

Halsey Beshears, Secretary

Ron DeSantis, Governor

LEGISLATIVE BUDGET REQUEST

Department of Business and Professional Regulation

Tallahassee

September 16, 2019

Chris Spencer, Policy 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

Cynthia 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 2020-21 Fiscal Year. I approve of this submission and thank you for your consideration of our request.

Sincerely,



Halsey Beshears
Secretary

**The Department of Business and Professional Regulation
 Temporary Special Duty – General Pay Additives Implementation Plan
 Fiscal Year 2020-21**

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, Compensation for Temporary Special Duty in a Higher Position, shall be eligible to receive a temporary special duties-general pay additive on the 23rd 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 23rd 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 23rd 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

FISCAL YEAR 2020-21

DEPARTMENT LEVEL EXHIBITS AND SCHEDULES



Schedule VII: Agency Litigation Inventory

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

| | | | |
|--|--|---|--------------|
| Agency: | Department of Business and Professional Regulation | | |
| Contact Person: | Ray Treadwell | Phone Number: | 850-488-0063 |
| | | | |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | Wal-Mart Stores East, L.P. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco | | |
| Court with Jurisdiction: | Division of Administrative Hearings | | |
| Case Number: | 19-4260, 19-4261 | | |
| Summary of the Complaint: | Wal-Mart Stores East, L.P. challenges the notice of intent to deny their application for a Quota 4COP license that would allow for consumption on premises and the sale of packaged liquors. | | |
| Amount of the Claim: | N/A | | |
| Specific Statutes or Laws (including GAA) Challenged: | No statutes or rules have been challenged, though the case involves the interpretation of § 565.045, Fla. Stat. | | |
| Status of the Case: | Referred to DOAH, cases consolidated and assigned to ALJ, waiting on hearing to be scheduled. | | |
| 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). | | | |

Schedule VII: Agency Litigation Inventory

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| | | | |
|---|---|---|--------------|
| Agency: | Department of Business and Professional Regulation | | |
| Contact Person: | Ross Marshman | Phone Number: | 850-488-0063 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | MB Doral, LLC, d/b/a Martini Bar v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco, et al. | | |
| Court with Jurisdiction: | First District Court of Appeal | | |
| Case Number: | 1D18-1713 | | |
| Summary of the Complaint: | MB Doral appealed the Division’s declaratory statement interpreting provisions of The Beverage law. Specifically, the Division concluded that: 1) a “licensed premise” is not synonymous with the location of a catered event; and 2) a quota licensee may not accept delivery of alcoholic beverages at the premises of a catered event. | | |
| Amount of the Claim: | N/A | | |
| Specific Statutes or Laws (including GAA) Challenged: | No statutes or rules have been challenged, though the case involves the interpretation of § 561.01(11), Fla. Stat.; § 561.20(2)(a)5., Fla. Stat.; § 561.57(1), Fla. Stat. | | |
| Status of the Case: | Case has been fully briefed. Awaiting opinion from First District Court of 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: | Ross Marshman | Phone Number: | 850-488-0063 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | Ocala Breeders’ Sales Co., Inc. v. Calder Race Course Inc., Florida Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, and Florida Thoroughbred Breeders' Association, Inc., et al. | | |
| Court with Jurisdiction: | First District Court of Appeal | | |
| Case Number: | 1D18-4674 (consolidated with 1D18-4660) | | |
| Summary of the Complaint: | Calder petitioned the Division to determine whether Calder would remain an “eligible facility” for a slot machine gaming license if Calder swapped its thoroughbred racing permit for summer jai alai gaming permit instead. The Division said yes. Ocala Breeders intervened in the declaratory statement action and appealed. | | |
| Amount of the Claim: | May reduce revenues by more than \$500,000, if unsuccessful. | | |
| Specific Statutes or Laws (including GAA) Challenged: | No statutes or rules have been challenged, though the case involves the interpretation of § 551.102, Fla. Stat.; § 551.104, Fla. Stat.; § 551.105, Fla. Stat. | | |
| Status of the Case: | Case has been fully briefed. Awaiting opinion from First District. | | |
| 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: | Ross Marshman | Phone Number: | 850-488-0063 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | Florida Thoroughbred Breeders’ Association, Inc., d/b/a Florida Thoroughbred Breeders’ and Owners’ Association v. Calder Race Course Inc., Florida Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, and Florida Thoroughbred Breeders’ Association, Inc., et al. | | |
| Court with Jurisdiction: | First District Court of Appeal | | |
| Case Number: | 1D18-4660 (consolidated with 1D18-4674) | | |
| Summary of the Complaint: | Calder petitioned the Division to determine whether Calder would remain an “eligible facility” for a slot machine gaming license if Calder swapped its thoroughbred racing permit for summer jai alai gaming permit instead. The Division said yes. FTBOA intervened in the declaratory statement action and appealed. | | |
| Amount of the Claim: | May reduce revenues by more than \$500,000, if unsuccessful. | | |
| Specific Statutes or Laws (including GAA) Challenged: | No statutes or rules have been challenged, though the case involves the interpretation of § 551.102, Fla. Stat.; § 551.104, Fla. Stat.; § 551.105, Fla. Stat. | | |
| Status of the Case: | Case has been fully briefed. Awaiting opinion from First District Court of 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: | Alison A. Parker | Phone Number: | 850-488-0063 |
| 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: | First 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: | No statutes or rules have been challenged, though the case involves the interpretation of 225.2502, Florida Statutes, and 2016-55, Laws of Florida | | |
| Status of the Case: | Northwood appealed the summary final judgment in favor of the Department. Oral arguments transpired. Currently, we are awaiting a final determination. | | |
| 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 | | |

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| | | | |
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| Agency: | Department of Business and Professional Regulation | | |
| Contact Person: | Megan Silver | Phone Number: | 850-488-0063 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, vs. Florida Horsemen’s Benevolent & Protective Association, Inc. and Calder Race Course, Inc. | | |
| Court with Jurisdiction: | First District Court of Appeal | | |
| Case Number: | 1D19-2291 | | |
| Summary of the Complaint: | Florida Horsemen’s Benevolent and Protective Association, Inc. has challenged the validity of the Division’s renewal of Calder Race Course, Inc.’s Slot License Renewal for state fiscal year 2018/2019. The issue is whether Calder is entitled to renewal of their slot machine license, specifically if Calder’s slot machine gaming area is contiguous and connected to its live gaming facility pursuant to Section 550.102(4), Florida Statutes. | | |
| Amount of the Claim: | May reduce revenues by more than \$500,000, if unsuccessful. | | |
| Specific Statutes or Laws (including GAA) Challenged: | No statutes or rules have been challenged, though the case involves the interpretation of Section 550.102(4), Florida Statutes. | | |
| Status of the Case: | Following a Recommended Order issued by the Division of Administrative Hearings declaring Calder’s slot license to be invalid, the Division filed a Petition for Review of Non-Final Administrative Action with the First DCA. The Division has alleged that the Administrative Law Judge departed from the essential requirements of law by wrongly retaining jurisdiction over the underlying administrative proceedings after determining there was no genuine dispute of material fact. Florida Horsemen’s Benevolent & Protective Association, Inc. filed a Motion to Dismiss the Petition for Review on 7/2/2019. The Division and Calder Race Course, Inc. each filed responses in opposition to the Motion to Dismiss, on 7/11/2019. | | |
| 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 | |

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| 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: | Megan Silver | Phone Number: | 850-488-0063 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | Florida Horsemen’s Benevolent and Protective Association, Inc. vs. Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, and Calder Race Course, Inc. | | |
| Court with Jurisdiction: | Department of Business and Professional Regulation | | |
| Case Number: | DBPR Case No. 2019-038819 | | |
| Summary of the Complaint: | Florida Horsemen’s Benevolent and Protective Association, Inc. has challenged the validity of the Division’s renewal of Calder Race Course, Inc.’s Slot License Renewal for state fiscal year 2019/2020. The issue is whether Calder is entitled to renewal of their slot machine license, specifically if Calder’s slot machine gaming area is contiguous and connected to its live gaming facility pursuant to Section 550.102(4), Florida Statutes. | | |
| Amount of the Claim: | May reduce revenues by more than \$500,000, if unsuccessful. | | |
| Specific Statutes or Laws (including GAA) Challenged: | No statutes or rules have been challenged, though the case involves the interpretation of Section 550.102(4), Florida Statutes. | | |
| Status of the Case: | Order Denying Petition for Formal Administrative Hearing and Setting Matter for a Hearing Pursuant to Section 120.57(2), Florida Statutes, filed 8/13/2019. | | |
| 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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| <i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i> | | | |
| Agency: | Department of Business and Professional Regulation | | |
| Contact Person: | Megan Silver | Phone Number: | 850-488-0063 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | SCF, Inc. vs. Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, and Calder Race Course, Inc. | | |
| Court with Jurisdiction: | Department of Business and Professional Regulation | | |
| Case Number: | DBPR Case No. 2019-038970 | | |
| Summary of the Complaint: | SCF, Inc. has challenged the validity of the Division’s renewal of Calder Race Course, Inc.’s Slot License Renewal for state fiscal year 2019/2020. The issue is whether Calder is entitled to renewal of their slot machine license, specifically if Calder’s slot machine gaming area is contiguous and connected to its live gaming facility pursuant to Section 550.102(4), Florida Statutes. | | |
| Amount of the Claim: | May reduce revenues by more than \$500,000, if unsuccessful. | | |
| Specific Statutes or Laws (including GAA) Challenged: | No statutes or rules have been challenged, though the case involves the interpretation of Section 550.102(4), Florida Statutes. | | |
| Status of the Case: | The case is being scheduled for an informal hearing. | | |
| Who is representing (of record) the state in this lawsuit? Check all that apply. | <input checked="" type="checkbox"/> | Agency Counsel | |
| | <input type="checkbox"/> | Office of the Attorney General or Division of Risk Management | |
| | <input type="checkbox"/> | Outside Contract Counsel | |
| If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s). | N/A | | |

Schedule VII: Agency Litigation Inventory

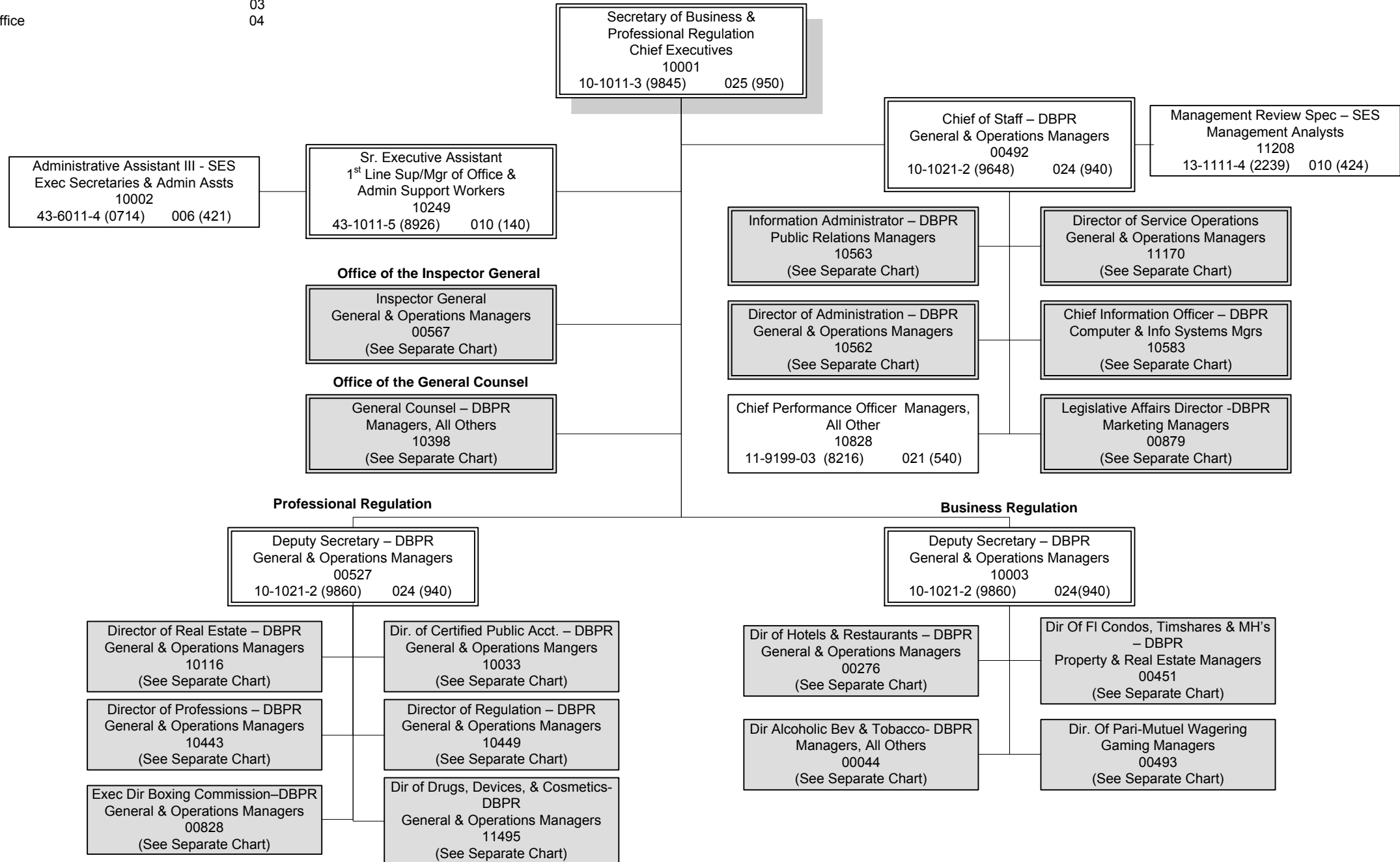
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

| | | | |
|---|---|---|--------------|
| Agency: | Department of Business and Professional Regulation | | |
| Contact Person: | Megan Silver | Phone Number: | 850-488-0063 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | SCF, Inc. v. Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering | | |
| Court with Jurisdiction: | Division of Administrative Hearings (DOAH) | | |
| Case Number: | DOAH Case No.: 19-4245RU; DBPR Case No.: 2019-042288 | | |
| Summary of the Complaint: | SCF, Inc. has challenged alleged agency statements/policies of the Division related to the 2019/2020 renewal of Calder Race Course, Inc.’s slot machine license, specifically alleging that the Division has incorrectly determined that Calder’s slot machine gaming area is contiguous and connected to its live gaming facility as required by Section 550.102(4), Florida Statutes. | | |
| Amount of the Claim: | May reduce revenues by more than \$500,000, if unsuccessful. | | |
| Specific Statutes or Laws (including GAA) Challenged: | No statutes or rules have been challenged, though the case involves the interpretation of Section 550.102(4), Florida Statutes. | | |
| Status of the Case: | Petition Challenging an Agency Statement as an Unadopted Rule filed on 8/12/19. Administrative Law Judge assigned 8/15/19. | | |
| 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 | | |

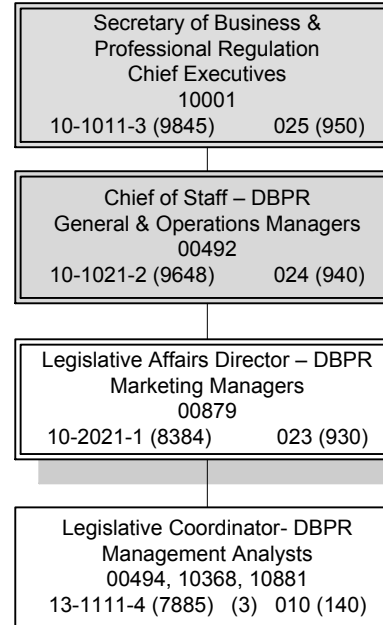
Department of Business & Professional Regulation 79
 Office of the Secretary 01
 Legislative Affairs 02
 Public Information 03
 Inspector General Office 04

Department of Business & Professional Regulation Office of the Secretary

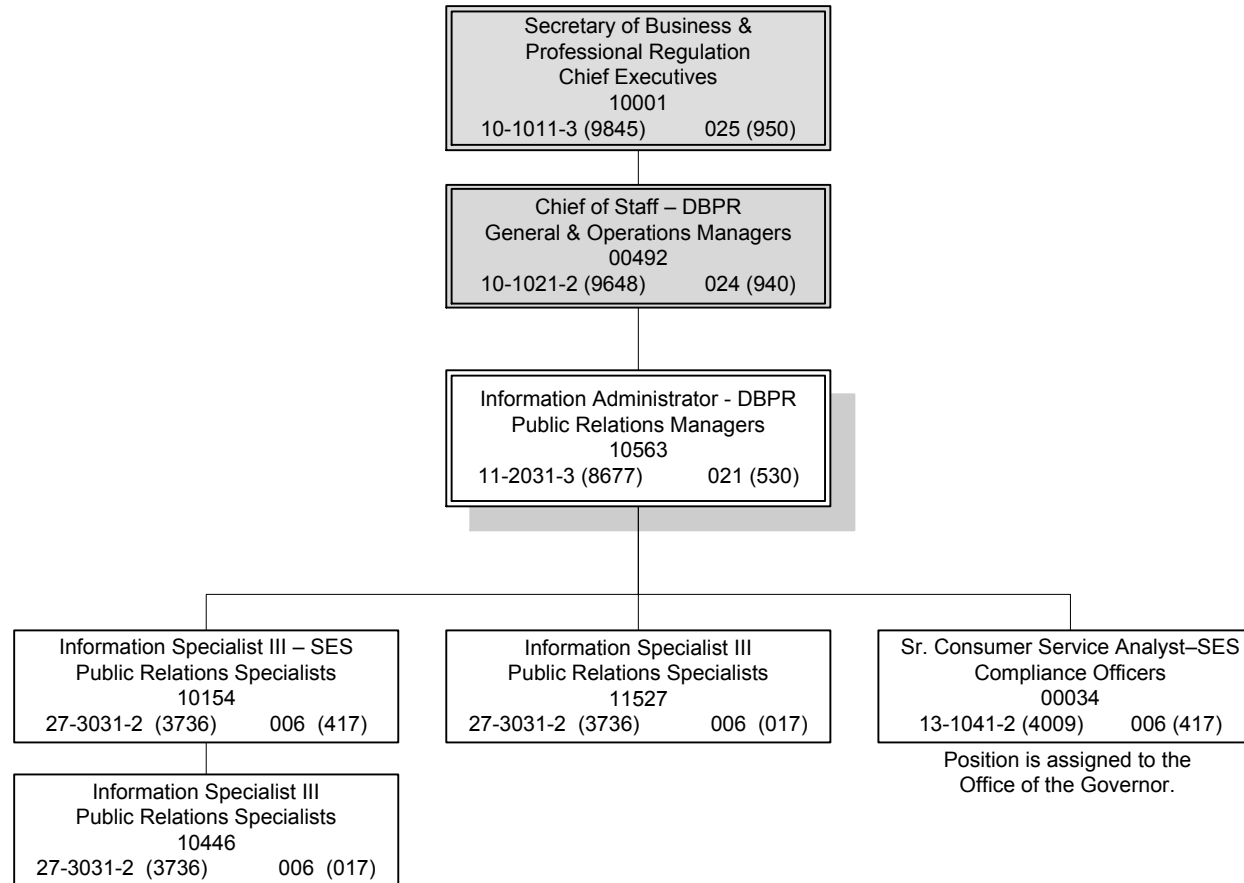
Current: 1-22-19
Last Updated: 5-2-16



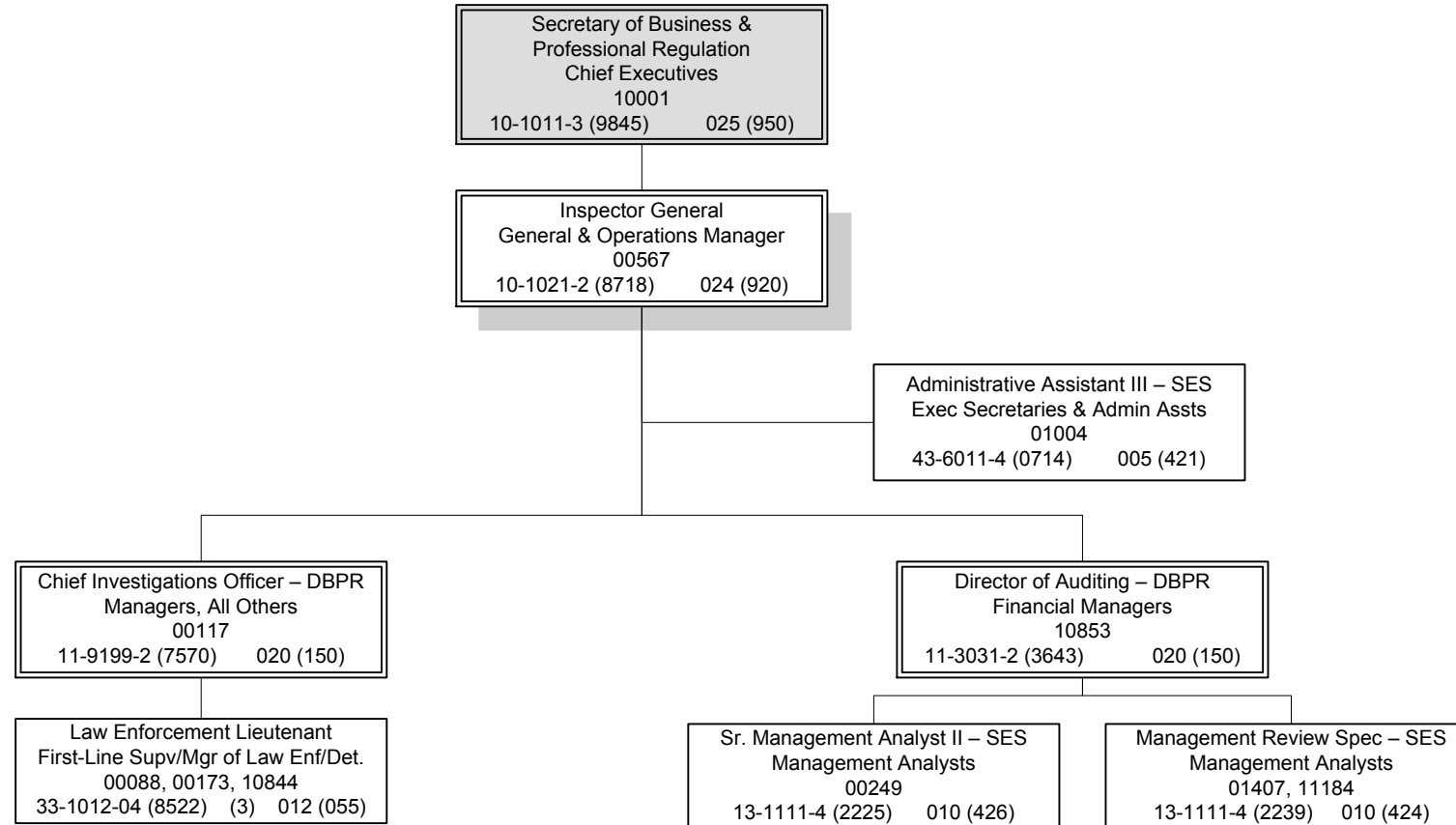
**Department of Business and Professional Regulation
Office of the Secretary
Legislative Affairs**



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



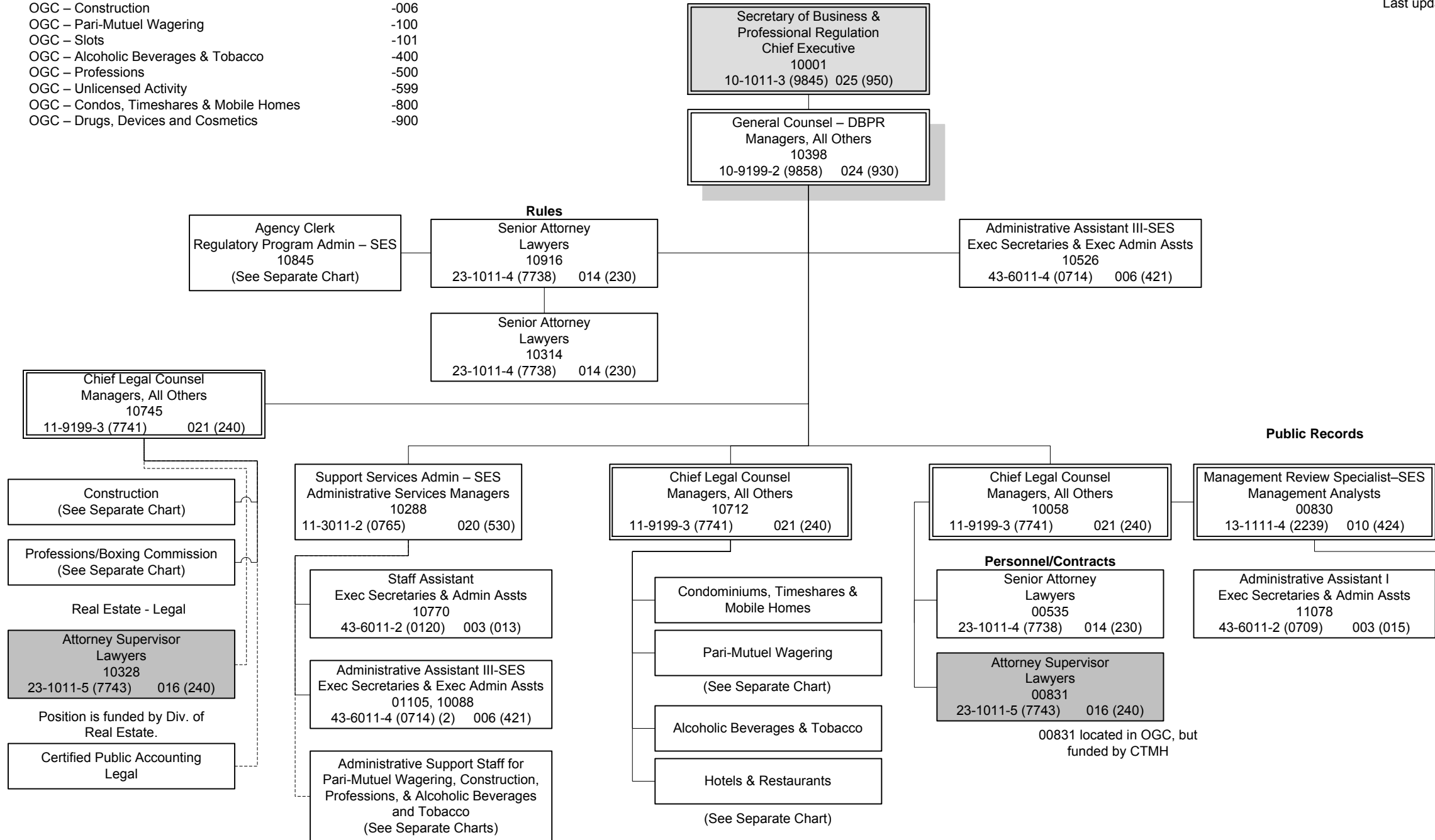
Department of Business & Professional Regulation
Office of the Secretary
Inspector General



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

Department of Business & Professional Regulation Office of the General Counsel

Current: 01-08-2019
Last updated: 08-16-18

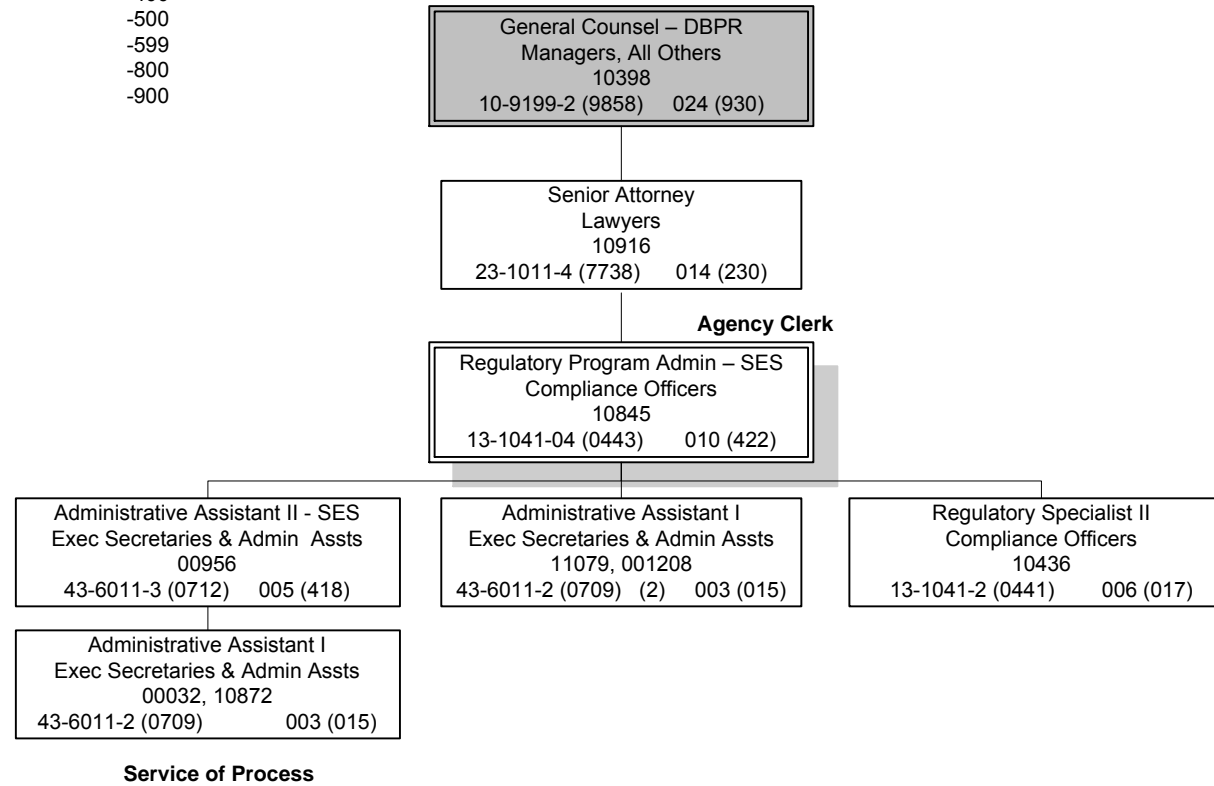


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| Department of Business & Professional Regulation | 79 |
| Office of the Secretary | 01 |
| Office of the General Counsel | 0105 |
| OGC – Construction | -006 |
| OGC – Pari-Mutuel Wagering | -100 |
| OGC – Slots | -101 |
| OGC – Alcoholic Beverages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

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

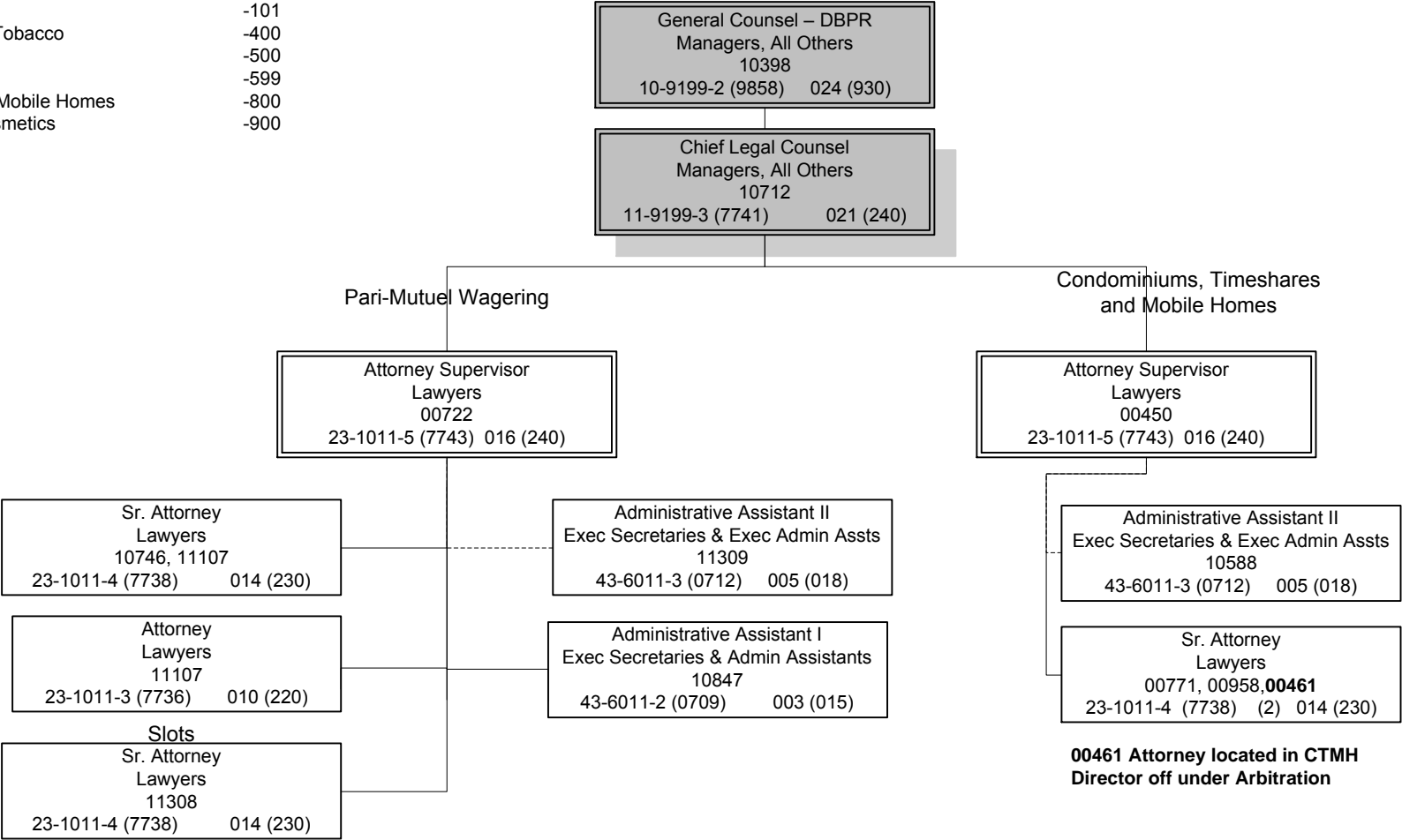
Current: 01-08-2019
Last updated:7-28-17



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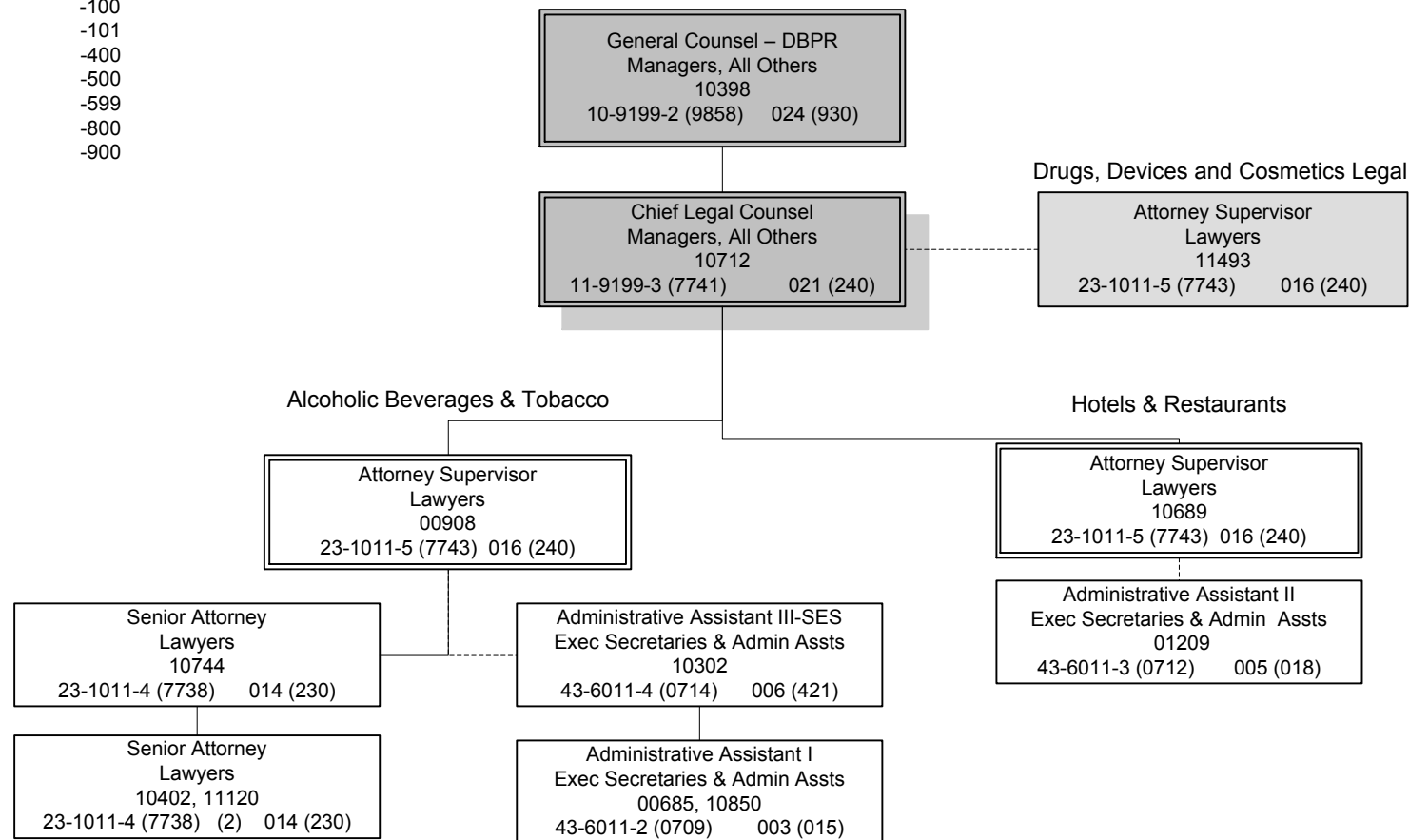
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|--|------|
| Department of Business & Professional Regulation | 79 |
| Office of the Secretary | 01 |
| Office of the General Counsel | 0105 |
| OGC – Construction | -006 |
| OGC – Pari-Mutuel Wagering | -100 |
| OGC – Slots | -101 |
| OGC – Alcoholic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

**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 |

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



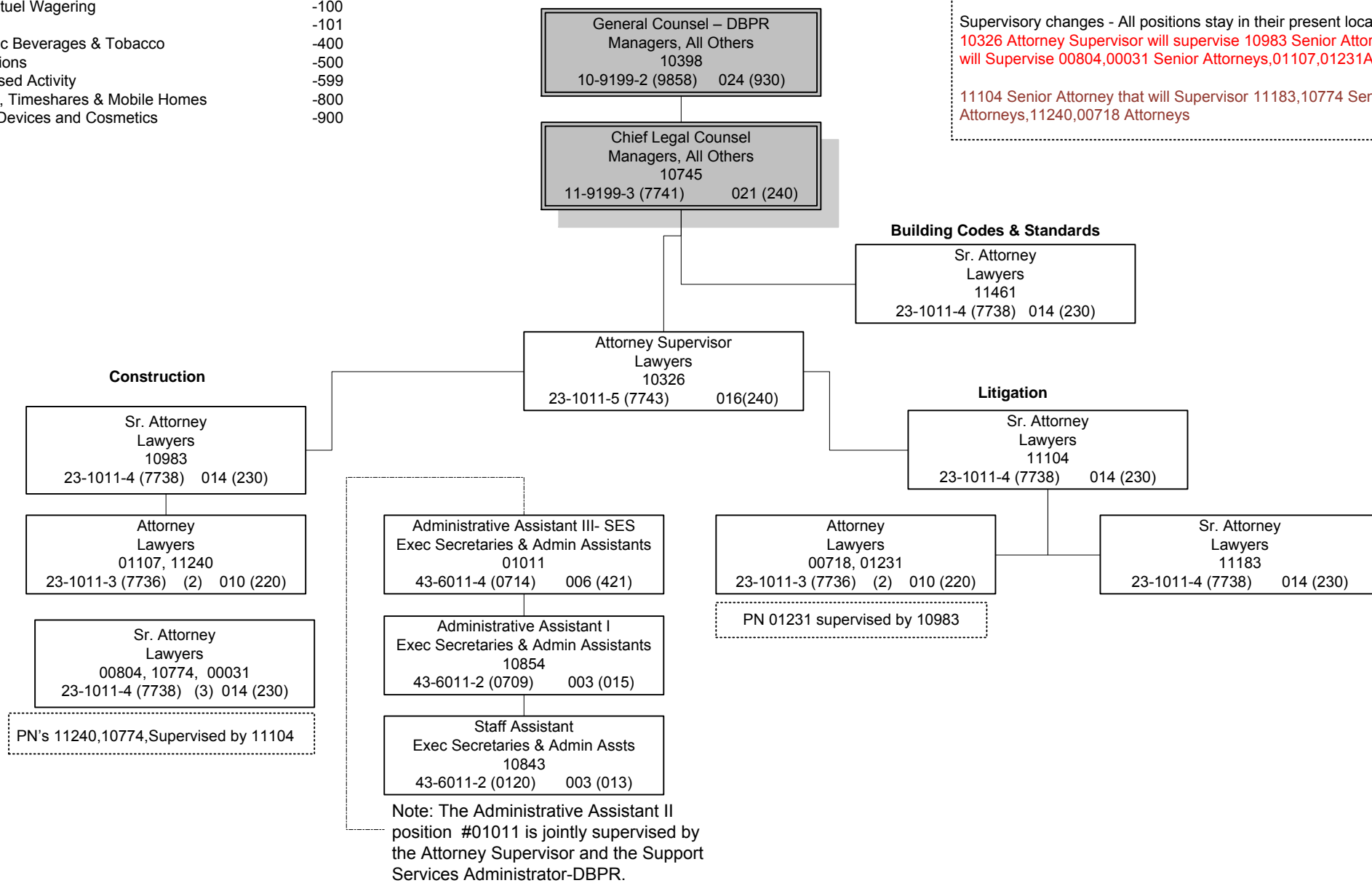
11 FTE

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

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

Current: 01-08-2019
Last updated: 3-9-18

Office of the General Counsel Accountancy / Construction / Building Codes



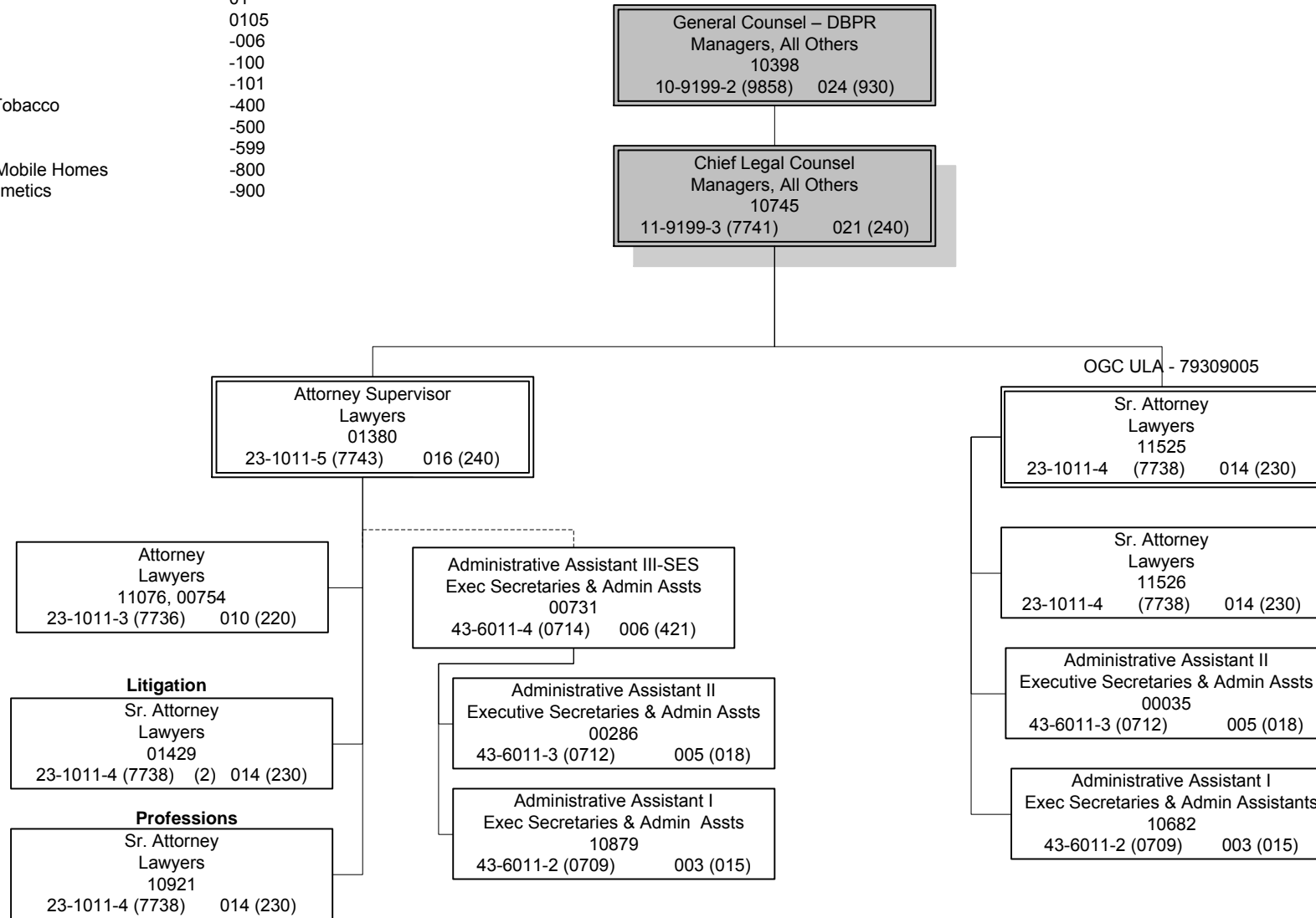
15 FTE

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

Current: 8-16-18
Last updated:3-9-18

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 |



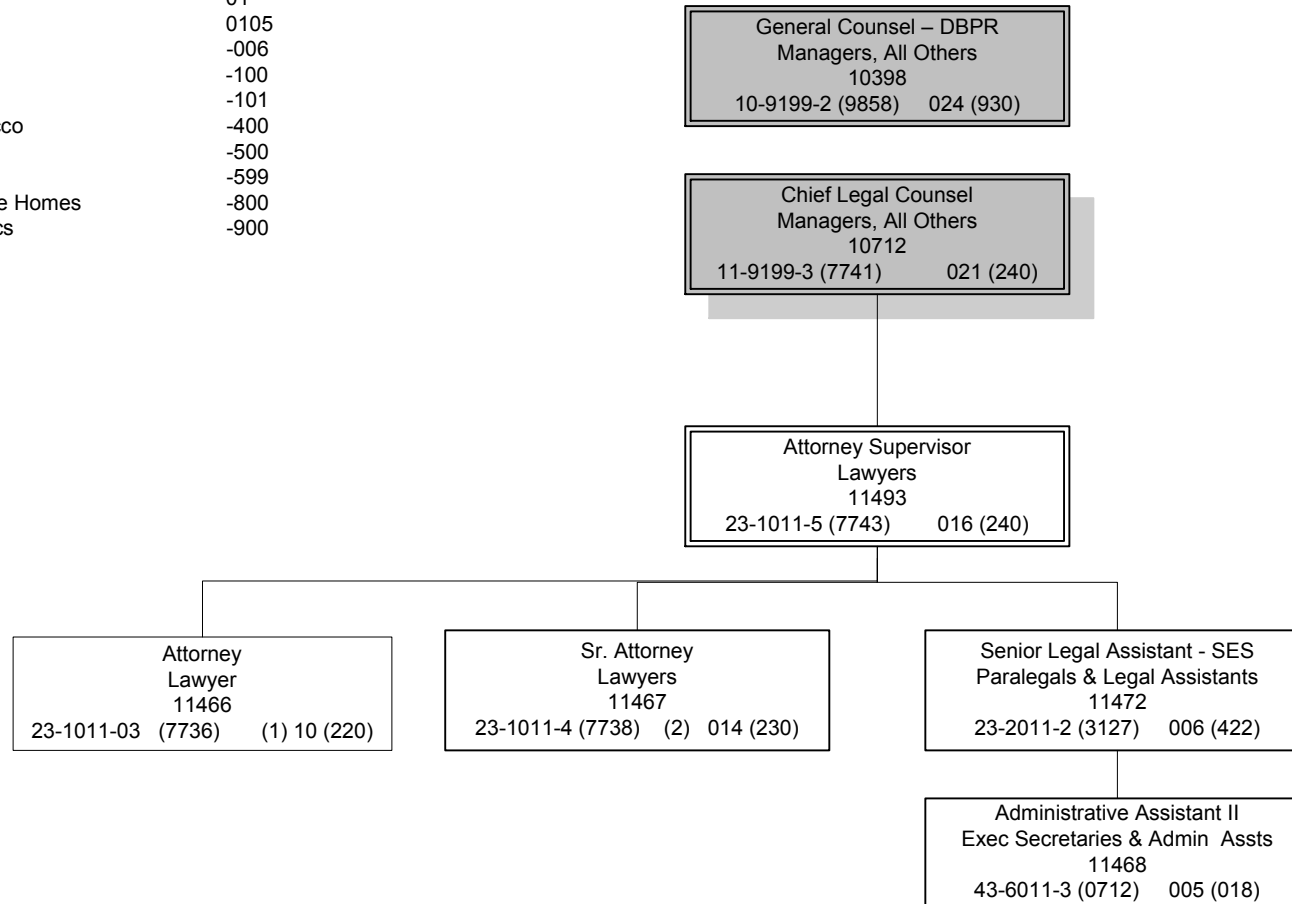
Note: The Administrative Assistant III-SES, position #00731 is jointly supervised by the Attorney Supervisor, or Sr. Attorney, and the Support Services Administrator-DBPR.

