

**Jonathan Zachem**, Secretary

**Rick Scott**, Governor

## LEGISLATIVE BUDGET REQUEST

Department of Business and Professional Regulation

Tallahassee

October 19, 2018

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

Eric Pridgeon, 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 2019-20 Fiscal Year. I approve of this submission and thank you for your consideration of our request.

Sincerely,



Jonathan Zachem  
Secretary

**The Department of Business and Professional Regulation  
 Temporary Special Duty – General Pay Additives Implementation Plan  
 Fiscal Year 2019-20**

The Department of Business and Professional Regulation (DBPR) proposes the following plan to implement the temporary special duties – general pay additive:

- The department will use existing resources to grant the temporary special duties – general pay additive, when warranted, based on the duties and responsibilities of a position.
- Description of the pay additive and the circumstances for use:

This additive may be recommended for career service classes for a period of ninety (90) days, when a position has been assigned temporary duties and responsibilities not customarily assigned to the position (e.g. assigned duties of a vacant position or working on a special project). This pay additive is a valuable management tool that allows the department to recognize and compensate employees for identified duties without providing a permanent pay increase.

- Effective day, amount and time period:

An employee who is covered by the current American Federation of State, County and Municipal Employees’ (AFSCME), the Police Benevolent Association (PBA) or the Florida Nursing Association (FNA) collective bargaining agreement and who meets the requirements of Article 21, Out of Title Work, shall be eligible to receive a temporary special duties-general pay additive on the 23<sup>rd</sup> day in an amount up to 15% of the employee’s rate of pay for a period not to exceed ninety (90) days. For employees not covered by the current AFSCME, PBA or FNA’s collective bargaining agreement, this additive may be requested in an amount up to 15% of the employee’s rate of pay for a period not to exceed ninety (90) days. The department may approve an extension of the ninety (90) days period, if necessary, after reviewing the circumstances under which the additive was implemented.

- Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u>Number of Positions</u>
See Class Listing	See Class Listing	1,200

- Historical data:

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

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

- Estimated annual cost:

This additive has the potential to impact any of our current 1200 Career Service position incumbents statewide. The amount will not exceed 15% of an employee's current rate of pay.

- Collective Bargaining Units Impacted:

The American Federation of State County and Municipal Employees (AFSCME), the Police Benevolent Association (PBA) and the Florida Nursing Association (FNA) are impacted:

Article 21 of **AFSCME**...“Each time an employee is designated by the employee's immediate supervisor to act in a vacant established position 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 23<sup>rd</sup> day.”

Article 21 of **PBA**...” Each time an employee is officially 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 for 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 pursuant to 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 ends.

Article 21 of **FNA**...“Each time an employee is officially designated by the appropriate supervisor to act in a position in a higher broadband level than the employee’s current 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 (6) consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with Rule 60L-32, Florida Administrative Code, beginning with the 23<sup>rd</sup> day.”

These additives will be implemented within current approved salary appropriations and rate.

Any requests 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.



# LEGISLATIVE BUDGET REQUEST

DEPARTMENT LEVEL EXHIBITS AND SCHEDULES  
FISCAL YEAR 2019-20

## Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Alison Parker	Phone Number:	850-717-1239
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Northwood Associates v. Ken Detzner, et al.		
Court with Jurisdiction:	1 <sup>st</sup> District Court of Appeal		
Case Number:	1D18-0010		
Summary of the Complaint:	Northwood Associates’ suit against the Department and various agencies and agency heads for breach of contract after the Department’s need to vacate the premises located at 1940 North Monroe Street following the legislature’s non-appropriation of funds for rent in the General Appropriations Act.		
Amount of the Claim:	Would exceed threshold amount of \$500,000, if successful.		
Specific Statutes or Laws (including GAA) Challenged:	225.2502, Florida Statutes 2016-55, Laws of Florida		
Status of the Case:	Northwood appealed the summary final judgment in favor of the Department. There is a pending motion for oral argument.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Alison A. Parker	<b>Phone Number:</b>	850-717-1239
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Leah Simms, Terri Leigh Jones, Tonya Sue Chavis, and Leslie Anderson-Adams v. Department of Business and Professional Regulation, et al.		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit		
<b>Case Number:</b>	2016-CA-1418		
<b>Summary of the Complaint:</b>	Female arbitrators within the Department’s Division of Florida Condominiums, Timeshares and Mobile Homes sought declaratory judgment and injunctive relief. Plaintiffs posit their positions are tantamount to ALJs, and therefore they should be afforded pay and status accordingly. This litigation has the propensity to affect a class of employees.		
<b>Amount of the Claim:</b>	Requests attorney’s fees		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	718.1255, Florida Statutes 110.2035, Florida Statutes		
<b>Status of the Case:</b>	The arbitrators appealed the final judgment in favor of the Department. The First District Court of Appeal affirmed the decision July 27, 2018. Motions for Rehearing were subsequently denied.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Kathryn Price	<b>Phone Number:</b>	850-717-1808
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Carlee Wendell, Meredith Jones, and Quantara Williams v. Department of Business and Professional Regulation, et al.		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit		
<b>Case Number:</b>	16-CA-1526		
<b>Summary of the Complaint:</b>	Putative class action suit concerning the taxability of tampons and pads. Plaintiffs seek three years of refunds. Plaintiff asserts that the products’ taxability is constitutionality deficient and that the feminine products should be exempt as common household remedies.		
<b>Amount of the Claim:</b>	Would exceed \$500,000.00 threshold if successful		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.08, Florida Statutes		
<b>Status of the Case:</b>	The case was dismissed by agreement of the parties.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		



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Agency:	Department of Business and Professional Regulation		
Contact Person:	Louis Trombetta	Phone Number:	850-717-1508
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Department of Business and Professional Regulation v. Dania, et al.  Department of Business and Professional Regulation v. Jacksonville Kennel Club, Inc.		
Court with Jurisdiction:	1 <sup>st</sup> District Court of Appeal		
Case Number:	1D16-4275 1D16-5265		
Summary of the Complaint:	1D16-4275 – DBPR’s Appeal of DOAH holding that proposed repeal of rules covering designated player games was invalid. 1D16-5265 – Jacksonville Kennel Club’s Appeal of DOAH holding that designated player games violated statute.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	Section 849.086(2)(b), Florida Statutes Rule 61D-11.002(5), Florida Administrative Code		
Status of the Case:	1D16-4275 – The First District Court of Appeal affirmed DOAH’s holding that the proposed repeal of rules was an invalid exercise of delegated legislative authority.  1D16-5265 – Jacksonville voluntarily dismissed the appeal.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Business and Professional Regulation		
Contact Person:	Jason Maine	Phone Number:	850-717-1241
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gretna Racing, LLC v. Department of Business and Professional Regulation		
Court with Jurisdiction:	The Florida Supreme Court		
Case Number:	SC15-1929		
Summary of the Complaint:	The Division of Pari-Mutuel Wagering denied Gretna’s application for a slot machine license.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	551.102(4), Florida Statutes (2013)		
Status of the Case:	On 5/18/17, the Florida Supreme Court issued an opinion approving the Department’s denial of Gretna’s application for a slot machine license. On 6/2/17, Gretna filed a Motion for Rehearing, which was denied. Mandate issued September 2017.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

## Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Robin E. Smith	Phone Number:	850-717-1513
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Grabba-Leaf, LLC v. Department of Business and Professional Regulation  Department of Business and Professional Regulation v. Grabba-Leaf, LLC		
Court with Jurisdiction:	17 <sup>th</sup> Judicial Circuit 4 <sup>th</sup> District Court of Appeal		
Case Number:	2015-CA-12414 4D16-4166		
Summary of the Complaint:	Whether whole leaf, non-homogenized tobacco wrappers are taxable as tobacco products		
Amount of the Claim:	\$828,122.84		
Specific Statutes or Laws (including GAA) Challenged:	210.25(11), Florida Statutes (2015)		
Status of the Case:	The Fourth District Court of Appeal affirmed the summary judgment entered in favor of Grabba Leaf.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

### Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Robin E. Smith	<b>Phone Number:</b>	850-717-1513
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	McLane Suneast, Inc. v. Department of Business and Professional Regulation		
<b>Court with Jurisdiction:</b>	9 <sup>th</sup> Judicial Circuit		
<b>Case Number:</b>	2014 CA 000372		
<b>Summary of the Complaint:</b>	Whether Florida’s tobacco laws are constitutional		
<b>Amount of the Claim:</b>	Would exceed threshold amount of \$500,000.00 if successful		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	210.25(11), Florida Statutes (2014), 210.011, 210.02, 210.30(1), and 210.276(1), Florida Statutes		
<b>Status of the Case:</b>	Plaintiff has objected to the Department’s requests for discovery. DBPR filed a Motion to Transfer Venue, Motion to Dismiss Amended Complaint and Motion to Strike.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Robin E. Smith	<b>Phone Number:</b>	850-717-1513
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Global Hookah Distributors v. Department of Business and Professional Regulation		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit		
<b>Case Number:</b>	2017 CA 001623		
<b>Summary of the Complaint:</b>	Whether the Department’s failure to approve Global Hookah’s request to recover other tobacco product taxes and surcharges is in violation of the Commerce Clause due to Global Hookah’s assertion that they lack a substantial nexus with the State.		
<b>Amount of the Claim:</b>	Would exceed threshold amount of \$500,000.00 if successful.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	215.26, 210.276, 210.30, 72.011, Florida Statutes		
<b>Status of the Case:</b>	Both parties’ filed a Motion for Summary Judgment, which were heard August 2018. The parties are currently awaiting a final order from the Court.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

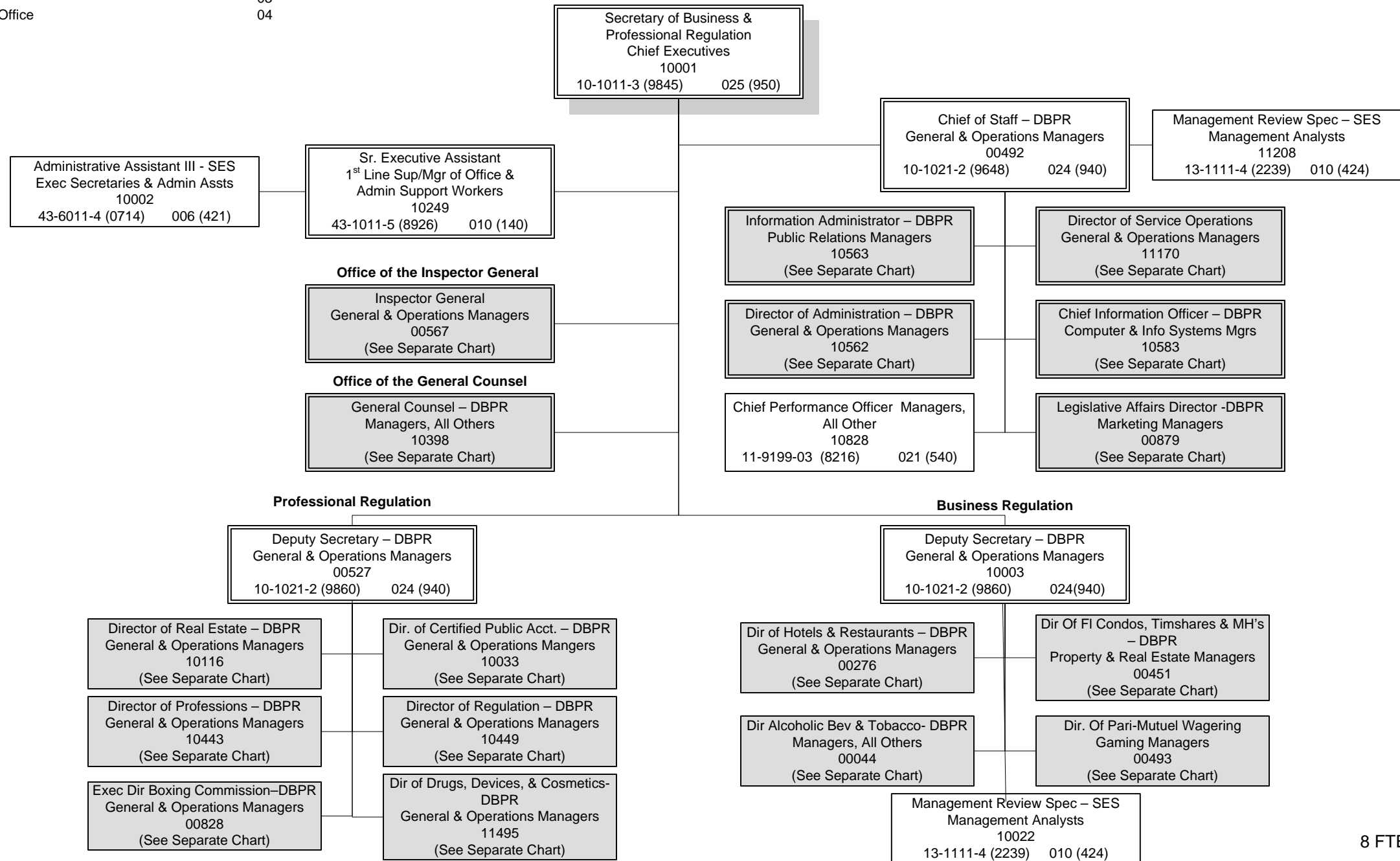
*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.*

<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Chevonne Christian	<b>Phone Number:</b>	850-717-1203
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Guy Nir v. Department of Business and Professional Regulation, et al.		
<b>Court with Jurisdiction:</b>	20 <sup>th</sup> Judicial Circuit		
<b>Case Number:</b>	2018 CA 002105		
<b>Summary of the Complaint:</b>	Whether section 718.117, Florida Statutes, is constitutional.		
<b>Amount of the Claim:</b>	Unknown.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	718.117, Florida Statutes		
<b>Status of the Case:</b>	The Department has a pending Motion to Dismiss. Plaintiff’s Motion for Partial Summary Judgment is scheduled for October 18, 2018.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

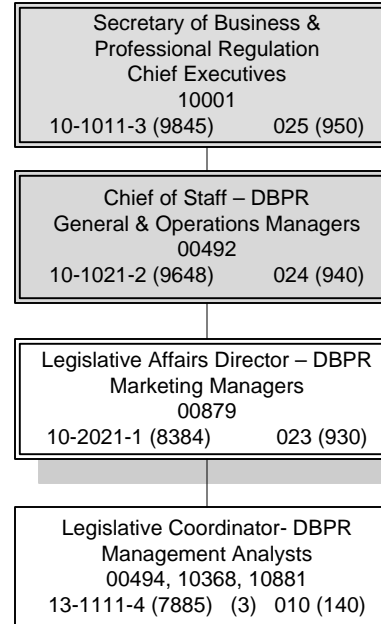
Department of Business & Professional Regulation 79  
 Office of the Secretary 01  
 Legislative Affairs 02  
 Public Information 03  
 Inspector General Office 04

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

Current: 6-30-18  
 Last Updated: 6-30-18



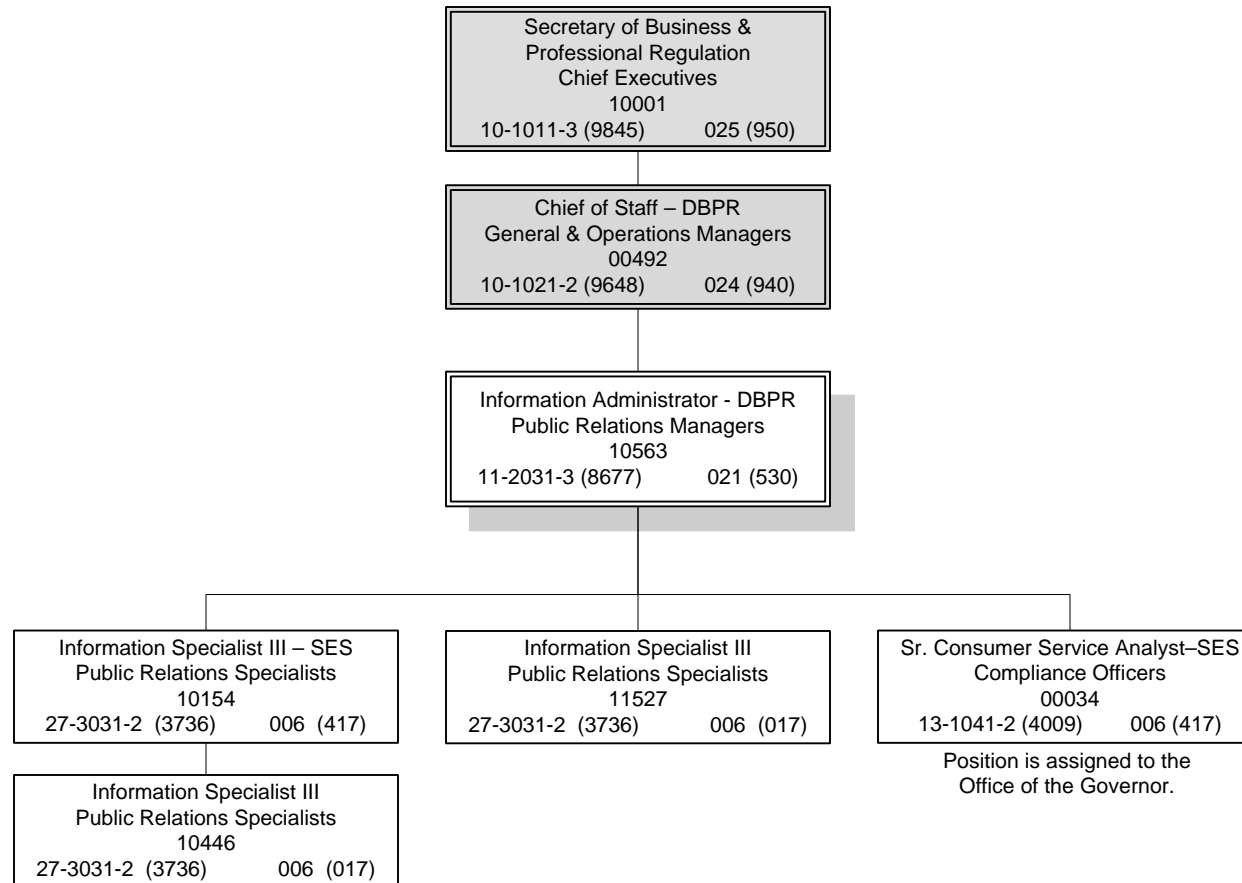
**Department of Business and Professional Regulation  
Office of the Secretary  
Legislative Affairs**



4 FTE

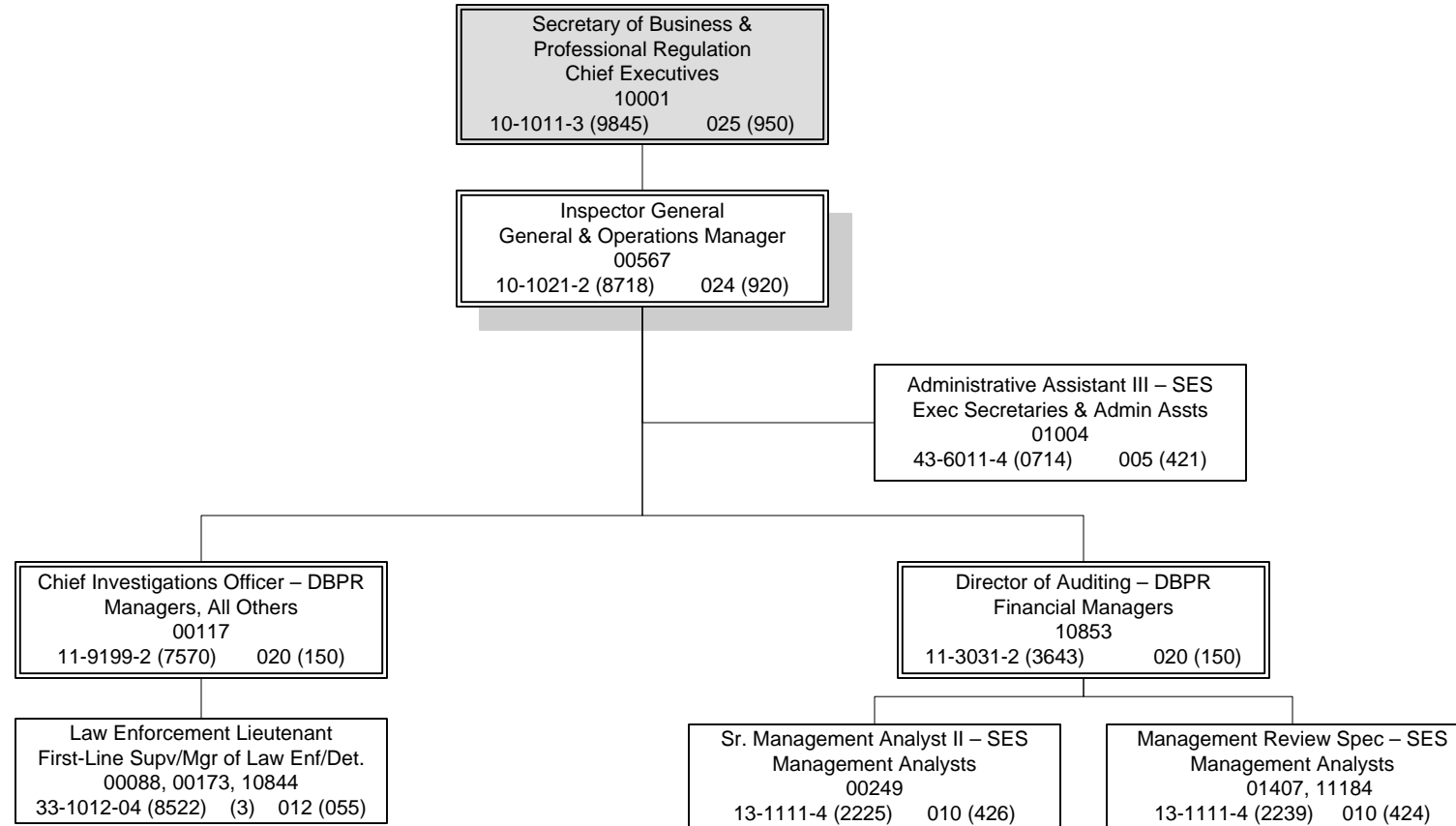


**Department of Business and Professional Regulation**  
**Office of the Secretary**  
**Office of Public Information**



5 FTE

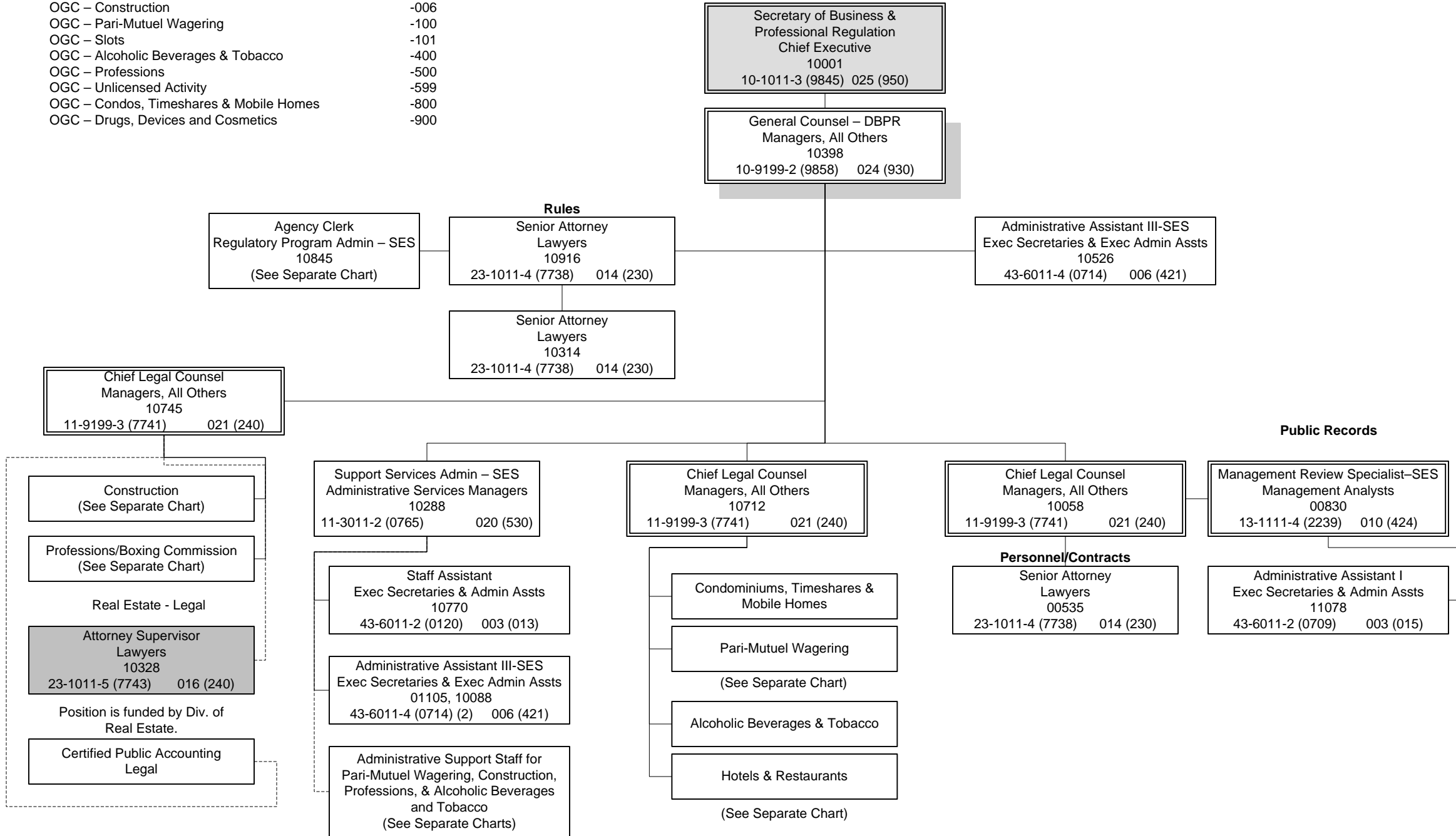
**Department of Business & Professional Regulation**  
**Office of the Secretary**  
**Inspector General**



Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

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

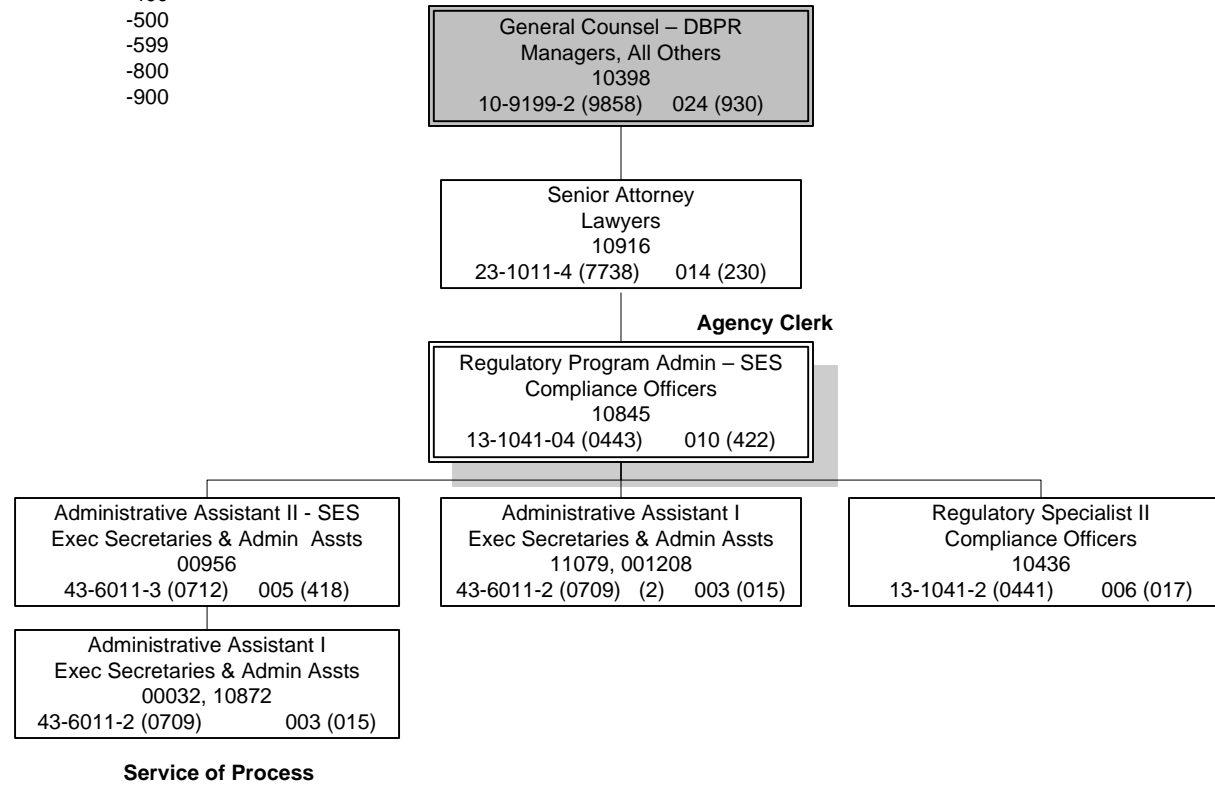
Current: 6-30-18  
Last updated: 12-22-17



Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

Current:6-30-18  
Last updated:7-28-17

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

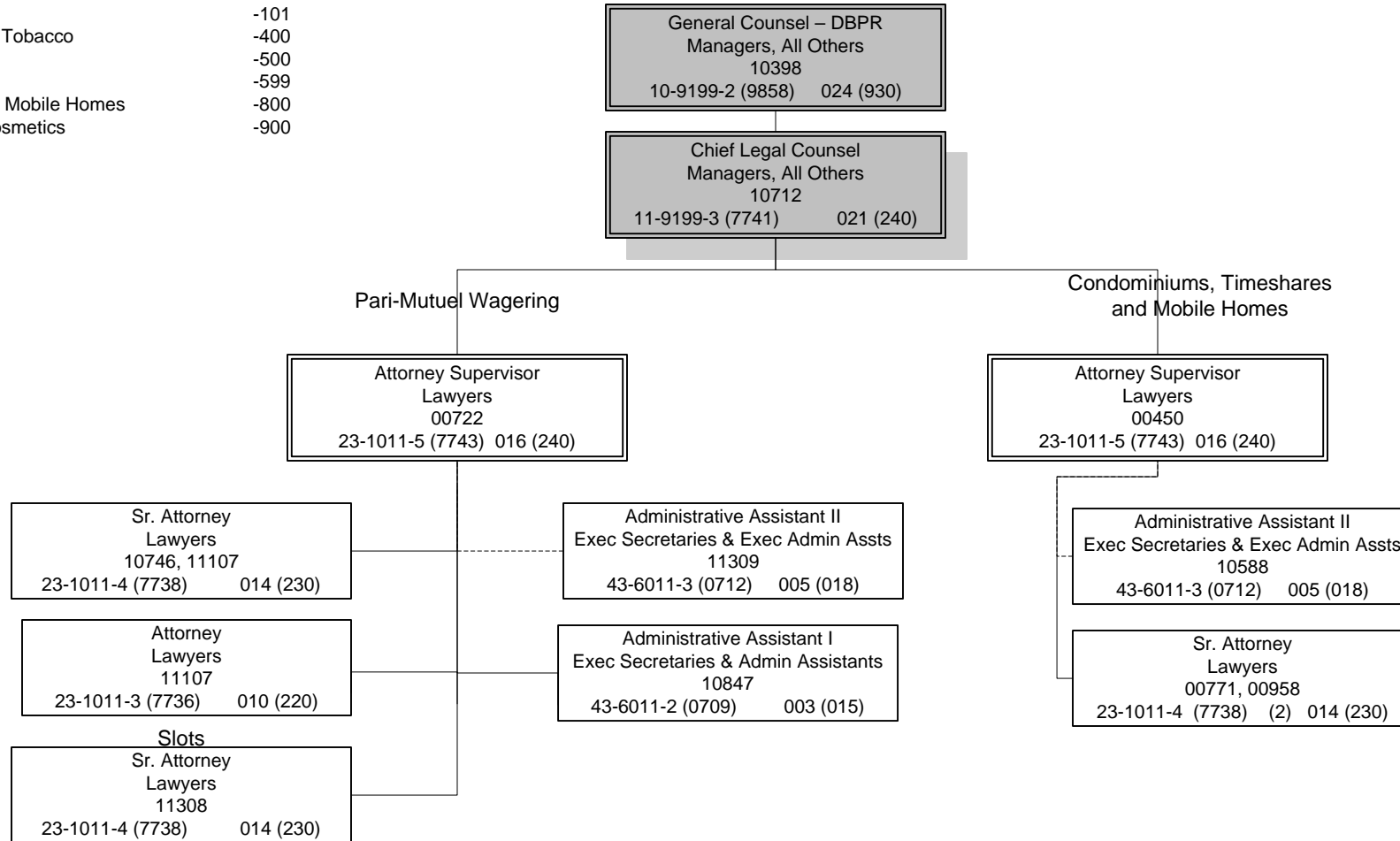


7 FTE

Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

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

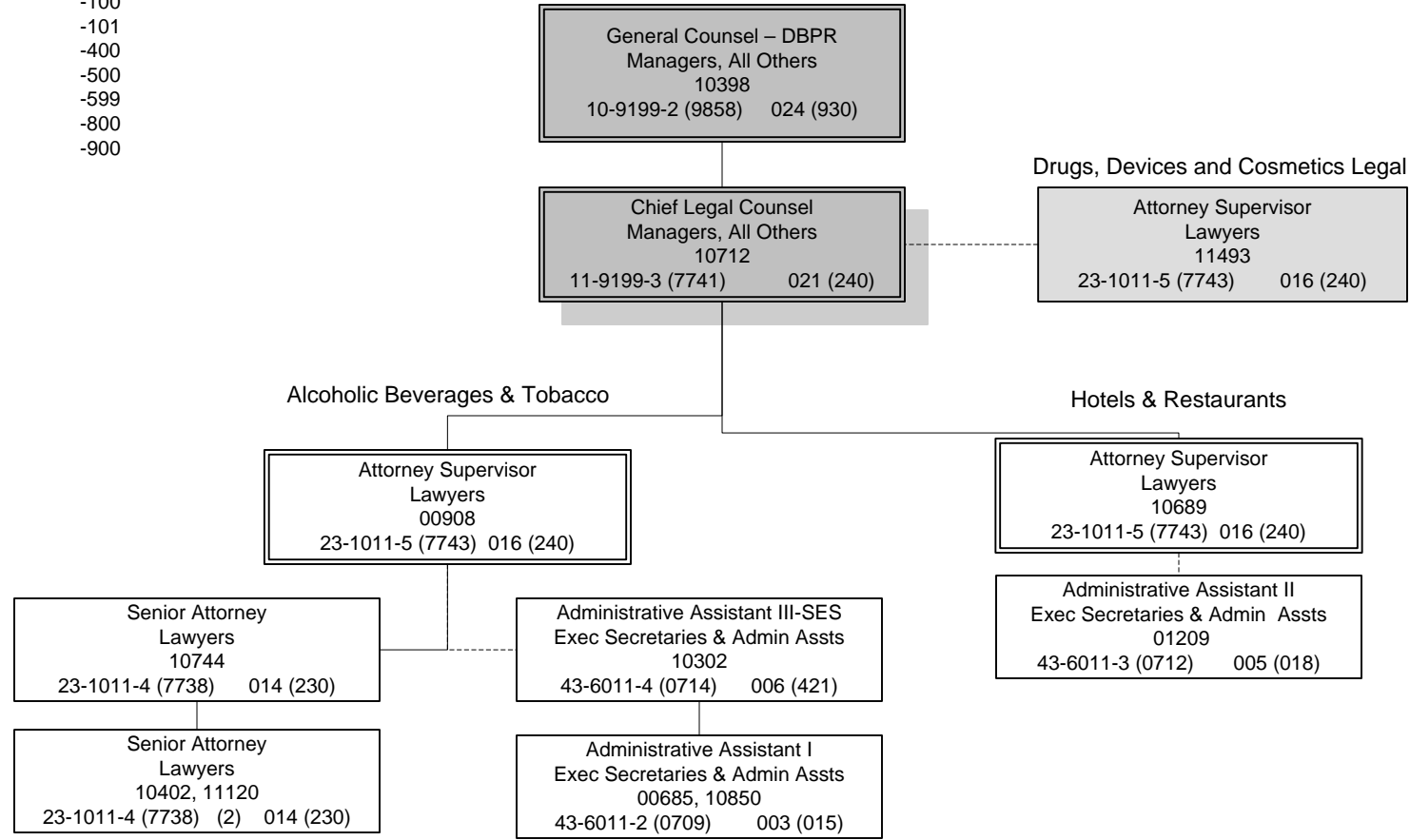
## Office of the General Counsel Pari-Mutuel Wagering/Condominiums, Timeshares, and Mobile Homes



Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

Current:6-30-18  
Last updated: 2-24-17

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



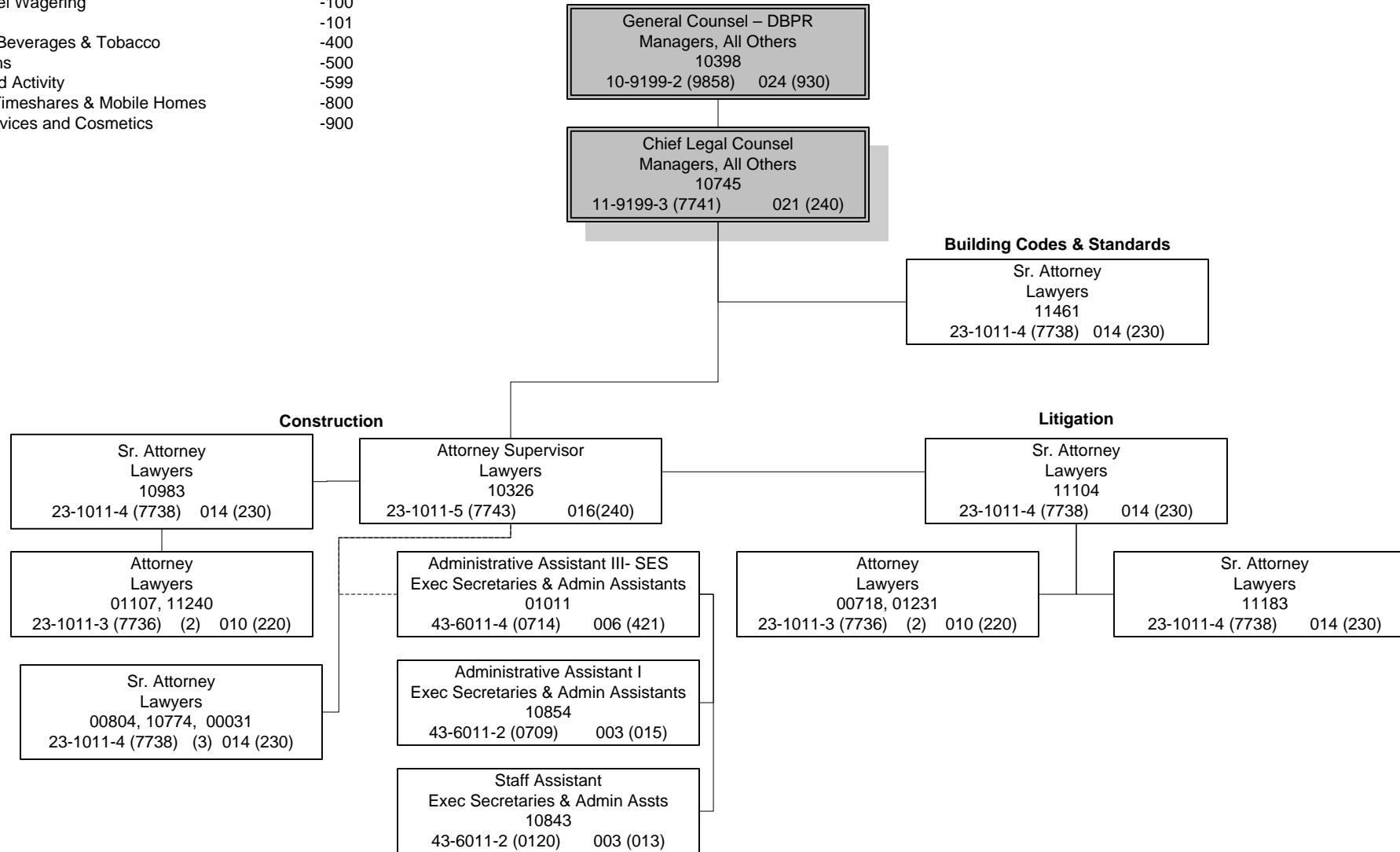
Note: Positions #01209 and #10302 are jointly supervised by the Senior Attorney and the Support Services Administrator-DBPR.

11 FTE

Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

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

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



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

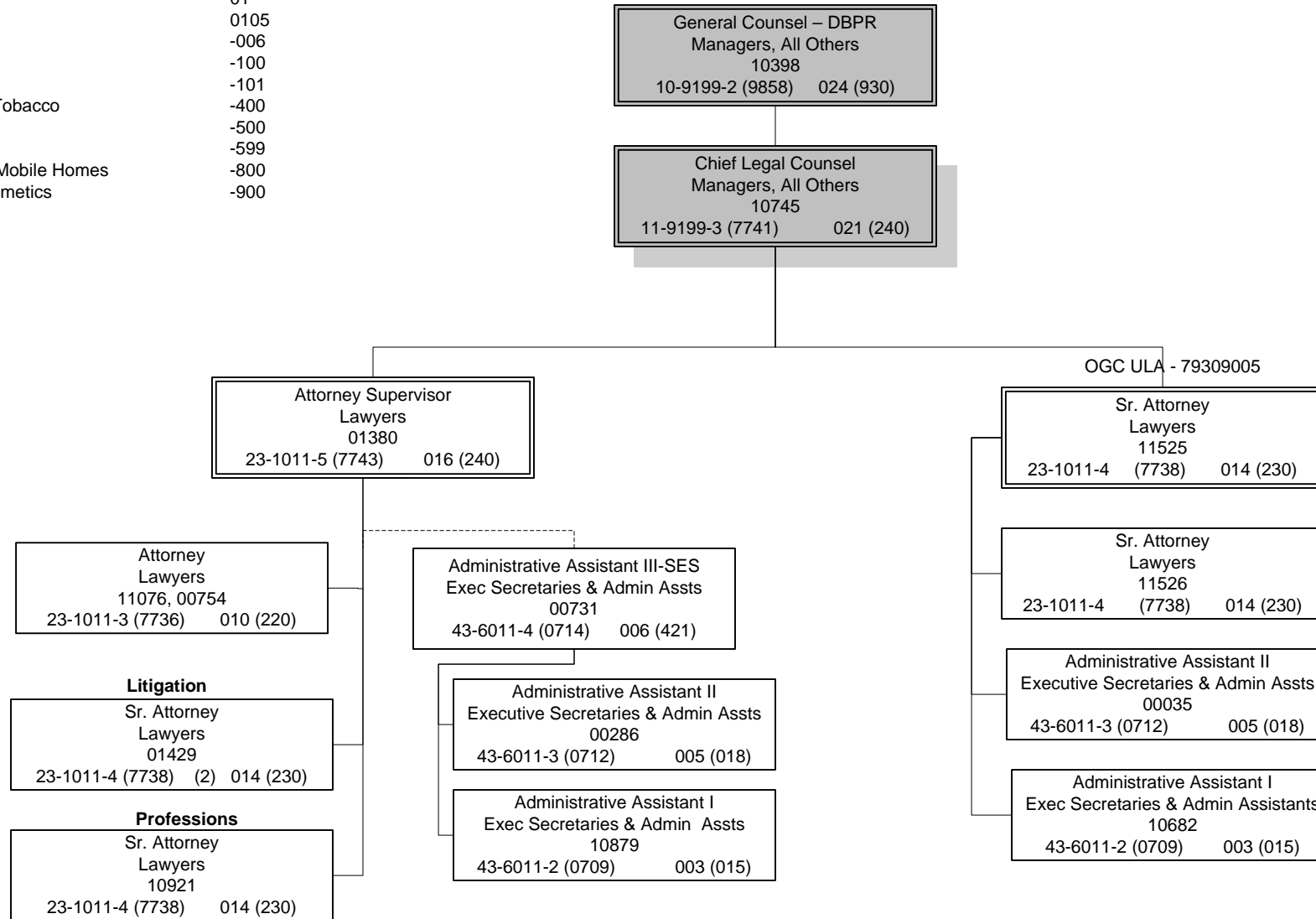
15 FTE

**Office of the General Counsel  
Professions / Boxing**

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

10 FTE

Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900



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

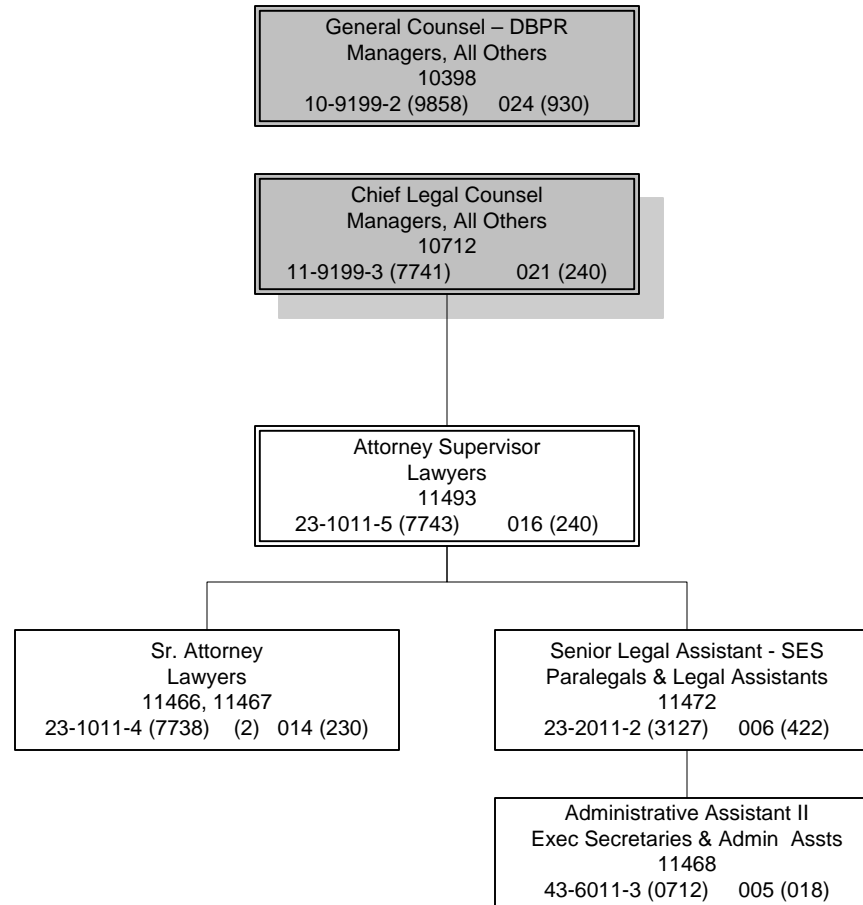


**Office of the General Counsel  
Drugs, Devices, and Cosmetics**

Current:6-30-18  
Last updated:7-1-17

Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

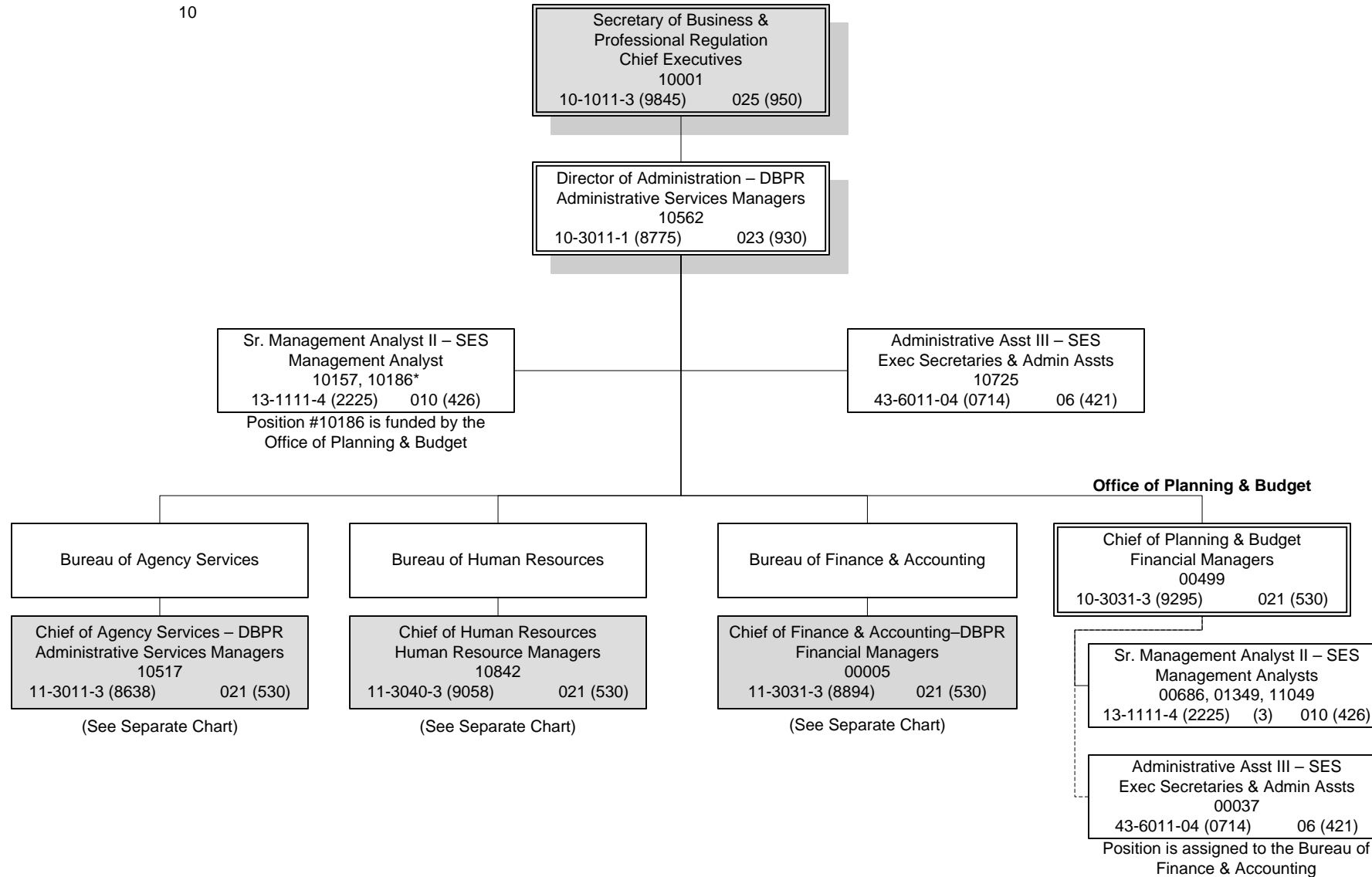
5 FTE



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

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

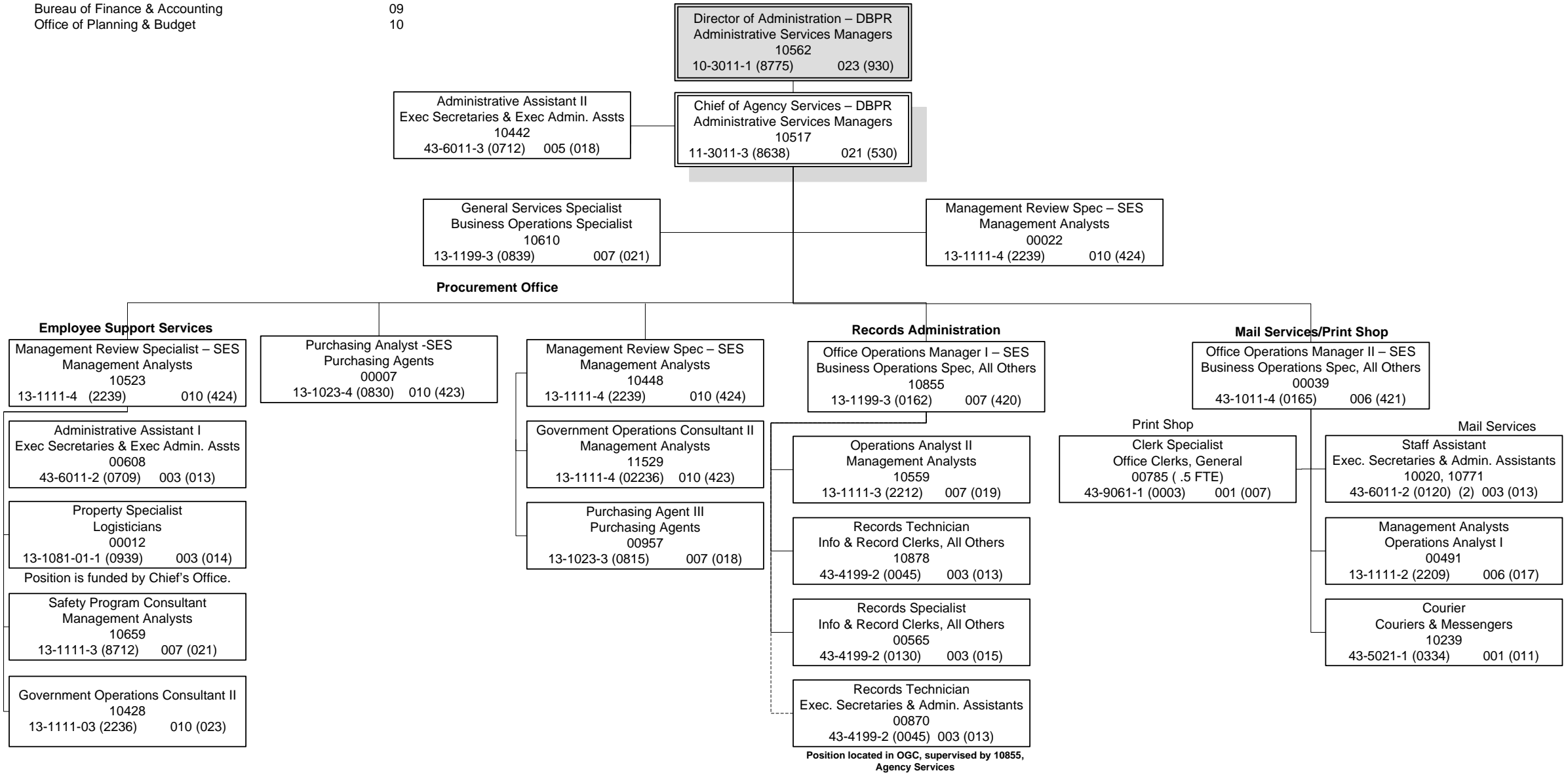
Current: 6-30-2018  
 Last Updated: 6-30-14



