

Halsey Beshears, Secretary

Ron DeSantis, Governor

## LEGISLATIVE BUDGET REQUEST

Department of Business and Professional Regulation

Tallahassee

October 15, 2020

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

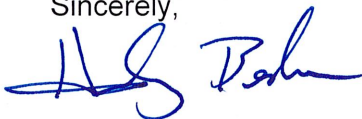
Eric Pridgeon, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

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 2021-22 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 23<sup>rd</sup> day in an amount up to 15% of the employee’s rate of pay for a period not to exceed ninety (90) days. For employees not covered by the current AFSCME, PBA or FNA’s collective bargaining agreement, this additive may be requested in an amount up to 15% of the employee’s rate of pay for a period not to exceed ninety (90) days. The department may approve an extension of the ninety (90) days period, if necessary, after reviewing the circumstances under which the additive was implemented.

- Classes and number of positions affected:

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

- Historical data:

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

1. Leadworker – up to 10% of the broadband minimum;
2. Temporary Special Duty – Absent Coworker – up to 15% of the employee's base rate of pay;
3. Trainer – up to 15% of the broadband minimum;
4. Hazardous Duty – up to 15% of the broadband minimum

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

- Estimated annual cost:

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

- Collective Bargaining Units Impacted:

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

Article 21 of **AFSCME**...“Each time an employee is designated by the employee's immediate supervisor to act in a vacant established position in a vacant established position in a higher broadband level than the employee's current broadband level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with the Rules of the State Personnel System, beginning with the 23<sup>rd</sup> day.”

Article 21 of **PBA**...” Each time an employee is officially designated by the appropriate supervisor to act in an established position in a higher broadband

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

#### Section 2 – Method of Compensation

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

#### Section 3 – Return to Regular Rate

Employees being paid at a higher rate while temporarily filling a position in a higher broadband level will be returned to their regular rate of pay when the period of temporary special duty in the higher broadband level ends.

Article 21 of **FNA**...“Each time an employee is officially designated by the appropriate supervisor to act in a position in a higher broadband level than the employee's current level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with Rule 60L-32, F.A.C., 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 2021-22  
DEPARTMENT LEVEL EXHIBITS AND SCHEDULES

DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION  
2601 BLAIR STONE ROAD, TALLAHASSEE, FL 32399

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## 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:	Ross Marshman	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. challenged 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 were challenged, though the case involved the interpretation of § 565.045, Fla. Stat.		
Status of the Case:	Since this matter was last reported, Wal-Mart Stores East, L.P. filed a notice of voluntary dismissal on December 9, 2019. This matter is now closed.		
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.)	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:	Since this matter was last reported, the First DCA affirmed in part and reversed in part the Division’s declaratory statement. In sum, the Beverage Law does not prevent MB Doral from accepting deliveries at catered-event sites where it lawfully serves alcohol. This matter is now closed.		
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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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Alison A. Parker	<b>Phone Number:</b>	850-488-0063
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Northwood Associates v. Ken Detzner, et al.		
<b>Court with Jurisdiction:</b>	First District Court of Appeal		
<b>Case Number:</b>	1D18-0010		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	Would exceed threshold amount of \$500,000, if successful.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	No statutes or rules have been challenged, though the case involves the interpretation of § 252.2502, Fla. Stat., and Ch. 2016-55, Laws of Florida.		
<b>Status of the Case:</b>	The First DCA affirmed the lower court’s determination that the Department and other agencies did not breach their contract. A motion for rehearing en banc was denied. This matter is now closed.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		



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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Joseph Whealdon	<b>Phone Number:</b>	850-488-0063
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, vs. Florida Horsemen's Benevolent & Protective Association, Inc. and Calder Race Course, Inc.		
<b>Court with Jurisdiction:</b>	First District Court of Appeal		
<b>Case Number:</b>	1D19-2291		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	May reduce revenues by more than \$500,000, if unsuccessful.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	No statutes or rules have been challenged, though the case involves the interpretation of Section 550.102(4), Florida Statutes.		
<b>Status of the Case:</b>	Since this matter was last reported, the First DCA dismissed the Division's petition for review challenging the ALJ's decision to retain jurisdiction over the underlying administrative proceedings after determining there was no genuine dispute of material fact. This matter is now closed.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon	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:	First District Court of Appeal		
Case Number:	1D19-3320		
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:	Since this matter was last reported, the First DCA dismissed the FHBPA’s petition for review challenging the Division’s decision to retain jurisdiction over the underlying administrative proceedings. This matter is now closed.		
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:	Joseph Whealdon	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:	First District Court of Appeal		
Case Number:	1D20-1185; 1D20-1189		
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:	Since this matter was last reported, the ALJ entered an order invalidating the Division’s renewal of Calder Race Course, Inc.’s slot license for state fiscal year 2019/2020. The Division and Calder appealed. The case is currently being briefed at the First DCA.		
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:	Joseph Whealdon	Contact Person:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco vs. Walmart Inc., Wal-Mart Stores East, L.P., ABC Fine Wine and Spirits, Florida Independent Spirits Association, Publix Supermarkets, and Target Corporation		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D18-5311 & 1D18-5309; 1D19-4599 & 1D20-0004		
Summary of the Complaint:	Across a series of administrative rule challenges, Target Corporation, Walmart Inc., and Wal-Mart Stores East, L.P. are challenging the validity of rule 61A-3.055, Florida Administrative Code, (aka “the restaurant rule”), which implements § 565.045, Fla. Stat. The first set of cases challenged the rule as it existed. The second set of cases challenged the validity of a proposed version of the rule. Each time, an ALJ invalidated the rule. The Division has appealed both rulings.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	These cases involve the interpretation of § 565.045, Fla. Stat. and the validity of rule 61A-3.055, Florida Administrative Code.		
Status of the Case:	All four cases have been consolidated and fully briefed. A motion for oral argument was filed. The parties are awaiting a decision from the First DCA.		
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).	X		

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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.)	Target Corporation v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	20-000446		
Summary of the Complaint:	Target Corporation challenges the notice of intent to deny its application for a Quota 4COP license that would allow for the sale and consumption of beer, wine, and liquor throughout the store’s licensed premises.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	This case involves the interpretation of § 565.045, Fla. Stat. and the validity of rule 61A-3.055, Florida Administrative Code.		
Status of the Case:	Final Hearing held May 14-15, 2020, and proposed recommended orders submitted by the parties on July 10, 2020. The parties are awaiting the recommended order from the administrative law judge.		
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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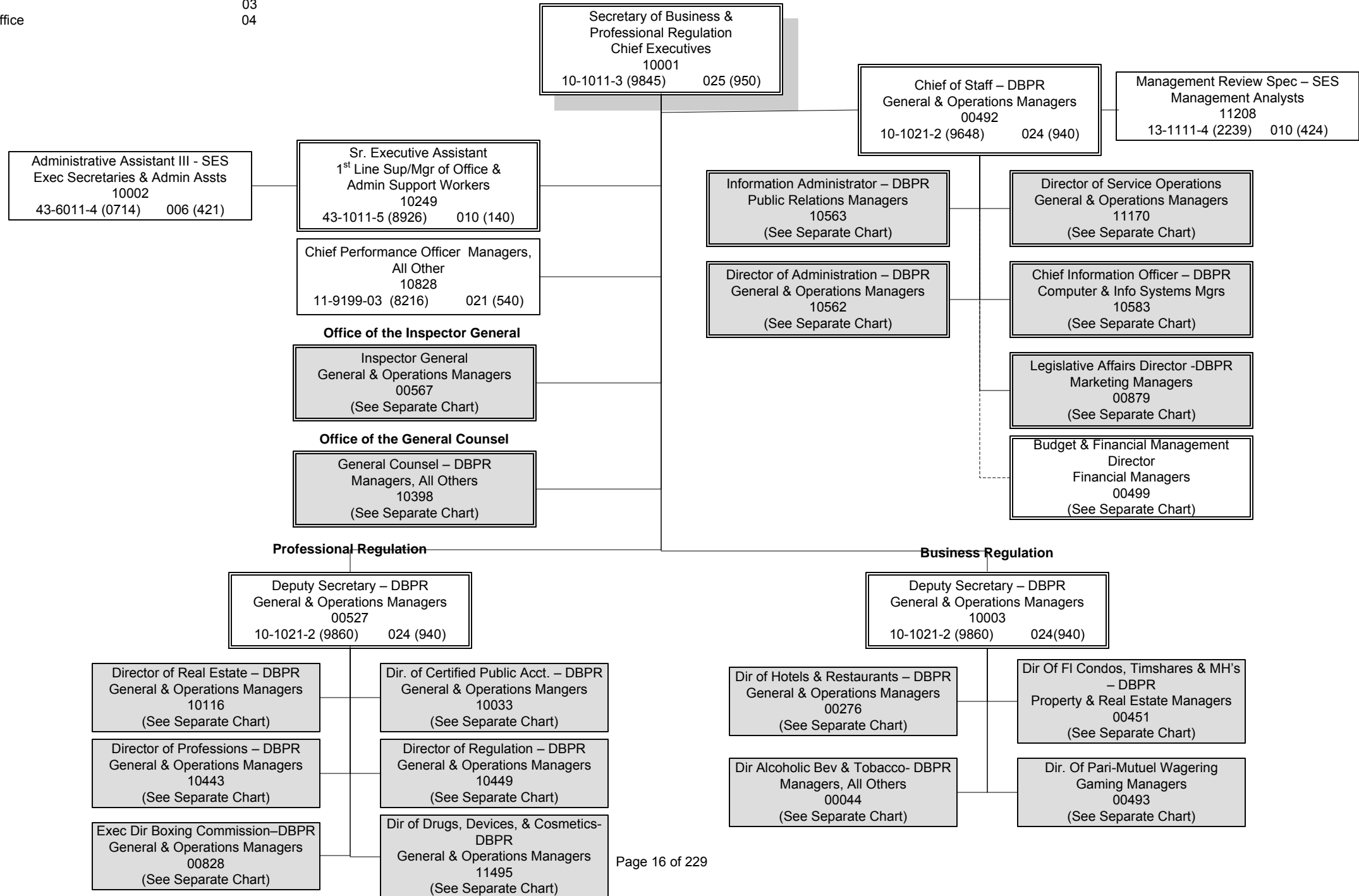
Agency:	Department of Business and Professional Regulation		
Contact Person:	Megan Kachur	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	C&S Wholesale Grocers, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	Specified Division of Administrative Hearings, but requested to stay and has not been referred.		
Case Number:	DBPR Case No. 2016-020992		
Summary of the Complaint:	On August 4, 2015, C&S Wholesale requested a refund of OTP taxes and surcharge it paid for the period August 2013 – June 2015, totaling \$1,482,993.99. The Division denied the claim on August 14, 2015, and on October 13, 2015, a petition was submitted to challenge the division’s denial. C&S alleged that the taxes and surcharge under §§ 210.30(1), and 210.25, Fla. Stat., violate the Commerce and Equal Protection Clauses of the U.S. Constitution. On February 28, 2020, C&S Wholesale submitted an amended petition citing an additional independent basis for the refund claim.		
Amount of the Claim:	\$ 1,482,993.99		
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.30(1) and 210.25, Fla. Stat.		
Status of the Case:	Division is currently reviewing original and amended petitions.		
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:	Megan Kachur	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	C&S Wholesale Grocers, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County		
Case Number:	2020-CA-000565		
Summary of the Complaint:	On December 9, 2019, C&S Wholesale requested a refund of OTP taxes and surcharge it paid for the period November 2016 – November 2019, totaling \$34,482,204.00. The Division denied the claim on January 24, 2020. On March 23, 2020, a complaint was filed in circuit court, alleging that the taxes and surcharge on cigarettes under § 210.02(1), and 210.011(1), Fla. Stat., violate the Commerce and Equal Protection Clauses of the U.S. Constitution.		
Amount of the Claim:	\$ 34,482,204.00		
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.02(1), and 210.011(1), Fla. Stat.		
Status of the Case:	The lawsuit was served on the Division August 19, 2020. The Division is reviewing the complaint. The Division’s response due September 28, 2020.		
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 Office of the Secretary





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

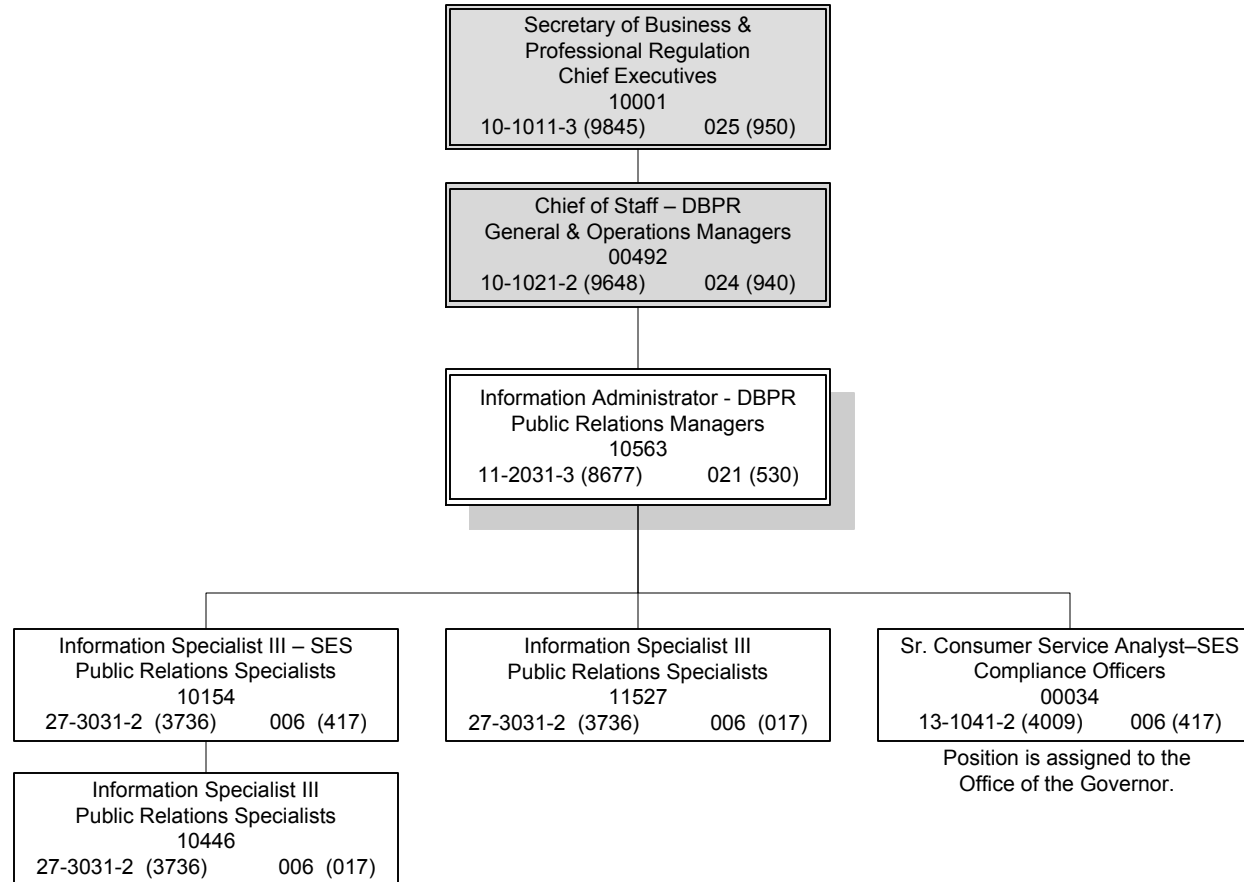
Secretary of Business &  
Professional Regulation  
Chief Executives  
10001  
10-1011-3 (9845) 025 (950)

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

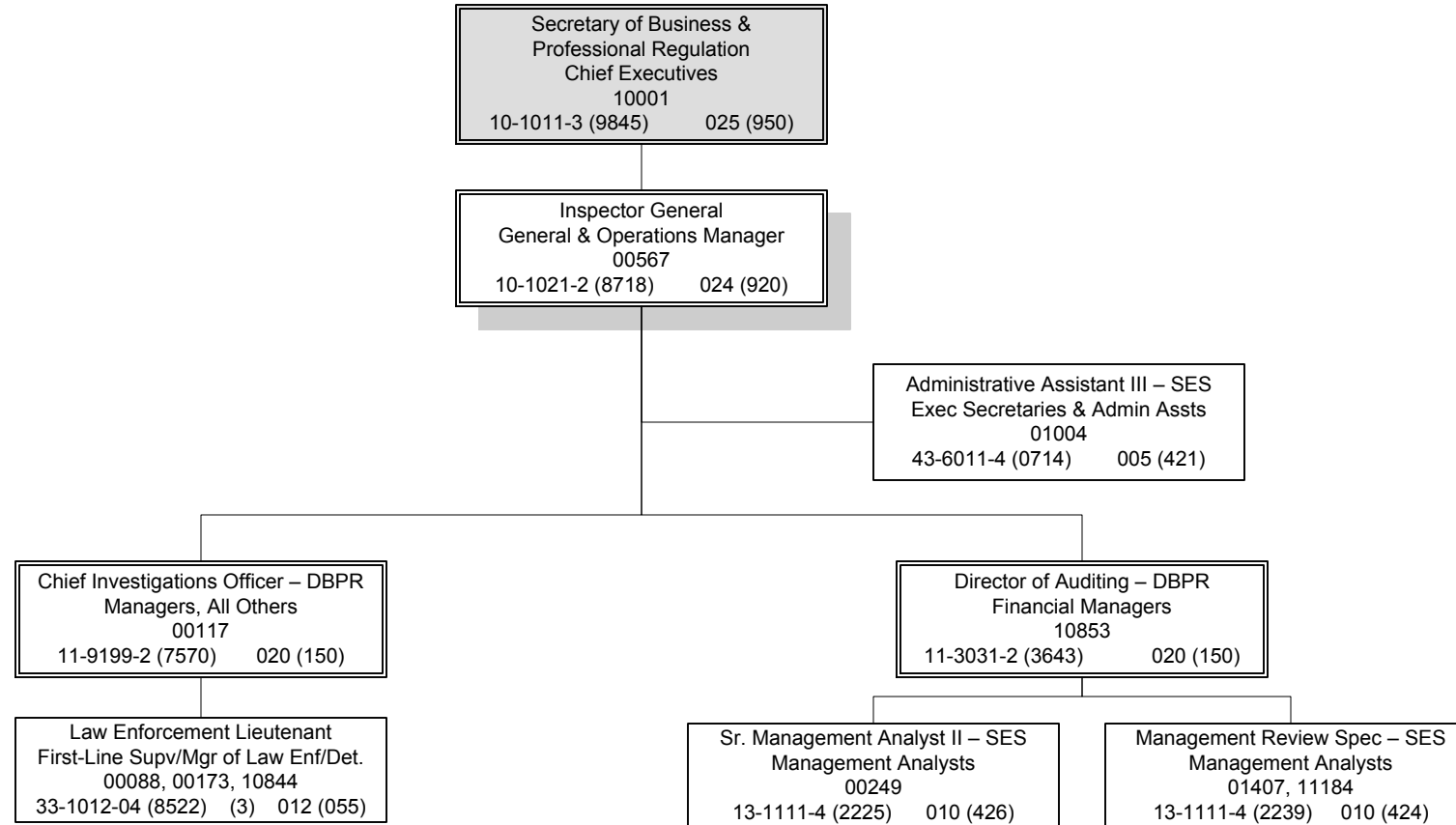
Legislative Affairs Director – DBPR  
Marketing Managers  
00879  
10-2021-1 (8384) 023 (930)

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

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



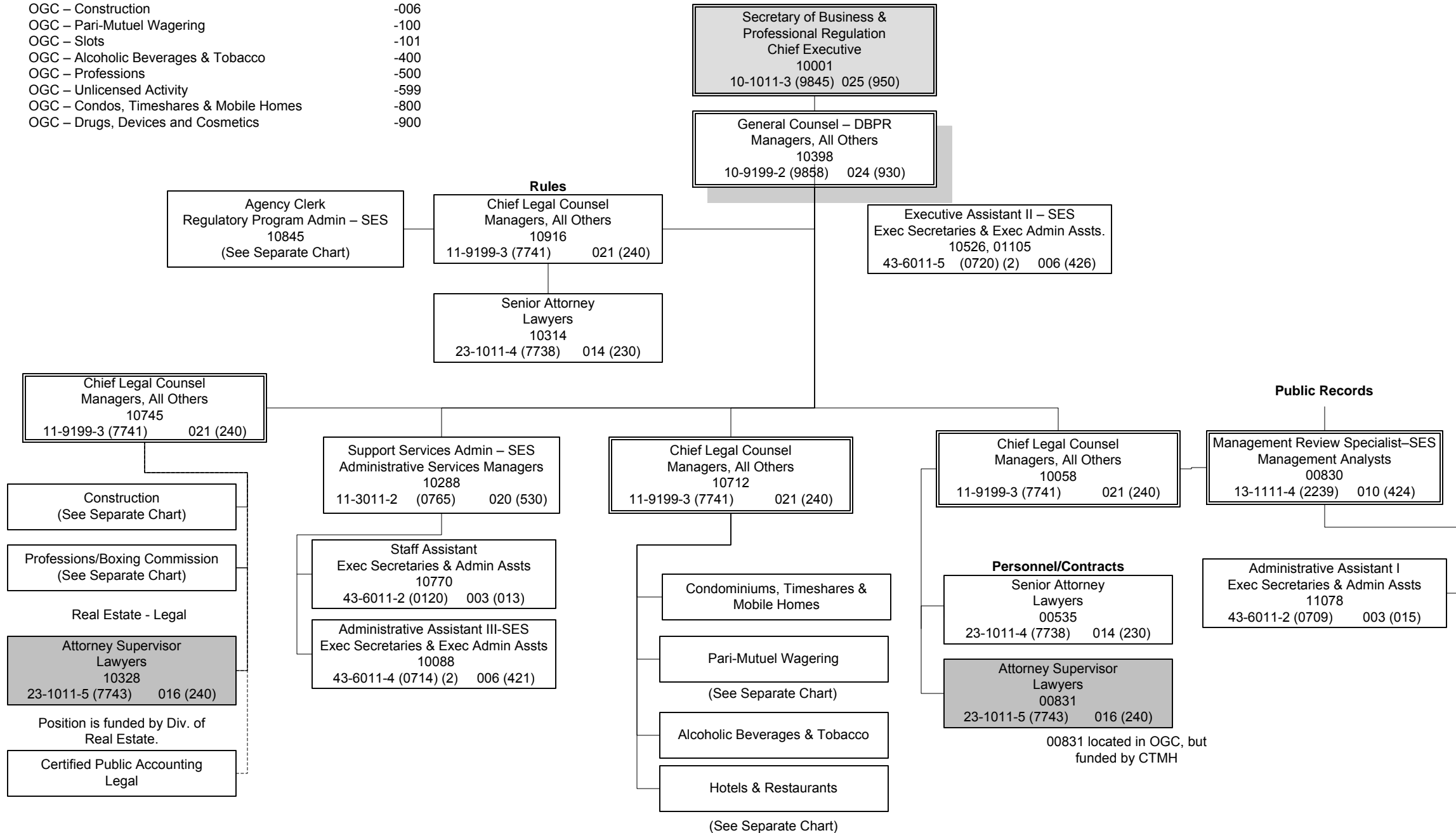
**Department of Business & Professional Regulation**  
**Office of the Secretary**  
**Inspector General**



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

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

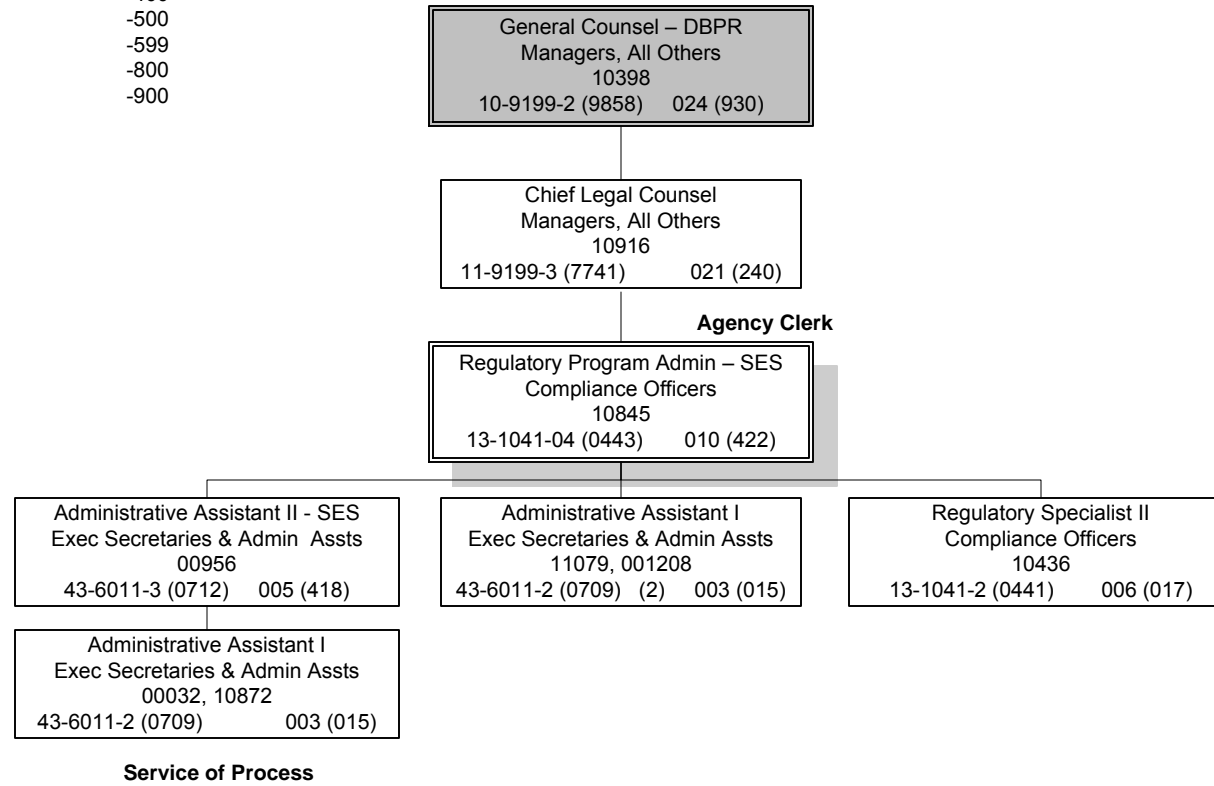
Current: 6-30-20  
Last updated: 11-22-19



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

Current: 6-30-20  
 Last updated: 08-29-19

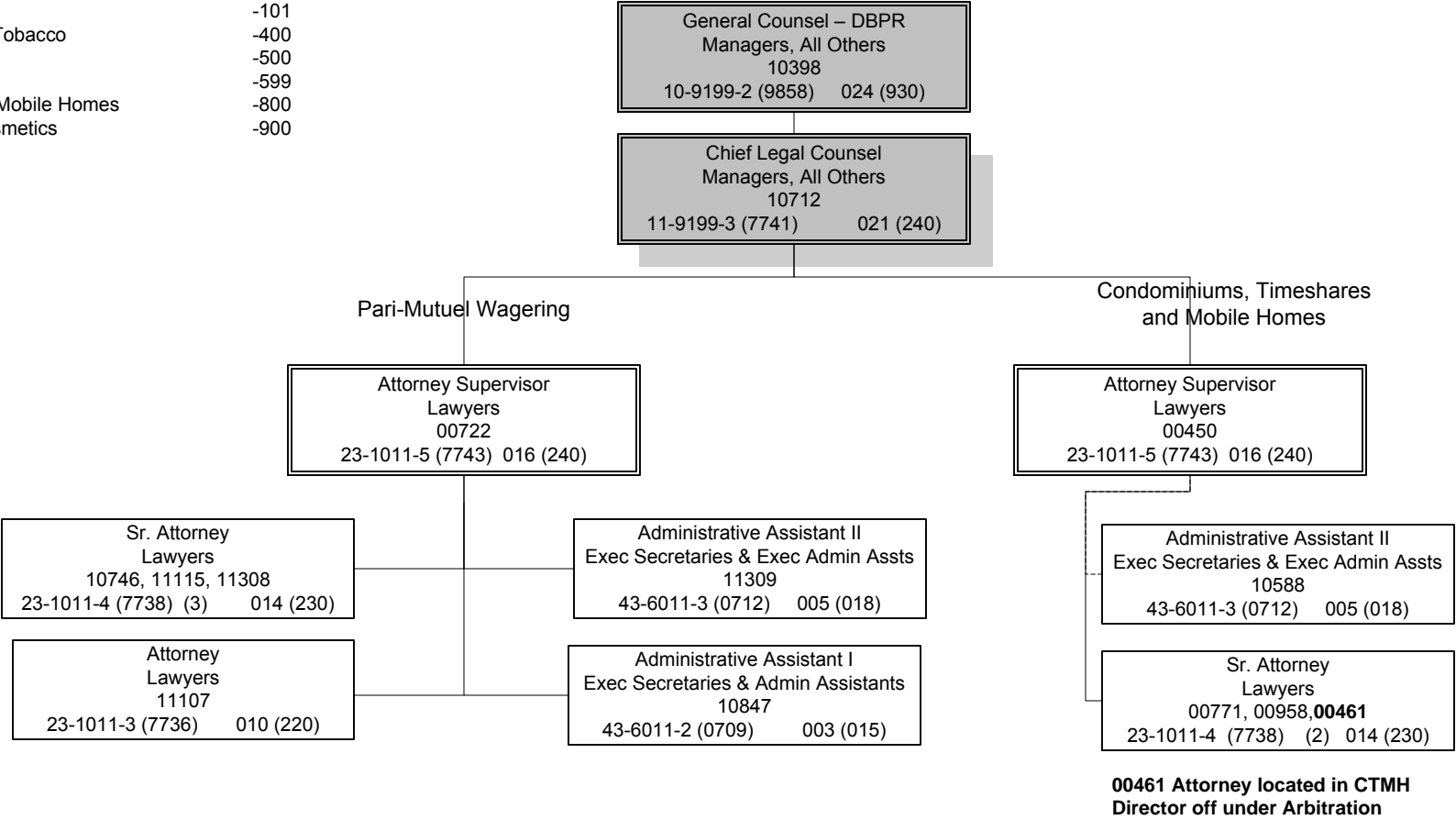
### Office of the General Counsel Agency Clerk/Service of Process



7 FTE

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

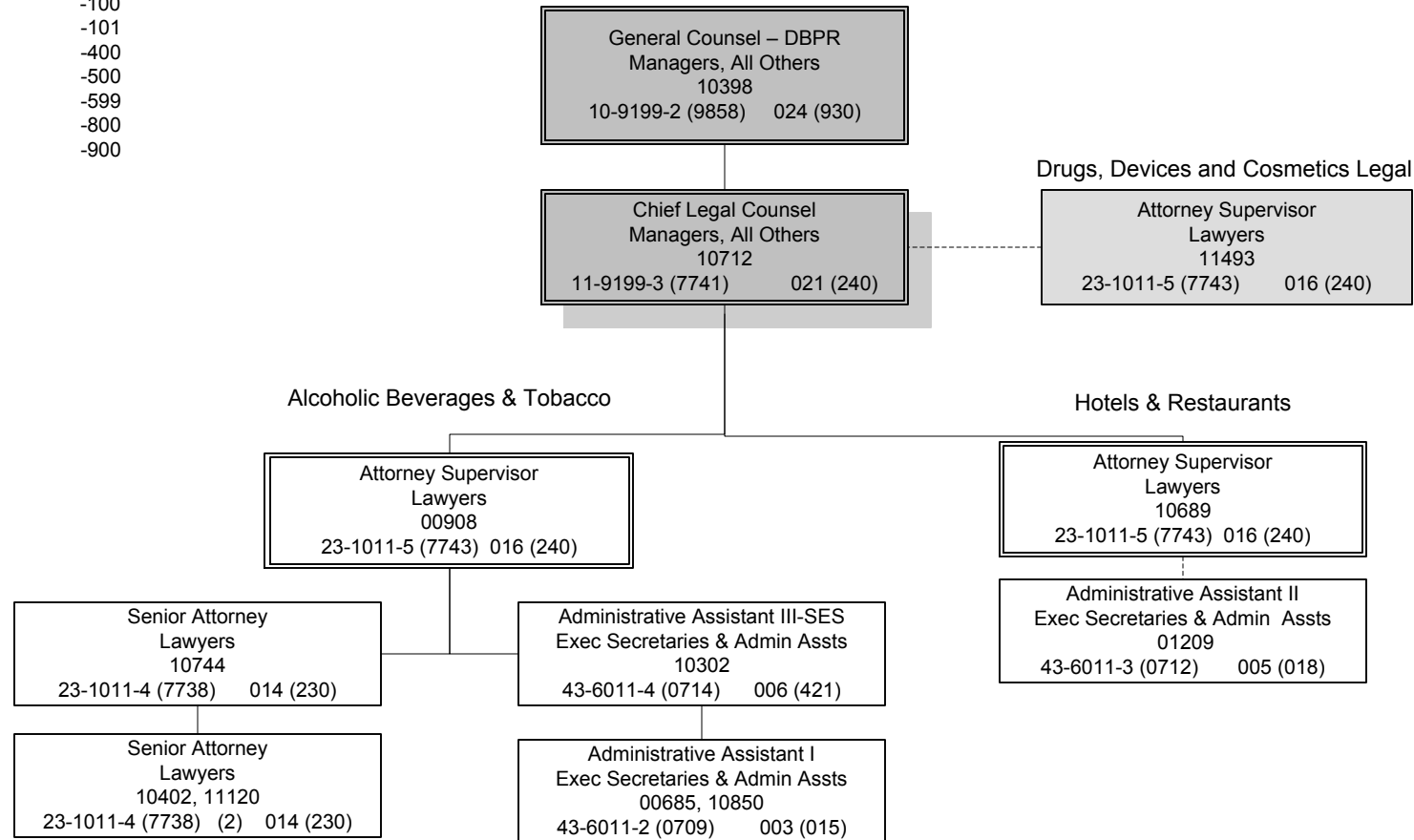
### Office of the General Counsel Pari-Mutuel Wagering/Condominiums, Timeshares, and Mobile Homes



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

Current: 6-30-20  
 Last updated: 8-8-19

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



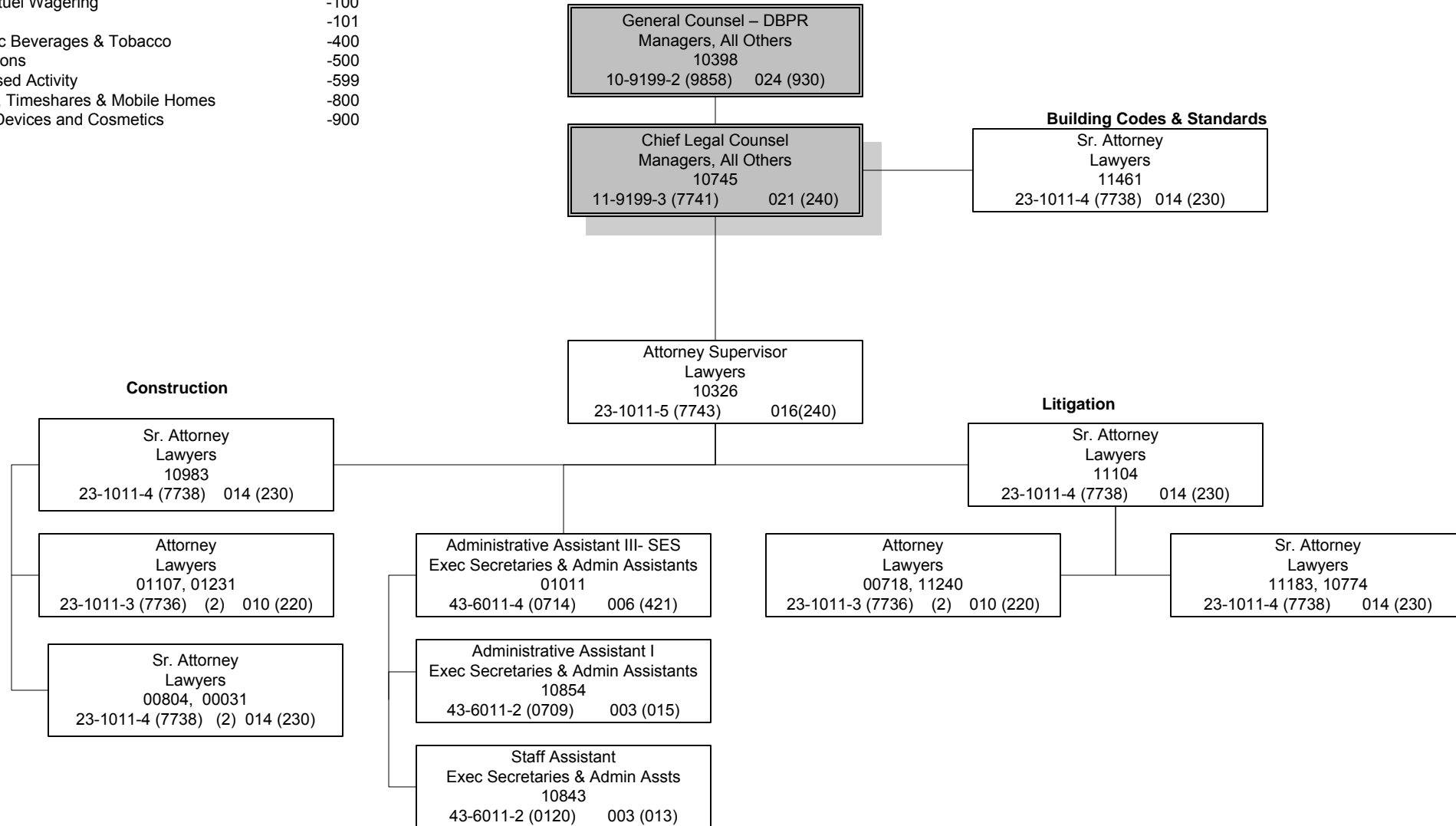
11 FTE

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

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

Current:6-30-20  
 Last updated: 8-8-19

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



15 FTE

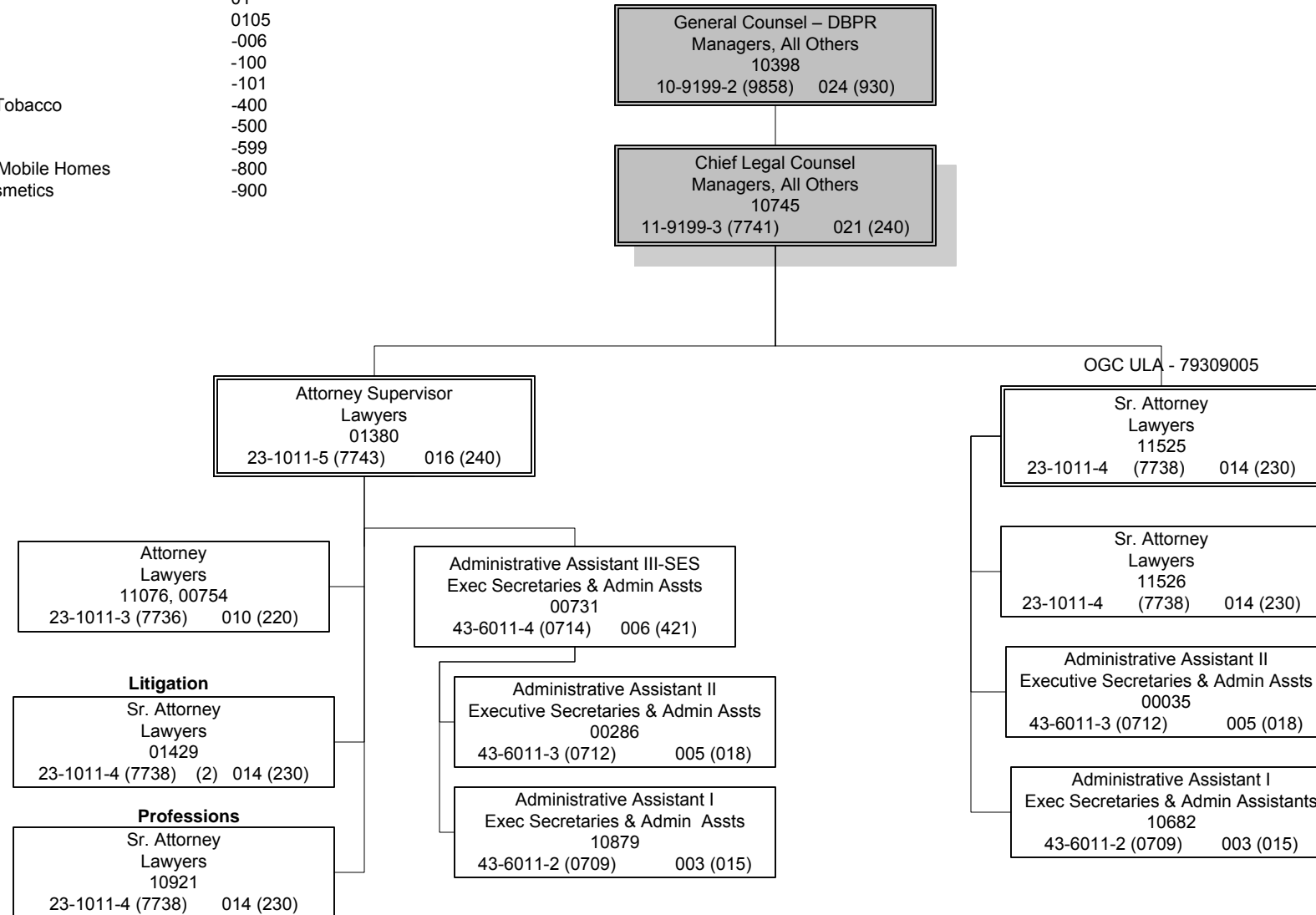


**Office of the General Counsel  
Professions / Boxing**

Current:6-30-20  
Last updated:8-8-19

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

10 FTE

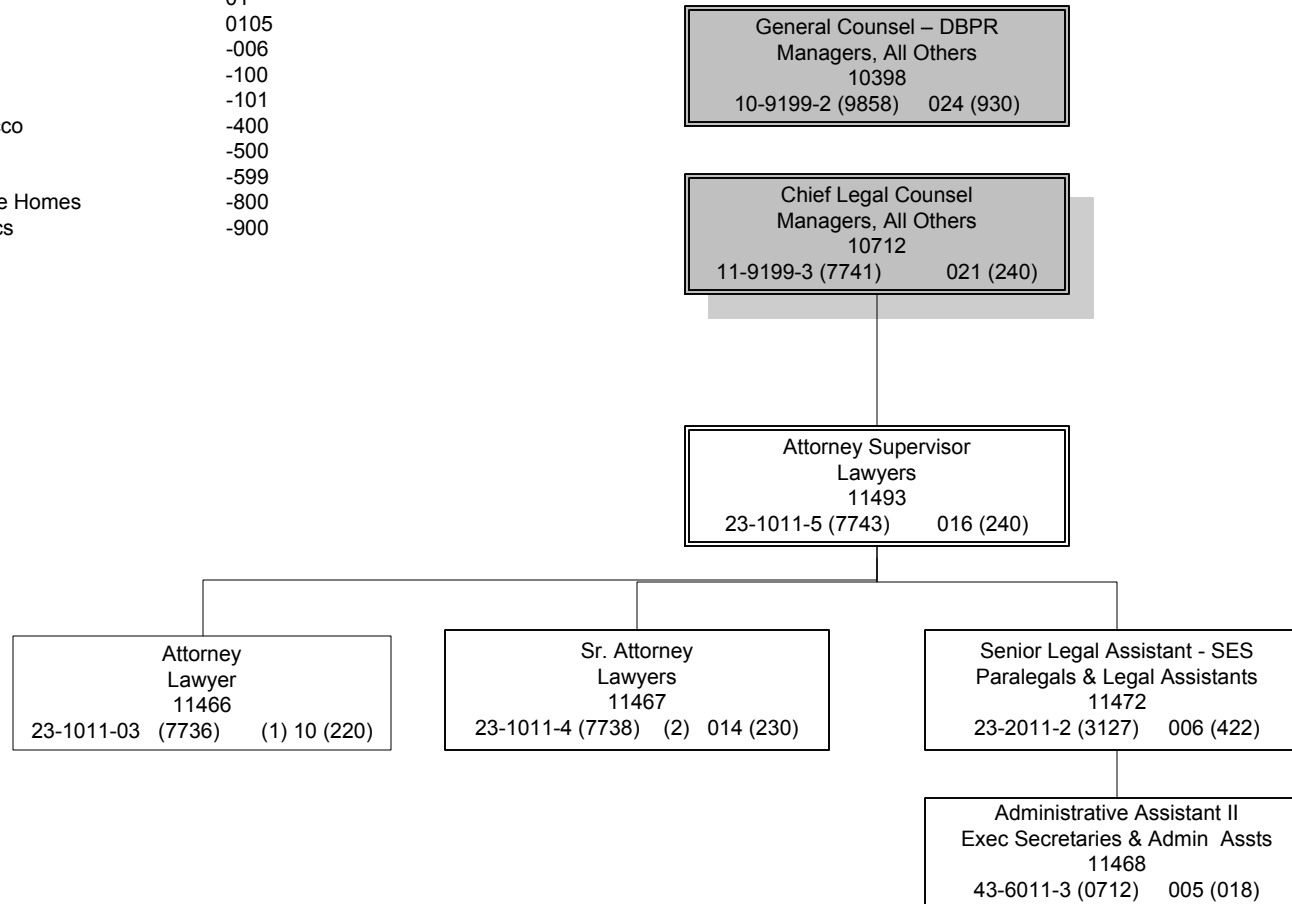


**Office of the General Counsel  
Drugs, Devices, and Cosmetics**

Current: 6-30-20  
Last updated:08-16-2018

5 FTE

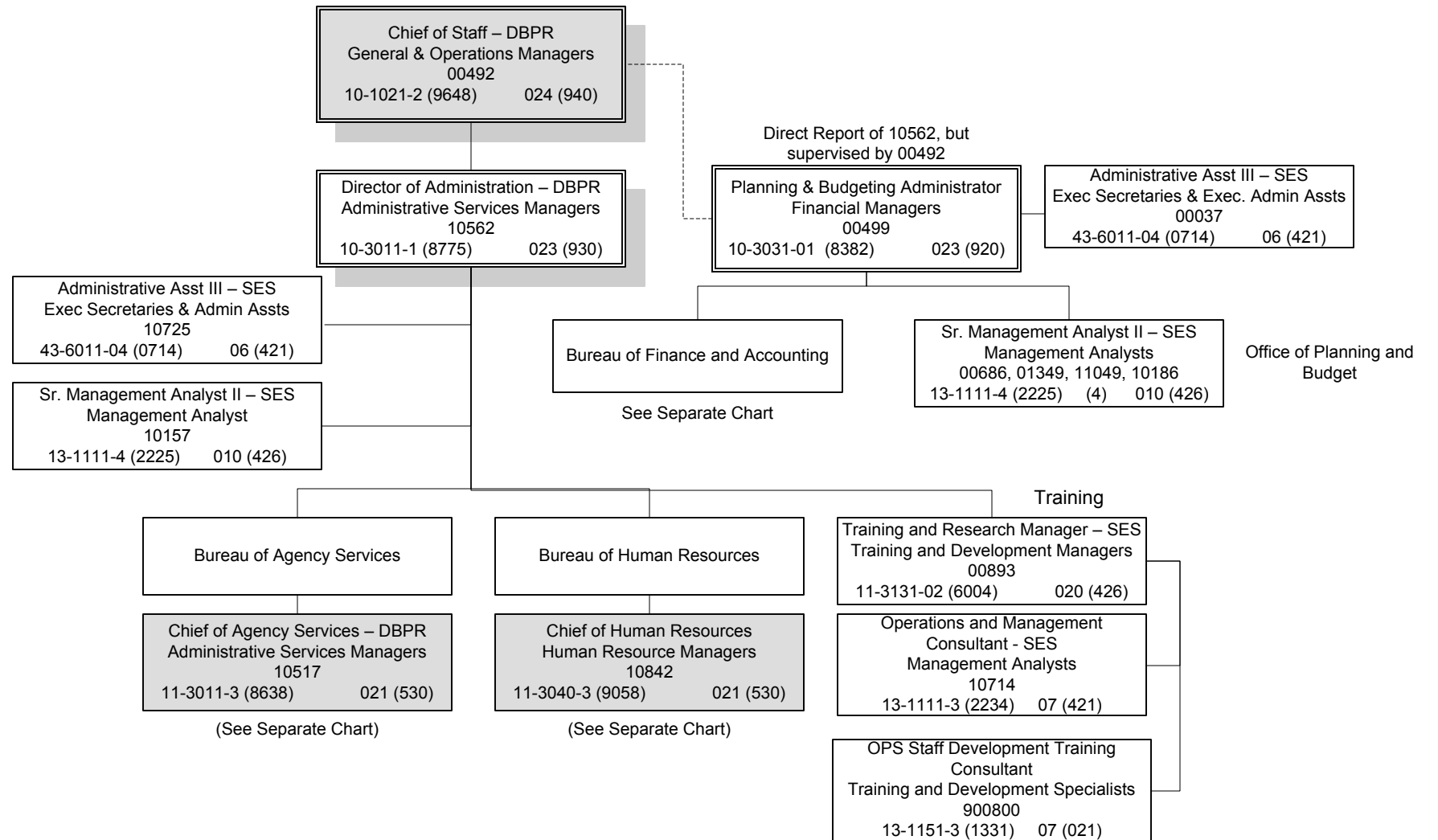
Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares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

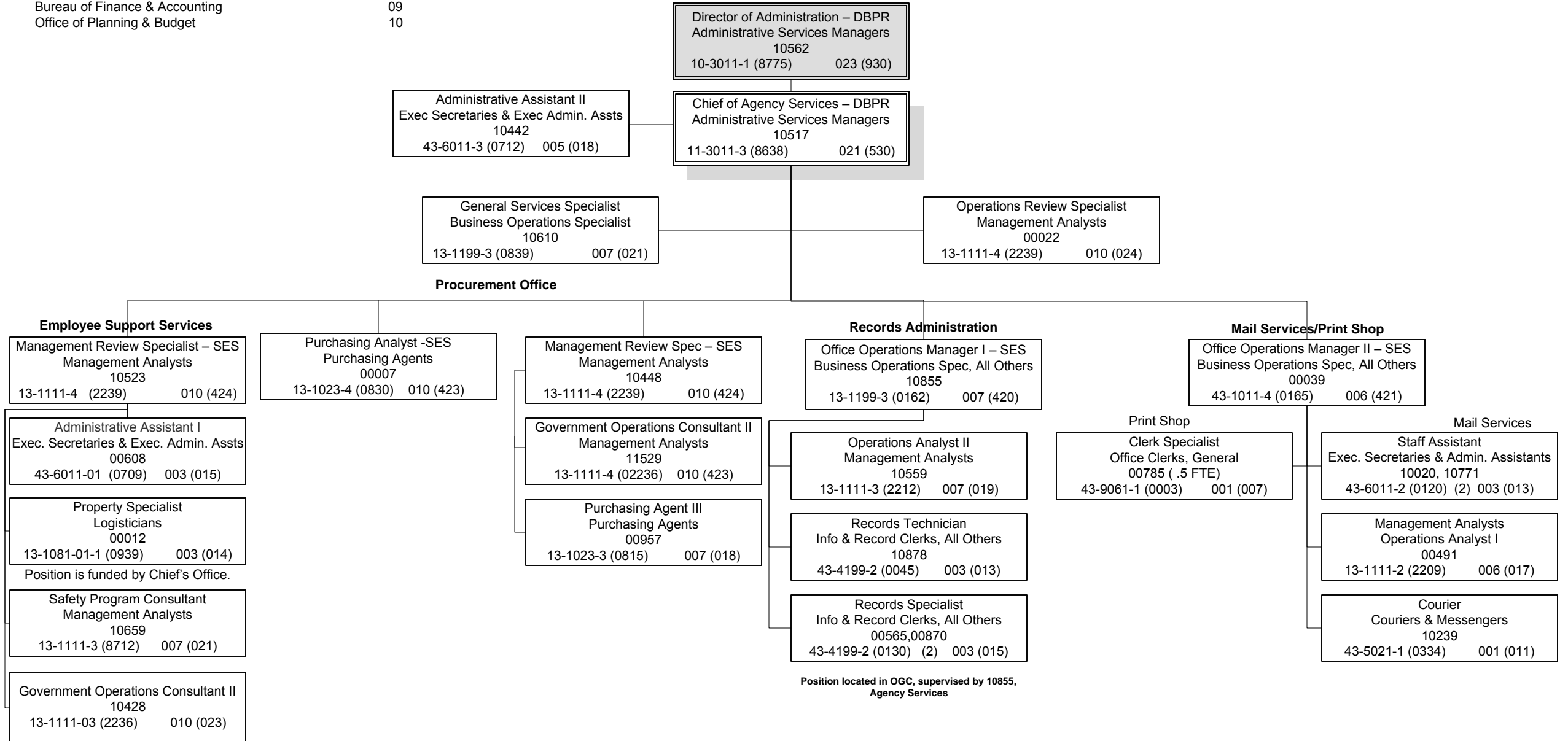
Current: 6-30-20  
 Last Updated: 9-27-19