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

Current: 08-16-2018
Last updated:08-16-2018

5 FTE

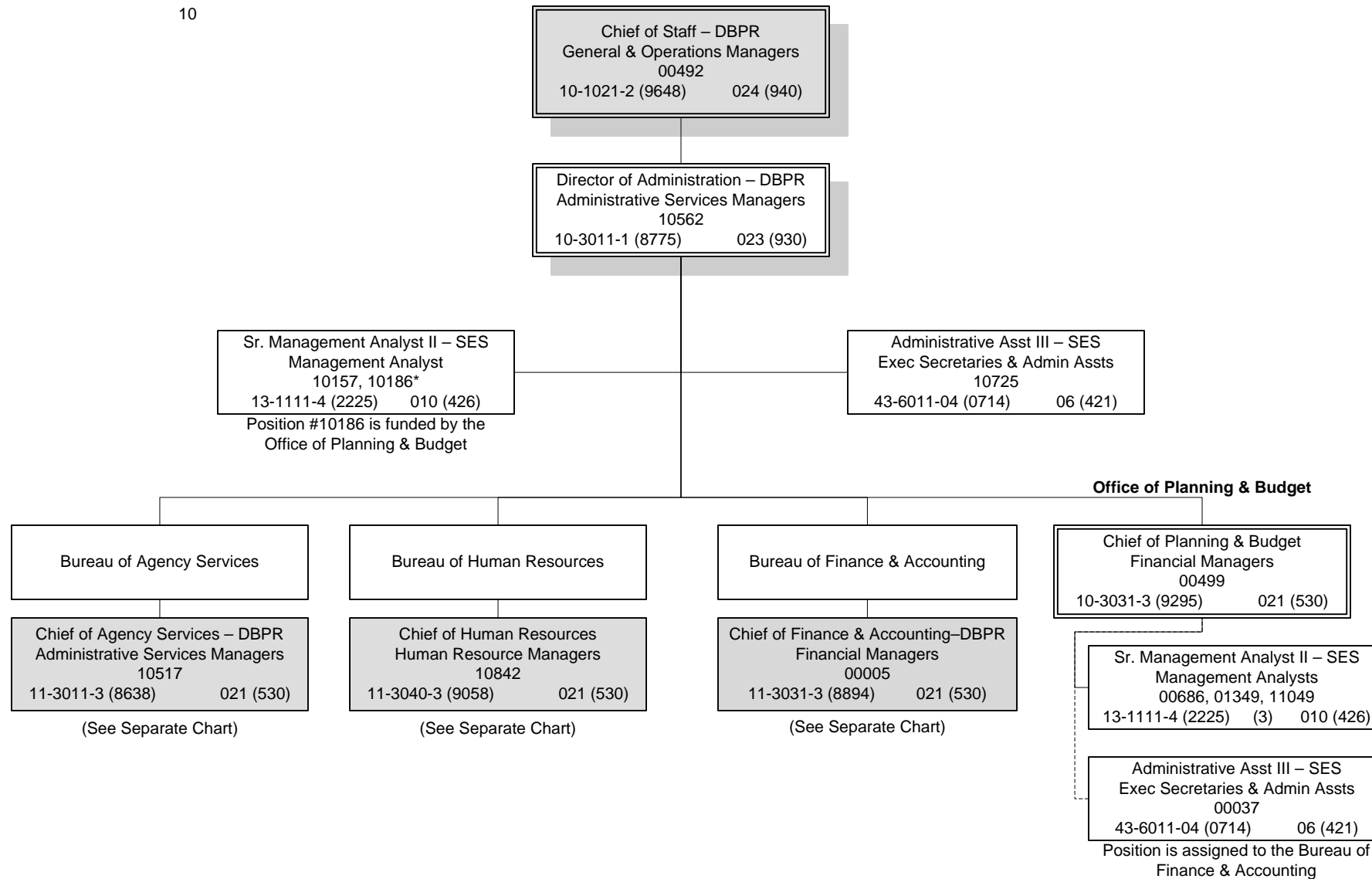
| | |
|--|------|
| Department of Business & Professional Regulation | 79 |
| Office of the Secretary | 01 |
| Office of the General Counsel | 0105 |
| OGC – Construction | -006 |
| OGC – Pari-Mutuel Wagering | -100 |
| OGC – Slots | -101 |
| OGC – Alcoholic Beverages & Tobacco | -400 |
| OGC – Professions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



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

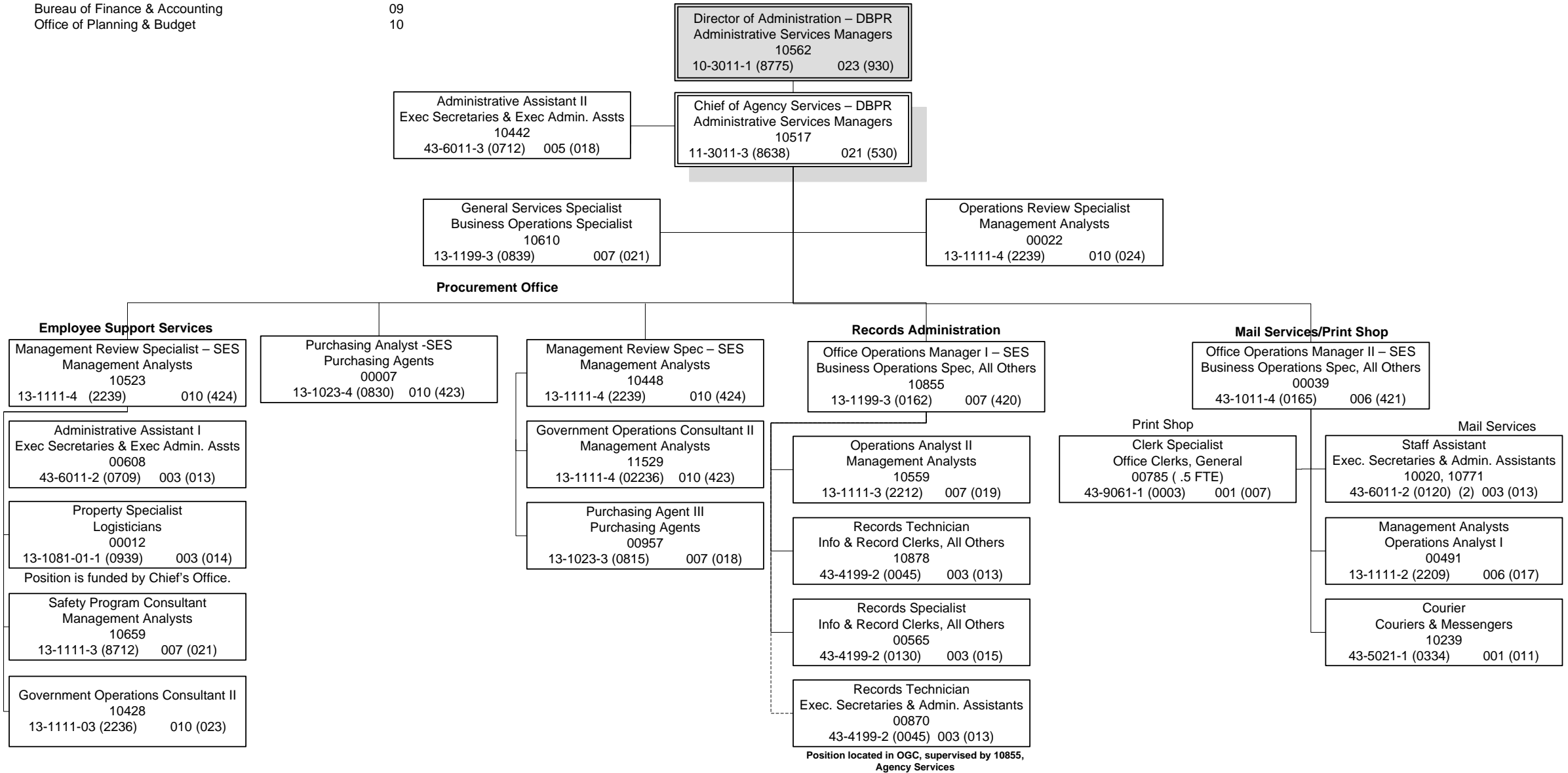
Current: 1-22-19
 Last Updated: 3-25-19



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: 1-22-19
 Last Updated: 9-5-18



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:1-22-19
 Last Updated: 11-1-2018

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
 Management Analysts
 00802
 13-1111-4 (2225) 010 (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
 10195
 13-1141-03 (0170) 007 (421)

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

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

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

Background Screening

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

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

Recruitment & Selection

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

Operations & Mgmt Consultant I-SES
 Management Analysts
 10714
 13-1111-3 (2234) 07 (421)

Employee Relations

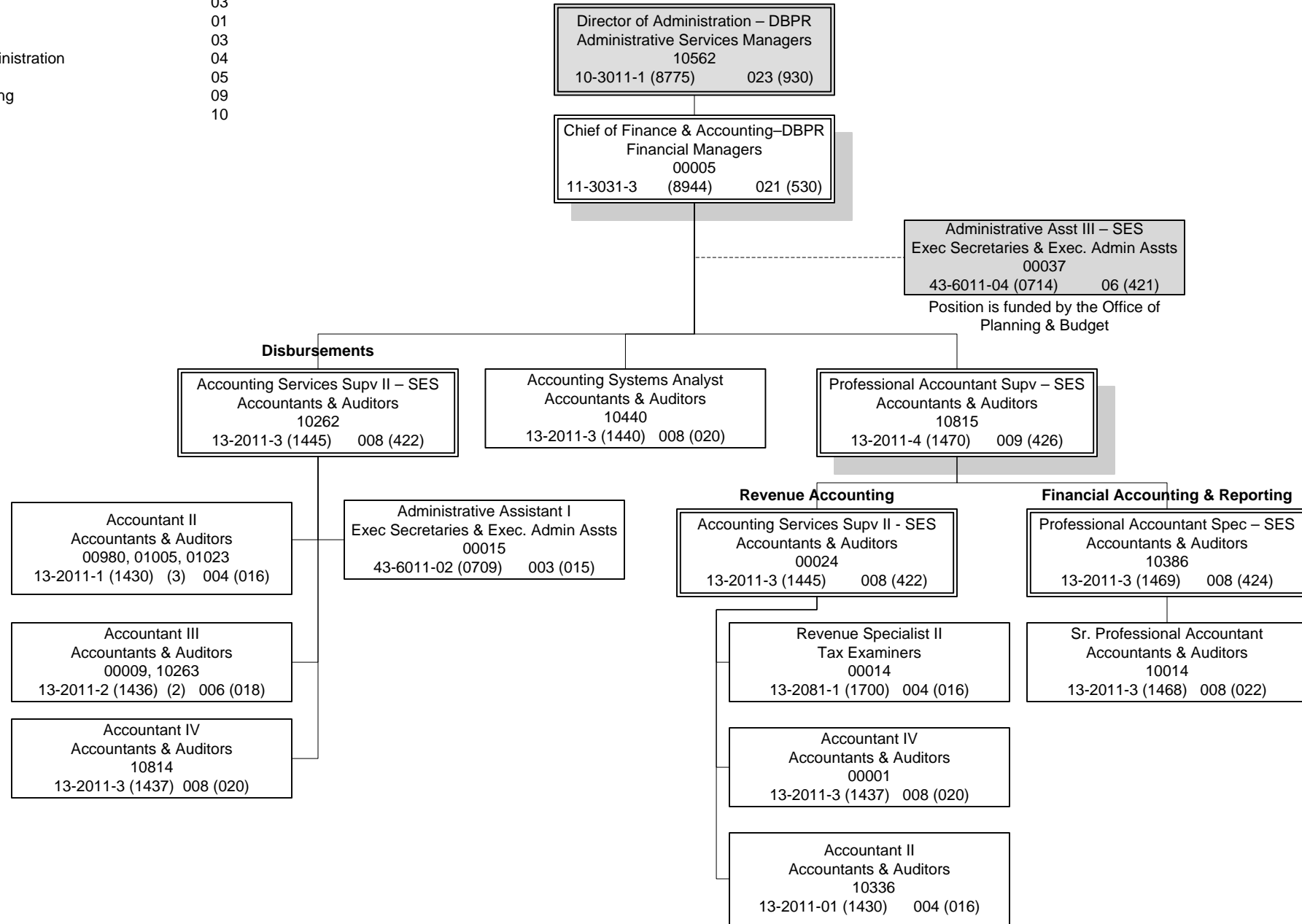
Human Relations Mgr - SES
 Human Resource Managers, All Other
 00944
 11-3049-2 (9149) 020 (426)

Personnel Services Spec – SES
 Comp, Benefit & Job Analysis Spec
 00041
 13-1141-03 (0170) 007 (421)

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

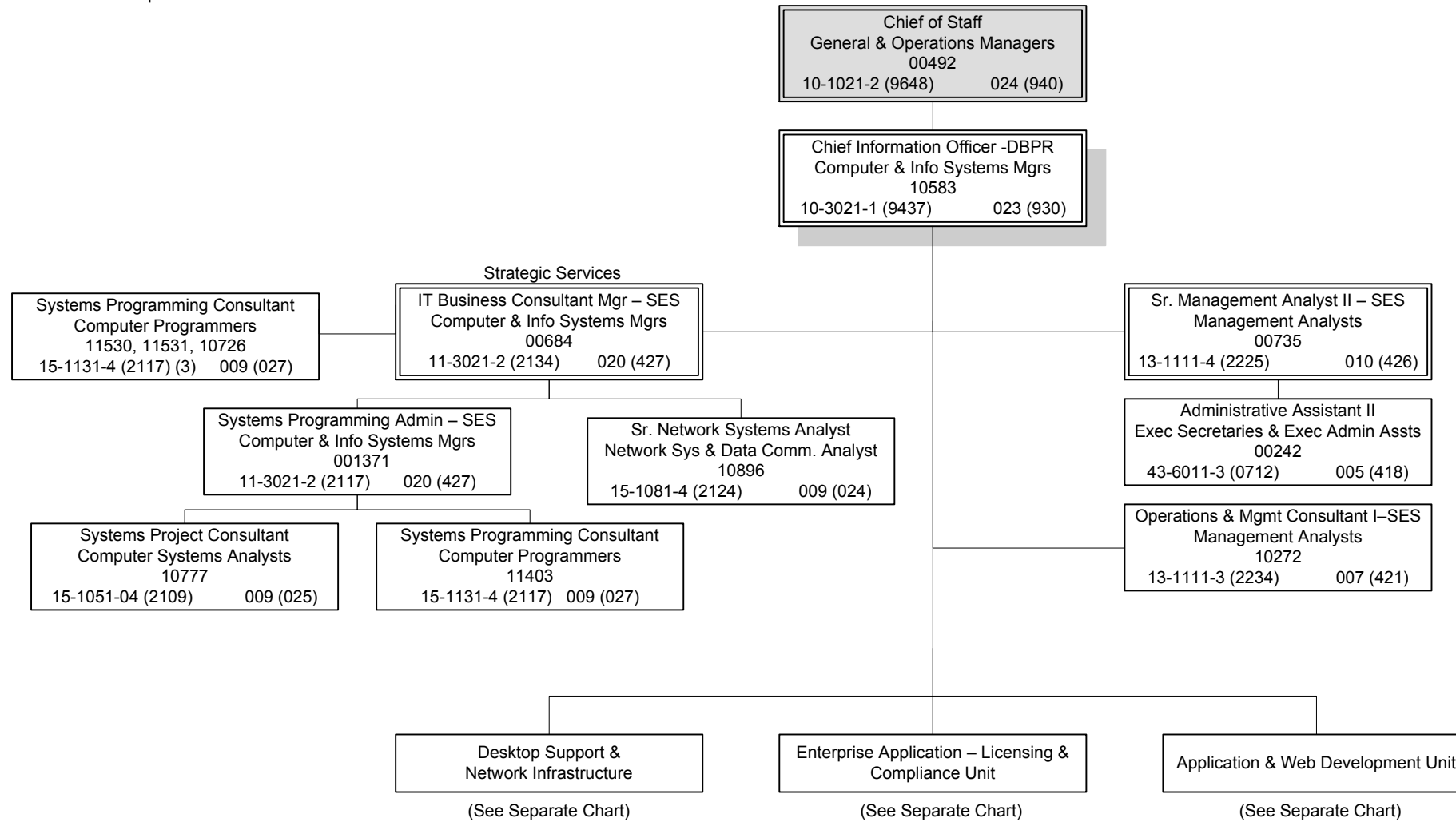
Current: 1-22-19
 Last Updated: 1-22-19



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: 6-9-17
 Last updated: 6-9-17

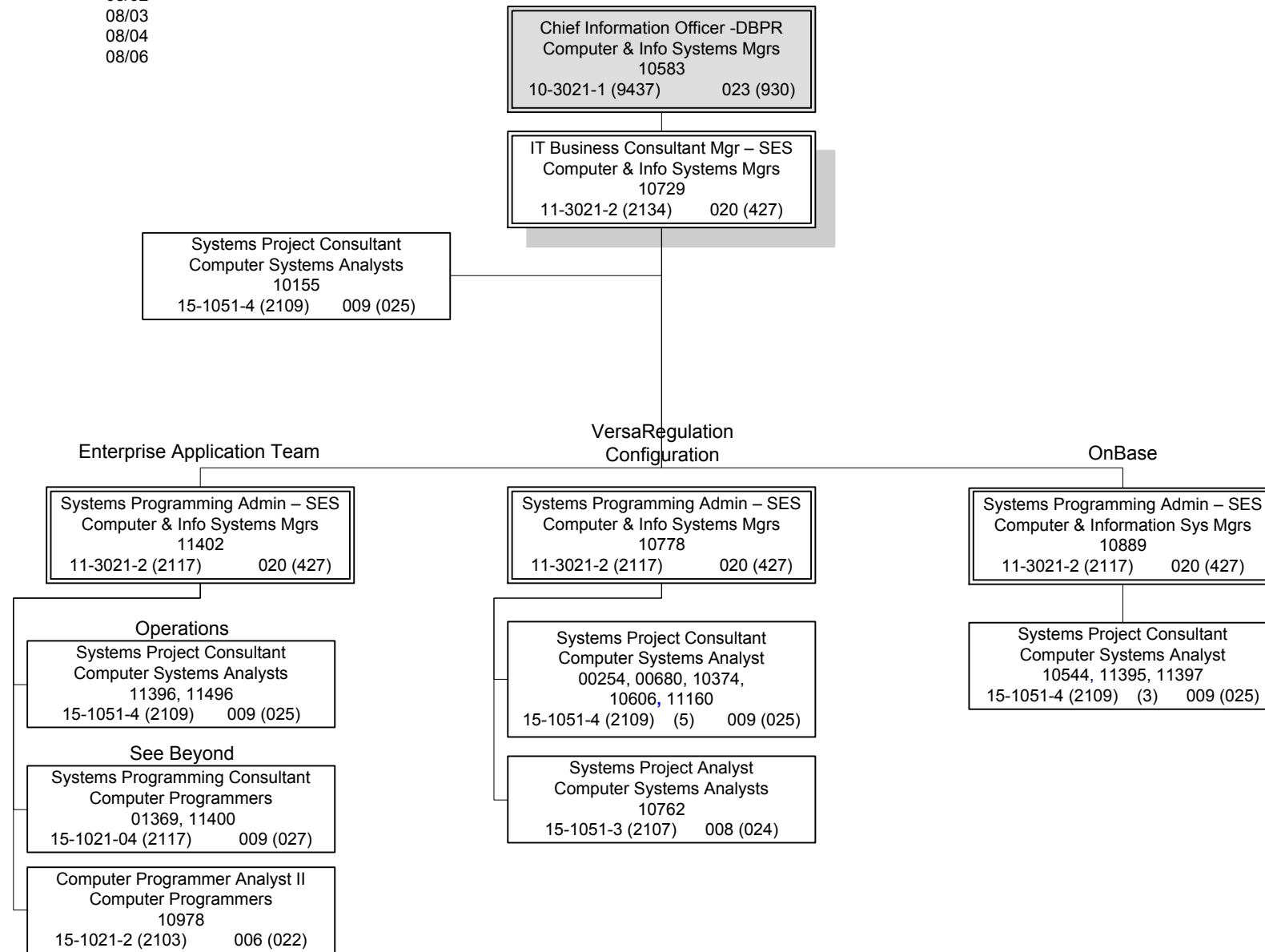


12 FTE

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: 06-09-2017
 Last updated: 7-19-18

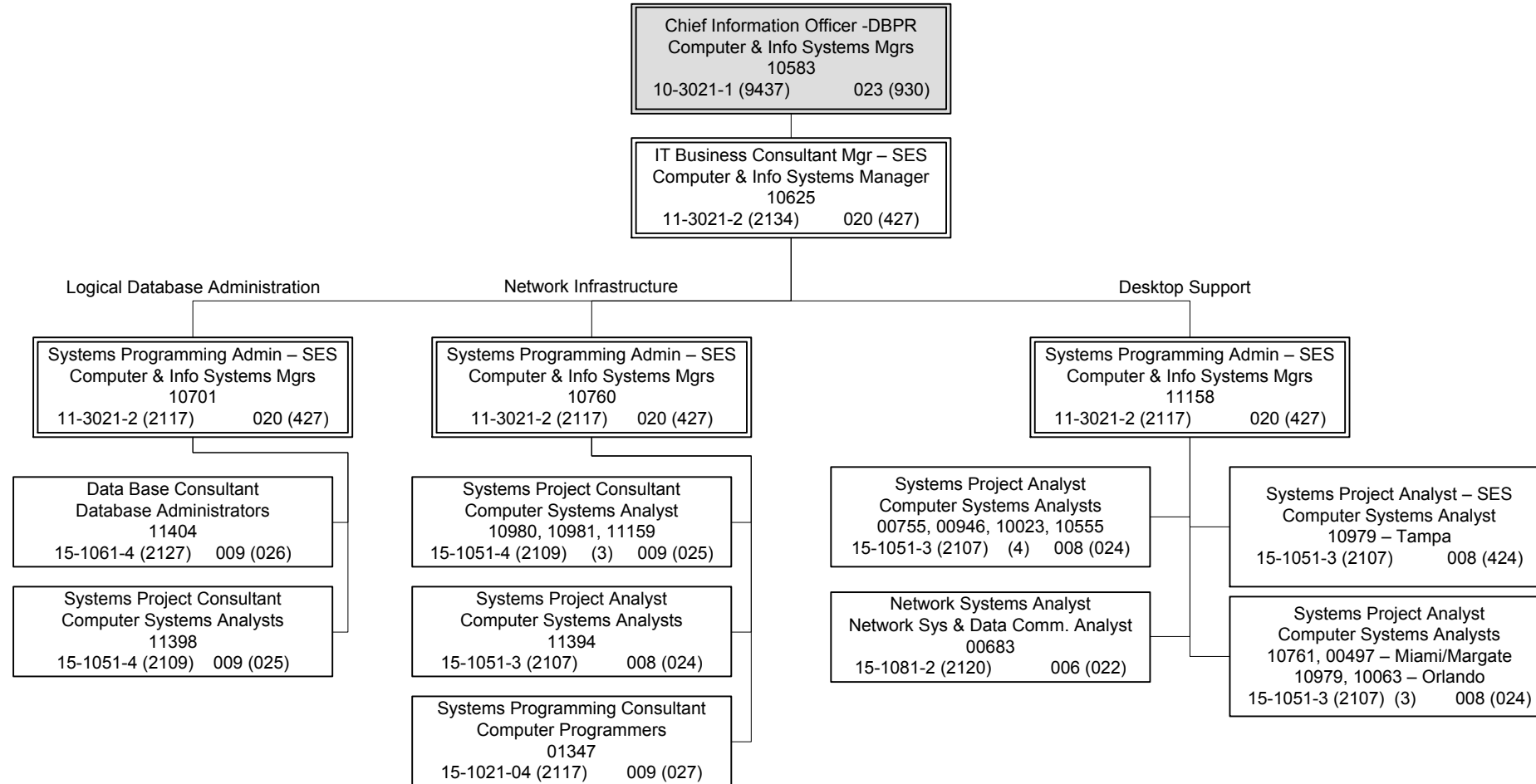


19 FTE

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:6-9-17
 Last updated: 2-12-16

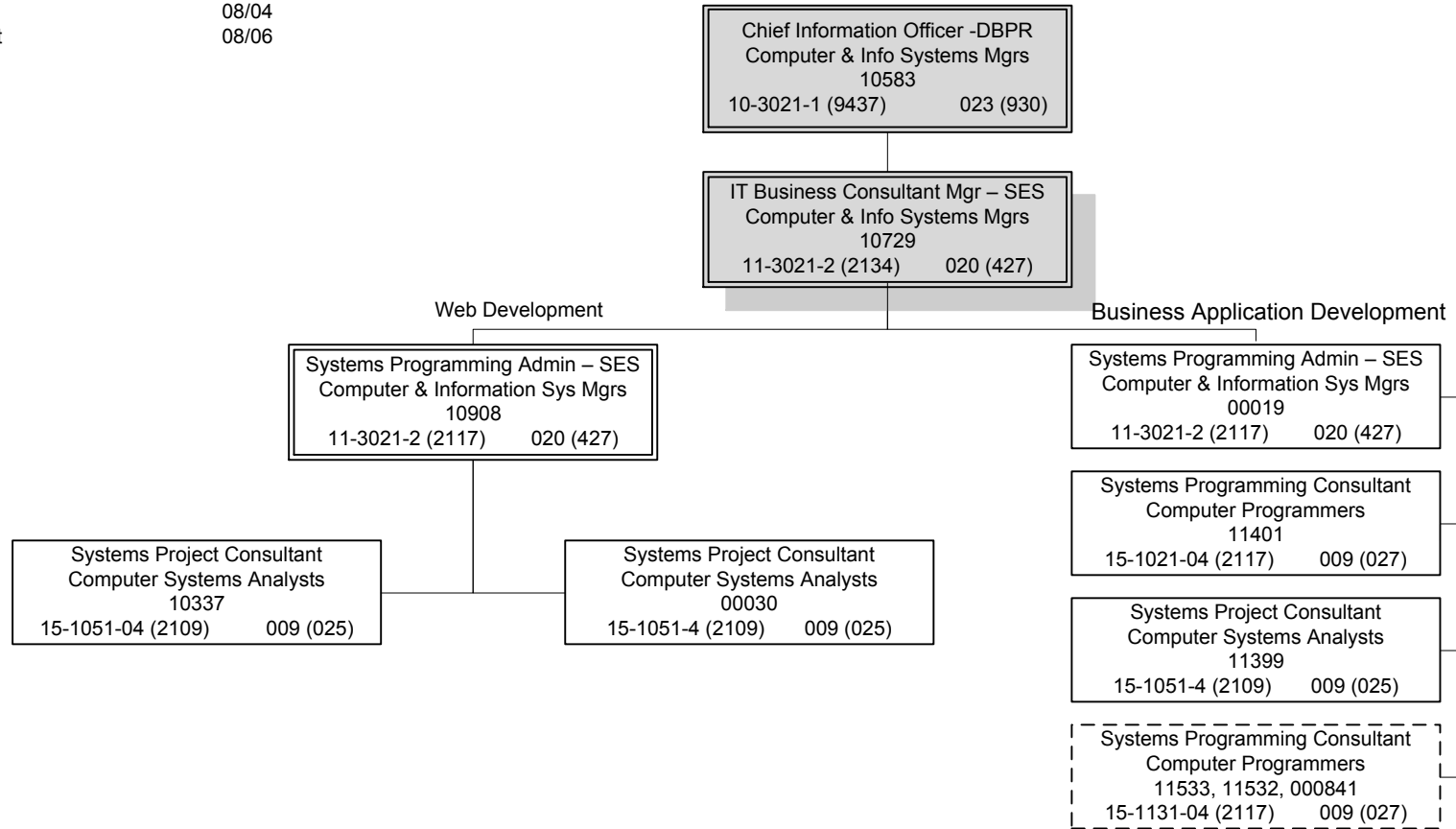


20 FTE

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: 6-9-17
 Last updated: 7-19-18



**These positions are located in the
 Bureau of Auditing, Division of AB & T**

6 FTE

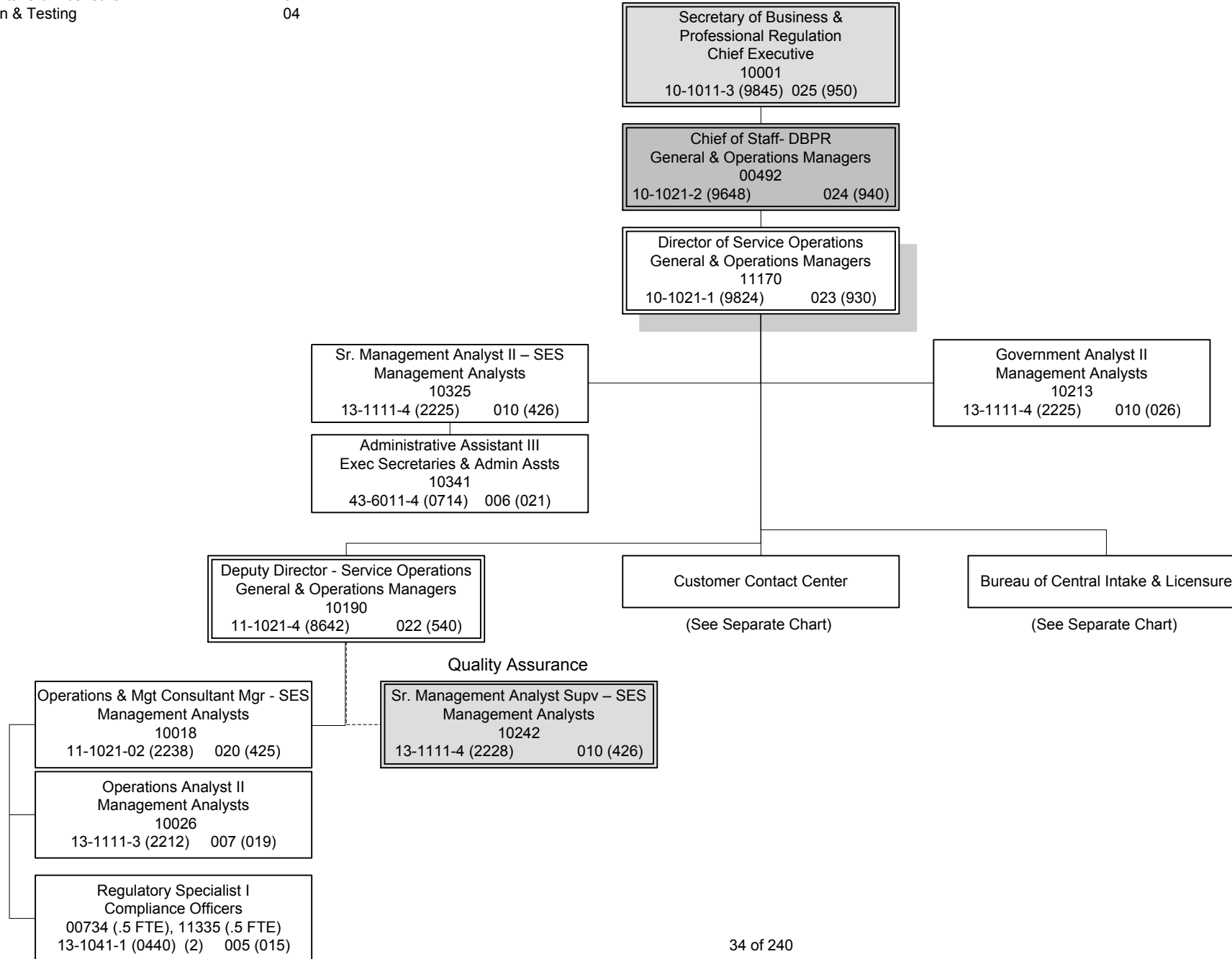
Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Bureau of Central Intake & Licensure 02
 Bureau of Education & Testing 04

Department of Business & Professional Regulation

Division of Service Operations

Director's Office

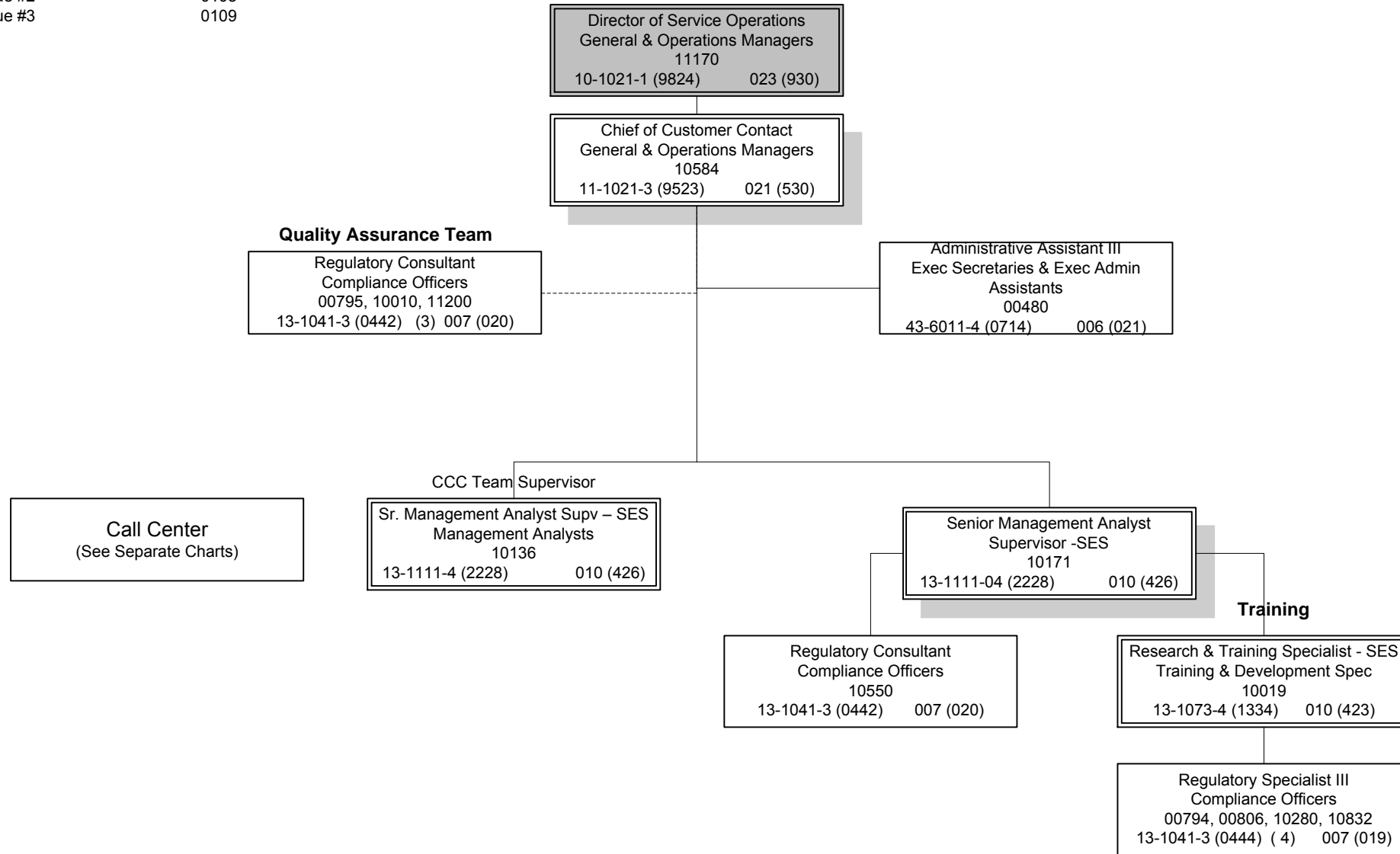
Current: 11-9-2018
 Last updated: 10-20-17



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: 11-9-2018
 Last updated: 08-10-2018

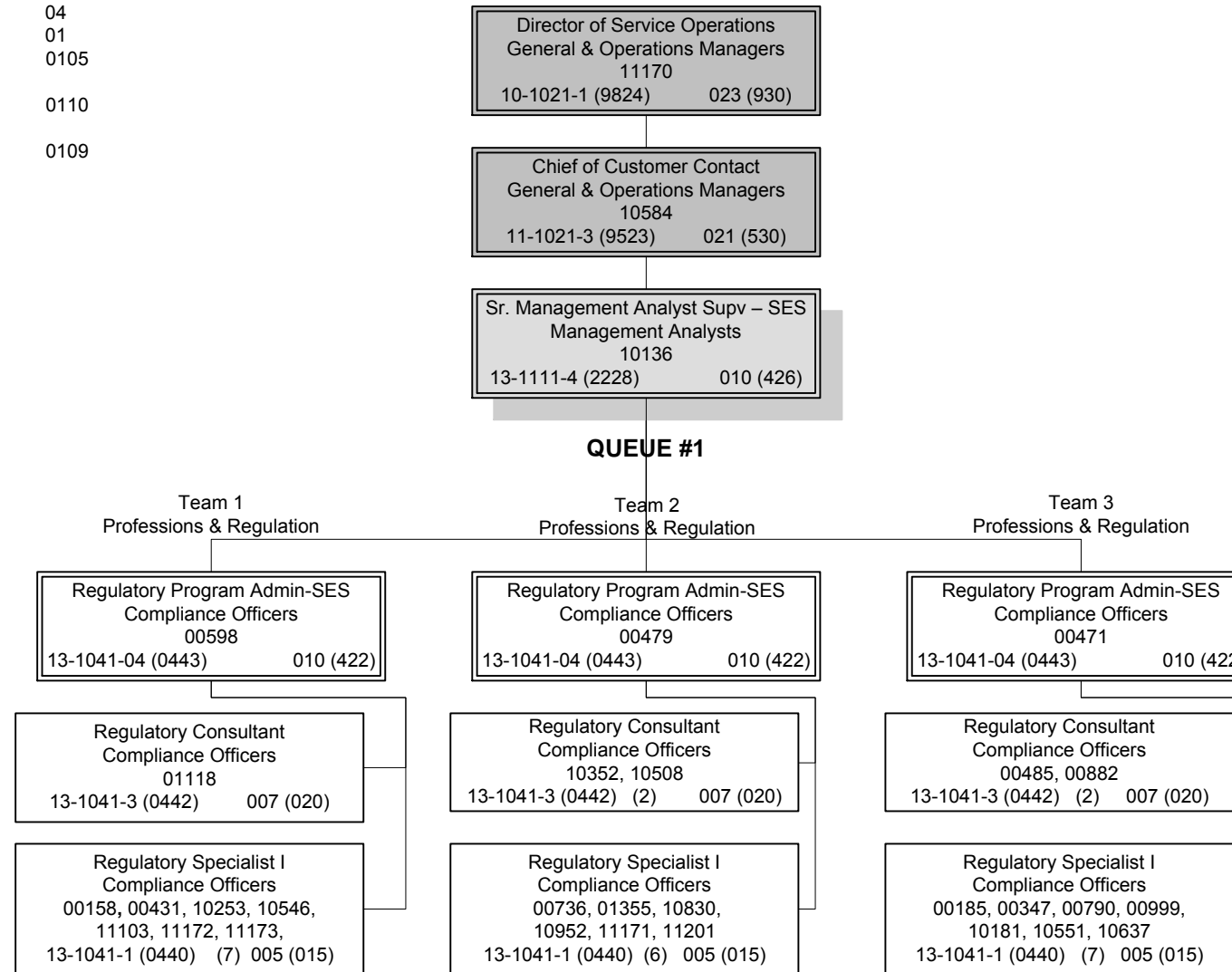


13 FTE

Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0105
 Teams 1-3
 Customer Contact Center – Queue #2 0110
 Teams 4-5
 Customer Contact Center – Queue #3 0109
 Teams 6-7

Division of Service Operations Customer Contact Center

Current: 11-9-18
 Last updated: 11-9-18

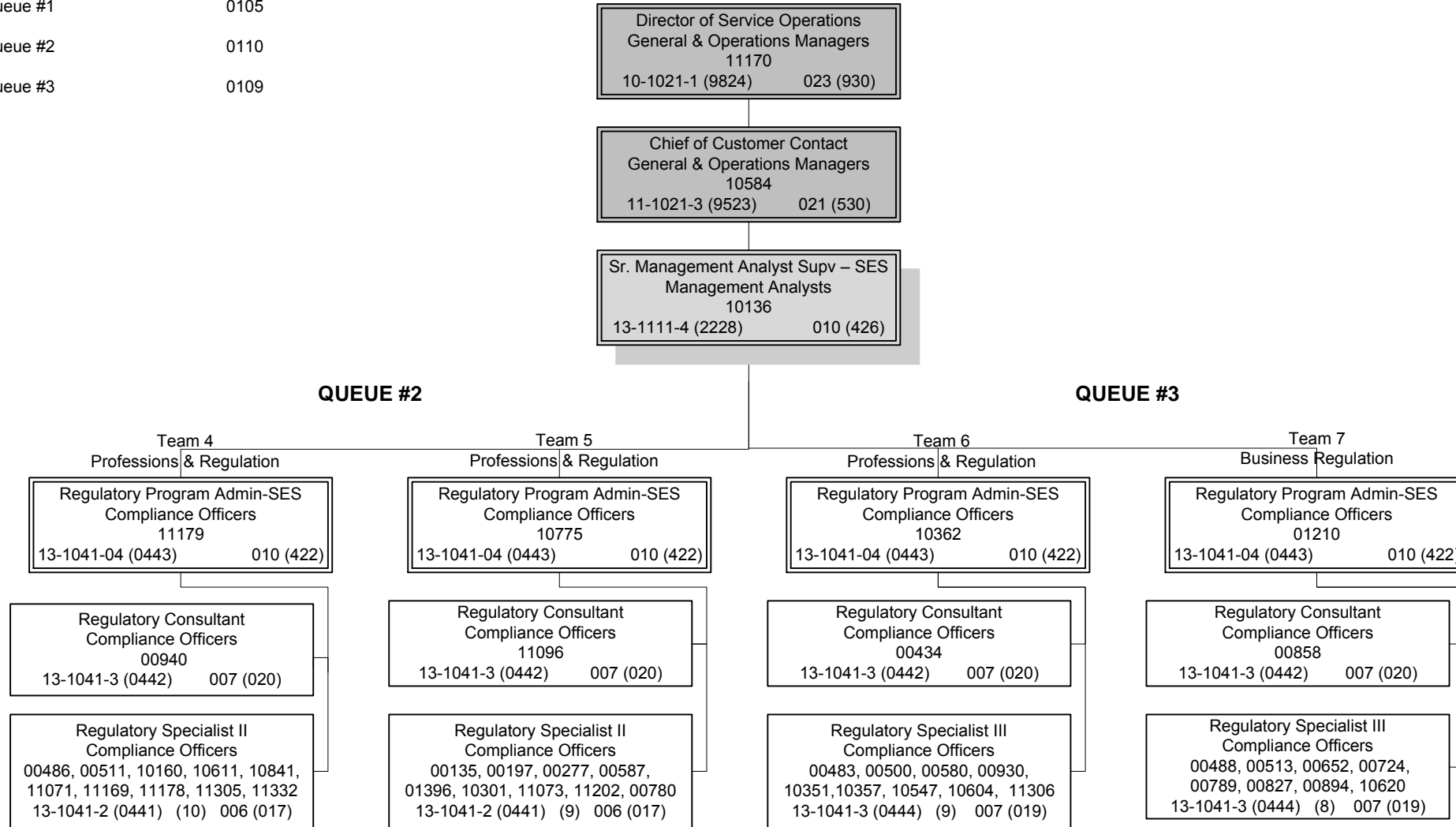


28 FTE

Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0105
 Teams 1-3
 Customer Contact Center – Queue #2 0110
 Teams 4-5
 Customer Contact Center – Queue #3 0109
 Teams 6-7

Division of Service Operations Customer Contact Center

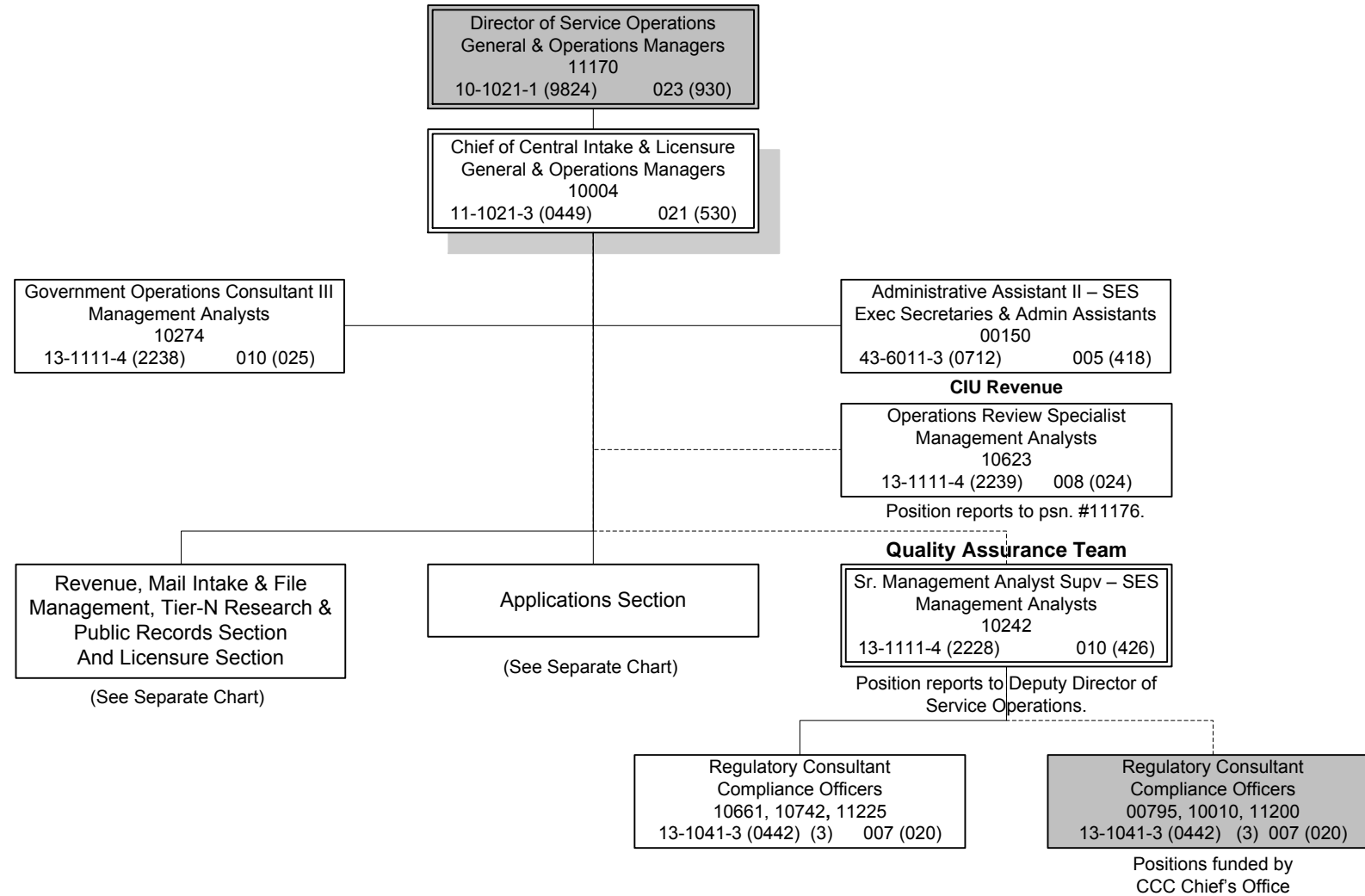
Current: 11-9-18
 Last updated: 11-9-18



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: 11-9-18
 updated:09-04-15

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

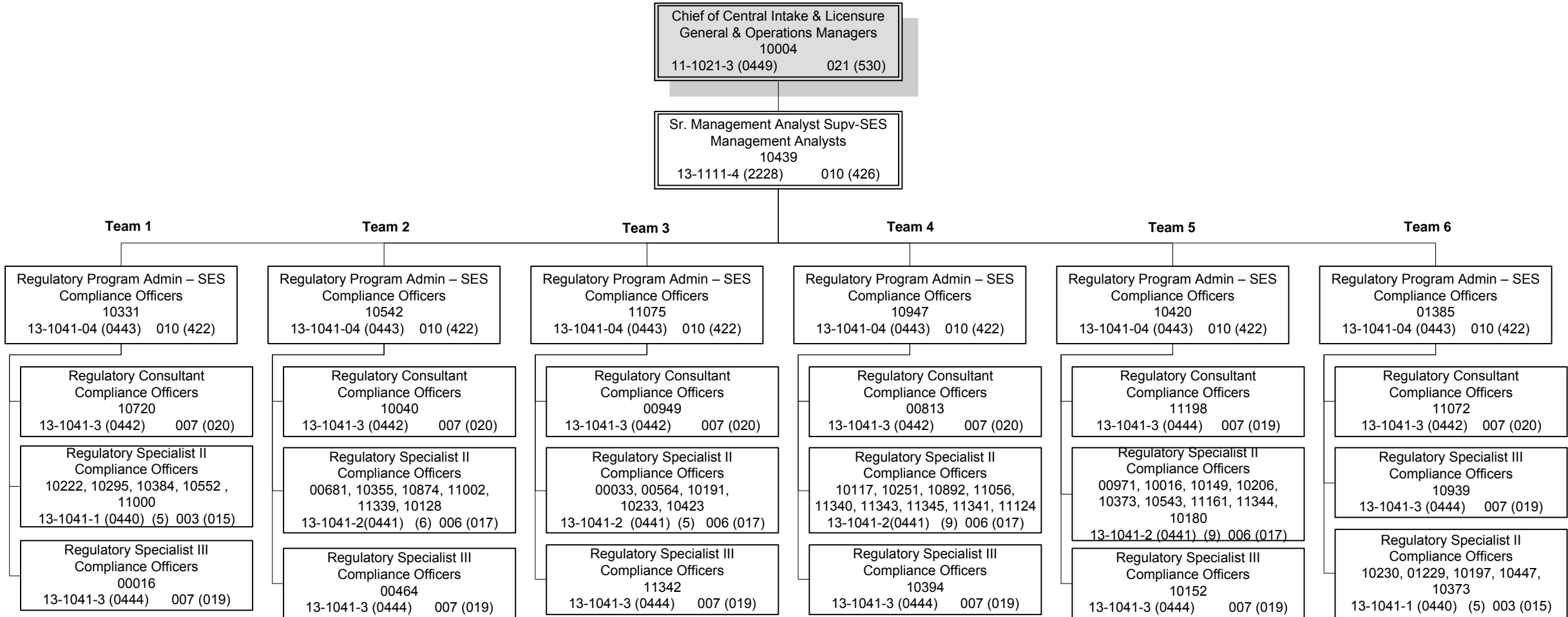


11 FTE

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: 11-9-18
 Last updated: 08-10-2018

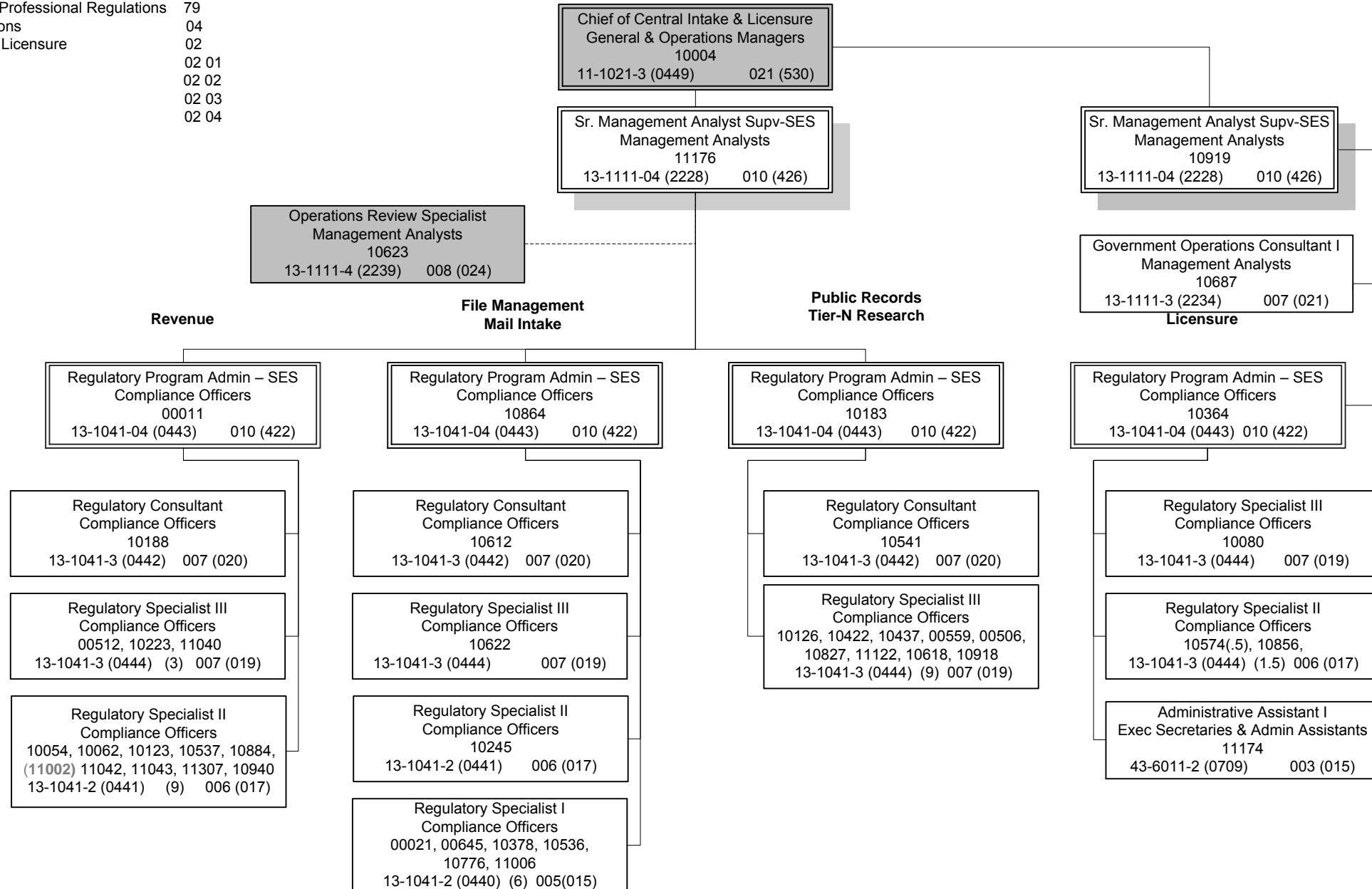
Division of Service Operations Central Intake & Licensure Applications



58 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

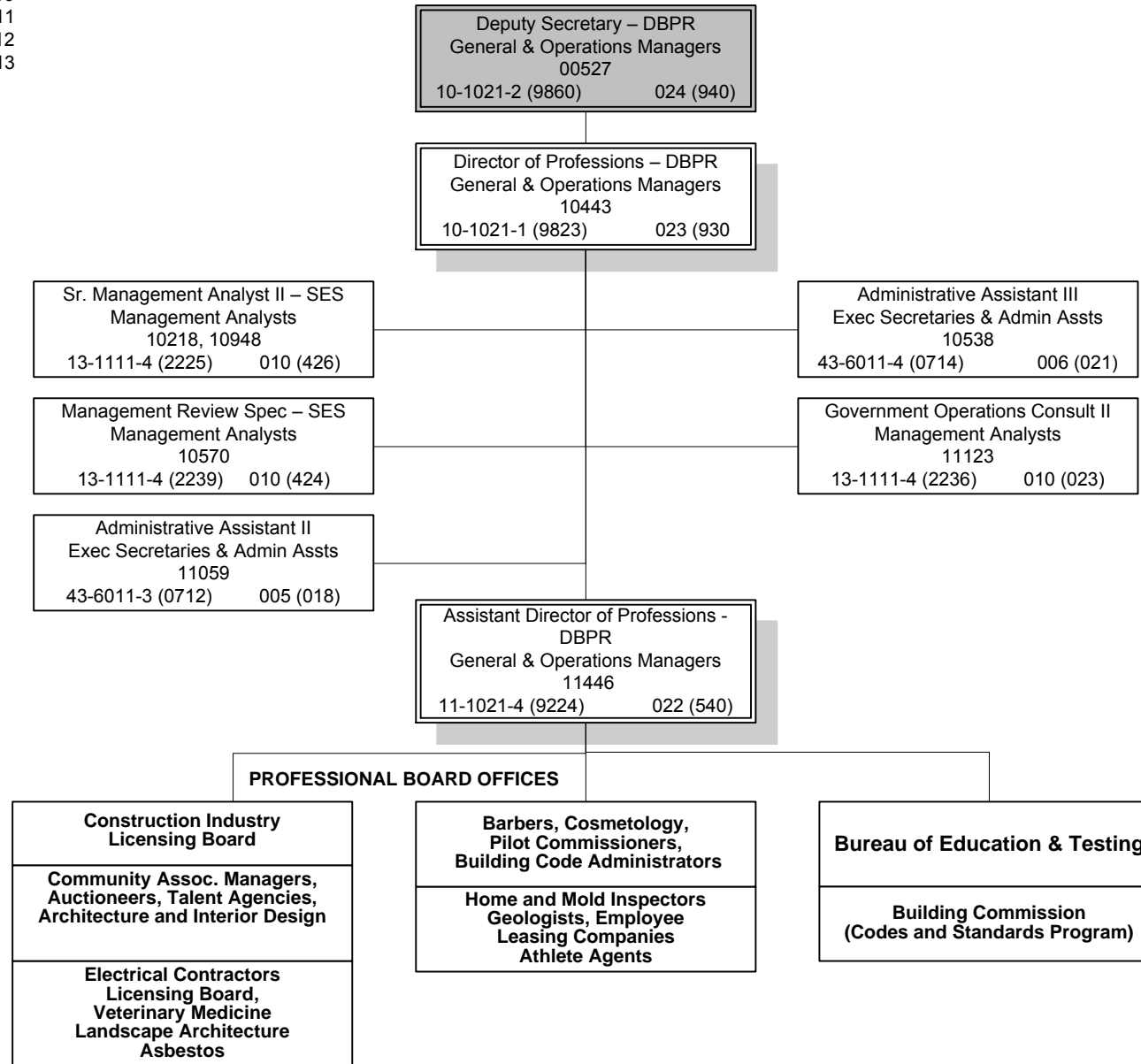


45 FTE (1 .5 PSN)

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

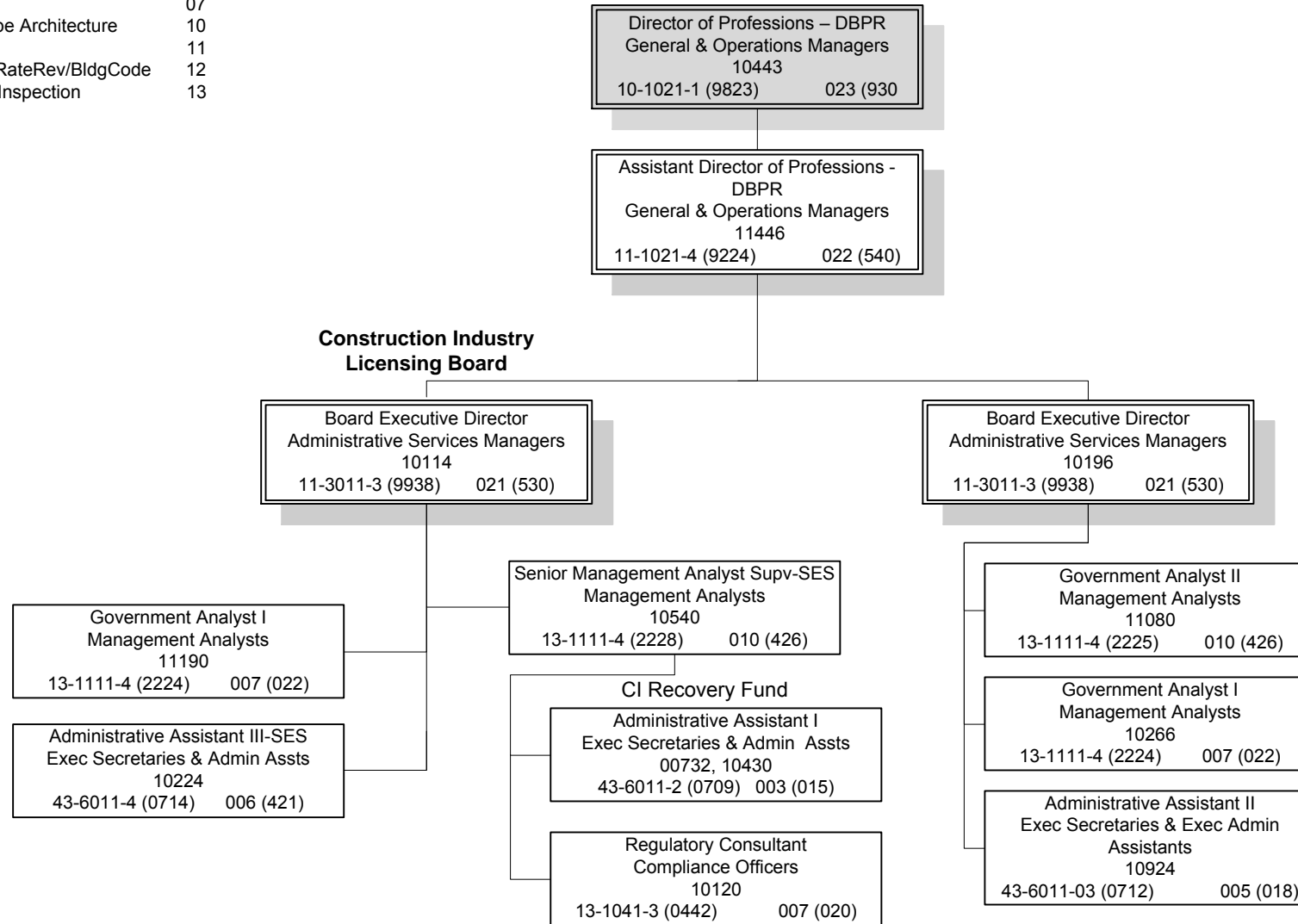
Department of Business & Professional Regulation
Division of Professions
Director’s Office