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

### Division of Administration Agency Services

Current: 6-30-218  
 Last Updated: 3-23-2018



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

**Division of Administration  
 Bureau of Human Resources**

Current:6-30-18  
 Last Updated: 3-28-18

Director of Administration – DBPR  
 Administrative Services Managers  
 10562  
 10-3011-1 (8775) 023 (930)

Chief of Human Resources  
 Human Resource Managers  
 10842  
 11-3040-3 (9058) 021 (530)

Administrative Asst II – SES  
 Exec Secretaries & Admin Assts  
 01121  
 43-6011-03 (0712) 05 (418)

**Training**

**Org Management/Classification & Pay  
 Payroll & Benefits/Attendance & Leave**

Sr. Management Analyst Supv. – SES  
 (Deputy Chief)  
 Management Analysts  
 00802  
 13-1111-4 (2225) 010 (426)

Personnel Services Spec/LR – SES  
 Comp, Benefit & Job Analysis Spec  
 00041  
 13-1071-03 (0189) 007 (421)

Human Resource Analyst – SES  
 HR, Train, Labor Relat. Spec, Other  
 00893  
 13-1079-4 (1023) 010 (424)

**Employee Relations**

Human Relations Mgr - SES  
 Human Resource Managers, All Other  
 00944  
 11-3049-2 (9149) 020 (426)

**Payroll & Benefits Specialist**

Human Resource Analyst/CBJA – SES  
 Comp, Benefit & Job Analysis  
 00028  
 13-1141-4 (0713) 010 (424)

Personnel Services Spec – SES  
 Comp, Benefit & Job Analysis Spec  
 01057  
 13-1141-03 (0170) 007 (421)

**Background Screening**

**Recruitment & Selection**

Personnel Services Spec – SES  
 Comp, Benefit & Job Analysis Spec  
 10195  
 13-1141-03 (0170) 007 (421)

Personnel Services Spec – SES  
 Comp, Benefit & Job Analysis Spec  
 00366  
 13-1141-03 (0170) 007 (421)

Management Review Spec – SES  
 Management Analysts  
 10425  
 13-1111-4 (2239) 010 (424)

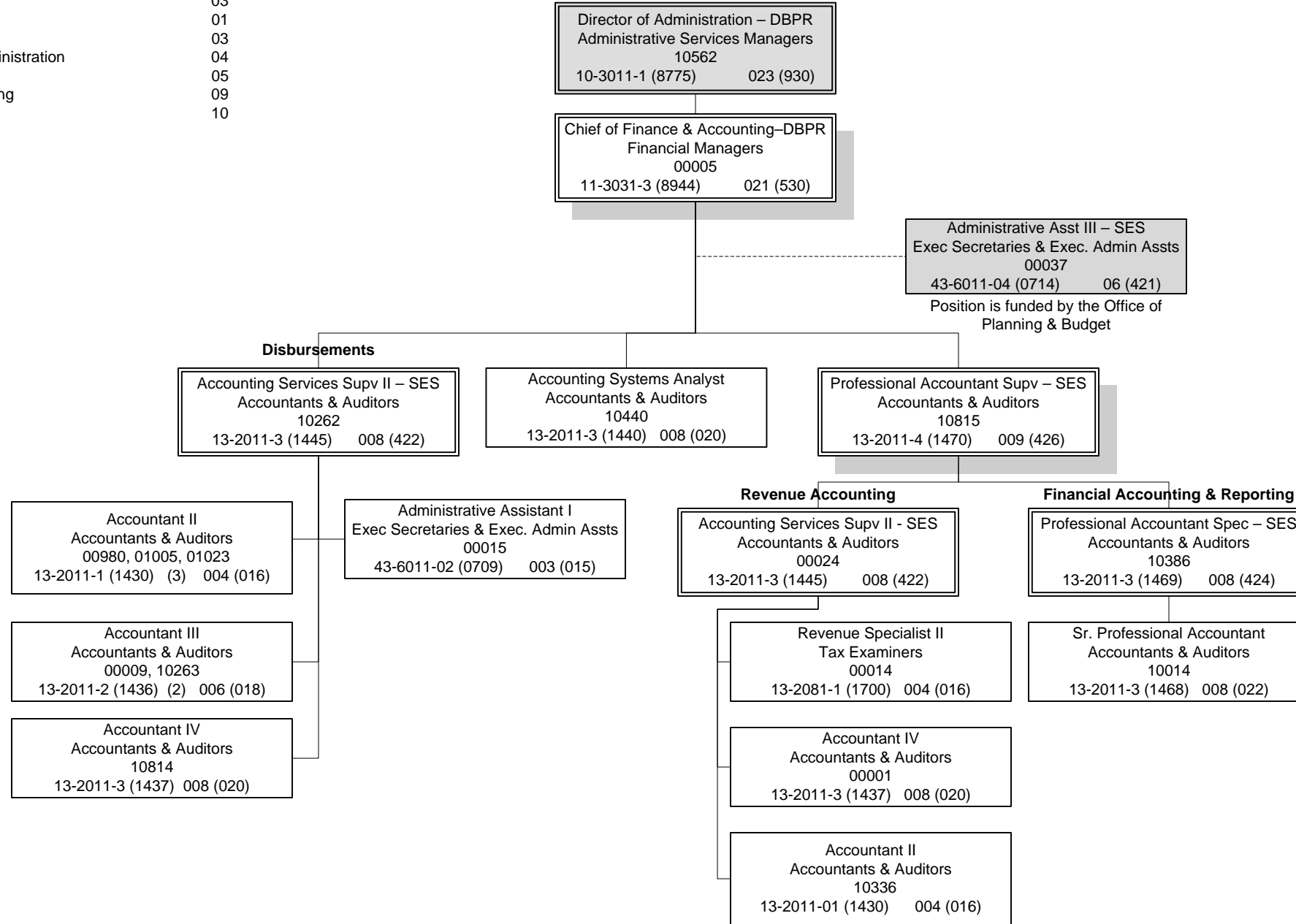
Personnel Technician III/CBJA – SES  
 Comp, Benefit & Job Analysis Spec  
 00717  
 13-1141-02 (0169) 006 (419)

**FMLA, Workers Comp Specialist  
 Leave and Attendance**

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

## Division of Administration Bureau of Finance & Accounting

Current: 6-30-18  
 Last Updated: 1-5-18

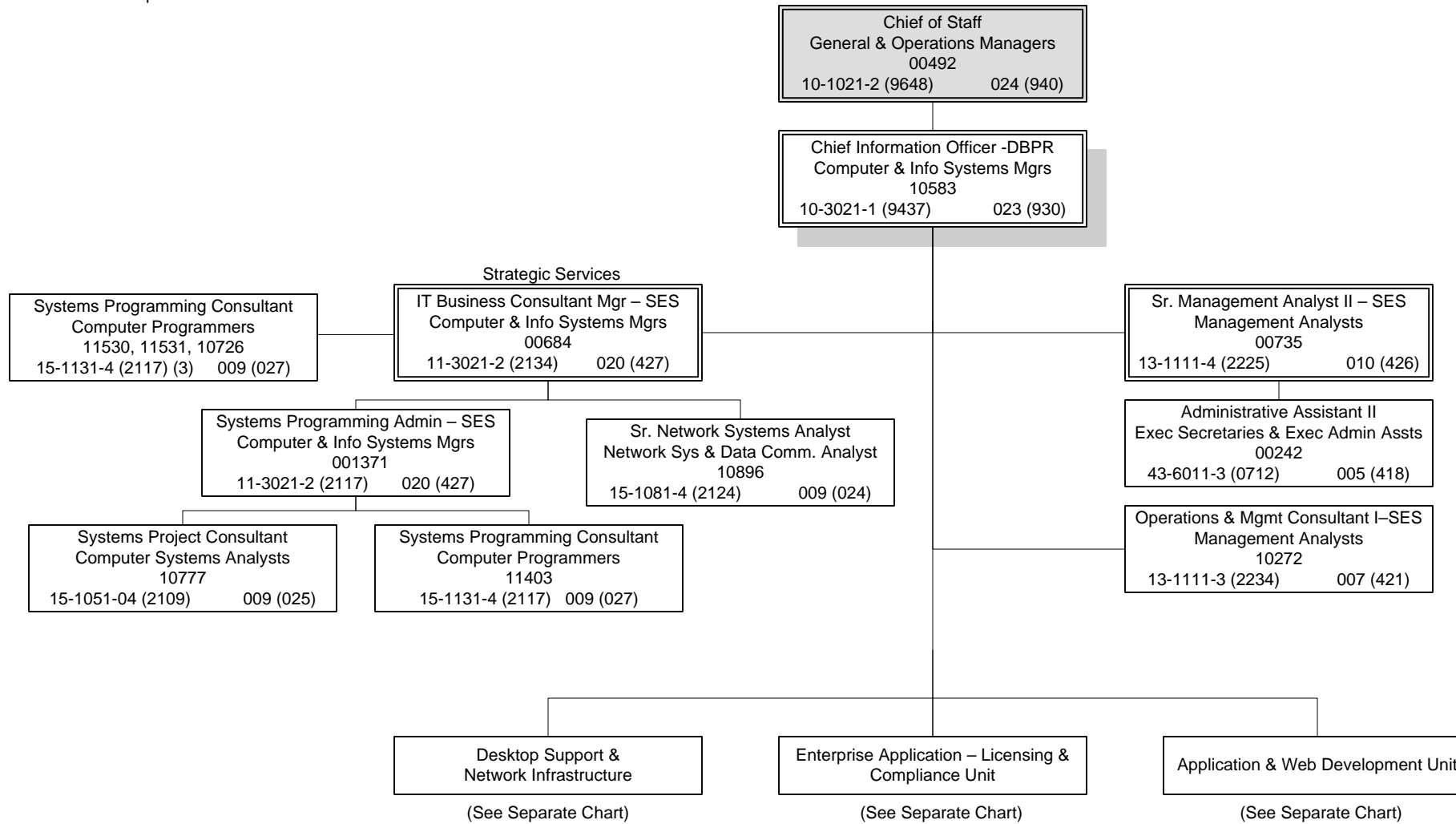


Department of Business & Professional Regulations 79  
 Division of Technology 08/01  
 Application Configuration & Operations 08/02  
 Network Infrastructure 08/03  
 Help Desk 08/04  
 Applications & Web Development 08/06

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

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

12 FTE

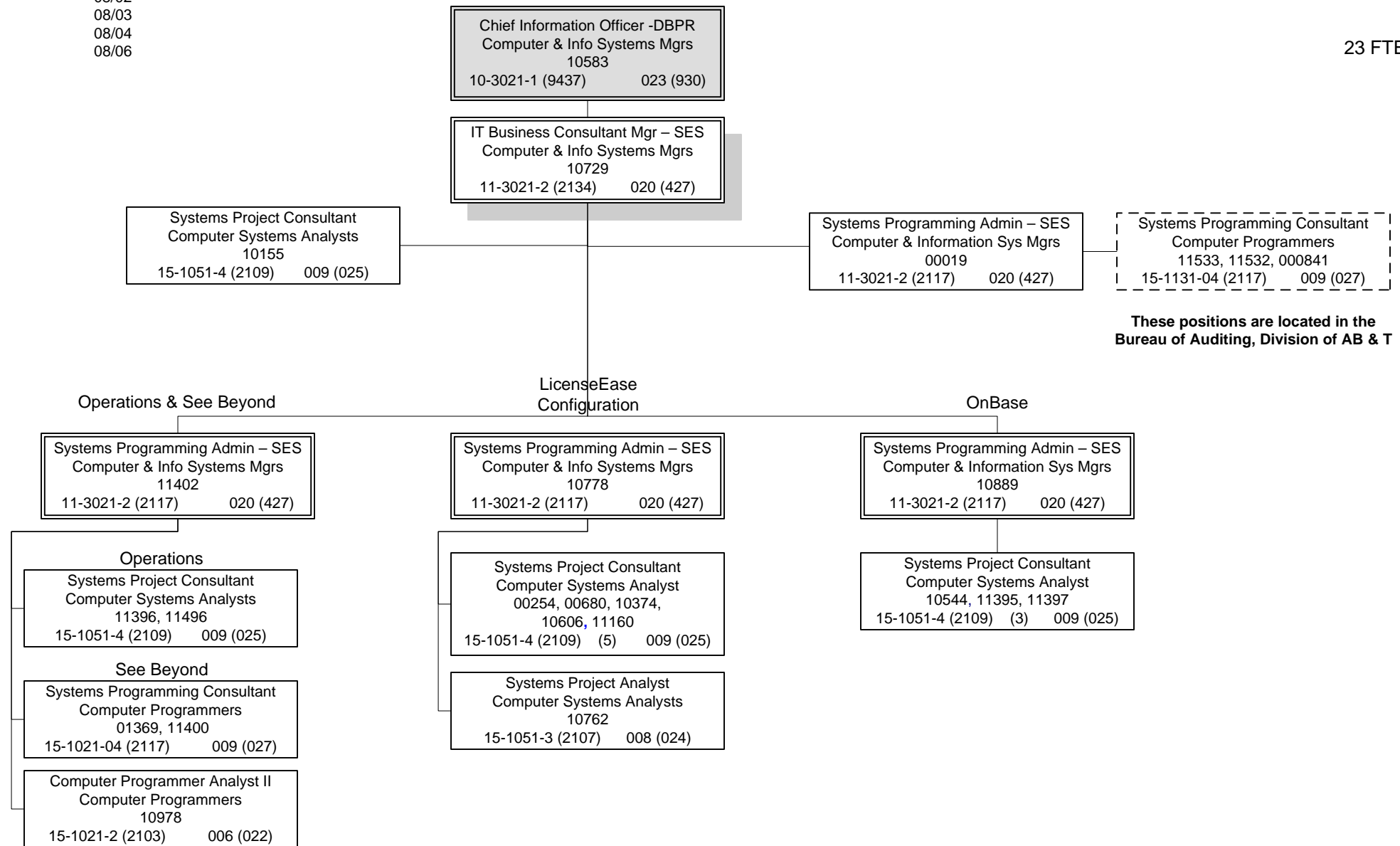


Department of Business & Professional Regulations 79  
 Division of Technology 08/01  
 Application Configuration & Operations 08/02  
 Network Infrastructure 08/03  
 Help Desk 08/04  
 Applications & Web Development 08/06

## Division of Technology Enterprise Applications – Licensing & Compliance

Current: 6-30-18  
 Last updated: 06-09-2017

23 FTE

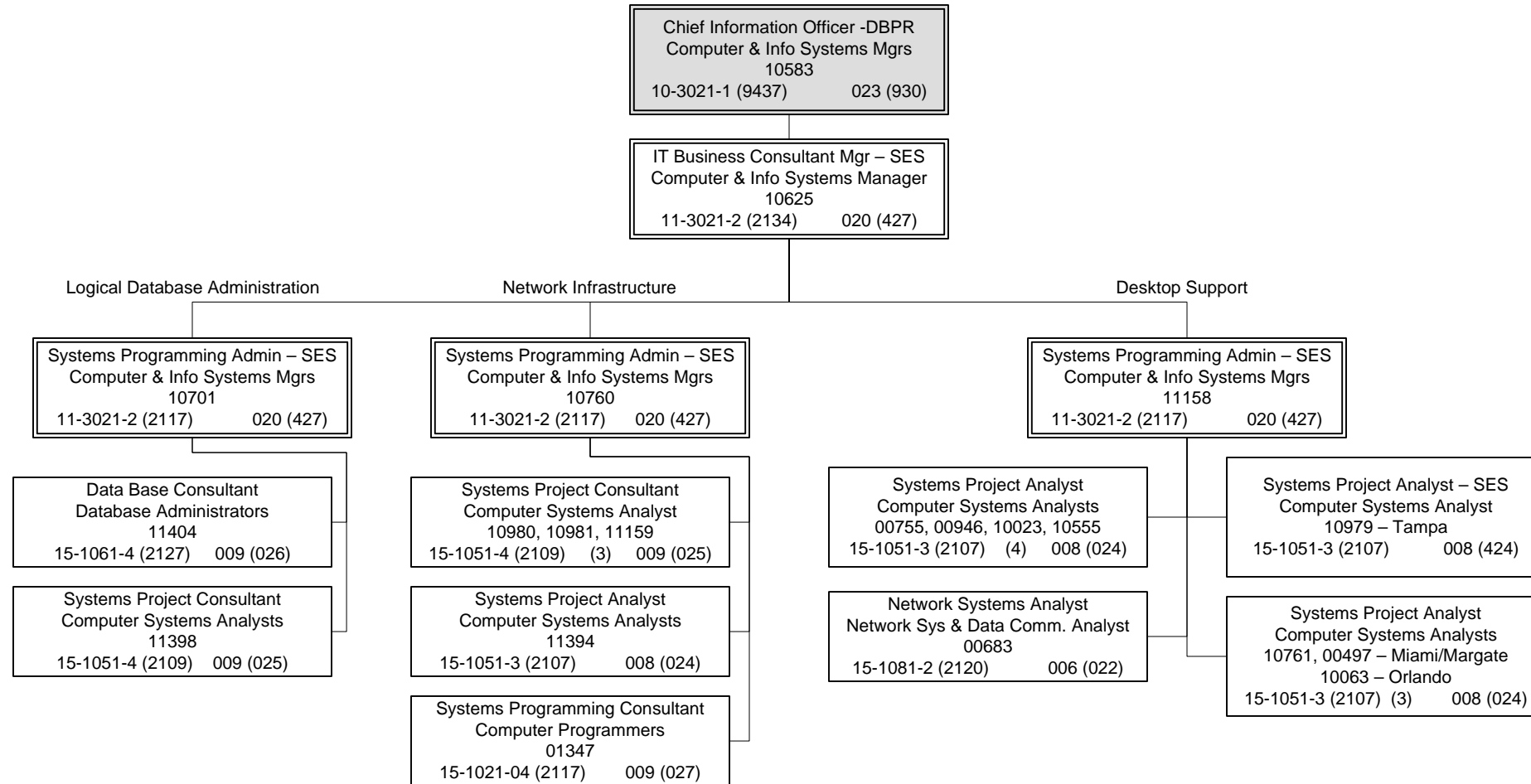


Department of Business & Professional Regulations 79  
 Division of Technology 08/01  
 Application Configuration & Operations 08/02  
 Network Infrastructure 08/03  
 Help Desk 08/04  
 Applications & Web Development 08/06

**Division of Technology**  
**Desktop Engineering & Network Infrastructure**  
**Desktop Support**

Current:6-30-18  
 Last updated: 2-12-16

20 FTE



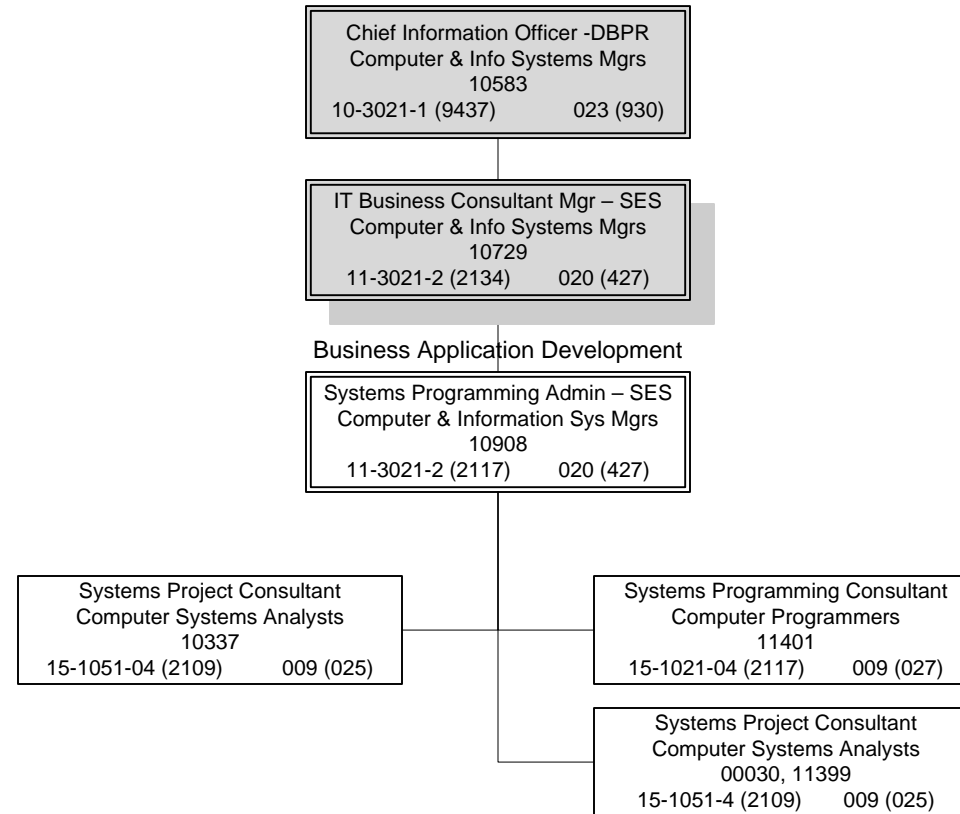


Department of Business & Professional Regulations 79  
 Division of Technology 08/01  
 Application Configuration & Operations 08/02  
 Network Infrastructure 08/03  
 Help Desk 08/04  
 Applications & Web Development 08/06

## Division of Technology Business Applications & Web Development

Current: 6-30-18  
 Last updated: 6-30-14

4 FTE



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

**Department of Business & Professional Regulation  
 Division of Service Operations**

Current: 6-30-18  
 Last updated: 10-20-17

**Director's Office**

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

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

Director of Service Operations  
 General & Operations Managers  
 11170  
 10-1021-1 (9824) 023 (930)

Sr. Management Analyst II – SES  
 Management Analysts  
 10325  
 13-1111-4 (2225) 010 (426)

Government Analyst II  
 Management Analysts  
 10213  
 13-1111-4 (2225) 010 (026)

Administrative Assistant III  
 Exec Secretaries & Admin Assts  
 10341  
 43-6011-4 (0714) 006 (021)

Deputy Director - Service Operations  
 General & Operations Managers  
 10190  
 11-1021-4 (8642) 022 (540)

Customer Contact Center  
 (See Separate Chart)

Bureau of Central Intake & Licensure  
 (See Separate Chart)

**Quality Assurance**

Operations & Mgt Consultant Mgr - SES  
 Management Analysts  
 10018  
 11-1021-02 (2238) 020 (425)

Sr. Management Analyst Supv – SES  
 Management Analysts  
 10242  
 13-1111-4 (2228) 010 (426)

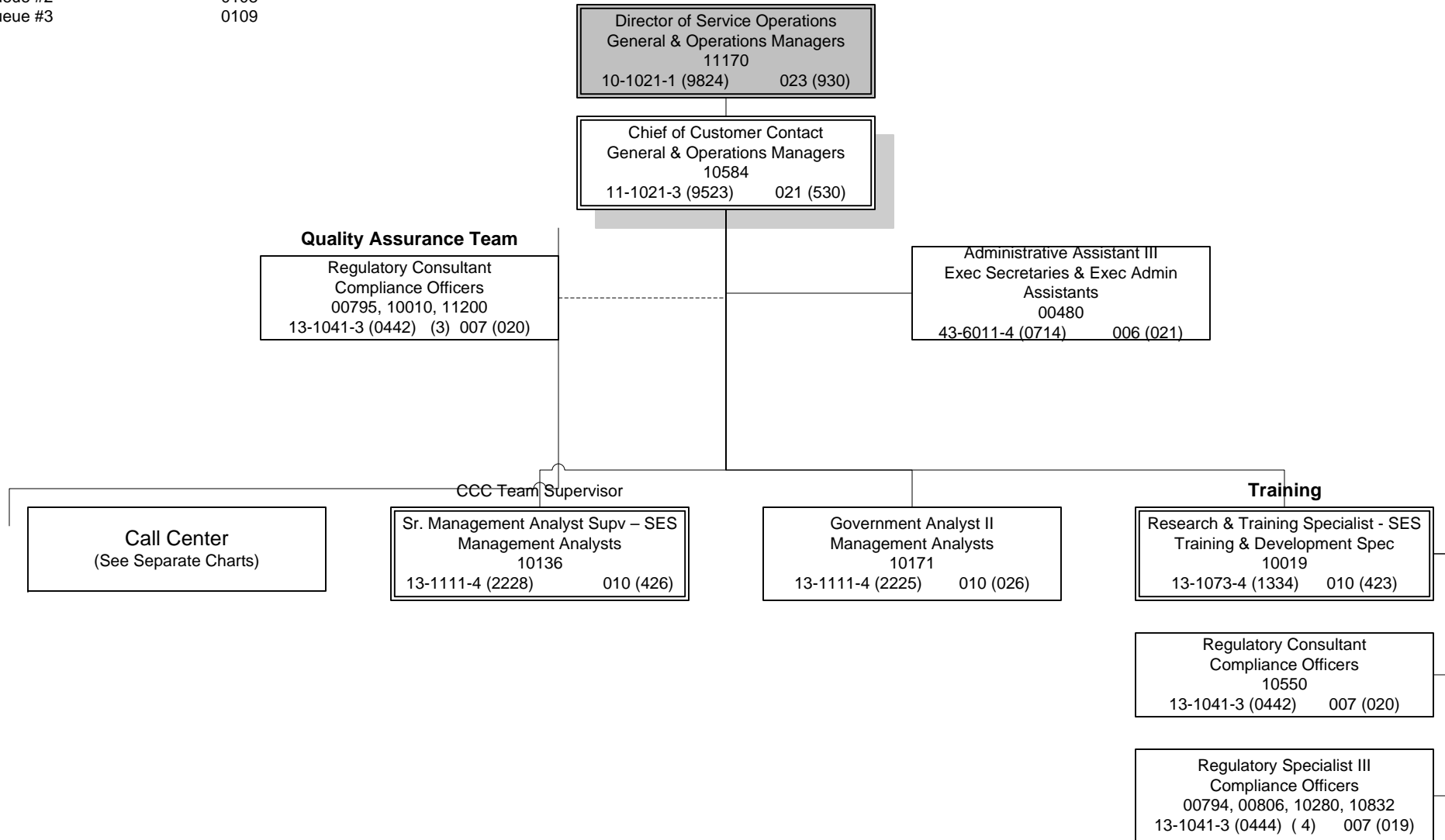
Operations Analyst II  
 Management Analysts  
 10026  
 13-1111-3 (2212) 007 (019)

Regulatory Specialist I  
 Compliance Officers  
 00734 (.5 FTE), 11335 (.5 FTE)  
 13-1041-1 (0440) (2) 005 (015)

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

**Division of Service Operations**  
**Customer Contact Center**  
**Chief's Office**

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

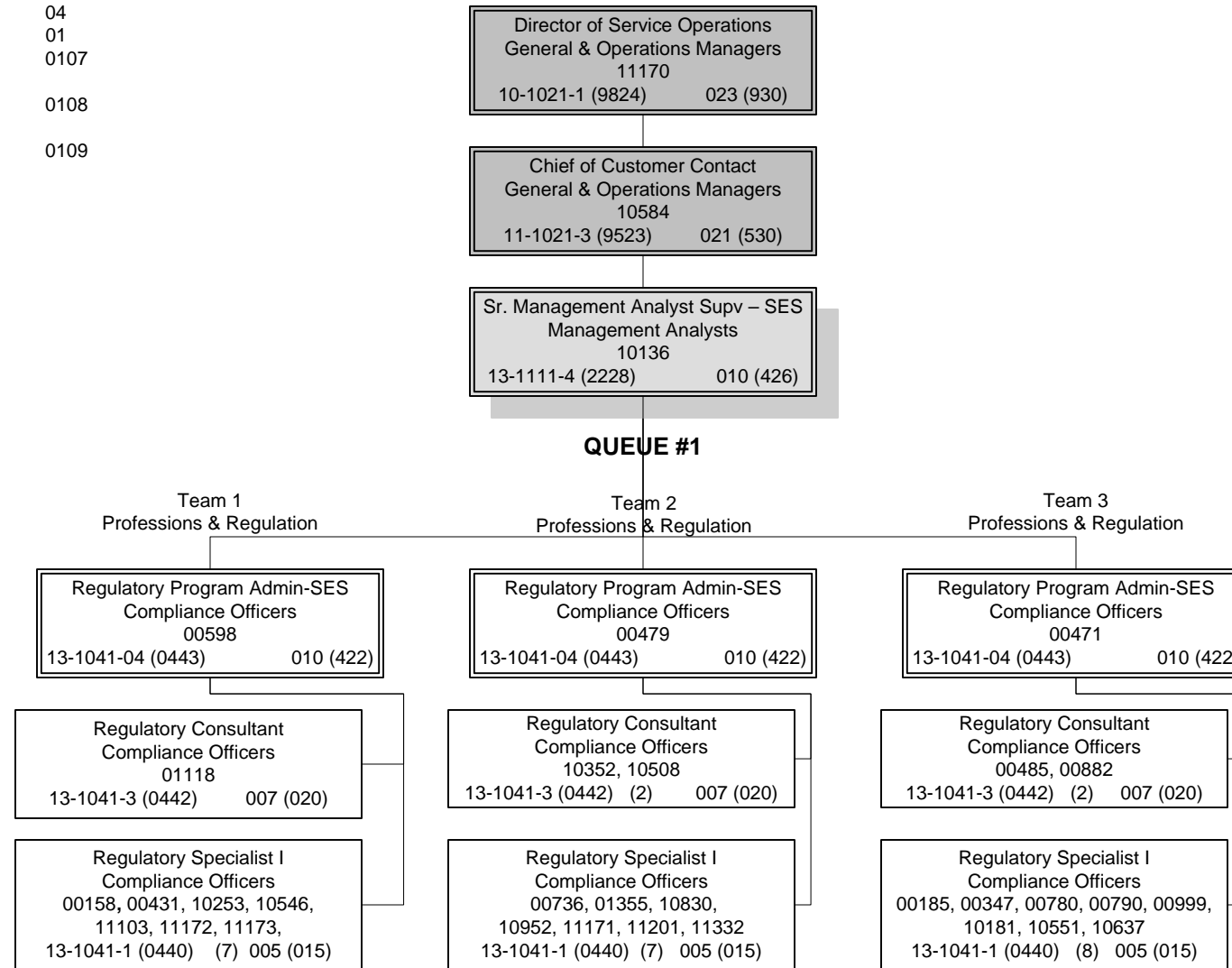


12 FTE

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

## Division of Service Operations Customer Contact Center

Current: 6-30-18  
 Last updated: 1-26-18

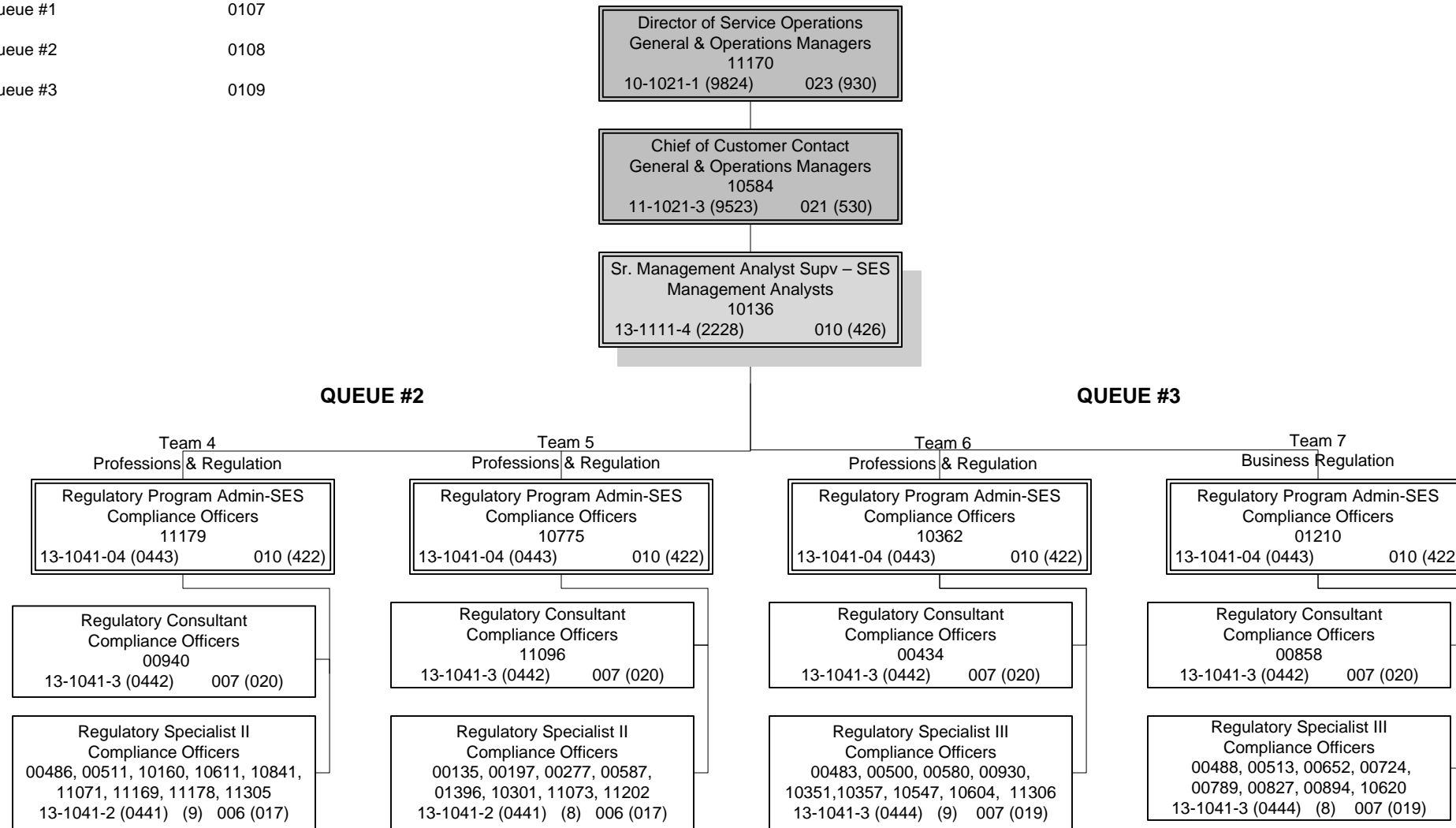


30 FTE

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

**Division of Service Operations  
 Customer Contact Center**

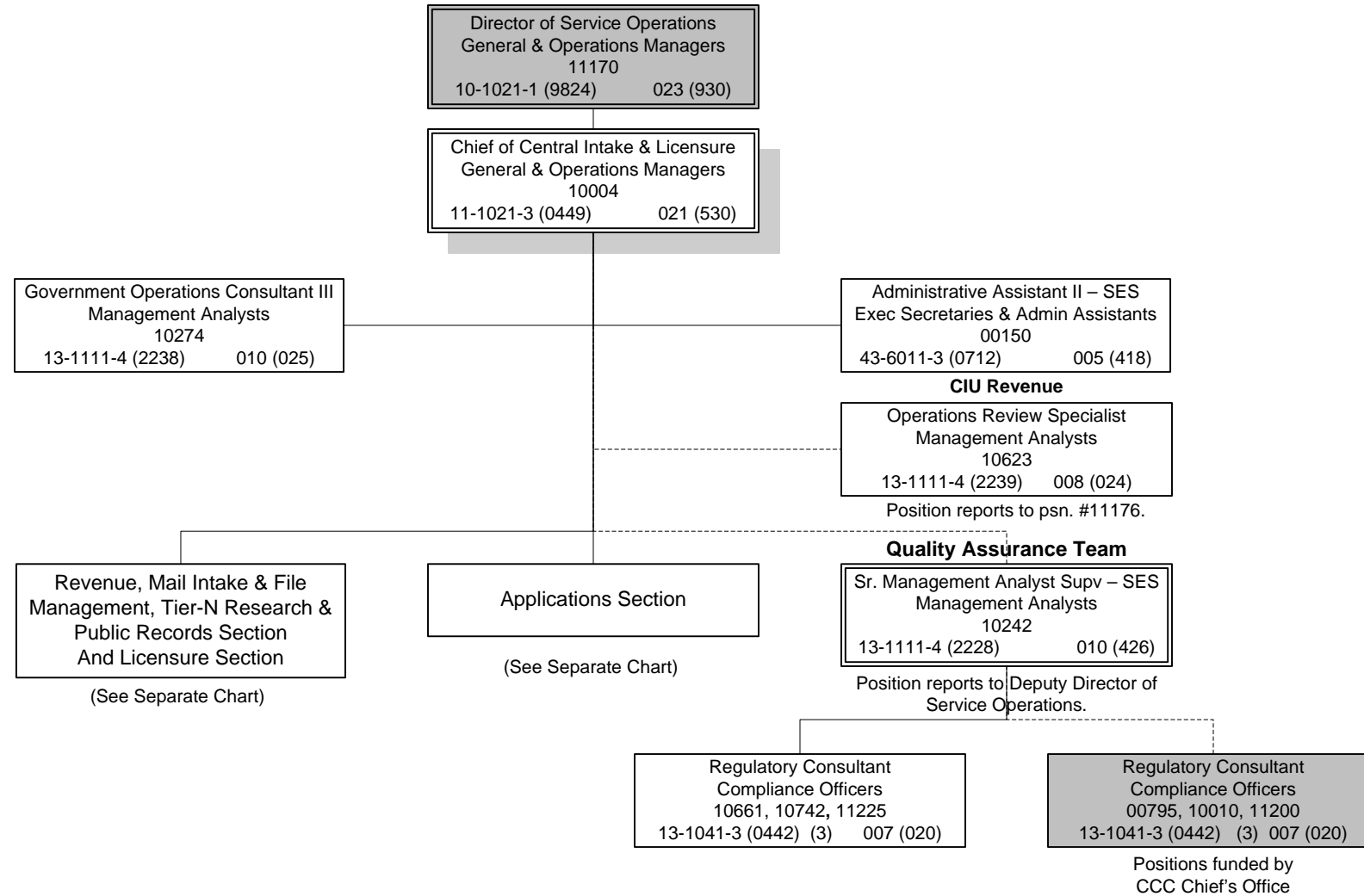
Current: 6-30-18  
 Last updated: 6-30-18



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

Current: 6-30-18  
 updated:09-04-15

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



11 FTE

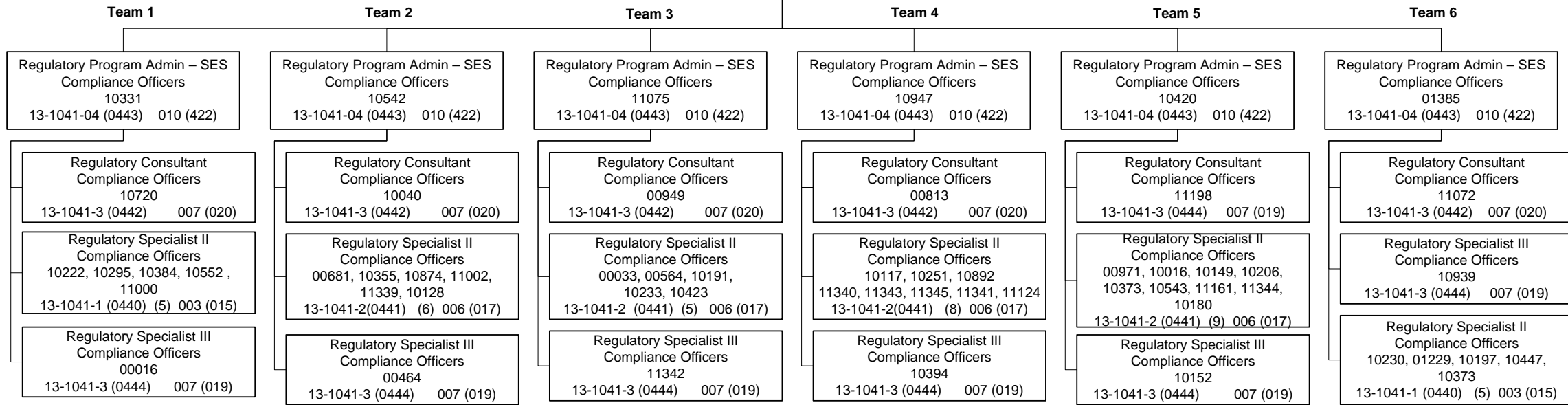
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 6-30-18  
 Last updated: 4/20/2018

### Division of Service Operations Central Intake & Licensure Applications

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

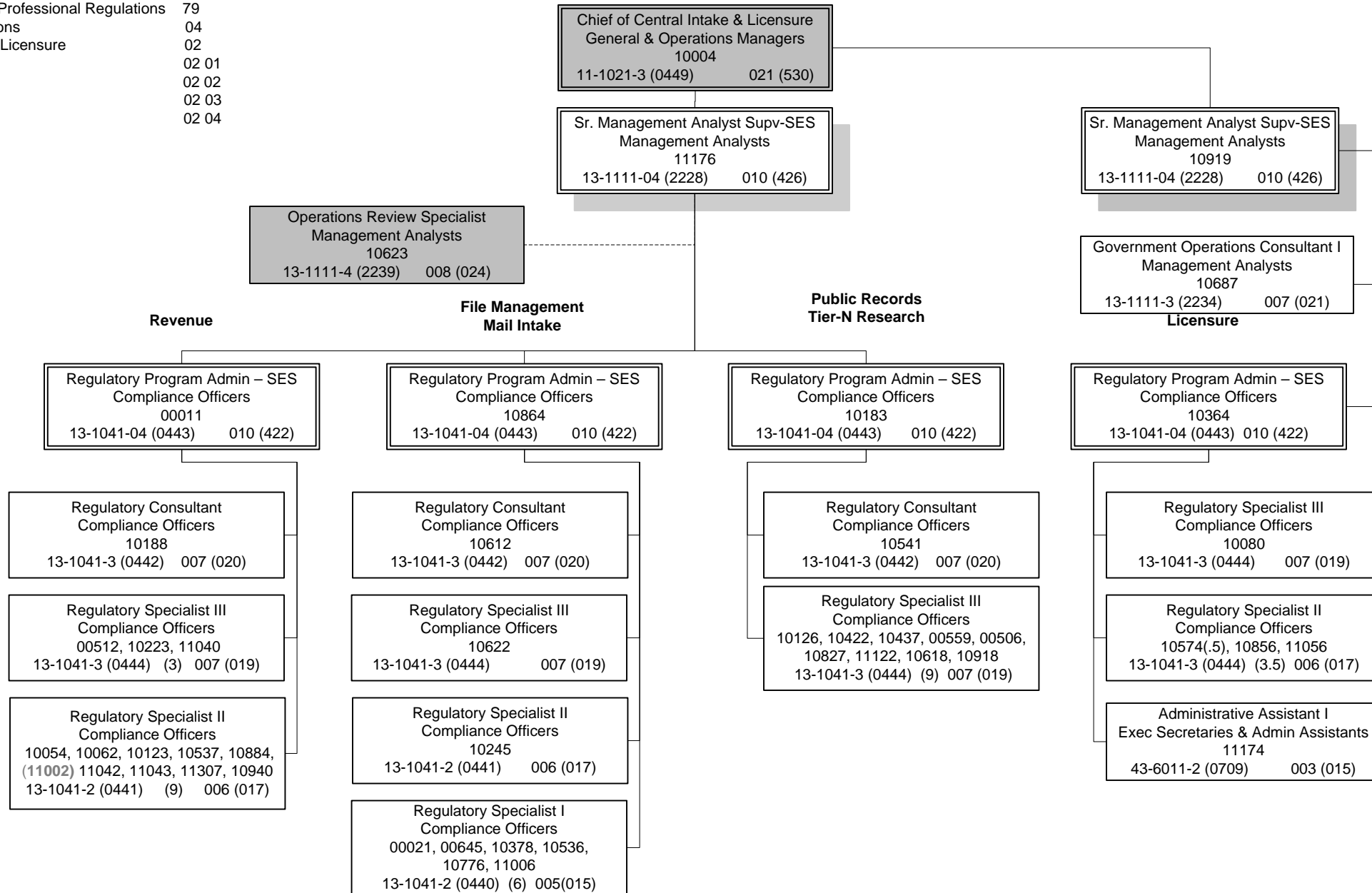
Sr. Management Analyst Supv-SES  
 Management Analysts  
 10439  
 13-1111-4 (2228) 010 (426)



61 FTE

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

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



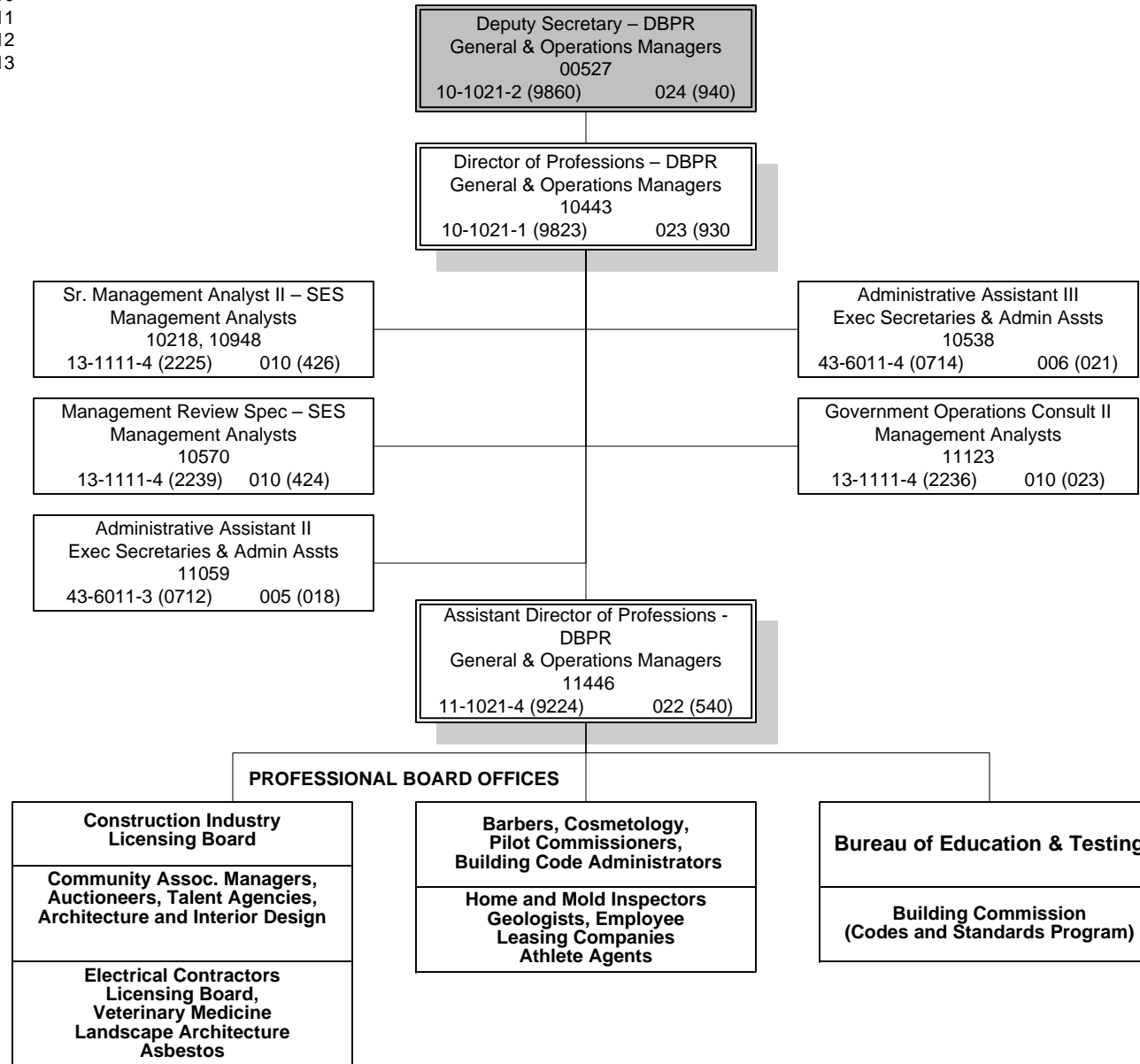
45 FTE (1 .5 PSN)



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

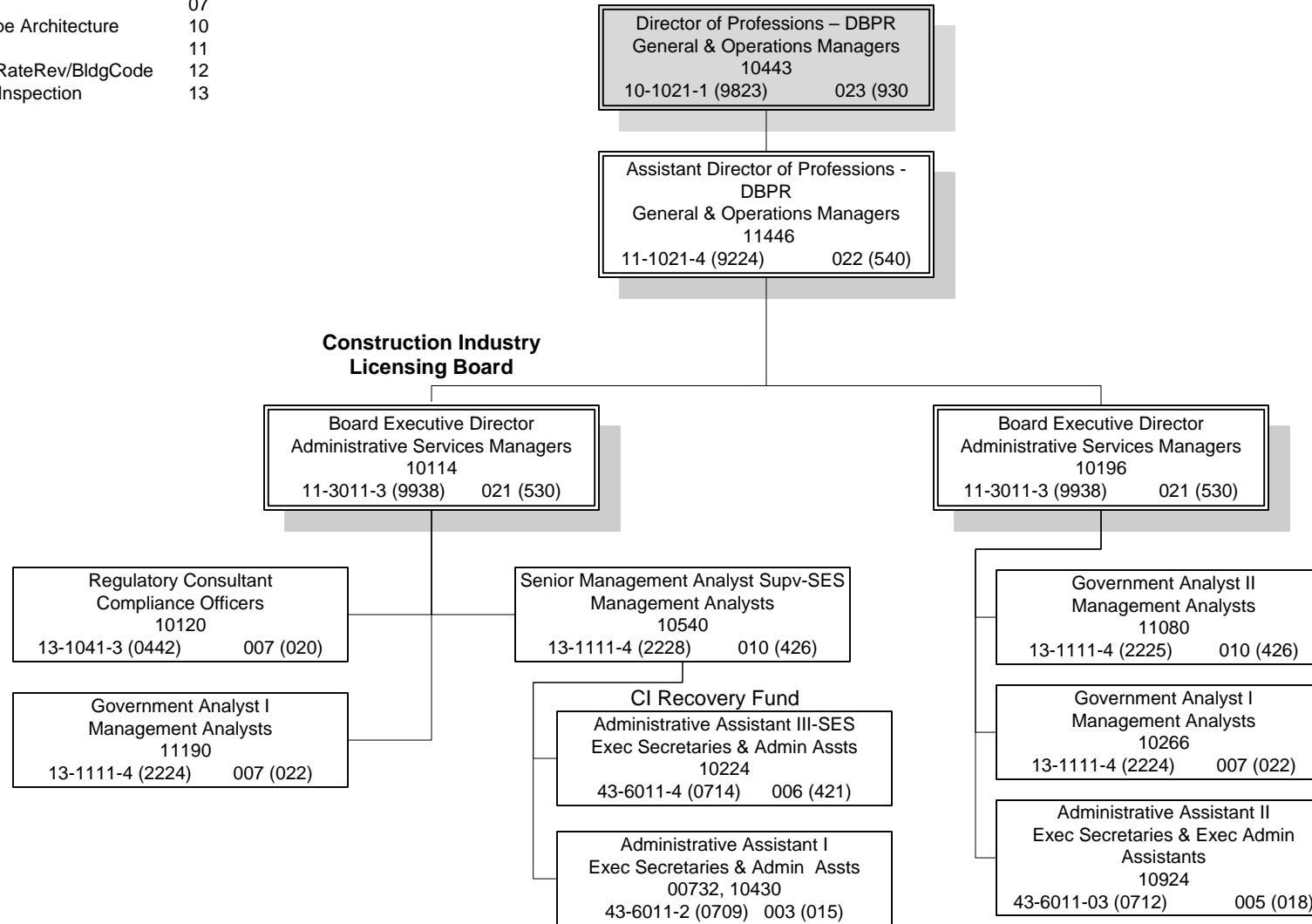
**Department of Business & Professional Regulation**  
**Division of Professions**  
**Director’s Office**

