

Julie I. Brown Secretary

Ron DeSantis Governor

## Legislative Budget Request

September 15, 2021

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 The Capitol  
Tallahassee, Florida 32399-1300

Tim Sadberry, Staff Director  
Senate Committee on Appropriations  
201 The Capitol  
Tallahassee, Florida 32399-1100

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 2022-23 Fiscal Year. I have reviewed and approve this submission.

Any questions concerning this submission may be directed to Lynn Smith, Planning and Budgeting Administrator at 850-717-1541.

Sincerely,



Julie I. Brown  
Secretary

Enclosures

**The Department of Business and Professional Regulation  
 Temporary Special Duty – General Pay Additives Implementation Plan  
 Fiscal Year 2021-22**

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	1,224

- 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.

DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION



# LEGISLATIVE BUDGET REQUEST

FISCAL YEAR 2022-23



## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	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>	SCF, Inc. vs. Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, and Calder Race Course, Inc.		
<b>Court with Jurisdiction:</b>	First District Court of Appeal		
<b>Case Number:</b>	1D20-1185; 1D20-1189		
<b>Summary of the Complaint:</b>	SCF, Inc. has challenged the validity of the Division’s renewal of Calder Race Course, Inc.’s Slot License for state fiscal year 2019/2020. The substantive issue is whether Calder is entitled to renewal of its slot machine license, which would turn primarily on whether 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.		
<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 case was fully briefed and argued at the First DCA. The parties are now awaiting the court’s opinion.		
<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		

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Joseph Whealdon	<b>Contact Person:</b>	850-488-0063
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	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		
<b>Court with Jurisdiction:</b>	First District Court of Appeal		
<b>Case Number:</b>	1D18-5311 & 1D18-5309; 1D19-4599 & 1D20-0004		
<b>Summary of the Complaint:</b>	Across a series of administrative rule challenges, Target Corporation, Walmart Inc., and Wal-Mart Stores East, L.P. challenged 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 revision to the rule. Each time, an ALJ invalidated the rule. The Division appealed both rulings.		
<b>Amount of the Claim:</b>	N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	These cases involve the interpretation of § 565.045, Fla. Stat. and the validity of rule 61A-3.055, Florida Administrative Code.		
<b>Status of the Case:</b>	Since this matter was last reported, the First DCA affirmed the invalidation of the existing and proposed rules. The Department is seeking rehearing en banc of the decision invalidating the proposed rule. The parties are now waiting on the First DCA to rule on the motion for rehearing.		
<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	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
--	-----



## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Ross Marshman	<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>	Target Corporation v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	20-000446		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	This case involves the interpretation of § 565.045, Fla. Stat. and the validity of rule 61A-3.055, Florida Administrative Code.		
<b>Status of the Case:</b>	Since this matter was last reported, the ALJ entered an order recommending the Department deny Target Corporation’s application for a Quota 4COP license. The Division entered a final order adopting the recommended order and denying the application. Target appealed to the First DCA in December 2020 but then voluntarily dismissed its appeal in April 2021, so 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	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
--	-----

## Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Megan 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:	Division of Administrative Hearings (but matter has not yet been referred to DOAH due to agreement between the parties)		
Case Number:	DBPR Case No. 2016-020992		
Summary of the Complaint:	On August 4, 2015, C&S Wholesale requested a refund of OTP (other tobacco products) taxes and surcharges it paid for the period of August 2013 – June 2015, totaling \$1,482,993.99. The Division denied the refund request on August 14, 2015, and C&S challenged this denial on October 13, 2015. C&S Wholesale alleged that the taxes and surcharges under §§ 210.30(1), and 210.25, Fla. Stat., violate the Commerce and Equal Protection Clauses of the U.S. Constitution. The parties agreed to stay the matter while a related case was being decided. On February 28, 2020, C&S Wholesale submitted an amended petition in which it asserts as an additional basis for the refund claim that the Division erroneously calculated the wholesale sales price of other tobacco products.		
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:	This case is on hold while the parties litigate the related Circuit Court case regarding C&S’s tax liability for a different time period.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Megan Kachur	<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>	C&S Wholesale Grocers, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
<b>Court with Jurisdiction:</b>	Second Judicial Circuit in and for Leon County		
<b>Case Number:</b>	2020-CA-000565		
<b>Summary of the Complaint:</b>	On December 9, 2019, C&S Wholesale requested a refund of OTP taxes and surcharges 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, C&S Wholesale filed a complaint in circuit court, alleging that the taxes and surcharges on cigarettes under § 210.02(1), and 210.011(1), Fla. Stat., violate the Commerce and Equal Protection Clauses of the U.S. Constitution.		
<b>Amount of the Claim:</b>	\$ 34,482,204.00		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§§ 210.02(1), and 210.011(1), Fla. Stat.		
<b>Status of the Case:</b>	Since this matter was last reported, the Division filed an answer and affirmative defenses. The case is now proceeding through the discovery phase.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Megan Kachur	<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>	Basik Trading, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
<b>Court with Jurisdiction:</b>	Fifteenth Judicial Circuit in and for Palm Beach County		
<b>Case Number:</b>	2020-CA-010678		
<b>Summary of the Complaint:</b>	Basik Trading, Inc. challenges the Division’s assessment of OTP taxes and surcharges and seeks declaratory and injunctive relief. A sequence of routine audits revealed that Basik owed additional taxes. The total contested amount is \$9,052,251.13 Basik disputes the results of the audit. Basik also challenges the authority of the Division to increase the amount of its surety bond, alleging that Section 210.40 (which authorizes the Division to require a surety bond) is unconstitutionally vague because it confers too much discretion on the Division to set the bond amount.		
<b>Amount of the Claim:</b>	\$9,052,251.13		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§§ 210.25, 210.276, 210.30, 210.40, and 210.67, Fla. Stat.		
<b>Status of the Case:</b>	After being served with the complaint, the Division filed a combined motion to dismiss and motion to strike on April 13, 2021. The motion is pending.		
<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		

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	David Axelman	<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>	West Flagler Associates, Ltd. and Bonita-Fort Myers Corp. v. Ron D. DeSantis, in his official capacity as Governor of the State of Florida, and Julie I. Brown, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation		
<b>Court with Jurisdiction:</b>	United State District Court for Northern District of Florida		
<b>Case Number:</b>	4:21-cv-00270-AW-MJF		
<b>Summary of the Complaint:</b>	West Flagler Associates, Ltd. and Bonita-Fort Myers Corp. are challenging the legality of the provisions of the 2021 Gaming Compact Between the Seminole Tribe of Florida and the State of Florida that authorize sports betting.		
<b>Amount of the Claim:</b>	If the plaintiffs prevail, the State could lose revenues derived from online sports betting.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§ 285.710, Fla. Stat. (to the extent that it ratifies the sports betting provisions of the Compact and designates a state compliance agency)		
<b>Status of the Case:</b>	The government will file a motion to dismiss the complaint on August 17, 2021.		
<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		

## 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:	David Axelman	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gale Force Roofing & Restoration, LLC v. Julie I. Brown, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation		
Court with Jurisdiction:	United State District Court for Northern District of Florida		
Case Number:	4:21-cv-00246-MW-MAF		
Summary of the Complaint:	Gale Force Roofing challenges the provisions of Senate Bill 76 that prohibit certain advertising practices by roofing contractors, alleging that these restrictions violate the First Amendment.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	§ 489.147, Fla. Stat.		
Status of the Case:	On July 11, the court issued a preliminary injunction that prohibits the Department from enforcing the “prohibited advertisements” provisions of SB 76. The Department will file answers to the complaint and to the two intervening contractors’ complaints on August 20.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
	X	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

## Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	David Axelman	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Restoration Association of Florida, Inc., et al. v. Julie I. Brown, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation, and Daniel Biggins, in his official capacity as Executive Director of the Construction Industry Licensing Board		
Court with Jurisdiction:	United State District Court for Northern District of Florida		
Case Number:	4:21-cv-00263-AW-MAF		
Summary of the Complaint:	Restoration Association (a contractors association), Apex Roofing & Reconstruction, LLC, and a homeowner challenge the “prohibited advertisements” provisions of SB 76 on First Amendment grounds. They also challenge several other provisions of SB 76, including the prohibition against the use of rebates, gift cards, and other things of value in exchange for allowing roof inspections or for filing insurance claims; the prohibition against referral fees; and the prohibition against contractors interpreting insurance policies or providing advice regarding coverage. The plaintiffs seek injunctive and declaratory relief.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	§ 489.147, Fla. Stat.		
Status of the Case:	The plaintiffs have filed a motion for preliminary injunction, and the deadline to respond is August 27, 2021.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

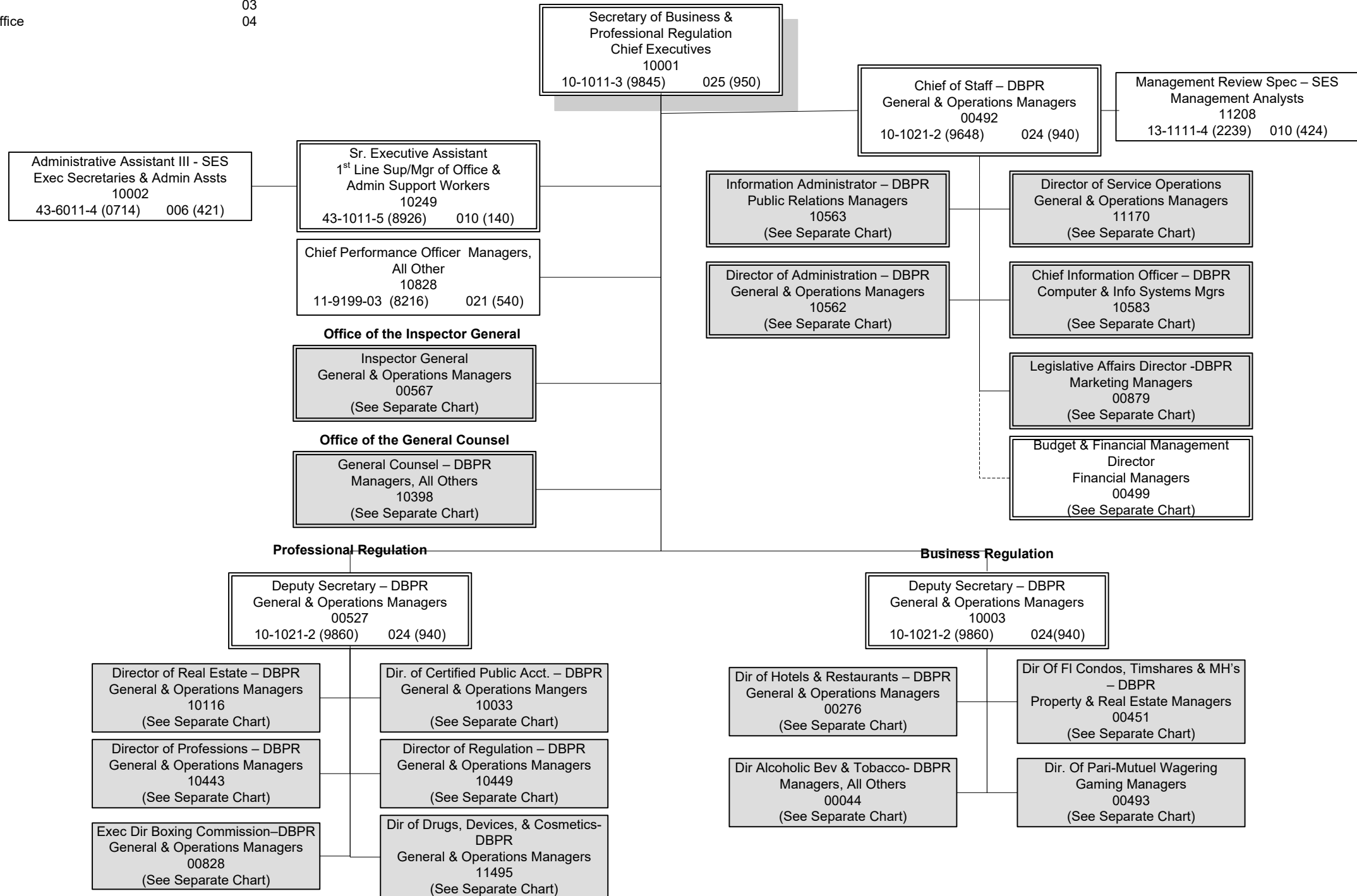


If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
--	-----

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

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

Current: 7-1-21  
 Last Updated: 6-11-2



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

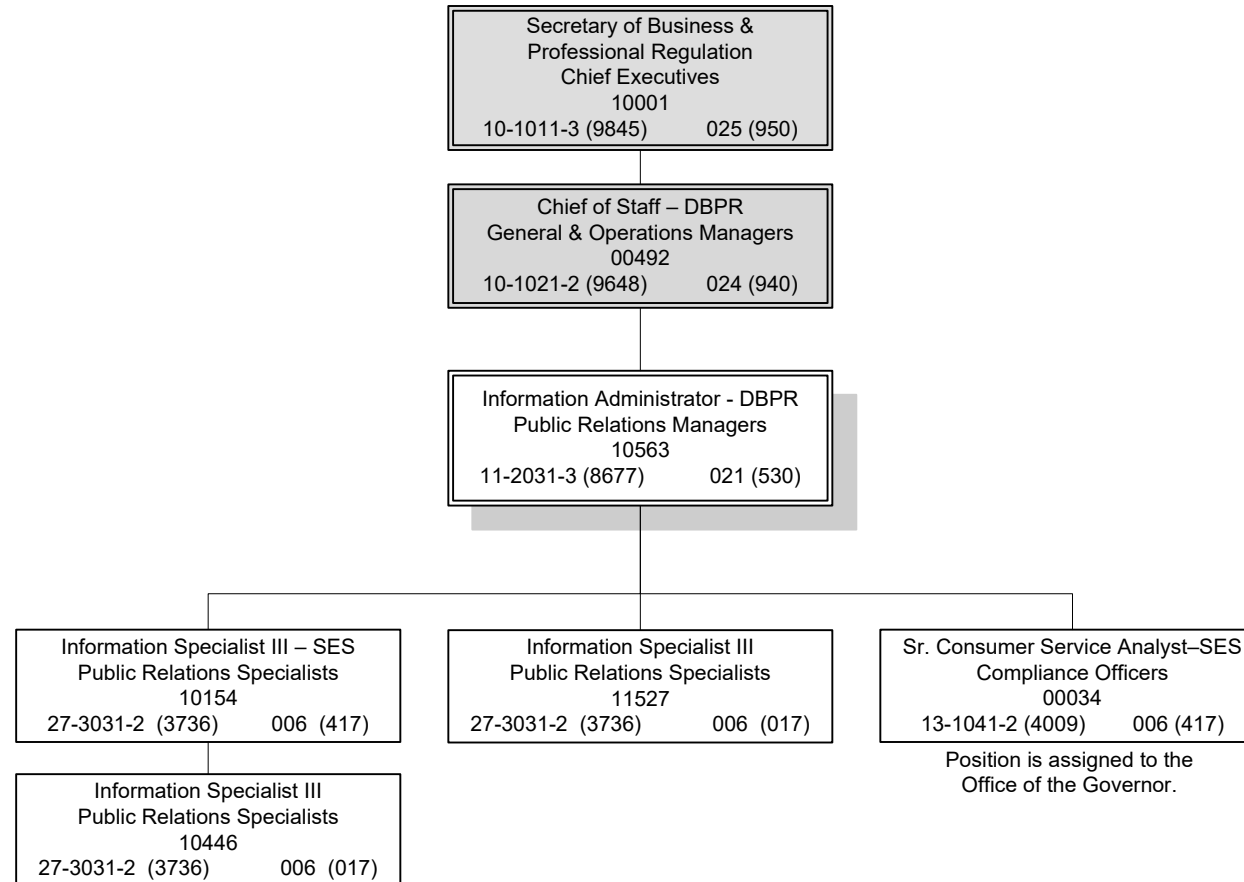
Secretary of Business &  
Professional Regulation  
Chief Executives  
10001  
10-1011-3 (9845) 025 (950)

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

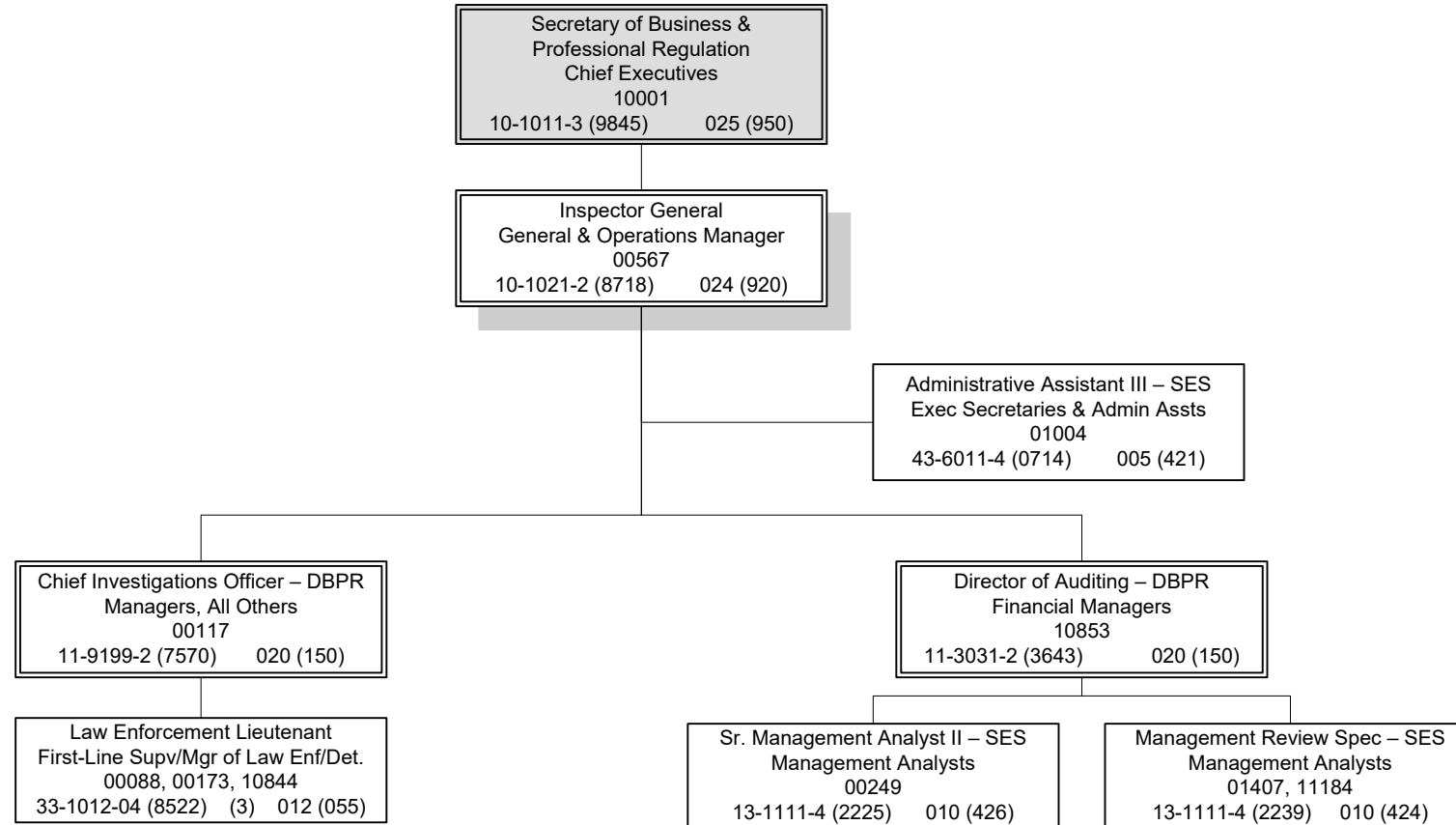
Legislative Affairs Director – DBPR  
Marketing Managers  
00879  
10-2021-1 (8384) 023 (930)

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**



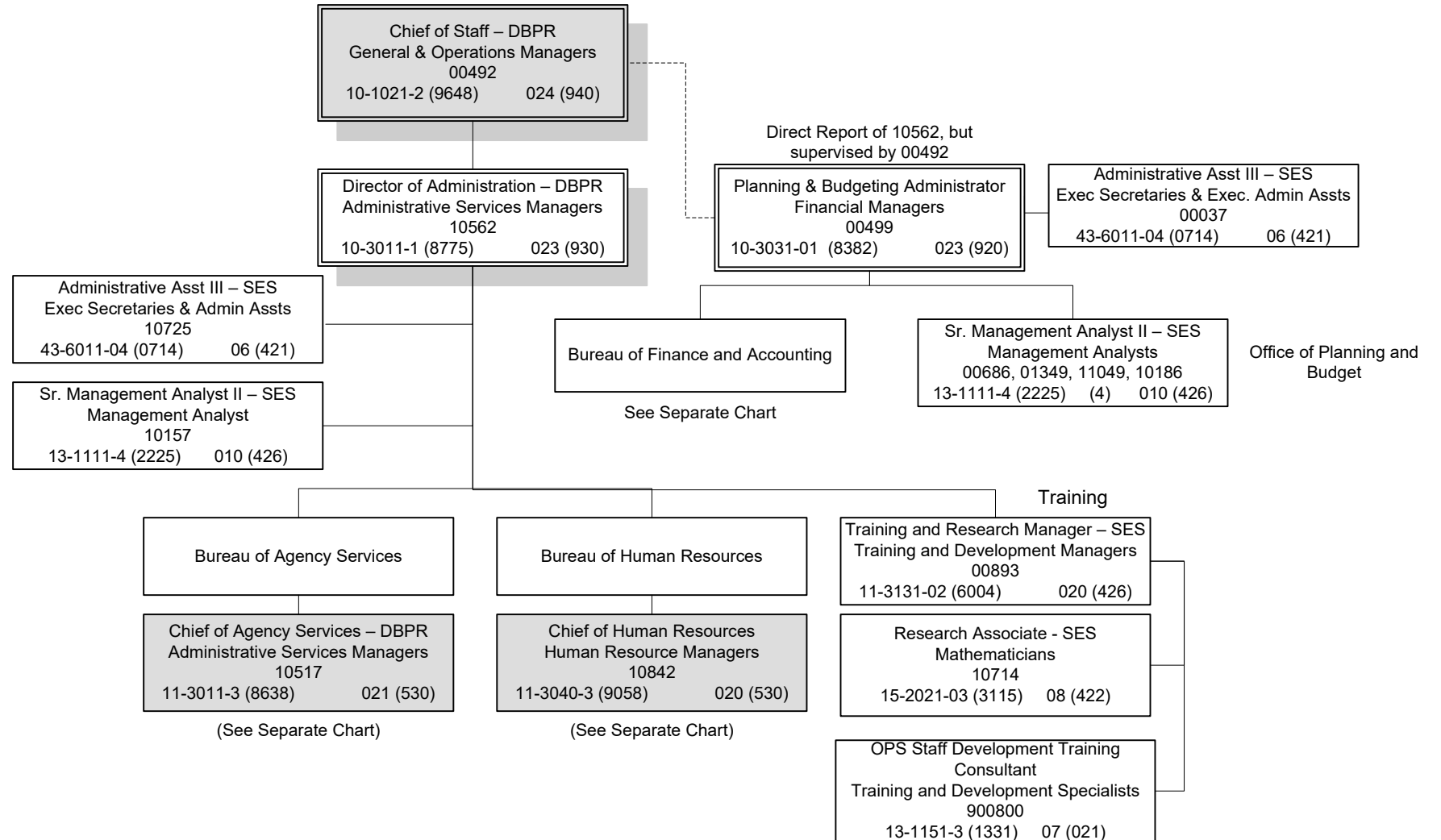
**Department of Business & Professional Regulation**  
**Office of the Secretary**  
**Inspector General**



Department of Business & Professional Regulation 79  
 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**

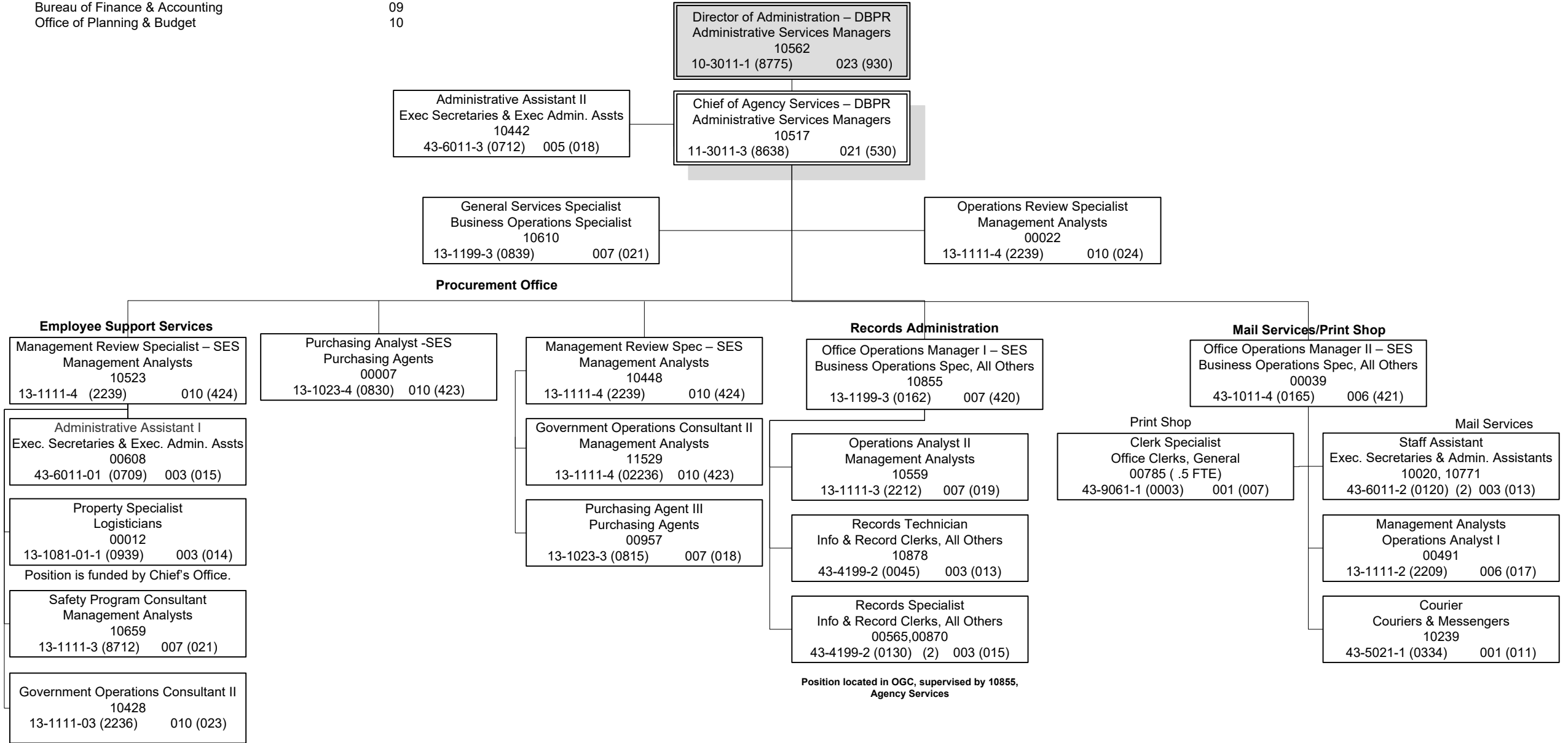
Current: 7-1-21  
 Last Updated: 5-26-2021



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

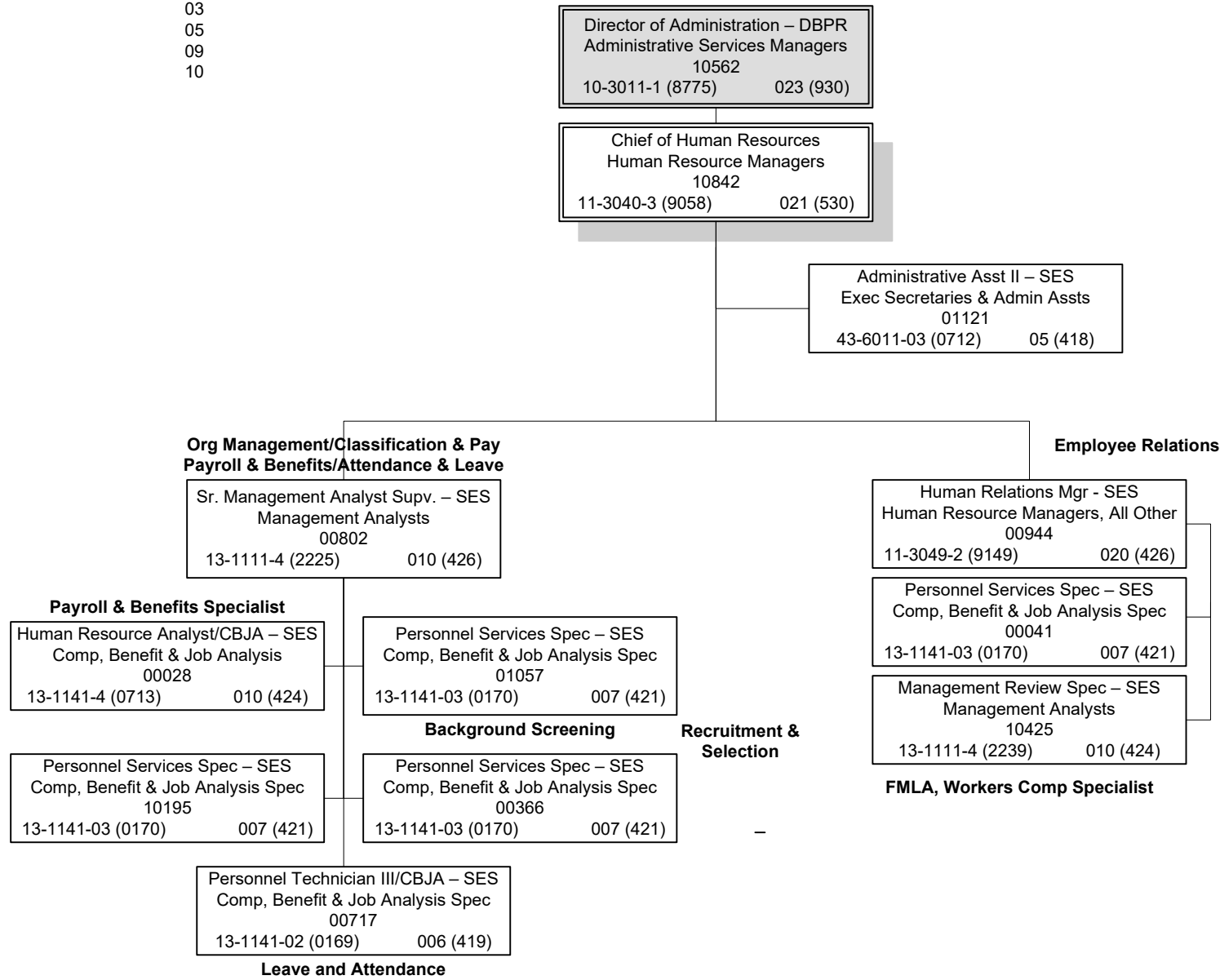
Current: 7-1-21  
 Last Updated: 1-23-20



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: 7-1-21  
Last Updated: 9-27-19



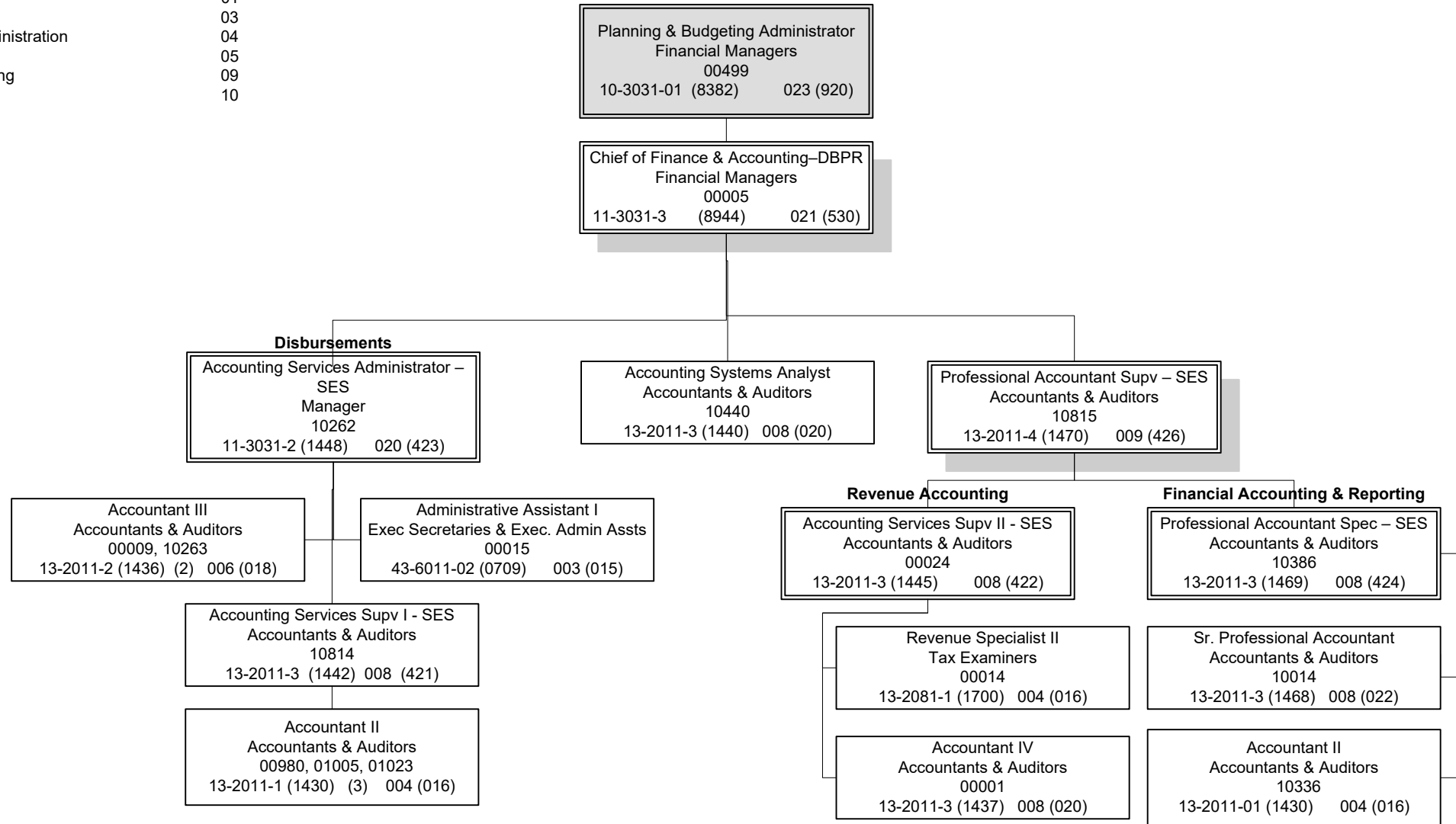
11 FTE



## Division of Administration Bureau of Finance & Accounting

Current: 7-1-21  
Last updated: 4-30-21

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



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

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

Current: 7-1-21  
 Last updated: 10-20-17

### Director's Office

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

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

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

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

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

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

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

Customer Contact Center  
 (See Separate Chart)