Current: 1-25-19
 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 |

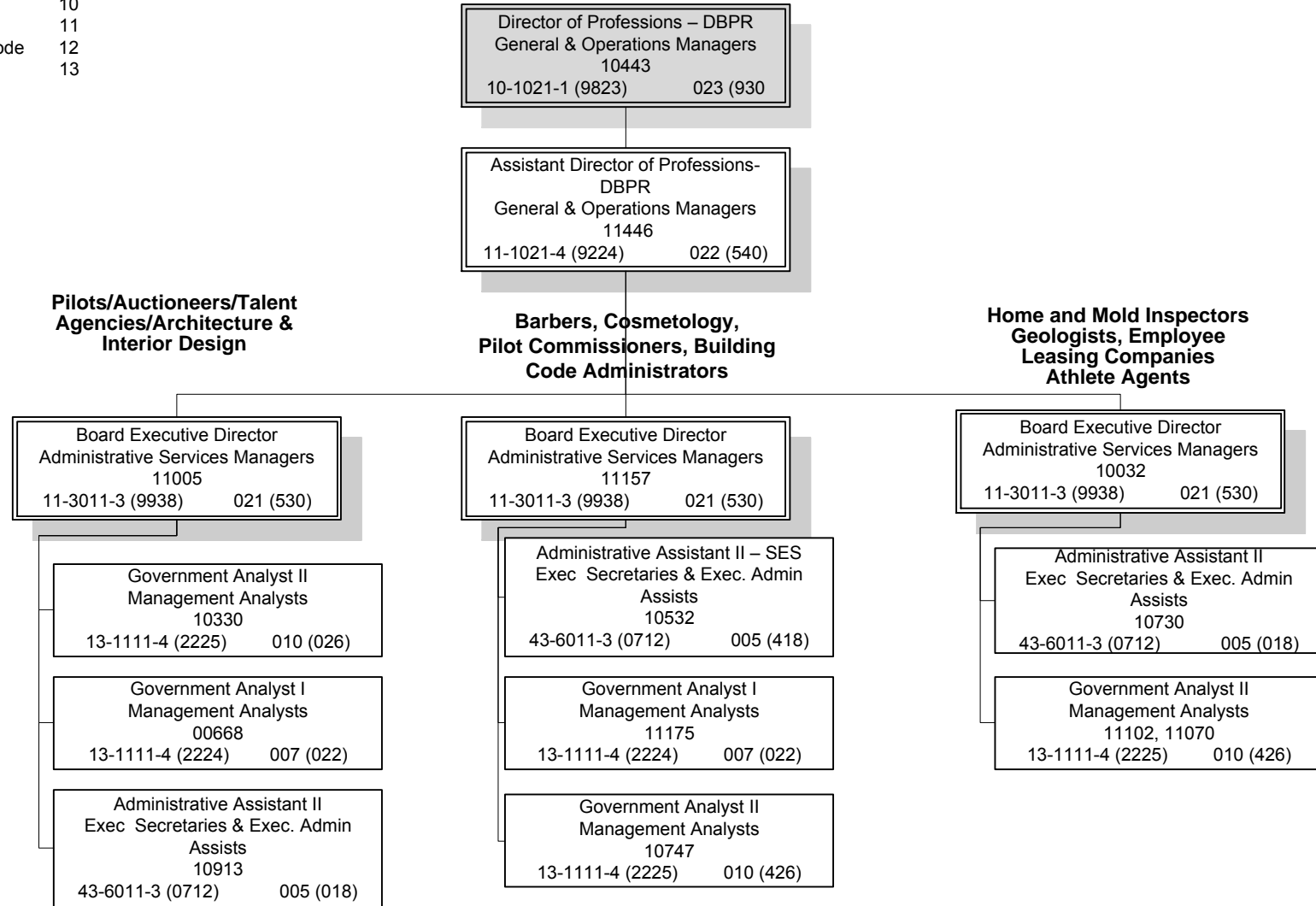
Division of Professions Professions Board Offices



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:1-25-19
 Last Updated: 3-11-16

Division of Professions Professions Board Offices

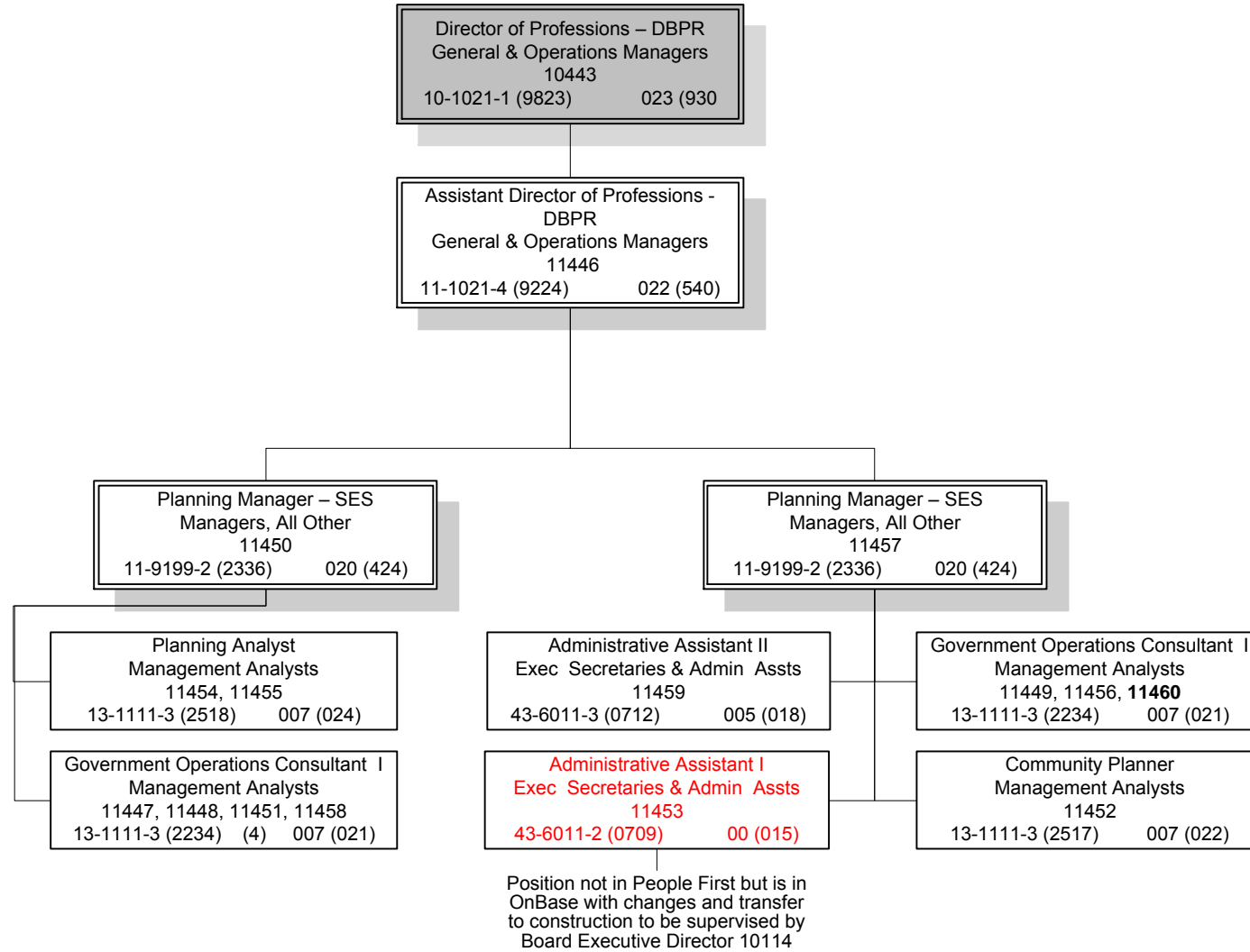


12 FTE

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: 1-25-19
 Updated:10-9-14

Division of Professions Building Commission (Codes & Standards Program)



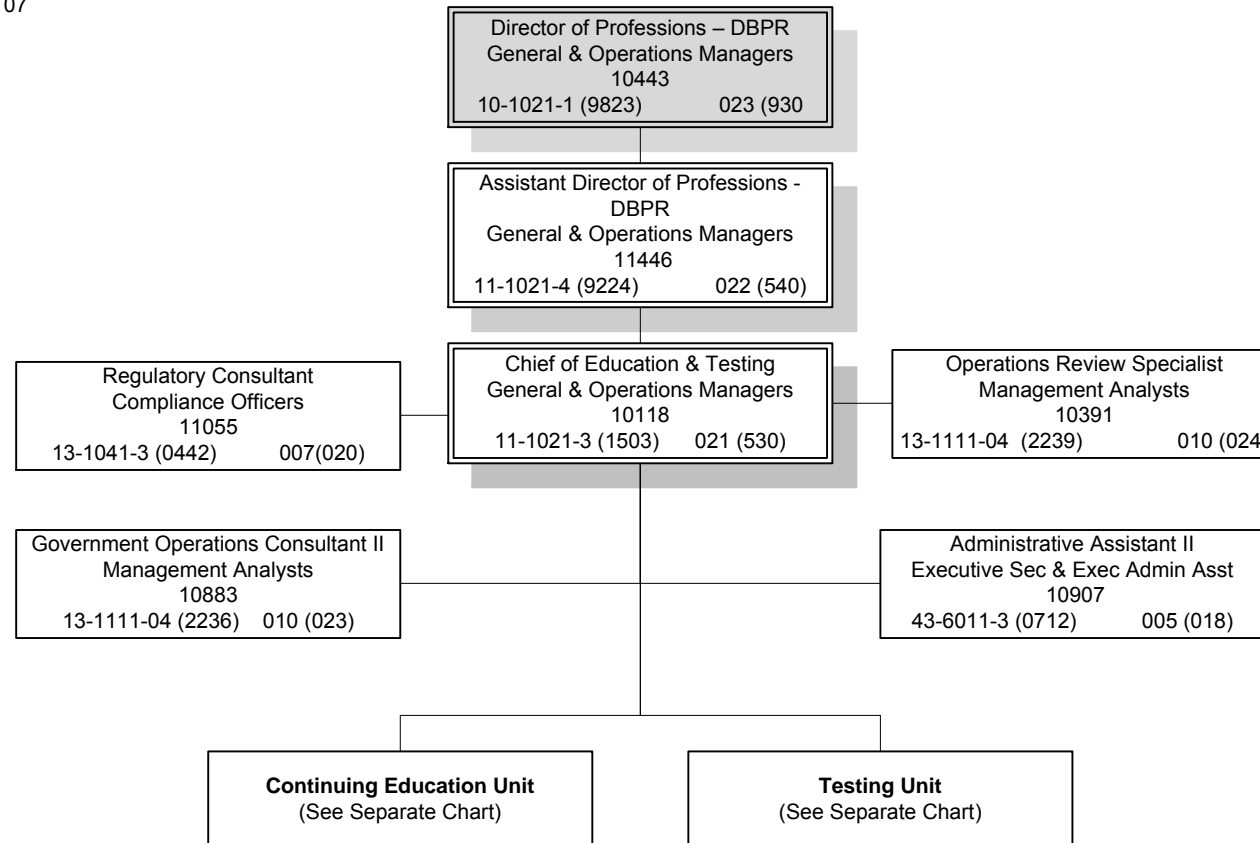
14 FTE

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

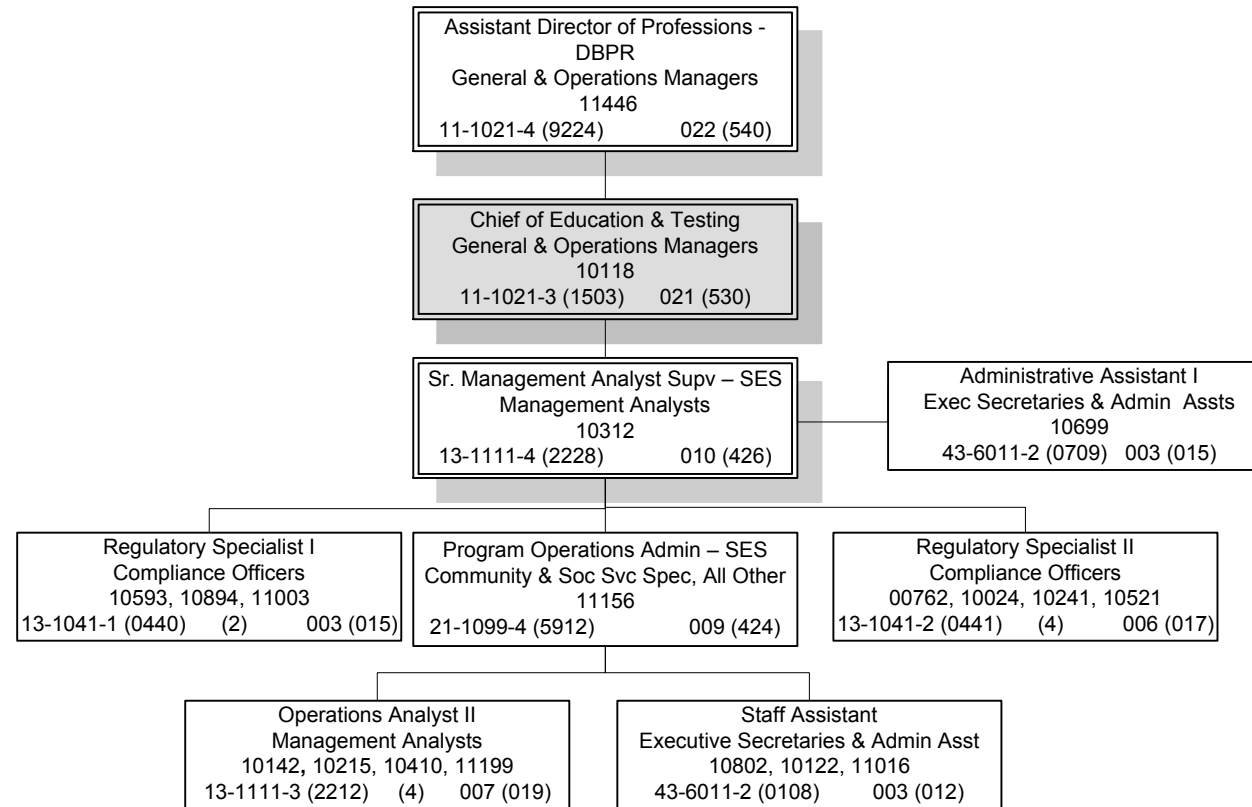
79
 50
 04
 04 06
 04 07

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

Current:1-25-19
 Last Updated:3-31-17



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



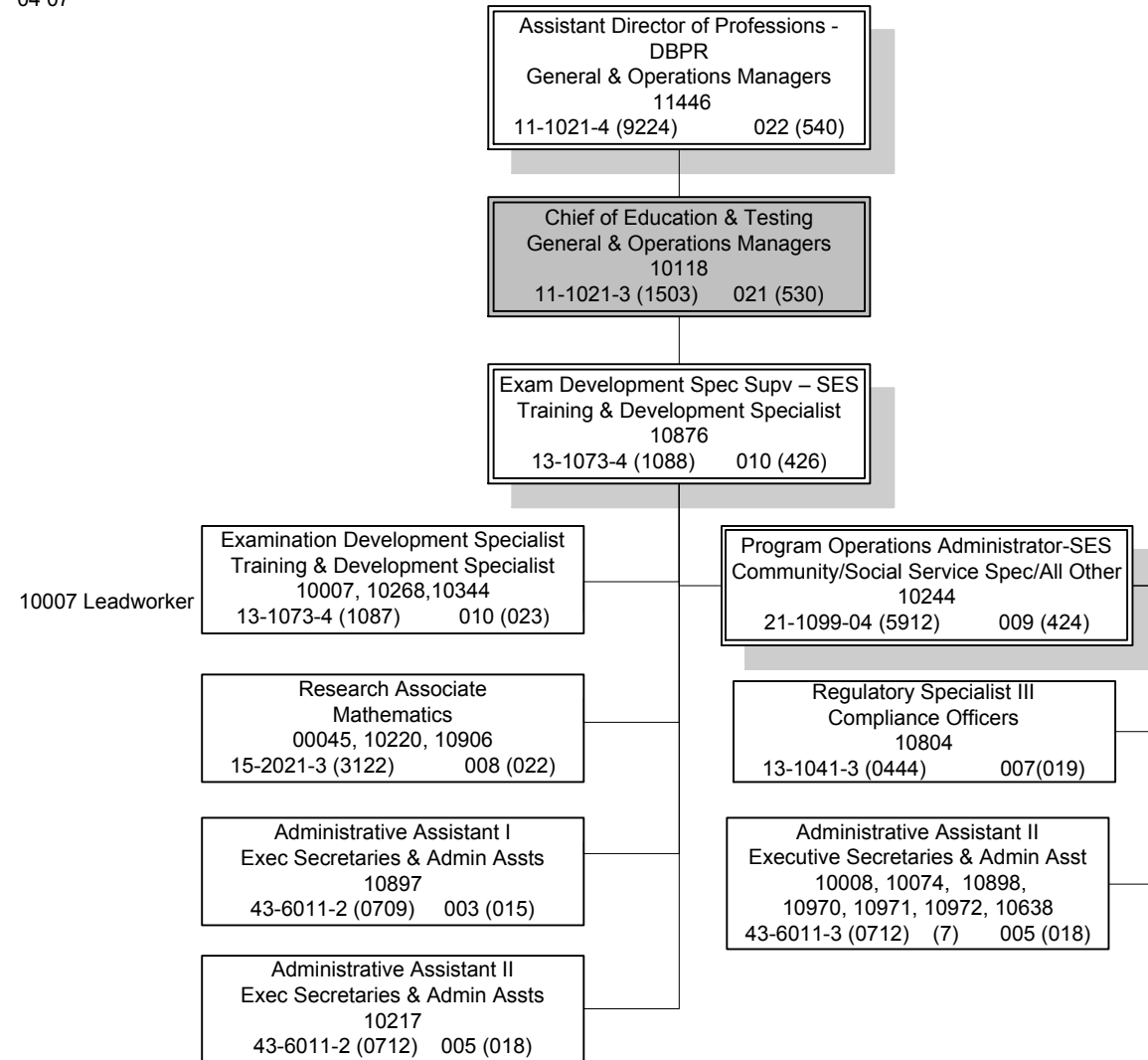
17 FTE

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

79
 50
 04
 04 06
 04 07

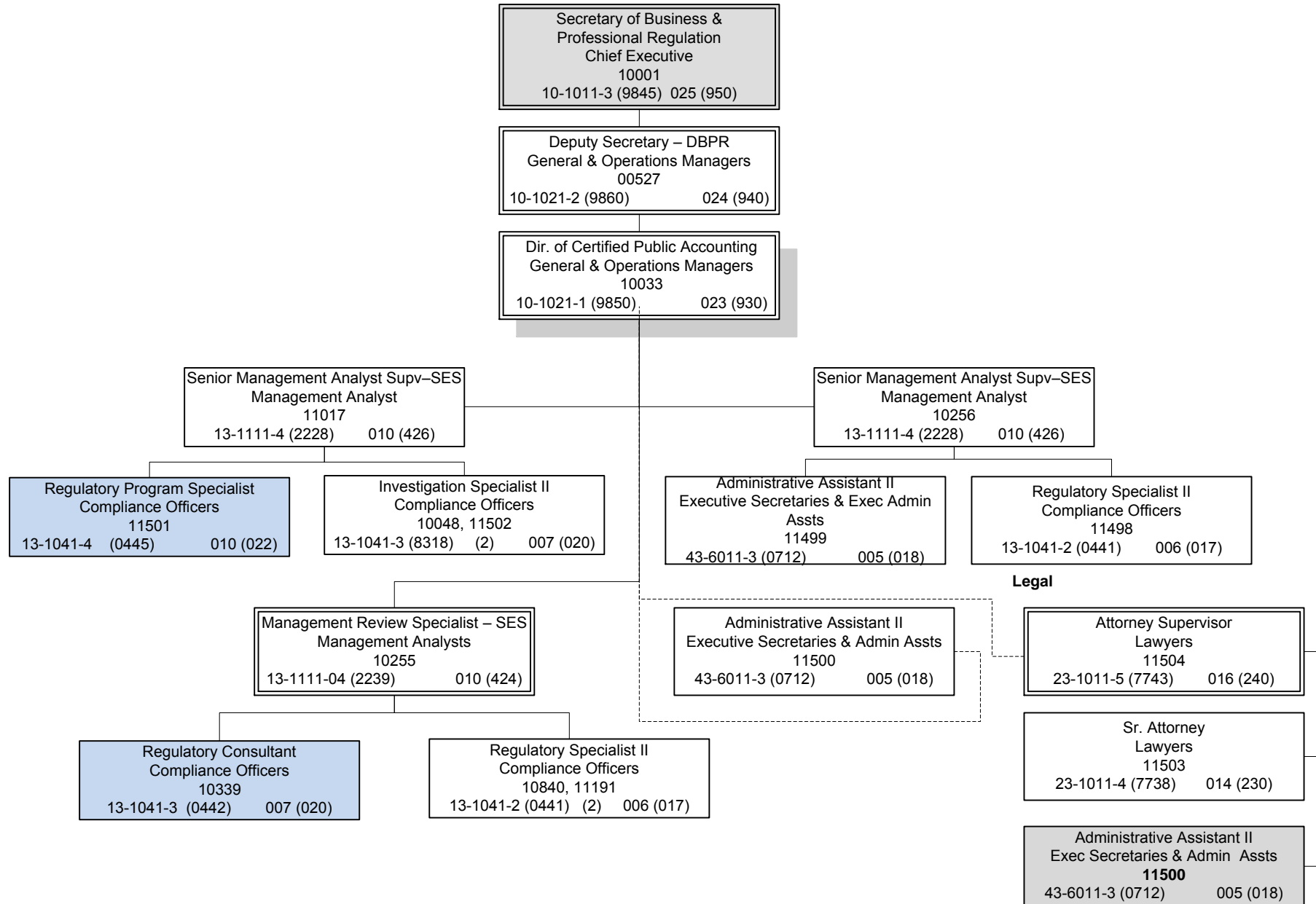
Division of Professions
Bureau of Education & Testing
Testing Unit

Current: 1-25-19
 Last Updated:1-25-19



19 FTE

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

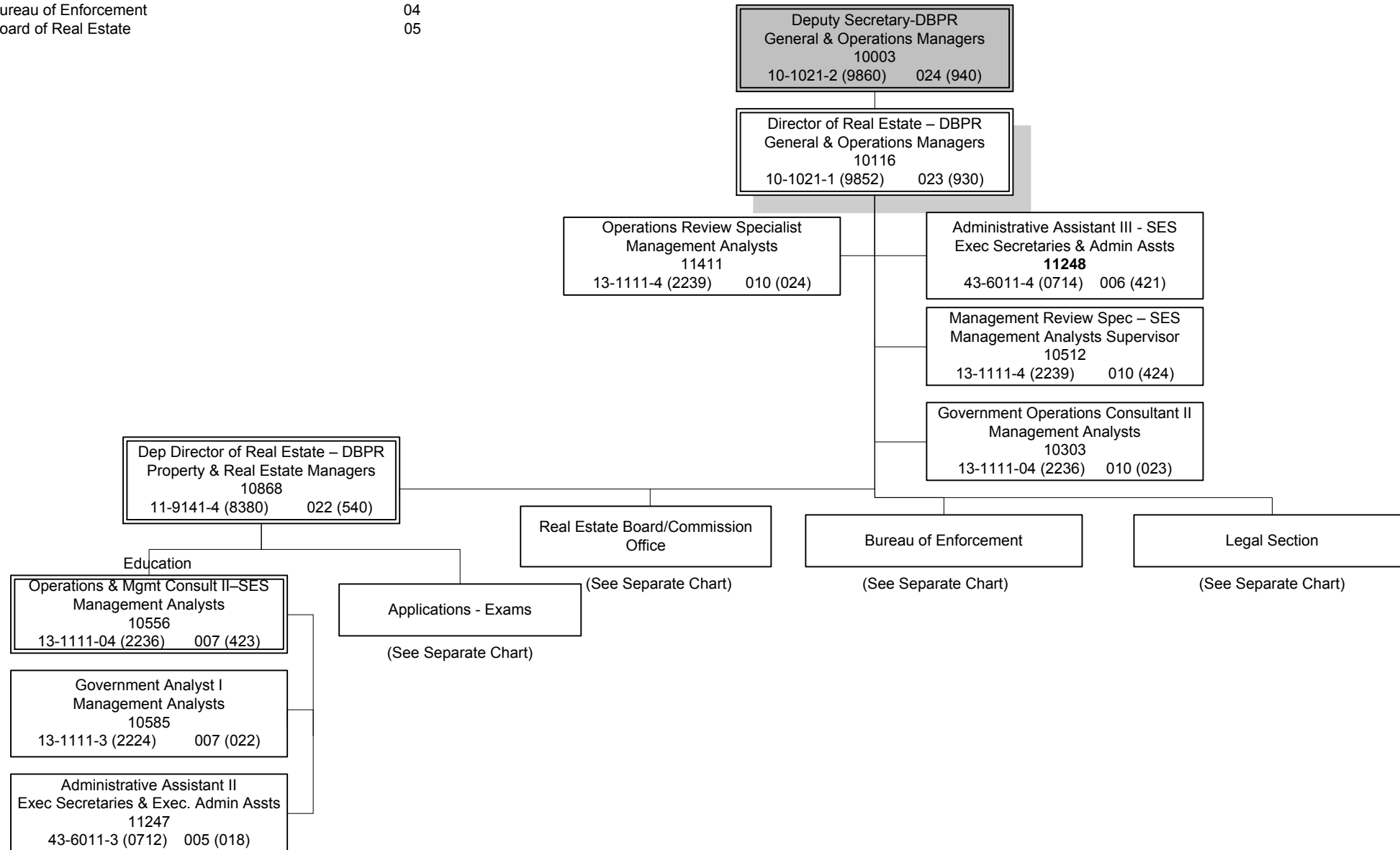
Department of Business & Professional Regulation

Division of Real Estate

Director's Office

Current: 4-19-19
 Last updated: 7-27-18

9 FTE

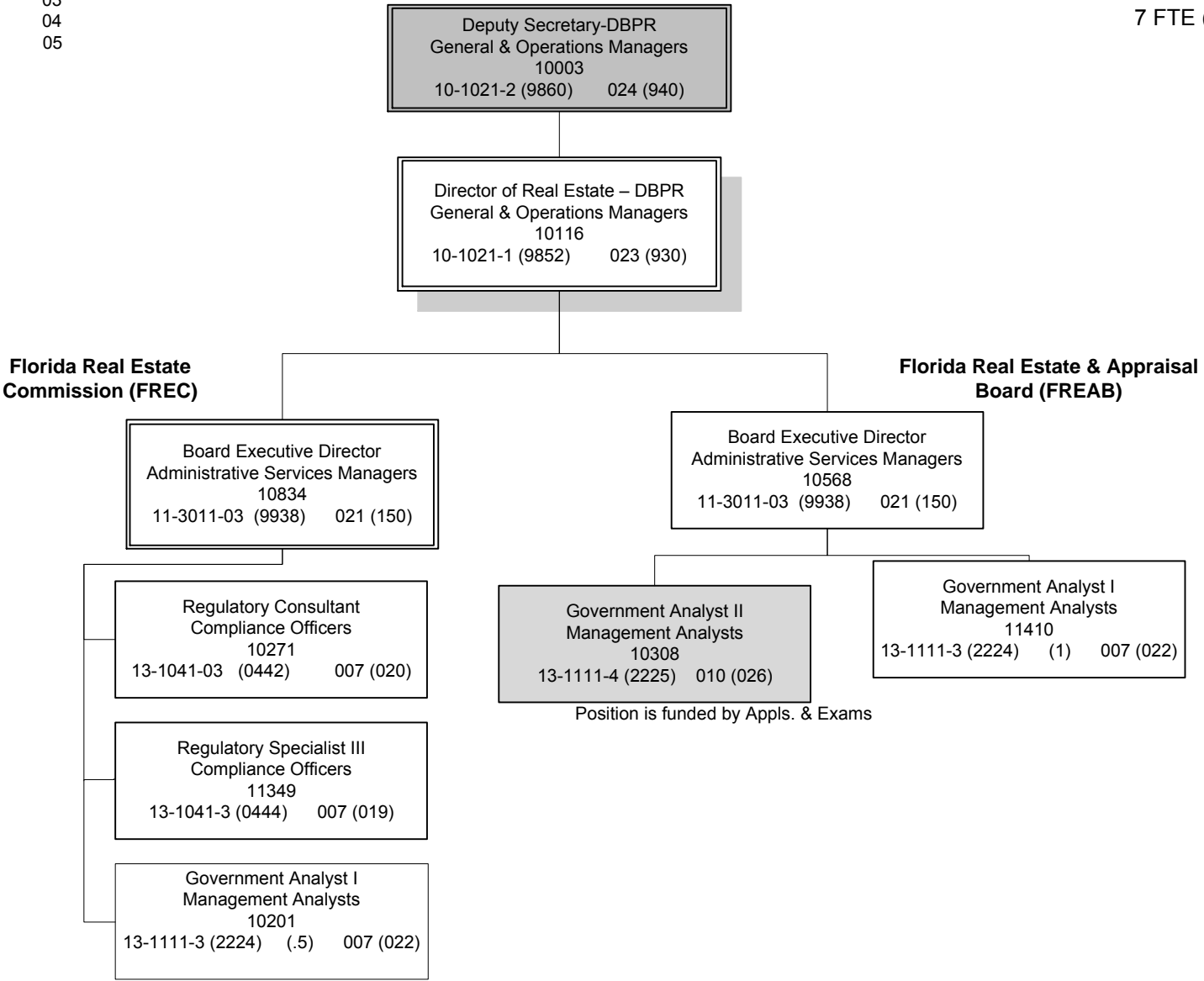


Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04
 Board of Real Estate 05

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

Current: 4-19-19
 Last updated: 12-19-18

7 FTE (1 .5 PSN)



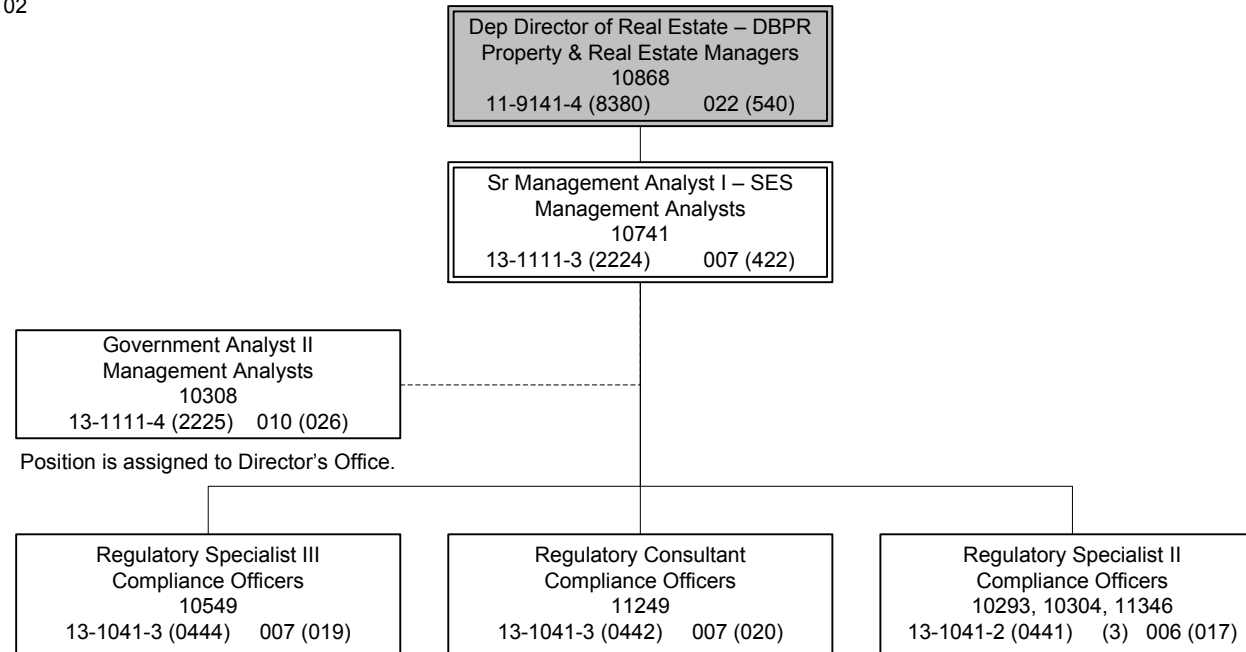
Department of Business & Professional Regulation
Division of Real Estate
Director's Office
Legal Section
Applications/Exams
Bureau of Enforcement

79
70
01 01
01 02
03
04

Division of Real Estate Application - Exams

Current: 4-19-19
Last updated: 7-18-16

7 FTE

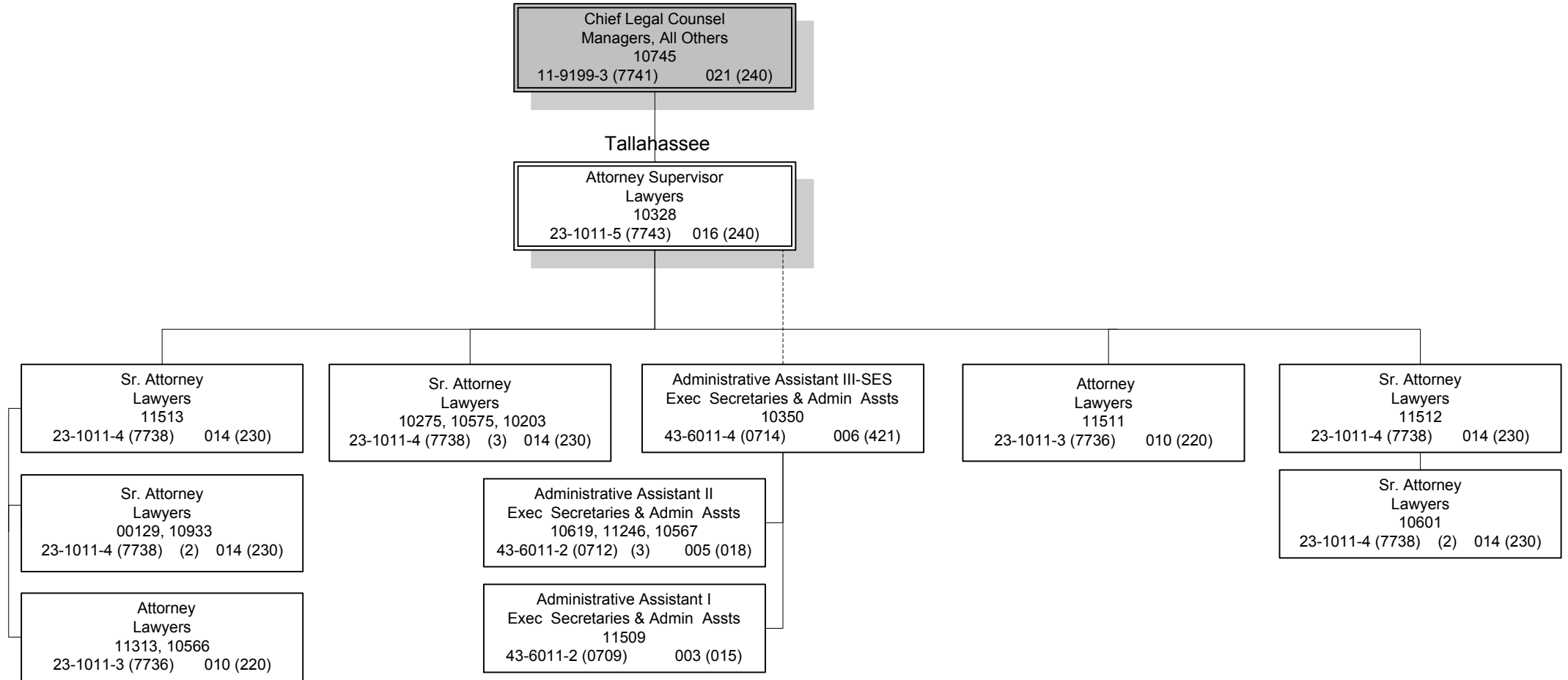


Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Division of Real Estate
Legal Section
Tallahassee

Current:- 4-19-19
 Last updated: 12-6-18

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.

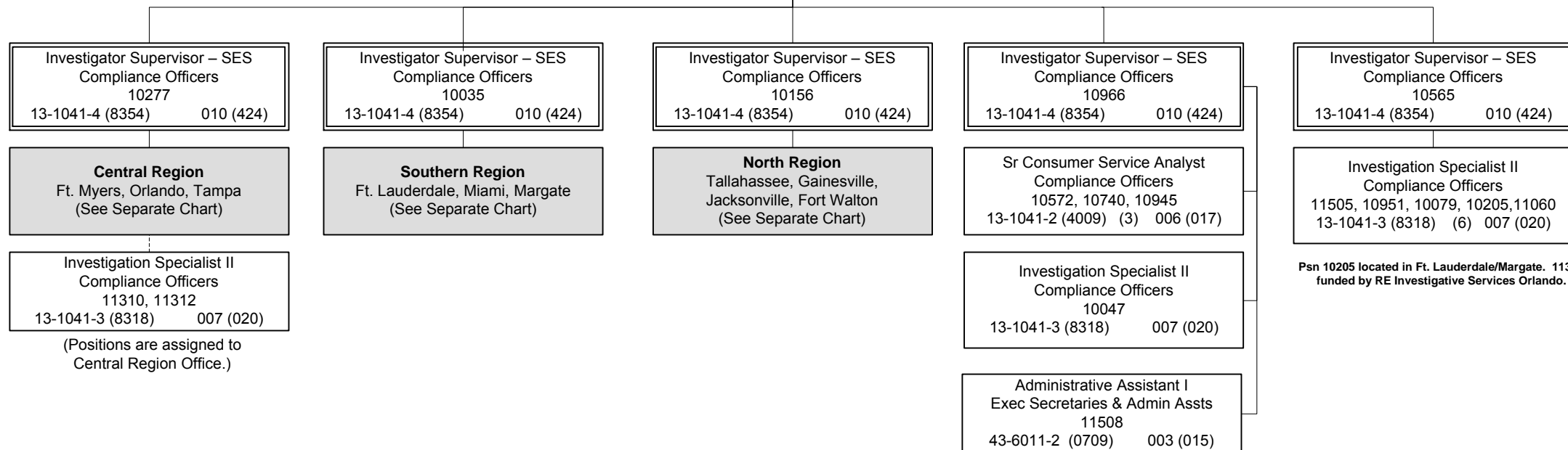
Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

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

Director of Real Estate – DBPR
 General & Operations Managers
 10116
 10-1021-1 (9852) 023 (930)

Chief of Enforcement-DBPR
 Managers, All Others
 10345
 11-9199-3 (8649) 021 (530)

Regional Offices

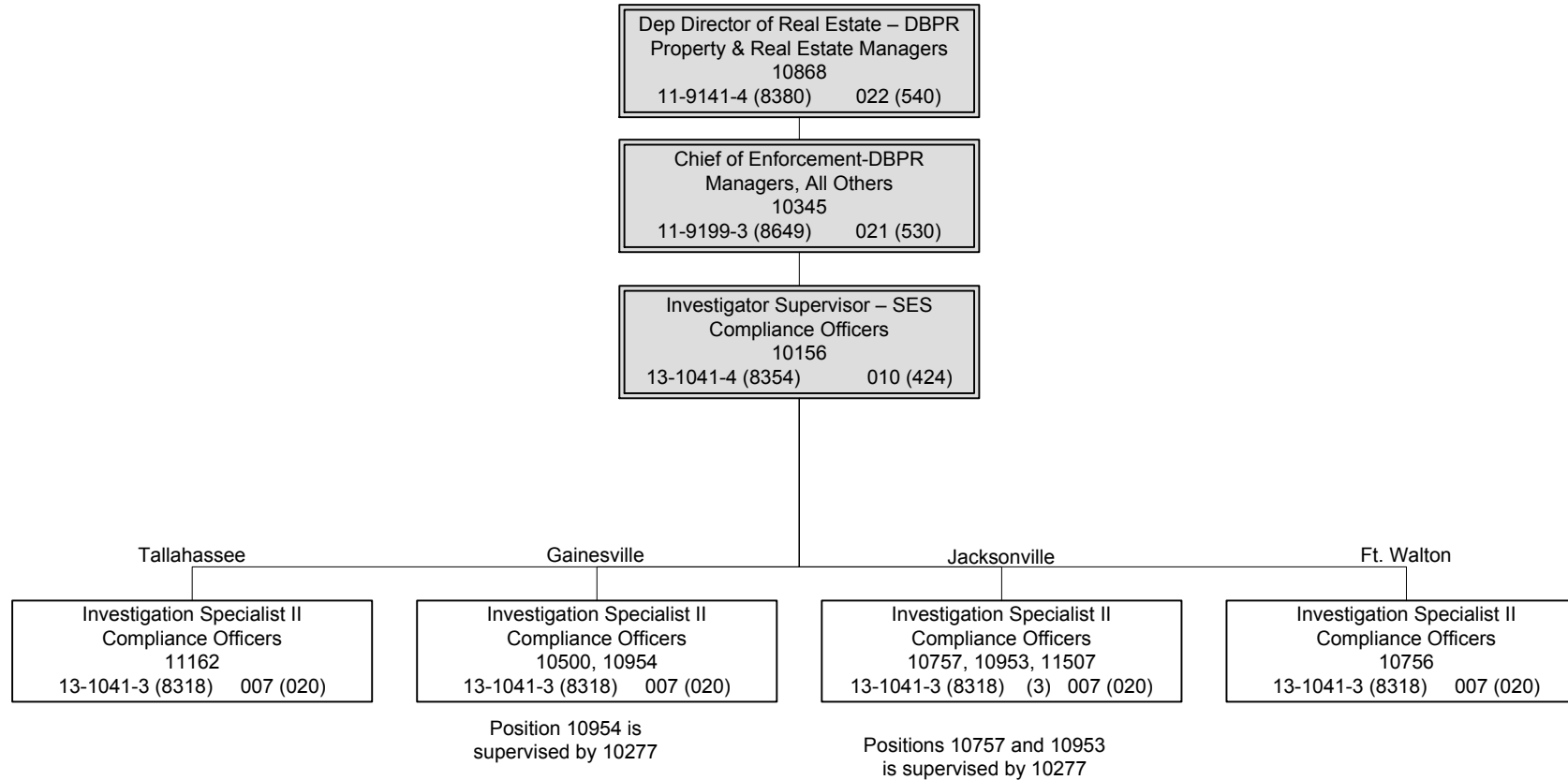


Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Current: 4-19-19
 Last updated: 4-19-19

Division of Real Estate
Bureau of Enforcement
North Region

6 FTE



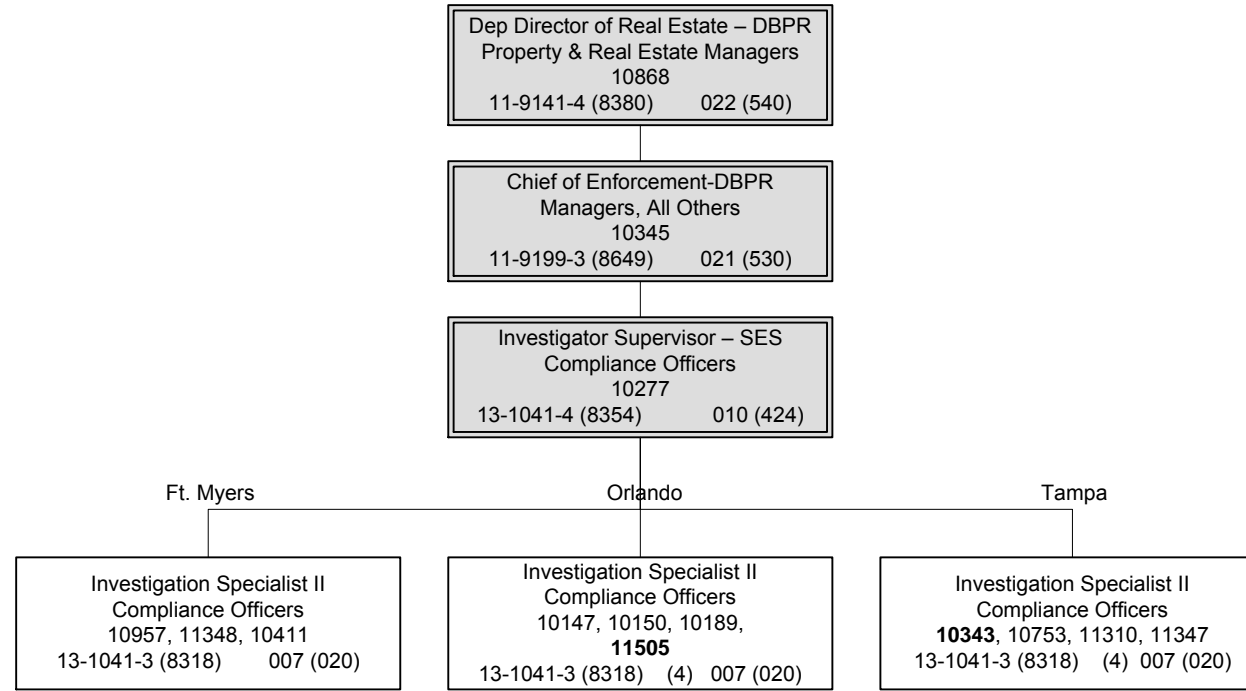
Department of Business & Professional Regulation
 Division of Real Estate
 Director's Office
 Legal Section
 Applications/Exams
 Bureau of Enforcement

79
 70
 01 01
 01 02
 03
 04

Current: 4-19-19
 Last updated: 4-9-19

11 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

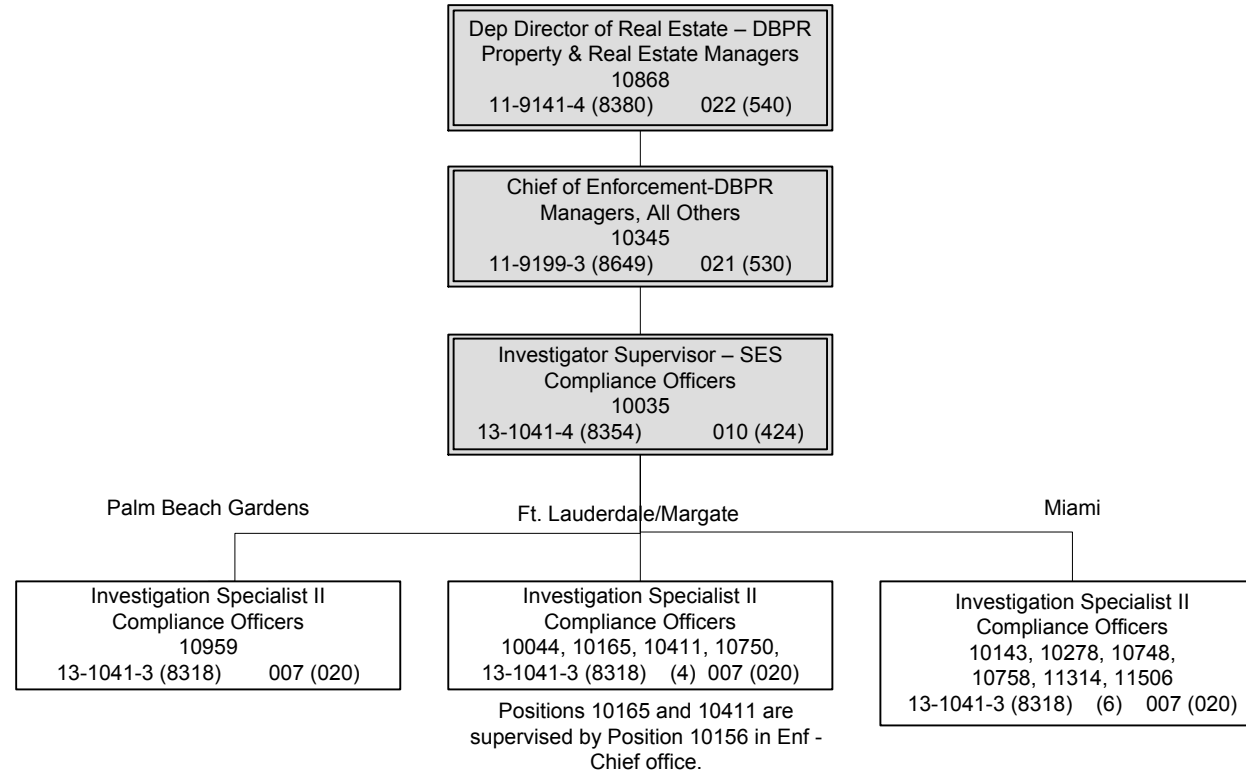
Department of Business & Professional Regulation
 Division of Real Estate
 Director's Office
 Legal Section
 Applications/Exams
 Bureau of Enforcement