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

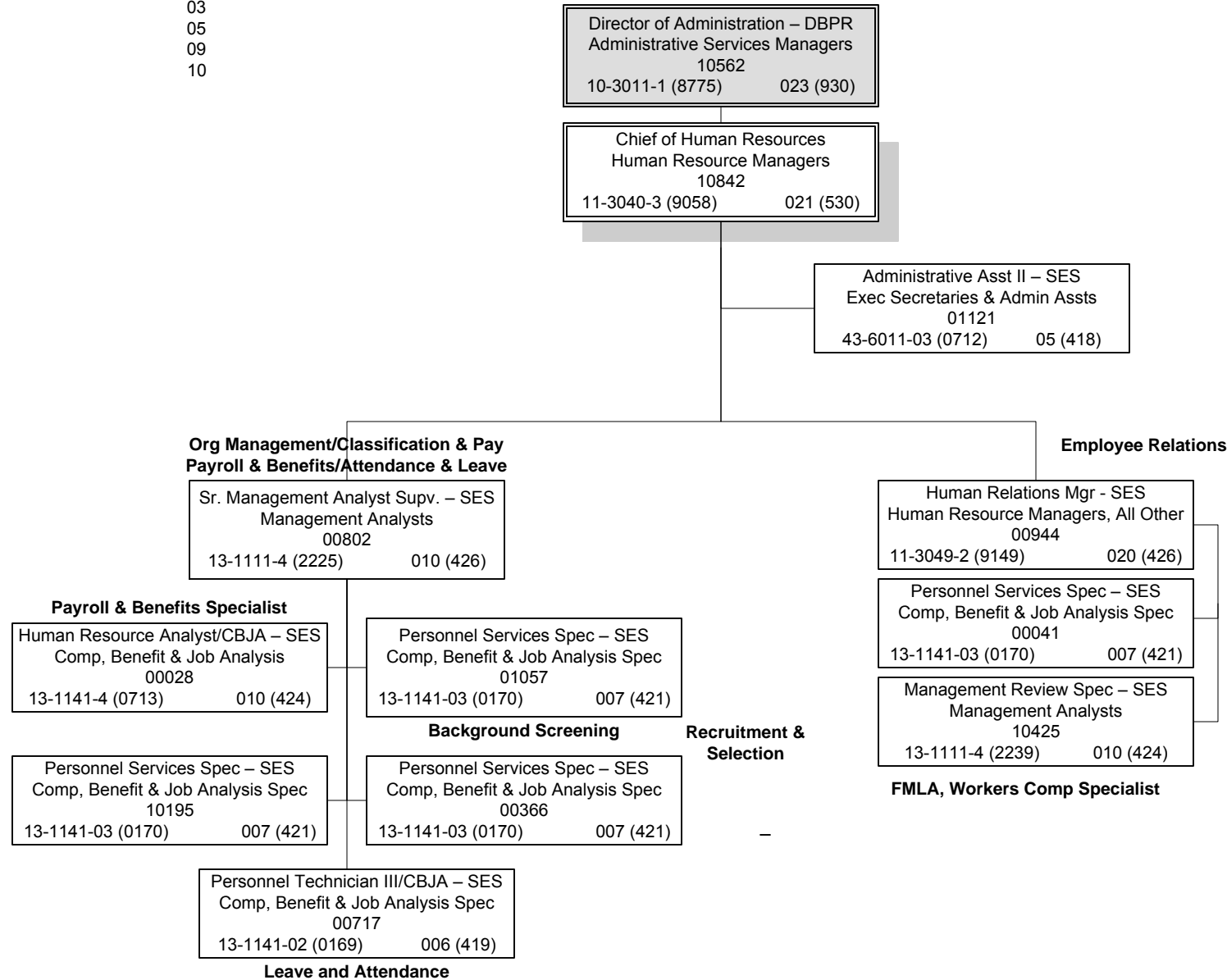
Current: 6-30-20  
 Last Updated: 1-23-20



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

## Division of Administration Bureau of Human Resources

Current: 6-30-20  
Last Updated: 9-27-19

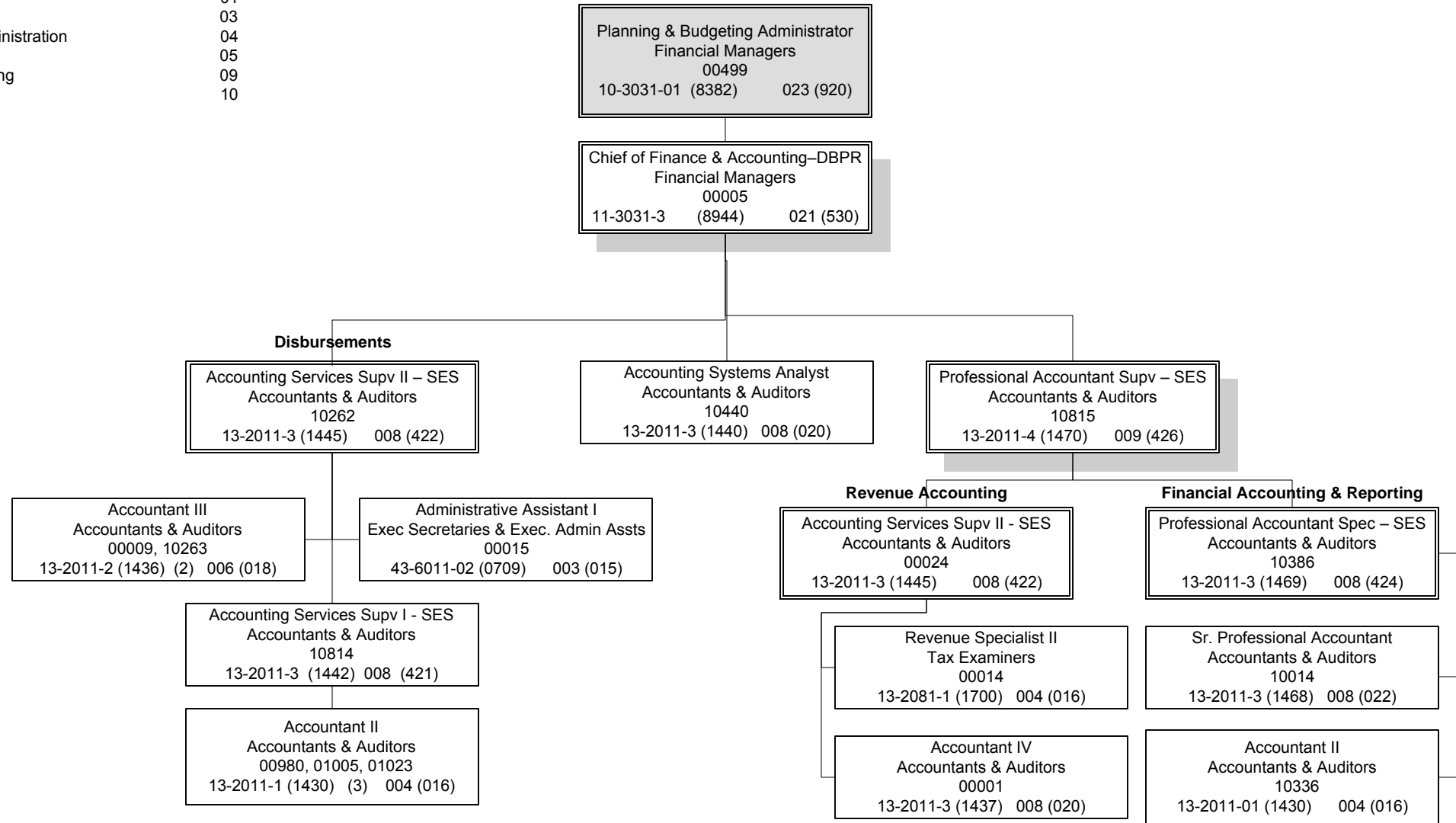


11 FTE

## Division of Administration Bureau of Finance & Accounting

Current: 6-30-20  
Last updated: 9-27-19

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

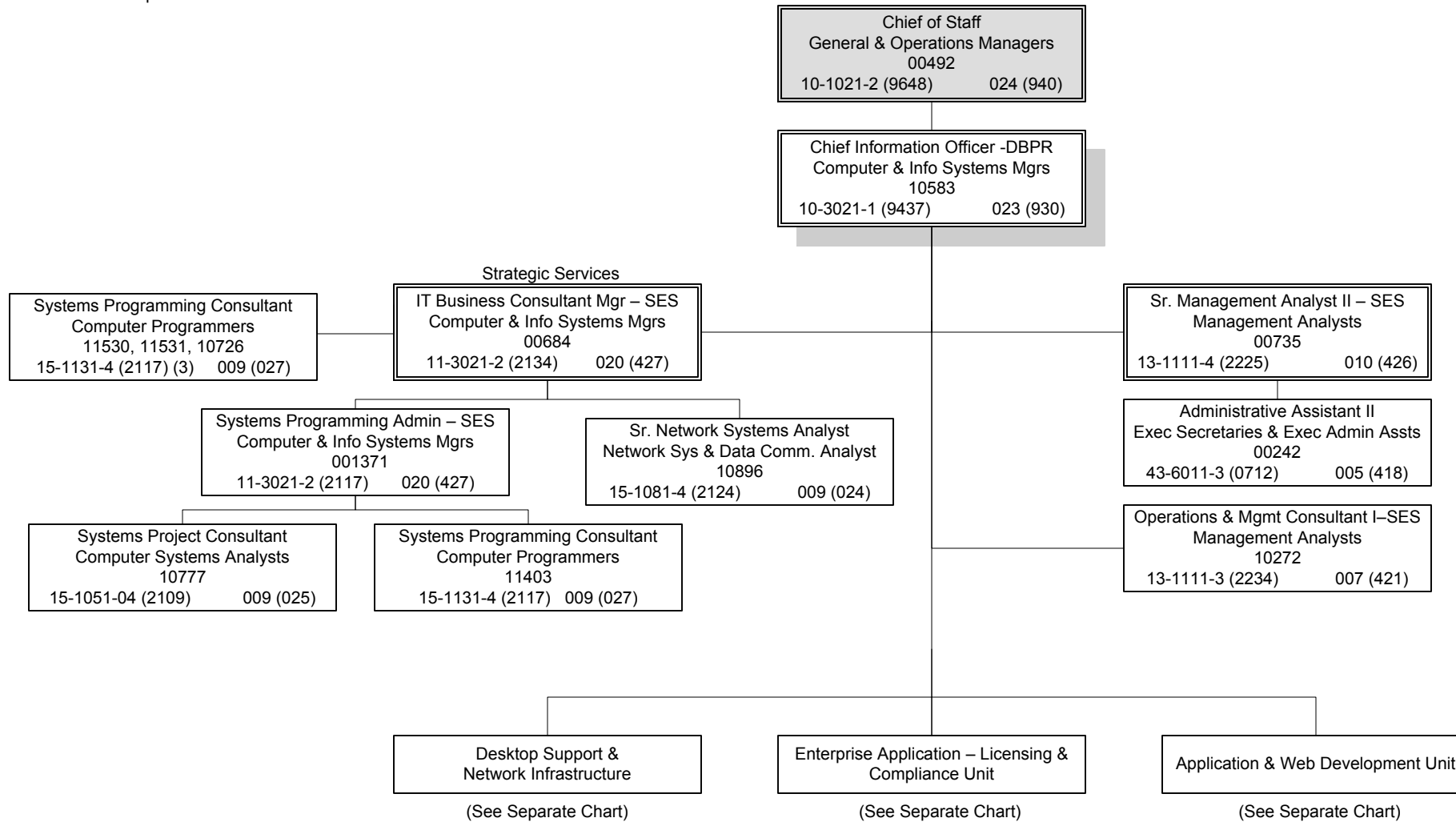


17 FTE

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

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

Current: 6-30-20  
 Last updated: 6-9-17

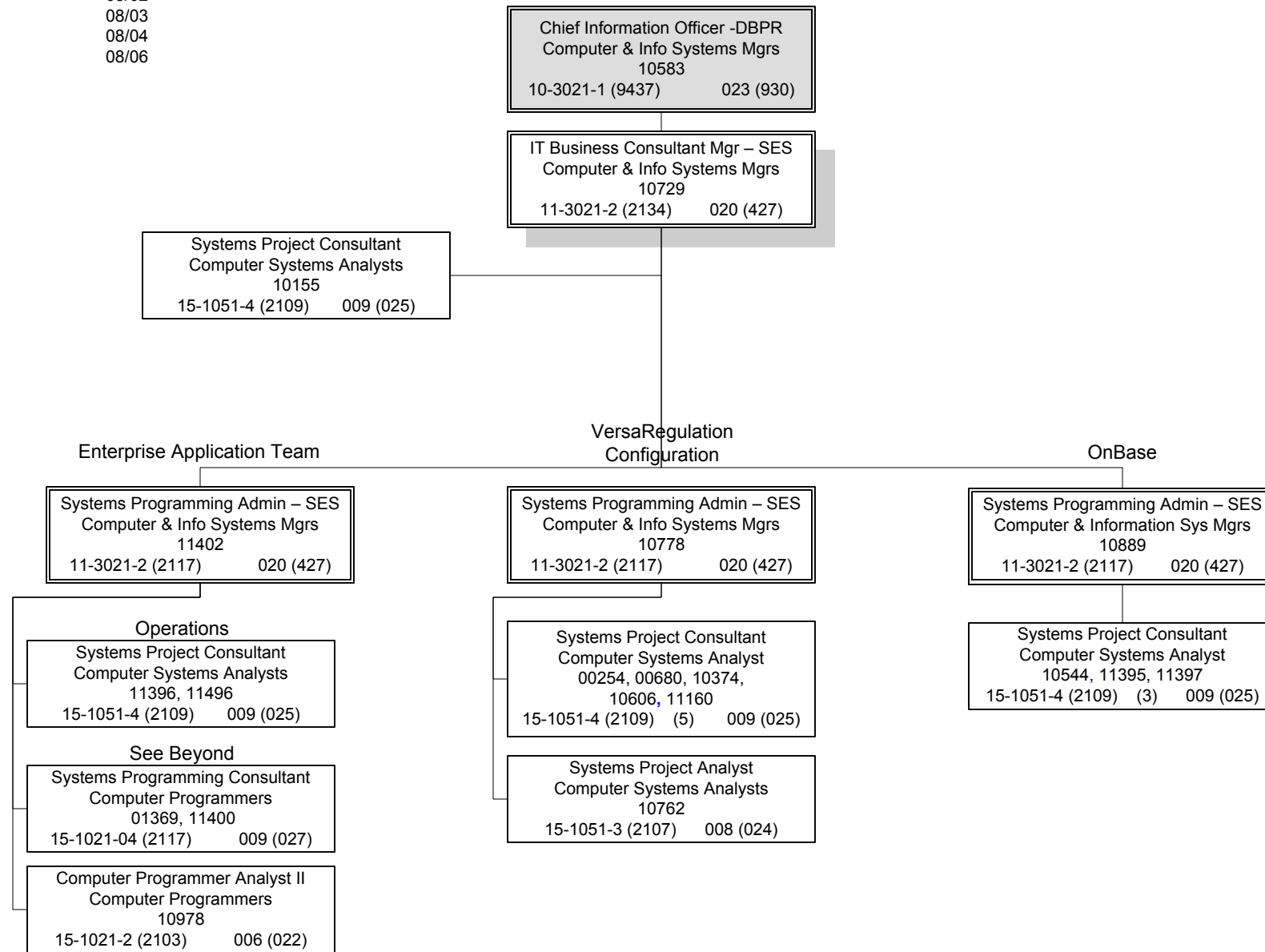


12 FTE

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: 6-30-20  
 Last updated: 7-19-18



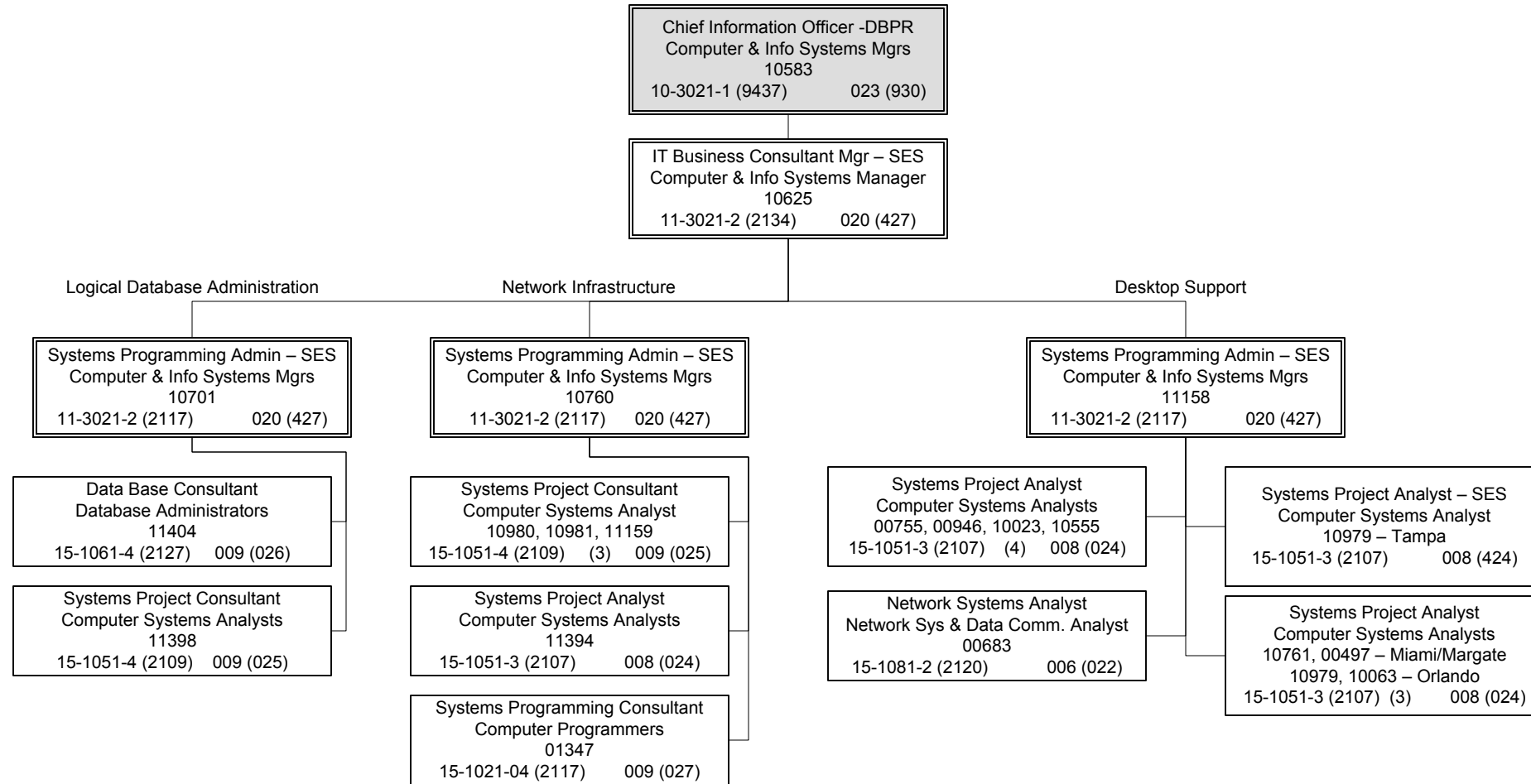
19 FTE



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

Current:6-30-20  
 Last updated: 2-12-16

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

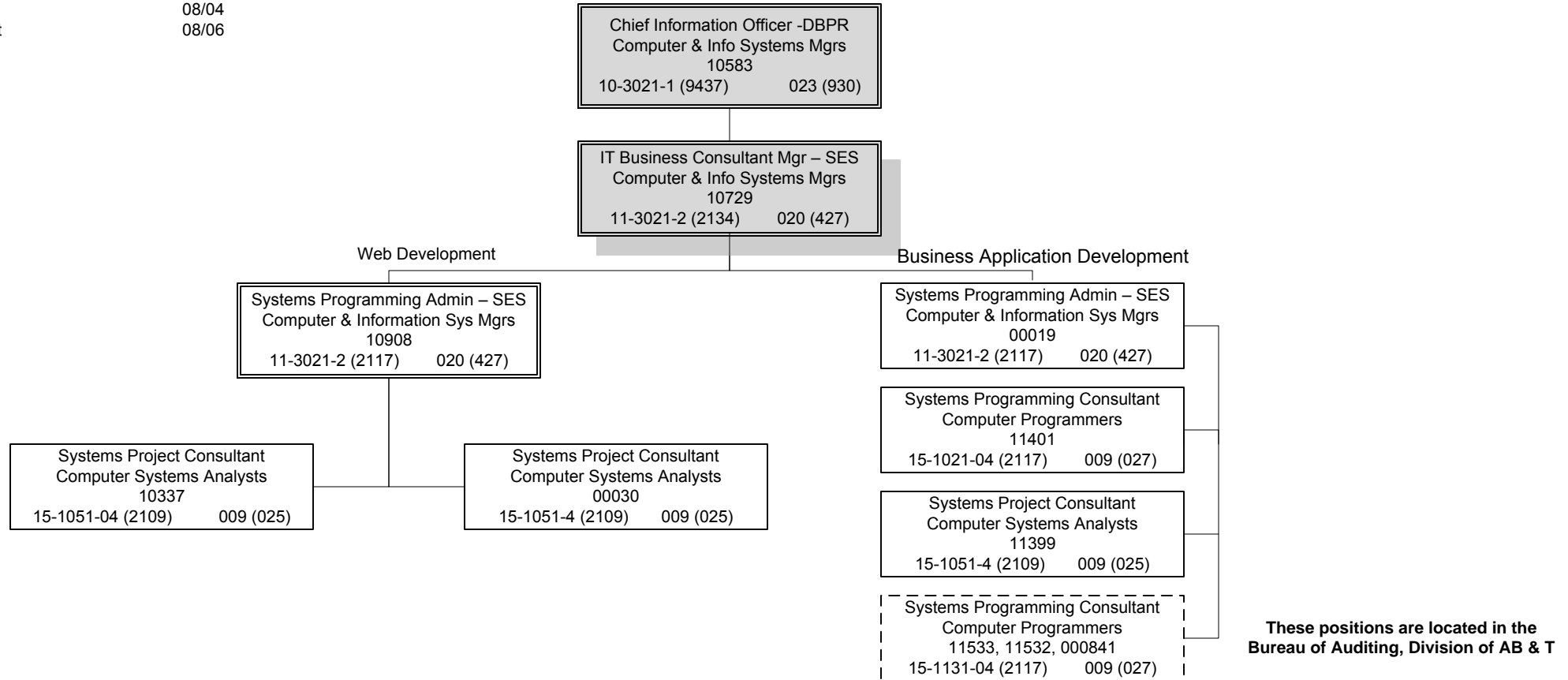


20 FTE

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

## Division of Technology Business Applications & Web Development

Current: 6-30-20  
 Last updated: 7-19-18

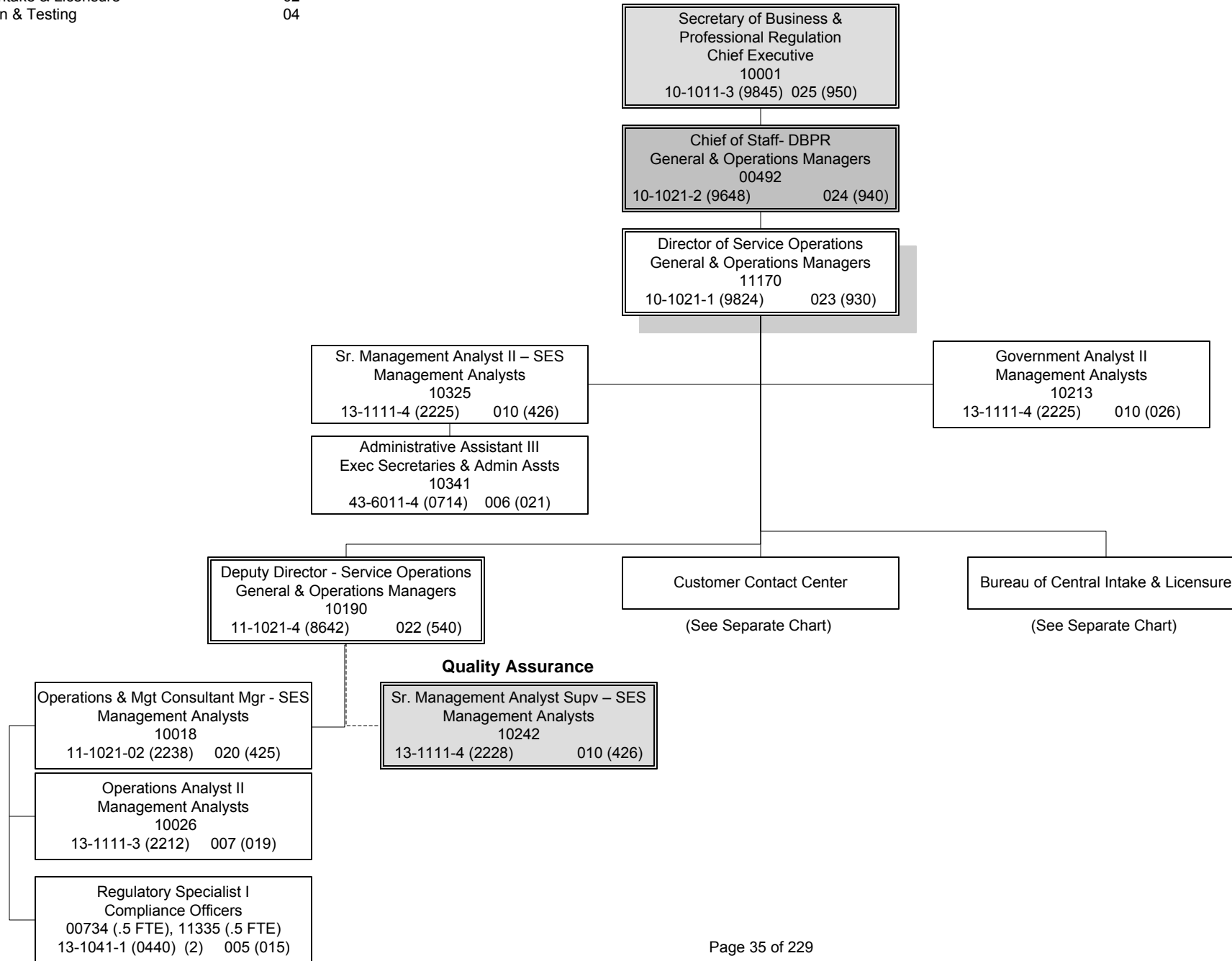


3 FTE

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**

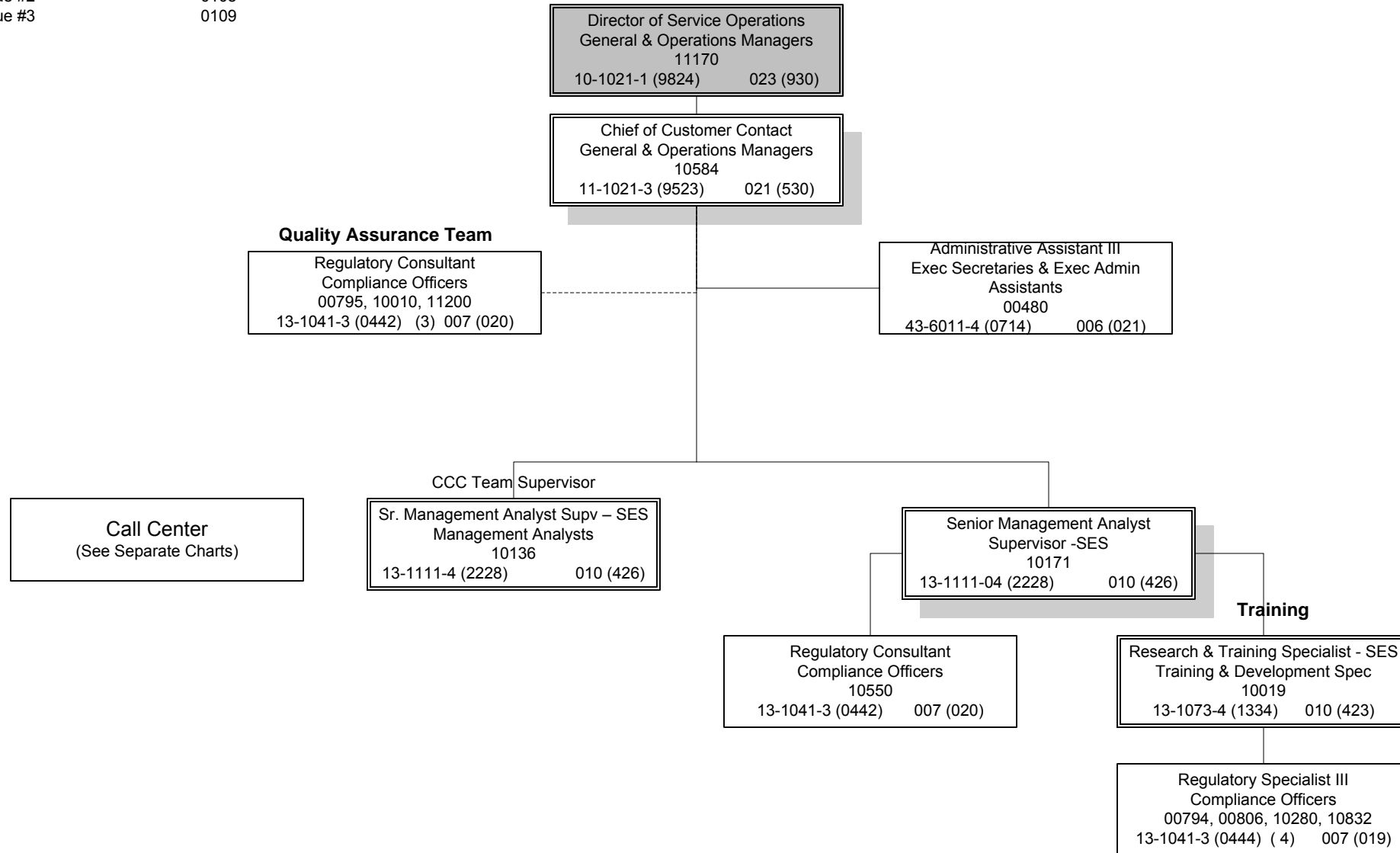
Current:6-30-20  
 Last updated: 10-20-17



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: 6-30-20  
 Last updated: 08-10-2018

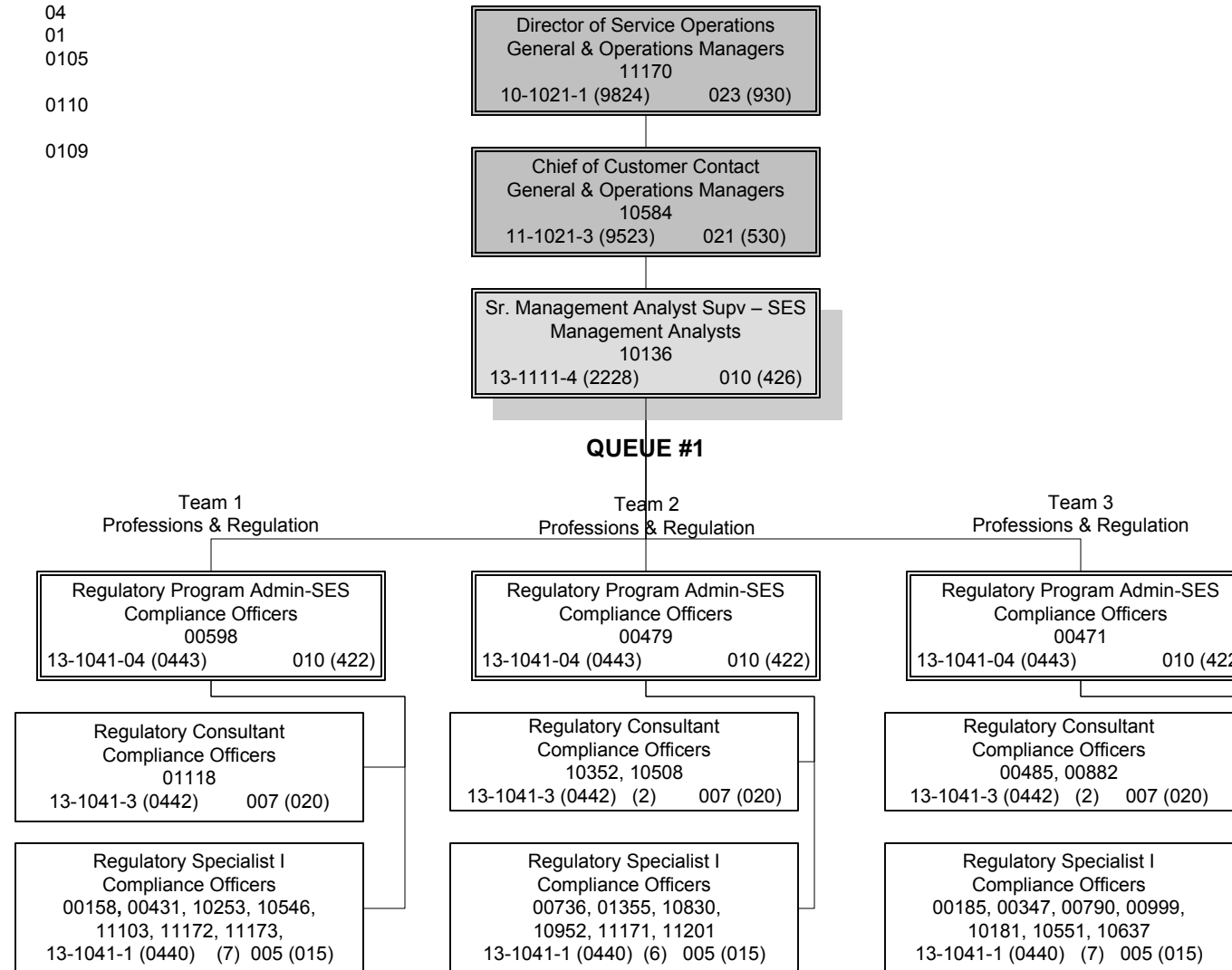


13 FTE

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: 6-30-20  
 Last updated: 11-9-18

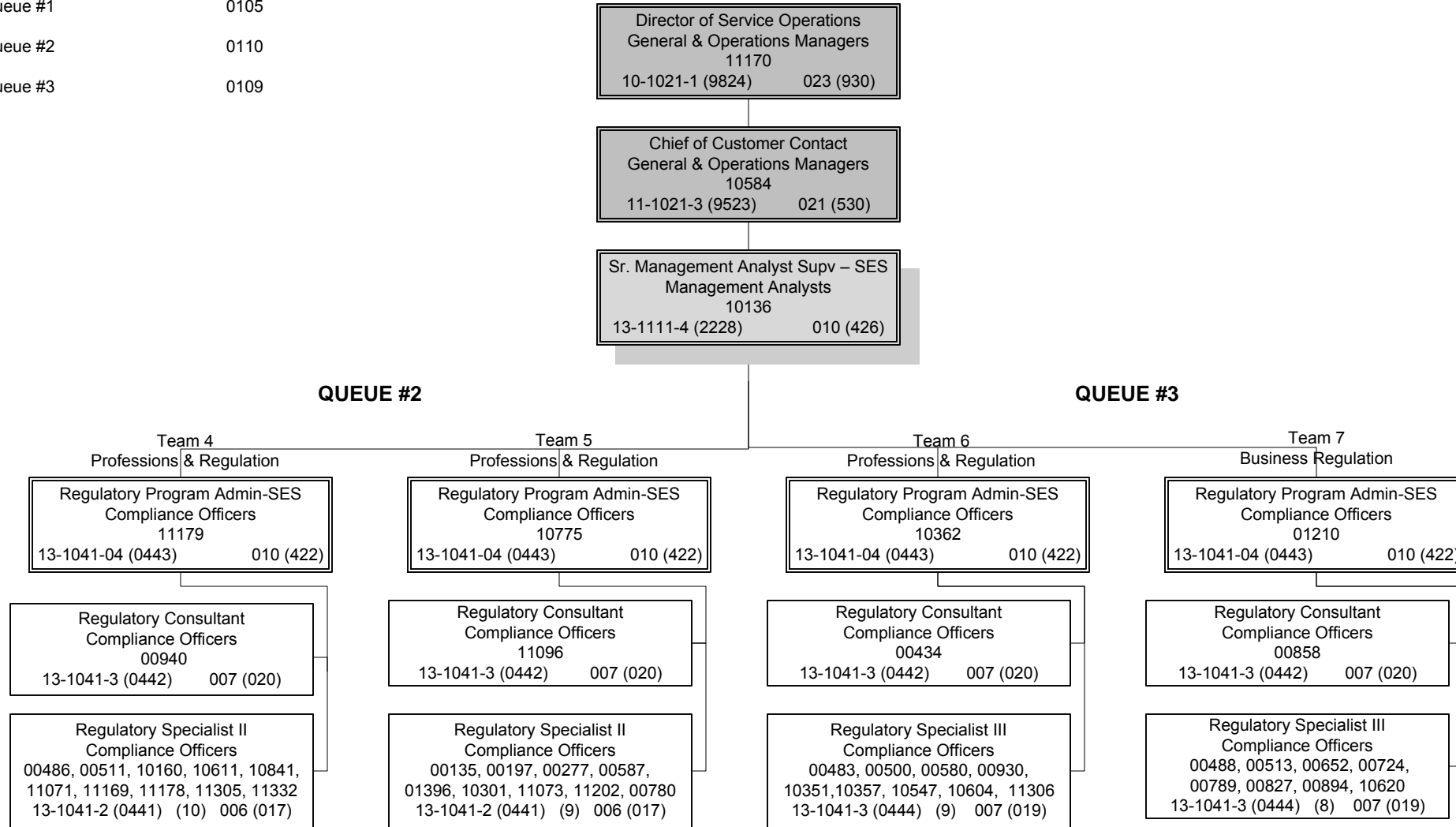


28 FTE

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

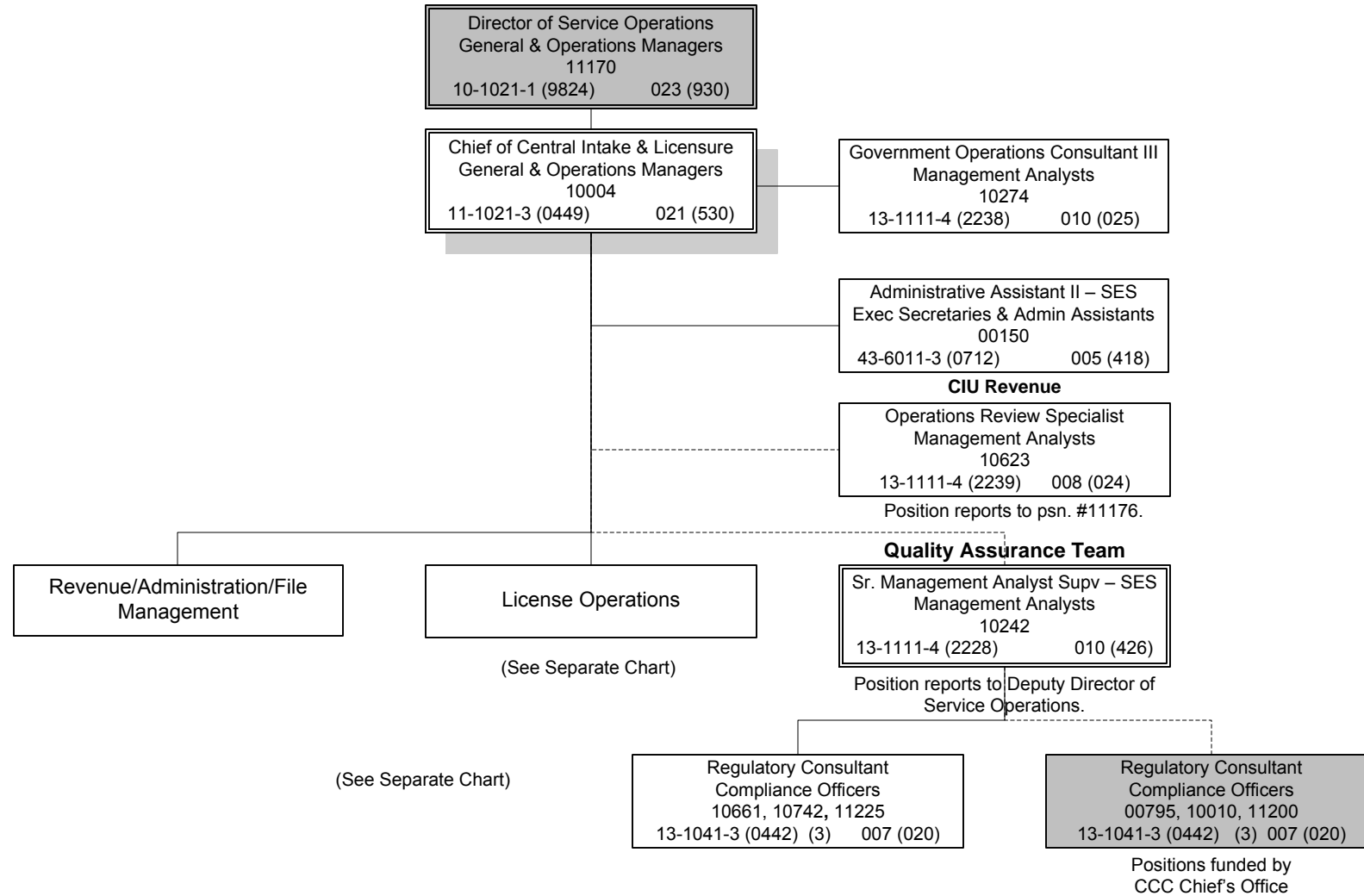
Current: 6-30-20  
 Last updated: 11-9-18



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: 6-30-20  
 updated:09-04-15

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



11 FTE

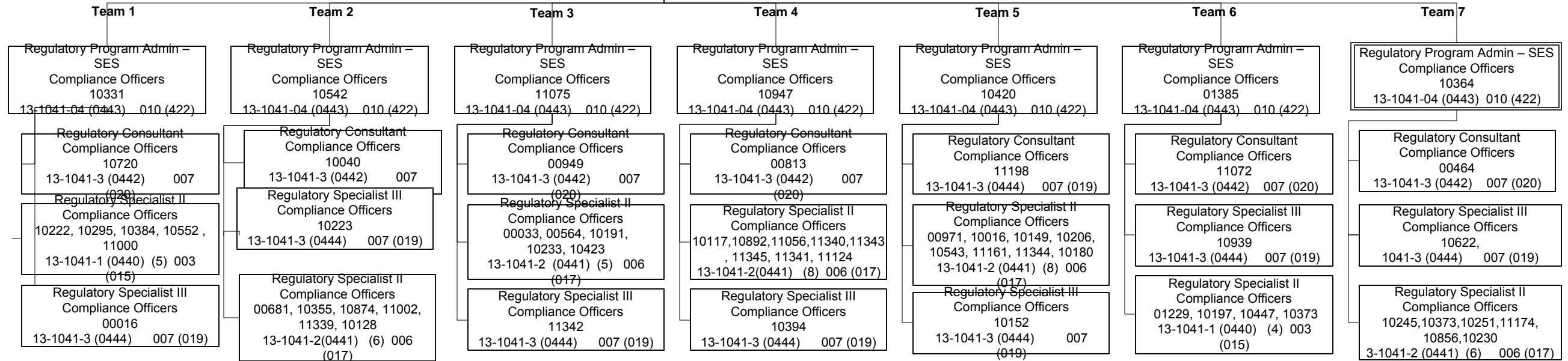
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 6-30-20  
 Last updated: 12-13-19

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

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

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

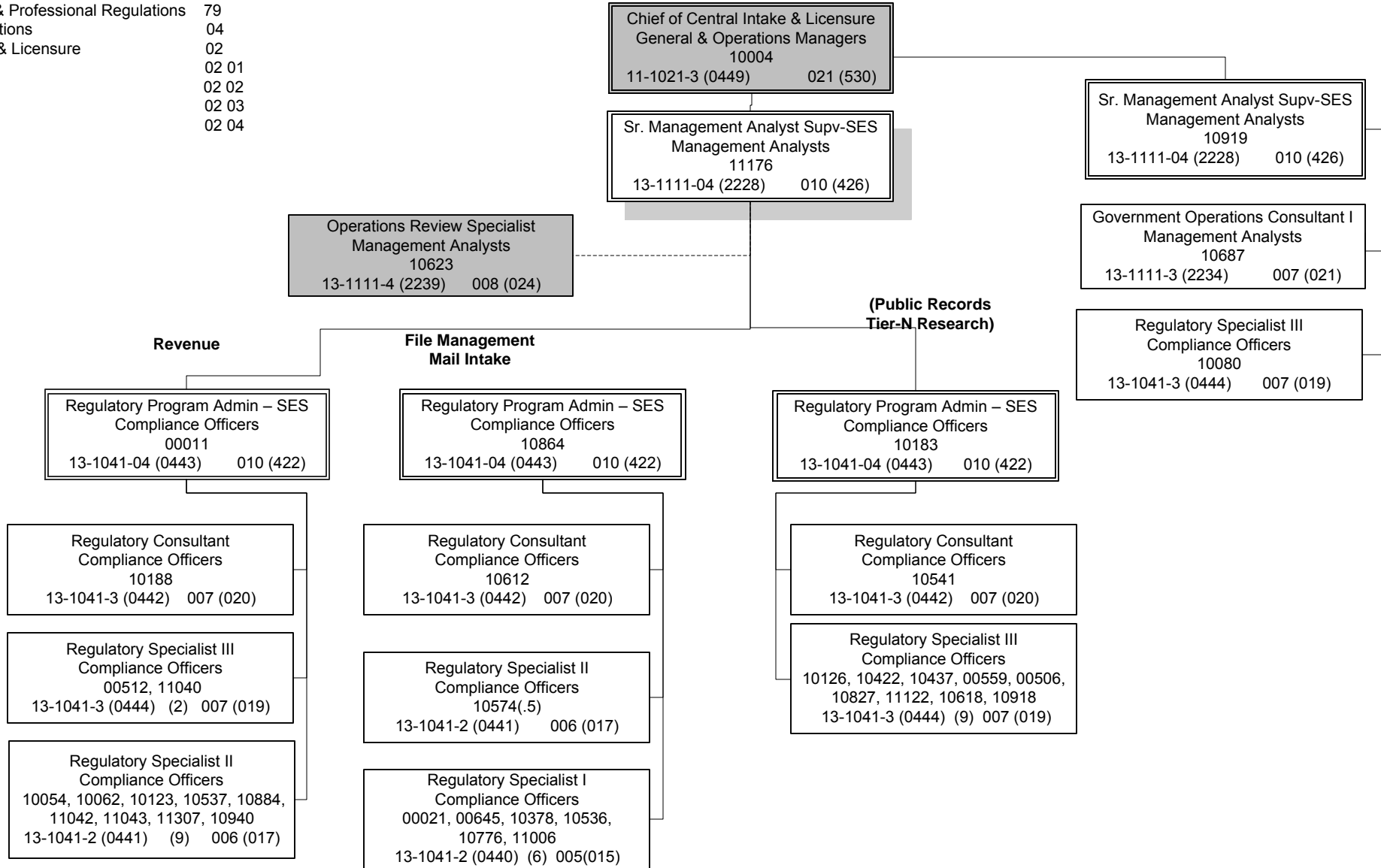




**Division of Service Operations  
Central Intake & Licensure  
Revenue/Administration/File Management**

Current 6-30-20  
Last updated: 12-13-19

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

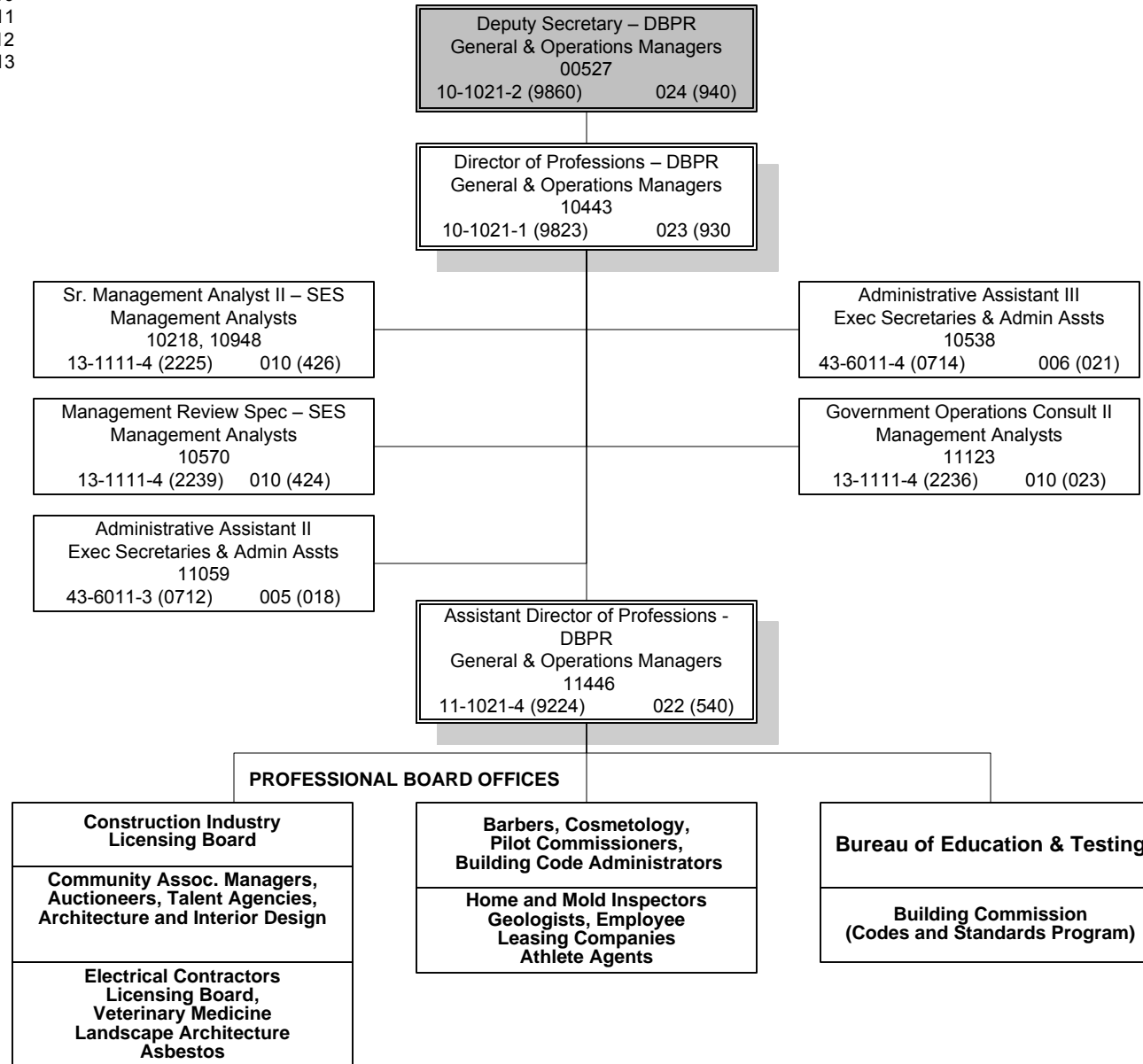


**40 FTE (1 .5 PSN)**

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

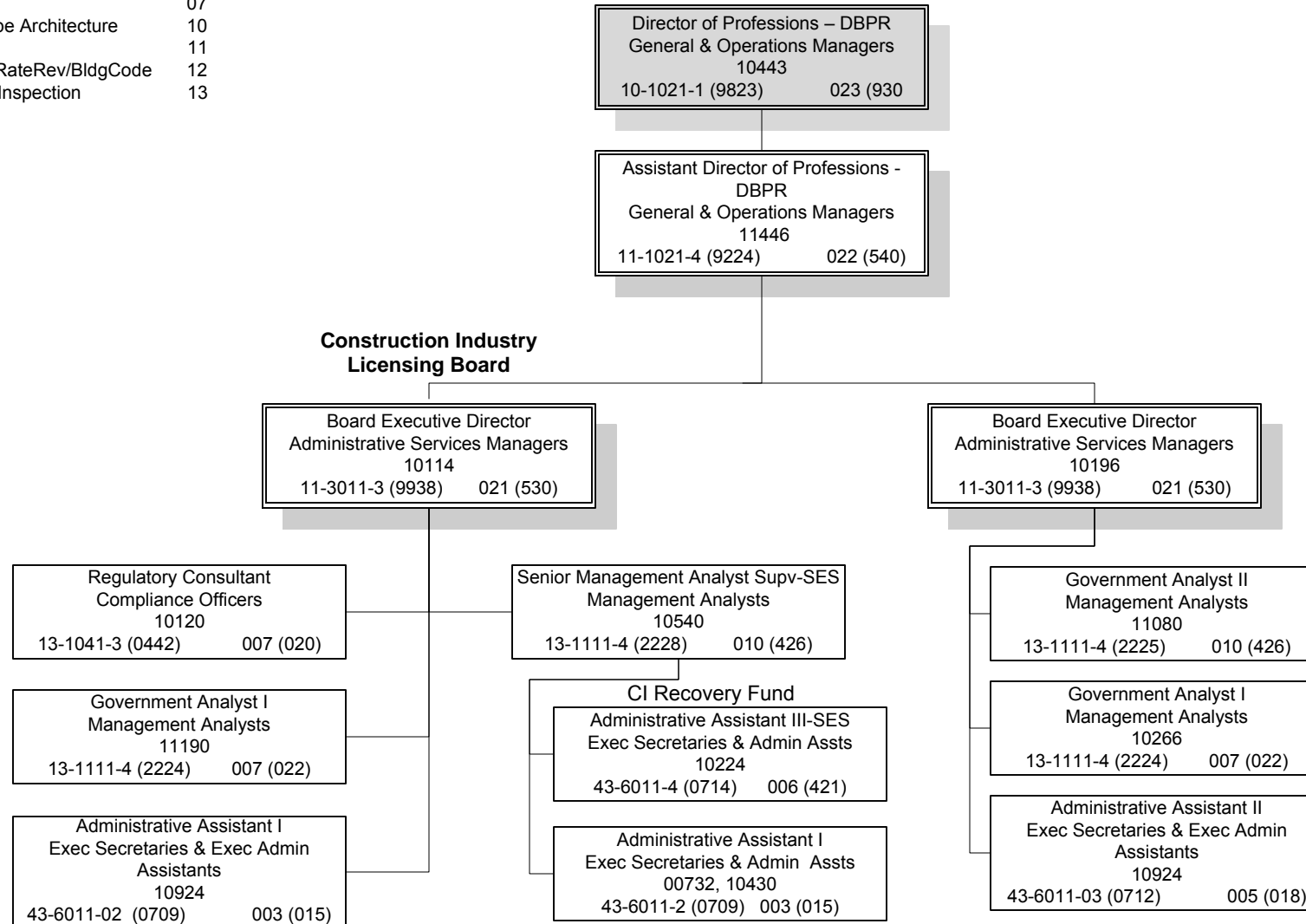
**Department of Business & Professional Regulation**  
**Division of Professions**  
**Director’s Office**

