1041-3 (8318) 007 (020)

Division of Real Estate Bureau of Enforcement North Region



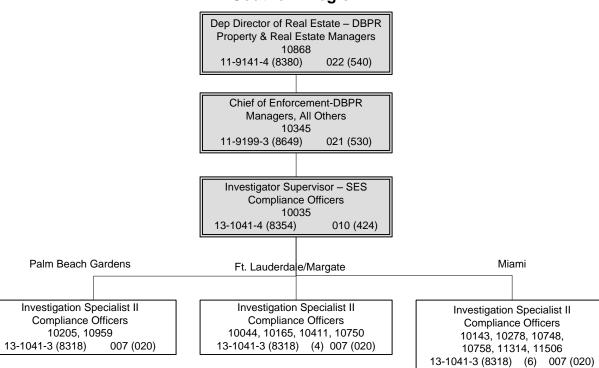
Division of Real Estate Bureau of Enforcement Central Region



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

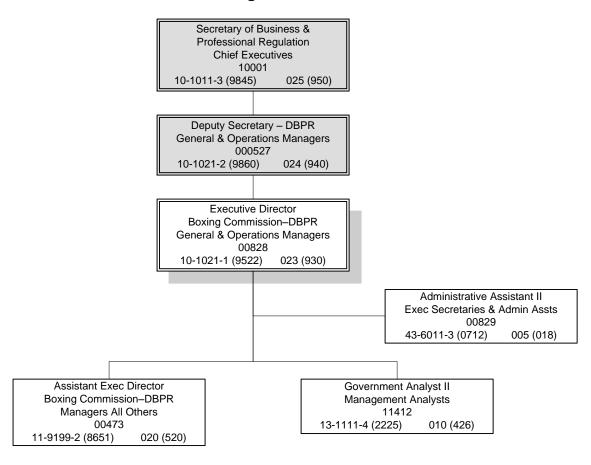
Department of Business & Professional Regulation 79
Division of Real Estate 70
Director's Office 01 01
Legal Section 01 02
Applications/Exams 03
Bureau of Enforcement 04

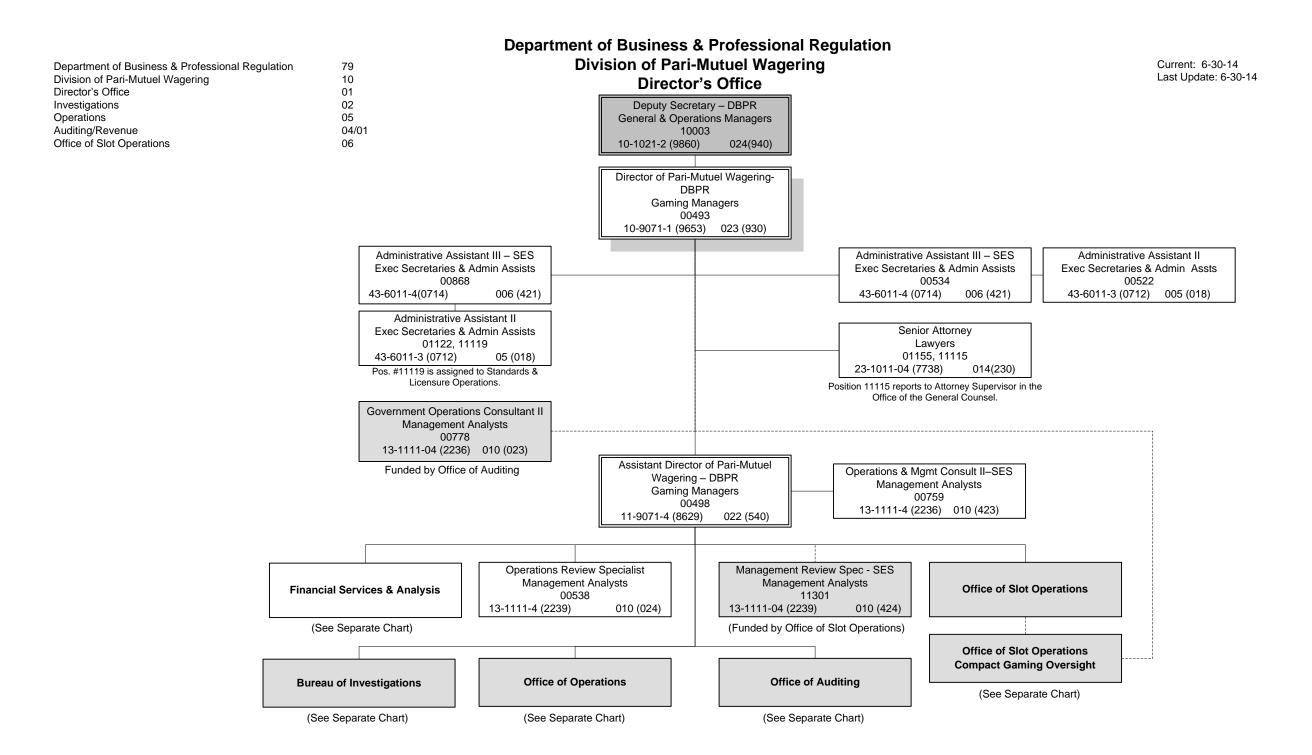
Division of Real Estate Bureau of Enforcement Southern Region



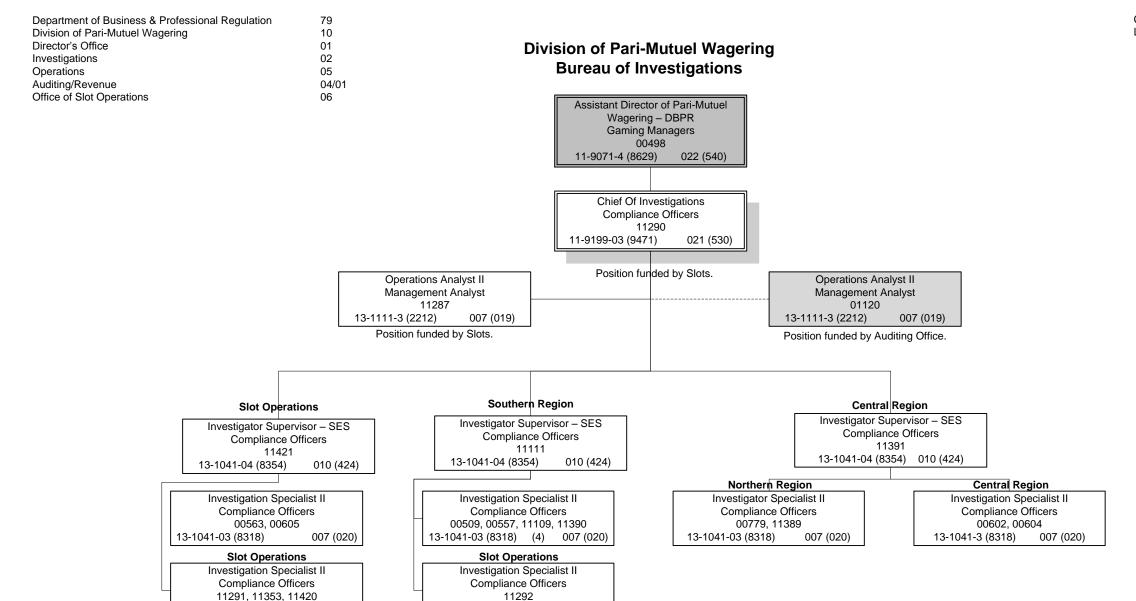
Current: 6-30-14 Last Updated: 6-30-14

Department of Business & Professional Regulation Florida Boxing Commission





Current: 6-30-14 Last Update: 6-30-14



007 (020)

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

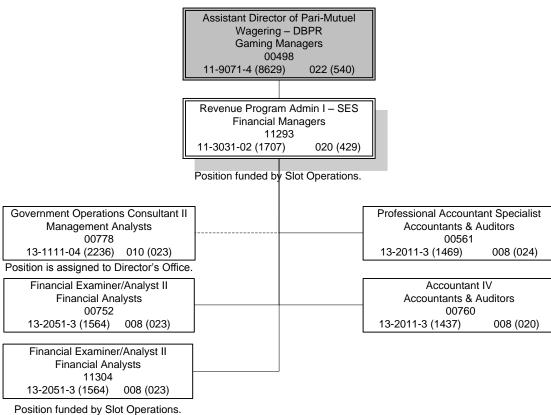
007 (020)

13-1041-03 (8318) (3)

13-1041-03 (8318)

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

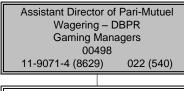
Division of Pari-Mutuel Wagering Office of Auditing **Financial Services & Analysis**



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

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

Division of Pari-Mutuel Wagering Office of Auditing



Chief Auditing Officer
Financial Managers
00753
11-3031-3 (9135)
021 (530)

Operations Review Specialist Management Analysts 11440

13-1111-4 (2239) 010 (024)

Cardroom Administration

Operations Review Specialist Management Analysts 11352 13-1111-4 (2239) 010 (0)

010 (024)

Financial Services & Analysis

(See Separate Chart)

Operations Analyst II Management Analyst 01120 13-1111-3 (2212) 007 (019)

Position assigned to Ft. Lauderdale Office.

Audit Administrator – SES Financial Managers 01159

11-3031-2 (1662) 020 (425)

Compliance Audit Team

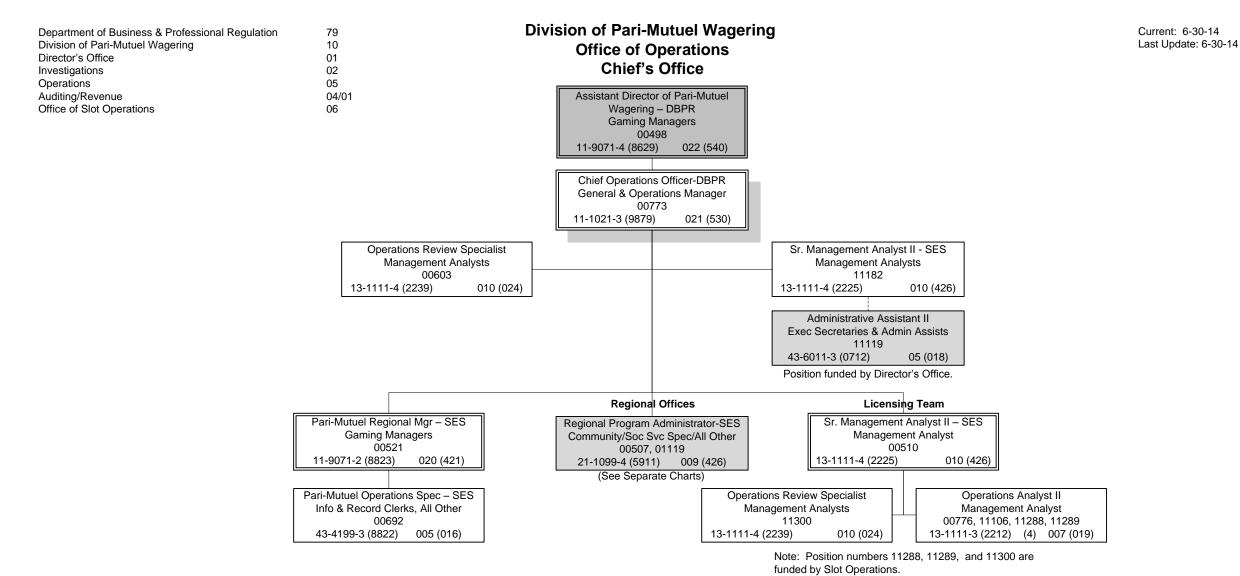
Tax Auditor II
Accountants & Auditors
00553, 00777
13-2011-2 (1506) 006 (02

13-2011-2 (1506) 006 (020)

Tax Auditor I
Accountants & Auditors
00505, 11181
13-2011-2 (1503) 006 (018)

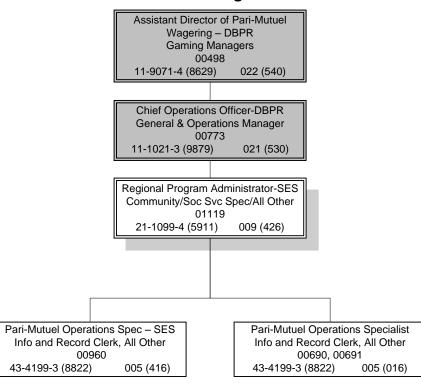
Tax Auditor IV
 Accountants & Auditors
 00530
13-2011-3 (1510) 008 (023)

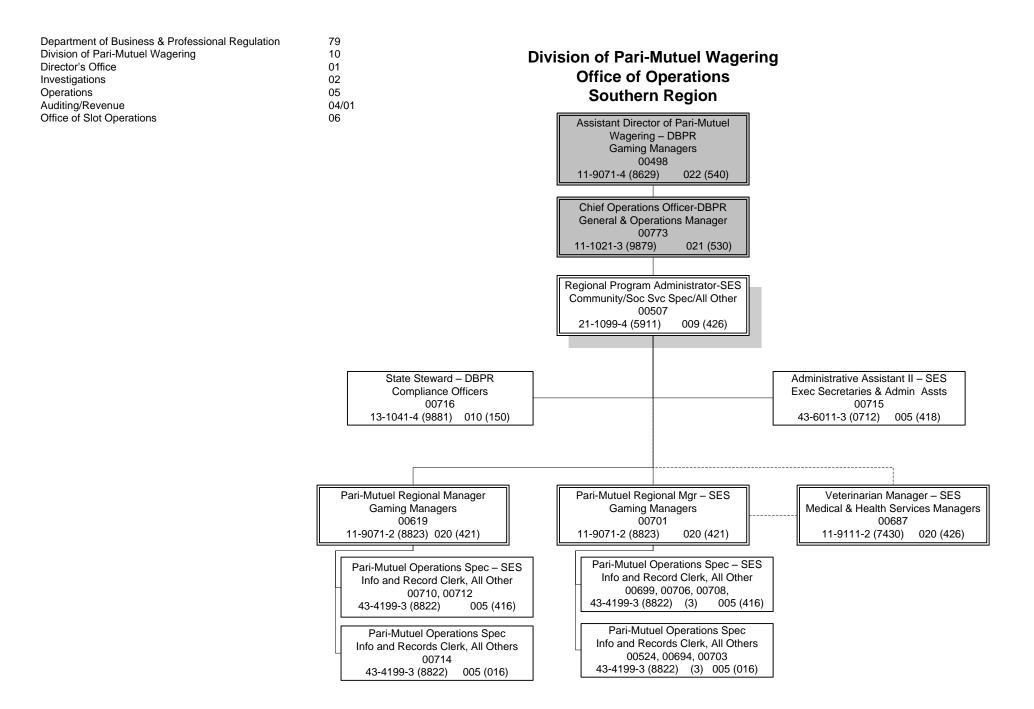
Tax Auditor III
Accountants & Auditors
01117
13-2011-3 (1509) 008 (022)

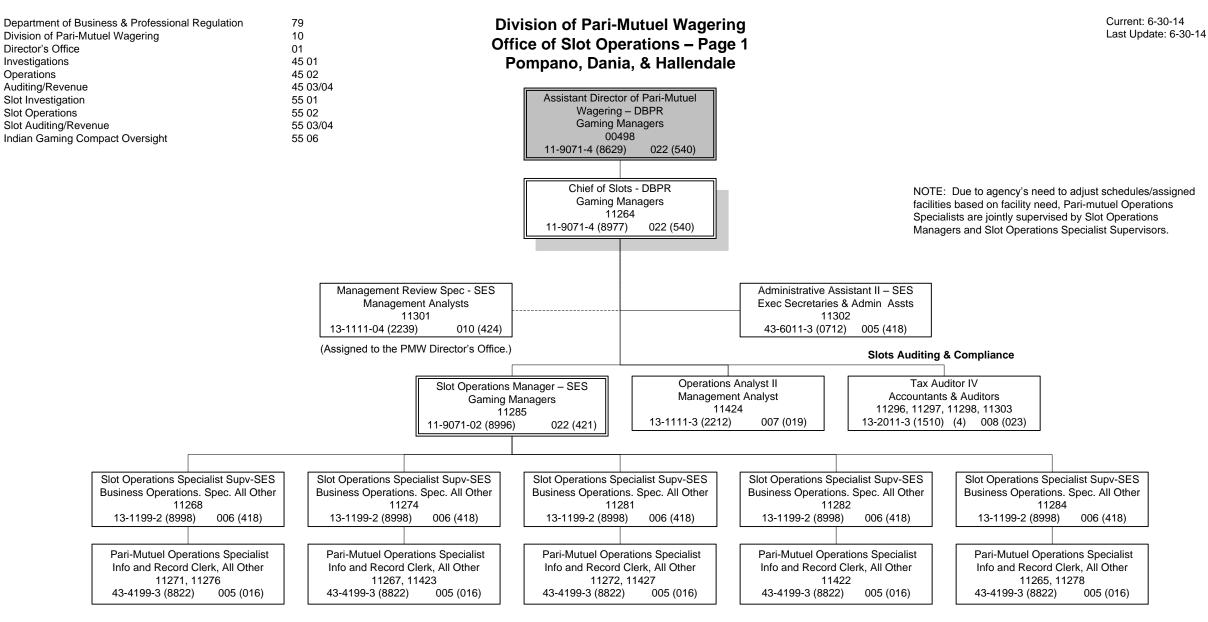


Department of Business & Professional Regulation	79
Division of Pari-Mutuel Wagering	10
Director's Office	01
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Division of Pari-Mutuel Wagering Office of Operations Central Region







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.)

Department of Business & Professional Regulation Division of Pari-Mutuel Wagering Director's Office Investigations Operations Auditing/Revenue Slot Investigation Slot Operations Slot Auditing/Revenue Indian Gaming Compact Oversight	79 10 01 45 01 45 02 45 03/04 55 01 55 02 55 03/04 55 06	Division of Pari-Mutuel Wagering Office of Slot Operations – Page 2 Miami Assistant Director of Pari-Mutuel Wagering – DBPR Gaming Managers 00498 11-9071-4 (8629) 022 (540)
		Chief of Slots - DBPR Gaming Managers 11264 11-9071-4 (8977) 022 (540) Slot Operations Manager – SES Gaming Managers 11286 11-9071-02 (8996) 022 (421)
	Slot Operations Specialist Supv-Business Operations. Spec. All 0 11434 13-1199-2 (8998) 006 (41 Pari-Mutuel Operations Special Info and Record Clerk, All Other 11275, 11277, 11279	Business Operations. Spec. All Other 11432 13-1199-2 (8998) 006 (418) Pari-Mutuel Operations Specialist Pari-Mutuel Operatio

43-4199-3 (8822)

005 (016)

43-4199-3 (8822)

005 (016)

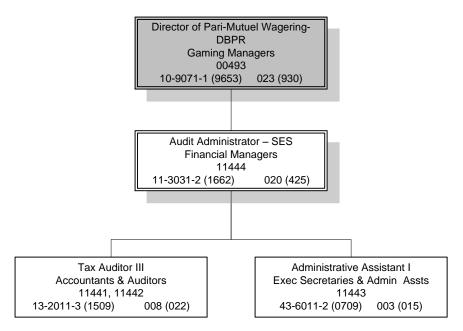
43-4199-3 (8822) (3) 005 (016)

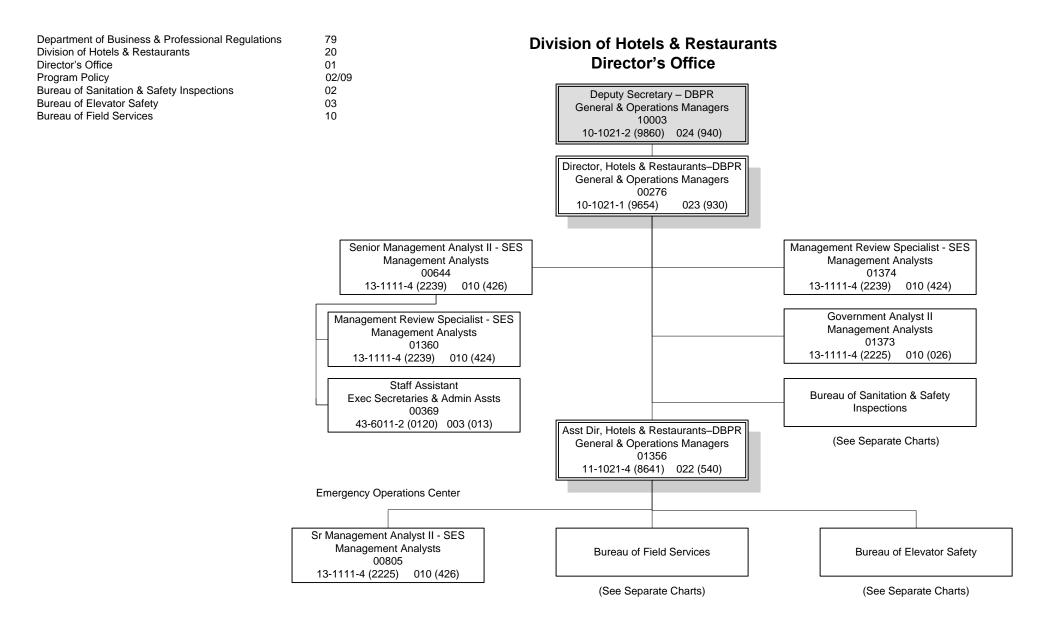
Current: 6-30-14 Last Update: 6-30-14

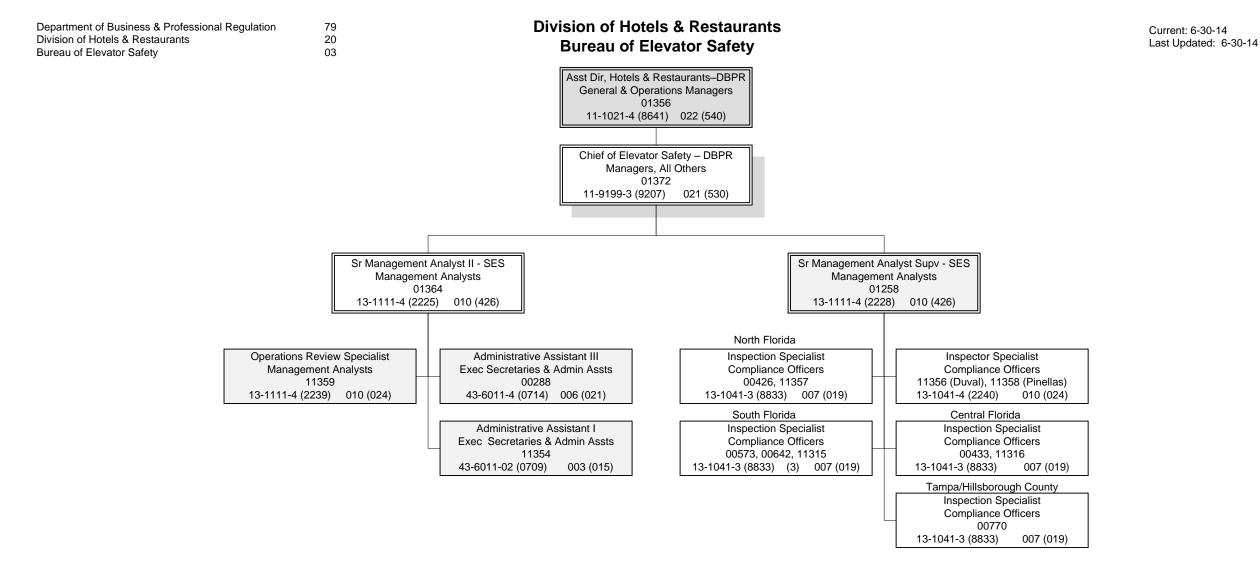
NOTE: Due to agency's need to adjust schedules/assigned facilities based on facility need, Pari-mutuel Operations Specialists are jointly supervised by Slot Operations Managers and Slot Operations Specialist Supervisors.