79
 70
 01 01
 01 02
 03
 04

Current: 4-19-2019
 Last updated: 4-19-2019

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

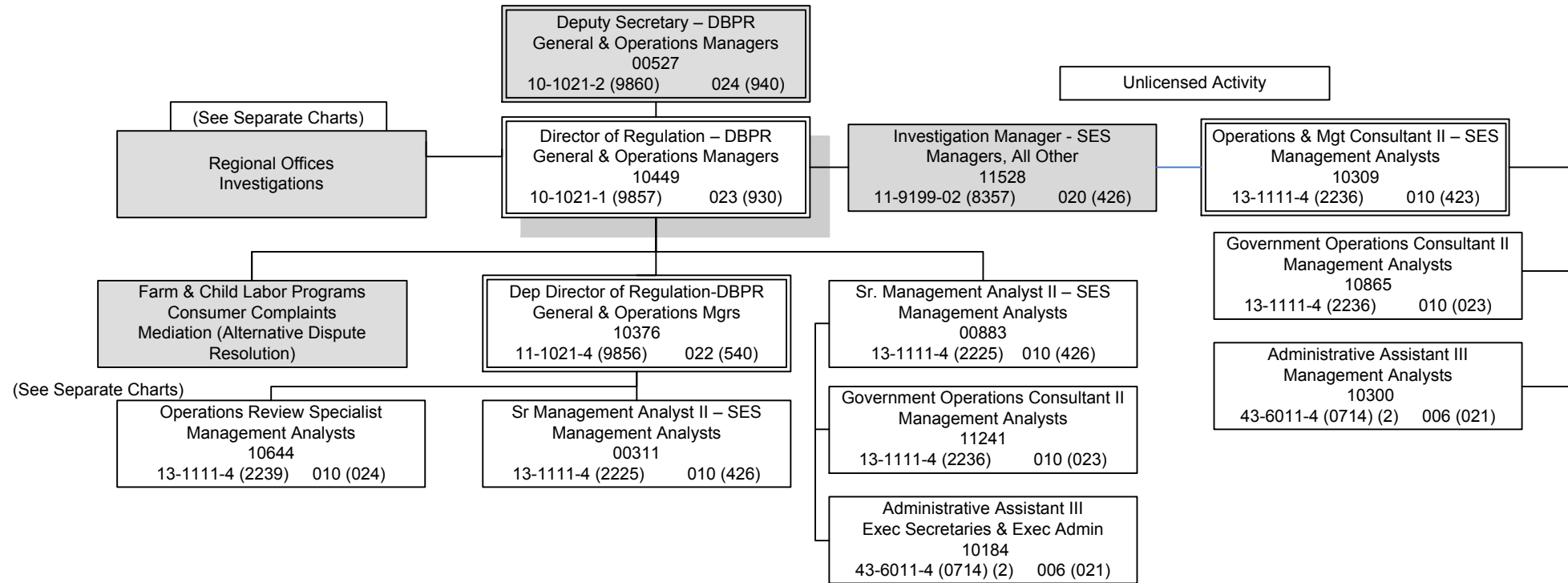
11 FTE



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

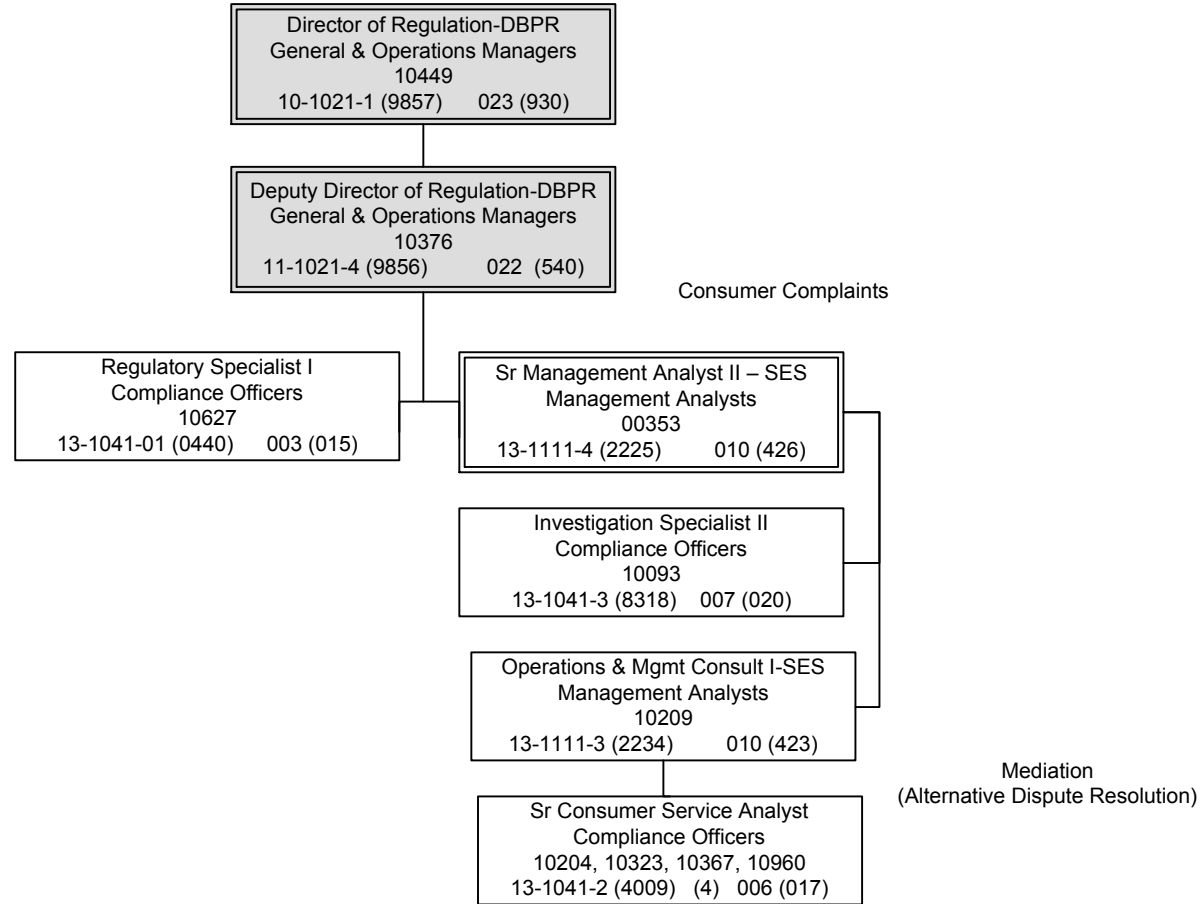
Current: 1-22-19
 Last Updated: 08-3-18



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

Division of Regulation
Consumer Complaints,
Unlicensed Activity, Mediation

Current: 1-22-19
 Last Updated 8-3-18



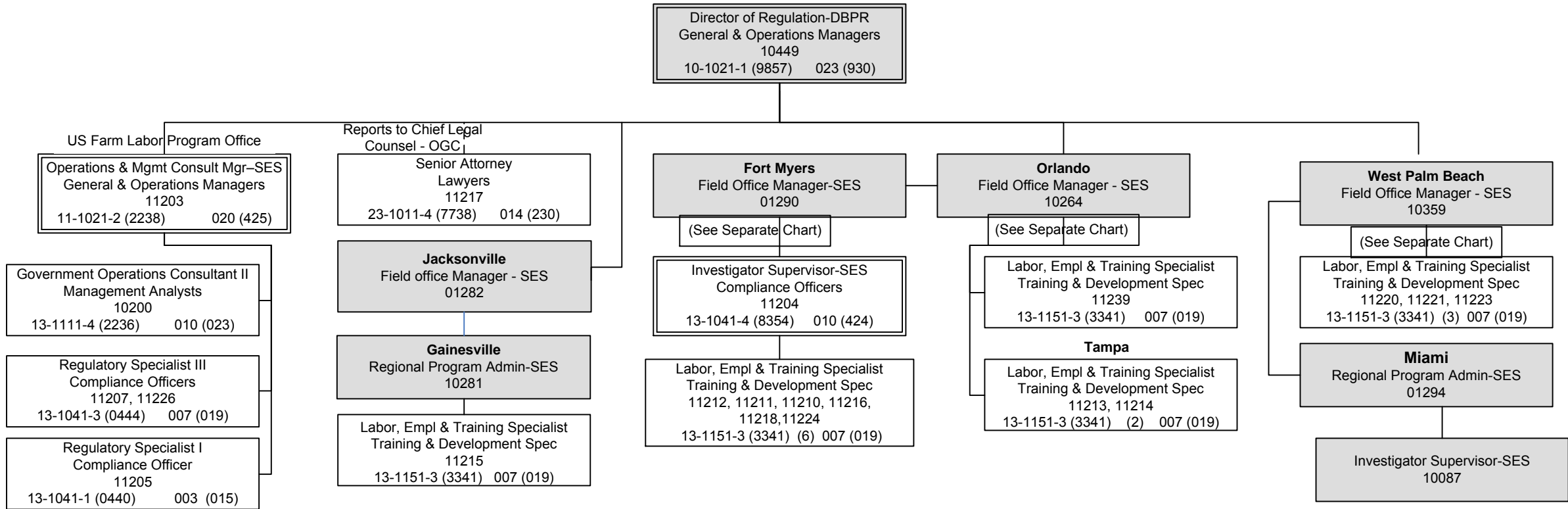
8 FTE

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

Division of Regulation Farm Labor / Compliance & Enforcement Regional Offices

Current: 1-22-19
 Last Updated: 1-22-19

21 FTE



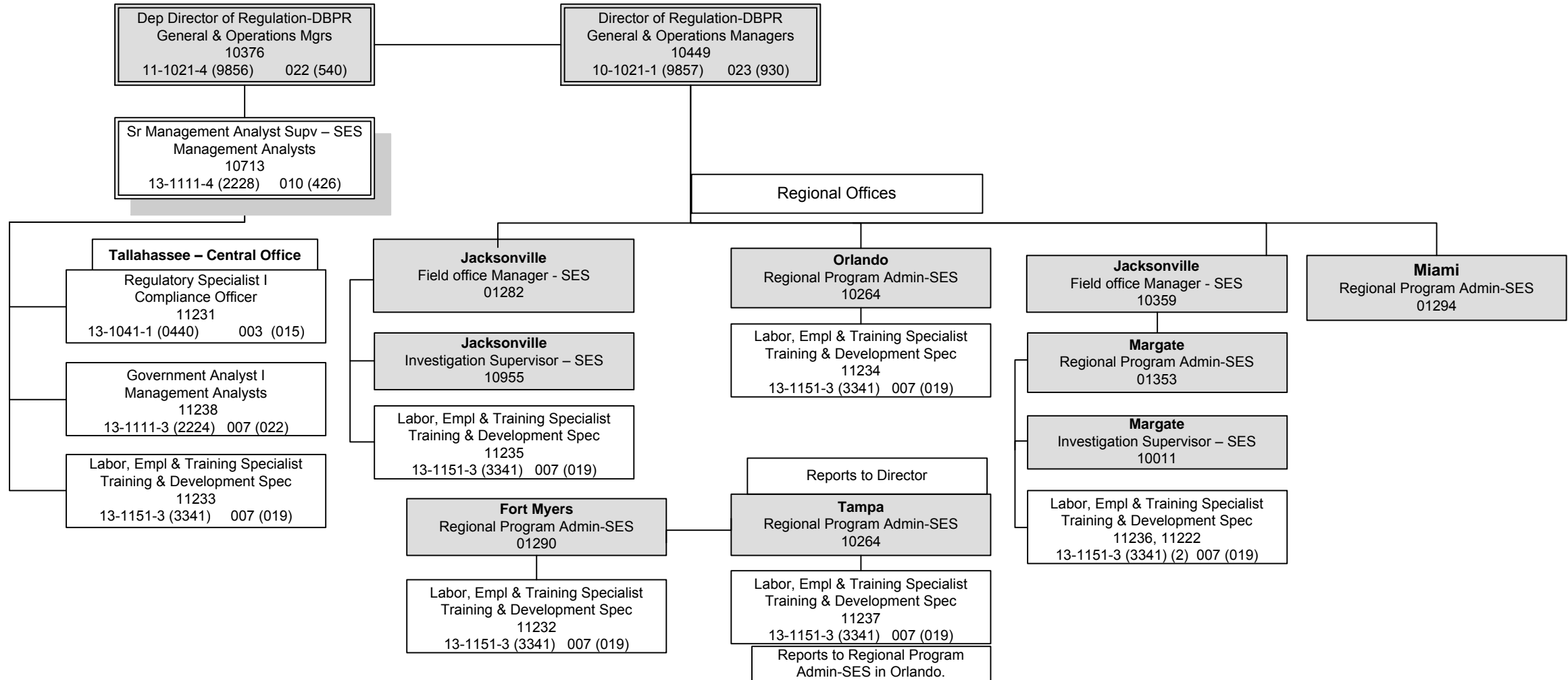
Note: Farm Labor positions in Regional Offices report to local supervisors for day-to-day operations.

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

Division of Regulation Compliance & Enforcement Child Labor

Current: 1-22-19
 Last Updated: 8-26-16

18 FTE

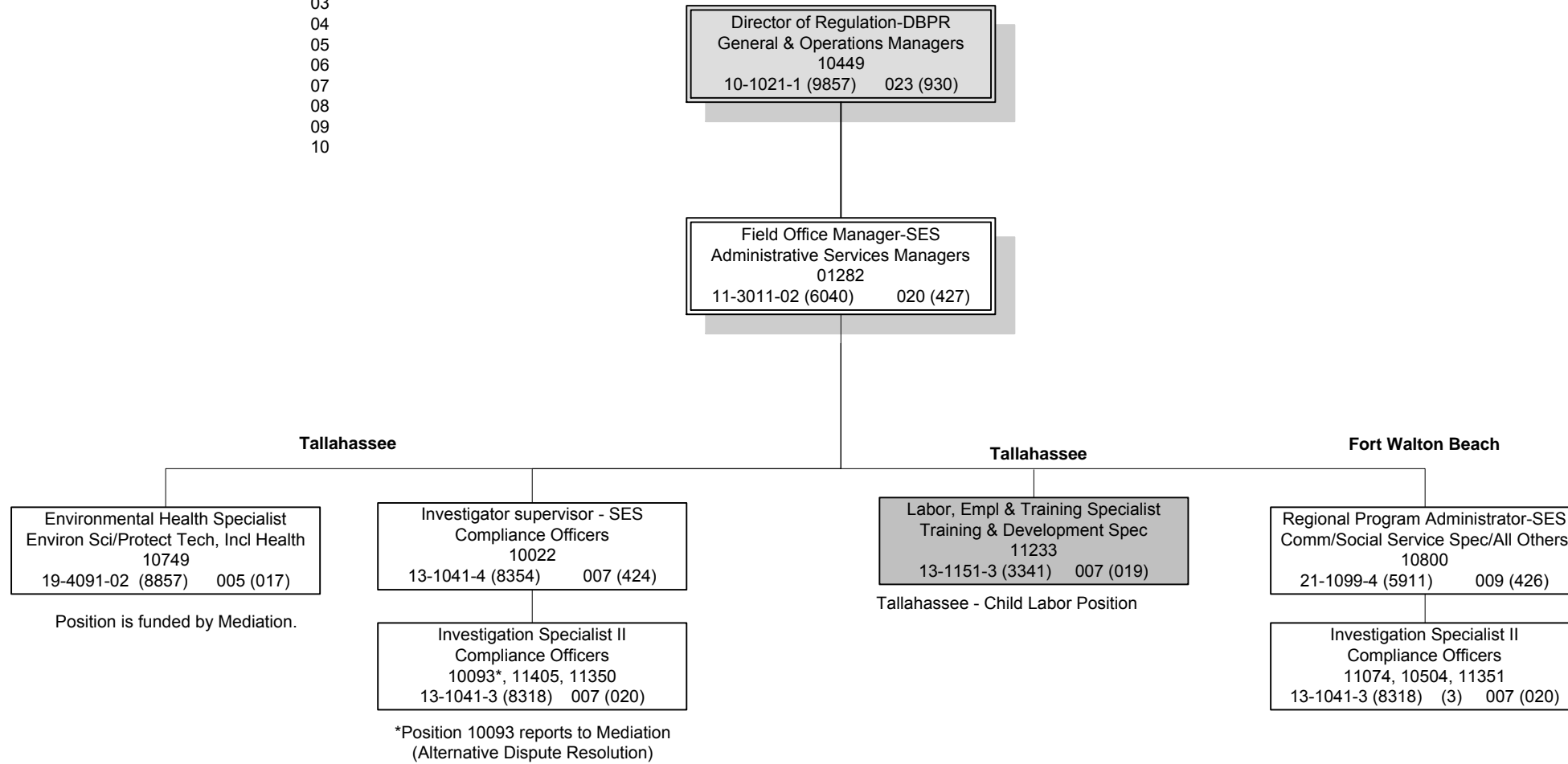


Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.

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

Division of Regulation Regional Office – Tallahassee/Fort Walton Beach

Current: 1-22-19
Last Updated: 8-3-18

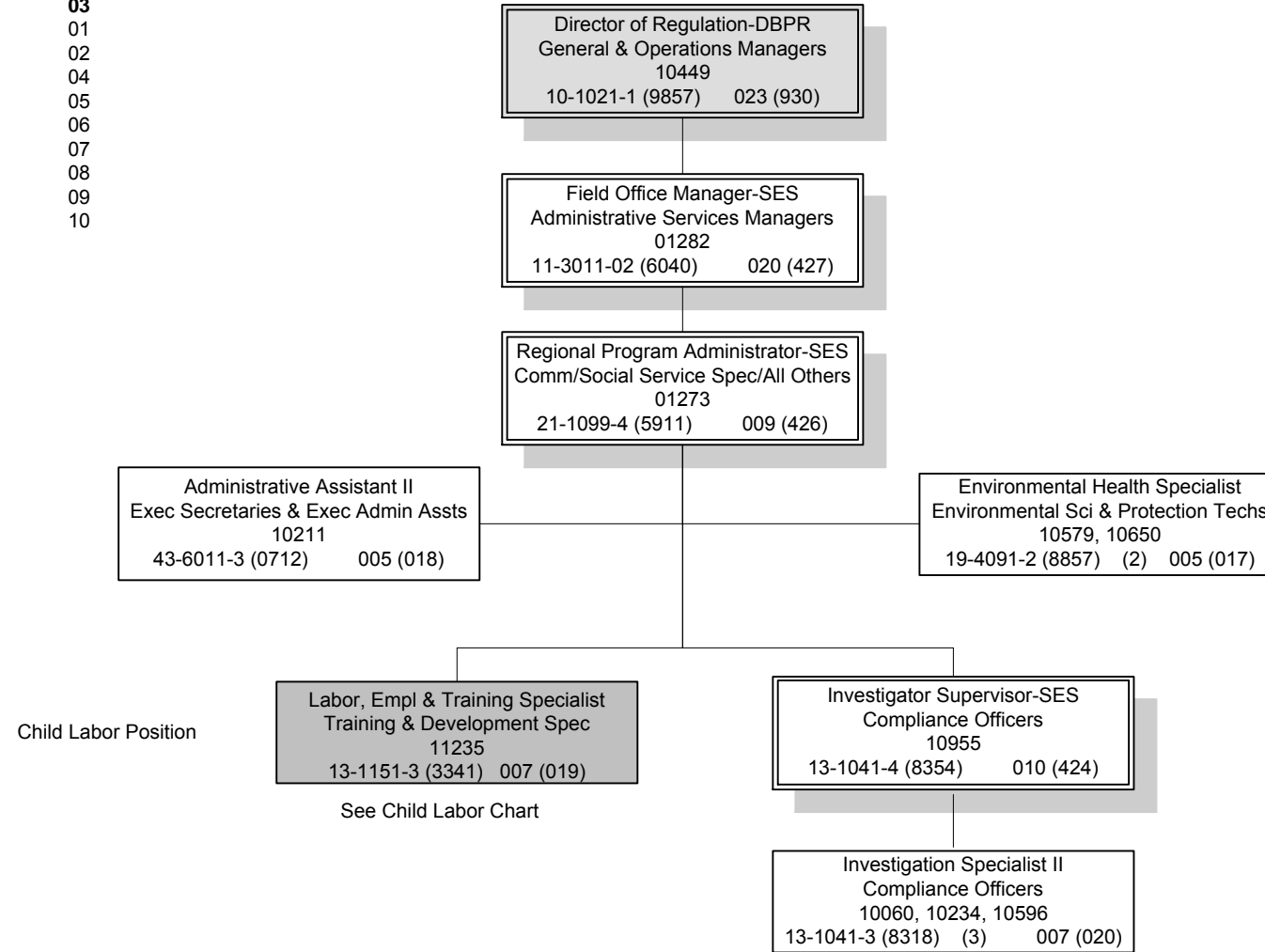


11 FTE

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

Division of Regulation Regional Office - Jacksonville

Current: 1-22-19
Last Updated: 1-12-18

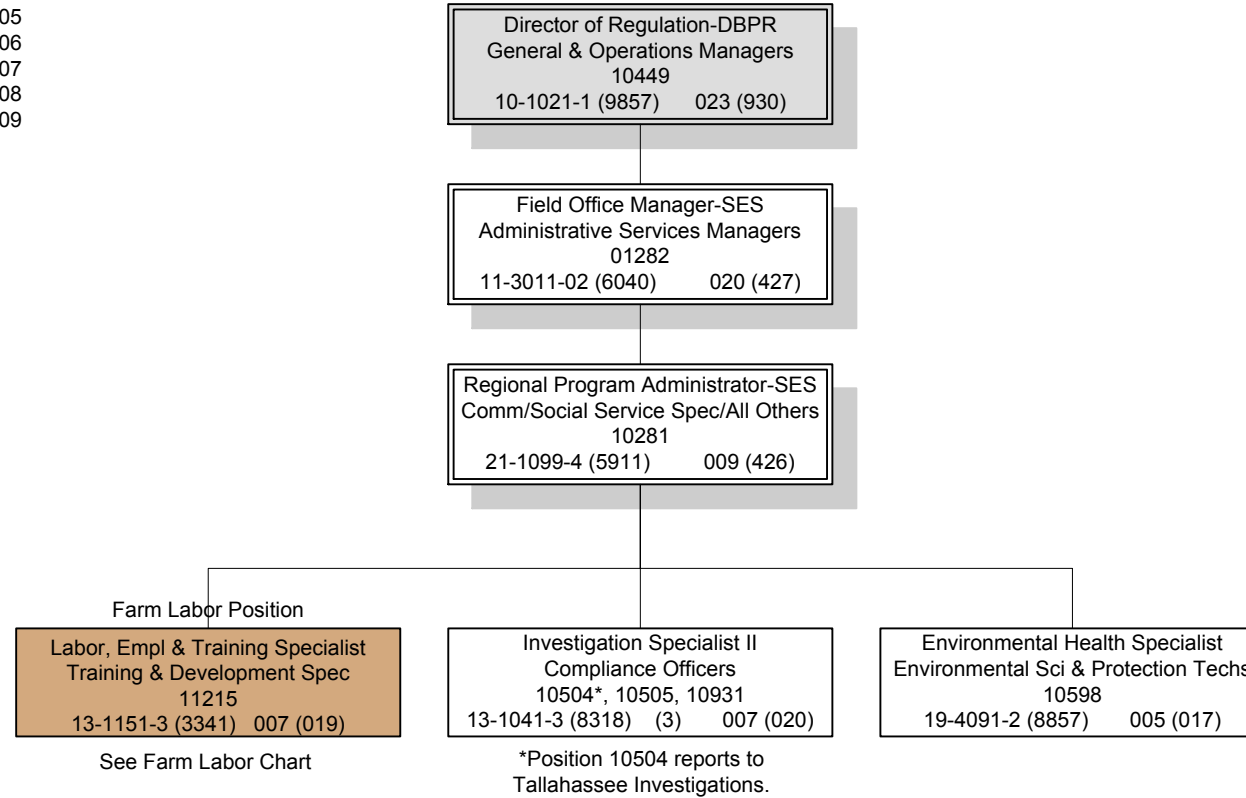


10 FTE

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: 1-22-19
 Last Updated: 6-30-14

Division of Regulation Regional Office – Gainesville

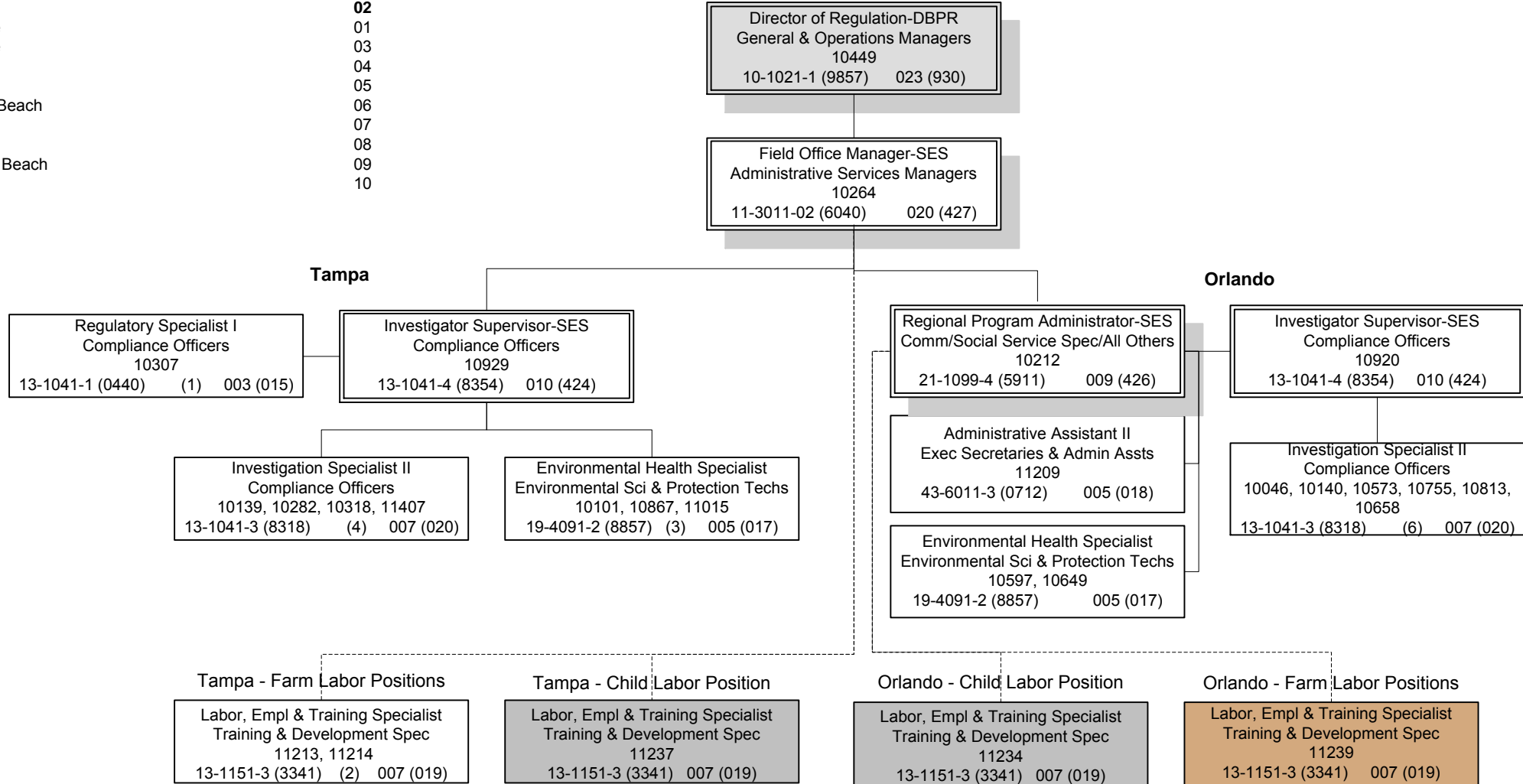


7 FTE

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

Division of Regulation Regional Office – Orlando/Tampa

Current: 1-22-19
Last Updated: 8-3-18

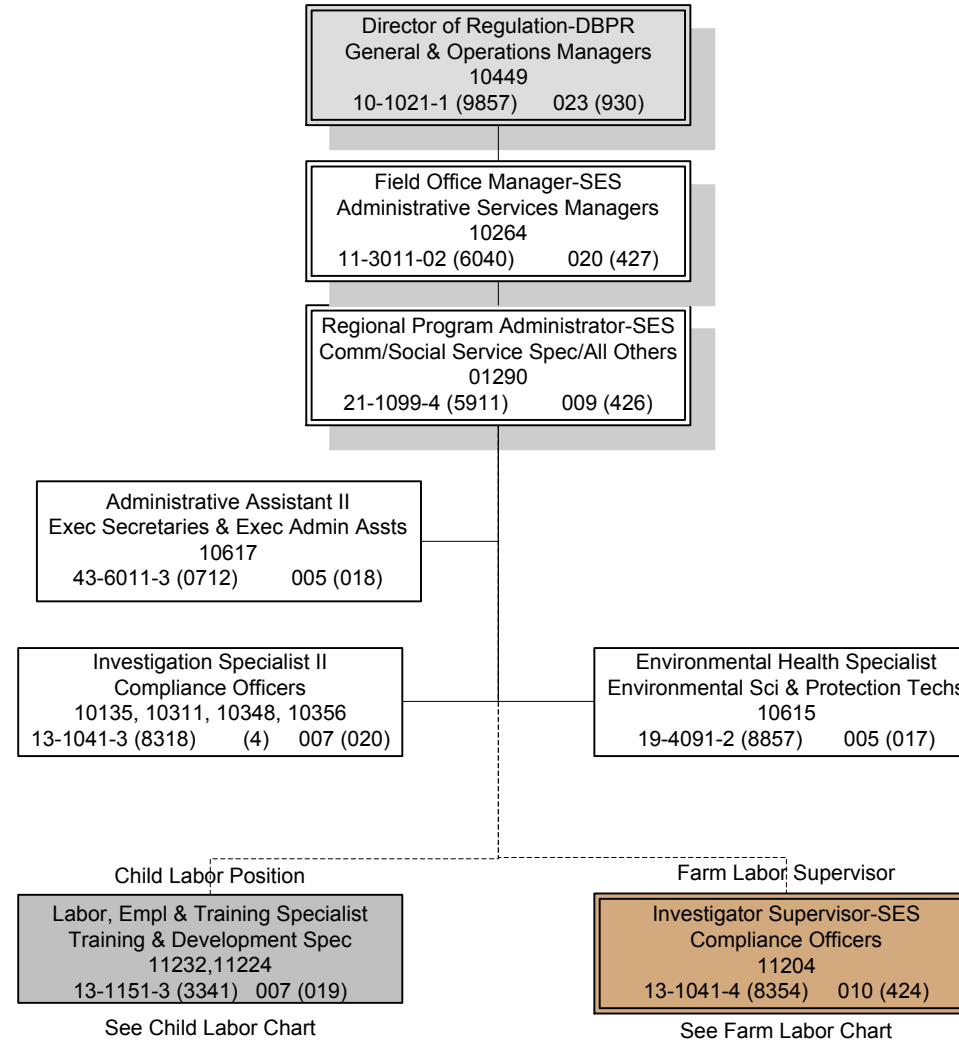


26 FTE

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

Current: 1-22-19
 Last Updated: 8-3-18

Division of Regulation Regional Office – Fort Myers

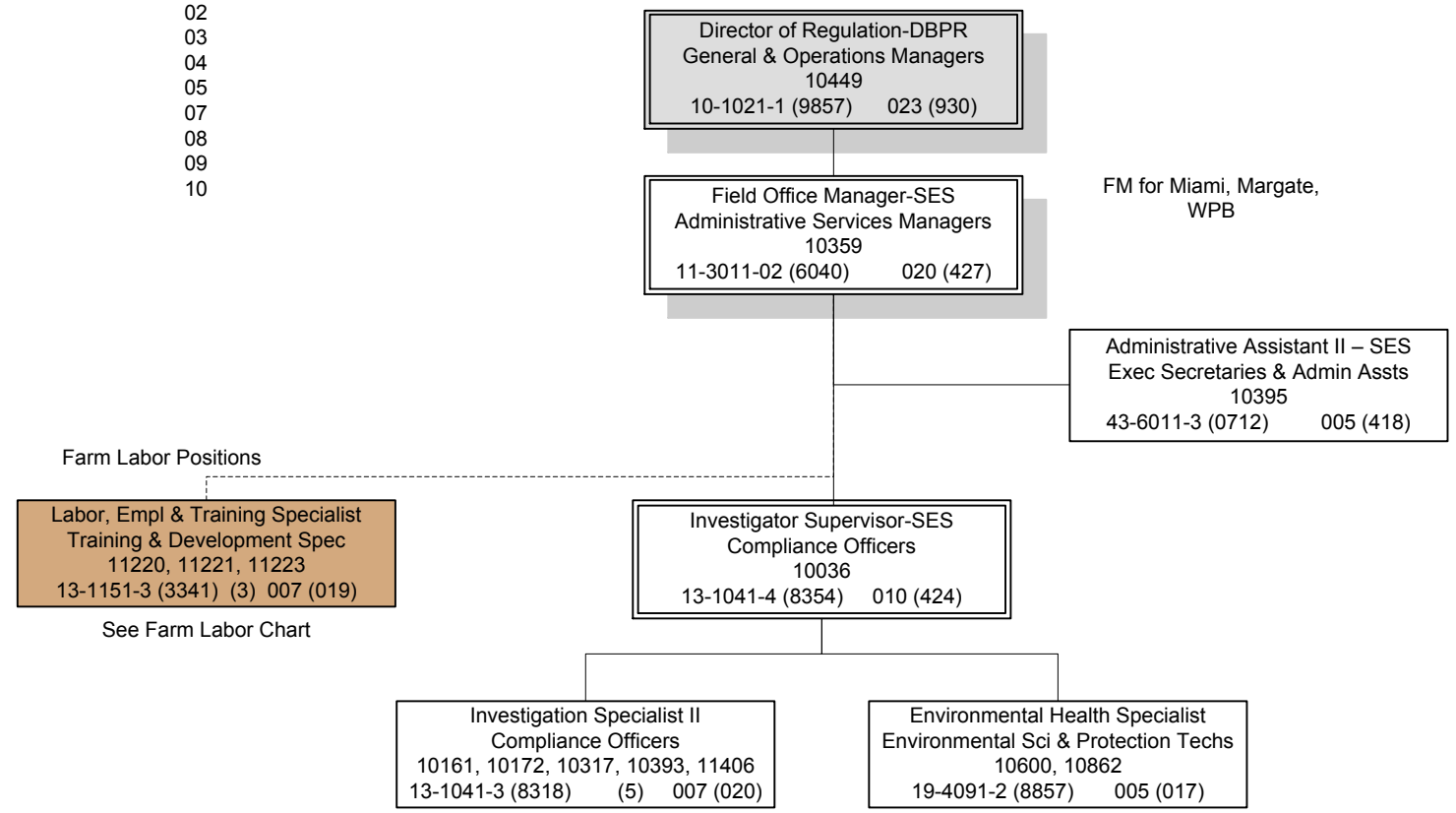


11 FTE

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

Division of Regulation Regional Office – West Palm Beach

Current: 1-22-19
Last Updated:8-26-2016

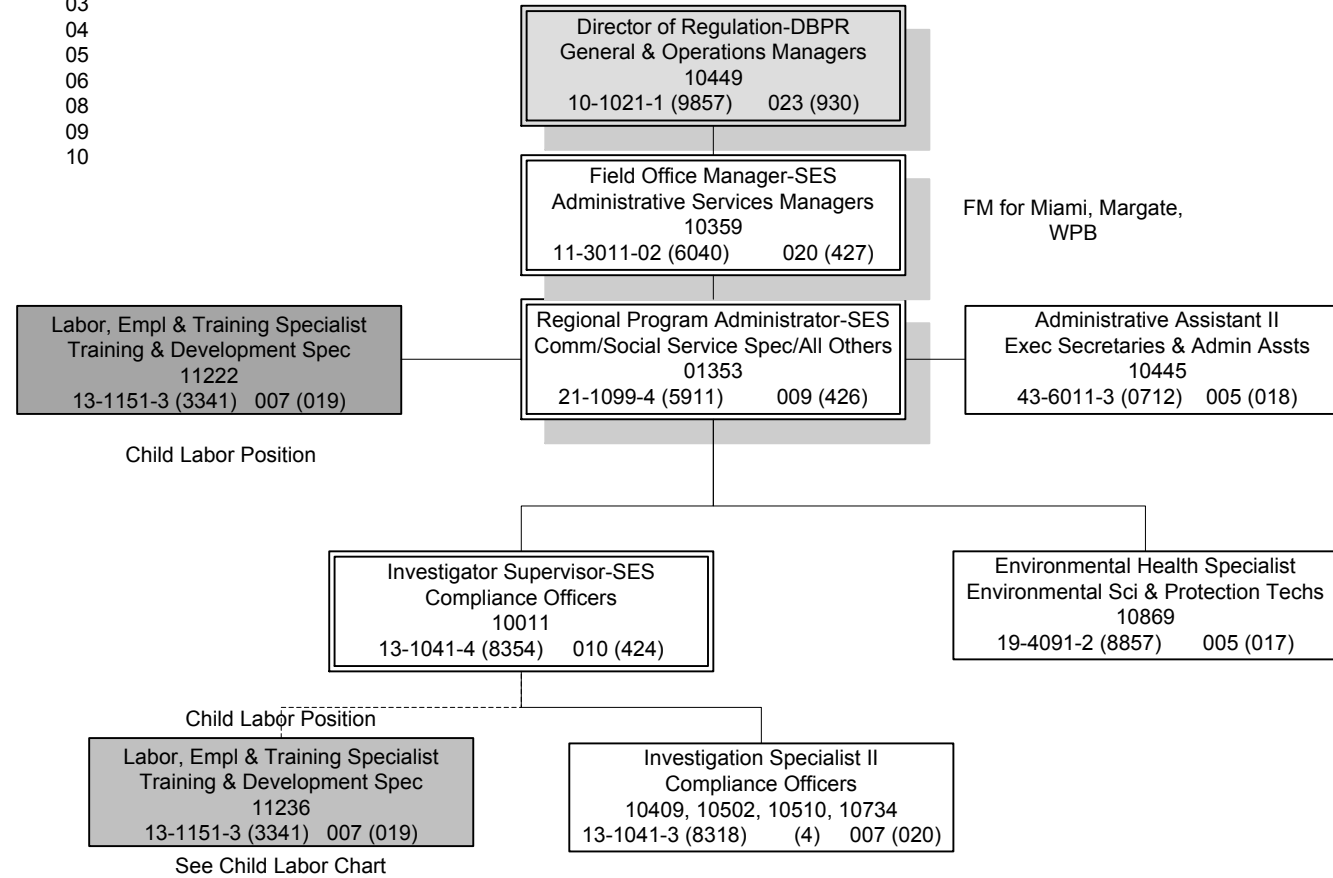


12 FTE

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: 1-22-19
 Last Updated: 8-26-16

Division of Regulation Regional Office – Margate

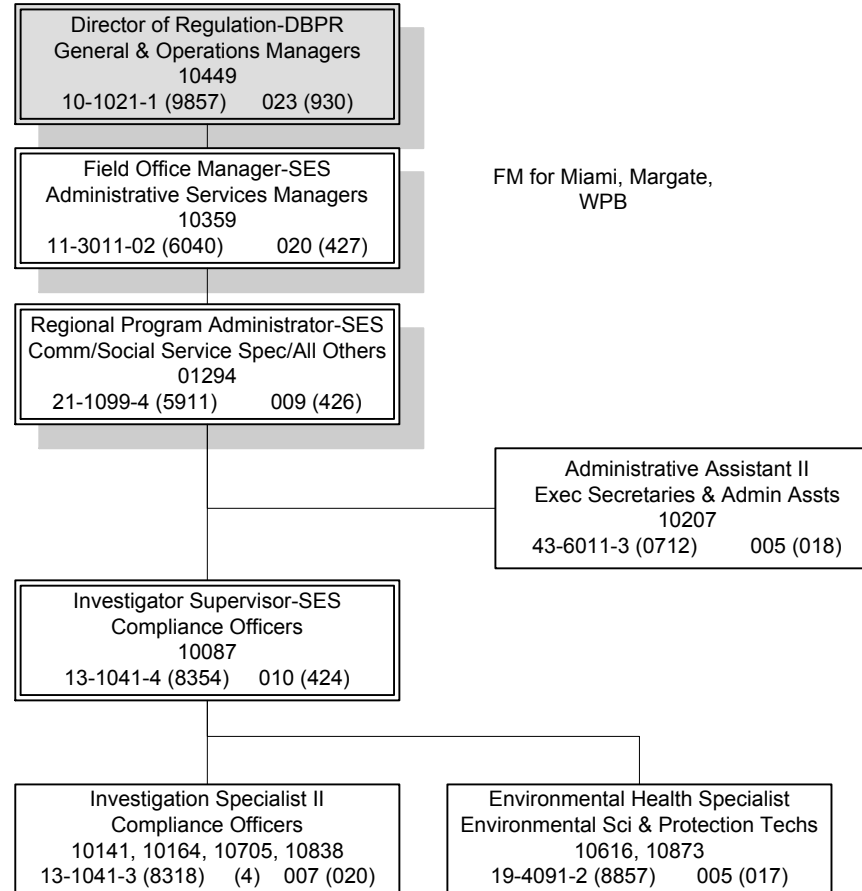


10 FTE

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

Division of Regulation Regional Office - Miami

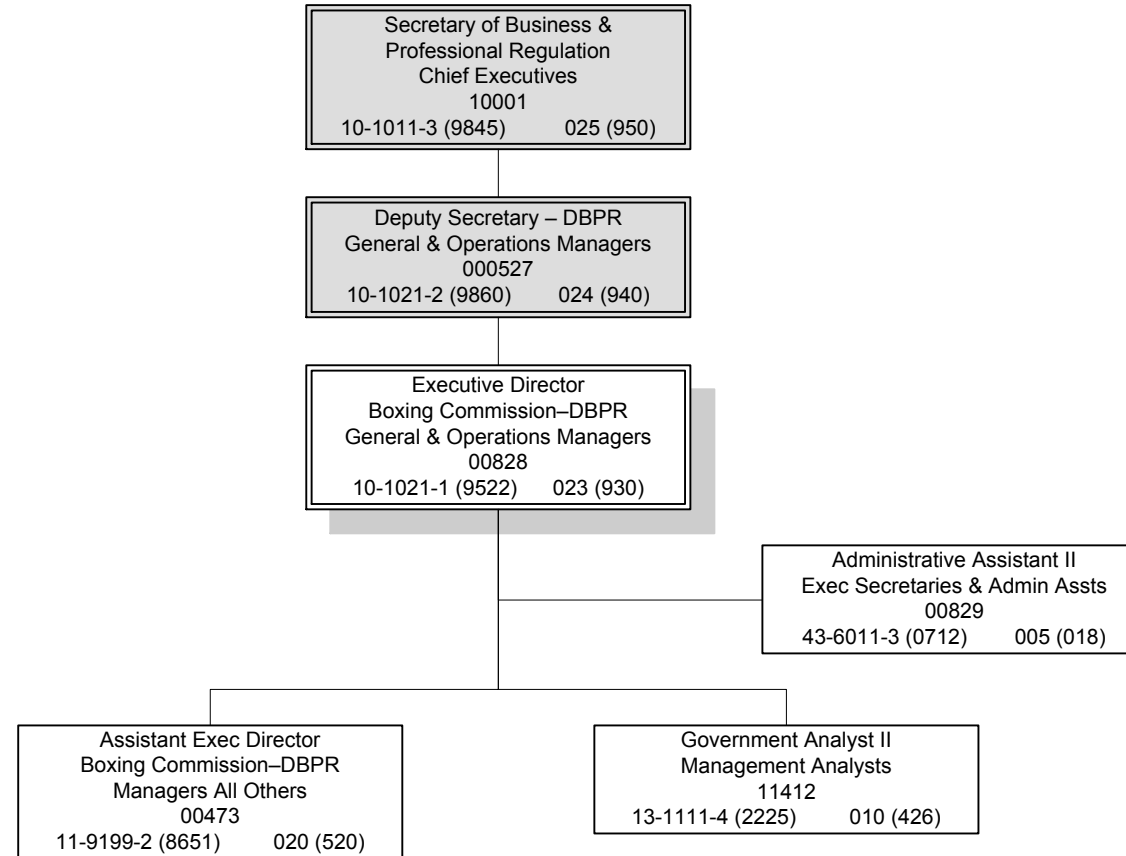
Current: 1-22-19
Last Updated: 1-22-19



8 FTE

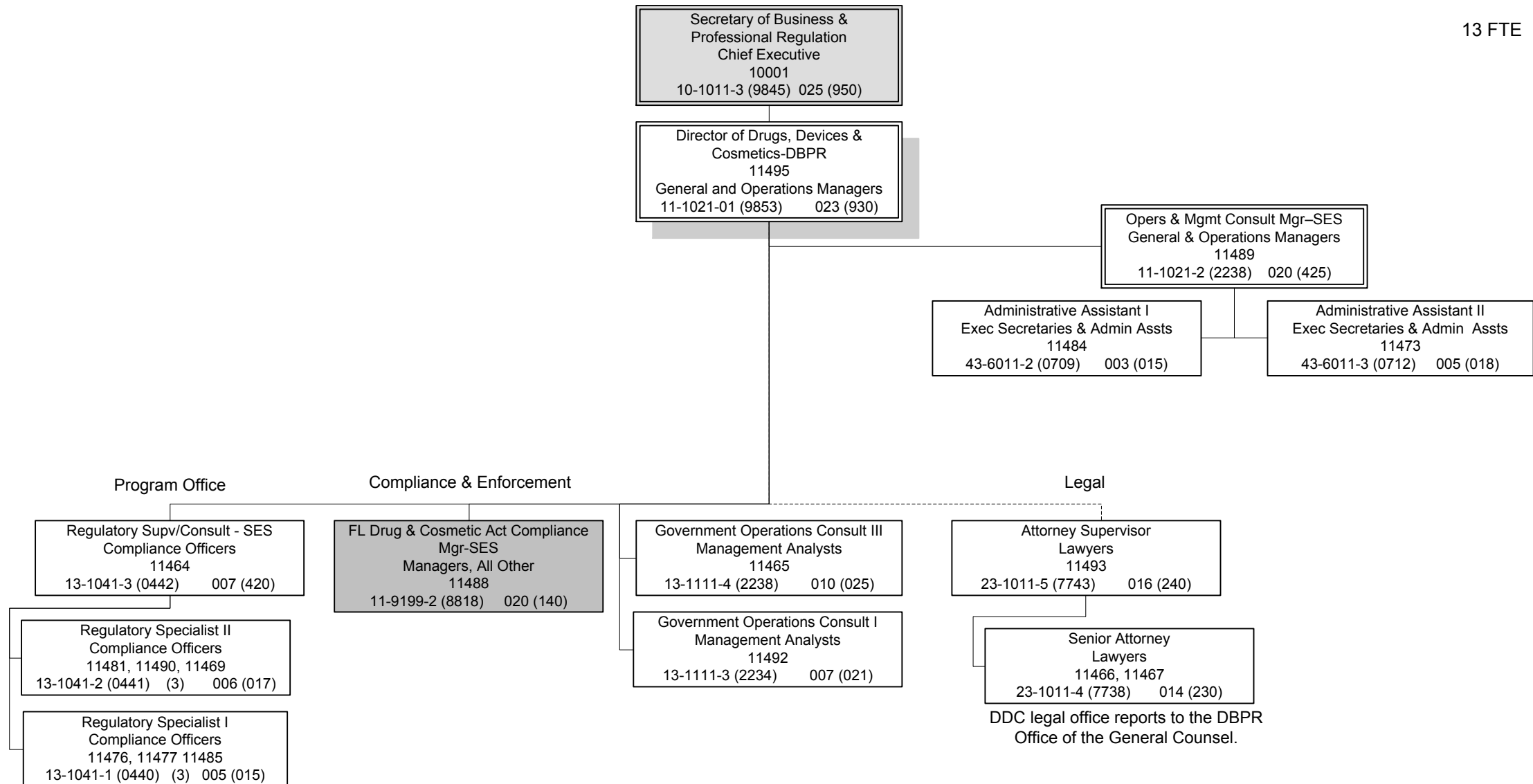
Department of Business & Professional Regulation Florida Boxing Commission

5-3-15
4 FTE



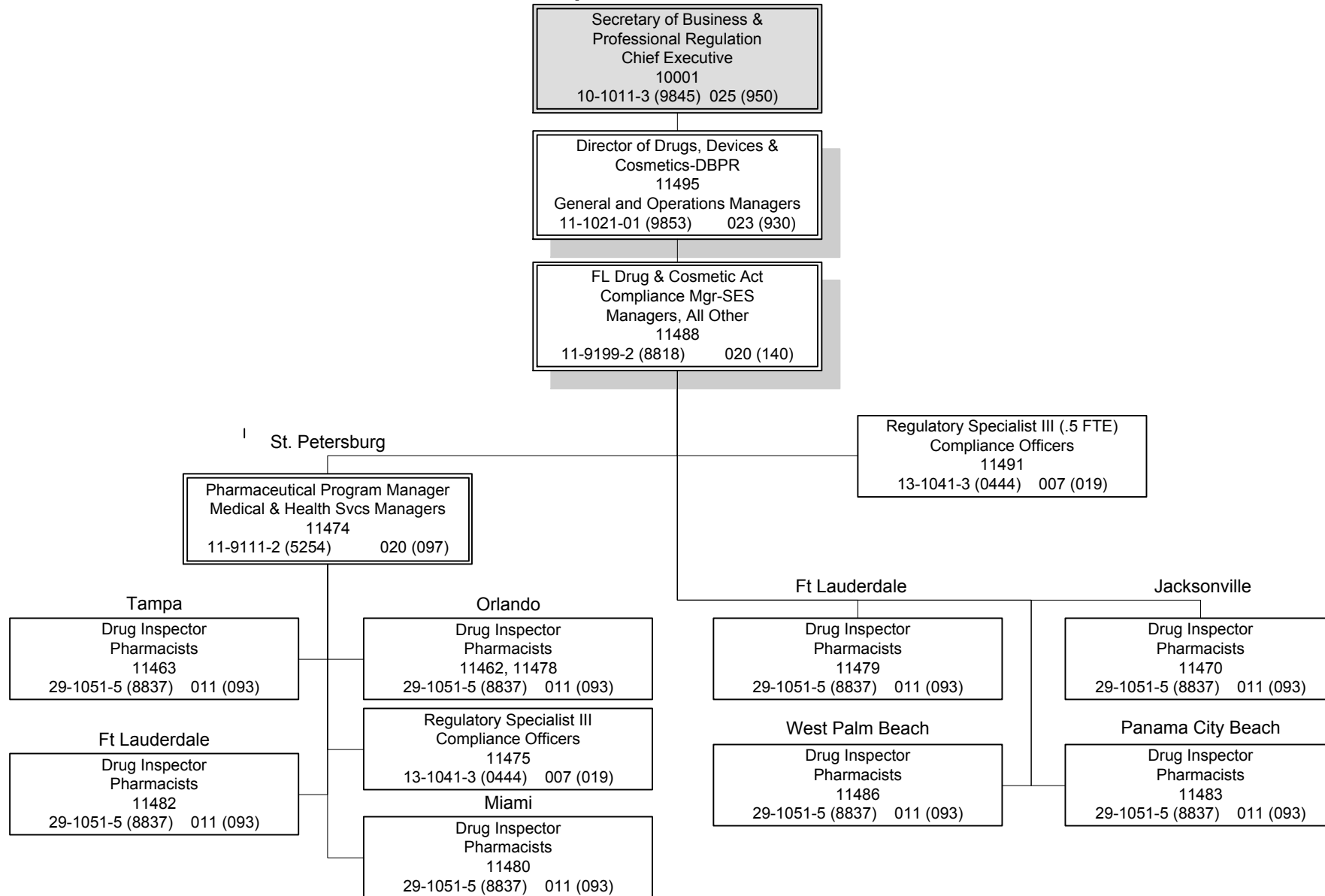
Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program

13 FTE



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

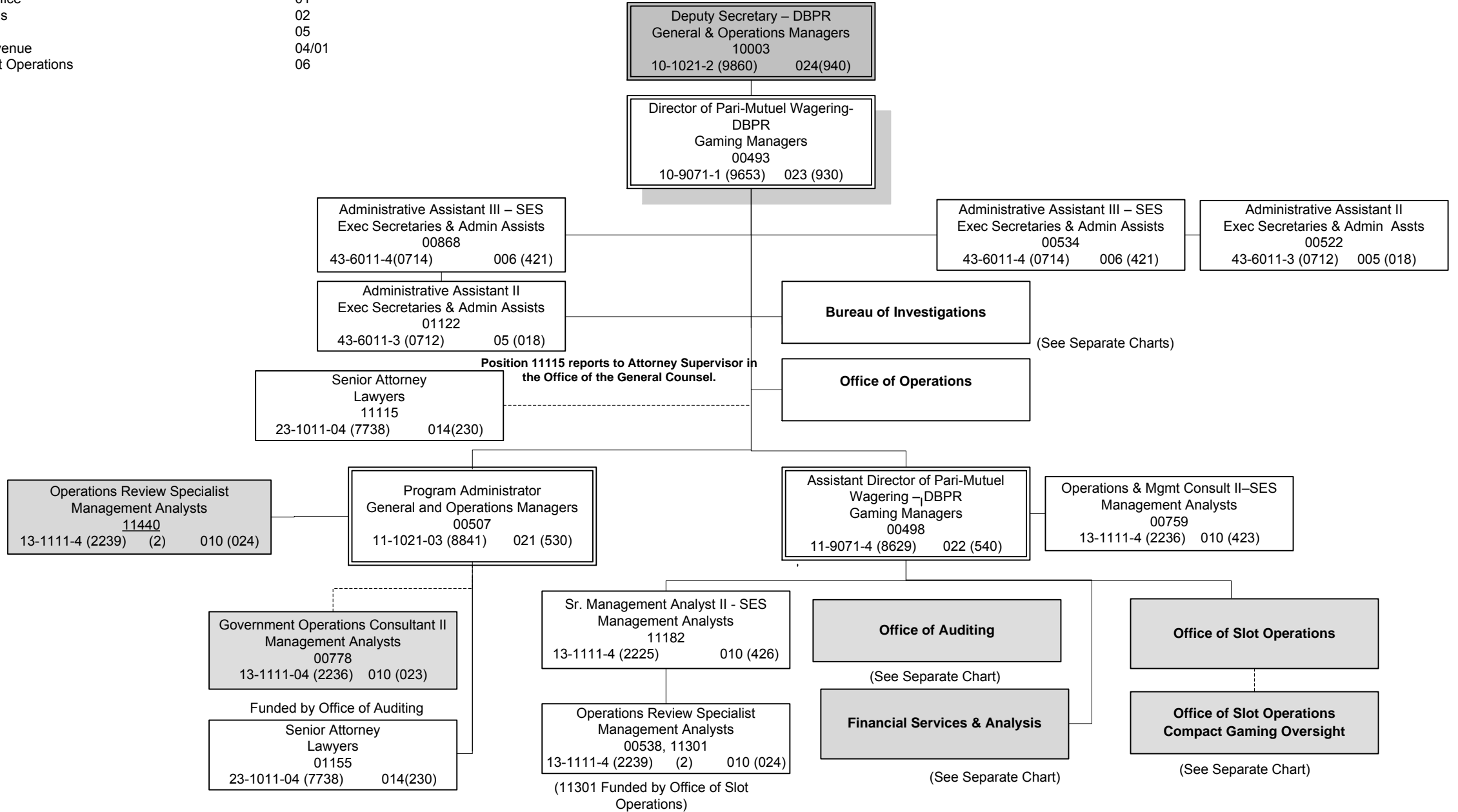
12 FTE



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

Current: 10-19-18
Last Update: 10-19-18

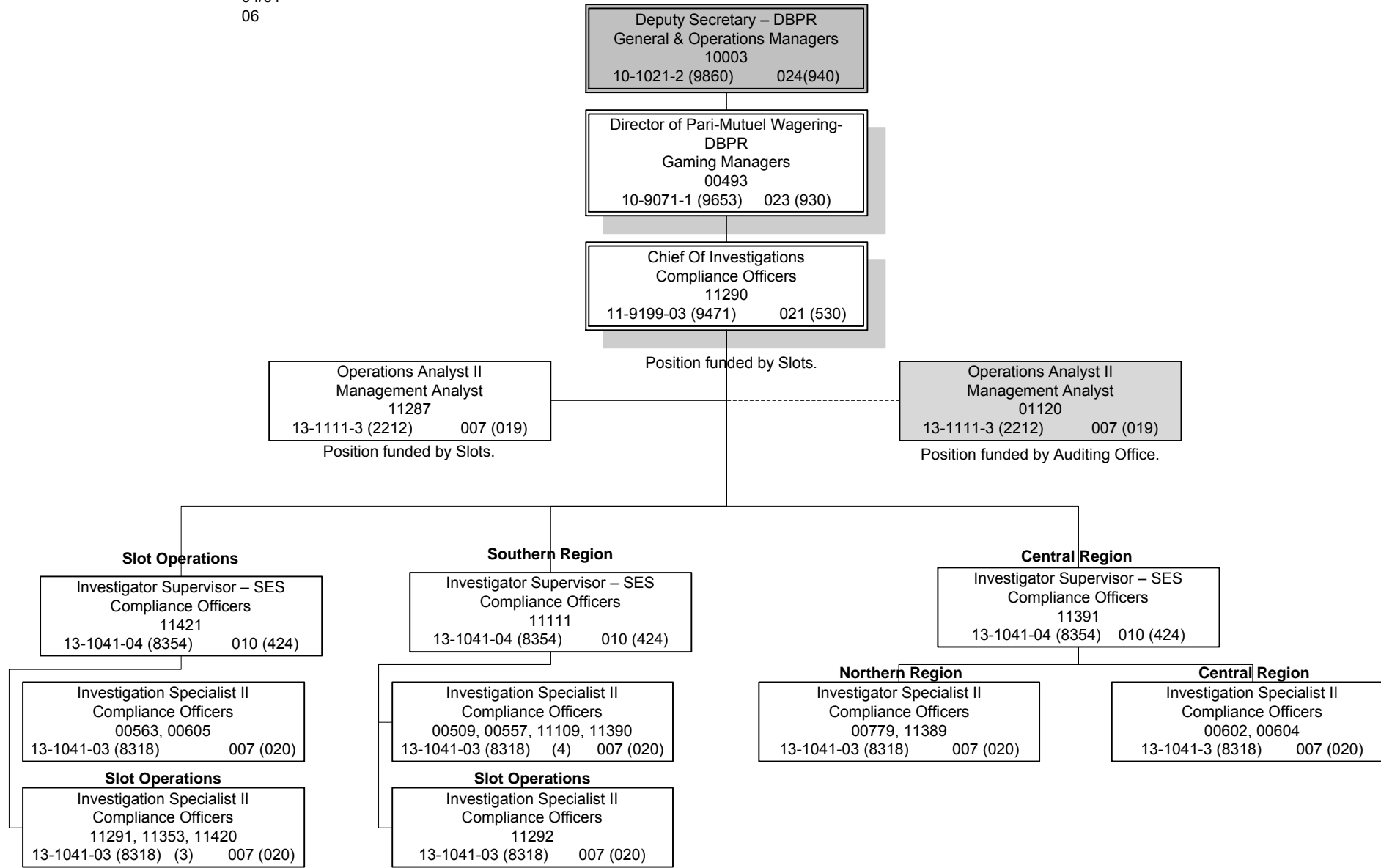
Department of Business & Professional Regulation 79
Division of Pari-Mutuel Wagering 10
Director's Office 01
Investigations 02
Operations 05
Auditing/Revenue 04/01
Office of Slot Operations 06



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: 10-19-18
 Last Update: 8-19-16

Division of Pari-Mutuel Wagering Bureau of Investigations



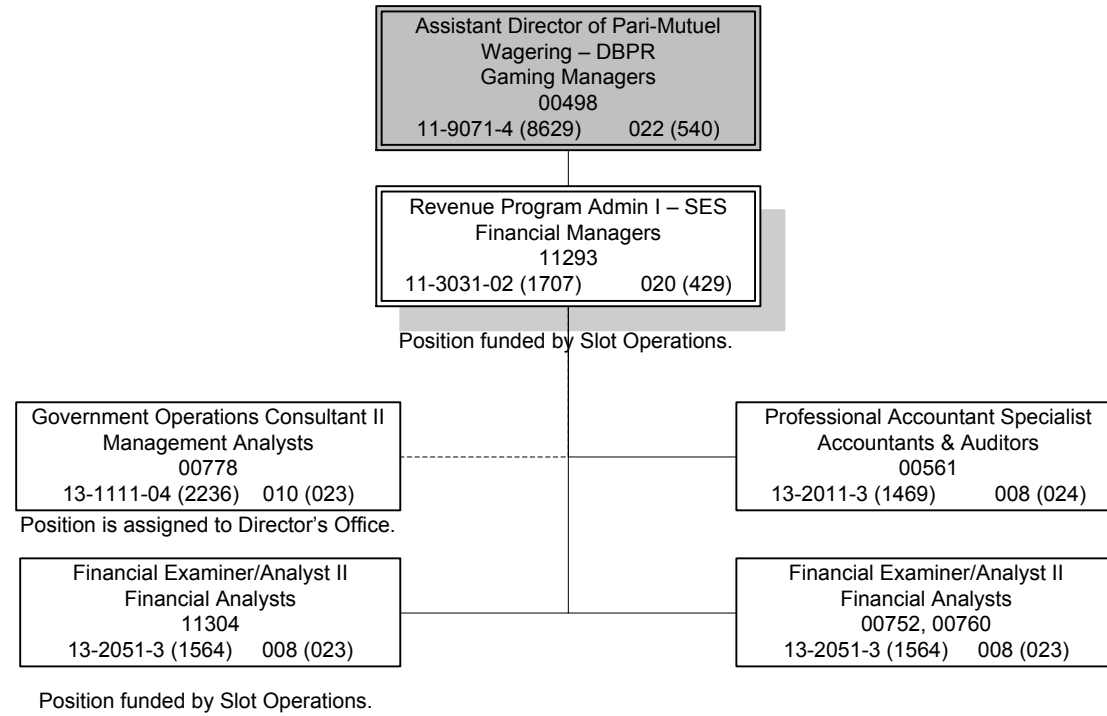
Positions 11291, 11292, 11353 and 11420 are funded by Slot Operations.