Current: 6-30-20  
 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

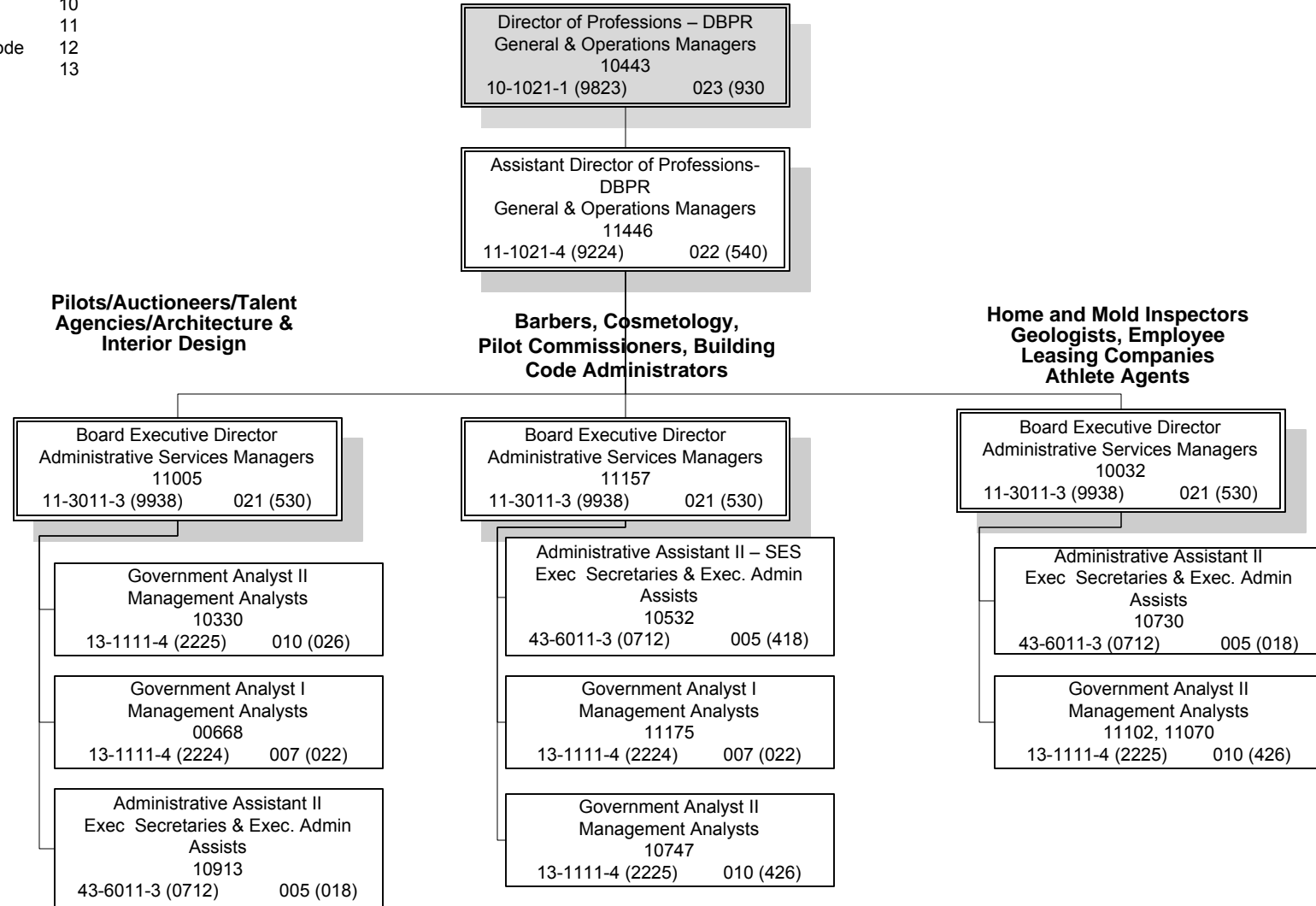
## Division of Professions Professions Board Offices



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

## Division of Professions Professions Board Offices

Current: 6-30-20  
Last Updated: 3-11-16

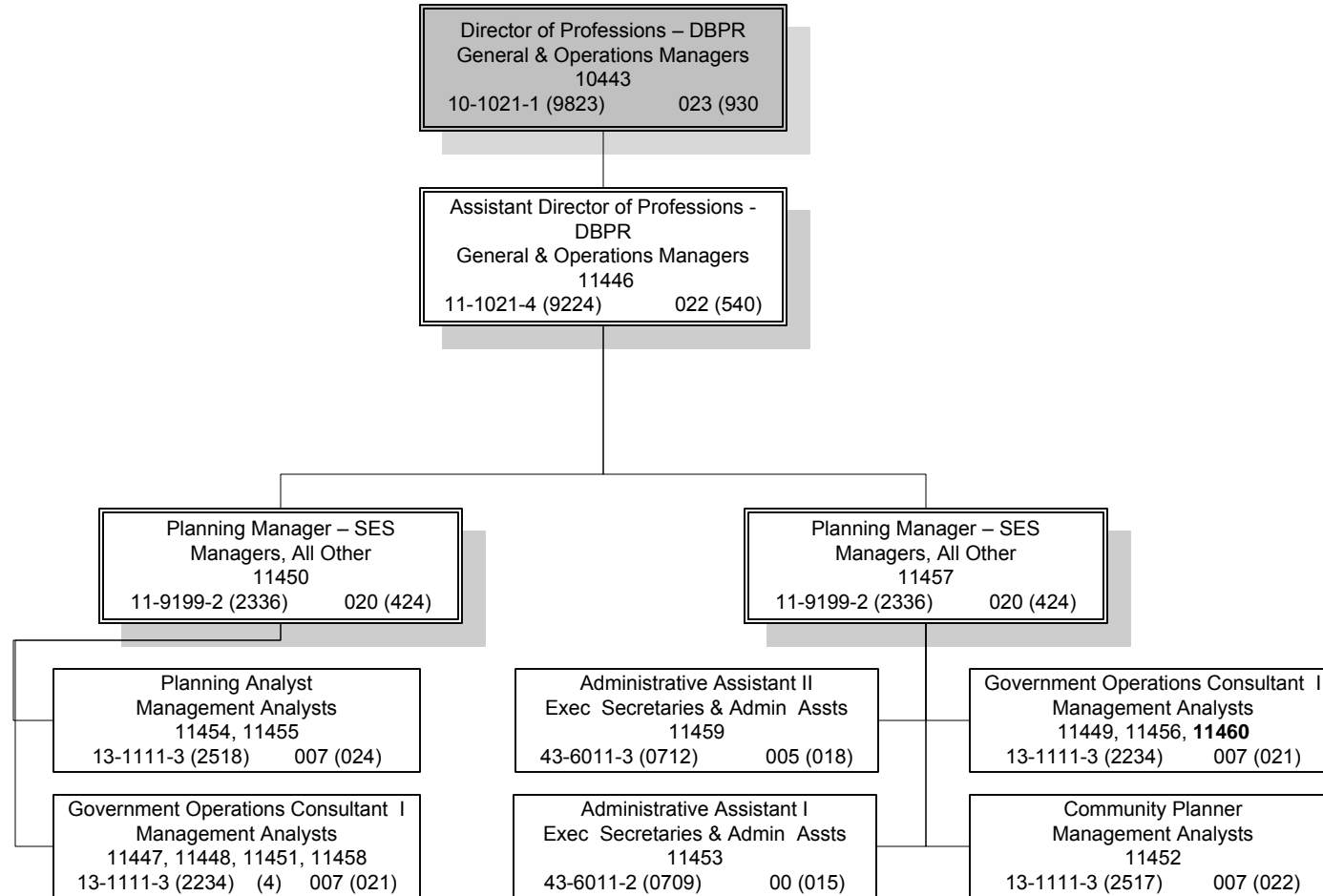


12 FTE

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

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

Current: 6-30-20  
Updated: 10-9-14

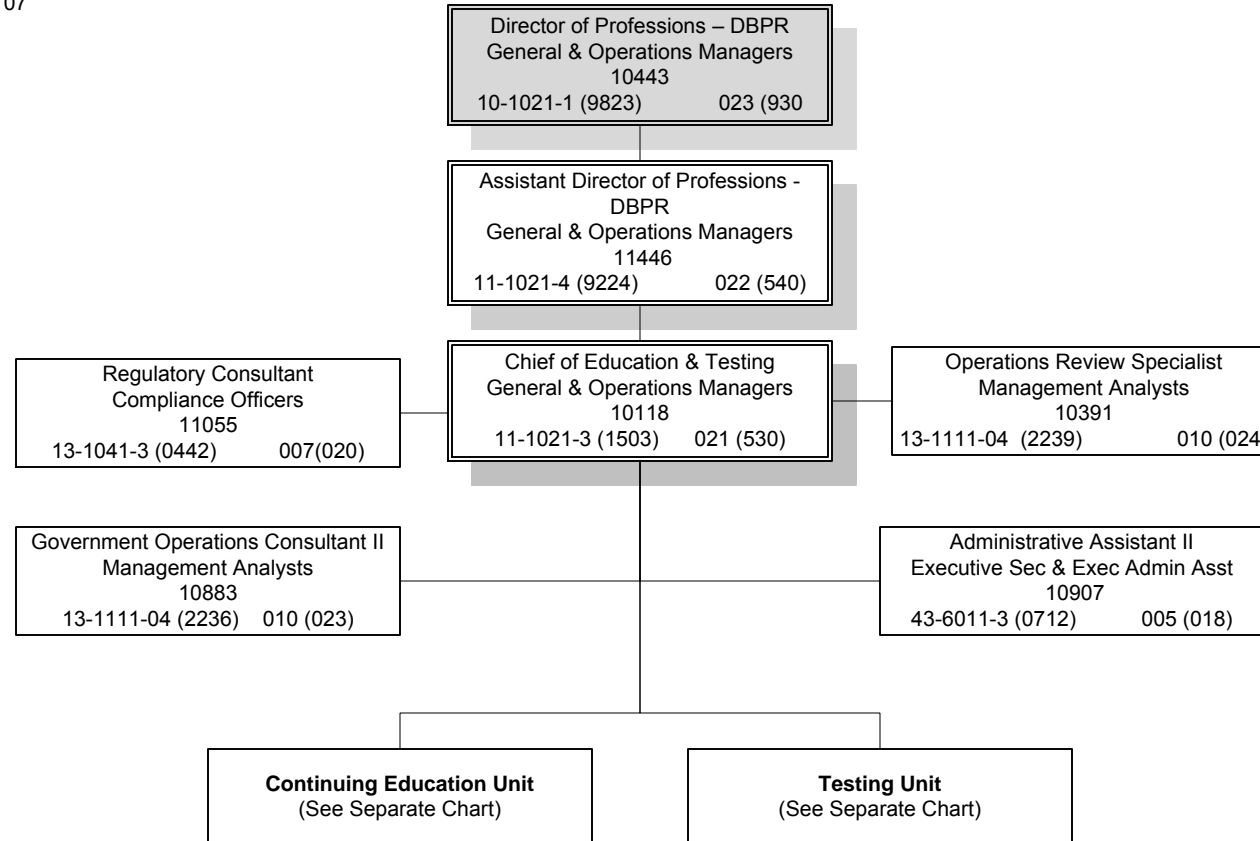


Department of Business & Professional Regulations  
 Division of Professions  
 Bureau of Education & Testing  
 Continuing Education Unit  
 Testing Unit

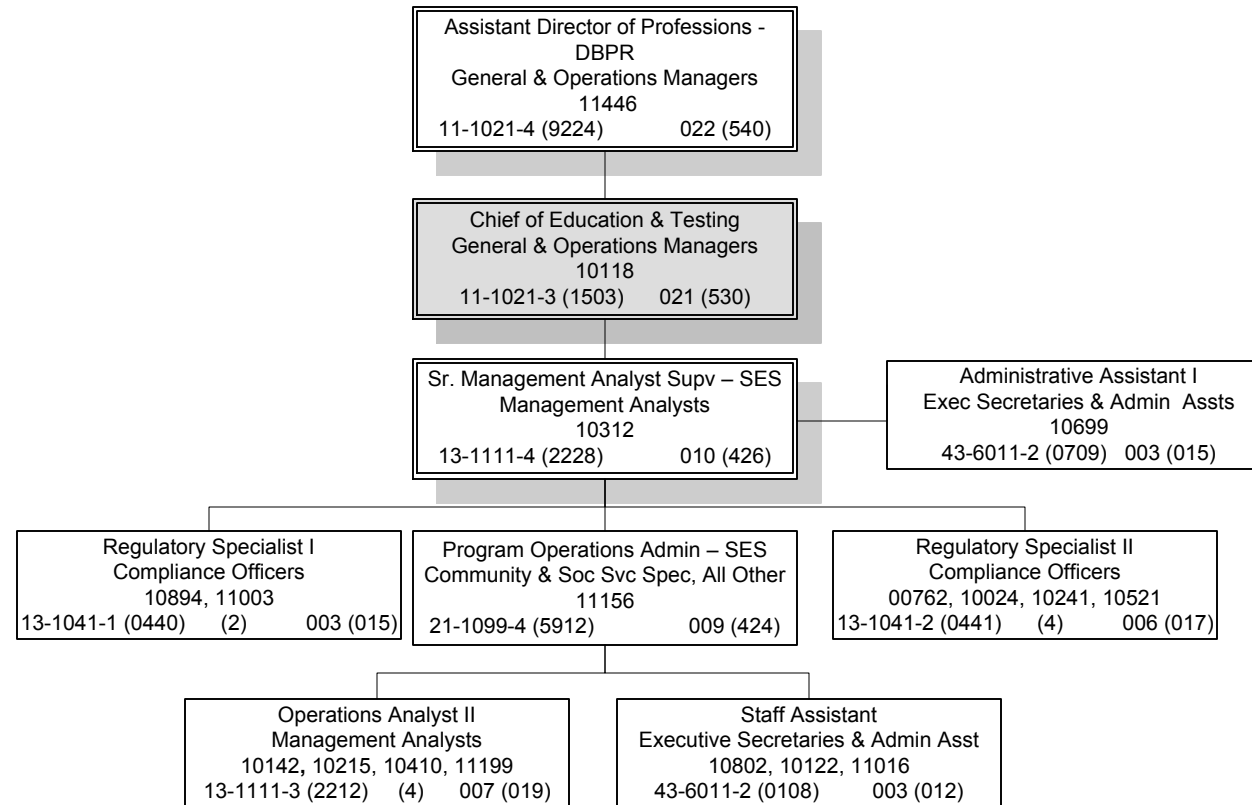
79  
 50  
 04  
 04 06  
 04 07

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

Current: 6-30-20  
 Last Updated:3-31-17

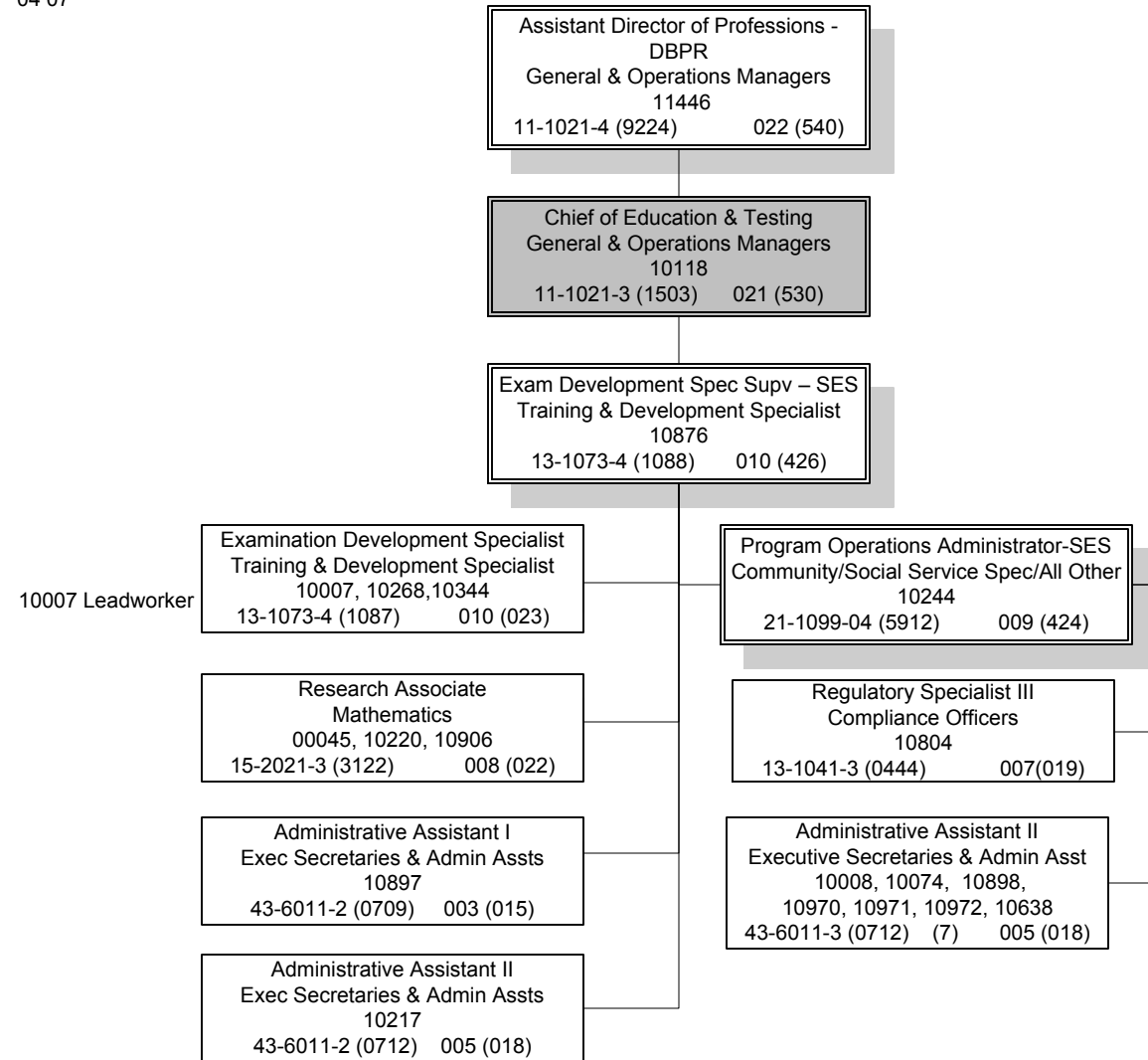


**Division of Professions  
 Bureau of Education & Testing  
 Continuing Education Unit**



16 FTE

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





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

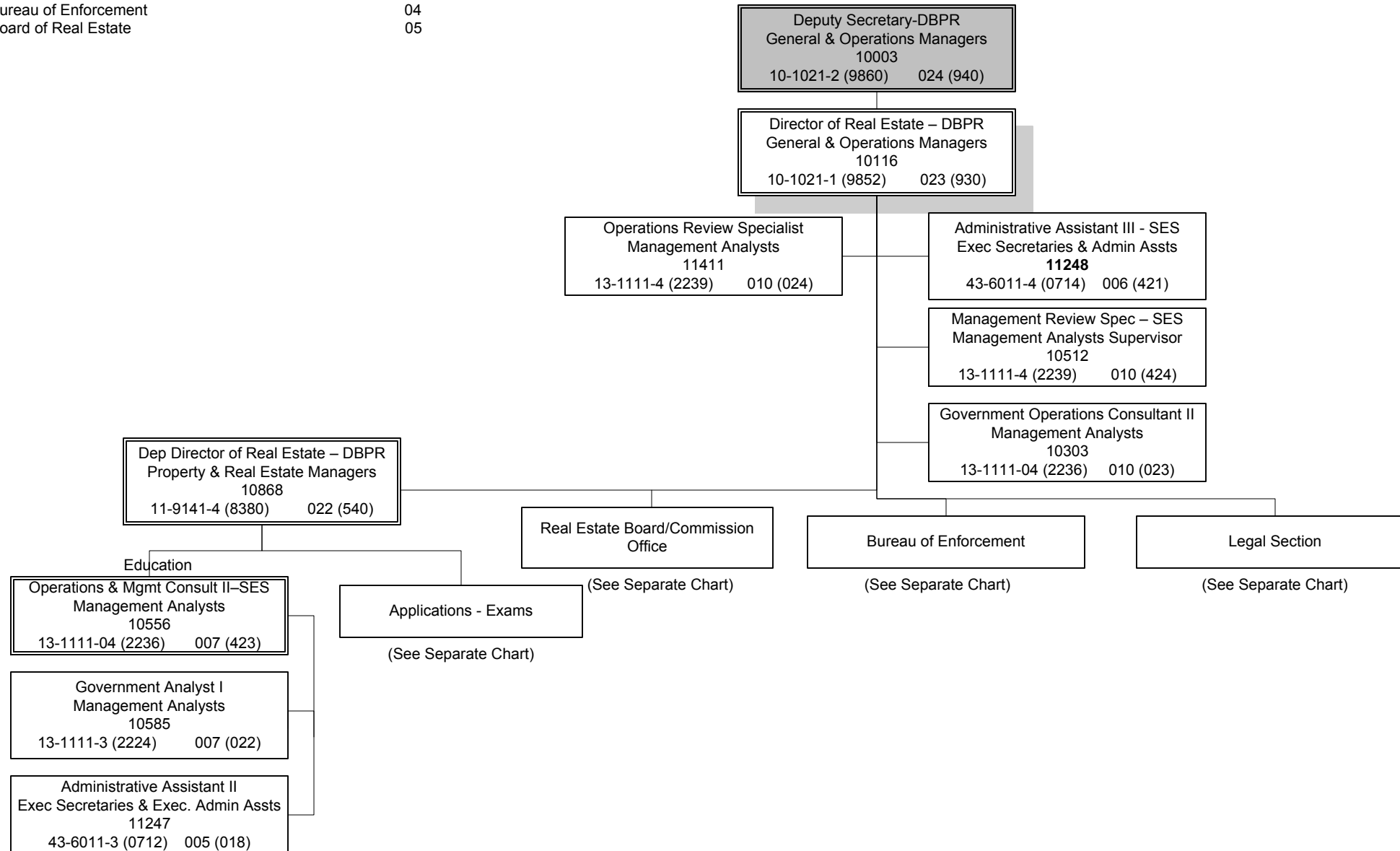
## Department of Business & Professional Regulation

### Division of Real Estate

#### Director's Office

Current: 3-27-20  
 Last updated: 7-27-18

9 FTE



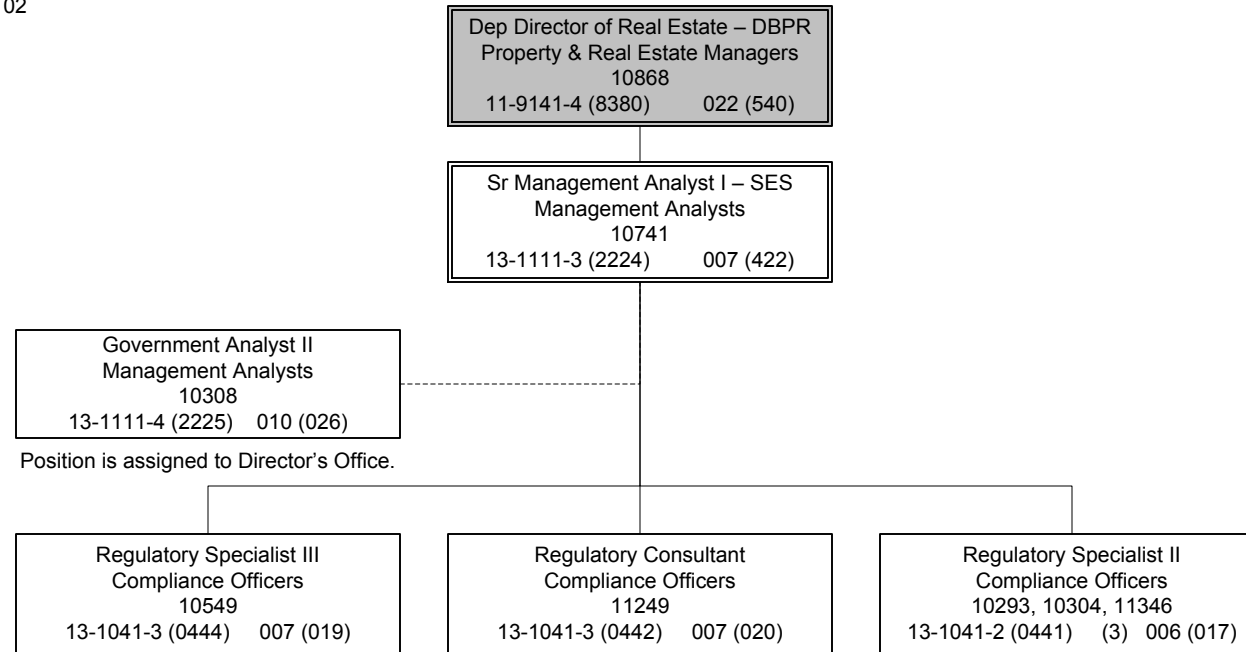
Department of Business & Professional Regulation  
Division of Real Estate  
Director's Office  
Legal Section  
Applications/Exams  
Bureau of Enforcement

79  
70  
01 01  
01 02  
03  
04

### Division of Real Estate Application - Exams

Current: 6-30-20  
Last updated: 7-18-16

7 FTE

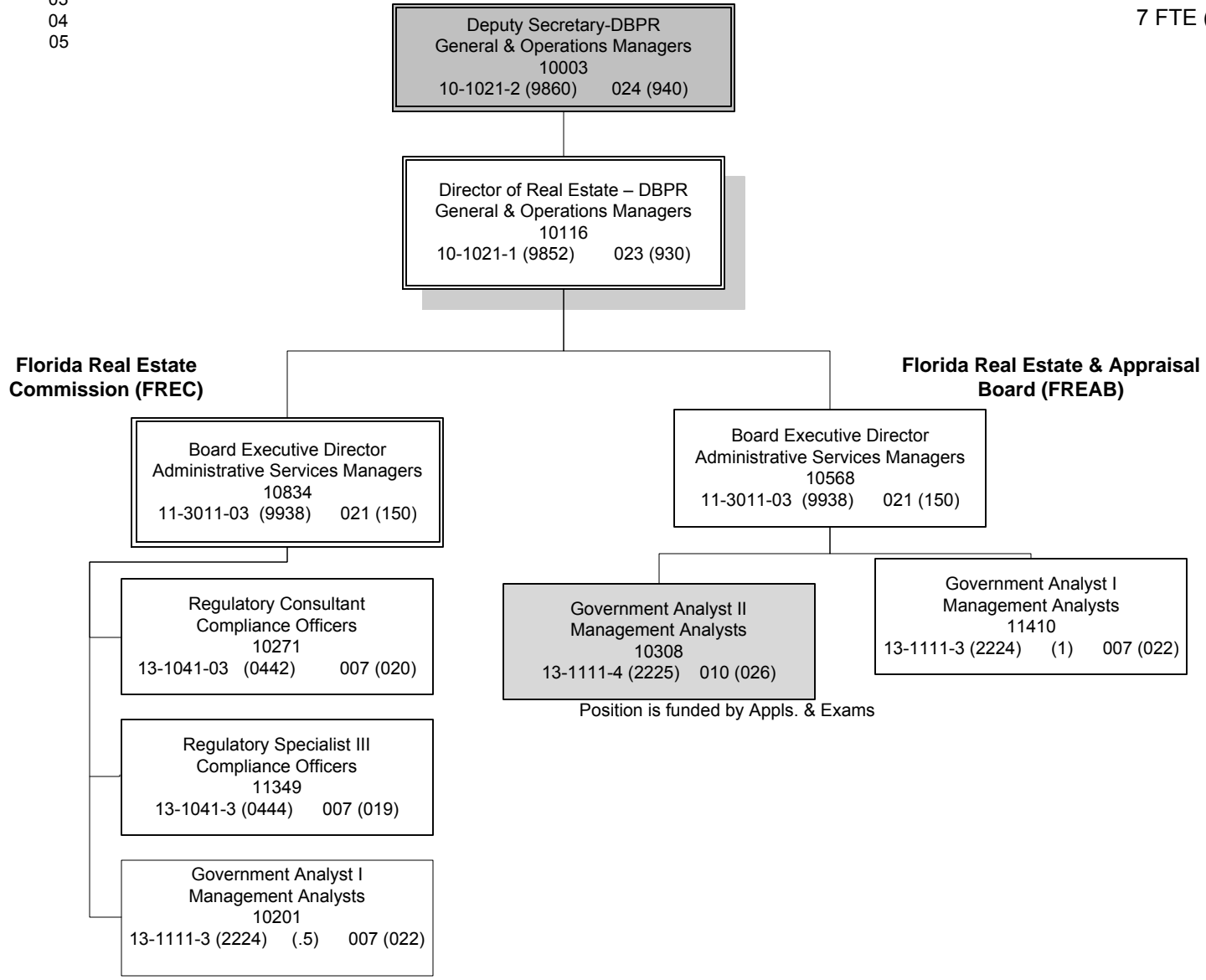


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04  
 Board of Real Estate 05

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

Current: 6-30-20  
 Last updated: 12-19-18

7 FTE (1 .5 PSN)



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

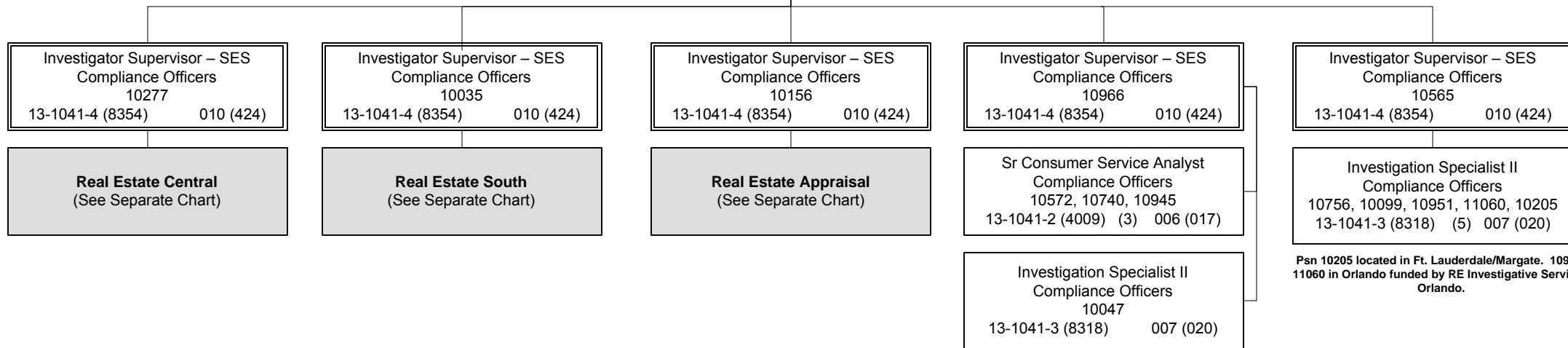
**Division of Real Estate  
 Bureau of Enforcement  
 Chief's Office**

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**

**Real Estate Audits**



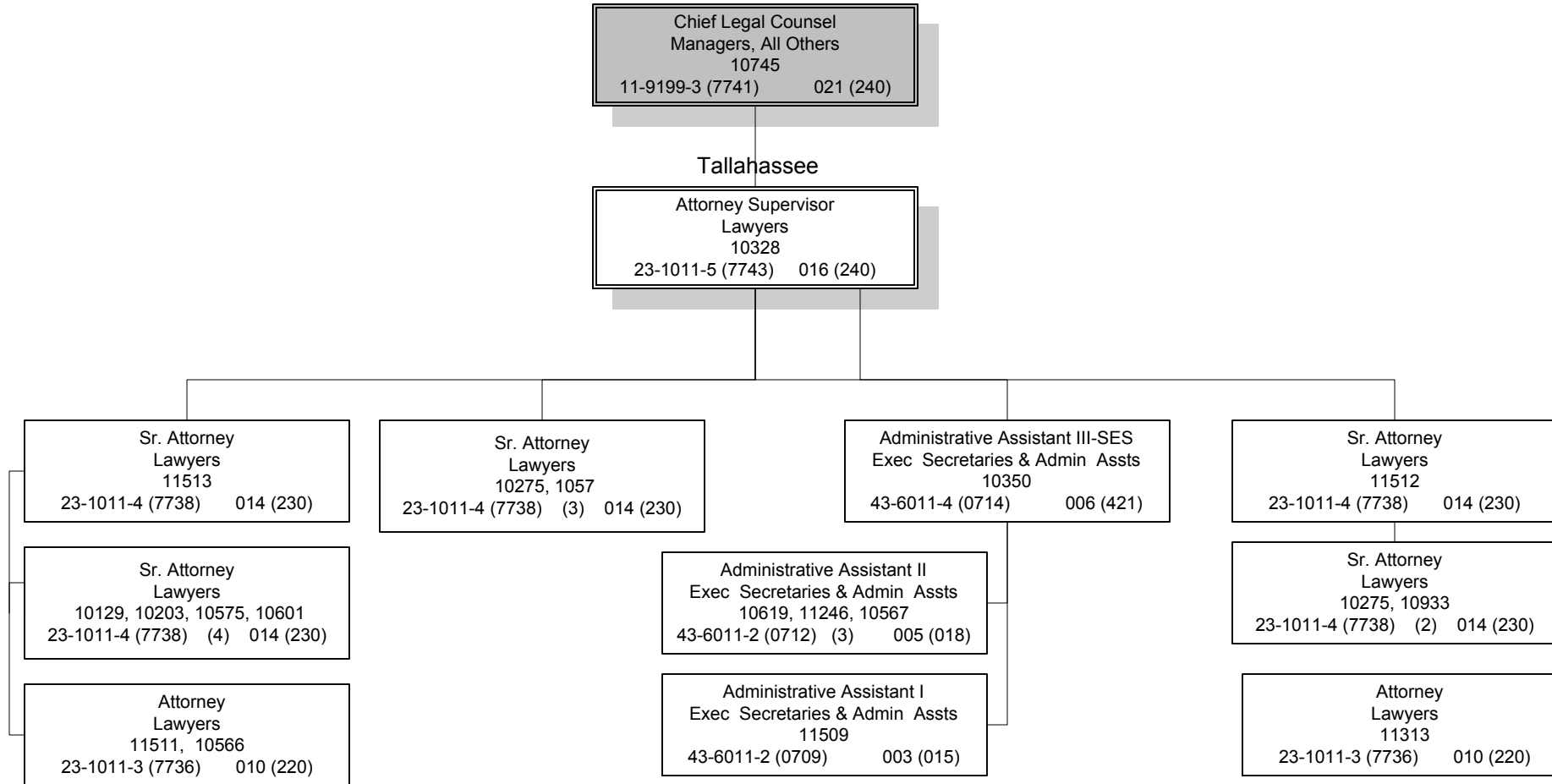
Psn 10205 located in Ft. Lauderdale/Margate. 10951, 11060 in Orlando funded by RE Investigative Services Orlando.

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

**Division of Real Estate  
 Legal Section  
 Tallahassee**

Current: 6-30-20  
 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.

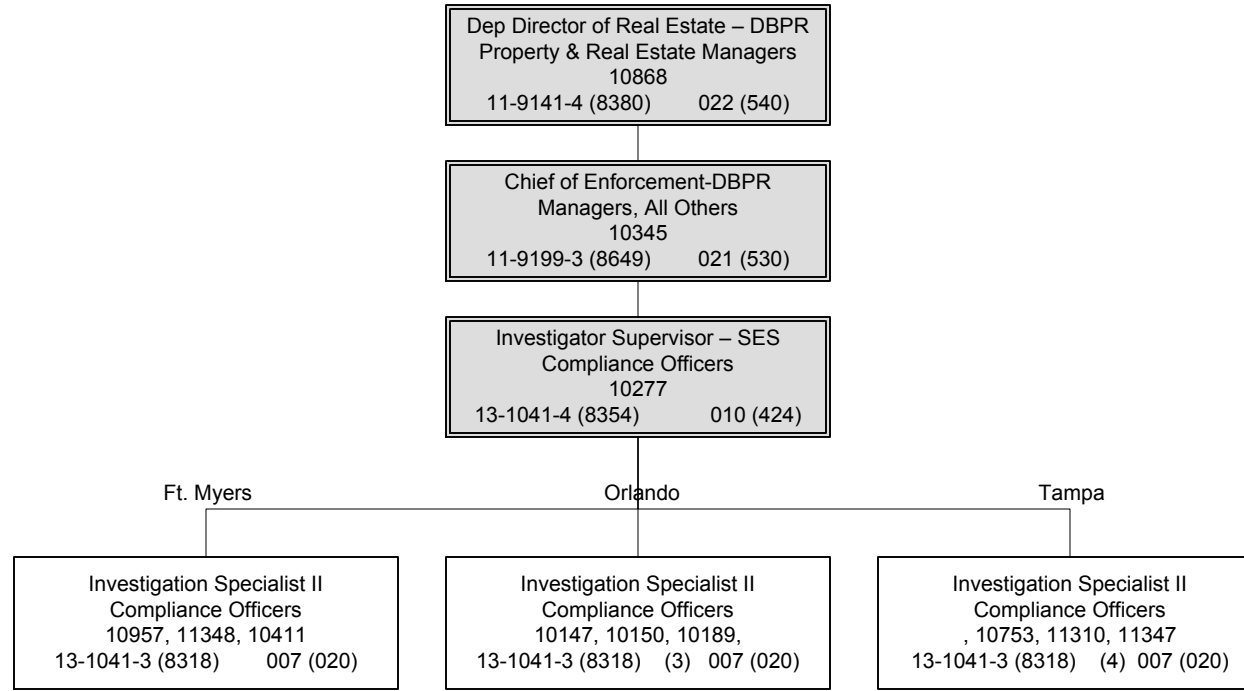
Department of Business & Professional Regulation  
 Division of Real Estate  
 Director's Office  
 Legal Section  
 Applications/Exams  
 Bureau of Enforcement

79  
 70  
 01 01  
 01 02  
 03  
 04

Current: 6-30-20  
 Last updated: 4-9-19

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

11 FTE



Position 10343 is supervised by 10156

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

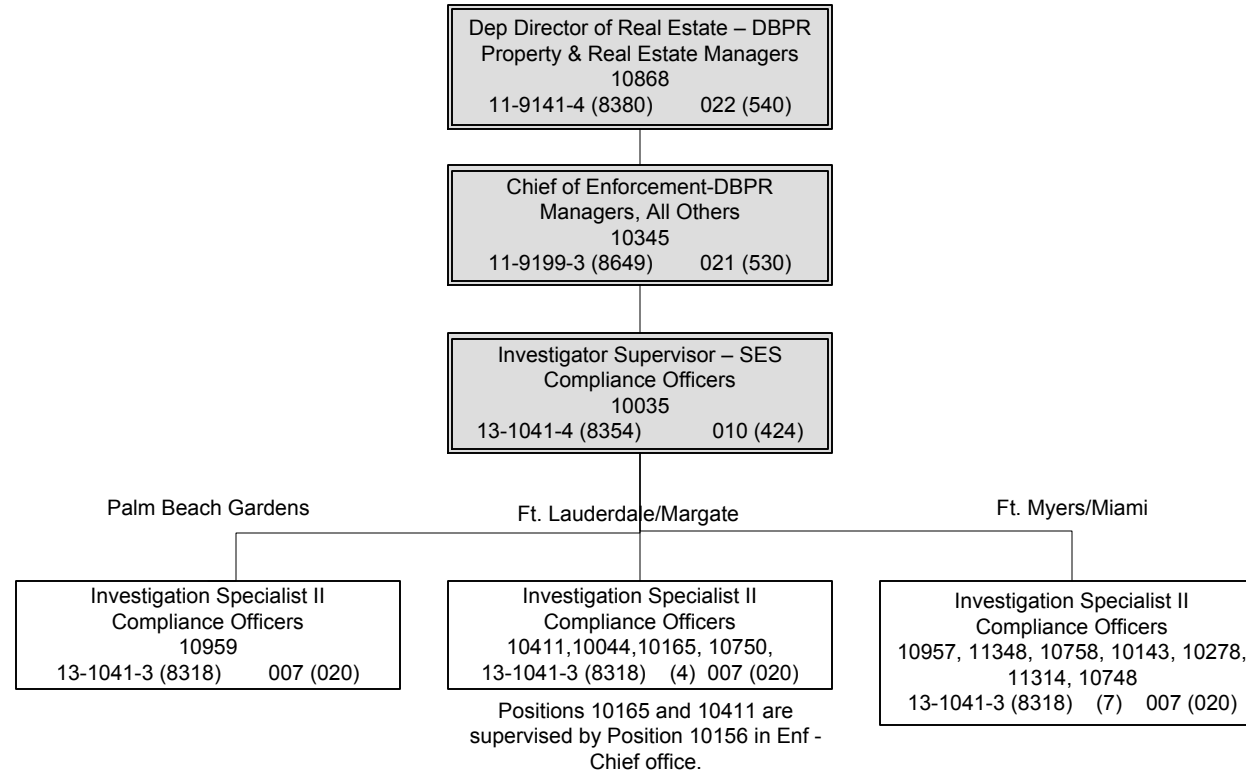
Positions #11310 and #11505 are funded by the Chief's Office.  
 Position 11505 is supervised by 10156.