Current: 1-26-18  
 Last Updated 12-13-15



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

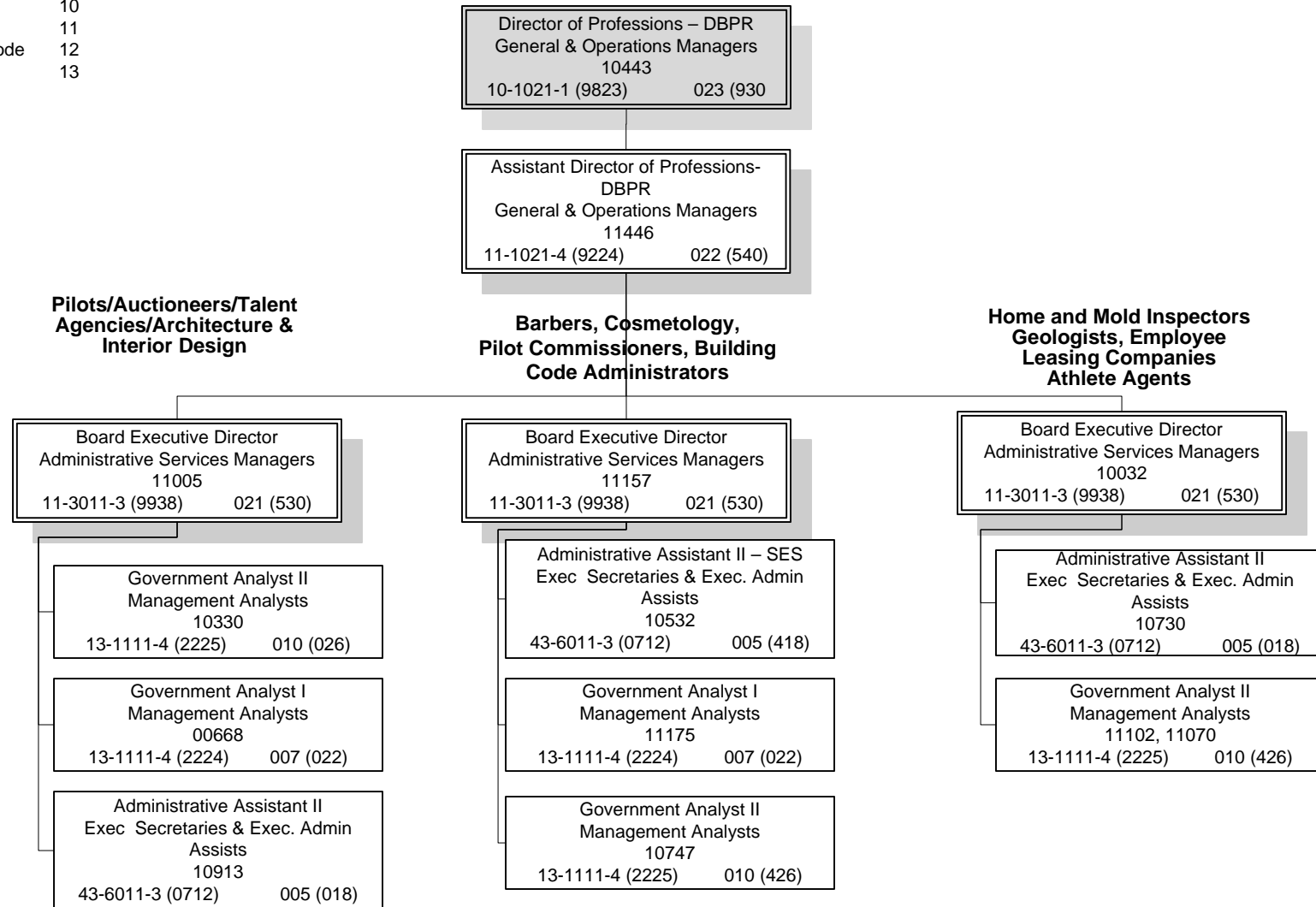
## Division of Professions Professions Board Offices



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

Current:1-26-18  
Last Updated: 3-11-16

## Division of Professions Professions Board Offices

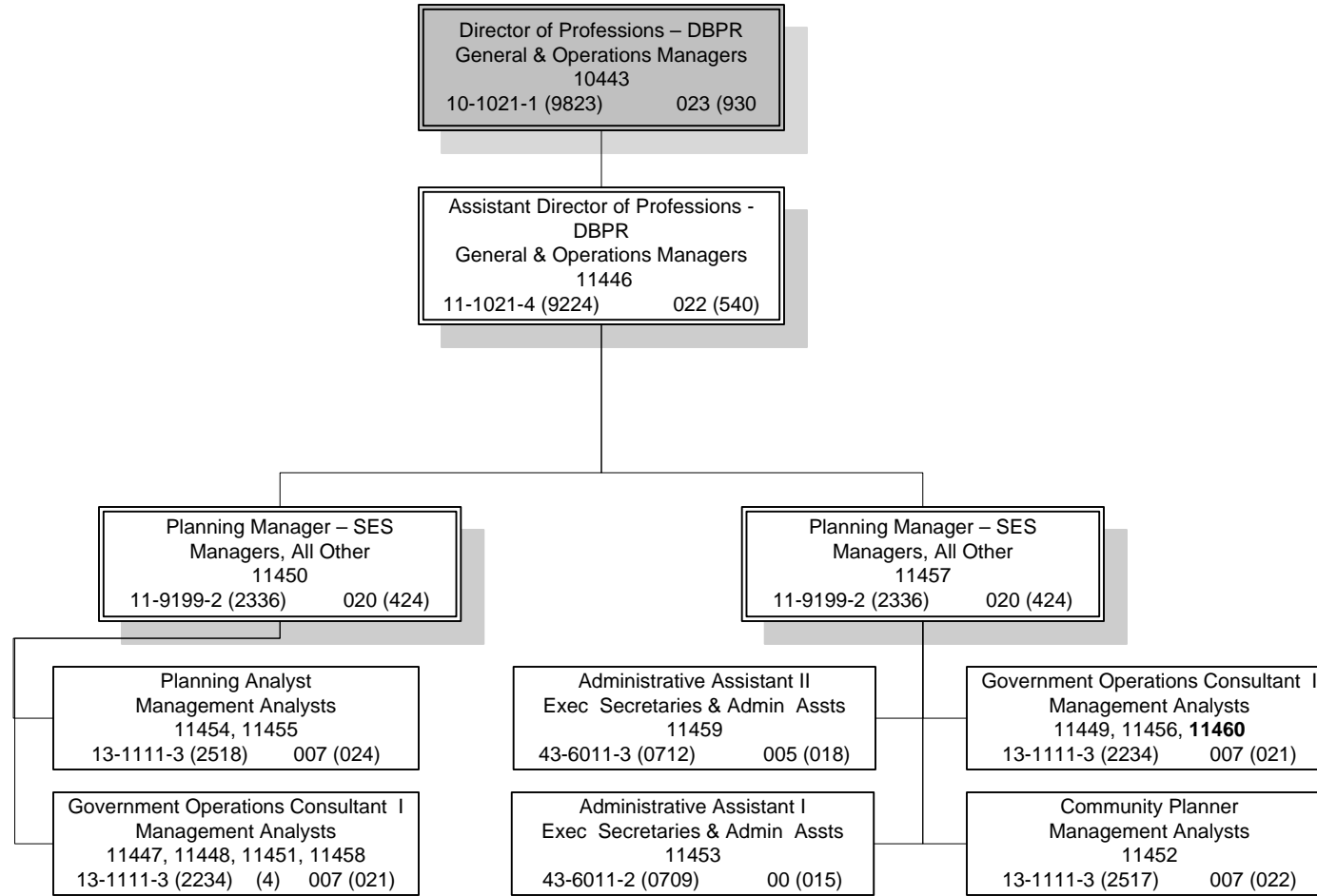


12 FTE

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

Current: 1-26-18  
 Updated:10-9-14

## Division of Professions Building Commission (Codes & Standards Program)

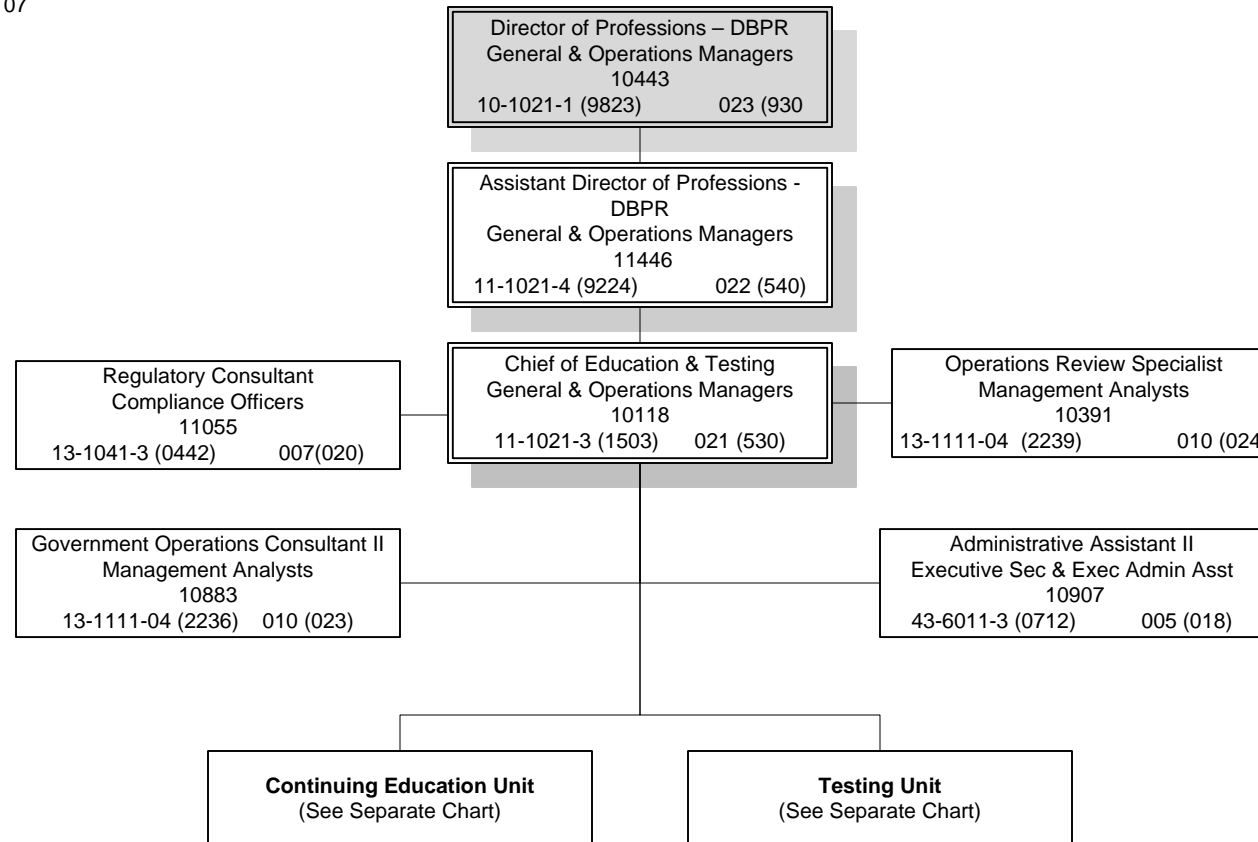


Department of Business & Professional Regulations  
 Division of Professions  
 Bureau of Education & Testing  
 Continuing Education Unit  
 Testing Unit

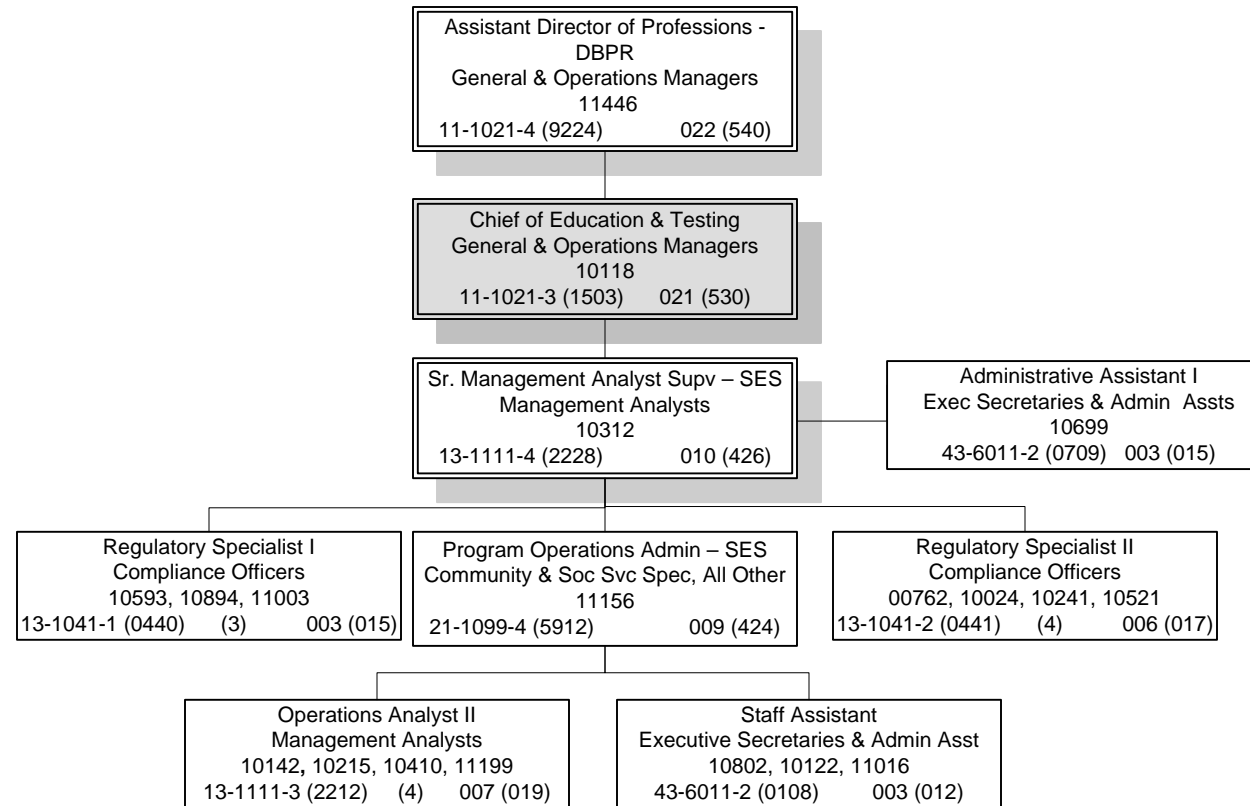
79  
 50  
 04  
 04 06  
 04 07

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

Current: 1-26-18  
 Last Updated:3-31-17

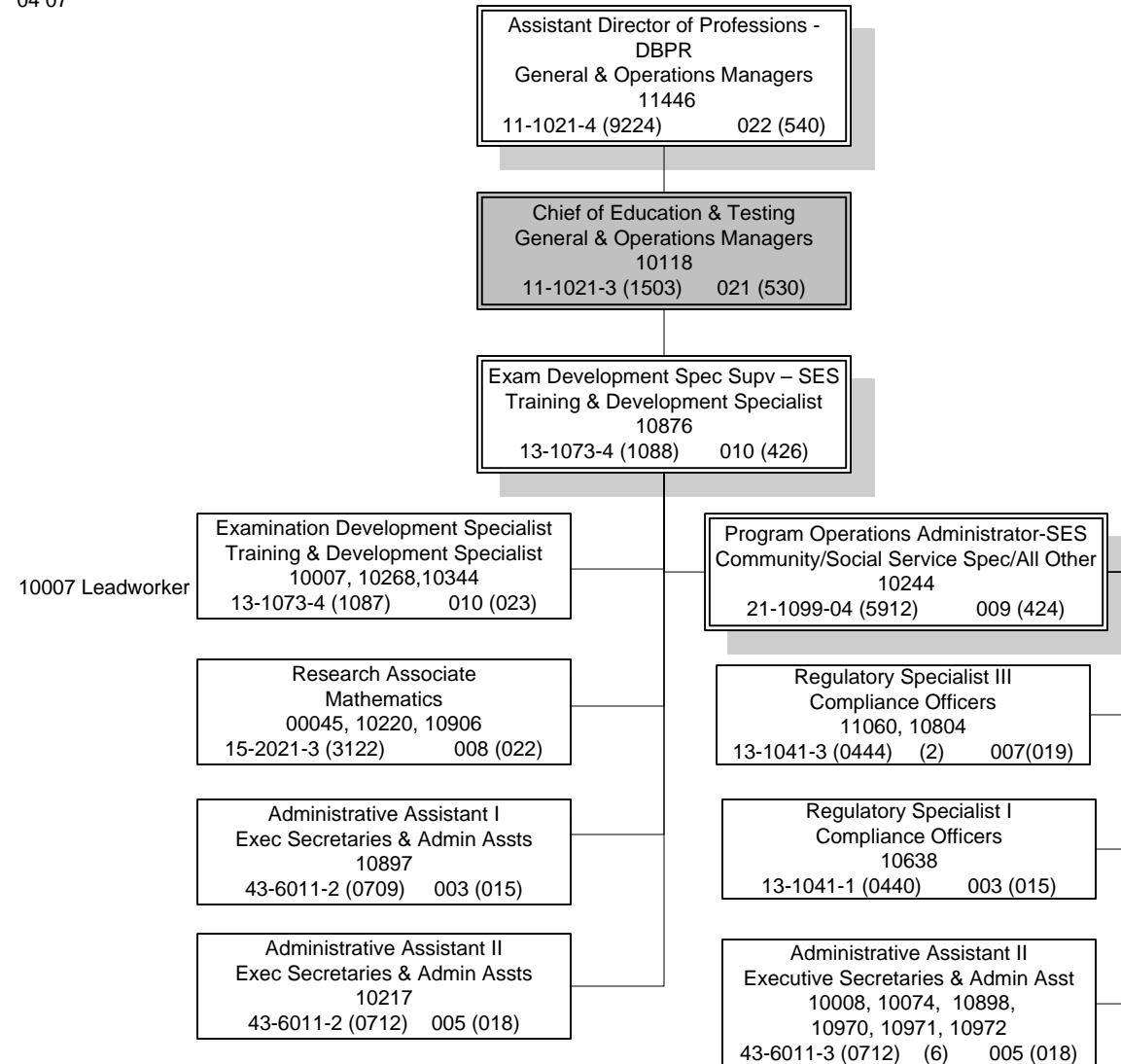


**Division of Professions  
 Bureau of Education & Testing  
 Continuing Education Unit**

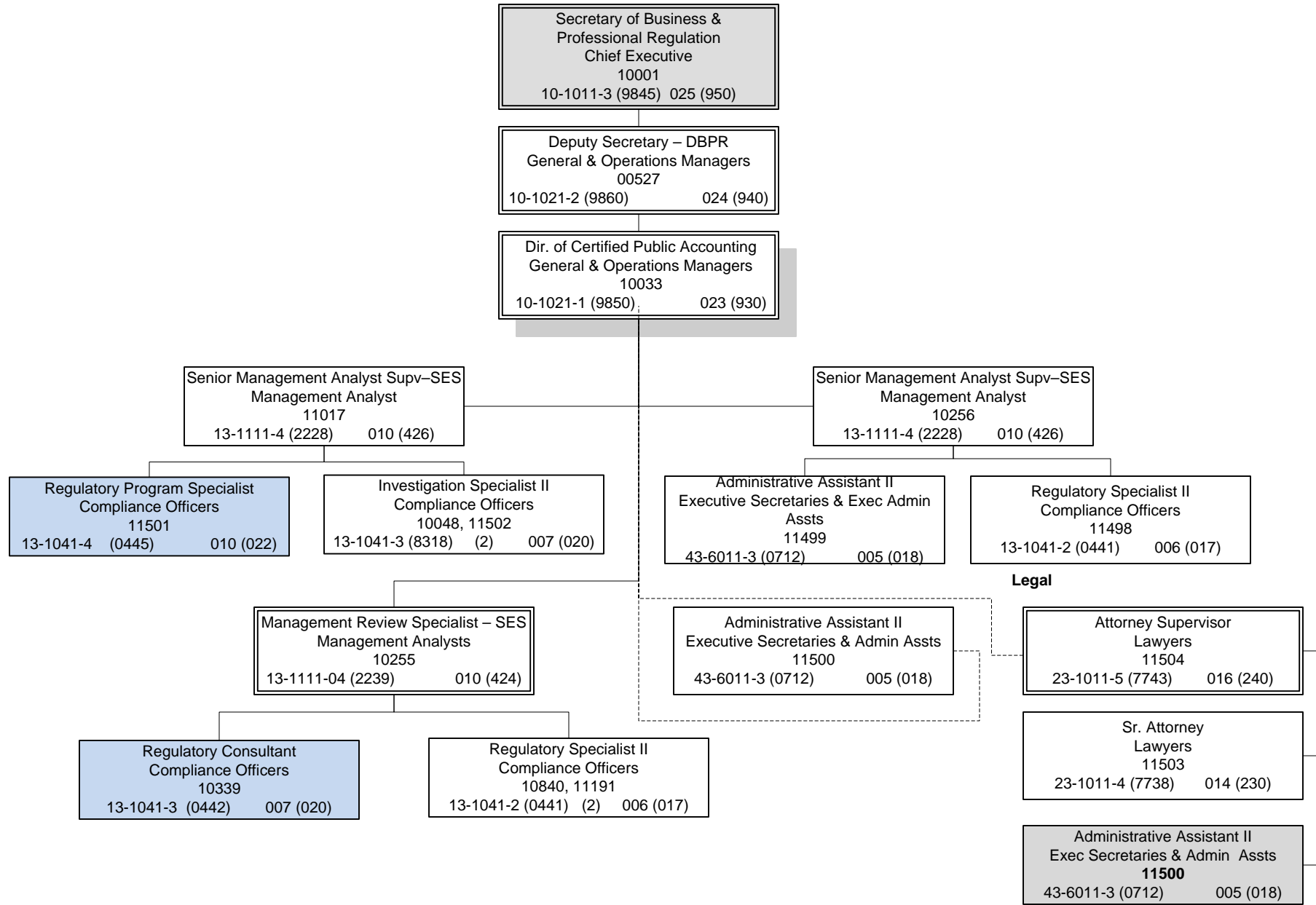


17 FTE

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



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



15 FTE

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

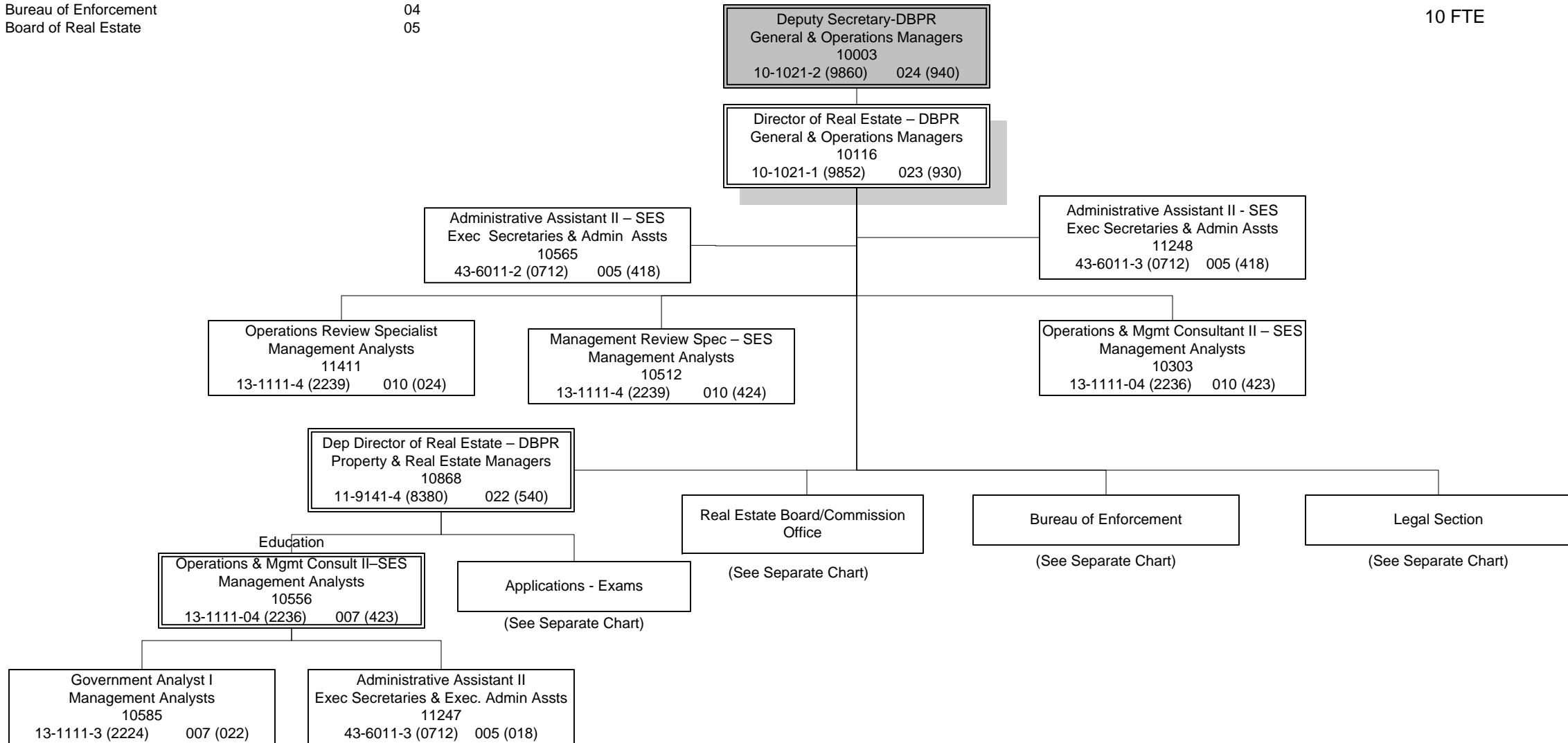


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04  
 Board of Real Estate 05

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

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

10 FTE

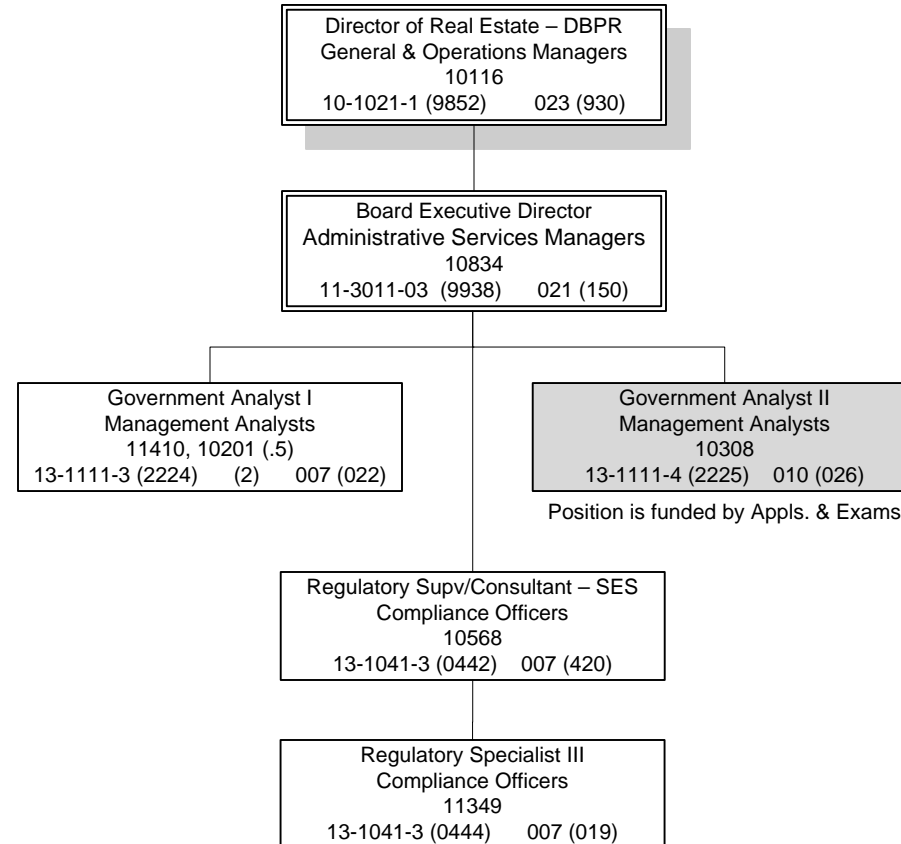


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04  
 Board of Real Estate 05

**Department of Business & Professional Regulation**  
**Division of Real Estate**  
**Real Estate Board/Commission Office**

Current:6-30-18  
 Last updated: 7-1-16

6 FTE (1 .5 PSN)



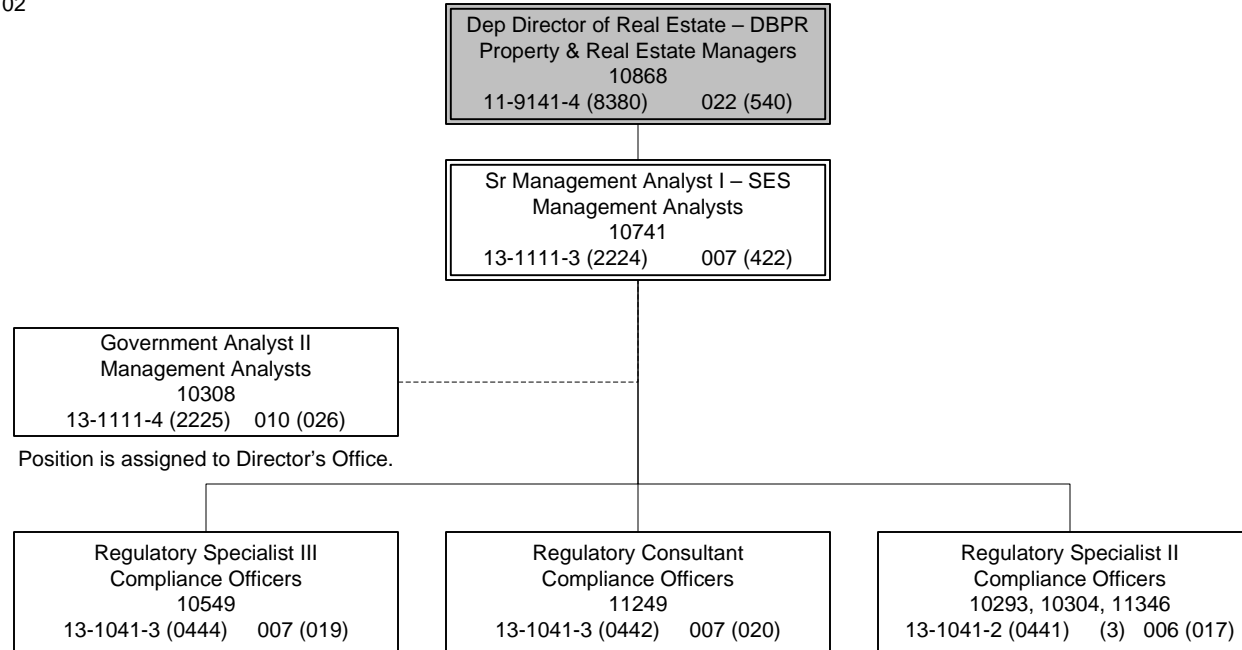
Department of Business & Professional Regulation  
 Division of Real Estate  
 Director's Office  
 Legal Section  
 Applications/Exams  
 Bureau of Enforcement

79  
 70  
 01 01  
 01 02  
 03  
 04

### Division of Real Estate Application - Exams

Current: 6-30-18  
 Last updated: 7-18-16

7 FTE

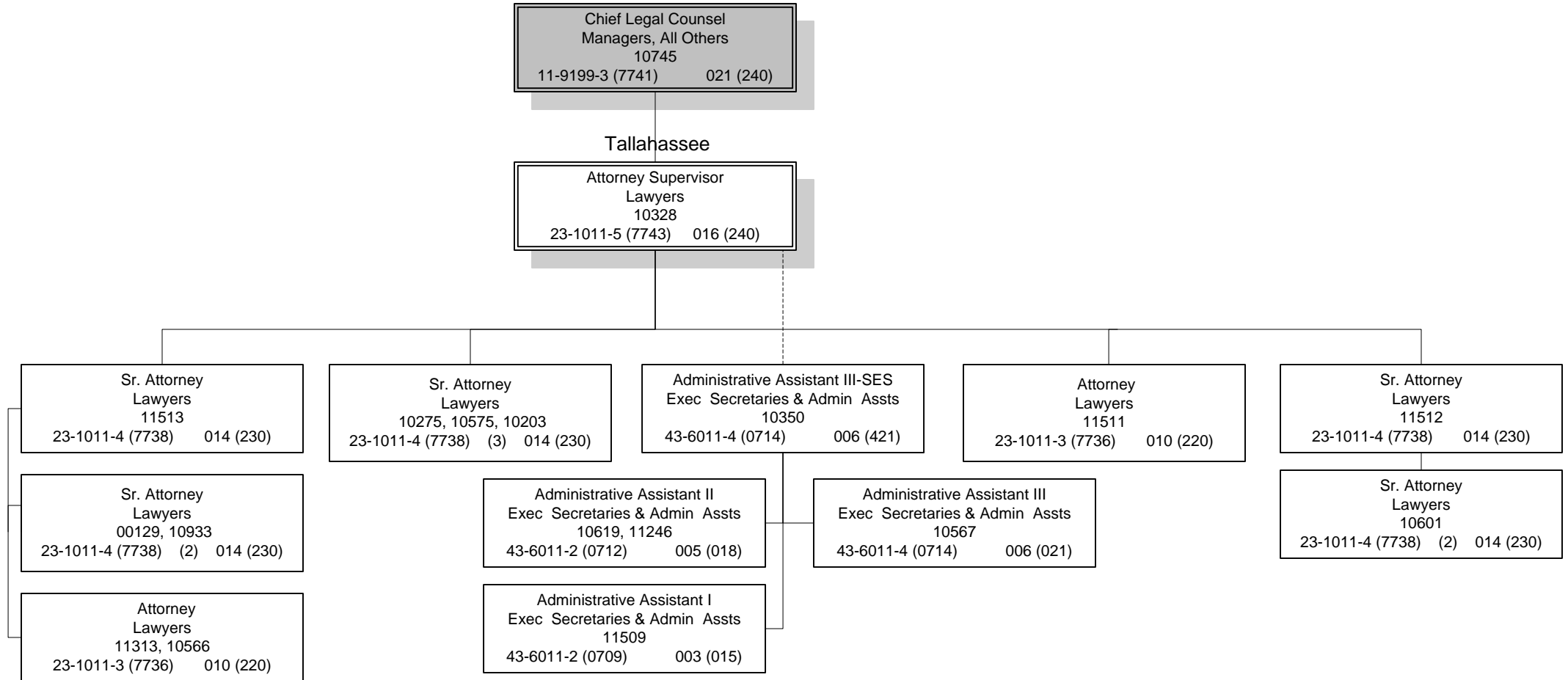


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04

**Division of Real Estate  
 Legal Section  
 Tallahassee**

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

18 FTE



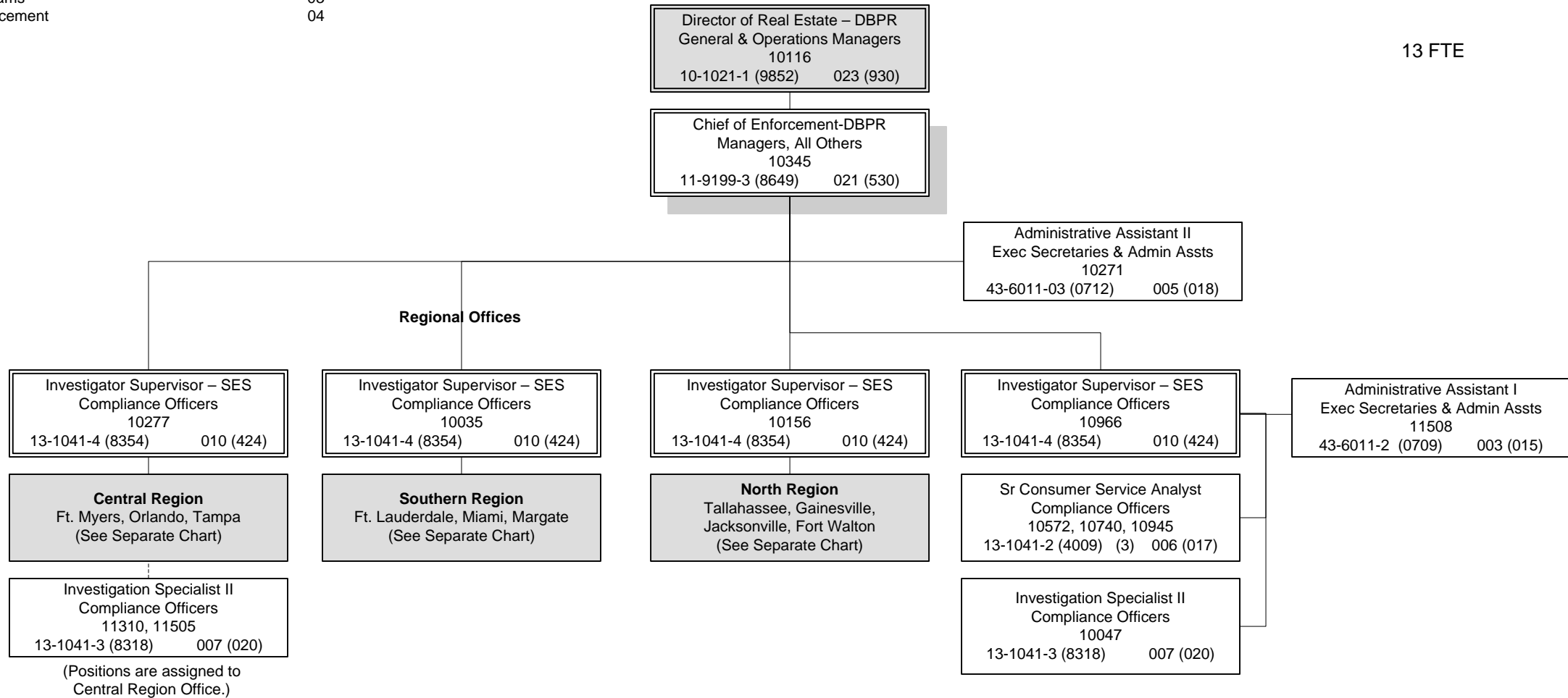
Note: Administrative Assistant position #10350 is jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR # 10288 in the Office of the General Counsel.

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

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

Current: 6-30-18  
 Last updated: 4-8-16

13 FTE

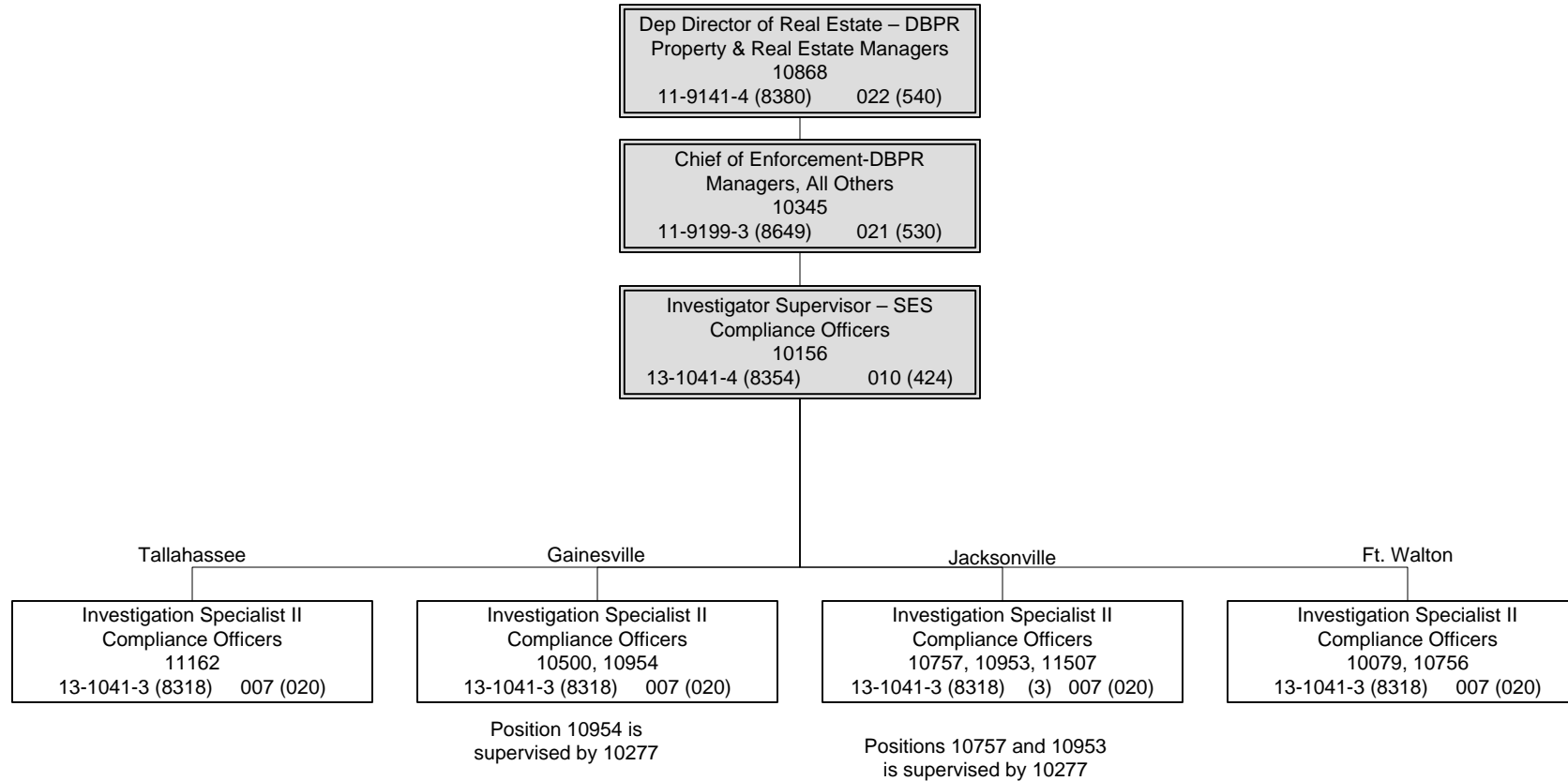


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04

Current: 6-30-18  
 Last updated: 6-30-14

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

8 FTE



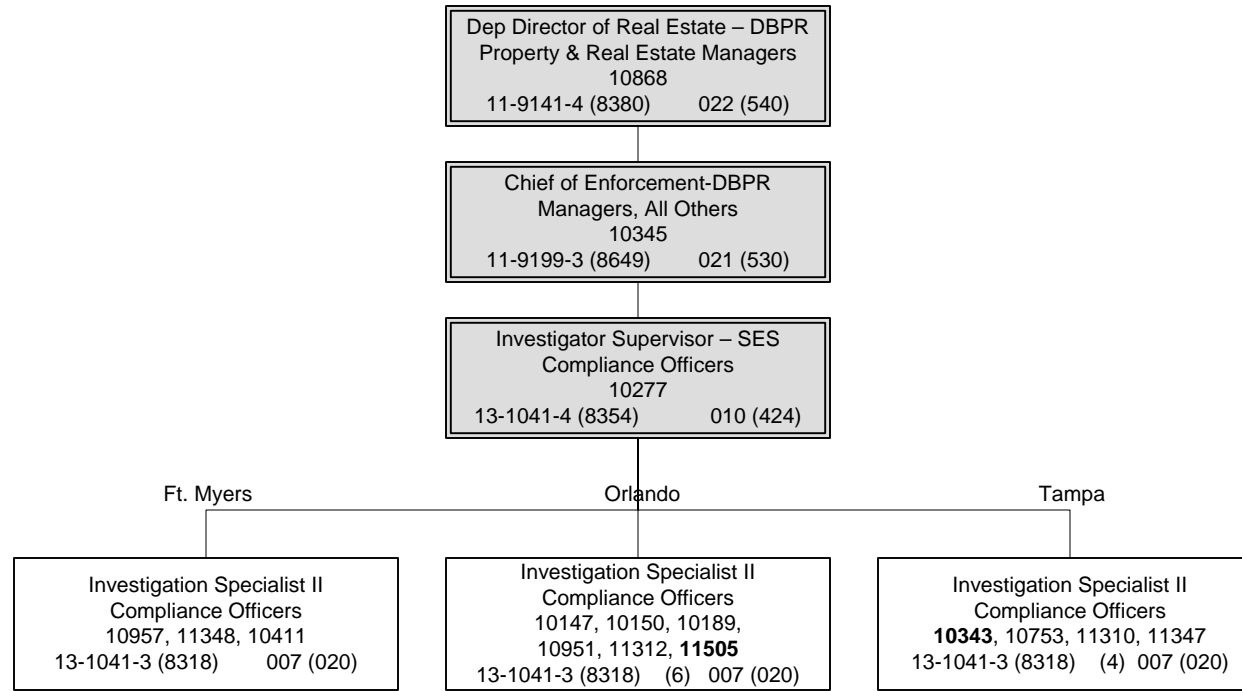
Department of Business & Professional Regulation  
 Division of Real Estate  
 Director's Office  
 Legal Section  
 Applications/Exams  
 Bureau of Enforcement

79  
 70  
 01 01  
 01 02  
 03  
 04

Current: 6-30-18  
 Last updated: 6-30-14

13 FTE

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



Positions 10411 supervised by 10156.  
 Position 10957 & 11348 supervised by 10035

Positions #11310 and #11505 are funded by the Chief's Office.  
 Position 11505 is supervised by 10156

Position 10343 is supervised by 10156

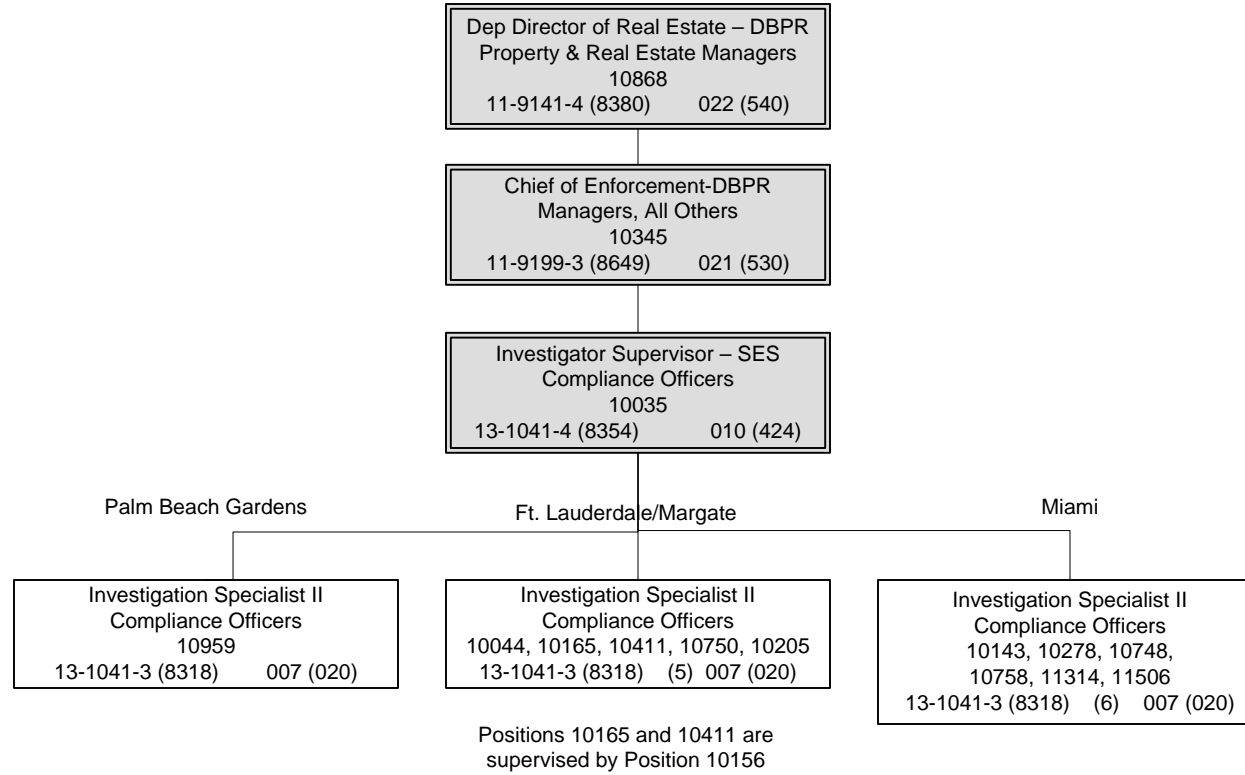
Department of Business & Professional Regulation  
 Division of Real Estate  
 Director's Office  
 Legal Section  
 Applications/Exams  
 Bureau of Enforcement

79  
 70  
 01 01  
 01 02  
 03  
 04

Current: 6-30-18  
 Last updated: 9-8-17

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

12 FTE

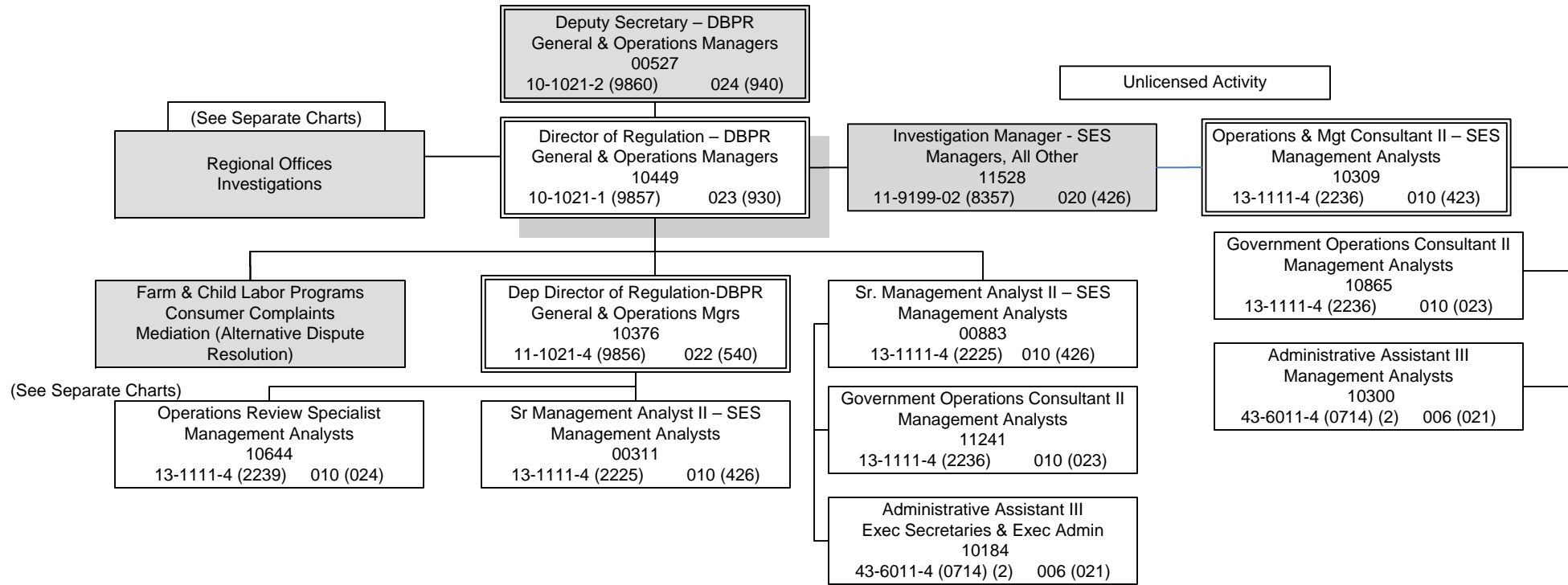




Department of Business & Professional Regulation 79  
 Division of Regulation 30  
 Director's Office 01  
 Inspections 02  
 Investigative Services 03  
 Farm Labor 11  
 Child Labor 12