Department of Business & Professional Regulation	79
Division of Pari-Mutuel Wagering	10
Director's Office	01
Investigations	02
Operations	05
Auditing/Revenue	04/0
Office of Slot Operations	06

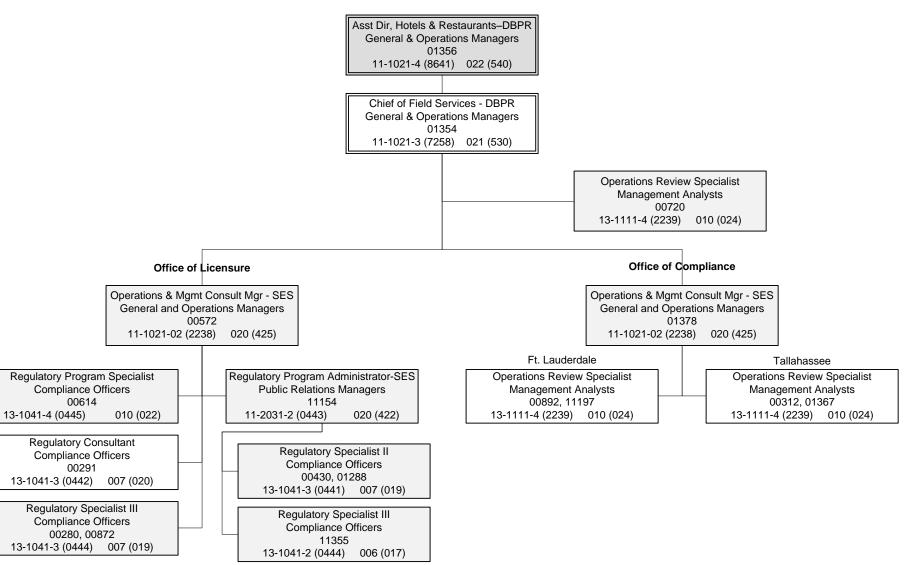
Division of Pari-Mutuel Wagering Office of Slot Operations Gaming Compact Oversight







Division of Hotels & Restaurants Bureau of Field Services



Department of Business & Professional Regulations Division of Hotels & Restaurants Bureau of Sanitation & Safety District 1 - Miami District 2 - Margate District 3 - Tampa District 4 - Orlando District 5 - Jacksonville District 6 - Panama City District 7 - Ft. Myers Office of Program Quality/Plan Review	79 20 02 02 02 02 03 02 04 02 05 02 06 02 07 02 08 02 09 & 01		Director, Hotels DE General & Oper 00 10-1021-1 (965 Chief, Sanitation & Managers	& Restaurants – BPR rations Managers 276		
		District Offices	11-9199-3 (788		Office of Program	ı Quality
		District 1 – Miami District 2 - Margate District 3 - Tampa District 4 - Orlando District 5 - Jacksonville District 6 - Panama City District 7 - Ft. Myers (See Separate Charts)			Sr Management Analy Management An 11376 13-1111-4 (2225) (See Separate 0	010 (426)
				erations & Mgmt Consult Management Analys 01302 13-1111-4 (2236) 01		Regulatory Consultant Compliance Officers 00365 13-1041-3 (0442) 007 (020)

Operations Analyst I Management Analysts 01151 13-1111-2 (2209) 006 (017) Government Operations Consult I
Management Analysts
11413
13-1111-3 (2234) 010 (021)

Department of Business & Professional Regulations 79 Current: 6-30-14 Division of Hotels & Restaurants 20 Last Updated: 6-30-14 **Division of Hotels & Restaurants** Sanitation & Safety Inspections 02 **Sanitation & Safety Inspections** District 1 - Miami 02 District 1 - Miami All positions in Dade County unless identified otherwise. Chief, Sanitation & Safety Insp-DBPR Managers, All Others 00287 11-9199-3 (7881) 021 (530) Sanitation & Safety Admin - SES Managers, All Others 00373 11-9199-2 (8891) 020 (424) Sanitation & Safety Supv - SES Sanitation & Safety Supv - SES Sanitation & Safety Supv - SES Mgmt Review Specialist - SES Sanitation & Safety Supv - SES **Compliance Officers Compliance Officers Compliance Officers Compliance Officers** Management Analyst 00330 00298 11377 11519 01343 13-1041-4 (8895) 13-1041-4 (8895) 010 (422) 13-1041-4 (8895) 13-1041-4 (8895) 010 (422) 13-1111-4 (2239) 010 (424) 010 (422) 010 (422) Sr Sanitation & Safety Specialist Administrative Assistant II - SES Compliance Officers Compliance Officers Compliance Officers Compliance Officers Exec Secretaries & Admin Assts 01245, 01246 00382, 01270 00379, 00403 00948, 11363 00390 13-1041-3 (8889) (2) 007 (020) 13-1041-3 (8889) (2) 007 (020) 13-1041-3 (8889) (2) 007 (020) 13-1041-3 (8889) (2) 007 (020) 43-6011-3 (0712) 005 (418) Sanitation & Safety Specialist Staff Assistant Sanitation & Safety Specialist Sanitation & Safety Specialist Sanitation & Safety Specialist Compliance Officers Exec Secretaries & Admin Assts

Compliance Officers

00313, 01267, 01271, 01278, 11128

13-1041-2 (8888) (5) 006 (019)

Compliance Officers

00398, 01275, 01276, 01283, 11364

13-1041-2 (8888) (5) 006 (019)

00399, 00743

003 (013)

43-6011-2 (0120)

Compliance Officers

00320, 00381, 00396, 01269, 11193,

13-1041-2 (8888) (5) 006 (019)

00386, 01113, 01244,

01280, 01284, 11514

13-1041-2 (8888) (6) 006 (019)

Current: 6-30-14 **Division of Hotels & Restaurants** Department of Business & Professional Regulations 79 Last Updated: 6-30-14 20 Division of Hotels & Restaurants **Sanitation & Safety Inspections** Sanitation & Safety Inspections 02 **District 2 - Margate** District 2 - Margate 03 All positions in Broward Chief, Sanitation & Safety Insp-DBPR unless identified otherwise Managers, All Others 00287 11-9199-3 (7881) 021 (530) Sanitation & Safety Admin - SES Managers, All Others 01383 11-9199-2 (8891) 020 (424) Sanitation & Safety Supv - SES Sanitation & Safety Supv - SES Sanitation & Safety Supv – SES Sanitation & Safety Supv - SES Mgmt Review Specialist – SES Compliance Officers Compliance Officers **Compliance Officers Compliance Officers** Management Analyst 01382 11378 01342 11520 00292 13-1041-4 (8895) 13-1041-4 (8895) 010 (422) 13-1041-4 (8895) 010 (422) 13-1041-4 (8895) 010 (422) 010 (422) 13-1111-4 (2239) 010 (424) Sr Sanitation & Safety Specialist Administrative Assistant II – SES Compliance Officers Compliance Officers Compliance Officers Compliance Officers Exec Secretaries & Admin Assts 00358, 01247 11132, 11185 01249, 11325 00351, 01101 01384 13-1041-3 (8889) (2) 007 (020) 13-1041-3 (8889) (2) 007 (020) 13-1041-3 (8889) (2) 007 (020) 13-1041-3 (8889) (3) 007 (020) 43-6011-3 (0712) 005 (418) Staff Assistant Sanitation & Safety Specialist Sanitation & Safety Specialist Sanitation & Safety Specialist Sanitation & Safety Specialist Exec Secretaries & Admin Assts Compliance Officers Compliance Officers Compliance Officers Compliance Officers 11360, 01345 00350, 00372, 00387, 00361, 00375, 01289, 00364, 00869, 01260, 00362, 01279, 01281,

01285, 11131, 11318

13-1041-2 (8888) (6) 006 (019)

01274, 01287, 11365

13-1041-2 (8888) (6) 006 (019)

01363, 11130, 11366

13-1041-2 (8888) (6) 006 (019)

43-6011-2 (0120)

01336, 01352, 11317

13-1041-2 (8888) (6) 006 (019)

003 (013)

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

unless identified otherwise

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

> Chief, Sanitation & Safety Insp-DBPR Managers, All Others 00287 11-9199-3 (7881) 021 (530)

Sanitation & Safety Admin - SES Managers, All Others 00324 11-9199-2 (8891) 020 (424)

Sanitation & Safety Supy - SES **Compliance Officers** 00331 (Pinellas) 13-1041-4 (8895) 010 (422)

Compliance Officers 01365 13-1041-4 (8895) 010 (422)

Sr Sanitation & Safety Specialist Compliance Officers 00305, (Hillsborough), 01252 (Citrus) 13-1041-3 (8889) (2) 007 (020)

Sanitation & Safety Specialist **Compliance Officers** 00328, 01303 (Pinellas), 01375, 11137 (Pinellas), 11138, 11367 13-1041-2 (8888) (6) 006 (019) Sanitation & Safety Supv - SES

Sr Sanitation & Safety Specialist Compliance Officers 01111, 11326 13-1041-3 (8889) 007 (020)

Sanitation & Safety Specialist Compliance Officers 00336 (Polk), 01253 (Polk), 01299, 11368, 11418, 11515 13-1041-2 (8888) (6) 006 (019) Sanitation & Safety Supv - SES **Compliance Officers** 11379

13-1041-4 (8895) 010 (422)

Sr Sanitation & Safety Specialist Compliance Officers 01297, 01300 (Pinellas) 13-1041-3 (8889) (2) 007 (020)

Sanitation & Safety Specialist **Compliance Officers** 00335 (Polk), 11319 13-1041-2 (8888) (2) 006 (019)

Hernando County

Sanitation & Safety Specialist Compliance Officers 00329, 11134 13-1041-2 (8888) (2) 006 (019)

Pasco County

Sanitation & Safety Specialist Compliance Officers 01293, 01295 13-1041-2 (8888) (2) 006 (019)

Sanitation & Safety Supy - SES Compliance Officers 11521 13-1041-4 (8895) 010 (422)

Sr Sanitation & Safety Specialist Compliance Officers 01291, 01358 13-1041-3 (8889) (2) 007 (020)

Sanitation & Safety Specialist Compliance Officers 00367 13-1041-2 (8888) 006 (019)

Pinellas County

Sanitation & Safety Specialist Compliance Officers 00341, 00344, 01292, 01298, 01389 13-1041-2 (8888) (5) 006 (019) Mgmt Review Specialist - SES Management Analyst 00359

13-1111-4 (2239) 010 (424)

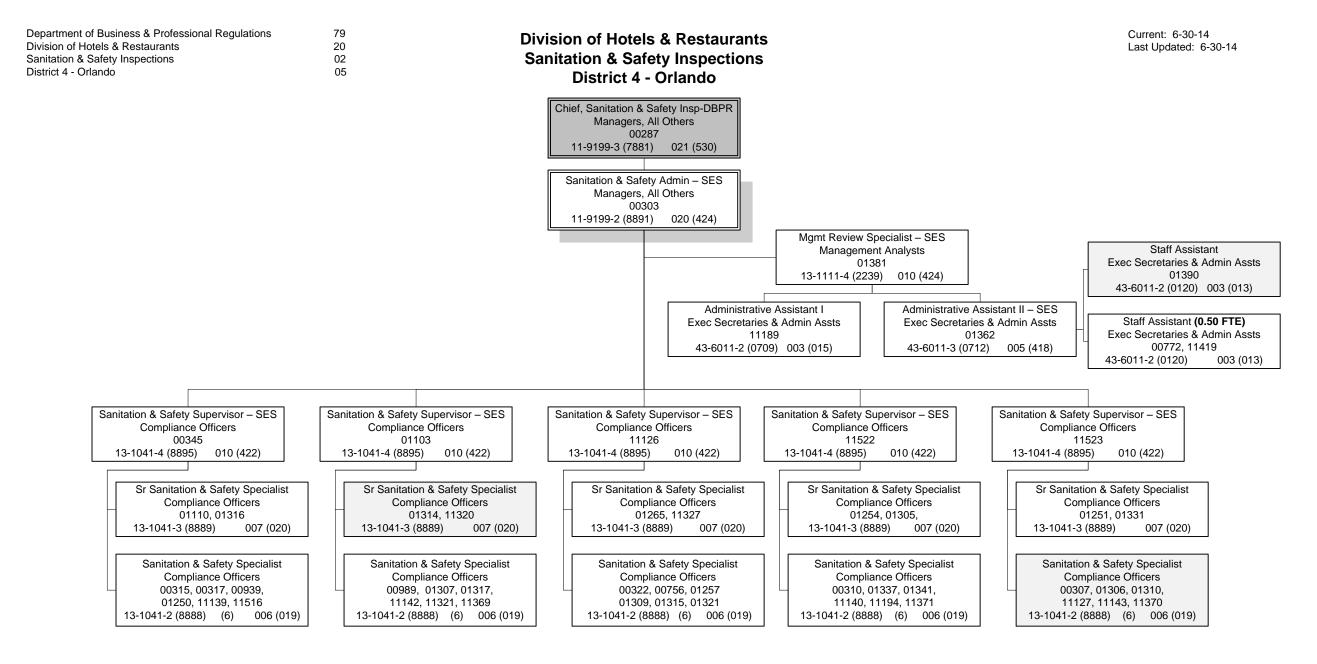
Current: 6-30-14

Last Updated: 6-30-14

Administrative Assistant II – SES Exec Secretaries & Admin Assts 01359

43-6011-3 (0712) 005 (418)

Staff Assistant Exec Secretaries & Admin Assts 01387, 11361 43-6011-2 (0120) 003 (013)



Department of Business & Professional Regulations 79
Division of Hotels & Restaurants 20
Sanitation & Safety Inspections 02
District 5 - Jacksonville 06

Sanitation & Safety Supervisor - SES

Compliance Officers

01102

Sr Sanitation & Safety Specialist

Compliance Officers

01109, 01259

Sanitation & Safety Specialist

Compliance Officers

00314, 00380, 01319, 01320,

01327, 11129, 11149, 11414, 11518

13-1041-2 (8888) (9) 006 (019)

010 (422)

007 (020)

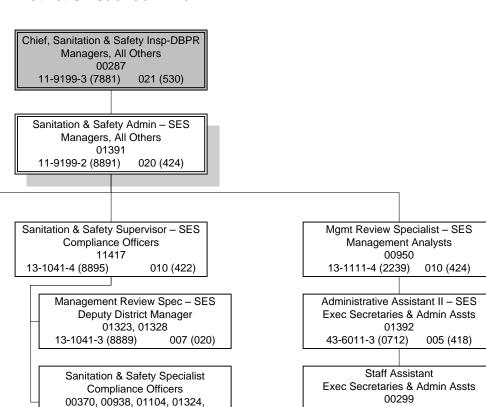
13-1041-4 (8895)

13-1041-3 (8889)

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

01325, 01326, 11322, 11323, 11372,

13-1041-2 (8888) (9) 006 (019)



43-6011-2 (0120) 003 (013)

Current: 6-30-14

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

Sanitation & Safety Supv - SES

Compliance Officers

11524

Sr. Sanitation & Safety Specialist

Compliance Officers

01256, 00309

13-1041-3 (8889) (2) 007 (020)

Sanitation & Safety Specialist

Compliance Officers

00747, 01333, 11186, 11373, 11517

13-1041-2 (8888) (5)

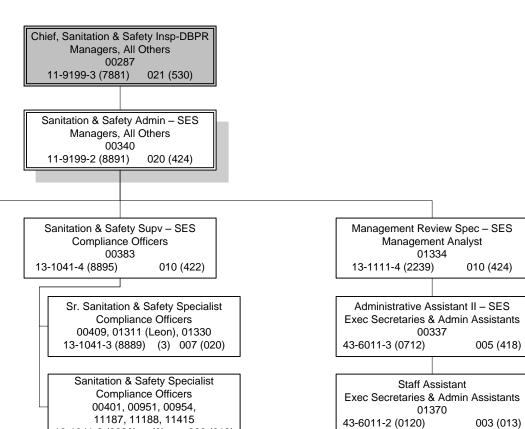
010 (422)

006 (019)

13-1041-4 (8895)

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

13-1041-2 (8888) (6) 006 (019)



Current: 6-30-14

Department of Business & Professional Regulations 79 **Division of Hotels & Restaurants** Division of Hotels & Restaurants 20 Sanitation & Safety Inspections 02 **Sanitation & Safety Inspections** District 7 - Ft. Myers 80 District 7 - Ft. Myers Chief, Sanitation & Safety Insp-DBPR Managers, All Others 00287 11-9199-3 (7881) 021 (530) Sanitation & Safety Admin - SES Managers, All Others 01395 11-9199-2 (8891) 020 (424) Sanitation & Safety Supervisor - SES Sanitation & Safety Supervisor - SES Mgmt Review Specialist - SES Compliance Officers Compliance Officers Management Analyst 01399 11328 01366 13-1041-4 (8895) 010 (422) 13-1041-4 (8895) 010 (422) 13-1111-4 (2239) 010 (424) Management Review Spec - SES Administrative Assistant II – SES Sr Sanitation & Safety Specialist Deputy District Manager Exec Secretaries & Admin Asst Compliance Officers 01112, 01248 01361 00304, 00410 13-1041-3 (8889) (2) 007 (020) 43-6011-3 (0712) 005 (418) 13-1041-3 (8889) (2) 007 (020) Sanitation & Safety Specialist Staff Assistant Sanitation & Safety Specialist Compliance Officers Exec Secretaries & Admin Assts Compliance Officers 00338, 01335, 01338, 01339, 01346 00333, 00955, 11147, 11148, 01377, 11144, 11145, 11146 43-6011-2 (0120) 003 (013) 11324, 11374, 11375, 11416

13-1041-2 (8888) (8) 006 (019)

13-1041-2 (8888) (8) 006 (019)