Bureau of Central Intake & Licensure  
 (See Separate Chart)

### Quality Assurance

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

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

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

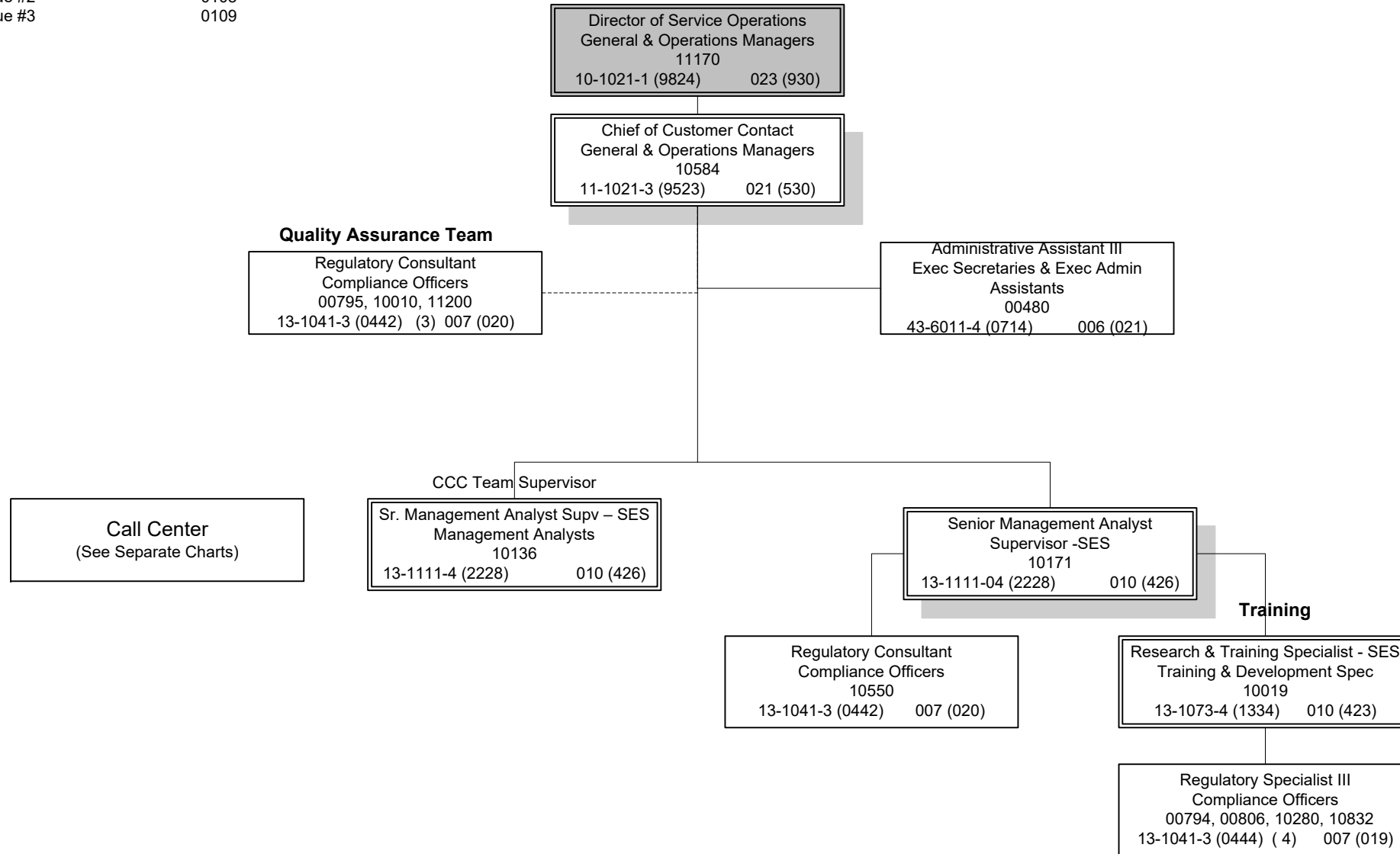
Regulatory Specialist I  
 Compliance Officers  
 00734 (.5 FTE), 11335 (.5 FTE)  
 13-1041-1 (0440) (2) 005 (015)

10 FTE (2 .5 PSNS)

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**

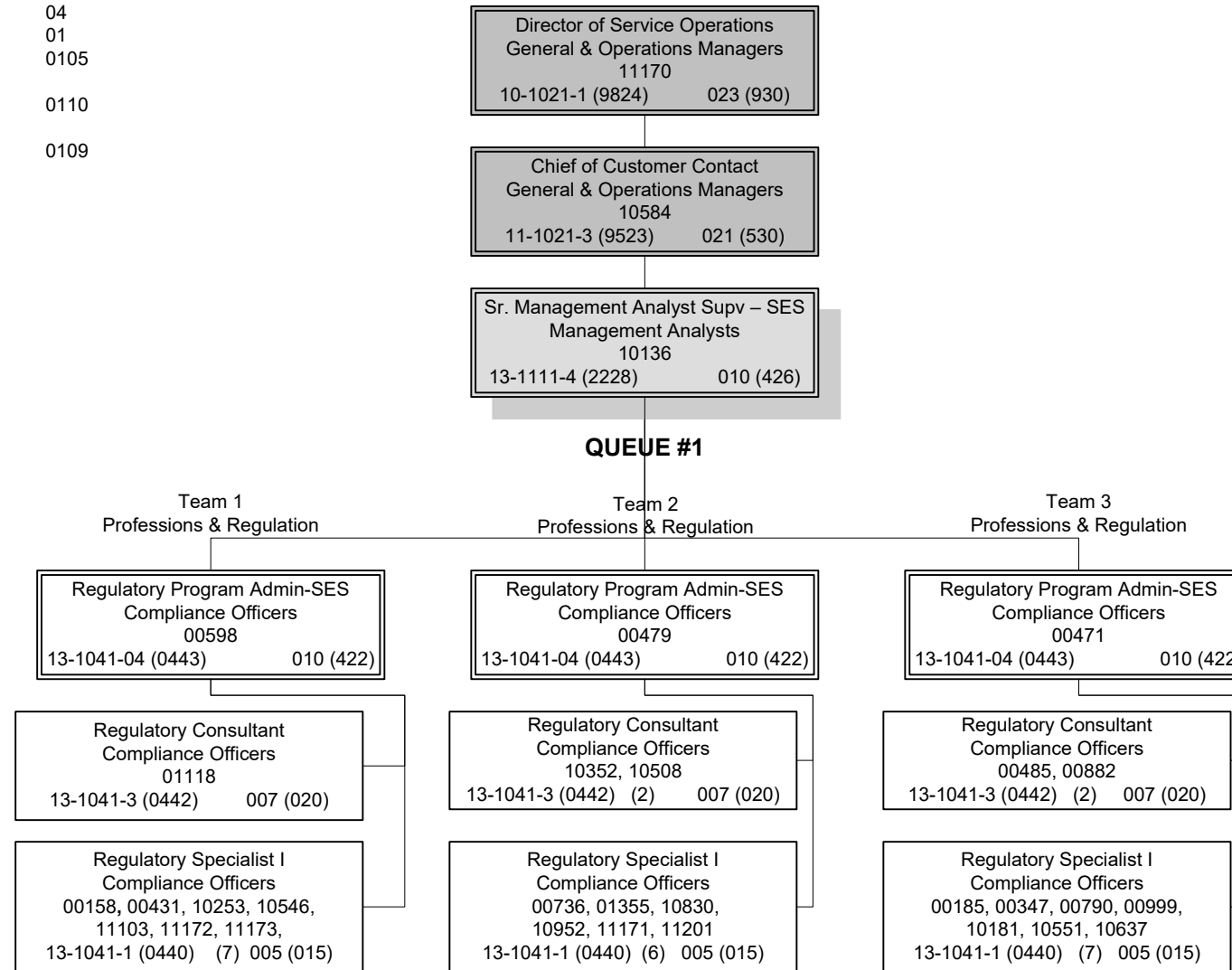
Current: 7-1-21  
 Last updated: 08-10-2018



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

## Division of Service Operations Customer Contact Center

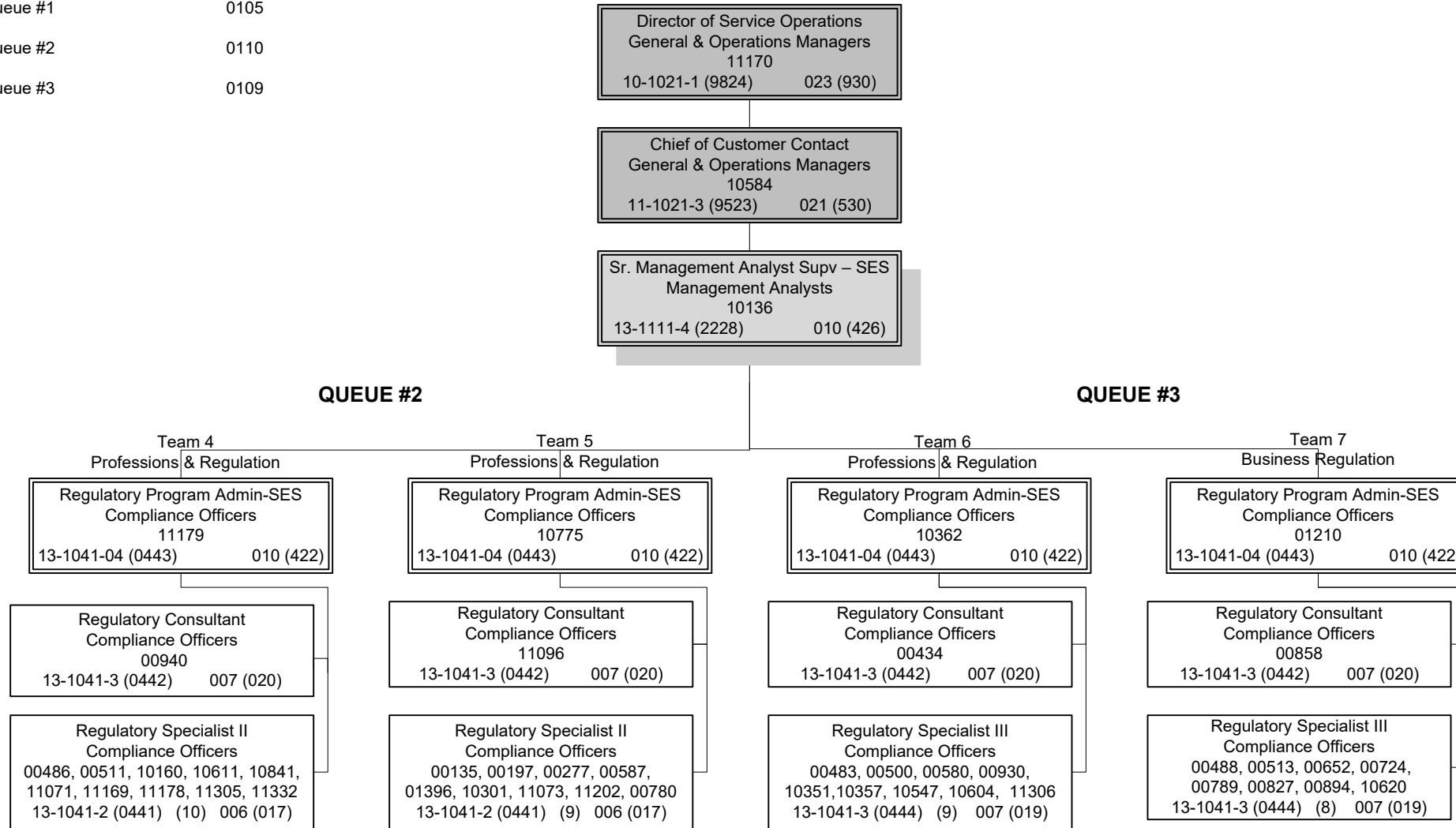
**Current: 7-1-21**  
**Last updated: 11-9-18**



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

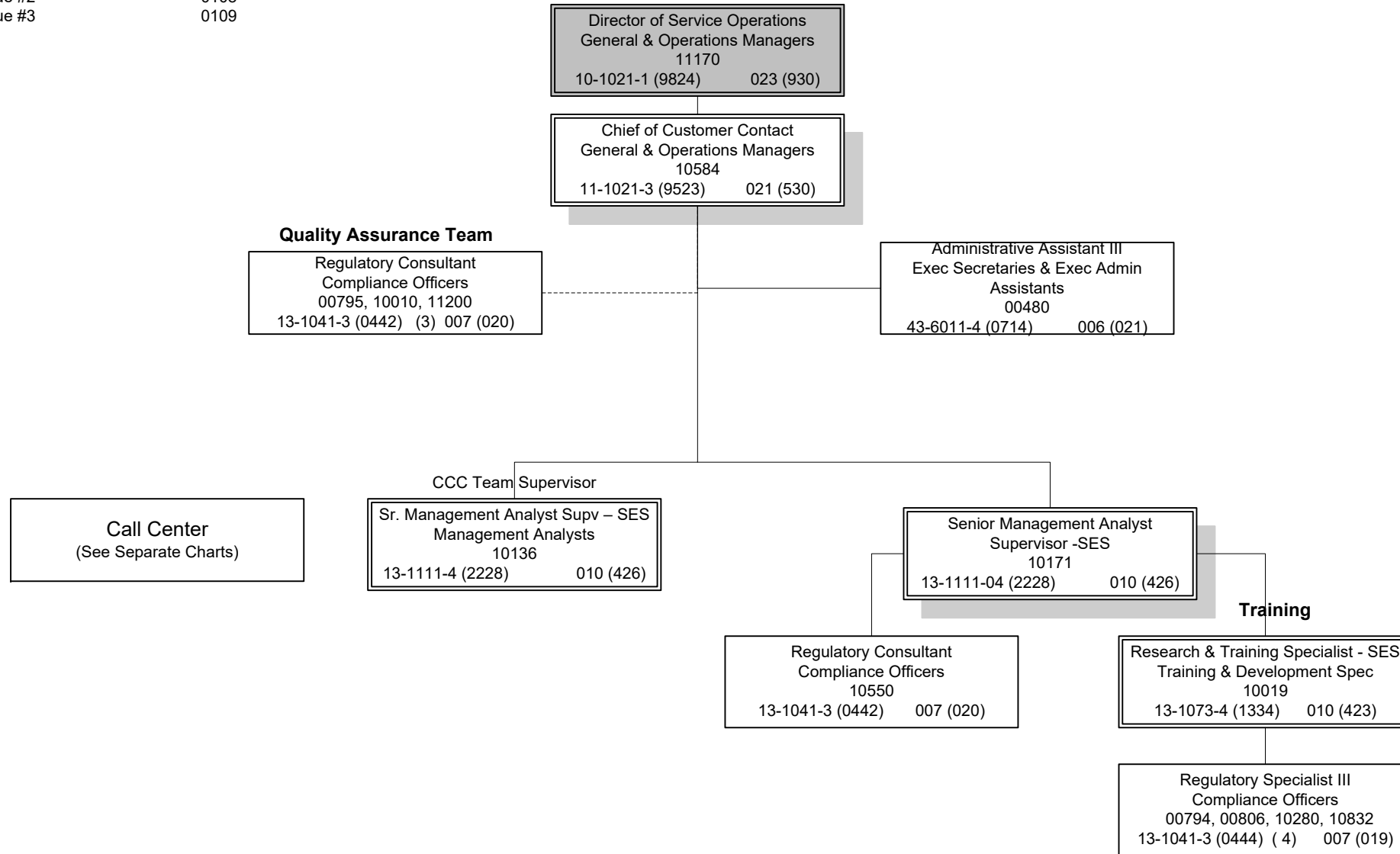
Current: 7-1-21  
 Last updated: 11-9-18



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**

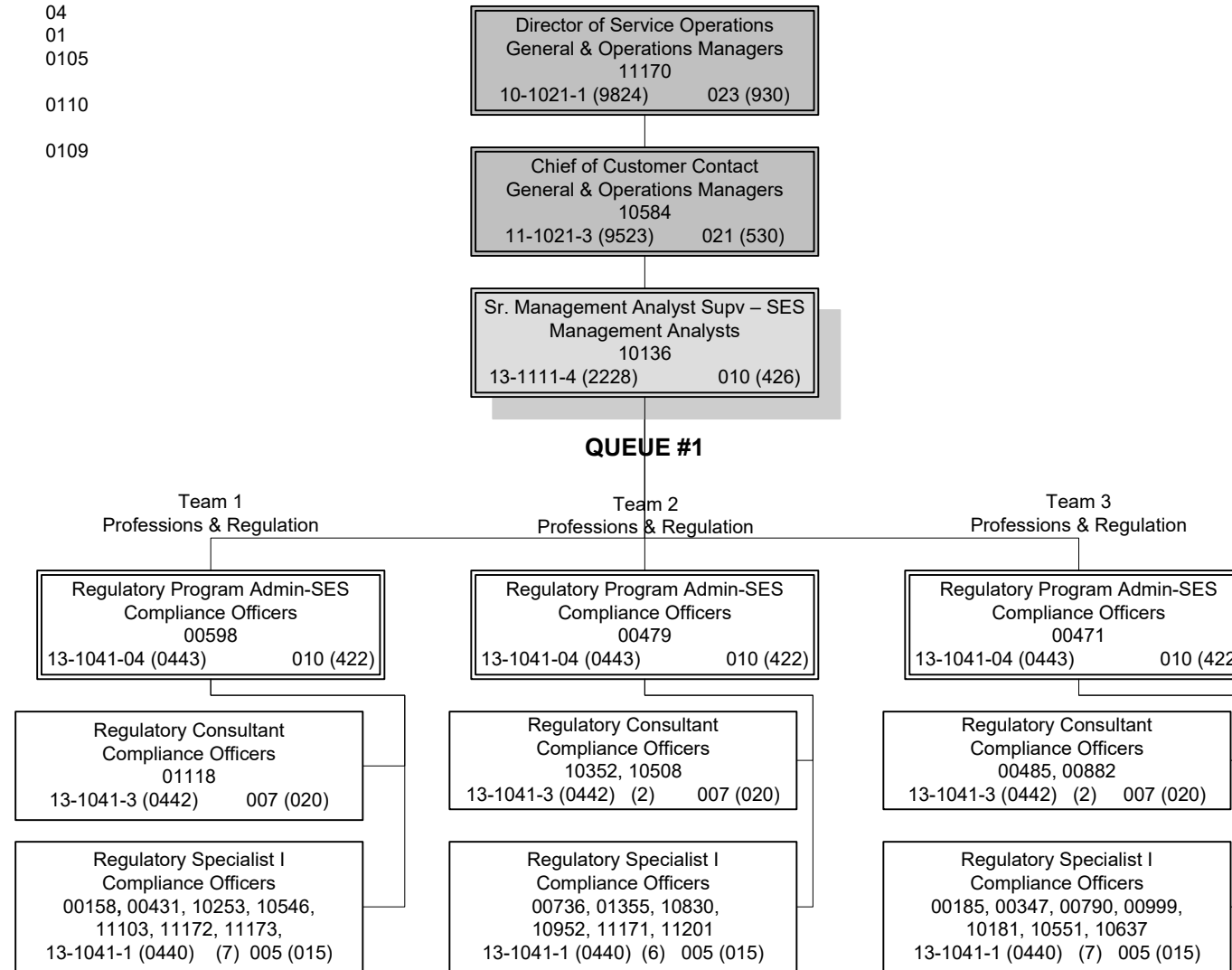
Current: 7-1-21  
 Last updated: 08-10-2018



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

## Division of Service Operations Customer Contact Center

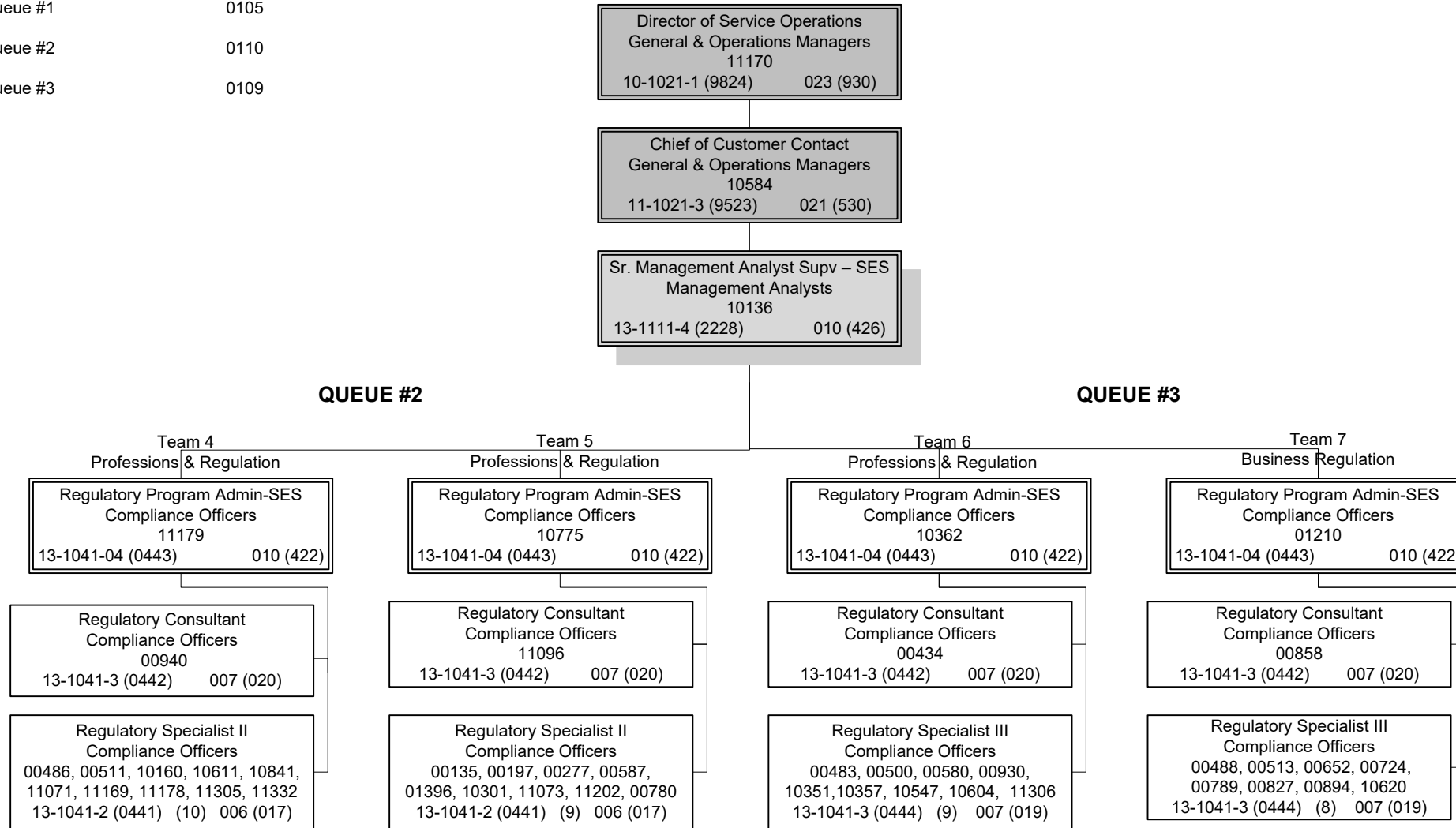
**Current: 7-1-21**  
**Last updated: 11-9-18**



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: 7-1-21  
 Last updated: 11-9-18

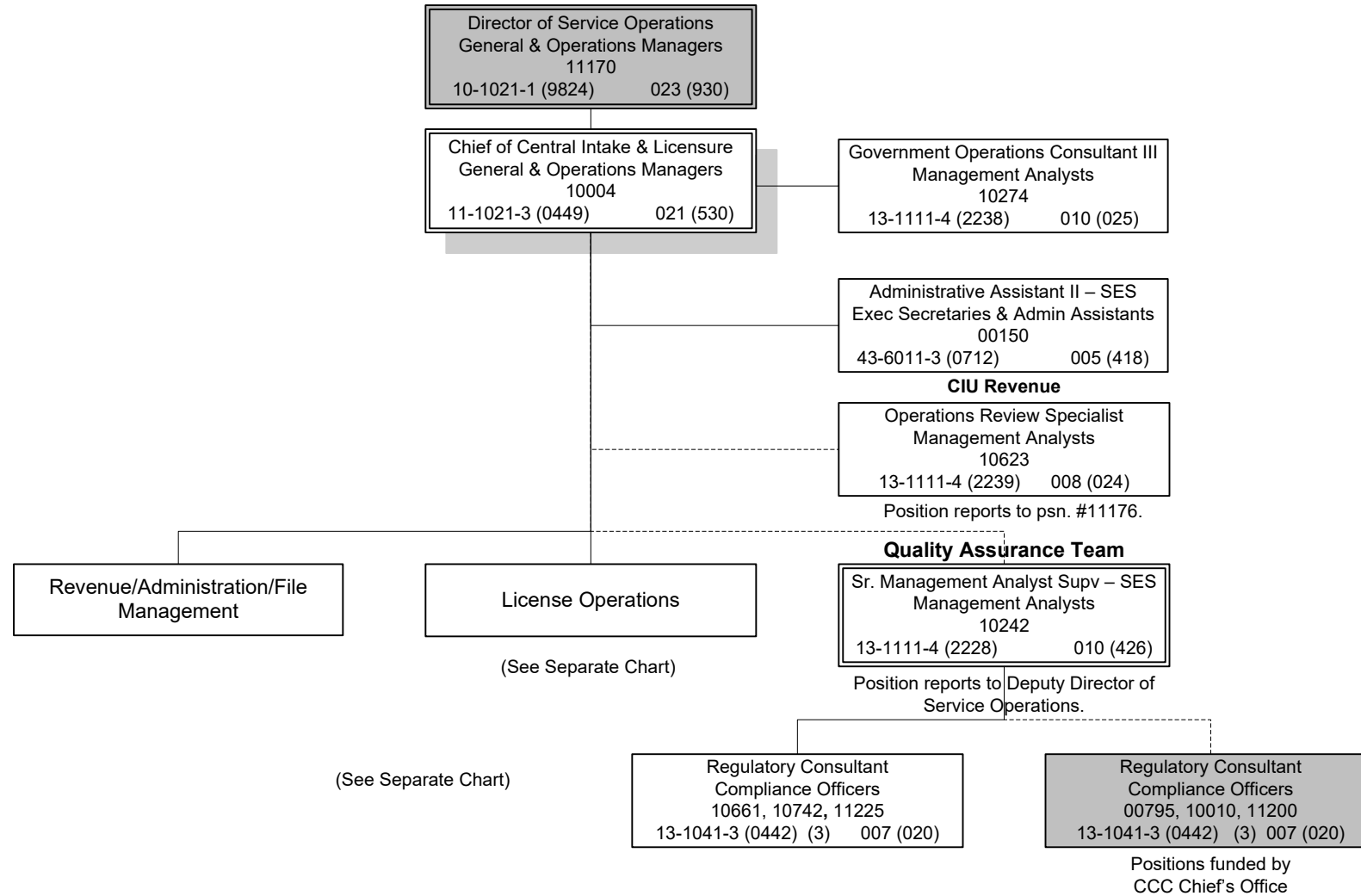




Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 7-1-21  
 updated:09-04-15

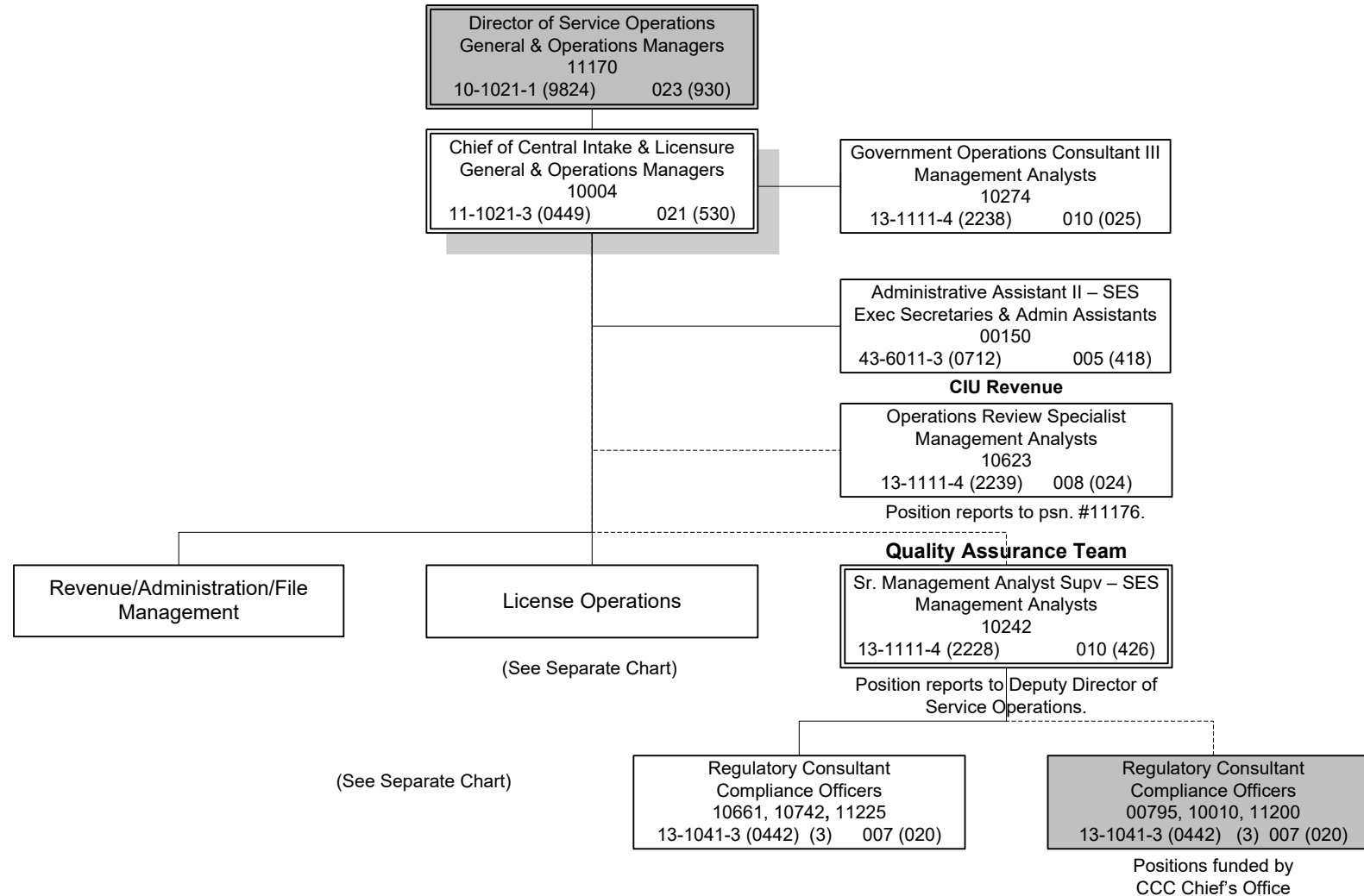
### Division of Service Operations Central Intake & Licensure Chief's Office



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

Current: 7-1-21  
 updated:09-04-15

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



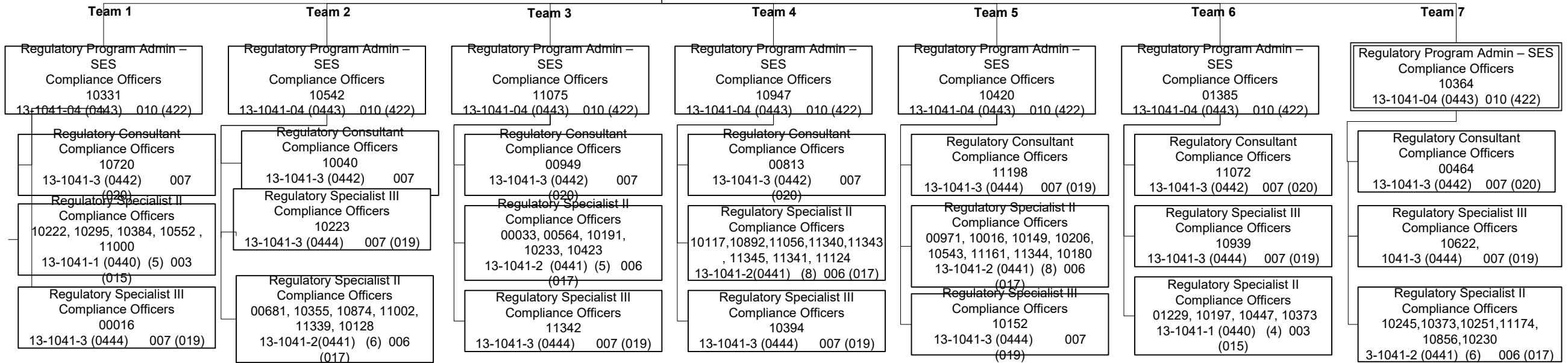
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 7-1-21  
 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)