20 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: 10-19-18
 Last Update:7-31-15

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



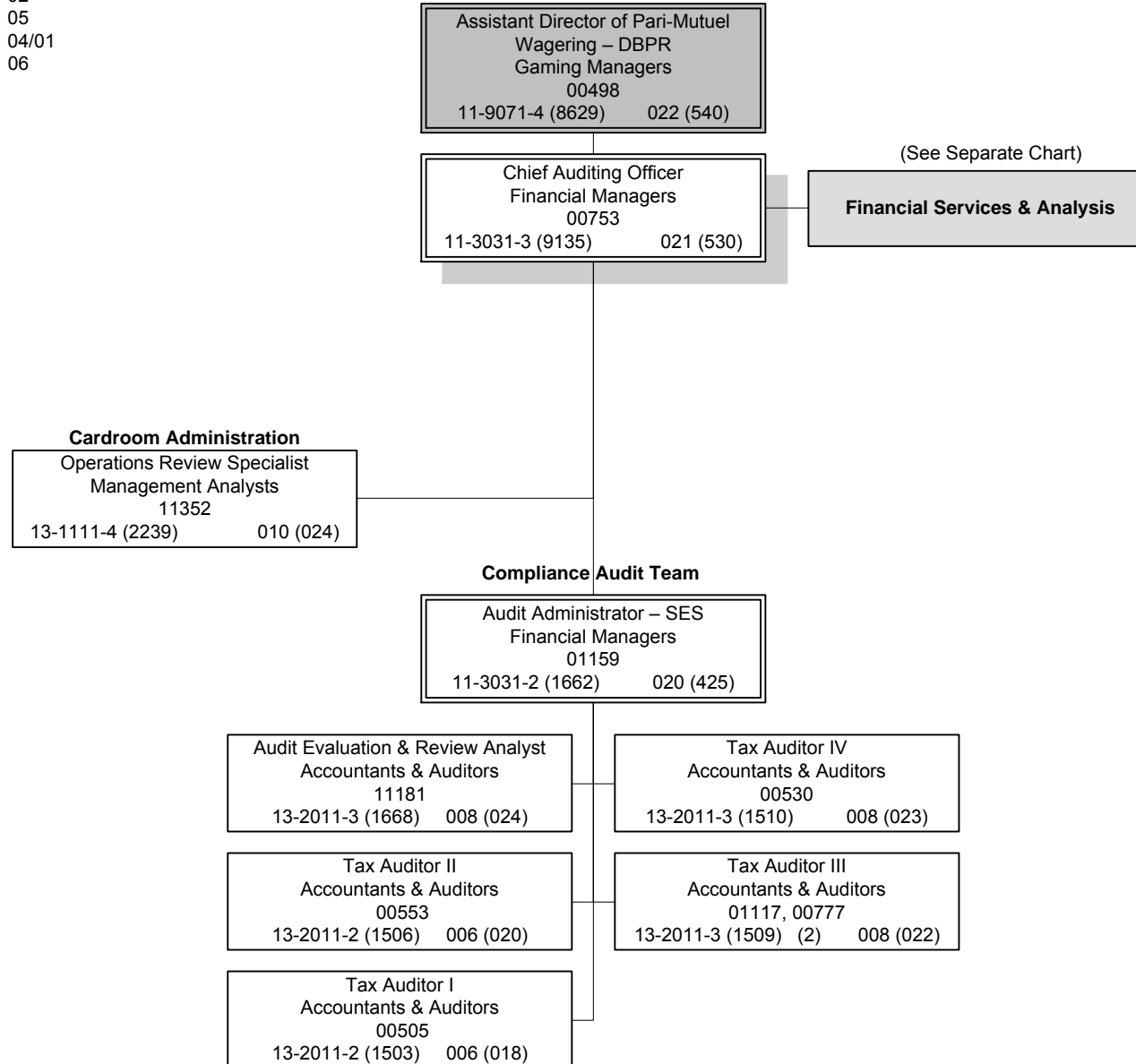
6 FTE

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: 10-19-18
 Last Update: 10-19-18

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

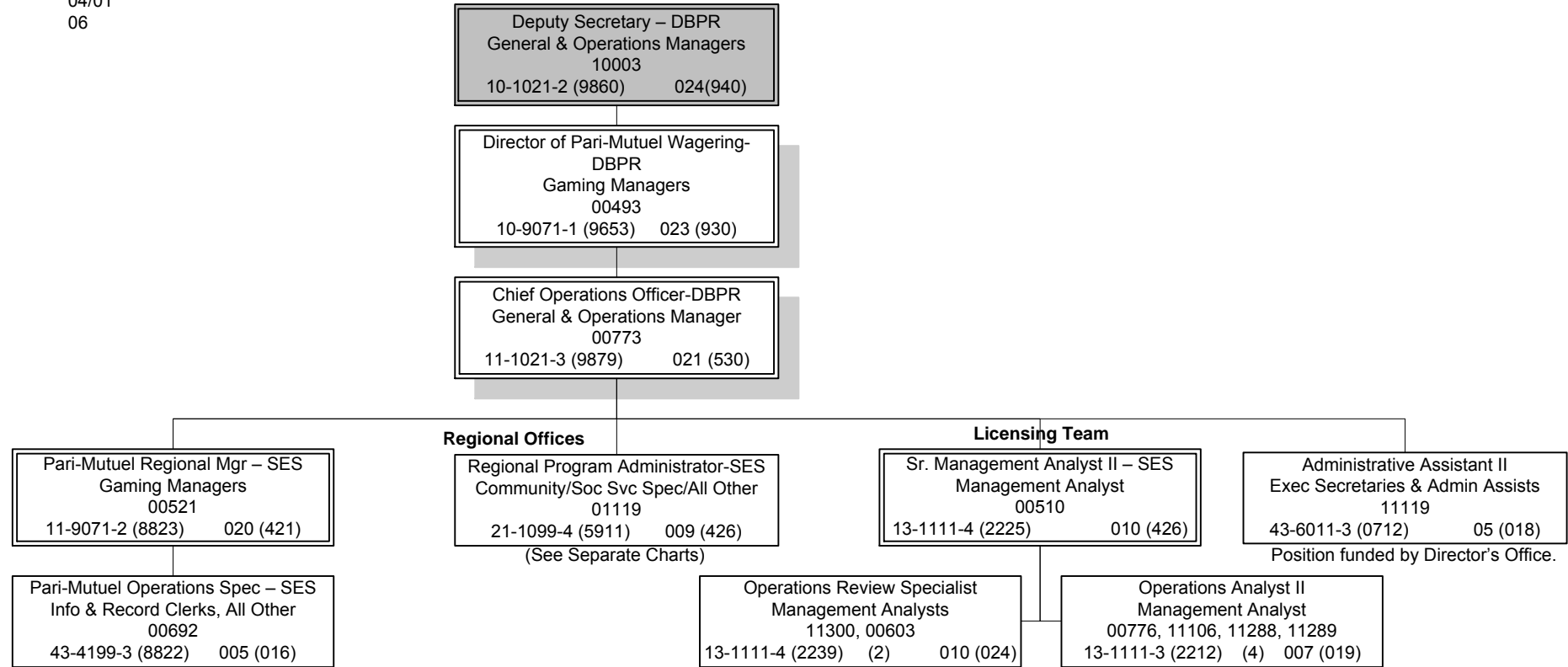


10 FTE

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: 10-19-18
 Last Update: 10-21-16



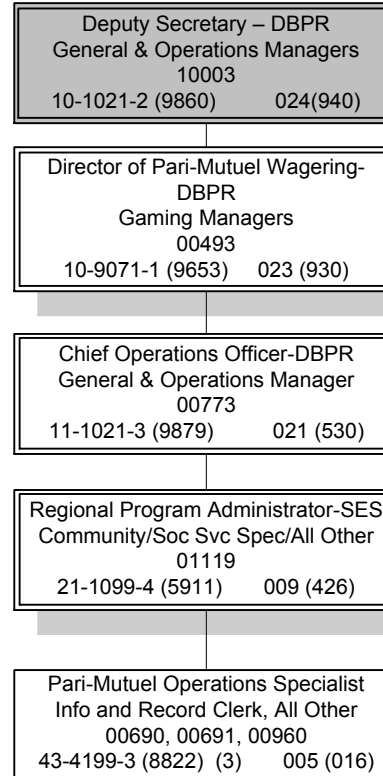
Note: Position numbers 11288, 11289, and 11300 are funded by Slot Operations.

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: 10-19-18
 Update: 8-19-16

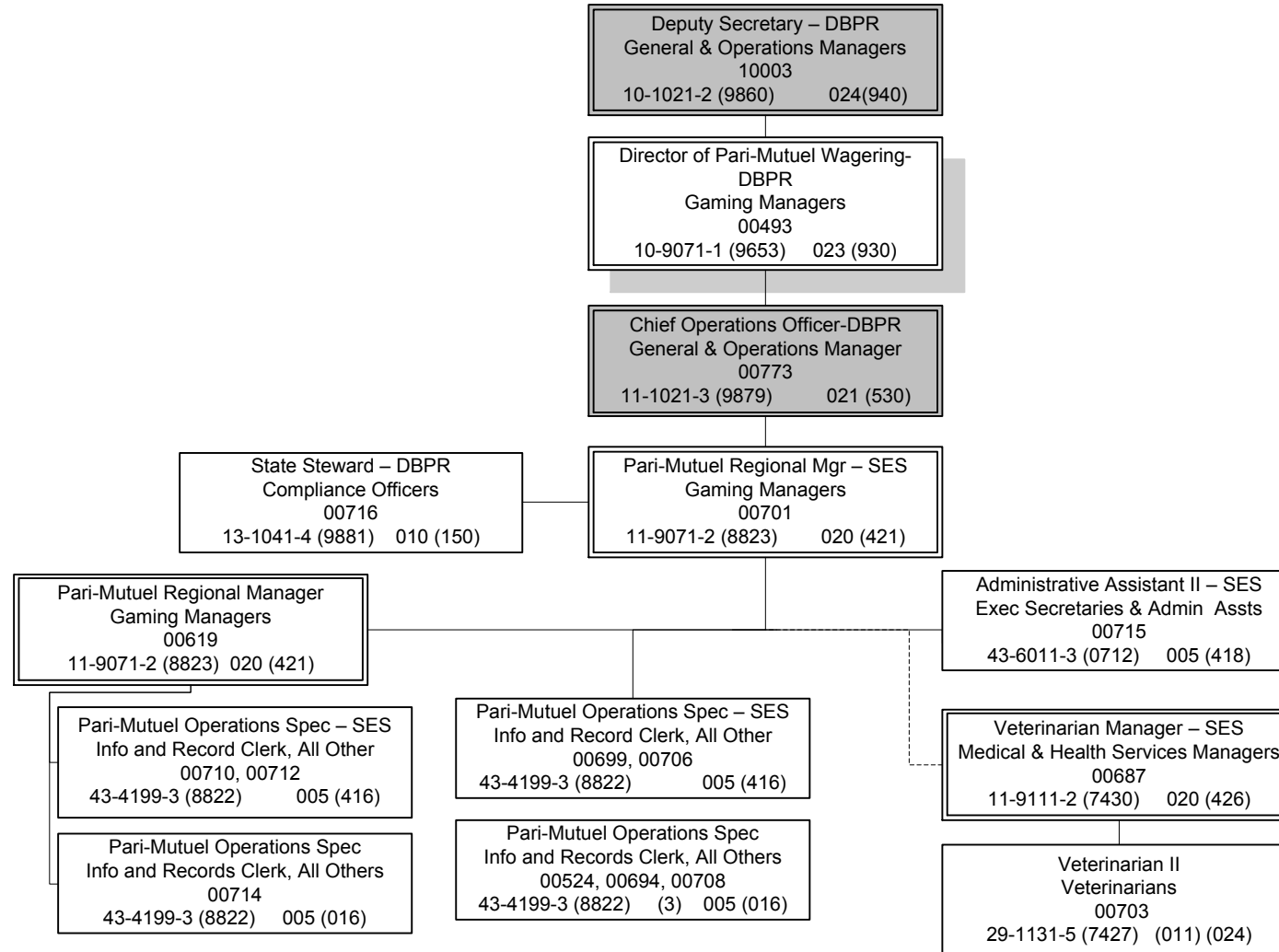


3 FTE

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: 10-19-18
 Last Update: 9-17-18

Division of Pari-Mutuel Wagering Office of Operations Southern Region

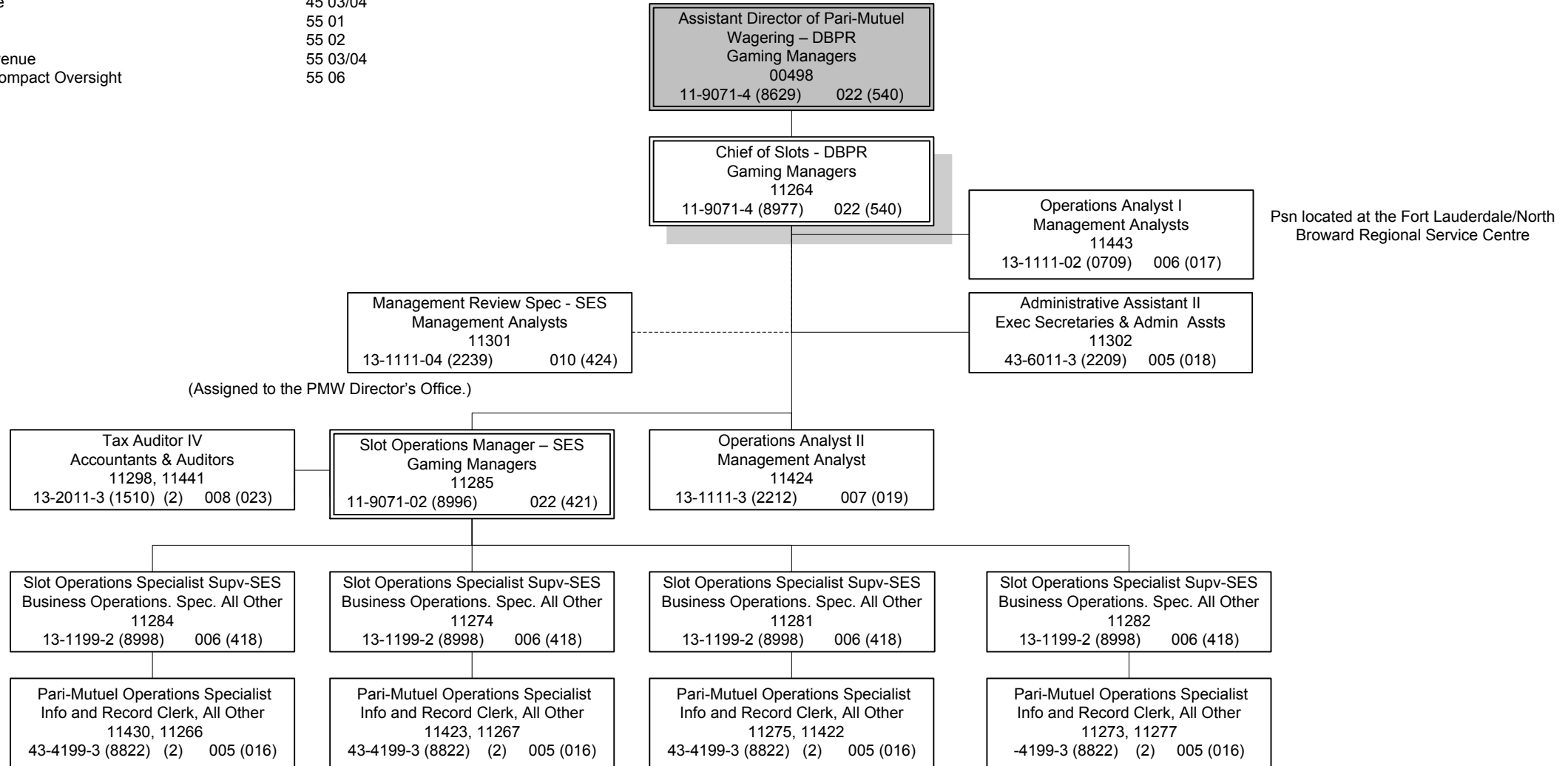


13 FTE

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: 10-19-18
 Last Update: 2-23-18



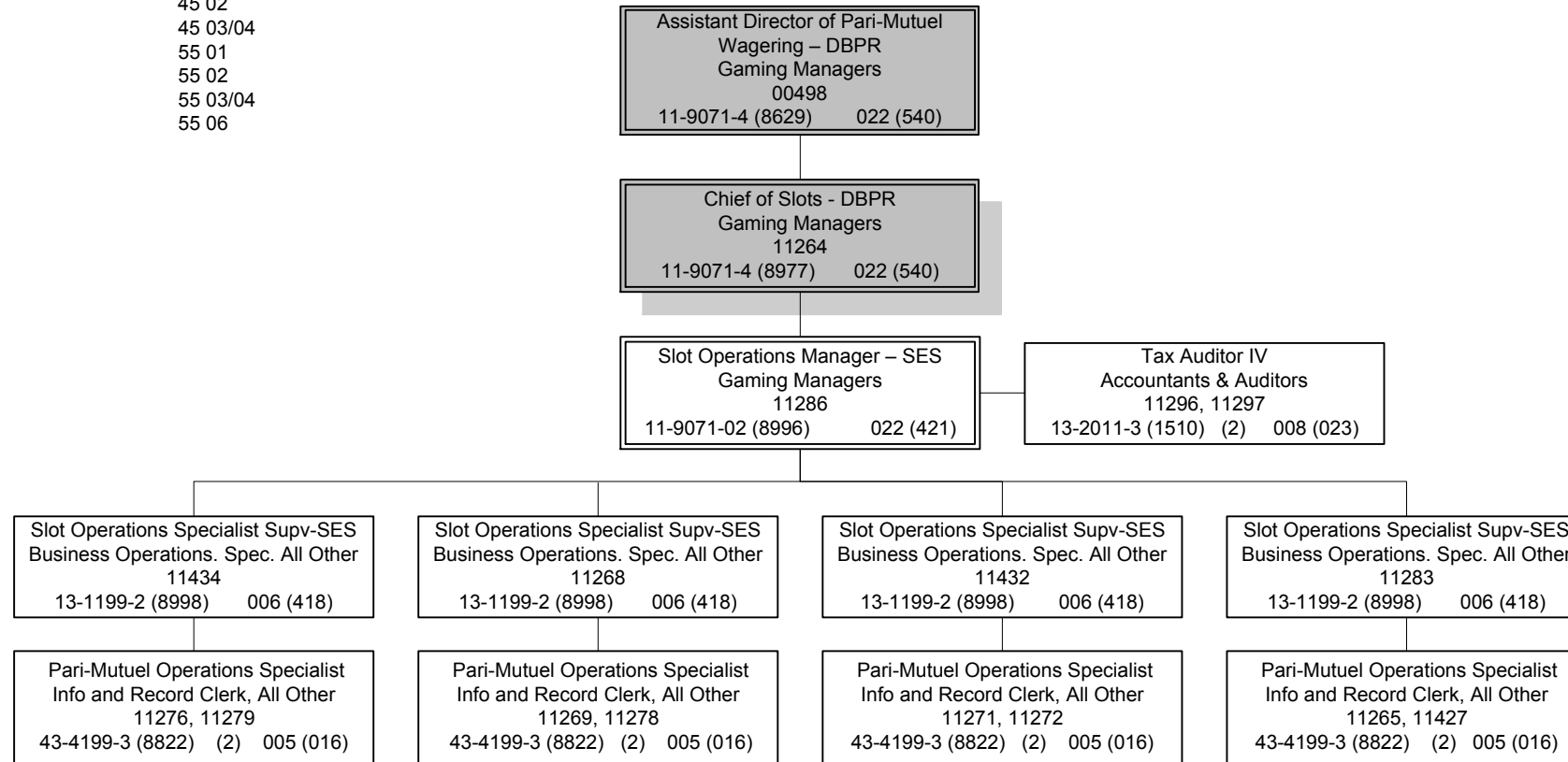
The following positions are assigned to other offices in support of the office of Slot Operations: Positions 11293 and 11304 are assigned to the Office of Auditing, Financial Services Section. Positions 11288, 11289, 11441, and 11300 are assigned to the PMW Office of Operations. Positions 11291, 11292, 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 10-19-18
Last Update: 2-23-18

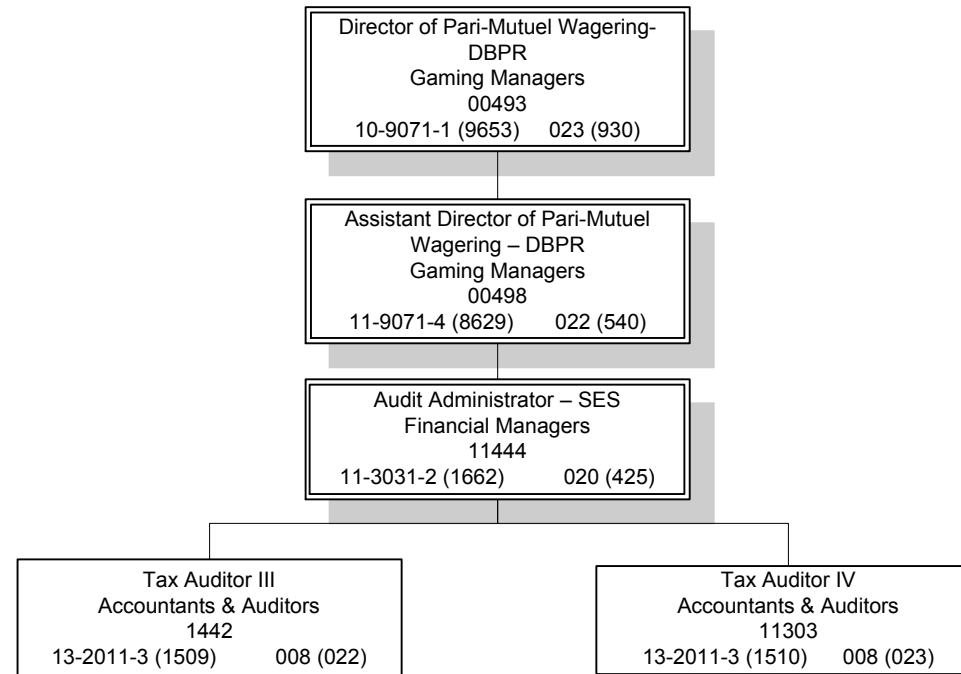


15 FTE

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: 10-19-18
 Last Update: 8-19-16

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

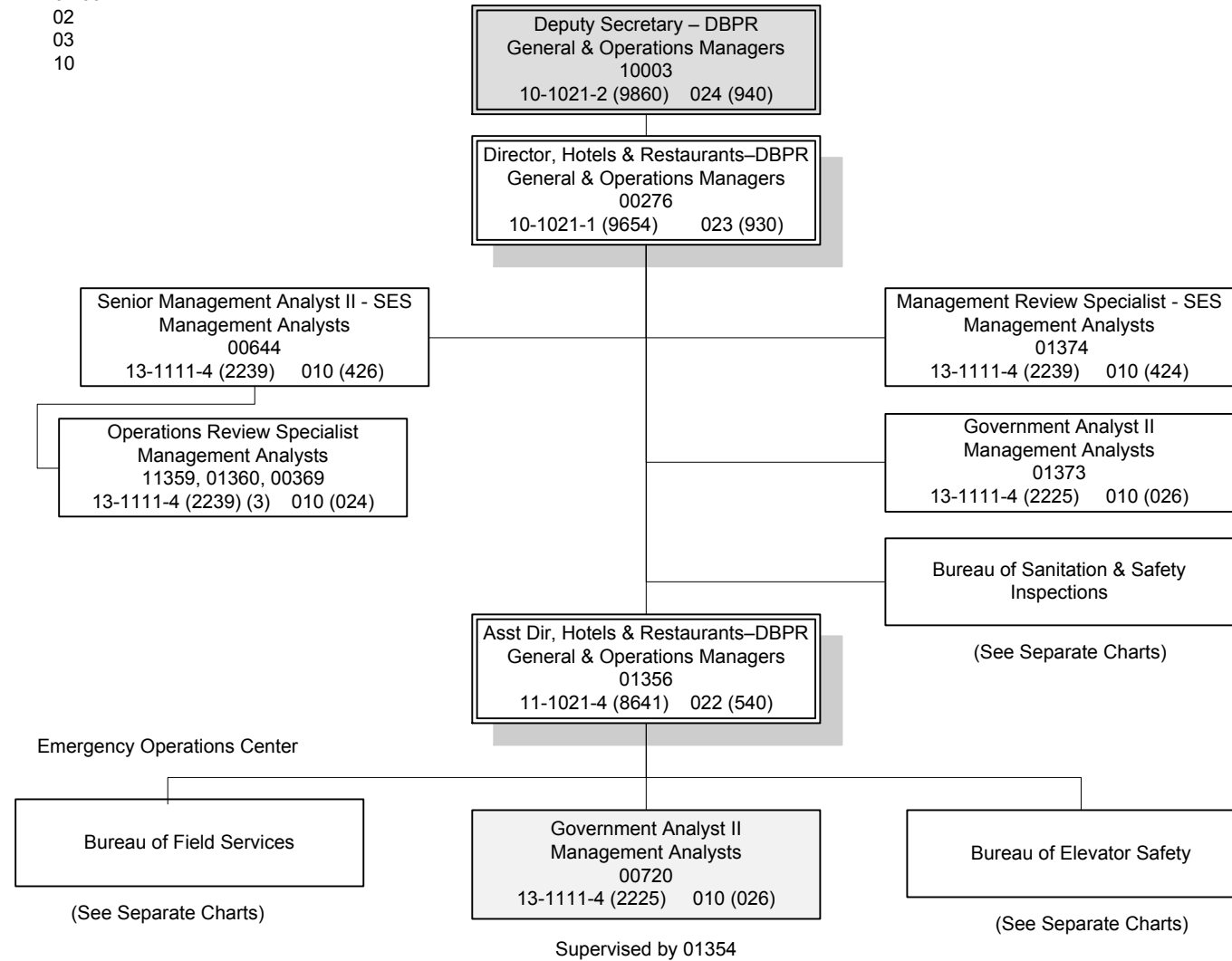


3 FTE

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

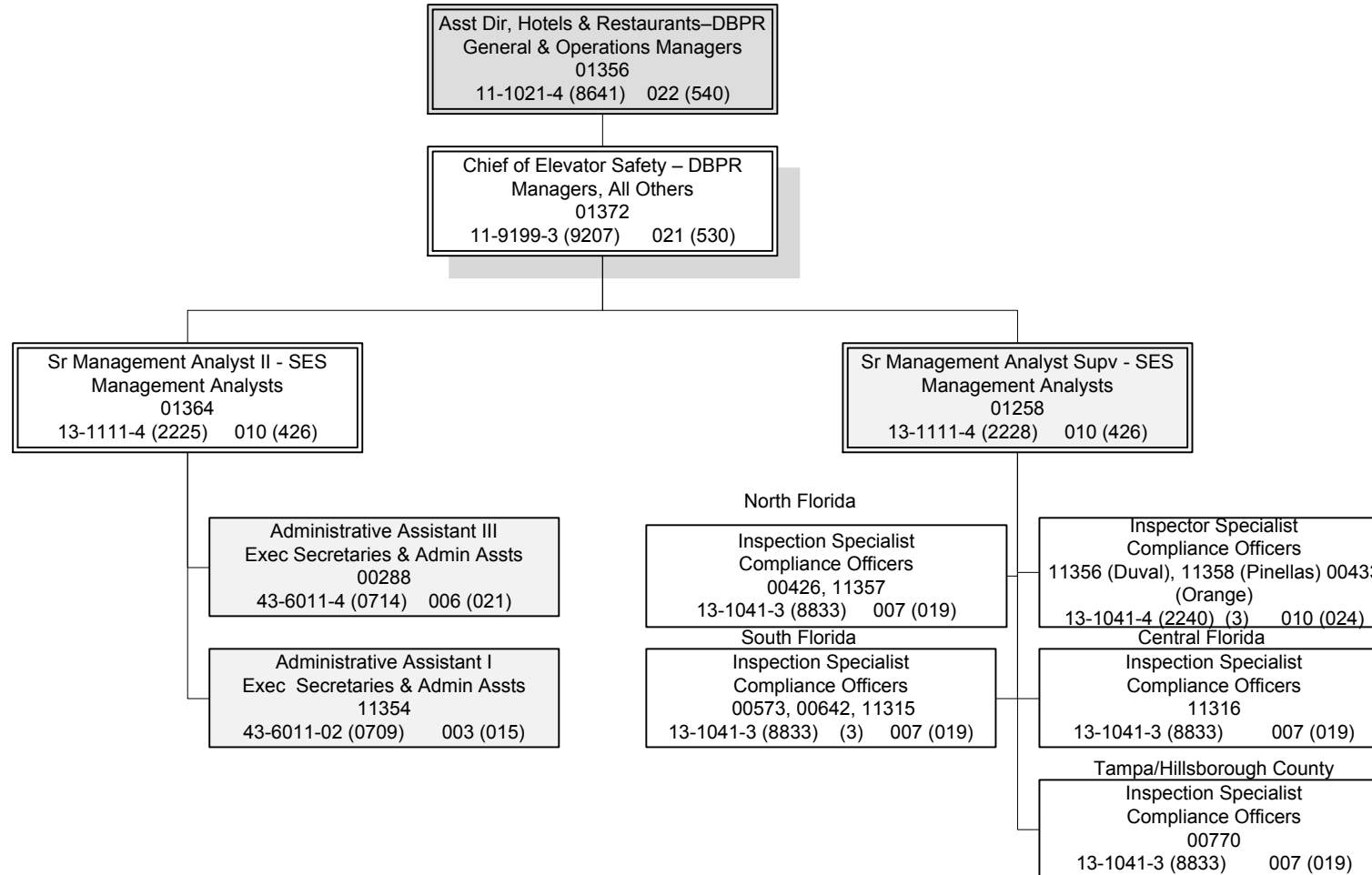
Division of Hotels & Restaurants Director's Office

Current: 3-9-18
 Last Updated: 3-9-18

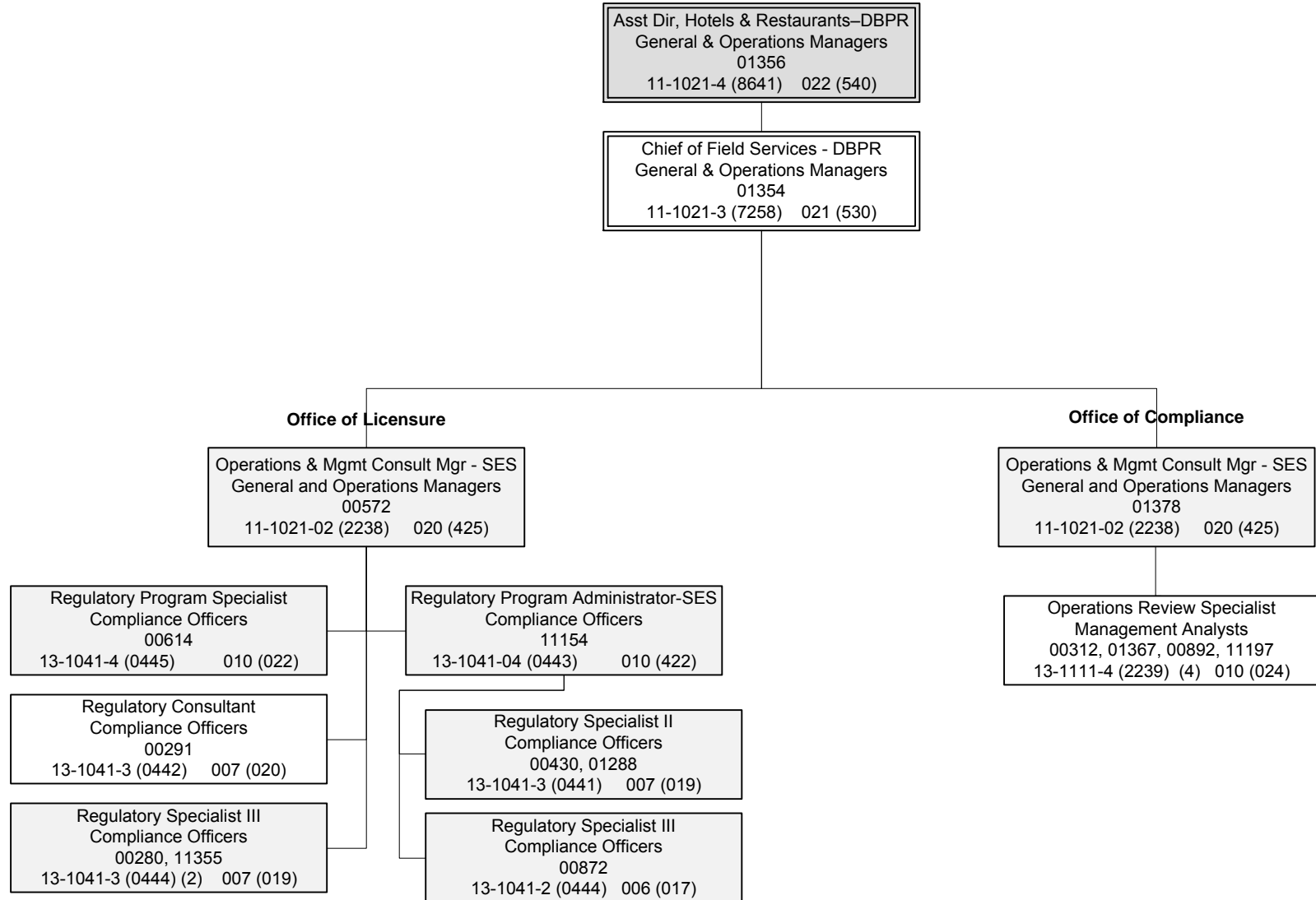


8 FTE

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



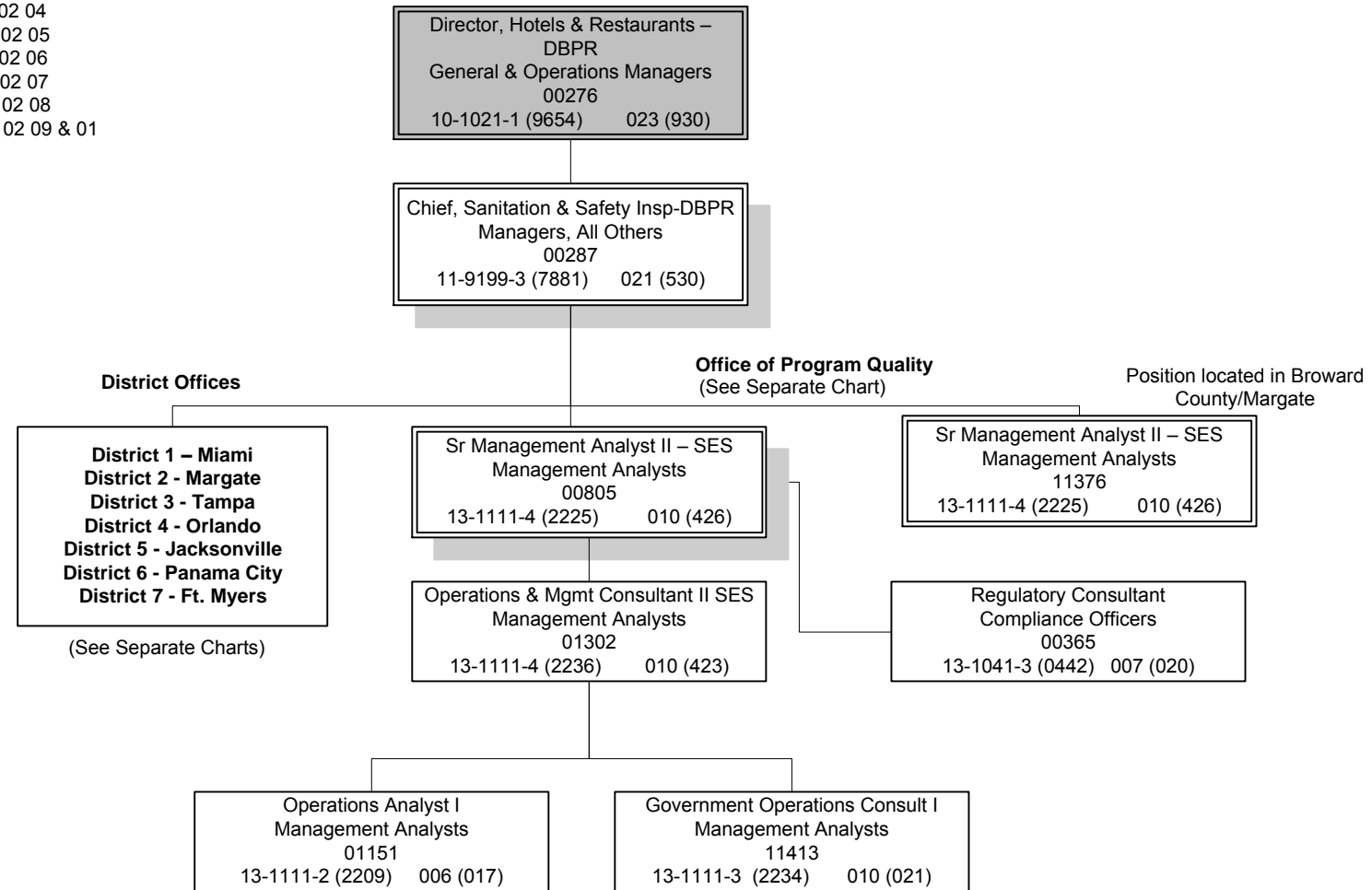
**Division of Hotels & Restaurants
 Bureau of Field Services**



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

Division of Hotels & Restaurants Bureau of Sanitation & Safety

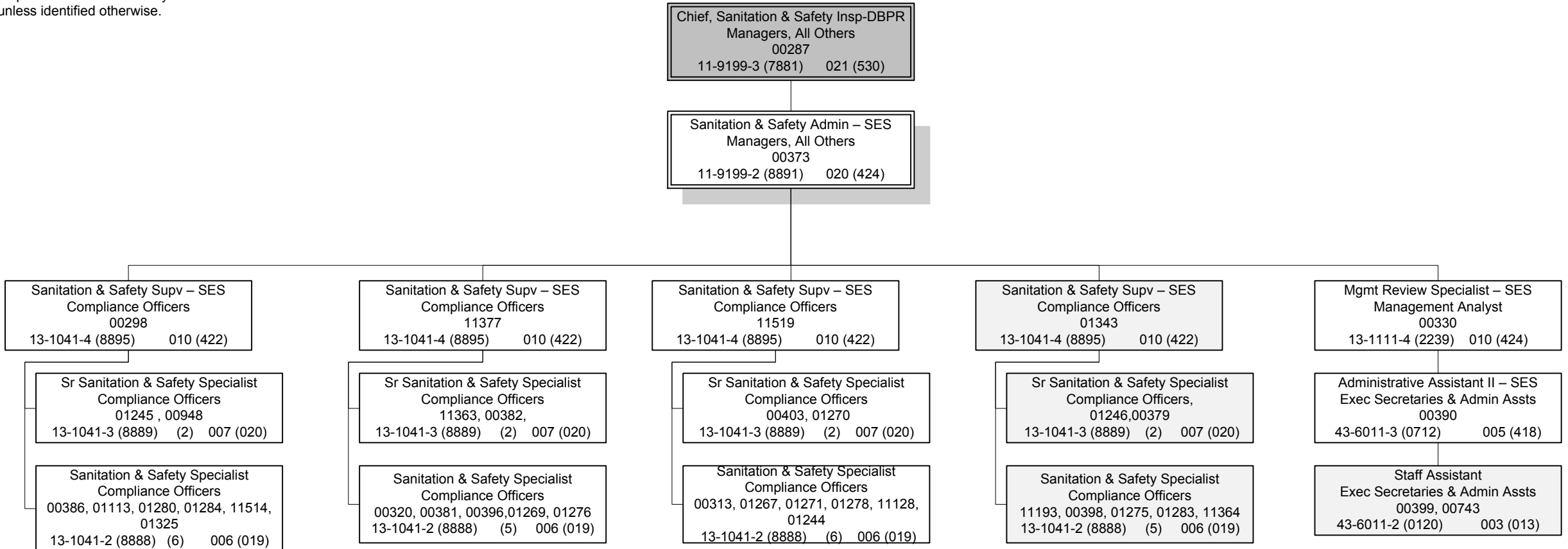
Current: 1-25-19
 Last Updated: 4-15-16



7 FTE

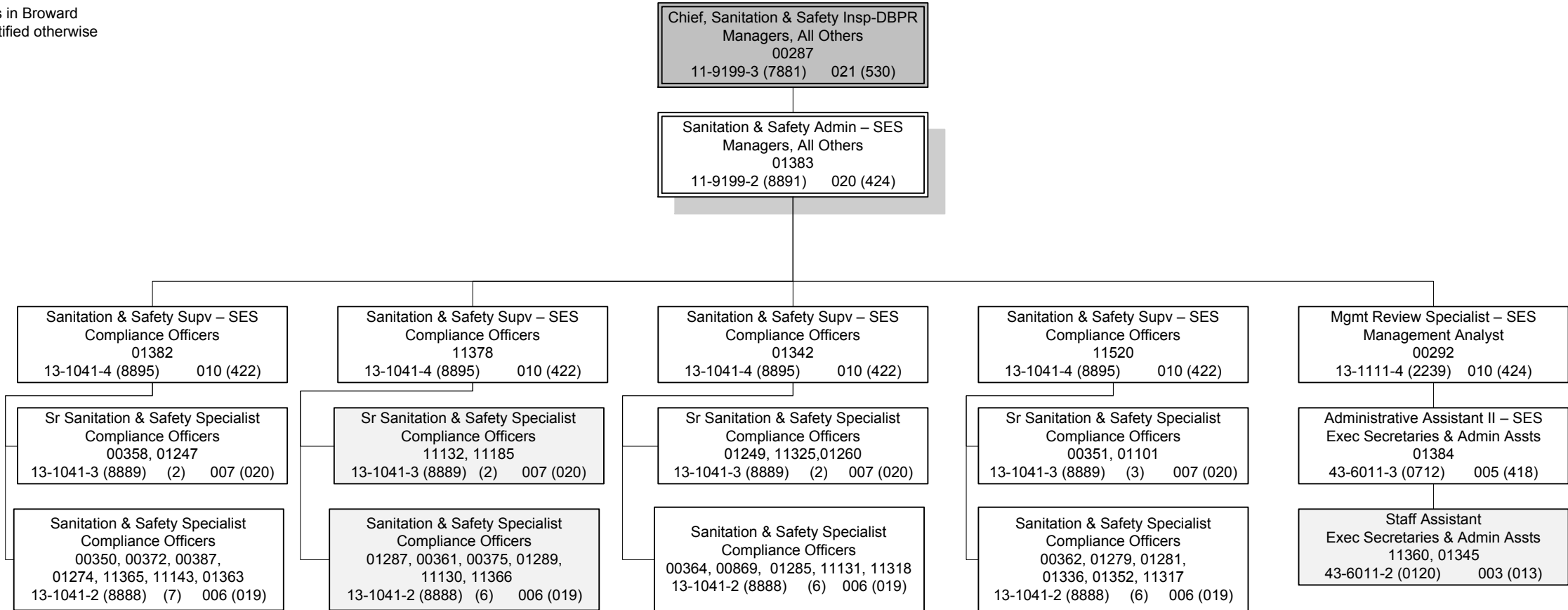
**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 1 – Miami**

All positions in Dade County
 unless identified otherwise.



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

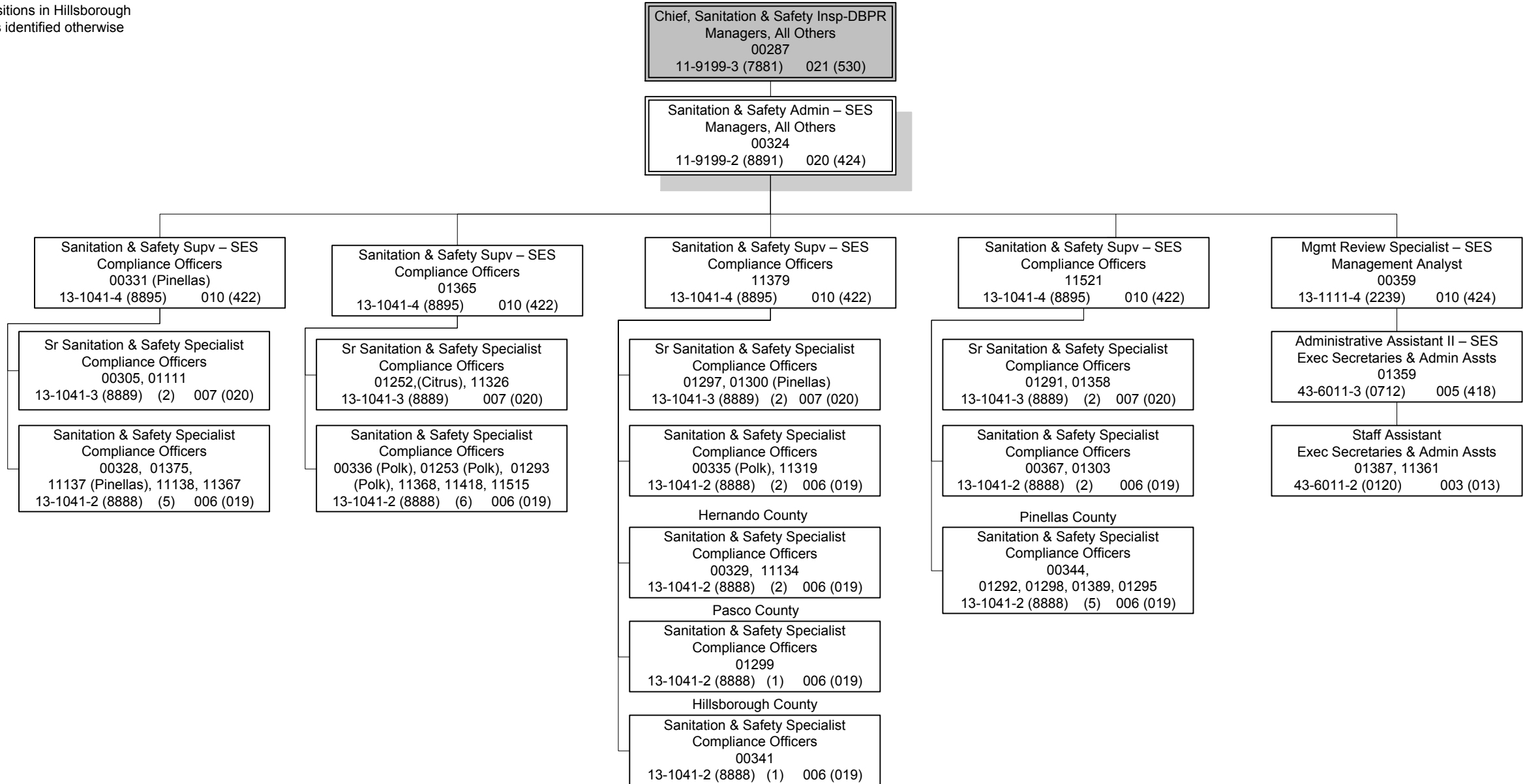
All positions in Broward
 unless identified otherwise