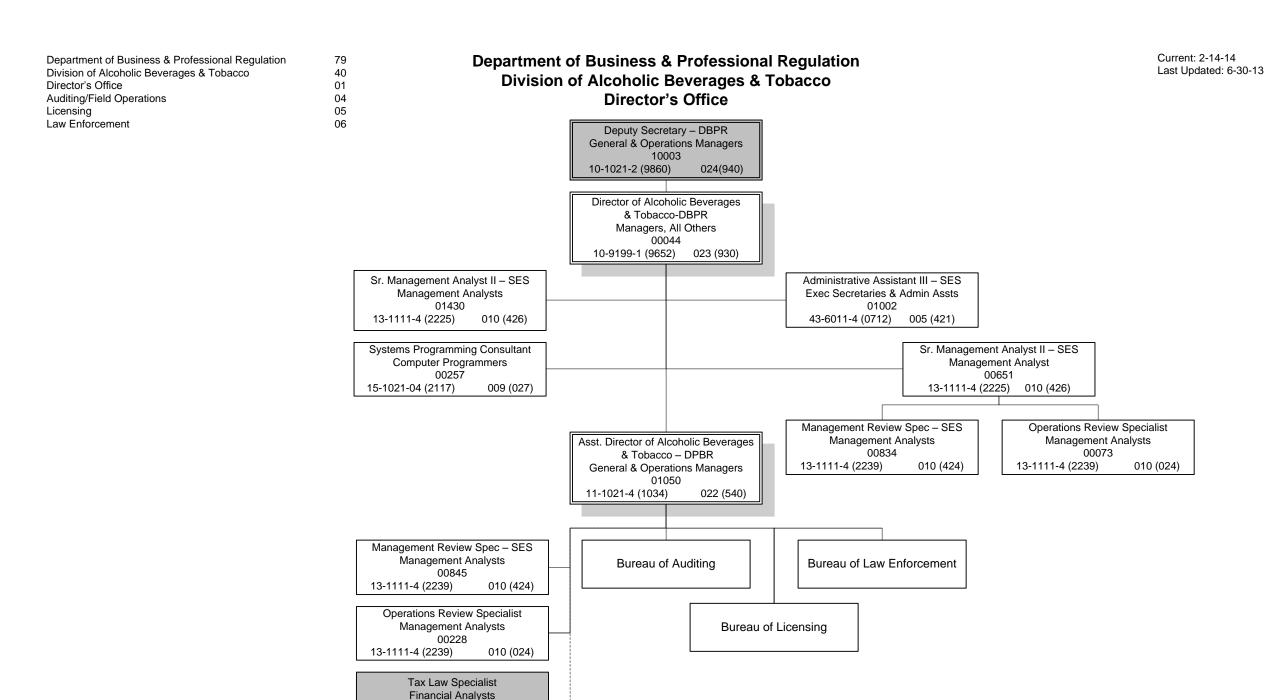
Current: 6-30-14

Department of Business & Professional Regulations 79 **Division of Hotels & Restaurants** Current: 6-30-14 Division of Hotels & Restaurants 20 Last Updated: 6-30-14 Office of Program Quality Bureau of Sanitation & Safety 02 Office of Program Quality/Plan Review 02 09 & 01 Chief, Sanitation & Safety Insp-DBPR Managers, All Others 00287 11-9199-3 (7881) 021 (530) Sr Management Analyst II – SES Management Analysts 11376* 13-1111-4 (2225) 010 (426) Operations & Mgmt Consultant II SES Management Analysts 01302* 13-1111-4 (2236) 010 (423) Staff Assistant Operations Analyst I Government Operations Consult I Exec Secretaries & Admin Assistants Management Analysts Management Analysts 11362 01151* 11413 43-6011-2 (0120) 003 (013) 13-1111-2 (2209) 006 (017) 13-1111-3 (2234) 010 (021) * Positions funded by Bureau Chief's Office. Orlando Plan Review Office (Tallahassee) Margate Tampa Tallahassee Mgmt Review Specialist - SES Mgmt Review Specialist – SES Biological Administrator I – SES Mgmt Review Specialist - SES Mgmt Review Specialist – SES Management Analyst Management Analyst Management Analyst Natural Sciences Managers Management Analyst 01255 00404 00388 00349 01301 13-1111-4 (2239) 010 (424) 13-1111-4 (2239) 010 (424) 11-9121-2 (5039) 20 (425) 13-1111-4 (2239) 010 (424) 13-1111-4 (2239) 010 (424) Operations Review Specialist Management Analyst 00357 13-1111-4 (2239) 010 (024)

Government Operations Consult II

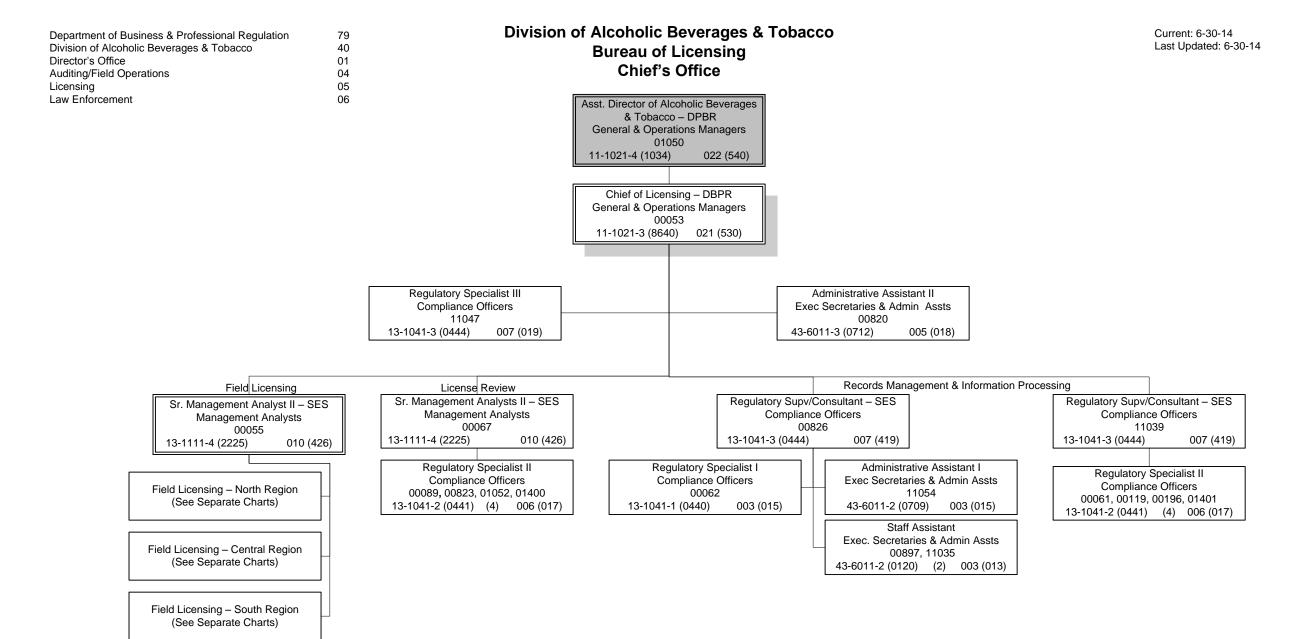
Management Analysts

00326, 00354, 01243, 01261, 01262, 01312, 11136 13-1111-4 (2236) 010 (023)



Position is funded by Auditing Bureau

00837 13-2051-4 (1709) 009 (026)

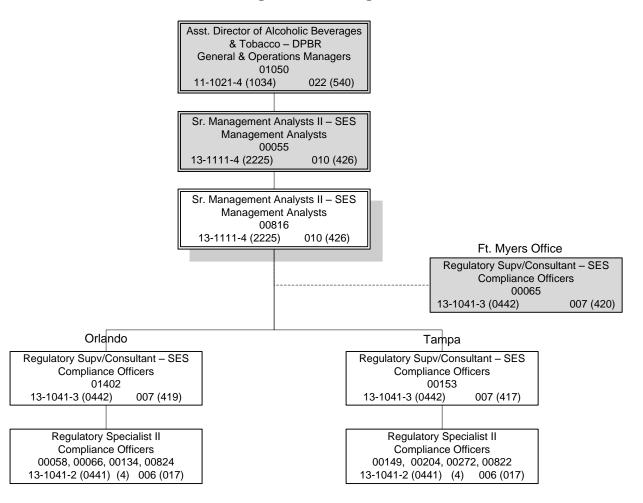


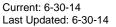
Department of Business & Professional Regulations Division of Alcoholic Beverages & Tobacco Bureau of Licensing Field Licensing North: Pensacola Tallahassee Jacksonville Gainesville Panama City	79 40 05 05 05 01 05 02 05 03 05 13 05 09	Division of Alcoholic B Bureau of L Field Licensing - Asst. Director of Alco & Tobacco General & Operat 0105 11-1021-4 (1034) Sr. Management A Management 0005 13-1111-4 (2225) Sr. Management A Management A Management O081 13-1111-4 (2225)	- North Region Oholic Beverages - DPBR ions Managers 00 022 (540) nalysts II – SES t Analysts 55 010 (426) nalysts II – SES t Analysts	
	Pensacola	Tallahassee	Gainesville	Jacksonville
	Regulatory Specialist II Compliance Officers 00814 041-2 (0441) 006 (017)	Regulatory Specialist II Compliance Officers 00063 13-1041-2 (0441) 006 (017)	Regulatory Specialist III Compliance Officers 00655 13-1041-3 (0444) 007 (019)	Regulatory Supv/Consultant – SES Compliance Officers 00815 13-1041-3 (0442) 007 (420)
				Regulatory Specialist II Compliance Officers 00109

13-1041-2 (0441) 006 (017)

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

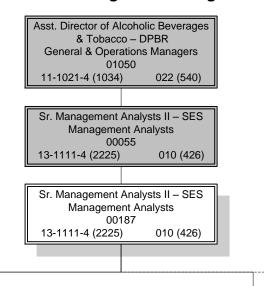
Division of Alcoholic Beverages & Tobacco Bureau of Licensing Field Licensing – Central Region

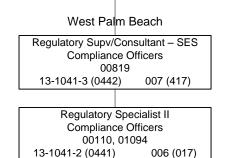






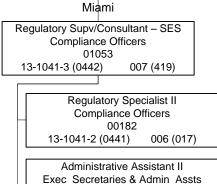
Division of Alcoholic Beverages & Tobacco Bureau of Licensing Field Licensing – South Region











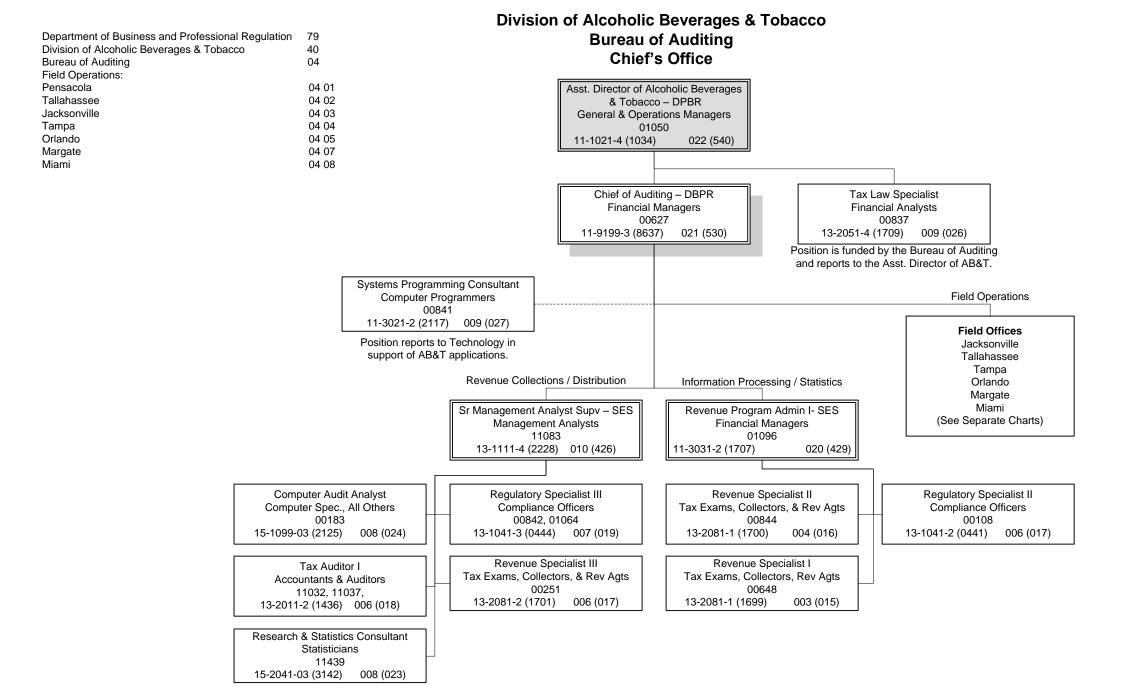


Regulatory Supv/Consultant – SES Compliance Officers 00065 13-1041-3 (0442) 007 (420)

Ft. Myers

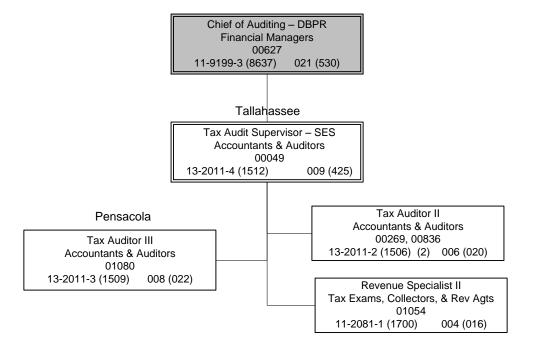
Pos. #00065 reports to Central Region supervisor.

Regulatory Specialist II Compliance Officers 00233, 00234 13-1041-2 (0441) 006 (017)



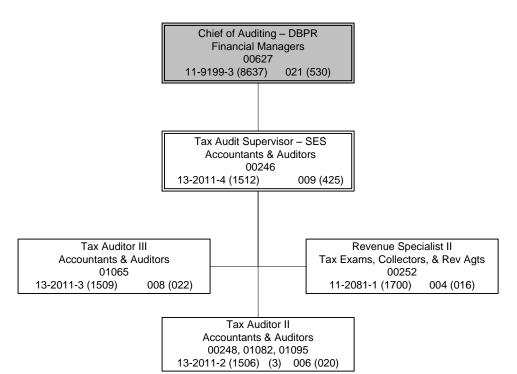
Department of Business and Professional Regulation	79
Division of Alcoholic Beverages & Tobacco	40
Bureau of Auditing	04
Field Operations:	
Pensacola	04 01
Tallahassee	04 02
Jacksonville	04 03
Tampa	04 04
Orlando	04 05
Margate	04 07
Miami	04 08

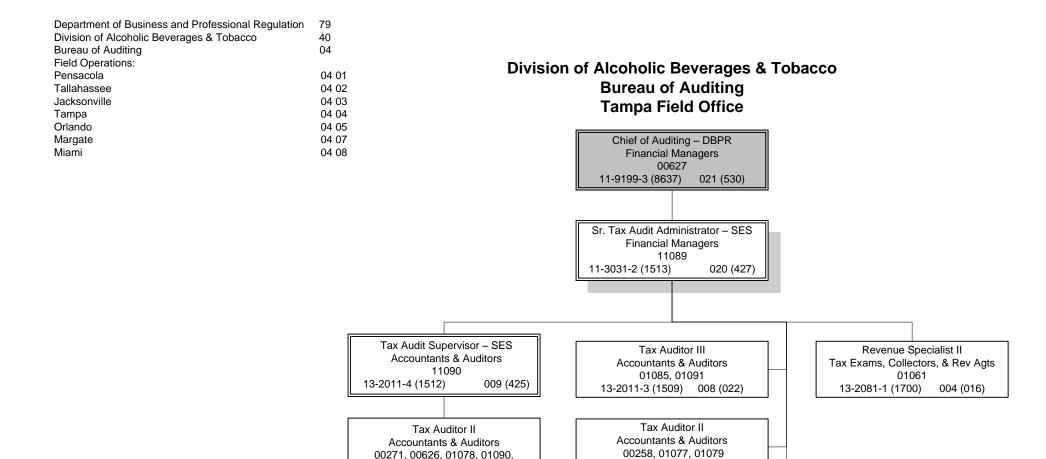
Division of Alcoholic Beverages & Tobacco Bureau of Auditing Pensacola and Tallahassee Field Offices



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

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



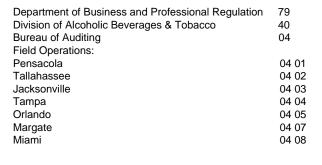


13-2011-2 (1506) (3) 006 (020)

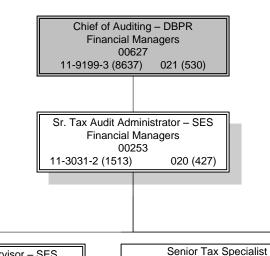
Gainesville Tax Auditor II Accountants & Auditors 00247 13-2011-2 (1506) 006 (020)

00271, 00626, 01078, 01090,

13-2011-2 (1506) (4) 006 (020)



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



Tax Auditor III Accountants & Auditors 01084 13-2011-3 (1509) 008 (022)

Tax Audit Supervisor - SES Accountants & Auditors 11092

Tax Auditor III

Accountants & Auditors

01093

13-2011-3 (1509) 008 (022) Tax Auditor II Accountants & Auditors 00649, 01008, 01066, 01076 13-2011-2 (1506) (4) 006 (020)

009 (425)

Tax Auditor II

13-2011-2 (1506) (4) 006 (020)

13-2011-4 (1512)

13-2081-3 (1705)

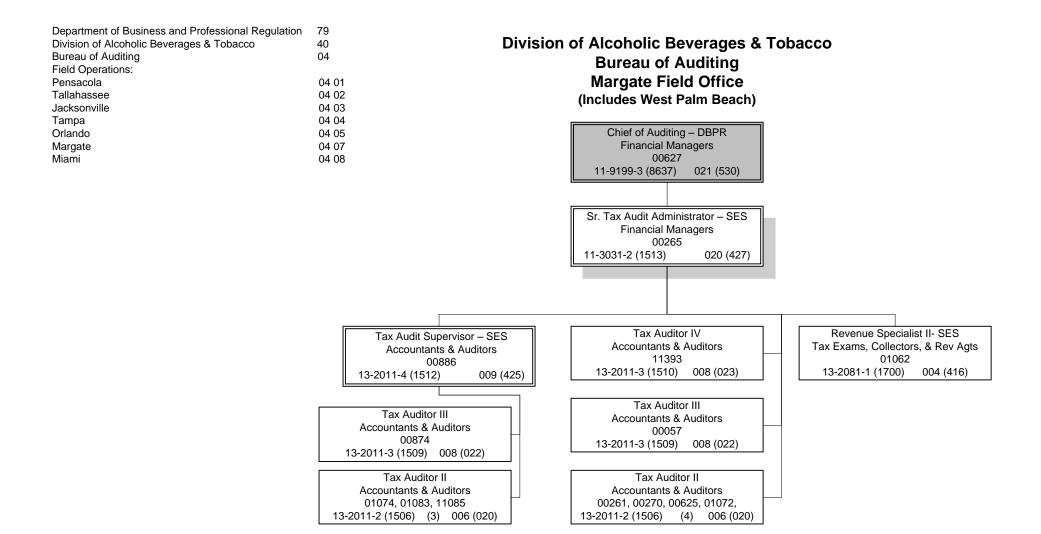
Accountants & Auditors 00250, 01067, 11436, 11437

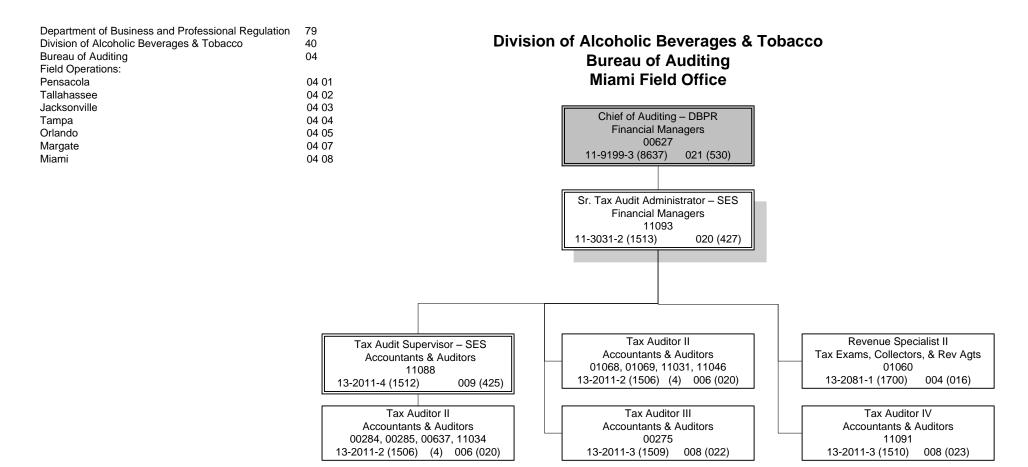
Tax Exams, Collectors, & Rev Agts

00616

008 (024)

Revenue Specialist II Tax Exams, Collectors, & Rev Agts 01059, 11438 13-2081-1 (1700) 004 (016)