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

Current: 6-30-20  
 Last updated: 4-19-2019

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

11 FTE



10411

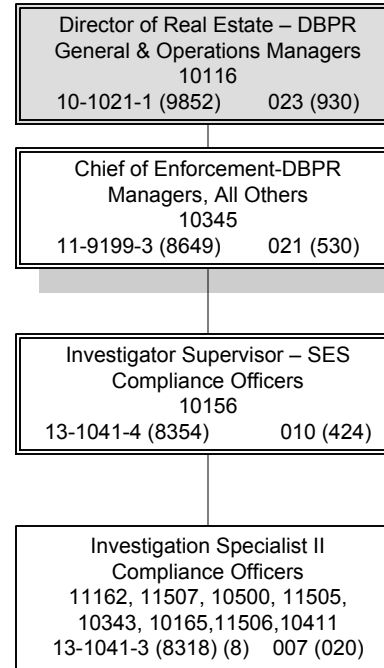
Department of Business & Professional Regulation  
Division of Real Estate  
Director's Office  
Legal Section  
Applications/Exams  
Bureau of Enforcement

79  
70  
01 01  
01 02  
03  
04

**Division of Real Estate  
Bureau of Enforcement  
Real Estate Appraisal**

Current: 6-30-20  
Last updated: 7-27-18

10 FTE

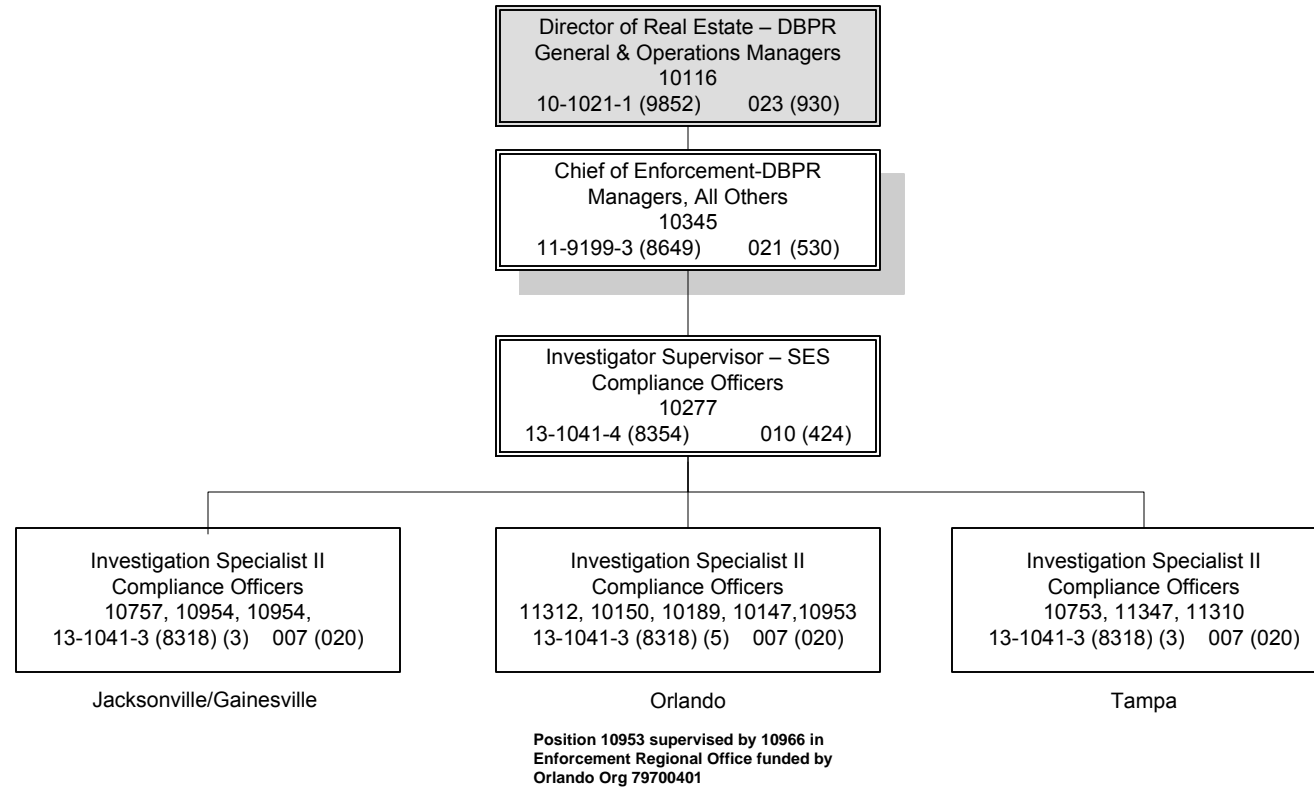




**Division of Real Estate  
Bureau of Enforcement  
Real Estate Central**

Current: 6-30-20  
Last updated: 7-27-18

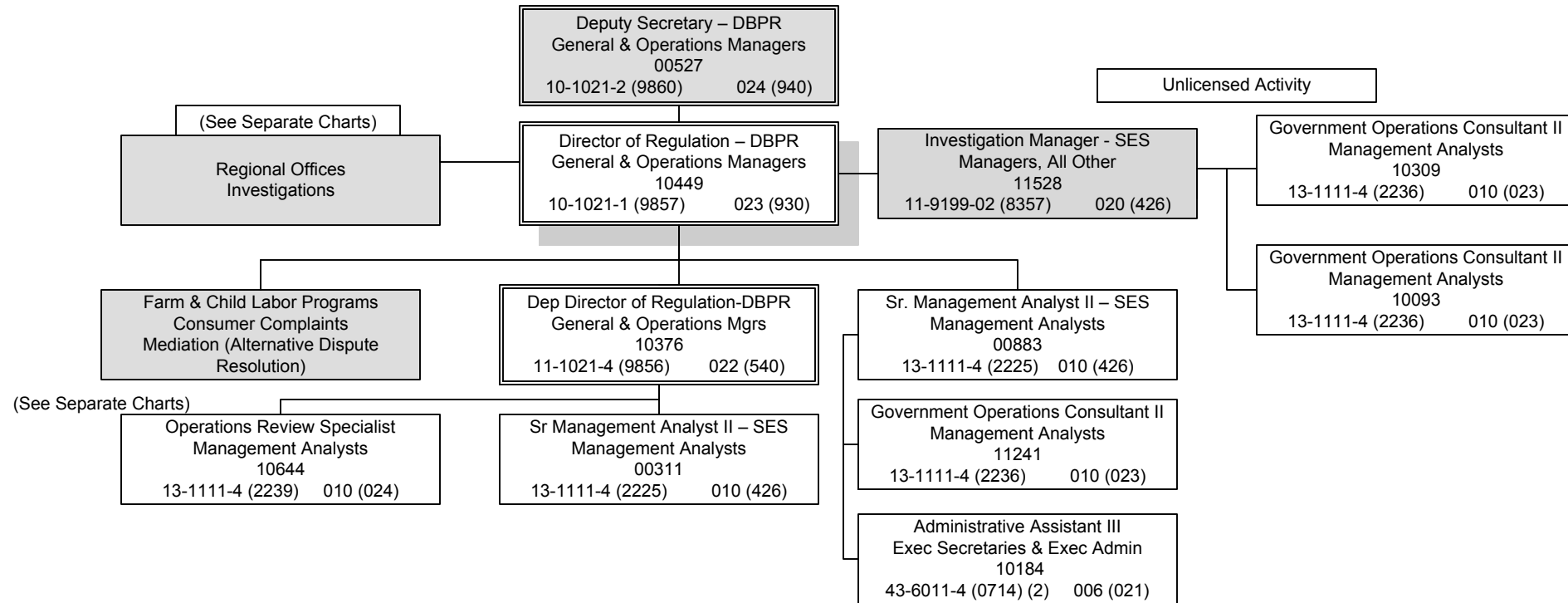
12 FTE



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

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

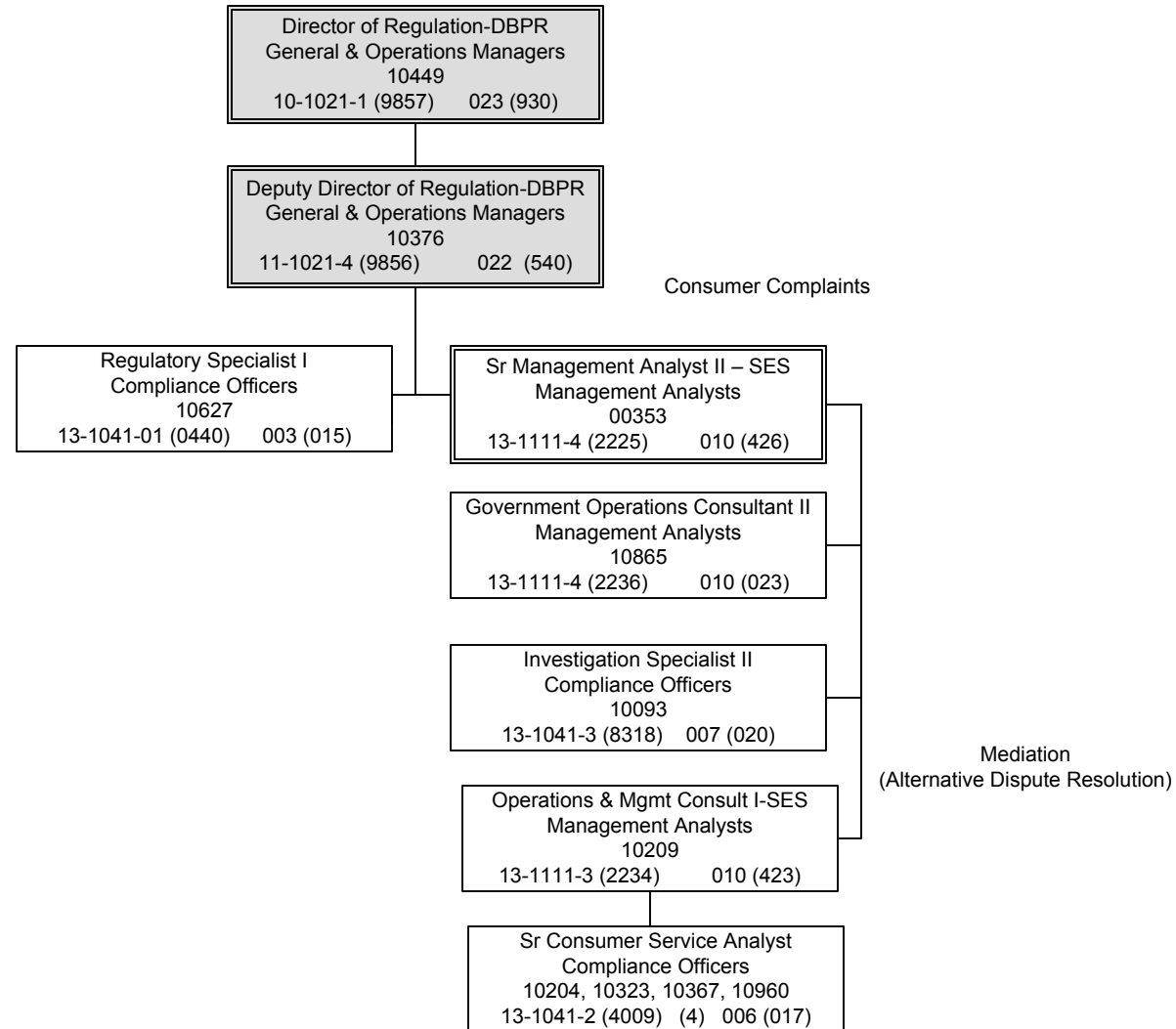
Current: 6-30-20  
 Last Updated: 7-12-19



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

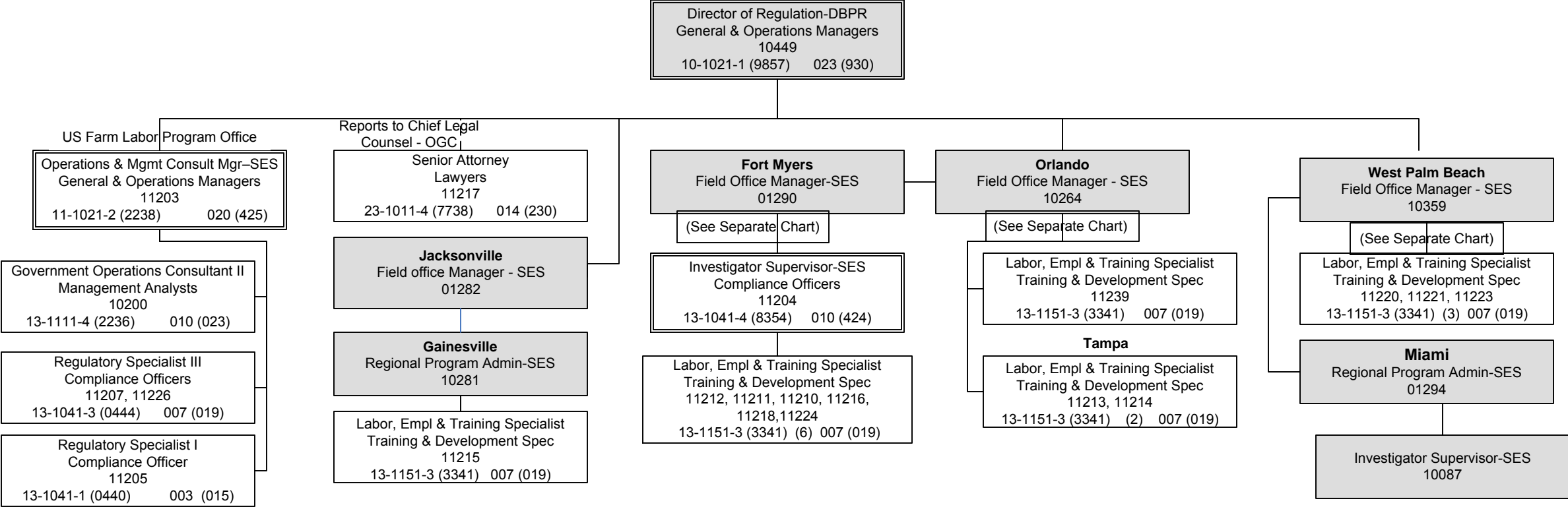
Current: 6-30-20  
 Last Updated 7-12-19



9 FTE

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

21 FTE



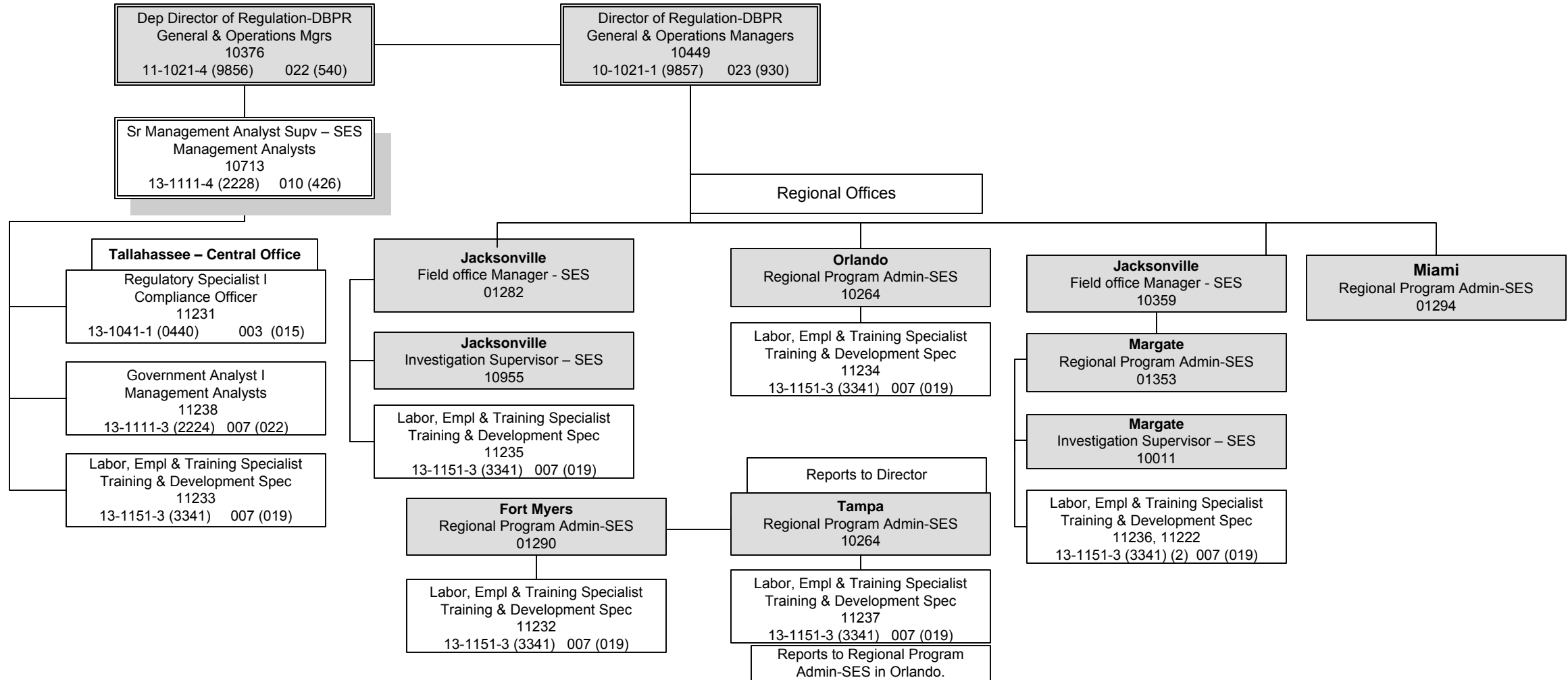
Note: Farm Labor positions in Regional Offices report to local supervisors for day-to-day operations.

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: 6-30-20  
 Last Updated: 8-26-16

18 FTE

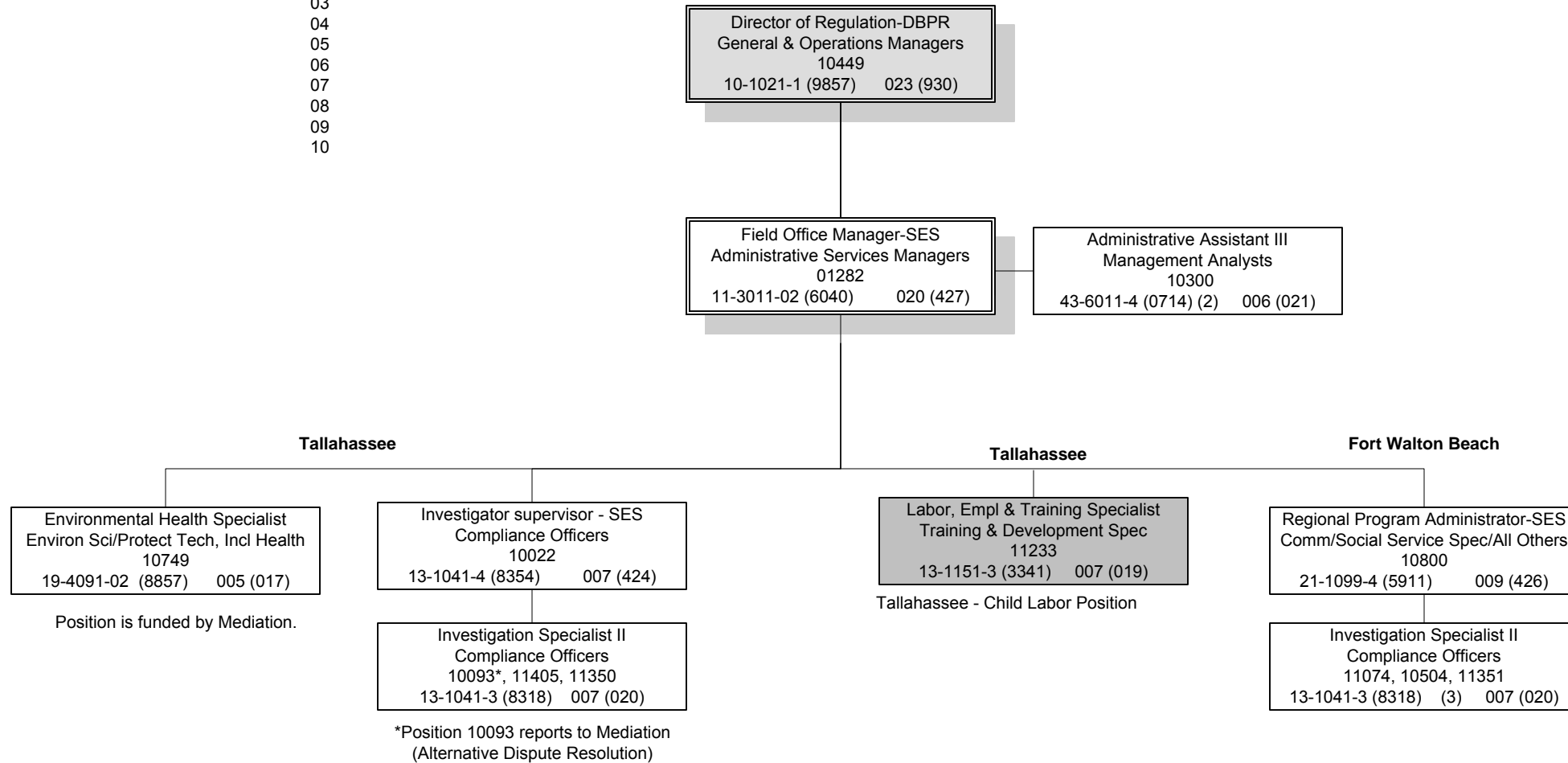


Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.

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

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

Current:6-30-20  
Last Updated: 7-12-19

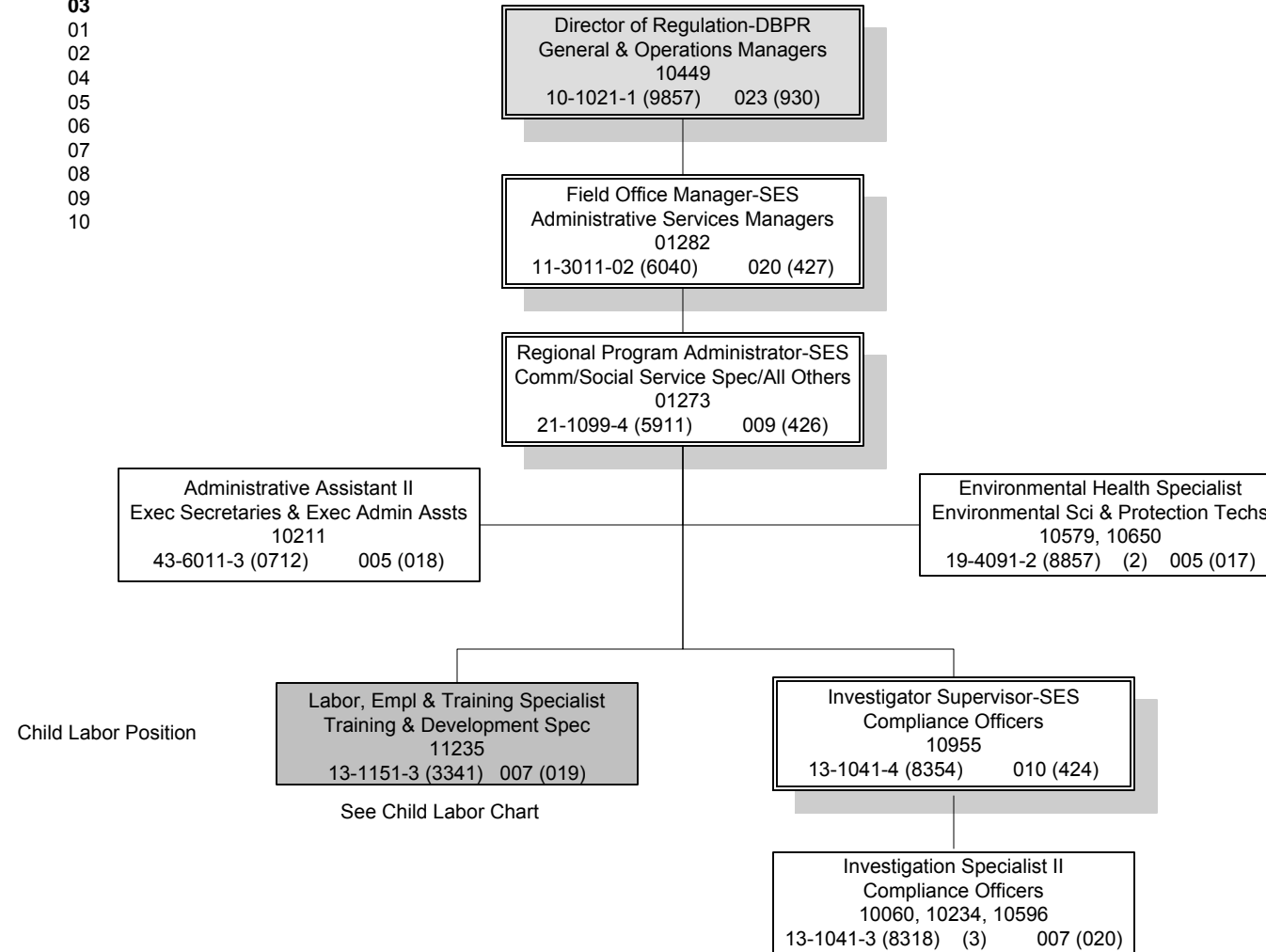


11 FTE

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

## Division of Regulation Regional Office - Jacksonville

Current: 6-30-20  
Last Updated: 1-12-18

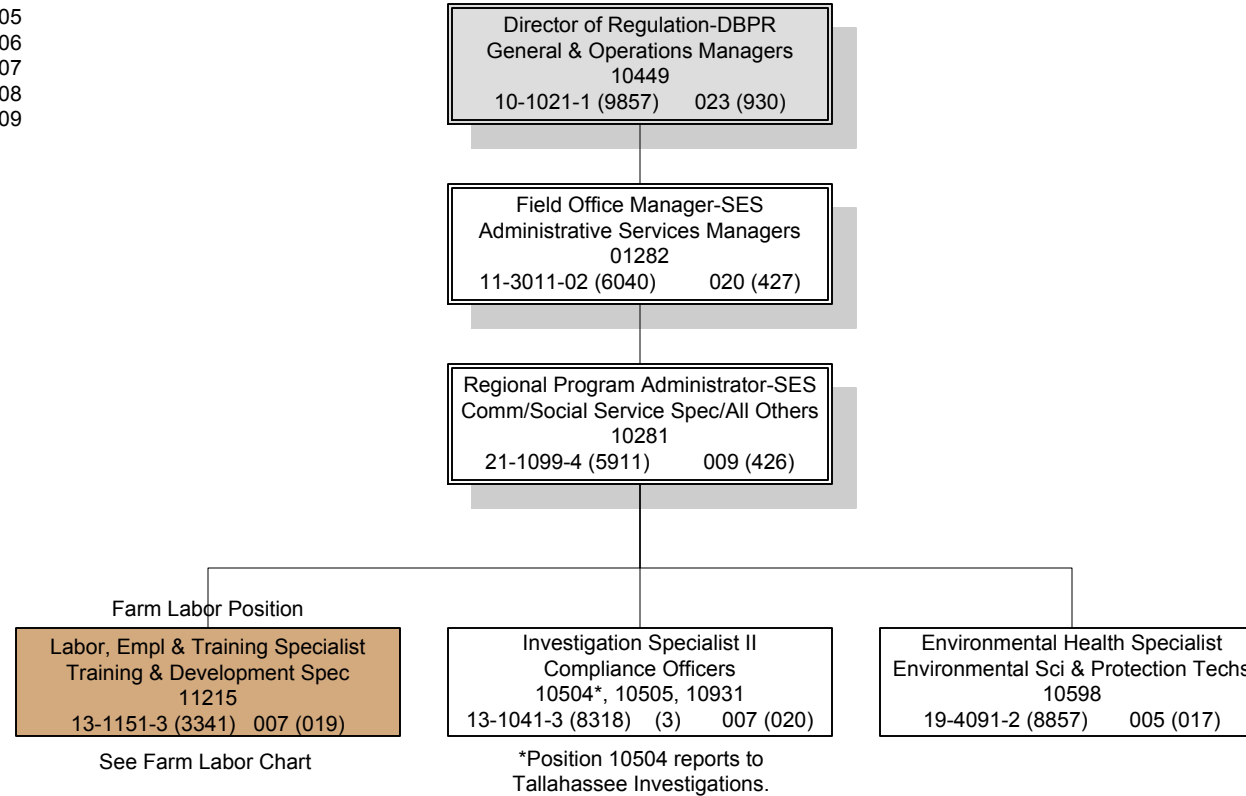


10 FTE

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: 6-30-20  
 Last Updated: 6-30-14

### Division of Regulation Regional Office – Gainesville



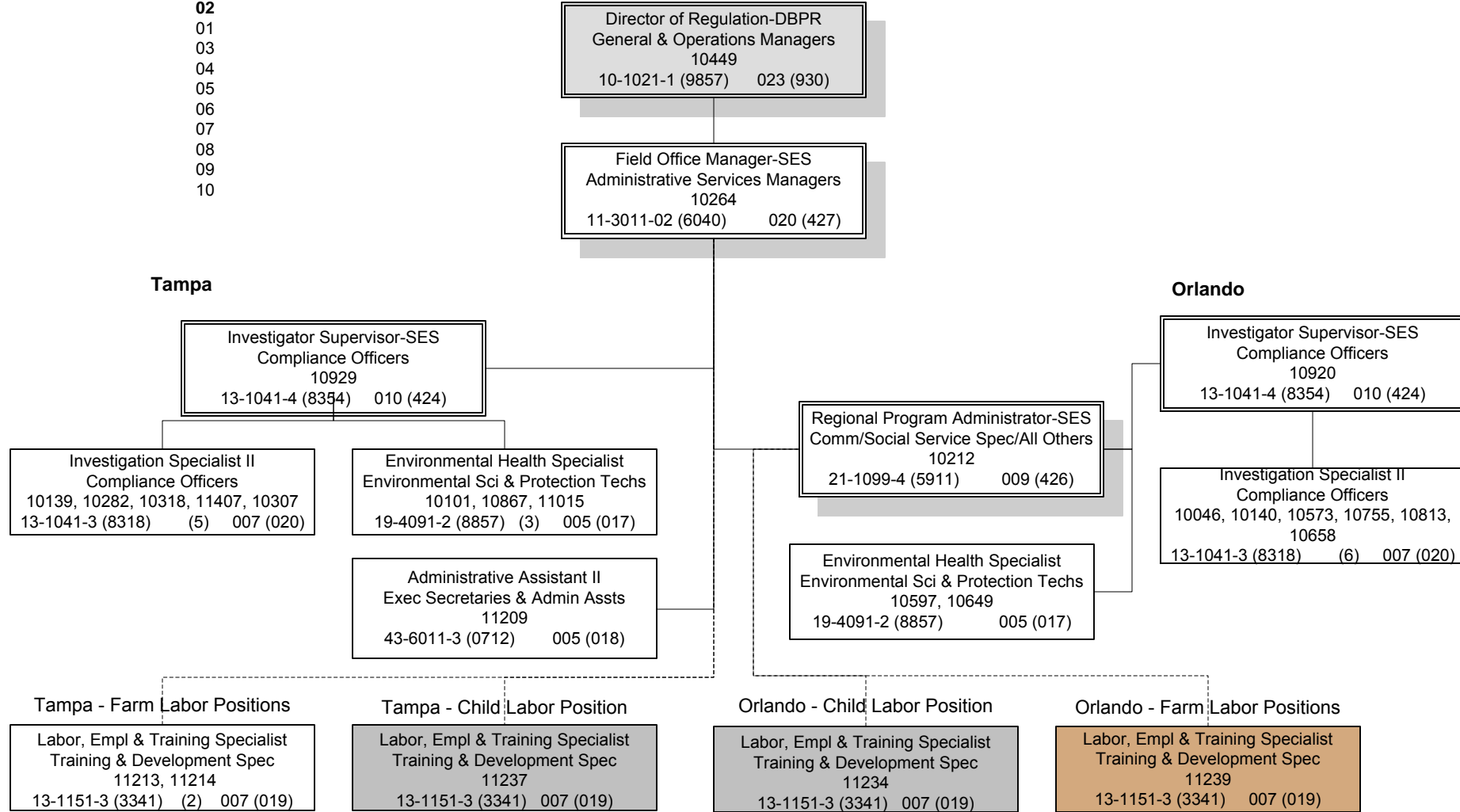
7 FTE



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

## Division of Regulation Regional Office – Orlando/Tampa

Current: 6-30-20  
Last Updated: 3-30-20

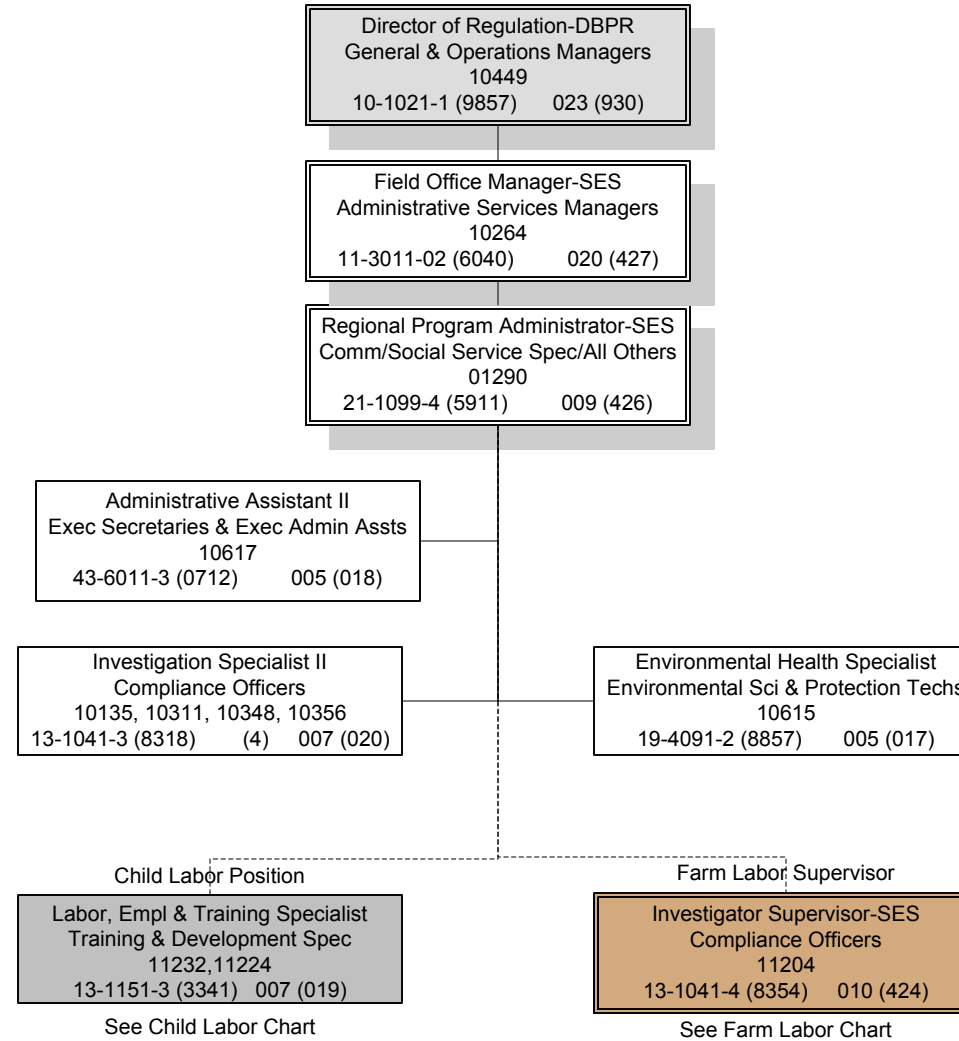


26 FTE

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 6-30-20  
 Last Updated: 8-3-18

### Division of Regulation Regional Office – Fort Myers

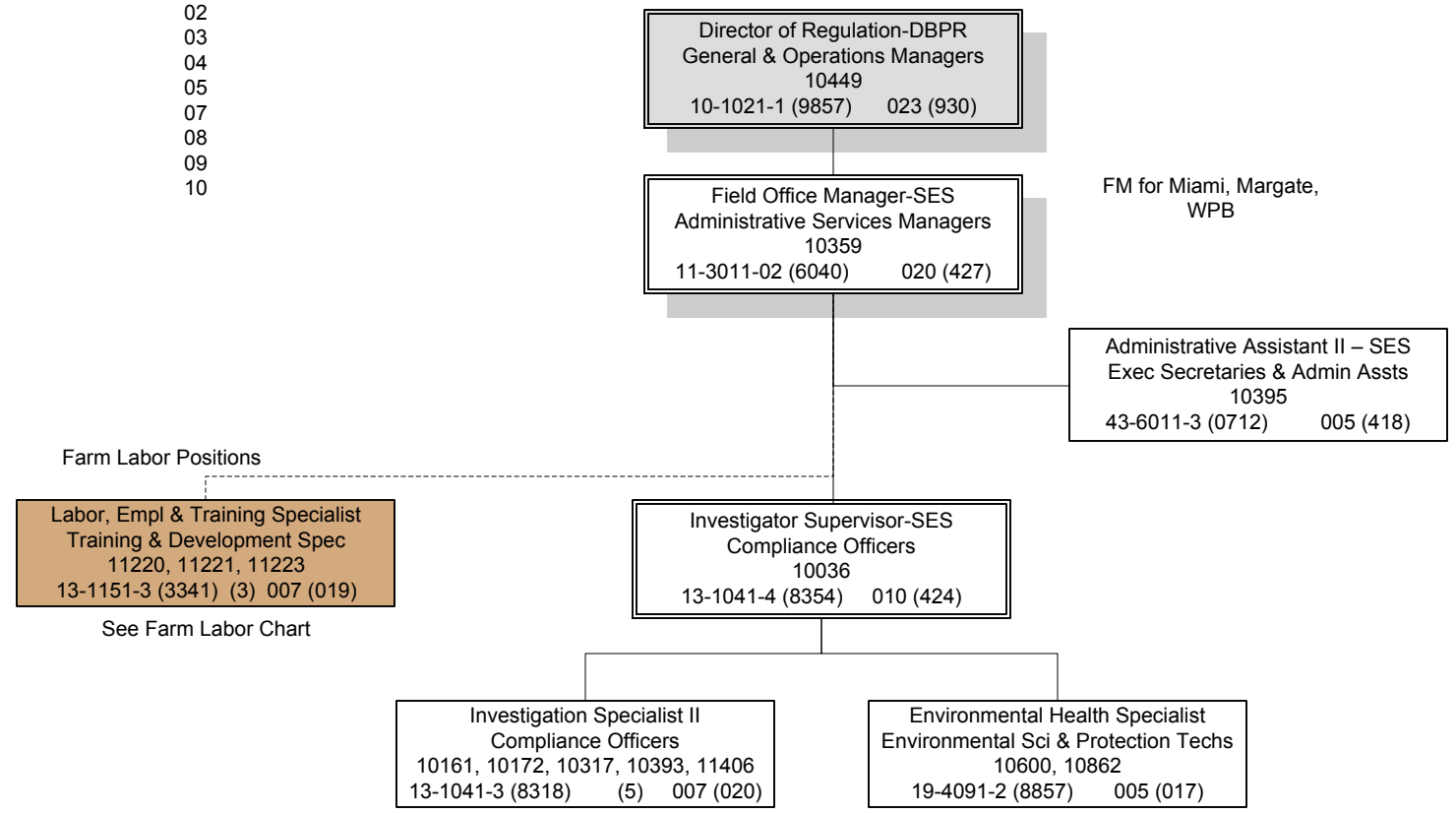


11 FTE

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

## Division of Regulation Regional Office – West Palm Beach

Current: 6-30-20  
Last Updated: 8-26-2016

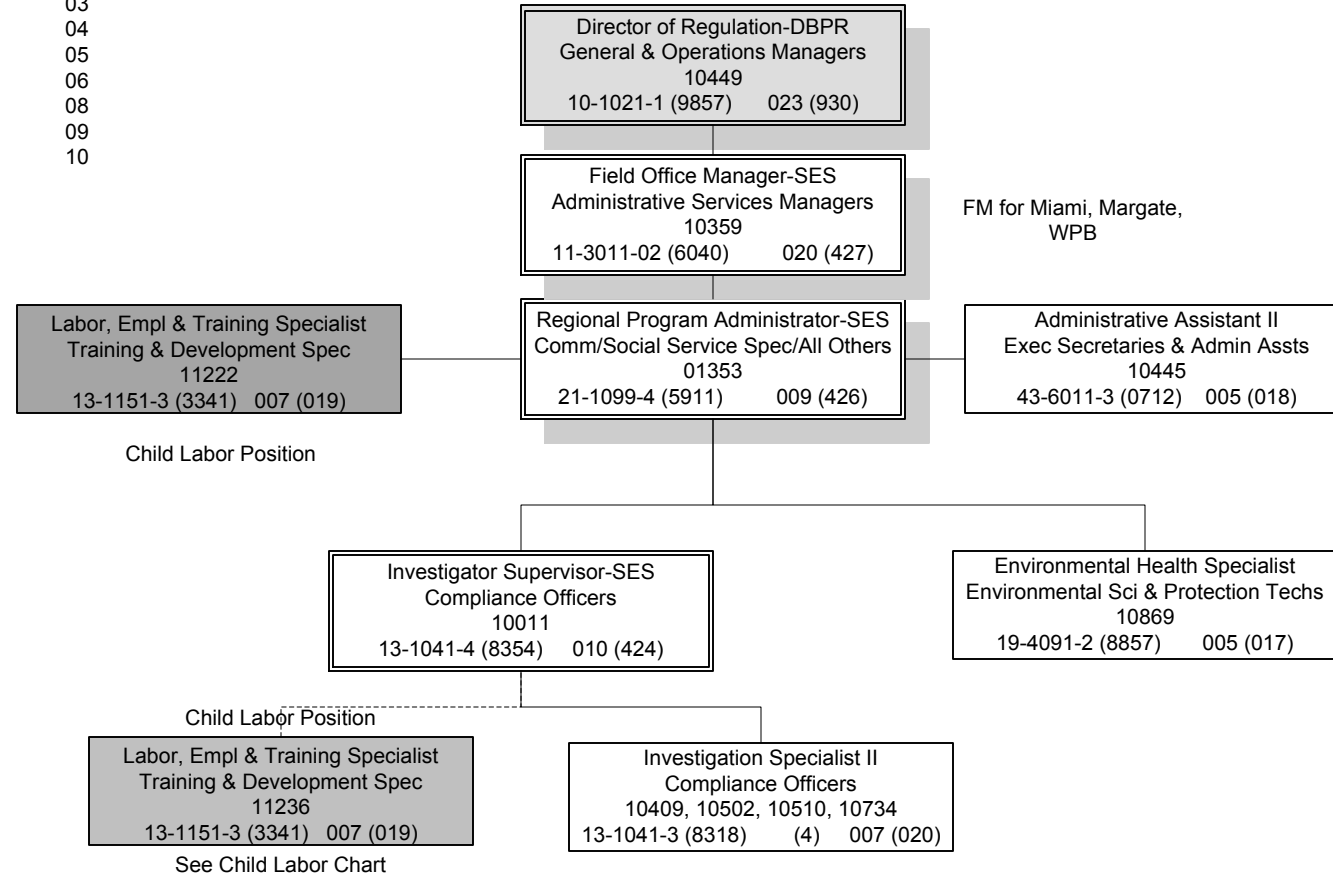


12 FTE

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: 6-30-20  
 Last Updated: 8-26-16

### Division of Regulation Regional Office – Margate

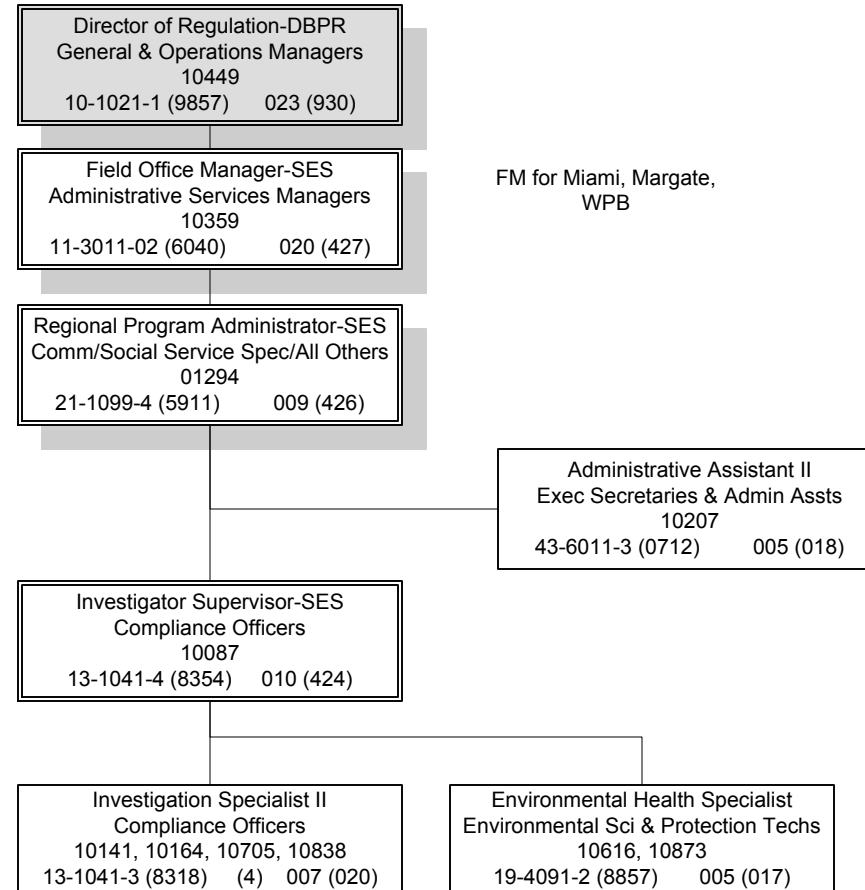


10 FTE

Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
<b>Miami</b>	<b>05</b>
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: 6-30-20  
Last Updated: 1-22-19

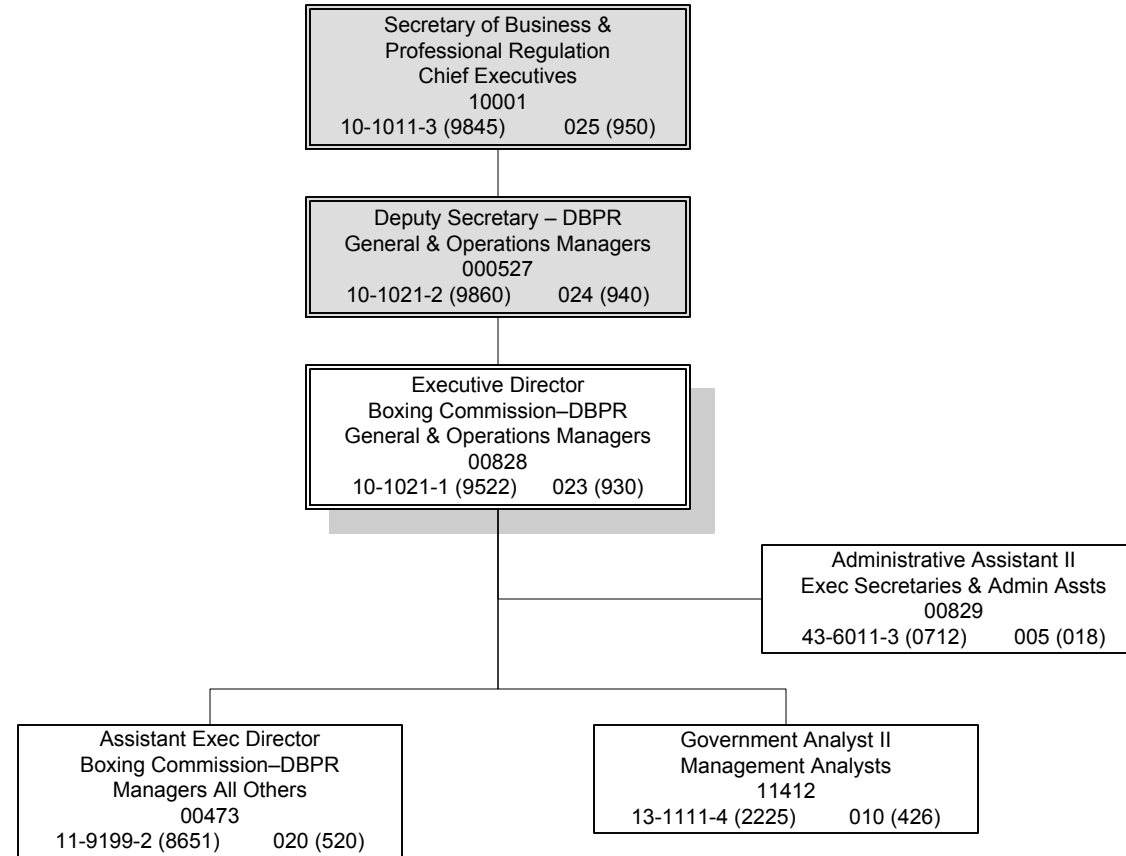


FM for Miami, Margate,  
WPB

8 FTE

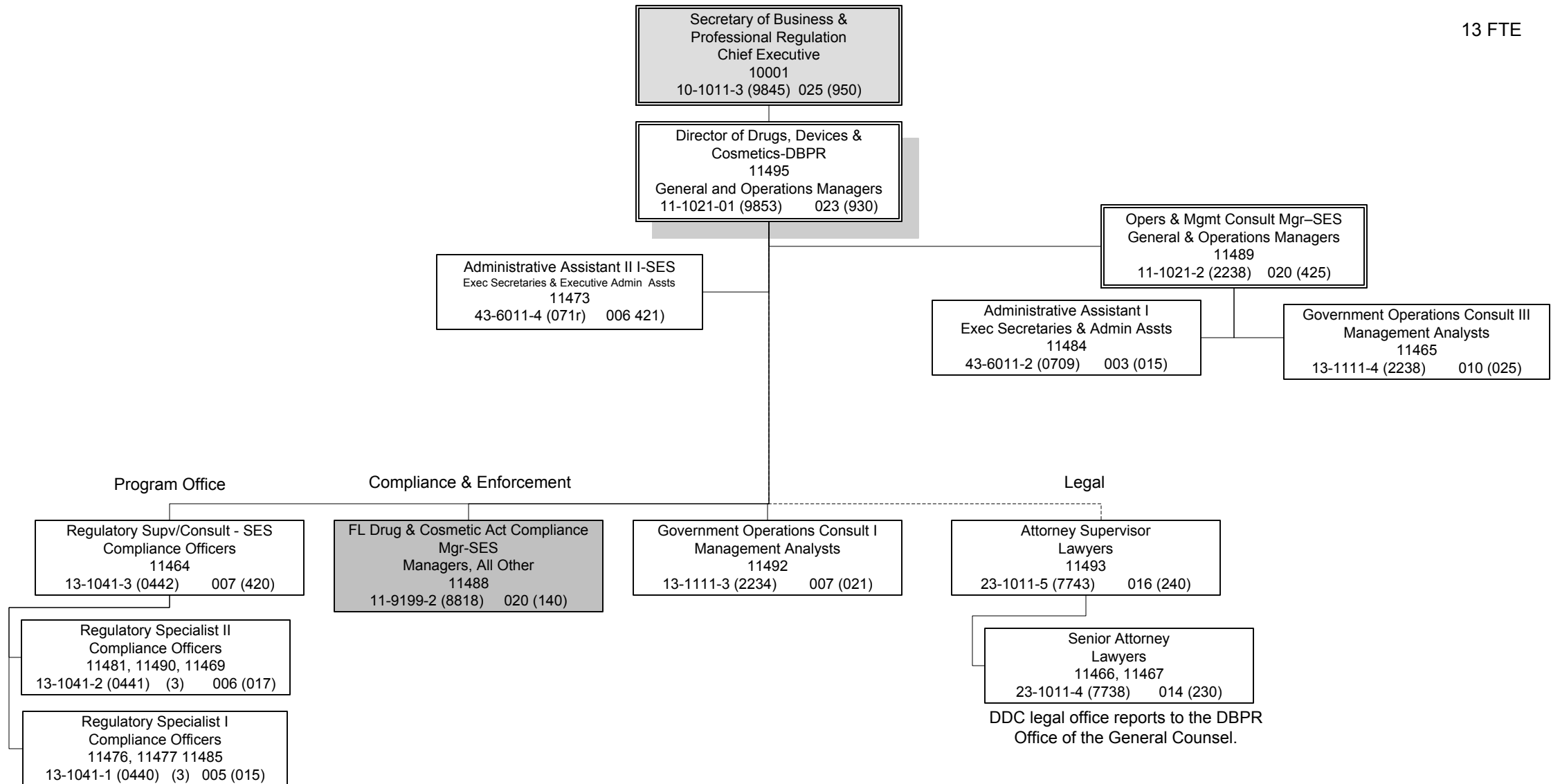
### Department of Business & Professional Regulation Florida Boxing Commission

5-3-15  
4 FTE



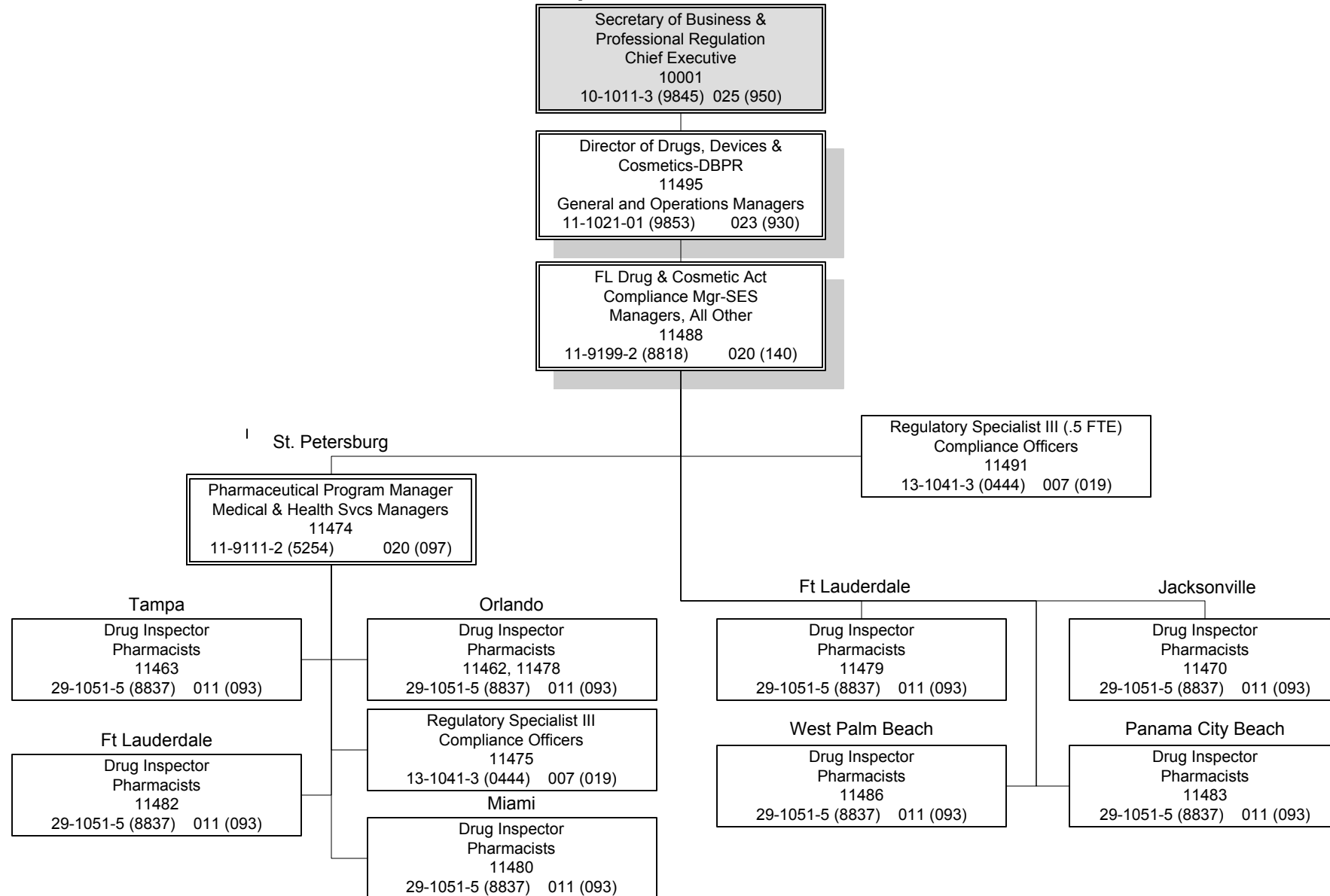
## Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program