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

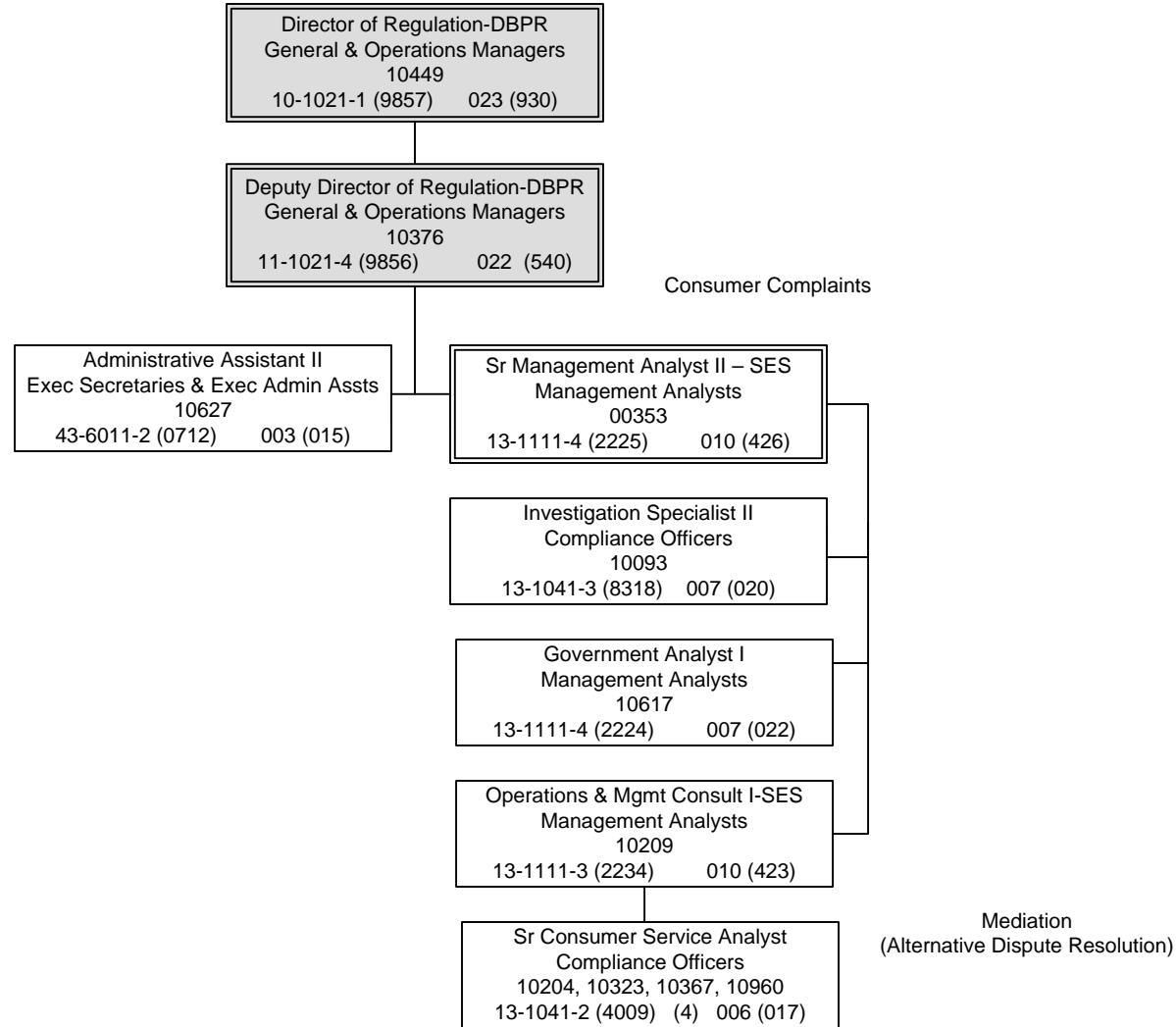
Current: 6-30-18  
 Last Updated: 6-30-18



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

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

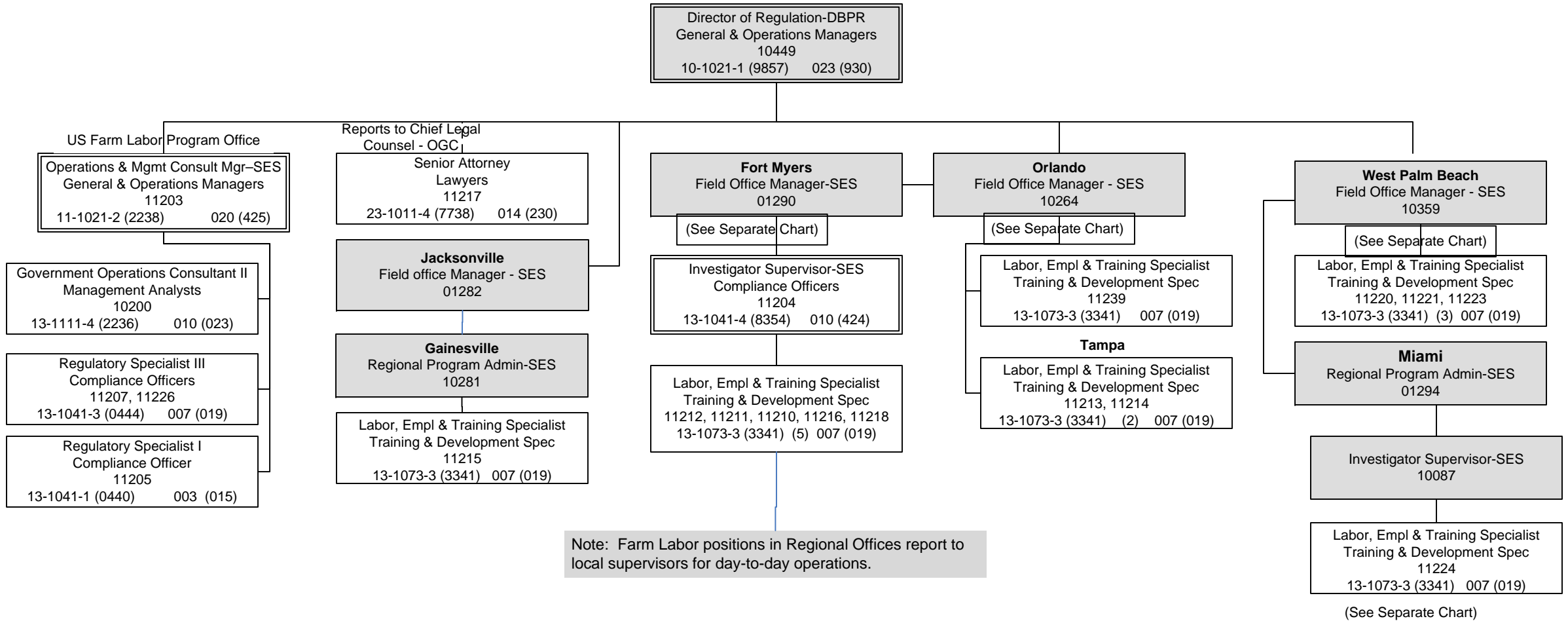
Current: 6-30-18  
 Last Updated 6-30-18



9 FTE

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

20 FTE

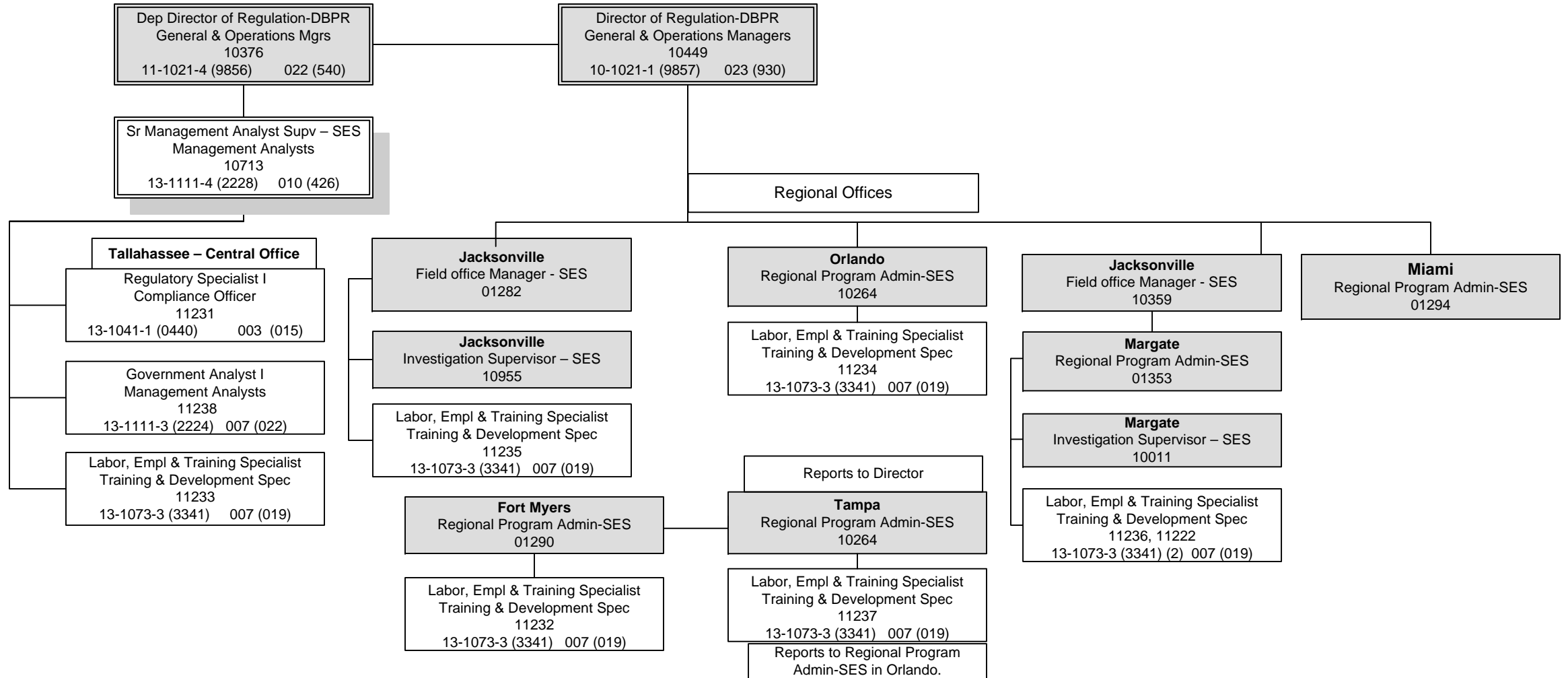


Department of Business & Professional Regulation 79  
 Division of Regulation 30  
 Director's Office 01  
 Inspections 02  
 Investigative Services 03  
 Farm Labor 11  
 Child Labor 12

## Division of Regulation Compliance & Enforcement Child Labor

Current: 6-30-18  
 Last Updated: 8-26-16

18 FTE

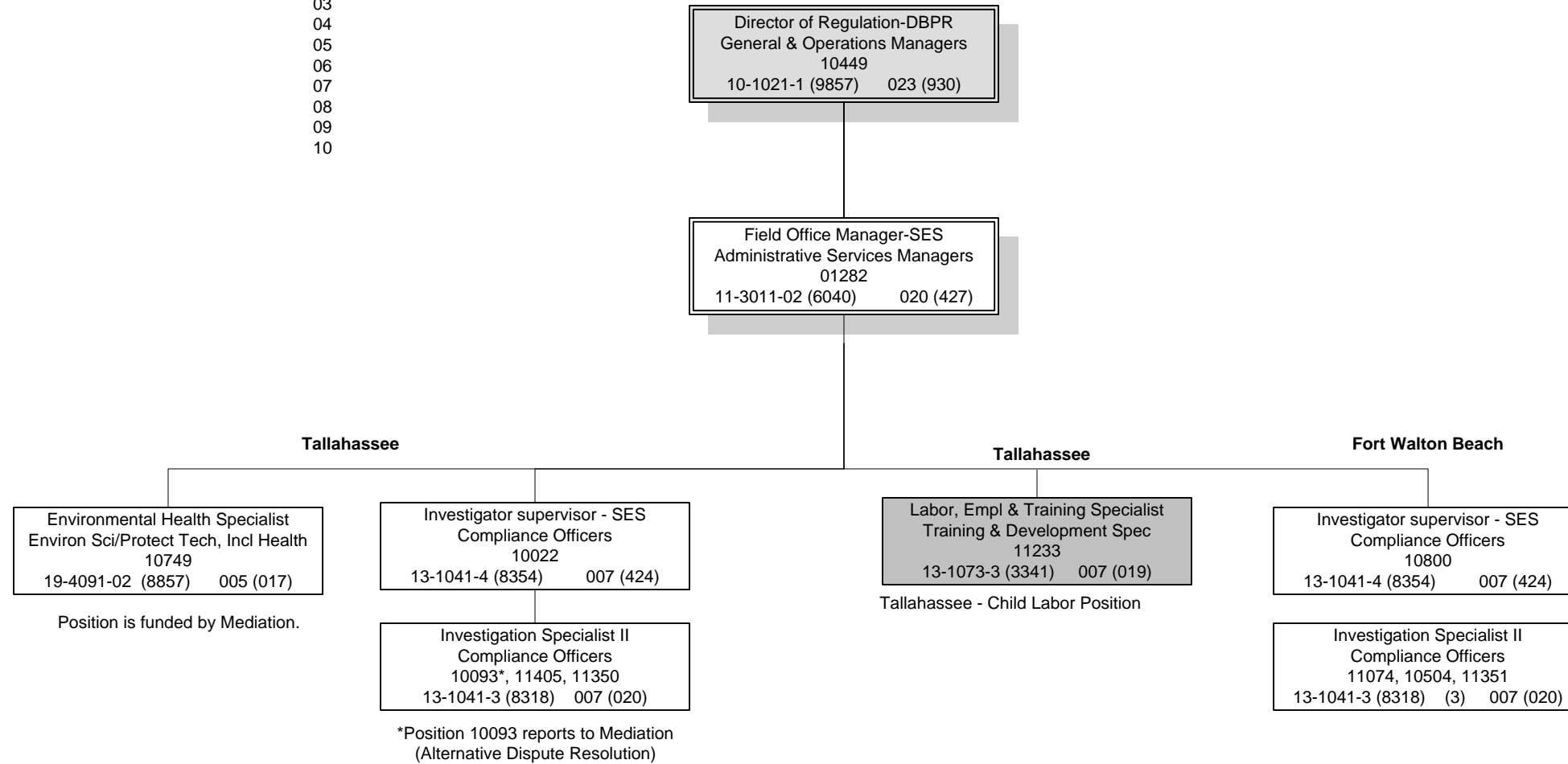


Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.

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

## Division of Regulation Regional Office – Tallahassee/Fort Walton Beach

Current: 6-30-18  
Last Updated: 1-5-18

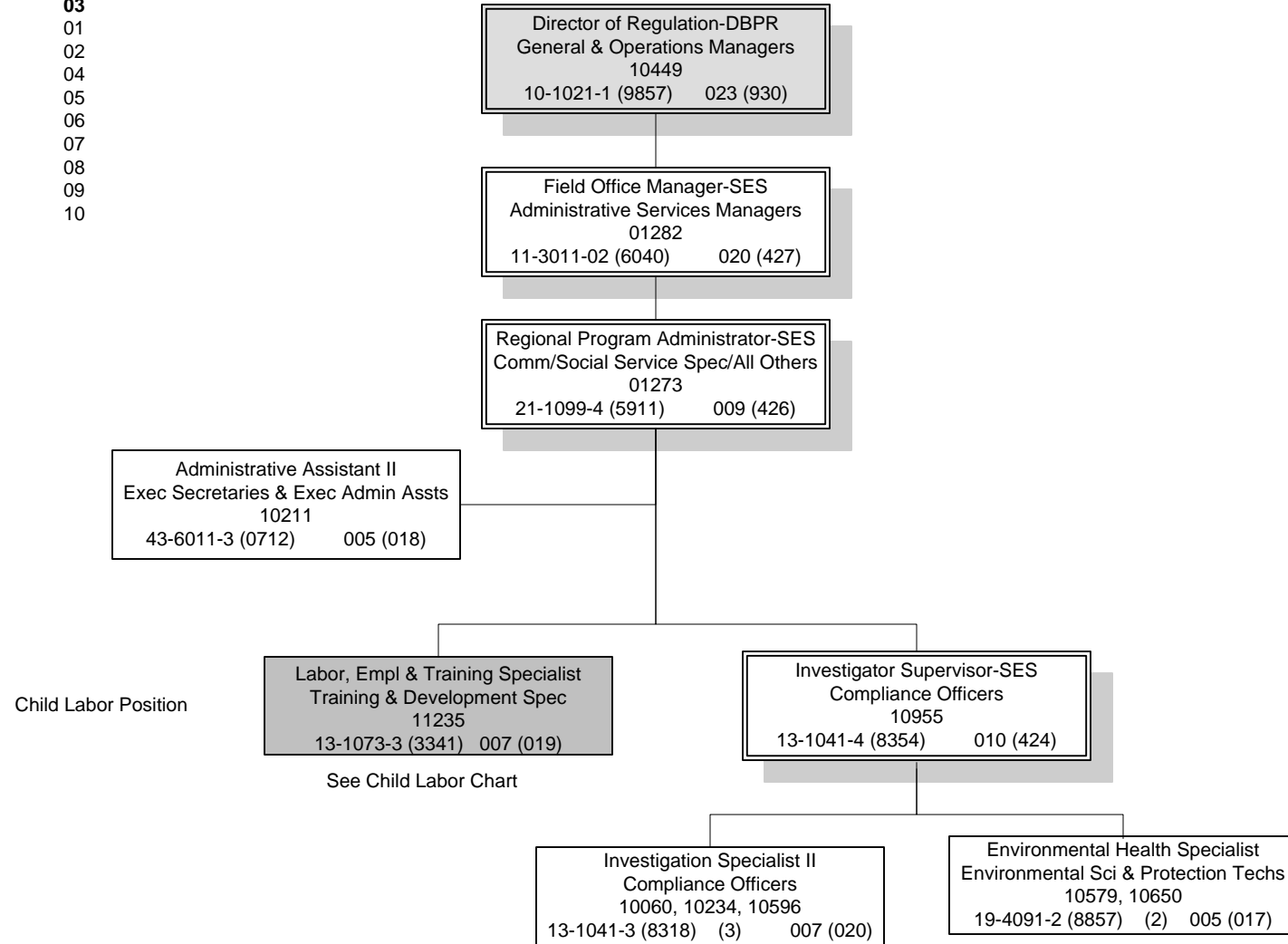


11 FTE

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

## Division of Regulation Regional Office - Jacksonville

Current: 6-30-18  
Last Updated: 1-5-18

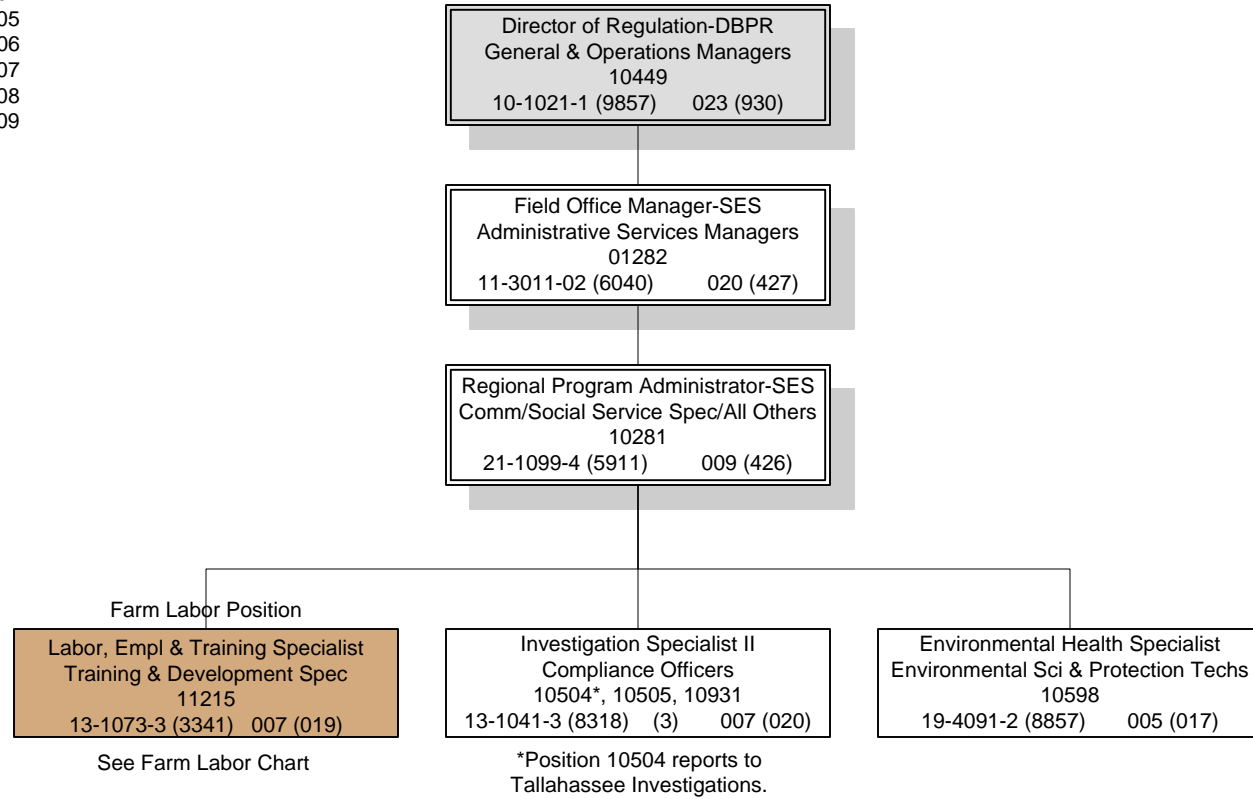


10 FTE

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

Current: 6-30-18  
 Last Updated: 6-30-14

### Division of Regulation Regional Office – Gainesville

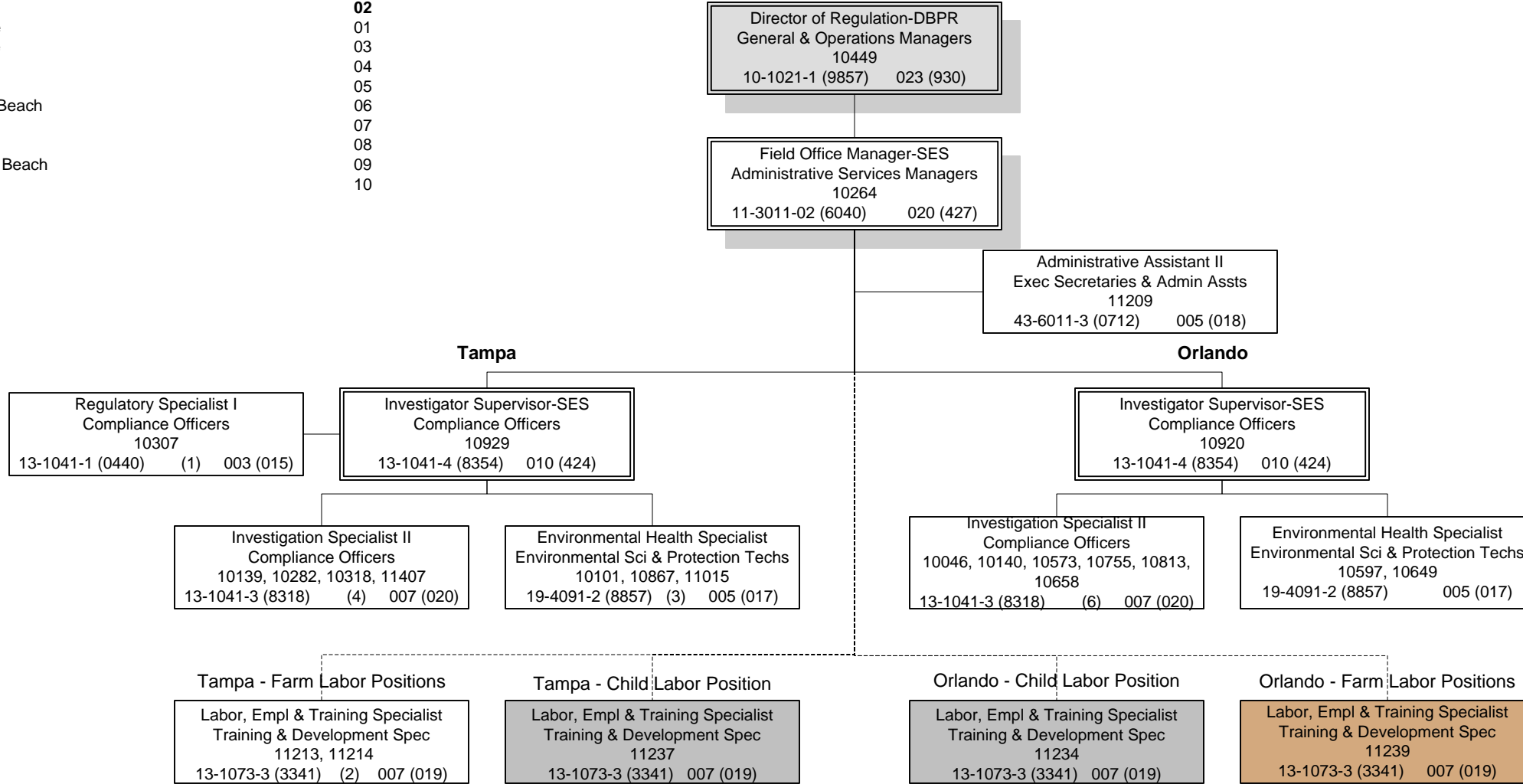


7 FTE

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

Current: 6-30-18  
Last Updated: 10-27-17

## Division of Regulation Regional Office – Orlando/Tampa



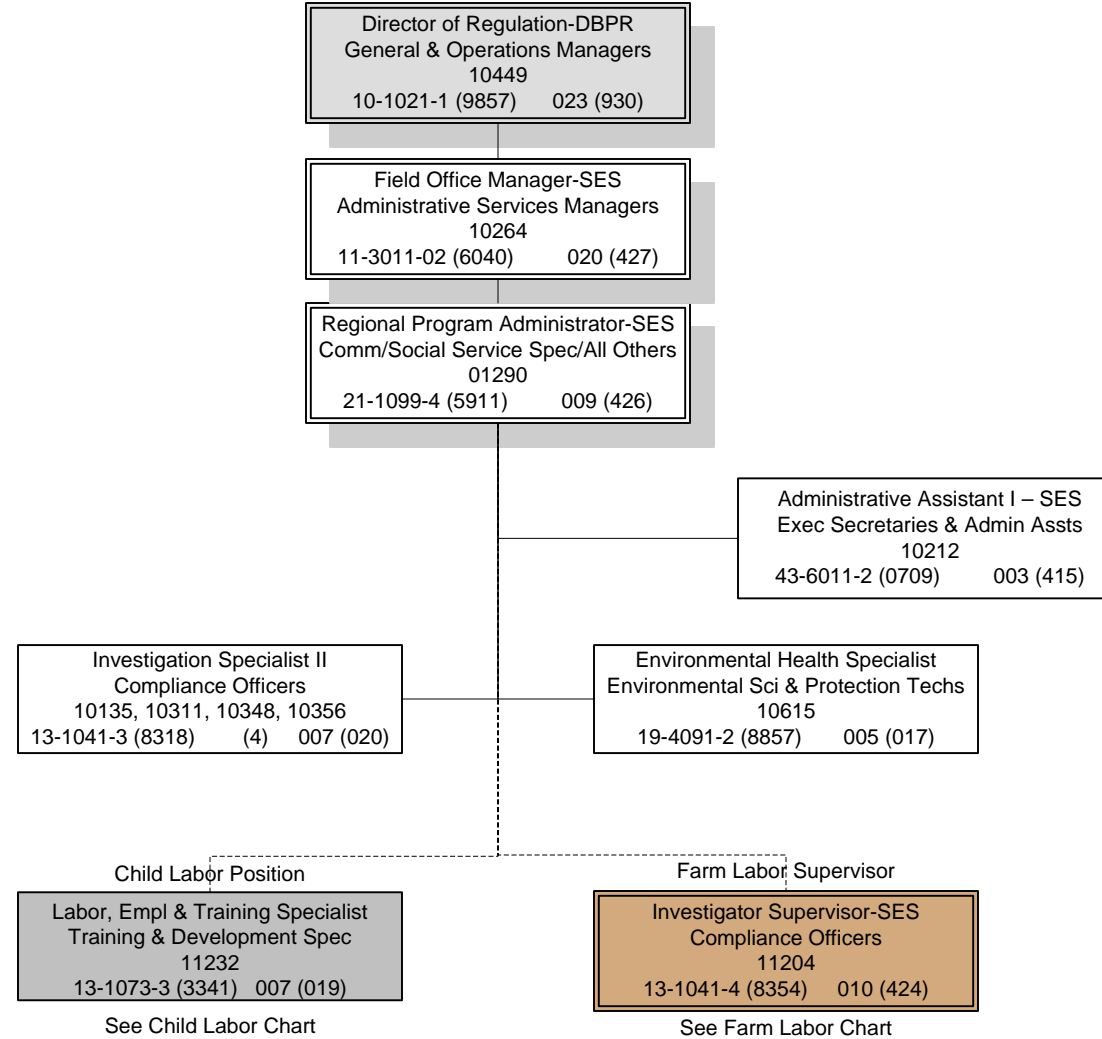
26 FTE



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

Current: 6-30-18  
 Last Updated: 6-30-14

### Division of Regulation Regional Office – Fort Myers

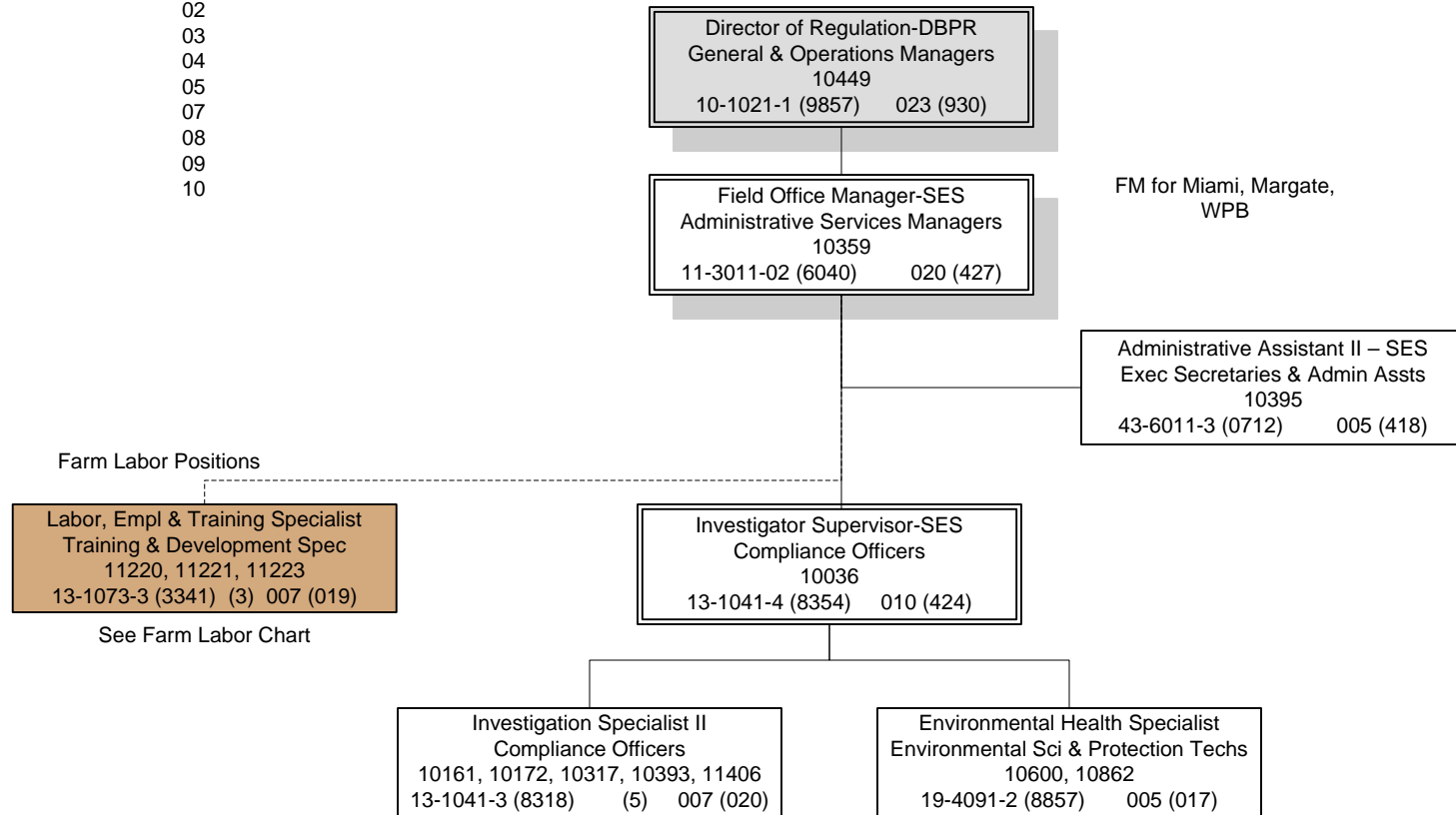


10 FTE

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

## Division of Regulation Regional Office – West Palm Beach

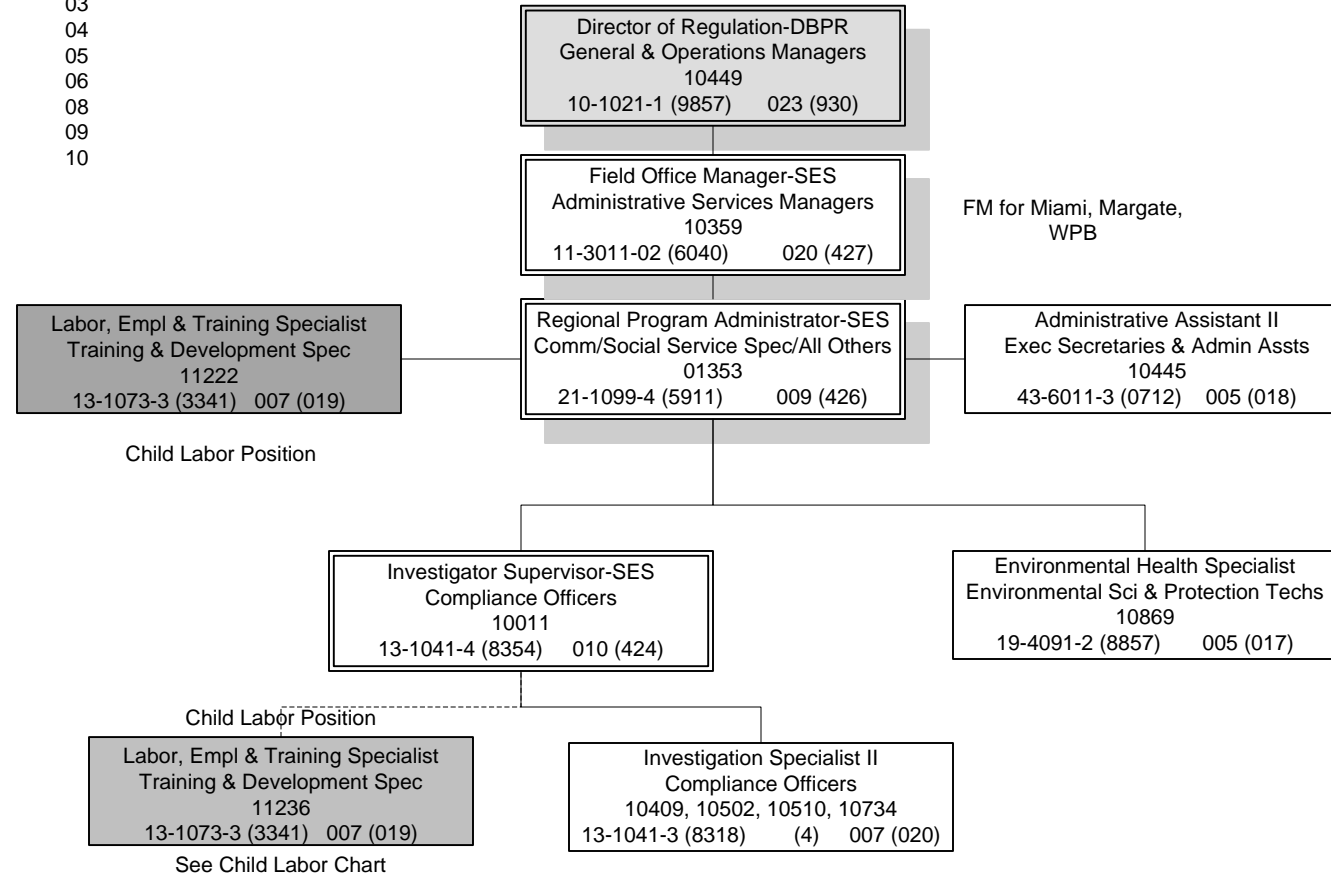
Current: 6-30-18  
Last Updated: 8-26-2016



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

Current: 6-30-18  
 Last Updated: 8-26-16

### Division of Regulation Regional Office – Margate

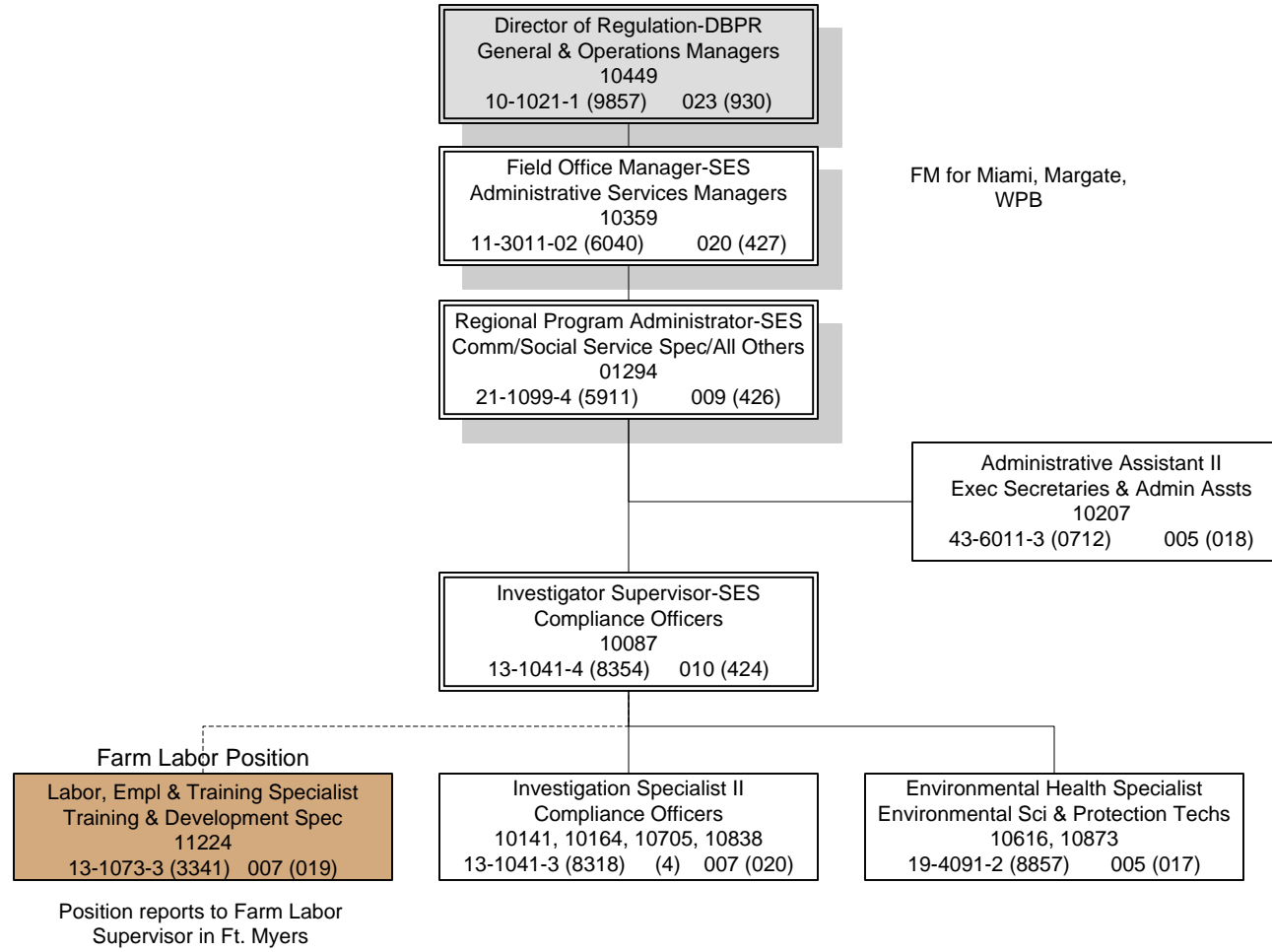


10 FTE

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

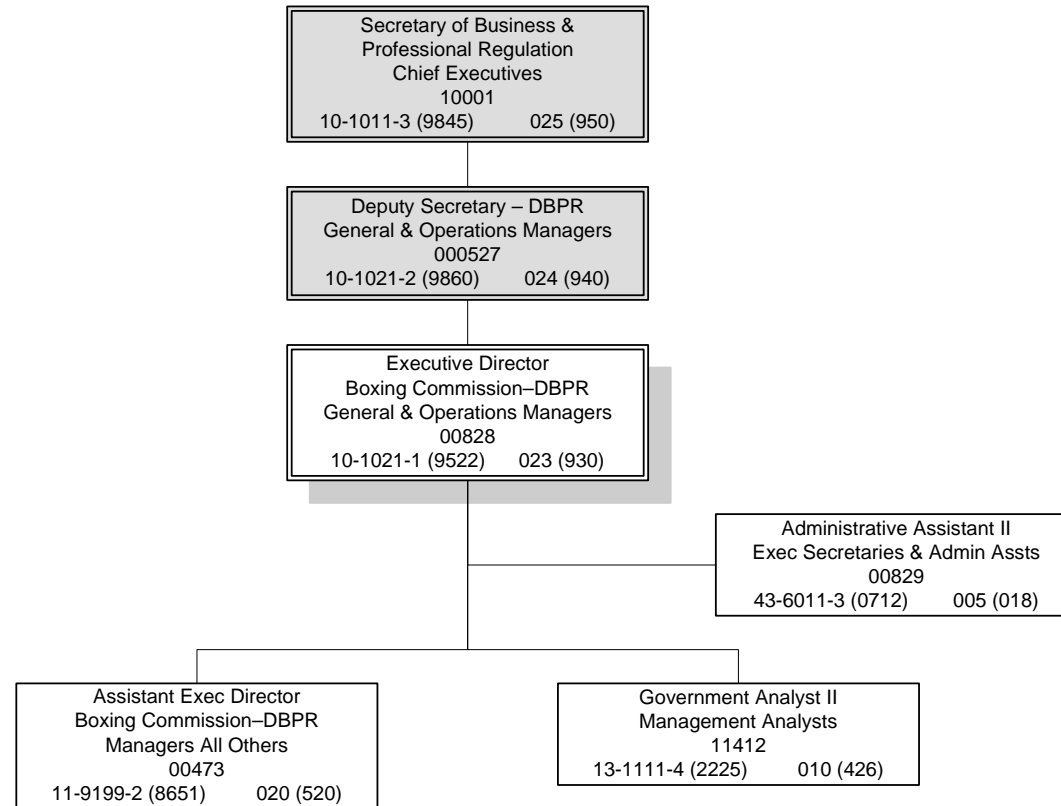
Current:6-30-18  
 Last Updated: 7-15-16

## Division of Regulation Regional Office - Miami



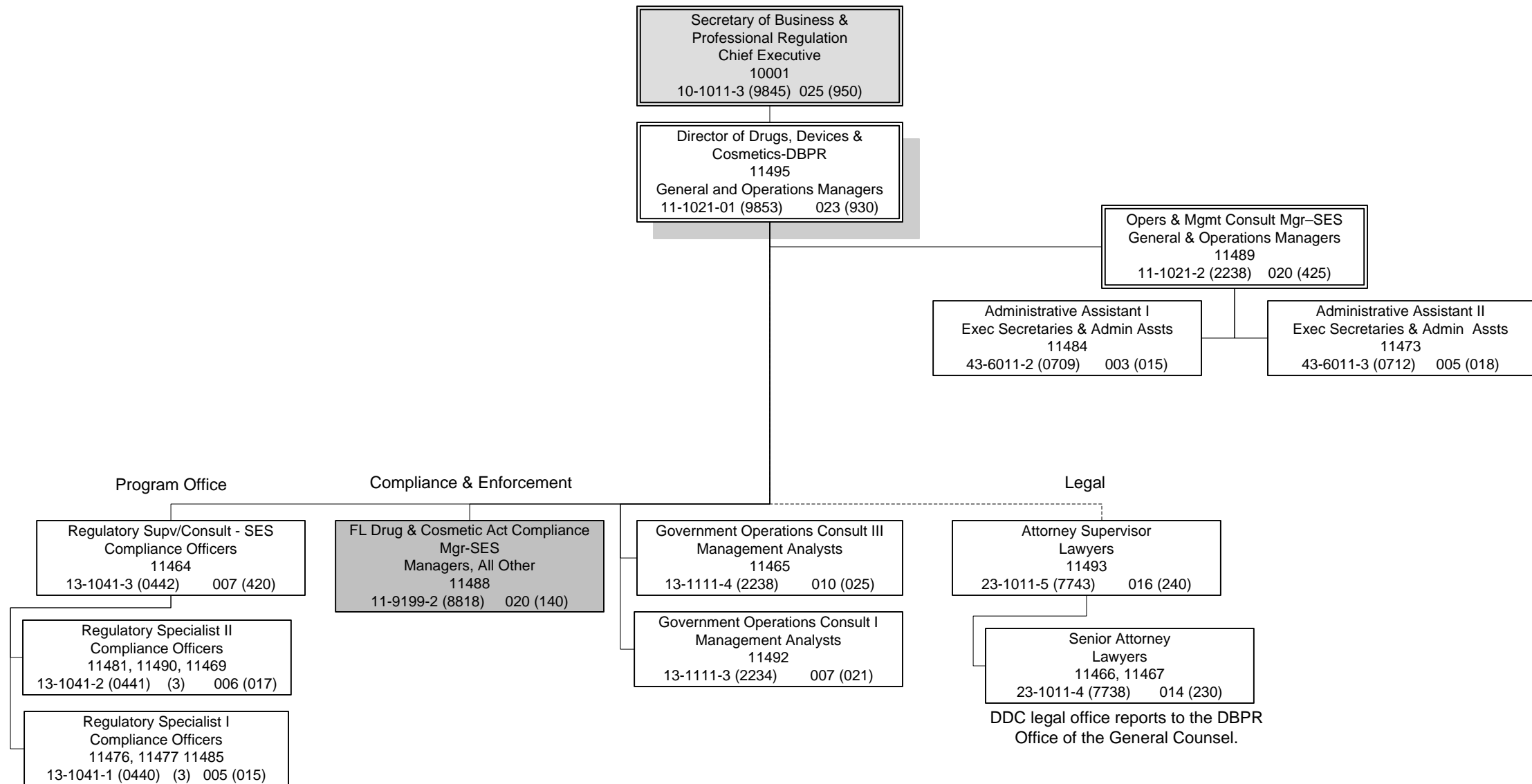
9 FTE

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



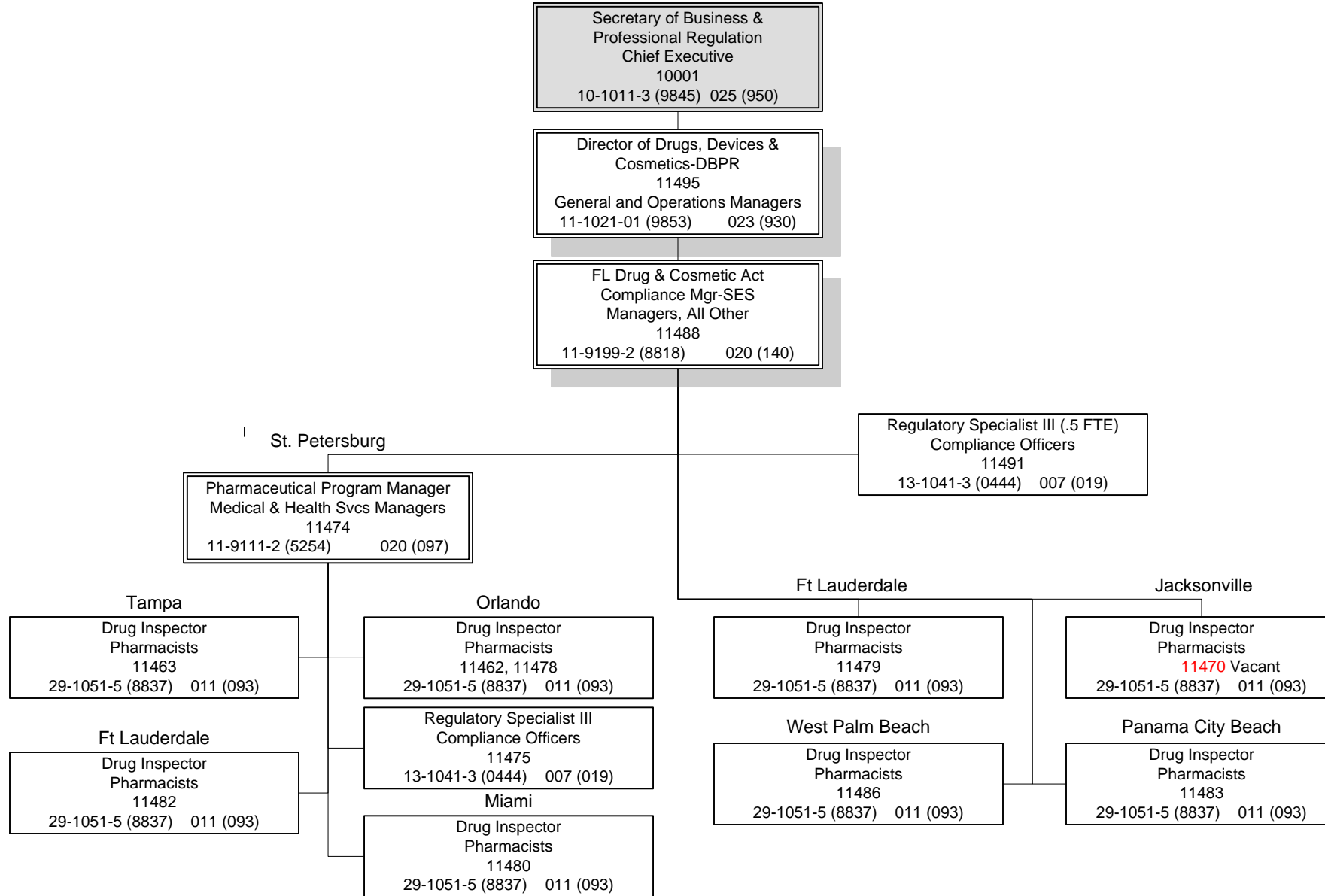
4 FTE

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



13 FTE

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

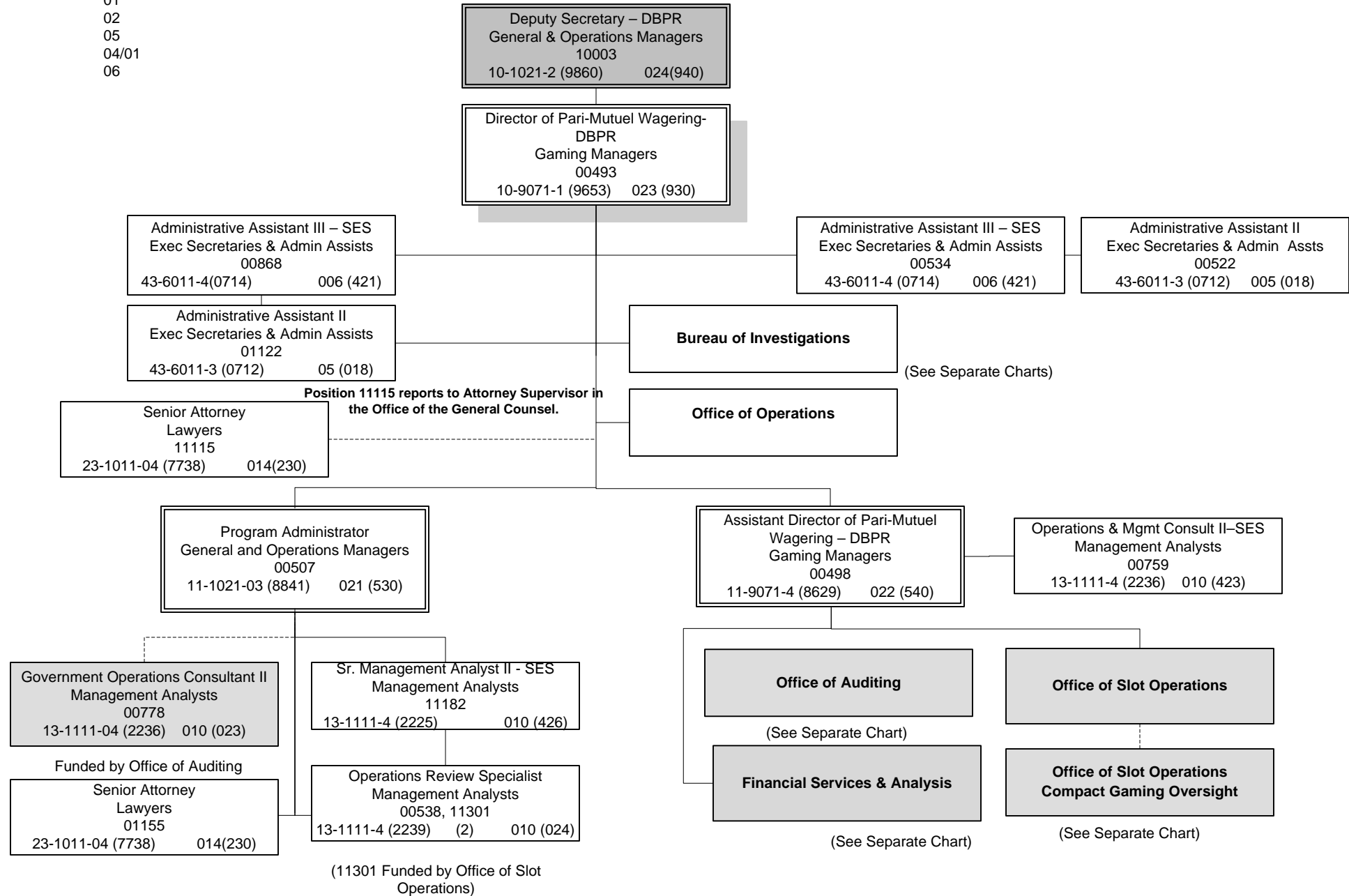


12 FTE

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

Current: 6-30-18  
Last Update: 8-19-16

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



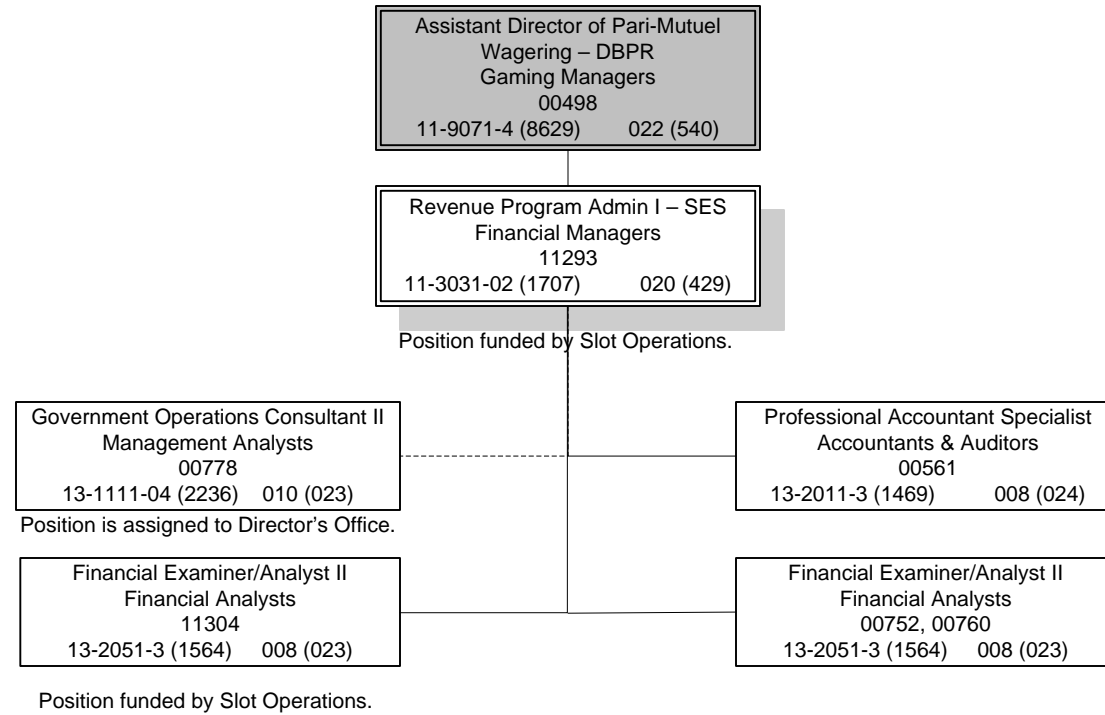




Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
 Operations 05  
 Auditing/Revenue 04/01  
 Office of Slot Operations 06