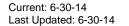


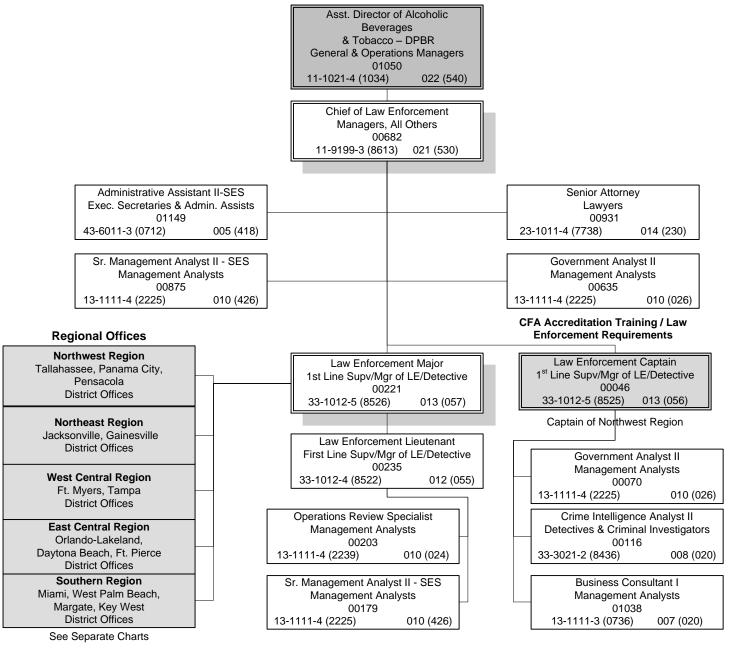
79

40

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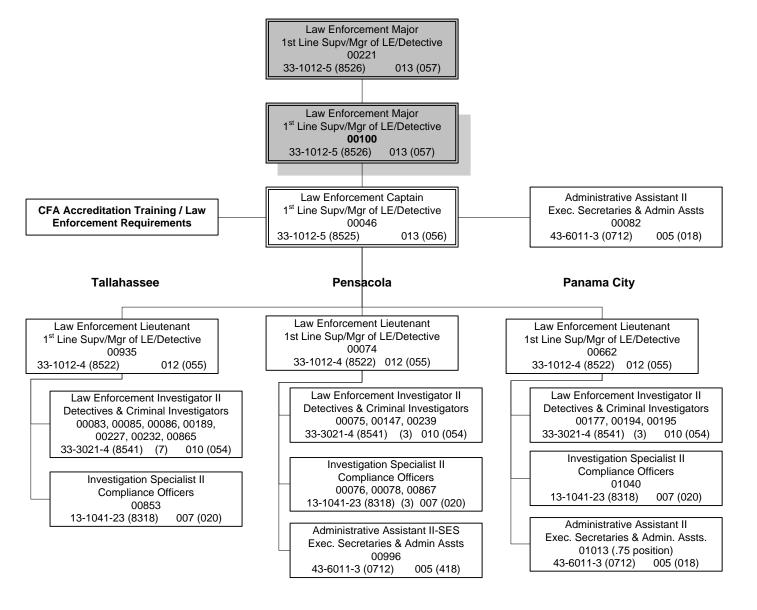
Division of Alcoholic Beverages & Tobacco Bureau of Law Enforcement - Chief's Office





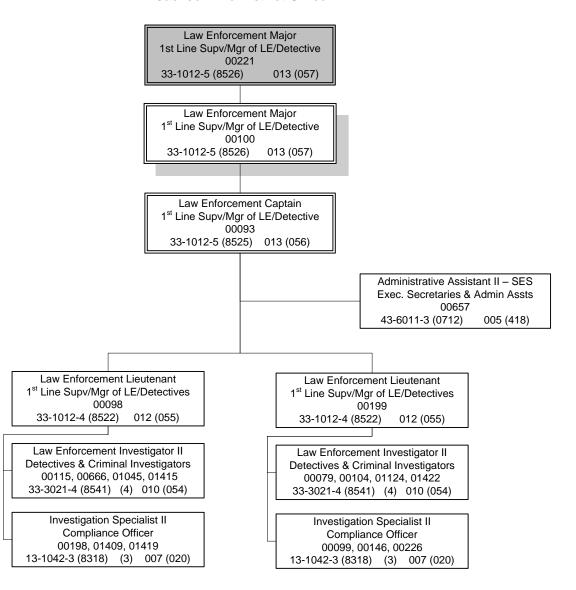
79 40 06

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



Department of Business & Professional Regulation	79
Division of Alcoholic Beverages & Tobacco	40
Bureau of Law Enforcement	06
Northeast Region:	
Gainesville	06 01
Jacksonville	06 13

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



Division of Alcoholic Beverages & Tobacco Department of Business & Professional Regulation 79 Division of Alcoholic Beverages & Tobacco 40 **Bureau of Enforcement - Central Region** 06 **Gainesville & Orlando District Offices** 06 05 06 12 Law Enforcement Major 1st Line Supv/Mgr of LE/Detective 00221 33-1012-5 (8526) 013 (057) Law Enforcement Major 1st Line Supv/Mgr of LE/Detective 00100 33-1012-5 (8526) 013 (057) Orlando Office **Gainesville Office** Law Enforcement Captain Law Enforcement Captain 1st Line Supv/Mgr of LE/Detective 1st Line Supv/Mgr of LE/Detective 00093 00216 33-1012-5 (8525) 013 (056) 33-1012-5 (8525) 013 (056) Position is funded by the Administrative Assistant II Administrative Assistant II - SES Jacksonville District Office. Exec Secretaries & Admin Assts Exec Secretaries & Admin Assts 00133, 00151 00136 Law Enforcement Lieutenant 43-6011-3 (0712) 005 (418) 43-6011-3 (0712) 005 (018) 1st Line Supv/Mgr of LE/Detectives 00745 33-1012-4 (8522) 012 (055) Law Enforcement Lieutenant Law Enforcement Lieutenant 1st Line Supv/Mgr of LE/Detectives 1st Line Supv/Mgr of LE/Detectives 00122 00123 Law Enforcement Investigator II 33-1012-4 (8522) 012 (055) 33-1012-4 (8522) 012 (055) **Detectives & Criminal Investigators** 00846, 00928, 01046 33-3021-4 (8541) (3) 010 (054) Law Enforcement Investigator II Law Enforcement Investigator II **Detectives & Criminal Investigators Detectives & Criminal Investigators** Investigation Specialist II 00661, 00926, 00667, 00130 00096, 00138,00848 Compliance Officer 33-3021-4 (8541) (4) 010 (054) 33-3021-4 (8541) (3) 010 (054) 00219, 00847, 01410 Investigation Specialist II 13-1041-3 (8318) (3) 007 (020) Law Enforcement Investigator I Compliance Officers **Detectives & Criminal Investigators** 00125, 00629, 01041 Administrative Assistant II 00097 13-1042-3 (8318) (3) 007 (020) 33-3021-3 (8540) Exec Secretaries & Admin Assts 009 (053) 00256 Investigation Specialist II 43-6011-3 (0712) 005 (018) Compliance Officers 00131, 00190, 00659, 01424 13-1042-3 (8318) (4) 007 (020)

Bureau of Law Enforcement

East Central Region:

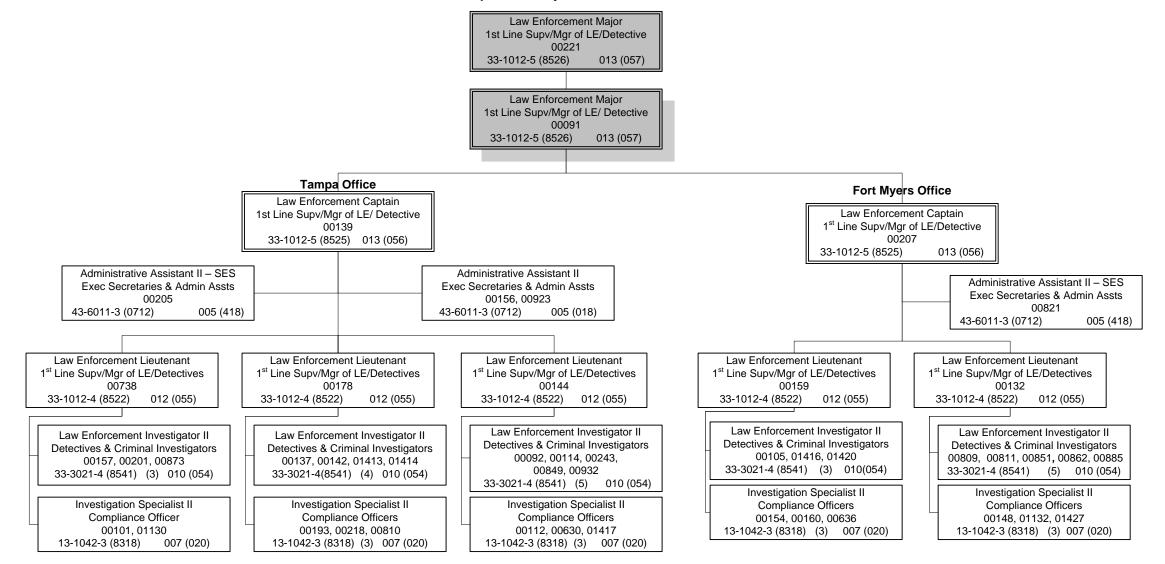
Orlando

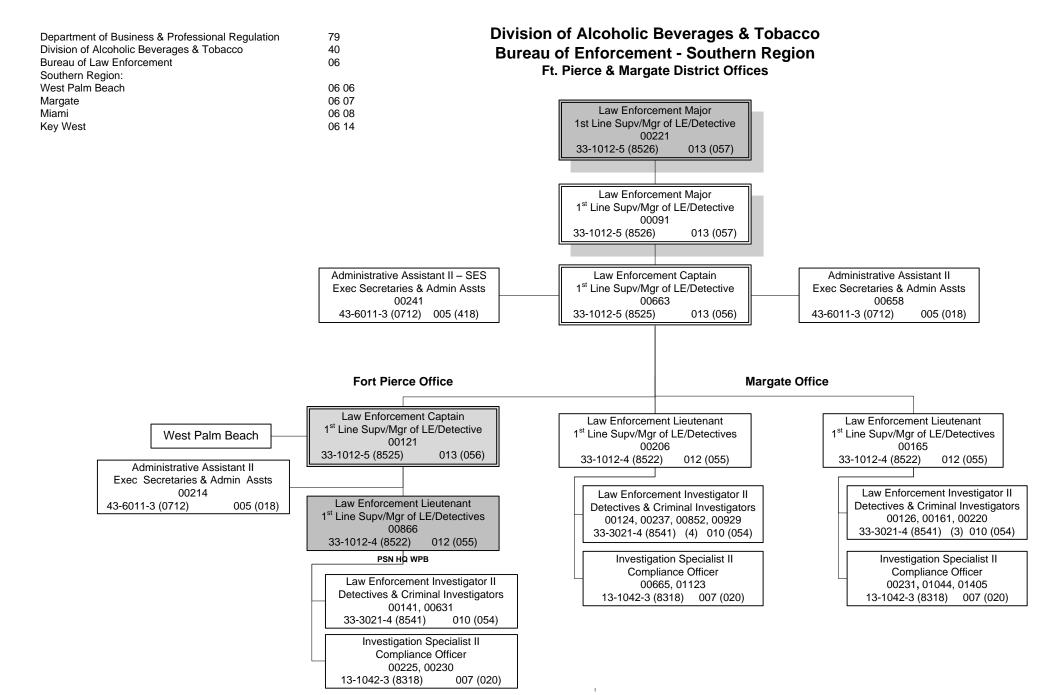
Fort Pierce

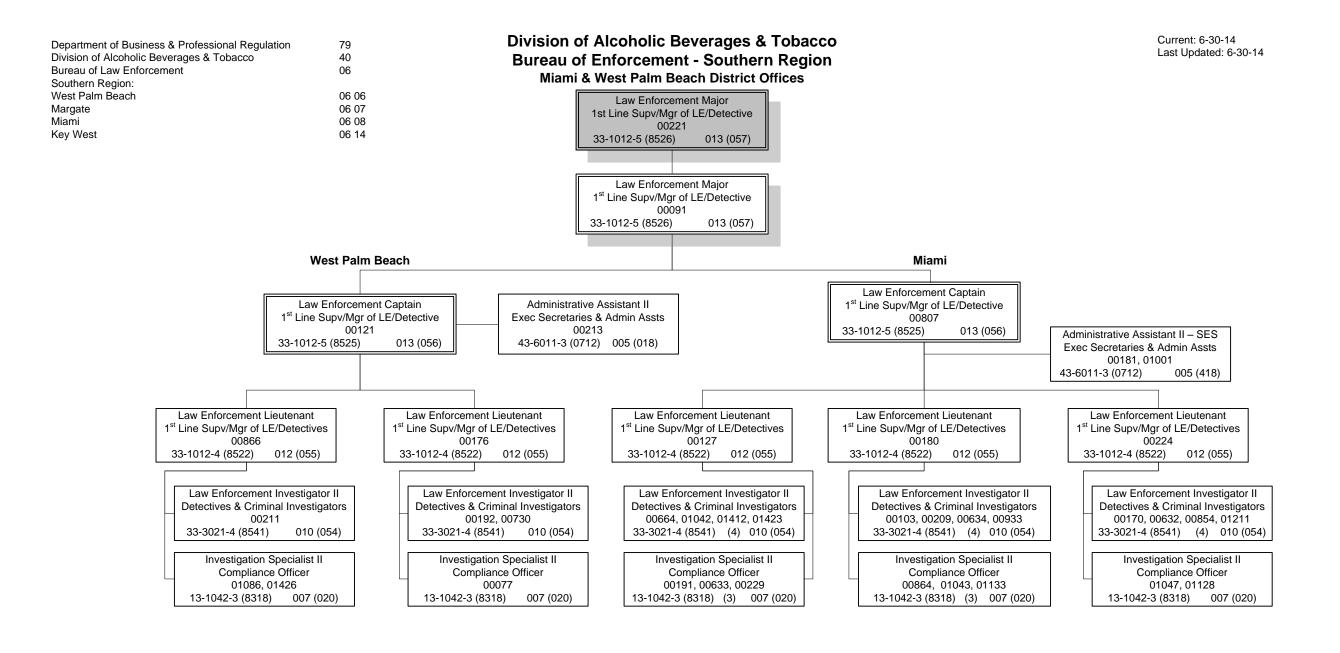
Current: 6-30-14

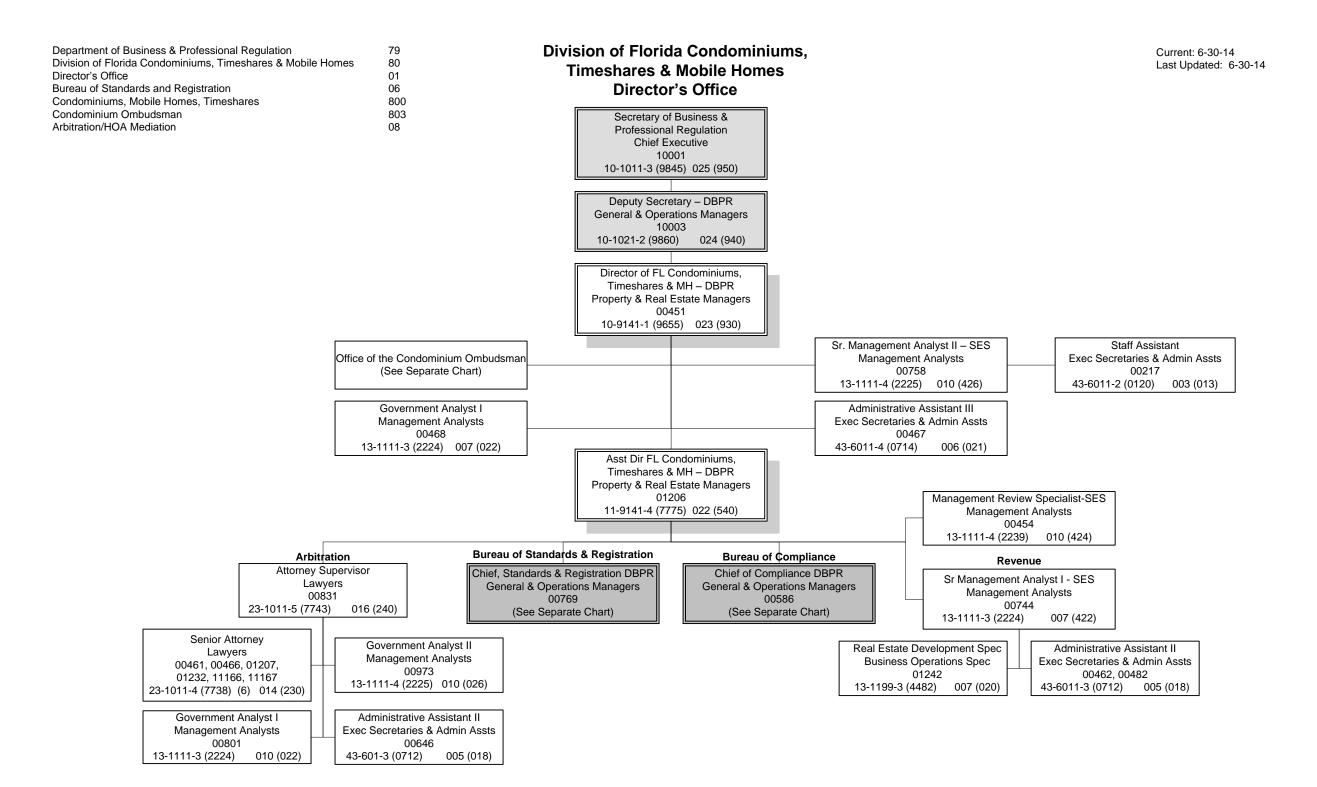


Division of Alcoholic Beverages & Tobacco Bureau of Enforcement – West Central Region Tampa & Fort Myers District Offices





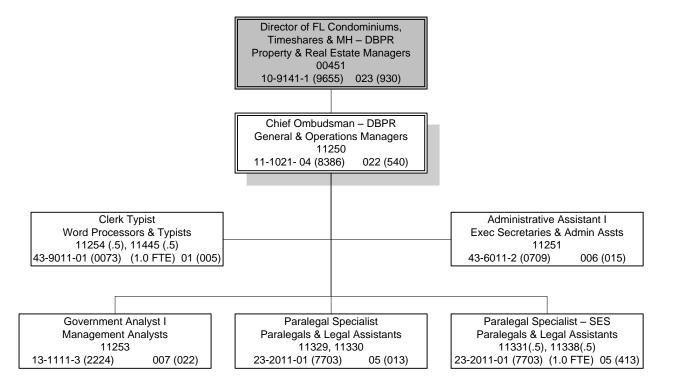


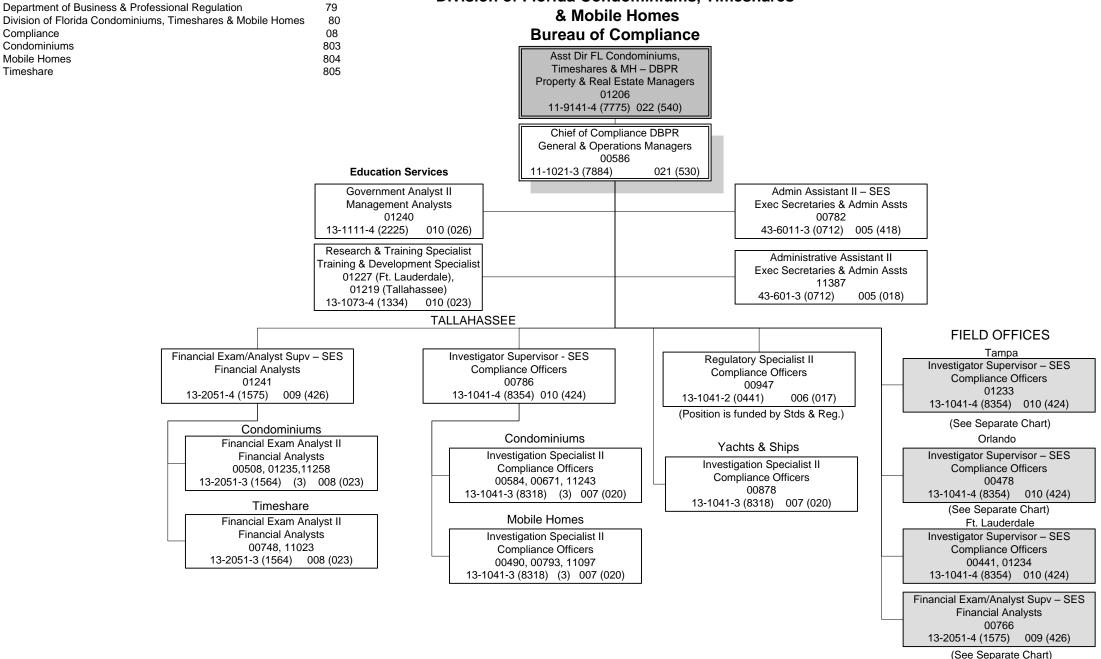


Current: 6-30-14 Last Updated: 6-30-14

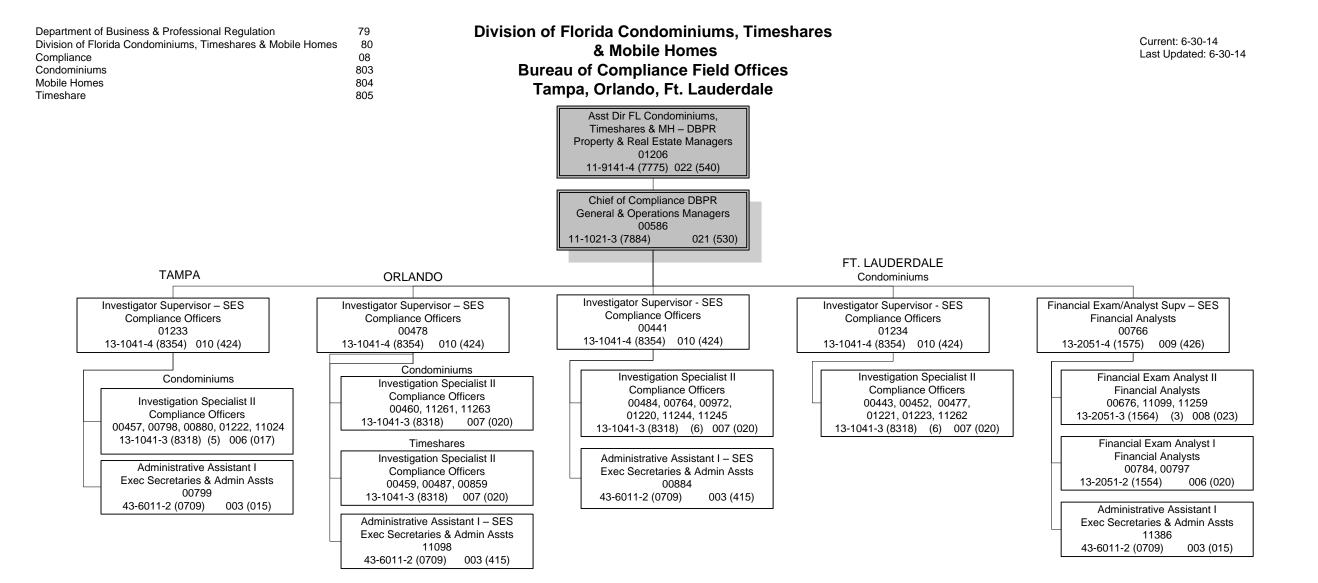


Division of Florida Condominiums, Timeshares & Mobile Homes Office of the Condominium Ombudsman