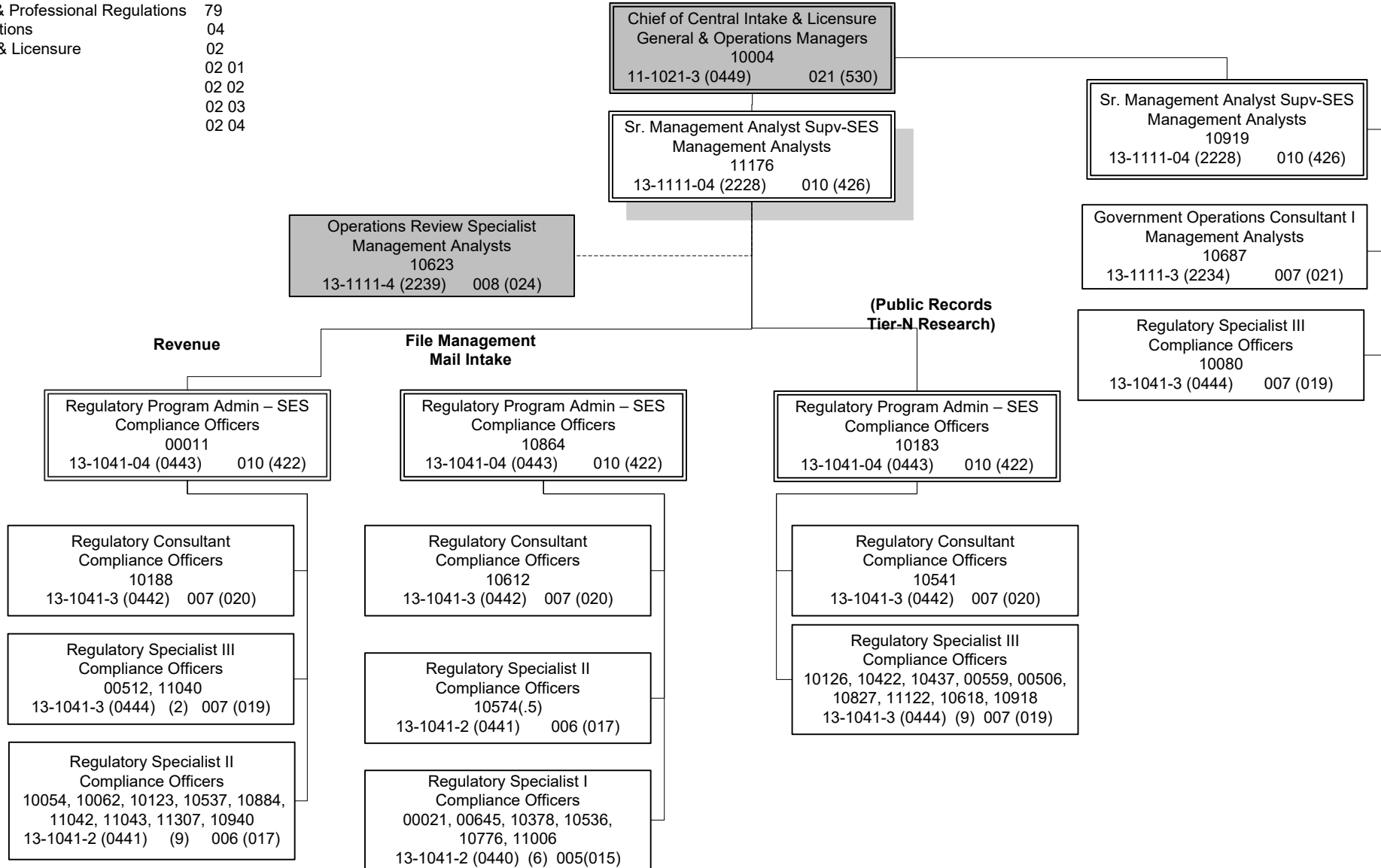
Sr. Management Analyst Supv-  
 SES  
 Management Analysts  
 10439  
 13-1111-4 (2228) 010 (426)



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

Current 7-1-21  
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

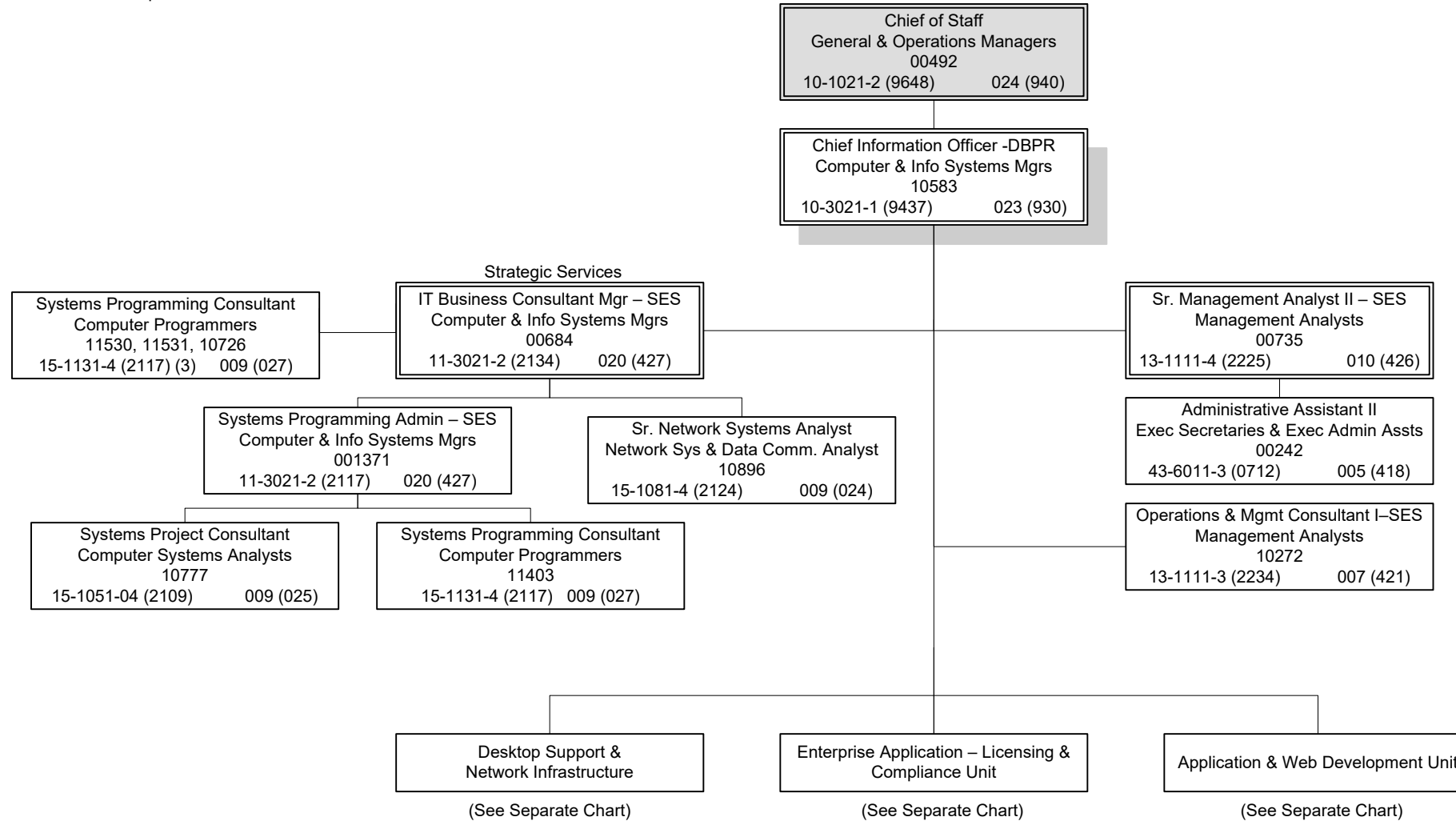


**40 FTE (1 .5 PSN)**

Department of Business & Professional 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**

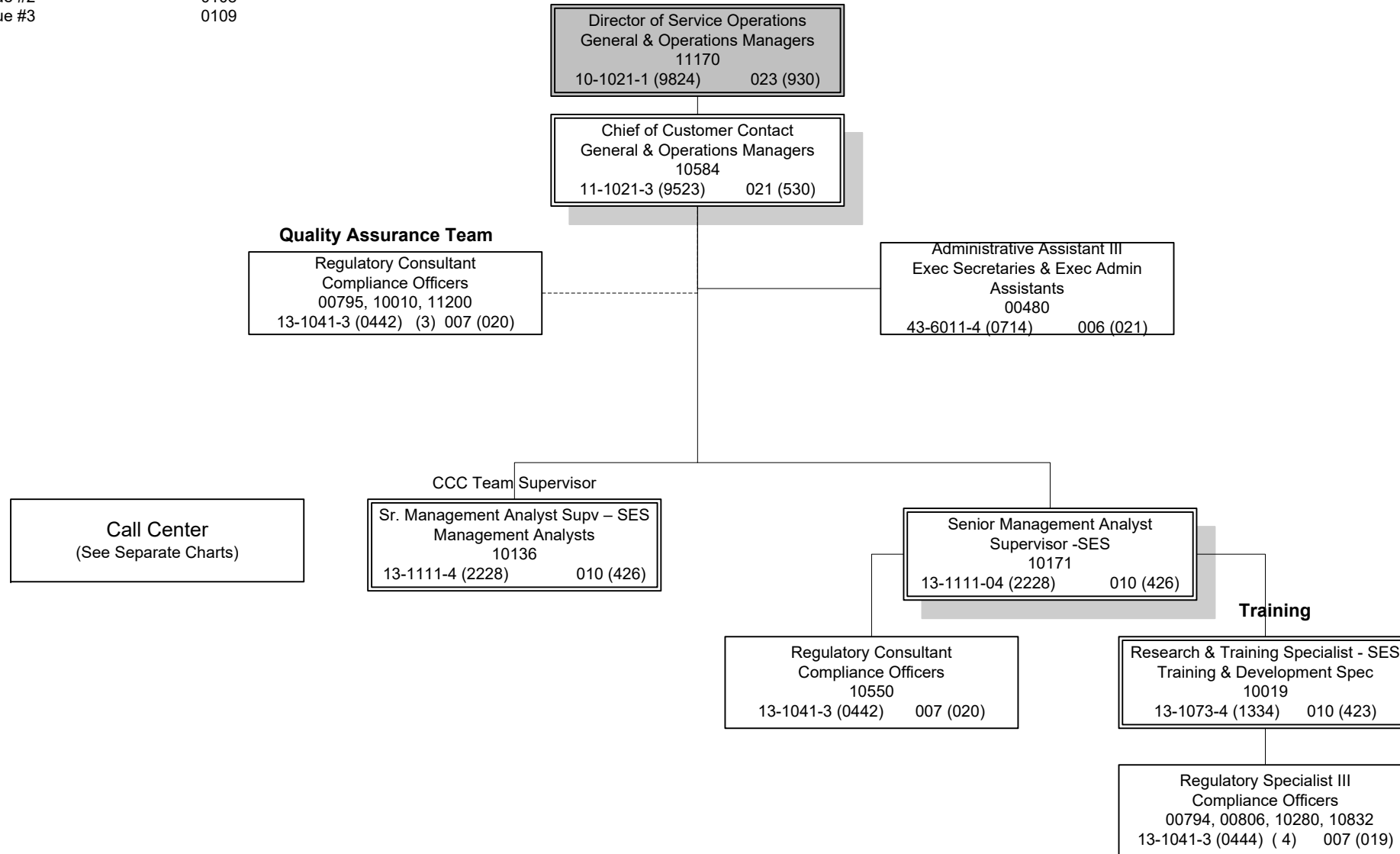
Current : 7-01-21  
 Last updated: 6-9-17



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: 7-1-21  
 Last updated: 08-10-2018



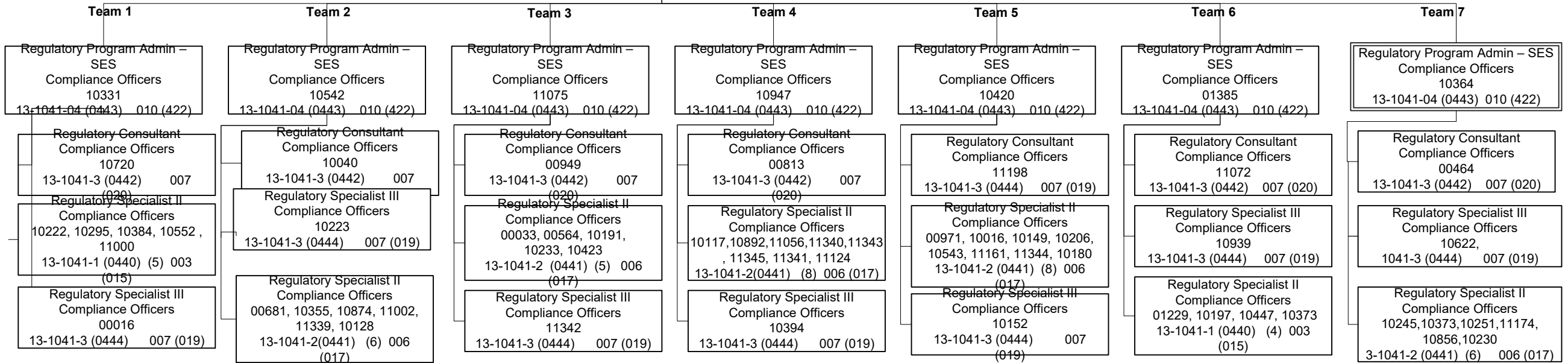
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 7-1-21  
 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)

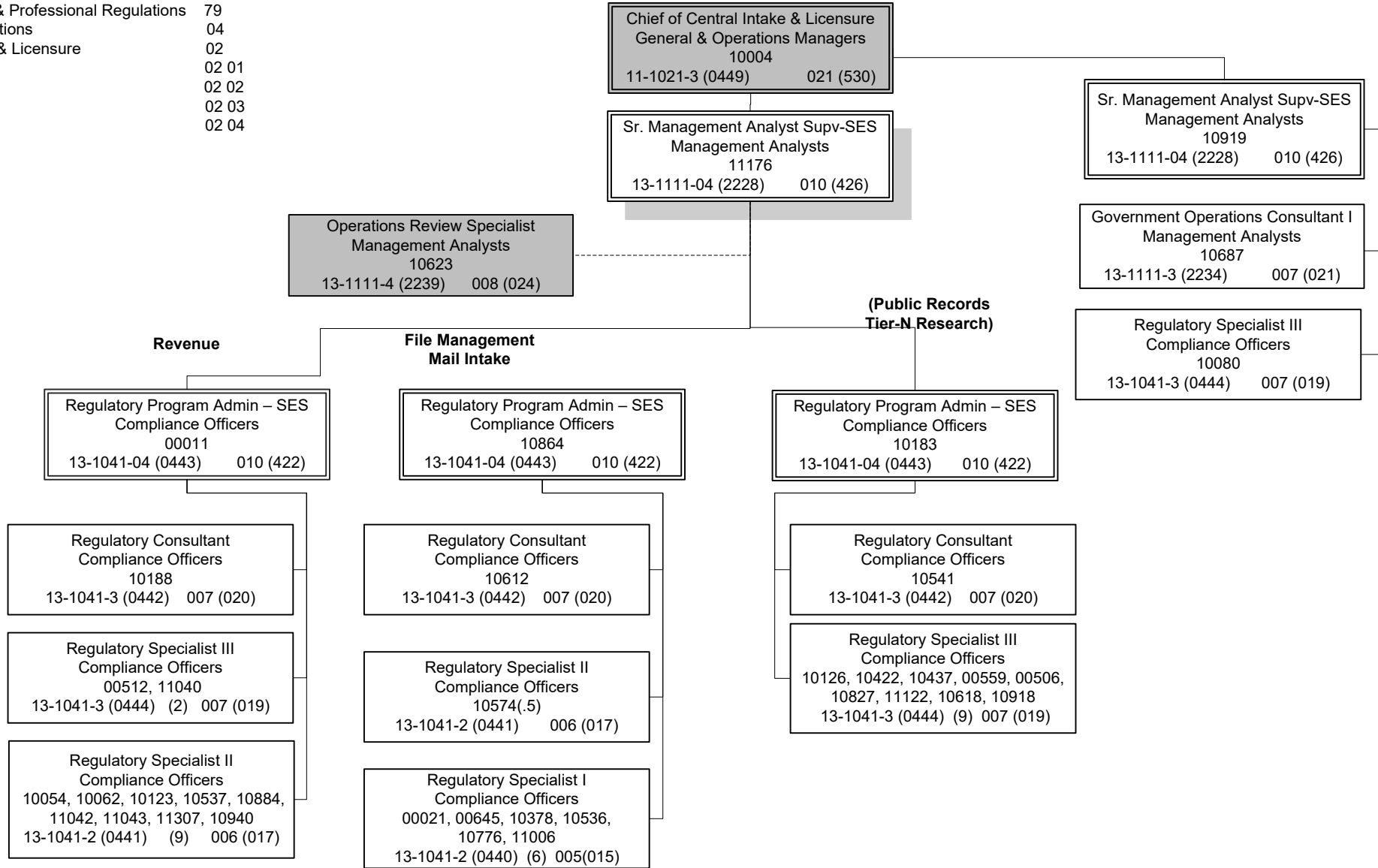
Sr. Management Analyst Supv-  
 SES  
 Management Analysts  
 10439  
 13-1111-4 (2228) 010 (426)



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

Current 7-1-21  
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



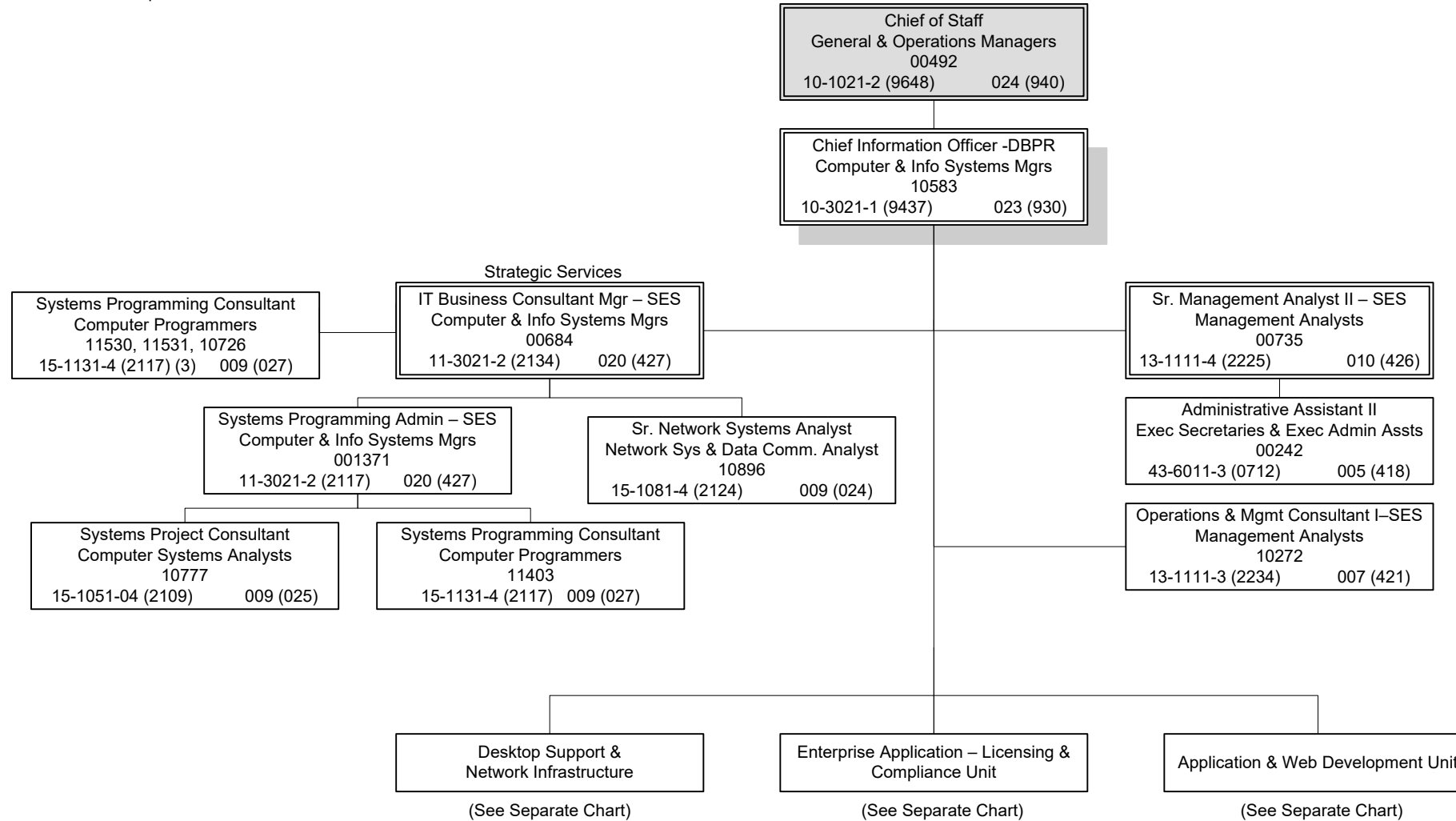
**40 FTE (1 .5 PSN)**



Department of Business & Professional 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

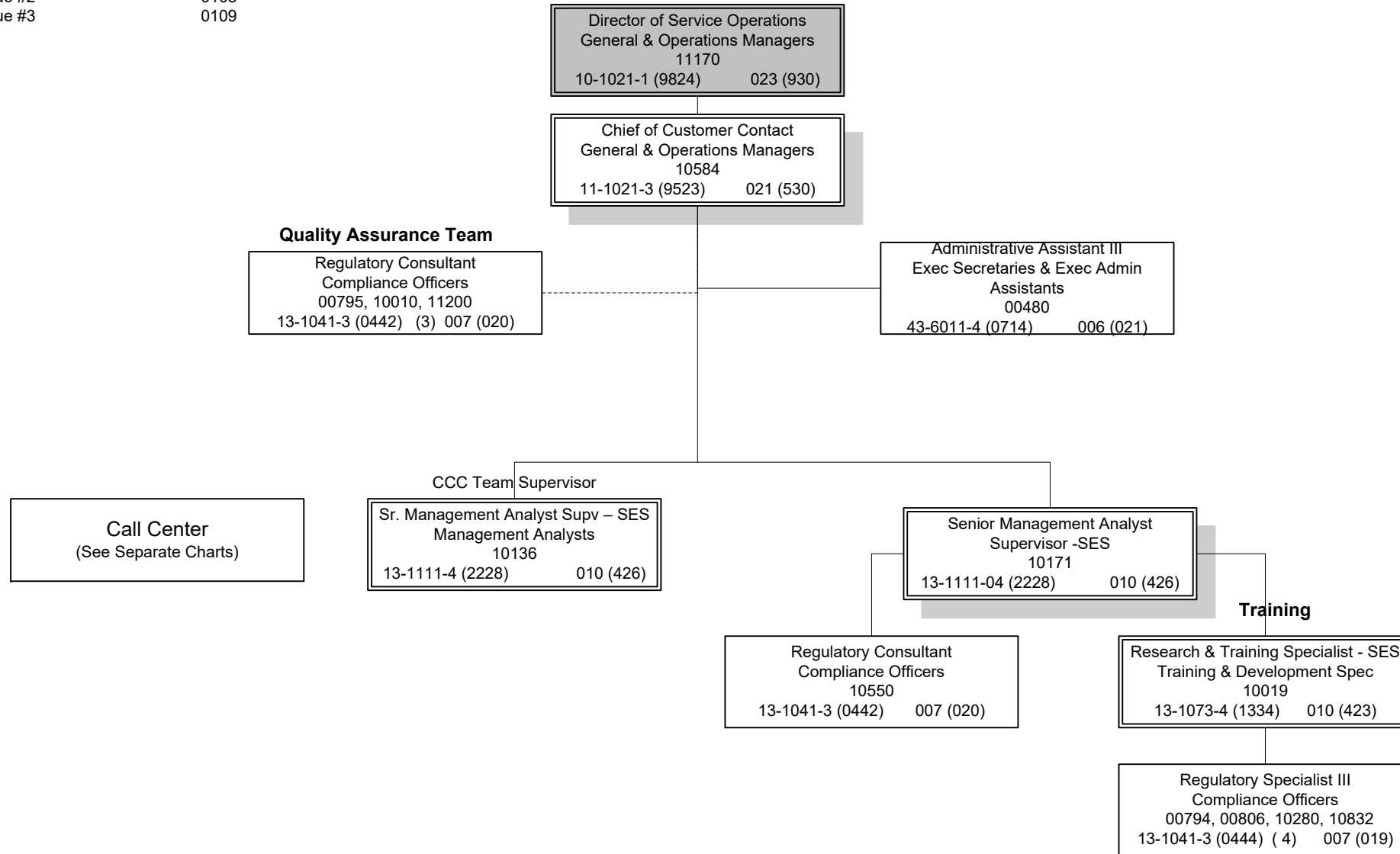
Current : 7-01-21  
 Last updated: 6-9-17



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**

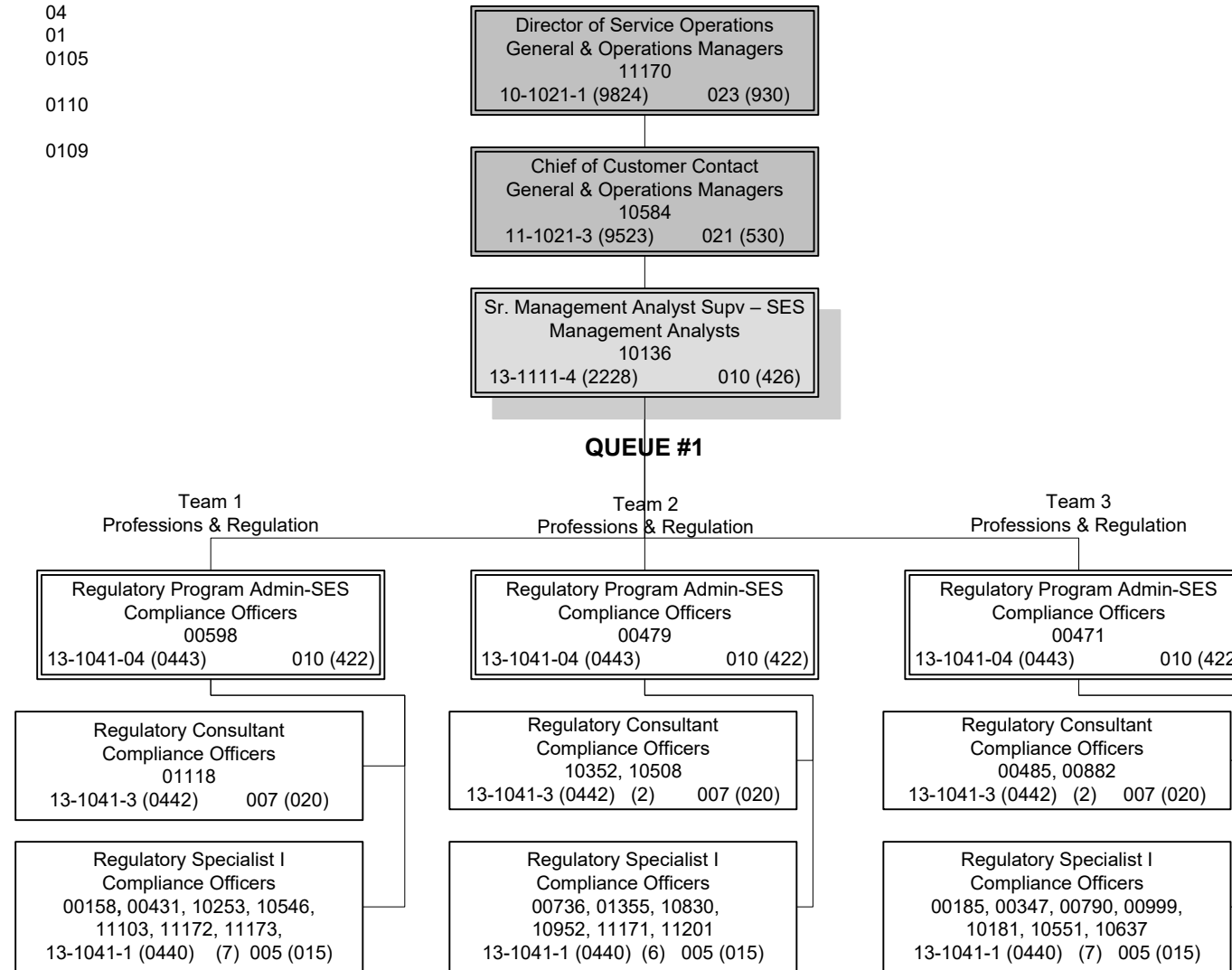
Current: 7-1-21  
 Last updated: 08-10-2018



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

## Division of Service Operations Customer Contact Center

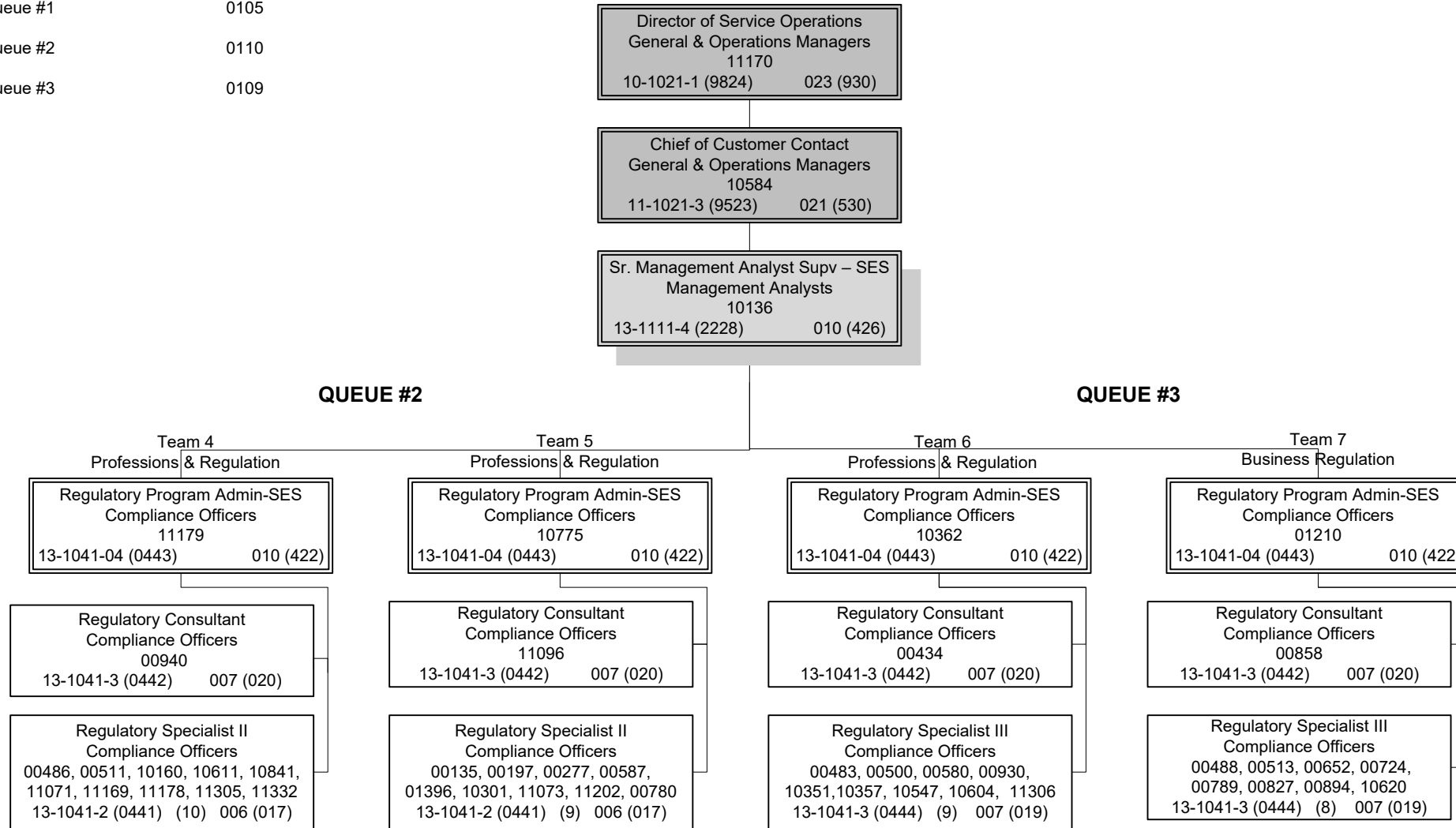
**Current: 7-1-21**  
**Last updated: 11-9-18**