Current: 6-30-18  
 Last Update:7-31-15

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



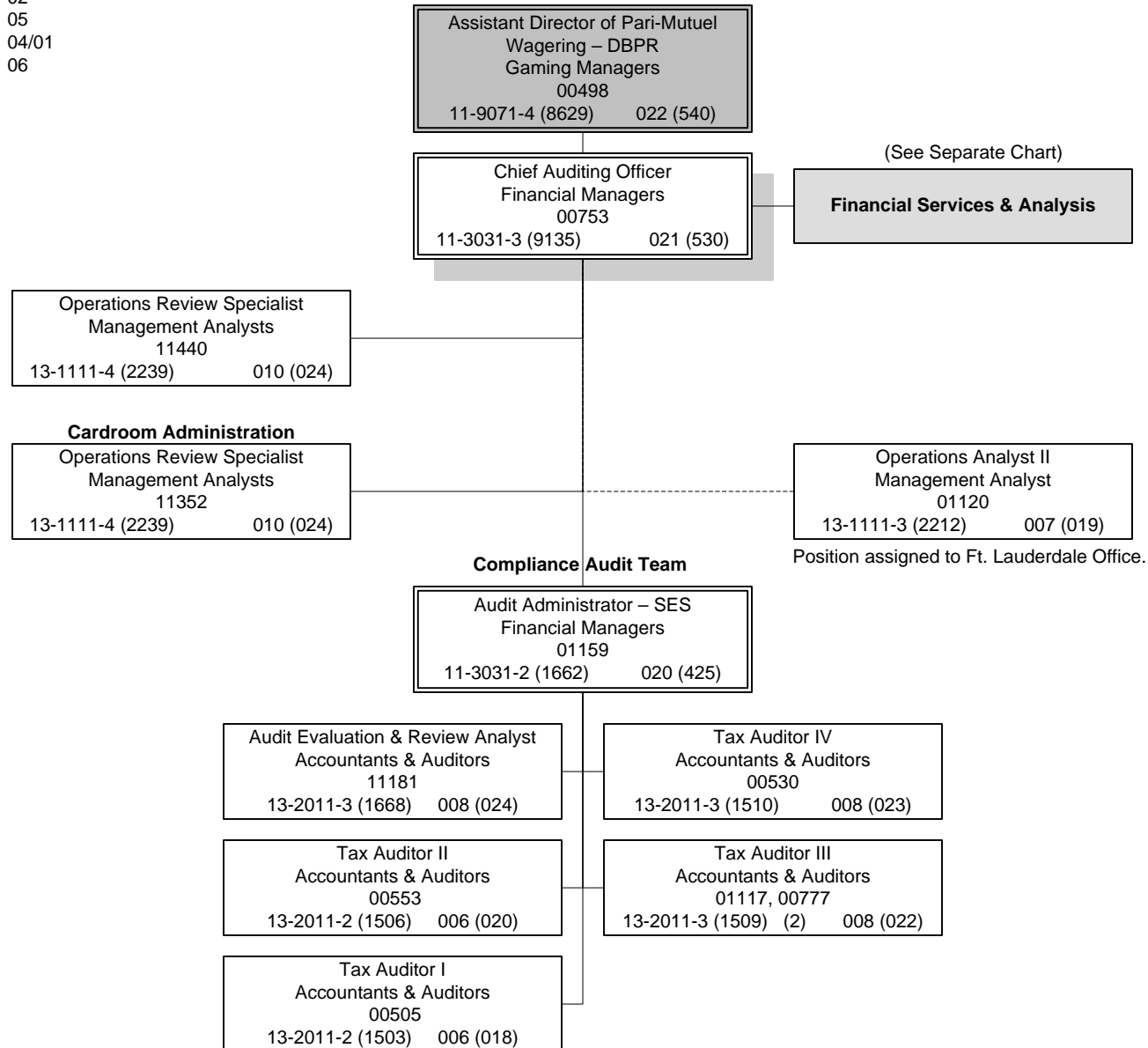
6 FTE

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

## Division of Pari-Mutuel Wagering Office of Auditing

Current: 6-30-18  
 Last Update: 2-24-17

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

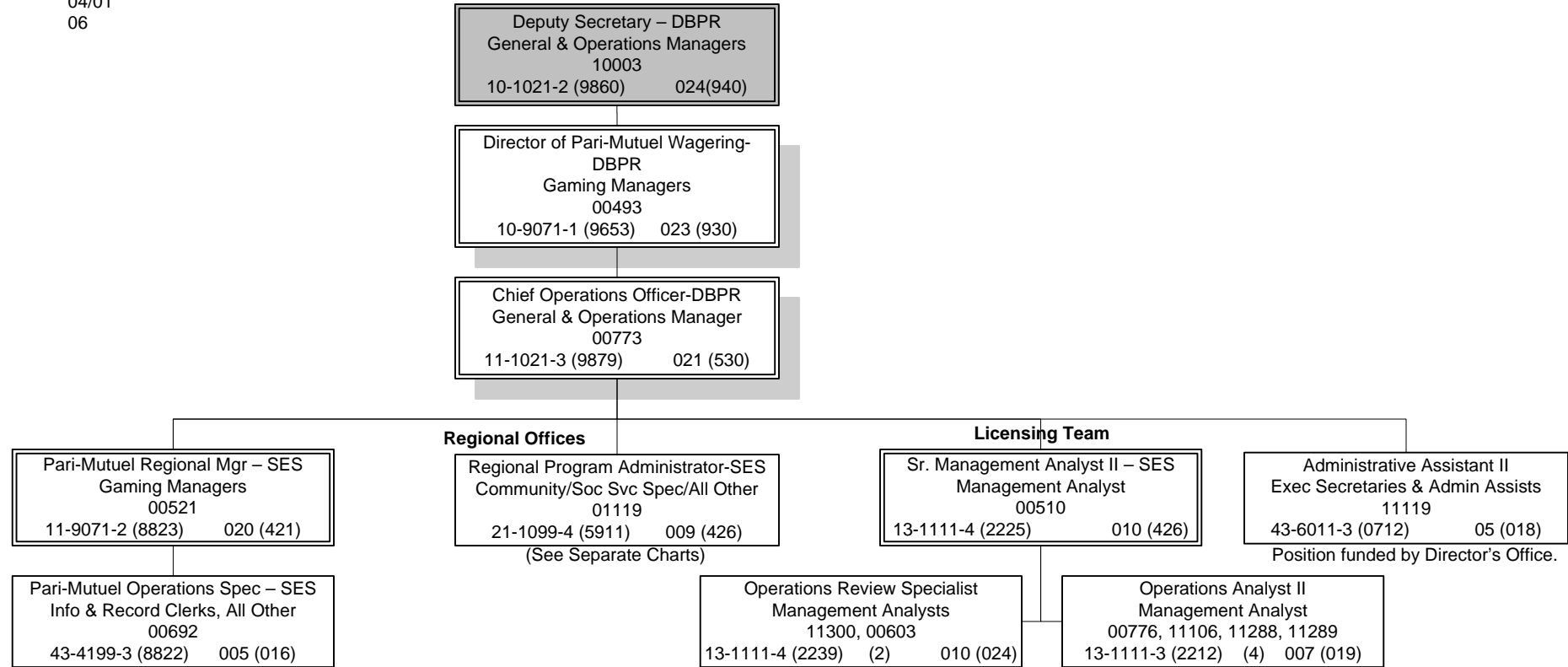


11 FTE

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 Operations**  
**Chief's Office**

Current: 6-30-18  
 Last Update:10-21-16



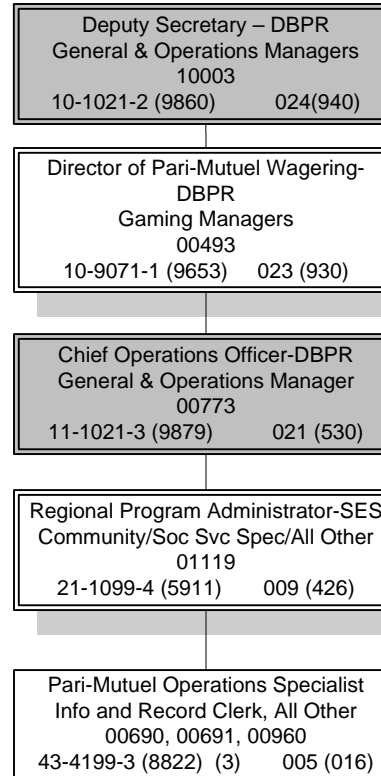
Note: Position numbers 11288, 11289, and 11300 are funded by Slot Operations.

12 FTE

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 Operations**  
**Central Region**

Current: 6-30-18  
 Update: 8-19-16

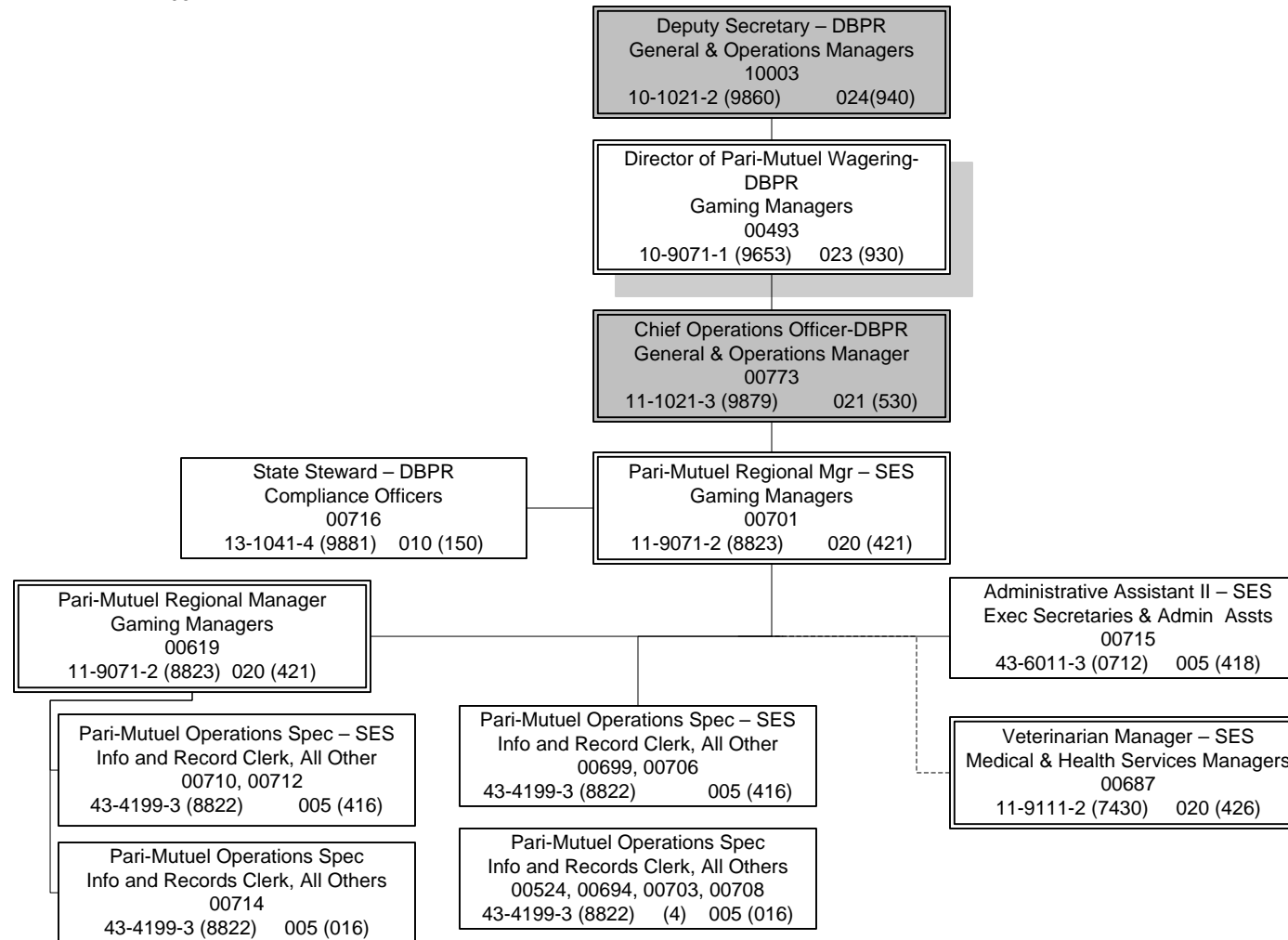


3 FTE

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

Current: 6-30-18  
 Last Update: 8-19-16

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

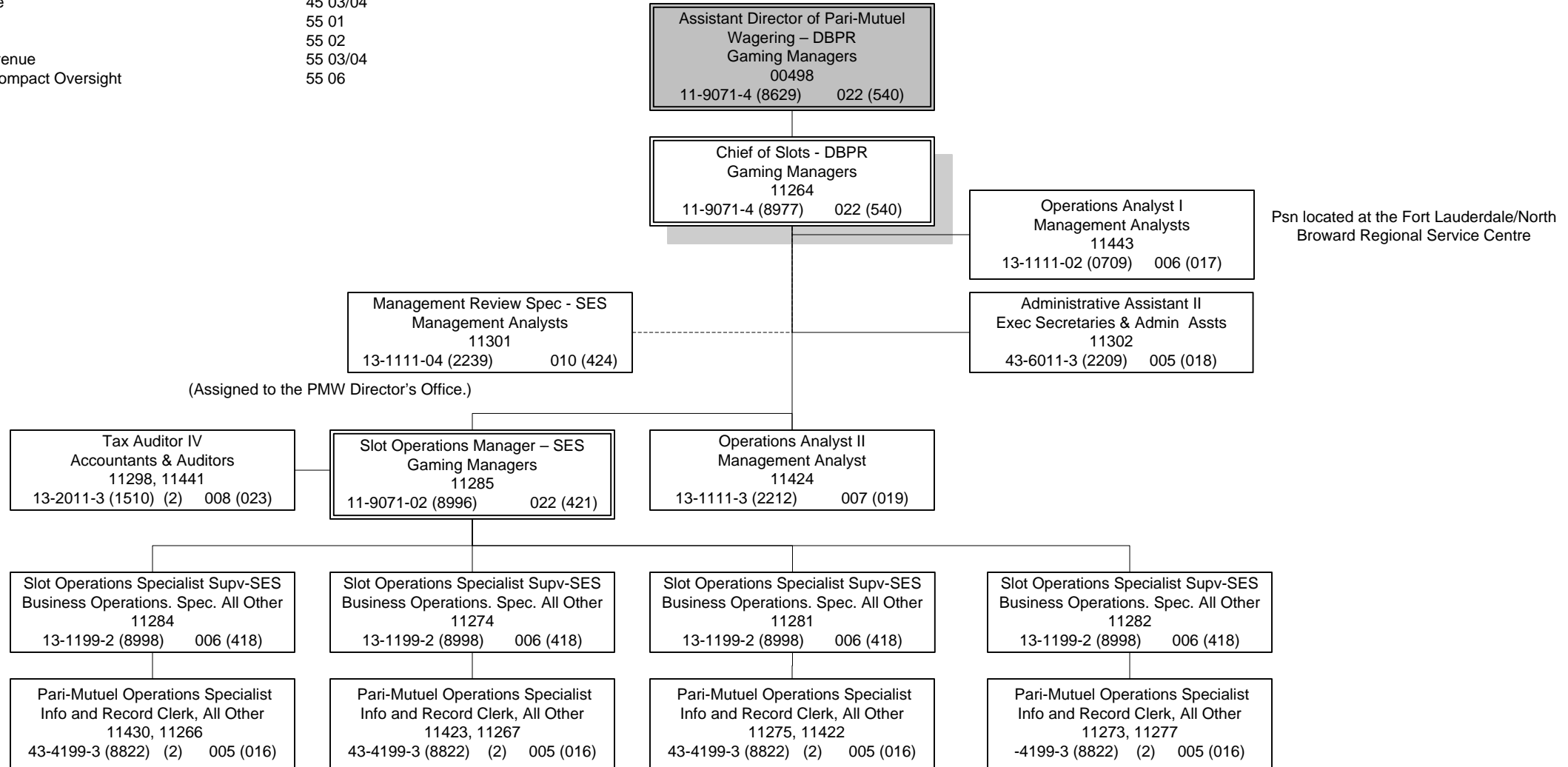


13 FTE

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

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

Current: 6-30-18  
 Last Update: 6-30-18



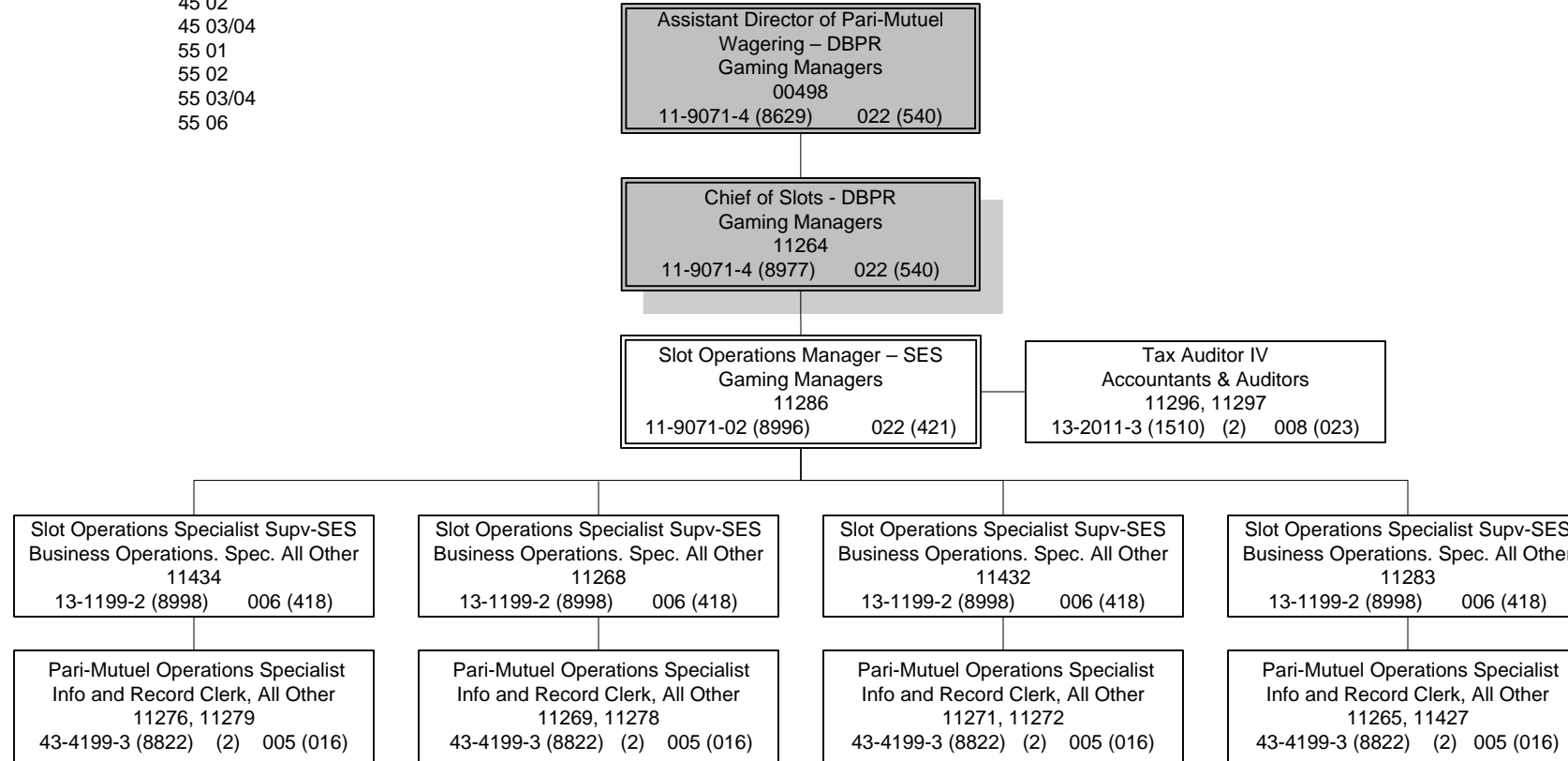
The following positions are assigned to other offices in support of the office of Slot Operations: Positions 11293 and 11304 are assigned to the Office of Auditing, Financial Services Section. Positions 11288, 11289, 11441, and 11300 are assigned to the PMW Office of Operations. Positions 11291, 11292, 11353 and 11420 are assigned to Bureau of Investigations. (These positions are not reflected on this page.)

19 FTE

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

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

Current 6-30-18  
Last Update: 6-30-18



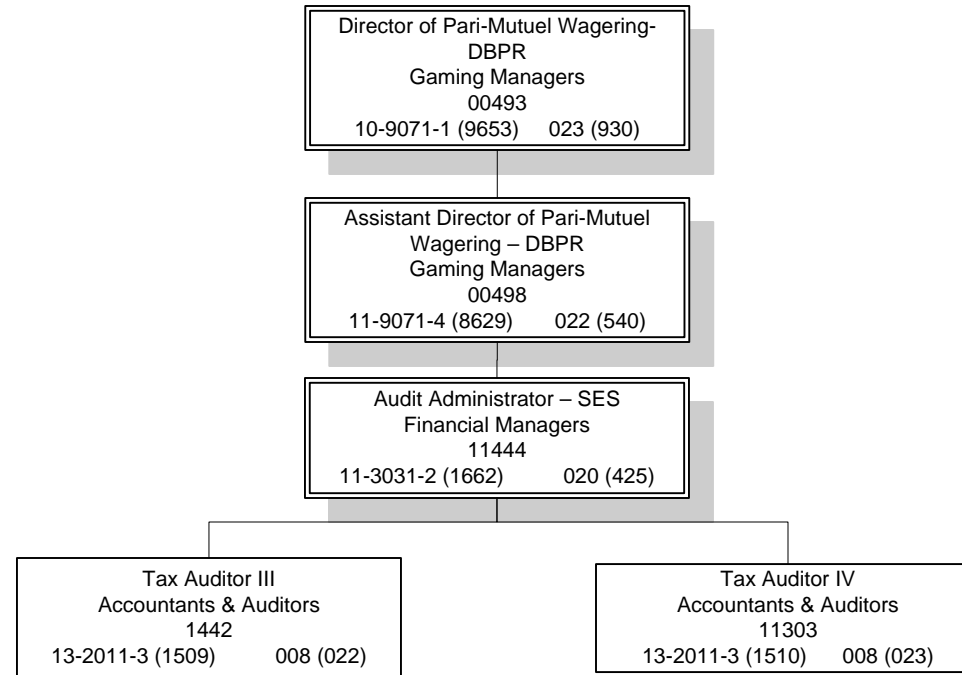
15 FTE



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

Current: 6-30-18  
 Last Update: 8-19-16

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

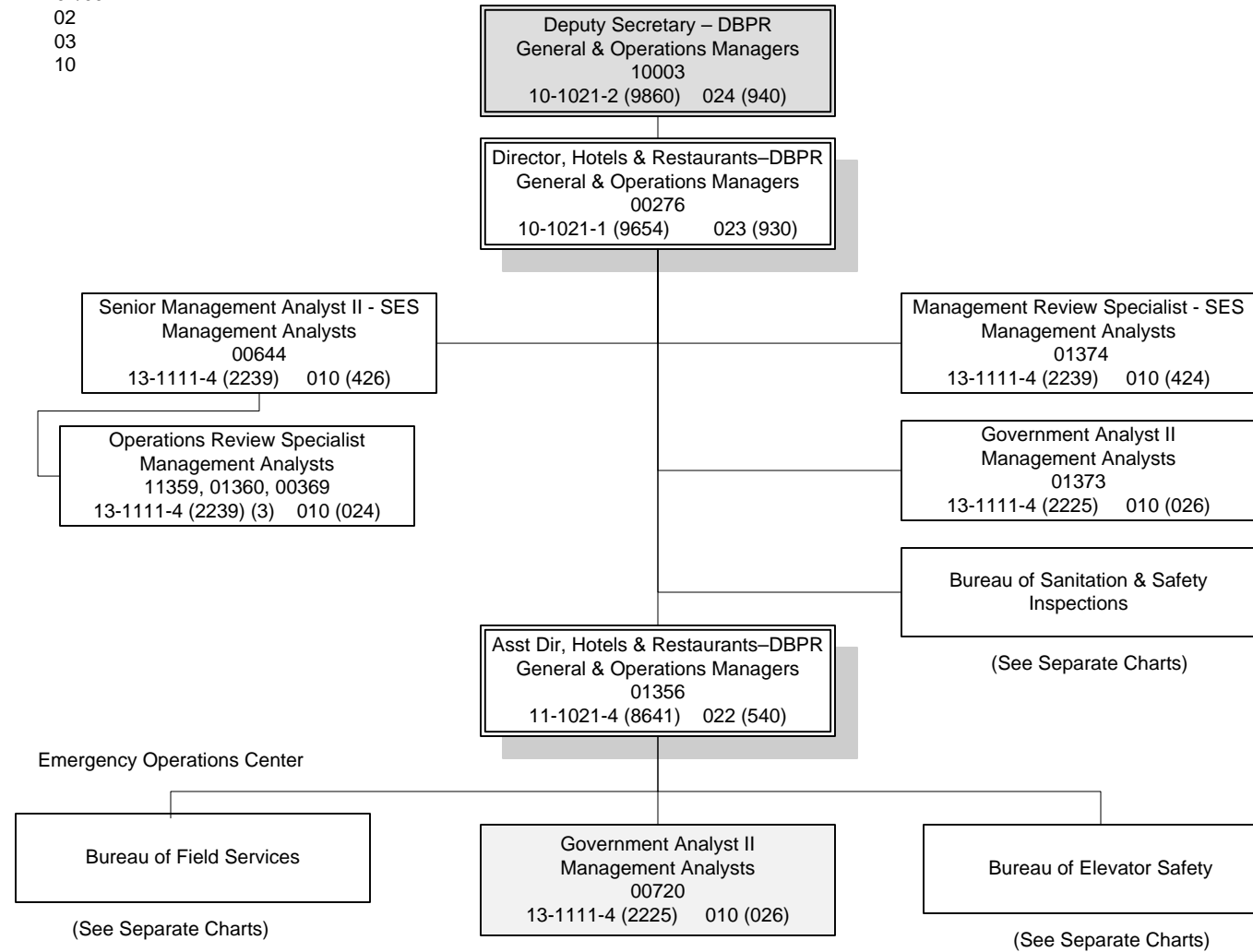


3 FTE

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

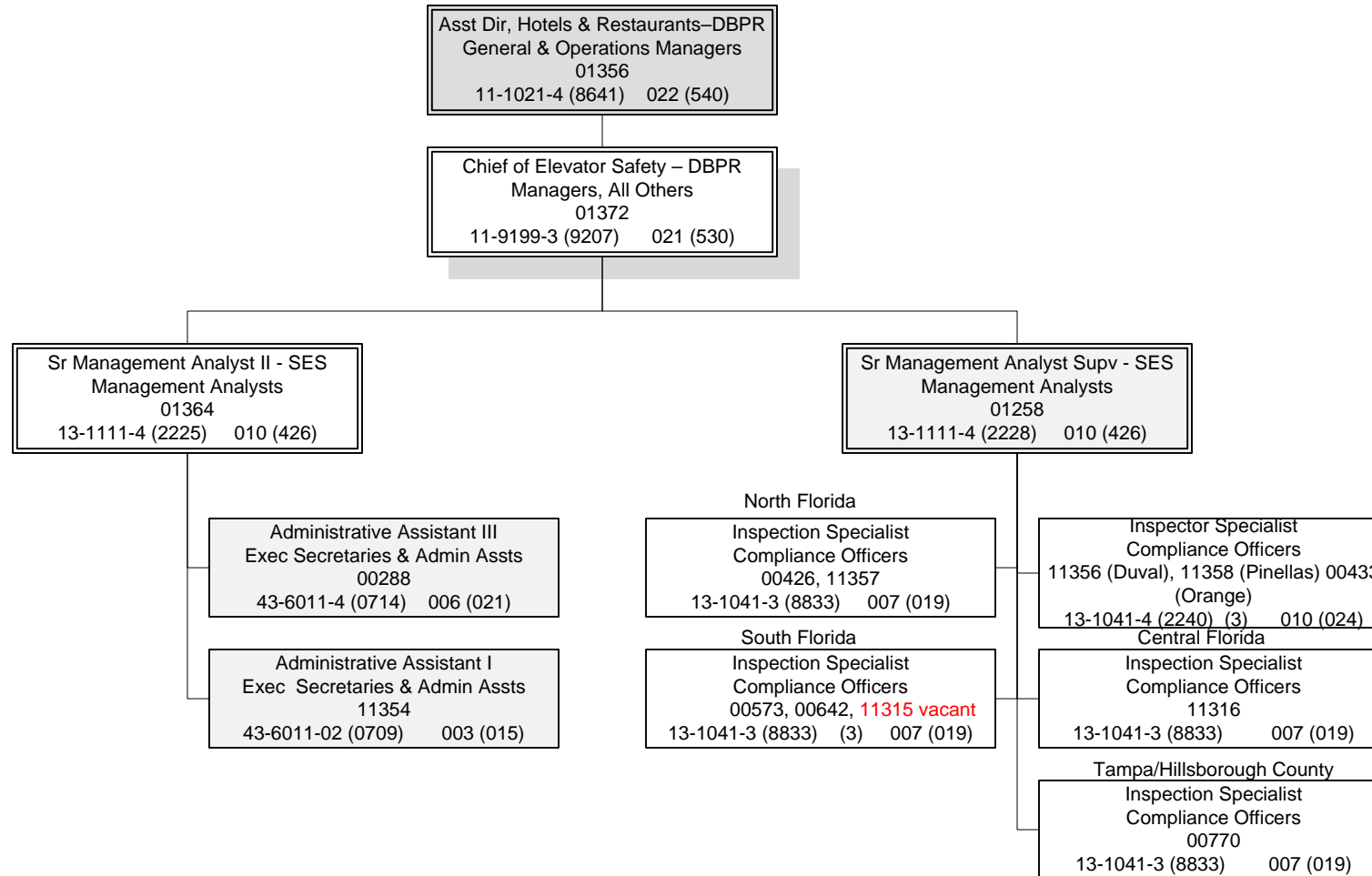
## Division of Hotels & Restaurants Director's Office

Current: 6-30-18  
 Last Updated: 6-30-18

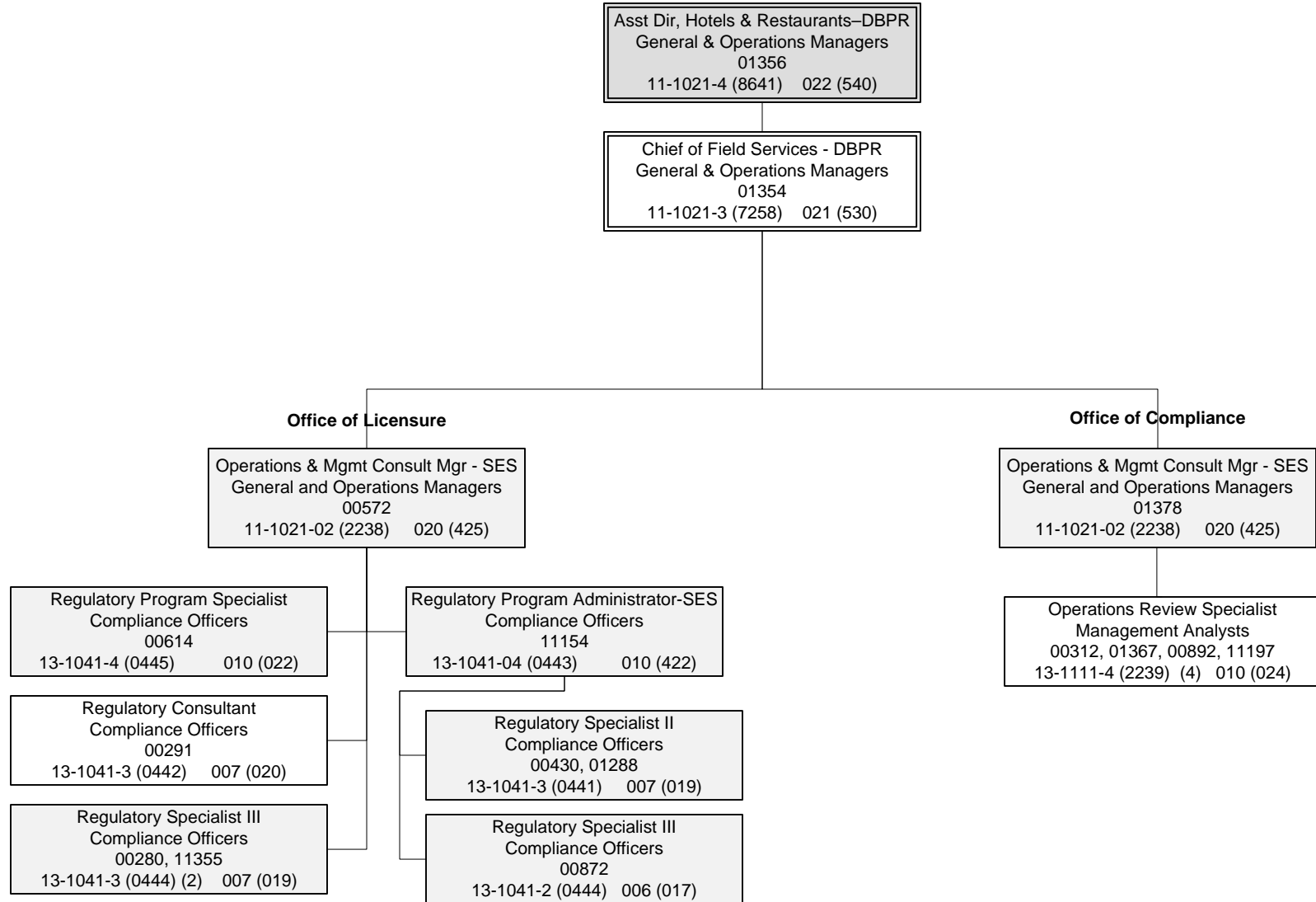


8 FTE

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



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

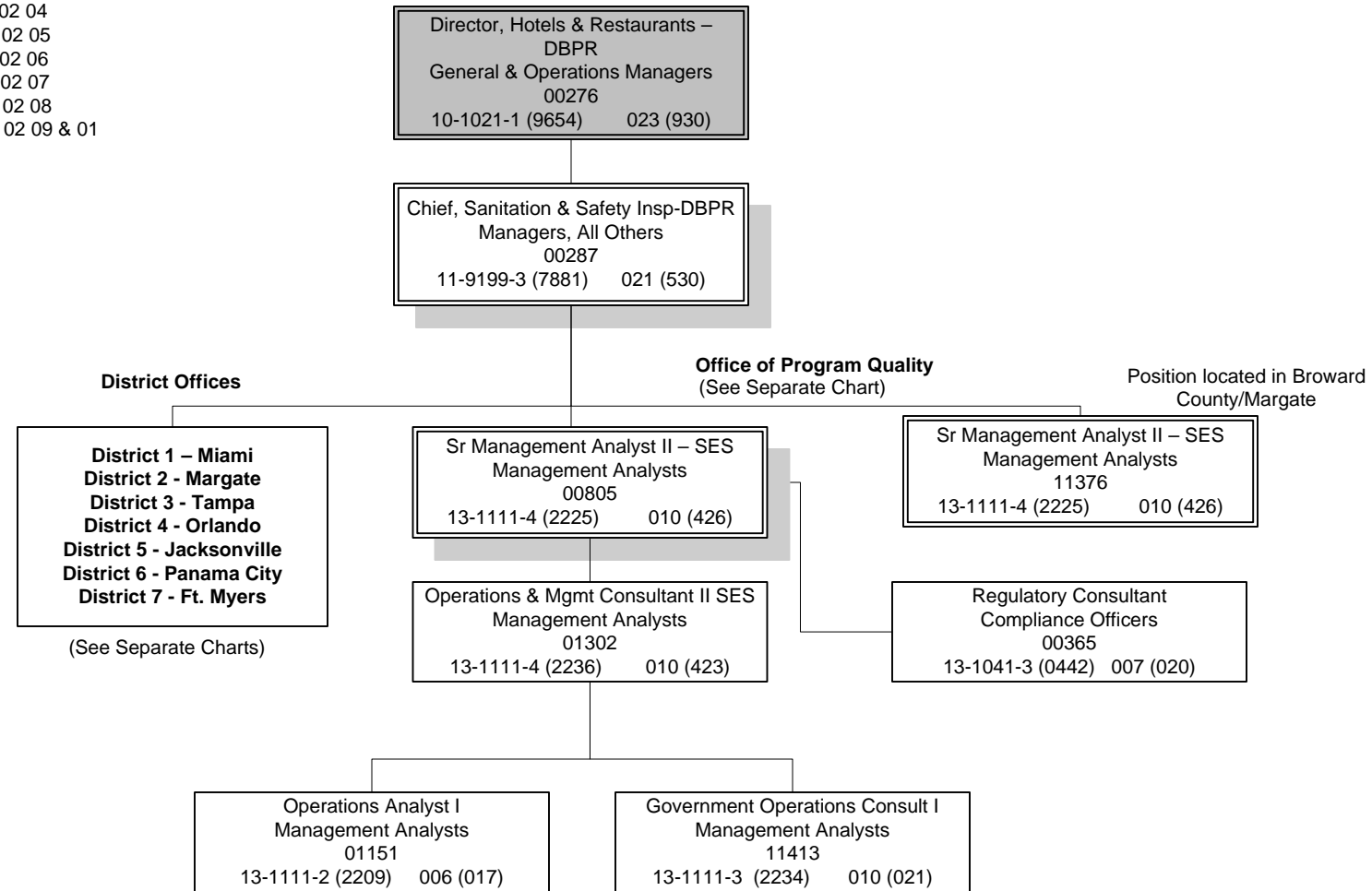


Department of Business & Professional Regulations  
 Division of Hotels & Restaurants  
 Bureau of Sanitation & Safety  
 District 1 - Miami  
 District 2 - Margate  
 District 3 - Tampa  
 District 4 - Orlando  
 District 5 - Jacksonville  
 District 6 - Panama City  
 District 7 - Ft. Myers  
 Office 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

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

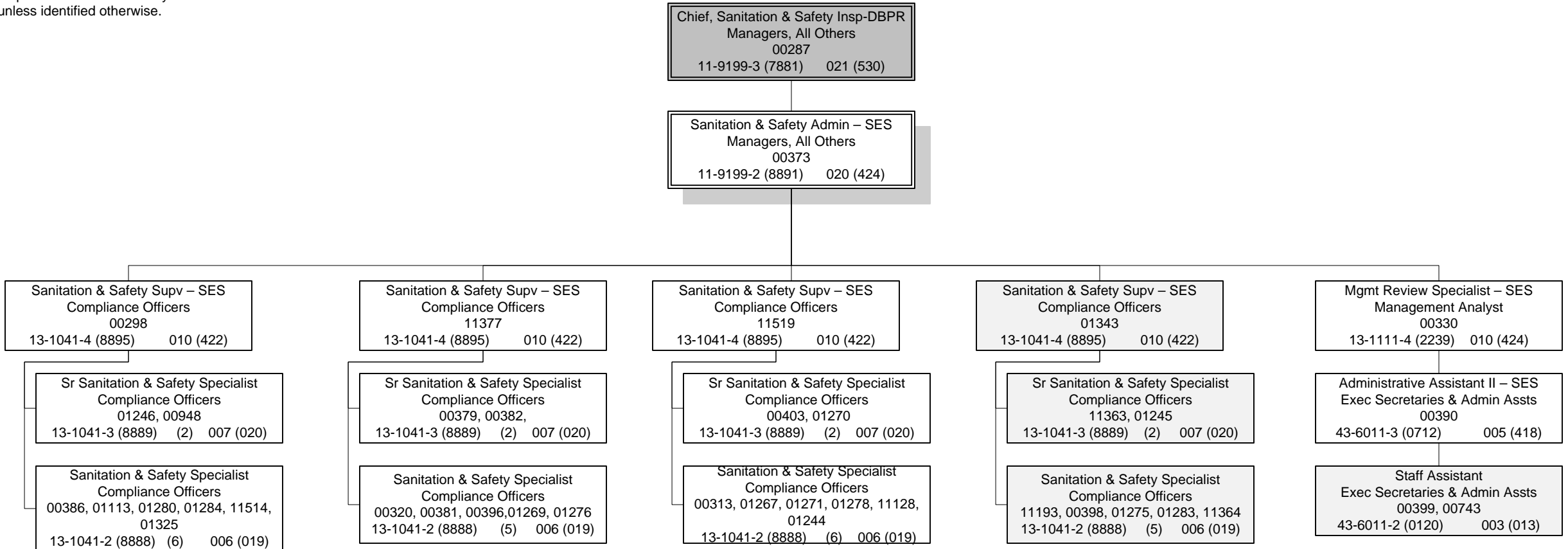
Current: 6-30-18  
 Last Updated: 4-15-16



7 FTE

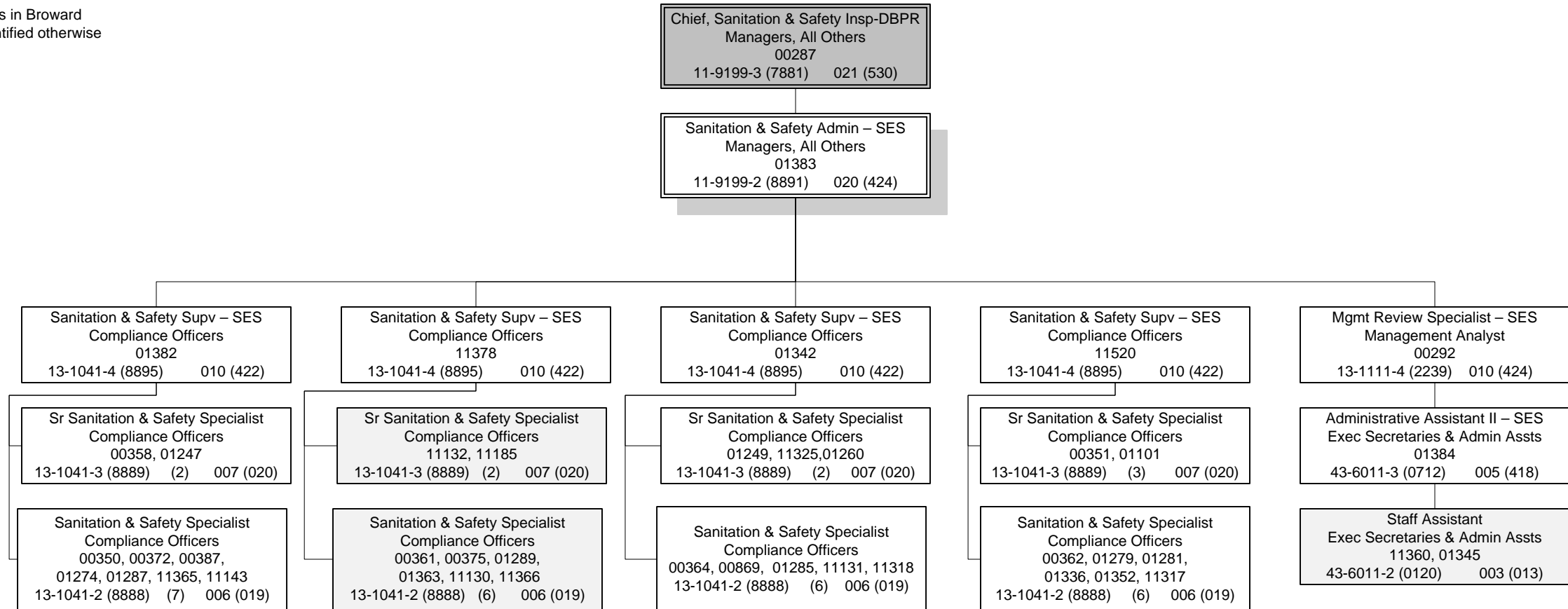
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 1 – Miami**

All positions in Dade County  
 unless identified otherwise.