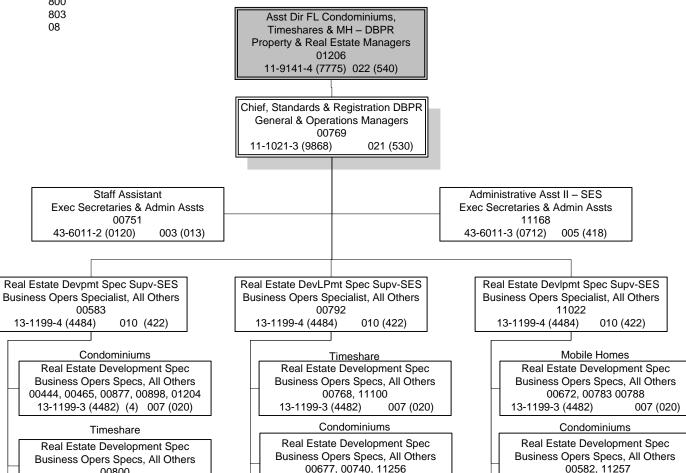
Division of Florida Condominiums, Timeshares



Department of Business & Professional Regulation 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 Arbitration/HOA Mediation

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

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



13-1199-3 (4482) (3) 007 (020)

Administrative Assistant II

Exec Secretaries & Admin Assts

00469

005 (018)

43-6011-3 (0712)

13-1199-3 (4482) (3) 007 (020)

Administrative Assistant II

Exec Secretaries & Admin Assts

00489

005 (018)

43-6011-3 (0712)

00800

Administrative Assistant II

Exec Secretaries & Admin Assts

00463

43-6011-3 (0712) 005 (018)

007 (020)

13-1199-3 (4482)

USINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF			FISCAL YEAR 2013-14	
SECTION I: BUDGET		OPERATII	NG	FIXED CAPITA OUTLAY
AL ALL FUNDS GENERAL APPROPRIATIONS ACT	_		142,383,085	OUTLAT
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			4,545,157	
AL BUDGET FOR AGENCY	_		146,928,242	
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
utive Direction, Administrative Support and Information Technology (2)	702.025	4.22	2 121 (02	
icensure/Revenue * Number of transactions processed rotect Boxers * Number of scheduled boxing and kickboxing/mixed martial arts events.	723,835 47	4.33 23,245.94	3,131,692 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	
esting * Number of candidates tested Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days	88,241 6,509	21.90 220.08	1,932,637 1,432,491	
Continuing Education - Number of non-deficient, complete provider and individual course applications processed within 90 days Roard 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	
fonitor Employers For Compliance With Migrant Farmworker Labor Laws *Number of Investigations and Inspections	3,824	420.77	1,609,007	
fonitor Employers For Compiance 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 79,593	135.50 28.47	13,892,417	
aboratory Services * Number of blood and urine samples tested. Idandards And Licensure Activities * Number of licensees	79,593 837,293	28.47 17.81	2,266,000 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 Compliance And Enforcement Activities For Flevators "Inspections and enforcement actions	174,034 7,651	122.80 196.90	21,370,868 1,506,514	
Compliance And Enforcement Activities For Elevators *Inspections and enforcement actions School-to-career-grant * Students served through grant program.	19,855	196.90 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 Standards And Licensure Activities *Number of applications processed for Alcoholic Beverages and Tobacco	23,972 35,348	10.32 137.24	247,404 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 7,873	68.67 54.47	5,994,575 428,872	
Compliance And Enforcement Activities - Mobile Homes "Number of regulatory activities. Homeowners' Associations " Number of compliance actions.	203	1,117.33	428,872 226,817	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.	17,809	25.60	455,925	
AL SECTION III: RECONCILIATION TO BUDGET			127,807,702	
IS THROUGHS TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			8,244,047	
OTHER VERSIONS			1,511,510 9,365,078	
LIGIUIG			7,303,070	

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

⁽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 Proje	ect Approval
Agency: Department of Business and	Schedule XII Submission Date: October 15,
Professional Regulation	2014
Project Name: N/A	Is this project included in the Agency's LRPP?
	YesX No
FY 2015 - 2016 LBR Issue Code: N/A	FY 2015 -2016 LBR Issue Title: N/A
A C	#1E21 - 11).
Agency Contact for Schedule XII (Name, Phone Lynn Smith	#, and L-mail address):
850-717-1541	
lynn.smith@myfloridalicense.com	
Tymismer on the real receiption	
AGENCY APPRO	VAL SIGNATURES
I am submitting the attached Schedule XII in suppo	ort of our legislative budget request
I have reviewed and agree with the information in	
Agency Head:	Date:
g,	
Printed Name:	
Agency Chief Information Officer:	Date:
(If applicable)	
Printed Name:	
Budget Officer:	Date:
D. (IN	
Printed Name:	7
Planning Officer:	Date:
Printed Name:	
	Data
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?
	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
7.	organizations or agencies.
	organizations of agenerals
5.	Describe and analyze how the agency currently performs the service or activity and list the resources
3.	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.
	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.
	on other state ageneres and their operations.

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

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

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?
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.
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.
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.
8.	Identify all other Legislative Budget Request issues that are related to this proposal.

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.

expenditure estimates related to your agency? Yes No	Does	the long range financial outlook adopted by the Joint Legislative I	Budget Con	nmission in Septembe	r 2014 contain revenue
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. FY 2015-2016 Estimate/Request Amount Long Range Legislative Budget	exper	nditure estimates related to your agency?			
2016 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request. FY 2015-2016 Estimate/Request Amount Long Range Legislative Budget R/B* Financial Outlook Request	Yes	No No			
2016 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request. FY 2015-2016 Estimate/Request Amount Long Range Legislative Budget R/B* Financial Outlook Request	If ves	, please list the estimates for revenues and budget drivers that re	flect an est	timate for your agency	for Fiscal Year 2015-
budget request. FY 2015-2016 Estimate/Request Amount Long Range Legislative Budget		•			
FY 2015-2016 Estimate/Request Amount Long Range Issue (Revenue or Budget Driver) R/B* Financial Outlook Request C C C C C C C C C C C C C C C C C C				,	
Long Range Legislative Budget Driver) R/B* Financial Outlook Request a				FY 2015-2016 Estim	nate/Request Amount
Issue (Revenue or Budget Driver) R/B* Financial Outlook Request B					•
a b c c d d e f l l l l l l l l l l l l l l l l l l		Issue (Revenue or Budget Driver)	R/B*		
b c d d d d d d d d d d d d d d d d d d		issue (coronae er zungerzmen)			
d e f If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue					
e f If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue	С				
f If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue.	d				
	е				
	f				
	-				espect to the revenu
	4				

Office of Policy and Budget - July 2014

^{*} 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

Agency: Department of Business and Professional Regulation				
Name: Lynn Smith				
Phone: 850-717-1541				
E-mail address: lynn.smith@myflo	oridalicense.com			
1. Vendor Name				
2. Brief description of service	s provided by the vendor.			
3. Contract terms and years r	emaining.			
4. Amount of revenue generat				
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)		
5. Amount of revenue remittee	d			
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 appropriat				
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)		

Contact Information





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.) Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of X 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/Licenses/Taxes/Miscellaneous 16,877 25,000 25,000 16,877 25,000 25,000 Total Fee Collection to Line (A) - Section III **SECTION II - FULL COSTS** Direct Costs: Salaries and Benefits 23,291,307 24,885,353 24,943,410 Other Personal Services 1,522,027 1,107,937 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 6,500 150,346 137,753 137,753 Risk Management Services Salary Incentive Payments 5,089 7,650 7,650 **Tenant Broker Commissions** 14,053 48,629 107,635 153,387 153,387 Lease /Purchase/Equipment TR/DMS/HR SVCS/STW Contract 136,704 141,405 141,749 44,806 Southwood SRC 38,187 Northwood SRC (NSRC) 534,524 659,860 194,837 Northwest Regional DC 24,337 24,336 24,336 State Data Center 704,666 14,000 Indirect Costs Charged to Trust Fund 14,000 13,315 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 25,000 TOTAL SECTION II 32,590,099 36,012,829 36,461,274 (B) TOTAL - Surplus/Deficit (36,436,274) (32,573,222)(35,987,829)**EXPLANATION of LINE C:**

Department Title:	Budget Period: 2015-16 Business and Professional Reg	gulation	
Trust Fund Title:	Administrative Trust Fund	,	
Budget Entity:	790000		
LAS/PBS Fund Number:	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
Γotal 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 **

^{*}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: BEGIN	NING TRIAL BALANCE TO SCHE	DULE I and IC
Budget Period:	2015-16	
Department Title:	Business & Professional Regulation	
Trust Fund Title:	Administrative Trust Fund	
LAS/PBS Fund Number:	2021	<u> </u>
BEGINNING TRIAL BALANC	Е:	
Total Fund Balance Per	FLAIR Trial Balance, 07/01/14	(599,326.00) (A)
	for governmental Funds;	(2),020,00)
GLC 539XX for proprie	_	
Subtract Nonspendable	Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide	Financial Statement (SWFS) Adjustm	nents
SWFS Adjustment - D	ue from DMS	650.00 (C)
SWFS Adjustment - D	ue to NSRC	1,391.00 (C)
Add/Subtract Other Ad	justment(s):	
Approved "B" Carry For	rward (Encumbrance) per LAS/PBS	599,326.00 (D)
Approved "C" Carry For	rward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operation	ng Categories	84,012.00 (D)
G/L 31120 - FCO Accor	unts Payable (recorded in FLAIR)	(D)
G/L 27XXX-Property re	ecorded in FLAIR- Assests	(D)
Current Compensated A	bsences Liability (GL 38600) Not C/F	(D)
Long-Term Compensate	ed Absences Liability (GL 48600)	- (D)
ADJUSTED BEGINNING TRIA	AL BALANCE:	86,053.00 (E)
UNRESERVED FUND BALAN	CE, 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 Statues

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 $\mbox{\bf ONE}$ Box and answer questions as indicated.)

Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach **Examination of**

Regulatory Fees Form - Part I and II.)

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

ACTUAL	ESTIMATED	REQUEST
FY 2013-14	FY 2014-15	FY 2015-16
1,794,897	1,794,814	1,794,814
39,222,054	39,445,385	39,911,143
13,235,386	13,126,000	13,394,000
38 250		
	2 300 000	2,300,000
•		1,112,746
9,013	-	
57,852,054	57,778,944	58,512,703
19 042 497	20 721 057	20,869,955
•		165,550
·	- ,	2.660.911
•		9,000
		315,644
'		116,957
'		896,017
866,505	866,505	866,505
376,587	410,069	410,069
140,580	172,846	172,846
140,000	140,000	140,000
51,947	53,446	53,446
106,964	109,813	110,501
30,282,325	39,945,258	31,906,579
54,813,048	66,429,945	58,693,980
	1,794,897 39,222,054 13,235,386 38,250 2,391,542 1,160,911 9,013 57,852,054 18,943,487 73,665 2,508,536 9,276 313,411 181,283 818,482 866,505 376,587 140,580 140,000 51,947 106,964	1,794,897 1,794,814 39,222,054 39,445,385 13,235,386 13,126,000 38,250 2,391,542 1,160,911 1,112,746 9,013 - 57,852,054 57,778,944 18,943,487 20,721,057 73,665 34,744 2,508,536 2,642,589 9,276 5,000 313,411 315,644 181,283 116,957 818,482 896,017 866,505 366,505 376,587 410,069 140,580 172,846 140,000 51,947 53,446 106,964 109,813 30,282,325 39,945,258

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

Budg	get Period: 2015 - 2016	
Department Title:	Business and Professional Regulation	
Trust Fund Title:	Alcoholic Beverages and Tobacco Trust Fund	
LAS/PBS Fund Number:	2022	
BEGINNING TRIA	L BALANCE:	
	lance Per FLAIR Trial Balance, 07/01/14	(10,642,465.84) (A)
	's 5XXXX for governmental Funds; For proprietary and fiduciary funds	
Subtract Nons	pendable Fund Balance (GLC 56XXX)	133,762.65 (B)
Add/Subtract	Statewide Financial Statement (SWFS) Adjustments	
SWFS Adjus	tment # and Description	(C)
SWFS Adjus	tment # 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-O	perating Categories	(1,526.47) (D)
		(D)
		(D)
		(D)
		- (D)
ADJUSTED BEGIN	NING TRIAL BALANCE:	(10,364,482.65) (E)
UNRESERVED FU	ND BALANCE, SCHEDULE IC	10,364,482.65 (F)
DIFFERENCE:		- (G)



Cigarette Tax Collection Trust Fund 2086

SCHEDULE	1A: DETAIL	OF FEES AND RELAT	ED PROGRAM COST	rs
Department:	Department	of Business & Profession	or Budget Perio	d: 2015 - 2016
Program:		ax Collection Trust F	_	
Fund:	2086			
Specific Authority: Purpose of Fees Collected:				
Turpose of rees concered.				
Type of Fee or Program: (Check		_		44 . 1 E
Regulatory services or oversight Regulatory Fees Form - Part I as		professions (Complete Se	ections 1, 11, and 111 and a	ttach Examination of
Non-regulatory fees authorized to III only.)		of conducting a specific p	program or service. (Com	plete Sections I, II, and
SECTION I - FEE COLLECTI	ON	ACTUAL	ESTIMATED	REQUEST
SECTION 1 - FEE COLLECTI	<u>ON</u>			_
D		FY 2013-14	FY 2014-15	FY 2015-16
Receipts: Taxes		272,206,791	259,900,000	253,400,000
		814,907,422	777,600,000	758,200,000
Surcharge				
Other Tobacco Products		63,964,147	63,900,000	64,900,000
Miscellaneous		2,300,551		
Total Fee Collection to Line (A) - S	Section III	1,153,378,912	1,101,400,000	1,076,500,000
SECTION II - FULL COSTS				
Direct Costs:				
_				
Indirect Costs Charged to Trust F	und	1,153,532,694	1,101,400,000	1,076,500,000
Total Full Costs to Line (B) - Section	on 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 co	orrected with a	post closing financial sta	atement adjustment rec	ording an account
receiavable with an increase to				

Department Title:	Budget Period: 2015-16 Business and Professiona		
Department True: Trust Fund Title:	Cigarette Tax Collection Trust	Fund	
Budget Entity:	Alcoholic Beverages and Tobac		
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

^{*}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.

	Budget Period: 2015-2016	
Department Title:	Business and Professional Regulation	
Crust Fund Title:	Cigarette Tax Collection Trust Fund	
AS/PBS Fund Number:	2086	
EGINNING TRIAL BALA		
Unreserved Fu	nd Balance Per Trial Balance, 07-01-14	(111,672.54) (A)
Add/Subtract	:	
		(B)
Other Adju	ustment(s):	
Post Closing A	djustment, Taxes Receivable	111,672.54 (C)
		(C)
DJUSTED BEGINNING 1	TRIAL BALANCE:	0.00 (D)
NRESERVED FUND BAI	ANCE, SCHEDULE IC	0.00 (E)
		(0.00) (F)



Federal Grants Trust Fund 2261

SCHEDULE 1A:	DETAIL OF F	EES AND RELATED PR	OGRAM COSTS	
Department:	Business and	d Professional Regulatio	n Budget Perio	d: 2015-2016
Program:		ants 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 bus				
X Non-regulatory fees authorized to cove	r full cost of con	ducting a specific program	or service. (Complete Sect	tions I, II, and III
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Receipts:				
-		-		
		-		
			-	
				
Total Fee Collection to Line (A) - Section III			-	
SECTION II - FULL COSTS				
SECTION II - POLLE COSTS				
Direct Costs:				
-				
Indirect Costs Charged to Trust Fund		55,038	31,367	
Total Full Costs to Line (B) - Section III		55,038	31,367	
Davis Hands				
Basis Used: SECTION III - SUMMARY				
MODAL OF CONTOUR				
TOTAL SECTION I	(A)	-	-	
TOTAL SECTION II	(B)	55,038	31,367	
TOTAL - Surplus/Deficit	(C)	(55,038)	(31,367)	
EXPLANATION of LINE C:				

Department Title: Trust Fund Title:		Budget Period: 2015 - 2016 Department of Business and Professional Regulation Federal Grants Trust Fund			
Budget Entity:		rederal Grants Trust Fund			
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	
ADI	D: Other Cash (See Instructions)				
ADI	D: Investments				
ADI	D: Outstanding Accounts Receivable			-	
ADI	D: 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 Forwa	rds			
LES	S: Other Accounts Payable (Nonopera	ting)			
LES	S: Other Accounts Payable				
Unreserved Fun	d Balance, 07/01/09	31,367.40	-	31,367.40 **	
Note	es: *SWFS = Statewide Financial Sta	ntement			
** This amount	chould agree with I ine I Section IV	J of the Schodule 1	for the most recon	t completed fiscal	

year and Line A for the following year.

RECONCILIATION	N: BEGINNING TRIAL BALANCE	ΓΟ SCHEDULE I and IC		
	Budget Period: 2015 - 2016			
Department Title:	Department of Business and Professiona	al Regulation		
Trust Fund Title:	Federal Grants Trust Fund			
LAS/PBS Fund Number:	2261			
BEGINNING TRIAL BA	ALANCE:			
Unreserved Fun	nd Balance Per Trial Balance, 07-01-14	(31,367.40) (A)		
Add/Subtract:				
		(B)		
Other Adju	stment(s):			
Post closing FS	adjustment	(C)		
		(C) (C) (C) (C) (C)		
ADJUSTED BEGINNIN	IG TRIAL BALANCE:	(31,367.40) (D)		
UNRESERVED FUND I	BALANCE, SCHEDULE IC	31,367.40 (E)		
DIFFERENCE:		0.00 (F)*		
*SHOULD EQUAL ZERO.				