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

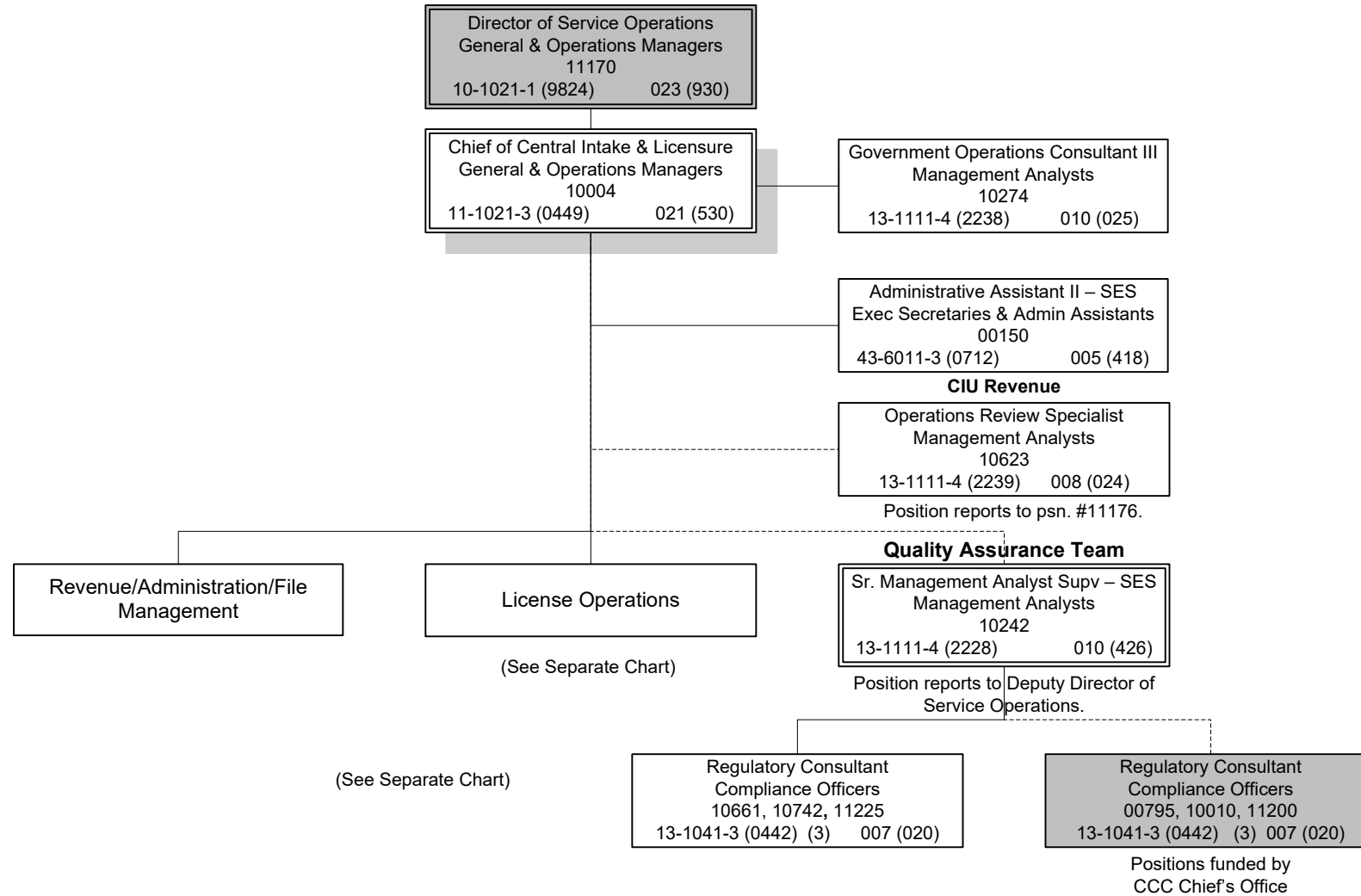
Current: 7-1-21  
 Last updated: 11-9-18



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: 7-1-21  
 updated:09-04-15

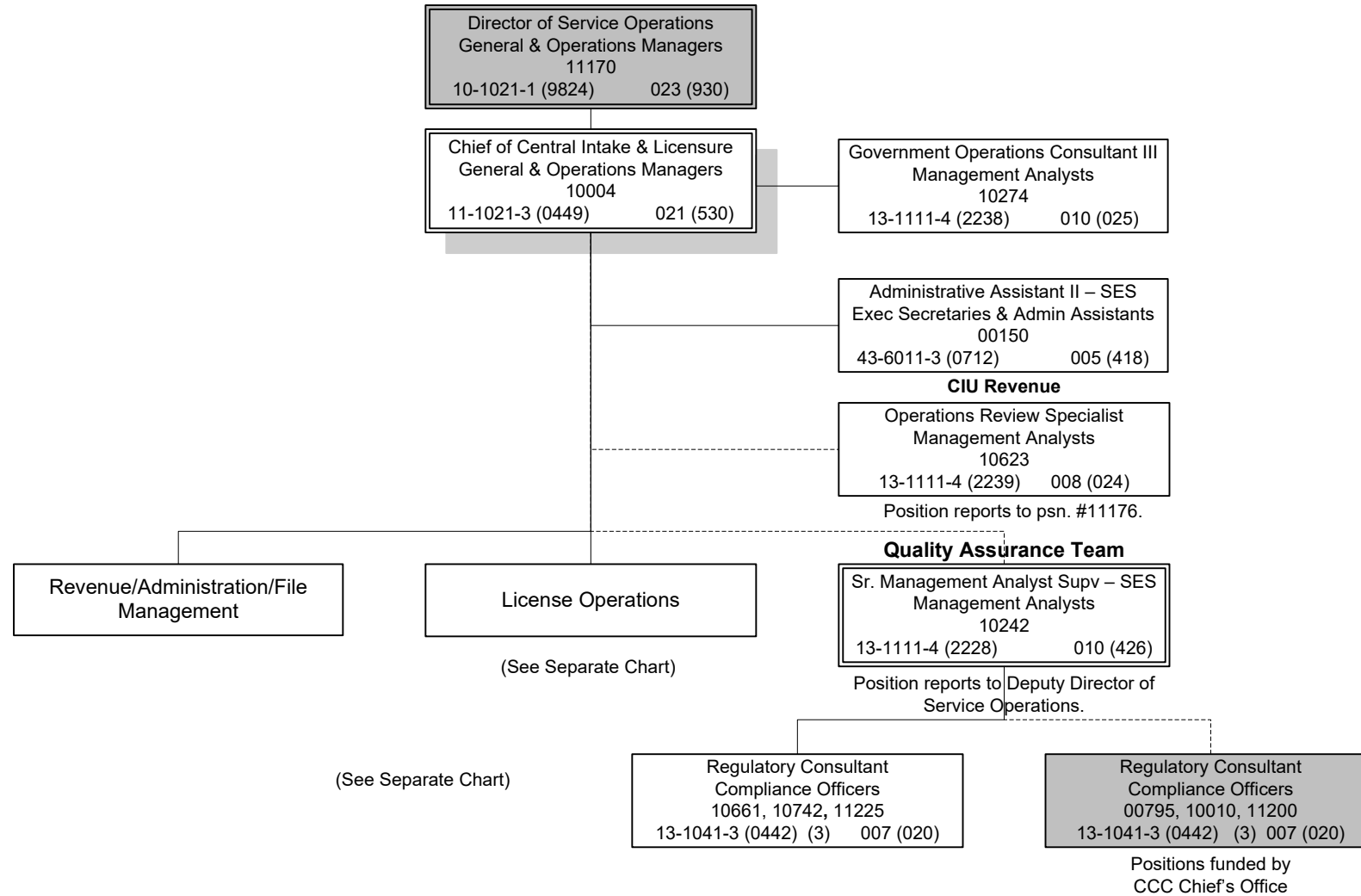
### Division of Service Operations Central Intake & Licensure Chief's Office



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

Current: 7-1-21  
 updated:09-04-15

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



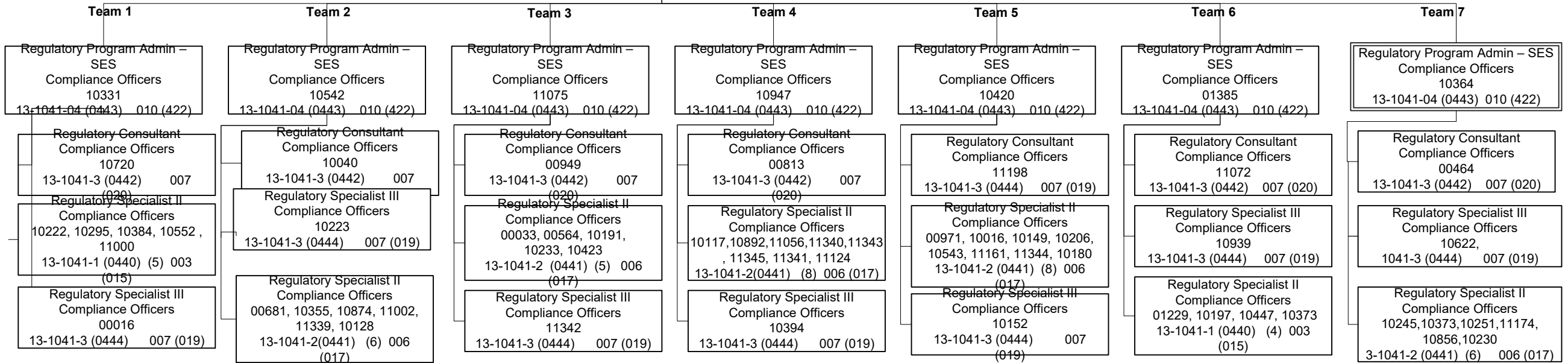
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 7-1-21  
 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)

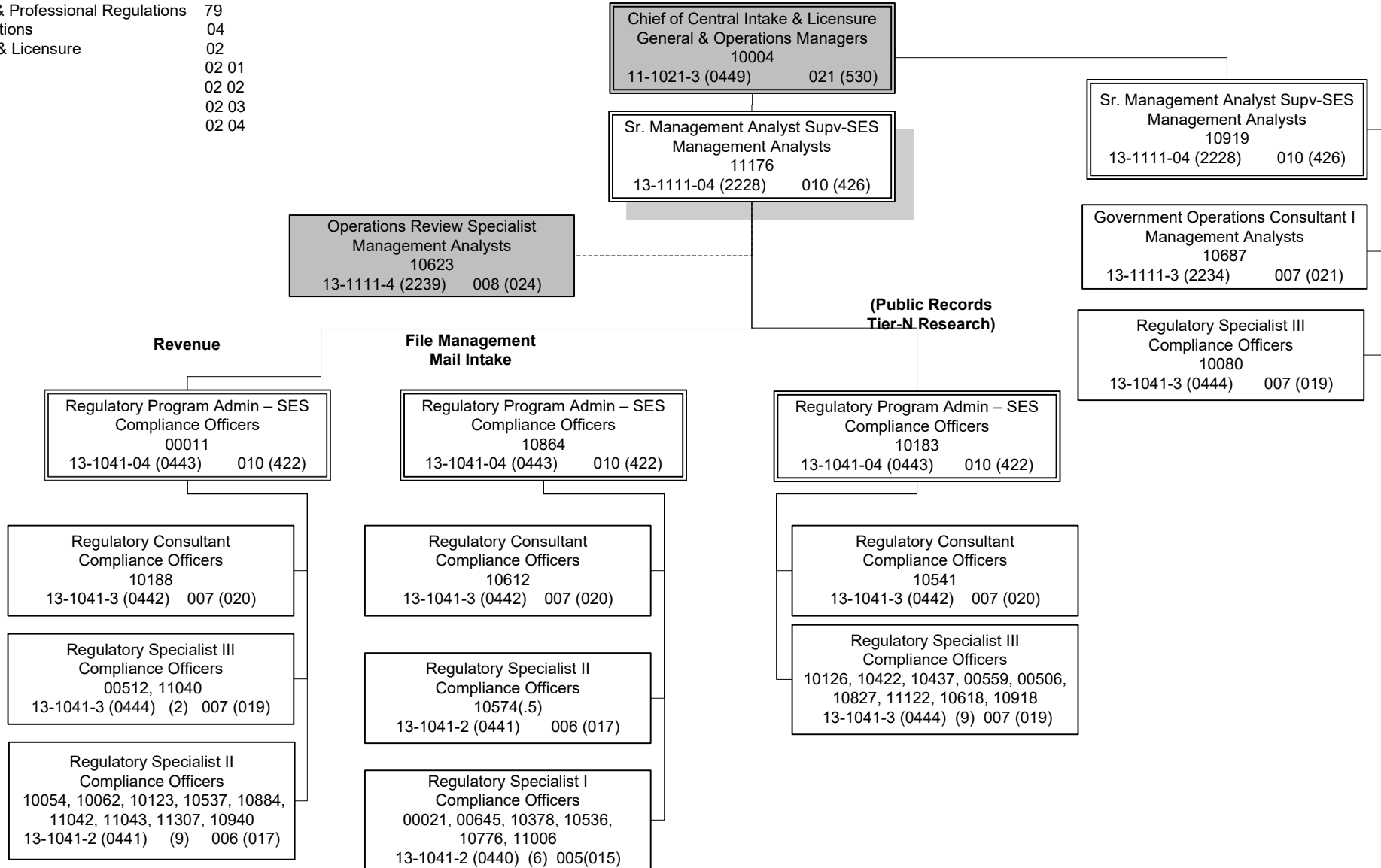
Sr. Management Analyst Supv-  
 SES  
 Management Analysts  
 10439  
 13-1111-4 (2228) 010 (426)



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

Current 7-1-21  
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



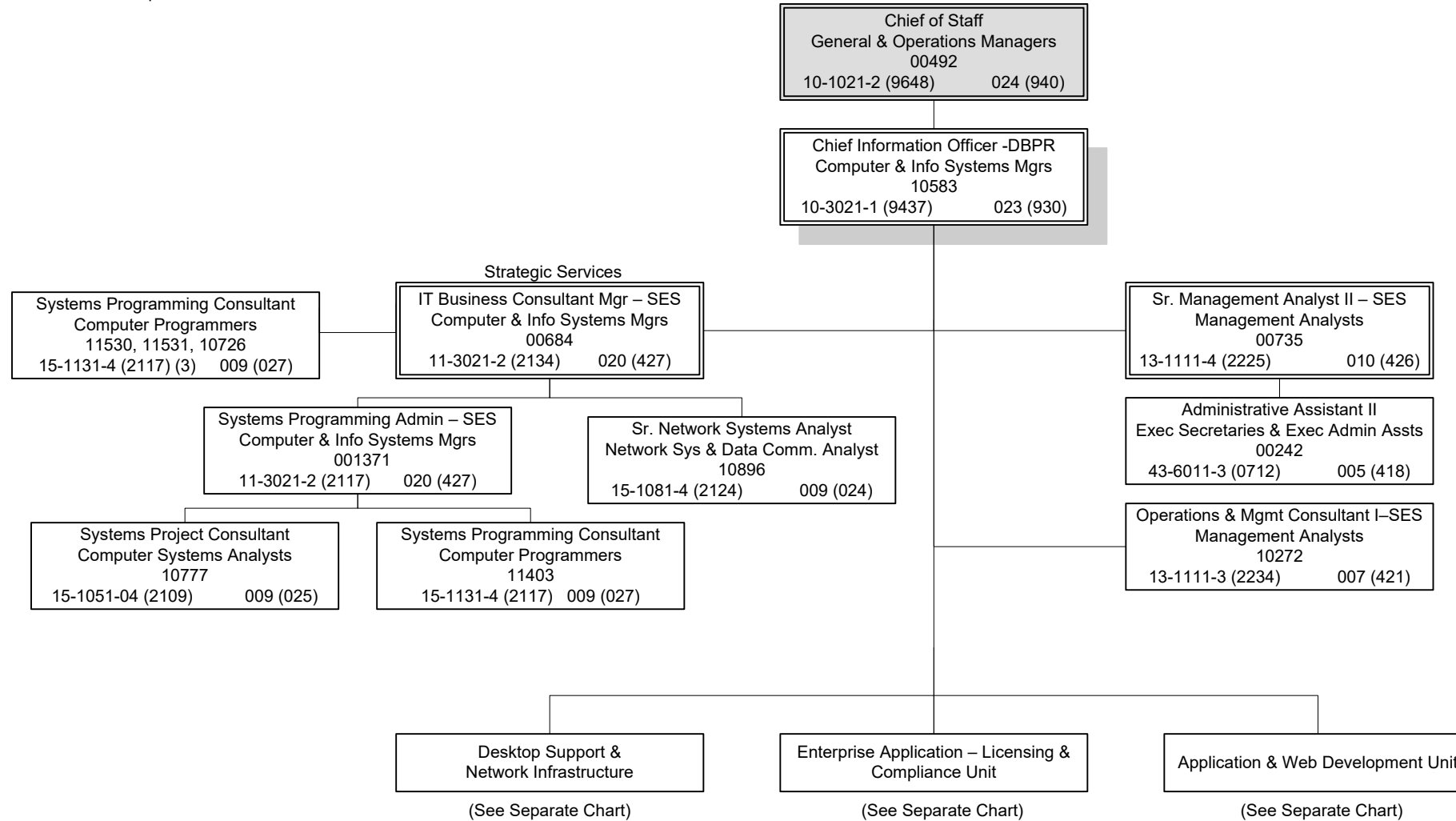
**40 FTE (1 .5 PSN)**



Department of Business & Professional 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

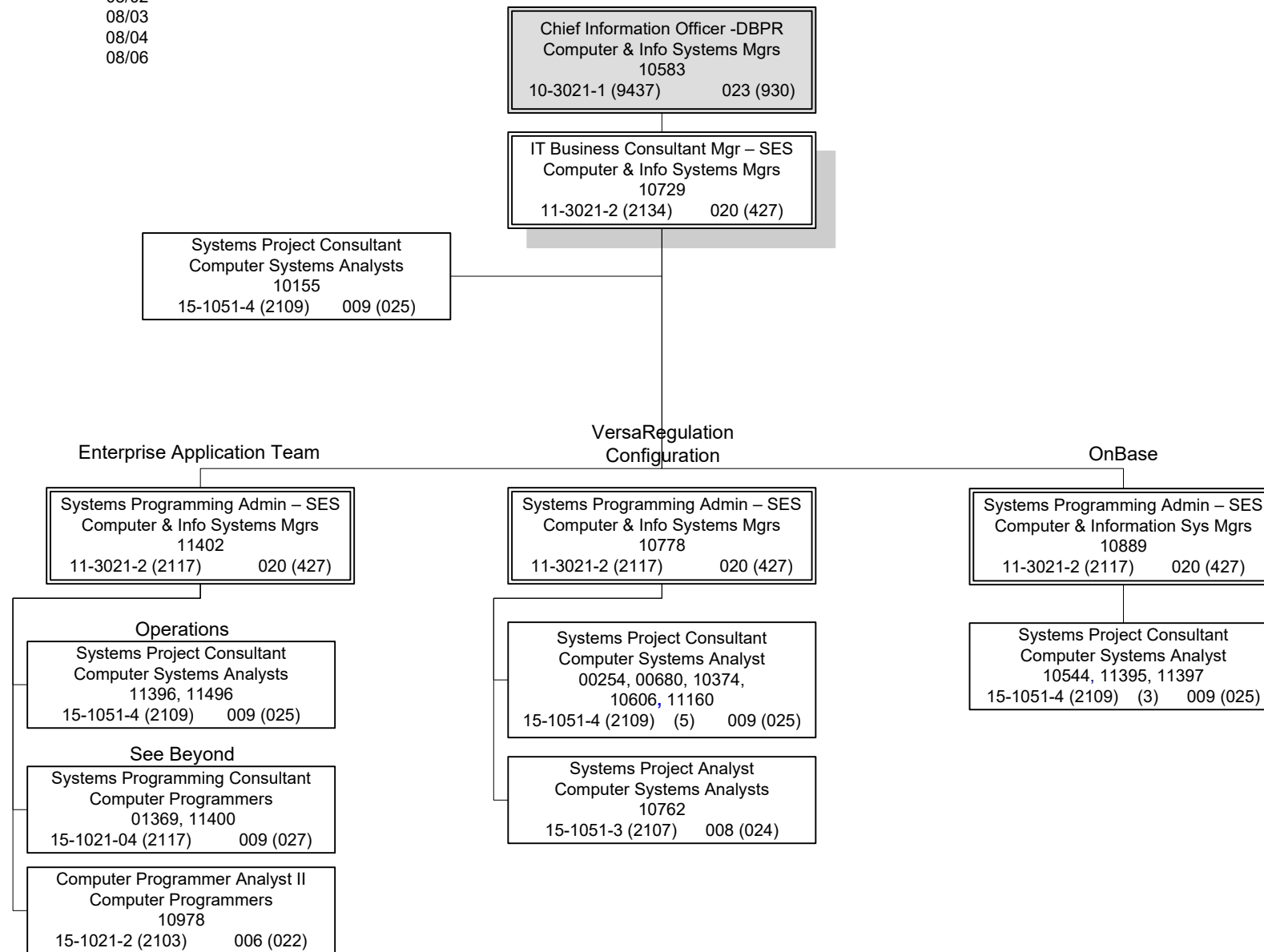
Current : 7-01-21  
 Last updated: 6-9-17



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

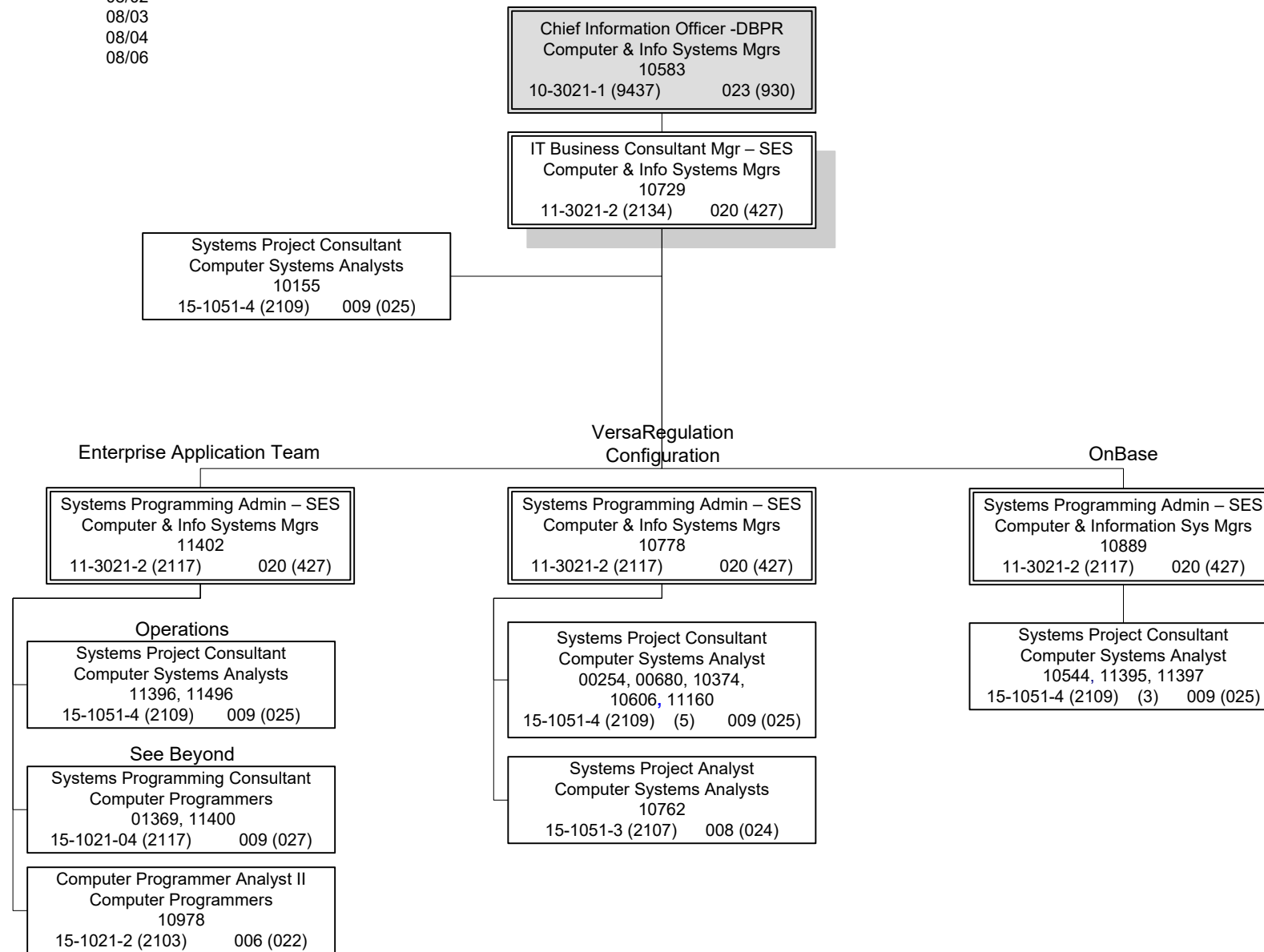
Current:: 7-01-21  
 Last updated: 7-19-18



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

## Division of Technology Enterprise Applications – Licensing & Compliance

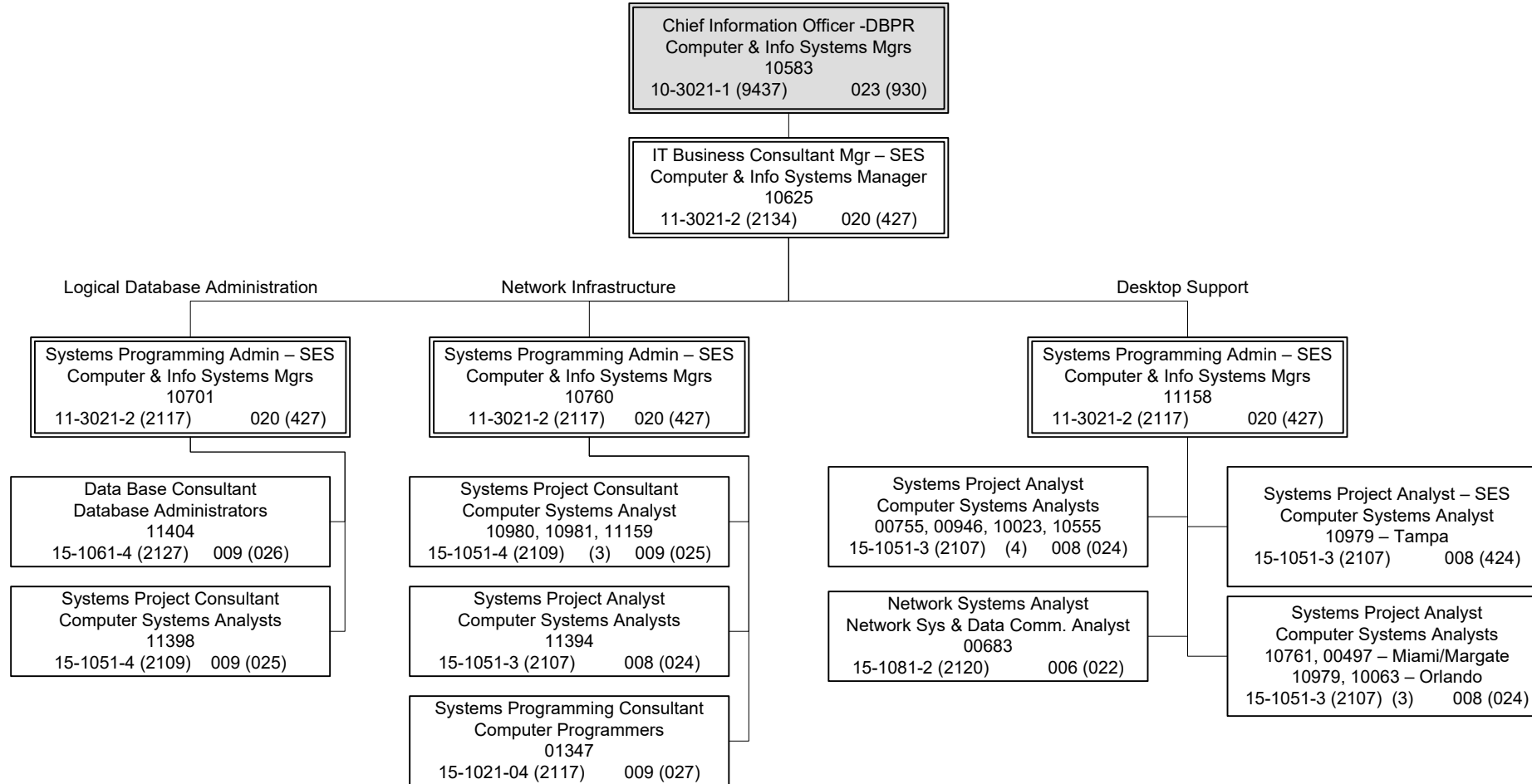
Current:: 7-01-21  
 Last updated: 7-19-18



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

Current:: 7-01-21  
 Last updated: 2-12-16

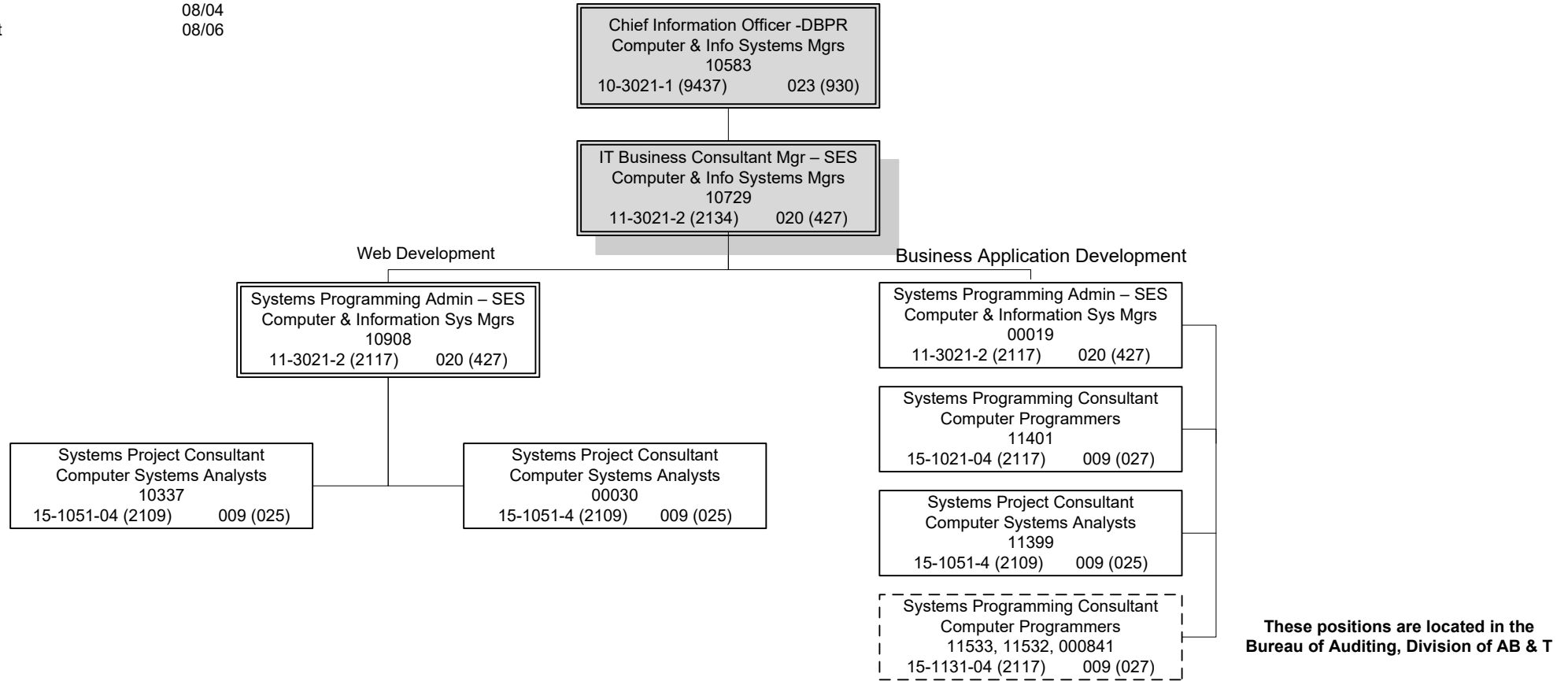
## Division of Technology Desktop Engineering & Network Infrastructure Desktop Support