13 FTE



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

12 FTE

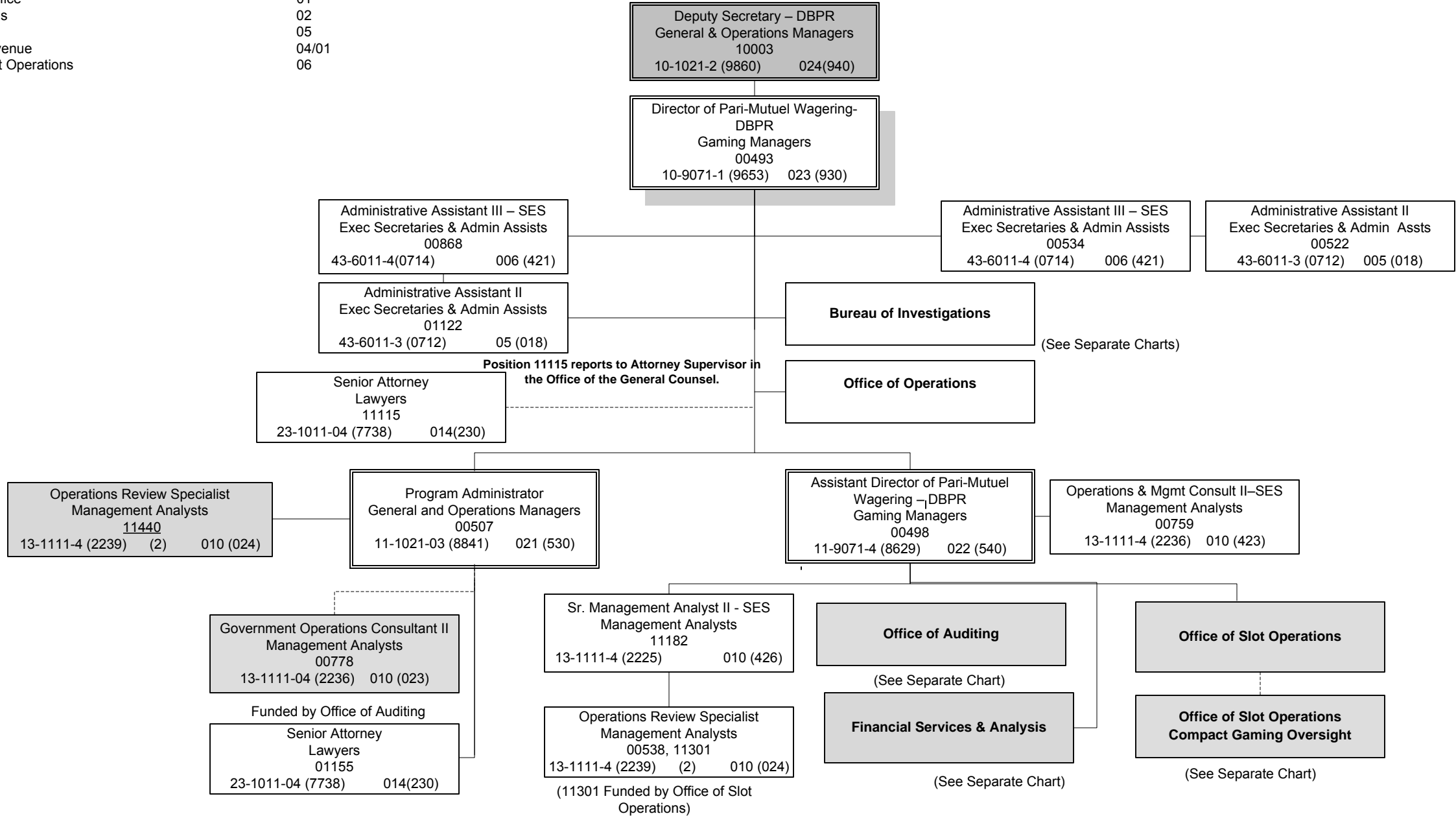




**Department of Business & Professional Regulation  
Division of Pari-Mutuel Wagering  
Director's Office**

Current: 6-30-20  
Last Update: 10-19-18

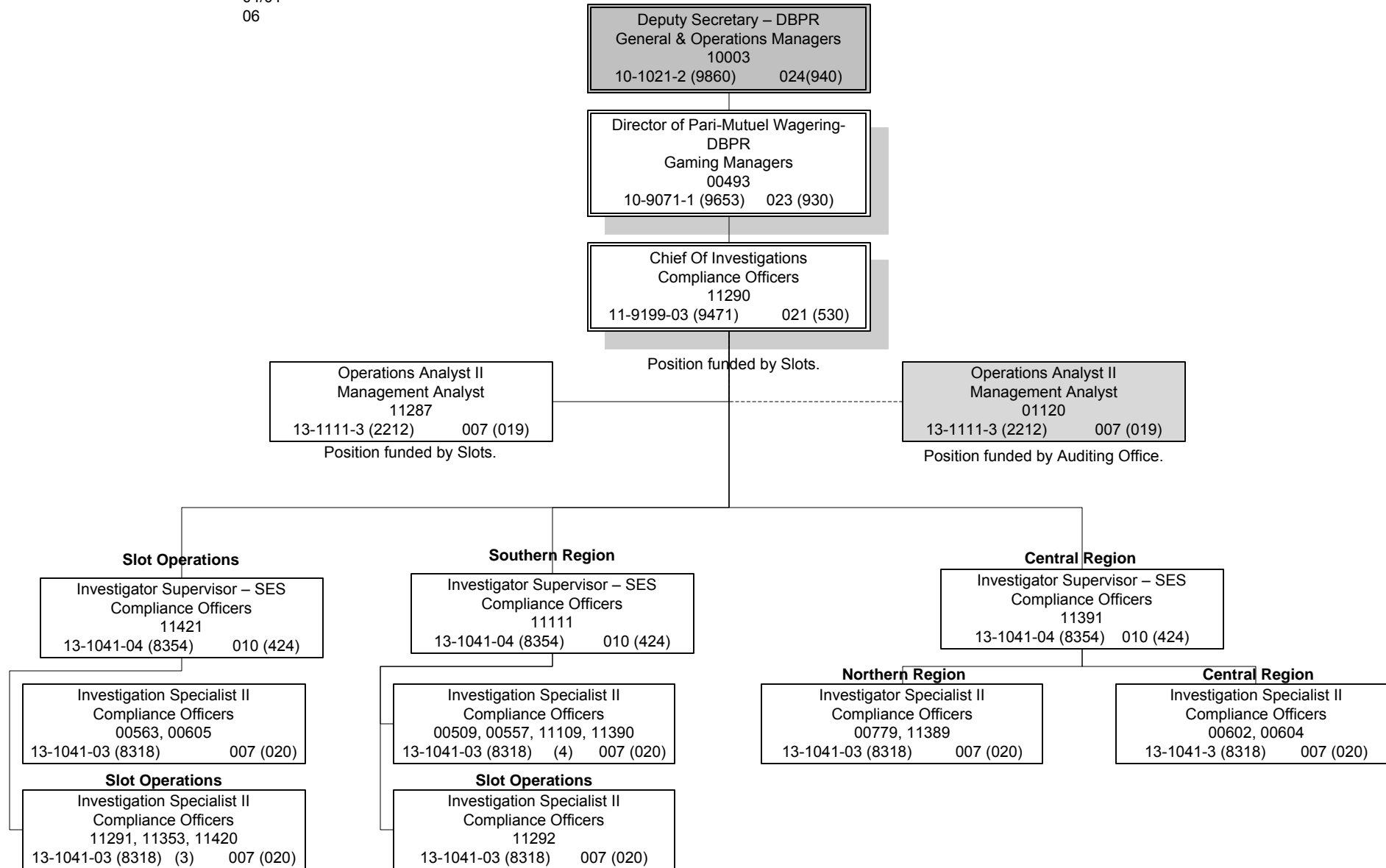
Department of Business & Professional Regulation 79  
Division of Pari-Mutuel Wagering 10  
Director's Office 01  
Investigations 02  
Operations 05  
Auditing/Revenue 04/01  
Office of Slot Operations 06



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: 6-30-20  
 Last Update: 8-19-16

### Division of Pari-Mutuel Wagering Bureau of Investigations



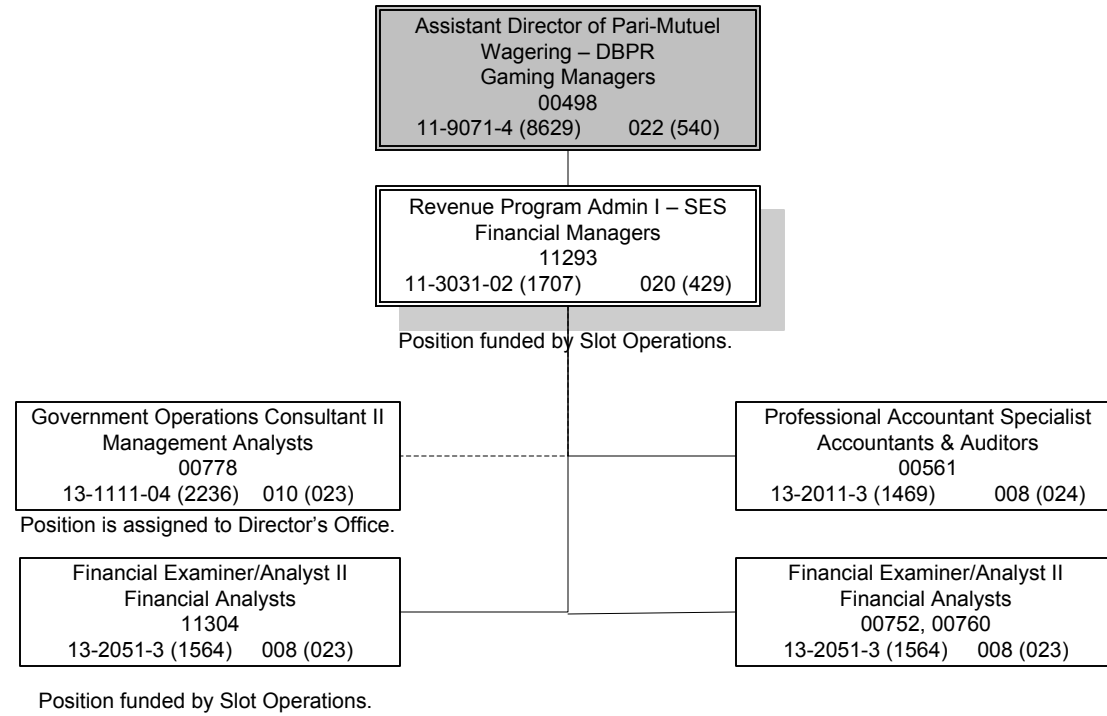
Positions 11291, 11292, 11353 and 11420 are funded by Slot Operations.

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: 6-30-20  
 Last Update: 7-31-15

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



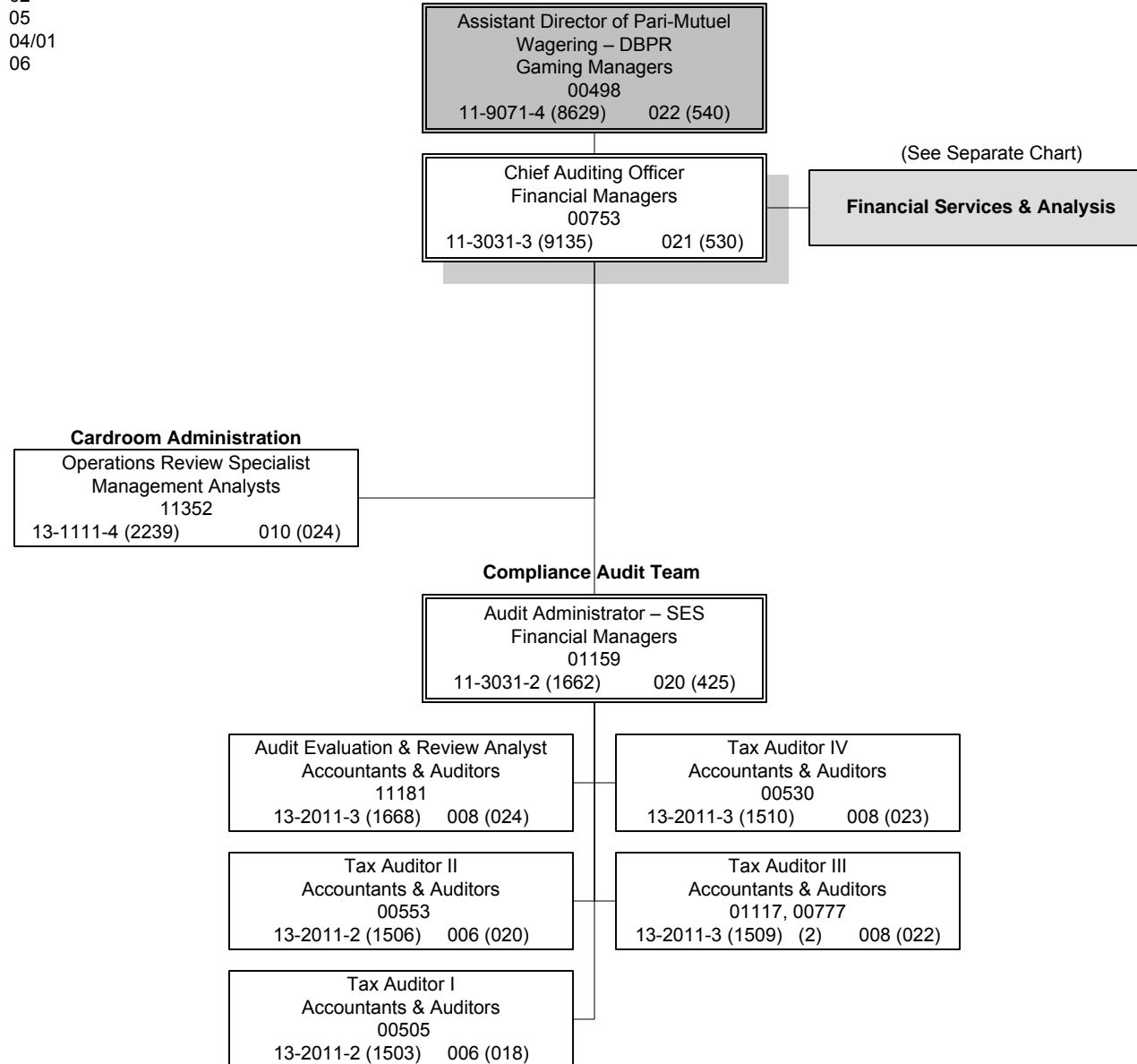
6 FTE

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

## Division of Pari-Mutuel Wagering Office of Auditing

Current: 6-30-20  
 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.

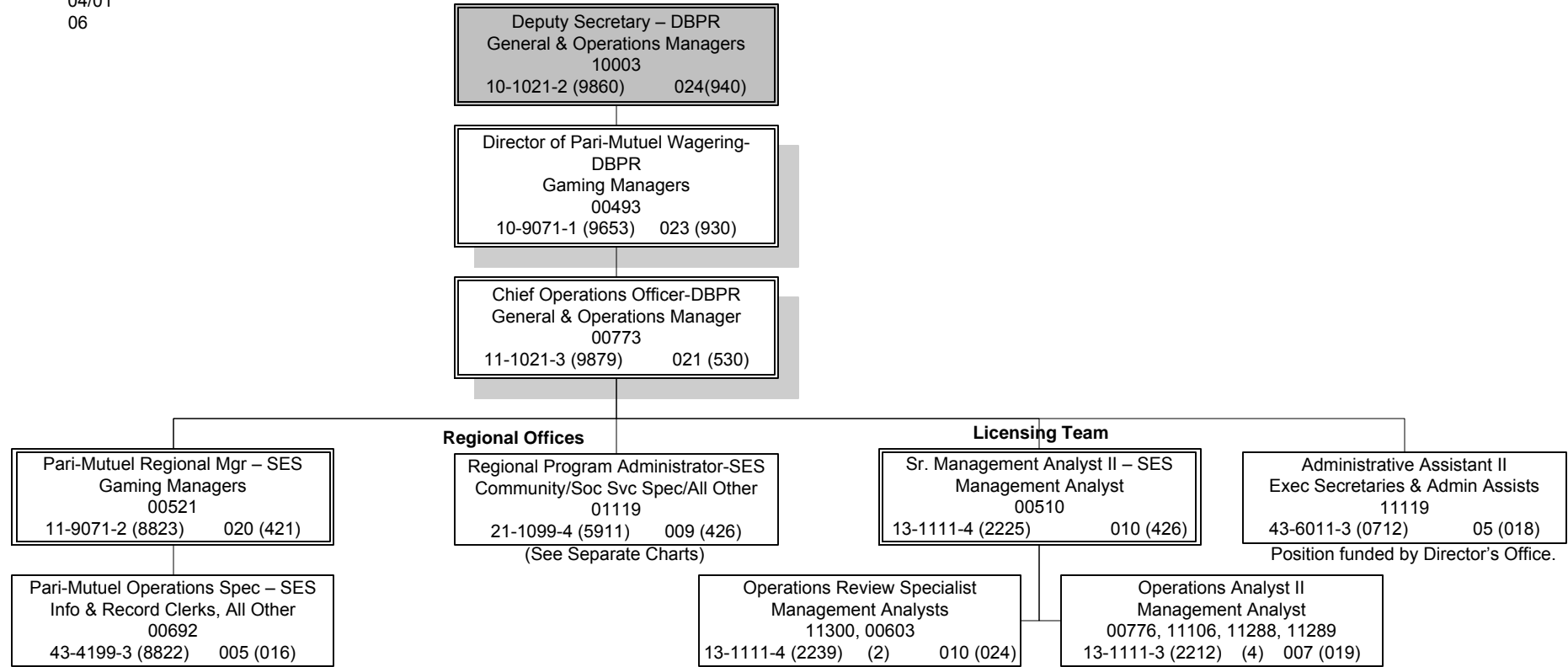


10 FTE

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: 6-30-20  
 Last Update:10-21-16



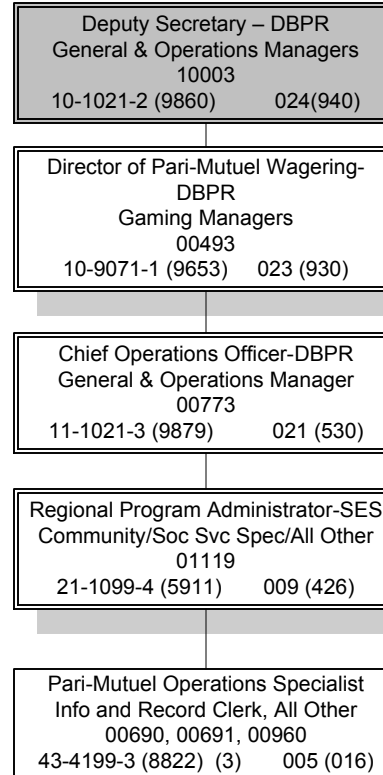
Note: Position numbers 11288, 11289, and 11300 are funded by Slot Operations.

12 FTE

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

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

Current: 6-30-20  
 Update: 8-19-16

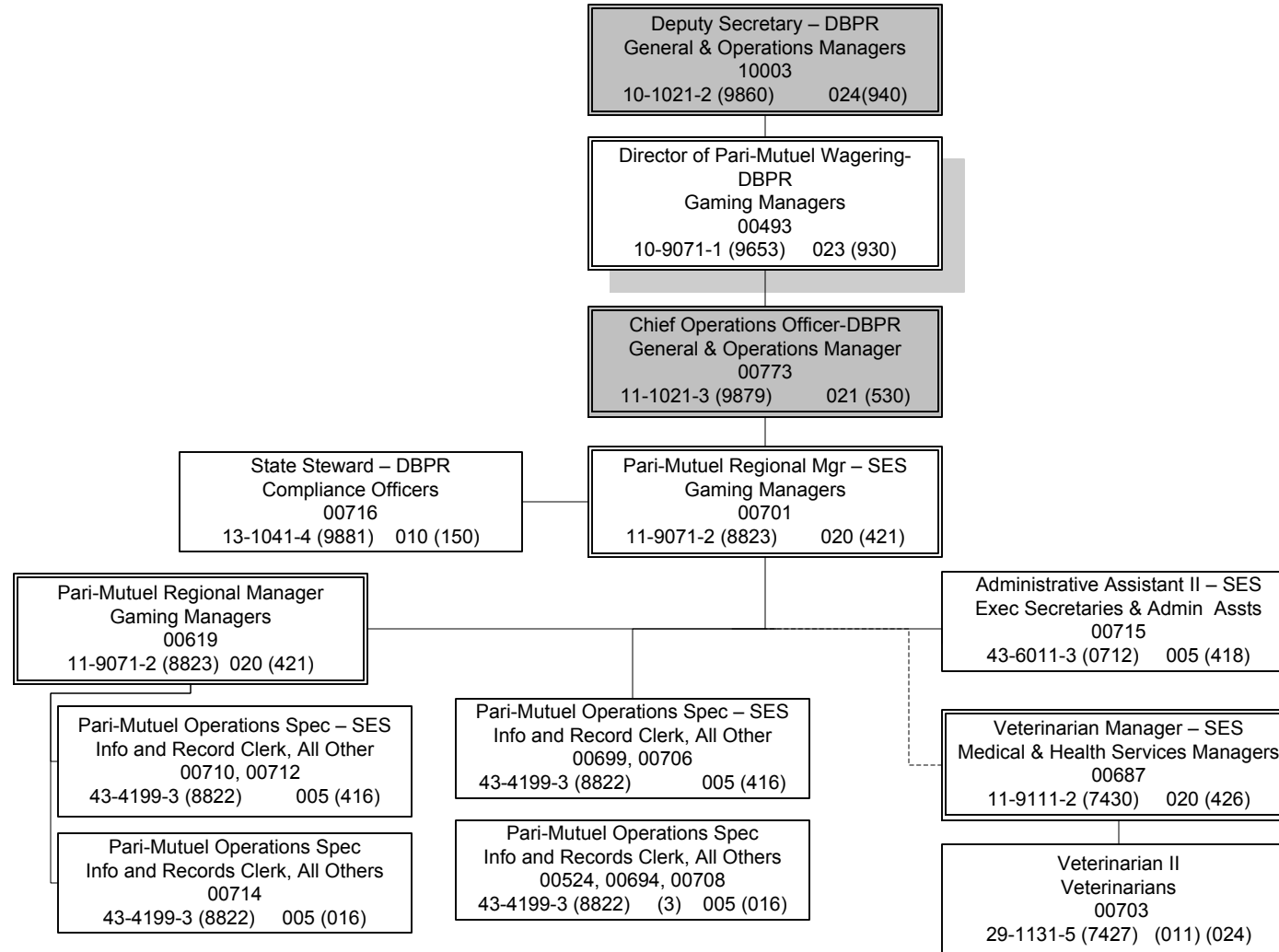


3 FTE

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

Current: 6-30-20  
 Last Update: 9-17-18

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

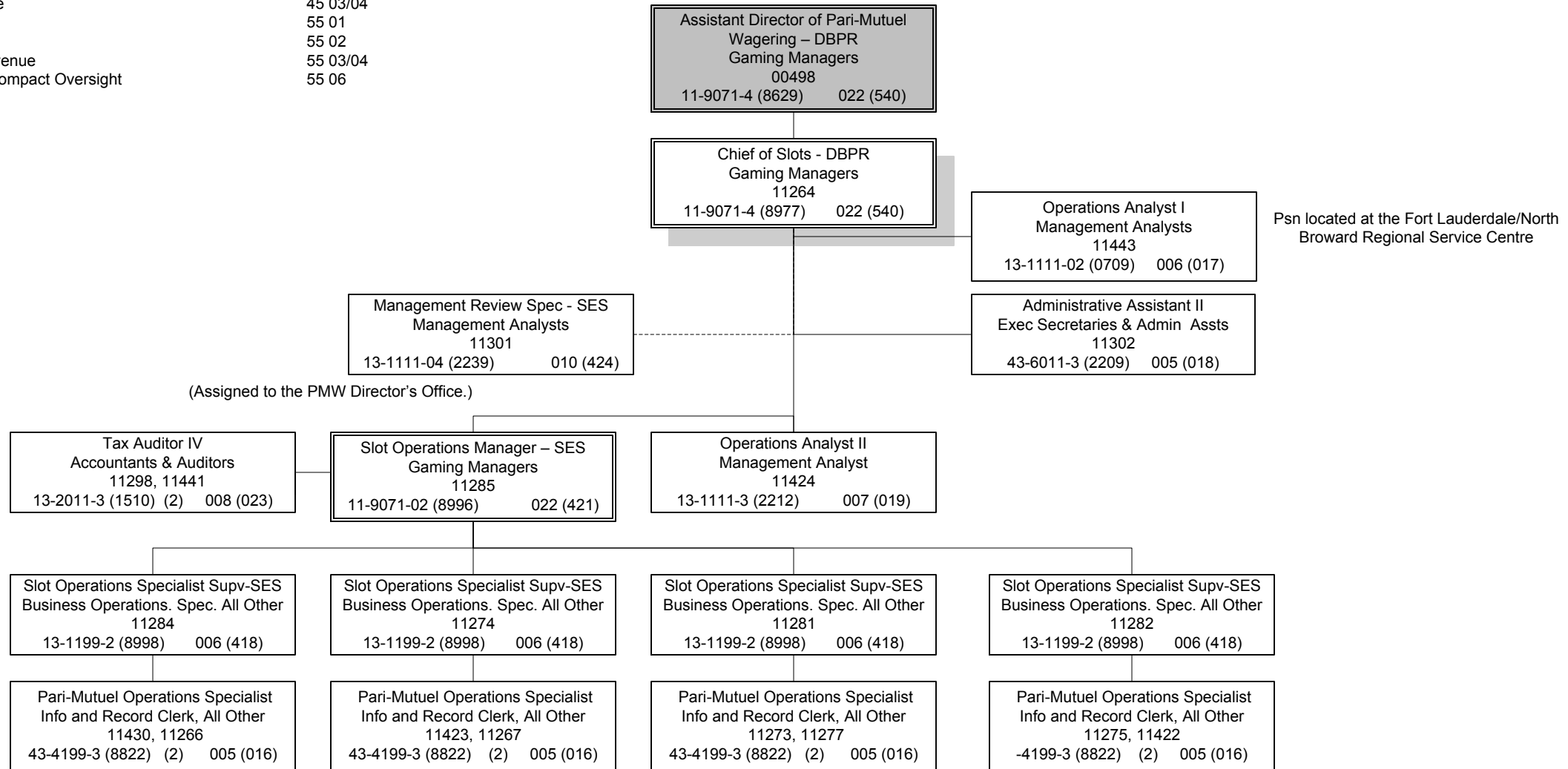


13 FTE

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: 6-30-20  
 Last Update: 2-23-18



Psn located at the Fort Lauderdale/North Broward Regional Service Centre

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

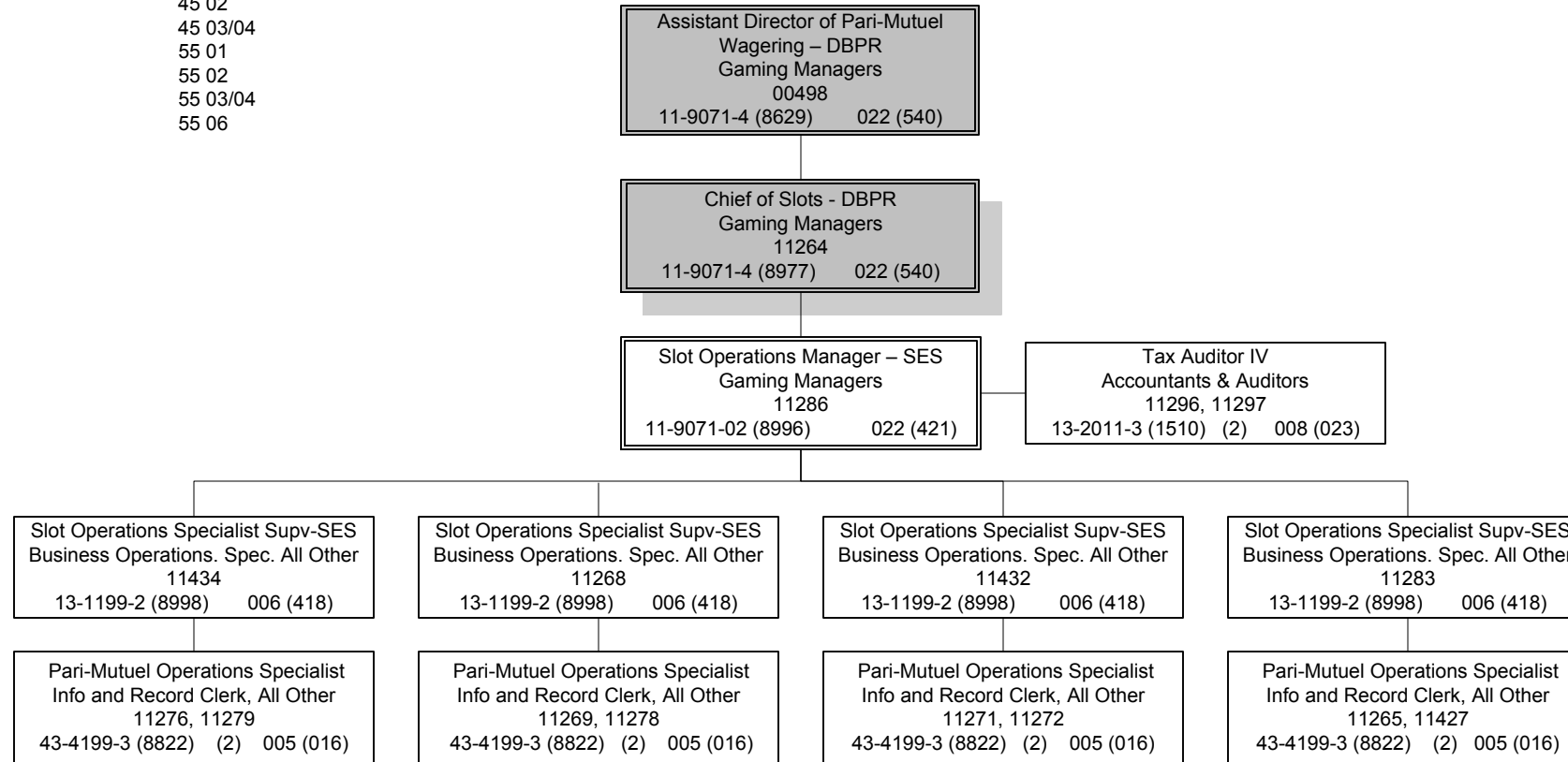
19 FTE



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

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

Current: 6-30-20  
 Last Update: 2-23-18

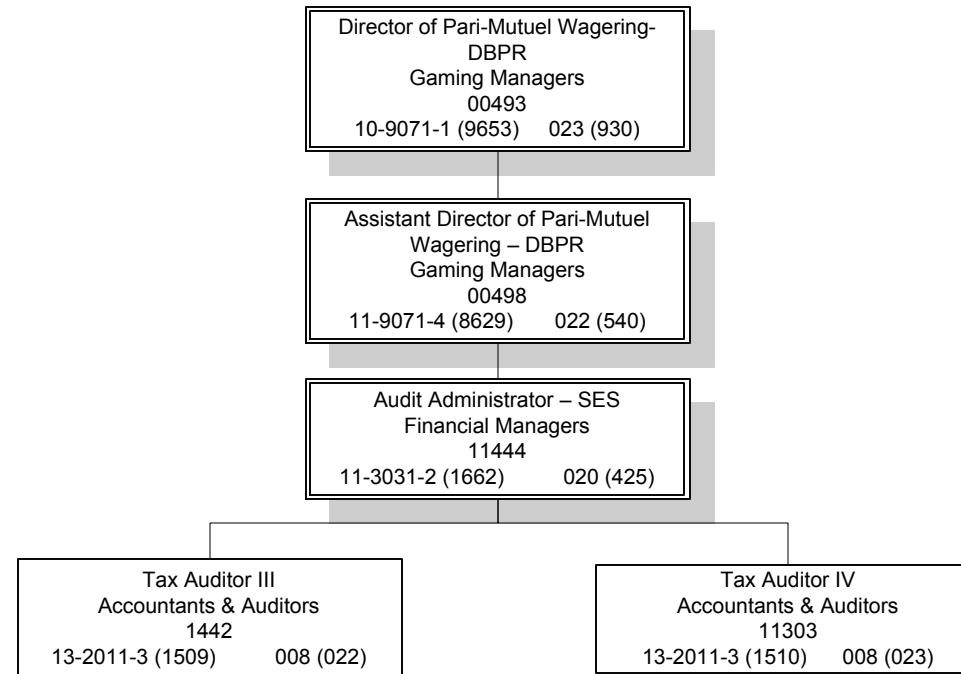


15 FTE

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: 6-30-20  
 Last Update: 8-19-16

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

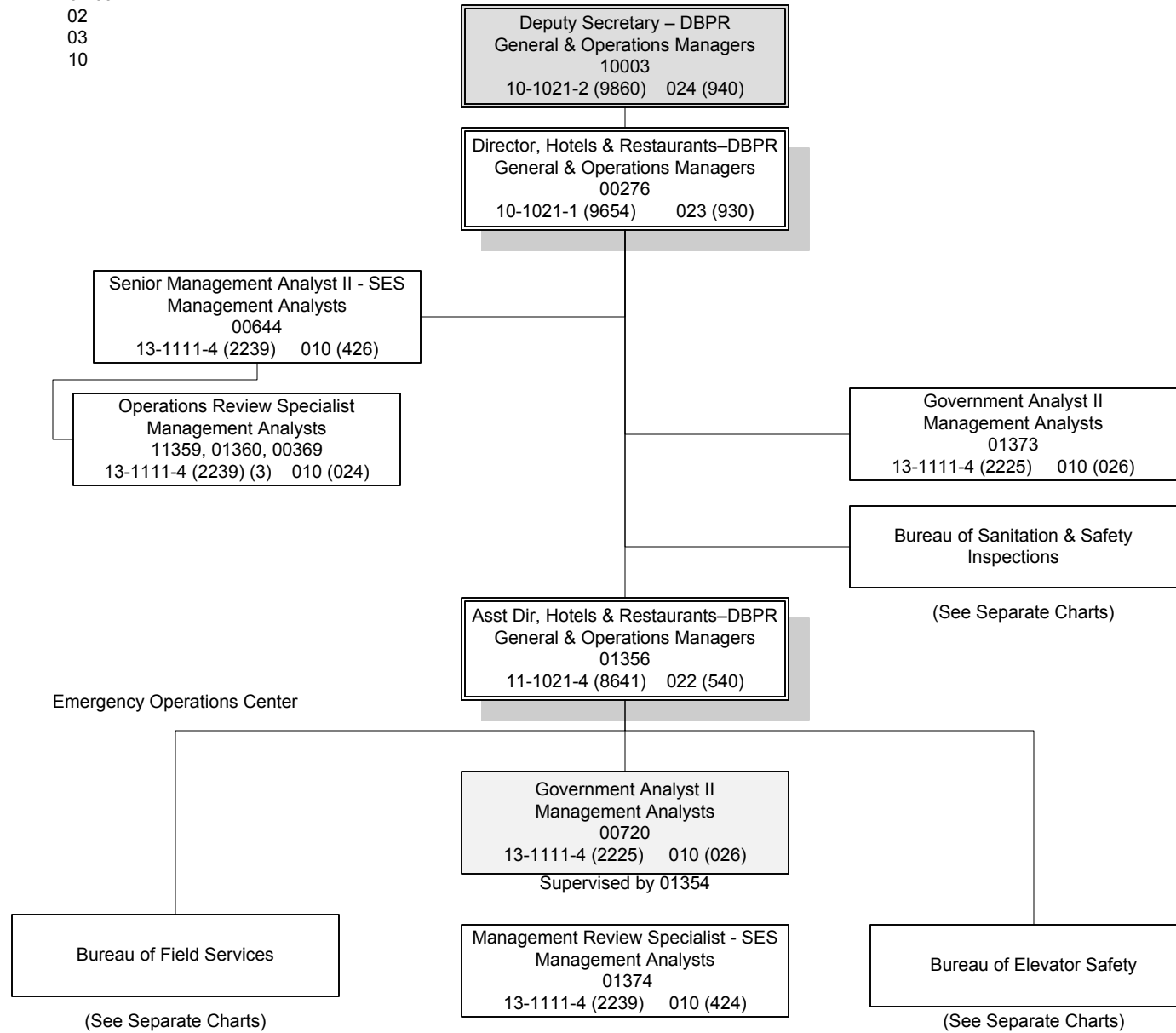


3 FTE

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

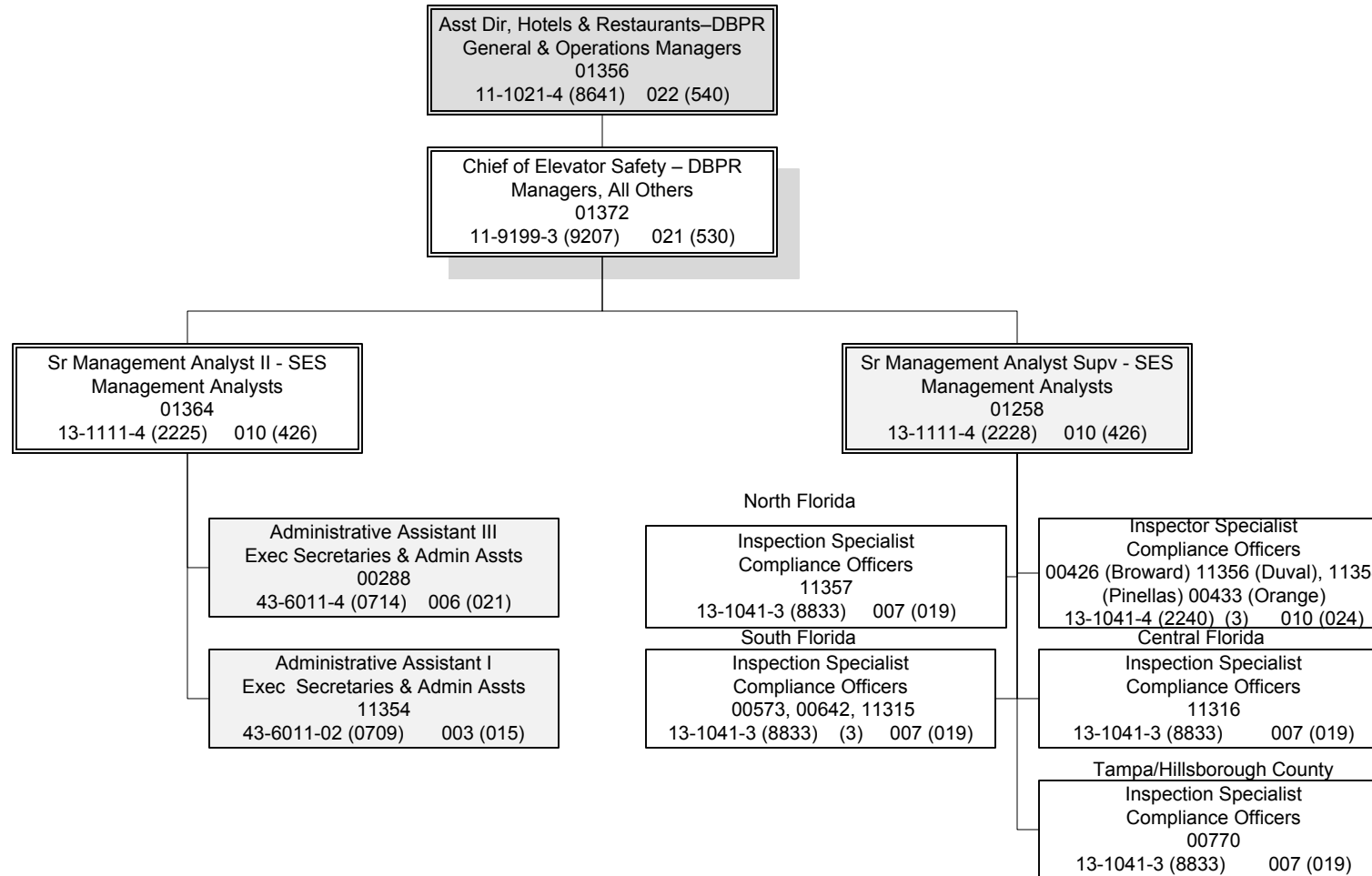
## Division of Hotels & Restaurants Director's Office

Current: 6-30-20  
 Last Updated: 3-9-18

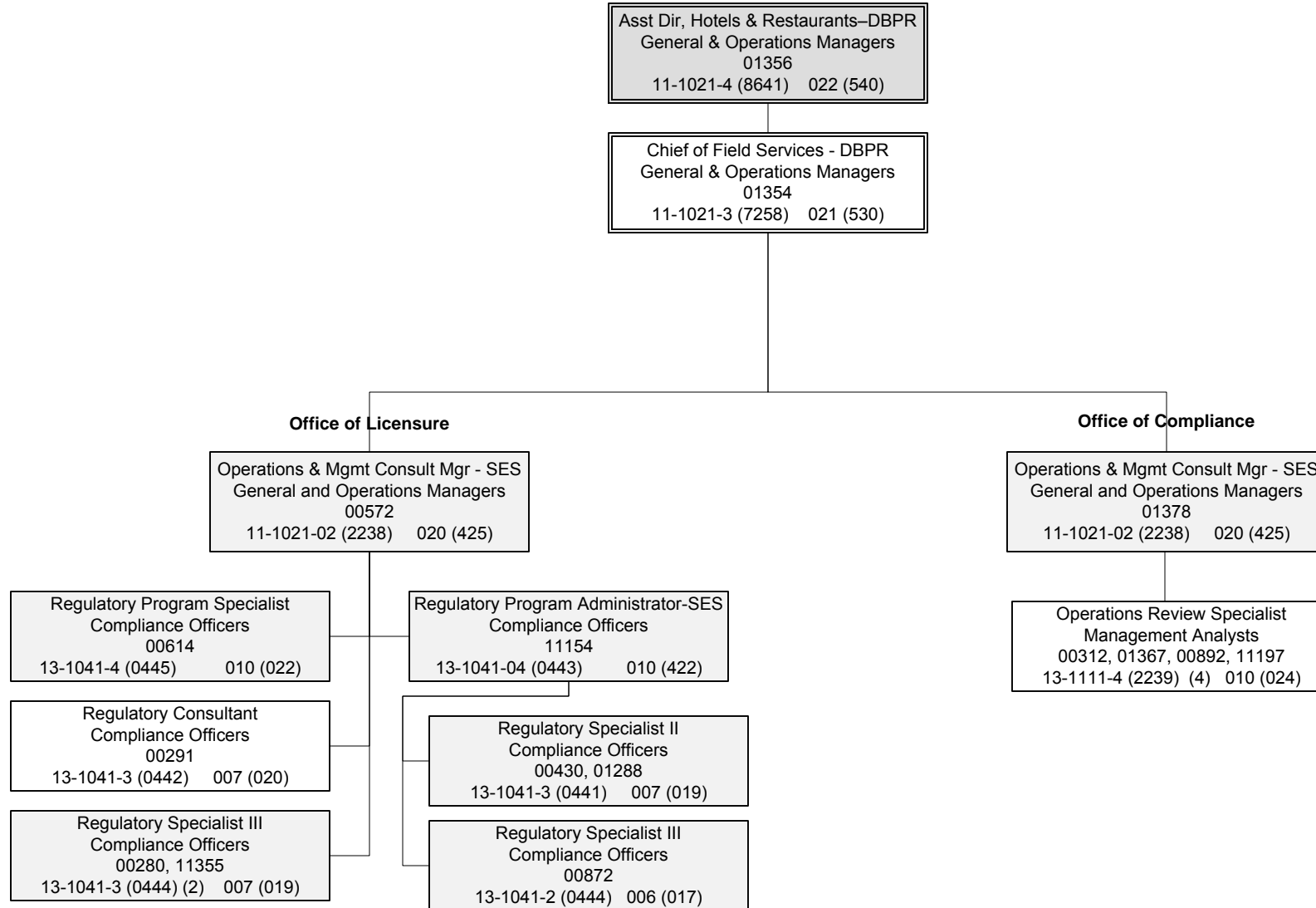


8 FTE

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



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

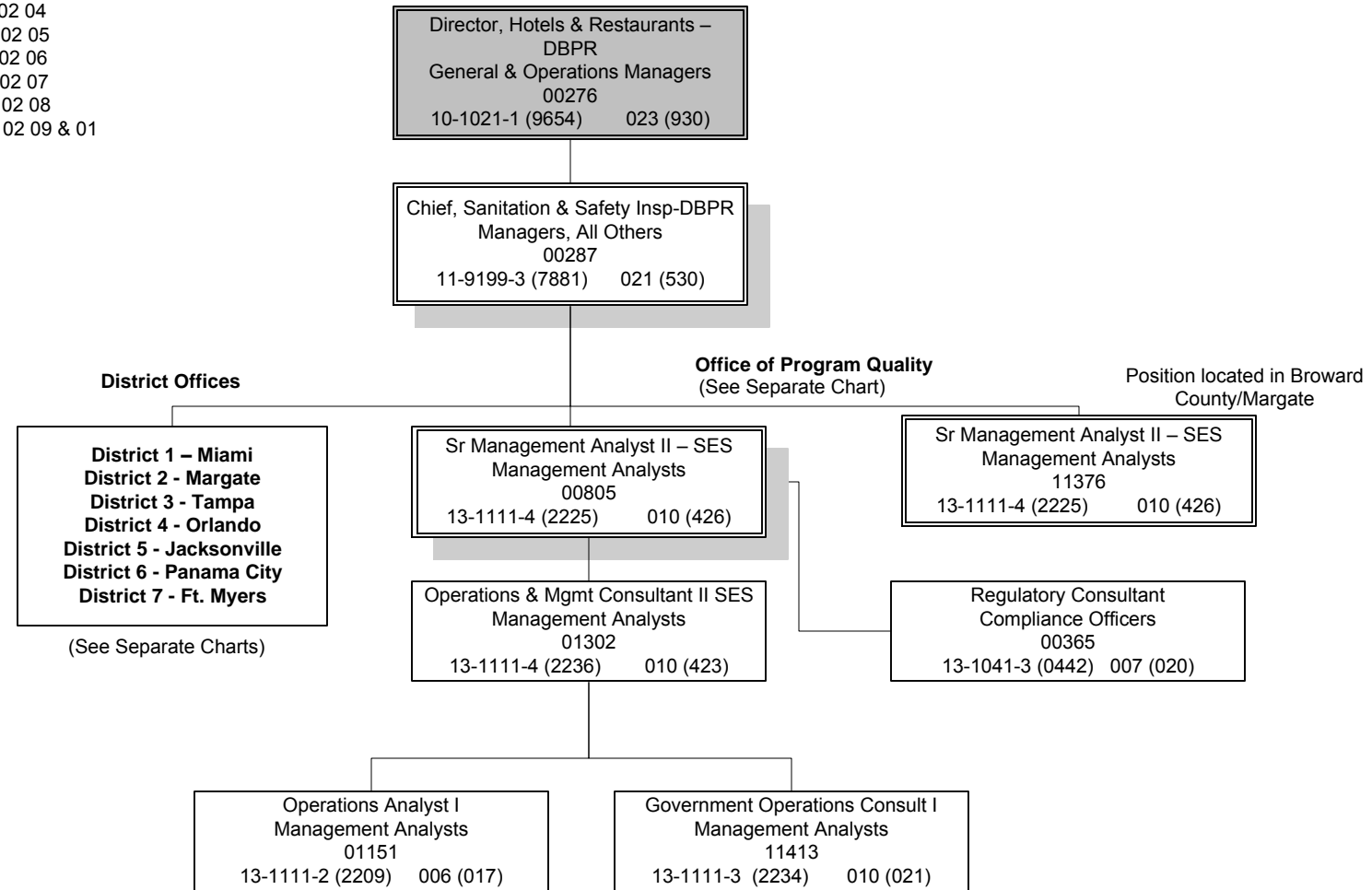


Department of Business & Professional Regulations  
 Division of Hotels & Restaurants  
 Bureau of Sanitation & Safety  
 District 1 - Miami  
 District 2 - Margate  
 District 3 - Tampa  
 District 4 - Orlando  
 District 5 - Jacksonville  
 District 6 - Panama City  
 District 7 - Ft. Myers  
 Office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

79  
 20  
 02  
 02 02  
 02 03  
 02 04  
 02 05  
 02 06  
 02 07  
 02 08  
 02 09 & 01

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

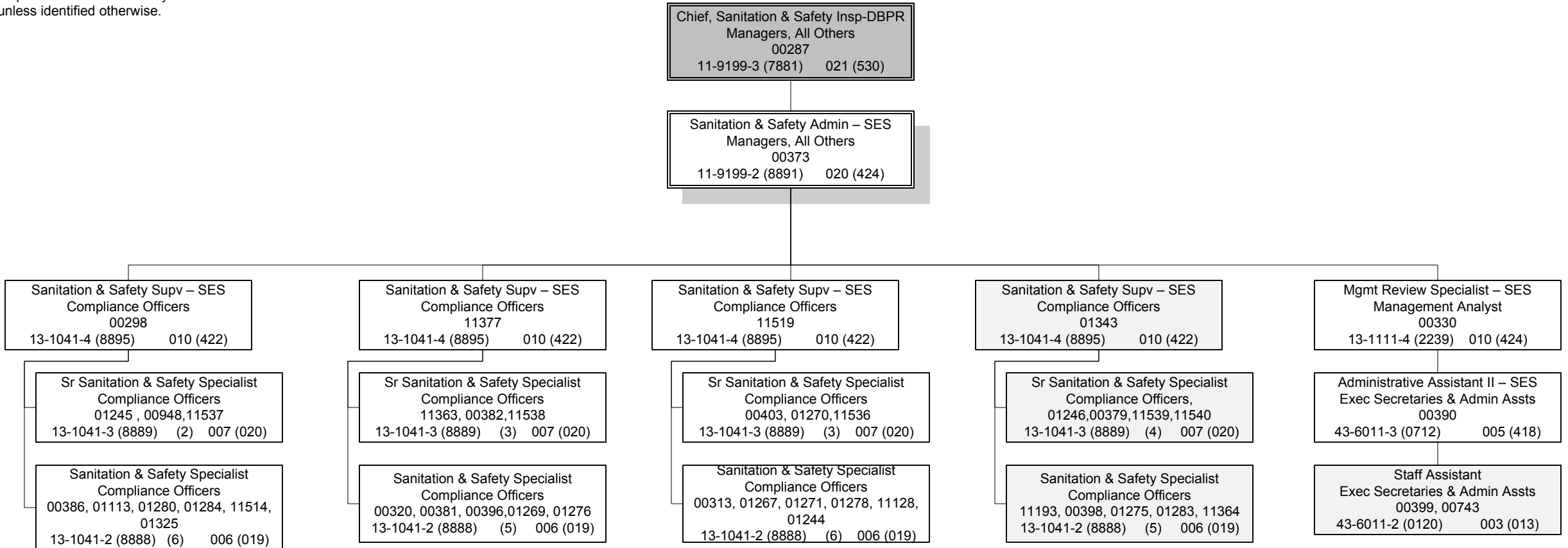
Current: 06-30-20  
 Last Updated: 4-15-16



7 FTE

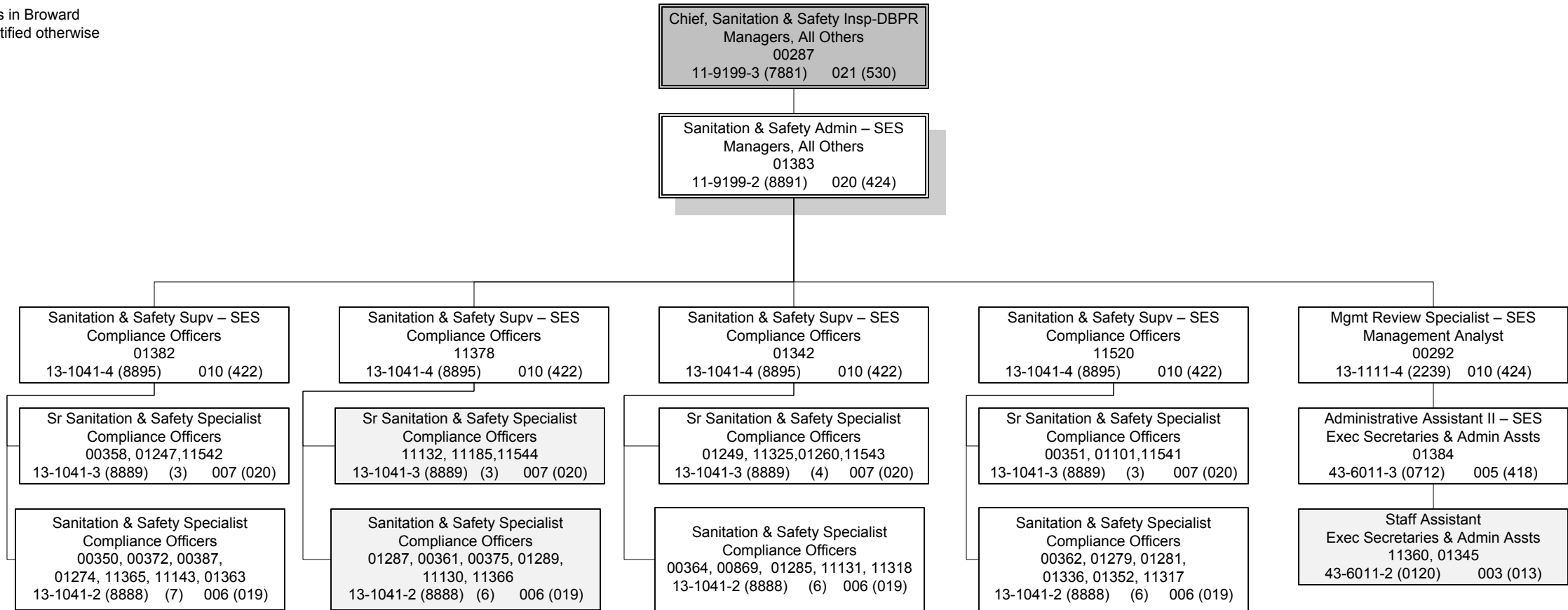
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 1 – Miami**