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

All positions in Broward  
 unless identified otherwise



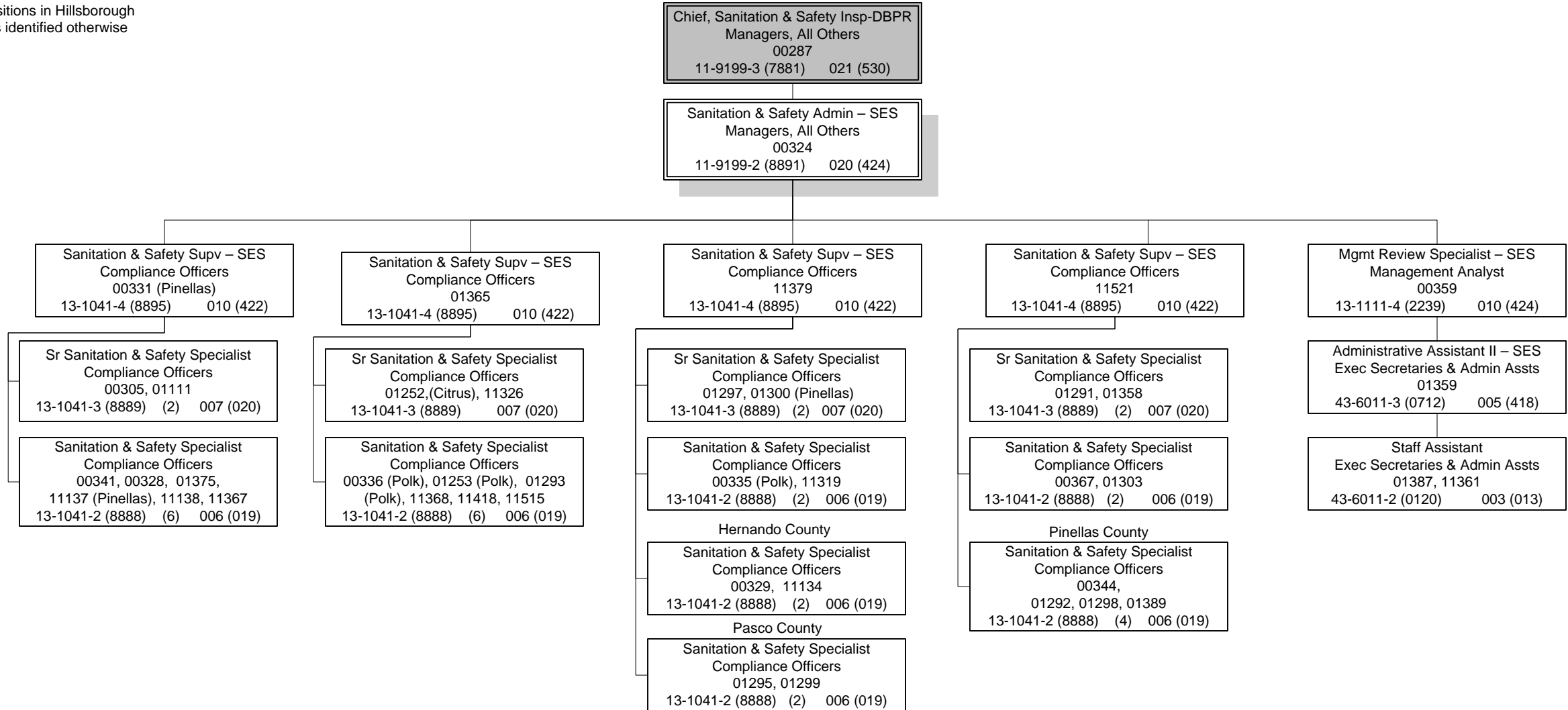
42 FTE

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

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

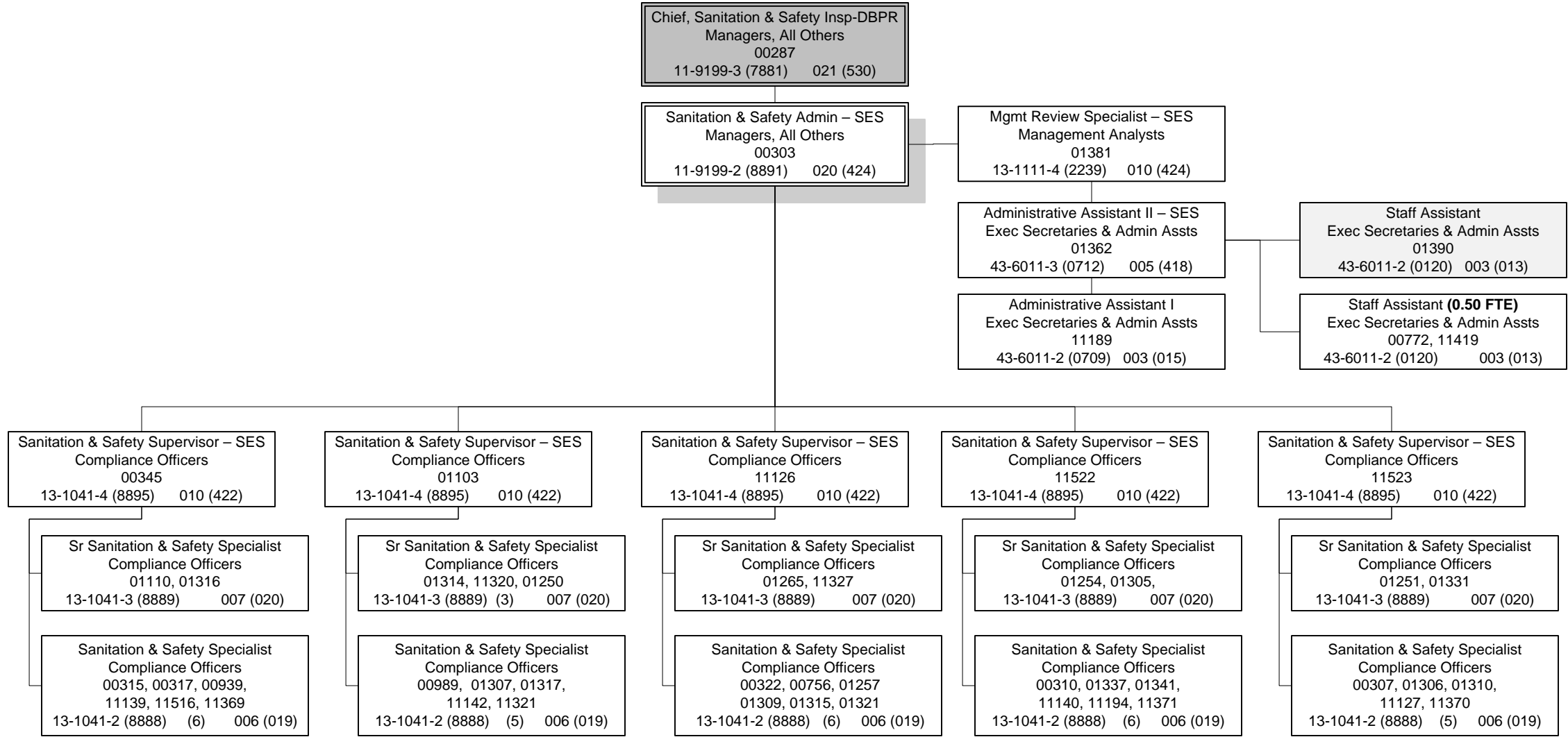
Current: 6-30-18  
 Last Updated: 1-13-17

All positions in Hillsborough  
 unless identified otherwise





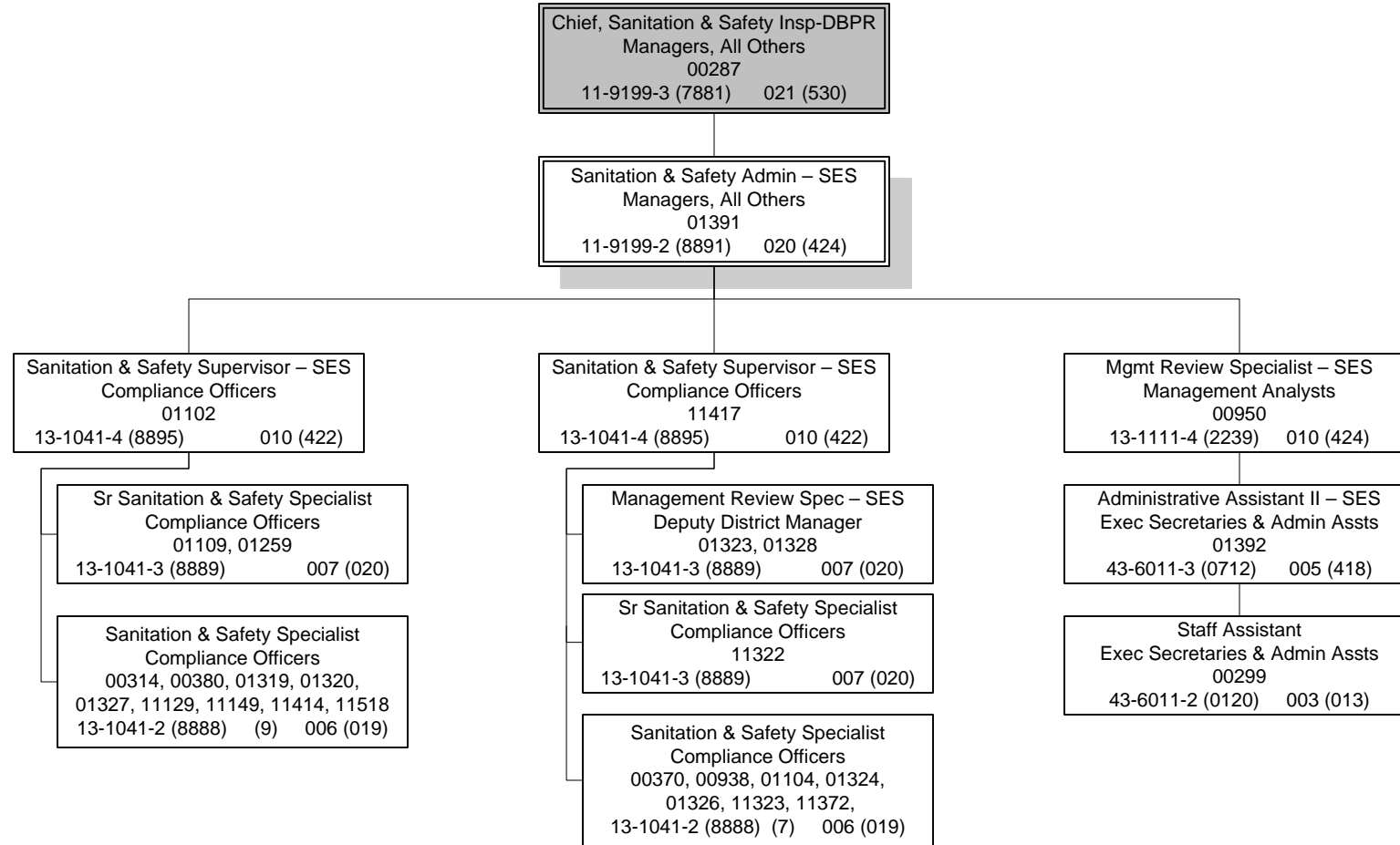
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 4 - Orlando**



00322 supervised by 11328 D7

51 FTE (2 .5 PSNS)

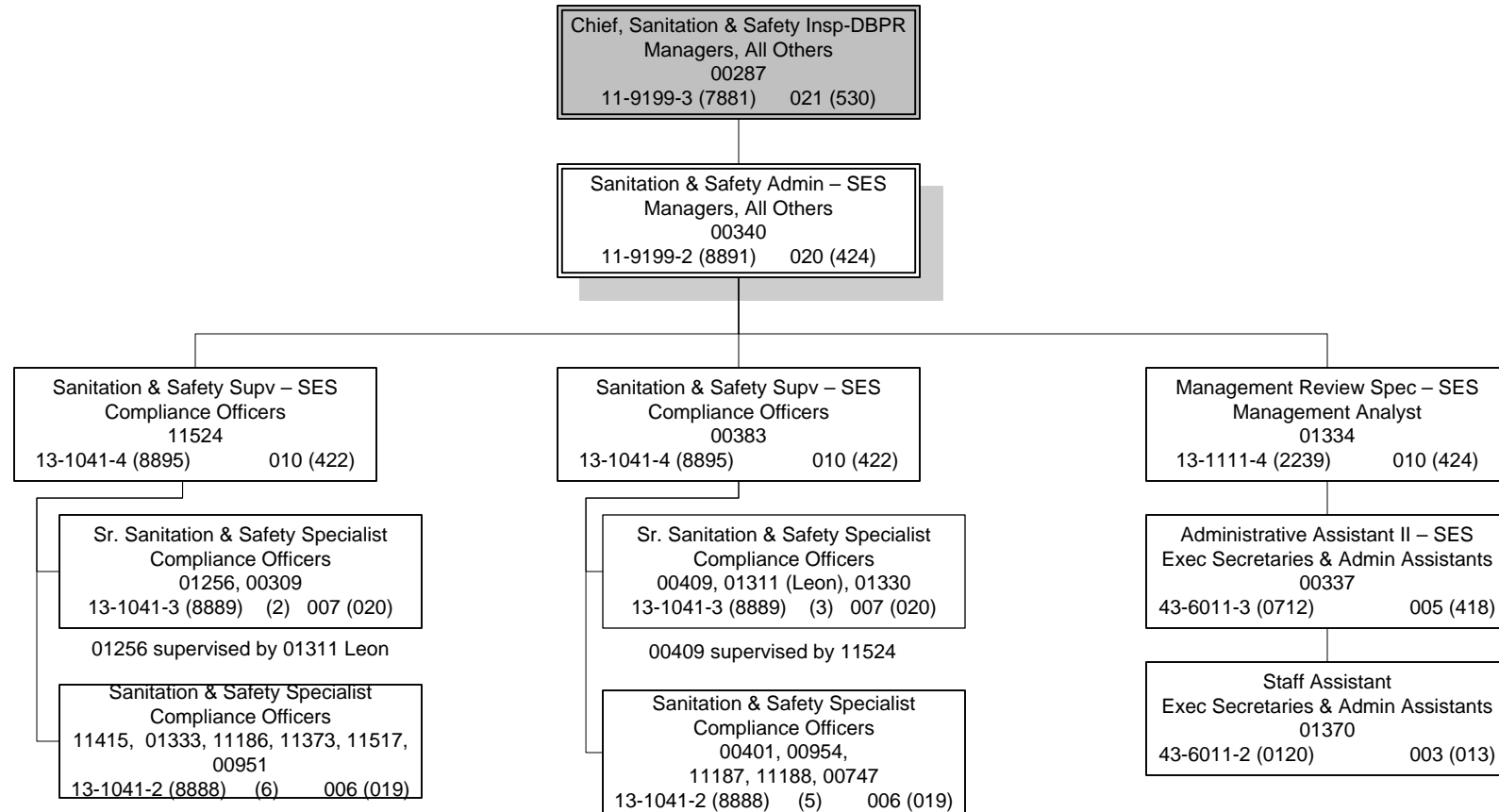
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 5 - Jacksonville**



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

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

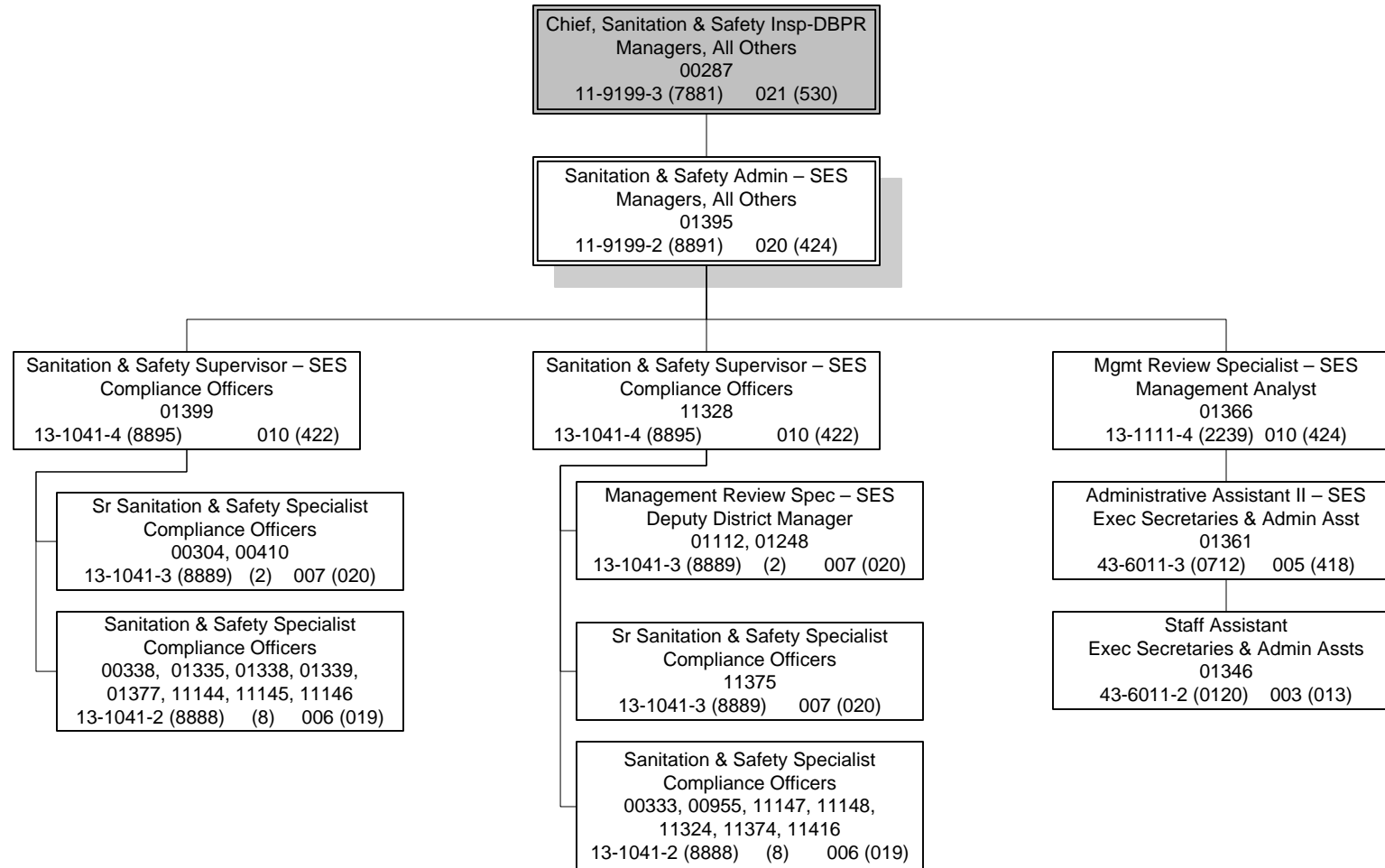
Current: 6-30-18  
 Last Updated: 12-29-18



Department of Business & Professional Regulations 79  
 Division of Hotels & Restaurants 20  
 Sanitation & Safety Inspections 02  
 District 7 - Ft. Myers 08

Current: 6-30-18  
 Last Updated: 9-01-15

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



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

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

Position located in  
 Broward/Margate office

Sr Management Analyst II – SES  
 Management Analysts  
 11376\*  
 13-1111-4 (2225) 010 (426)

Sr Management Analyst II – SES  
 Management Analysts  
 00805\*  
 13-1111-4 (2225) 010 (426)

Operations & Mgmt Consultant II SES  
 Management Analysts  
 01302\*  
 13-1111-4 (2236) 010 (423)

Plan Review Office (Tallahassee)

Biological Administrator I – SES  
 Natural Sciences Managers  
 00388  
 11-9121-2 (5039) 20 (425)

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, 11534  
 13-1111-4 (2236) 010 (023)

Government Operations Consult I  
 Management Analysts  
 11413  
 13-1111-3 (2234) 010 (021)

Operations Analyst I  
 Management Analysts  
 01151\*  
 13-1111-2 (2209) 006 (017)

Regulatory Specialist II  
 Compliance Officers  
 11362\*  
 13-1041-2 (0441) 006 (017)

Margate

Tampa

Orlando

Tallahassee

Training & Research Consultant  
 Training and Development Specialists  
 00349  
 13-1151-04 (6004) 010 (026)

Training & Research Consultant  
 Training and Development Specialists  
 01301  
 13-1151-04 (6004) 010 (026)

Training & Research Consultant  
 Training and Development Specialists  
 01255  
 13-1073-04 (6004) 010 (026)

Training & Research Consultant  
 Training and Development Specialists  
 04041301  
 13-1151-04 (6004) 010 (026)

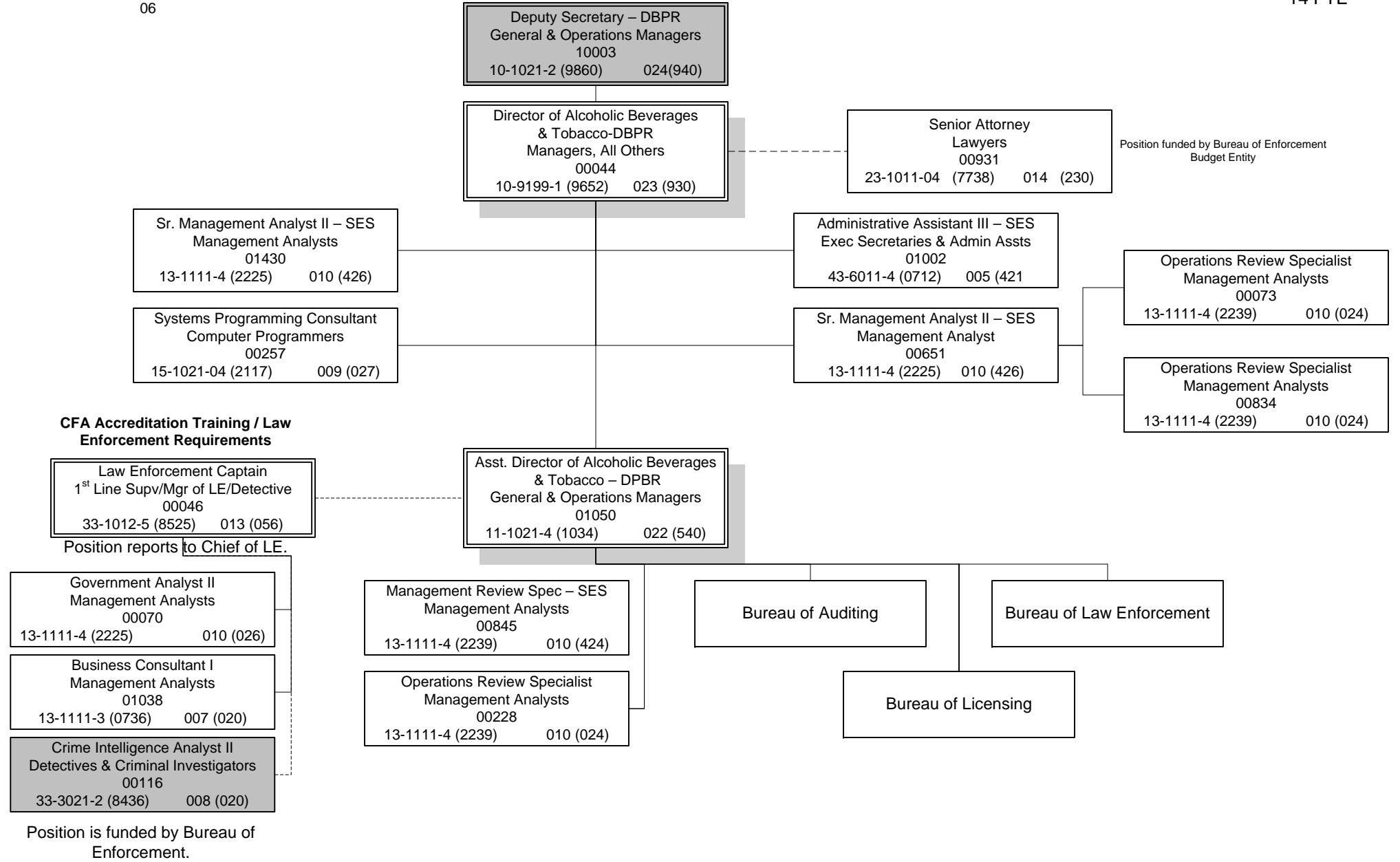
\* Positions funded by Bureau Chief's Office.

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

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

Current 6-30-18  
 Last Updated: 6-30-18

14 FTE

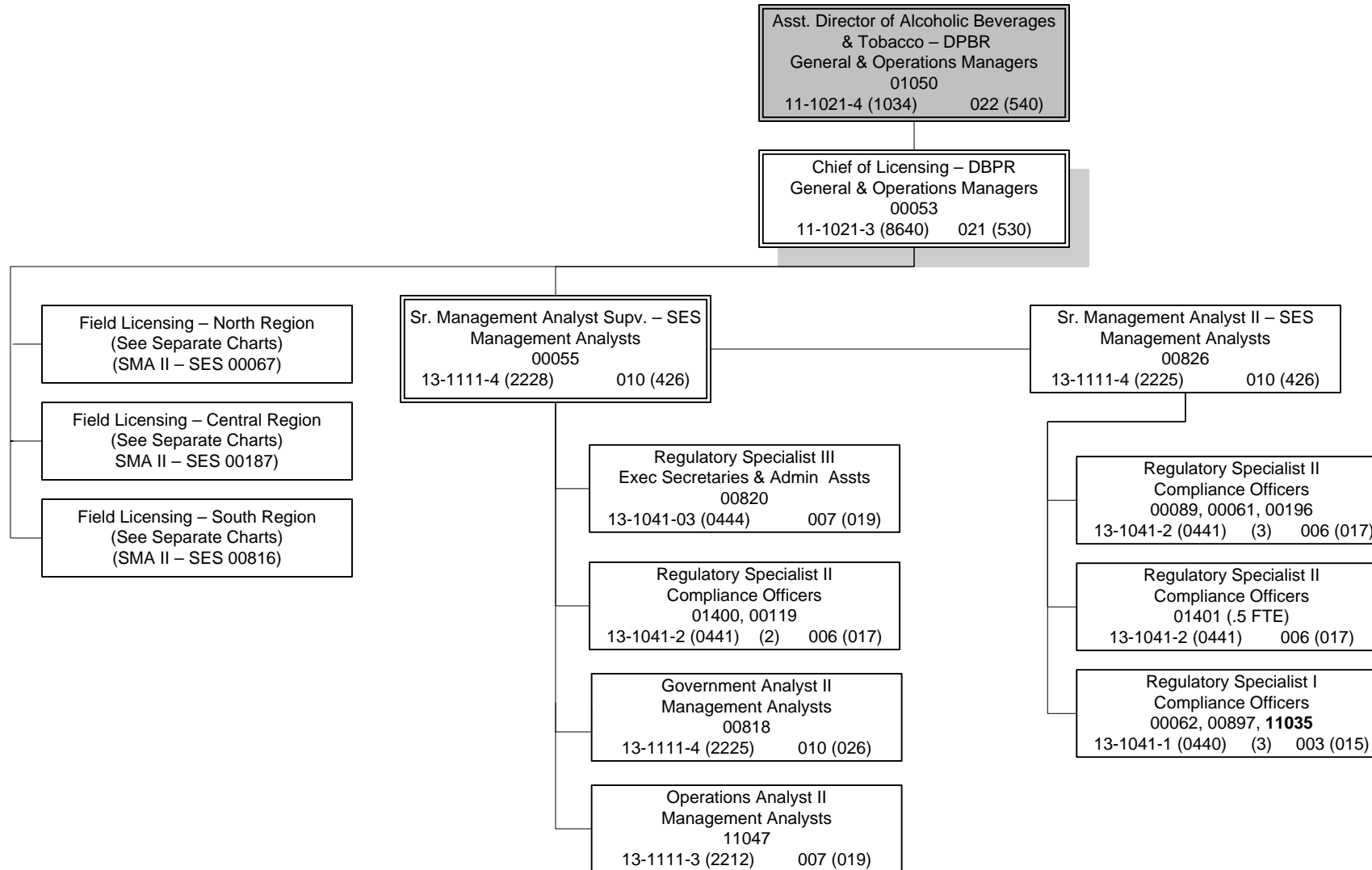


Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Director's Office 01  
 Auditing/Field Operations 04  
 Licensing 05  
 Law Enforcement 06

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

Current: 6-30-18  
 Updated: 9-8-17

15.5 FTE

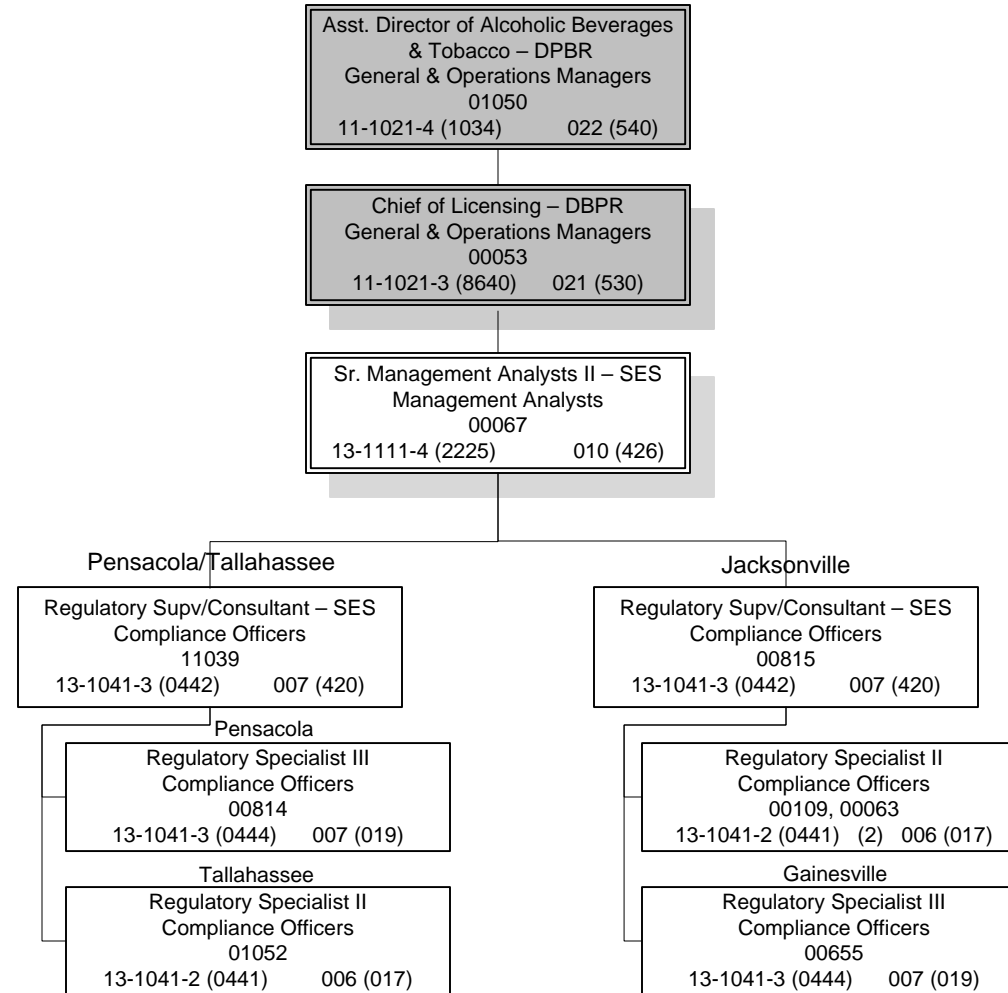


Department of Business & Professional Regulations 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Licensing 05  
 Field Licensing North:  
 Pensacola 05 01  
 Tallahassee 05 02  
 Jacksonville 05 03  
 Gainesville 05 13  
 Panama City 05 09

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

Current: 6-30-18  
 Last Updated: 9-8-17

9 FTE



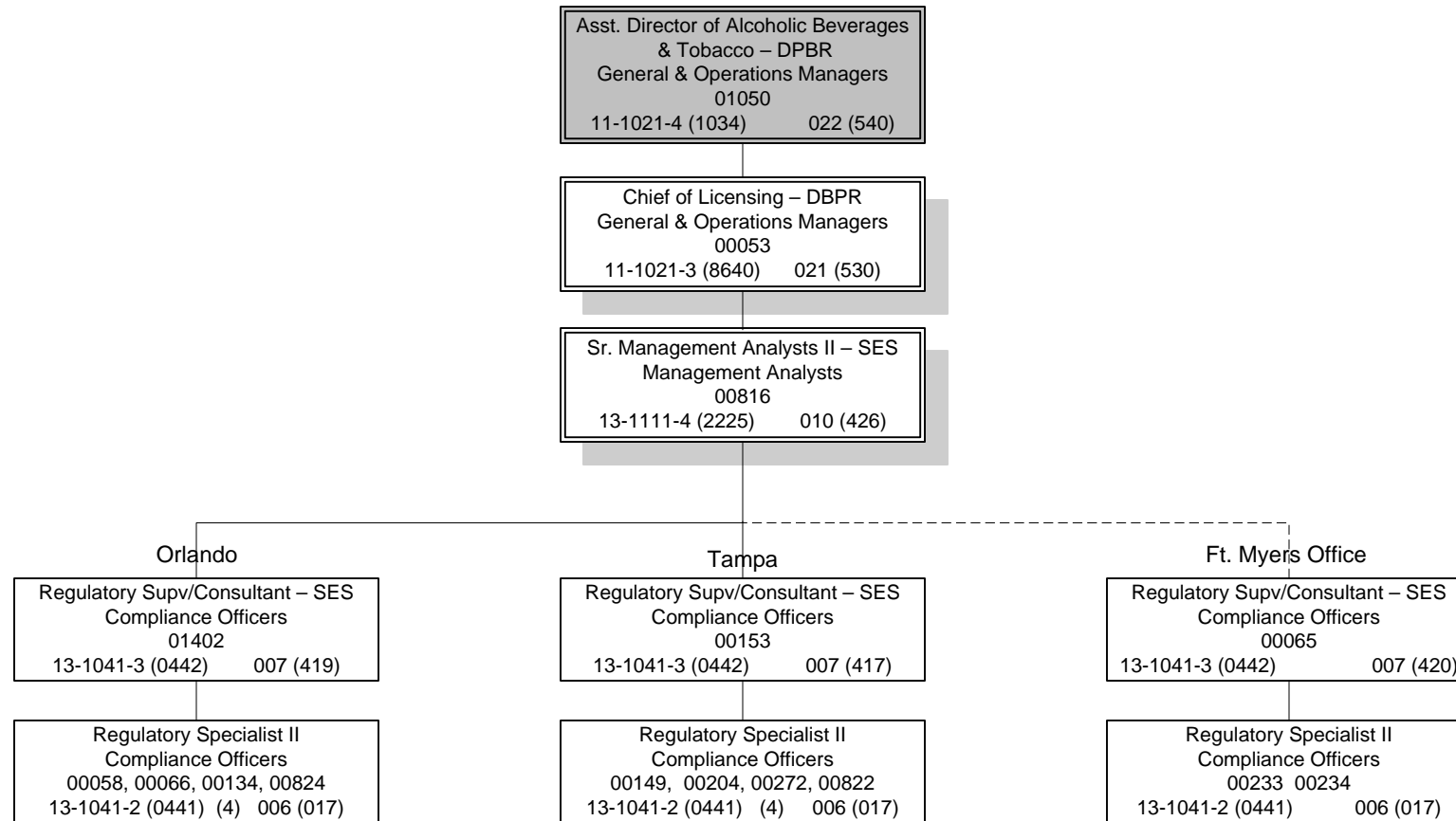


Department of Business & Professional Regulations 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Licensing 05  
 Field Licensing:  
 Tampa 05 04  
 Orlando 05 05

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

Current: 6-30-18  
 Last Updated: 9-8-17

14 FTE

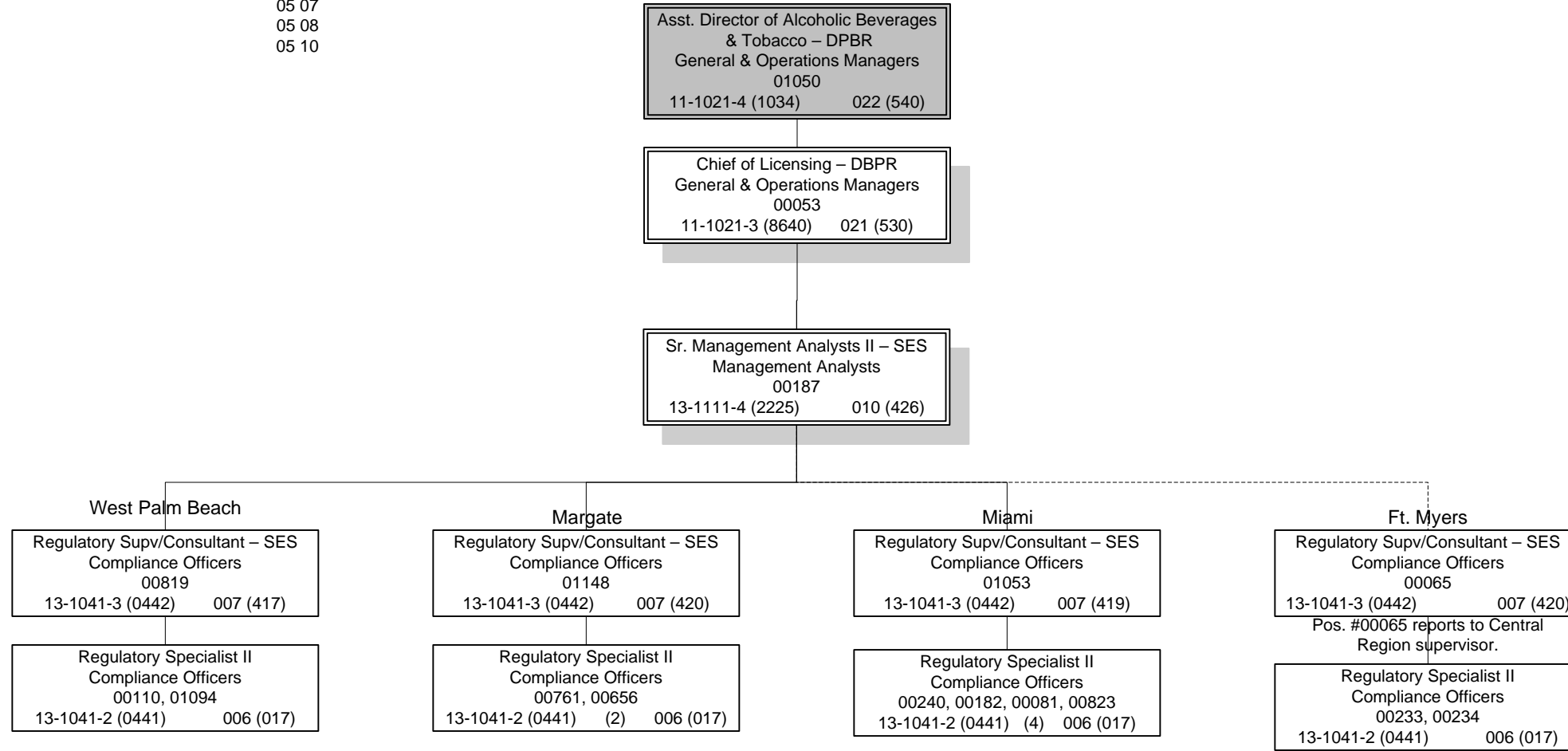


Department of Business & Professional Regulations 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Licensing 05  
 Field Licensing:  
 West Palm Beach 05 06  
 Margate 05 07  
 Miami 05 08  
 Ft. Myers 05 10

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

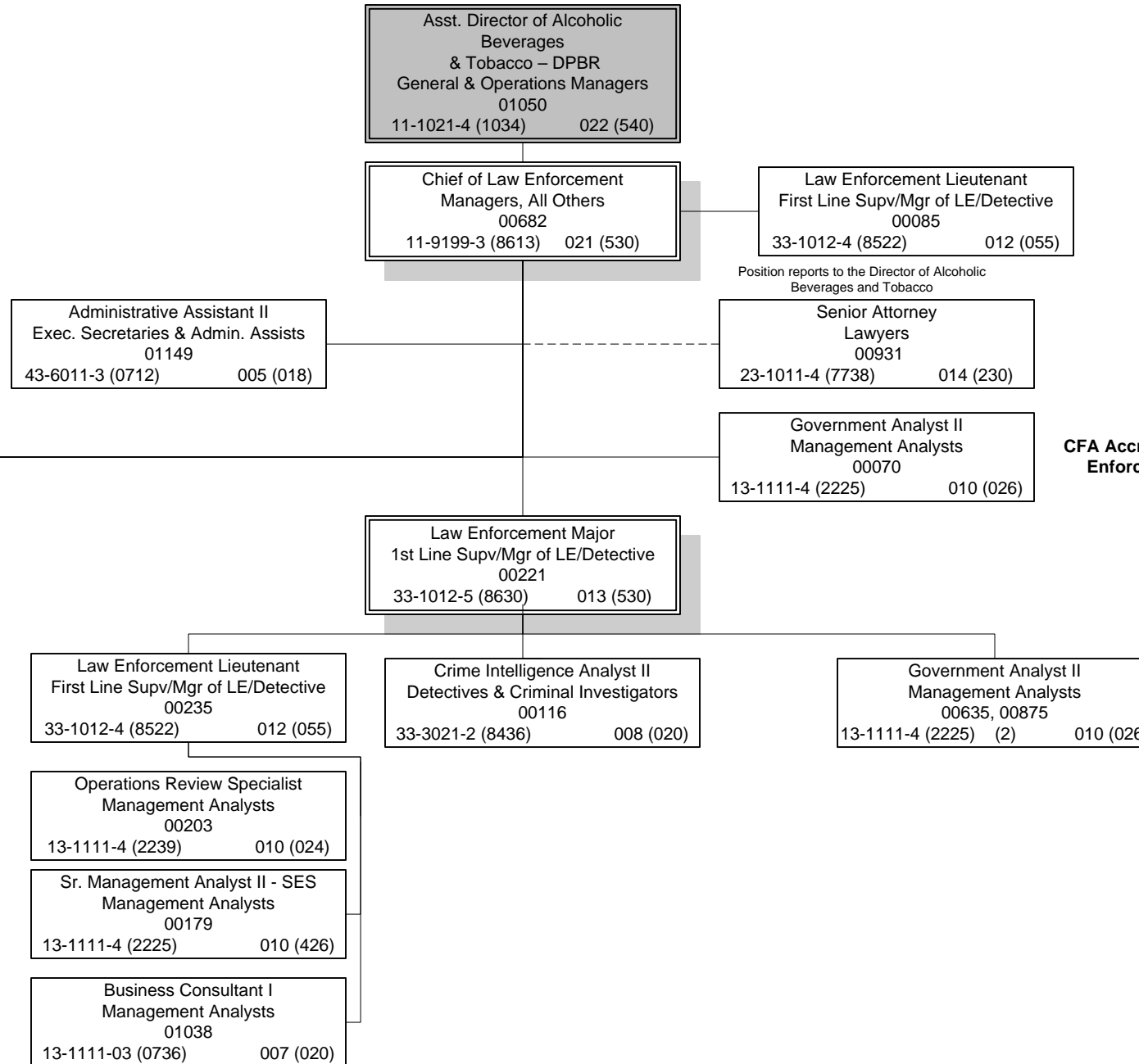
Current: 6-30-18  
 Last Updated: 9-8-17

14 FTE



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

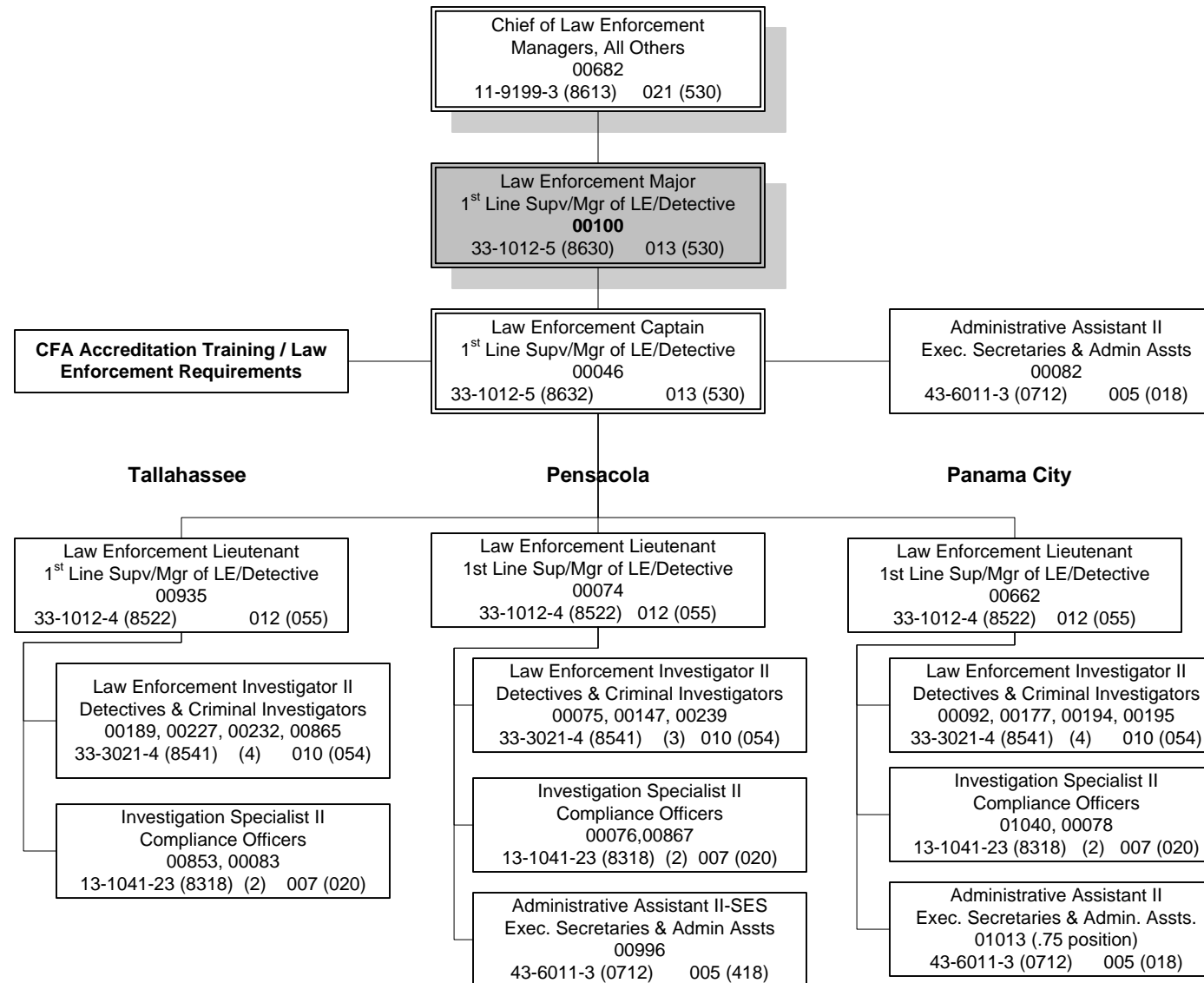
Vacant positions  
 00075,00147,00146,01042,00105,01416



- Regional Offices**
- Northwest Region**  
Tallahassee, Panama City, Pensacola  
District Offices
  - Northeast Region**  
Jacksonville, Gainesville  
District Offices
  - West Central Region**  
Ft. Myers, Tampa  
District Offices
  - East Central Region**  
Orlando-Lakeland, Daytona Beach, Ft. Pierce  
District Offices
  - Southern Region**  
Miami, West Palm Beach, Margate, Key West  
District Offices
- See Separate Charts

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

25 FTE (1 is .75 psn)



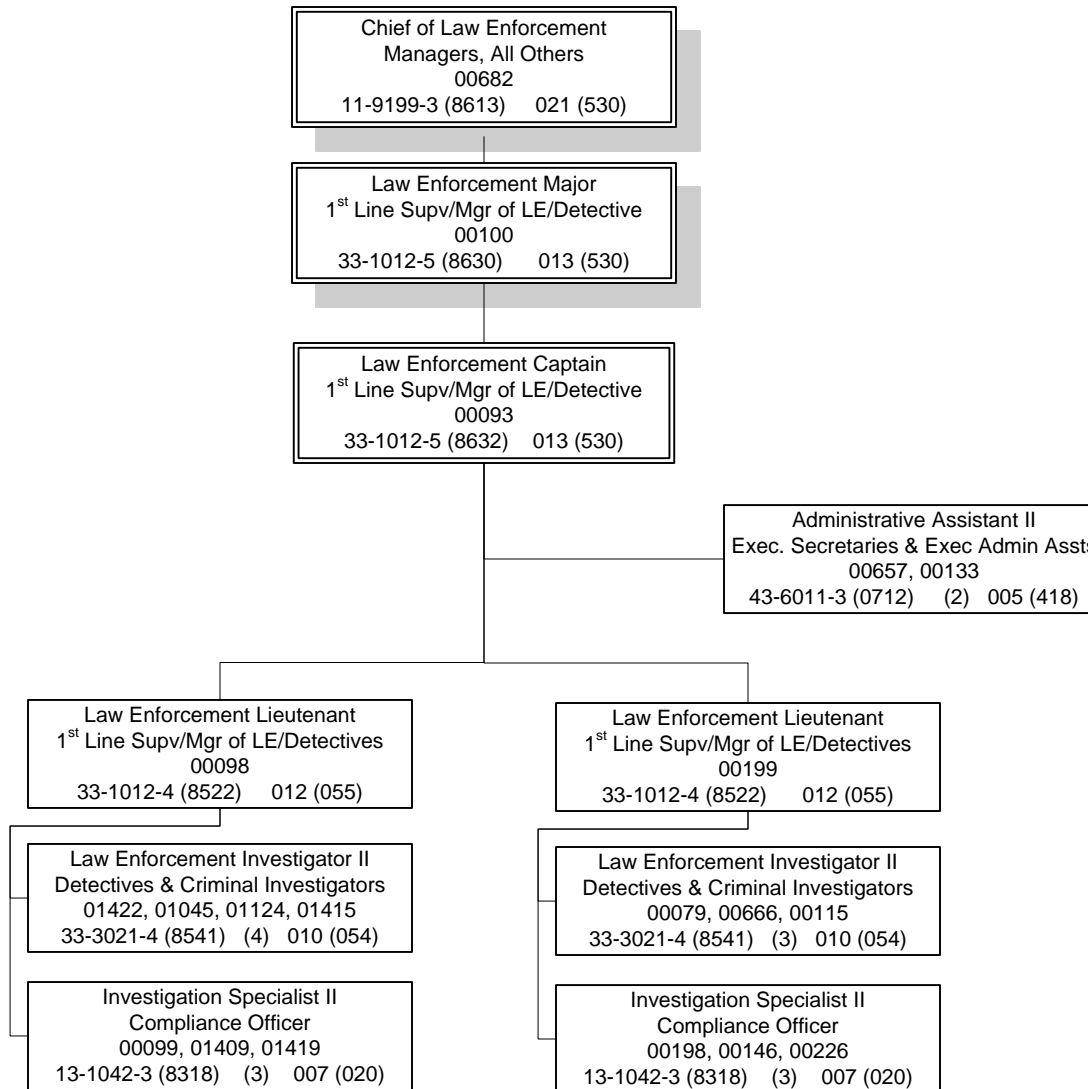
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement  
 Northeast Region:  
 Gainesville  
 Jacksonville

79  
 40  
 06  
 06 01  
 06 13

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

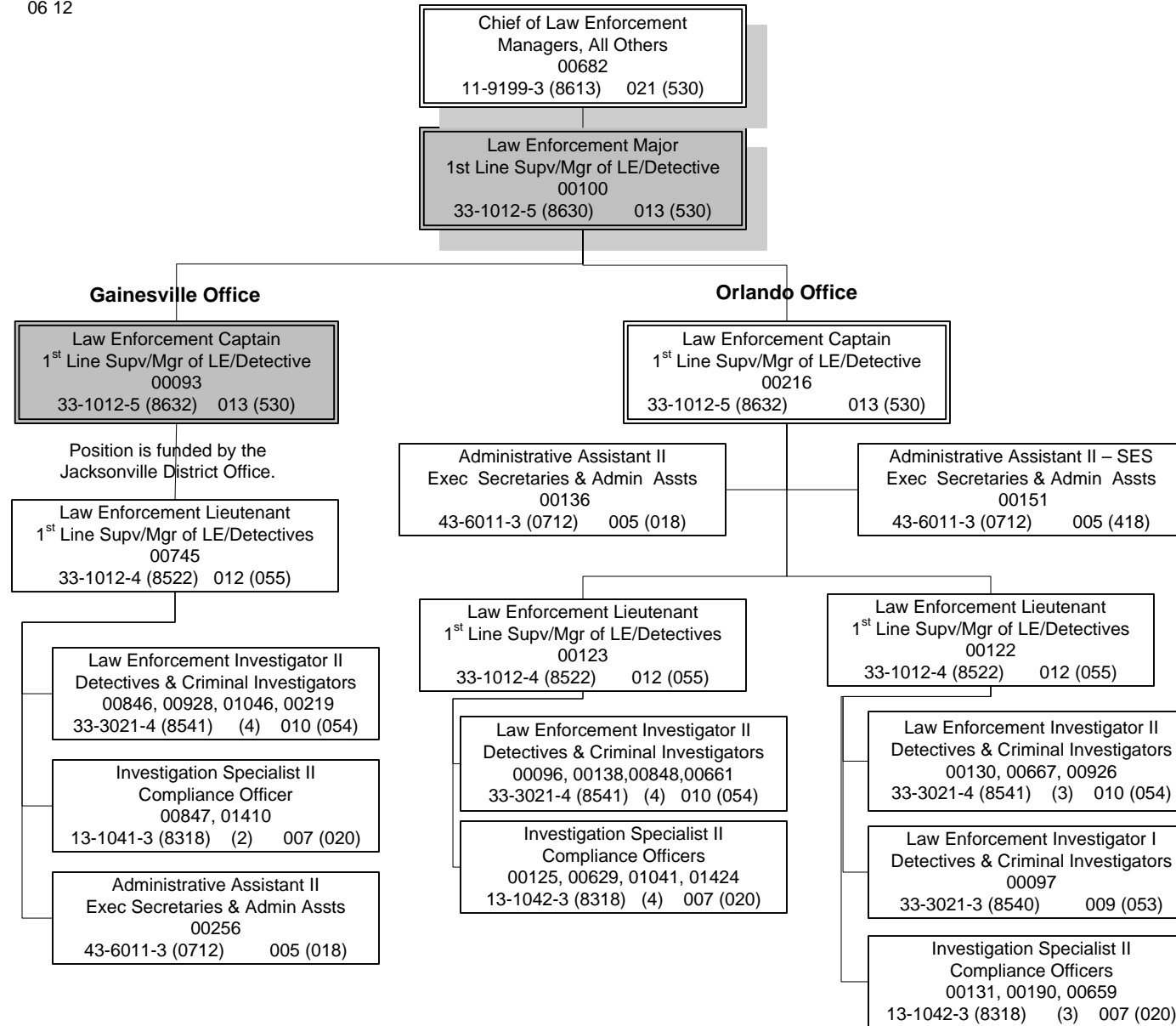
Current: 6-30-18  
 Last Updated: 7-1-17