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

## Division of Technology Business Applications & Web Development

Current: : 7-01-21  
 Last updated: 7-19-18



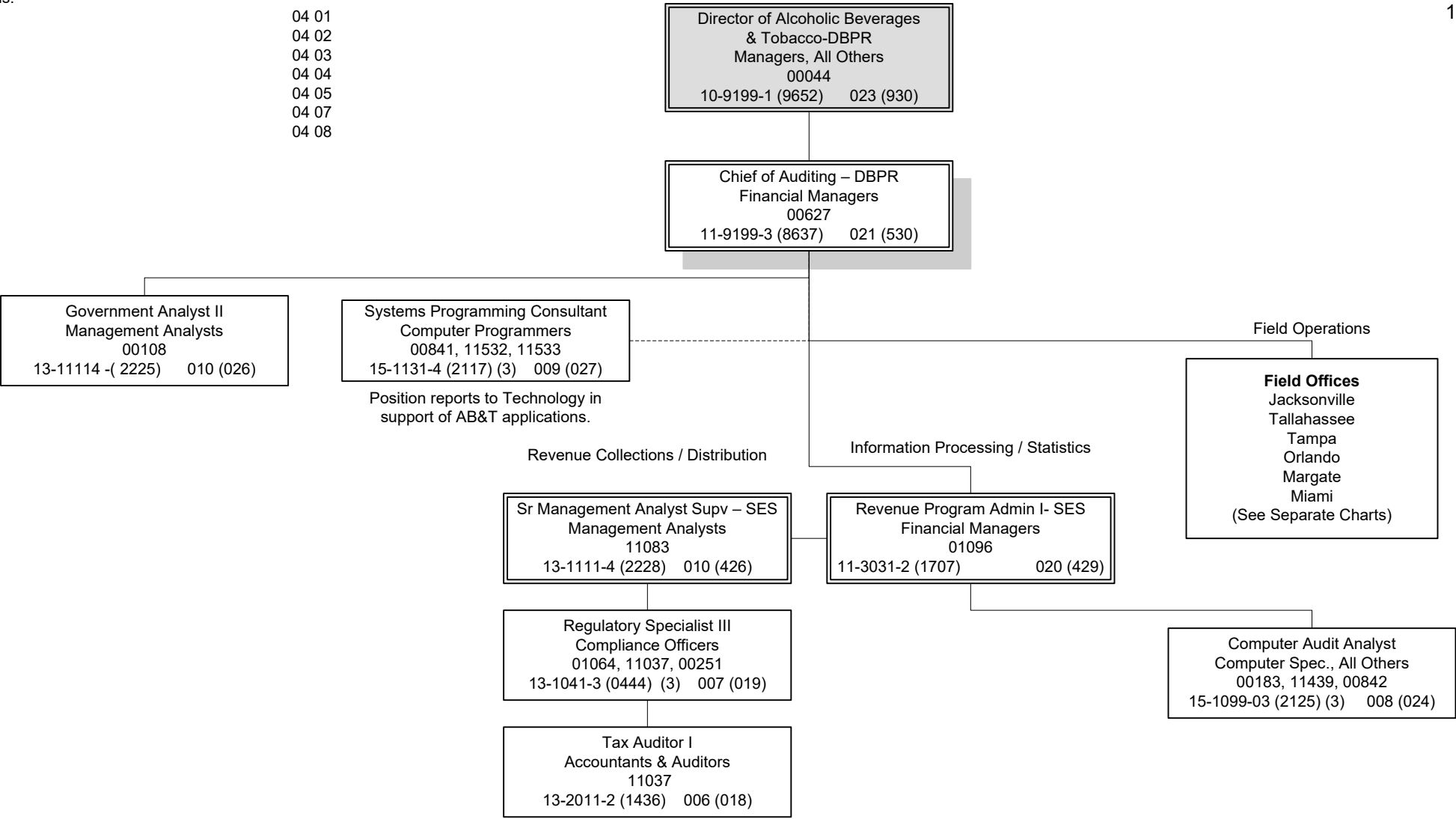
3 FTE

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

Current: 3-5-21  
Last Updated: 7-17-20

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

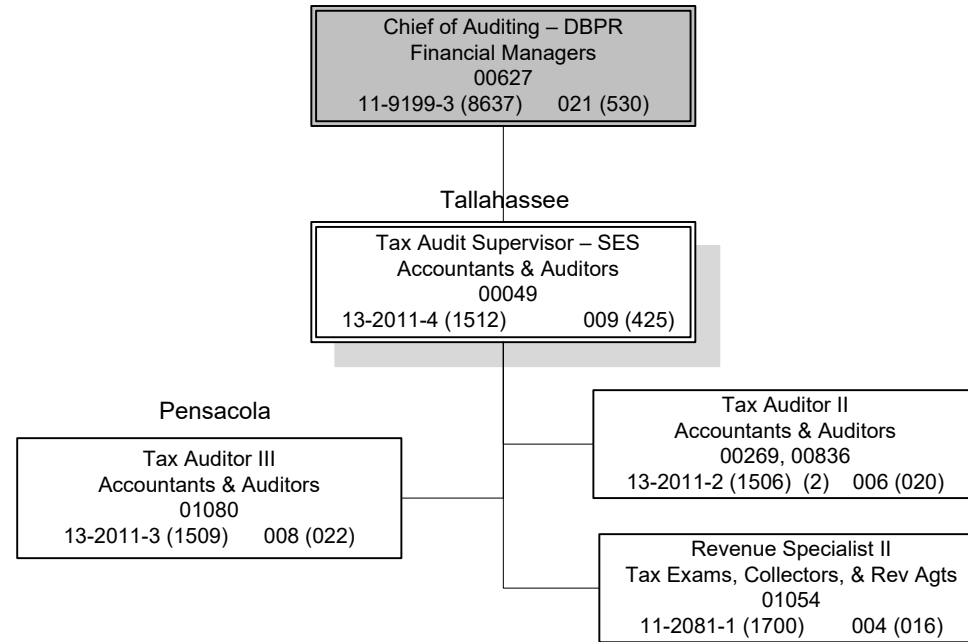
14 FTE



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

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

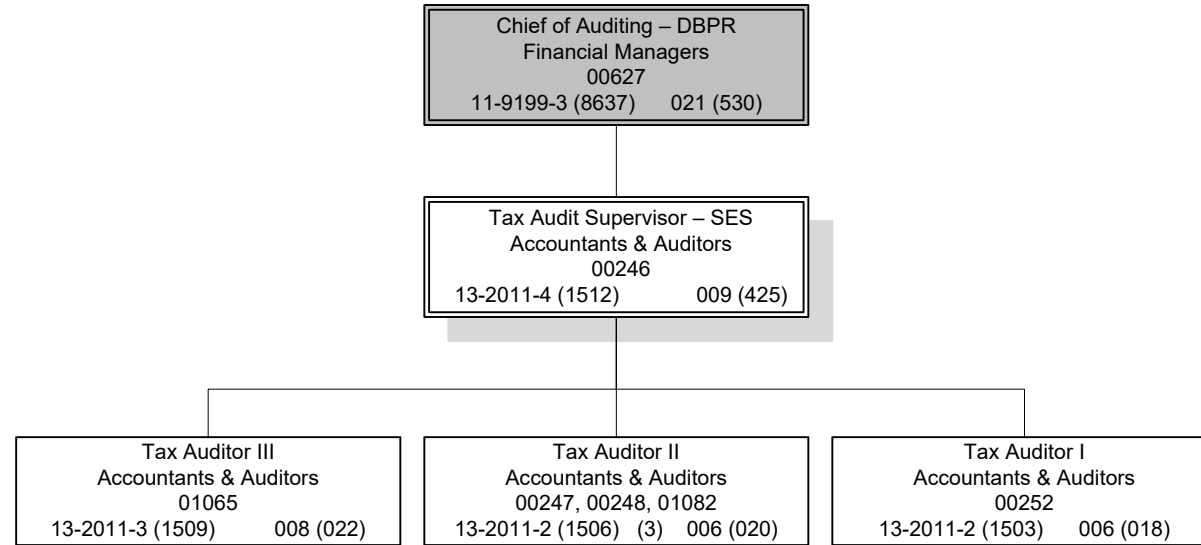
Current: 3-5-21  
 Last Updated: 8-21-14



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

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

Current:3-5-21  
 Last Updated: 3-5-21

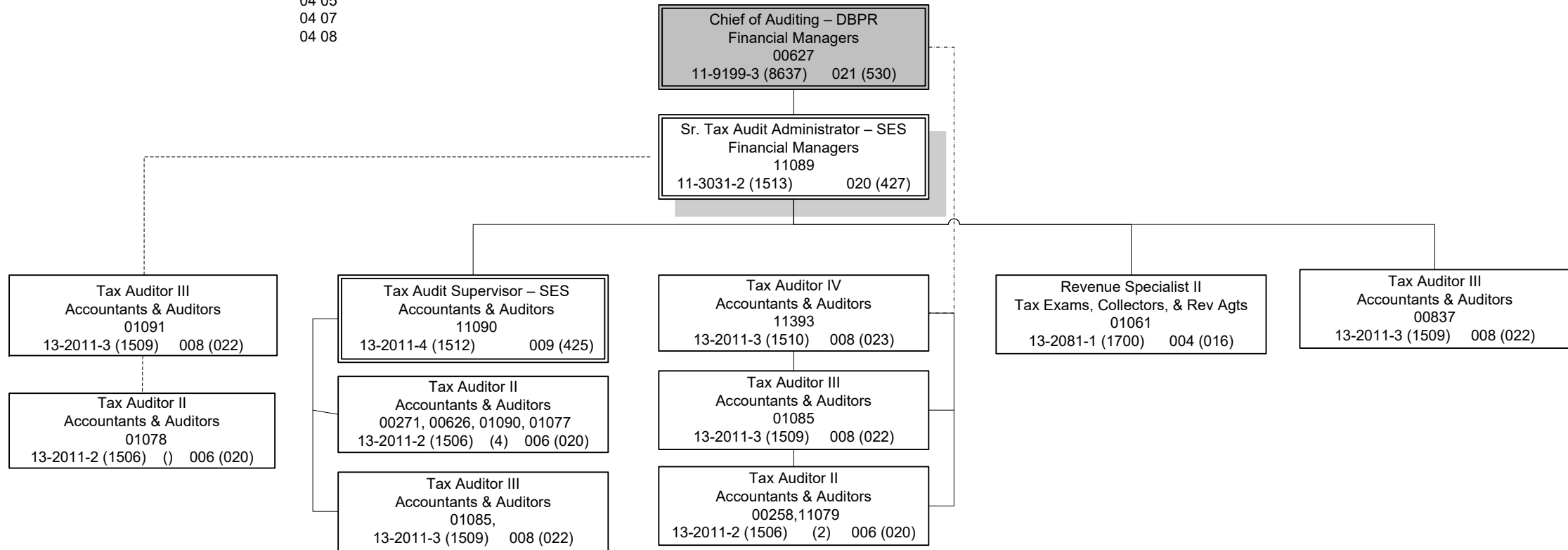




Department of Business and Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Auditing 04  
 Field Operations:  
 Pensacola 04 01  
 Tallahassee 04 02  
 Jacksonville 04 03  
 Tampa 04 04  
 Orlando 04 05  
 Margate 04 07  
 Miami 04 08

Current: 3-5-21  
 Last Updated: 12-1-17

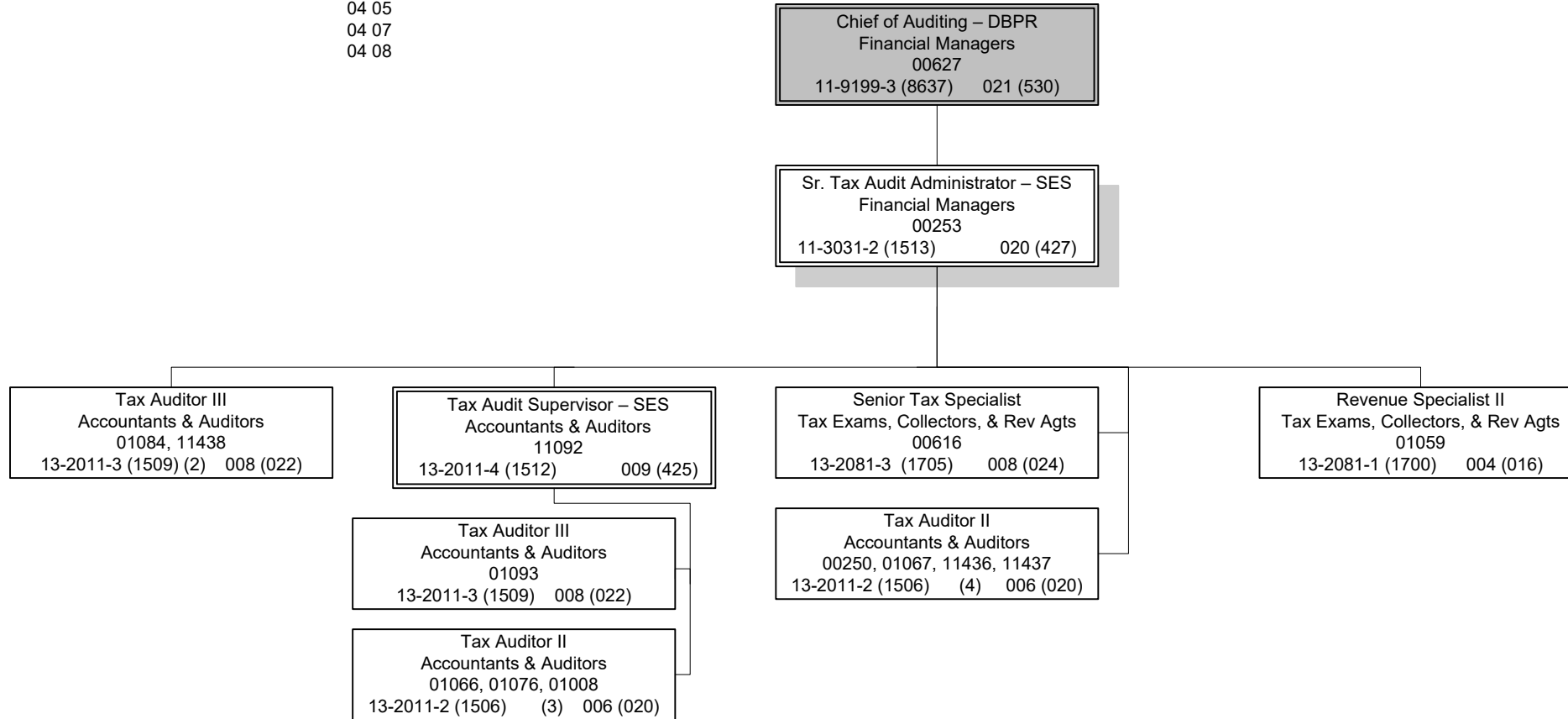
### Division of Alcoholic Beverages & Tobacco Bureau of Auditing Tampa Field Office



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

Current:3-5-21  
 Last Updated: 3-5-21

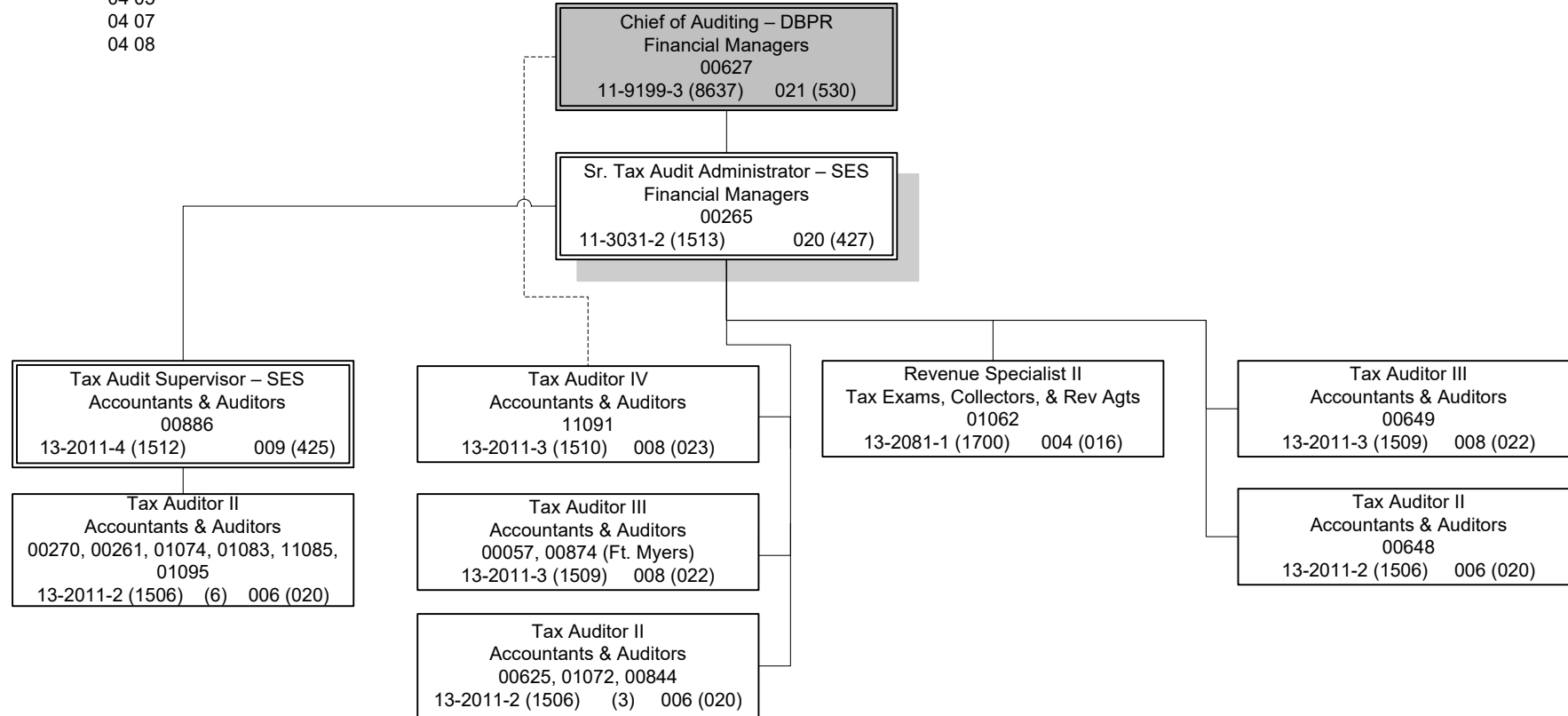
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Auditing**  
**Orlando Field Office**



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

Current: 3-5-21  
 Last Updated: 3-5-21

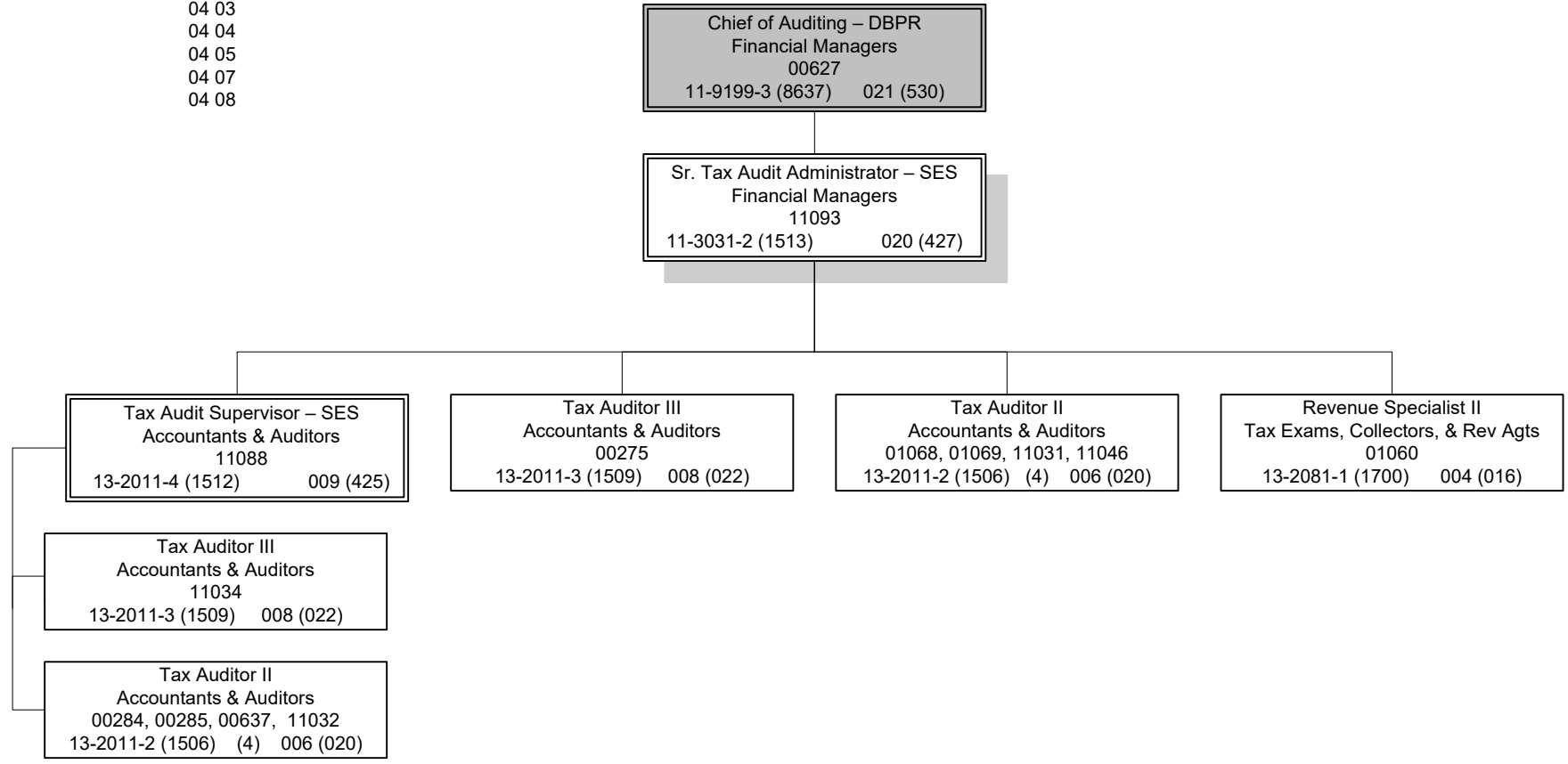
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Auditing**  
**Margate Field Office**  
**(Includes West Palm Beach)**



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

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

Current: 7-17-20  
 Last Updated: 6-7-19



13 FTE

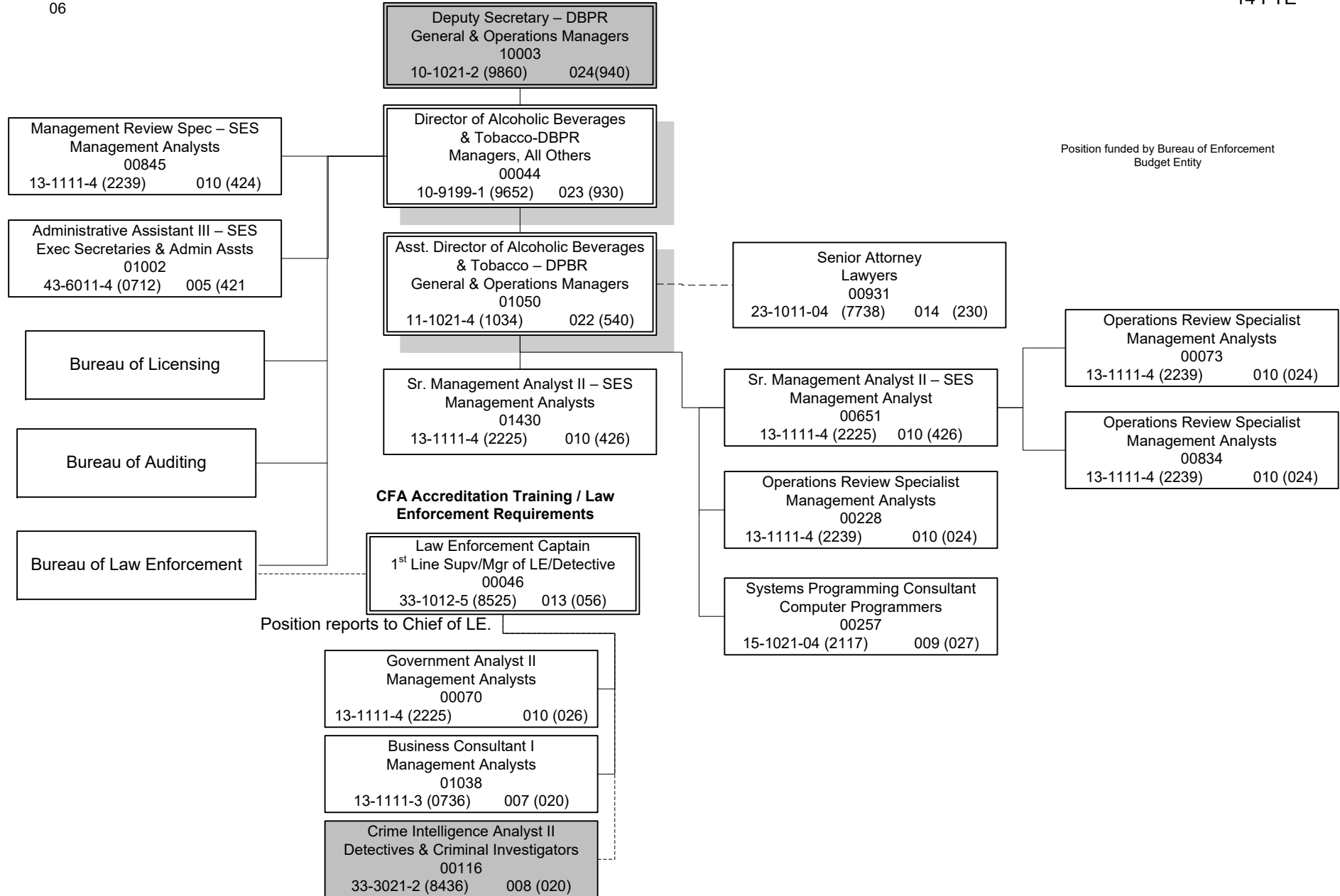
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Director's Office  
 Auditing/Field Operations  
 Licensing  
 Law Enforcement

79  
 40  
 01  
 04  
 05  
 06

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

Current 6-30-21  
 Last Updated: 9-6-19

14 FTE



Position funded by Bureau of Enforcement  
 Budget Entity

Position reports to Chief of LE.

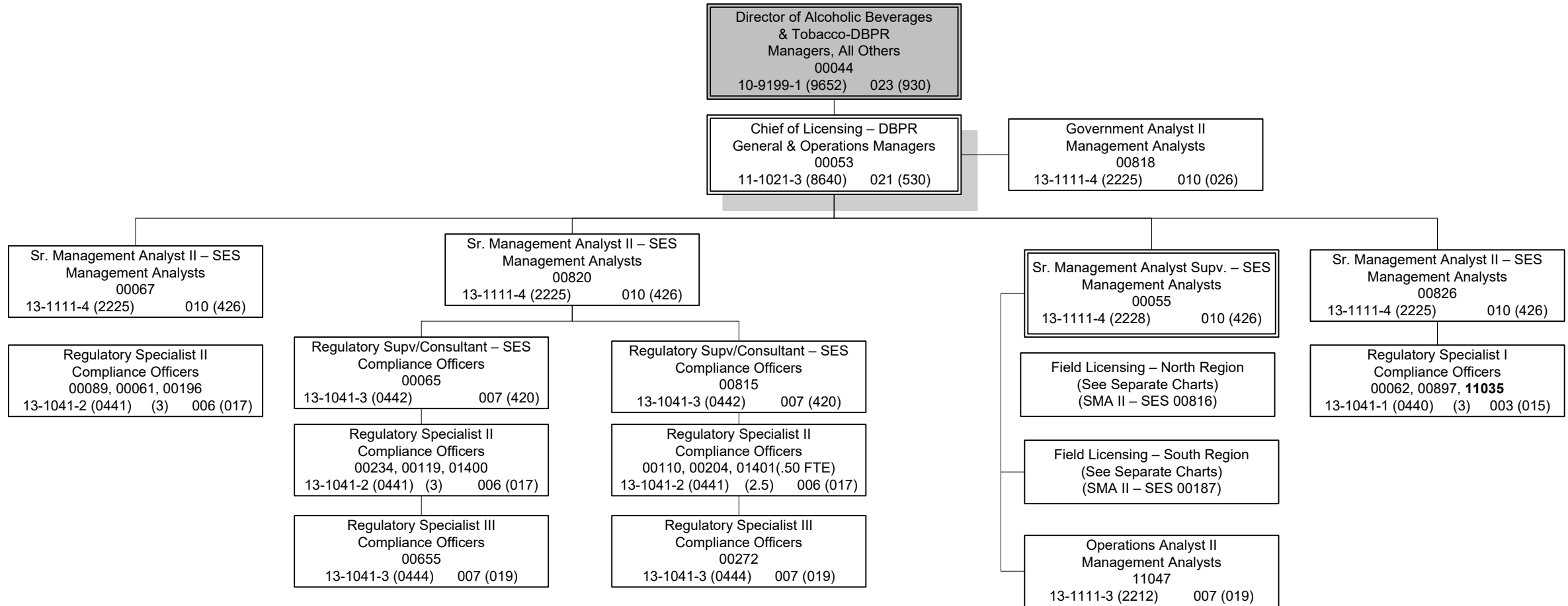
Position is funded by Bureau of  
 Enforcement.

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 6-30-21  
 Last Updated:7-13-20

23.5 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

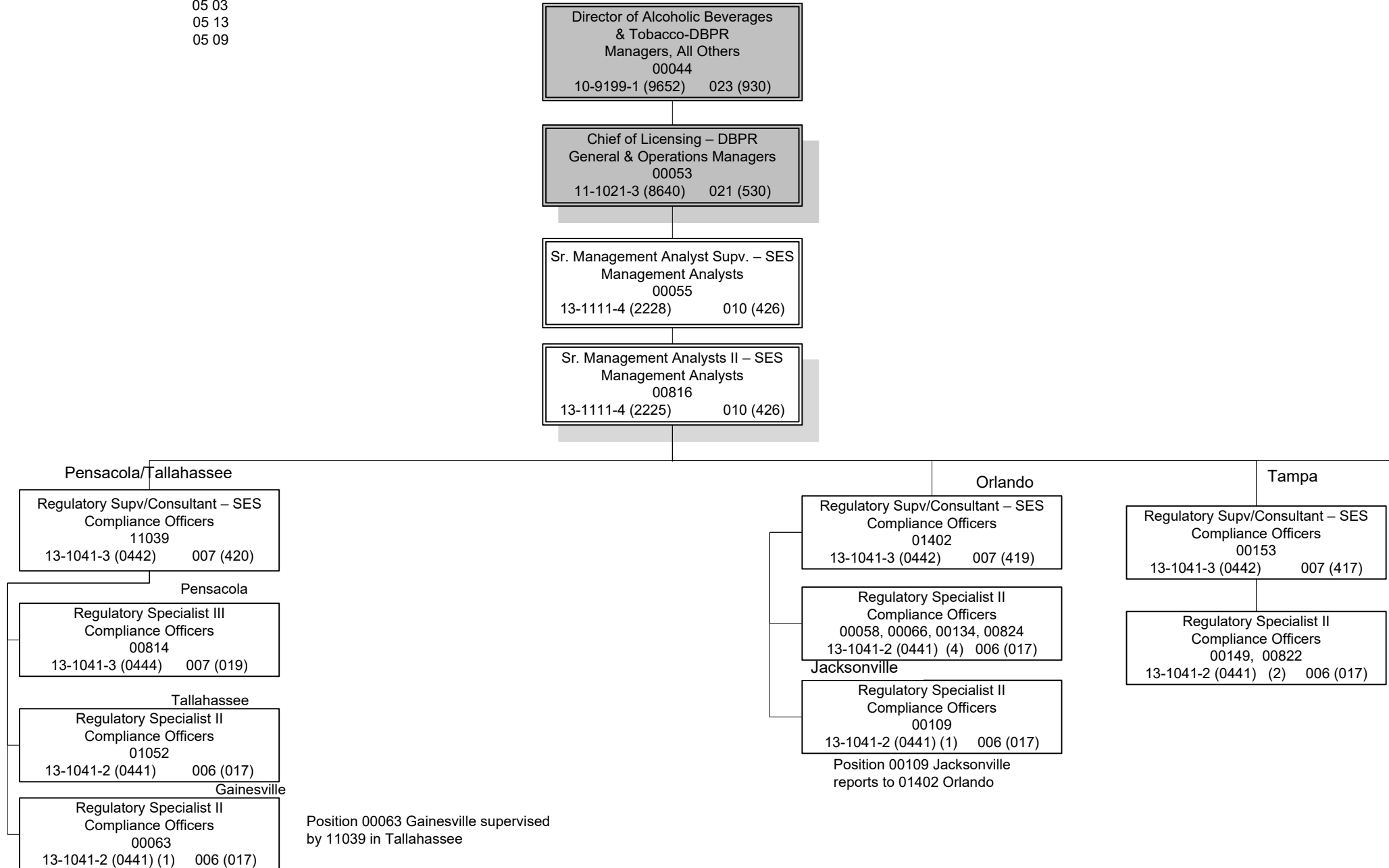
## Division of Alcoholic Beverages & Tobacco