Condominiums, Timeshares, and Mobile Homes
Trust Fund
2289

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS				
Department:	Business an	d Professional Reg.	Budget Peri	od: 2015-16
Program:	Condominiums, Timeshares, and Mobile Homes TF			
Fund:	2289			
Specific Authority: Purpose of Fees Collected:		6, 498, 715, 719, 720, 7		
rurpose of rees Conected.	To provide protection to purchasers of timeshare interests, fund and regulation of: yacht and ship brokers and salespersons; subdivided land; condominiums			
		tives, home owners asso		
Type of Fee or Program: (Chec		•	,	
Regulatory services or oversigh Regulatory Fees Form - Part I is		professions (Complete Se	ections I, II, and III and at	tach Examination of
Non-regulatory fees authorized		of conducting a specific p	program or service. (Comp	plete Sections I, II, and
III only.)				
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013-14	FY 2014-15	FY 2015-16
Receipts:				
Fees/Licenses/Taxes/Miscell	aneous	13,381,081	13,729,050	13,716,550
Fines/Penalties		191,890	180,250	180,250
Refunds		7,997		
Total Fee Collection to Line (A) - Section	n III	13,580,968	13,909,300	13,896,800
SECTION II - FULL COSTS		10,000,000	10,000,000	10,000,000
Direct Costs:				
Salaries and Benefits		5,930,334	6,291,500	6,291,500
Other Personal Services		- 000 000	49,076	49,076
Expenses Operating Capital Outlay		822,283	903,881	903,881
Contracted Services		8,958	17,500	17,500
Risk Management Services		72,836	40,546	40,546
Lease /Purchase of Equipme	ent	9,867	11,856	11,856
TR/DMS/HR SVCS/STW Co		36,476	37,448	37,448
·				
-				
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	(A) (B)	14,336,598	12,786,913	11,301,119
TOTAL - Surplus/Deficit	(B) (C)	(755,630)	1,122,387	2,595,681
-	(C)	(755,650)	1,122,307	2,090,001
EXPLANATION of LINE C:				

Budget Period: 2015-16

Department Title: Business and Professional Regulation

Trust Fund Title: Condominiums, Timeshares, and Mobile Homes Trust Fund

Budget Entity: 7980000

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.

DECONOU	LATION DECIDING TOLL DALLNOE TO	O SCHEDINE I LIC		
RECONCIL	IATION: BEGINNING TRIAL BALANCE TO	SCHEDULE I and IC		
Budge	et 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 TRI	AL BALANCE:			
Total all GL	Balance Per FLAIR Trial Balance, 07/01/14 C's 5XXXX for governmental Funds;	(5,811,158.42) (A)		
	C for proprietary and fiduciary funds			
Subtract Noi	nspendable Fund Balance (GLC 56XXX)	(B)		
Add/Subtrac	et Statewide Financial Statement (SWFS) Adjust	tments		
SWFS Adj	ustment # and Description	(C)		
SWFS Adj	ustment # and Description	(C)		
Add/Subtrac	et Other Adjustment(s):			
Approved "I	B" Carry Forward (Encumbrance) per LAS/PBS	853.87 (D)		
Approved "C	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 Con	npensated Absences Liability (GL 38600) Not C/F	(186,360.66) (D)		
Long-Term	Compensated Absences Liability (GL 48600)	(360,921.91) (D)		
ADJUSTED BEGI	NNING TRIAL BALANCE:	(6,357,671.00) (E)		
UNRESERVED FU	UND BALANCE, SCHEDULE IC	6,357,671.00 (F)		
DIFFERENCE:		- (G)*		
*SHOULD EQUA	L ZERO.			



Hotel and Restaurant Trust Fund 2375

Department:	Business an	d Professional Reg.	Budget Period: 201:	5-16
Program:	Hotel & Res	staurant Trust Fund	S	
Fund:	2375			
Specific Authority:		0.072 and 509.302(3), F		
Purpose of Fees Collected:	ed under s. 509.302(3) Hospitality Education l	must be used solely for	the purpose of	
	rununig me	Hospitanty Education I	Flogram (HEF)	
Type of Fee or Program: (Check ON		-		
Regulatory services or oversight to but Regulatory Fees Form - Part I and II		essions (Complete Section	s I, II, and III and attach F	Examination of
Non-regulatory fees authorized to covonly.)		onducting a specific progr	am or service. (Complete S	Sections I, II, and III
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013-14	FY 2014-15	FY 2015-16
Receipts: Fees/Licenses/Taxes/Miscellaned	ous	28,838,846	28,729,500	28,729,800
Fines/Persetties				
Fines/Penalties		1,489,616	1,489,700	1,489,700
Transfer From AB&T Catering		470,530	470,500	470,500
Refunds		4,247		
		-	-	-
				-
Total Fee Collection to Line (A) - Section III	ſ	30 803 239	30 689 700	30 690 000
Total Fee Collection to Line (A) - Section III	[30,803,239	30,689,700	30,690,000
SECTION II - FULL COSTS	I	30,803,239	30,689,700	30,690,000
SECTION II - FULL COSTS Direct Costs:	I			
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits		15,681,870	16,621,613	16,677,439
Direct Costs: Salaries and Benefits Other Personal Services		15,681,870 26,058	16,621,613 35,689	16,677,439 35,689
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits		15,681,870	16,621,613	16,677,439 35,689 1,689,491
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles		15,681,870 26,058 1,785,778 8,401 450,670	16,621,613 35,689 1,717,086 8,500 275,000	16,677,439 35,689 1,689,491 8,500
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida		15,681,870 26,058 1,785,778 8,401 450,670 500,000	16,621,613 35,689 1,717,086 8,500 275,000 500,000	16,677,439 35,689 1,689,491 8,500 476,222
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149	16,677,439 35,689 1,689,491 8,500 476,222
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324	8,500 476,222 607,149 706,698 70,509 466,941 224,324
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services Lease/Purchase of Equipment		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479 24,728	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324 25,000	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services Lease/Purchase of Equipment TR/DMS/HR SVCS/STW Contract		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479 24,728	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324 25,000	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000 97,028
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services Lease/Purchase of Equipment TR/DMS/HR SVCS/STW Contract		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479 24,728 94,176	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324 25,000 96,684	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000 97,028
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services Lease/Purchase of Equipment TR/DMS/HR SVCS/STW Contract Indirect Costs Charged to Trust Fund Total Full Costs to Line (B) - Section III		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479 24,728 94,176	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324 25,000 96,684	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000 97,028
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services Lease/Purchase of Equipment TR/DMS/HR SVCS/STW Contract Indirect Costs Charged to Trust Fund Fotal Full Costs to Line (B) - Section III Basis Used:		15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479 24,728 94,176	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324 25,000 96,684	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000 97,028
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services Lease/Purchase of Equipment TR/DMS/HR SVCS/STW Contract Indirect Costs Charged to Trust Fund Fotal Full Costs to Line (B) - Section III Basis Used:	tt	15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479 24,728 94,176 7,261,457	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324 25,000 96,684 8,024,676	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000 97,028 9,248,074 30,333,064
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services Lease/Purchase of Equipment TR/DMS/HR SVCS/STW Contract Indirect Costs Charged to Trust Fund Total Full Costs to Line (B) - Section III Basis Used: SECTION III - SUMMARY TOTAL SECTION I	et	15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479 24,728 94,176 7,261,457 27,933,195	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324 25,000 96,684 8,024,676 29,342,222	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000 97,028 9,248,074 30,3333,064
SECTION II - FULL COSTS Direct Costs: Salaries and Benefits Other Personal Services Expenses Operating Capital Outlay Acquisition /Motor Vehicles Transfer to Visit Florida TR/DOH-Epidemiological Svr G/A School to Career Contracted Services Operation/Motor Vehicles Risk Management Services Lease/Purchase of Equipment TR/DMS/HR SVCS/STW Contract Indirect Costs Charged to Trust Fund Total Full Costs to Line (B) - Section III Basis Used:	tt	15,681,870 26,058 1,785,778 8,401 450,670 500,000 607,149 706,698 75,434 454,297 256,479 24,728 94,176 7,261,457	16,621,613 35,689 1,717,086 8,500 275,000 500,000 607,149 706,698 70,509 429,294 224,324 25,000 96,684 8,024,676	16,677,439 35,689 1,689,491 8,500 476,222 607,149 706,698 70,509 466,941 224,324 25,000 97,028 9,248,074 30,333,064

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

RECONCILIA	TION: BEGINNING TRIAL BALANCE TO SCH	HEDULE I and IC
Budg	get Period: 2015-16	
Department Title:	Business and Professional Regulation	
Trust Fund Title:	Hotel & Restaurant Trust Fund	
LAS/PBS Fund Number:	2375	
BEGINNING TRI	IAL BALANCE:	
Total all G	I Balance Per FLAIR Trial Balance, 07/01/14 GLC's 5XXXX for governmental Funds; XX for proprietary and fiduciary funds	9,134,312.87 (A)
Subtract N	onspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtra	act Statewide Financial Statement (SWFS) Adjustn	ments (C)
		(C)
Add/Subtra	act Other Adjustment(s):	
Approved	"B" Carry Forward (Encumbrance) per LAS/PBS	(24,010.64) (D)
Approved	"C" Cary Forward Total (FCO) per LAS/PBS	(D)
A/P not C/I	F-Operating Categories	6,532.04 (D)
G/L 31120) - FCO Accounts Payable (recorded in FLAIR)	(D)
G/L 27XX	XX-Property recorded in FLAIR- Assests	(D)
Current Co	ompensated Absences Liability (GL 38600) Not C/F	429,740.24 (D)
Long-Terr	m Compensated Absences Liability (GL 48600)	976,793.42 (D)
ADJUSTED BEG	INNING TRIAL BALANCE:	10,523,367.93 (E)
UNRESERVED F	FUND BALANCE, SCHEDULE IC	10,523,367.93 (F)
DIFFERENCE:		- (G)*
*SHOULD EQUA	AL 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.)

Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of

x 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)	17,605,62	26 17,452,155	19,281,094
Licenses	502,69	96 552,304	504,623
Fines/Penalties/Miscellaneous/Refunds	330,99	00 423,747	423,747
Taxes	16,142,08	15,624,441	14,999,917
Addictive Gambling Fund	1,750,00	2,000,000	2,000,000
Slot Licenses	213,52	28 100,000	100,000
Slot Taxes	174,020,44	181,700,000	185,400,000
Indian Gaming Compact Reimbursement	270,43	250,000	250,000
Total Fee Collection to Line (A) - Section III	210,835,79	218,102,647	222,959,381
SECTION II - FULL COSTS			
Direct Costs:			,
Salaries and Benefits	6,433,47	7,104,979	7,104,979
Other Personal Services	1,244,18	1,695,853	1,695,853
Expenses	729,31	2 976,075	940,875
Operating Capital Outlay	32,24	23,895	23,895
Gambling Prevention Contract	600,00	930,000	730,000
TR/State Attorney/Slots	208,65	222,971	222,971
Acquisition Motor Vehicles	54,79	24,802	80,002
Contracted Services	31,13	97,317	71,317
Operation/Motor Vehicles	78,14	81,743	87,743
Risk Management	105,68	169,792	169,792
Lease Purchases	6,58	12,911	12,911
Racing Animal Med Research	100,00	100,000	100,000
Lab Contract	2,266,00	2,266,000	2,266,000
TR/DMS/HR Svcs/ Stw Contract	57,11	4 58,635	58,635
Con/Pari-Mut Wagering/Compl Sys	246,41	5 296,476	296,476
Indirect Costs Charged to Trust Fund	200,006,32	23 211,107,866	209,137,384
Total Full Costs to Line (B) - Section III	212,200,06		222,998,833
Basis Used:	2.2,200,00	220,:00,0:0	
SECTION III - SUMMARY			
TOTAL GEOTIONA]
TOTAL SECTION I	(A) 210,835,79	218,102,647	222,959,381
TOTAL SECTION II	(B) 212,200,06	225,169,315	222,998,833
TOTAL - Surplus/Deficit	(C) (1,364,26	(7,066,668)	(39,452
			·

Budget Period: 2015-16

Department Title: Business and Professional Regulation

Trust Fund Title: Pari-Mutuel Wagering Trust Fund

Budget Entity: Pari-Mutuel Wagering

LAS/PBS Fund Number: 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.

D	Budget Period: 2015-16	
Department Title: Trust Fund Title:	Business and Professional Regulation Pari-Mutuel Wagering Trust Fund	
LAS/PBS Fund Number:	2520	
LAS/FDS Fund Number:	2320	
BEGINNING TRIAL BALA	ANCE:	
Unreserved Fu	and Balance Per Trial Balance, 07-01-14	(8,488,298.21) (A)
Add/Subtract	:	
Carry Forward	I Encumbrances	13,265.15 (B)
A/P not carried	d forward	(2,048.34)
Other Adju	ustment(s):	©
ADJUSTED BEGINNING TRIAL BALANCE:		(8,477,081.40) (D)
UNRESERVED FUND BALANCE, SCHEDULE IC		8,477,081.40 (E)



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 $\mbox{\bf ONE}$ Box and answer questions as indicated.)

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

SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2013-14	FY 2014-15	FY 2015-16
Receipts: Fees/Licenses/Taxes/Miscellaneous		60.746.440	CO CAA EEC	F2 226 270
rees/Licenses/Taxes/Miscellaneous		60,746,110	62,641,556	53,326,379
Fines/Penalties		1,971,568	1,558,681	1,555,426
Refunds		19,756	-	-
Sales of Goods and Services	<u> </u>	61,225		
Fotal Fee Collection to Line (A) - Section III		62,798,659	64,200,237	54,881,805
SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		19,490,372.00	20,659,961	20,761,698
Other Personal Services		676,018.00	1,039,133	1,026,133
Expenses		3,433,450.00	3,763,201	3,805,208
Operating Capital Outlay	,	63,266.00	9,920	9,920
Acquisition /Motor Vehicles		128,914.00	301,900	201,900
Legal Services Contract		879,548.00	918,385	918,38
Transfer to DOH		282,637.00	282,637	282,63
Examination Testing Services		537,756.00	658,235	658,23
Unlicensed Activities		1,511,510.00	2,238,146	2,488,140
CL Pay/Construction Recovery Fund		7,857,047.00	5,500,000	5,000,00
Claims/Auction Recovery Fund			106,579	106,57
Trans Architect Activities		425,239.00	425,239	425,23
Contracted Services		1,577,891.00	2,436,728	2,186,72
Operation/Motor Vehicles		267,943.00	281,636	281,630
Risk Management Services		282,058.00	354,614	354,614
Minority Scholarships/CPA		174,000.00	200,000	200,000
Lease/Purchase of Equipment		62,599.00	111,221	111,22
TR/DMS/HR SVCS/STW Contract		129,983.00	134,045	134,389
G/A FEMC Contracted Services		2,070,000.00	2,070,000	2,070,000
Scholarship/Real Estate Recovery		213,000.00	450,000	450,000
ndirect Costs Charged to Trust Fund		26,999,480	32,755,015	30,683,44
Total Full Costs to Line (B) - Section III		67,062,711	74,696,595	72,156,11
asis Used:				
ECTION III - SUMMARY				
TOTAL SECTION I	(A)	62,798,659	64,200,237	54,881,809
TOTAL SECTION II	(B)	67,062,711	74,696,595	72,156,11
TOTAL - Surplus/Deficit	(C)	(4,264,052)	(10,496,358)	(17,274,31
•	X = 7	(, :,)	(-,,)	(11,=11,011
EXPLANATION of LINE C:				

Budget Period: 2015-16

Department Title: Business and Professional Regulation

Trust Fund Title: Professional Regulation Trust Fund

Budget Entity: Professional Regulation Program

LAS/PBS Fund Number: 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.

	dget Period: 2015-16	
artment Title: st Fund Title:	Business and Professional Regulation Professional Regulation Trust Fund	
/PBS Fund Number:	2547	
BEGINNING TRIA	AL BALANCE:	
Total Fund I	Balance Per FLAIR Trial Balance, 07/01/14	(45,171,916) (A)
	C's 5XXXX for governmental Funds;	
GLC 539XX	X for proprietary and fiduciary funds	
Subtract Noi	nspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtrac	et Statewide Financial Statement (SWFS) Adjustme	ents
SWFS Adj	ustment # and Description	(247,840) (C)
	Due from Component Unit-FEMC	
SWFS Adi	ustment # and Description	(C)
.,		(-/
SWFS Adj	ustment # and Description	
Add/Subtrac	et Other Adjustment(s):	
Approved "I	B" Carry Forward (Encumbrance) per LAS/PBS	183,950 (D)
Approved "C	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 Con	npensated Absences Liability (GL 38600) Not C/F	(586,610) (D)
Long-Term	Compensated Absences Liability (GL 48600)	(1,749,386) (D)
ADJUSTED BEGIN	NNING TRIAL BALANCE:	(47,926,841) (E)
UNRESERVED FU	UND BALANCE, SCHEDULE IC	47,926,841 (F)
DIFFERENCE:		0 (G)



Federal Law Enforcement Trust Fund 2719

Department:	Business	and Professional Regulati	on Bu	dget Period: 2015-16
Program: Fund:		quitable Sharing/ Law En Beverages and Tobacco		
	·-			
Specific Authority: Purpose of Fees Collec	561.03 ted Revenues	collected are the result	of federal criminal, adm	inistrative or civil
				eral asset-sharing programs
Type of Fee or Program	· (Check ONF	Box and answer questions	as indicated)	
Regulatory services or	oversight to bu	sinesses or professions (Co		III and attach
Examination of Regu Non-regulatory fees au	thorized to cover	orm - Part I and II.) er full cost of conducting a :	specific program or service	e. (Complete Sections
(I, II, and III only.)				•
SECTION I - FEE COLLE	CTION	ACTUAL	ESTIMATED	REQUEST
SECTION 1 - 1 EE GOLLE	<u> </u>	FY 2013-14	FY 2014-15	FY 2015-16
Receipts:				
Miscellaneous		81,512	-	-
Total Fee Collection to Li	ine (A) - Secti	o 81,512	-	-
SECTION II - FULL COS	STS			
	<u>STS</u>			
	<u>STS</u>	89,211	149,000	206,585
Direct Costs:	<u>STS</u>		149,000 56,000	206,585
Direct Costs: Expenses		89,211		
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO		89,211		43,000
Direct Costs: Expenses OCO Acquisition of Motor Ve	hicles	89,211		43,000
Direct Costs: Expenses OCO Acquisition of Motor Ve	hicles Difference of the second of the seco	89,211 41,255	56,000	43,000
Direct Costs: Expenses OCO Acquisition of Motor Ve	hicles Difference of the second of the seco	89,211 41,255	1,200	43,000
Direct Costs: Expenses OCO Acquisition of Motor Ve	hicles Difference of the second of the seco	89,211 41,255	1,200	43,000
Direct Costs: Expenses OCO Acquisition of Motor Ve	hicles Difference of Trust Fund B) - Section I	89,211 41,255	1,200	43,000
Direct Costs: Expenses OCO Acquisition of Motor Ve	hicles Difference of the second of the seco	89,211 41,255	1,200	43,000
OCO	hicles Difference of the second of the seco	89,211 41,255 5,593 136,059	1,200	43,000
Direct Costs: Expenses OCO Acquisition of Motor Ve	hicles D Trust Fund B) - Section I (A) (B)	89,211 41,255	1,200	43,000 300,000

Budget Period: 2015-2016

Business and Professional Federal Equitable/Sharing Law Enforcement Trust Fund					
2719					
		SWFS* Adjustments	Adjusted Balance		
\$	57,131.32 (A)		57,131.32		
	(B)		-		
	883,580.51 (C)		883,580.51		
\$	1,179.28 (D)		1,179.28		
	(E)				
	941,891.11 (F)	-	941,891.11		
	(G)				
	(17,623.00) (H)		(17,623.00)		
	(2,876.00) (H)				
	(H)				
\$	(89.99) (I)		(89.99)		
	(J)				
	921,302.12 (K)	-	921,302.12 **		
	### Alcoholic 2719 Bala 6/3 \$	Alcoholic Beverages and Tobacc 2719 Balance as of 6/30/2014 \$ 57,131.32 (A) (B) (883,580.51 (C) \$ 1,179.28 (D) (E) 941,891.11 (F) (G) (17,623.00) (H) (2,876.00) (H) (H) \$ (89.99) (I)	Alcoholic Beverages and Tobacco 2719 Balance as of 6/30/2014 Adjustments \$ 57,131.32 (A) (B) (B) (883,580.51 (C) \$ 1,179.28 (D) (E) 941,891.11 (F) (G) (17,623.00) (H) (2,876.00) (H) (H) \$ (89.99) (I)		

^{*}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.