18 FTE



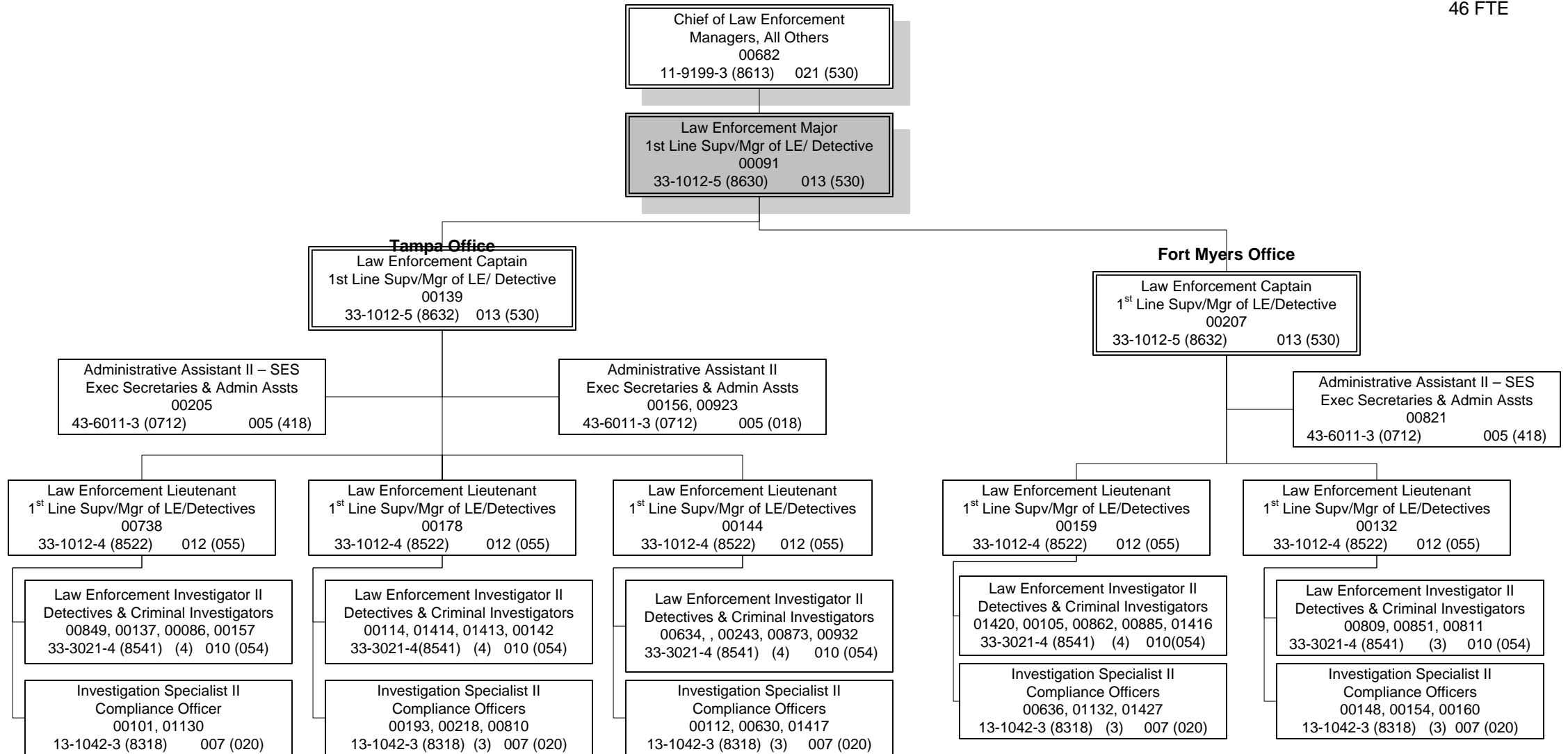
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement – Central Region**  
**Gainesville & Orlando District Offices**

28 FTE



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

46 FTE



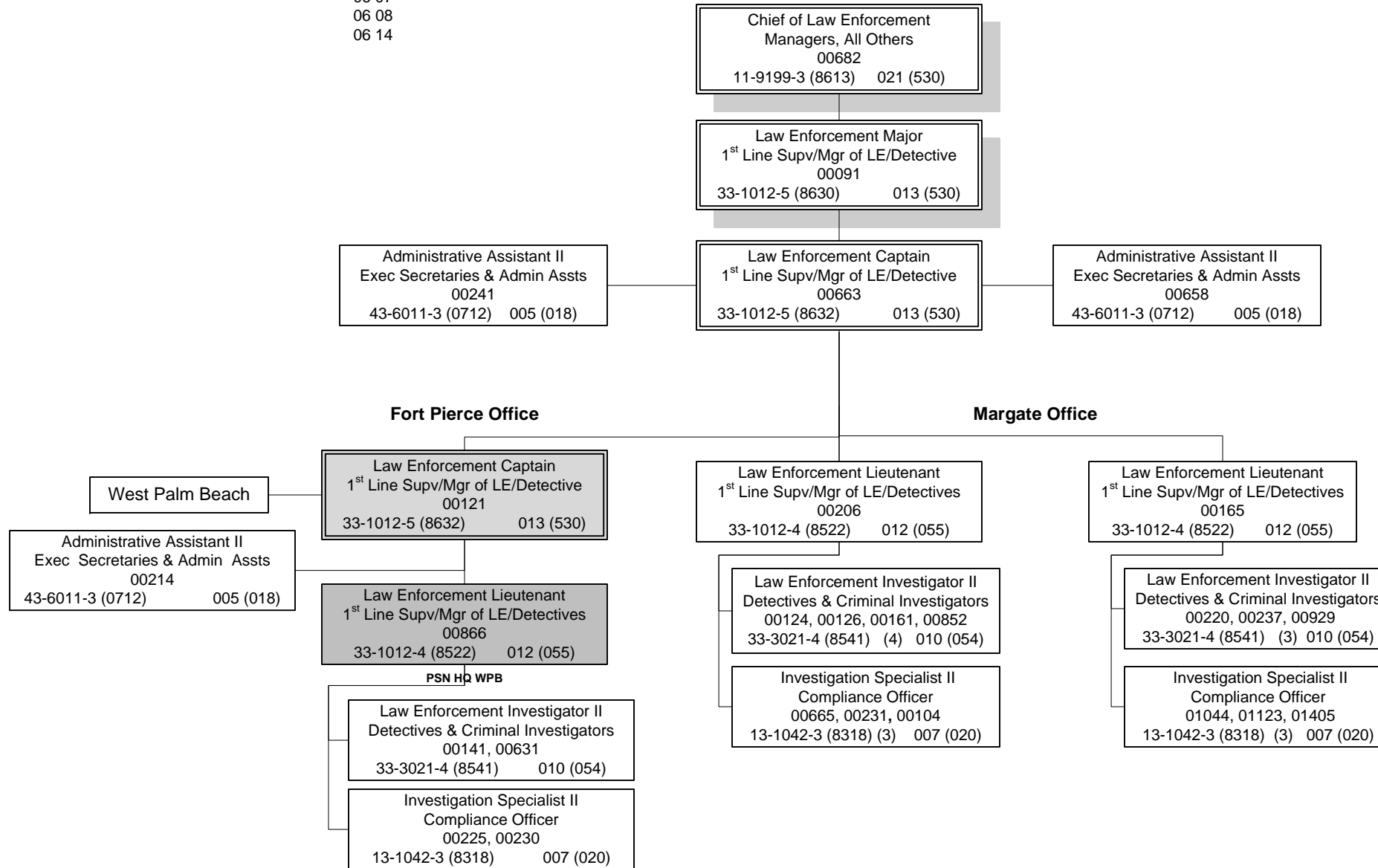
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement  
 Southern Region:  
 West Palm Beach  
 Margate  
 Miami  
 Key West

79  
 40  
 06  
 06 06  
 06 07  
 06 08  
 06 14

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

Current: 6-30-18  
 Last Updated: 7-1-17

25 FTE



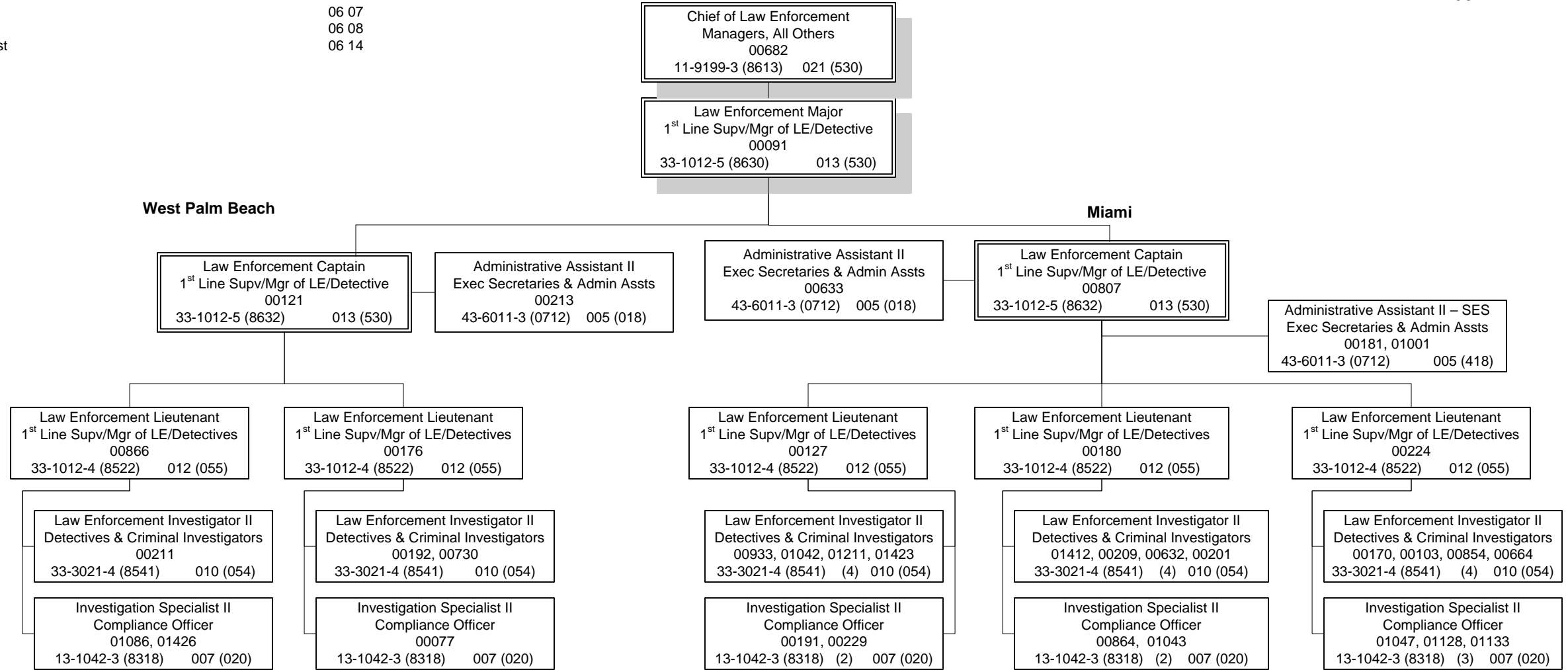


Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Southern Region:  
 West Palm Beach 06 06  
 Margate 06 07  
 Miami 06 08  
 Key West 06 14

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

Current: 6-30-18  
 Last Updated: 7-1-17

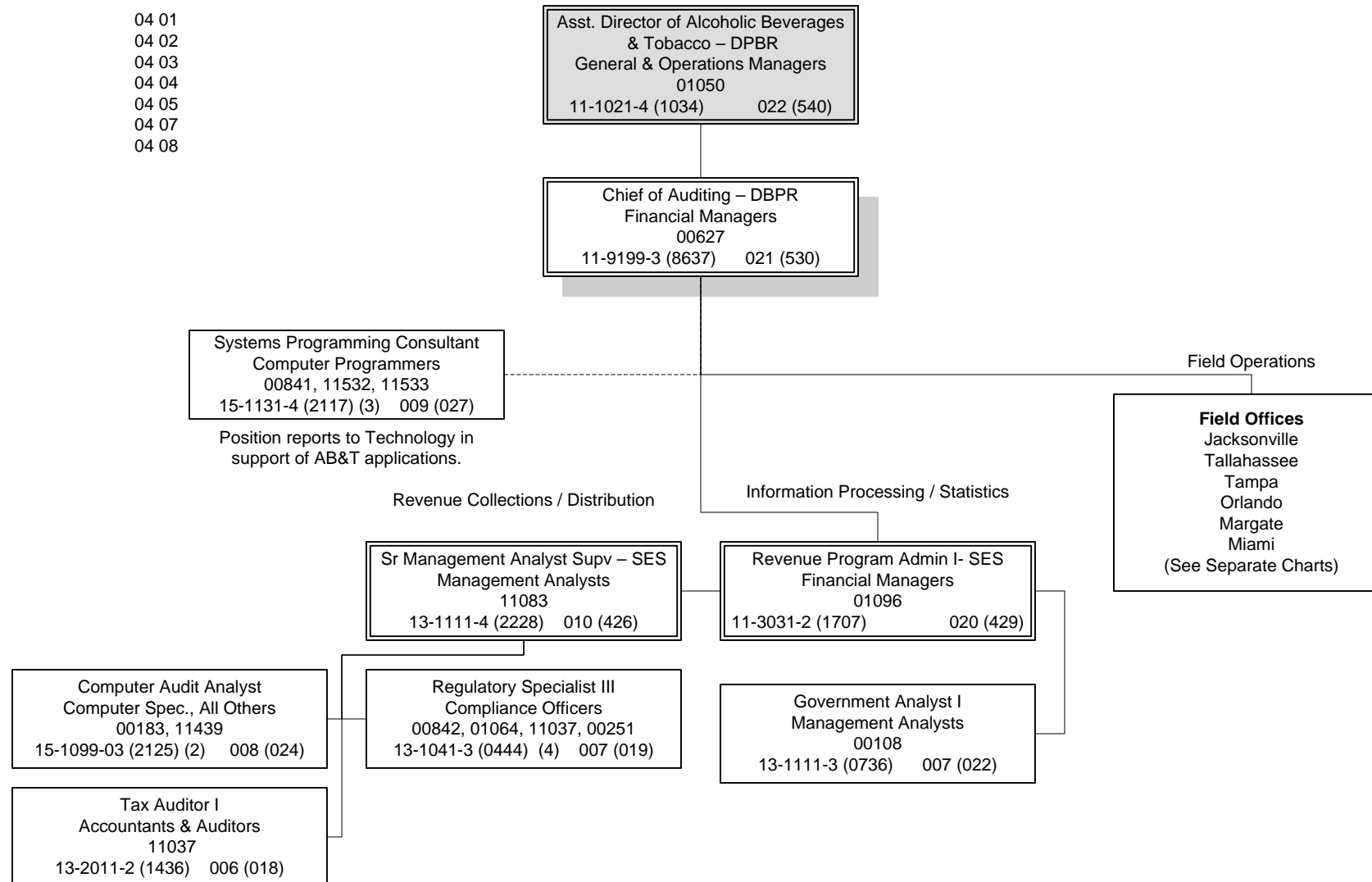
36 FTE



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

Current:6-30-18  
Last Updated: 12-1-17

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

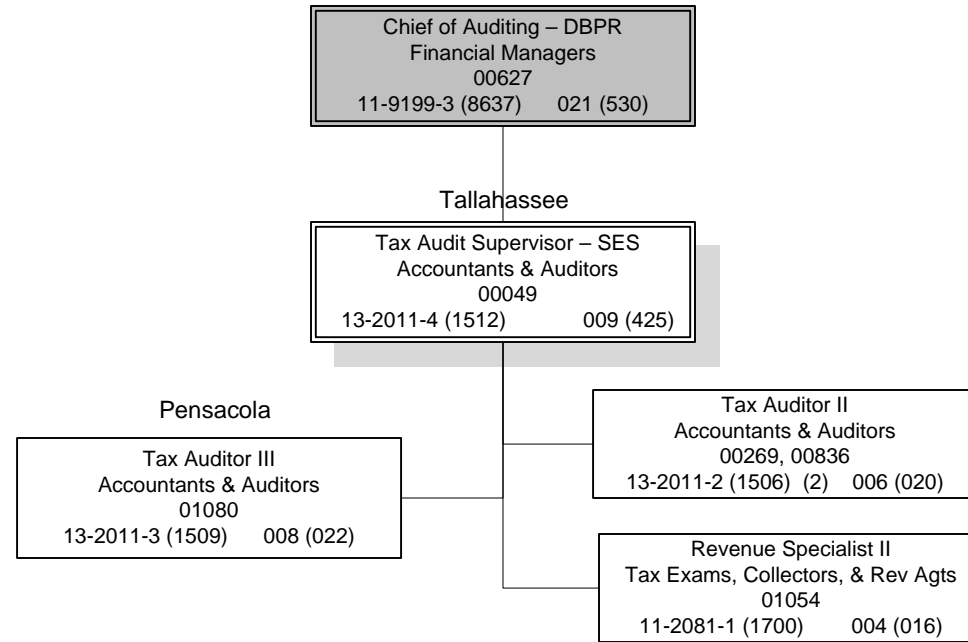


14 FTE

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

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

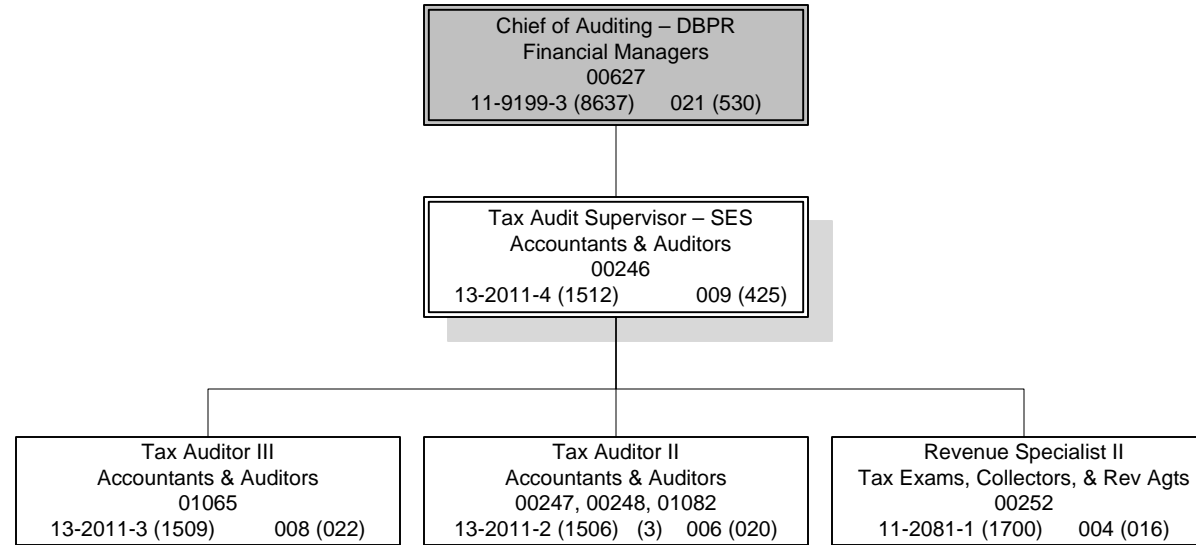
Current 6-30-18  
 Last Updated: 8-21-14



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

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

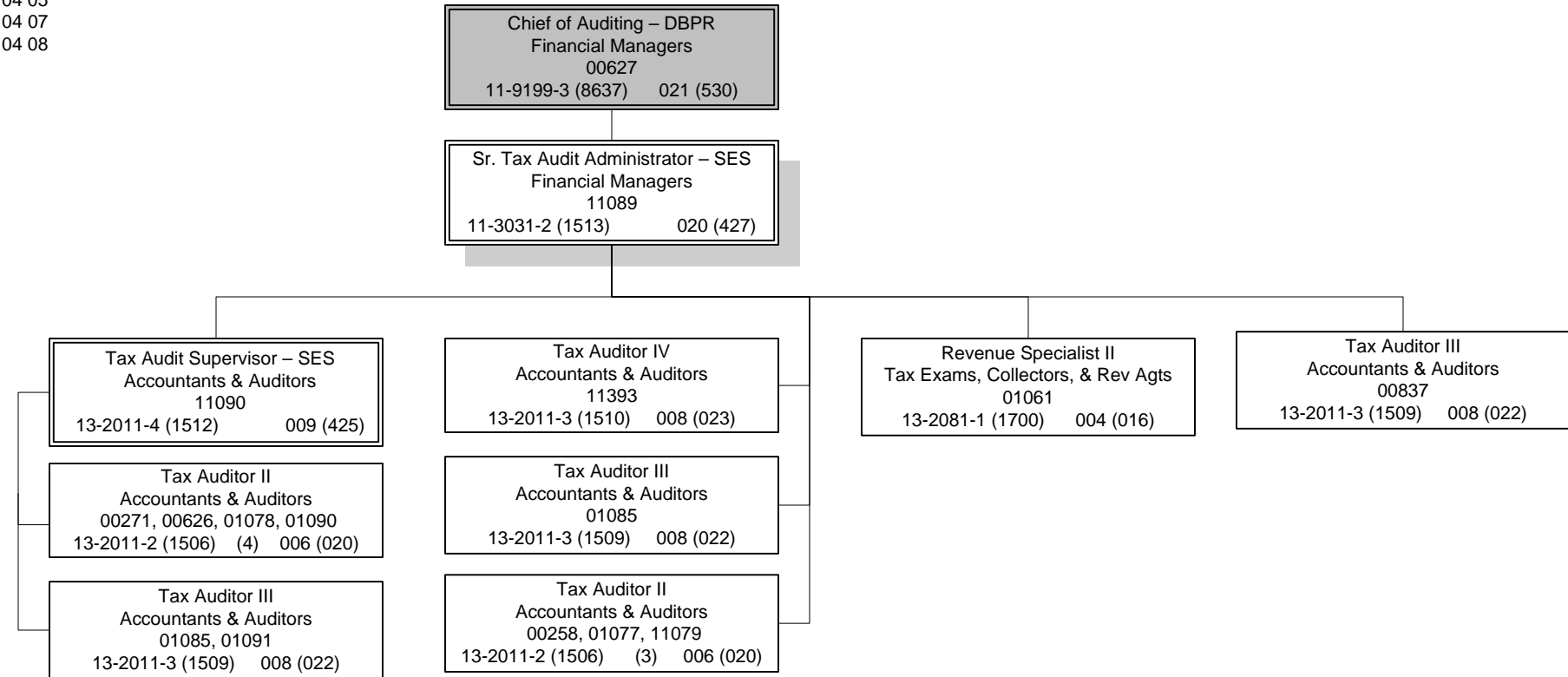
Current:6-30-18  
 Last Updated: 3-25-16



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

Current 6-30-18  
 Last Updated: 12-1-17

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

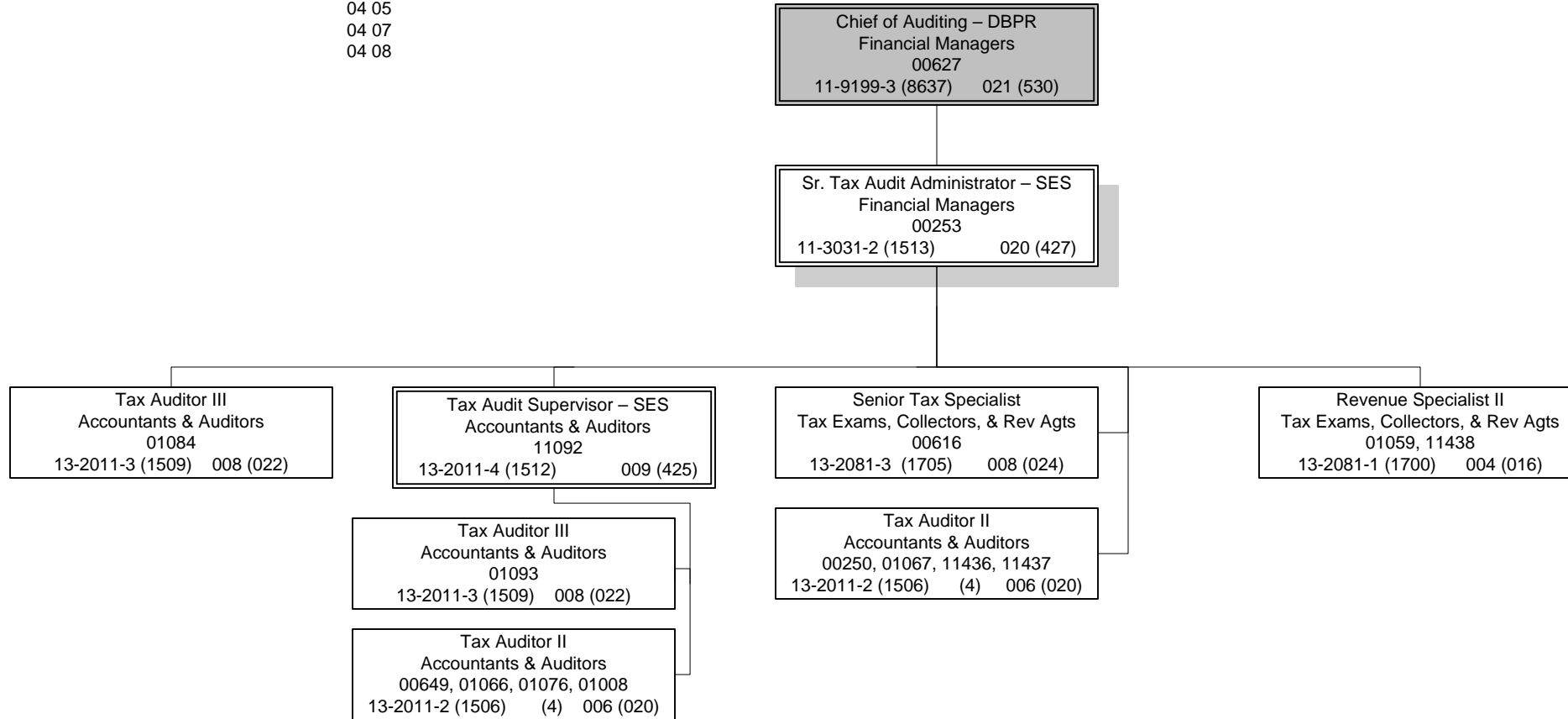


14 FTE

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

Current 6-30-18  
 Last Updated: 8-21-14

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

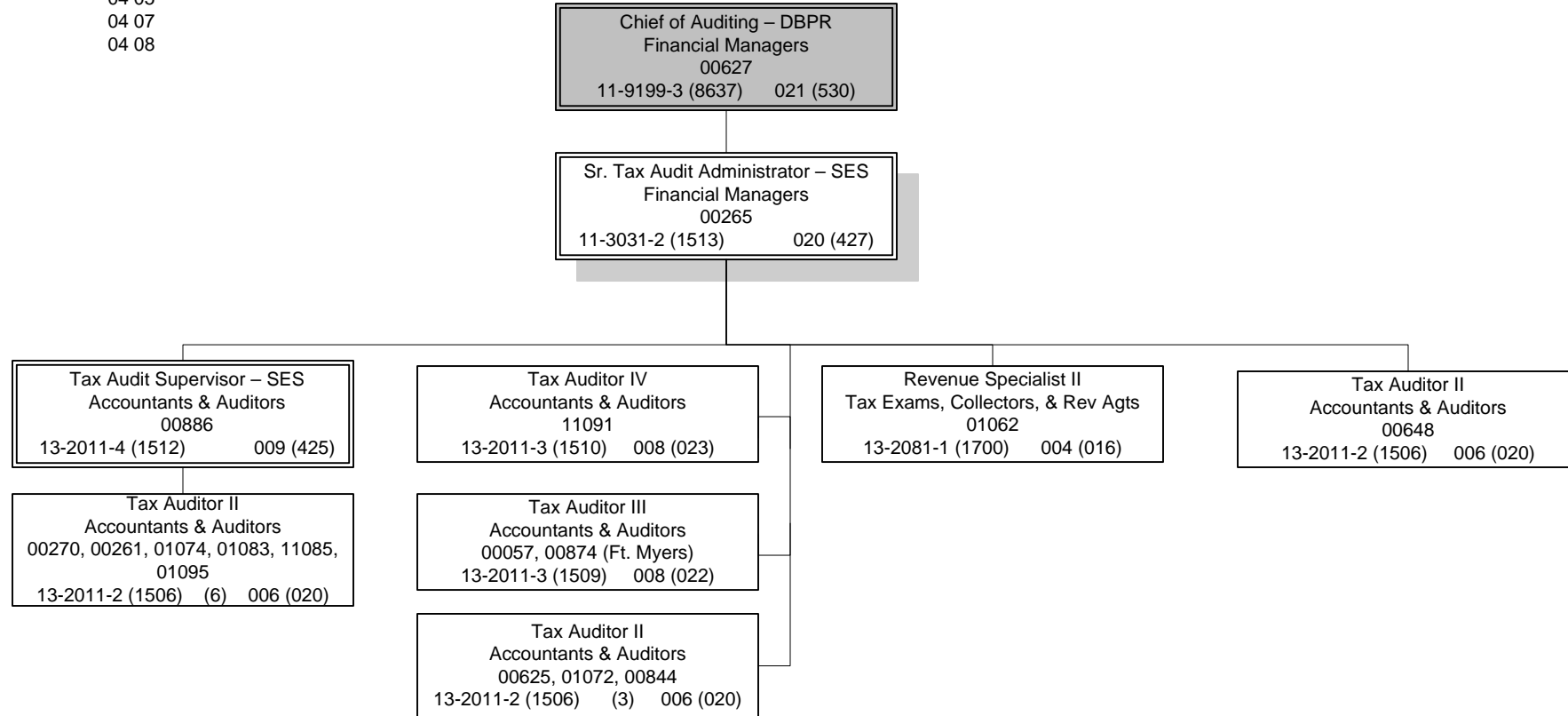


15 FTE

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

Current 6-30-18  
 Last Updated: 8-1-17

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

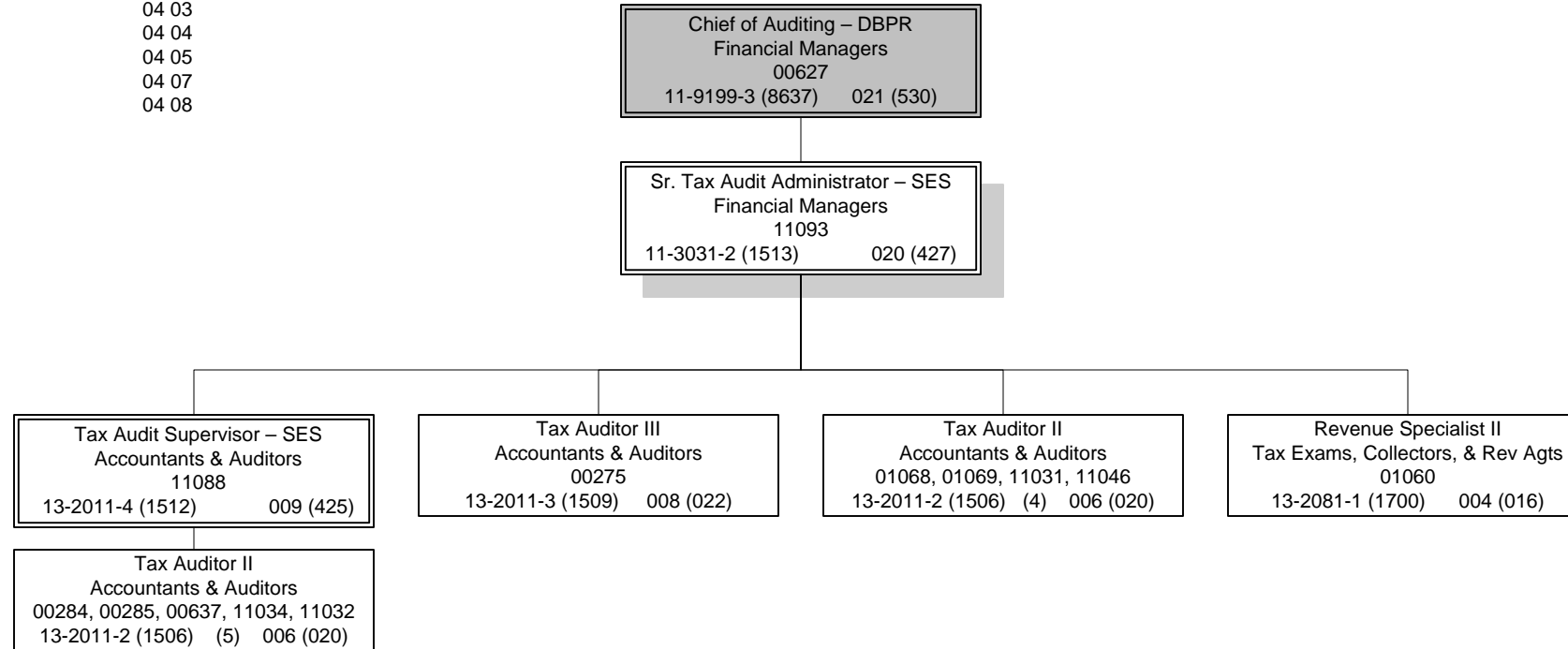


16 FTE

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

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

Current 6-30-18  
 Last Updated: 3-25-16



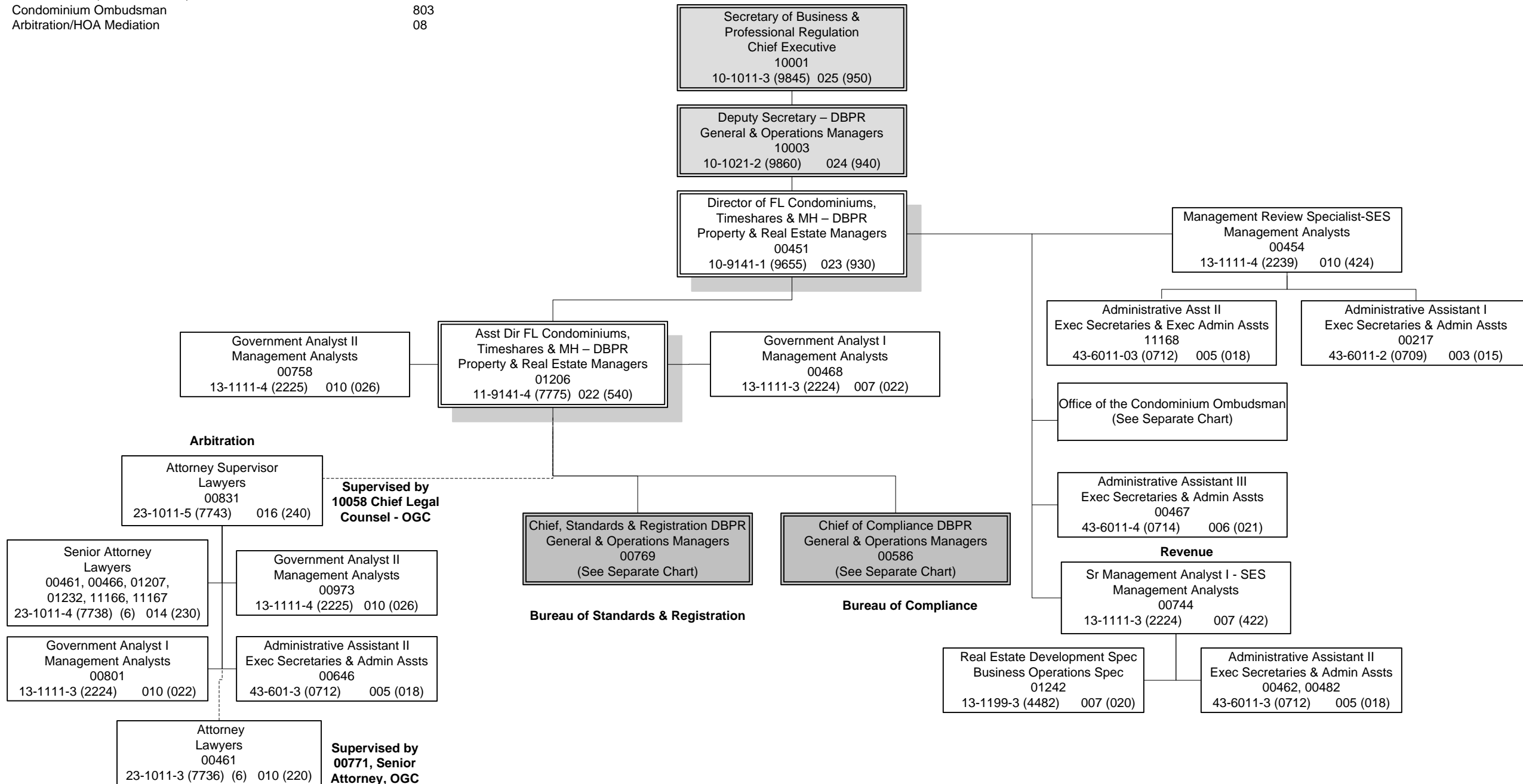
13 FTE



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

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

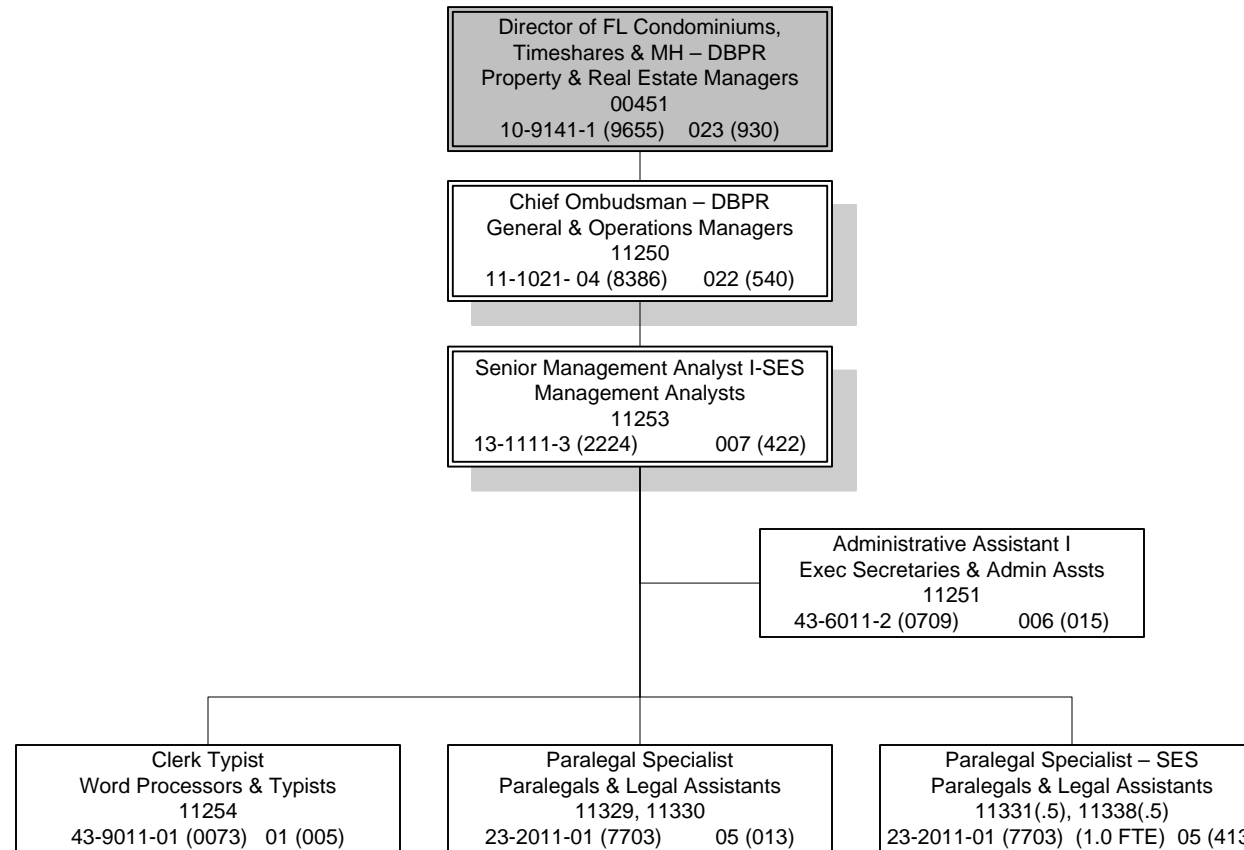
Current: 6-30-18  
 Updated: 2-9-18



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

Current: 6-30-18  
 Updated: 2-9-18

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



7 FTE

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

Current: 6-30-18  
Last Updated: 9-1-17

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

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

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

**Education Services**  
Sr. Management Analyst Supv. -  
SES  
Management Analysts  
01240  
13-1111-4 (2228) 010 (026)

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

Admin Assistant II  
Exec Secretaries & Exec Admin Assts  
00782  
43-6011-3 (0712) 005 (018)

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

TALLAHASSEE

FIELD OFFICES

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

Financial Exam Analyst II  
Financial Analysts  
01235, 11258  
13-2051-3 (1564) (2) 008 (023)

Investigation Specialist II  
Compliance Officers  
00452, 00584, 11243  
13-1041-3 (8318) (3) 007 (020)

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

Condominiums

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

Mobile Homes

Investigation Specialist II  
Compliance Officers  
00490, 00793  
13-1041-3 (8318) (2) 007 (020)

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

Yachts & Ships

Regulatory Specialist II  
Compliance Officers  
00947  
13-1041-2 (0441) 006 (017)

(Position is funded by Stds & Reg.)

Operations & Mgmt Consult MGR - SES  
General and Operations Manager  
00441  
11-1021-02 (2238) 020 (425)

Investigator Supervisor – SES  
Compliance Officers  
01234  
13-1041-4 (8354) 010 (424)

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

(See Separate Chart)  
Ft. Lauderdale

Financial Exam/Analyst Supv – SES  
Financial Analysts  
00583  
13-2051-4 (1575) 009 (426)

Miami  
(See Separate Chart)

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

(See Separate Chart)

Orlando

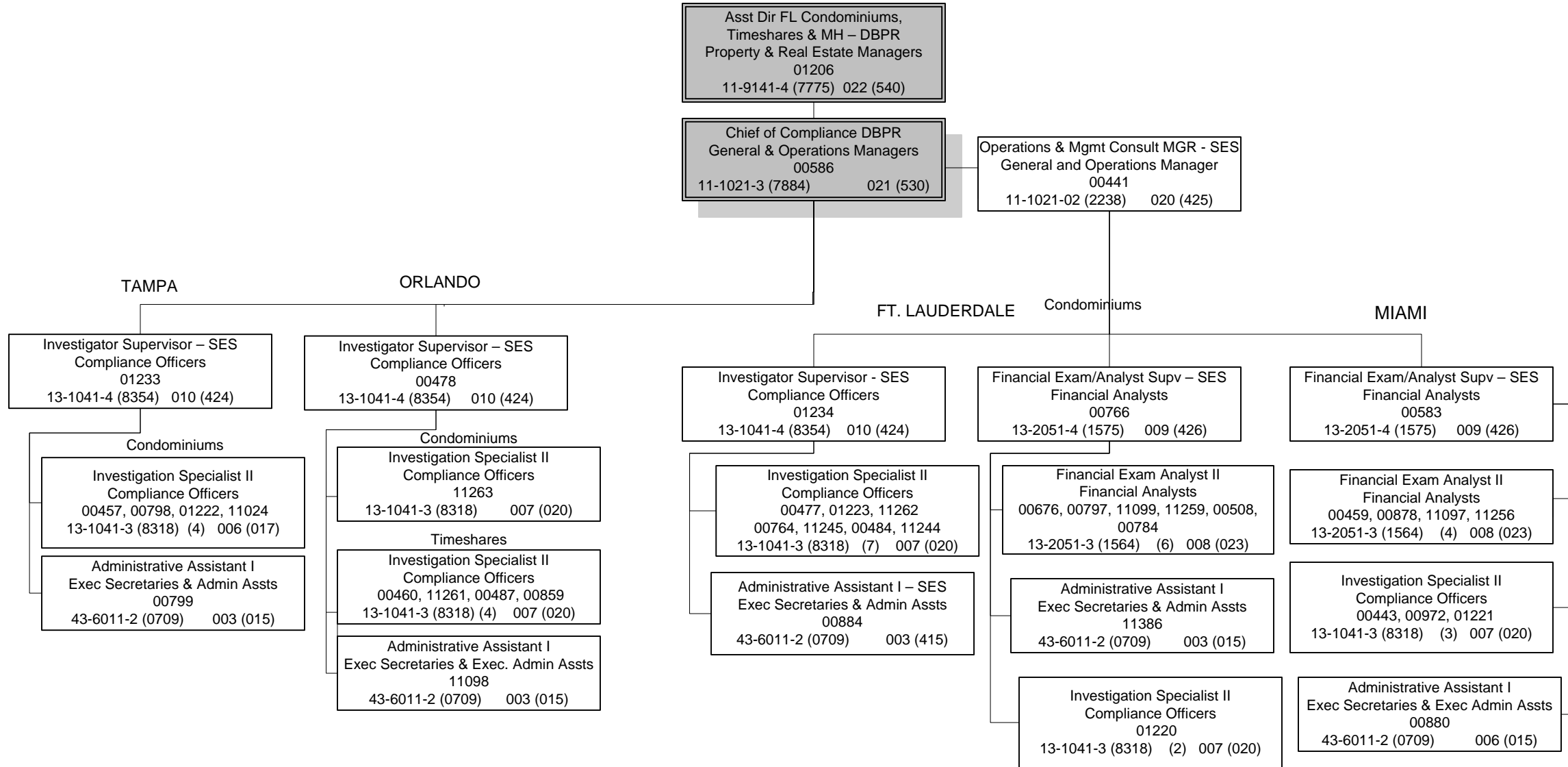
Investigator Supervisor – SES  
Compliance Officers  
00478  
13-1041-4 (8354) 010 (424)

(See Separate Chart)

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

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

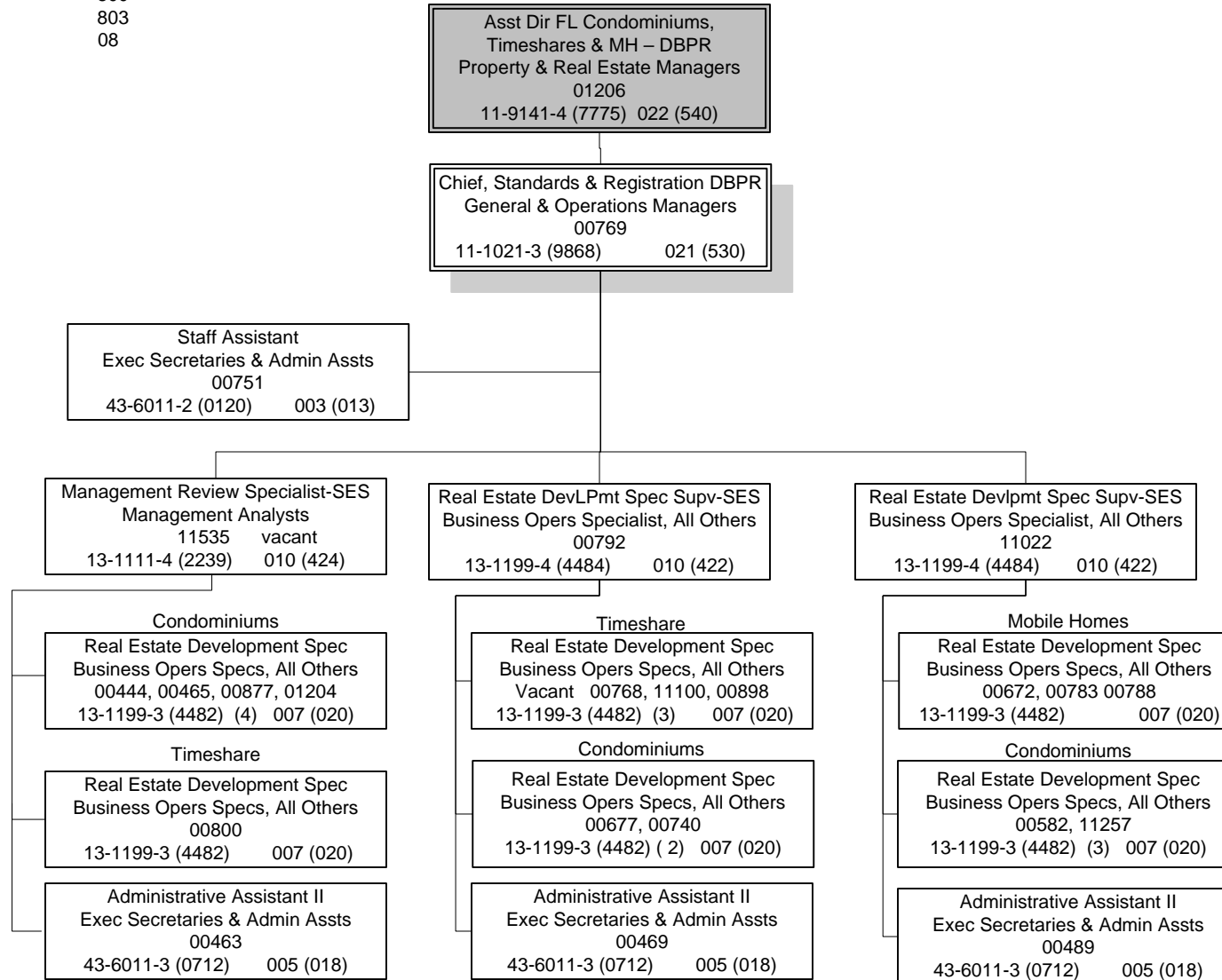
Current: 6-30-18  
 Last Updated: 5-22-2018



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

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

Current: 6-30-18  
 Last Updated: 9-1-17



BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2017-18			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			151,590,832	0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			3,360,080	0	
FINAL BUDGET FOR AGENCY			154,950,912	0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Licensure/Revenue * Number of transactions processed		770,212	4.52	3,481,383	
Protect Boxers * Number of scheduled boxing, kickboxing, and mixed martial arts events.		56	15,961.13	893,823	
Call Center * Number of calls, emails, public contacts		1,195,776	5.40	6,451,963	
Central Intake - Initial Applications * Number of initial applications processed		148,175	33.04	4,896,188	
Central Intake - Renewals * Number of renewals processed		551,747	1.64	904,468	
Testing * Number of candidates tested		107,903	19.00	2,050,503	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		7,350	193.59	1,422,889	
Board Of Architecture And Interior Design * Number of enforcement actions		317	1,341.45	425,239	
Drug, Device And Cosmetic Regulation * Licensure and Regulatory activities		20,181	172.61	3,483,485	
Unlicensed Activity * NA		10,104	171.07	1,728,523	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		3,288	530.52	1,744,334	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		11,329	60.48	685,137	
Compliance And Enforcement Activities * Number of enforcement actions.		119,744	121.90	14,596,873	
Laboratory Services * Number of blood and urine samples tested.		62,542	36.23	2,266,000	
Standards And Licensure Activities * Number of licensees		852,000	18.03	15,360,859	
Tax Collection And Auditing * Number of audits conducted.		55,231	32.51	1,795,498	
Cardrooms * Number of audits conducted.		24	5,345.33	128,288	
Pari-mutuel Number Of Slot Applications Processed * Number of Slot Applications Processed		3,421	1,517.60	5,191,724	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		148,087	147.77	21,883,139	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		4,210	365.34	1,538,091	
School-to-career-grant * Students served through grant program.		32,336	21.85	706,698	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		99,356	12.82	1,273,506	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		54,266	8.81	478,331	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		84,740	224.60	19,032,219	
Code Promulgation * Code Amendments Promulgated		432	7,101.67	3,067,921	
Regulation Of Manufactured Buildings * Permits Issued for Manufactured Buildings		42,023	5.92	248,773	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		42,002	116.57	4,896,244	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		4,976	1,539.57	7,660,876	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.		4,132	59.23	244,758	
Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.		5,418	229.63	1,244,162	
Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.		71,026	86.24	6,125,523	
Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.		5,511	81.69	450,200	
Homeowners' Associations * Number of compliance actions.		305	752.27	229,443	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		15,725	32.37	508,970	
TOTAL				137,096,031	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				2,338,697	
OTHER					
REVERSIONS				15,520,579	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				154,955,307	

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

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.  
(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.  
(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.  
(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

\*\*\* NO ACTIVITIES FOUND \*\*\*

AUDIT #2: THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT: (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

\*\*\* NO OPERATING CATEGORIES FOUND \*\*\*

AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGHES THAT ARE NOT REPRESENTED BY THOSE ABOVE OR ADMINISTRATIVE COSTS THAT ARE UNIQUE TO THE AGENCY AND ARE NOT APPROPRIATE TO BE ALLOCATED TO ALL OTHER ACTIVITIES.