### Bureau of Licensing

#### Field Licensing - North Region

Current 6-30-21  
t Updated:7-27-20

16 FTE

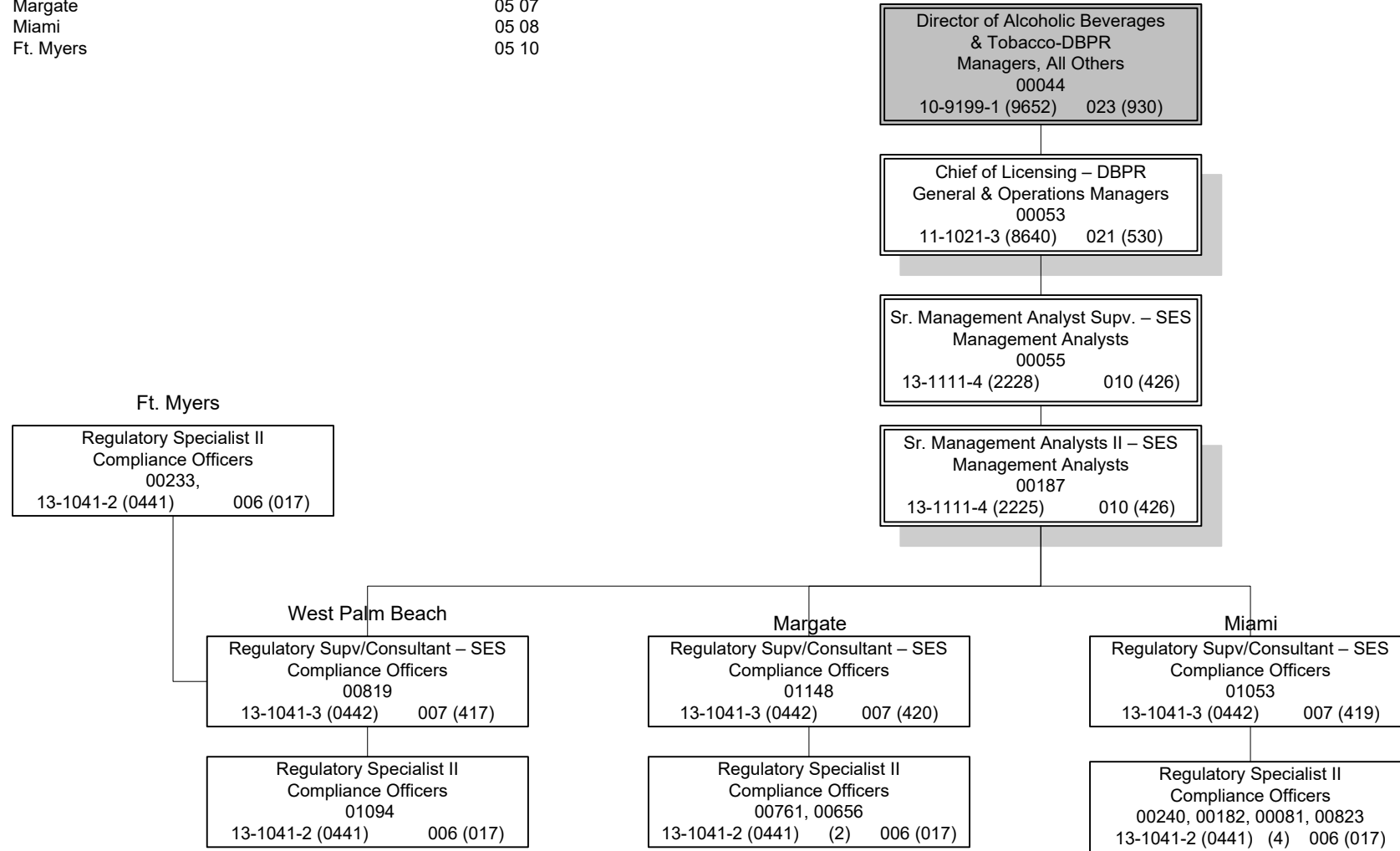


Department of Business & Professional Regulations 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Licensing 05  
 Field Licensing:  
 West Palm Beach 05 06  
 Margate 05 07  
 Miami 05 08  
 Ft. Myers 05 10

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

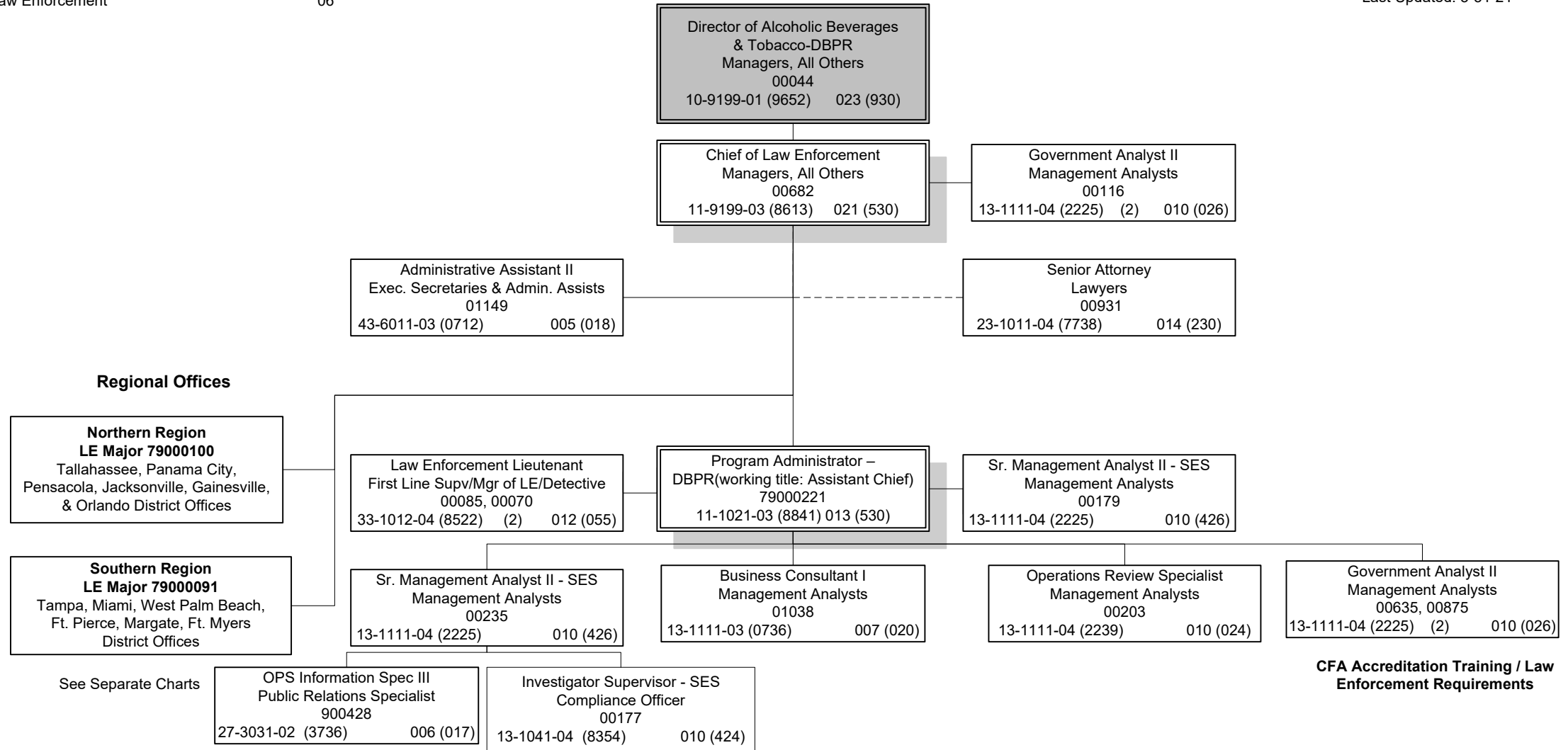
Current 6-8-21  
 Last Updated: 3-8-21

15 FTE





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

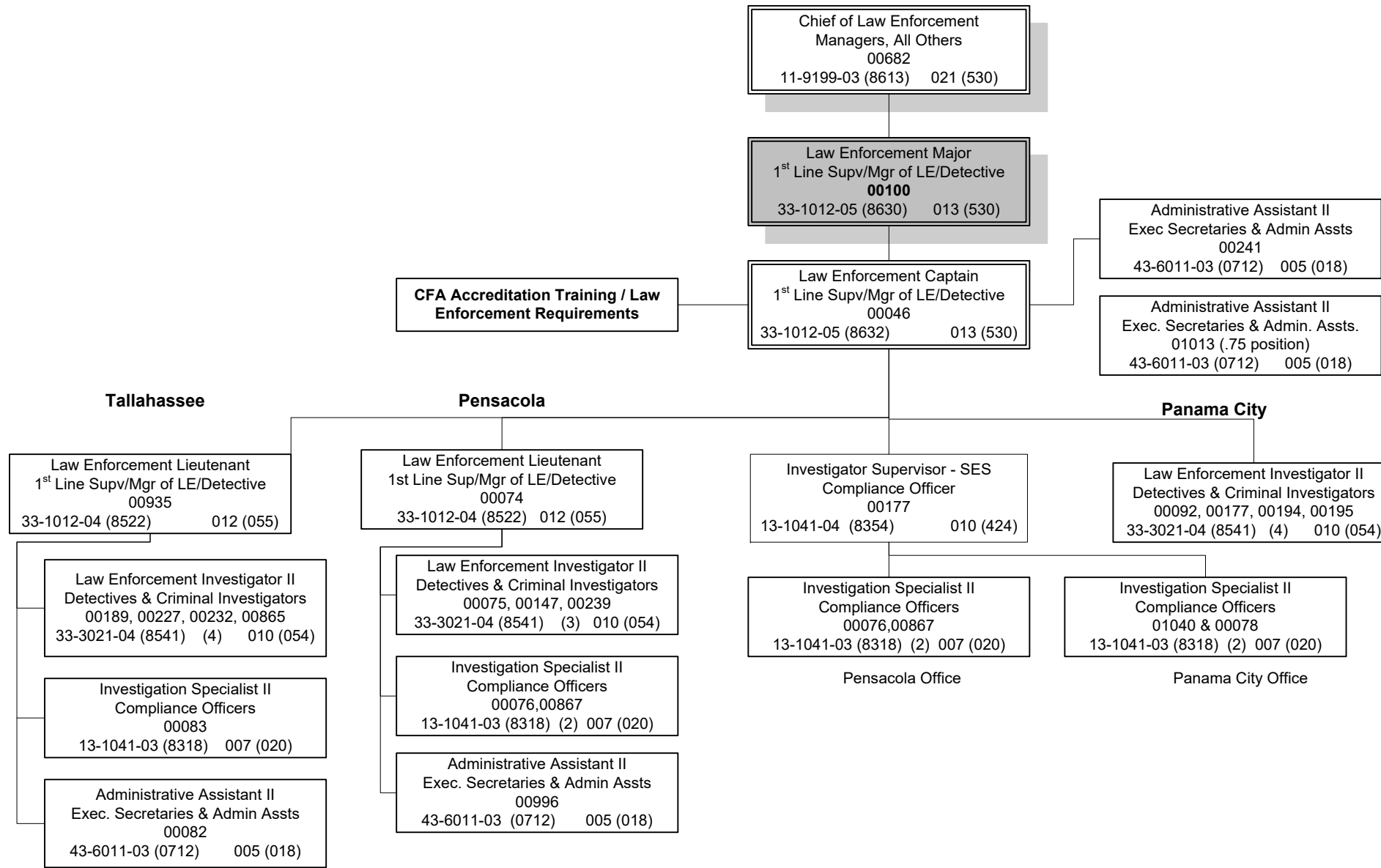


See Separate Charts

See Separate Chart

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

26 FTE (1 is .75 psn)

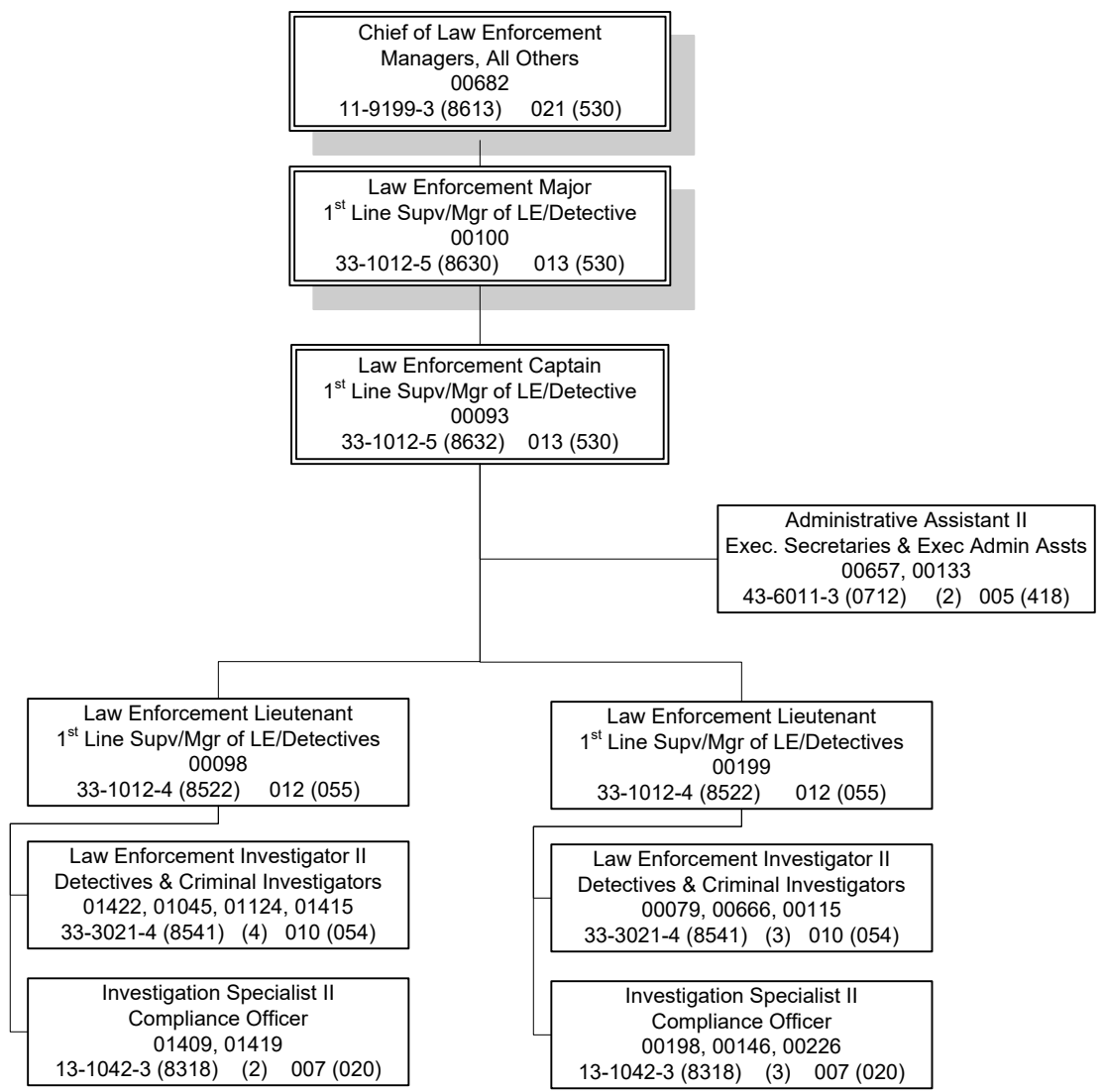


Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Northeast Region:  
 Gainesville 06 01  
 Jacksonville 06 13

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

Current: 6-3-21  
 Last Updated: 7-1-17

18 FTE



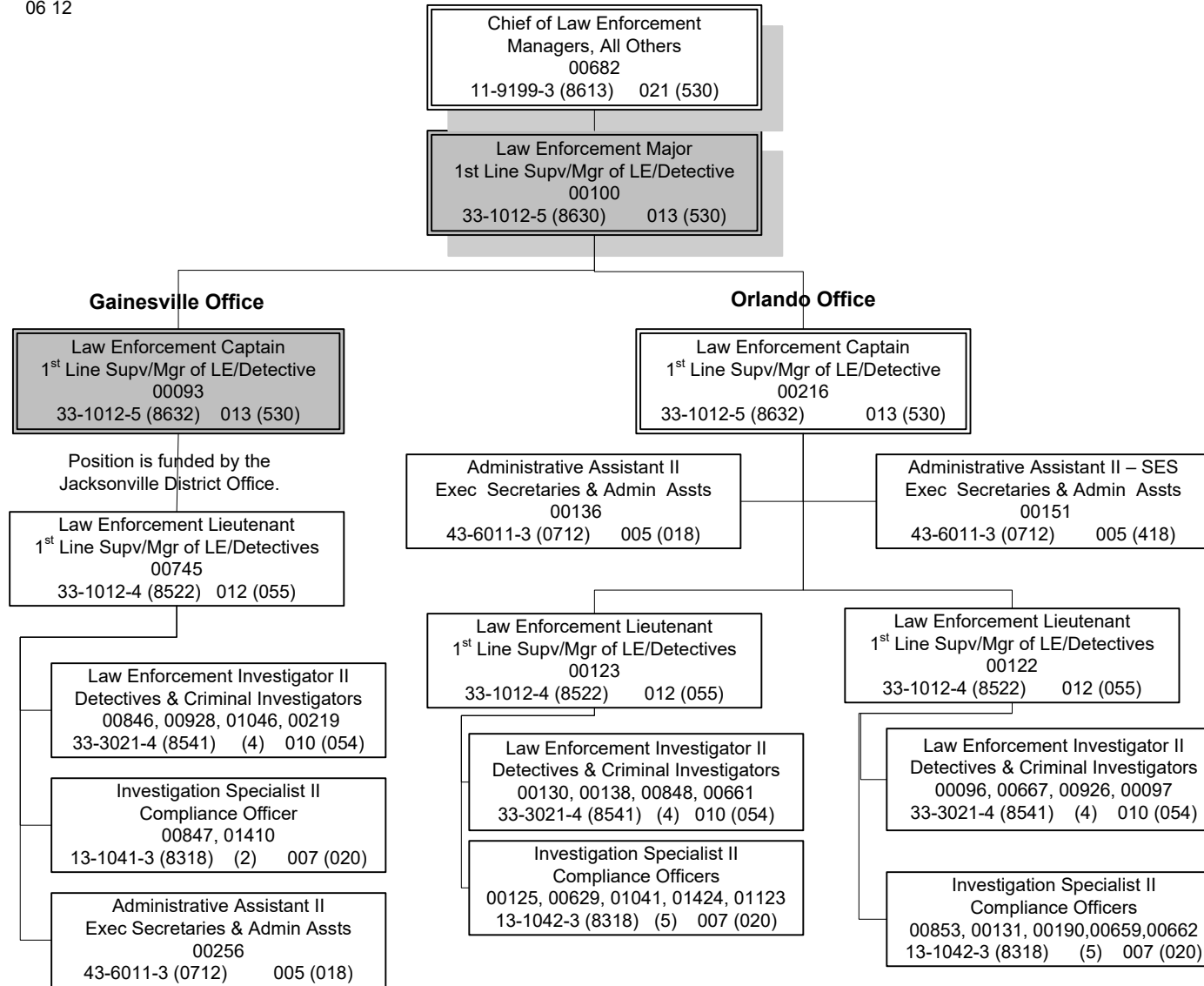
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement  
 East Central Region:  
 Orlando  
 Fort Pierce

79  
 40  
 06  
 06 05  
 06 12

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

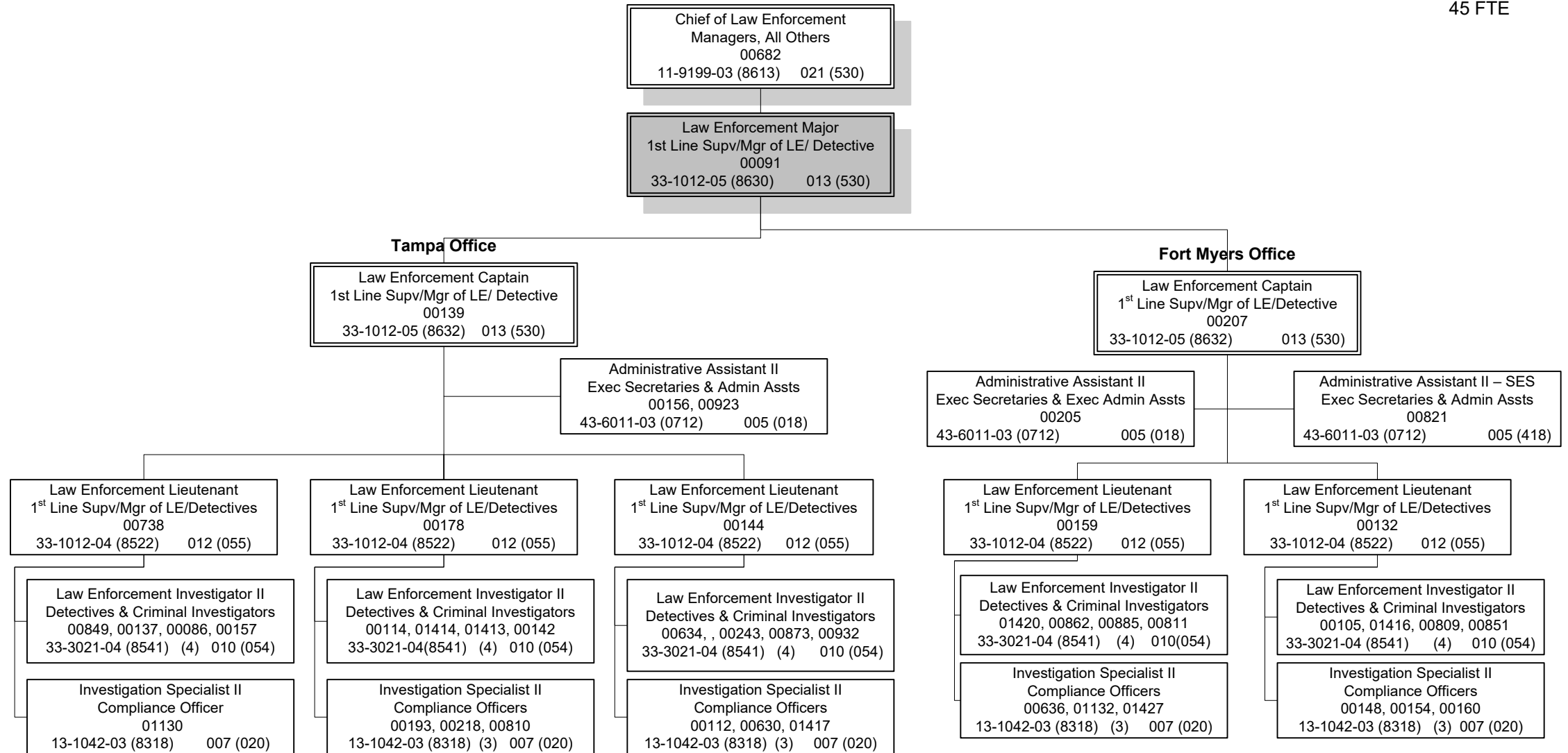
Current: 2-3-21  
 Last Updated:8-14-20

30 FTE



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

45 FTE



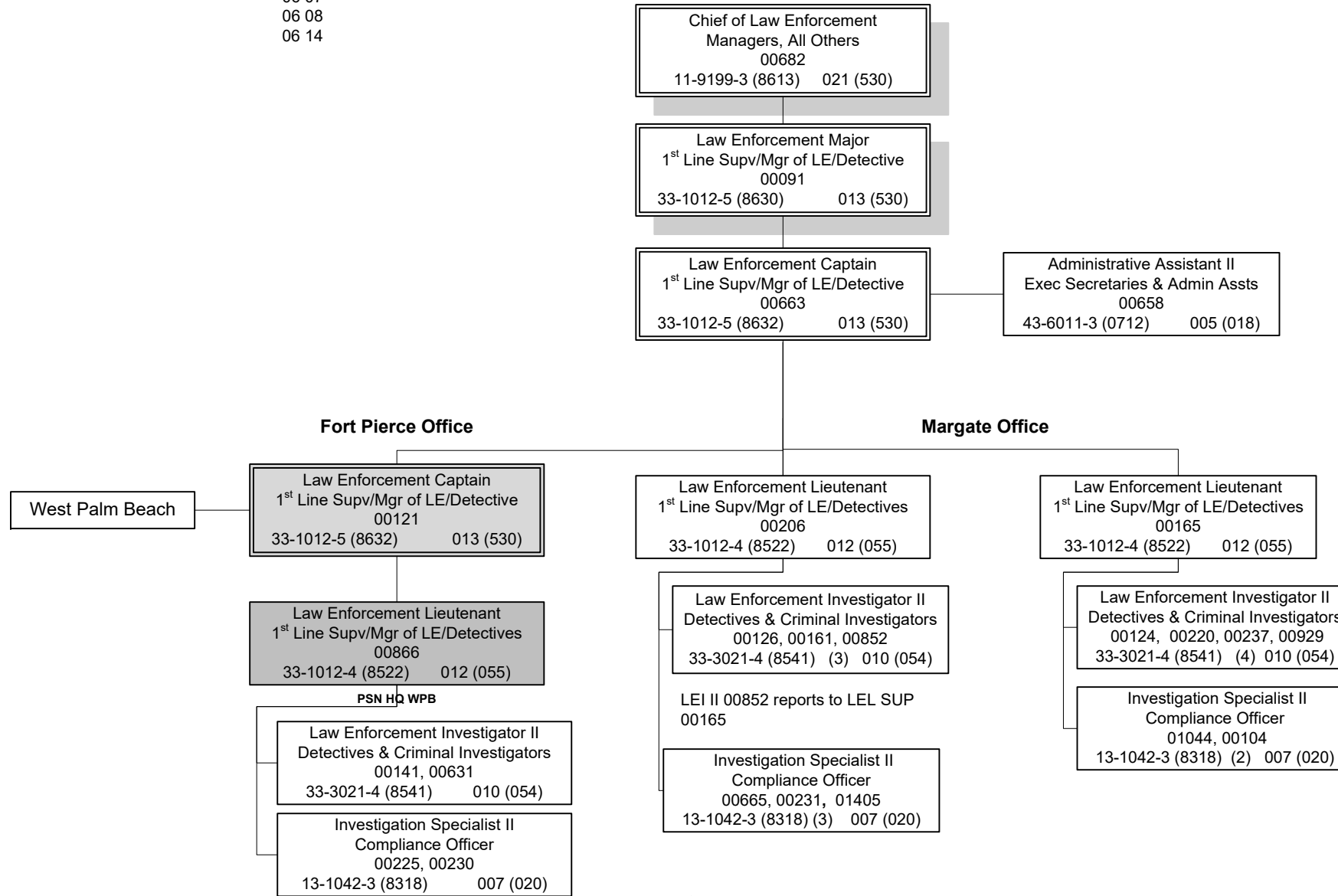
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement  
 Southern Region:  
 West Palm Beach  
 Margate  
 Miami  
 Key West

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:6-3-21  
 Last Updated: 2-3-21

22 FTE

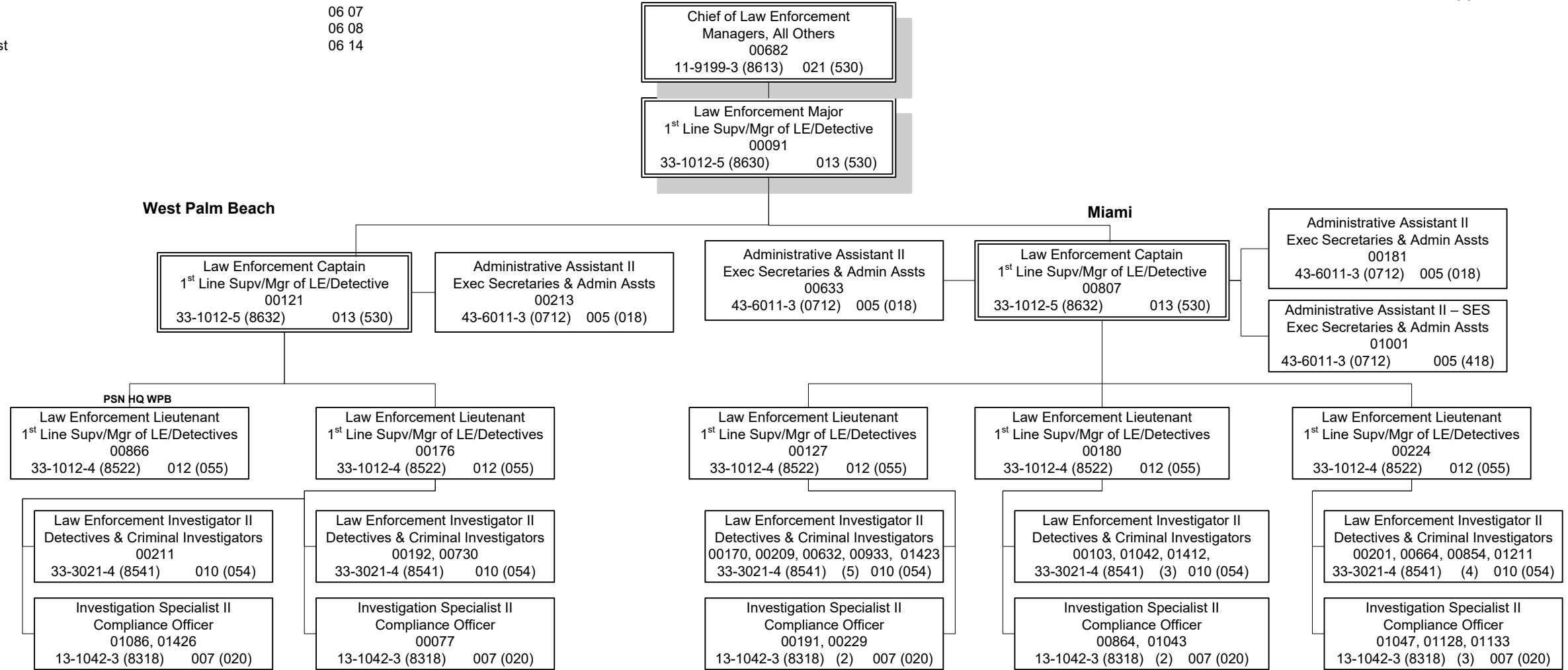


Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Southern Region:  
 West Palm Beach 06 06  
 Margate 06 07  
 Miami 06 08  
 Key West 06 14

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

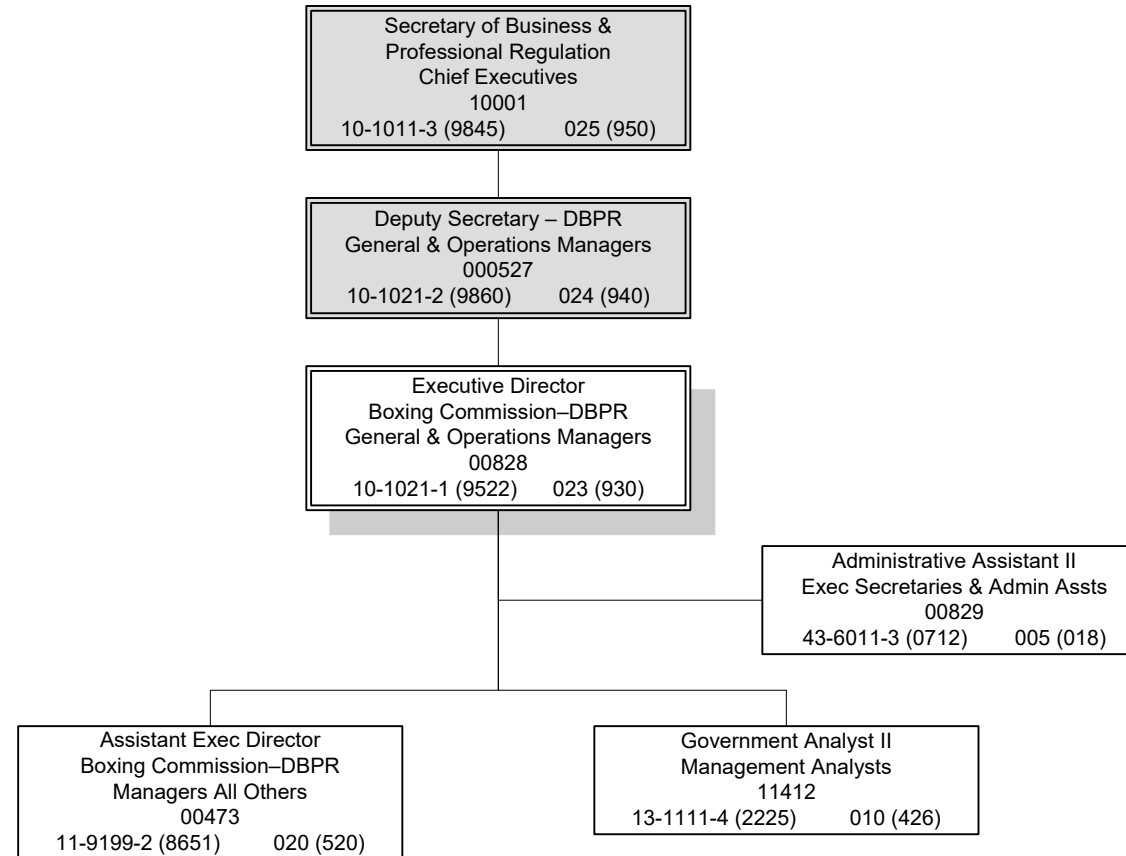
Current: 6-3-21  
 Last Updated: 11-22-19