	Budget Period: 2015-16	
Department Title:	Business and Professional Regulation	
Trust Fund Title:	Federal Equity Sharing/Law Enforcement	t Trust Fund
AS/PBS Fund Number:	2719	
EGINNING TRIAL BALAI	NCE:	
Unreserved Fun	d Balance Per Trial Balance, 07-01-14	924,178.12 (A)
Add/Subtract:		
CF Bs		(2,876.00) (B)
Other Adjus	stment(s):	
		(C)
DJUSTED BEGINNING T	RIAL BALANCE:	921,302.12 (D)
INRESERVED FUND BALA	ANCE, SCHEDULE IC	921,302.12 (E)
IFFERENCE:		0.00 (F)



Florida Mobile Home Relocation Trust Fund 2865

s	SCHEDULE 1A: DETAI	IL OF FEES AND RELATE	ED PROGRAM COSTS	
Department:	Business and Professi	onal Regulation		Budget Period: 2015-16
Program:	Mobile Home Reloc			Budget Ferrous 2010 10
Fund:	2865			•
Specific Authority				
Specific Authority: Purpose of Fees Collected:	-			•
<u> </u>				
T f F D (Chl- O	NIE D 1			
Type of Fee or Program: (Check Ol Regulatory services or oversight to			III and attach Examination of	Regulatory Fees Form - Part
X I and II.)	-	-		
Non-regulatory fees authorized to co	over full cost of conducting	g a specific program or servic	ce. (Complete Sections I, II, an	d III only.)
SECTION I - FEE COLLECTION	<u>N</u>	ACTUAL	ESTIMATED	REQUEST
		FY 2013-14	FY 2014-15	FY 2015-16
Receipts:				
Fees	000100	1,833,257	811,259	805,780
		-		
Total Fee Collection to Line (A) - Sect	tion III	1,833,257	811,259	805,780
SECTION II - FULL COSTS				
Direct Costs:				
	_			
	-			
		<u> </u>		
·				
	<u>-</u>	405,415	666,101	665,662
Indirect Costs Charged to Trust Fun	u			
		405,415	666.101	665.662
Total Full Costs to Line (B) - Section		405,415	666,101	665,662
Total Full Costs to Line (B) - Section		405,415	666,101	665,662
Fotal Full Costs to Line (B) - Section Basis Used:		405,415	666,101	665,662
Fotal Full Costs to Line (B) - Section Basis Used:		405,415	666,101	665,662
Total Full Costs to Line (B) - Section Basis Used:		1,833,257	666,101 811,259	665,662
Total Full Costs to Line (B) - Section Basis Used: SECTION III - SUMMARY	III	1,833,257	811,259	
Total Full Costs to Line (B) - Section is Basis Used: SECTION III - SUMMARY TOTAL SECTION I TOTAL SECTION II	(A) (B)	1,833,257 405,415	811,259 666,101	805,780 665,662
	(A)	1,833,257	811,259	805,780

Department Title:	Budget Period: 2015-16 Department of Business and Professional Regulation Mobile Home Relocation Trust Fund				
Trust Fund Title: Budget Entity:					
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 *		

^{*}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 2865 LAS/PBS Fund Number: 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)

ADJUSTED BEGINNING TRIAL BALANCE:

DIFFERENCE:

*SHOULD EQUAL ZERO.

UNRESERVED FUND BALANCE, SCHEDULE IC

(C) (C)

(**1,459,316.39**) (D)

1,459,316.39 (E)

0.00 (F)*

Schedule IV-B Cover	Sheet and Agency Project Approval
THIS FOR	M IS NOT APPLICABLE
Agency: Department of Business and	Schedule IV-B Submission Date:
Professional Regulation	October 15, 2014
Project Name: N/A	Is this project included in the Agency's LRPP?
	Yes <u>X</u> No
FY 2015-16 LBR Issue Code: N/A	FY 2015-16 LBR Issue Title: N/A
Agency Contact for Schedule IV-B (Name, Pho	ne #, and E-mail address):
Kathy Ott 850-717-1007	
kathy.ott@myfloridalicense.com	
AGENCY .	APPROVAL SIGNATURES
estimated costs and benefits documented in the	support of our legislative budget request. I have reviewed the Schedule IV-B and believe the proposed solution can be delivered s to achieve the described benefits. I agree with the information in
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer (or equivalent	nt): Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
D	
Printed Name: Project Sponsor:	Date:
Troject Sponsor.	Date.
Printed Name:	
Schedule IV-B Preparers (Name, Phone #, and I	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:		essional Regulation	Budget Period 2015 - 2016			
Budget Entity:	79000000	(2)	(3)	(4)		
(1)		ACTUAL	ESTIMATED	REQUEST		
SECTION I		FY 20	FY 20	FY 20		
Interest on Debt	(A)					
Principal	(B)					
Repayment of Loans	(C)					
Fiscal Agent or Other Fees	(D)					
Other Debt Service	(E)					
Total Debt Service	(F)					
Explanation:						
SECTION II						
ISSUE:	(2)	(2)	(4)	(5)		
(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20	(5) JUNE 30, 20		
(6)		(7)	(8)	(9)		
		ACTUAL FY 20	ESTIMATED FY 20	REQUEST FY 20		
Interest on Debt	(G)					
Principal	(H)					
Fiscal Agent or Other Fees	s (I)					
Other	(J)					
Total Debt Service	(K)					
ISSUE:						
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20	JUNE 30, 20		
		ACTUAL FY 20	ESTIMATED FY 20	REQUEST FY 20		
Interest on Debt	(G)					
Principal	(H)					
Fiscal Agent or Other Fees	s (I)					
Other	(J)					
				<u>r.</u>		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Entity: Executive Direction/Support Services **Phone Number:** 850-717-1574

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD	` ` `	SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
Internal Audit F-1213BPR-043	6/28/13	Beverages and Tobacco	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.		
			Administration should establish a procedure to periodically notify employees of the need to maintain current information on secondary	The OIG will conduct a follow-up review in Fiscal Year 2014-15 of the status of management's implementation of audit recommendations.	
			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 extraduty employment. However, management has not yet fully implemented these policies and procedures.		
			Beverages and Tobacco supervisors should monitor officers' secondary employment and verify the accuracy of reported on-duty and	The OIG will conduct a follow-up review in Fiscal Year 2014-15 of the status of management's implementation of audit recommendations.	

Budget Period: 2015 - 2016

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
Internal Audit A-1213BPR-031	6/30/13	Division of Administration	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. Finding 1a: The department does not have an effective crash reporting and review process.		
			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;	The Division has also made progress	
			within the Safety and Loss Prevention Program	The Division has taken some action in this area; however, the OIG will continue to monitor the Division's implementation of this recommendation.	
Internal Audit A-1314BPR-002	5/7/14		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.		

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS 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.		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 Technolog

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.

be used a	s necessary), and "TIPS" are other areas to consider.	Duogray	m or Service	(Dudget	Entity Co	dogl
	Action		79010300	(Биадеі	Entity Co	ues)
	Action	79010200	/9010300			
1. GEN	ERAL					
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)					
	(0,022)	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					
	LIPDATE status					
2. EXH	IBIT 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. EXH	IBIT 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.	NT/A	NT/A			
ATIDITE		N/A	N/A			
AUDITS			1		I	
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. EXHI	(BIT 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.					
	(BIT D-1 (ED1R, EXD1)					1
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.	1	1			
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. EXHI	BIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purpos					
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. EXH	(BIT D-3A (EADR, ED3A)			1		
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			

		Prograi	n or Service	(Budget E	Intity Co	des)
	Action	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 (36XXXCX) 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 major audit findings and recommendations 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?	2.7/22	2.7/2			
	State Great Tall 101 Beolionic Development.	Y	Y			

		Prograr	n or Service	(Budget	Entity C	odes)
	Action	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 yeto					
3. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D -	Departme	nt 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			

		Prograi	m or Service	(Budget	Entity Co	odes)
	Action	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	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)</i> , <i>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			

		Program or Service (Budget Entity Code				odes)
	Action	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		1			
9 22	Discrepancies Evist For This Report") Has a Department Level Reconciliation been provided for each trust fund and does Line A	Y	Y			
8.32	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?	1	1			
		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. SCHI	EDULE 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 Base Rate Audit on page 161 of the LBR Instructions.)	N/J	N/A			

		Program or Service (Budget Entity Co			ity Codes)
	Action	79010200	79010300		
A COL	IEDIH E III (DGCD, GC2)				
	HEDULE III (PSCR, SC3)	1	1		
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR	N/J	N/A		
10.2	Instructions.) Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the	11/3	IN/A		
10.2	LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to				
	identify agency other salary amounts requested.	N/A	N/A		
1 SCI	HEDULE IV (EADR, SC4)	1 1/11	14/11		
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	14/11	1	<u> </u>	
111	Schedule IV.				
12 SCI	HEDULE VIIIA (EADR, SC8A)				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule				
12.1	VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be				
	included in the priority listing.	Y	Y		
13. SCI	HEDULE VIIIB-1 (EADR, S8B1)	l.	J.		
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A		
	HEDULE VIIIB-2 (EADR, S8B2)	14/11	1.1/11		
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the				
14.1	LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds,				
	including the verification that the 33BXXX0 issue has NOT been used?				
	including the verification that the SSBAAAO issue has NOT been used?	Y	Y		
15. SCI	HEDULE VIIIC (EADR, S8C)				
	BS 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,	1,1,1			
13.2	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		1	1		
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	Y		

		Program or Service (Budget Entity Codes)				
	Action	79010200	79010300			
16. SCH	EDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed	instructio	ons)			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel					
	version no longer has to be submitted to OPB for inclusion on the Governor's Florida					
	Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the					
	Legislature can reduce the funding level for any agency that does not provide this					
	information.)	Y	Y			
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	NT/A	NT/A			
16.6	Found")	N/A	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which					
	should appear in Section II? (Note: Audit #3 will identify those activities that do NOT					
	have a Record Type '5' and have not been identified as a 'Pass Through' activity. These					
	activities will be displayed in Section III with the 'Payment of Pensions, Benefits and					
	Claims' activity and 'Other' activities. Verify if these activities should be displayed in					
	Section III. If not, an output standard would need to be added for that activity and the	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. MAI	NUALLY 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			
17.2	A ' ' ' 1 4 (C 1 1 1 V) ' 1 1 1 4 1 1 ' 4 1 1 C	1	1			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of	Y	Y			
17.4	detail? Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of	1	1			
17.4	the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to:					
	IT@LASPBS.state.fl.us					
	11 @LASI DS.State.II.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				odes)
	Action	79010200	79010300			
AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CAI	PITAL 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)?	3.7	3.7			
10.1		Y	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and	NT/A	NT/A			
10.5	A09)?	N/A N/A	N/A N/A			++
18.5	Are the appropriate counties identified in the narrative?	N/A	IN/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each	N/A	N/A			
TIP	project and the modified form saved as a PDF document?	1 \ / <i>F</i> \	1 \ / /A			——
HP	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. FLC	ORIDA 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.

	ed as necessary), and 1115 are other areas to consider.	Progra	m or Service	(Budget En	tity Codes)
	Action	79040100	79040200		
1. GEN	ERAL				
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	***	***		
ALIDITO	the Budget and Trust Fund columns? (CSDI)	Y	Y		
AUDITS			1	l i	ı
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison	Y	Y		
1.4	Report to verify. (EXBR. EXBA) 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 LIPDATE status				
2. EXHI	IBIT 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. EXH	IBIT 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")				
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				odes)
	Action	79040100	79040200			
TIP	Requests for appropriations which require advance payment authority must use the sub-title					
	"Grants and Aids". For advance payment authority to local units of government, the Aid					
	to Local Government appropriation category (05XXXX) should be used. For advance					
	payment authority to non-profit organizations or other units of state government, the					
	Special Categories appropriation category (10XXXX) should be used.					
4. EXH	(BIT 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.					
	displayed on an Emile to Emile to may not be visited on an Emile to 11					
5 EVIII	IBIT D-1 (ED1R, EXD1)					
		Y	Y	1		
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	1	1			
AUDITS				1 1		
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")	3.7	3.7			
		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					
	•					
TIP	should be positive. If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or					
111	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 EVIII	(DIT D 2 (ED2D ED2) (Not required to be submitted in the LDD for or all-tital	non o1 \				
	(BIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purpos	Y	Y	1 1		
6.1	Are issues appropriately aligned with appropriation categories?	1	I			
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. EXH	IBIT 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.)					
	consistent with the LKI I: (See page 07-00 of the LDK Instructions.)	N/A	N/A			
		1 1/17	1 1/ 1/1			

		Progra	m or Service	(Budget E	ntity Co	des)
	Action	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 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 (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 major audit findings and recommendations 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	:					

		Prograi	m or Service	(Budge	t Entity Co	odes)
	Action	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	1				
7.20	- Report should print "No Records Selected For Reporting")	Y	Y			
7.21	Does the General Revenue for 160XXXXX (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					
	$issue(s) \ assigned \ to \ Debt \ Service \ (IOE \ N) \ or \ in \ some \ cases \ State \ Capital \ Outlay \ -$	NT/A	NT/A			
TID	Public Education Canital Outlay (IOE I)	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.					
	explained in the D 3/1 issue harrante.					
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.					
TID	If an account is receiving federal funds from another account the ECI should 0 (Transfer					
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).					
	the rederal agency should use 151 – 5 (rederal runds).					
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					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D -	Departme	ent Level)		1	1
8.1	Has a separate department level Schedule I and supporting documents package been	v	v			
Q 2	submitted by the agency? Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust	Y	Y			
8.2	fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds	1	1			
0.5	(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			

8.5	Action	79040100	m or Service 79040200		
8.5			77040200		
8.5		I	l		
	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	Y	Y		
8.6	Capital outlay adjustment narrative)? Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable	1	1		
0.0	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</i> 215.32(2)(b), <i>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		

		Progra	m or Service	(Budget	Entity Co	odes)
	Action	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.					
	EDULE II (PSCR, SC2)					
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.)					
	martative. (See Dase Rate Auan on page 101 of the LDR instructions.)	N/A	N/A			

		Progra	m or Service	(Budget	Entity C	odes)
	Action	79040100	79040200			
A COL	TEDIU E HI (DCCD, CC2)					
	HEDULE III (PSCR, SC3)	l	l	<u> </u>		т—
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR	N/A	N/A			
10.2	Instructions.) Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the	11/11	11/11			+-
10.2	LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to					
	identify agency other salary amounts requested.					
	identify agency other salary amounts requested.	N/A	N/A			
1. SCF	HEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			T
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the	- ,,				
	Schedule IV.					
2. SCI	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule					T
	VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be					
	included in the priority listing.	Y	Y			
3. SCI	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
4. SCI	HEDULE 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			
	HEDULE VIIIC (EADR, S8C)					
LAS/PI	BS 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			<u> </u>
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	NT/A	NT/A			
15.4	department level?	N/A	N/A			-
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages	N/A	N/A			
15.5	107-109 of the LBR instructions? Does the issue narrative in A6 address the following: Does the state have the authority to	IN/A	IN/A			+
13.3						
	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			
		IN/A	IN/A			

		Prograi	n or Service	(Duagei	Entity Co	odes)
	Action	79040100	79040200			
16. SCH	EDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed	d instructi	ons)			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel					
	version no longer has to be submitted to OPB for inclusion on the Governor's Florida					
	Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the					
	Legislature can reduce the funding level for any agency that does not provide this					
	information.)	Y	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	I	1			
10.2	Do the FDF thes uploaded to the Florida Fiscal Fortal for the LRFF and LBR match?	Y	Y			
AUDITS	INCLUDED IN THE SCHEDULE XI REPORT:					ı
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	NT/A	NT/A			
	Categories Found")	N/A	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which					
	should appear in Section II? (Note: Audit #3 will identify those activities that do NOT					
	have a Record Type '5' and have not been identified as a 'Pass Through' activity. These					
	activities will be displayed in Section III with the 'Payment of Pensions, Benefits and					
	Claims' activity and 'Other' activities. Verify if these activities should be displayed in					
	Section III. If not, an output standard would need to be added for that activity and the	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. MA	NUALLY 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	Y	Y			
17.4	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	11/11	11/11			
17.5	proper form, including a Truth in Bonding statement (if applicable)?	N/A	N/A			
	proper form, metading a fradim bonding statement (if applicable):					

		Progra	Program or Service (Budget Entity Codes)					
	Action	79040100	79040200					
AUDITS	S - GENERAL INFORMATION							
TIP	Review Section 6: Audits 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. CAI	PITAL 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			<u> </u>		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A			<u> </u>		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each	27/4	37/4					
	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. FL(ORIDA 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			<u> </u>		

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.

sneets car	n be used as necessary), and "TIPS" are other areas to consider.	Program	or Servi	ce (Budo	get Entity	Codes)
<u> </u>	Action	<u> </u>	1	_	79050600	-oucs)
	Action	79030100	79030400	79030300	79030600	
1. GEN	ERAL					
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	Y Y	
1.4	Has security been set correctly? (CSDR, CSA)	1	1	1	1]
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. EXH	IBIT 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. EXH	IBIT 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	
AUDITS		1		ı		ı
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")		V	3 7	V	
		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 Servi	ce (Budg	get 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. EXHI	(BIT 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.				
	(BIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
AUDITS:		, ,		1	
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.				
	(BIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purpo			*7	X7 1
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. EXHI	(BIT D-3A (EADR, ED3A)	1			

		Program	n or Servi	ice (Budg	get Entity (Codes)
	Action	79050100	79050400	79050500	79050600	
7.1			1			
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	1	1 1/ / 1	1 1/11	1 1/ / 1	
7.0	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?	NT/A	NT / A	DT/A	DT/A	
7.10		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	14/21		14/21	14/21	
7.11	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)	NT/A	NT/A	NT/A	NT/A	
7.10		N/A	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when	Y	N/A	N/A	N/A	
7.13	requesting additional positions? Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as	1	11/1	11/17	11/17	
7.13	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 salary and benefits 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	
		11/71	11/71	14/71	11/71	

		Program	or Servi	ce (Budg	get Entity	Codes)
	Action		1	Ī	79050600	00000)
	11edoli	79030100	79030400	79030300	79030000	
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 major audit findings and recommendations 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?	37	***	NT/A	NT / A	
		Y	Y	N/A	N/A	
AUDIT:		·	ı			
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA	37	37	3.7	37	
	- 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)	37/1		27/1	37/1	
	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	37/1		27/1	37/1	
	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 -	37/1		27/1	37/1	
	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 Co					
	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. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D -	Departi	nent Le	evel)			
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</i> 215.32(2)(b), <i>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	I	
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		

		Program	or Servi	ce (Budg	get Entity	Codes)
	Action		1		79050600	
				1		1
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	1		-	-	
0.19	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	1		-	-	
0.20	II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced	1		-	-	
0.21	accurately?	Y	Y	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See	1	1	1		
0.22	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	1	1	1		
0.23	III?	* 7	* 7	* 7	* 7	
		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).	37	37	37	37	
		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	37	37	37	37	
0.22	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,	*7	*7	*7	T 7	
	DEPT)	Y	Y	Y	Y	
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I?					
		***	*7	***	T7	
		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 Servi	ce (Budg	get Entity	Codes)
	Action	79050100	79050400	79050500	79050600	
TID	Determine if the economic scheduled for trust fund review (See page 120 of the LDD					
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. SCHI	EDULE 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 Base Rate Audit on page 161 of the LBR Instructions.)	NJ	N/A	N/A	N/A	

		Program	or Servi	ce (Budg	get Entity	Codes
	Action	79050100	79050400	79050500	79050600	
10 SCI	HEDULE 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. SCI	HEDULE 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. SCI	HEDULE 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	
	HEDULE VIIIB-1 (EADR, S8B1)			ı		
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	
14. SCI	HEDULE 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	
	HEDULE VIIIC (EADR, S8C) BS 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 Serv	ice (Bud	get Entity Co	des)
	Action	79050100	79050400	79050500	79050600	
16. SCH	EDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed	l instru	ctions)			
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	S INCLUDED IN THE SCHEDULE XI REPORT:				L	
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 should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
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.			•	•	
	NUALLY PREPARED EXHIBITS & SCHEDULES			T		
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 Cod				
	Action	79050100	79050400	79050500	79050600	
AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CA	PITAL 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.					
	ORIDA FISCAL PORTAL	r				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined	* 7	* 7	***	* 7	
	in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

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.