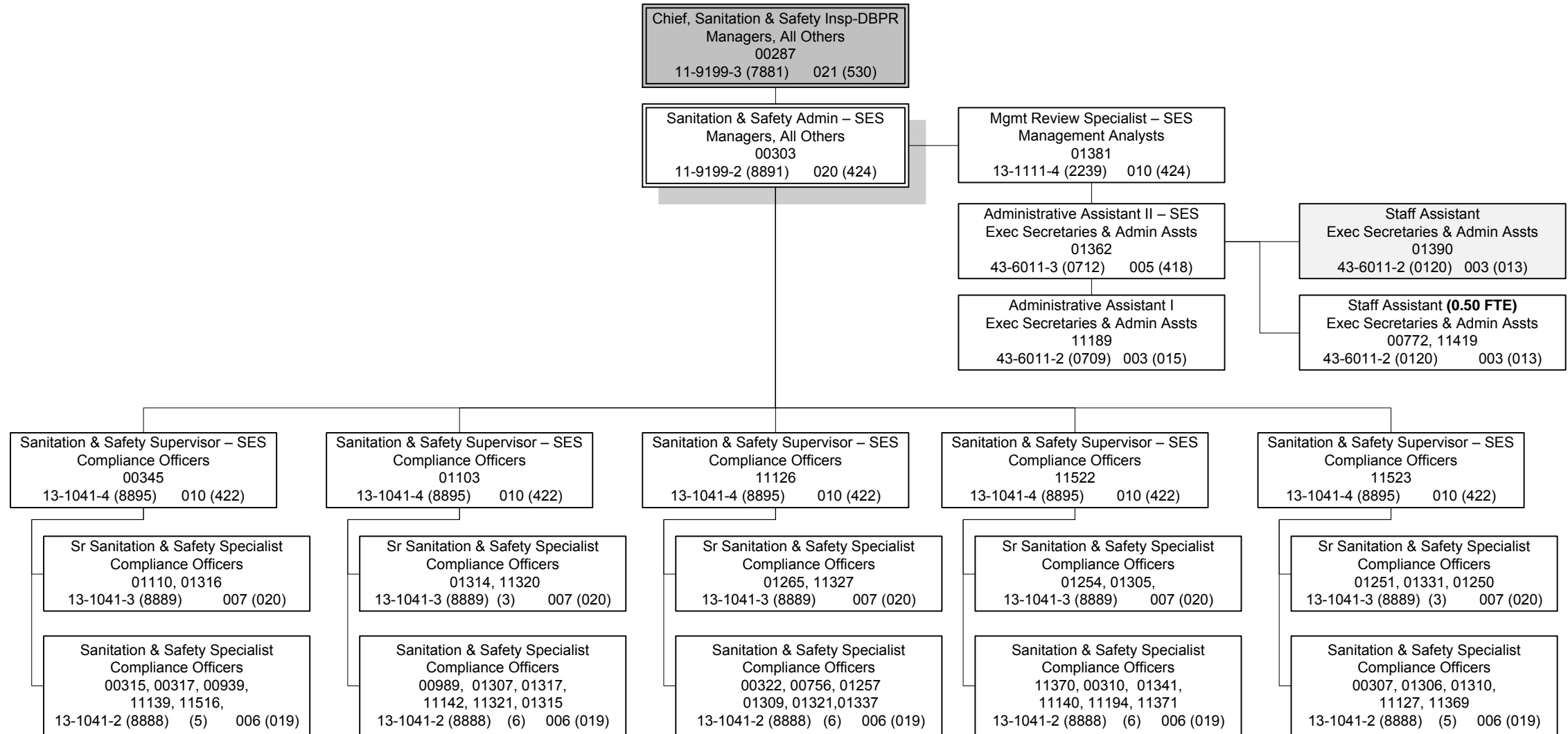
42 FTE

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

All positions in Hillsborough
 unless identified otherwise



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



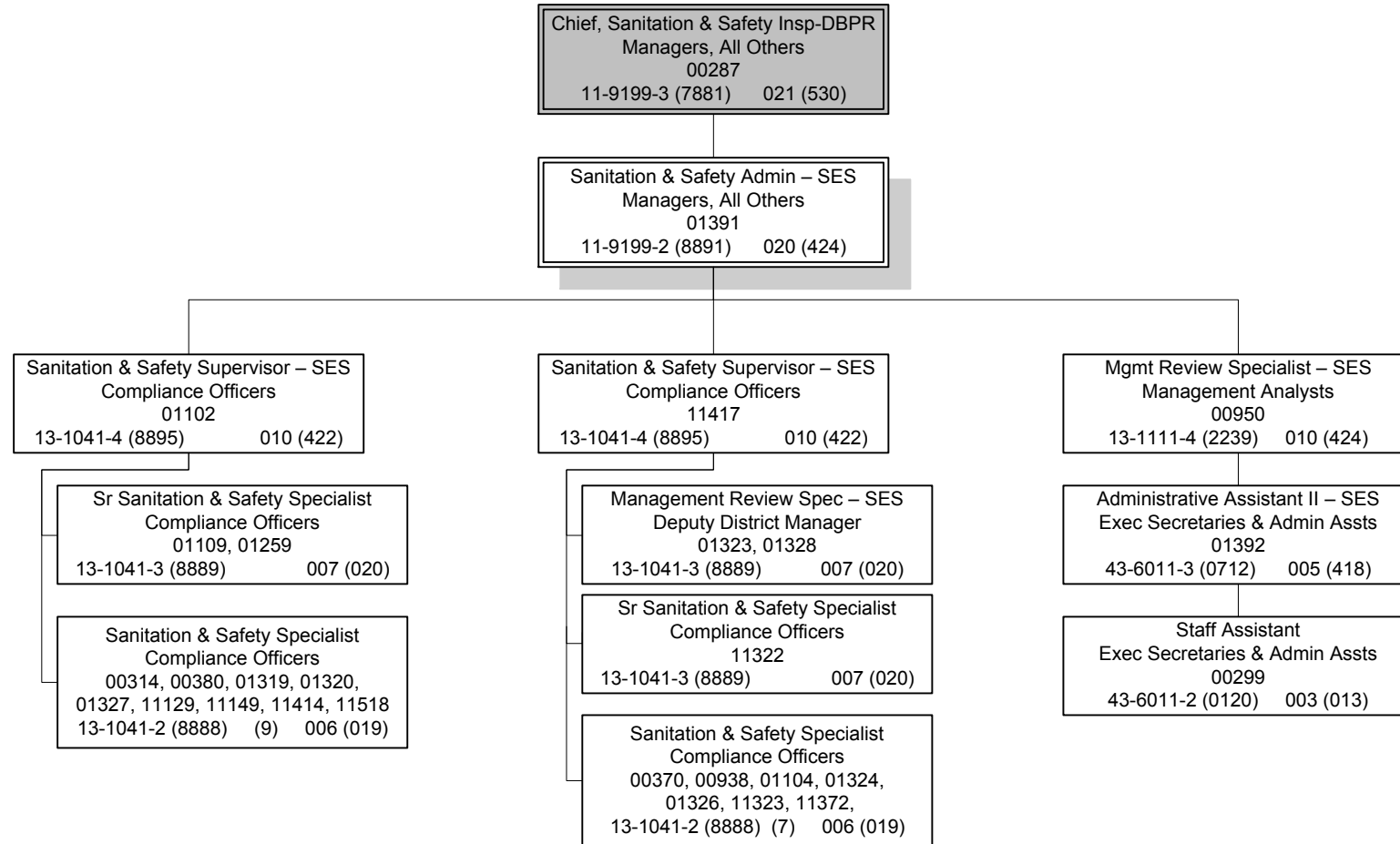
00322 supervised by 11328 D7

51 FTE (2.5 PSNS)

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

Current: 1-25-19
 Last Updated: 06-12-17

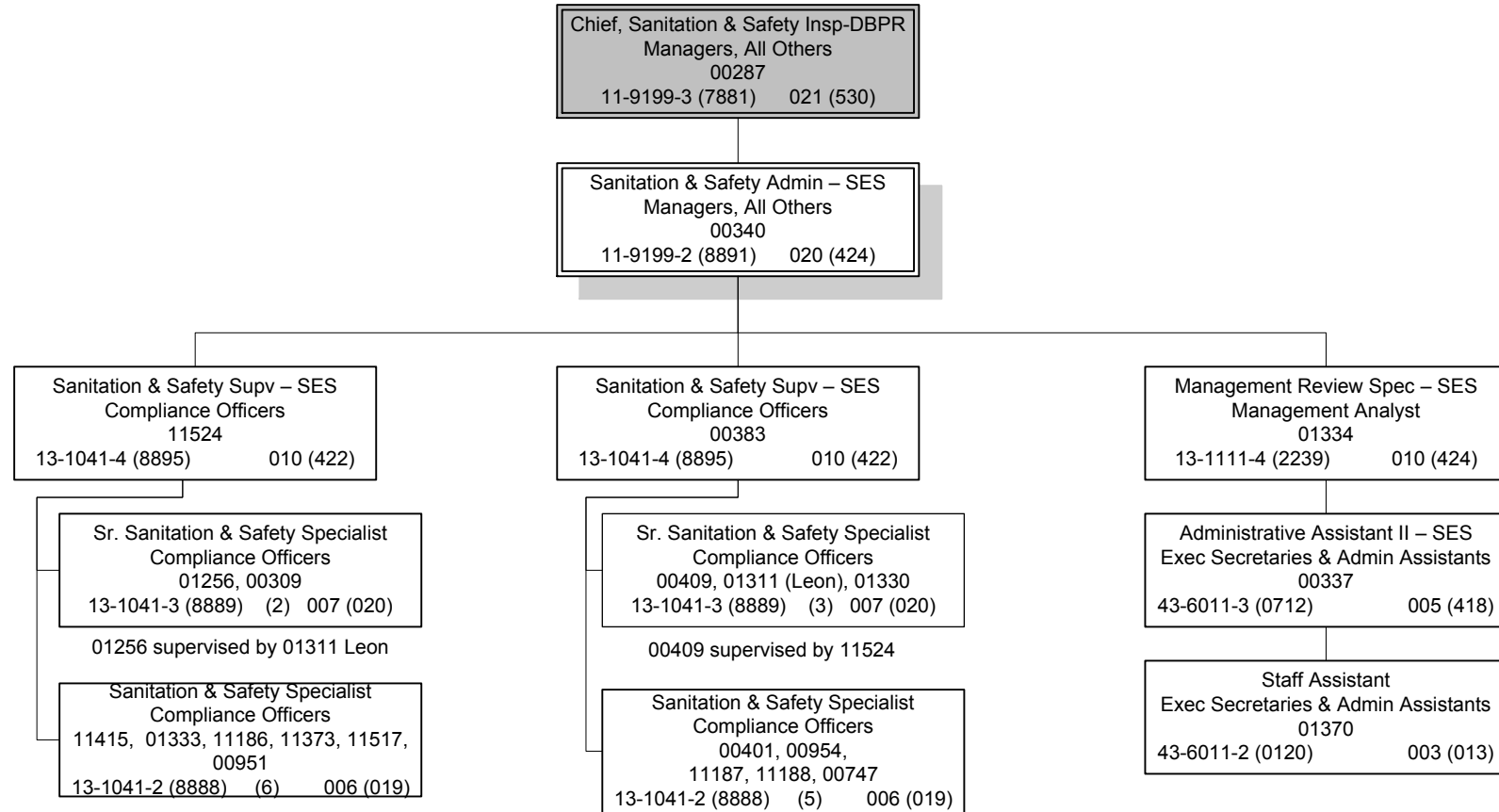
**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 5 - Jacksonville**



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: 1-25-19
 Last Updated: 12-29-18

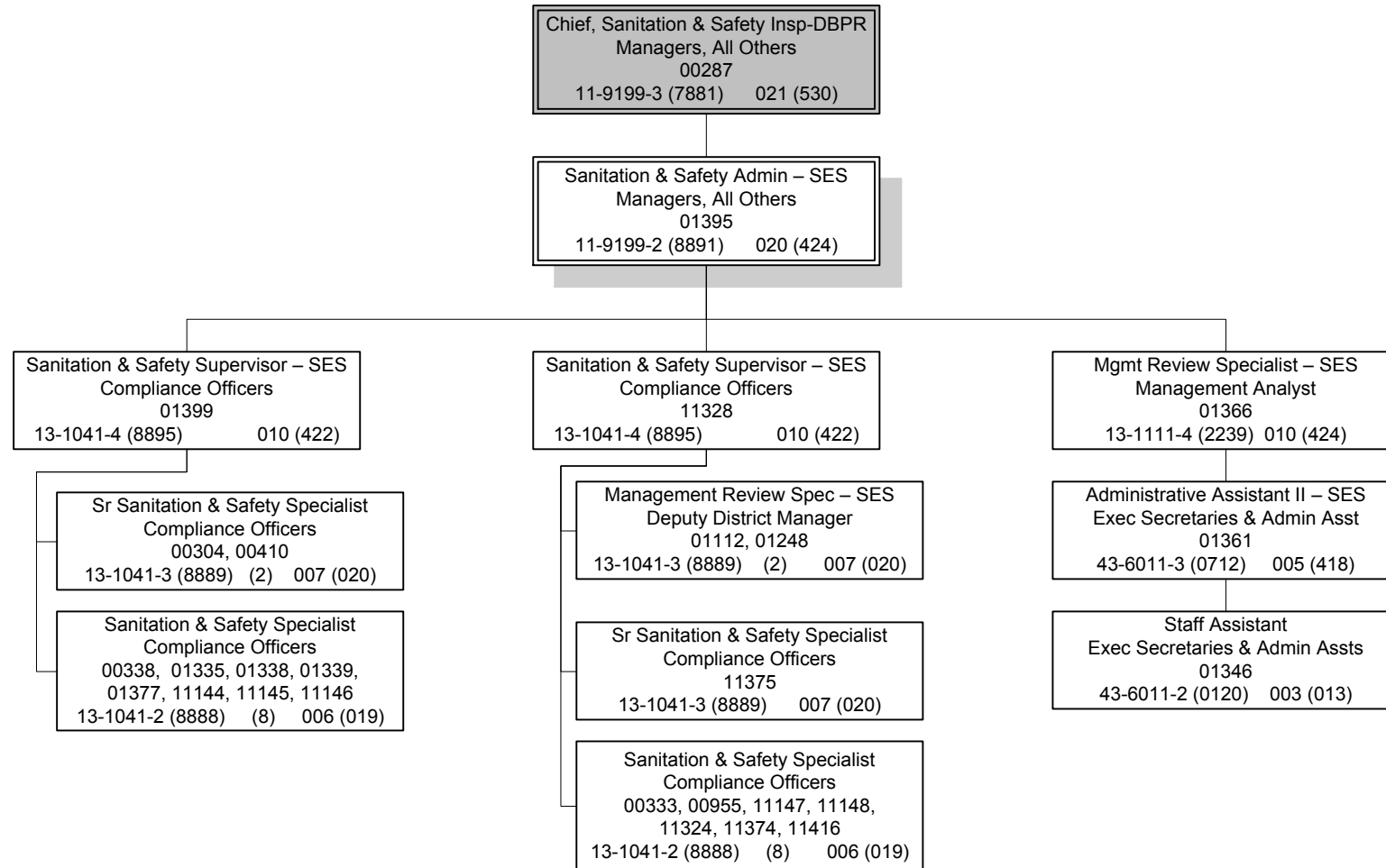


Department of Business & Professional Regulations
 Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 7 - Ft. Myers

79
 20
 02
 08

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

Current: 1-25-19
 Last Updated: 9-01-15



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)

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

Operations Review Specialist
 Management Analyst
 00357
 13-1111-4 (2239) 010 (024)

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

Government Operations Consult II
 Management Analysts
 00326, 00354, 01243, 01261,
 01262, 01312, 11136, 11534
 13-1111-4 (2236) 010 (023)

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
 0404, 1301
 13-1151-04 (6004) 010 (026)

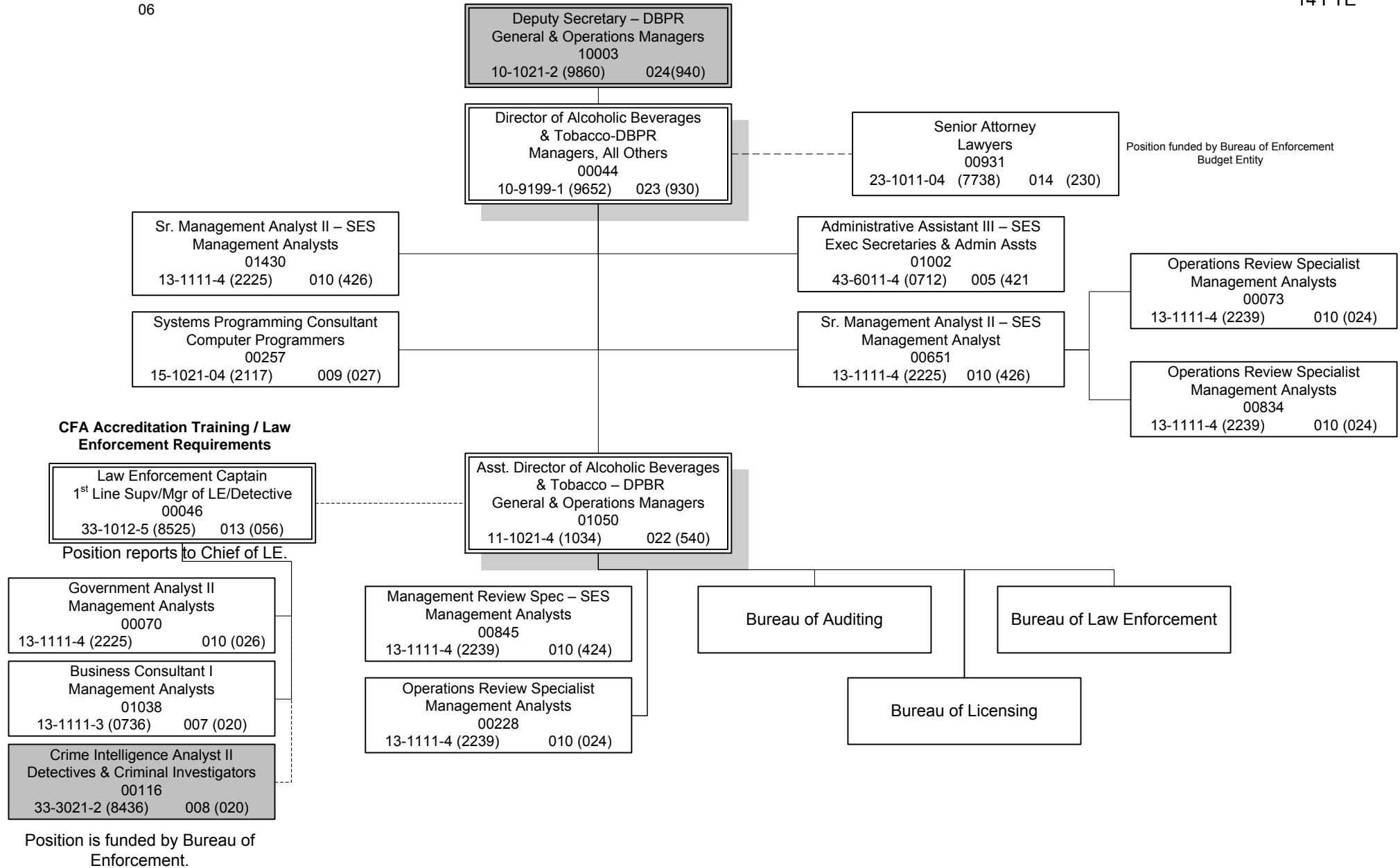
* Positions funded by Bureau Chief's Office.

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 4-5-19
 Last Updated: 3-23-18

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

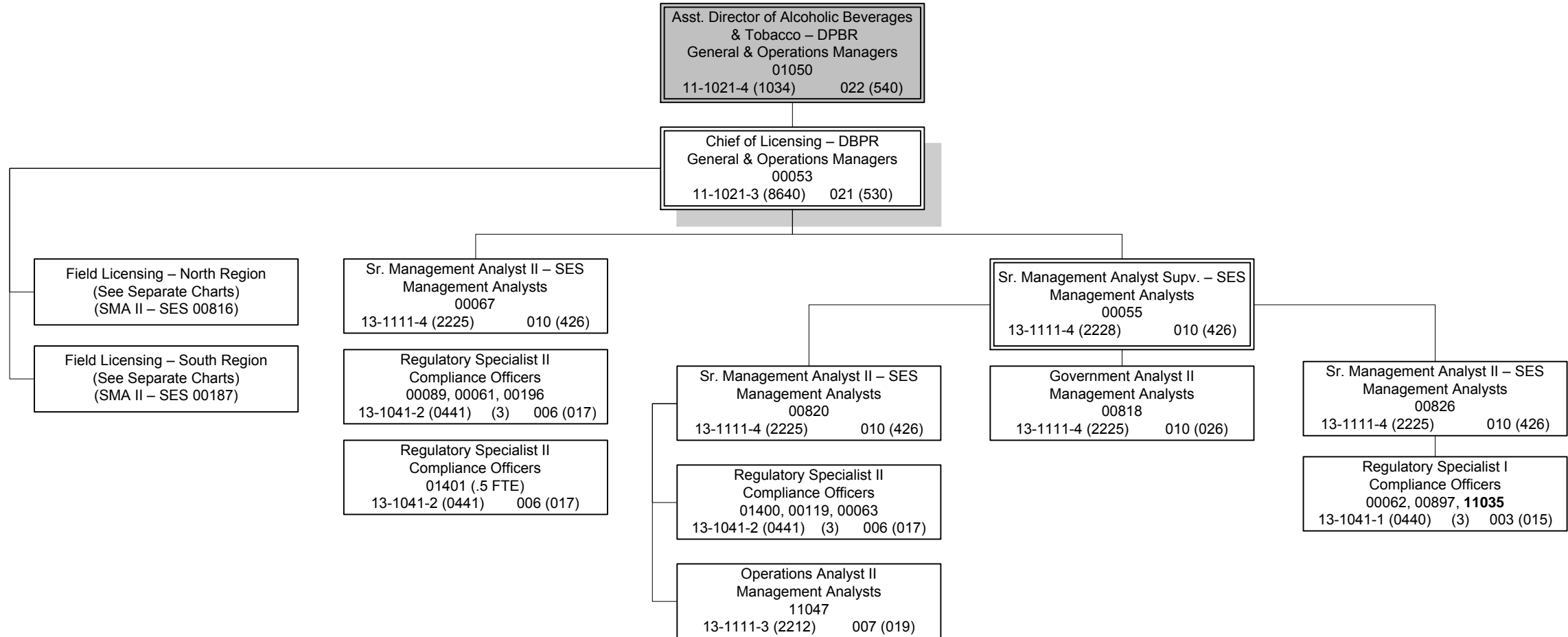
Division of Alcoholic Beverages & Tobacco

Bureau of Licensing

Chief's Office

Current: 4-5-19
 Updated: 4-5-19

17.5 FTE

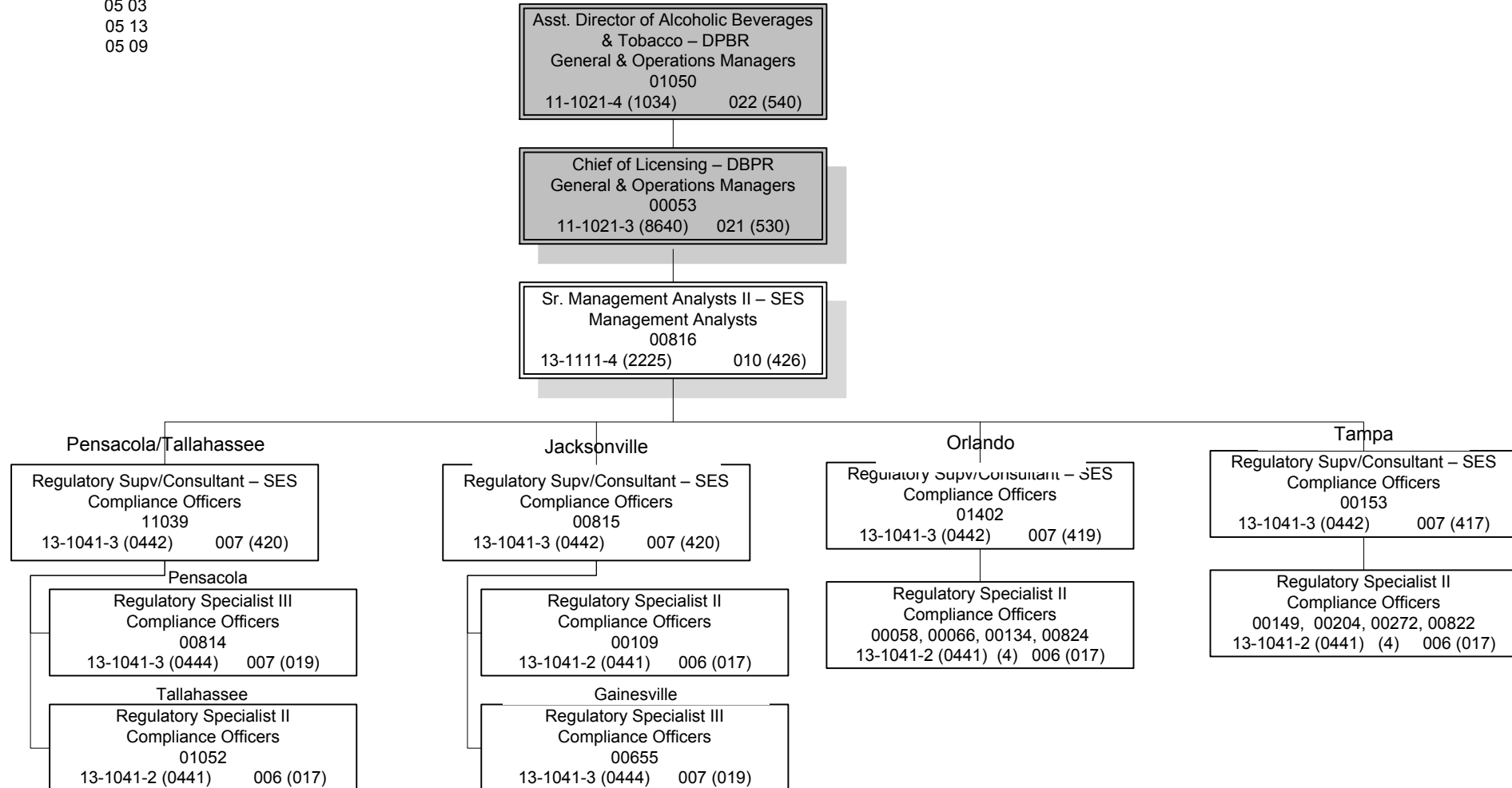


Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing North:
 Pensacola 05 01
 Tallahassee 05 02
 Jacksonville 05 03
 Gainesville 05 13
 Panama City 05 09

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

Current: 4-5-19
 Last Updated: 14-5-19

17 FTE

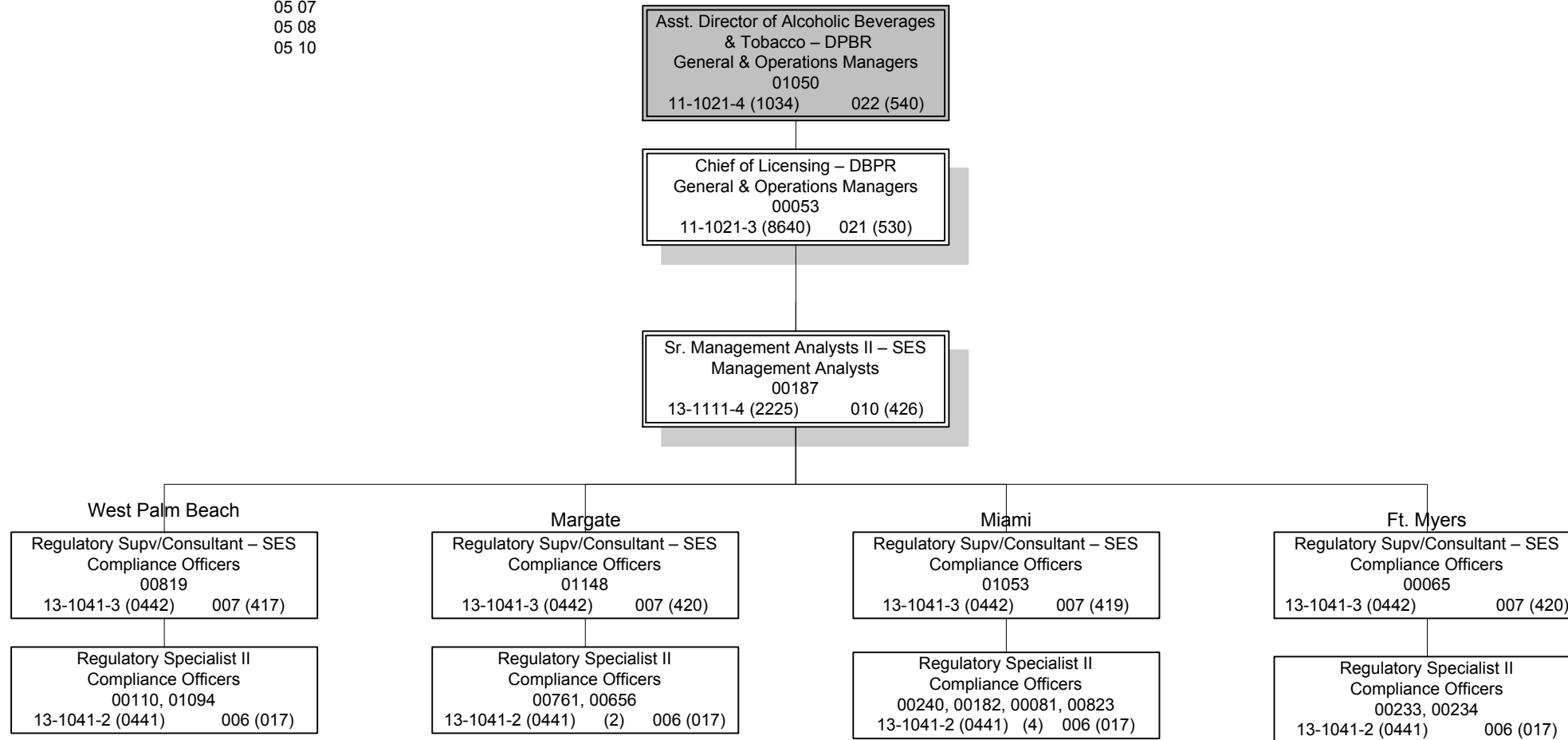


Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing:
 West Palm Beach 05 06
 Margate 05 07
 Miami 05 08
 Ft. Myers 05 10

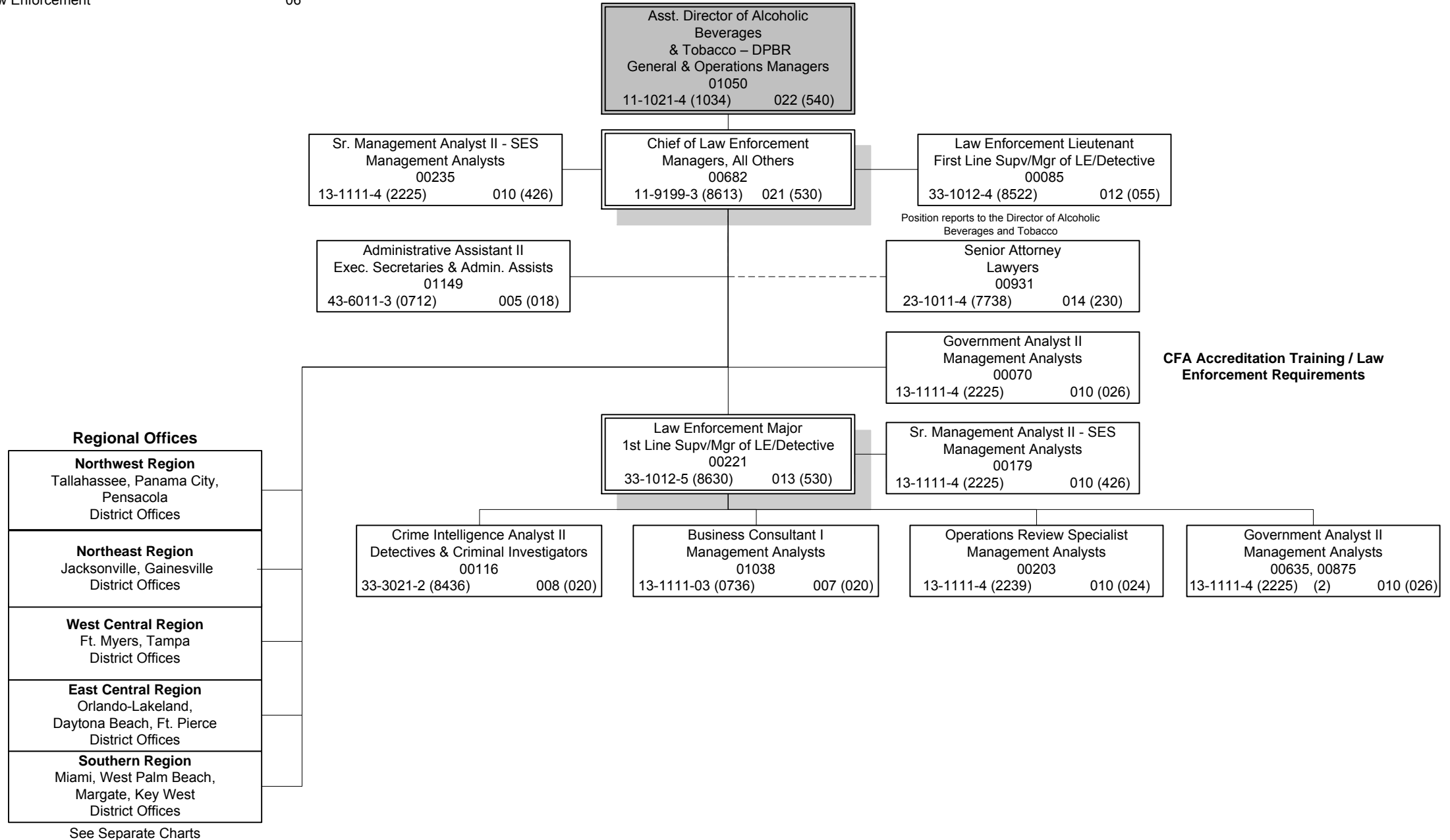
Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Field Licensing – South Region

Current:4-5-19
 Last Updated: 4-5-19

15 FTE

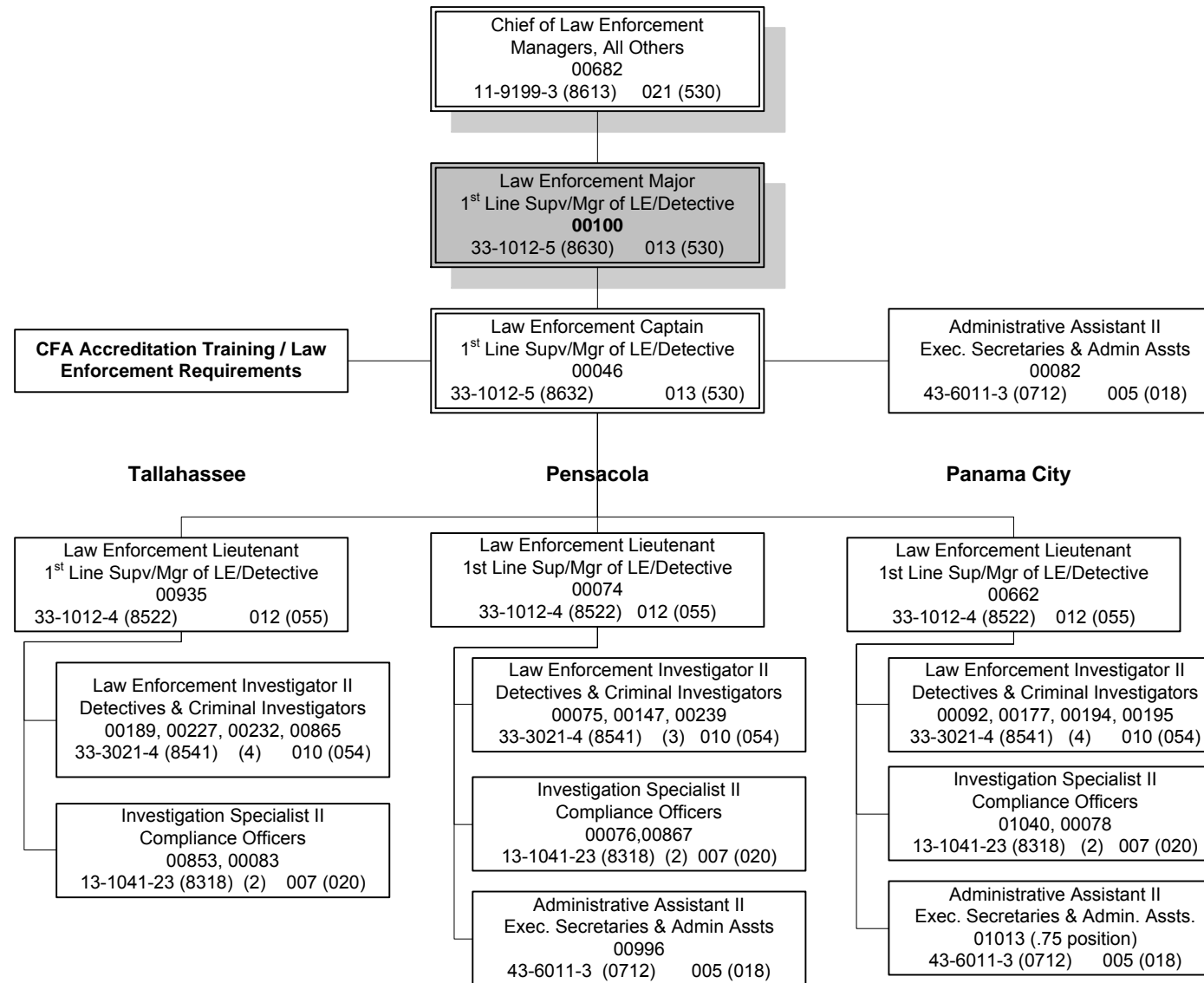


Division of Alcoholic Beverages & Tobacco Bureau of Law Enforcement - Chief's Office



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

25 FTE (1 is .75 psn)

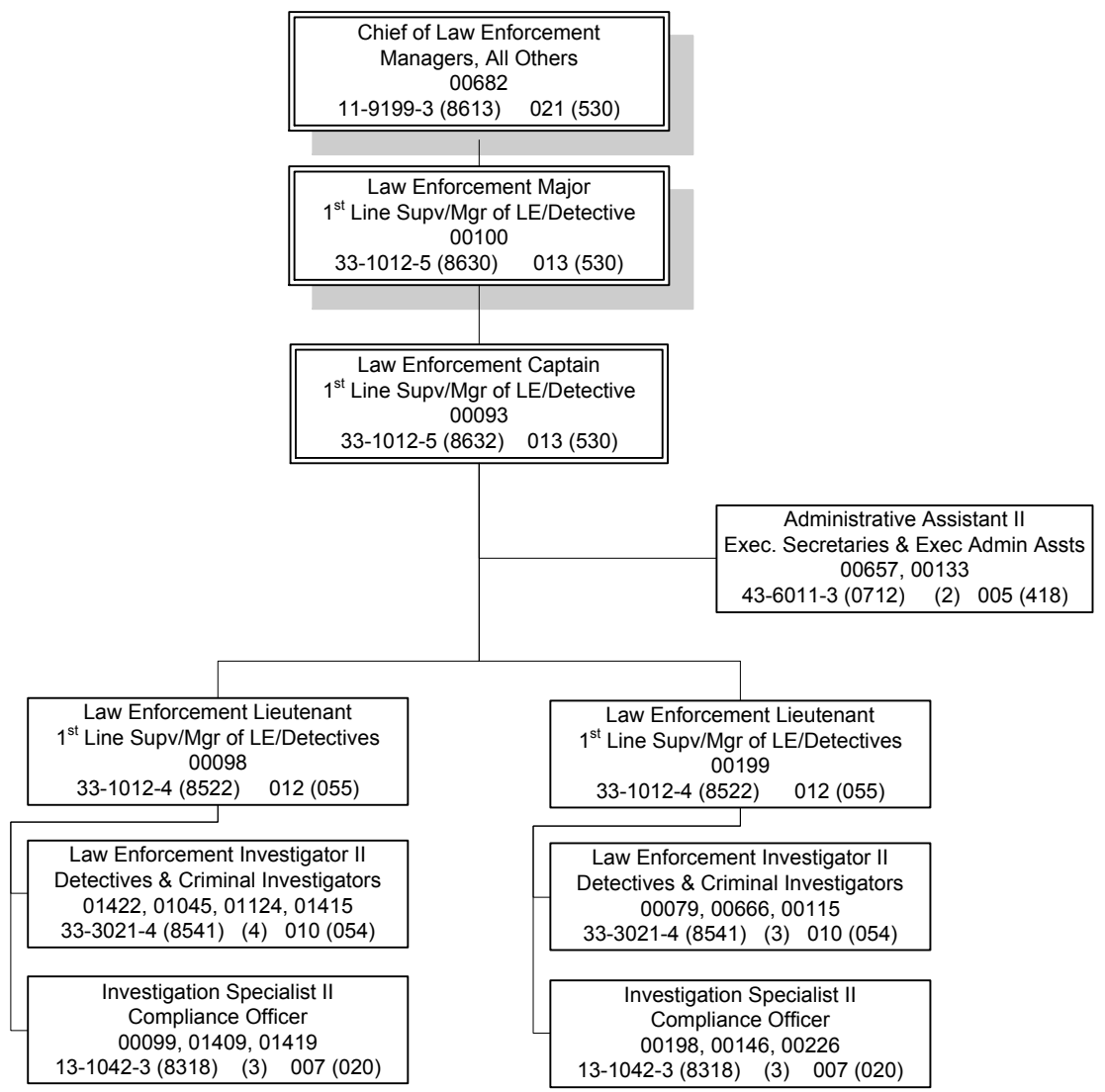


Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Law Enforcement 06
 Northeast Region:
 Gainesville 06 01
 Jacksonville 06 13

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

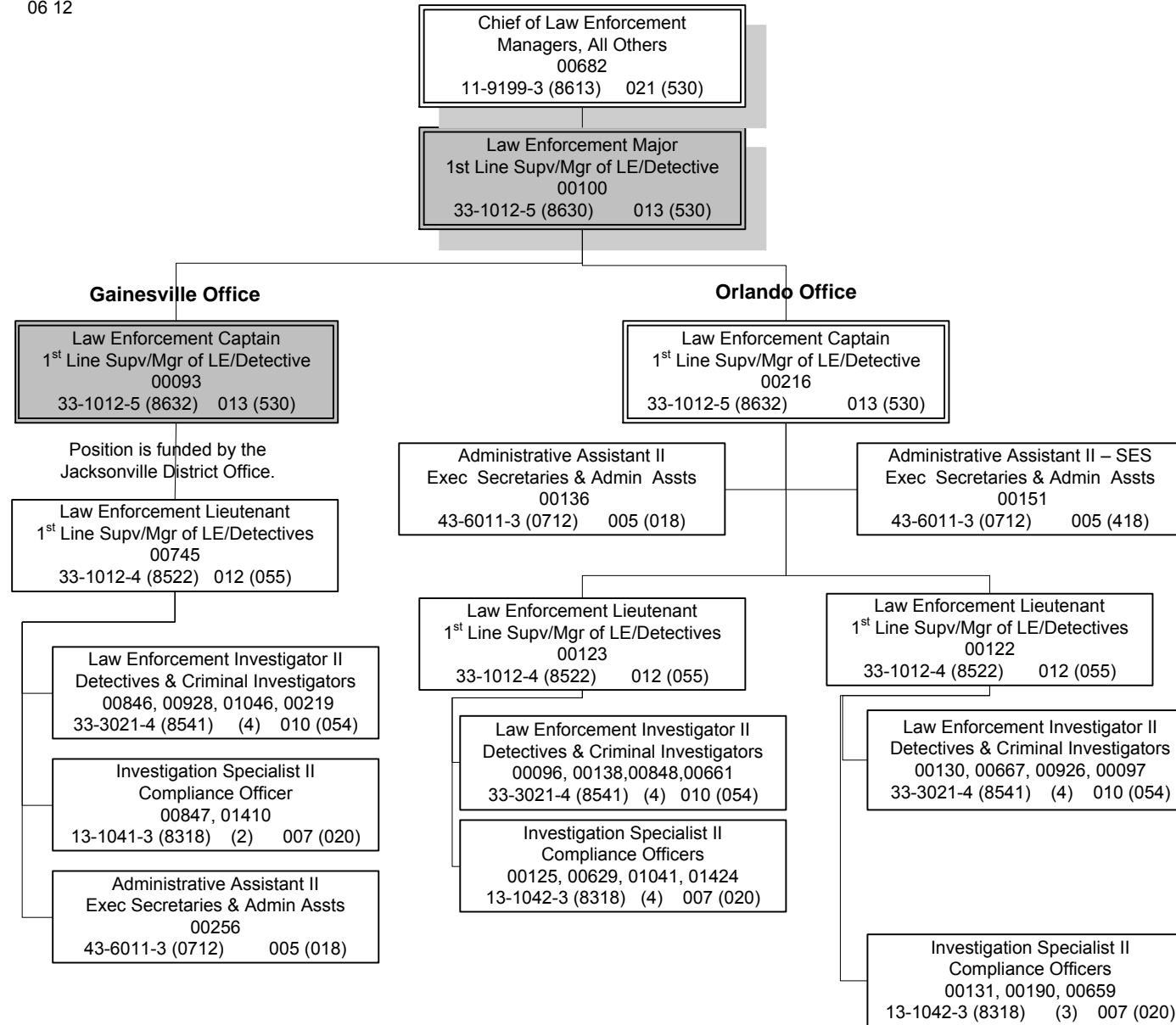
Current: 4-19-19
 Last Updated: 7-1-17

18 FTE



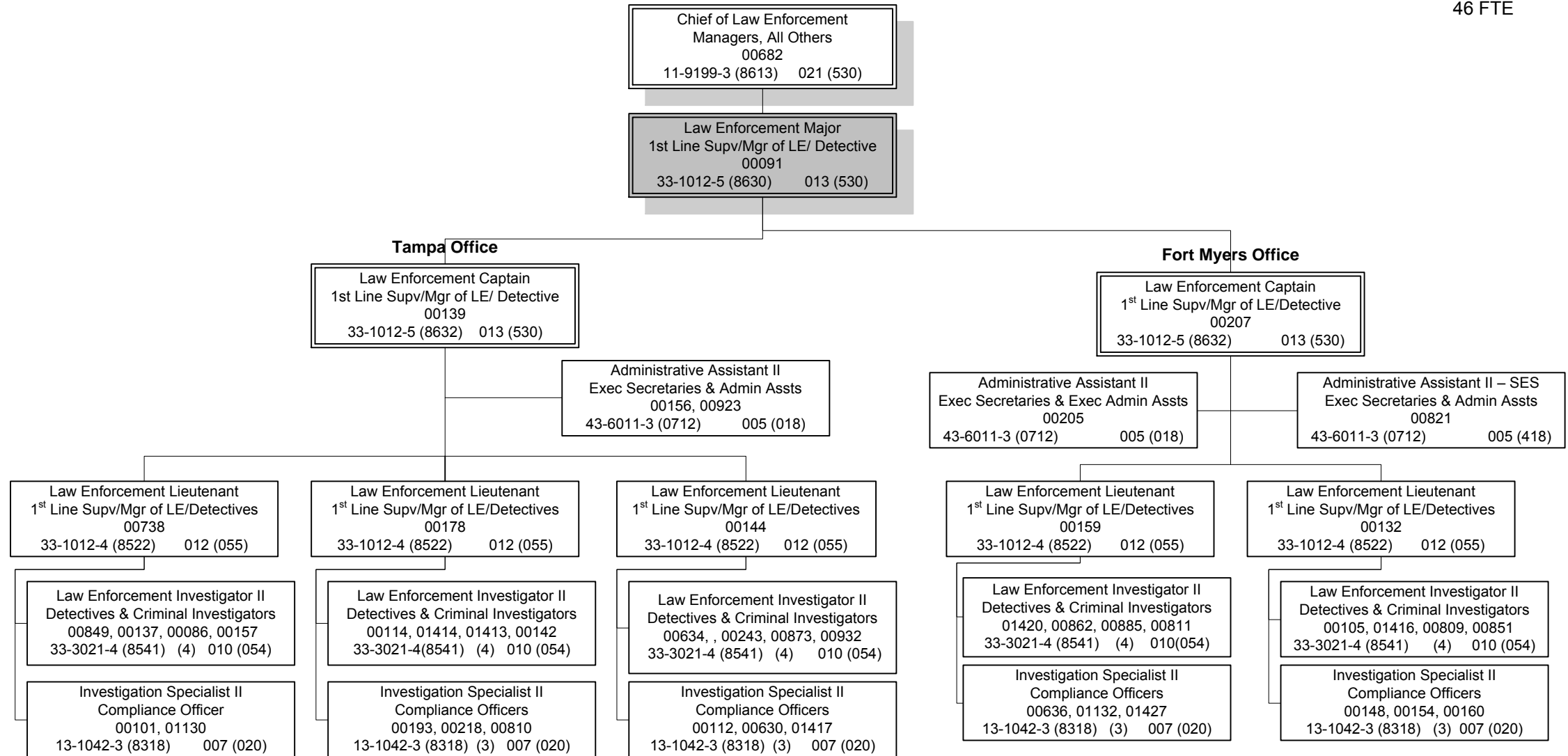
Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement – Central Region
Gainesville & Orlando District Offices

28 FTE



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

46 FTE



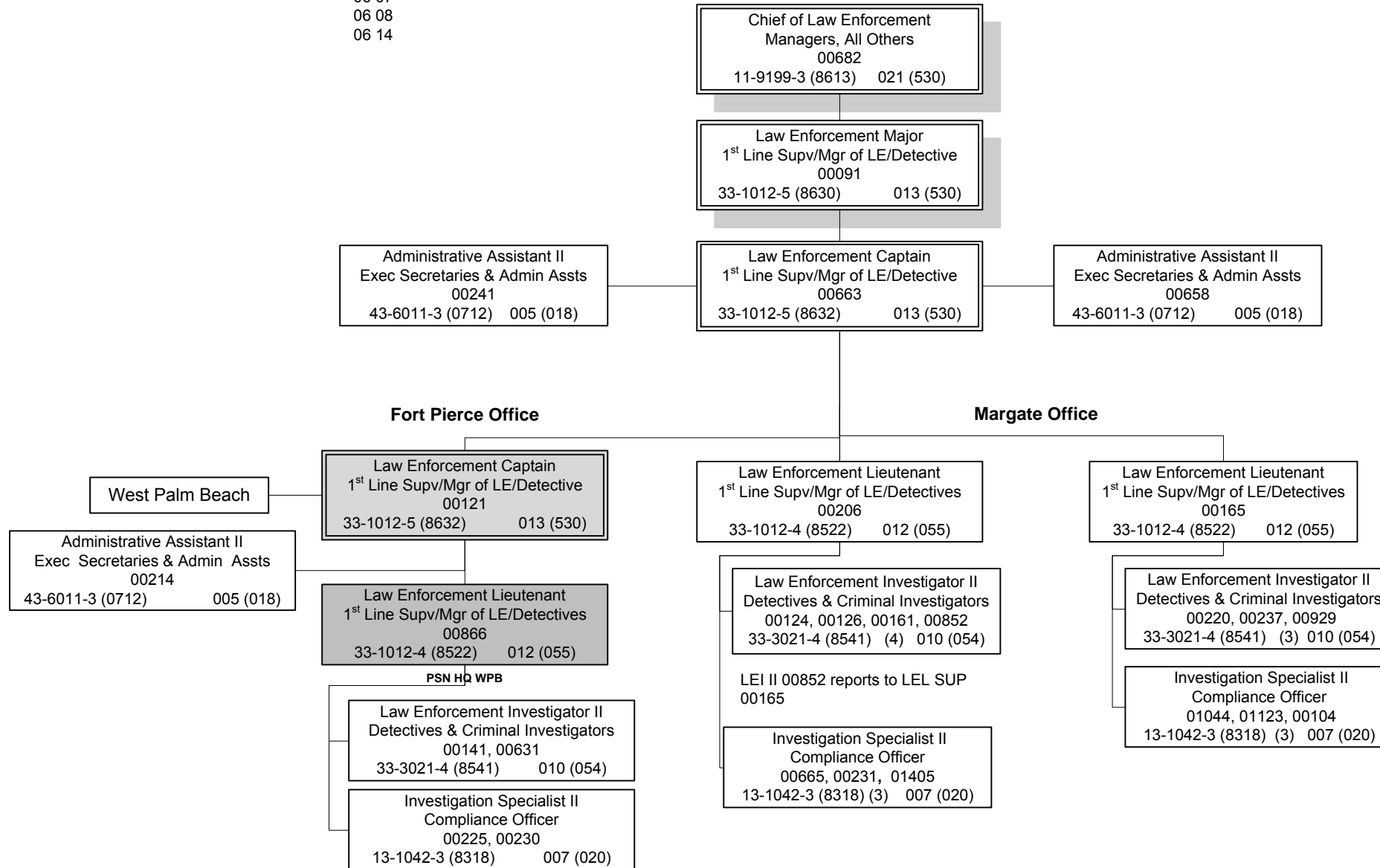
Department of Business & Professional Regulation
 Division of Alcoholic Beverages & Tobacco
 Bureau of Law Enforcement
 Southern Region:
 West Palm Beach
 Margate
 Miami
 Key West

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: 4-19-19
 Last Updated: 9-26-18

25 FTE

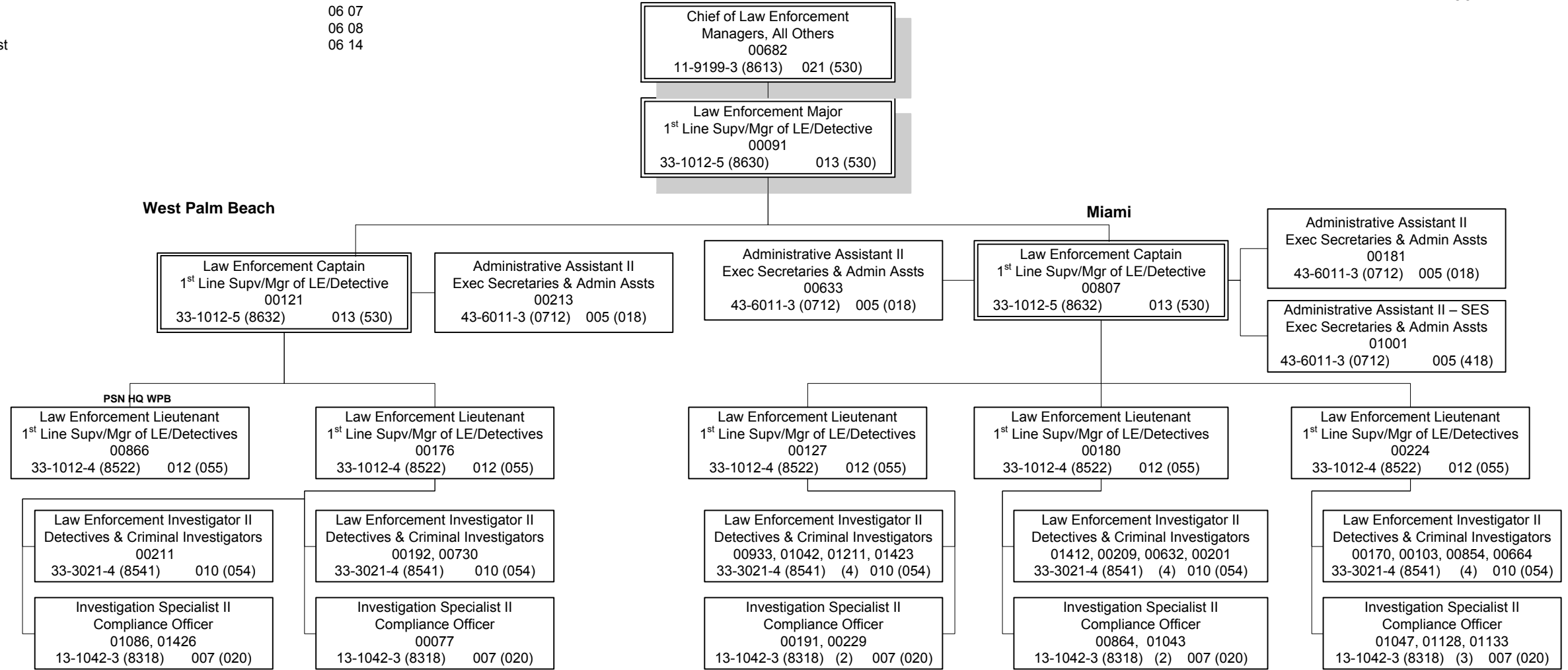


Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Law Enforcement 06
 Southern Region:
 West Palm Beach 06 06
 Margate 06 07
 Miami 06 08
 Key West 06 14