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

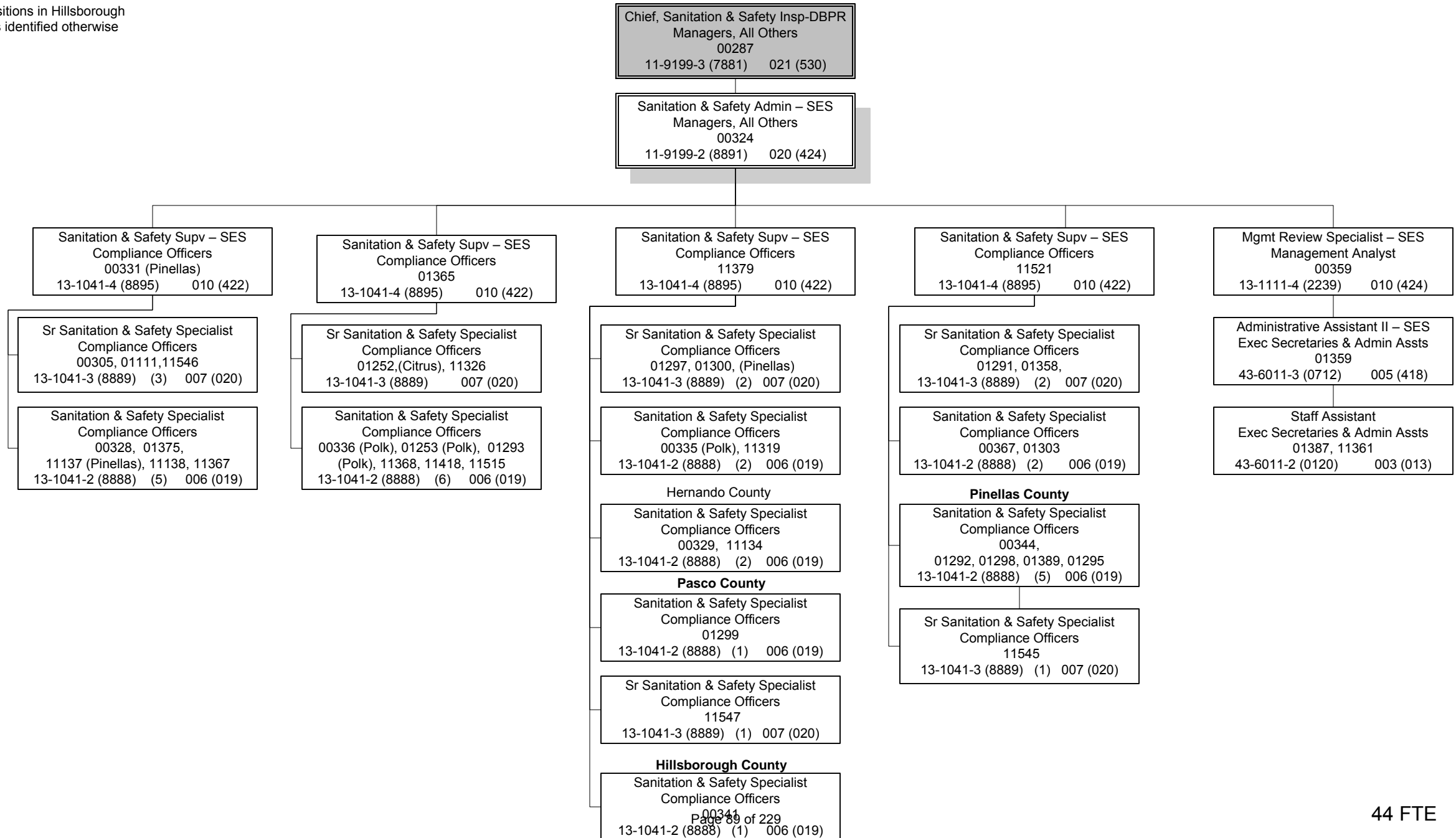


48 FTE

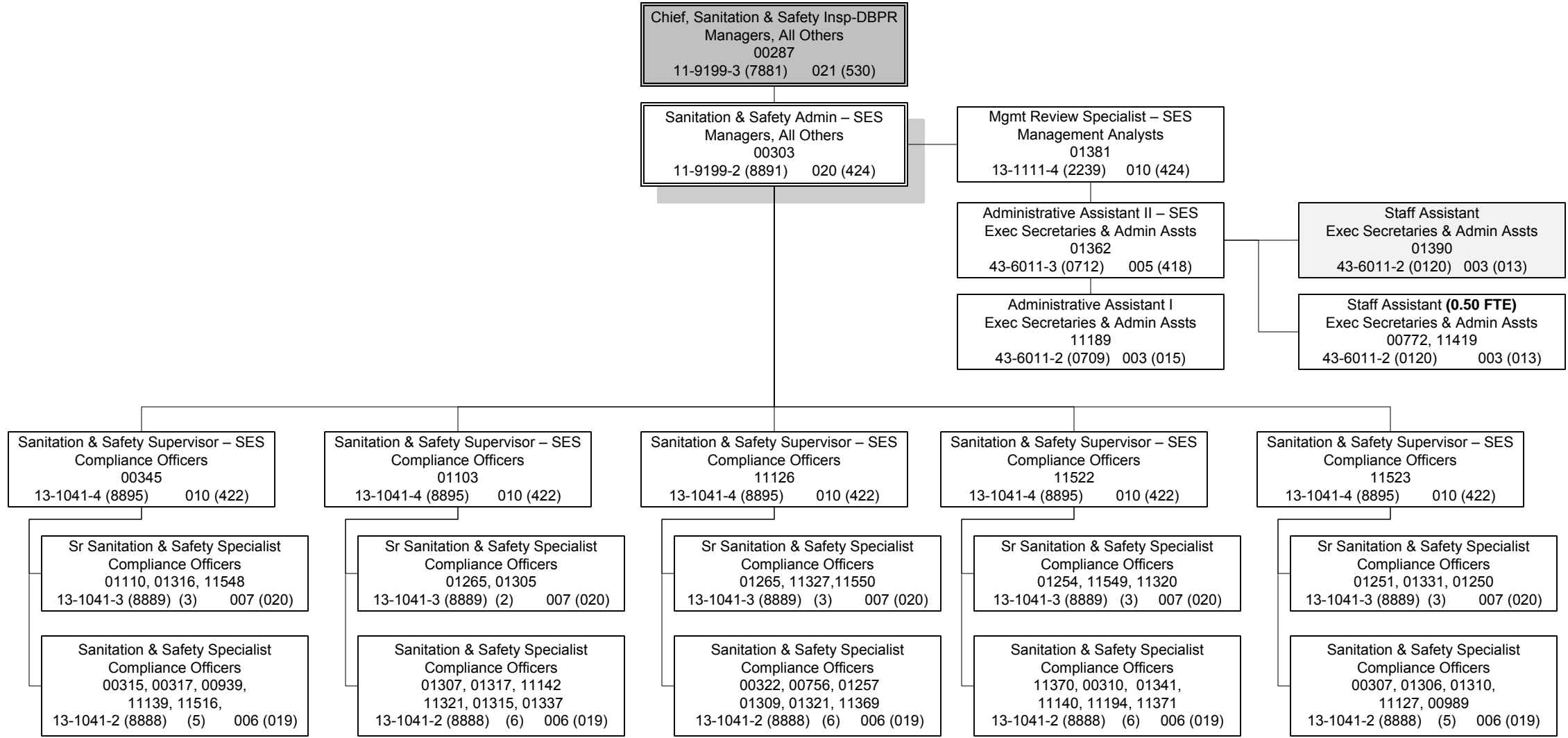


**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 3 - Tampa**

All positions in Hillsborough  
 unless identified otherwise



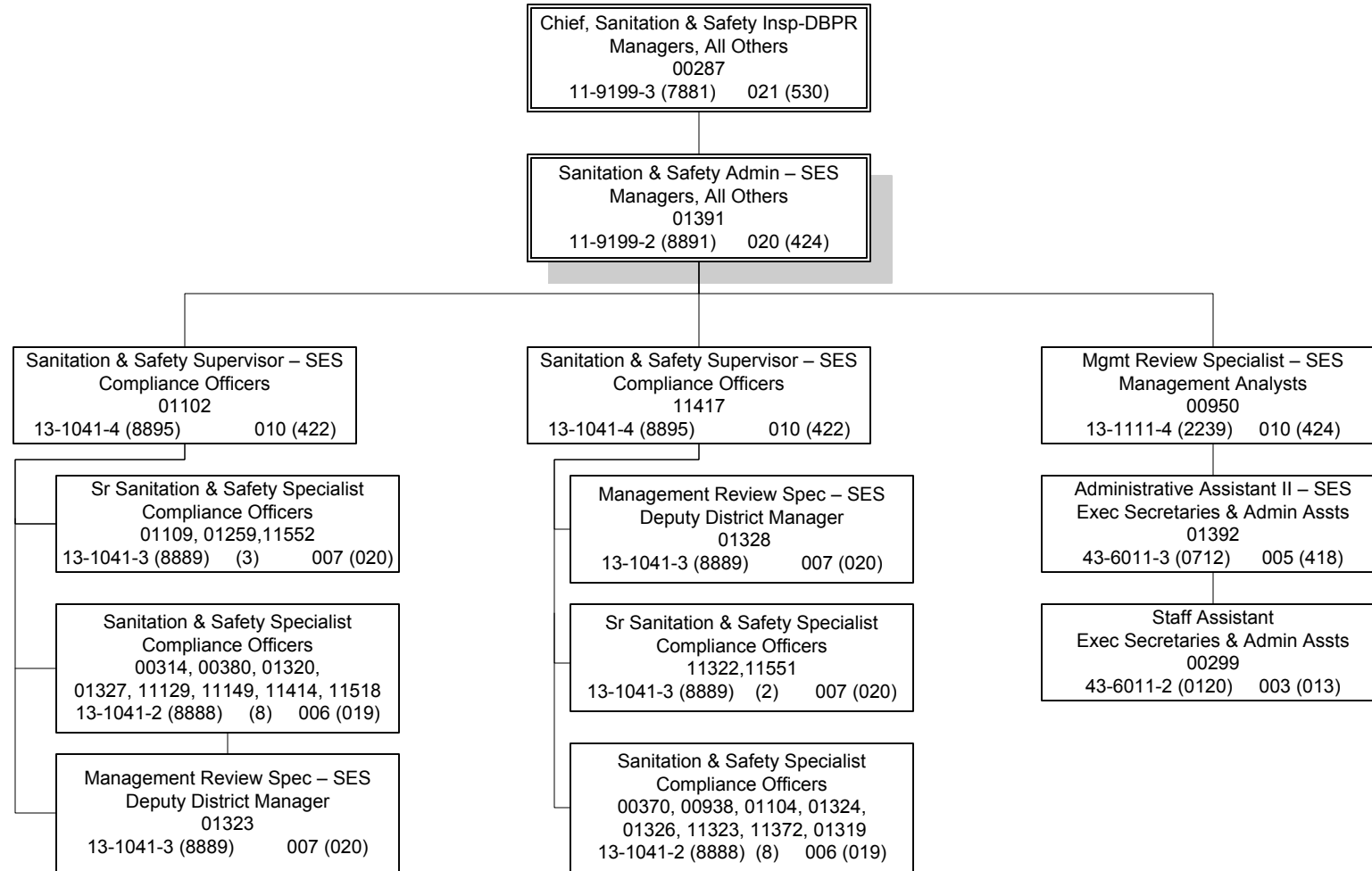
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 4 - Orlando**



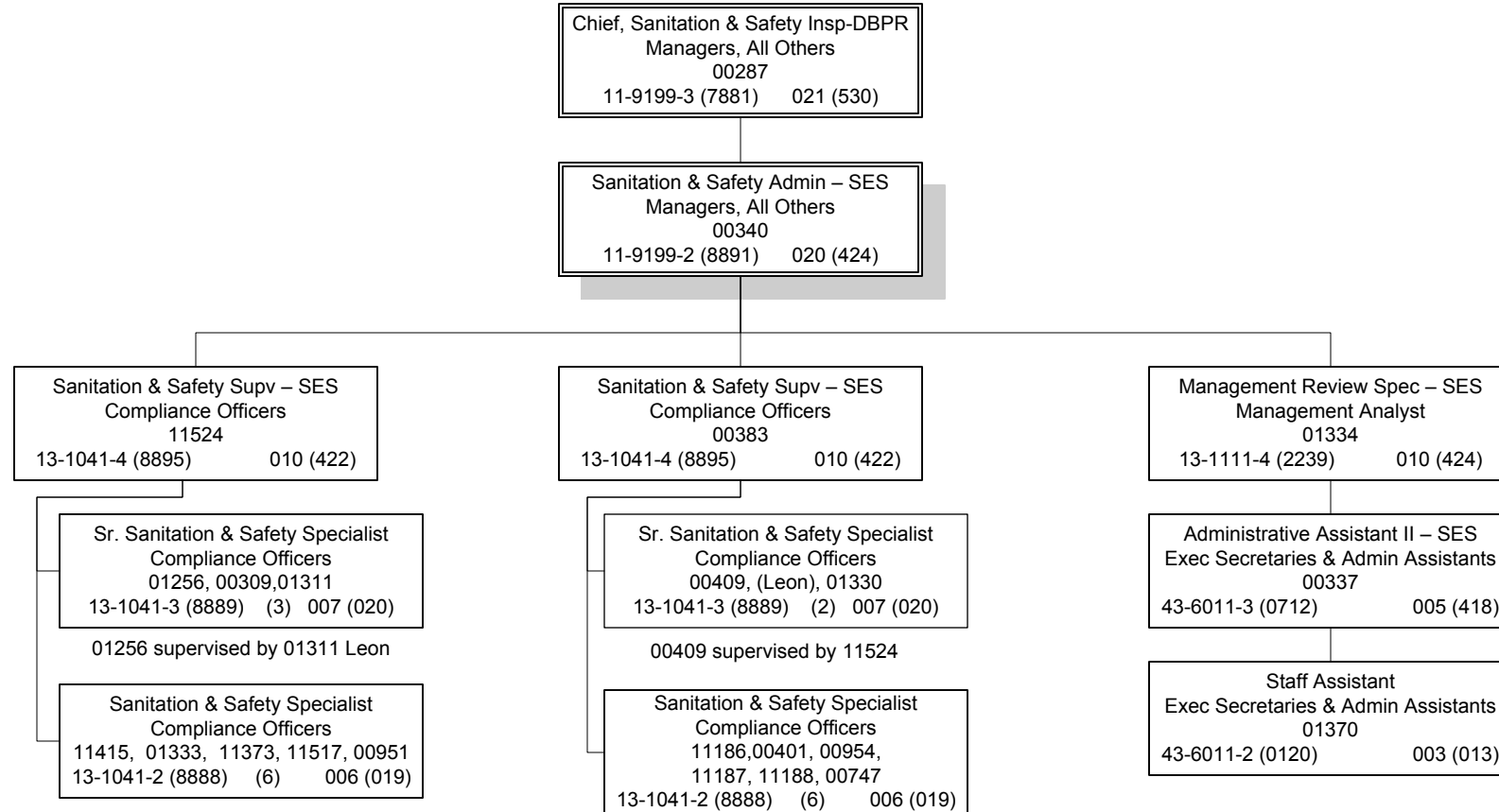
00322 supervised by 11328 D7

54 FTE (2 .5 PSNS)

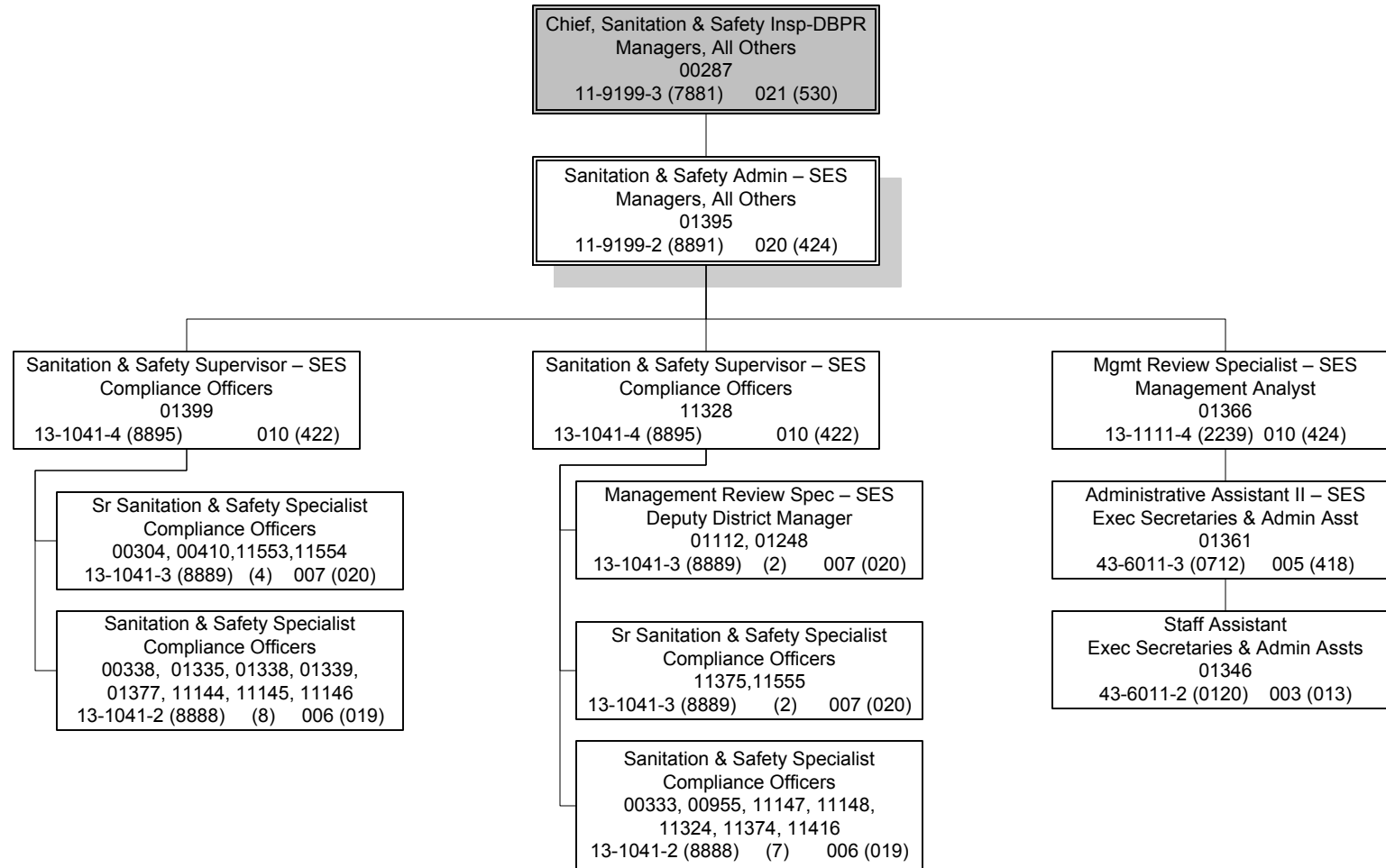
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 5 - Jacksonville**



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



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



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

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

Position located in  
 Broward/Margate office

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

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

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

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

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

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

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

Tallahassee  
 Training & Research Consultant  
 Training and Development Specialists  
 0404, 1301  
 13-1151-04 (6004) 010 (026)

\* Positions funded by Bureau Chief's Office.

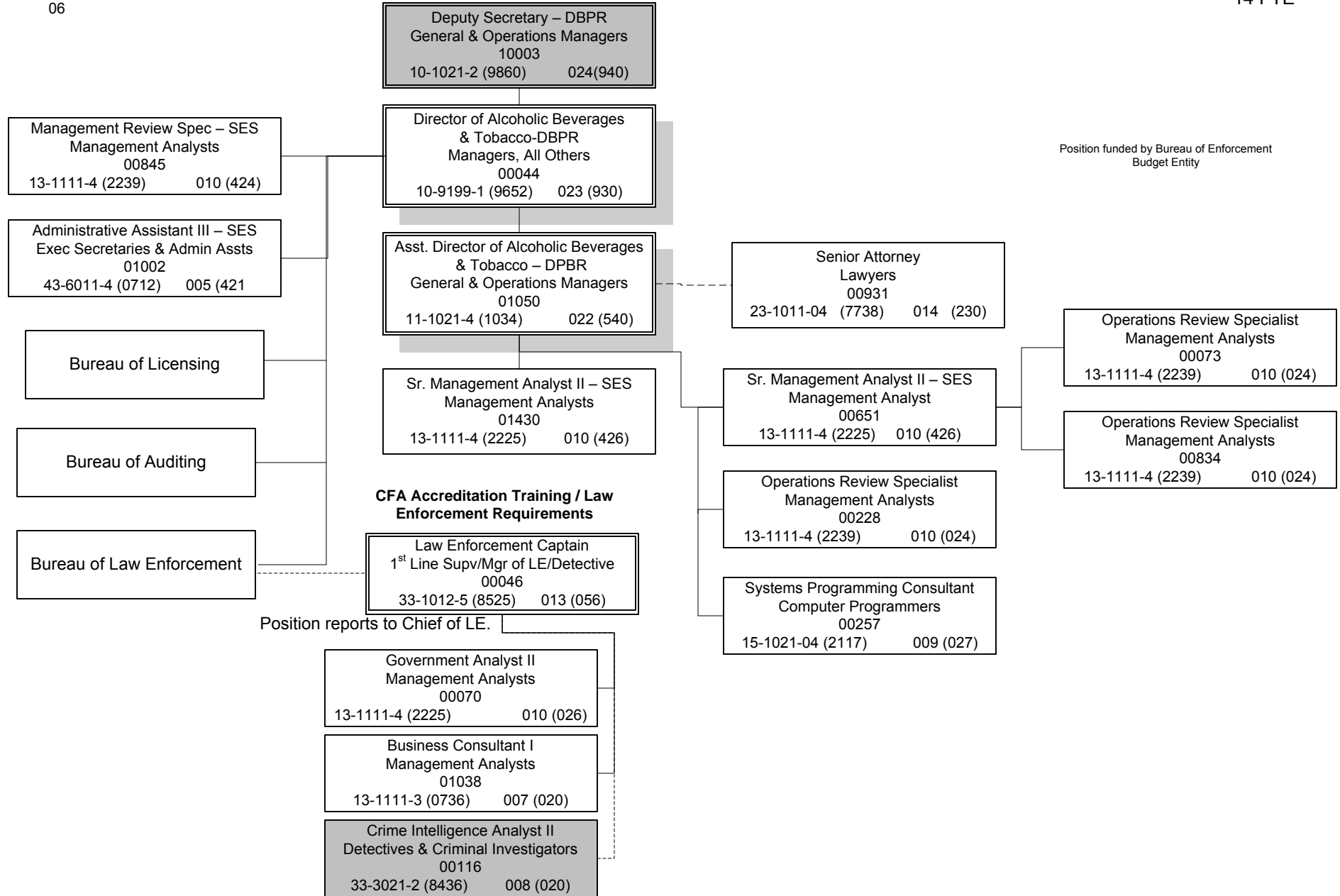
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Director's Office  
 Auditing/Field Operations  
 Licensing  
 Law Enforcement

79  
 40  
 01  
 04  
 05  
 06

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

Current 6-30-20  
 Last Updated: 9-6-19

14 FTE



Position funded by Bureau of Enforcement  
 Budget Entity

Position reports to Chief of LE.

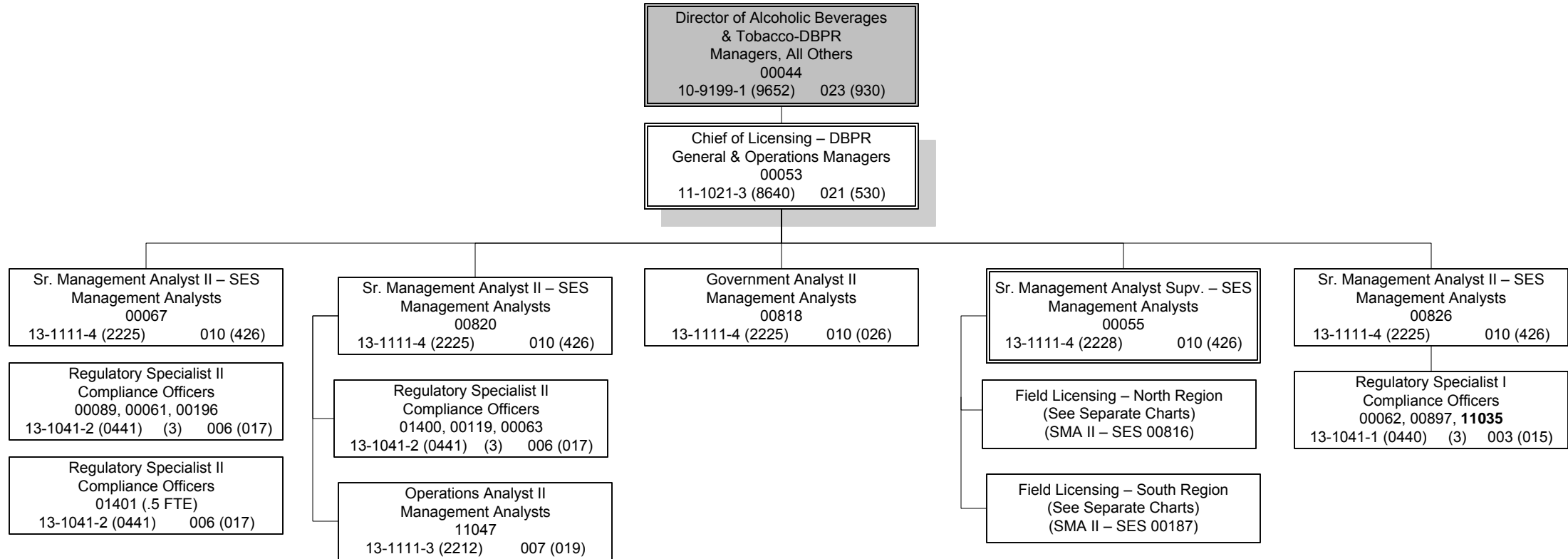
Position is funded by Bureau of  
 Enforcement.

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

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

Current 6-30-20  
 Last Updated: 2-27-20

17.5 FTE



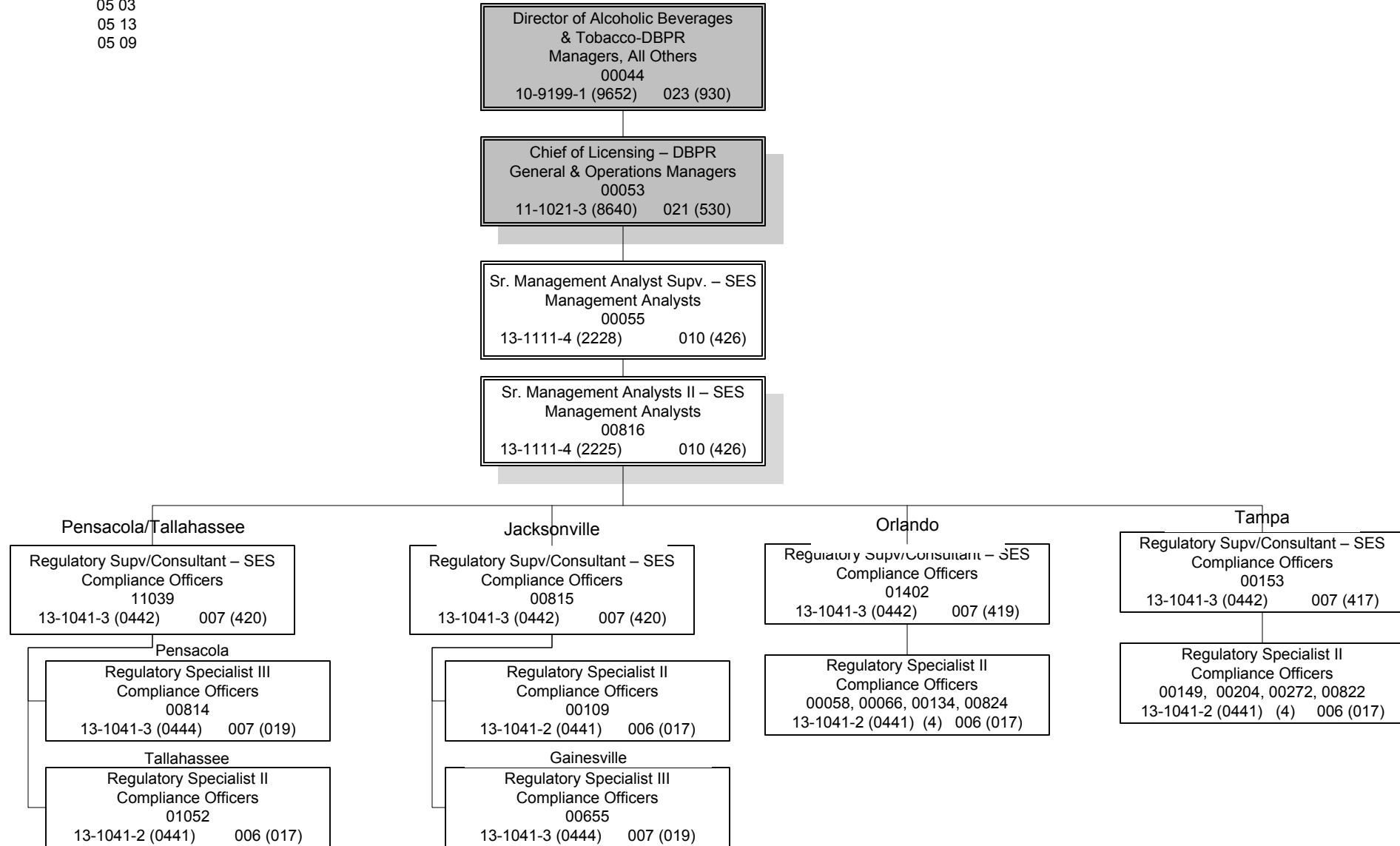


Department of Business & Professional Regulations 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Licensing 05  
 Field Licensing North:  
 Pensacola 05 01  
 Tallahassee 05 02  
 Jacksonville 05 03  
 Gainesville 05 13  
 Panama City 05 09

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

Current 6-30-20  
 Last Updated: 2-27-20

17 FTE

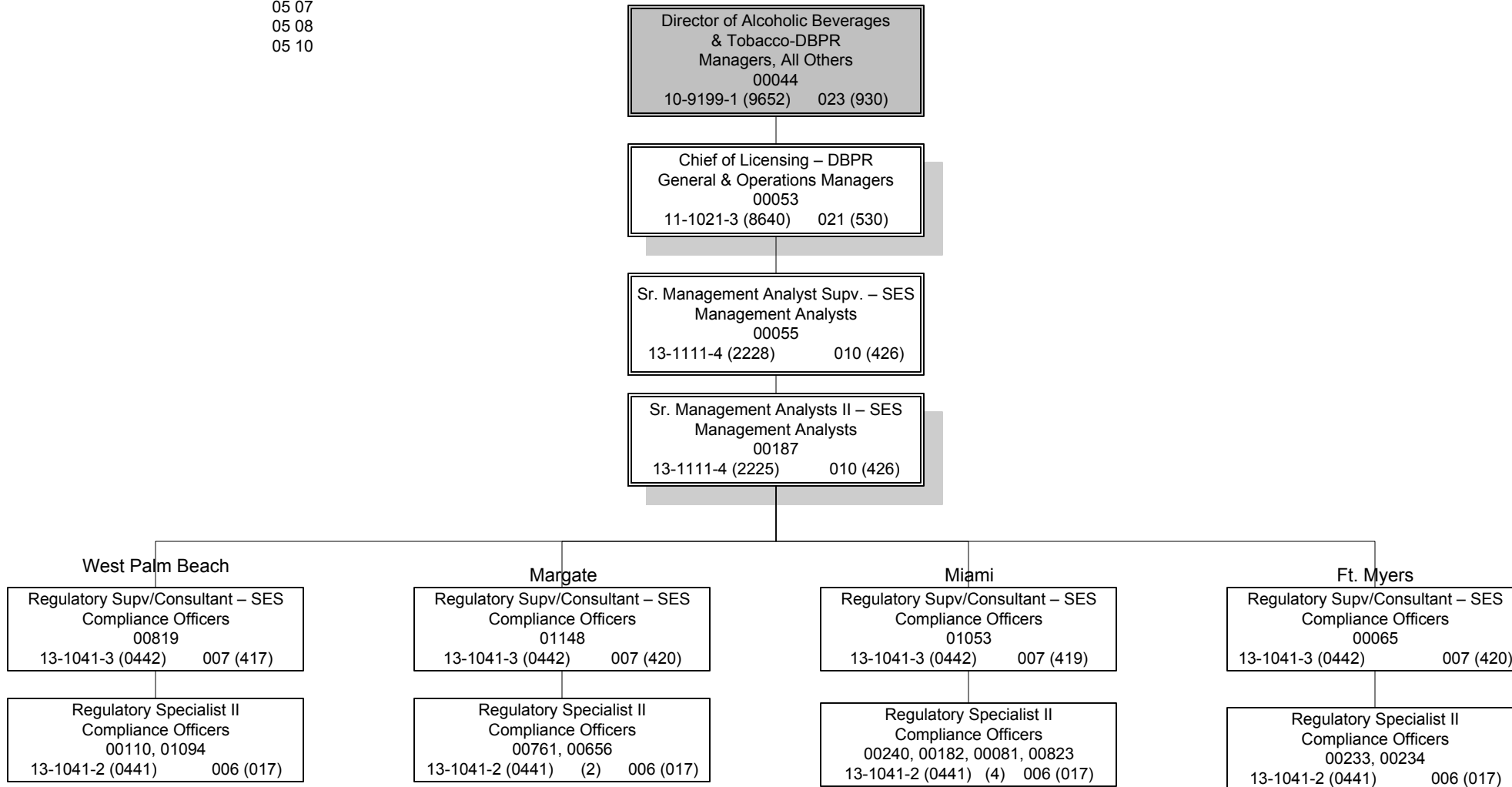


Department of Business & Professional Regulations 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Licensing 05  
 Field Licensing:  
 West Palm Beach 05 06  
 Margate 05 07  
 Miami 05 08  
 Ft. Myers 05 10

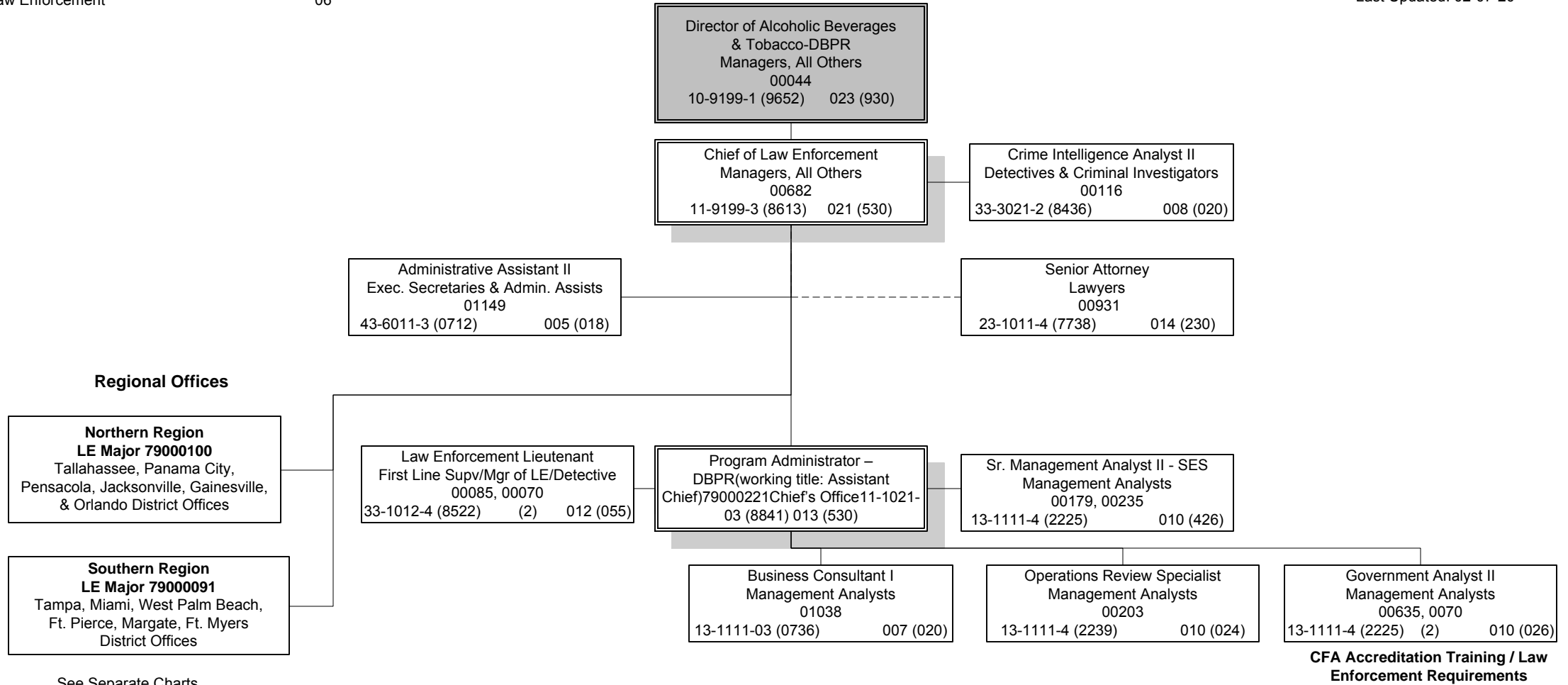
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Licensing**  
**Field Licensing – South Region**

Current 6-30-20  
 Last Updated: 2-27-20

15 FTE

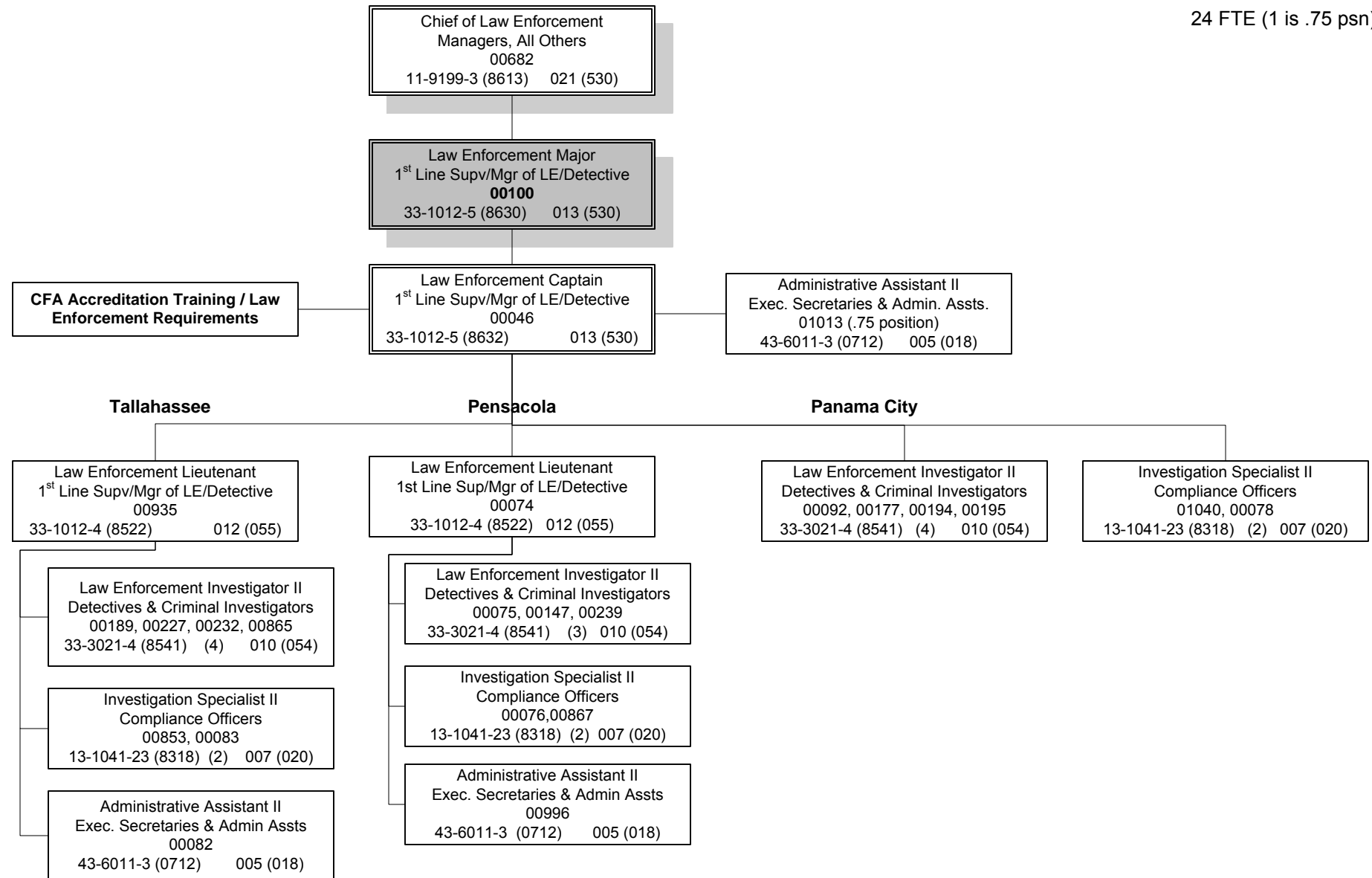


## Division of Alcoholic Beverages & Tobacco Bureau of Law Enforcement - Chief's Office



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

24 FTE (1 is .75 psn)



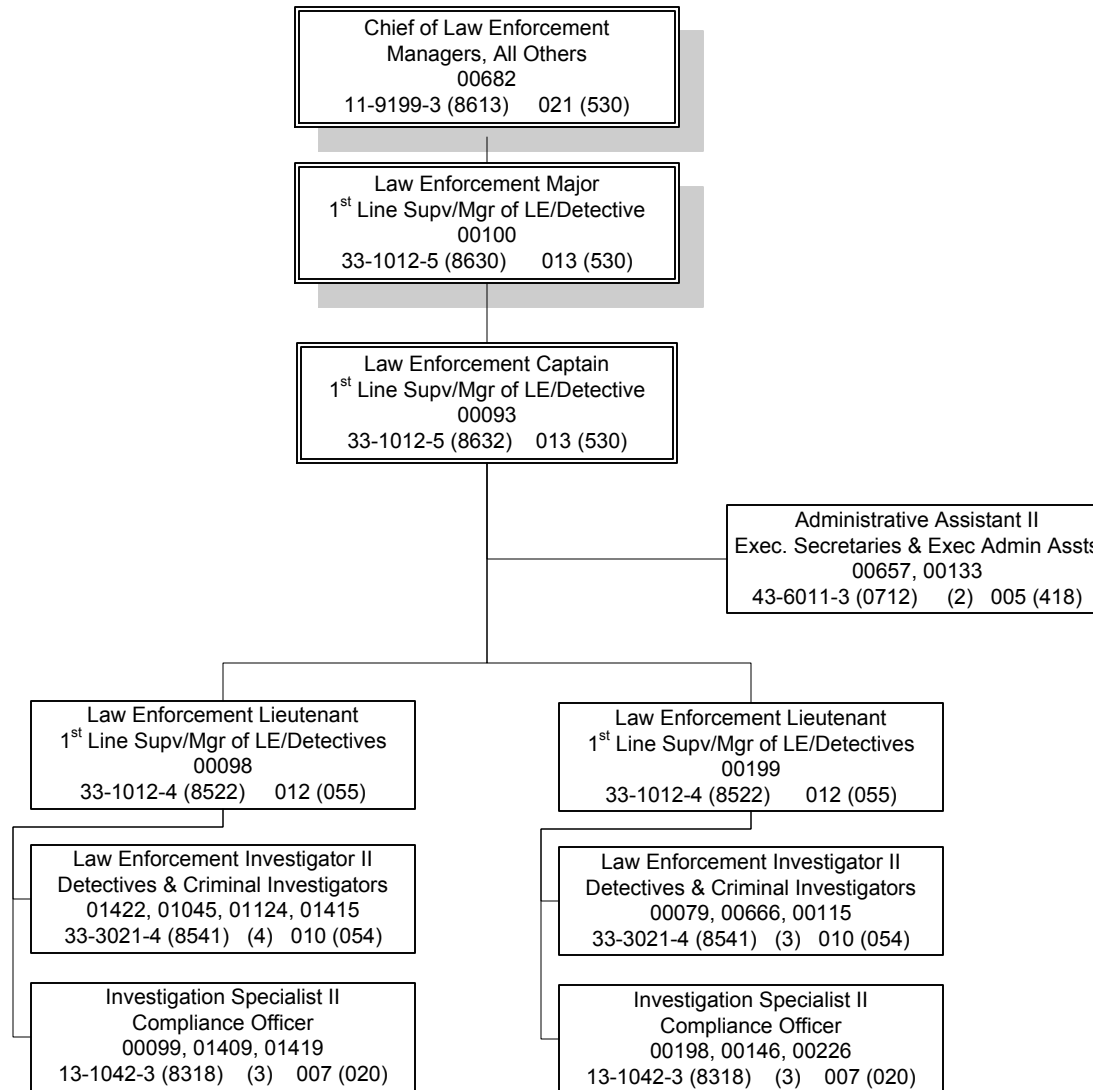
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement  
 Northeast Region:  
 Gainesville  
 Jacksonville

79  
 40  
 06  
 06 01  
 06 13

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

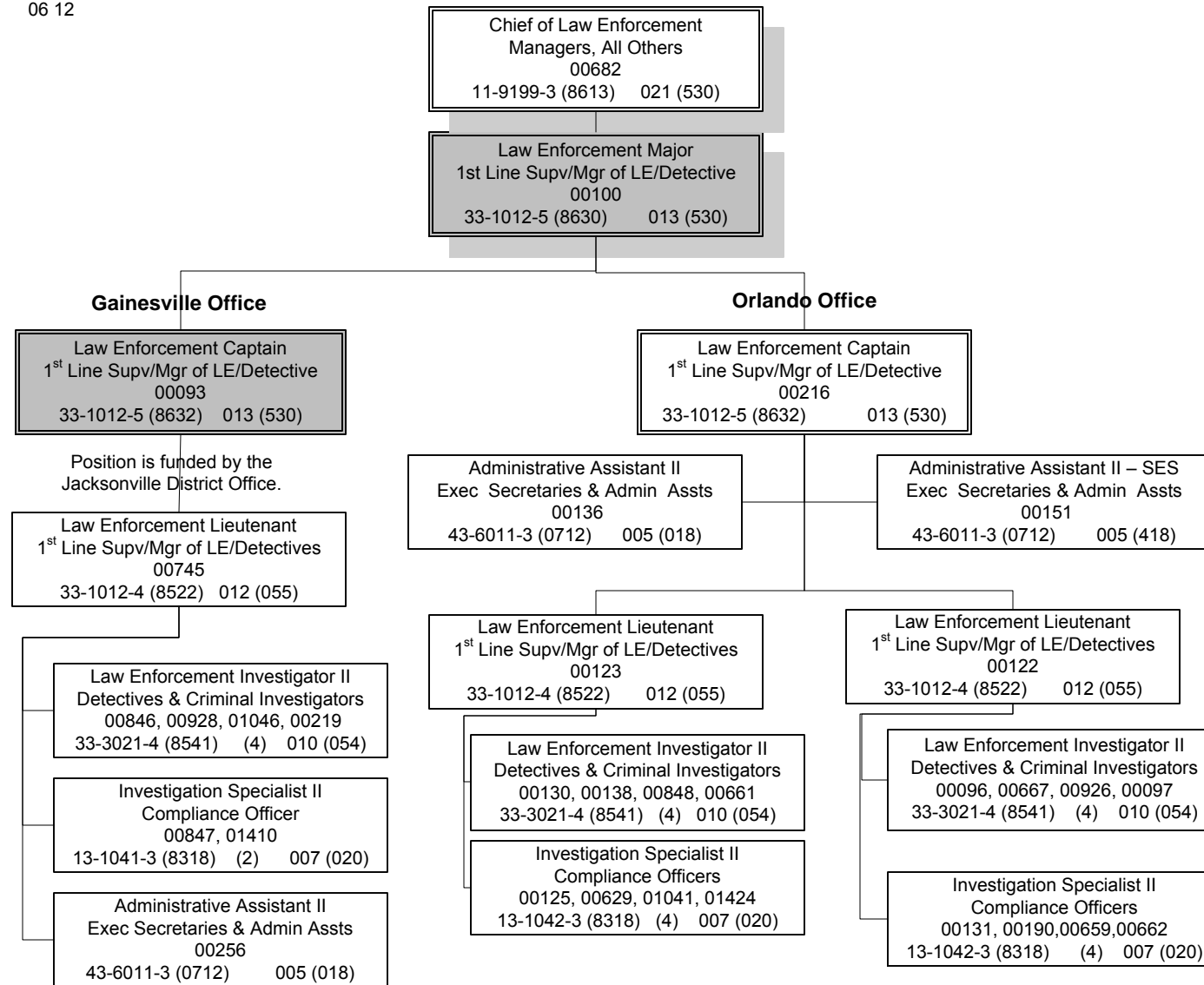
Current: 6-30-20  
 Last Updated: 7-1-17

18 FTE



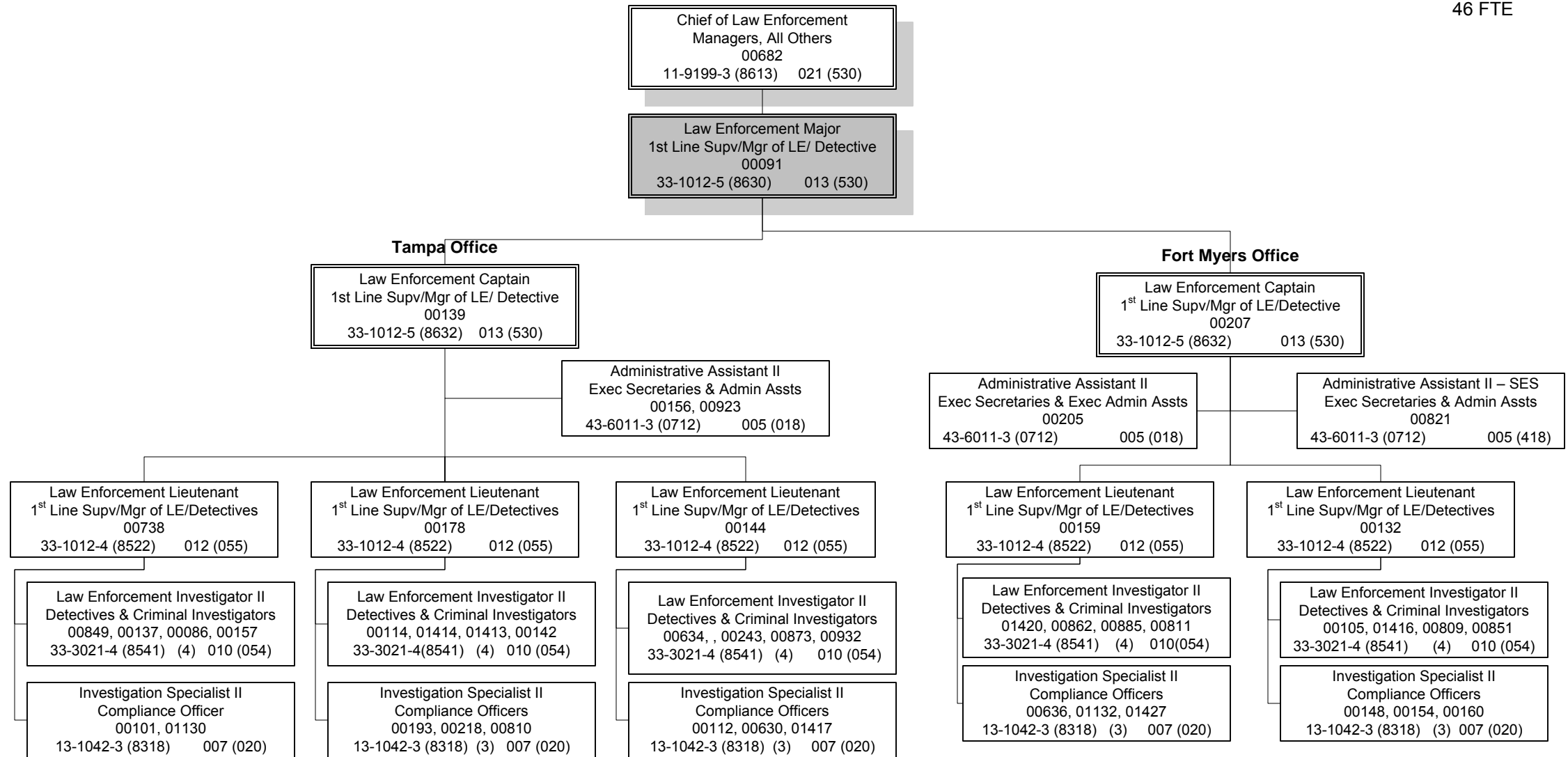
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement – Central Region**  
**Gainesville & Orlando District Offices**