\*\*\* NO ACTIVITIES FOUND \*\*\*

AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 79	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	154,950,912	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	154,955,307	
DIFFERENCE:	4,395-	
(MAY NOT EQUAL DUE TO ROUNDING)		

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

**THIS FORM IS NOT APPLICABLE**

<b>Schedule XII Cover Sheet and Agency Project Approval</b>	
<b>Agency: Business and Professional Regulation</b>	<b>Schedule XII Submission Date:</b>
<b>Project Name:</b>	<b>Is this project included in the Agency's LRPP?</b> _____ Yes _____ No
<b>FY 2019 - 2020 LBR Issue Code:</b>	<b>FY 2019 -2020 LBR Issue Title:</b>
<b>Agency Contact for Schedule XII (Name, Phone #, and E-mail address):</b> Lynn Smith (850) 717-1541 lynn.smith@myfloridalicense.com	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
<b>Agency Head:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Agency Chief Information Officer:</b> <i>(If applicable)</i>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Budget Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Planning Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Project Sponsor:</b>	<b>Date:</b>
<b>Printed Name:</b>	



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

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

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

--

**II. Evaluation of Options**

1. Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.

--

2. For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?

--

3. List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).

--

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

--

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

--

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

**III. Information on Recommended Option**

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

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

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

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

**THIS FORM IS NOT APPLICABLE**

<b>Contact Information</b>
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/](http://www.myfloridacfo.com/aadir/statewide_financial_reporting/).

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

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

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

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

**Contact: Lynn Smith**

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2018 contain revenue or expenditure estimates related to your agency?

Yes  No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2019-2020 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2019-2020 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Cigarette Tax (page 62)	R	\$256.8 million	\$256.8 million
b	Cigarette Surcharge (page 62)	R	\$768.3 million	\$768.3 million
c	Compulsive Gambling (page 128)	B	\$0.3 million nonrecurring	no nonrecurring request
d				
e				
f				

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

Compulsive Gambling: The Department of Business and Professional Regulation (department) is requesting the continuation of the base budget in the amount of \$930,000 for the Compulsive Gambling Program; however, the department did not request the nonrecurring appropriation of \$0.3 million in Fiscal Year 2019-20 included in the long range financial outlook.

\* R/B = Revenue or Budget Driver

**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  
 THIS FORM IS NOT APPLICABLE**

<b>Contact Information</b>		
Agency: Department of Business and Professional Regulation		
Name: Lynn Smith		
Phone: (850) 717-1541		
E-mail address: Lynn.Smith@myfloridalicense.com		
<b>1. Vendor Name</b>		
<b>2. Brief description of services provided by the vendor.</b>		
<b>3. Contract terms and years remaining.</b>		
<b>4. Amount of revenue generated</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>5. Amount of revenue remitted</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>6. Value of capital improvement</b>		
<b>7. Remaining amount of capital improvement</b>		
<b>8. Amount of state appropriations</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)





# LEGISLATIVE BUDGET REQUEST

DEPARTMENT LEVEL SCHEDULE 1  
FISCAL YEAR 2019-20

DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION  
2601 BLAIR STONE ROAD, TALLAHASSEE, FL 32399  
FINANCE AND ACCOUNTING (850) 487-2100





## Administrative Trust Fund 2021

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Budget Period: 2019-20  
 Program: Administrative Trust Fund  
 Fund: 2021  
 Specific Authority: \_\_\_\_\_  
 Purpose of Fees Collected: \_\_\_\_\_

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2017-18	FY 2018-19	FY 2019-20
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	15,330	25,000	25,000
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section I</b>	<b>15,330</b>	<b>25,000</b>	<b>25,000</b>

<u>SECTION II - FULL COSTS</u>	ACTUAL	ESTIMATED	REQUEST
<u>Direct Costs:</u>			
Salaries and Benefits	24,201,602	26,703,470	27,539,006
Other Personal Services	863,649	1,536,737	1,548,272
Expenses	3,968,224	4,116,437	4,176,367
Operating Capital Outlay	329,750	133,088	133,088
Transfer to DOAH	228,084	113,936	113,936
Contracted Services	3,846,986	4,285,041	4,184,691
Operation/Motor Vehicles	5,850	6,500	6,500
TR/State ATTY/Slots	234,117	241,398	242,542
Risk Management Services	220,579	257,105	257,105
Salary Incentive Payments	4,737	7,650	7,650
Tenant Broker Commissions	765,333	796,588	90,000
Lease /Purchase/Equipment	75,802	153,387	153,387
TR/DMS/HR SVCS/STW Contract	137,526	137,094	140,384
Acquisition Motor Vehicles	19,685		
DP Assessment (AST)	1,272,161	1,170,999	1,172,300
Northwest Regional DC	190,531	212,142	212,142
Public Assistance-ST OPS	9,443		
<b>Indirect Costs Charged to Trust Fund</b>	<b>18,330</b>	<b>20,000</b>	<b>20,000</b>
<b>Total Full Costs to Line (B) - Section II</b>	<b>36,392,390</b>	<b>39,891,572</b>	<b>39,997,370</b>

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	15,330	25,000
TOTAL SECTION II	(B)	36,392,390	39,997,370
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(36,377,060)</b>	<b>(39,972,370)</b>

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2019-20
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	790000
	2021

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,404,821.52	(A)		1,404,821.52
ADD: Other Cash (See Instructions)	42,950.00	(B)		42,950.00
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	5,160,845.98	(D)		5,160,845.98
ADD: SWFS Adjustment		(E)	20,318.12	20,318.12
Total Cash plus Accounts Receivable	6,608,617.50	(F)	20,318.12	6,628,935.62
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	(1,409,684.12)	(H)		(1,409,684.12)
Approved "B" Certified Forwards	(261,390.98)	(H)		(261,390.98)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable-Non Operating	(3,215,212.43)	(I)		(3,215,212.43)
LESS: SWFS Adjustment		(J)		-
Unreserved Fund Balance, 07/01/178	1,722,329.97	(K)	20,318.12	1,742,648.09 **

Notes:

\*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2019-20

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/18 2,060,738.37 (A)  
 Total all GLC's 5XXXX for governmental Funds;  
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) - (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments

SWFS Adjustment B7900001 - (C)

SWFS Adjustment B7900007 19,347.35 (C)

SWFS Adjustment B7900011 970.77 (C)

SWFS Adjustment B7900013 - (C)

SWFS Adjustment - (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrance) per LAS/PBS (261,390.98) (D)

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

A/P Not CF (77,017.42) (D)

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

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

Current Compensated Absences Liability (GL 38600) Not CF - (D)

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

ADJUSTED BEGINNING TRIAL BALANCE: 1,742,648.09 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (1,742,648.09) (F)

DIFFERENCE: - (G)\*

\*SHOULD EQUAL ZERO.



## Alcoholic Beverage and Tobacco Trust Fund 2022

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation Budget Period: 2019-20  
 Program: Alcoholic Beverages and Tobacco  
 Fund: Alcoholic Beverages and Tobacco Trust Fund

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

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Receipts:</u>			
Fees	3,401,605	3,379,407	3,379,407
Licenses	42,564,119	42,564,119	42,564,119
Excise Tax	13,858,108	12,700,000	12,700,000
Refunds	13,676		
Transfer from Cigarette Tax Collection	2,382,482	2,300,000	2,300,000
Fines/Miscellaneous	667,844	1,644,695	1,644,695
Warrant Cancellation	37,413	-	-
Total Fee Collection to Line (A) - Section III	<b>62,925,245</b>	<b>62,588,220</b>	<b>62,588,220</b>

<u>SECTION II - FULL COSTS</u>	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Direct Costs:</u>			
Salaries and Benefits	19,741,555	22,696,542	22,798,587
Other Personal Services	187,660	111,729	112,613
Expenses	2,590,086	2,700,425	2,700,425
Operating Capital Outlay	64,422	5,000	5,000
Acquisition /Motor Vehicles	309,224	315,644	315,644
Contracted Services	237,249	80,957	80,957
Operation & Maintenance Patrol Vehicles	672,343	896,017	896,017
Cigarette Tax Stamps	808,826	866,505	866,505
Risk Management Services	523,894	529,185	529,185
Salary Incentive Payments	152,236	172,846	172,846
TR/Contracted Disptch Svs	140,000	140,000	140,000
Lease Purchase Equipment	26,696	53,446	53,446
TR/DMS/HR SVCS/STW Contract	105,629	105,297	105,297
State Data Senter-AST	-		
DP Assesment (AST)	12,981	11,949	11,963
Public Assistance-ST OPS	224,076		
Indirect Costs Charged to Trust Fund	39,746,676	43,605,702	38,283,535
Total Full Costs to Line (B) - Section III	<b>65,543,553</b>	<b>72,291,244</b>	<b>67,072,020</b>

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	62,925,245	62,588,220
TOTAL SECTION II	(B)	65,543,553	72,291,244
TOTAL - Surplus/Deficit	(C)	<b>(2,618,308)</b>	<b>(9,703,023)</b>

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2019-20
<b>Trust Fund Title:</b>	Business and Professional Regulation
<b>Budget Entity:</b>	Alcoholic Beverages and Tobacco Trust Fund
<b>LAS/PBS Fund Number:</b>	79400X00
	2022

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	854,094.37	(A)	-	854,094.37
ADD: Other Cash (See Instructions)	285,414.64	(B)	-	285,414.64
ADD: Investments	17,629,202.82	(C)	-	17,629,202.82
ADD: Outstanding Accounts Receivable	262,293.15	(D)	-	262,293.15
Interest Recievable	38,015.55	(E)	-	38,015.55
<b>Total Cash plus Accounts Receivable</b>	<b>19,069,020.53</b>	(F)	-	<b>19,069,020.53</b>
LESS: Allowances for Uncollectibles	(99,115.82)	(G)	-	(99,115.82)
LESS: Approved "A" Certified Forwards	(1,043,197.25)	(H)	-	(1,043,197.25)
Approved "B" Certified Forwards	(58,816.41)	(H)	-	(58,816.41)
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(2,443,078.57)	(I)	-	(2,443,078.57)
LESS: Other Accounts Payable	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/17</b>	<b>15,424,812.48</b>	(K)	-	<b>15,424,812.48</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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



RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2019-20

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/18	15,568,840.83	(A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)	(86,792.43)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		
SWFS Adjustment (Non-Operating)		(C)
SWFS Adjustment (Non-Operating)		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(58,816.41)	(D)
Accounts Payable not CF - Operating	1,580.49	(D)
		(D)
		(D)
		(D)
	-	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	15,424,812.48	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	(15,424,812.48)	(F)
DIFFERENCE:	-	(G)*

\*SHOULD EQUAL ZERO.



## Cigarette Tax Collection Trust Fund 2086

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Business & Professional Regulation Budget Period: 2019-20  
 Program: Cigarette Tax Collection Trust Fund  
 Fund: 2086

Specific Authority: \_\_\_\_\_  
 Purpose of Fees Collected: \_\_\_\_\_

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL		
	FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Receipts:</u>			
Taxes	264,719,773	256,800,000	251,600,000
Surcharge	787,504,521	768,300,000	752,900,000
Other Tobacco Products	83,987,626	89,500,000	80,000,000
Miscellaneous	3,105,728		
Total Fee Collection to Line (A) - Section III	<b>1,139,317,648</b>	<b>1,114,600,000</b>	<b>1,084,500,000</b>

<u>SECTION II - FULL COSTS</u>	ACTUAL		
	FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Direct Costs:</u>			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
Indirect Costs Charged to Trust Fund	1,139,342,152	1,114,600,000	1,084,500,000
Total Full Costs to Line (B) - Section III	<b>1,139,342,152</b>	<b>1,114,600,000</b>	<b>1,084,500,000</b>

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	1,139,317,648	1,114,600,000
TOTAL SECTION II	(B)	1,139,342,152	1,114,600,000
TOTAL - Surplus/Deficit	(C)	<b>(24,504)</b>	<b>-</b>

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2019-20
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Cigarette Tax Collection Trust Fund
LAS/PBS Fund Number:	Alcoholic Beverages and Tobacco
	2086

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ (1,285,388.53)		
ADD: Other Cash (See Instructions)	(7,044,616.77)		
ADD: Investments			
ADD: Outstanding Accounts Receivable	\$ (63,715,354.30)		(63,715,354.30)
ADD: _____			
Total Cash plus Accounts Receivable	(72,045,359.60)	-	(72,045,359.60)
LESS: Allowances for Uncollectibles			
LESS: Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	\$ 72,045,359.60		72,045,359.60
LESS: _____			
Unreserved Fund Balance, 07/01/17	-	(K) -	- **

Notes:

\*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2019-20

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-17  (A)

Add/Subtract:  (B)

Other Adjustment(s):

Post Closing Adjustment, Taxes Receivable  (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE:  (D)

UNRESERVED FUND BALANCE, SCHEDULE IC  (E)

DIFFERENCE:  (F)\*

\*SHOULD EQUAL ZERO.



Condominiums, Timeshares, and Mobile Homes  
Trust Fund  
2289

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation Budget Period: 2019-20  
 Program: Condominiums, Timeshares, and Mobile Homes TF  
 Fund: 2289

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

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<b>Receipts:</b>			
Fees/Licenses/Taxes/Miscellaneous	13,986,768	13,748,950	13,736,450
Fines/Penalties	108,674	180,250	180,250
Refunds	8,668	13,500	13,500
<b>Total Fee Collection to Line (A) - Section III</b>	<b>14,104,110</b>	<b>13,942,700</b>	<b>13,930,200</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits	5,802,044	6,679,542	6,001,702
Other Personal Services	9,263	44,076	36,076
Expenses	960,787	975,117	915,187
Operating Capital Outlay	2,268	6,298	6,298
Contracted Services	9,035	17,500	17,500
Risk Management Services	33,547	25,689	25,689
Lease /Purchase of Equipment	9,328	11,856	11,856
TR/DMS/HR SVCS/STW Contract	36,119	36,005	32,715
Indirect Costs Charged to Trust Fund	7,309,775	7,253,137	3,657,177
<b>Total Full Costs to Line (B) - Section III</b>	<b>14,172,166</b>	<b>15,049,220</b>	<b>10,704,200</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	14,104,110	13,942,700	13,930,200
TOTAL SECTION II	(B)	14,172,166	15,049,220	10,704,200
TOTAL - Surplus/Deficit	(C)	(68,056)	(1,106,520)	3,226,000

EXPLANATION of LINE C:

\_\_\_\_\_

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Budget Period: 2019-20  
Business and Professional Regulation  
 Trust Fund Title: Condominiums, Timeshares, and Mobile Homes Trust Fund  
 Budget Entity: 79800100  
 LAS/PBS Fund Number: 2289

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	463,986.20 (A)		463,986.20
ADD: Other Cash (See Instructions)	7,997.31 (B)		7,997.31
ADD: Investments	12,964,420.01 (C)		12,964,420.01
ADD: Outstanding Accounts Receivable	69,504.38 (D)		69,504.38
ADD: Statewide Adjustments		(E)	-
Total Cash plus Accounts Receivable	13,505,907.90 (F)	-	13,505,907.90
LESS: Allowances for Uncollectibles	(4,720.66) (G)		(4,720.66)
LESS: Approved "A" Certified Forwards	(250,744.69) (H)		(250,744.69)
Approved "B" Certified Forwards	(111,838.01) (H)		(111,838.01)
Approved "FCO" Certified Forwards		(H)	-
LESS: Other Accounts Payable (Nonoperating)	(671,566.07) (I)		(671,566.07)
		(J)	-
Unreserved Fund Balance, 07/01/18	12,467,038.47 (K)	-	12,467,038.47 **

Notes:

\*SWFS = Statewide Financial Statement

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



RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2019-20

Department Title: Business and Professional Regulation

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

LAS/PBS Fund Number: 2289

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/18	11,976,578.18	(A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		
SWFS Adjustment #B7900003 (Payable Reversal)		(C)
SWFS Adjustment #B7900009 (DOS Payable)		(C)
SWFS Adjustment #B7900026 (Comp Abs Correction)		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(111,838.01)	(D)
Current Compensated Absences Liability (GL 38600) Not C/F	214,894.16	(D)
Long-Term Compensated Absences Liability (GL 48600)	384,635.27	(D)
A/P not CF	2,768.87	(D)
GLC 276xx		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	12,467,038.47	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	(12,467,038.47)	(F)
DIFFERENCE:	-	(G)*

\*SHOULD EQUAL ZERO.



## Hotel and Restaurant Trust Fund 2375

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Budget Period: 2019-20  
 Program: Hotel & Restaurant Trust Fund  
 Fund: 2375  
 Specific Authority: Chapter 509.072 and 509.302(3), F.S.  
 Purpose of Fees Collected: Fees collected under s. 509.302(3) must be used solely for the purpose of funding the Hospitality Education Program (HEP)

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	30,519,163	30,579,611	30,579,611
<u>Fines/Penalties</u>	1,467,068	1,467,000	1,467,000
<u>Transfer From AB&amp;T Catering</u>	853,807	850,000	850,000
<u>Refunds</u>	9,866	9,821	9,821
<u>Sale to State Agencies</u>	-	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>32,849,905</b>	<b>32,906,432</b>	<b>32,906,432</b>

<u>SECTION II - FULL COSTS</u>	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	16,185,470	17,571,166	17,668,102
<u>Other Personal Services</u>	22,624	35,689	35,689
<u>Expenses</u>	1,690,380	1,656,430	1,656,430
<u>Operating Capital Outlay</u>	55,935	8,500	8,500
<u>Acquisition /Motor Vehicles</u>	252,360	275,000	275,000
<u>Transfer to Visit Florida</u>			
<u>TR/DOH-Epidemiological Svr</u>	607,149	607,149	607,149
<u>G/A School to Career</u>	706,698	706,698	706,698
<u>Contracted Services</u>	22,884	70,509	70,509
<u>Operation/Motor Vehicles</u>	432,912	484,941	484,941
<u>Risk Management Services</u>	346,106	453,698	453,698
<u>Lease/Purchase of Equipment</u>	17,623	25,000	25,000
<u>TR/DMS/HR SVCS/STW Contract</u>	92,413	92,123	92,123
<u>Public Assistance ST OPS</u>	62,310		
<b>Indirect Costs Charged to Trust Fund</b>	<b>9,694,923</b>	<b>14,920,621</b>	<b>10,113,518</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>30,189,787</b>	<b>36,907,524</b>	<b>32,197,357</b>

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	32,849,905	32,906,432
TOTAL SECTION II	(B)	30,189,787	32,197,357
TOTAL - Surplus/Deficit	(C)	2,660,118	(4,001,091)

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2019-20
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Hotel & Restaurant Trust Fund
LAS/PBS Fund Number:	79200100
	2375

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,123,936.51		1,123,936.51
ADD: Other Cash (See Instructions)	110,704.00		110,704.00
ADD: Investments	21,326,703.39		21,326,703.39
ADD: Outstanding Accounts Receivable	164,696.09		164,696.09
ADD:			-
Total Cash plus Accounts Receivable	22,726,039.99	-	22,726,039.99
LESS: Allowances for Uncollectibles	(112,476.75)		(112,476.75)
LESS: Approved "A" Certified Forwards	(1,198,593.47)		(1,198,593.47)
Approved "B" Certified Forwards	(72,324.94)		(72,324.94)
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	(1,621,599.86)		(1,621,599.86)
LESS:			-
Unreserved Fund Balance, 07/01/17	19,721,044.97	-	19,721,044.97 **

Notes:

\*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2019-20

Department Title: Business and Professional Regulation  
 Trust Fund Title: Hotel & Restaurant Trust Fund  
 LAS/PBS Fund Number: 2375

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/18	18,497,716.85	(A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		(C)
		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(72,324.94)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P not CF-Operating Categories	(31,164.24)	(D)
GLC 27XXX-Property recorded in FLAIR- Assests		(D)
Current Compensated Absences Liability (GL 38600) Not CF	433,532.20	(D)
Long-Term Compensated Absences Liability (GL 48600)	893,285.10	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	19,721,044.97	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	19,721,044.97	(F)
DIFFERENCE:	-	(G)*

\*SHOULD EQUAL ZERO.



## Pari-Mutuel Wagering Trust Fund 2520

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professio Budget Period: 2019-20  
 Program: Pari-Mutuel Wagering  
 Fund: Pari-Mutuel Wagering TF 2520

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

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Receipts:</u>			
Fees (includes finger printing for slots)	18,953,404	18,669,450	18,585,673
Licenses	678,806	540,000	540,000
Fines/Penalties/Miscellaneous/Refunds	(1,509,874)	251,129	251,129
Taxes	14,547,128	14,600,427	14,358,065
Addictive Gambling Fund	2,000,000	2,000,000	2,000,000
Slot Licenses	195,327	178,300	178,300
Slot Taxes	176,568,051	196,100,000	198,700,000
Indian Gaming Compact Reimbursement	186,055	250,000	250,000
Total Fee Collection to Line (A) - Section III	<b>211,618,896</b>	<b>232,589,306</b>	<b>234,863,167</b>

<u>SECTION II - FULL COSTS</u>	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Direct Costs:</u>			
Salaries and Benefits	6,815,829	7,470,437	7,507,347
Other Personal Services	1,459,227	1,706,573	1,741,172
Expenses	729,293	940,875	940,875
Operating Capital Outlay	5,734	23,895	23,895
Gambling Prevention Contract	1,250,000	1,250,000	930,000
TR/State Attorney/Slots			
Acquisition Motor Vehicles	78,104	80,002	80,002
Contracted Services	30,249	71,317	39,317
Operation/Motor Vehicles	56,126	87,743	87,743
Risk Management	240,168	200,791	200,791
Lease Purchases	8,600	12,911	12,911
Racing Animal Med Research	100,000	100,000	100,000
Lab Contract	2,266,000	2,266,000	2,266,000
TR/DMS/HR Svcs/ Stw Contract	56,049	55,873	55,873
Con/Pari-Mut Wagering/Compl Sys	296,477	296,476	296,476
Indirect Costs Charged to Trust Fund	222,964,888	220,244,666	221,296,422
Total Full Costs to Line (B) - Section III	<b>236,356,744</b>	<b>234,807,559</b>	<b>235,578,824</b>

Basis Used:

SECTION III - SUMMARY

TOTAL SECTION I	(A)	211,618,896	232,589,306	234,863,167
TOTAL SECTION II	(B)	236,356,744	234,807,559	235,578,824
TOTAL - Surplus/Deficit	(C)	<b>(24,737,848)</b>	<b>(2,218,253)</b>	<b>(715,657)</b>

EXPLANATION of LINE C:

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

	Budget Period: 2019-20
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 6/30/2018		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,453,323.70	(A)		1,453,323.70
ADD: Other Cash (See Instructions)	8,358.00	(B)		8,358.00
ADD: Investments	4,874,145.22	(C)		4,874,145.22
ADD: Outstanding Accounts Receivable	1,719,174.20	(D)	16,344,221.87	18,063,396.07
ADD: SWFS Adjustment (S)		(E)		-
Total Cash plus Accounts Receivable	8,055,001.12	(F)	16,344,221.87	24,399,222.99
LES Allowances for Uncollectibles	(3,324.30)	(G)		(3,324.30)
LES Approved "A" Certified Forwards	(411,428.27)	(H)		(411,428.27)
Approved "B" Certified Forwards	(123,544.59)	(H)		(123,544.59)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperat	(20,881,818.52)	(I)		(20,881,818.52)
LESS: General Revenue Service Charge		(J)		-
Unreserved Fund Balance, 07/01/16	(13,365,114.56)	(K)	16,344,221.87	2,979,107.31 **

Notes:

\*SWFS = Statewide Financial Statement

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



RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2019-20

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-18 13,243,964.25 (A)

Add/Subtract:

Carry Forward Encumbrances 123,544.59 (B)  
(2,394.28)

Other Adjustment(s): A/R Adjustment (16,344,221.87) ©  
 A/P and A4DA Adjustment

ADJUSTED BEGINNING TRIAL BALANCE: (2,979,107.31) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 2,979,107.31 (E)

DIFFERENCE: 0.00 (F)\*

\*SHOULD EQUAL ZERO.



## Professional Regulation Trust Fund 2547

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. Budget Period: 2019-20  
 Program: Professional Regulation Program  
 Fund: Professional Regulation Trust Fund 2547

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

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	68,459,370	79,707,516	65,998,235
<u>Fines/Penalties</u>	1,843,284	2,376,172	2,160,107
<u>Refunds</u>	549,733	-	-
<u>Sales of Goods and Services</u>	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>70,852,386</b>	<b>82,083,688</b>	<b>68,158,342</b>

<u>SECTION II - FULL COSTS</u>	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	19,801,394	21,277,221	21,385,607
<u>Other Personal Services</u>	765,247	1,236,309	1,237,401
<u>Expenses</u>	3,441,884	3,880,455	3,880,455
<u>Operating Capital Outlay</u>	29,895	9,920	9,920
<u>Acquisition /Motor Vehicles</u>	197,471	218,400	218,400
<u>Legal Services Contract</u>	833,507	918,385	918,385
<u>Transfer to DOH</u>	282,637	282,637	282,637
<u>Examination Testing Services</u>	665,857	988,235	802,078
<u>Unlicensed Activities</u>	1,713,799	2,247,534	2,254,240
<u>CL Pay/Construction Recovery Fund</u>	1,909,646	5,000,000	5,000,000
<u>Claims/Auction Recovery Fund</u>	66,820	106,579	106,579
<u>Trans Architect Activities</u>	425,239	425,239	425,239
<u>Contracted Services</u>	1,332,342	1,266,728	1,297,928
<u>Operation/Motor Vehicles</u>	221,598	292,636	292,636
<u>Risk Management Services</u>	303,533	307,687	307,687
<u>Minority Scholarships/CPA</u>	187,879	200,000	200,000
<u>Lease/Purchase of Equipment</u>	57,954	91,221	94,221
<u>TR/DMS/HR SVCS/STW Contract</u>	126,903	126,505	126,505
<u>G/A FEMC Contracted Services</u>	2,070,000	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	174,352	300,000	300,000
<u>FI Building Code Mitigation Program</u>	902,912	925,000	925,000
<u>Public Assistance ST OPB</u>	104,328.00		
<b>Indirect Costs Charged to Trust Fund</b>	<b>33,163,569</b>	<b>44,350,598</b>	<b>35,681,356</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>68,674,437</b>	<b>86,521,289</b>	<b>77,816,274</b>

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

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	70,852,386	82,083,688	68,158,342
TOTAL SECTION II	(B)	68,674,437	86,521,289	77,816,274
TOTAL - Surplus/Deficit	(C)	2,177,950	(4,437,601)	(9,657,932)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2019-20
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Professional Regulation Trust Fund
LAS/PBS Fund Number:	Professional Regulation Program
	2547

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,124,826.18 (A)			5,124,826
ADD: Other Cash (See Instructions)	739,770.00 (B)			739,770
ADD: Investments	84,387,162.41 (C)			84,387,162
ADD: Outstanding Accounts Receivable	3,306,235 (D)			3,306,235
ADD: SWFS Adjustment Due from Comp unit		(E)	222,962.00	222,962
ADD: SWFS Adjustment-Due from CU	- (E)			-
Total Cash plus Accounts Receivable	93,557,994 (F)		222,962.00	93,780,956
LESS: Allowances for Uncollectibles	(431,939) (G)			(431,939)
LESS: Approved "A" Certified Forwards	(1,952,038) (H)			(1,952,038)
Approved "B" Certified Forwards	(604,394) (H)			(604,394)
Approved "FCO" Certified Forwards	- (H)			-
LESS: Other Accounts Payable (Nonoperating)	(3,216,433) (I)			(3,216,433)
LESS: Other Accounts Payable GL 33100		(J)		-
Unreserved Fund Balance, 07/01/17	87,353,189 (K)		222,962.00	87,576,151 **

Notes:

\*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2019-20

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/18	85,667,822	(A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		
SWFS Adjustment # and Description		(C)
SWFS Adjustment Due from Component unit	222,962	(C)
SWFS Adjustment # and Description		(C)
SWFS Adjustment # and Description		(C)
SWFS Adjustment # and Description		(C)
SWFS Adjustment # and Description Due from Component Unit-FEMC		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(604,394)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P Not CF-Operating Categories	(115)	(D)
GLC 17100 Correction	(273)	(D)
G/L 27XXX-Property recorded in FLAIR- Assets		(D)
Current Compensated Absences Liability (GL 38600) Not CF	632,612	(D)
Long-Term Compensated Absences Liability (GL 48600)	1,657,537	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	87,576,152	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	(87,576,151)	(F)
DIFFERENCE:	0	(G)*

\*SHOULD EQUAL ZERO.



## Federal Law Enforcement Trust Fund 2719

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

**Department:** Business and Professional Regulation **Budget Period: 2019-20**  
**Program:** Federal Equitable Sharing/ Law Enforcement Trust Fund  
**Fund:** Alcoholic Beverages and Tobacco

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

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

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

**SECTION I - FEE COLLECTION**

	<b>ACTUAL FY 2017-18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
<u>Receipts:</u>			
<u>Miscellaneous</u>	64,066	-	-
<u>Interest</u>	12,321		
<b>Total Fee Collection to Line (A) - Section I</b>	<b>76,387</b>	<b>-</b>	<b>-</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Expenses</u>	53,520	141,500	165,460
<u>OCO</u>			
<u>Acquisition of Motor Vehicles</u>			
<u>Indirect Costs Charged to Trust Fund</u>	831	-	-
<b>Total Full Costs to Line (B) - Section II</b>	<b>54,351</b>	<b>141,500</b>	<b>165,460</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	76,387	-	-
TOTAL SECTION II	(B)	54,351	141,500	165,460
<b>TOTAL - Surplus/Defic</b>	(C)	<b>22,036</b>	<b>(141,500)</b>	<b>(165,460)</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	Business and Professiona
<b>Budget Entity:</b>	Federal Equitable/Sharing Law Enforcement Trust Fund
<b>LAS/PBS Fund Number:</b>	Alcoholic Beverages and Tobacco
	2719

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	76,807.56	(A)	-	76,807.56
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	678,800.01	(C)	-	678,800.01
ADD: Interest Receivable	1,078.98	(D)	-	1,078.98
ADD: _____	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>756,686.55</b>	(F)	-	<b>756,686.55</b>
LESS: Allowances for Uncollectibles	-	(G)	-	-
LESS: Approved "A" Certified Forwards	(595.00)	(H)	-	(595.00)
Approved "B" Certified Forwards	(2,609.33)	(H)	-	(2,609.33)
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(67.88)	(I)	-	(67.88)
LESS:	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/18</b>	<b>753,414.34</b>	(K)	-	<b>753,414.34</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

**Budget Period: 2019-20**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-18	<input type="text" value="(756,023.67)"/>	(A)
---	---	-----

**Add/Subtract:**

CF Bs	<input type="text" value="2,609.33"/>	(B)
-------	---------------------------------------	-----

**Other Adjustment(s):**

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

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(753,414.34)"/>	(D)
--	---	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="753,414.34"/>	(E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*
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**\*SHOULD EQUAL ZERO.**



## Florida Mobile Home Relocation Trust Fund 2865

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation Budget Period: 2019-20  
 Program: Mobile Home Relocation Trust Fund  
 Fund: 2865

Specific Authority: \_\_\_\_\_  
 Purpose of Fees Collected: \_\_\_\_\_

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2017-18	ESTIMATED FY 2018-19	REQUEST FY 2019-20
<u>Receipts:</u>			
Fees 000100	727,408	710,958	717,385
Total Fee Collection to Line (A) - Section III	727,408	710,958	717,385

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Indirect Costs Charged to Trust Fund	310,610	662,039	662,553
Total Full Costs to Line (B) - Section III	310,610	662,039	662,553

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

SECTION III - SUMMARY

TOTAL SECTION I	(A)	727,408	710,958	717,385
TOTAL SECTION II	(B)	310,610	662,039	662,553
TOTAL - Surplus/Deficit	(C)	416,798	48,919	54,832

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2019-20 Department of Business and Professional Regulation
	Mobile Home Relocation Trust Fund
	2865

	Balance as of <u>6/30/2018</u>	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	445,026.62		445,026.62
ADD: Other Cash (See Instructions)	16.00		
ADD: Investments	2,648,809.95		2,648,809.95
ADD: Outstanding Accounts Receivable	7,082.42		7,082.42
ADD: ADCO Stamp Inventory			
Total Cash plus Accounts Receivable	3,100,934.99	-	3,100,934.99
LES Allowances for Uncollectibles			
LES Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(3,676.04)		(3,676.04)
LESS: Due to General Revenue Service Charge			-
Unreserved Fund Balance, 07/01/17	3,097,258.95	-	3,097,258.95 **

Notes:

\*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2019-20

Department Title: Department of Business and Professional Regulation

Trust Fund Title: Mobile Home Relocation Trust Fund

LAS/PBS Fund Number: 2865

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-18 3,097,258.95 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

(C)

(C)

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 3,097,258.95 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (3,097,258.95) (E)

DIFFERENCE: 0.00 (F)\*

\*SHOULD EQUAL ZERO.

**Schedule IV-B Cover Sheet and Agency Project Approval**

**THIS FORM IS NOT APPLICABLE**

Agency: Professional Regulation	Schedule IV-B Submission Date:
Project Name:	Is this project included in the Agency's LRPP? _____ Yes    _____ No
FY 2018-19 LBR Issue Code:	FY 2018-19 LBR Issue Title:

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

**AGENCY APPROVAL SIGNATURES**

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

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

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

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

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**THIS FORM IS NOT APPLICABLE**

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

**Budget Period 2019 -20**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2017- 18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 2019</b>	<b>JUNE 30, 2020</b>
(6)		(7)	(8)	(9)
		<b>ACTUAL FY 2017- 18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
Interest on Debt (G)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (H)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (I)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other (J)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (K)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 2019</b>	<b>JUNE 30, 2020</b>
		<b>ACTUAL FY 2017- 18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
Interest on Debt (G)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (H)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (I)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other (J)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (K)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Budget Period: 2017 - 2018**

**Department:** Business and Professional Regulation

**Chief Internal Auditor:** Karen Barron

**Budget Entity:** Executive Direction

**Phone Number:** 850-414-6700

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2017-180	August 2017	Division of Administration and Financial Management	<p><b>Finding 2016-005:</b> The department did not record the fiscal year-end cigarette tax receivable and revenue related to July tax payments collected on June sales of cigarette tax stamps. Prior to audit adjustment, the receivables, net, and taxes accounts were understated in the General Fund by \$76,297,830. Additionally, absent communication to other applicable state agencies, the information necessary to appropriately record cigarette taxes receivable, the due from other funds, due to other Funds, accounts payable and accrued liabilities, operating transfers in, operating transfers out, and current expenditures – general government accounts, will be understated.</p>		
			<p><b>Recommendation:</b> The Bureau of Finance and Accounting should strengthen fiscal year-end reporting procedures to ensure that all taxes receivable and related revenues are appropriately recorded and the amount to be recorded by other state agencies as due from other funds is appropriately communicated. The Division of Alcoholic Beverages and Tobacco and Bureau of Finance and Accounting should also enhance supervisory review processes to promote the timely detection and correction of errors.</p>	<p>To ensure future year-end taxes receivable and related distributions are recorded in the financial statement, the Bureau of Finance and Accounting has updated the year-end checklist to include the confirmation of the taxes receivable from the Division of Alcoholic Beverages and Tobacco Cigarette Tax Collection Trust Fund and compare the year-end trial balance from the prior year to the current year to make sure the receivable has been recorded with the related distributions to other state agencies. This update also included supervisory review. <i>This finding is now Closed.</i></p>	



(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Report No. 2018- 087	January 2018	Division of Pari-Mutuel Wagering	<b>Finding 1:</b> Division procedures for sampling and testing racing animals for drugs and medications could be enhanced to better align to industry best practices.		
			<b>Recommendation:</b> Division management should enhance racing animal testing procedures to ensure that separate and distinct blood samples are collected and retained; that blood samples are stored upright for at least 30 minutes at room temperature before being centrifuged; sample information is accurately recorded on division chain of custody documentation and chain of custody records are subject to comprehensive supervisory review and approval; and blood serum samples are not decanted in test barns.	The division has adopted Administrative Rules to include changes recommended. These rules require split samples to be collected and retained. They also require blood samples be stored upright for at least 30 minutes at room temperate before being separated and blood samples not be decanted in test barns. Chain of custody forms and procedures have also been updated.	
Auditor General Report No. 2018- 087	January 2018	Division of Pari-Mutuel Wagering	<b>Finding 2:</b> Pari-mutuel facility inspections were not always conducted using current facility inspection checklists.		
			<b>Recommendation:</b> Division management should take steps to ensure that the results of pari-mutuel facility inspections are documented using correct checklists.	The division has physically and electronically destroyed outdated cardroom checklists. Procedures have also been updated that require investigative supervisors to review all completed checklists to ensure that current cardroom checklists are utilized, replacing the previous process whereby checklists were sampled and reviewed.	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Report No. 2018- 087	January 2018	Division of Pari-Mutuel Wagering	<b>Finding 3:</b> The division did not require all employees with inspection or enforcement related responsibilities be subject to Department conflict of interest policies and procedures. A similar finding related to department inspection activities was noted in report No. 2015-066.		
			<b>Recommendation:</b> Division management should take steps to ensure that all employees with inspection or enforcement related responsibilities, including those in the Office of Operations, are subject to department conflict of interest policies and procedures and annually complete conflict of interest forms.	The division will require all employees with inspection or enforcement related responsibilities, including those in the Office of Operations, to annually complete a conflict of interest form.	
Auditor General Report No. 2018- 087	January 2018	Division of Pari-Mutuel Wagering	<b>Finding 4:</b> The division could gain greater assurance over the integrity of wagering operations, including the accuracy and completeness of totalisator1 data used to calculate the applicable fees and taxes due from each pari-mutuel permitholder, by obtaining and reviewing independent service auditor reports on the effectiveness of internal controls established by division-approved totalisator companies.		
			<b>Recommendation:</b> Because of the critical nature of totalisator data, division management should obtain and review service auditor reports on the effectiveness of the totalisator companies' internal controls.	In accordance with Section 61D-7.023(10), Florida Administrative Code, the division will make an annual request to totalisator companies operating in Florida any service auditor reports presented or conducted for a Florida pari-mutuel permitholder.	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Report No. 2018- 087	January 2018	Division of Administration and Financial Management	<b>Finding 5:</b> The Department did not perform a complete physical inventory of all tangible personal property for the 2015-16 fiscal year as required by Department of Financial Services rules.		
			<b>Recommendation:</b> Department management should ensure that complete annual physical inventories of department property are conducted in accordance with DFS rules.	The department completed the annual physical inventory for Fiscal Year 2016-17 in June 2017 and future annual physical inventories will also be completed in June of the relevant fiscal year.	
Internal Audit Report No. A- 1516BPR-013	March 2018	Division of Information Technology	This audit was issued as a confidential report pursuant to Section 282.318, Florida Statutes. This report included 2 findings and 5 recommendations to management.		
Internal Audit Report No. A- 1617BPR-024	May 2018	Division of Alcoholic Beverages and Tobacco	<b>Finding 1:</b> Our audit disclosed that Driver and Vehicle Information Database (DAVID) users were not removed, as prescribed by the relevant Memorandum of Understanding (MOU), within 5 working days after the date of separation.		

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p><b>Recommendation:</b> The Division of Alcoholic Beverages and Tobacco should consider enhancing its administrative controls to ensure that user access is revoked within 5 working days of employee separation.</p>	<p>The Division has implemented specific controls to ensure consistent compliance with access removal. <i>The OIG will continue to monitor progress in this regard.</i></p>	
Internal Report No. A-1617BPR-027	October 2017	Multi-Program	<p><b>Finding 1:</b> Our audit determined that each division varied widely in setting forth the appropriate procedures governing the assignment and operation of vehicles. Further, not all division Fleet Coordinators have been appropriately trained.</p>		
			<p><b>Recommendation:</b> Agency and division-specific policies and procedures should be adopted and implemented in order to facilitate clearer guidelines regarding roles and responsibilities for division Fleet Coordinators. The department should also provide training and guidance to the Fleet Coordinators regarding their roles and responsibilities. Divisions should also establish specific training of their employees on proper vehicle use and proper entry of information upon the monthly vehicle logs.</p>	<p>All impacted divisions concurred with this finding and recommendation and are in the process of adopting corrective action to address the risks presented in the audit report.</p>	
Internal Report No. A-1617BPR-027	October 2017	Multi-Program	<p><b>Finding 2:</b> Our audit disclosed that neither division Fleet Coordinators nor division supervisors were given clear guidance as to how to monitor submitted vehicle logs for inefficient or improper usage of agency-owned vehicles.</p>		

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p><b>Recommendation:</b> All divisions should establish detailed supervisory review procedures over information submitted within monthly vehicle logs, which will verify accuracy of the information presented in the logs. Supervisors should also implement a quality assurance program, which requires a periodic review of the monthly vehicle logs, and update their policies as to their quality assurance procedures and protocols. The department should also consider creating a uniform monthly log for all divisions. The agency-wide log should reflect more detailed information and capture major vehicle stops and the purpose of vehicle use. Monthly logs should require preparer and supervisor signatures and note that the signatures ensure the accuracy of the information submitted in the logs.</p>	<p>All impacted divisions concurred with this finding and recommendation and are in the process of adopting corrective action to address the risk presented in the audit report.</p>	
Internal Report No. A-1617BPR- 027	October 2017	Multi-Program	<p><b>Finding 3:</b> Our audit determined that some agency-owned vehicles are being used for commuting purposes in contravention of Department of Management Services guidelines. Our office further determined that the agency telecommuting policy has not been formally executed.</p>		

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p><b>Recommendation:</b> Division management should ensure agency-owned vehicles are not used for commuting purposes in accordance with the provisions of Section 287.17, Florida Statutes; Chapter 60B-1, Florida Administrative Code; and Department of Management Services FLEET policies and procedures. Should divisions continue to permit use of vehicles for commuting purposes, division management should coordinate with the Division of Administration and Financial Management concerning appropriate reporting of the value of the associated taxable fringe benefit. We also recommend that the Division of Administration and Financial Management formally execute the agency telecommute policy pursuant to Section 110.171, Florida Statutes.</p>	<p>All impacted divisions concurred with this finding and recommendation and are in the process of adopting corrective action to address the risks presented in the audit report.</p>	
Internal Report No. A-1617BPR- 023	April 2018	Division of Hotels and Restaurants	<p><b>Finding 1:</b> The division has struggled to meet approved legislative standards for the food service and lodging inspection measures within the long range program plan.</p>		
			<p><b>Recommendation:</b> The division should explore additional methods to address their high turnover rate in order to meet the statutory performance standards for the food service and lodging inspection measures.</p>	<p>The division will compile an approach to address the shortfall in meeting the approved legislative standards for the food service and lodging inspection measures. The division's methodology for consideration during the next legislative session will include, but is not limited to, an updated inspector incentive proposal and a potential request for increased staffing. The division will continue to seek out efficiencies and new solutions to address the situation.</p>	

## Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Executive Direction & Support Services and Information Technology  
 Agency Budget Officer/OPB Analyst Name: Lynn Smith/Morgan Helton

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

Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDC	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.					

### 2. EXHIBIT A (EADR, EXA)

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

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

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

#### AUDITS:

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

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y		
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report!")</b>	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	N/J	N/J		
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
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. Note that there is a \$5,000 allowance at the department level.				5.4 A01 is \$4,342 more than B08. This is within the \$5,000 allowance.
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	N/A		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	N/A		



		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A	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.	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. (See pages 95 and 96 of the LBR Instructions.)	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 #19-002?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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 issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	N/A		
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A		

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2018-19 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A		

Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, 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, Section III?	Y	Y		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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		
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	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. <b>(SC1R, DEPT)</b>	Y	Y		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	N/A		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A		
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A		
AUDIT:					
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A		
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	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 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	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)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are <u>not appropriate to be allocated to all other activities.</u> )	Y	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	N/J		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.		16.7 There is a difference of \$4,395 (rounding).			
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
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 Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	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		
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		

## Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Business Regulation - Customer Contact Center/Central Intake  
 Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Morgan Helton

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

Action	Program or Service (Budget Entity Codes)			
	79040100	79040200		

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDC	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y			
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.					

### 2. EXHIBIT A (EADR, EXA)

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

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

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

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

		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y		
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	N/J	N/J		
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
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. Note that there is a \$5,000 allowance at the department level.				5.4 A01 is \$4,342 more than B08. This is within the \$5,000 allowance.
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 pages 67 through 69 of the LBR Instructions.)	N/A	N/A		



Action		Program or Service (Budget Entity Codes)			
		79040100	79040200		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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. (See pages 95 and 96 of the LBR Instructions.)	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 #19-002?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	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 issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A		
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A		

Action		Program or Service (Budget Entity Codes)			
		79040100	79040200		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay Public Education Capital Outlay (IOE L)</b> )	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2018-19 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A		

Action		Program or Service (Budget Entity Codes)			
		79040100	79040200		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, 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?	Y	Y		
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, Section III?	Y	Y		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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		
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	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. <b>(SC1R, DEPT)</b>	Y	Y		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	N/A		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A		
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A		
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A		
AUDIT:					
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A		
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
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 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	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)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are <u>not appropriate to be allocated to all other activities.</u> )	Y	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	N/J		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	16.7 There is a difference of \$4,395 (rounding).			
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		
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 Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y	Y		
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		
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		

## Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Professional Regulation
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Morgan Helton

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

Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDC or Web LBR</b>	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	Y	Y	Y	Y	Y

#### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y	Y	Y
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y	Y	Y	Y
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.					

### 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	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	Y

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

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

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

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	N/J	N/J	N/J	N/J	N/J
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					5.4 A01 is \$4,342 more than B08. This is within the \$5,000 allowance.
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	N/A	Y	Y	N/A
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	N/A	Y	Y	N/A
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A	N/A	N/A	N/A	N/A



Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
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	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	N/A	N/A	N/A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	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. (See pages 95 and 96 of the LBR Instructions.)	Y	N/A	Y	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	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #19-002?	Y	N/A	Y	Y	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	N/A	Y	Y	N/A
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	Y	N/A	N/A
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A	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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A	N/A	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	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	N/A	N/A	N/A
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	N/A	N/A	N/A
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A	N/A	N/A
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 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 an appropriation made in the FY 2018-19 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
<b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	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	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	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	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	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	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	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	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	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	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	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	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	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	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	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	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? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	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. <b>(SC1R, DEPT)</b>	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	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	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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	N/A
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	N/A	N/A	N/A	N/A
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A	N/A	N/A	N/A
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	N/A
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A	N/A	N/A	N/A
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	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	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	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)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	N/A	N/A	N/A
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are <u>not appropriate to be allocated to all other activities.</u> )	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	N/J	N/J	N/J	N/J
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	16.7 There is a difference of \$4,395 (rounding).				
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	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	N/A
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	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	N/A	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	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	N/A	N/A
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	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	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

## Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Business & Professional Pari-Mutuel Wagering and Slot Machine Regulation
Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Morgan Helton

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

	Program or Service (Budget Entity Codes)				
Action	79100400	79100500			

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDC or Web LBR</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	Y	Y			

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y			
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y			
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.					

### 2. EXHIBIT A (EADR, EXA)

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

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

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

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

		Program or Service (Budget Entity Codes)				
Action		79100400	79100500			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	N/J	N/J			
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					5.4 A01 is \$4342 more than B08. This is within the \$5,000 allowance.
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	N/A	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	N/A	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A	N/A			



Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
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. (See pages 95 and 96 of the LBR Instructions.)	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 #19-002?	N/A	Y			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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 issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y			
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 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 an appropriation made in the FY 2018-19 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	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			

Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A			
8.20	Are appropriate 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, Section III?	Y	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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			
<b>AUDITS:</b>						
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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	N/A			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A			
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	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)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are <u>not appropriate to be allocated to all other activities.</u> )	Y	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	N/J			
<b>TIP</b>	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	16.7 There is a difference of \$4,395 (rounding)				
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y			
17.2	Does manual exhibits tie to LAS/PBS 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 Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	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			
<b>AUDITS - GENERAL INFORMATION</b>						
<b>TIP</b>	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.					

		Program or Service (Budget Entity Codes)			
Action		79100400	79100500		
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A		
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		

## Fiscal Year 2019-20 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)				
Action	79200100				

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDC or Web LBR</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	Y				

#### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.					

### 2. EXHIBIT A (EADR, EXA)

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

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

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

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

		Program or Service (Budget Entity Codes)			
Action		79200100			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report!"</b> )	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	N/J			
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
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. Note that there is a \$5,000 allowance at the department level.				5.4 A01 is \$4,342 more than B08. This is within the \$5,000 allowance.
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	N/A			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	N/A			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A			



		Program or Service (Budget Entity Codes)			
Action		79200100			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)	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 #19-002?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	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 issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			

		Program or Service (Budget Entity Codes)			
Action		79200100			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 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 an appropriation made in the FY 2018-19 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
<b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; 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			

		Program or Service (Budget Entity Codes)				
Action		79200100				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	Y				

		Program or Service (Budget Entity Codes)			
Action		79200100			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A			

		Program or Service (Budget Entity Codes)			
Action		79200100			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A			
<b>AUDIT:</b>					
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A			
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are <u>not appropriate to be allocated to all other activities.</u> )	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	16.7 There is a difference of \$4,395 (rounding).			
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS 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 Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					

		Program or Service (Budget Entity Codes)				
Action		79200100				
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				
<b>TIP</b> Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				

## Fiscal Year 2019-20 LBR Technical Review Checklist

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

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

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

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDC or Web LBR</b>	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	Y	Y	Y		

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y		
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y	Y		
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.					

### 2. EXHIBIT A (EADR, EXA)

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

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

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

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

		Program or Service (Budget Entity Codes)				
Action		79400100	79400200	79400300		
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	N/J	N/J	N/J		
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					5.4 A01 is \$4,342 more than B08. This is within the \$5,000 allowance.
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 pages 67 through 69 of the LBR Instructions.)	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 72 of the LBR Instructions?	N/A	N/A	N/A		



Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)	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 #19-002?	N/A	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	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 issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	N/A	N/A		
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 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 an appropriation made in the FY 2018-19 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	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		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to 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 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		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A	N/A		
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	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		
<b>AUDITS:</b>						
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 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	N/A	N/A		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A	N/A		
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y		
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A	N/A		
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A		
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A	N/A		
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	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)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are <u>not appropriate to be allocated to all other activities.</u> )	Y	Y	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	N/J	N/J		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	16.7 There is a difference of \$4,395 (rounding).				
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	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		
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.					

		Program or Service (Budget Entity Codes)				
Action		79400100	79400200	79400300		
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	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.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y		

## Fiscal Year 2019-20 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/ Morgan Helton

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

	Program or Service (Budget Entity Codes)				
Action	79800100				

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDC or Web LBR</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	Y				

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.					

### 2. EXHIBIT A (EADR, EXA)

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

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

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

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

		Program or Service (Budget Entity Codes)				
Action		79800100				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	N/J				
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					5.4 A01 is \$4,342 more than B08. This is within the \$5,000 allowance.
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A				



		Program or Service (Budget Entity Codes)				
Action		79800100				
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.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/A/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)	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 #19-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				

Action		Program or Service (Budget Entity Codes)				
		79800100				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 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 an appropriation made in the FY 2018-19 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; 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				

Action		Program or Service (Budget Entity Codes)				
		79800100				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	NA				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	Y				

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8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				

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15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are <u>not appropriate to be allocated to all other activities.</u> )	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	16.7 There is a difference of \$4,395 (rounding)				
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS 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 Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.					

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Action		79800100				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	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.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				