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

Current: 4-19-19
 Last Updated: 11-16-18

36 FTE

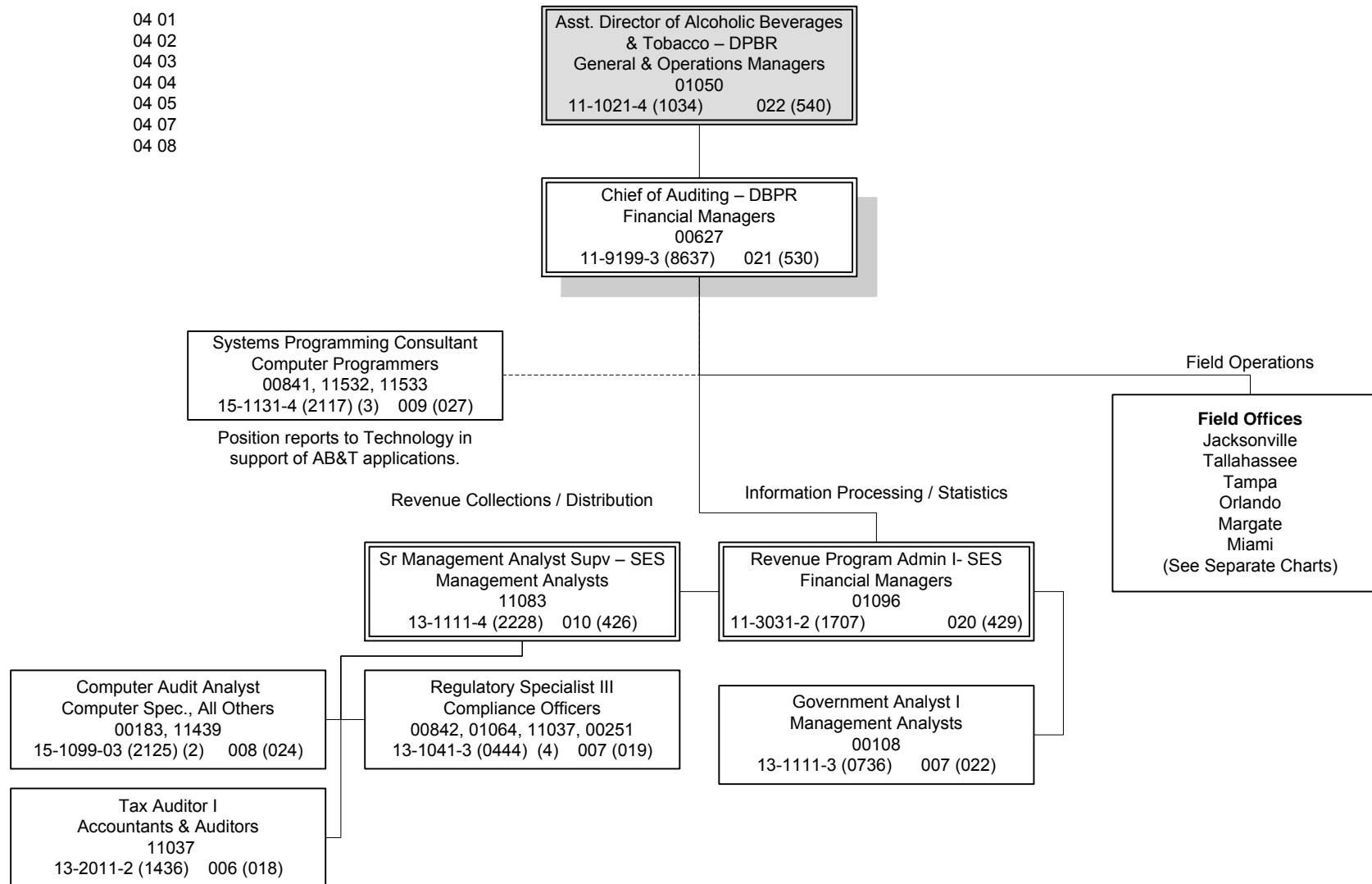


**Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Chief's Office**

Current: 6-7-19
Last Updated: 12-1-17

14 FTE

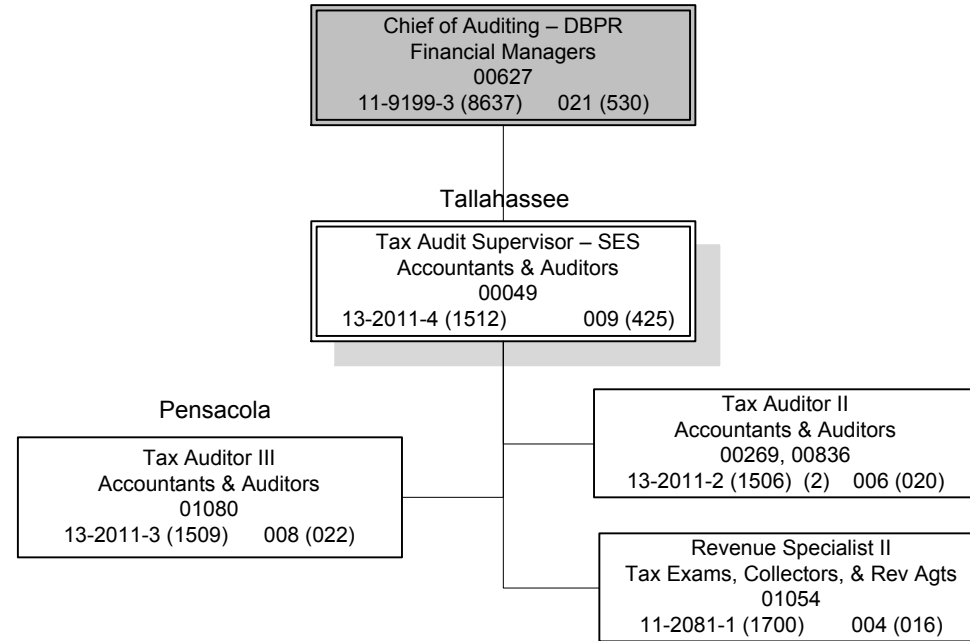
| | |
|--|-------|
| Department of Business and Professional Regulation | 79 |
| Division of Alcoholic Beverages & Tobacco | 40 |
| Bureau of Auditing | 04 |
| Field Operations: | |
| Pensacola | 04 01 |
| Tallahassee | 04 02 |
| Jacksonville | 04 03 |
| Tampa | 04 04 |
| Orlando | 04 05 |
| Margate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



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: 6-7-19
 Last Updated: 8-21-14

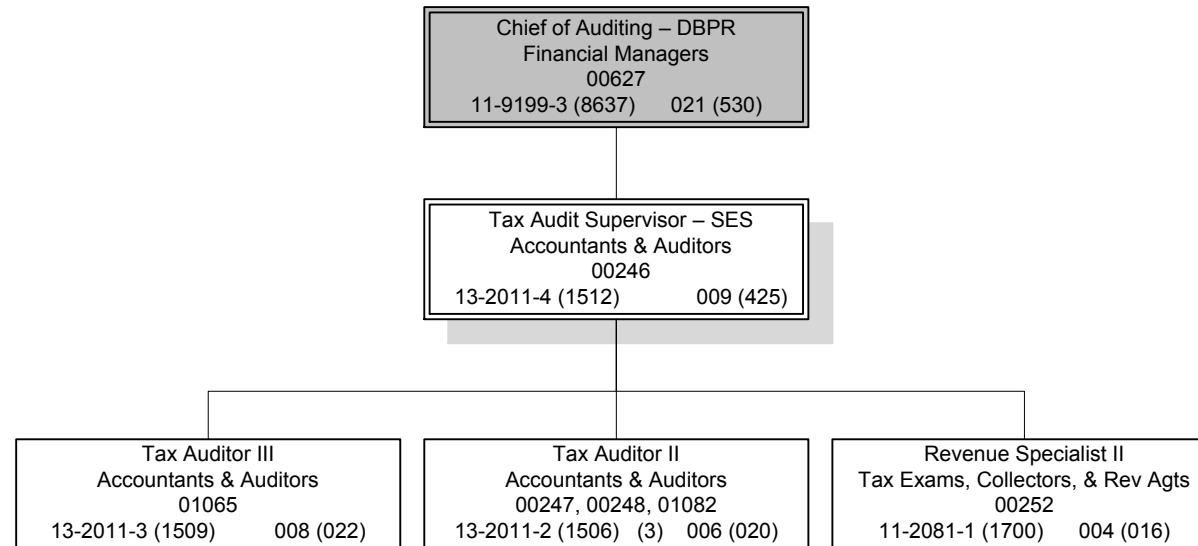


5 FTE

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
Jacksonville Field Office

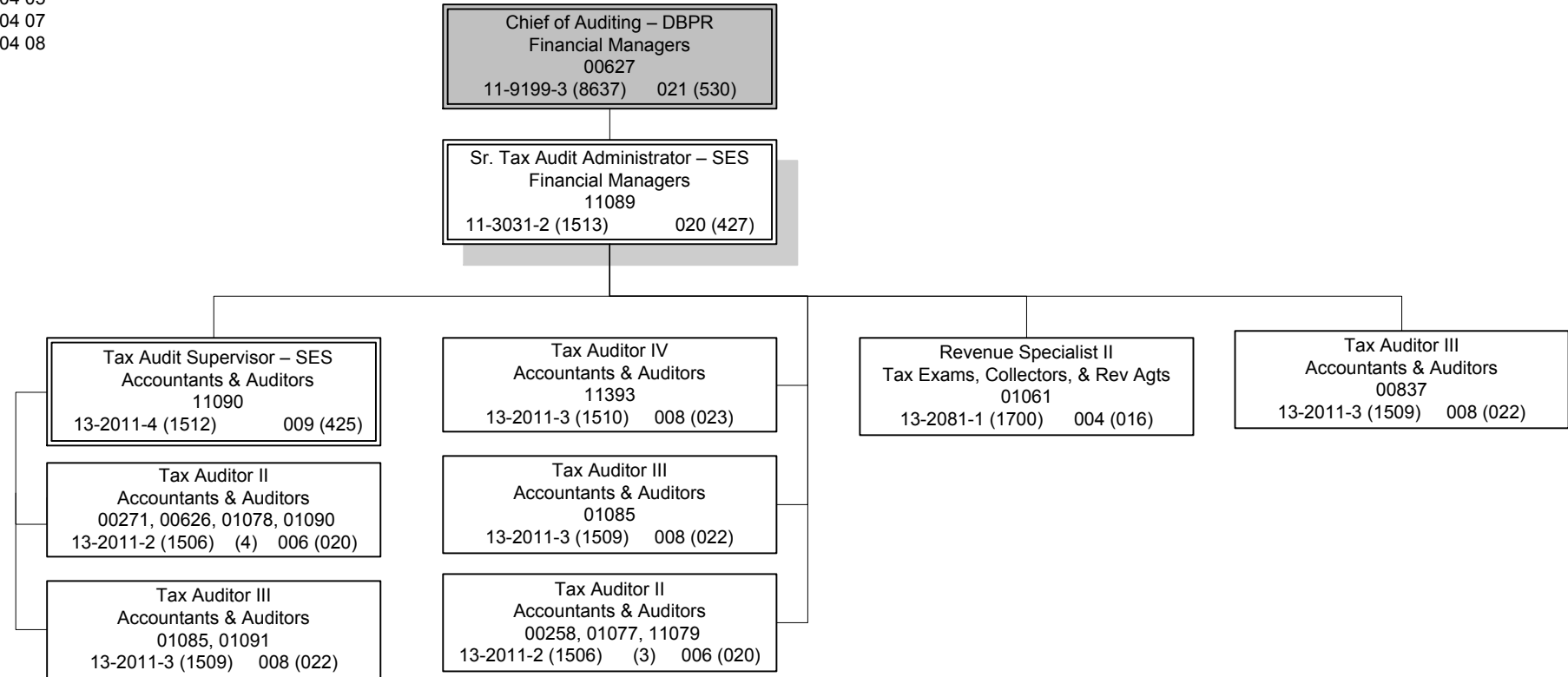
Current: 6-7-19
 Last Updated: 3-25-16



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: 6-7-19
 Last Updated: 12-1-17

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



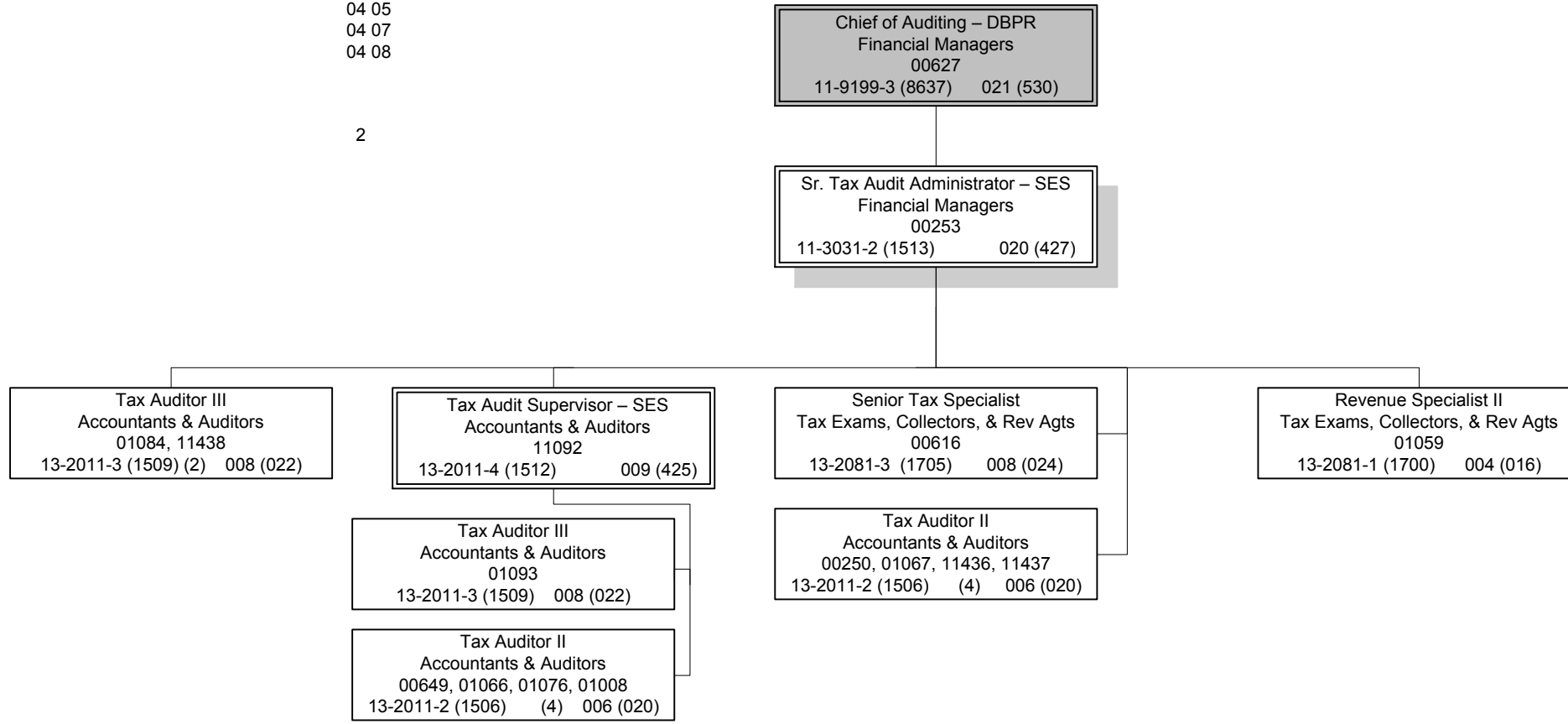
14 FTE

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: 6-7-19
 Last Updated: 3-1-19

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

Vacant 2

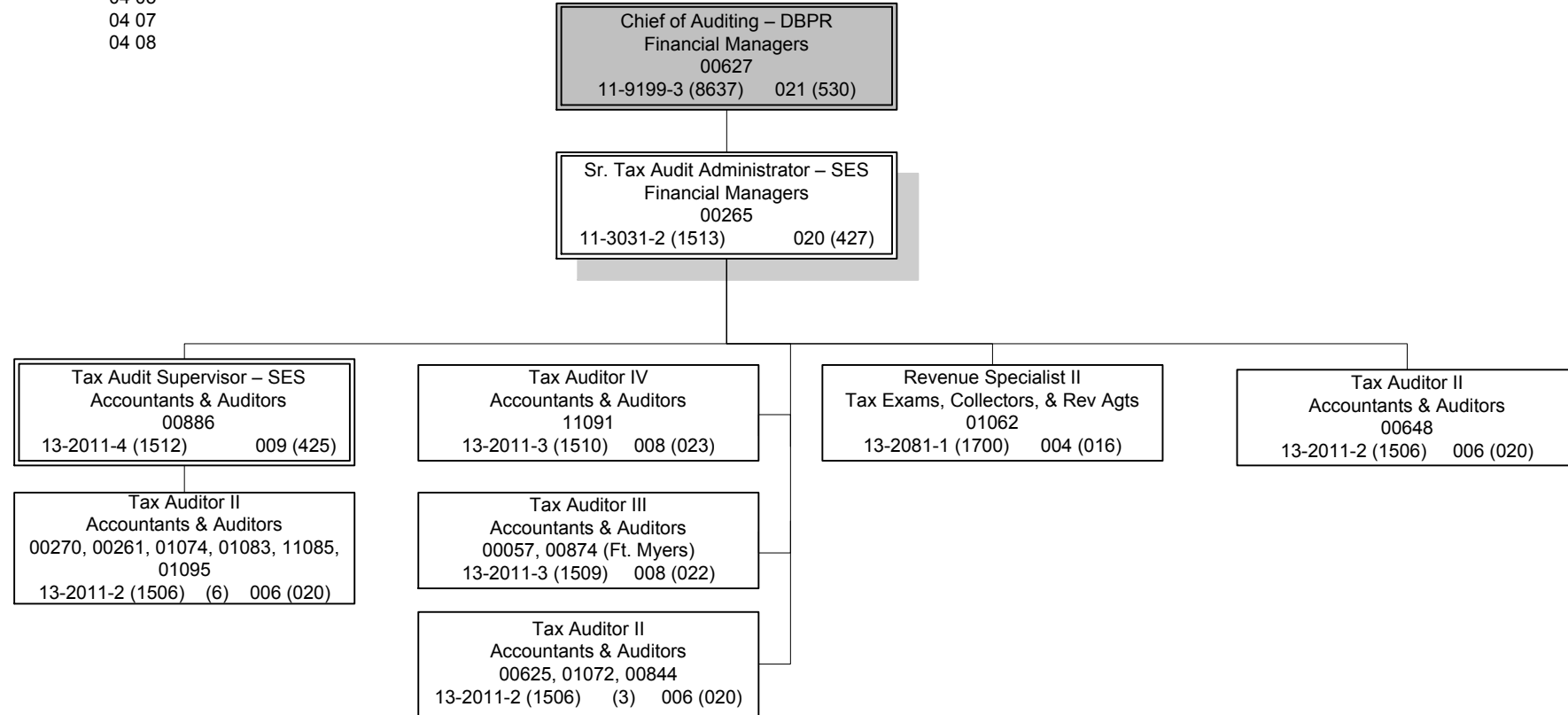


15 FTE

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

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

Current: 6-7-19
 Last Updated: 8-1-17

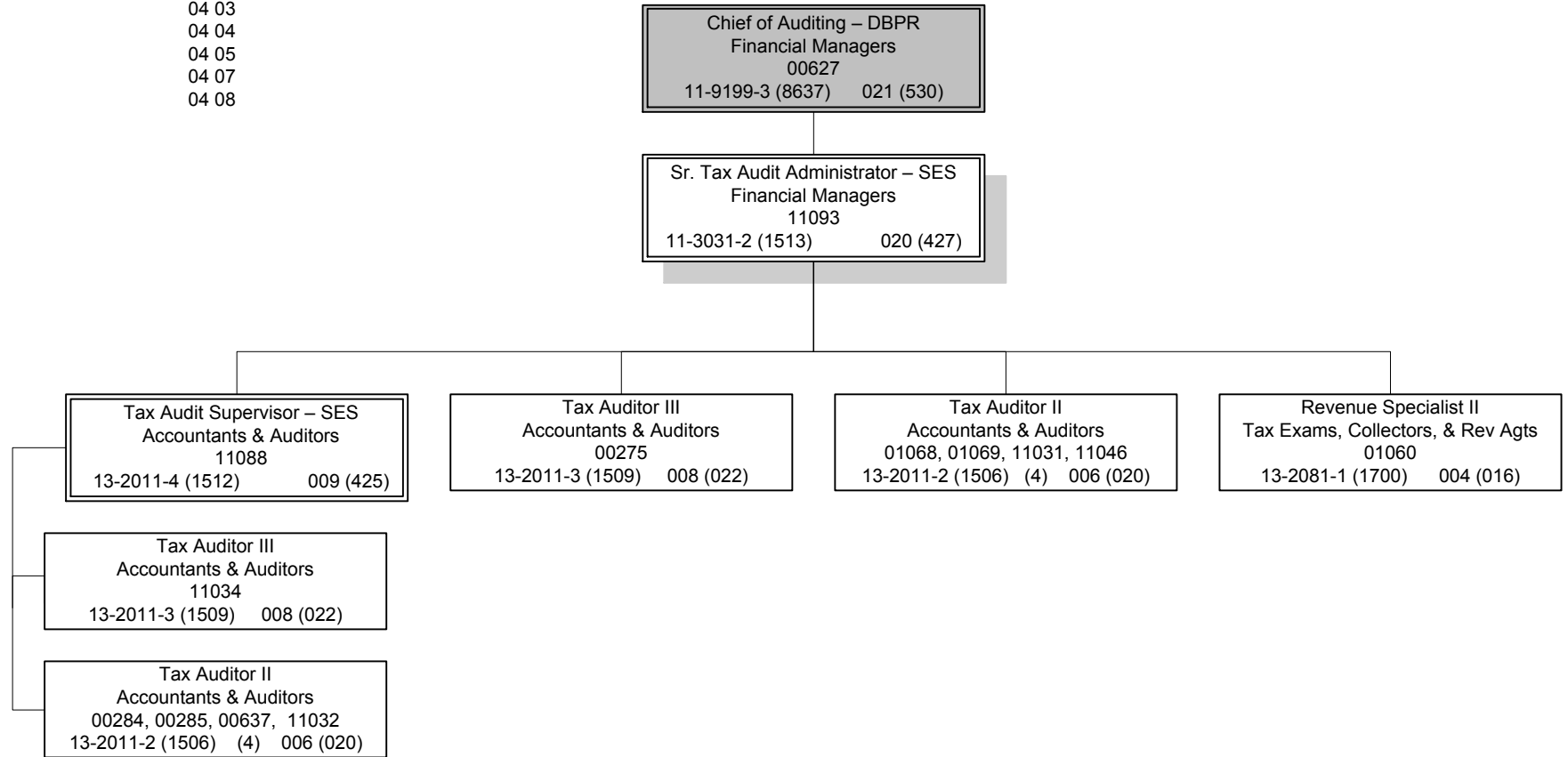


16 FTE

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

Current: 6-7-19
 Last Updated: 6-7-19

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

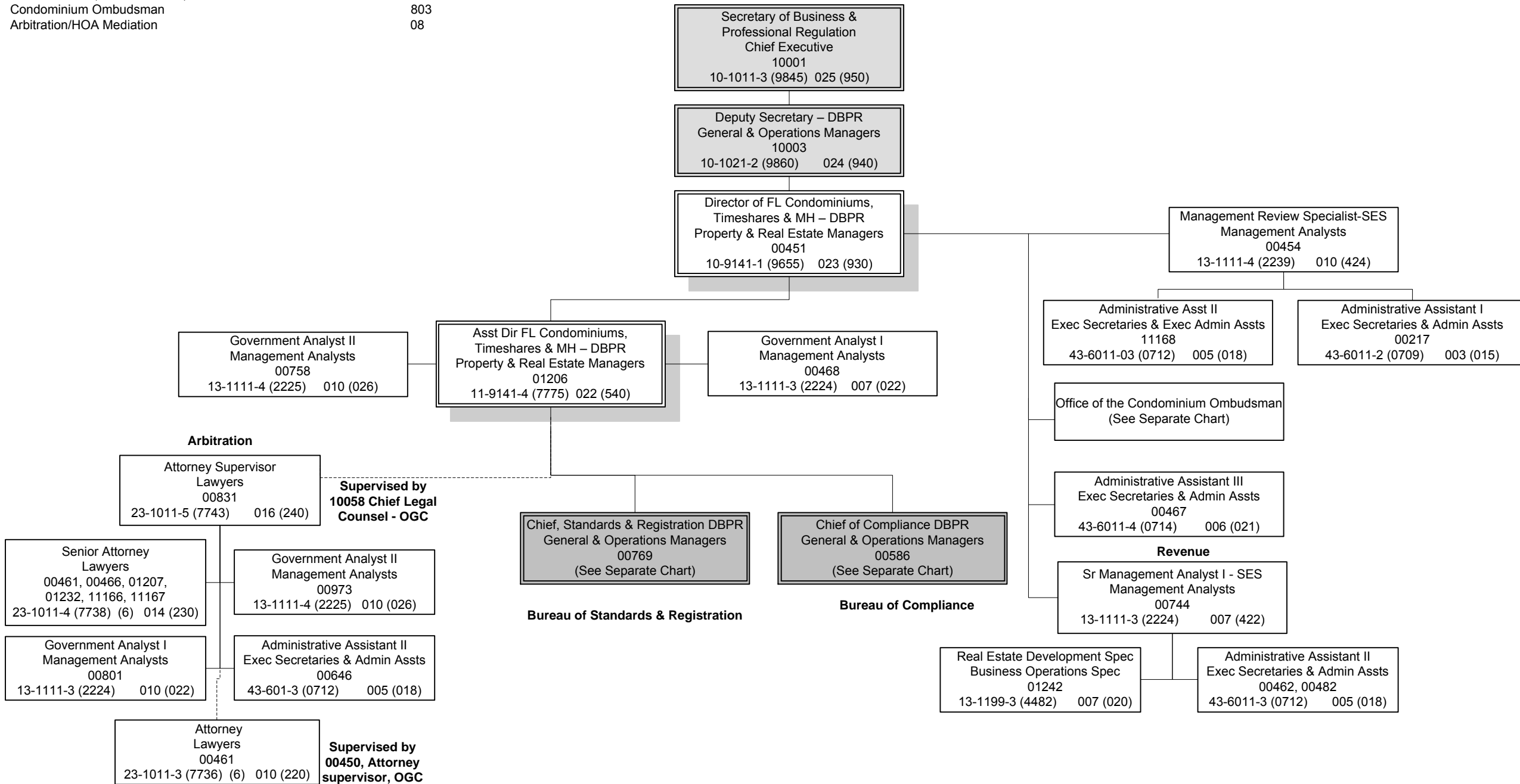


13 FTE

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: 12-28-18
 Updated: 2-9-18

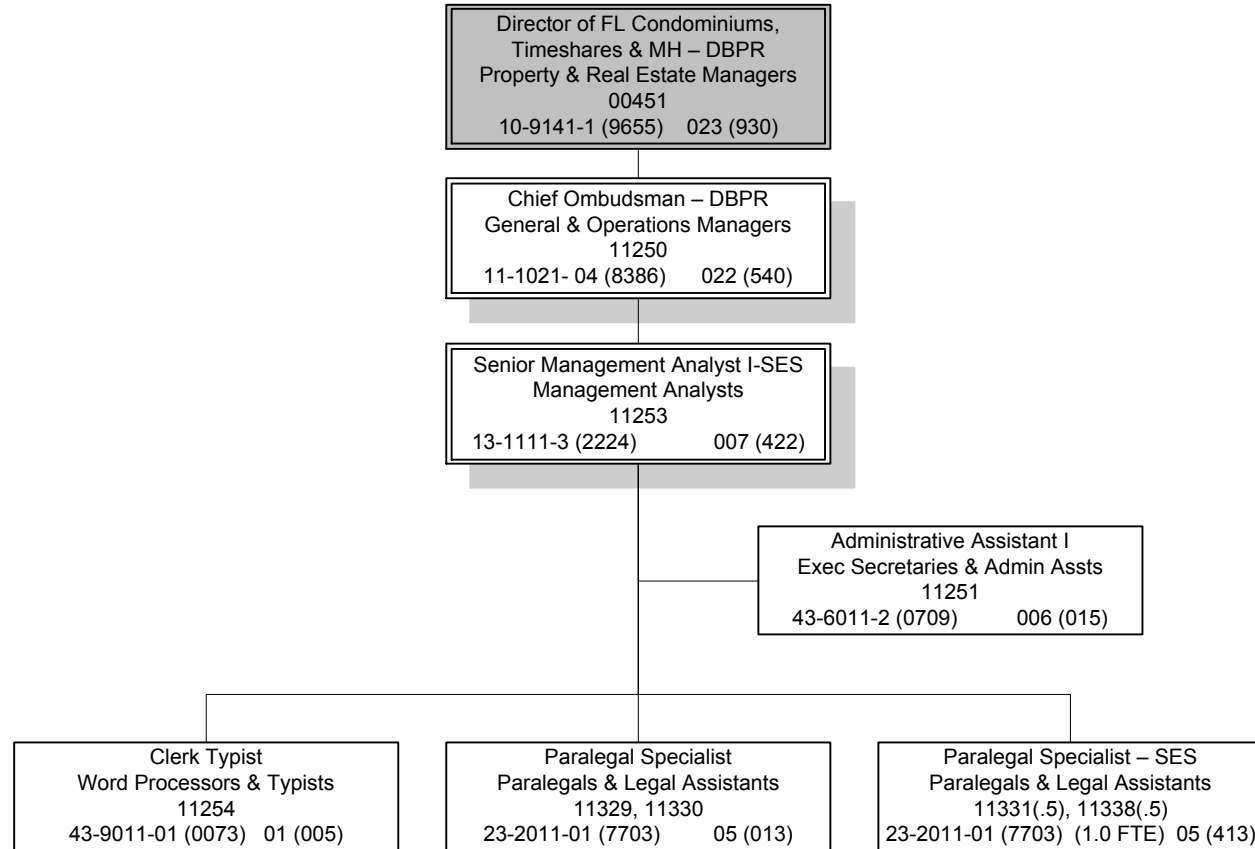


Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Current: 12-28-18
 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: 12-28-18
Last Updated: 12-28-18

| | |
|---|-----|
| 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)
00782 (Miami)
13-1073-4 (1334) 010 (023)

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)

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

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

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)

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

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

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

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

Condominiums

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

Yachts & Ships

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

Miami
(See Separate Chart)

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

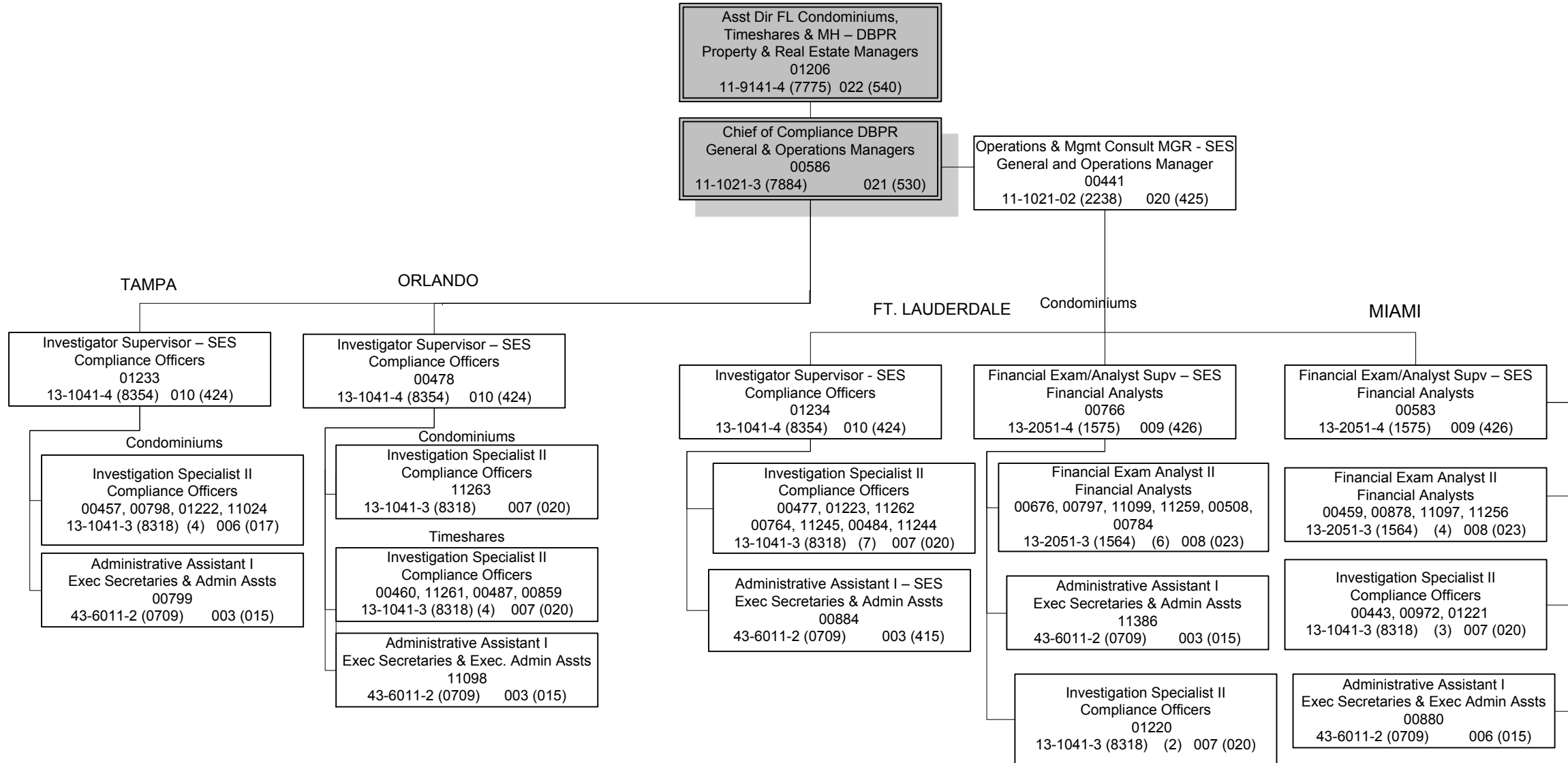
Regulatory Specialist II
Compliance Officers
00947
13-1041-2 (0441) 006 (017)

(Position is funded by Stds & Reg.)

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

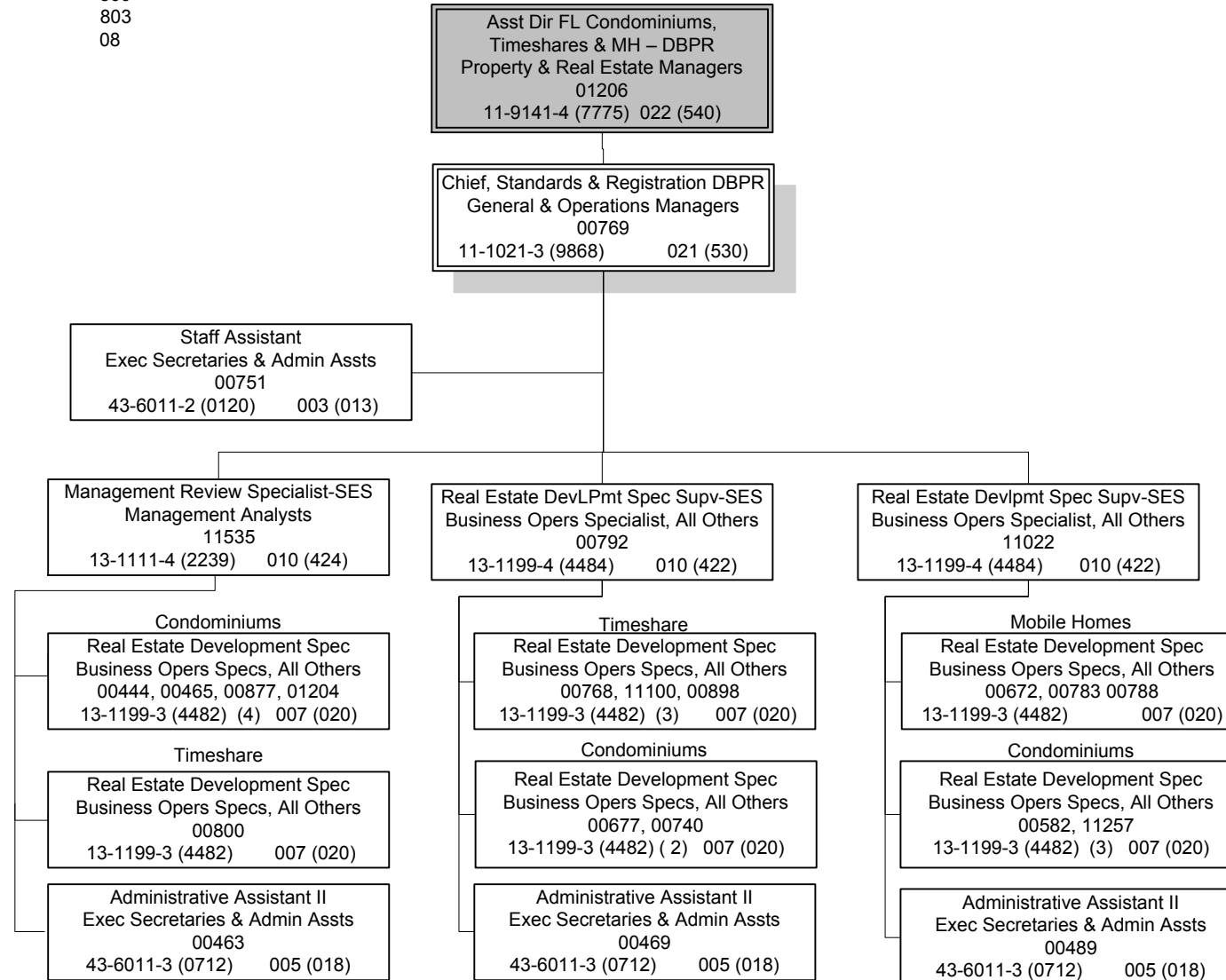
Current: 12-28-18
 Last Updated: 5-22-2018



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: 12-28-18
 Last Updated: 9-1-17



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 THROUGH 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): | 157,066,558 | |
| TOTAL BUDGET FOR AGENCY (SECTIONS II + III): | 157,066,516 | |
| | ----- | ----- |
| DIFFERENCE: | 42 | |
| (MAY NOT EQUAL DUE TO ROUNDING) | ===== | ===== |

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

THIS FORM IS NOT APPLICABLE

| Schedule XII Cover Sheet and Agency Project Approval | |
|---|---|
| Agency: | Schedule XII Submission Date: |
| Project Name: | Is this project included in the Agency's LRPP? _____ Yes _____ No |
| FY 2020 - 2021 LBR Issue Code: | FY 2020 -2021 LBR Issue Title: |
| Agency Contact for Schedule XII (Name, Phone #, and E-mail address): | |
| AGENCY APPROVAL SIGNATURES | |
| I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII. | |
| Agency Head: | Date: |
| Printed Name: | |
| Agency Chief Information Officer: <i>(If applicable)</i> | Date: |
| Printed Name: | |
| Budget Officer: | Date: |
| Printed Name: | |
| Planning Officer: | Date: |
| Printed Name: | |
| Project Sponsor: | Date: |
| Printed Name: | |

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

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

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

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

II. Evaluation of Options

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

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

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

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

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

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

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

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

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

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

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

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

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

| |
|--|
| <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

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

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

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

| |
|--|
| 1. Commodities proposed for purchase. |
| |
| 2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts. |
| |
| 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). |
| |
| 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. |
| |

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Business and Professional Regulation

Contact: Lynn Smith 850.717.1541

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 2019 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 2020-2021 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 2020-2021 Estimate/Request Amount | |
|---|--|------|--------------------------------------|----------------------------|
| | | | Long Range Financial Outlook | Legislative Budget Request |
| a | Tobacco Tax and Surcharge - Cigarette Tax | R | \$243.2 million | \$243.2 million |
| b | Tobacco Tax and Surcharge - Cigarette Surcharge | R | \$727.8 million | \$727.8 million |
| c | Tobacco Tax and Surcharge - Other Tobacco Products Surcharge | R | \$89.6 million | \$90 million |
| d | Slot Machines Tax Collections | R | \$206 million | \$206 million |
| 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.

c Tobacco Tax and Surcharge - Other Tobacco Products Surcharge - difference on Schedule I is due to rounding

* 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**

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



Administrative Trust Fund 2021

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. Budget Period: 2020-21
 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 2018-19 | FY 2019-20 | FY 2020-21 |
| Receipts: | | | |
| <u>Fees/Licenses/Taxes/Miscellaneous</u> | 24,004 | 25,000 | 25,000 |
| _____ | | | |
| _____ | | | |
| _____ | | | |
| Total Fee Collection to Line (A) - Section III | 24,004 | 25,000 | 25,000 |

| <u>SECTION II - FULL COSTS</u> | | | |
|---|-------------------|-------------------|-------------------|
| Direct Costs: | | | |
| <u>Salaries and Benefits</u> | 24,293,645 | 26,959,857 | 27,781,460 |
| <u>Other Personal Services</u> | 1,048,599 | 1,542,022 | 1,451,272 |
| <u>Expenses</u> | 4,248,637 | 4,116,437 | 4,176,177 |
| <u>Operating Capital Outlay</u> | 229,101 | 133,088 | 118,088 |
| <u>Transfer to DOAH</u> | 113,936 | 113,117 | 113,117 |
| <u>Contracted Services</u> | 3,975,897 | 4,184,691 | 4,184,691 |
| <u>Operation/Motor Vehicles</u> | 5,536 | 6,500 | 6,500 |
| <u>TR/State ATTY/Slots</u> | 241,398 | 246,868 | 247,677 |
| <u>Risk Management Services</u> | 257,105 | 155,779 | 155,779 |
| <u>Salary Incentive Payments</u> | 5,449 | 7,650 | 6,650 |
| <u>Tenant Broker Commissions</u> | 790,927 | 90,000 | 90,000 |
| <u>Lease /Purchase/Equipment</u> | 61,232 | 153,387 | 95,887 |
| <u>TR/DMS/HR SVCS/STW Contract</u> | 137,094 | 137,155 | 140,445 |
| <u>Public Assistance ST OPS</u> | 130,265 | | |
| <u>DP Assessment (AST)</u> | 1,170,999 | - | |
| <u>Northwest Regional DC</u> | 203,285 | 212,142 | 212,142 |
| <u>DP Assessment (DMS)</u> | | 1,422,651 | 1,423,797 |
| Indirect Costs Charged to Trust Fund | 17,627 | 20,000 | 20,000 |
| Total Full Costs to Line (B) - Section III | 36,930,732 | 39,501,344 | 40,223,682 |

Basis Used: _____

| <u>SECTION III - SUMMARY</u> | | | |
|--------------------------------|-----|---------------------|---------------------|
| TOTAL SECTION I | (A) | 24,004 | 25,000 |
| TOTAL SECTION II | (B) | 36,930,732 | 40,223,682 |
| TOTAL - Surplus/Deficit | (C) | (36,906,728) | (40,198,682) |

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|----------------------|--------------------------------------|
| Department Title: | Budget Period: 2020-21 |
| Trust Fund Title: | Business and Professional Regulation |
| Budget Entity: | Administrative Trust Fund |
| LAS/PBS Fund Number: | 790000 |
| | 2021 |

| | Balance as of 6/30/2019 | | SWFS* Adjustments | Adjusted Balance |
|--|----------------------------|-----|----------------------|---------------------|
| Chief Financial Officer's (CFO) Cash Balance | 1,284,564.18 | (A) | | 1,284,564.18 |
| ADD: Other Cash (See Instructions) | 42,950.00 | (B) | | 42,950.00 |
| ADD: Investments | - | (C) | | - |
| ADD: Outstanding Accounts Receivable | 6,528,747.71 | (D) | (20,241.62) | 6,508,506.09 |
| ADD: SWFS Adjustment | | (E) | | - |
| Total Cash plus Accounts Receivable | 7,856,261.89 | (F) | (20,241.62) | 7,836,020.27 |
| LESS: Allowances for Uncollectibles | - | (G) | | - |
| LESS: Approved "A" Certified Forwards | (1,346,051.57) | (H) | | (1,346,051.57) |
| Approved "B" Certified Forwards | (688,393.06) | (H) | | (688,393.06) |
| Approved "FCO" Certified Forwards | - | (H) | | - |
| LESS: Other Accounts Payable-Non Operating | (4,405,038.58) | (I) | (450.68) | (4,405,489.26) |
| LESS: SWFS Adjustment | | (J) | | - |
| Unreserved Fund Balance, 07/01/178 | 1,416,778.68 | (K) | (20,692.30) | 1,396,086.38 ** |

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: 2020-21

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, 07/01/19 Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds | 2,041,633.54 | (A) |
| Subtract Nonspendable Fund Balance (GLC 56XXX) | - | (B) |
| Add/Subtract Statewide Financial Statement (SWFS) Adjustments | | |
| SWFS Adjustment B7900002 | (1,933.94) | (C) |
| SWFS Adjustment A/P B7900010 | 1,483.26 | (C) |
| SWFS Adjustment A/R B7900010 | (20,241.62) | (C) |
| SWFS Adjustment B7900013 | | (C) |
| SWFS Adjustment | | (C) |
| Add/Subtract Other Adjustment(s): | | |
| Approved "B" Carry Forward (Encumbrance) per LAS/PBS | (669,236.71) | (D) |
| Approved "C" Carry Forward Total (FCO) per LAS/PBS | - | (D) |
| A/P Not CF | 44,381.85 | (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: | 1,396,086.38 | (E) |
| UNRESERVED FUND BALANCE, SCHEDULE IC | (1,396,086.38) | (F) |
| DIFFERENCE: | - | (G)* |

*SHOULD EQUAL ZERO.



Alcoholic Beverages and Tobacco Trust Fund 2022

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation Budget Period: 2020-21
 Program: Alcoholic Beverages and Tobacco
 Fund: Alcoholic Beverages and Tobacco Trust Fund

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

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

| | |
|-------------------------------------|--|
| <input 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 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

| | ACTUAL FY 2018-19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 |
|---|----------------------|-------------------------|-----------------------|
| Receipts: | | | |
| Fees | 4,495,788 | 4,495,723 | 4,495,723 |
| Licenses | 43,850,251 | 44,016,138 | 44,016,138 |
| Excise Tax | 13,627,982 | 12,700,000 | 12,700,000 |
| Refunds | 20,736 | | |
| Transfer from Cigarette Tax Collection | 2,347,313 | 2,300,000 | 2,200,000 |
| Fines/Miscellaneous | 1,237,913 | 861,905 | 861,905 |
| Warrant Cancellation | 11,265 | - | - |
| Total Fee Collection to Line (A) - Section III | 65,591,248 | 64,373,766 | 64,273,766 |

SECTION II - FULL COSTS

| | | | |
|---|-------------------|-------------------|-------------------|
| Direct Costs: | | | |
| Salaries and Benefits | 19,815,692 | 22,971,929 | 22,962,294 |
| Other Personal Services | 233,132 | 113,745 | 197,554 |
| Expenses | 2,940,923 | 2,700,425 | 2,700,425 |
| Operating Capital Outlay | 4,744 | 5,000 | 5,000 |
| Acquisition /Motor Vehicles | 314,519 | 315,644 | 315,644 |
| Contracted Services | 52,964 | 80,957 | 68,457 |
| Operation & Maintenance Patrol Vehicles | 562,171 | 896,017 | 896,017 |
| Cigarette Tax Stamps | 866,505 | 866,505 | 866,505 |
| Risk Management Services | 529,185 | 483,006 | 483,006 |
| Salary Incentive Payments | 138,888 | 172,846 | 172,846 |
| TR/Contracted Disptch Svs | 140,000 | 140,000 | 140,000 |
| Lease Purchase Equipment | 26,260 | 53,446 | 38,446 |
| TR/DMS/HR SVCS/STW Contract | 105,297 | 105,344 | 105,344 |
| State Data Senter-AST | 11,949 | | |
| DP Assesment (AST) | | 14,518 | 14,529 |
| Public Assistance-ST OPS | 180,198 | | |
| Indirect Costs Charged to Trust Fund | 40,369,901 | 49,684,182 | 35,722,572 |
| Total Full Costs to Line (B) - Section III | 66,292,328 | 78,603,564 | 64,688,639 |

Basis Used: _____

SECTION III - SUMMARY

| | | | | |
|-------------------------|-----|------------|--------------|------------|
| TOTAL SECTION I | (A) | 65,591,248 | 64,373,766 | 64,273,766 |
| TOTAL SECTION II | (B) | 66,292,328 | 78,603,564 | 64,688,639 |
| TOTAL - Surplus/Deficit | (C) | (701,081) | (14,229,798) | (414,873) |

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|--|
| Department Title: | Budget Period: 2020-21 |
| Trust Fund Title: | Business and Professional Regulation |
| Budget Entity: | Alcoholic Beverages and Tobacco Trust Fund |
| LAS/PBS Fund Number: | 79400X00 |
| | 2022 |

| | Balance as of 6/30/2019 | | SWFS* Adjustments | Adjusted Balance |
|--|----------------------------|------------|----------------------|-------------------------|
| Chief Financial Officer's (CFO) Cash Balance | 1,672,154.77 | (A) | | 1,672,154.77 |
| ADD: Other Cash (See Instructions) | 217,574.47 | (B) | | 217,574.47 |
| ADD: Investments | 17,104,603.63 | (C) | | 17,104,603.63 |
| ADD: Outstanding Accounts Receivable | 17,571,385.79 | (D) | 163,547.41 | 17,734,933.20 |
| Interest Recievable | | (E) | | - |
| Total Cash plus Accounts Receivable | 36,565,718.66 | (F) | 163,547.41 | 36,729,266.07 |
| LESS: Allowances for Uncollectibles | (17,176,368.60) | (G) | | (17,176,368.60) |
| LESS: Approved "A" Certified Forwards | (1,125,112.69) | (H) | | (1,125,112.69) |
| Approved "B" Certified Forwards | (220,333.34) | (H) | | (220,333.34) |
| Approved "FCO" Certified Forwards | - | (H) | | - |
| LESS: Other Accounts Payable (Nonoperating) | (2,628,142.74) | (I) | (1,893.62) | (2,630,036.36) |
| LESS: Other Accounts Payable | - | (J) | | - |
| Unreserved Fund Balance, 07/01/18 | 15,415,761.29 | (K) | 161,653.79 | 15,577,415.08 ** |

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: 2020-21

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, 07/01/19 Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds | 15,724,380.89 | (A) |
| Subtract Nonspendable Fund Balance (GLC 56XXX) | (86,792.43) | (B) |
| Add/Subtract Statewide Financial Statement (SWFS) Adjustments | | |
| SWFS Adjustment (Non-Operating) | 163,547.41 | (C) |
| SWFS Adjustment (Non-Operating) | 33,417.98 | (C) |
| SWFS Adjustment (Non-Operating) | (35,311.60) | (C) |
| Add/Subtract Other Adjustment(s): | | |
| Approved "B" Carry Forward (Encumbrance) per LAS/PBS | (220,333.34) | (D) |
| Accounts Payable not CF - Operating | (1,493.83) | (D) |
| | | (D) |
| | | (D) |
| | | (D) |
| | - | (D) |
| ADJUSTED BEGINNING TRIAL BALANCE: | 15,577,415.08 | (E) |
| UNRESERVED FUND BALANCE, SCHEDULE IC | (15,577,415.08) | (F) |
| DIFFERENCE: | - | (G)* |

*SHOULD EQUAL ZERO.



Cigarette Tax Collection Trust Fund 2086

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Business & Professional Regul Budget Period: 2020-21
 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.)

| | |
|--|--|
| | 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 2018-19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 |
|---|----------------------|-------------------------|-----------------------|
| Receipts: | | | |
| <u>Taxes</u> | 260,822,589 | 248,200,000 | 243,500,000 |
| <u>Surcharge</u> | 746,439,198 | 741,700,000 | 727,800,000 |
| <u>Other Tobacco Products</u> | 87,412,099 | 92,700,000 | 90,000,000 |
| <u>Miscellaneous</u> | 1,278,848 | | |
| Total Fee Collection to Line (A) - Section III | 1,095,952,734 | 1,082,600,000 | 1,061,300,000 |

SECTION II - FULL COSTS

Direct Costs:

| | | | |
|---|----------------------|----------------------|----------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Indirect Costs Charged to Trust Fund | 1,095,952,734 | 1,082,600,000 | 1,061,300,000 |
| Total Full Costs to Line (B) - Section III | 1,095,952,734 | 1,082,600,000 | 1,061,300,000 |

Basis Used: _____

SECTION III - SUMMARY

| | | | | |
|--------------------------------|-----|---------------|---------------|---------------|
| TOTAL SECTION I | (A) | 1,095,952,734 | 1,082,600,000 | 1,061,300,000 |
| TOTAL SECTION II | (B) | 1,095,952,734 | 1,082,600,000 | 1,061,300,000 |
| TOTAL - Surplus/Deficit | (C) | (0) | - | - |

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: | <u>Budget Period: 2020-21</u> |
| Trust Fund Title: | <u>Business and Professional Regulation</u> |
| Budget Entity: | <u>Cigarette Tax Collection Trust Fund</u> |
| LAS/PBS Fund Number: | <u>Alcoholic Beverages and Tobacco</u> |
| | <u>2086</u> |

| | Balance as of 6/30/2019 | SWFS* Adjustments | Adjusted Balance |
|--|----------------------------|----------------------|------------------------|
| Chief Financial Officer's (CFO) Cash Balance | \$ (9,866,265.49) | | |
| ADD: Other Cash (See Instructions) | (800,520.00) | | |
| ADD: Investments | | | |
| ADD: Outstanding Accounts Receivable | \$ (61,080,677.47) | | (61,080,677.47) |
| ADD: _____ | | | |
| Total Cash plus Accounts Receivable | (71,747,462.96) | - | (71,747,462.96) |
| LESS: Allowances for Uncollectibles | | | |
| LESS: Approved "A" Certified Forwards | | | |
| Approved "B" Certified Forwards | | | |
| Approved "FCO" Certified Forwards | | | |
| LESS: Other Accounts Payable (Nonoperating) | \$ 71,747,462.96 | | 71,747,462.96 |
| LESS: _____ | | | |
| Unreserved Fund Balance, 07/01/19 | - | (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: 2020-21

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, 07-01-19 (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.