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. ogram or Service (Budget Entity Code Action 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 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for 1.2 Y Y both the Budget and Trust Fund columns? (CSDI) AUDITS: Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison 1.3 Y Y Report to verify. (EXBR, EXBA) 1.4 Has security been set correctly? (CSDR, CSA) 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. EXHIBIT A (EADR, EXA) 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, Y Y nonrecurring expenditures, etc.) included? 2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages Y Y 15 through 29)? Do they clearly describe the issue? Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 29) 2.4 Y Y been followed? **EXHIBIT B (EXBR, EXB)** Is it apparent that there is a fund shift where an appropriation category's funding source 3.1 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 Y Y Zero") TIP Generally look for and be able to fully explain significant differences between A02 and

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TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup					
	of A02. This audit is necessary to ensure that the historical detail records have not					
	been adjusted. Records selected should net to zero.					
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. EXH	IBIT 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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS		ı				
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	37	37			
	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.					
	IBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical p	urposes Y	only.) Y			
6.1	Are issues appropriately aligned with appropriation categories?	1	1			
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. EXH	IBIT D-3A (EADR, ED3A)	1				
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			

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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 (36XXXCX) 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	N/A		

		rogram or	Service (1	Budge	t Entit	y Code
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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:		11/11	11/11			
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR,					
7.20	FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures)					
7.21		N/A	N/A			
7.22	issues net to zero? (GENR, LBR1)	14/11	14/11			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to	N/A	N/A			
7.02	zero? (GENR, LBR2)	1 \ //A	1 \ //A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment)	N/A	N/A			
7.04	issues net to zero? (GENR, LBR3)	IN/A	1 \ /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	N/A	N/A			
TID	Outlay - Public Education Capital Outlay (IOF L.) Salaries and Benefits amounts entered using the OADA/C transactions must be	14/11	14/11			
TIP	e e e e e e e e e e e e e e e e e e e					
	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					
TID	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).					
TITO	TO THE STATE OF TH					
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. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC	C1D - De	partmer	ıt Lev	vel)	
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			

		ogram or	Service (B	ıdget Ent	ity Cod
	Action	79100400	79100500		
0.4	Here the Franciscotion of Development Francisco Deut I and Deut II famus have included for the				1
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;	1	1		
8.5					
	method for computing the distribution of cost for general management and				
	administrative services narrative; adjustments narrative; revenue estimating	N/A	N/A		
0.1	methodology narrative; fixed capital outlay adjustment narrative)?	IN/A	IN/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 section 215.32(2)(b), Florida				
	Statutes - 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				
0.12	Estimating Conference forecasts?	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue				
0.13		N/A	N/A		
8.14	estimates appear to be reasonable?	14/11	14/11		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant?	N/A	N/A		
0.15	Are the correct CFDA codes used?	IN/A	IN/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal	NT / A	3.T / A		
	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		
0.17	If and it all a second and it at a Cal and A040	N/A	N/A		
8.17	If applicable, are nonrecurring revenues entered into Column A04?		1 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	 	-		
0.17	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	- '/	- "	-	
0.20	Section II?	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced	+			
0.41		Y	Y		
9.22	accurately?	1	1		+
8.22	Do transfers balance between funds (within the agency as well as between agencies)?	Y	Y		
0.22	(See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	I	I		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in				
	Section III?	Y	Y		

		ogram or	Service (B)	ıdget En	tity Code
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8.24	Are prior year September operating reversions appropriately shown in column A01?				
0.24	Are prior year september operating reversions appropriately shown in column Ao1:	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column	1	1	+	
0.23	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	3.7	***		
0.00	sufficient detail for analysis?	Y	Y		
8.29 AUDITS	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	<u> </u>	I		
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to	Τ	П	Т	
8.30	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	Y	Y		
8.32	should print "No Discrepancies Exist For This Report") Has a Department Level Reconciliation been provided for each trust fund and does	1	1		
8.32	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?	1			
0.55	This a Benedic IB been provided for each trust fand and does total agree with fine 1.				
		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				
TID	to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number.				
0 ссп	Any negative numbers must be fully justified. EDULE II (PSCR, SC2)				
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3?	I			
	(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	NI/A		
		IN/A	N/A		

		ogram or Service (Budget Entity				y Code
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10. SCF	HEDULE 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. SCF	HEDULE 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. SCF	HEDULE 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. SCF	HEDULE VIIIB-1 (EADR, S8B1)	•				
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
14. SCF	HEDULE 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. SCH	HEDULE VIIIC (EADR, S8C)					
(LAS/PI	BS 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			

		rogram or Service (Budget Ent			t Entit	y Code
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16. SCH	EDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for de	etailed ir	ıstructio	ns)		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final					
	Excel version no longer has to be submitted to OPB for inclusion on the					
	Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b),					
	Florida Statutes, the Legislature can reduce the funding level for any agency that does					
	not provide this information.)	Y	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
AUDITS	S 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	NT/A	NT/A			
	Operating Categories Found")	N/A	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities that					
	do NOT have a Record Type '5' and have not been identified as a 'Pass Through'					
	activity. These activities will be displayed in Section III with the 'Payment of Pensions,					
	Benefits and Claims' activity and 'Other' activities. Verify if these activities should be					
	displayed in Section III. If not, an output standard would need to be added for that	37	37			
	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)	37	37			
- Trib	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					
45 354	therefore will be acceptable.					
	NUALLY PREPARED EXHIBITS & SCHEDULES					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of	Y	Y			
17.0	the LBR Instructions), and are they accurate and complete?	1	1			
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	37/1				
	proper form, including a Truth in Bonding statement (if applicable)?	N/A	N/A			

		rogram or	Service (Budge	t Entit	y Code
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AUDITS	S - 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. CA	PITAL 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. FL(ORIDA 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			

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 great to consider

(addition	al sheets can be used as necessary), and "TIPS" are other areas to consider.	rogram o	r Service	(Budge	t Entity	Code
	Action	79200100				
1. GEN	ERAL					
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.					
	IBIT A (EADR, EXA)	1				
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. EXH	IBIT 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				
AUDITS	S:					
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.					

		rogram o	r Service	e (Bud	get Enti	ty Code
	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. EXH	HBIT 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. EXH	HBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS	S:					
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	+ -		 	+	+
3.4	Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected					
	in Column A01.)					
	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.					
	IIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical pu		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. EXH	HBIT 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.)					
	2	Y		I		I

		rogram or S	Service (Budg	get 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 (36XXXCX) 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					

		rogram o	r Service	(Budg	et Entity	y Codes
	Action	79200100				
7.20	A 11 FOUL 1, 111 101 101 1010 TH 1 1111 FOUL 1, 101 (TARR	ı				
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR,	Y				
7.21	FSIA - Report should print "No Records Selected For Reporting") Does the Congrel Payanus for 160 YYYY (Adjustments to Current Year Expanditures)	1				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures)	N/A				
7.00	issues net to zero? (GENR, LBR1)	1 \ /A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to	N/A				
7.00	zero? (GENR, LBR2)	IN/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues	N/A				
7.04	net to zero? (GENR, LBR3)	IN/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-	1				
	3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay -	N/A				
TIP	Public Education Capital Outlay (IOE L.) Salaries and Benefits amounts entered using the OADA/C transactions must be	14/11				
TIP	<u> </u>					
	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.					
TEMP						
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					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer					
111	- Recipient of Federal Funds). The agency that originally receives the funds directly					
	from the federal agency should use FSI = 3 (Federal Funds).					
	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					
111	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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC	1D - Dep	artmer	ıt Lev	el)	
8.1	Has a separate department level Schedule I and supporting documents package been	Y				
0.2	submitted by the agency?	I				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust	Y				
0.2	fund? Have the appropriate Schedule Leapporting decomparts been included for the trust funds.	1				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds	Y				
0.4	(Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	1				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the	Y				
	applicable regulatory programs?	I				

		rogram or	r Service (1	Budget E	ntity (Code
	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					
0.0	applicable for transfers totaling \$100,000 or more for the fiscal year?					
	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					
0.7	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				<u> </u>	
0.0	trust funds been requested for creation pursuant to section 215.32(2)(b), Florida					
	Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency	1 1/1 1				
0.7	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				-	
0.11	correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue					
		Y				
0.12	service charge percentage rates.)	1	$\overline{}$			
8.12	Is this an accurate representation of revenues based on the most recent Consensus	N/A				
0.10	Estimating Conference forecasts?	IN/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue	37				
0.1.1	estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant?	27/4				
	Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal	27/4				
	fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
0.17	If1:11	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	IN/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				<u> </u>	
0.17	provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate general revenue service charge nonoperating amounts included in	_				
0.20	Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced	-			-	
0.41	accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)?	1	- 		\dashv	
0.22	(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	1	- 		\dashv	
0.43	Section III?	* 7				
		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				

		rogram or	Service (Bu	ıdget Entit	y Codes
	Action	79200100			
0.01					I
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	37			
	sufficient detail for analysis?	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
AUDITS		ı	ı	1	ı
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.				
	EDULE II (PSCR, SC2)				
AUDIT:		1			ı
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 Base Rate Audit on page 161 of the LBR Instructions.)	Y			

		rogram o	Service	(Budge	et Entit	y Codes
	Action	79200100				
10. SCF	HEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR					
1011	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. SCI	HEDULE 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.					
	HEDULE 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	3.7				
	can now be included in the priority listing.	Y				
	HEDULE VIIIB-1 (EADR, S8B1)	37/4	1	1		
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
	HEDULE 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. SCF	HEDULE VIIIC (EADR, S8C)					
	BS 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:			<u> </u>	•		
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				

		rogram or S	ervice (Bud	get Entity	Code:
	Action	79200100			
16. SCH	EDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for det	ailed instr	uctions)		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final				
	Excel version no longer has to be submitted to OPB for inclusion on the Governor's				
	Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida				
	Statutes, the Legislature can reduce the funding level for any agency that does not				
	provide this information.)	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
AUDITS	S 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	NT/A			
1	Operating Categories Found")	N/A		1	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which				
	should appear in Section II? (Note: Audit #3 will identify those activities that do NOT				
	have a Record Type '5' and have not been identified as a 'Pass Through' activity. These				
	activities will be displayed in Section III with the 'Payment of Pensions, Benefits and				
	Claims' activity and 'Other' activities. Verify if these activities should be displayed in				
	Section III. If not, an output standard would need to be added for that activity and the	Y			
167	Schedule XI submitted again.)	I		1	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency)	Y			
TID	equal? (Audit #4 should print "No Discrepancies Found")	1			
TIP	If Section I and Section III have a small difference, it may be due to rounding and				
17 3/4	therefore will be acceptable.				
	NUALLY PREPARED EXHIBITS & SCHEDULES Do subjidite and schedules comply with LPD Instructions (no see 115 through 158 of the		<u> </u>	1 1	
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the	Y			
17.2	LBR Instructions), and are they accurate and complete? Are appropriation category totals comparable to Exhibit B, where applicable?	1		1	
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			1	
17.0	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			

		rogram o	r Service	e (Budg	et Entit	y Codes
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AUDIT S	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CA	PITAL 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. FL	ORIDA 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			l	

10.1 No lapse was used for the requested position. If funded the Division anticipates filling the position in July 2015.

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.

	al sheets can be used as necessary), and "TIPS" are other areas to consider.	rogram o	r Service	(Budget E	ntity Co
	Action	79400100	79400200		
1 CEN	EDAT				
1. GEN 1.1	ERAL Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1,				
1.1					
	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				
i	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			_	
1.2	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				Τ
1.5	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	1	-	1 - 1	
111	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 FYH	IBIT A (EADR, EXA)				
2.1	Is the budget entity authority and description consistent with the agency's LRPP and				
2.1	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	1	-	1	+
<i>2.2</i>	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	-		1	
2.3	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)	1	-	1	
2.4	been followed?	Y	Y	Y	
2 EVU	IBIT B (EXBR, EXB)	•	•	1	
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source				
5.1	is different between A02 and A03? Were the issues entered into LAS/PBS correctly?				
ı	Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue				
i					
	should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	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				
i	nonrecurring amounts less than requested amounts? (NACR, NAC - Report should				
ı	print "No Negative Appropriation Categories Found")	37	Y	Y	
2.2		Y	I	I	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to				
i	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To	Y	Y	Y	
TID	Zero")	I	I	1	
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		_	_	
H	The state of the s				
111	A02. This audit is necessary to ensure that the historical detail records have not been				

		rogram o	r Service	(Budget E	ntity C	Codes
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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 FYH	(IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and					
1.1	does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y	Y	l	
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.					
	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS		T T		,		П
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	1	1	1		
	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.					
	IBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical pu					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		Щ
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.					
	IBIT 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		Щ
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		

		rogram o	r Service	(Budget E	ntity Cod
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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 (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	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					

		rogram o	r Service	(Budget E	ntity C	ode
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7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR,					
7.20	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 -	NT/A	NT/A	NT/A		
TELD	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.					
	thoroughly explained in the D-5A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue.					
111	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.					
	F-96					
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					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer					
111	- Recipient of Federal Funds). The agency that originally receives the funds directly					
	from the federal agency should use FSI = 3 (Federal Funds).					
	from the redefal agency should use 151 – 3 (redefal runds).					
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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC	1D - Dep	partment	t 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	v	v	v		
0.2	fund?	Y	Y	Y		<u> </u>
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds	Y	Y	Y		
0 1	(Schedule IA, Schedule IC, and Reconciliation to Trial Balance)? Have the Evamination of Pagulatory Fees Part Land Part II forms been included for the	1	1	1		<u> </u>
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the	Y	Y	Y		
	applicable regulatory programs?		1			Щ

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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?					
	approved for transfers towning \$200,000 or more for the fissent 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					T
0.0	trust funds been requested for creation pursuant to section 215.32(2)(b), Florida					
	Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency					T
0.7	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					
0.11	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		-	-		
0.12		Y	Y	Y		
0.12	Estimating Conference forecasts? If there is no Consensus Estimating Conference forecast available, do the revenue	1	1	1		┢
8.13		Y	Y	Y		
0.14	estimates appear to be reasonable?	1	1	1		-
8.14	Are the federal funds revenues reported in Section I broken out by individual grant?	NT/A	NT/A	NT/A		
0.4.7	Are the correct CFDA codes used?	N/A	N/A	N/A		<u> </u>
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal	NT/A	NT/A	NT/A		
0.4.5	fiscal year)?	N/A	N/A	N/A		<u> </u>
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		14/11	14/11	14/11		┢
0.10	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					T
0.20	Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced					T
0.21	accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)?					T
0.22	(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	 		_		\vdash
0.23	Section III?	X 7	37	37		
0.5:		Y	Y	Y		<u> </u>
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		

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0.26		I				$\overline{\exists}$
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		1	T	, ,		
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 I) equal to the July 1					丨
0.51	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					٦
	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?					7
		Y	Y	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been					٦
	properly recorded on the Schedule IC?					
	property recorded on the semestra is	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very		<u> </u>	<u> </u>	<u> </u>	┪
	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					٦
	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.					٦
	Any negative numbers must be fully justified.					
9. SCHI	EDULE II (PSCR, SC2)					٦
AUDIT:	\					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3?					٦
	(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		
	,	1 V / <i>F</i> 1	11/71	IN/J		

		rogram o	r Service	(Budget Er	ntity Co	de
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10 00	HEDLY E III (BOOD OCA)					_
	HEDULE III (PSCR, SC3)		1	1		_
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR	N/A	N/A	N/J		
10.2	Instructions.)	N/A	N/A	IN/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. SCI	HEDULE 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			I		
	Schedule IV.					
12. SCI	HEDULE 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. SCI	HEDULE VIIIB-1 (EADR, S8B1)			<u> </u>	•	_
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A		
14. SCI	HEDULE 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		
	HEDULE VIIIC (EADR, S8C)					
(LAS/P	BS 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			<u> </u>			
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	NI/A	NI/A	NI/A		Ī
	1	N/A	N/A	N/A		

		rogram o	r Service	(Buaget E	intity Code
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16 SCH	IEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for det	ailed inc	truction)c)	
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final		l		
10.1	Excel version no longer has to be submitted to OPB for inclusion on the Governor's				
	Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida				
	Statutes, the Legislature can reduce the funding level for any agency that does not				
	provide this information.)	Y	Y	Y	
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	
	S INCLUDED IN THE SCHEDULE XI REPORT:				
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to				
10.5	Column A01? (GENR, ACT1)	Y	Y	Y	
16.4	None of the executive direction, administrative support and information technology				
10.4	statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)?				
	(Audit #1 should print "No Activities Found")				
	(Addit #1 should print No Activities Pound)	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				
	should appear in Section II? (Note: Audit #3 will identify those activities that do NOT				
	have a Record Type '5' and have not been identified as a 'Pass Through' activity. These				
	activities will be displayed in Section III with the 'Payment of Pensions, Benefits and				
	Claims' activity and 'Other' activities. Verify if these activities should be displayed in				
	Section III. If not, an output standard would need to be added for that activity and the				
	Schedule XI submitted again.)	Y	Y	Y	
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. MA	NUALLY 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?	* 7	* 7	* 7	
		Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of	3.7	3.7	3.7	
	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	NT/A	NT/A	NT/A	
15.5		N/A	N/A	N/A	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the	NI/A	NI/A	NI/A	
	proper form, including a Truth in Bonding statement (if applicable)?	N/A	N/A	N/A	

		rogram o	r Service	(Budget E	ntity C	odes!
	Action	79400100	79400200	79400300		
AUDIT	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CA	PITAL 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.					
	<u> </u>					
	ORIDA FISCAL PORTAL	T.	1			
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as	37		3.7		
	outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y		l

- 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.

- Cadanione	at sheets can be used as necessary), and "TIPS" are other areas to consider.	rogram or	Service (B	Budget Enti	ty Code
	Action	79800100			
1. GENI	FDAI				
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			
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. EXHI	IBIT 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. EXHI	IBIT 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			
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.				

		rogram or	Servic	e (Bud	get Entit	ty Code
	Action	79800100				
TIP	Requests for appropriations which require advance payment authority must use the sub-					
	title "Grants and Aids". For advance payment authority to local units of government,					
	the Aid to Local Government appropriation category (05XXXX) should be used. For					
	advance payment authority to non-profit organizations or other units of state					
	government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHI	IBIT 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. EXHI 5.1	IBIT D-1 (ED1R, EXD1)	Y				
AUDITS	Are all object of expenditures positive amounts? (This is a manual check.)	1				
5.2	Do the fund totals agree with the object category totals within each appropriation					
3.2	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	1				
3.4	Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected					
	in Column A01.)					
	in Column Avi.)	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					
TEID	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.					
TIP	Amounts should be positive. If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or					
111	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. EXH	IBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical pu	rposes	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 EVIII	IDIT D 2A (EADD ED2A)					
7. EXH	IBIT D-3A (EADR, ED3A) Are the issue titles correct and do they clearly identify the issue? (See pages 15					
/.1	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.)					
	page of or of the Estationary	N/A			1	

		rogram or Servi	ce (Budget En	tity 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 (36XXXCX) 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		

		rogram o	r Servic	e (Bud	get Enti	ty Code
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7.20	A11 EGT14-141 121 1211019 Th1141 EGT14-101 (EADD	I				1
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR,	Y				
7.21	FSIA - Report should print "No Records Selected For Reporting") Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures)					
7.21	issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to	1 1/11				
7.22	zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues					
7.20	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.					
TID						
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					
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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC	ID - Dep	artme	nt Lev	vel)	1
8.1	Has a separate department level Schedule I and supporting documents package been	3 7				
0.2	submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust	Y				
8.3	fund? Have the appropriate Schedule I supporting documents been included for the trust					
0.5	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		-		-	
0.4	applicable regulatory programs?	Y				
	applicable regulatory programs:		<u> </u>		I	ı

		rogram or	Service (Bu	dget Enti	ty Code
	Action	79800100			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative;				
0.0	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 section 215.32(2)(b), Florida				
	Statutes - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency				
	appropriately identified direct versus indirect receipts (object codes 000700, 000750,				
	000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue				
	code identified (codes 000504, 000119, 001270, 001870, 001970)?	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	37/4			
	Estimating Conference forecasts?	N/A		1	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue	***			
	estimates appear to be reasonable?	Y		1	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant?	NT / A			
	Are the correct CFDA codes used?	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal	NI/A			
0.14	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	- "			
0.10	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?				
	<u> </u>	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)?	37			
0.45	(See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y		<u> </u>	ļ
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		<u> </u>		
5.20	A02?	Y			

		rogram or	Service (Budget Ent	tity Code
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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)	37/4			
	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	37			
0.20	sufficient detail for analysis?	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
AUDITS		l		<u> </u>	
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?	3.7			
		Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very				
TITO	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				
TIP	review date for each trust fund. Poview the unrecepted fund belonges and compare revenue totals to expanditure totals.				
H	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.				
111	Any negative numbers must be fully justified.				
9. SCHI	EDULE II (PSCR, SC2)				
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3?				
7.1	(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.)				
	issue narrative. (See Duse Rule Muul on page 101 of the LDR histaetions.)	N/A			

		rogram or Service (Budget Entity Co			y Code	
	Action	79800100				
10. SCF	HEDULE 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. SCF	HEDULE IV (EADR, SC4)	1 1/11				
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. SCF	HEDULE 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. SCI	HEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
	HEDULE VIIIB-2 (EADR, S8B2)	T				
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. SCI	HEDULE VIIIC (EADR, S8C)					
(LAS/PI	BS 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				

		rogram oı	Servic	e (Bud	get Entit	y Code	
	Action	79800100					
16. SCH	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 section 216.023(4) (b),						
	Florida Statutes, 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					
	S 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	NT/A					
	Operating Categories Found")	N/A					
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which						
	should appear in Section II? (Note: Audit #3 will identify those activities that do NOT						
	have a Record Type '5' and have not been identified as a 'Pass Through' activity. These						
	activities will be displayed in Section III with the 'Payment of Pensions, Benefits and						
	Claims' activity and 'Other' activities. Verify if these activities should be displayed in						
	Section III. If not, an output standard would need to be added for that activity and the	37					
1.5	Schedule XI submitted again)	Y					
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency)	37					
TILD	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						
45.354	therefore will be acceptable.						
	NUALLY PREPARED EXHIBITS & SCHEDULES	1		Г	I		
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the	Y					
17.0	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					

		rogram o	r Servic	e (Bud	get Entit	ty Code
	Action	79800100				
AUDITS	S - 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. CA	PITAL 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. FL(ORIDA 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				