36 FTE



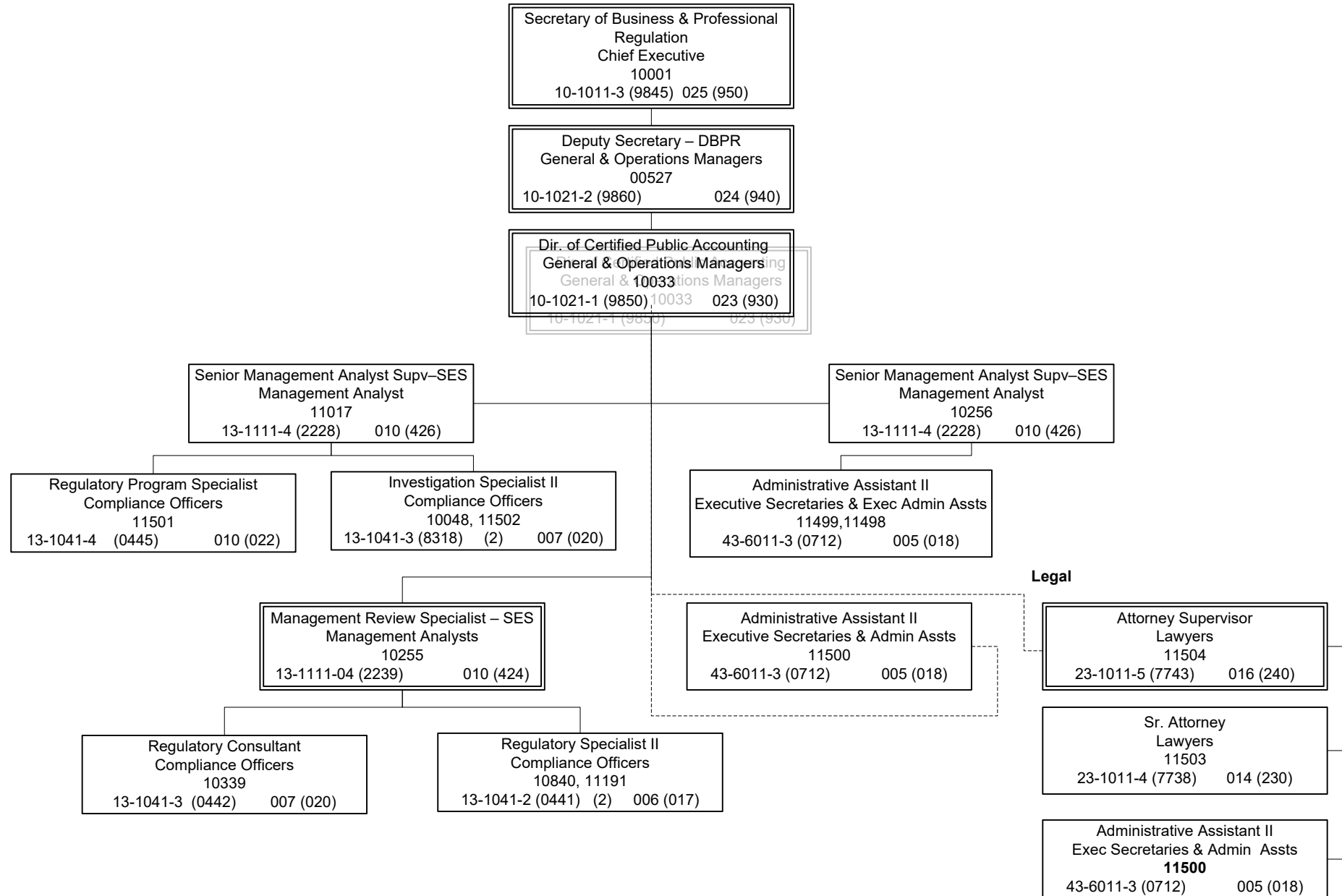
### Department of Business & Professional Regulation Florida Boxing Commission

5-3-15  
4 FTE





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



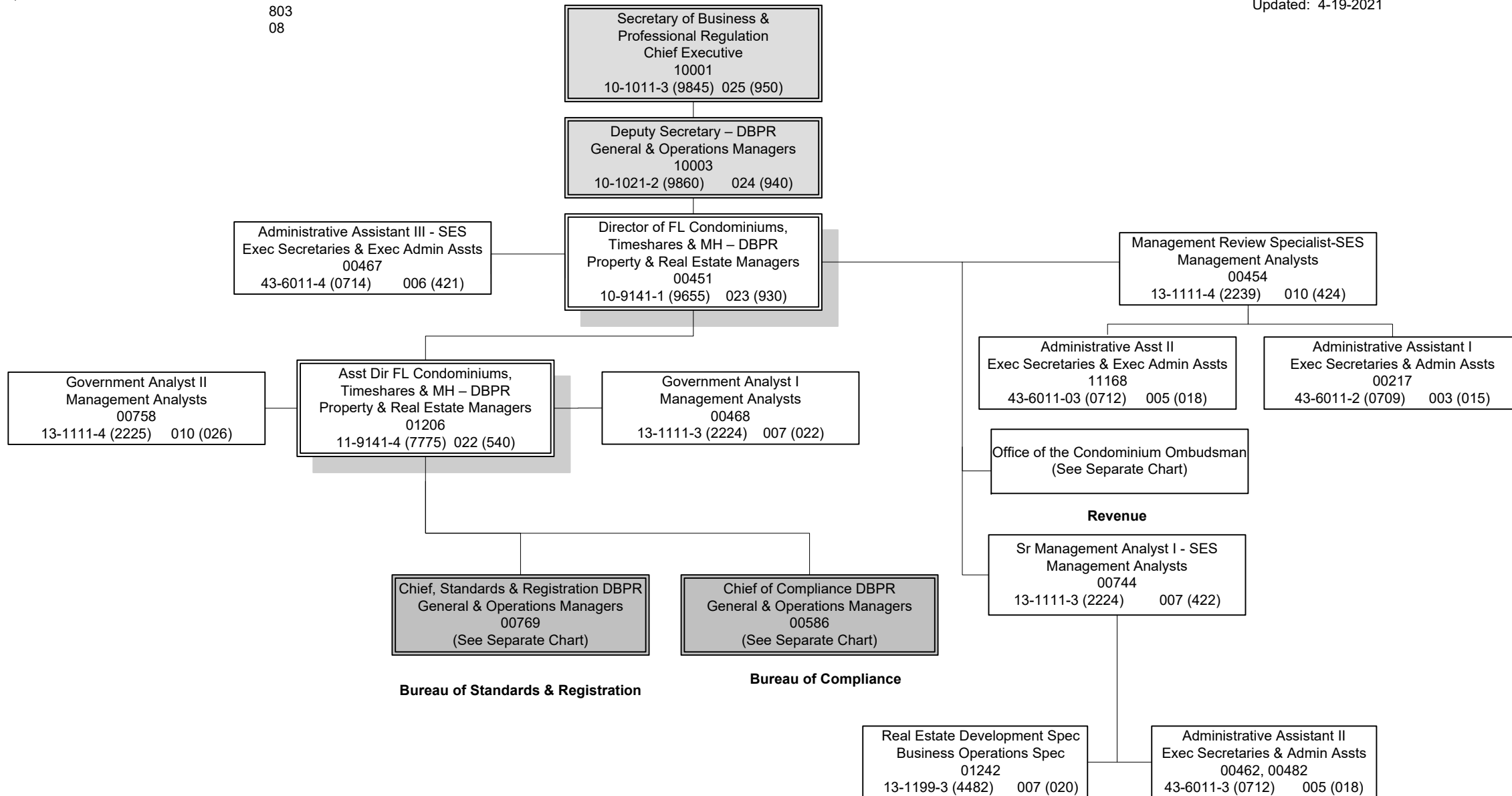
CPA Legal positions report to Tallahassee  
 General Counsel's Office.

15 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: 7-1-2021  
 Updated: 4-19-2021

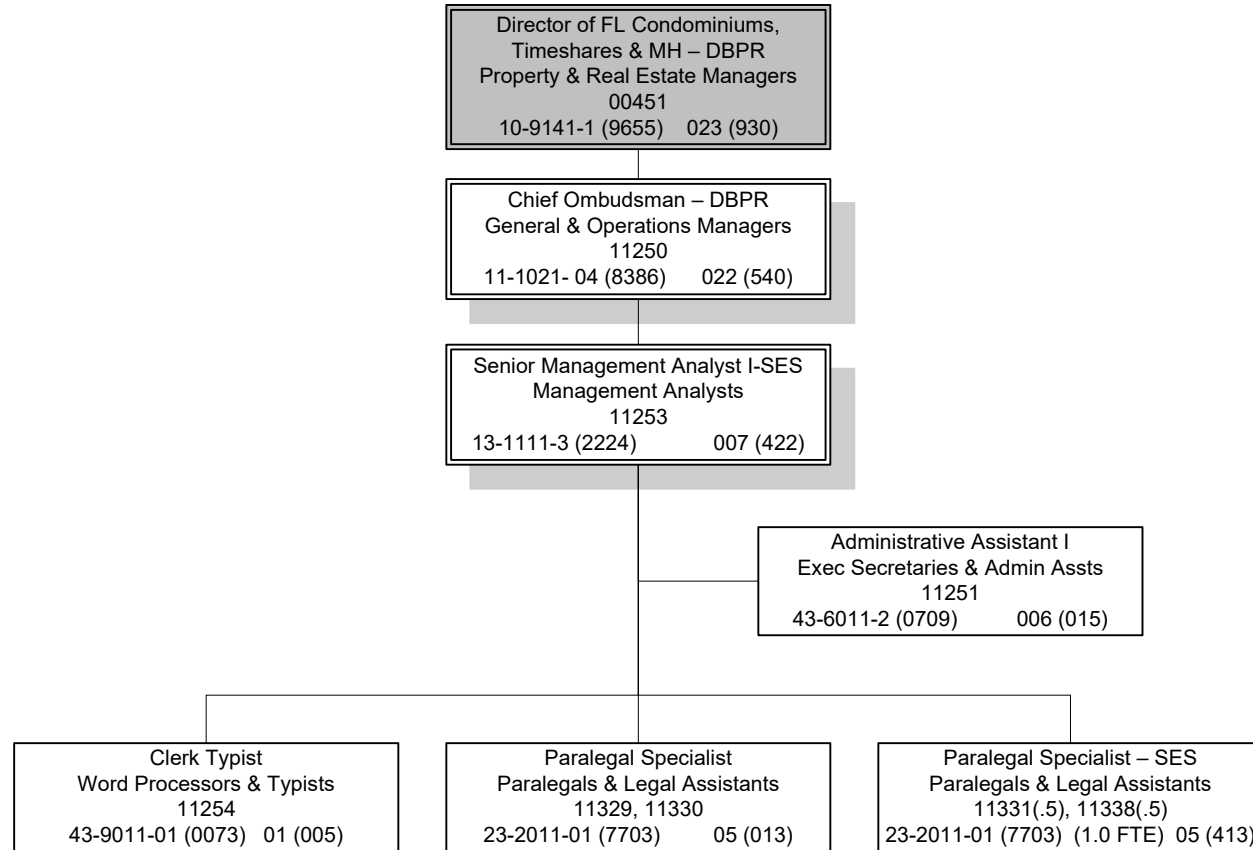


Department of Business & Professional Regulation 79  
 Division of Florida Condominiums, Timeshares & Mobile Homes 80  
 Director's Office 01  
 Bureau of Standards and Registration 06  
 Condominiums, Mobile Homes, Timeshares 800  
 Condominium Ombudsman 803  
 Arbitration/HOA Mediation 08

Current: 7-1-2021  
 Updated: 2-9-18

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

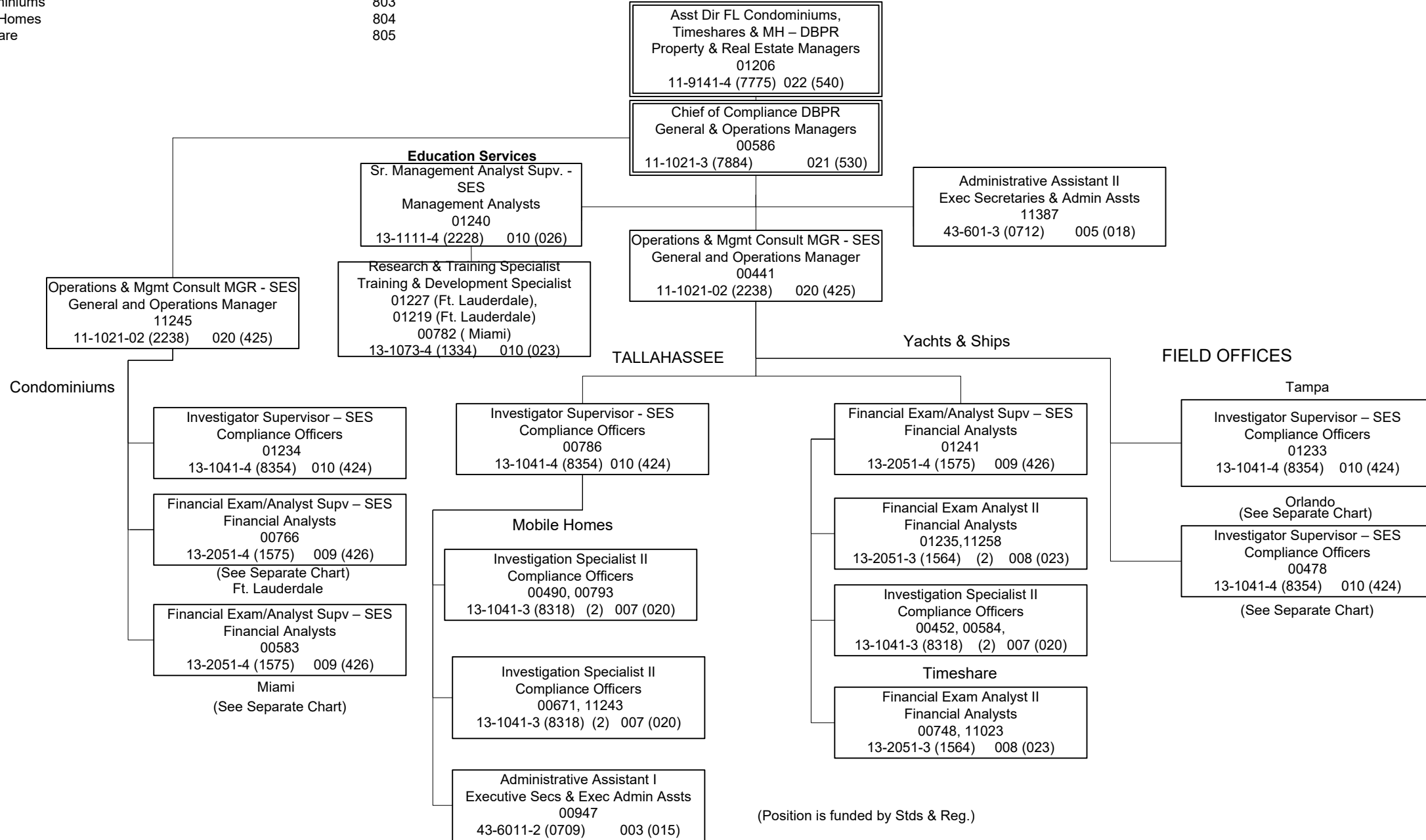
7 FTE



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

Current: 7-1-2021  
Last Updated: 4-16-21

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

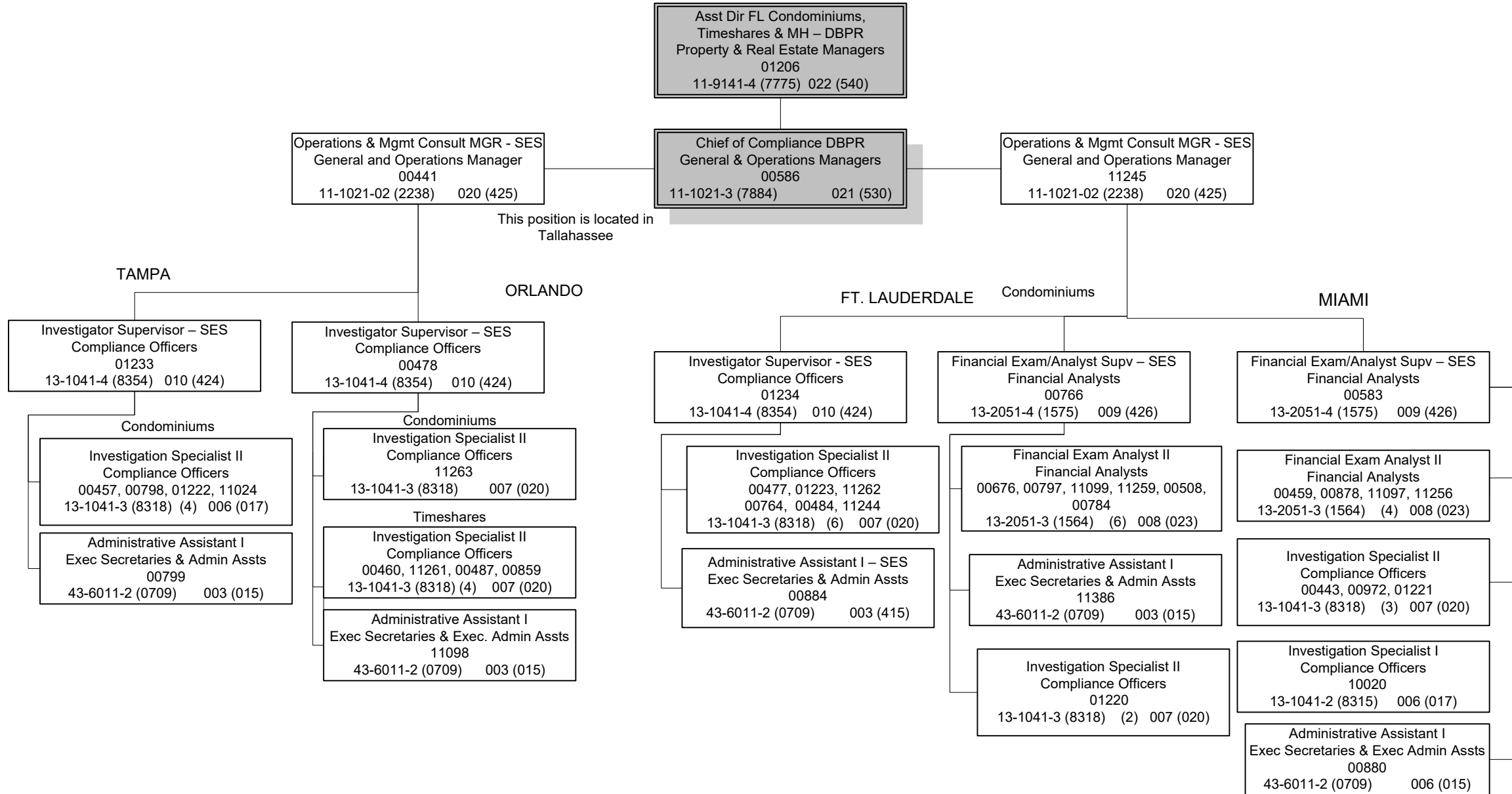


(Position is funded by Stds & Reg.)

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

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

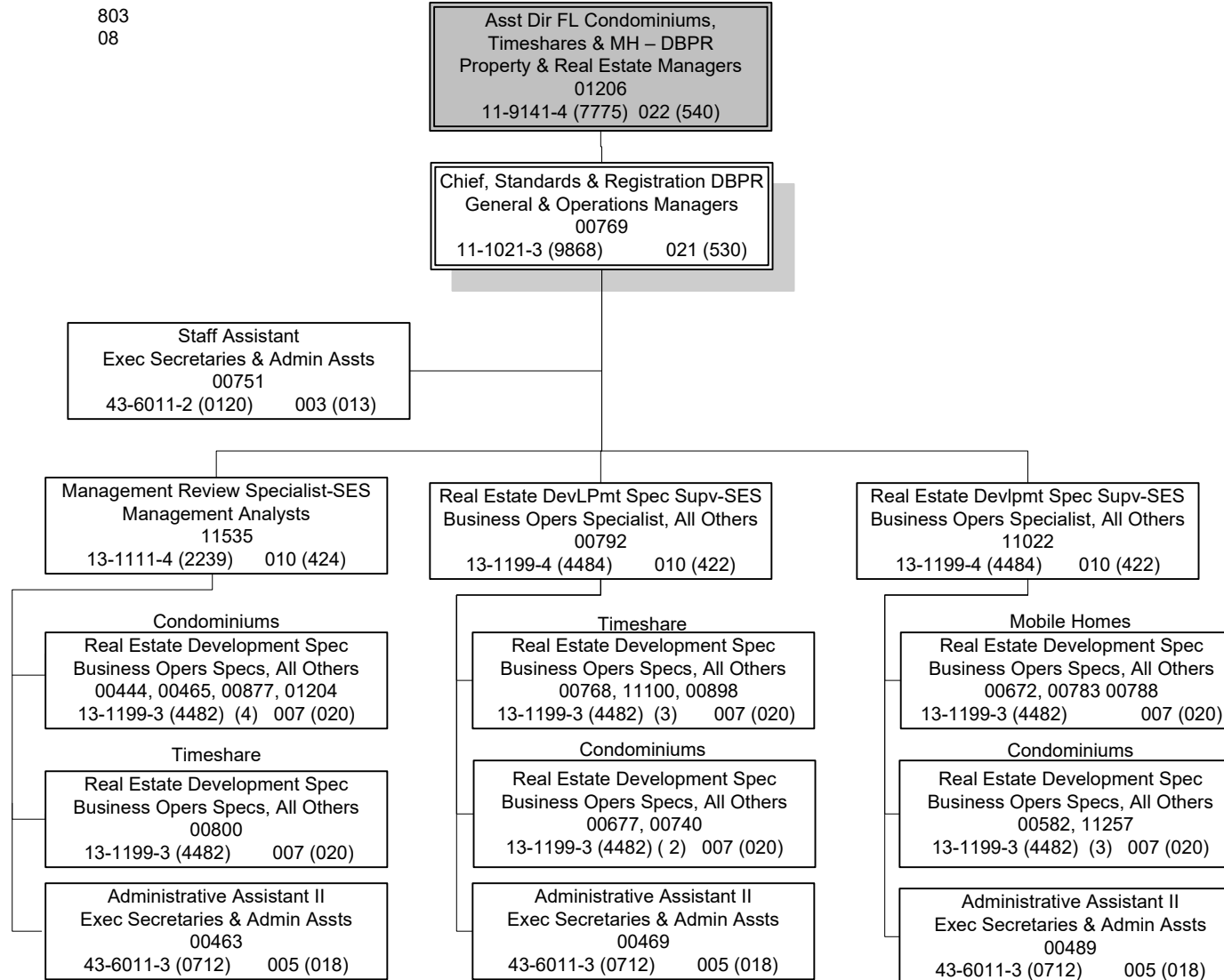
Current: 7-1-2021  
 Last Updated: 4-16-2021



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

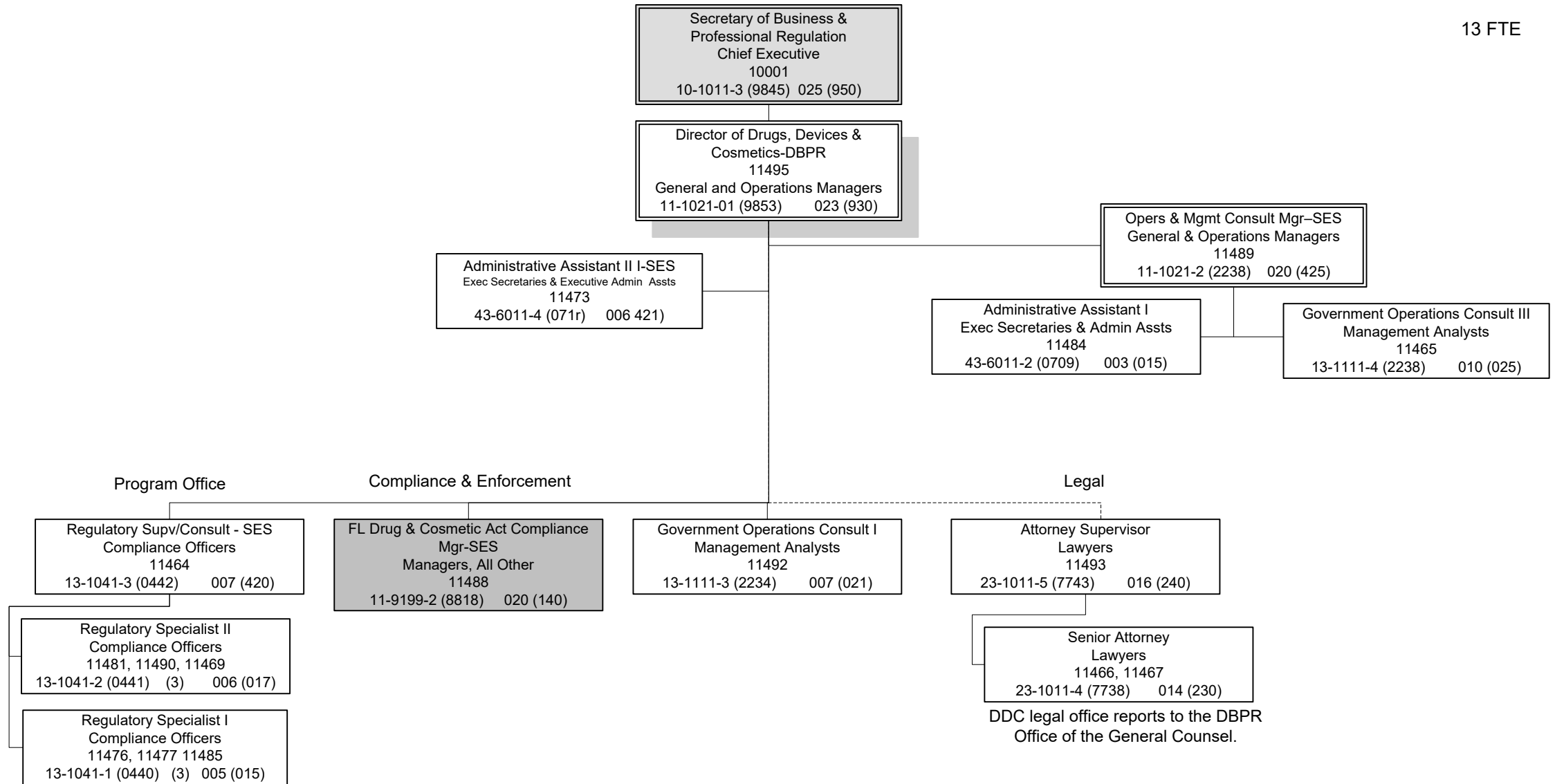
## Division of Florida Condominiums, Timeshares & Mobile Homes Bureau of Standards & Registration

Current 7-1-2021  
 Last Updated: 9-1-17



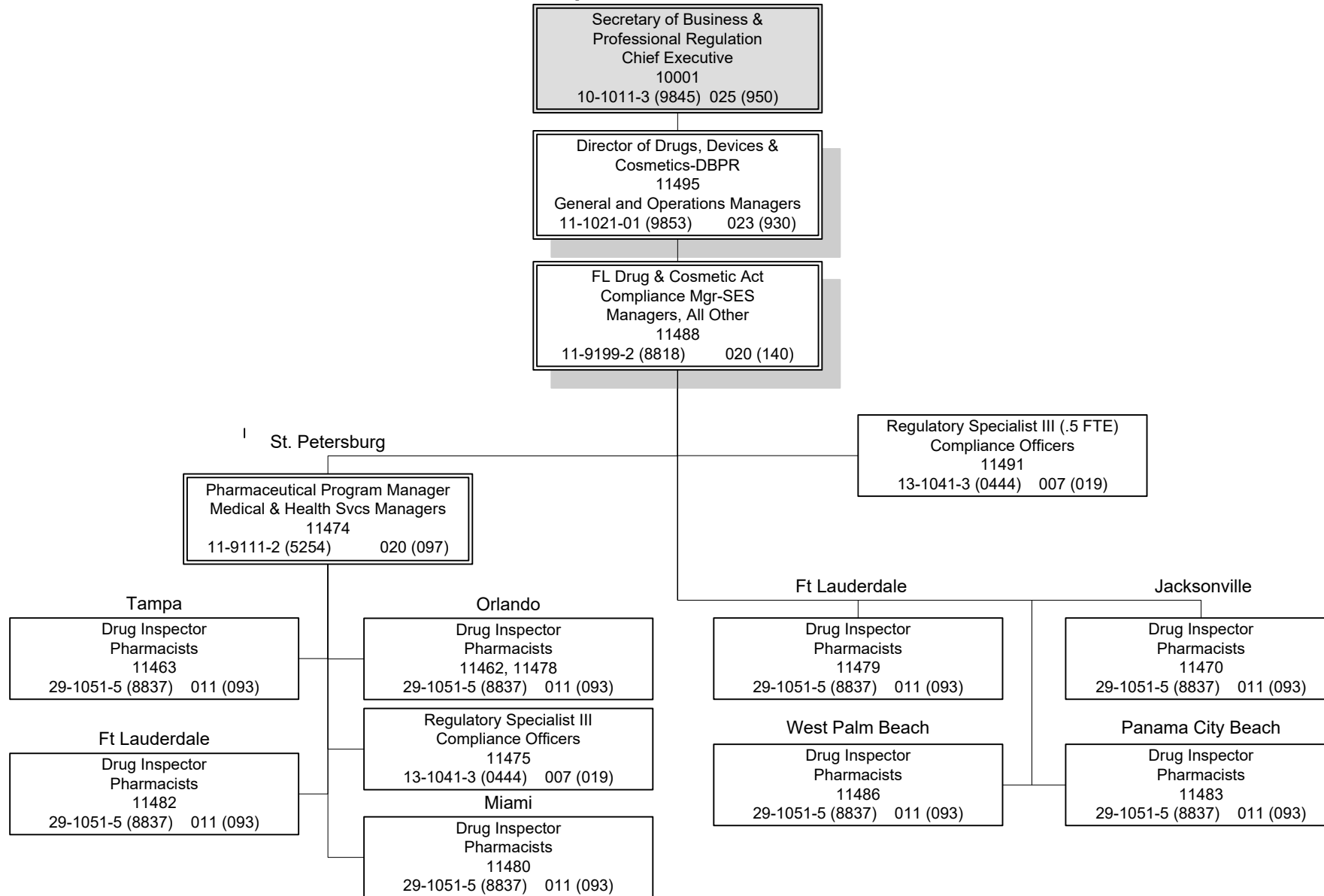
## Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program

13 FTE



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

12 FTE

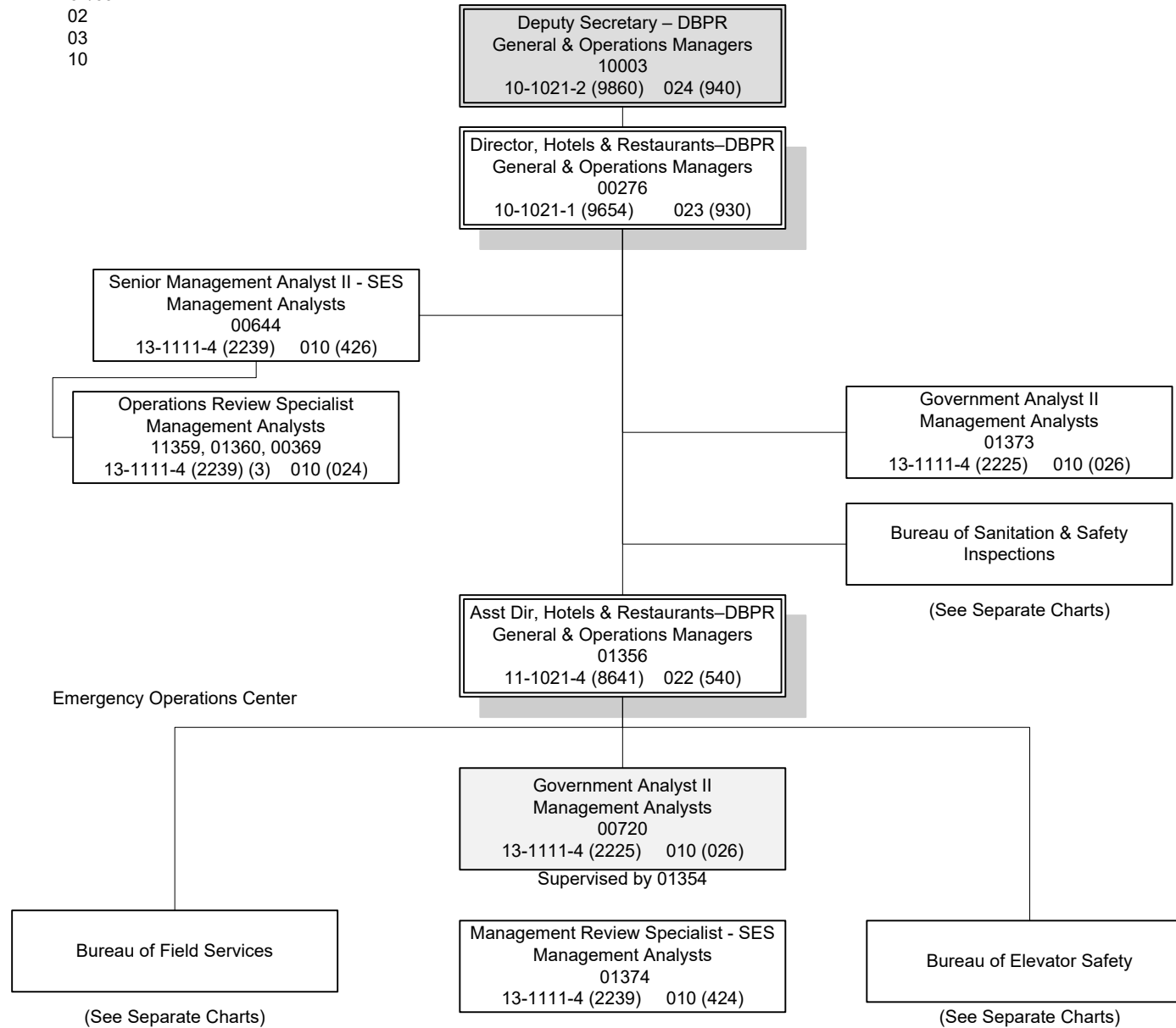




Department of Business & Professional Regulations 79  
 Division of Hotels & Restaurants 20  
 Director's Office 01  
 Program Policy 02/09  
 Bureau of Sanitation & Safety Inspections 02  
 Bureau of Elevator Safety 03  
 Bureau of Field Services 10