**Division of Florida 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: 2020-21
 Program: Condominiums, Timeshares, and Mobile Homes TF
 Fund: 2289

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

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

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

SECTION I - FEE COLLECTION

| | ACTUAL FY 2018-19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 |
|---|----------------------|-------------------------|-----------------------|
| Receipts: | | | |
| <u>Fees/Licenses/Taxes/Miscellaneous</u> | 14,303,960 | 14,637,650 | 14,712,650 |
| <u>Fines/Penalties</u> | 95,187 | 114,500 | 114,500 |
| <u>Refunds</u> | 8,869 | 10,000 | 10,000 |
| Total Fee Collection to Line (A) - Section III | 14,408,016 | 14,762,150 | 14,837,150 |

SECTION II - FULL COSTS

Direct Costs:

| | | | |
|---|-------------------|-------------------|-------------------|
| <u>Salaries and Benefits</u> | 5,964,157 | 6,762,213 | 6,057,797 |
| <u>Other Personal Services</u> | 20,401 | 44,076 | 21,076 |
| <u>Expenses</u> | 883,063 | 975,117 | 915,377 |
| <u>Operating Capital Outlay</u> | 86,681 | 6,298 | 6,298 |
| <u>Contracted Services</u> | 8,528 | 17,500 | 12,500 |
| <u>Risk Management Services</u> | 25,689 | 34,105 | 34,105 |
| <u>Lease /Purchase of Equipment</u> | 10,482 | 11,856 | 11,856 |
| <u>TR/DMS/HR SVCS/STW Contract</u> | 36,005 | 36,021 | 32,731 |
| <u> </u> | | | |
| <u> </u> | | | |
| <u> </u> | | | |
| Indirect Costs Charged to Trust Fund | 7,791,113 | 8,501,255 | 3,902,132 |
| Total Full Costs to Line (B) - Section III | 14,826,119 | 16,388,441 | 10,993,872 |

Basis Used: _____

SECTION III - SUMMARY

| | | | | |
|--------------------------------|------------|-------------------|--------------------|-------------------|
| TOTAL SECTION I | (A) | 14,408,016 | 14,762,150 | 14,837,150 |
| TOTAL SECTION II | (B) | 14,826,119 | 16,388,441 | 10,993,872 |
| TOTAL - Surplus/Deficit | (C) | (418,103) | (1,626,291) | 3,843,278 |

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|----------------------|---|
| Department Title: | Budget Period: 2020-21 |
| Trust Fund Title: | Business and Professional Regulation |
| Budget Entity: | Condominiums, Timeshares, and Mobile Homes Trust Fund |
| LAS/PBS Fund Number: | 79800100 |
| | 2289 |

| | Balance as of 6/30/2019 | | SWFS* Adjustments | Adjusted Balance |
|--|----------------------------|-----|----------------------|---------------------|
| Chief Financial Officer's (CFO) Cash Balance | 694,160.28 | (A) | | 694,160.28 |
| ADD: Other Cash (See Instructions) | 23,339.60 | (B) | | 23,339.60 |
| ADD: Investments | 12,184,741.31 | (C) | | 12,184,741.31 |
| ADD: Outstanding Accounts Receivable | 792,021.53 | (D) | | 792,021.53 |
| ADD: Statewide Adjustments | | (E) | | - |
| Total Cash plus Accounts Receivable | 13,694,262.72 | (F) | - | 13,694,262.72 |
| LESS: Allowances for Uncollectibles | (618,936.94) | (G) | | (618,936.94) |
| LESS: Approved "A" Certified Forwards | (263,357.65) | (H) | | (263,357.65) |
| Approved "B" Certified Forwards | (7,226.31) | (H) | | (7,226.31) |
| Approved "FCO" Certified Forwards | | (H) | | - |
| LESS: Other Accounts Payable (Nonoperating) | (423,168.27) | (I) | (495.23) | (423,663.50) |
| | | (J) | | - |
| Unreserved Fund Balance, 07/01/19 | 12,381,573.55 | (K) | (495.23) | 12,381,078.32 ** |

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2020-21

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, 07/01/19 Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds | 11,924,334.34 | (A) |
| Subtract Nonspendable Fund Balance (GLC 56XXX) | | (B) |
| Add/Subtract Statewide Financial Statement (SWFS) Adjustments | | |
| SWFS Adjustment #B7900007 & 10 (Payable) | -495.23 | (C) |
| Add/Subtract Other Adjustment(s): | | |
| Approved "B" Carry Forward (Encumbrance) per LAS/PBS | (7,226.31) | (D) |
| Current Compensated Absences Liability (GL 38600) Not C/F | 170,314.02 | (D) |
| Long-Term Compensated Absences Liability (GL 48600) | 294,402.66 | (D) |
| A/P not CF | -251.16 | (D) |
| | | (D) |
| | | (D) |
| ADJUSTED BEGINNING TRIAL BALANCE: | 12,381,078.32 | (E) |
| UNRESERVED FUND BALANCE, SCHEDULE IC | (12,381,078.32) | (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 Regulation **Budget Period:** 2020-21
Program: Hotel & Restaurant Trust Fund
Fund: 2375
Specific Authority: Chapter 509.072 and 509.302(3), F.S.
Purpose of Fees Collected: Fees collected under s. 509.302(3) must be used solely for the purpose of funding the Hospitality Education Program (HEP)

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

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

| SECTION I - FEE COLLECTION | ACTUAL | ESTIMATED | REQUEST |
|---|-------------------|-------------------|-------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 |
| Receipts: | | | |
| <u>Fees/Licenses/Taxes/Miscellaneous</u> | 32,532,149 | 32,584,881 | 32,584,881 |
| <u>Fines/Penalties</u> | 1,695,829 | 1,695,800 | 1,695,800 |
| <u>Transfer From AB&T Catering</u> | 910,582 | 1,000,000 | 1,000,000 |
| <u>Refunds</u> | 18,346 | 18,306 | 18,306 |
| Total Fee Collection to Line (A) - Section III | 35,156,906 | 35,298,987 | 35,298,987 |

| SECTION II - FULL COSTS | ACTUAL | ESTIMATED | REQUEST |
|---|-------------------|-------------------|-------------------|
| Direct Costs: | | | |
| <u>Salaries and Benefits</u> | 16,606,418 | 19,312,744 | 19,460,738 |
| <u>Other Personal Services</u> | 15,440 | 35,689 | 25,689 |
| <u>Expenses</u> | 1,585,356 | 1,854,330 | 1,793,622 |
| <u>Operating Capital Outlay</u> | 8,114 | 8,500 | 8,500 |
| <u>Acquisition /Motor Vehicles</u> | 272,547 | 275,000 | 275,000 |
| <u>TR/DOH-Epidemiological Svr</u> | 607,149 | 607,149 | 607,149 |
| <u>G/A School to Career</u> | 706,698 | 706,698 | 706,698 |
| <u>Contracted Services</u> | 52,226 | 70,509 | 60,509 |
| <u>Operation/Motor Vehicles</u> | 420,328 | 484,941 | 484,941 |
| <u>Risk Management Services</u> | 453,698 | 669,468 | 669,468 |
| <u>Lease/Purchase of Equipment</u> | 19,418 | 25,000 | 20,000 |
| <u>TR/DMS/HR SVCS/STW Contract</u> | 92,123 | 98,749 | 99,078 |
| <u>Public Assistance ST OPS</u> | 1,934 | | |
| Indirect Costs Charged to Trust Fund | 15,103,910 | 12,548,475 | 10,740,821 |
| Total Full Costs to Line (B) - Section III | 35,945,359 | 36,697,252 | 34,952,213 |

Basis Used: _____

| SECTION III - SUMMARY | | ACTUAL | ESTIMATED | REQUEST |
|--------------------------------|------------|------------------|--------------------|----------------|
| TOTAL SECTION I | (A) | 35,156,906 | 35,298,987 | 35,298,987 |
| TOTAL SECTION II | (B) | 35,945,359 | 36,697,252 | 34,952,213 |
| TOTAL - Surplus/Deficit | (C) | (788,453) | (1,398,264) | 346,775 |

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|---|
| Department Title: | Budget Period: 2020-21 |
| Trust Fund Title: | Business and Professional Regulation |
| Budget Entity: | Hotel & Restaurant Trust Fund |
| LAS/PBS Fund Number: | 79200100 |
| | 2375 |

| | Balance as of 6/30/2019 | SWFS* Adjustments | Adjusted Balance |
|--|----------------------------|----------------------|-------------------------|
| Chief Financial Officer's (CFO) Cash Balance | 2,435,370.59 | | 2,435,370.59 |
| ADD: Other Cash (See Instructions) | 165,223.50 | | 165,223.50 |
| ADD: Investments | 20,386,204.38 | | 20,386,204.38 |
| ADD: Outstanding Accounts Receivable | 8,018,040.63 | | 8,018,040.63 |
| ADD: | | | - |
| Total Cash plus Accounts Receivable | 31,004,839.10 | - | 31,004,839.10 |
| LESS: Allowances for Uncollectibles | (7,887,852.42) | | (7,887,852.42) |
| LESS: Approved "A" Certified Forwards | (880,305.06) | | (880,305.06) |
| Approved "B" Certified Forwards | (518,029.00) | | (518,029.00) |
| Approved "FCO" Certified Forwards | | | - |
| LESS: Other Accounts Payable (Nonoperating) | (2,249,026.33) | (630.31) | (2,249,656.64) |
| LESS: | | | - |
| Unreserved Fund Balance, 07/01/19 | 19,469,626.29 | (630.31) | 19,468,995.98 ** |

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: 2020-21

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, 07-01-19 (22,587,354.30) (A)

Add/Subtract:

Carry Forward Encumbrances 70,049.48 (B)
 AP not CF (2,109.99)

Other Adjustment(s): SWFS A/R Adjustment 16,344,221.87 ©
 SWFS A/P Adjustment (762.07)

ADJUSTED BEGINNING TRIAL BALANCE: (6,174,430.87) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 6,174,430.87 (E)

DIFFERENCE: 0.00 (F)*

*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 Professional Budget Period: 2020-21
 Program: Pari-Mutuel Wagering
 Fund: Pari-Mutuel Wagering TF 2520

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

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

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

SECTION I - FEE COLLECTION

| | ACTUAL FY 2018-19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 |
|---|----------------------|-------------------------|-----------------------|
| Receipts: | | | |
| Fees (includes finger printing for slots) | 2,906,622 | 2,529,385 | 2,452,584 |
| Licenses | 599,064 | 587,795 | 587,795 |
| Fines/Penalties/Miscellaneous/Refunds | 525,974 | 488,941 | 488,941 |
| Taxes | 14,706,576 | 13,458,597 | 13,457,775 |
| Addictive Gambling Fund | 2,000,000 | 2,000,000 | 2,000,000 |
| Slot Licenses | 302,114 | 292,251 | 310,000 |
| Slot Taxes | 217,402,758 | 203,500,000 | 206,000,000 |
| Indian Gaming Compact Reimbursement | 336,926 | 250,000 | 250,000 |
| Total Fee Collection to Line (A) - Section III | 238,780,034 | 223,106,969 | 225,547,095 |

SECTION II - FULL COSTS

| | ACTUAL FY 2018-19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 |
|---|----------------------|-------------------------|-----------------------|
| Direct Costs: | | | |
| Salaries and Benefits | 6,809,212 | 7,557,397 | 7,584,359 |
| Other Personal Services | 1,504,243 | 1,744,827 | 1,592,438 |
| Expenses | 803,614 | 940,875 | 940,875 |
| Operating Capital Outlay | 18,833 | 23,895 | 23,895 |
| Gambling Prevention Contract | 1,250,000 | 1,250,000 | 1,250,000 |
| TR/State Attorney/Slots | | | |
| Acquisition Motor Vehicles | 58,468 | 80,002 | 80,002 |
| Contracted Services | 21,668 | 39,317 | 32,317 |
| Operation/Motor Vehicles | 39,648 | 87,743 | 87,743 |
| Risk Management | 200,791 | 93,633 | 93,633 |
| Lease Purchases | 8,072 | 12,911 | 11,411 |
| 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 | 55,873 | 55,898 | 55,898 |
| Con/Pari-Mut Wagering/Compl Sys | 246,476 | 296,476 | 296,476 |
| Public Assistance ST OPS | 14,630 | | |
| Indirect Costs Charged to Trust Fund | 222,767,612 | 229,922,290 | 227,603,423 |
| Total Full Costs to Line (B) - Section III | 236,165,140 | 244,471,264 | 242,018,470 |

Basis Used:

SECTION III - SUMMARY

| | | | | |
|--------------------------------|-----|-------------|--------------|--------------|
| TOTAL SECTION I | (A) | 238,780,034 | 223,106,969 | 225,547,095 |
| TOTAL SECTION II | (B) | 236,165,140 | 244,471,264 | 242,018,470 |
| TOTAL - Surplus/Deficit | (C) | 2,614,894 | (21,364,295) | (16,471,375) |

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|----------------------|---|
| Department Title: | Budget Period: 2020-21 |
| Trust Fund Title: | <u>Business and Professional Regulation</u> |
| Budget Entity: | <u>Pari-Mutuel Wagering Trust Fund</u> |
| LAS/PBS Fund Number: | <u>Pari-Mutuel Wagering</u> |
| | <u>2520</u> |

| | Balance as of 6/30/2019 | | SWFS* Adjustments | Adjusted Balance |
|--|----------------------------|------------|------------------------|------------------------|
| Chief Financial Officer's (CFO) Cash Balance | 1,422,834.50 | (A) | | 1,422,834.50 |
| ADD: Other Cash (See Instructions) | 6,597.00 | (B) | | 6,597.00 |
| ADD: Investments | 6,749,335.55 | (C) | | 6,749,335.55 |
| ADD: Outstanding Accounts Receivable | 34,349,347.46 | (D) | (16,344,221.87) | 18,005,125.59 |
| ADD: SWFS Adjustment (S) | | (E) | | - |
| Total Cash plus Accounts Receivable | 42,528,114.51 | (F) | (16,344,221.87) | 26,183,892.64 |
| LESS Allowances for Uncollectibles | (148,257.25) | (G) | | (148,257.25) |
| LESS Approved "A" Certified Forwards | (577,426.17) | (H) | | (577,426.17) |
| Approved "B" Certified Forwards | (70,049.48) | (H) | | (70,049.48) |
| Approved "FCO" Certified Forwards | | (H) | | |
| LESS: Other Accounts Payable (Nonoperating) | (19,212,966.80) | (I) | (762.07) | (19,213,728.87) |
| LESS: General Revenue Service Charge | | (J) | | - |
| Unreserved Fund Balance, 07/01/19 | 22,519,414.81 | (K) | (16,344,983.94) | 6,174,430.87 ** |

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: 2020-21

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, 07-01-19 (22,587,354.30) (A)

Add/Subtract:

Carry Forward Encumbrances 70,049.48 (B)
 AP not CF (2,109.99)

Other Adjustment(s): SWFS A/R Adjustment 16,344,221.87 ©
 SWFS A/P Adjustment (762.07)

ADJUSTED BEGINNING TRIAL BALANCE: (6,174,430.87) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 6,174,430.87 (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: 2020-21
 Program: Professional Regulation Program
 Fund: Professional Regulation Trust Fund 2547

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

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

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

SECTION I - FEE COLLECTION

| | ACTUAL FY 2018-19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 |
|---|----------------------|-------------------------|-----------------------|
| Receipts: | | | |
| <u>Fees/Licenses/Taxes/Miscellaneous</u> | 83,451,055 | 58,675,767 | 66,730,613 |
| <u>Fines/Penalties</u> | 2,619,160 | 1,995,827 | 2,001,359 |
| <u>Refunds</u> | 270,172 | - | - |
| _____ | | | |
| _____ | | | |
| _____ | | | |
| Total Fee Collection to Line (A) - Section III | 86,340,387 | 60,671,594 | 68,731,972 |

SECTION II - FULL COSTS

Direct Costs:

| | | | |
|---|-------------------|-------------------|-------------------|
| <u>Salaries and Benefits</u> | 19,931,995 | 21,485,339 | 21,563,136 |
| <u>Other Personal Services</u> | 849,385 | 1,238,894 | 881,547 |
| <u>Expenses</u> | 3,422,011 | 3,880,455 | 3,798,465 |
| <u>Operating Capital Outlay</u> | 10,431 | 9,920 | 9,920 |
| <u>Acquisition /Motor Vehicles</u> | 165,983 | 218,400 | 218,400 |
| <u>Legal Services Contract</u> | 1,088,922 | 918,385 | 918,385 |
| <u>Transfer to DOH</u> | 211,978 | 282,637 | 282,637 |
| <u>Examination Testing Services</u> | 567,293 | 802,078 | 802,078 |
| <u>Unlicensed Activities</u> | 1,820,419 | 2,260,928 | 2,265,705 |
| <u>CL Pay/Construction Recovery Fund</u> | 1,749,347 | 4,500,000 | 4,500,000 |
| <u>Claims/Auction Recovery Fund</u> | 25,672 | 106,579 | 106,579 |
| <u>Trans Architect Activities</u> | 425,239 | 425,239 | 425,239 |
| <u>Contracted Services</u> | 1,176,645 | 1,297,928 | 1,213,503 |
| <u>Operation/Motor Vehicles</u> | 214,620 | 292,636 | 292,636 |
| <u>Risk Management Services</u> | 307,687 | 251,728 | 251,728 |
| <u>Minority Scholarships/CPA</u> | 195,513 | 200,000 | 200,000 |
| <u>Lease/Purchase of Equipment</u> | 54,722 | 85,221 | 77,221 |
| <u>TR/DMS/HR SVCS/STW Contract</u> | 126,505 | 126,563 | 126,563 |
| <u>G/A FEMC Contracted Services</u> | 2,070,000 | 2,070,000 | 2,070,000 |
| <u>Scholarship/Real Estate Recovery</u> | 269,373 | 300,000 | 300,000 |
| <u>FI Building Code Mitigation Program</u> | 874,392 | 925,000 | 925,000 |
| <u>Public Assistance ST OPB</u> | 41,023 | | |
| _____ | | | |
| Indirect Costs Charged to Trust Fund | 39,571,982 | 40,324,824 | 34,431,311 |
| Total Full Costs to Line (B) - Section III | 75,130,114 | 82,002,754 | 75,660,053 |

Basis Used: _____

SECTION III - SUMMARY

| | | | | |
|--------------------------------|-----|-------------------|---------------------|--------------------|
| TOTAL SECTION I | (A) | 86,340,387 | 60,671,594 | 68,731,972 |
| TOTAL SECTION II | (B) | 75,130,114 | 82,002,754 | 75,660,053 |
| TOTAL - Surplus/Deficit | (C) | 11,210,273 | (21,331,160) | (6,928,081) |

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|---|
| Department Title: | Budget Period: 2020-21 |
| Trust Fund Title: | Business and Professional Regulation |
| Budget Entity: | Professional Regulation Trust Fund |
| LAS/PBS Fund Number: | Professional Regulation Program |
| | 2547 |

| | Balance as of 6/30/2019 | | SWFS* Adjustments | Adjusted Balance |
|--|----------------------------|-----|------------------------|-----------------------|
| Chief Financial Officer's (CFO) Cash Balance | 2,391,798.45 | (A) | | 2,391,798 |
| ADD: Other Cash (See Instructions) | 251,282.68 | (B) | | 251,283 |
| ADD: Investments | 103,242,462.55 | (C) | | 103,242,463 |
| ADD: Outstanding Accounts Receivable | 101,145,952 | (D) | (44,290,916.58) | 56,855,036 |
| ADD: Due from Comp unit | 222,962.00 | (E) | | 222,962 |
| ADD: SWFS Adjustment-Due from CU | - | (E) | | - |
| Total Cash plus Accounts Receivable | 207,254,458 | (F) | (44,290,916.58) | 162,963,541 |
| LESS: Allowances for Uncollectibles | (96,580,510) | (G) | 44,290,953.34 | (52,289,557) |
| LESS: Approved "A" Certified Forwards | (1,890,136) | (H) | | (1,890,136) |
| Approved "B" Certified Forwards | (554,551) | (H) | | (554,551) |
| Approved "FCO" Certified Forwards | - | (H) | | - |
| LESS: Other Accounts Payable (Nonoperating) | (3,473,294) | (I) | (1,711.15) | (3,475,005) |
| LESS: Other Accounts Payable GL 33100 | | (J) | | - |
| Unreserved Fund Balance, 07/01/19 | 104,755,967 | (K) | (1,674.39) | 104,754,293 ** |

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: 2020-21

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

BEGINNING TRIAL BALANCE:

| | | |
|--|----------------------|-------------|
| Total Fund Balance Per FLAIR Trial Balance, 07/01/19 | 102,949,437 | (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 | | (C) |
| SWFS Adjustment # 7900008 AP | (1,238) | (C) |
| SWFS Adjustment # 79000010 A/P | (473) | (C) |
| SWFS Adjustment # 79000010 A/R | 37 | (C) |
| SWFS Adjustment # and Description | | (C) |
| Due from Component Unit-FEMC | | |
| Add/Subtract Other Adjustment(s): | | |
| Approved "B" Carry Forward (Encumbrance) per LAS/PBS | (553,786) | (D) |
| Approved "C" Carry Forward Total (FCO) per LAS/PBS | | (D) |
| A/P Not CF-Operating Categories | 154,773 | (D) |
| GLC 19100 prepaid | (4) | (D) |
| G/L 27XXX-Property recorded in FLAIR- Assets | | (D) |
| Current Compensated Absences Liability (GL 38600) Not CF | 566,977 | (D) |
| Long-Term Compensated Absences Liability (GL 48600) | 1,638,570 | (D) |
| ADJUSTED BEGINNING TRIAL BALANCE: | 104,754,292 | (E) |
| UNRESERVED FUND BALANCE, SCHEDULE IC | (104,754,293) | (F) |
| DIFFERENCE: | (0) | (G)* |

*SHOULD EQUAL ZERO.



Federal Law Enforcement Trust Fund 2719

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SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|--|
| Department Title: | Budget Period: 2020-21 |
| Trust Fund Title: | Business and Profess |
| Budget Entity: | Federal Equitable/Sharing Law Enforcement Trust Fund |
| LAS/PBS Fund Number: | Alcoholic Beverages and Tobacco |
| | 2719 |

| | Balance as of 6/30/2019 | | SWFS* Adjustments | Adjusted Balance |
|--|----------------------------|------------|----------------------|----------------------|
| Chief Financial Officer's (CFO) Cash Balance | 34,387.09 | (A) | - | 34,387.09 |
| ADD: Other Cash (See Instructions) | - | (B) | - | - |
| ADD: Investments | 719,080.38 | (C) | - | 719,080.38 |
| ADD: Interest Receivable | 2,069.38 | (D) | - | 2,069.38 |
| ADD: _____ | - | (E) | - | - |
| Total Cash plus Accounts Receivable | 755,536.85 | (F) | - | 755,536.85 |
| LESS Allowances for Uncollectibles | - | (G) | - | - |
| LESS Approved "A" Certified Forwards | - | (H) | - | - |
| Approved "B" Certified Forwards | - | (H) | - | - |
| Approved "FCO" Certified Forwards | - | (H) | - | - |
| LESS: Other Accounts Payable (Nonoperating) | (246.05) | (I) | - | (246.05) |
| LESS: | - | (J) | - | - |
| Unreserved Fund Balance, 07/01/19 | 755,290.80 | (K) | - | 755,290.80 ** |

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: 2020-21

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-19 [(755,290.80)] (A)

Add/Subtract:

CF Bs [] (B)

Other Adjustment(s):

[] (C)

[] (C)

[] (C)

[] (C)

[] (C)

ADJUSTED BEGINNING TRIAL BALANCE: [(755,290.80)] (D)

UNRESERVED FUND BALANCE, SCHEDULE IC [755,290.80] (E)

DIFFERENCE: [0.00] (F)*

*SHOULD EQUAL ZERO.



Florida Mobile Home Relocation Trust Fund 2865

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SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|--|--|
| Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number: | Budget Period: 2020-21 Department of Business and Professional Regulation |
| | Mobile Home Relocation Trust Fund |
| | 2865 |

| | Balance as of <u>6/30/2019</u> | SWFS* Adjustments | Adjusted Balance |
|--|-----------------------------------|----------------------|------------------------|
| Chief Financial Officer's (CFO) Cash Balance | 46,920.96 | | 46,920.96 |
| ADD: Other Cash (See Instructions) | | | |
| ADD: Investments | 3,464,163.75 | | 3,464,163.75 |
| ADD: Outstanding Accounts Receivable | 35,546.23 | (23,000.00) | 12,546.23 |
| ADD: ADCO Stamp Inventory | | | |
| Total Cash plus Accounts Receivable | 3,546,630.94 | (23,000.00) | 3,523,630.94 |
| LESS Allowances for Uncollectibles | | | |
| LESS Approved "A" Certified Forwards | | | |
| Approved "B" Certified Forwards | | | |
| Approved "FCO" Certified Forwards | | | |
| LESS: Other Accounts Payable (Nonoperating) | (6,596.86) | | (6,596.86) |
| LESS: Due to General Revenue Service Charge | | | - |
| Unreserved Fund Balance, 07/01/19 | 3,540,034.08 | (23,000.00) | 3,517,034.08 ** |

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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|--|--|
| Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number: | Budget Period: 2020-21 Department of Business and Professional Regulation |
| | Mobile Home Relocation Trust Fund |
| | 2865 |

| | Balance as of <u>6/30/2019</u> | SWFS* Adjustments | Adjusted Balance |
|--|-----------------------------------|----------------------|---------------------|
| Chief Financial Officer's (CFO) Cash Balance | 46,920.96 | | 46,920.96 |
| ADD: Other Cash (See Instructions) | | | |
| ADD: Investments | 3,464,163.75 | | 3,464,163.75 |
| ADD: Outstanding Accounts Receivable | 35,546.23 | (23,000.00) | 12,546.23 |
| ADD: ADCO Stamp Inventory | | | |
| Total Cash plus Accounts Receivable | 3,546,630.94 | (23,000.00) | 3,523,630.94 |
| LESS Allowances for Uncollectibles | | | |
| LESS Approved "A" Certified Forwards | | | |
| Approved "B" Certified Forwards | | | |
| Approved "FCO" Certified Forwards | | | |
| LESS: Other Accounts Payable (Nonoperating) | (6,596.86) | | (6,596.86) |
| LESS: Due to General Revenue Service Charge | | | - |
| Unreserved Fund Balance, 07/01/19 | 3,540,034.08 | (23,000.00) | 3,517,034.08 ** |

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.

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 2020-21 LBR Issue Code: | FY 2020-21 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 Period 2020 -21**
Budget Entity: 790000000

| (1) | (2) | (3) | (4) |
|--------------------------------|-----------------------|-------------------------|-----------------------|
| <u>SECTION I</u> | ACTUAL FY 2018- 19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 |
| Interest on Debt (A) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Principal (B) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Repayment of Loans (C) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Fiscal Agent or Other Fees (D) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Other Debt Service (E) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total Debt Service (F) | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Explanation: _____

SECTION II

ISSUE: _____

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|-----------------------|-------------------------|-----------------------|----------------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | JUNE 30, 20__ | JUNE 30, 20__ |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| (6) | (7) | (8) | (9) | |
| | ACTUAL FY 2018- 19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 | |
| Interest on Debt (G) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Principal (H) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Fiscal Agent or Other Fees (I) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Other (J) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Total Debt Service (K) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |

ISSUE: _____

| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | JUNE 30, 20__ | JUNE 30, 20__ |
|--------------------------------|-----------------------|-------------------------|-----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | ACTUAL FY 2018- 19 | ESTIMATED FY 2019-20 | REQUEST FY 2020-21 | |
| Interest on Debt (G) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Principal (H) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Fiscal Agent or Other Fees (I) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Other (J) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Total Debt Service (K) | <input type="text"/> | <input type="text"/> | <input type="text"/> | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Business and Professional Regulation

Chief Internal Auditor: Karen G Barron

Budget Entity: Administration & Financial Management

Phone Number: 850-414-6700

| (1) REPORT NUMBER | (2) PERIOD ENDING | (3) UNIT/AREA | (4) SUMMARY OF FINDINGS AND RECOMMENDATIONS | (5) SUMMARY OF CORRECTIVE ACTION TAKEN | (6) ISSUE CODE |
|---|----------------------|--|--|--|-------------------|
| Internal Audit Report No. B-1718BPR-016 | August 2018 | Division of Administration/Agency Services | <p>Finding 1: Overnight Mail, Receiving, Handling, Processing, and Delivery: segregation of duties was not adhered to during the processing of overnight mail.</p> <p>Staff did not perform adequate reconciliation for process of revenue intake.</p> | | |
| | | | <p>Recommendation: The Bureau of Agency Services should discontinue opening any revenue-bearing overnight mail and instead deliver such mail directly to CIU, unopened, after logging.</p> | <p>A new mail services process, developed in collaboration with the Division of Service Operations, was implemented February 4, 2019.</p> | |
| | | | <p>Processes should be adjusted to ensure appropriate segregation of duties between the individual opening and recording the overnight mail and the individual delivering the revenue-bearing overnight mail to CIU.</p> | <p>The new process discontinues the opening of any revenue-bearing overnight mail by the Bureau of Agency Services. All overnight mail is now delivered unopened to the division it is addressed to. The division must electronically sign for the package. The Division of Service Operations now opens all overnight mail sent to it, which is the majority of revenue-bearing mail.</p> | |
| Internal Audit Report No. B-1718BPR-016 | August 2018 | Division of Administration/Agency Services | <p>Finding 2: Outbound Postage Processing - given the high volume of parcels that incur postage charges and the sheer number of department organizational codes, there is a likelihood that Mail Room employees may incorrectly select the organizational code.</p> | | |
| | | | <p>Recommendation: Mail Room management should perform periodic assurance reviews on the accuracy of the information logged into postage meters by Mail Room employees for a small sample of outbound mail.</p> | <p>The Bureau of Agency Services has validated all existing organization codes and developed new postage allocation forms for internal use. The corrected codes were updated in internal machines and Pitney Bowes equipment. Old codes can't be removed as previous bills would then no longer be available for viewing.</p> | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Business and Professional Regulation

Chief Internal Auditor: Karen G Barron

Budget Entity: Administration & Financial Management

Phone Number: 850-414-6700

| (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>Mail Room personnel should correct the organizational codes for postage charges at the beginning of the next fiscal year and the Bureau of Agency Services should direct operational divisions to more diligently review and reconcile the accuracy of outbound mail charges.</p> | <p>The Bureau of Finance and Accounting will annually provide the Bureau of Agency Services a listing of new and discontinued codes in early July. Upon receipt, the bureau will update the Pitney Bowes equipment.</p> <p>The Chief of Agency Services and the Mail Room Supervisor trained staff in every division on proper mailing procedures and use of the new form.</p> <p>Twice monthly, the Mail Room supervisor performs spot checks of daily charges by code for out of the ordinary charges.</p> <p>Monthly invoices are first reviewed by Agency Services personnel for inconsistent charges and then sent to each division for their review. If the division questions a charge, Agency Services reviews and provides documentation prior to payment being made.</p> <p>Postage allocation forms are maintained for a minimum of 3 months.</p> | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Business and Professional Regulation

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| (1) REPORT NUMBER | (2) PERIOD ENDING | (3) UNIT/AREA | (4) SUMMARY OF FINDINGS AND RECOMMENDATIONS | (5) SUMMARY OF CORRECTIVE ACTION TAKEN | (6) ISSUE CODE |
|---|-------------------------|--|---|---|----------------------|
| Internal Audit Report No. B-1718BPR-016 | August 2018 | Division of Administration/Agency Services | <p>Finding 3: Security Controls for the Mail Room Physical Property - internal controls for the physical security of the Mail Room could be improved.</p> <p>Mail Room assets such as packages and other physical property-including revenue with corresponding personal information – remain at risk.</p> <p>Recommendation: The division should install a lock or badge access point at the entry of the physical location of the Mail Room prior to renovations.</p> <p>Bureau supervisors should perform a periodic “spot check” review of security footage to ensure employees in the Mail Room are being appropriately monitored.</p> | <p>A security reader was installed on the front door of the Mail Room, which will only allow access by limited employees. A divided door was also installed, which allows the top of the door to open to conduct business while the door remains locked.</p> <p>The rear entrance to the Mail Room is secured by an automatically locking door. No entrance is allowed by employees (a "no employee entrance" sign is attached) and a Mail Room employee must unlock the door to accept all deliveries.</p> | |
| | | | | <p>A security camera is installed, which shows a live feed of the employee who accepts overnight packages. The feed is viewable by the Chief of Agency Services who monitors the area periodically.</p> | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Business and Professional Regulation

Chief Internal Auditor: Karen G Barron

Budget Entity: Administration & Financial Management

Phone Number: 850-414-6700

| (1) REPORT NUMBER | (2) PERIOD ENDING | (3) UNIT/AREA | (4) SUMMARY OF FINDINGS AND RECOMMENDATIONS | (5) SUMMARY OF CORRECTIVE ACTION TAKEN | (6) ISSUE CODE |
|---|-------------------------|--|--|---|----------------------|
| | | | | The procedure is that all packages are delivered the day they are received. If there is a variation from this procedure, packages are locked in a separate and secure room overnight. | |
| Internal Audit Report No. B-1718BPR-016 | August 2018 | Division of Administration/Agency Services | <p>Finding 4: Background Checks - the department does not have a policy on periodic rescreening of department employees without a position transfer within the agency</p> <p>The department also has not performed a risk assessment to identify potential employees who access sensitive and confidential information and may have a need for a level 2 background check</p> | | |
| | | | <p>Recommendation: The Bureau of Agency Services should consider performing a risk assessment to identify potential employees throughout the bureau in need of a level 2 background screening</p> <p>The bureau should consider rescreening its employees once a departmental policy is executed and a rescreening timeline is established</p> | The department does not currently designate Mail Room employees as requiring level 2 background screenings. All of the current Mail Room employees are long-term employees. No disciplinary actions have been taken against Mail Room employees regarding misconduct for the last 15 years. | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Business and Professional Regulation

Chief Internal Auditor: Karen G Barron

Budget Entity: Division of Service Operations - CCC

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 |
| Internal Audit Report No. A-1718BPR-059 | August 2018 | Division of Service Operations /Customer Contact Center | <p>Finding 1: The division struggled to meet legislatively-approved standards for Measure 5 - <i>Percent of calls transferred to a call agent that are answered within 5 minutes-</i> within the long range program plan.</p> | | |
| | | | <p>Recommendation: The division should consult with the Division of Technology regarding technological issues identified that impact meeting the performance standard for this measure.</p> | <p>The Division of Service Operations continuously works with the Division of Technology regarding various issues that affect the daily operations of the call center in order to improve the call center's answer rate and meet legislatively-approved standards.</p> | |

Fiscal Year 2020-21 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Business and Professional Regulation - Executive Direction & Support Services and Information Techno |
| Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Garrett Blanton |

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.

| | Codes) | | | |
|--------|----------|----------|--|--|
| Action | 79010200 | 79010300 | | |

1. GENERAL

| | | | | | |
|---|---|---|--|--|--|
| 1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security) | Y | Y | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | Y | | | |

AUDITS:

| | | | | | |
|--|---|---|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | Y | | | |
| 1.4 Has 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 58 of the LBR Instructions? | Y | Y | | | |
| 2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included? | Y | Y | | | |
| 2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? 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. | Y | Y | | | |
|---|---|---|--|--|--|

AUDITS:

| Action | | Codes) | | | | |
|------------------------------------|--|----------|----------|--|--|--|
| | | 79010200 | 79010300 | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | Y | | | |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | Y | | | |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |
| 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. | | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | Y | | | |
| 4.2 | Is the program component code and title used correct? | Y | Y | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | Y | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | Y | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | Y | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | 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. | | | | | |

| | | Codes) | | | |
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| Action | | 79010200 | 79010300 | | |
| 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 2018-19 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 \$5 more than B08. This is within the \$5,000 allowance. |

| | | Codes) | | | |
|--|---|----------|----------|--|--|
| Action | | 79010200 | 79010300 | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Y | Y | | |
| TIP Exhibit D-3 is 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. | | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.) | Y | Y | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.) | Y | N/A | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | N/A | N/A | | |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | N/A | N/A | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 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 94 and 95 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 #20-002? | 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 | | |

| Action | | Codes) | | | | |
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| | | 79010200 | 79010300 | | | |
| 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. | Y | Y | | | |
| 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | | | |
| AUDIT: | | | | | | |
| 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 | | | |
| 7.23 | Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | N/A | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |

| Action | | Codes) | | | |
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| | | 79010200 | 79010300 | | |
| <p>TIP If an appropriation made in the FY 2019-20 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.</p> | | | | | |
| <p>8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</p> | | | | | |
| 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 | | |
| 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, 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 | | |

| Action | | Codes) | | | |
|----------------|--|----------|----------|--|--|
| | | 79010200 | 79010300 | | |
| 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? | N/J | N/J | | |
| 8.26 | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? | Y | Y | | |
| 8.27 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | N/A | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | Y | Y | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | Y | Y | | |
| AUDITS: | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | Y | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | Y | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | Y | | |

| Action | | Codes) | | | | |
|---|---|---|----------|--|--|--|
| | | 79010200 | 79010300 | | | |
| 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! | 8.25 Current year September operating reversions are not yet available. | | | | |
| 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. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 of the LBR Instructions.) | N/A | N/A | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | N/A | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | N/A | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | N/A | N/A | | | |
| TIP | If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing. | N/A | N/A | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | | | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal) | | | | | | |

| Action | Codes) | | | | |
|--|----------|----------|--|--|--|
| | 79010200 | 79010300 | | | |
| 14.1 Do the reductions comply with the instructions provided on pages 101 through 103 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. | | | | | |
| 15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal) | | | | | |
| 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 104-106 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? (GENR, LBR5) | N/A | N/A | | | |
| 16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 107-111 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents) | | | | | |
| 16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) | Y | Y | | | |
| 16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | Y | Y | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | Y | | | |
| 16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | Y | Y | | | |
| 16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | N/A | | | |

| Action | | Codes) | | | | |
|--|--|--|----------|--|--|--|
| | | 79010200 | 79010300 | | | |
| 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 Audit #3 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 not appropriate to be allocated to all other activities.) | Y | Y | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | 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 \$42 (rounding). | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 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 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US? | N/A | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | N/A | | | |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions. | | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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. | | | | | |

| | | | | |
|--------|----------|----------|--|--|
| | Codes) | | | |
| Action | 79010200 | 79010300 | | |

| | | | | |
|--|---|---|--|--|
| 19. FLORIDA FISCAL PORTAL | | | | |
| 19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | Y | | |

Fiscal Year 2020-21 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Business and Professional Regulation - Customer Contact Center/Central Intake |
| Agency Budget Officer/OPB Analyst Name: Lynn Smith/ Garrett Blanton |

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 | 79040100 | 79040200 | | |

1. GENERAL

| | | | | | |
|---|---|---|--|--|--|
| 1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security) | Y | Y | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | Y | | | |

AUDITS:

| | | | | | |
|--|---|---|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | Y | | | |
| 1.4 Has 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 58 of the LBR Instructions? | Y | Y | | | |
| 2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included? | Y | Y | | | |
| 2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? 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:

| | | Program or Service (Budget Entity Codes) | | | |
|------------------------------------|--|--|----------|--|--|
| Action | | 79040100 | 79040200 | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | Y | | |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | Y | | |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | |
| 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. | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | Y | | |
| 4.2 | Is the program component code and title used correct? | Y | Y | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | Y | | |
| AUDITS: | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | Y | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | Y | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | 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. | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|----------|--|---|
| Action | | 79040100 | 79040200 | | |
| 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 2018-19 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 \$5 more than B08. This is within the \$5,000 allowance. |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Y | Y | | |
| TIP | Exhibit D-3 is 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. | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 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 66 through 68 of the LBR Instructions.) | N/A | N/A | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | N/A | N/A | | |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | N/A | N/A | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 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 94 and 95 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 #20-002? | N/A | N/A | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|----------|--|--|
| Action | | 79040100 | 79040200 | | |
| 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? | N/A | 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 | Y | | |
| 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | N/A | N/A | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | N/A | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | N/A | N/A | | |
| AUDIT: | | | | | |
| 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 | | |
| 7.23 | Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | N/A | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--|--|--|----------|--|--|
| Action | | 79040100 | 79040200 | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | |
| TIP | If an appropriation made in the FY 2019-20 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 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 | | |
| 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, 001270, 001870, 001970)? | Y | Y | | |
| 8.10 | Are the statutory authority references correct? | Y | Y | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--------|--|--|----------|--|--|
| Action | | 79040100 | 79040200 | | |
| 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? | N/J | N/J | | |
| 8.26 | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? | Y | Y | | |
| 8.27 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | N/A | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | Y | Y | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | Y | Y | | |

AUDITS:

| | | Program or Service (Budget Entity Codes) | | | |
|--|---|---|----------|--|--|
| Action | | 79040100 | 79040200 | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | Y | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | Y | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | Y | | |
| 8.33 | Has a Schedule IB been provided for 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! | 8.25 Current year September operating reversions are not yet available. | | | |
| 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. | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | |
| AUDIT: | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 of the LBR Instructions.) | N/A | N/A | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | N/A | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | N/A | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | N/A | N/A | | |
| TIP | If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV. | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--|---|--|----------|--|--|
| Action | | 79040100 | 79040200 | | |
| 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 | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | N/A | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 101 through 103 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. | | | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal) | | | | | |
| 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 104-106 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? (GENR, LBR5) | N/A | N/A | | |
| 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) | Y | Y | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | Y | Y | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 | Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | Y | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | Y | Y | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--|--|--|----------|--|--|
| Action | | 79040100 | 79040200 | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | N/A | | |
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 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 not appropriate to be allocated to all other activities.) | Y | Y | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | 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 \$42 (rounding). | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 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 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US? | N/A | N/A | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | N/A | | |
| AUDITS - GENERAL INFORMATION | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions. | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 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 | | |

| | | | | |
|--------|--|----------|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 79040100 | 79040200 | | |

| | |
|---|--|
| <p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p> | |
|---|--|

| | | | | | |
|----------------------------------|---|---|---|--|--|
| 19. FLORIDA FISCAL PORTAL | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | Y | | |

Fiscal Year 2020-21 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Lynn Smith/Garrett Blanton

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 | 7.9E+07 | 8E+07 | 8E+07 | | |

1. GENERAL

| | | | | | |
|---|---|---|---|--|--|
| 1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security) | Y | Y | Y | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | Y | Y | | |

AUDITS:

| | | | | | |
|--|---|---|---|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | Y | Y | | |
| 1.4 Has 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 | 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 58 of the LBR Instructions? | Y | Y | Y | | |
| 2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included? | Y | Y | Y | | |
| 2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? 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. | Y | Y | Y | | |
|---|---|---|---|--|--|

AUDITS:

| | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|-------|-------|--|--|
| Action | | 7.9E+07 | 8E+07 | 8E+07 | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | Y | Y | | |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | Y | Y | | |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |
| 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. | | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | Y | Y | | |
| 4.2 | Is the program component code and title used correct? | Y | Y | Y | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | Y | Y | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | Y | Y | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | Y | Y | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | 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. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|-------|-------|--|---|
| Action | | 7.9E+07 | 8E+07 | 8E+07 | | |
| 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 2018-19 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 \$5 more than B08. This is within the \$5,000 allowance. |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Y | Y | Y | | |
| TIP | Exhibit D-3 is 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. | | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.) | Y | Y | Y | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.) | Y | Y | N/A | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | N/A | N/A | N/A | | |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | N/A | N/A | N/A | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 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 94 and 95 of the LBR Instructions.) | N/A | Y | 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 #20-002? | N/A | N/A | N/A | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|-------|-------|--|--|
| | | 7.9E+07 | 8E+07 | 8E+07 | | |
| 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. | Y | Y | Y | | |
| 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | Y | N/A | | |
| AUDIT: | | | | | | |
| 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 | | |
| 7.23 | Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | N/A | N/A | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|-------|-------|--|--|
| | | 7.9E+07 | 8E+07 | 8E+07 | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2019-20 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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, 001270, 001870, 001970)? | Y | Y | Y | | |
| 8.10 | Are the statutory authority references correct? | Y | Y | Y | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|-------|-------|--|--|
| | | 7.9E+07 | 8E+07 | 8E+07 | | |
| 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? | Y | Y | Y | | |
| 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? | N/J | N/J | N/J | | |
| 8.26 | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? | Y | Y | Y | | |
| 8.27 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | N/A | N/A | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | Y | Y | Y | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | Y | Y | Y | | |

AUDITS:

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|---|-------|-------|--|--|
| Action | | 7.9E+07 | 8E+07 | 8E+07 | | |
| 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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | Y | Y | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | Y | Y | | |
| 8.33 | Has a Schedule IB been provided for 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! | 8.25 Current year September operating reversions are not yet available. | | | | |
| 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. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 of the LBR Instructions.) | N/A | N/A | N/A | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | Y | N/A | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | N/A | N/A | N/A | | |
| TIP | If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|-------|-------|--|--|
| Action | | 7.9E+07 | 8E+07 | 8E+07 | | |
| 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 | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | N/A | N/A | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 101 through 103 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. | | | | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 | | |
| 15.2 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 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 | | |
| AUDIT: | | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | N/A | N/A | | |
| 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents) | | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) | Y | Y | Y | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | Y | Y | Y | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | | |
| 16.3 | Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | Y | Y | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | Y | Y | Y | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|-------|-------|--|--|
| Action | | 7.9E+07 | 8E+07 | 8E+07 | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | N/A | N/A | | |
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 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 not appropriate to be allocated to all other activities.) | Y | Y | Y | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | 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 \$42 (rounding). | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 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 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ? | N/A | N/A | N/A | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | N/A | N/A | | |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions. | | | | | | |
| TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|-------|-------|--|--|
| Action | | 7.9E+07 | 8E+07 | 8E+07 | | |
| <p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p> | | | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | Y | Y | | |

Fiscal Year 2020-21 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/Garrett Blanton |

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, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security) | Y | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|--|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Has 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 | | | | |
| 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 58 of the LBR Instructions? | Y | | | | |
| 2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included? | Y | | | | |
| 2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? 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 | | | | |
|---|-----|--|--|--|--|

AUDITS:

| | | Program or Service (Budget Entity Codes) | | | |
|------------------------------------|--|--|--|--|--|
| Action | | 79800100 | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | |
| 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. | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | | | |
| 4.2 | Is the program component code and title used correct? | Y | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | | | |
| AUDITS: | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | 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. | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|---|--|--|--|
| Action | | 79800100 | | | |
| 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 2018-19 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 \$5 more than B08. This is within the \$5,000 allowance. | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Y | | | |
| TIP | Exhibit D-3 is 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. | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 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 66 through 68 of the LBR Instructions.) | Y | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | N/A | | | |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | N/A | | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 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 94 and 95 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 #20-002? | N/A | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 79800100 | | | | |
| 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 | | | | |
| 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. | Y | | | | |
| 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | N/A | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | | |
| AUDIT: | | | | | | |
| 7.20 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/A | | | | |
| 7.21 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | | |
| 7.22 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/A | | | | |
| 7.23 | Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|--|--|--|--|
| Action | | 79800100 | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2019-20 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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, 001270, 001870, 001970)? | Y | | | | |
| 8.10 | Are the statutory authority references correct? | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| Action | | 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? | N/J | | | | |
| 8.26 | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? | Y | | | | |
| 8.27 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | Y | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | Y | | | | |

AUDITS:

| | | Program or Service (Budget Entity Codes) | | | |
|-------------------------------------|---|--|--|--|--|
| Action | | 79800100 | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | | | |
| 8.33 | Has a Schedule IB been provided for 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! | operating reversions are not yet available | | | |
| 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. | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | |
| AUDIT: | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 of the LBR Instructions.) | N/A | | | |
| | | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | N/A | | | |

| | | | | | |
|--|---|--|--|--|--|
| | | Program or Service (Budget Entity Codes) | | | |
| Action | | 79800100 | | | |
| 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. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing. | N/A | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 101 through 103 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. | | | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal) | | | | | |
| 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 104-106 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 | | | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |
| 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) | Y | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | Y | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--|--|--|--|--|--|
| Action | | 79800100 | | | |
| 16.3 | Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | Y | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | |
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 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 not appropriate to be allocated to all other activities.) | Y | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | 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 \$42 (rounding). | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 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 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ? | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | | | |
| AUDITS - GENERAL INFORMATION | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions. | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 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 | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|----------------------------------|---|--|--|--|--|
| Action | | 79800100 | | | |
| 18.5 | Are the appropriate counties identified in the narrative? | N/A | | | |
| 18.6 | Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? | N/A | | | |
| TIP | Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | | | |

Fiscal Year 2020-21 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Lynn Smith/Garrett Blanton

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, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security) | Y | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|--|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Has 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 | | | | |
| 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 58 of the LBR Instructions? | Y | | | | |
| 2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included? | Y | | | | |
| 2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? 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 | | | | |
|---|-----|--|--|--|--|

AUDITS:

| | | Program or Service (Budget Entity Codes) | | | |
|------------------------------------|--|--|--|--|--|
| Action | | 79200100 | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | |
| 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. | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | | | |
| 4.2 | Is the program component code and title used correct? | Y | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | | | |
| AUDITS: | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | 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. | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|---|--|--|--|--|
| Action | | 79200100 | | | | |
| 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 2018-19 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 \$5 more than B08. This is within the \$5,000 allowance. | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Y | | | | |
| TIP | Exhibit D-3 is 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. | | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 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 66 through 68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | N/A | | | | |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | N/A | | | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.) | Y | | | | |
| 7.6 | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized. | Y | | | | |
| 7.7 | Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 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? | Y | | | | |
| 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 #20-002? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 79200100 | | | | |
| 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 | | | | |
| 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. | Y | | | | |
| 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | N/A | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | | |
| AUDIT: | | | | | | |
| 7.20 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/A | | | | |
| 7.21 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | | |
| 7.22 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/A | | | | |
| 7.23 | Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|--|--|--|--|
| Action | | 79200100 | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2019-20 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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, 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? | N/J | | | | |
| 8.26 | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? | Y | | | | |
| 8.27 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | Y | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | Y | | | | |
| AUDITS: | | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|-------------------------------------|---|---|--|--|--|--|
| Action | | 79200100 | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | | | | |
| 8.33 | Has a Schedule IB been provided for 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! | 8.25 Current year September operating reversions are not yet available. | | | | |
| 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. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 of the LBR Instructions.) | N/J | | | | |
| | | Request for 1 FTE is above the pay grade minimum - see issue narrative for justification. | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | N/A | | | | |

| | | | | | |
|--|---|--|--|--|--|
| | | Program or Service (Budget Entity Codes) | | | |
| Action | | 79200100 | | | |
| 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. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing. | Y | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 101 through 103 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. | | | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal) | | | | | |
| 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 104-106 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 | | | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |
| 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) | Y | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | Y | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|--|--|--|--|
| Action | | 79200100 | | | | |
| 16.3 | Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | Y | | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | | |
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 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 not appropriate to be allocated to all other activities.) | Y | | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | 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 \$42 (rounding). | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 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 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ? | N/A | | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | | | | |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions. | | | | | | |
| TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|----------------------------------|---|--|--|--|--|
| Action | | 79200100 | | | |
| 18.5 | Are the appropriate counties identified in the narrative? | N/A | | | |
| 18.6 | Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? | N/A | | | |
| TIP | Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | | | |

Fiscal Year 2020-21 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Business and Professional Regulation - Pari-Mutuel Wagering |
| Agency Budget Officer/OPB Analyst Name: Lynn Smith/Garrett Blanton |

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 | 7.9E+07 | 8E+07 | | | |

1. GENERAL

| | | | | | |
|---|---|---|--|--|--|
| 1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security) | Y | Y | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | Y | | | |

AUDITS:

| | | | | | |
|--|---|---|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | Y | | | |
| 1.4 Has 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 58 of the LBR Instructions? | Y | Y | | | |
| 2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included? | Y | Y | | | |
| 2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? 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. | Y | Y | | | |
|---|---|---|--|--|--|

AUDITS:

| | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|-------|--|--|--|
| Action | | 7.9E+07 | 8E+07 | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | Y | | | |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | Y | | | |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |
| 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. | | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | Y | | | |
| 4.2 | Is the program component code and title used correct? | Y | Y | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | Y | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | Y | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | Y | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | 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. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|-------|--|--|---|
| Action | | 7.9E+07 | 8E+07 | | | |
| 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 2018-19 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 \$5 more than B08. This is within the \$5,000 allowance. |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Y | Y | | | |
| TIP | Exhibit D-3 is 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. | | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.) | Y | Y | | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.) | N/A | N/A | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | N/A | N/A | | | |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | N/A | N/A | | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 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 94 and 95 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 #20-002? | N/A | N/A | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|-------|--|--|--|
| | | 7.9E+07 | 8E+07 | | | |
| 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. | Y | Y | | | |
| 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | N/A | N/A | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | N/A | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | N/A | N/A | | | |
| AUDIT: | | | | | | |
| 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 | | | |
| 7.23 | Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | N/A | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|-------|--|--|--|
| | | 7.9E+07 | 8E+07 | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2019-20 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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, 001270, 001870, 001970)? | Y | Y | | | |
| 8.10 | Are the statutory authority references correct? | Y | Y | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---------|--|--|-------|--|--|--|
| | | 7.9E+07 | 8E+07 | | | |
| 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? | 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 | | | |
| AUDITS: | | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|---|-------|--|--|--|
| Action | | 7.9E+07 | 8E+07 | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | Y | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | Y | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | Y | | | |
| 8.33 | Has a Schedule IB been provided for 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! | 8.25 Current year September operating reversions are not yet available. | | | | |
| 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. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 of the LBR Instructions.) | N/A | N/A | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | N/A | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | N/A | N/A | | | |
| TIP | If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|-------|--|--|--|
| Action | | 7.9E+07 | 8E+07 | | | |
| 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 | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | N/A | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 101 through 103 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. | | | | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 104-106 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? (GENR, LBR5) | N/A | N/A | | | |
| 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents) | | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) | Y | Y | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | Y | Y | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | | |
| 16.3 | Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | Y | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | Y | Y | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|-------|--|--|--|
| Action | | 7.9E+07 | 8E+07 | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | N/A | | | |
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 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 not appropriate to be allocated to all other activities.) | Y | Y | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | 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 \$42 (rounding). | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 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 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ? | N/A | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | N/A | | | |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions. | | | | | | |
| TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|-------|--|--|--|
| Action | | 7.9E+07 | 8E+07 | | | |
| <p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p> | | | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | Y | | | |

Fiscal Year 2020-21 LBR Technical Review Checklist

| | | | | | |
|---|--|----------|----------|----------|----------|
| Department/Budget Entity (Service): Business and Professional Regulation - Professional Regulation | | | | | |
| Agency Budget Officer/OPB Analyst Name: Lynn Smith/Garrett Blanton | | | | | |
| 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 | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |

1. GENERAL

| | | | | | |
|---|---|---|---|---|---|
| 1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security) | 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? (CSDI) | 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. (EXBR, EXBA) | 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? (CSDR, CSA) | Y | Y | Y | 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 58 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 28)? 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 |
|---|-----|-----|-----|-----|----|

AUDITS:

| | | | | | |
|--|---|---|---|---|---|
| 3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | Y | Y | Y | Y |
|--|---|---|---|---|---|

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|----------|----------|----------|---|
| | | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | Y | Y | Y | Y |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |
| TIP | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used. | | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | Y | Y | Y | 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. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | Y | Y | Y | Y |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | Y | Y | Y | Y |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | Y | Y | Y | Y |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | 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 2018-19 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 \$5 more than B08. This is within the \$5,000 allowance. |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Y | Y | Y | Y | Y |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|----------|----------|----------|----------|
| Action | | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |
| 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. | | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.) | Y | N/A | Y | Y | Y |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.) | Y | N/A | Y | N/A | N/A |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | N/A | N/A | N/A | N/A | N/A |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | N/A | N/A | N/A | N/A | 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 94 and 95 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 #20-002? | Y | N/A | Y | N/A | N/A |
| 7.11 | When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the 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 | 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 | Y | Y | Y | Y |
| 7.15 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | Y | N/A | N/A | Y | Y |
| 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 27 and 90 of the LBR Instructions.) | N/A | N/A | N/A | N/A | N/A |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|----------|----------|----------|----------|
| Action | | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |
| 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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? | Y | N/A | Y | N/A | N/A |
| AUDIT: | | | | | | |
| 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 | 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 | 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 | N/A | N/A |
| 7.23 | Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | N/A | N/A | N/A | N/A |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2019-20 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|----------|----------|----------|----------|
| | | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |
| 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, 001270, 001870, 001970)? | Y | Y | Y | Y | Y |
| 8.10 | Are the statutory authority references correct? | Y | Y | Y | 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 | 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 |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|-------------------------------------|---|---|----------|----------|----------|----------|
| | | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |
| 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? | N/J | N/J | N/J | N/J | N/J |
| 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 |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | Y | Y | Y | Y |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | Y | Y | Y | Y |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | Y | Y | Y | 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 | 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! | operating reversions are not yet available. | | | | |
| 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. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 of the LBR Instructions.) | N/A | N/A | N/A | N/A | N/A |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|----------|----------|----------|----------|
| Action | | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 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 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | Y | N/A | Y | N/A | N/A |
| 11. SCHEDULE IV (EADR, SC4) | | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | N/A | N/A | N/A | N/A | 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. | | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing. | N/A | N/A | N/A | N/A | N/A |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | N/A | N/A | N/A | N/A |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 101 through 103 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. | | | | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 104-106 of the LBR instructions? | N/A | N/A | 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 | N/A | N/A |
| AUDIT: | | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | N/A | N/A | N/A | N/A |
| 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents) | | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) | Y | Y | 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 |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|----------|----------|----------|----------|
| | | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |
| 16.3 | Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | 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)? (Audit #1 should print "No Activities Found") | Y | Y | Y | Y | Y |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | N/A | N/A | N/A | 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 Audit #3 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 not appropriate to be allocated to all other activities.) | Y | Y | Y | Y | Y |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | 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 \$42 (rounding). | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 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 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US? | 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 |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions. | | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|----------|----------|----------|----------|
| Action | | 7.9E+07 | 79050400 | 79050500 | 79050600 | 79050800 |
| TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. | | | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | Y | Y | Y | Y |