29 FTE



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

46 FTE



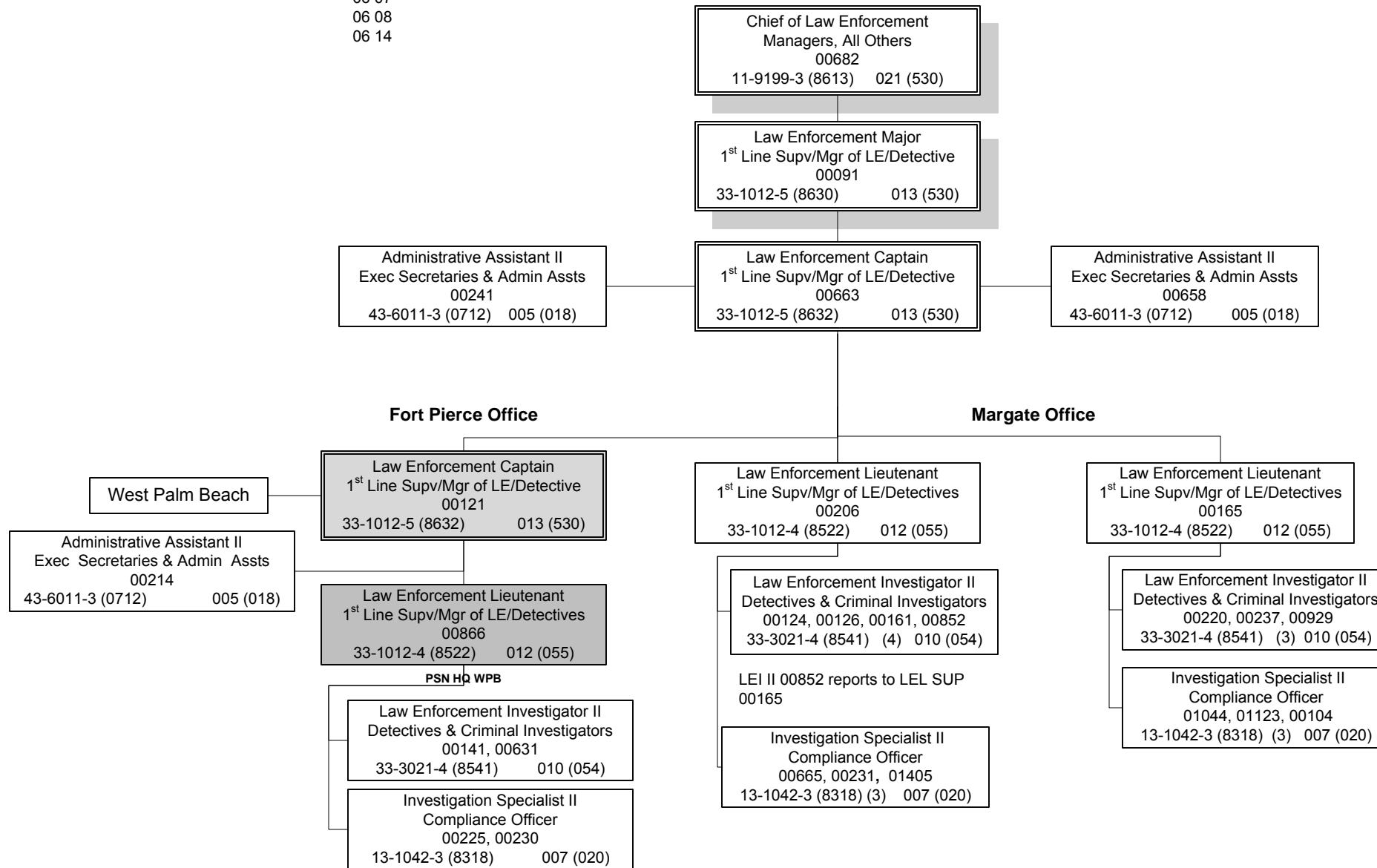
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement  
 Southern Region:  
 West Palm Beach  
 Margate  
 Miami  
 Key West

79  
 40  
 06  
 06 06  
 06 07  
 06 08  
 06 14

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

Current: 6-30-20  
 Last Updated: 9-26-18

25 FTE



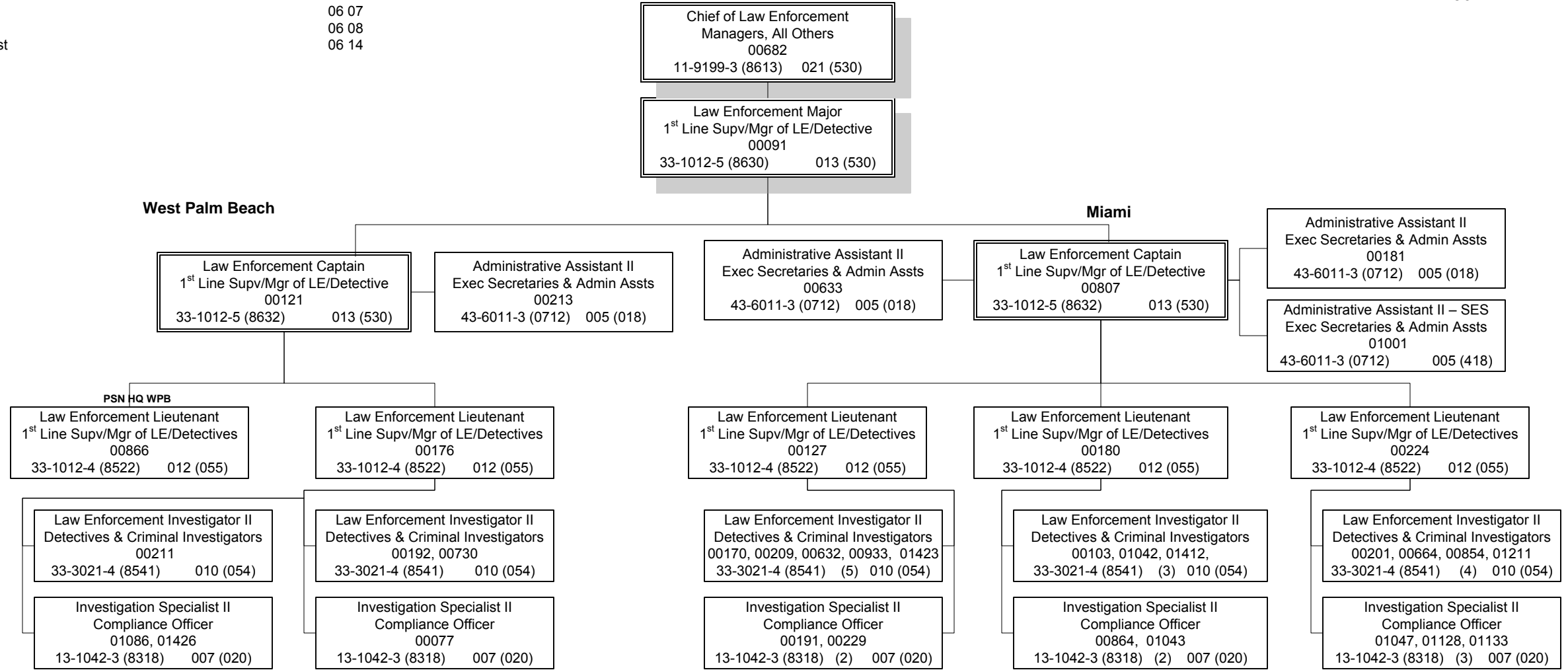


Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Southern Region:  
 West Palm Beach 06 06  
 Margate 06 07  
 Miami 06 08  
 Key West 06 14

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

Current: 6-30-20  
 Last Updated: 11-22-19

36 FTE

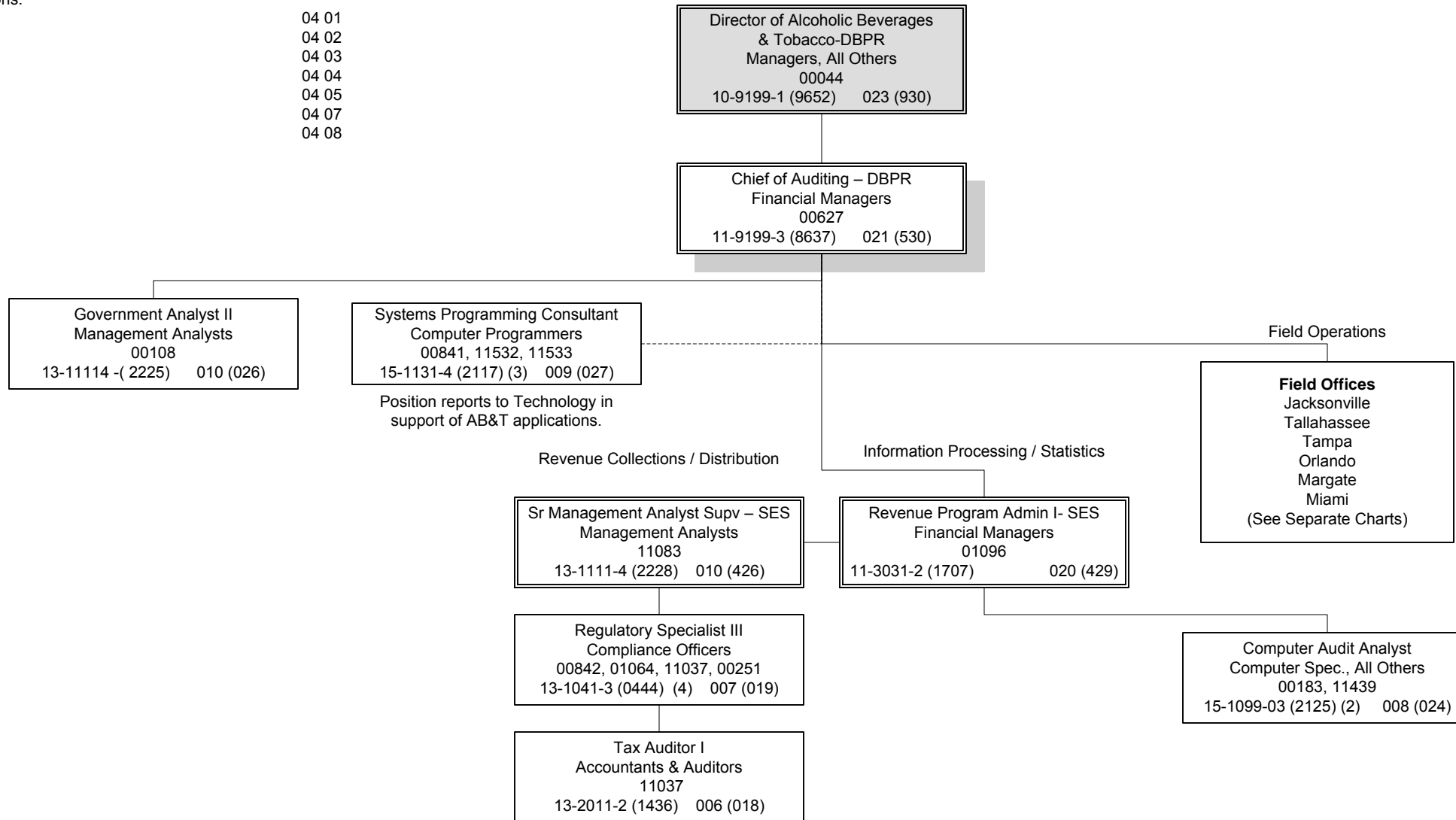


**Division of Alcoholic Beverages & Tobacco  
Bureau of Auditing  
Chief's Office**

Current: 6-30-20  
Last Updated: 5-12-20

14 FTE

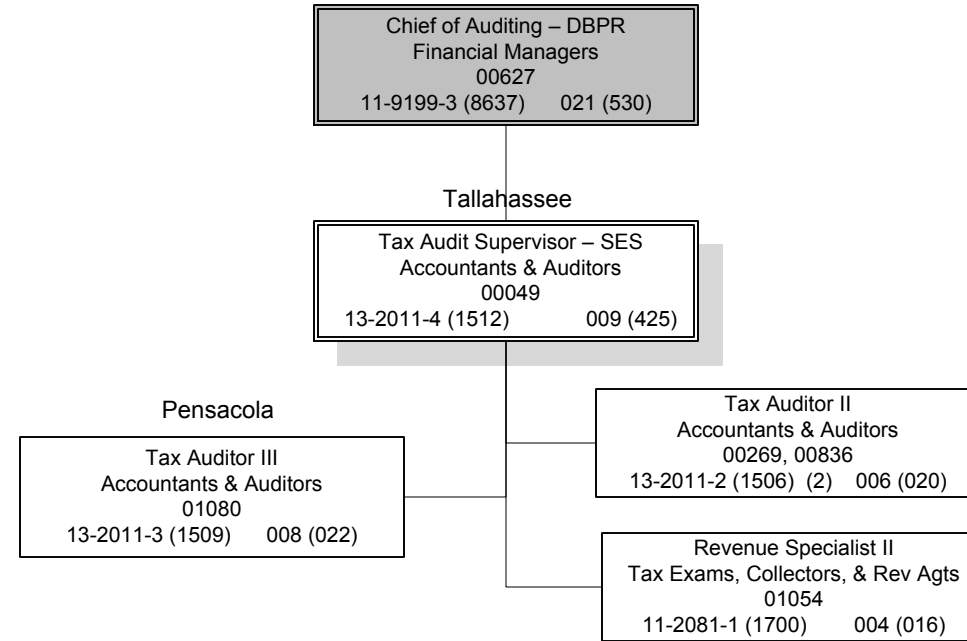
Department of Business and Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Auditing 04  
 Field Operations:  
 Pensacola 04 01  
 Tallahassee 04 02  
 Jacksonville 04 03  
 Tampa 04 04  
 Orlando 04 05  
 Margate 04 07  
 Miami 04 08



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: 6-30-20  
 Last Updated: 8-21-14

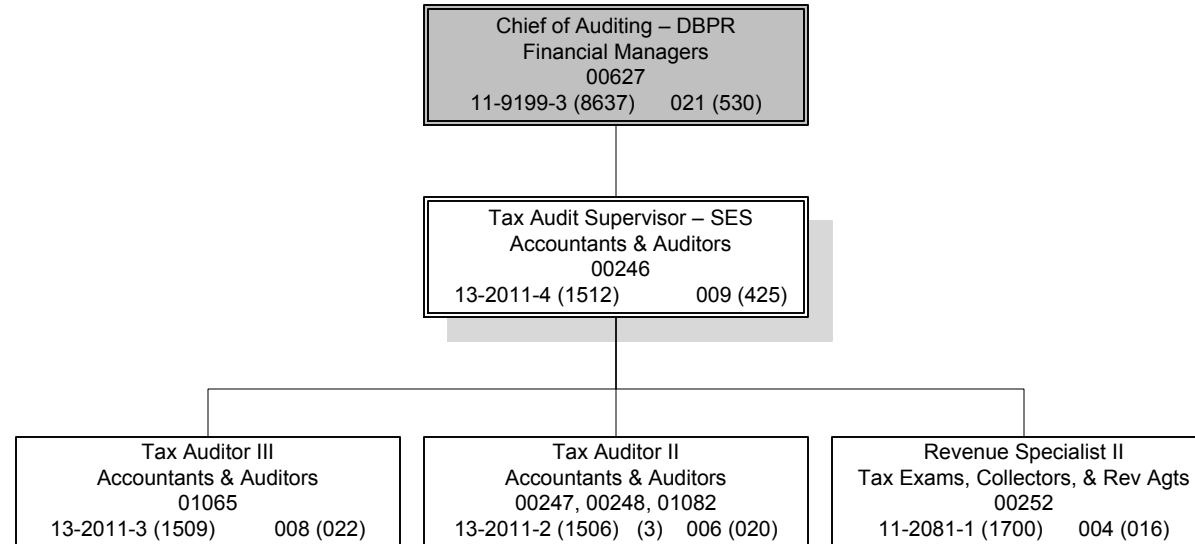


5 FTE

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**

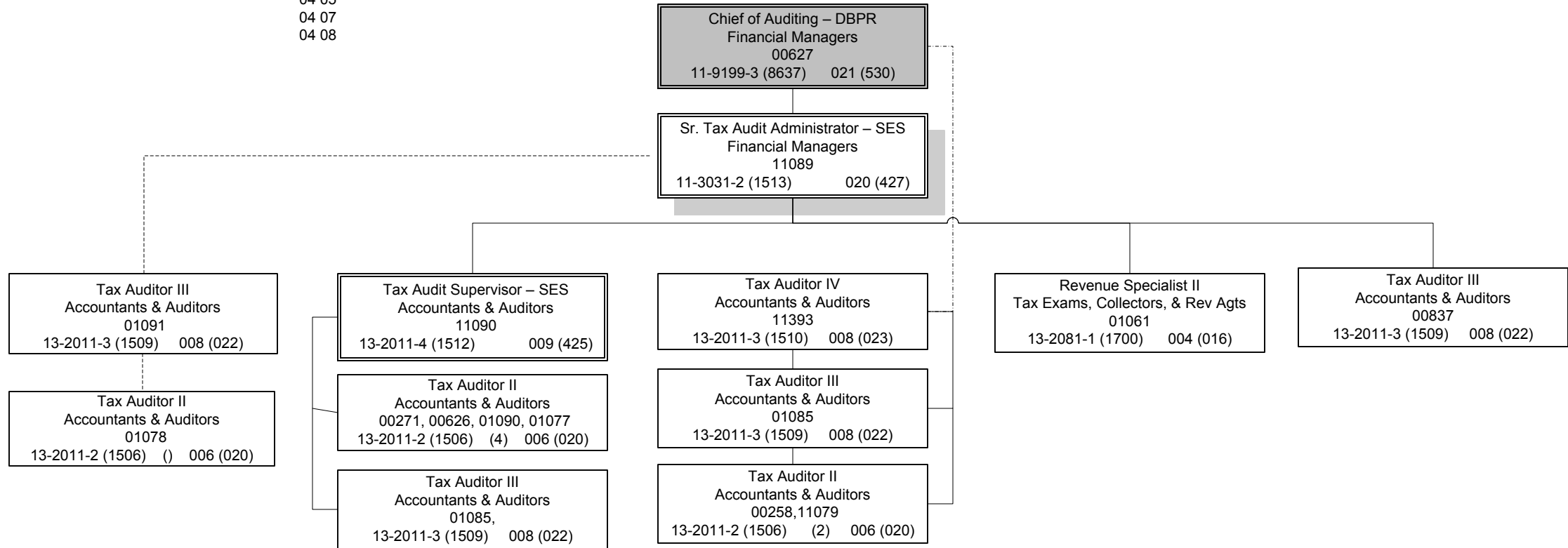
Current: 6-30-20  
 Last Updated: 3-25-16



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

Current: 6-30-20  
 Last Updated: 12-1-17

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

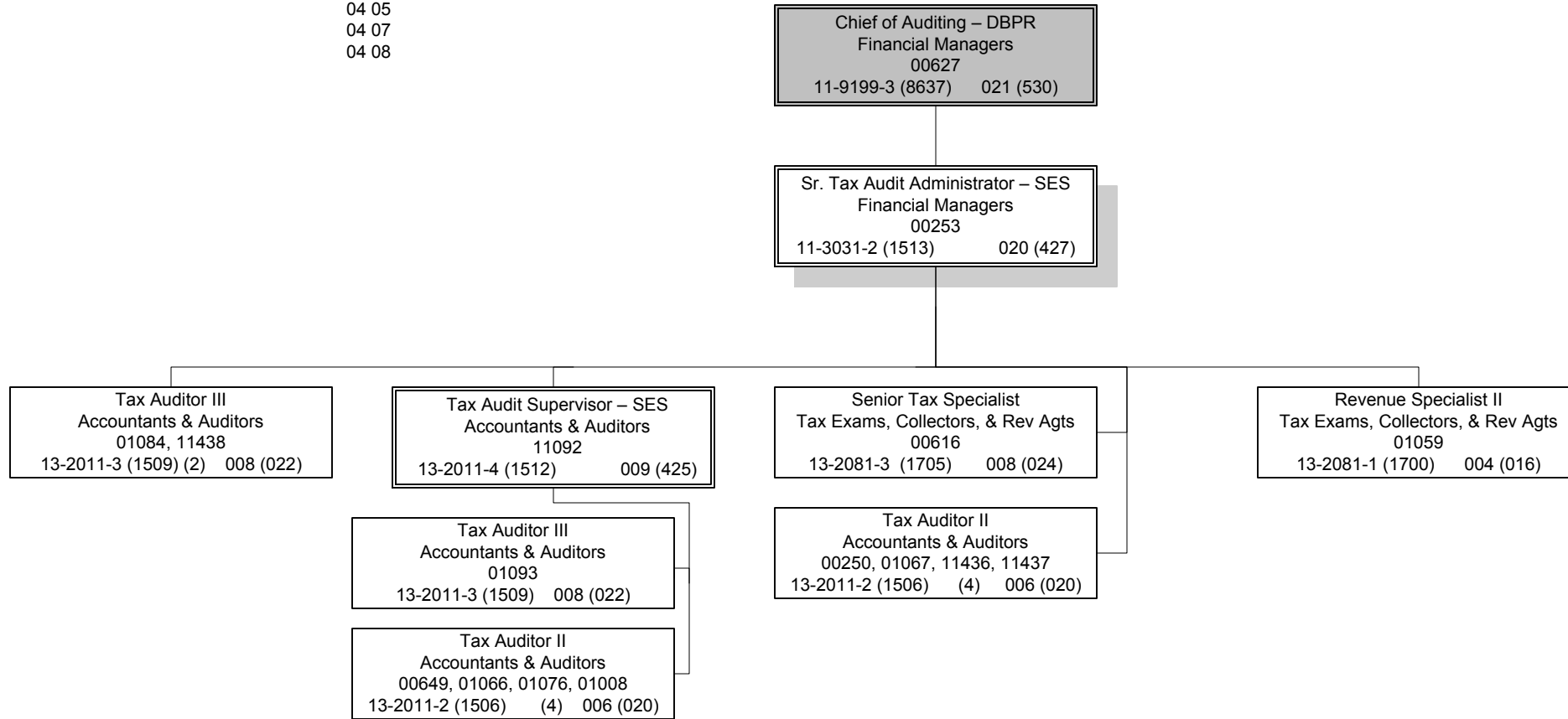


14 FTE

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

Current:6-30-20  
 Last Updated: 3-1-19

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

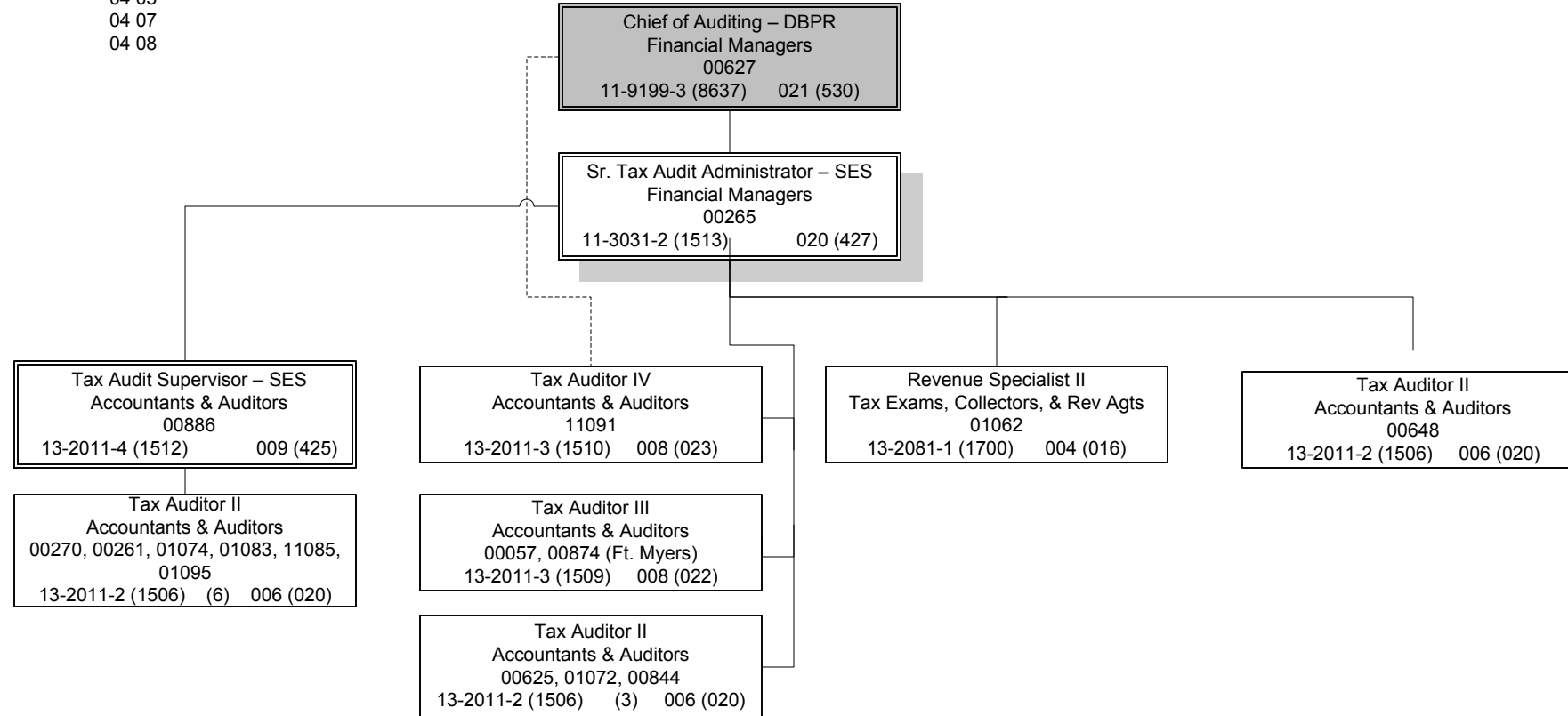


15 FTE

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

Current: 5-30-20  
 Last Updated: 8-1-17

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

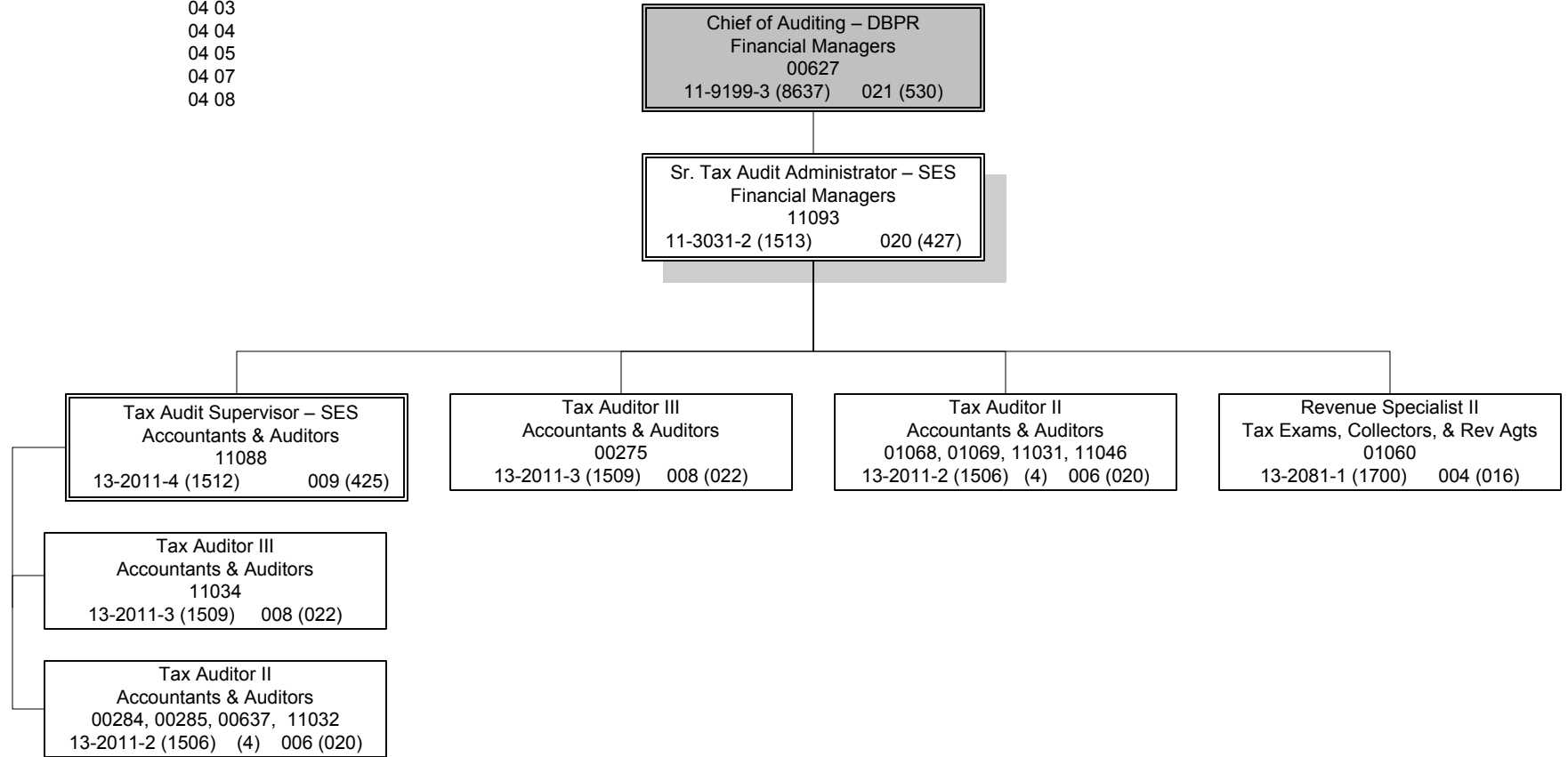


16 FTE

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

Current: 6-30-20  
 Last Updated: 6-7-19

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



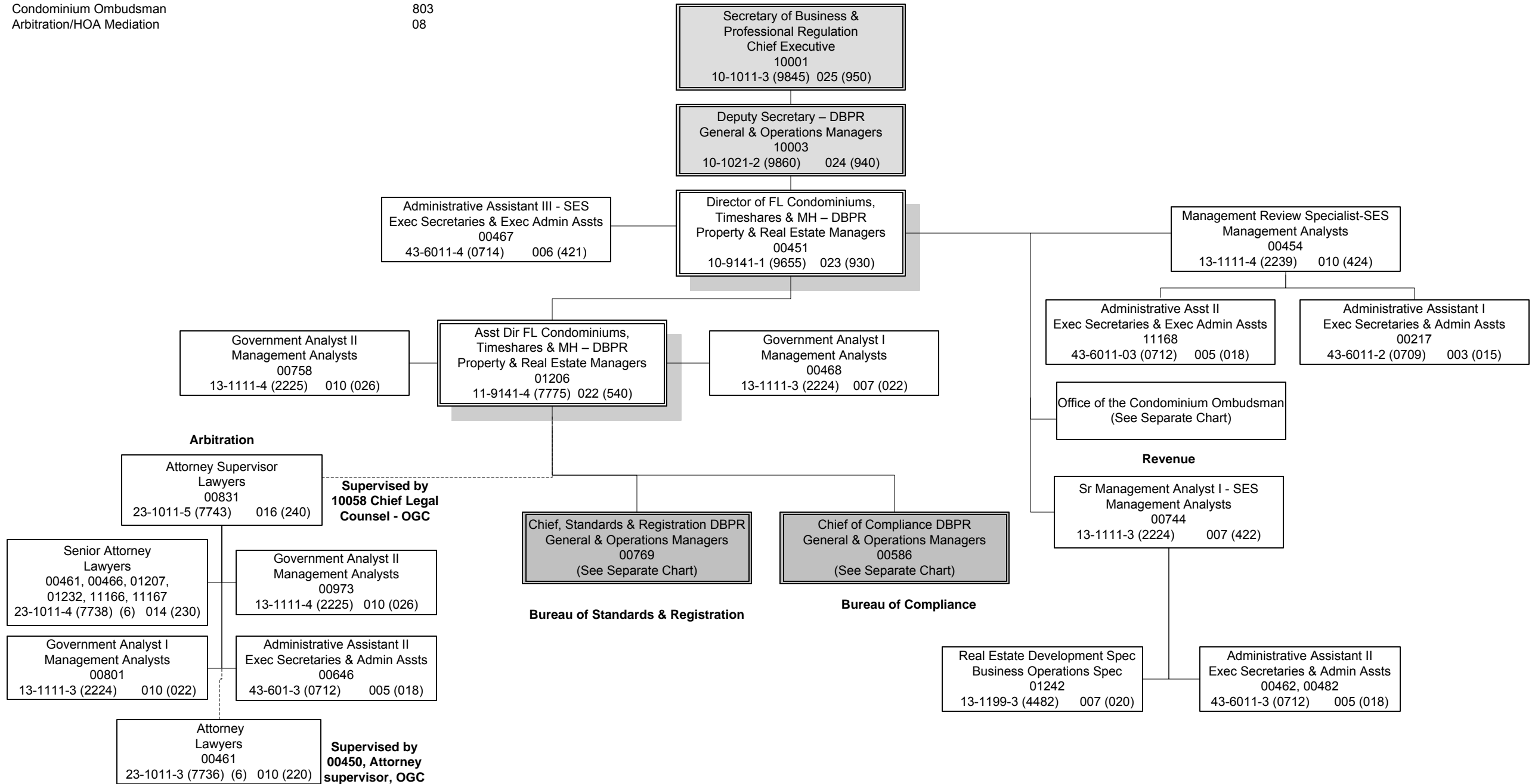
13 FTE



**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: 1-28-2020  
 Updated: 12-3-19

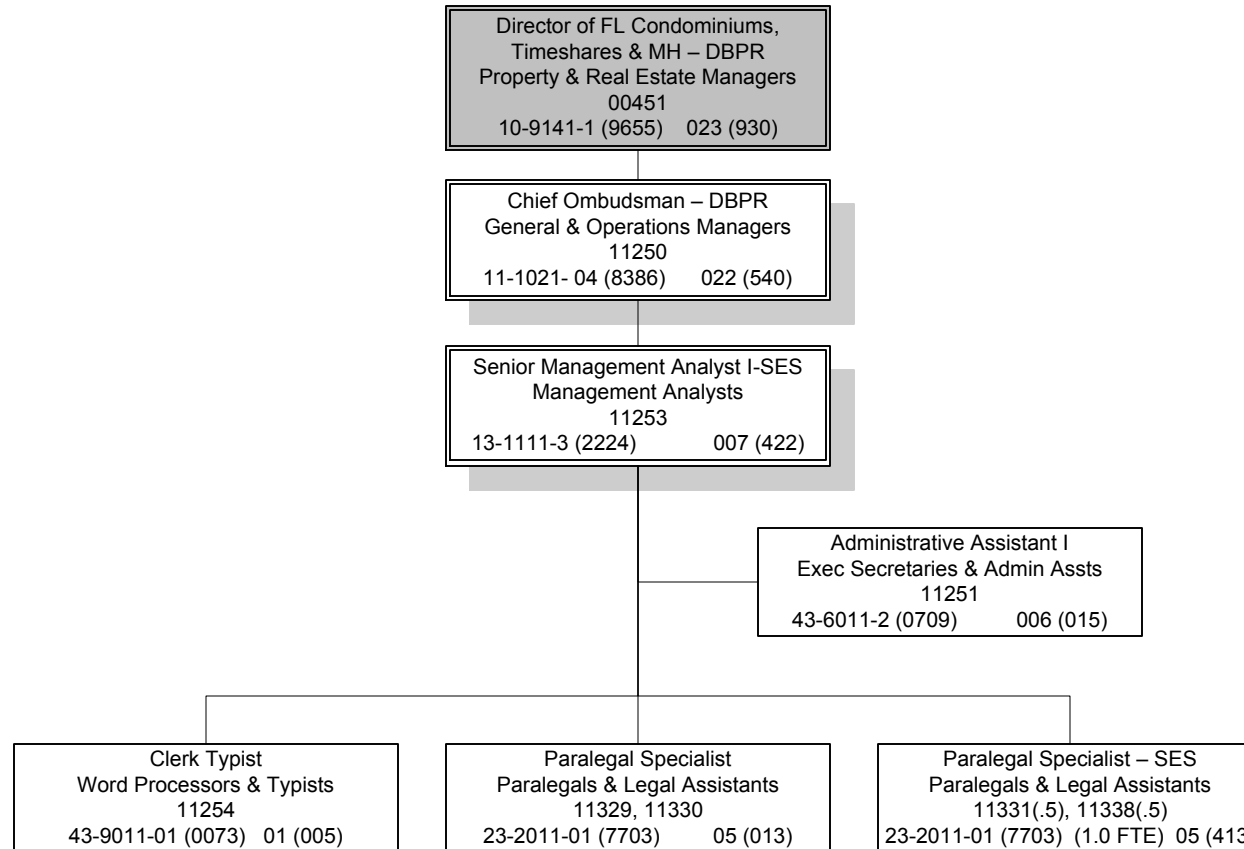


Department of Business & Professional Regulation 79  
 Division of Florida Condominiums, Timeshares & Mobile Homes 80  
 Director's Office 01  
 Bureau of Standards and Registration 06  
 Condominiums, Mobile Homes, Timeshares 800  
 Condominium Ombudsman 803  
 Arbitration/HOA Mediation 08

Current:6-30-2020  
 Updated: 2-9-18

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

7 FTE



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

Current: 6-30-2020  
Last Updated: 8-20-19

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  
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)

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

Research & Training Specialist  
Training & Development Specialist  
01227 (Ft. Lauderdale),  
01219 (Ft. Lauderdale)  
00782 (Miami)  
13-1073-4 (1334) 010 (023)

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)

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)

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

Investigation Specialist II  
Compliance Officers  
00452, 00584,  
13-1041-3 (8318) (2) 007 (020)

Condominiums

Investigation Specialist II  
Compliance Officers  
00671, 11243  
13-1041-3 (8318) (2) 007 (020)

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

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

**Yachts & Ships**  
Regulatory Specialist II  
Compliance Officers  
00947  
13-1041-2 (0441) 006 (017)

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

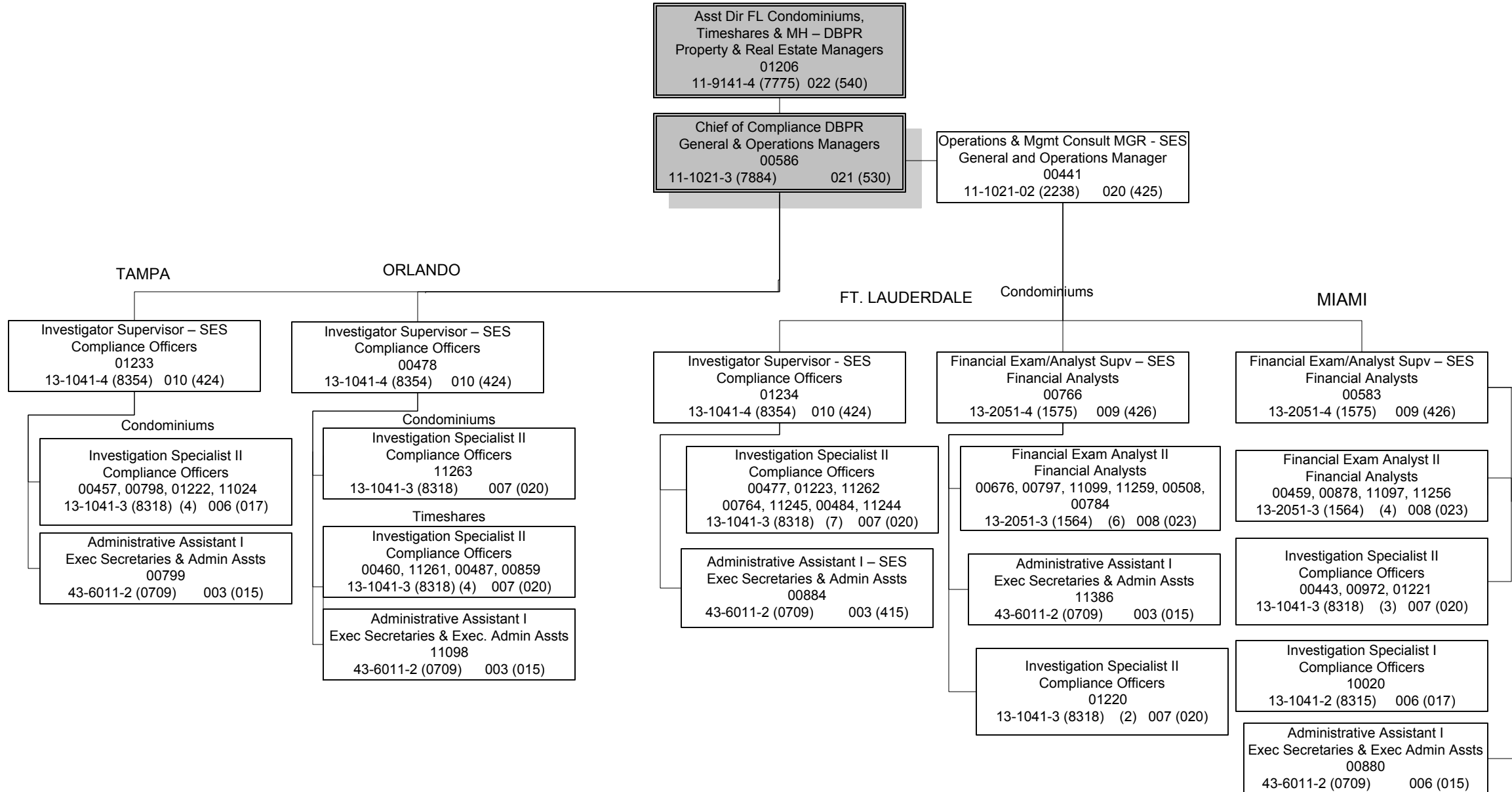
(Position is funded by Stds & Reg.)

**Miami**  
(See Separate Chart)

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

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

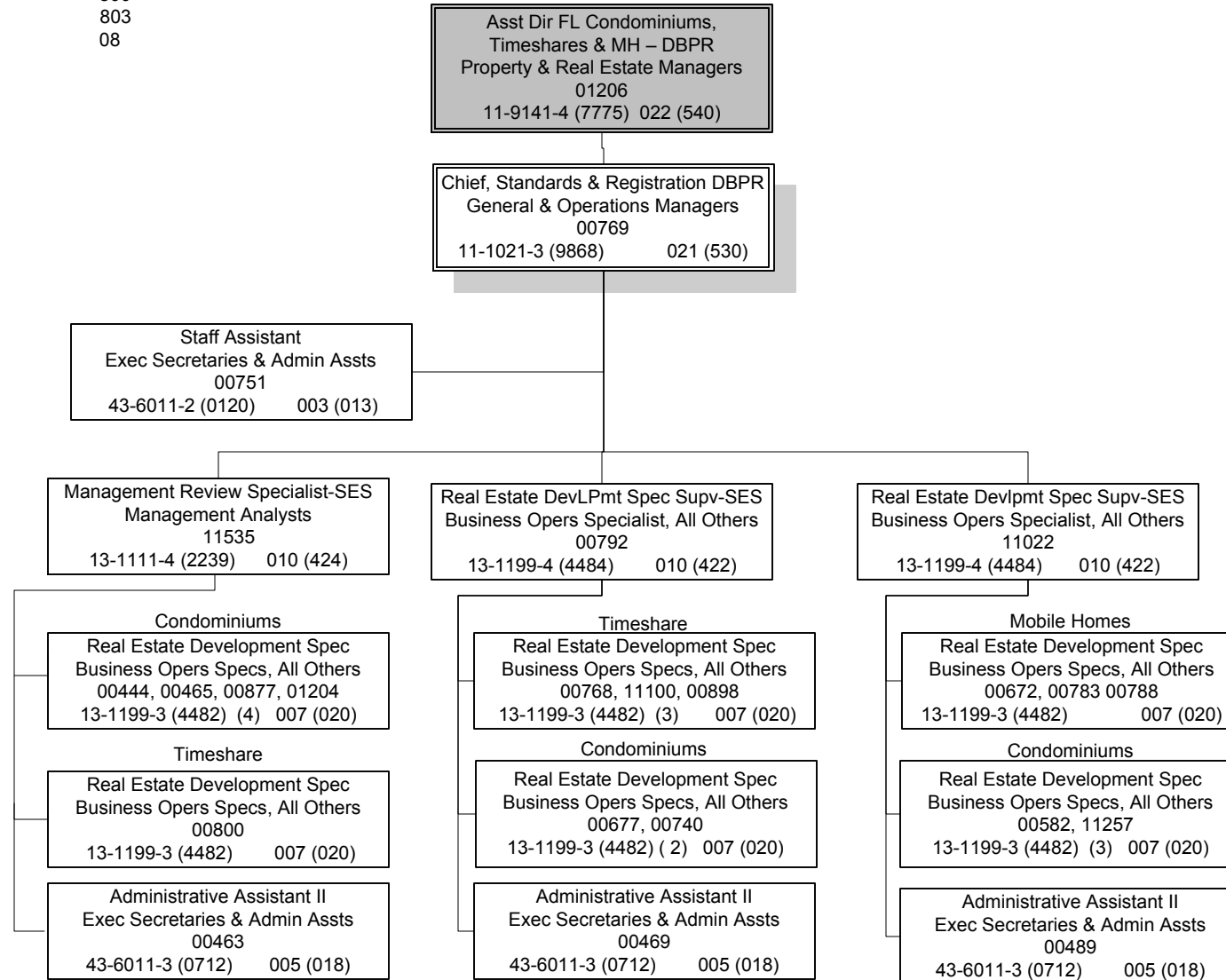
Current: 6-30-2020  
 Last Updated: 1-22-2020



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

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

Current:6-30-2020  
 Last Updated: 9-1-17



BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2019-20			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT				0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)				0	
FINAL BUDGET FOR AGENCY				0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Licensure/Revenue * Number of transactions processed		624,753	5.86	3,663,587	
Protect Boxers * Number of scheduled boxing, kickboxing, and mixed martial arts events.		49	22,371.96	1,096,226	
Call Center * Number of calls, emails, public contacts		1,329,512	4.64	6,174,593	
Central Intake - Initial Applications * Number of initial applications processed		149,757	31.58	4,729,554	
Central Intake - Renewals * Number of renewals processed		594,760	1.46	867,193	
Testing * Number of candidates tested		87,185	21.95	1,913,512	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		7,399	199.89	1,478,974	
Board Of Architecture And Interior Design * Number of enforcement actions		288	1,476.52	425,239	
Drug, Device And Cosmetic Regulation * Licensure and Regulatory activities		21,804	158.96	3,466,008	
Unlicensed Activity * Number of Outreach and Enforcement Actions		7,974	201.43	1,606,192	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		3,217	552.82	1,778,431	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		7,822	89.25	698,118	
Compliance And Enforcement Activities * Number of enforcement actions.		93,377	167.90	15,677,591	
Laboratory Services * Number of blood and urine samples tested.		30,141	75.18	2,266,000	
Standards And Licensure Activities * Number of licensees		962,465	14.85	14,291,705	
Tax Collection And Auditing * Number of audits conducted.		37,120	44.87	1,665,545	
Cardrooms * Number of audits conducted.		25	4,986.36	124,659	
Pari-mutuel Number Of Slot Applications Processed * Number of Slot Applications Processed		2,281	2,291.93	5,227,898	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		164,412	141.87	23,324,333	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		4,156	398.12	1,654,594	
School-to-career-grant * Students served through grant program.		38,459	18.38	706,698	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		108,072	12.49	1,350,257	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		56,635	9.14	517,781	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		63,528	296.22	18,818,050	
Code Promulgation * Code Amendments Promulgated		1,218	2,301.87	2,803,672	
Regulation Of Manufactured Buildings * Permits Issued for Manufactured Buildings		41,588	5.29	220,128	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		41,146	112.37	4,623,756	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		5,685	1,296.33	7,369,624	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.		4,259	59.48	253,308	
Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.		4,524	283.29	1,281,623	
Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.		59,275	108.52	6,432,654	
Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.		5,569	83.01	462,293	
Homeowners' Associations * Number of compliance actions.		287	848.24	243,446	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		8,636	62.12	536,433	
TOTAL				137,749,675	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				2,222,205	
OTHER					
REVERSIONS				18,376,719	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				158,348,599	

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

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

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

**THIS FORM IS NOT APPLICABLE**

<b>Schedule XII Cover Sheet and Agency Project Approval</b>	
<b>Agency:</b>	<b>Schedule XII Submission Date:</b>
<b>Project Name:</b>	<b>Is this project included in the Agency's LRPP?</b> _____ Yes _____ No
<b>FY 2021 - 2022 LBR Issue Code:</b>	<b>FY 2021 -20221 LBR Issue Title:</b>
<b>Agency Contact for Schedule XII (Name, Phone #, and E-mail address):</b>	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
<b>Agency Head:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Agency Chief Information Officer:</b> <i>(If applicable)</i>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Budget Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Planning Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Project Sponsor:</b>	<b>Date:</b>
<b>Printed Name:</b>	

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

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



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

<b>II. Evaluation of Options</b>
----------------------------------

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

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

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

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

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

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

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

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

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

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

<b>Contact Information</b>
Agency: Department of Business and Professional Regulation
Name: Lynn Smith
Phone: (850)717-1541
E-mail address: Lynn.Smith@myfloridalicense.com

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

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

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

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

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

**Contact: Lynn Smith**

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2020 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 2021-2022 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 2021-2022 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Tobacco Tax and Surcharge - Cigarette Tax	R	236,100,000	236,400,000
b	Tobacco Tax and Surcharge - Cigarette Surcharge	R	706,500,000	706,500,000
c	Tobacco Tax and Surcharge - Other Tobacco Products Surcharge	R	97,600,000	97,600,000
d	Slot Machine Tax Collections (Educational Enhancement TF)	R	199,500,000	199,100,000
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.

Tobacco Tax and Surcharge - Cigarette Tax - the variance is due to reporting the estimated gross revenue of \$236,400,000 in the revenue section of the Schedule I and the estimated refunds of \$300,000 in the nonoperating section of the Schedule I which nets to the Long Range Financial Outlook estimate.

\* R/B = Revenue or Budget Driver

**SCHEDULE XV:  
 CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE  
 CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF  
 THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION  
 THIS FORM IS NOT APPLICABLE**

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



# **Administrative Trust Fund 2021**



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

Department: Business and Professional Reg. Budget Period: 2021-22  
 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.)

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019-20	FY 2020-21	FY 2021-22
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	13,710	25,000	25,000
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>13,710</b>	<b>25,000</b>	<b>25,000</b>

<u>SECTION II - FULL COSTS</u>	ACTUAL	ESTIMATED	REQUEST
<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	23,960,608	28,772,374	29,396,868
<u>Other Personal Services</u>	804,527	1,458,228	1,463,196
<u>Expenses</u>	4,254,099	4,176,177	4,379,957
<u>Operating Capital Outlay</u>	106,894	118,088	118,088
<u>Transfer to DOAH</u>	113,117	196,813	196,813
<u>Contracted Services</u>	3,774,038	4,184,691	4,274,691
<u>Operation/Motor Vehicles</u>	2,666	6,500	6,500
<u>TR/State ATTY/Slots</u>	246,868	262,153	265,825
<u>Risk Management Services</u>	155,779	122,879	122,879
<u>Salary Incentive Payments</u>	3,031	7,650	7,650
<u>Tenant Broker Commissions</u>	47,895	90,000	90,000
<u>Lease /Purchase/Equipment</u>	59,285	103,887	103,887
<u>TR/DMS/HR SVCS/STW Contract</u>	136,991	140,097	140,097
<u>Public Assistance ST OPS</u>	73,638		
<u>DP Assessment (AST)</u>	1,422,651	-	
<u>Northwest Regional DC</u>	212,141	212,142	212,142
<u>DP Assessment (DMS)</u>		1,609,382	1,614,367
<b>Indirect Costs Charged to Trust Fund</b>	<b>17,122</b>	<b>21,475</b>	<b>19,500</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>35,391,350</b>	<b>41,482,536</b>	<b>42,412,460</b>

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

<u>SECTION III - SUMMARY</u>		ACTUAL	ESTIMATED	REQUEST
TOTAL SECTION I	(A)	13,710	25,000	25,000
TOTAL SECTION II	(B)	35,391,350	41,482,536	42,412,460
TOTAL - Surplus/Deficit	(C)	<b>(35,377,640)</b>	<b>(41,457,536)</b>	<b>(42,387,460)</b>

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

**SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE**

Department Title:	Budget Period: 2021-22
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	790000
	2021

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,816,218.88	(A)		1,816,218.88
ADD: Other Cash (See Instructions)	42,950.00	(B)		42,950.00
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	3,683,808.53	(D)	19,853.00	3,703,661.53
ADD: SWFS Adjustment		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>5,542,977.41</b>	(F)	<b>19,853.00</b>	<b>5,562,830.41</b>
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	(406,339.97)	(H)		(406,339.97)
Approved "B" Certified Forwards	(333,412.96)	(H)		(333,412.96)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable-Non Operating	1,401,453.00	(I)	(4,043,957.00)	(2,642,504.00)
LESS: SWFS Adjustment		(J)		-
<b>Unreserved Fund Balance, 07/01/178</b>	<b>6,204,677.48</b>	(K)	<b>(4,024,104.00)</b>	<b>2,180,573.48</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

Budget Period: 2021-22

Department Title:	<u>Business &amp; Professional Regulation</u>
Trust Fund Title:	<u>Administrative Trust Fund</u>
LAS/PBS Fund Number:	<u>2021</u>

**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	6,755,190.27 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	-
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments</b>	
SWFS Adjustment	(3,952,334.00) (C)
SWFS Adjustment	(133,248.00) (C)
SWFS Adjustment	18,458.00 (C)
SWFS Adjustment	1,395.00 (C)
SWFS Adjustment	46,704.00 (C)
SWFS Adjustment	(5,079.00)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(333,412.96) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-
A/P Not CF	(217,099.83) (D)
G/L 31120 - FCO Accounts Payable (recorded in FLAIR)	-
G/L 27XXX-Property recorded in FLAIR- Assests	-
Current Compensated Absences Liability (GL 38600) Not CF	-
Long-Term Compensated Absences Liability (GL 48600)	-
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>2,180,573.48 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(2,180,573.48) (F)</b>
<b>DIFFERENCE:</b>	<b>- (G)*</b>

\*SHOULD EQUAL ZERO.

(3,952,334)
(133,248)
18,458
1,395
46,704
(5,079)



# **Alcoholic Beverages and Tobacco Trust Fund 2022**

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

Department: Business and Professional Regulation Budget Period: 2021-22  
 Program: Alcoholic Beverages and Tobacco  
 Fund: Alcoholic Beverages and Tobacco Trust Fund

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

Type of Fee or Program: (Check 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 2019-20	ESTIMATED FY 2020-21	REQUEST FY 2021-22
<b>Receipts:</b>			
Fees	4,174,911	4,196,411	4,196,411
Licenses	43,679,680	43,679,680	43,679,680
Excise Tax	14,007,887	12,700,000	12,700,000
Refunds	15,444		
Transfer from Cigarette Tax Collection	2,170,002	2,200,000	2,200,000
Fines/Miscellaneous	2,408,131	776,580	776,580
Warrant Cancellation	-	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>66,456,054</b>	<b>63,552,671</b>	<b>63,552,671</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	19,919,730	23,649,057	23,916,301
Other Personal Services	172,311	198,250	198,747
Expenses	2,495,307	2,700,425	2,700,425
Operating Capital Outlay	4,573	5,000	5,000
Acquisition /Motor Vehicles	311,162	315,644	315,644
Contracted Services	65,005	68,457	68,457
Operation & Maintenance Patrol Vehicles	591,151	896,017	896,017
Cigarette Tax Stamps	866,505	866,505	866,505
Risk Management Services	483,006	286,480	286,480
Salary Incentive Payments	141,955	172,846	172,846
TR/Contracted Disptch Svs	140,000	140,000	140,000
Lease Purchase Equipment	31,002	53,446	53,446
TR/DMS/HR SVCS/STW Contract	105,344	105,329	105,329
State Data Senter-AST			
DP Assesment (AST)	14,518	16,423	16,474
Public Assistance-ST OPS	1,996		
Indirect Costs Charged to Trust Fund	39,034,120	50,969,700	34,227,423
<b>Total Full Costs to Line (B) - Section III</b>	<b>64,377,685</b>	<b>80,443,579</b>	<b>63,969,094</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	66,456,054	63,552,671	63,552,671
TOTAL SECTION II	(B)	64,377,685	80,443,579	63,969,094
TOTAL - Surplus/Deficit	(C)	2,078,369	(16,890,907)	(416,422)

**EXPLANATION of LINE C:**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2021-22 Business and Professional Regulation Alcoholic Beverages and Tobacco Trust Fund 79400X00 2022
--	--

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,415,807.68	(A)		1,415,807.68
ADD: Other Cash (See Instructions)	133,333.48	(B)		133,333.48
ADD: Investments	17,775,377.32	(C)		17,775,377.32
ADD: Outstanding Accounts Receivable	17,606,395.12	(D)	17,827.70	17,624,222.82
Interest Recievable		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>36,930,913.60</b>	<b>(F)</b>	<b>17,827.70</b>	<b>36,948,741.30</b>
LESS: Allowances for Uncollectibles	(15,525,115.63)	(G)		(15,525,115.63)
LESS: Approved "A" Certified Forwards	(467,944.74)	(H)		(467,944.74)
Approved "B" Certified Forwards	(410,264.64)	(H)		(410,264.64)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(2,033,020.00)	(I)	(37,910.68)	(2,070,930.68)
LESS: Other Accounts Payable	-	(J)		-
<b>Unreserved Fund Balance, 07/01/20</b>	<b>18,494,568.59</b>	<b>(K)</b>	<b>(20,082.98)</b>	<b>18,474,485.61</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

Budget Period: 2021-22

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, 07/01/20 Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds	18,906,126.64	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(86,792.43)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		
SWFS Adjustment (Non-Operating) A/P	(39,030.00)	(C)
SWFS Adjustment (Non-Operating) A/R	17,827.70	(C)
SWFS Adjustment (Non-Operating)A/P	(9,744.12)	(C)
SWFS Adjustment (Non-Operating) A/P Com Abs	10,863.44	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(410,264.64)	(D)
Accounts Payable not CF - Operating	85,499.02	(D)
		(D)
		(D)
		(D)
	-	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>18,474,485.61</b>	<b>(E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(18,474,485.61)</b>	<b>(F)</b>
<b>DIFFERENCE:</b>	<b>-</b>	<b>(G)*</b>

\*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: 2021-22  
 Program: Cigarette Tax Collection Trust Fund  
 Fund: 2086

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

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2019-20	ESTIMATED FY 2020-21	REQUEST FY 2021-22
<b>Receipts:</b>			
<u>Taxes</u>	241,119,744	242,100,000	236,400,000
<u>Surcharge</u>	724,779,297	723,500,000	706,500,000
<u>Other Tobacco Products</u>	95,073,043	85,500,000	97,600,000
<u>Miscellaneous</u>	30,069,174		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,091,041,256</b>	<b>1,051,100,000</b>	<b>1,040,500,000</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
_____			
_____			
_____			
_____			
_____			
_____			
<b>Indirect Costs Charged to Trust Fund</b>	<b>1,091,041,256</b>	<b>1,051,100,000</b>	<b>1,040,500,000</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,091,041,256</b>	<b>1,051,100,000</b>	<b>1,040,500,000</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	1,091,041,256	1,051,100,000	1,040,500,000
TOTAL SECTION II	(B)	1,091,041,256	1,051,100,000	1,040,500,000
TOTAL - Surplus/Deficit	(C)	-	-	-

**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**

<b>Department Title:</b>	<b>Budget Period: 2021-22</b>
<b>Trust Fund Title:</b>	<b>Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Cigarette Tax Collection Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Alcoholic Beverages and Tobacco</b>
	<b>2086</b>

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ (9,494,900.61)		
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable	\$ (63,918,222.52)		(63,918,222.52)
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>(73,413,123.13)</b>	-	<b>(73,413,123.13)</b>
LESS: Allowances for Uncollectibles			
LESS: Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	\$ 73,413,123.13		73,413,123.13
LESS: _____			
<b>Unreserved Fund Balance, 07/01/19</b>	<b>-</b>	<b>(K) -</b>	<b>-</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021-22

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, 07-01-20  (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.



**Florida Condominium,  
Timeshares, and Mobile Home  
Trust Fund  
2289**

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

Department: Business and Professional Regulation Budget Period: 2021-22  
 Program: Condominiums, Timeshares, and Mobile Homes TF  
 Fund: 2289

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

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2019-20	ESTIMATED FY 2020-21	REQUEST FY 2021-22
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	14,218,054	14,637,650	14,712,650
<u>Fines/Penalties</u>	373,721	114,500	114,500
<u>Refunds</u>	6,469	10,000	10,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>14,598,244</b>	<b>14,762,150</b>	<b>14,837,150</b>

<u>SECTION II - FULL COSTS</u>	ACTUAL FY 2019-20	ESTIMATED FY 2020-21	REQUEST FY 2021-22
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	6,236,639	6,324,817	6,399,687
<u>Other Personal Services</u>	23,751	36,076	36,076
<u>Expenses</u>	1,005,128	915,377	915,377
<u>Operating Capital Outlay</u>	-	6,298	6,298
<u>Contracted Services</u>	8,035	17,500	17,500
<u>Risk Management Services</u>	34,105	26,257	26,257
<u>Lease /Purchase of Equipment</u>	10,920	11,856	11,856
<u>TR/DMS/HR SVCS/STW Contract</u>	36,185	33,056	33,056
<u> </u>			
<u> </u>			
<u> </u>			
<b>Indirect Costs Charged to Trust Fund</b>	<b>7,379,047</b>	<b>9,015,614</b>	<b>4,393,232</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>14,733,810</b>	<b>16,386,851</b>	<b>11,839,339</b>

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

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	14,598,244	14,762,150	14,837,150
TOTAL SECTION II	(B)	14,733,810	16,386,851	11,839,339
TOTAL - Surplus/Deficit	(C)	(135,566)	(1,624,701)	2,997,811

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

**SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE**

Department Title:	Budget Period: 2021-22
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 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	488,903.31	(A)		488,903.31
ADD: Other Cash (See Instructions)	3,506.40	(B)		3,506.40
ADD: Investments	11,724,016.71	(C)		11,724,016.71
ADD: Outstanding Accounts Receivable	1,404,976.20	(D)		1,404,976.20
ADD: Statewide Adjustments AR Reversal		(E)	(368,353.00)	(368,353.00)
Total Cash plus Accounts Receivable	13,621,402.62	(F)	(368,353.00)	13,253,049.62
LESS: Allowances for Uncollectibles	(404,917.39)	(G)		(404,917.39)
LESS: Approved "A" Certified Forwards	(76,036.83)	(H)		(76,036.83)
Approved "B" Certified Forwards	(113,064.31)	(H)		(113,064.31)
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	(387,230.01)	(I)		(387,230.01)
		(J)		-
Unreserved Fund Balance, 07/01/19	12,640,154.08	(K)	(368,353.00)	12,271,801.08 **

**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: 2021-22

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, 07/01/20 12,083,100.71 (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 #B7900007 & 10 (Recievable) -386,353.00 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrance) per LAS/PBS 113,064.30 (D)

Current Compensated Absences Liability (GL 38600) Not C/F 194,123.54 (D)

Long-Term Compensated Absences Liability (GL 48600) 359,471.22 (D)

A/P not CF -91,605.69 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 12,271,801.08 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC** (12,271,801.08) (F)

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

\*SHOULD EQUAL ZERO.





**Hotel and Restaurant  
Trust Fund  
2375**

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

**Department:** Business and Professional Re Budget Period: 2021-22  
**Program:** Hotel & Restaurant Trust Fund  
**Fund:** 2375  
**Specific Authority:** Chapter 509.072 and 509.302(3), F.S.  
**Purpose of Fees Collected:** Fees collected under s. 509.302(3) must be used solely for the purpose of funding the Hospitality Education Program (HEP)

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

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

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	31,988,463	31,968,734	31,968,734
<u>Fines/Penalties</u>	1,755,538	1,755,500	1,755,500
<u>Transfer From AB&amp;T Catering</u>	837,687	1,000,000	1,000,000
<u>Refunds</u>	1,215	1,200	1,200
<b>Total Fee Collection to Line (A) - Section III</b>	<b>34,582,902</b>	<b>34,725,434</b>	<b>34,725,434</b>

<b>SECTION II - FULL COSTS</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	17,487,810	21,616,237	21,877,141
<u>Other Personal Services</u>	36,694	35,689	35,689
<b>Expenses</b>	<b>1,771,313</b>	<b>1,877,457</b>	<b>1,806,543</b>
<u>Operating Capital Outlay</u>	8,281	8,500	8,500
<u>Acquisition /Motor Vehicles</u>	274,683	329,000	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>	47,151	70,509	70,509
<u>Operation/Motor Vehicles</u>	394,737	493,941	493,941
<u>Risk Management Services</u>	669,468	658,857	658,857
<u>Lease/Purchase of Equipment</u>	18,454	20,000	20,000
<u>TR/DMS/HR SVCS/STW Contract</u>	98,749	106,960	106,960
<u>Public Assistance ST OPS</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>12,281,699</b>	<b>10,458,861</b>	<b>11,586,420</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>34,402,886</b>	<b>36,989,858</b>	<b>38,253,407</b>

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

<b>SECTION III - SUMMARY</b>			
<b>TOTAL SECTION I</b>	(A)	34,582,902	34,725,434
<b>TOTAL SECTION II</b>	(B)	34,402,886	36,989,858
<b>TOTAL - Surplus/Deficit</b>	(C)	180,016	(2,264,424)

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

**SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE**

<b>Department Title:</b>	<b>Budget Period: 2021-22</b>
<b>Trust Fund Title:</b>	<b>Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Hotel &amp; Restaurant Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>79200100</b>
	<b>2375</b>

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,608,585.69		1,608,585.69
ADD: Other Cash (See Instructions)	119,440.00		119,440.00
ADD: Investments	21,270,181.70		21,270,181.70
ADD: Outstanding Accounts Receivable	4,727,168.17	39,030.00	4,766,198.17
ADD:			-
<b>Total Cash plus Accounts Receivable</b>	<b>27,725,375.56</b>	<b>39,030.00</b>	<b>27,764,405.56</b>
LESS: Allowances for Uncollectibles	(4,543,164.27)		(4,543,164.27)
LESS: Approved "A" Certified Forwards	(619,496.20)		(619,496.20)
Approved "B" Certified Forwards	(274,940.67)		(274,940.67)
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	(2,183,426.00)	(11,393.50)	(2,194,819.50)
LESS:			-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>20,104,348.42</b>	<b>27,636.50</b>	<b>20,131,984.92</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

Budget Period: 2021-22

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

**BEGINNING TRIAL BALANCE:**

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	19,207,990.73	(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 Adj B7900005 A/R	39,030.00	(C)
SWFS Adj B7900013 A/P	(11,393.50)	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(274,940.67)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P not CF-Operating Categories	(277,300.94)	(D)
GLC 27XXX-Property recorded in FLAIR- Assests		(D)
Current Compensated Absences Liability (GL 38600) Not CF	473,729.87	(D)
Long-Term Compensated Absences Liability (GL 48600)	974,869.43	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>20,131,984.92</b>	<b>(E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>20,131,984.92</b>	<b>(F)</b>
<b>DIFFERENCE:</b>	<b>-</b>	<b>(G)*</b>

\*SHOULD EQUAL ZERO.



**Pari-Mutuel Wagering  
Trust Fund  
2520**

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

Department: Business and Professional Budget Period: 2021-22  
 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 2019-20	ESTIMATED FY 2020-21	REQUEST FY 2021-22
<b>Receipts:</b>			
Fees (includes finger printing for slots)	2,358,060	2,308,985	2,267,258
Licenses	498,967	509,001	449,001
Fines/Penalties/Miscellaneous/Refunds	213,197	519,808	519,808
Taxes	10,558,574	11,421,611	12,550,236
Addictive Gambling Fund	2,000,000	2,000,000	2,000,000
Slot Licenses	220,393	310,000	220,393
Slot Taxes	149,293,871	150,900,000	199,100,000
Indian Gaming Compact Reimbursement	199,810	250,000	250,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>165,342,872</b>	<b>168,219,405</b>	<b>217,356,696</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
Salaries and Benefits	6,960,120	7,861,705	7,953,068
Other Personal Services	1,114,242	1,677,482	1,681,085
Expenses	717,982	940,875	940,875
Operating Capital Outlay	9,604	23,895	23,895
Gambling Prevention Contract	1,250,000	1,250,000	1,250,000
TR/State Attorney/Slots			
Acquisition Motor Vehicles	39,090	80,002	80,002
Contracted Services	25,291	39,317	39,317
Operation/Motor Vehicles	38,201	87,743	87,743
Risk Management	93,633	79,025	79,025
Lease Purchases	8,084	12,911	12,911
Racing Animal Med Research	100,000	100,000	100,000
Lab Contract	2,266,000	2,266,000	2,266,000
TR/DMS/HR Svcs/ Stw Contract	55,898	55,891	55,891
Con/Pari-Mut Wagering/Compl Sys	246,476	296,476	296,476
Public Assistance ST OPS	185		
<b>Indirect Costs Charged to Trust Fund</b>	<b>169,188,549</b>	<b>174,628,473</b>	<b>218,620,365</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>182,113,355</b>	<b>189,399,795</b>	<b>233,486,653</b>

Basis Used:

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	165,342,872	168,219,405	217,356,696
TOTAL SECTION II	(B)	182,113,355	189,399,795	233,486,653
TOTAL - Surplus/Deficit	(C)	(16,770,482)	(21,180,390)	(16,129,957)

**EXPLANATION of LINE C:**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	910,543.65	(A)		910,543.65
ADD: Other Cash (See Instructions)	9,442.50	(B)		9,442.50
ADD: Investments	6,975,307.69	(C)		6,975,307.69
ADD: Outstanding Accounts Receivable	9,896,572.74	(D)		9,896,572.74
ADD: SWFS Adjustment (S)		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>17,791,866.58</b>	<b>(F)</b>	<b>-</b>	<b>17,791,866.58</b>
LESS Allowances for Uncollectibles	(269,098.83)	(G)		(269,098.83)
LESS Approved "A" Certified Forwards	(142,519.34)	(H)		(142,519.34)
Approved "B" Certified Forwards	(32,345.29)	(H)		(32,345.29)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(11,070,844.00)	(I)	(22,350.80)	(11,093,194.80)
LESS: General Revenue Service Charge		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>6,277,059.12</b>	<b>(K)</b>	<b>(22,350.80)</b>	<b>6,254,708.32</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

Budget Period: 2021-22

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 [ (6,422,295.94) (A) ]

Add/Subtract:

Carry Forward Encumbrances [ 142,519.34 (B) ]

AP not CF [ 25,068.28 ]

Other Adjustment(s): SWFS A/R Adjustment [ ] ©  
 SWFS A/P Adjustment [ ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (6,254,708.32) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 6,254,708.32 (E) ]

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

\*SHOULD EQUAL ZERO.





**Professional Regulation  
Trust Fund  
2547**

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

Department: Business and Professional Reg. Budget Period: 2021-22  
 Program: Professional Regulation Program  
 Fund: Professional Regulation Trust Fund 2547

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

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2019-20	ESTIMATED FY 2020-21	REQUEST FY 2021-22
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	58,733,327	66,730,613	69,007,659
<u>Fines/Penalties</u>	2,171,863	2,001,359	1,995,827
<u>Refunds</u>	285,258	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>61,190,448</b>	<b>68,731,972</b>	<b>71,003,486</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	20,503,966	22,372,392	22,702,672
<u>Other Personal Services</u>	815,237	1,092,568	1,094,432
<u>Expenses</u>	3,326,296	3,855,455	3,855,455
<u>Operating Capital Outlay</u>	4,536	9,920	9,920
<u>Acquisition /Motor Vehicles</u>	111,582	218,400	218,400
<u>Legal Services Contract</u>	1,024,259	918,385	960,360
<u>Transfer to DOH</u>	282,637	282,637	282,637
<u>Examination Testing Services</u>	473,205	802,078	802,078
<u>Unlicensed Activities</u>	1,606,192	2,272,442	2,277,254
<u>CL Pay/Construction Recovery Fund</u>	1,774,405	4,500,000	4,500,000
<u>Claims/Auction Recovery Fund</u>	60,262	106,579	106,579
<u>Trans Architect Activities</u>	425,239	425,239	425,239
<u>Contracted Services</u>	1,132,961	1,269,428	1,269,428
<u>Operation/Motor Vehicles</u>	174,741	292,636	292,636
<u>Risk Management Services</u>	251,728	219,911	219,911
<u>Minority Scholarships/CPA</u>	200,000	200,000	200,000
<u>Lease/Purchase of Equipment</u>	50,744	78,221	78,221
<u>TR/DMS/HR SVCS/STW Contract</u>	126,563	126,547	126,547
<u>G/A FEMC Contracted Services</u>	2,070,000	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	187,538	300,000	300,000
<u>FI Building Code Mitigation Program</u>	915,000	925,000	925,000
<u>Public Assistance ST OPB</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>35,433,795</b>	<b>43,672,756</b>	<b>34,963,545</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>70,950,886</b>	<b>86,010,594</b>	<b>77,680,314</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	61,190,448	68,731,972	71,003,486
<b>TOTAL SECTION II</b>	(B)	70,950,886	86,010,594	77,680,314
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(9,760,438)</b>	<b>(17,278,622)</b>	<b>(6,676,828)</b>

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

**SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE**

<b>Department Title:</b>	<b>Budget Period: 2021-22</b>
<b>Trust Fund Title:</b>	<b>Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Professional Regulation Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Professional Regulation Program</b>
	<b>2547</b>

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,897,126.17	(A)		4,897,126
ADD: Other Cash (See Instructions)	475,808.31	(B)		475,808
ADD: Investments	97,580,260.18	(C)		97,580,260
ADD: Outstanding Accounts Receivable	38,875,410	(D)	(1,246,928.76)	37,628,481
ADD: Due from Comp unit	189,727.00	(E)		189,727
ADD: SWFS Adjustment-Due from CU	-	(E)	35,895.00	35,895
<b>Total Cash plus Accounts Receivable</b>	<b>142,018,332</b>	(F)	<b>(1,211,033.76)</b>	<b>140,807,298</b>
LESS: Allowances for Uncollectibles	(35,694,028)	(G)		(35,694,028)
LESS: Approved "A" Certified Forwards	(1,803,060)	(H)		(1,803,060)
Approved "B" Certified Forwards	(633,470)	(H)		(633,470)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(2,284,588)	(I)	(383,434.02)	(2,668,022)
LESS: Other Accounts Payable GL 33100	(6,564)	(J)		(6,564)
<b>Unreserved Fund Balance, 07/01/20</b>	<b>101,596,621</b>	(K)	<b>(1,594,467.78)</b>	<b>100,002,153 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

Budget Period: 2021-22

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

**BEGINNING TRIAL BALANCE:**

Total Fund Balance Per FLAIR Trial Balance, 07/01/20 Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds	100,314,533 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments SWFS Adjustment # and Description	(C)
SWFS Adjustment # 7900017 Due from Component unit	35,895 (C)
SWFS Adjustment # 7900006 AR	(1,246,929) (C)
SWFS Adjustment # 79000014 A/P	(224,512) (C)
SWFS Adjustment # 79000017 Comp Abs	(158,922) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(633,470) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P Not CF-Operating Categories	(321,252) (D)
GLC 19100 prepaid	(4) (D)
G/L 27XXX-Property recorded in FLAIR- Assets	(D)
Current Compensated Absences Liability (GL 38600) Not CF	641,075 (D)
Long-Term Compensated Absences Liability (GL 48600)	1,595,739 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>100,002,154 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(100,002,153) (F)</b>
<b>DIFFERENCE:</b>	<b>0 (G)*</b>

\*SHOULD EQUAL ZERO.



**Federal Law Enforcement  
Trust Fund  
2719**

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

Department: Business and Professional Regulation Budget Period: 2021-22  
 Program: Federal Equitable Sharing/ Law Enforcement Trust Fund  
 Fund: Alcoholic Beverages and Tobacco

Specific Authority: 561.027  
 Purpose of Fees Collected: Revenues collected are the result of federal criminal, administrative or civil forfeiture proceedings and receipts received from the federal asset-sharing programs

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach 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 2019-2020	ESTIMATED FY 2020-2021	REQUEST FY 2021-2022
<b>Receipts:</b>			
Miscellaneous	14,224	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>14,224</b>	<b>-</b>	<b>-</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
Expenses	31,248	234,075	165,450
OCO			
Acquisition of Motor Vehicles			
<b>Indirect Costs Charged to Trust Fund</b>	<b>878</b>	<b>25,000</b>	<b>-</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>32,126</b>	<b>259,075</b>	<b>165,450</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	14,224	-	-
TOTAL SECTION II	(B)	32,126	259,075	165,450
TOTAL - Surplus/Deficit	(C)	<b>(17,902)</b>	<b>(259,075)</b>	<b>(165,450)</b>

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021-22 Business and Professional Regulation
Trust Fund Title:	Federal Equitable/Sharing Law Enforcement Trust Fund
Budget Entity:	Alcoholic Beverages and Tobacco
LAS/PBS Fund Number:	2719

	Balance as of 6/30/2020		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	32,143.18	(A)	-		32,143.18
ADD: Other Cash (See Instructions)	-	(B)	-		-
ADD: Investments	742,910.34	(C)	-		742,910.34
ADD: Interest Receivable	1,427.03	(D)	-		1,427.03
ADD: _____	-	(E)	-		-
<b>Total Cash plus Accounts Receivable</b>	<b>776,480.55</b>	(F)	-		<b>776,480.55</b>
LESS Allowances for Uncollectibles	-	(G)	-		-
LESS Approved "A" Certified Forwards	(12,315.22)	(H)	-		(12,315.22)
Approved "B" Certified Forwards	(2,638.96)	(H)	-		(2,638.96)
Approved "FCO" Certified Forwards	-	(H)	-		-
LESS: Other Accounts Payable (Nonoperating)	(74.29)	(I)	-		(74.29)
LESS:	-	(J)	-		-
<b>Unreserved Fund Balance, 07/01/20</b>	<b>761,452.08</b>	(K)	-		<b>761,452.08</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

Budget Period: 2021-22

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, 07-01-20 [ 764,091.04 ] (A)

Add/Subtract:

CF Bs [ 2,638.96 ] (B)

Other Adjustment(s):

[ ] (C)

[ ] (C)

[ ] (C)

[ ] (C)

[ ] (C)

[ ] (C)

ADJUSTED BEGINNING TRIAL BALANCE: [ 761,452.08 ] (D)

UNRESERVED FUND BALANCE, SCHEDULE IC [ 761,452.08 ] (E)

DIFFERENCE: [ 0.00 ] (F)\*

\*SHOULD EQUAL ZERO.





**Florida Mobile Home Relocation  
Trust Fund  
2865**

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

Department: Business and Professional Regulation Budget Period: 2021-22  
 Program: Mobile Home Relocation Trust Fund  
 Fund: 2865

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

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

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

<b>SECTION I - FEE COLLECTION</b>		ACTUAL	ESTIMATED	REQUEST
		FY 2019-20	FY 2020-21	FY 2021-22
<b>Receipts:</b>				
<u>Fees</u>	<u>000100</u>	796,339	756,284	761,782
		-		
Total Fee Collection to Line (A) - Section III		796,339	756,284	761,782

<b>SECTION II - FULL COSTS</b>		ACTUAL	ESTIMATED	REQUEST
<b>Direct Costs:</b>				
Indirect Costs Charged to Trust Fund		500,912	674,000	674,440
Total Full Costs to Line (B) - Section III		500,912	674,000	674,440

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

<b>SECTION III - SUMMARY</b>				
TOTAL SECTION I	(A)	796,339	756,284	761,782
TOTAL SECTION II	(B)	500,912	674,000	674,440
TOTAL - Surplus/Deficit	(C)	295,427	82,284	87,342

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2021-22 Department of Business and Professional Regulation
	Mobile Home Relocation Trust Fund
	2865

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	111,488.86		111,488.86
ADD: Other Cash (See Instructions)			
ADD: Investments	3,838,269.12		3,838,269.12
ADD: Outstanding Accounts Receivable	(15,627.17)	23,000.00	7,372.83
ADD: ADCO Stamp Inventory			
<b>Total Cash plus Accounts Receivable</b>	<b>3,934,130.81</b>	<b>23,000.00</b>	<b>3,957,130.81</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(5,957.37)		(5,957.37)
LESS: Due to General Revenue Service Charge			-
<b>Unreserved Fund Balance, 07/01/20</b>	<b>3,928,173.44</b>	<b>23,000.00</b>	<b>3,951,173.44</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2021-22**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-20	3,928,173.44	(A)
Add/Subtract:		(B)
Other Adjustment(s):		
PCADJ HSMV	23,000.00	(C)
		(C)
		(C)
		(C)
		(C)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	3,951,173.44	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	(3,951,173.44)	(E)
<b>DIFFERENCE:</b>	0.00	(F)*

\*SHOULD EQUAL ZERO.

**Schedule IV-B Cover Sheet and Agency Project Approval**  
**THIS FORM IS NOT APPLICABLE**

Agency:	Schedule IV-B Submission Date:
Project Name:	Is this project included in the Agency's LRPP? _____ Yes      _____ No
FY 2021-22 LBR Issue Code:	FY 2021-22 LBR Issue Title:

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

**AGENCY APPROVAL SIGNATURES**

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

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

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

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

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**THIS FORM IS NOT APPLICABLE**

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

**Budget Period 2021-22**

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

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

**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 20__</b>	<b>JUNE 30, 20__</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 20__ - __</b>	<b>FY 20__ - __</b>	<b>FY 20__ - __</b>
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:** \_\_\_\_\_

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 20__</b>	<b>JUNE 30, 20__</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 20__ - __</b>	<b>FY 20__ - __</b>	<b>FY 20__ - __</b>
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: 2021-2022**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Karen G Barron**

**Budget Entity: Executive Direction**

**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. A-1718BPR-015	March 2020	Division of Alcoholic Beverages and Tobacco/Bureau of Licensing	<p><b>Finding 1:</b> The Bureau of Licensing's policies and procedures for cash handling and receipting are not adequate.</p> <p>Current policies and procedures in place reference the timeliness of deposits of revenues and do not address appropriate controls in place for collection, accounting for, and receipting of cash and cash equivalents.</p> <p><b>Recommendations:</b> The division develop and implement a bureau-wide and bureau-specific policy, as well as procedures, to establish controls for cash handling (receipting).</p> <p>Controls should include adequate safeguards for the collection of and accounting for cash. In addition, the procedures should clearly define staff responsibilities in the handling and receipting of cash.</p> <p>The Bureau of Licensing discontinue the use of the <i>Bureau of Auditing Policy 4.22.00, District Office Deposit Policy and Procedure</i> and the <i>Bureau of Auditing Policy 4.18.00, District Office Deposit Policy and Procedure</i>. These policies and procedures specifically address deposits only and are not specific to cash management controls.</p> <p>The Tallahassee District Office also discontinue the use of Procedures-Money Received in Tallahassee District Office. This procedural guidance was not approved by division management and is not used by other district offices within the Bureau of Licensing.</p>	<p>The division will review current policies affecting cash handling.</p> <p>Further, the division will amend current procedures and/or create new procedures to incorporate safeguards and other best practices related to the division's routine cash handling and receipting activities.</p>	

<p><b>Internal Audit Report No. A-1718BPR-015</b></p>	<p>March 2020</p>	<p><b>Division of Alcoholic Beverages and Tobacco/Bureau of Licensing</b></p>	<p><b>Finding 2:</b> Appropriate segregation of duties is needed for duties related to cash receipts. There was no consistent segregation of duties with respect to cash intake, receipting, and deposits.</p>		
			<p><b>Recommendation:</b> The Bureau of Licensing incorporate proper internal controls within their procedures that provide adequate guidance for segregation of duties for the cash intake and receipting. The controls include, but are not limited to, separating the responsibilities in the cash receipting process, recording transactions, and reconciliation of transactions.</p>	<p>The division will review its current staffing to identify district offices with sufficient staffing levels to accommodate best practices regarding segregation of duties. Further the division will amend current procedures and/or create new procedures to incorporate best practices related to segregation of duties.</p> <p>For offices with insufficient staffing levels to support best practices, the division will implement policies containing best practices for lower staff levels.</p>	
<p><b>Internal Audit Report No. A-1718BPR-015</b></p>	<p>March 2020</p>	<p><b>Division of Alcoholic Beverages and Tobacco/Bureau of Licensing</b></p>	<p><b>Finding 3:</b> Appropriate supervisory oversight is needed for cash handling. Appropriate controls did not exist for supervisory oversight of the accuracy and completion of information presented, receipting of fee payments, and recording of information into the single</p>		
			<p><b>Recommendations:</b> The Bureau of Licensing perform a periodic quality assurance review to ensure the accuracy of applications for licensure processed by staff, the accuracy and completeness of information presented, the receipting of fee payments, and the recording of information into the licensing database by</p> <p>The bureau develop and implement detailed supervisory review procedures over cash receipting processes to identify any internal control deficiencies and any areas where errors can occur.</p>	<p>The division will review any current policies affecting cash handling, as the Bureau of Licensing has recently reorganized in order to implement a Quality Assurance Team to address the accuracy of application processing.</p> <p>Further, the division will amend current procedures and/or create new procedures to incorporate safeguards and other best practices related to the division's routine cash handling and receipting activities.</p> <p>To specifically address this recommendation, the division will develop procedures for its supervisory staff to follow in order to properly oversee the division's cash receipting process.</p>	



<p><b>Internal Audit Report No. A-1718BPR-015</b></p>	<p>March 2020</p>	<p><b>Division of Alcoholic Beverages and Tobacco/Bureau of Licensing</b></p>	<p><b>Finding 4:</b> Appropriate controls are needed for the safeguarding of cash receipts. The physical security of cash receipts is a critical part of ensuring the proper handling of these assets</p> <p>Additionally, management needs to maintain the confidentiality of sensitive information gathered from customers in a secure manner</p>		
			<p><b>Recommendations:</b> The division implement stringent procedures regarding securing cash receipts. The bureau should ensure lock boxes are available to all district offices</p> <p>Access to areas where cash is stored be limited to only staff with designated access to the cash office. Documentation for physical records should be stored in proper, secure location until files can be destroyed.</p> <p>The Bureau of Licensing conduct mandatory training for all employees involved in the cash receipting process, including a thorough review of the bureau's written policies and procedures. The bureau should also conduct refresher training, at least on an annual basis, to ensure employee are in compliance wiht applicable procedures.</p>	<p>The division will review any current policies affecting cash handling, including the process of securing cash receipts.</p> <p>The division will examine its procedures for storing cash and cash equivalents across the bureau, and survey possible secure locations for lock boxes and combination safes across its district offices.</p> <p>Additionally, the division will purchase combination safes for each licensing district office and for the Tallahassee central office for storing cash and cash equivalents when necessary.</p> <p>The division will examine and revise any cash handling procedures related to the Bureau of Auditing or the Bureau of Law Enforcement to reflect that each bureau has access to a secured vault that may be used to store cash and cash receipts prior to deposit</p>	
<p><b>Internal Audit Report No. A-1819BPR-049</b></p>	<p>August 2019</p>	<p><b>Divisions of Technology, Regulation, Certified Public Accounting, Real Estate, and Administration and Financial Management</b></p>	<p><b>Finding 1:</b> Quarterly Quality Control Reviews were not properly conducted.</p> <p><b>Recommendations:</b> The Division of Technology revise its operational procedure and its processes to ensure that quarterly quality control reviews are being conducted and completed within 10 days following the end of each quarter (as currently configured by Technology).</p>	<p><b>Division of Technology:</b> the division is reviewing and updating its DAVID Operational Procedure to ensure that quarterly quality control reviews are completed according to the provisions of the MOU that was amended in 2016</p>	

			The Division of Technology begin using the DSHMV's <i>Quarterly Quality Control Review Report</i> , which was referenced in the MOU, to document the results of the quarterly reviews.	The Division of Technology has been operating on a schedule that ends each quarter on March 1st, June 1st, September 1st. and December 1st of each	
Internal Audit Report No. A-1819BPR-049	August 2019	Divisions of Technology, Regulation, Certified Public Accounting, Real Estate, and Administration and Financial Management	<p><b>Finding 2:</b> User access permissions were not always timely inactivated or updated.</p> <p><b>Recommendations:</b> The divisions enhance their administrative and internal controls to ensure that user access is inactivated immediately upon termination or misuse and within five (5) working days upon reassignment.</p> <p>The inactivation process should be included in the divisions' internal operating procedures since they are responsible for initiating the inactivation process.</p> <p>The divisions perform a more stringent review of active DAVID users, who have a period of inactivity in the system of more than one year.</p>	<p><b>Division of Real Estate:</b> the division will ensure that user access is deactivated upon termination or misuse and within five (5) working days upon reassignment. Procedures were incorporated into the internal operating procedures.</p> <p><b>Division of Certified Public Accounting:</b> the division has revised its DAVID procedures to address recommendations and suggestions. The key points addressed include initial access of DAVID, cancellation of access of DAVID, Safeguarding Data and Information, unauthorized users, records retention and internal controls.</p> <p><b>Division of Regulation:</b> the division completes the Separation Checklist, which includes a Technology Separation Checklist, for users who separate and become inactivated from the DAVID system. The division will review active users on an annual basis.</p> <p><b>Division of Administration and Financial Management:</b> the division requested that its one user's access be inactivated effective July 11, 2019. The division does not anticipate requesting access for any users, however, if access is requested, the division will monitor usage and inactivate access if it is not required.</p>	
			<p><b>Finding 3:</b> DAVID access has sometimes been approved without a completed information Security Request Form being on file.</p>		

<p><b>Internal Audit Report No. A-1819BPR-049</b></p>	<p><b>August 2019</b></p>	<p><b>Divisions of Technology, Regulation, Certified Public Accounting, Real Estate, and Administration and</b></p>	<p><b>Recommendation:</b> The divisions should ensure the Information Security Request Form is completed by a division staff member's supervisor before user access to the DAVID system is approved.</p> <p>The Division of Technology should verify the completion and submission of the Information Security Request Form prior to initiating the process of granting access to the DAVID system. Only very extenuating circumstances should justify this requirement being waived. If it is waived, this should be clearly documented and the documentation maintained.</p>	<p><b>Division of Technology:</b> while the Information Security Request Form is required for access to internal systems, it is not required for an external system.</p> <p>Since DAVID is an external system and the system of record, the division will no longer require the use of the department's Information Security Request Form for DAVID access. The procedure will be updated to reflect the use of the DAVID online registration process.</p>	
<p><b>Internal Audit Report No. A-1819BPR-049</b></p>	<p><b>August 2019</b></p>	<p><b>Divisions of Technology, Regulation, Certified Public Accounting, Real Estate, and Administration and Financial Management</b></p>	<p><b>Finding 4:</b> Management of DAVID usage would be strengthened by the revision or creation of internal operating procedures.</p> <p><b>Recommendations:</b> All divisions with active DAVID users revise any existing IOPs or develop IOPs that are specific to their business needs and protocols and that detail things such as acceptable usage, usage times, process and position(s) responsible for ensuring each active user has been provided a copy of Technology's operational procedure and the division's IOPs and that the user has acknowledged receipt, shredding protocol, process and position(s) responsible for requesting user access, inactivating user access permissions, updating user access permissions, and any other key processes unique to the division.</p> <p>The Division of Technology revise its DAVID Operational Procedure to ensure it is in compliance with the MOU.</p>	<p><b>Division of Technology:</b> The Division of Technology's DAVID Operational Procedure will be revised to better align with the MOU's compliance requirements.</p> <p><b>The Division of Real Estate:</b> the division is currently reviewing and revising its IOP to ensure the following issues have been incorporated and reviewed by employees: acceptable usage and usage times, process and position(s) responsible for ensuring each active user has been provided a copy of Technology's operational procedure and the division's IOPs and that the user has acknowledged receipt, shredding protocol, process and position(s) responsible for requesting user access, inactivating user access permissions, updating user access</p>	

			<p><b>Division of Regulation:</b> The Division of Regulation will continue with its adoption of Technology's operational procedure.</p>	
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# Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and 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	79010200	79010300		

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Yes	Yes		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Yes	Yes		

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Yes	Yes		
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Yes	Yes		
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Yes	Yes		
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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?	Yes	Yes		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes	Yes		
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?	Yes	Yes		

## 3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Yes	Yes		
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		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Yes	Yes		
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 subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes	Yes		
4.2	Is the program component code and title used correct?	Yes	Yes		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes		
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Yes	Yes		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Yes	Yes		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Yes	Yes		
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 2019-20 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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes		
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.				

	Program or Service (Budget Entity Codes)		
Action	79010200	79010300	

<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Yes	Yes	
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.)	Yes	Yes	
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	Yes	
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	Yes	
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.	Yes	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 page 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 #21-001?	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?	Yes	Yes	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	Yes	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	Yes	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes	Yes		
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Yes	Yes		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue				
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes	Yes		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Yes		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes		



Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	Yes		
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)?	Yes	Yes		
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?	Yes	Yes		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes	Yes		
8.10	Are the statutory authority references correct?	Yes	Yes		
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.)	Yes	Yes		
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?	Yes	Yes		
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?	Yes	Yes		
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?	Yes	Yes		
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?	Yes	Yes		
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Yes	Yes		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes		
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.)	Yes	Yes		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Yes	Yes		

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Yes	Yes		
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?	Yes	Yes		
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?	Yes	Yes		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes	Yes		
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Yes	Yes		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Yes	Yes		
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?	Yes	Yes		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes	Yes		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.				
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	Yes		

		Program or Service (Budget Entity Codes)			
Action		79010200	79010300		
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Yes	Yes		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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.).	Yes	Yes		
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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,	Yes	Yes		
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.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 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:					
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A		
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes	Yes		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					

Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Yes	Yes		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Yes	Yes		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Yes	Yes		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Yes	Yes		
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Yes	Yes		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Yes	Yes		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of	Yes	Yes		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A		
<b>AUDITS - GENERAL INFORMATION</b>					
<b>TIP</b> Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
<b>TIP</b> Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes	Yes		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes	Yes		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes	Yes		
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		
<b>TIP</b> Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

	Program or Service (Budget Entity Codes)		
Action	79010200	79010300	

<b>19. FLORIDA FISCAL PORTAL</b>			
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes	Yes

# Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and 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	79040100	79040200		

## 1. GENERAL

1.1	Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Yes	Yes		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Yes	Yes		

### AUDITS:

1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Yes	Yes		
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Yes	Yes		
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Yes	Yes		

**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 included in the LAS/PBS Web upload process requires 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?	Yes	Yes		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes	Yes		
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?	Yes	Yes		

## 3. EXHIBIT B (EXBR, EXB)

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

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Yes	Yes		
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		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Yes	Yes		
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 subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes	Yes		
4.2	Is the program component code and title used correct?	Yes	Yes		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes		
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Yes	Yes		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Yes	Yes		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Yes	Yes		
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 2019-20 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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					

Action		Program or Service (Budget Entity Codes)			
		79040100	79040200		
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	N/A		
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 page 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 #21-001?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Yes	Yes		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A		
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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 (36XXXCX) 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		



		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		

AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	N/A	N/A		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue				
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 2020-21 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?	Yes	Yes		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes	Yes		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	Yes		

Action		Program or Service (Budget Entity Codes)			
		79040100	79040200		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes	Yes		
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?	Yes	Yes		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes	Yes		
8.10	Are the statutory authority references correct?	Yes	Yes		
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.)	Yes	Yes		
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?	Yes	Yes		
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?	Yes	Yes		
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?	Yes	Yes		
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?	Yes	Yes		
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Yes	Yes		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes		
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.)	Yes	Yes		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Yes	Yes		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Yes	Yes		

		Program or Service (Budget Entity Codes)			
Action		79040100	79040200		
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?	Yes	Yes		
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?	Yes	Yes		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes	Yes		
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Yes	Yes		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Yes	Yes		
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?	Yes	Yes		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes	Yes		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.				
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					

		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.	Yes	Yes		
<b>13. SCHEDULE VIII-B-1 (EADR, S8B1)</b>					
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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.)	Yes	Yes		
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion				
<b>14. SCHEDULE VIII-B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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,	Yes	Yes		
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.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIII-C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A		
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A		
<b>AUDIT:</b>					
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A		
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes	Yes		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Yes	Yes		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Yes	Yes		

		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? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Yes	Yes		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Yes	Yes		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Yes	Yes		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Yes	Yes		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes	Yes		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A		
<b>AUDITS - GENERAL INFORMATION</b>					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes	Yes		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes	Yes		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes	Yes		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A		
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes	Yes	Yes	

## Fiscal Year 2021-22 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.*

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

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y	Y

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y	Y	Y	Y	Y
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y	Y	Y	Y

<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					
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### 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	N/A
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### AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
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 subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	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	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
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.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	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 #21-001?	N/A	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	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	N/A	N/A	N/A	N/A	N/A
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	Y	N/A	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) 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	Y	Y	Y	Y
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	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



Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A	N/A	N/A	N/A
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
<b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	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	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?					

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
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?					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	N/A
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	N/A	N/A	N/A
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y	Y	Y
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	N/A
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	N/A	N/A	N/A	N/A
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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 ESI 3 and 9, etc.)	Y	N/A	N/A	N/A	N/A
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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,	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.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 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
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A	N/A	N/A	N/A
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	N/A	N/A	N/A
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

		Program or Service (Budget Entity Codes)				
Action		79050100	79050400	79050500	79050600	79050800
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 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	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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A	N/A	N/A	N/A
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

# Fiscal Year 2021-22 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	79100400	79100500		

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y			
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y	Y			
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y			
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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			
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### AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y			
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		Program or Service (Budget Entity Codes)				
Action		79100400	79100500			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y			
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 subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						

Action		Program or Service (Budget Entity Codes)			
		79100400	79100500		
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	N/A		
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 page 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 #21-001?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A		
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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 (36XXXCX) 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		



Action	Program or Service (Budget Entity Codes)			
	79100400	79100500		

AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	N/A	N/A		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue				
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		79100400	79100500		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y		
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		

		Program or Service (Budget Entity Codes)				
Action		79100400	79100500			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y			
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?	N/A	N/A			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						

		Program or Service (Budget Entity Codes)				
Action		79100400	79100500			
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	N/A			
<b>13. SCHEDULE VIII B-1 (EADR, S8B1)</b>						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion					
<b>14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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,	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.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A			
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 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		79100400	79100500			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y			
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A			
<b>AUDITS - GENERAL INFORMATION</b>						
<b>TIP</b> Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.						
<b>TIP</b> Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
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			
<b>TIP</b> Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			

## Fiscal Year 2021-22 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.

Action	Program or Service (Budget Entity Codes)				
79200100					

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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				
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### AUDITS:

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

		Program or Service (Budget Entity Codes)				
Action		79200100				
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 subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		79200100				
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				
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 page 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 #21-001?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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 (36XXXCX) 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?	N/A				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				



		Program or Service (Budget Entity Codes)				
Action		79200100				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay Public Education Capital Outlay (IOE L)</b> )	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	N/A				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
<b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				

		Program or Service (Budget Entity Codes)				
Action		79200100				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to 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?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FST's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				

		Program or Service (Budget Entity Codes)				
Action		79200100				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
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?	N/A				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						

		Program or Service (Budget Entity Codes)				
Action		79200100				
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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,	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.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				

		Program or Service (Budget Entity Codes)				
Action		79200100				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b> ?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				

## Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and 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	79400100	79400200	79400300	

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Yes	Yes	Yes		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Yes	Yes	Yes		

#### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Yes	Yes	Yes		
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Yes	Yes	Yes		
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Yes	Yes	Yes		
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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?	Yes	Yes	Yes		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes	Yes	Yes		
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?	Yes	Yes	Yes		

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

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

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

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes	Yes	Yes		
4.2	Is the program component code and title used correct?	Yes	Yes	Yes		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes	Yes		
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Yes	Yes	Yes		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Yes	Yes	Yes		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Yes	Yes	Yes		
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 2019-20 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes	Yes		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Yes	N/A	N/A		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Yes	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		

Action		Program or Service (Budget Entity Codes)			
		79400100	79400200	79400300	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A	N/A	N/A	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	N/A	N/A	N/A	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A	
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?	Yes	Yes	Yes	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	N/A	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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 (36XXXCX) 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?	Yes	N/A	N/A	
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	N/A	
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A	
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A	N/A	N/A	



Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Yes	N/A	N/A		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes	Yes	Yes		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes	Yes	Yes		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes	Yes		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	Yes	Yes		
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)?	Yes	Yes	Yes		
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?	Yes	Yes	Yes		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes	Yes	Yes		

Action	Program or Service (Budget Entity Codes)				
	79400100	79400200	79400300		
8.10 Are the statutory authority references correct?	Yes	Yes	Yes		
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.)	Yes	Yes	Yes		
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes	Yes	Yes		
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes	Yes	Yes		
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?	Yes	Yes	Yes		
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?	Yes	Yes	Yes		
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?	Yes	Yes	Yes		
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Yes	Yes	Yes		
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes	Yes		
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.)	Yes	Yes	Yes		
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes	Yes		
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Yes	Yes	Yes		
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Yes	Yes	Yes		
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?	Yes	Yes	Yes		
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?	Yes	Yes	Yes		
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes	Yes	Yes		
<b>AUDITS:</b>					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes	Yes		
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")	Yes	Yes	Yes		
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)	Yes	Yes	Yes		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Yes	Yes	Yes		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes	Yes	Yes		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A	N/A	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Yes	Yes	Yes		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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.)	Yes	Yes	Yes		
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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.)	Yes	Yes	Yes		
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.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

Action		Program or Service (Budget Entity Codes)			
		79400100	79400200	79400300	
<b>15. SCHEDULE VIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A	N/A	
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	
<b>AUDIT:</b>					
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A	N/A	
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes	Yes	
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes	Yes	Yes	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Yes	Yes	Yes	
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Yes	Yes	Yes	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	N/A	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Yes	Yes	Yes	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Yes	Yes	Yes	
<b>TIP</b>	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Yes	Yes	Yes	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Yes	Yes	Yes	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of	Yes	Yes	Yes	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A	N/A	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	
<b>AUDITS - GENERAL INFORMATION</b>					

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes	Yes	Yes		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes	Yes	Yes		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes	Yes	Yes		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes	Yes	Yes		

## Fiscal Year 2021-22 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.

Action	Program or Service (Budget Entity Codes)				
79800100					

### 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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				
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### AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
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		Program or Service (Budget Entity Codes)				
Action		79800100				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
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.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						

		Program or Service (Budget Entity Codes)			
Action		79800100			
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 page 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 #21-001?	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			
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 (36XXXCX) 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			



		Program or Service (Budget Entity Codes)			
Action		79800100			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	N/A			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue				
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			

		Program or Service (Budget Entity Codes)				
Action		79800100				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		79800100				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						

		Program or Service (Budget Entity Codes)				
Action		79800100				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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,	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.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				

		Program or Service (Budget Entity Codes)				
Action		79800100				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
<b>TIP</b> Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.						
<b>TIP</b> Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
<b>TIP</b> Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				