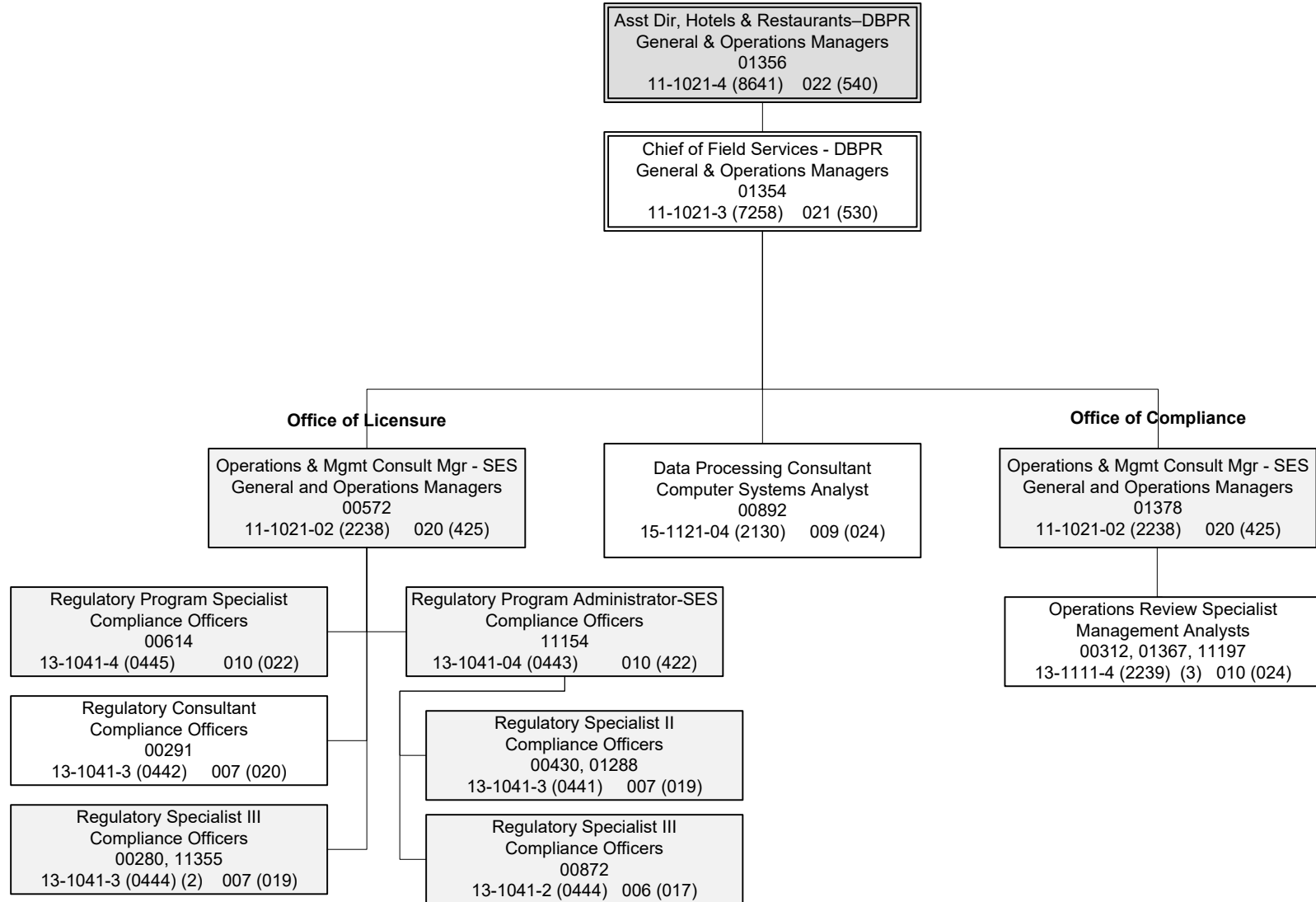
## Division of Hotels & Restaurants Director's Office

Current: 7-1-21  
 Last Updated: 3-9-18

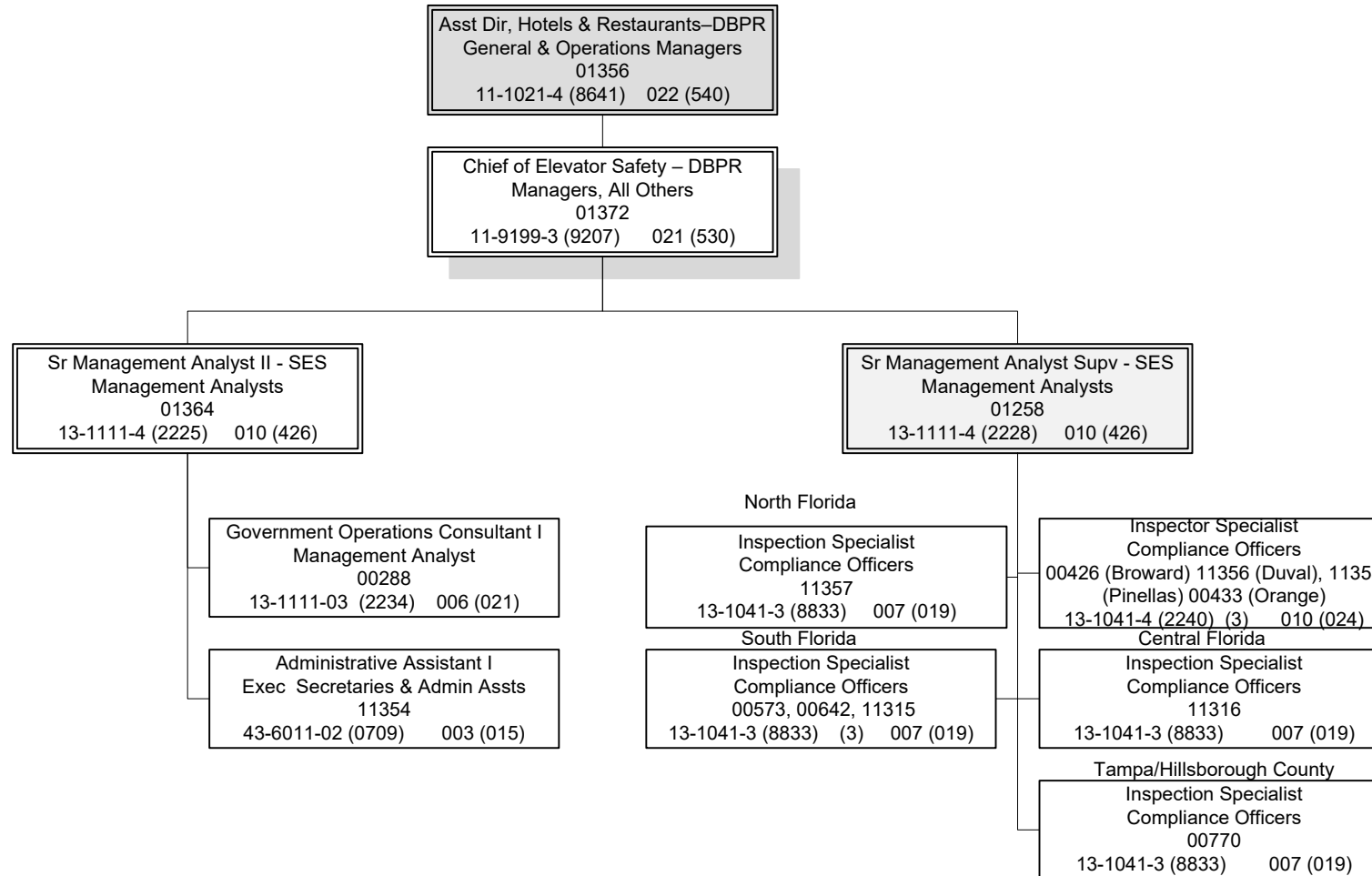


8 FTE

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



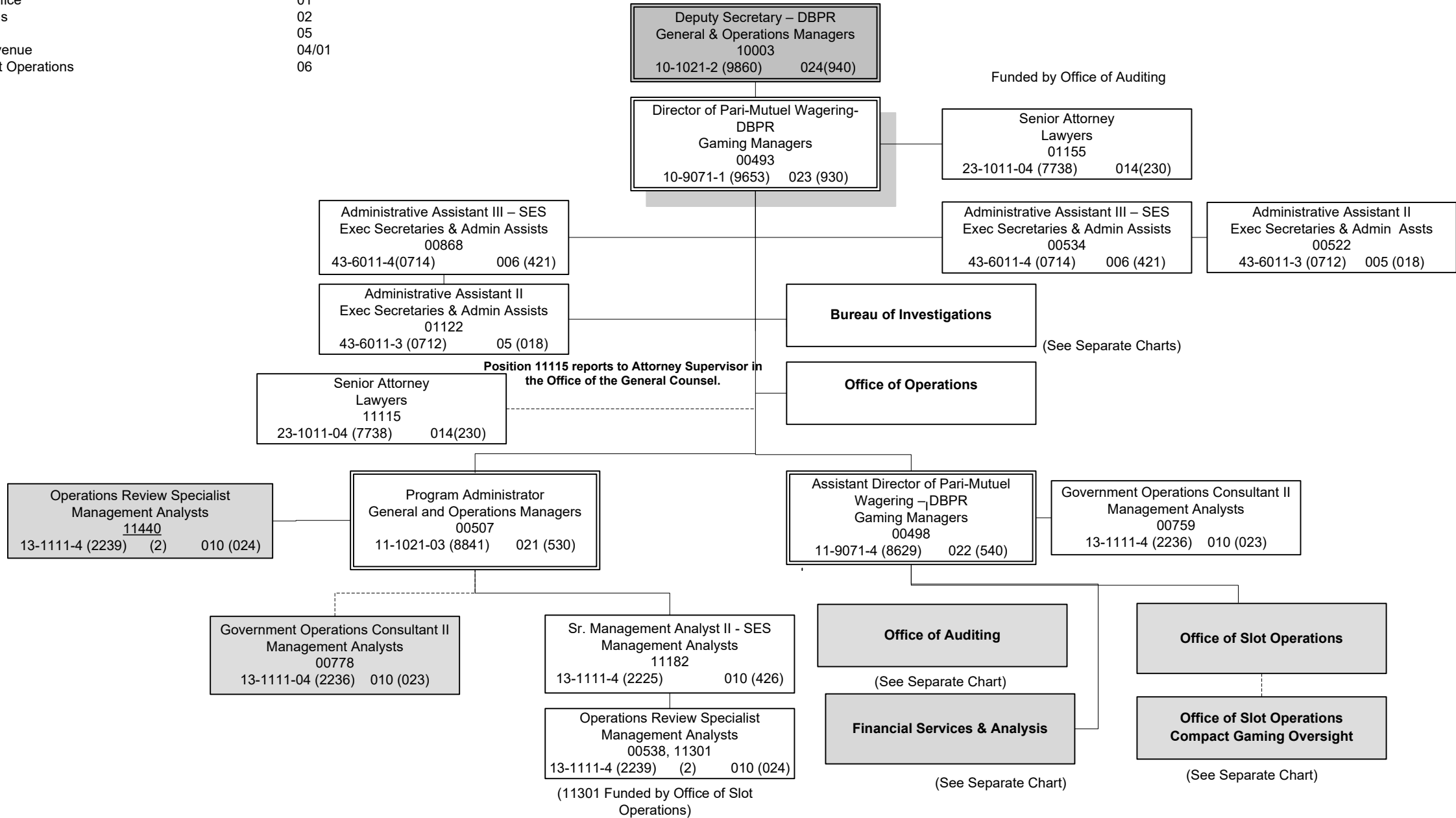
**Division of Hotels & Restaurants  
 Bureau of Elevator Safety**



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

Current: 7-1-21  
Last Update: 4-9-21

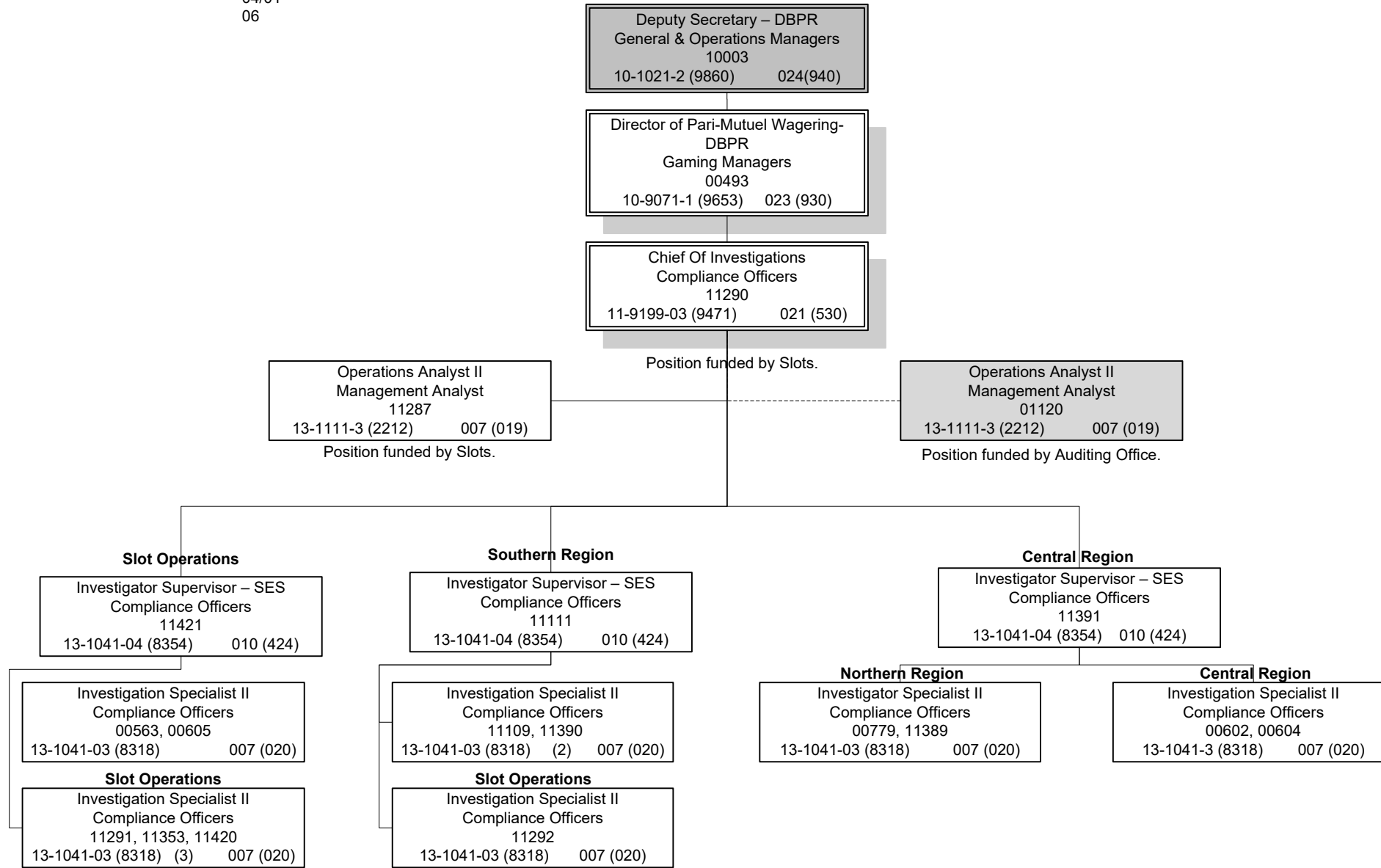
Department of Business & Professional Regulation 79  
Division of Pari-Mutuel Wagering 10  
Director's Office 01  
Investigations 02  
Operations 05  
Auditing/Revenue 04/01  
Office of Slot Operations 06



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: 7-1-21  
 Last Update: 07-1-2021

## Division of Pari-Mutuel Wagering Bureau of Investigations



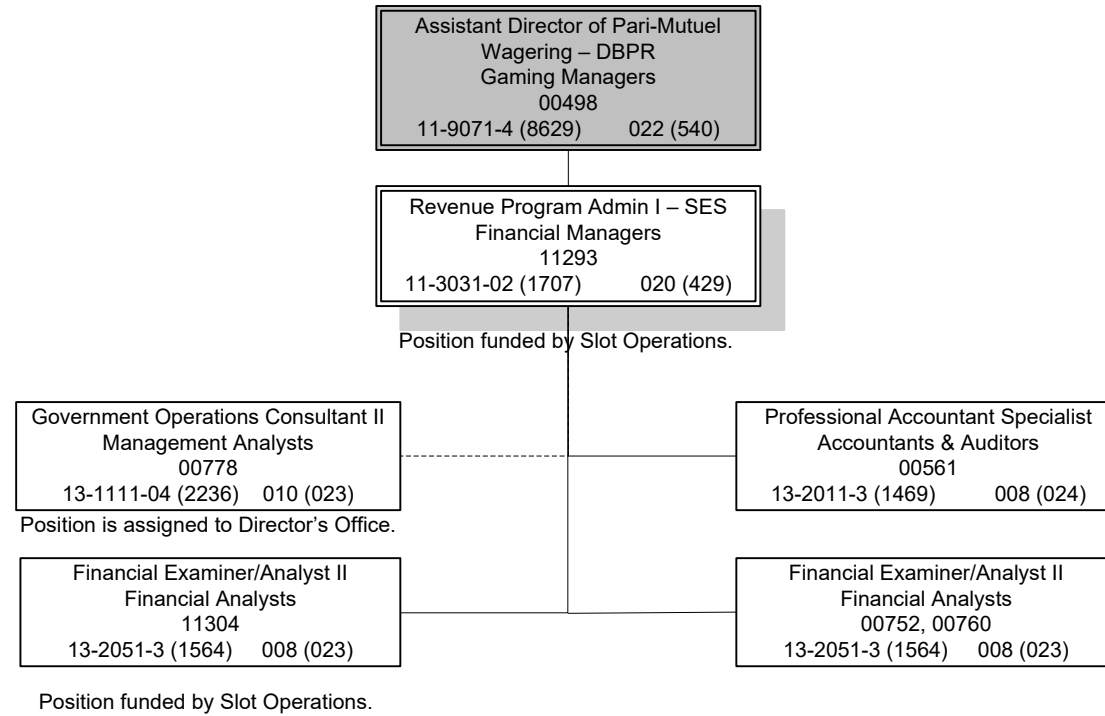
Positions 11291, 11292, 11353 and 11420 are funded by Slot Operations.

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: 4-9-21  
 Last Update:7-31-15

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

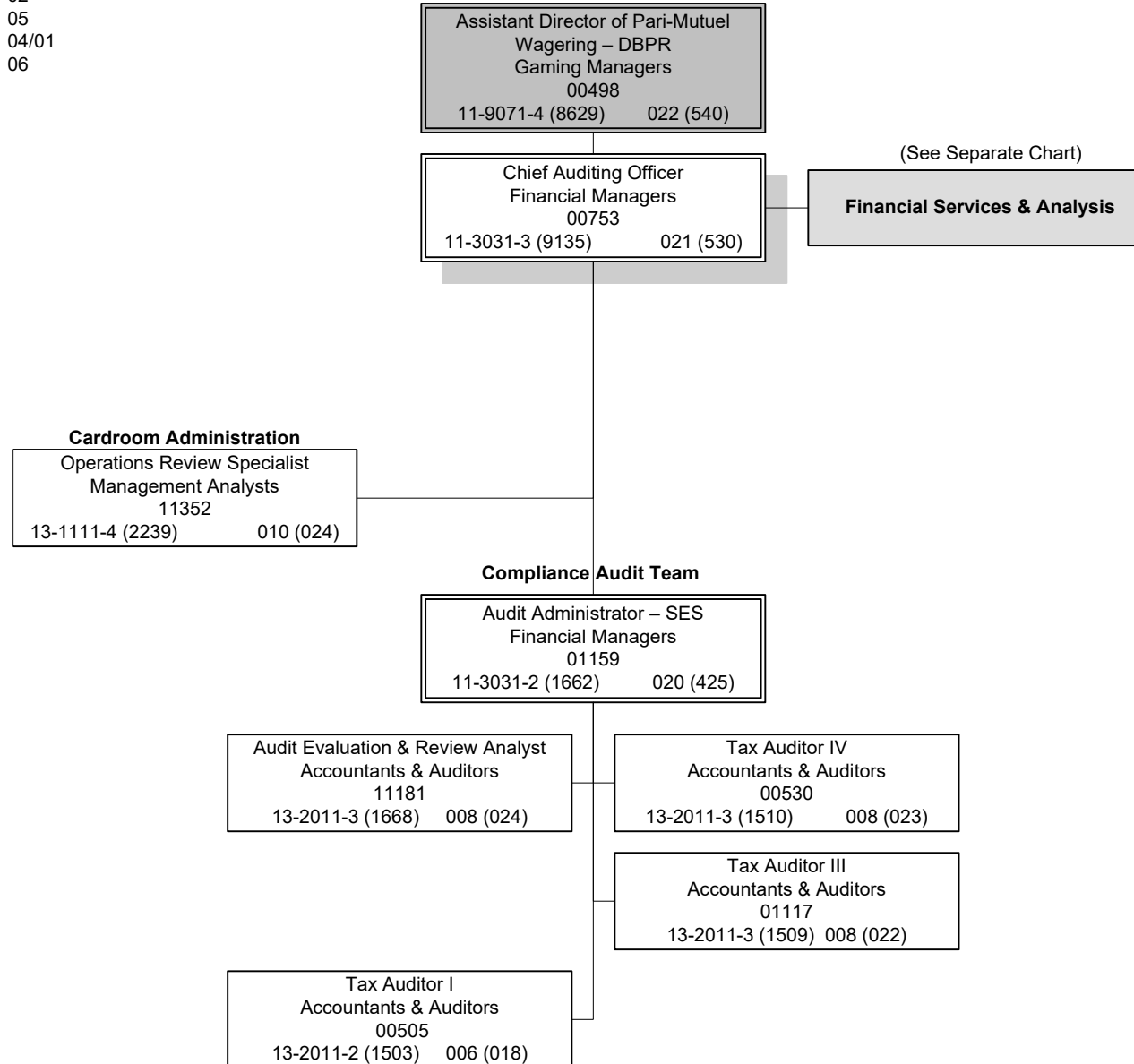


Department of Business & Professional Regulation 79  
 Division of Pari-Mutuel Wagering 10  
 Director's Office 01  
 Investigations 02  
 Operations 05  
 Auditing/Revenue 04/01  
 Office of Slot Operations 06

## Division of Pari-Mutuel Wagering Office of Auditing

Current: 7-1-21  
 Last Update: 7-1-21

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

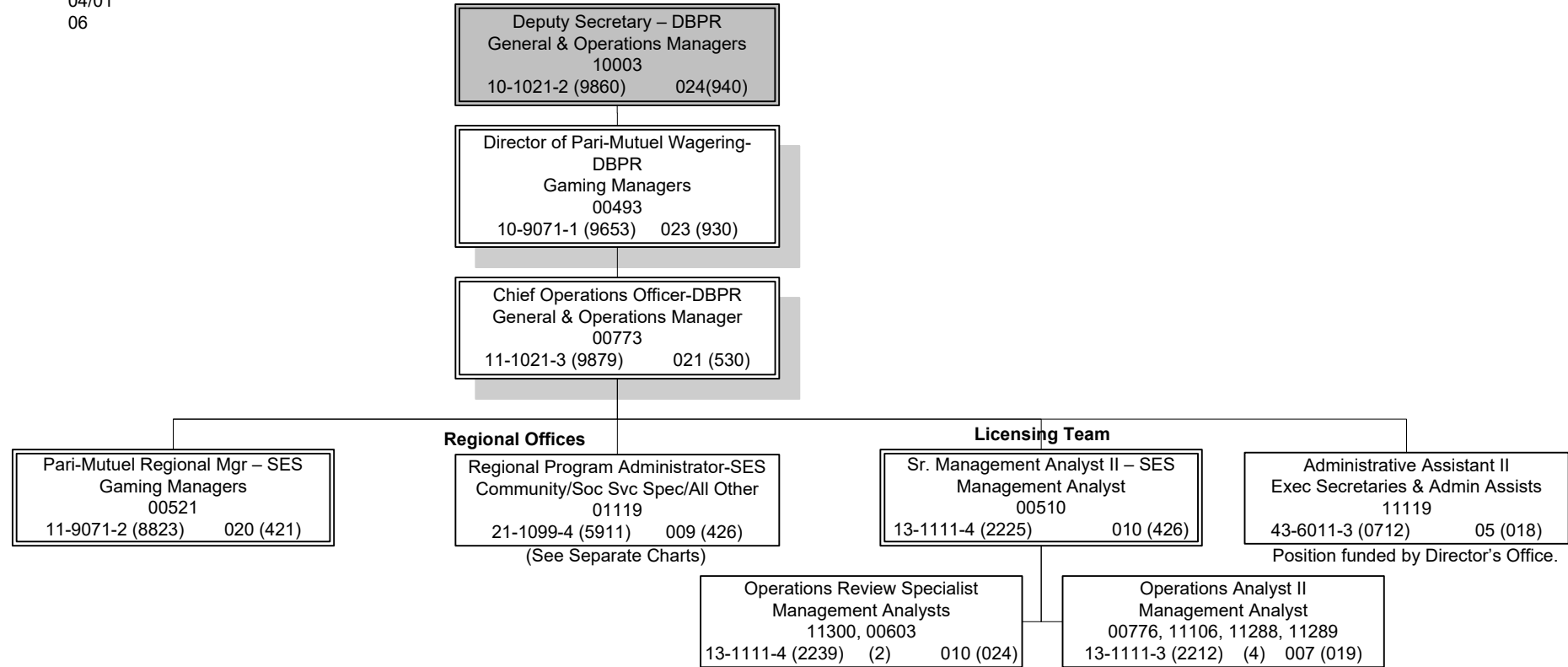


10 FTE

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: 4-9-21  
 Last Update: 10-21-16



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

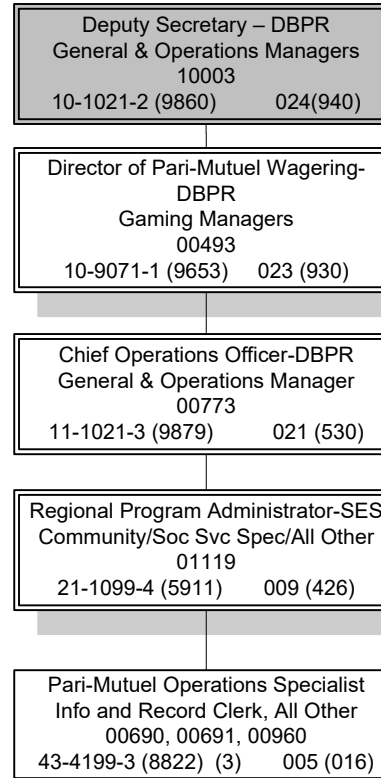
12 FTE



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: 4-9-21  
 Update: 8-19-16

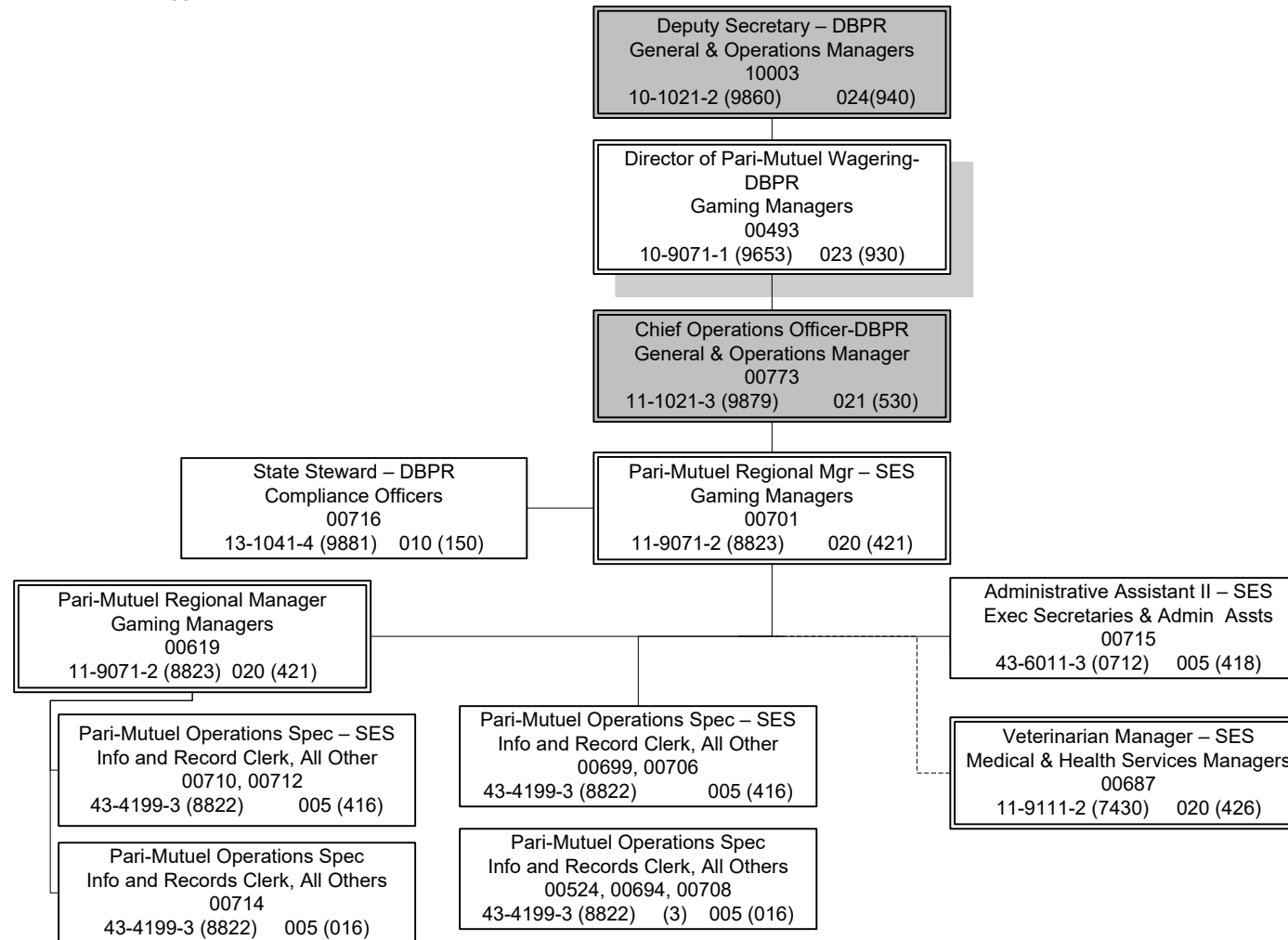


3 FTE

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: 7-1-21  
 Last Update: 7-1-21

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

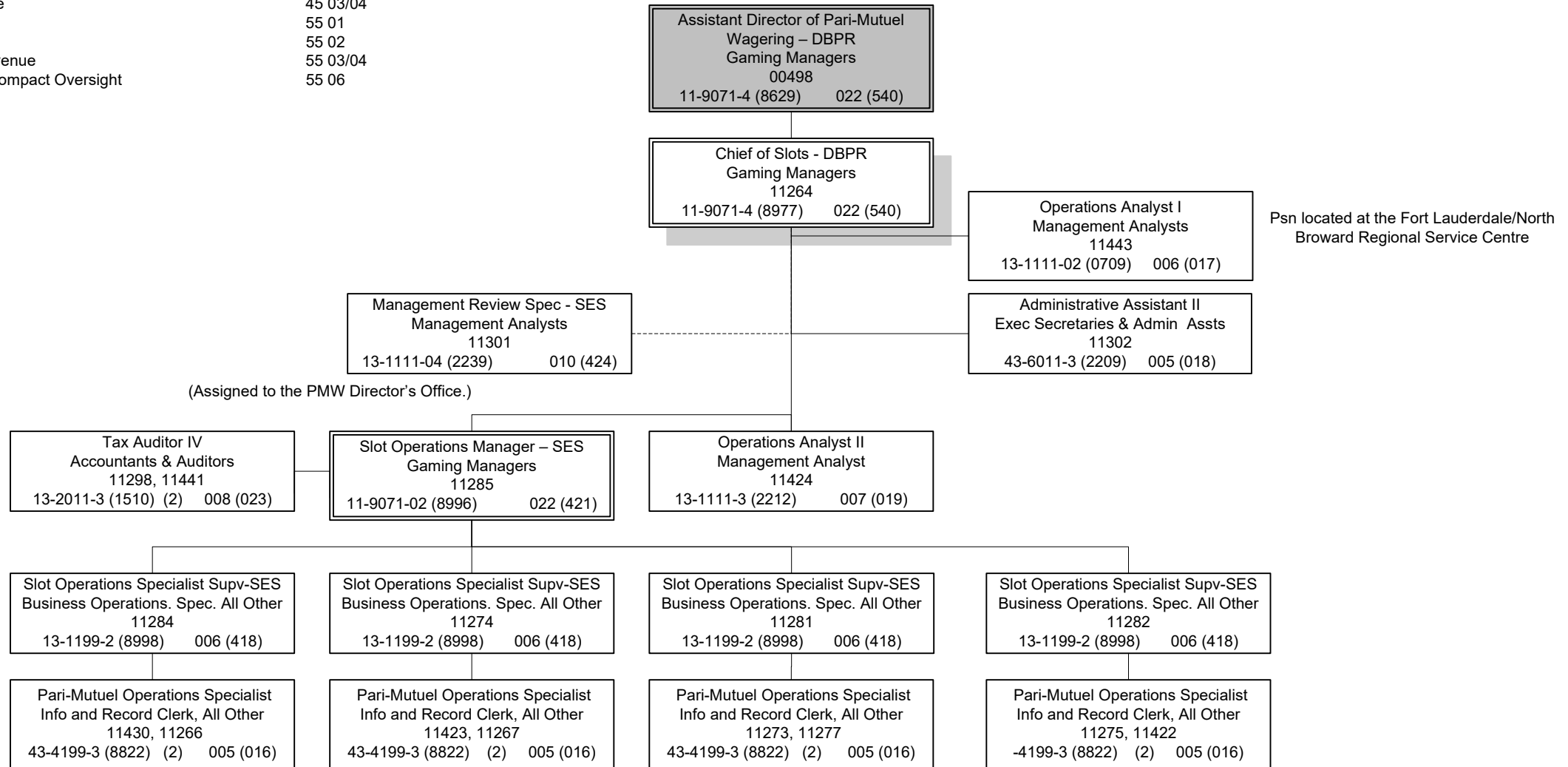


13 FTE

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: 4-9-21  
 Last Update: 2-23-18

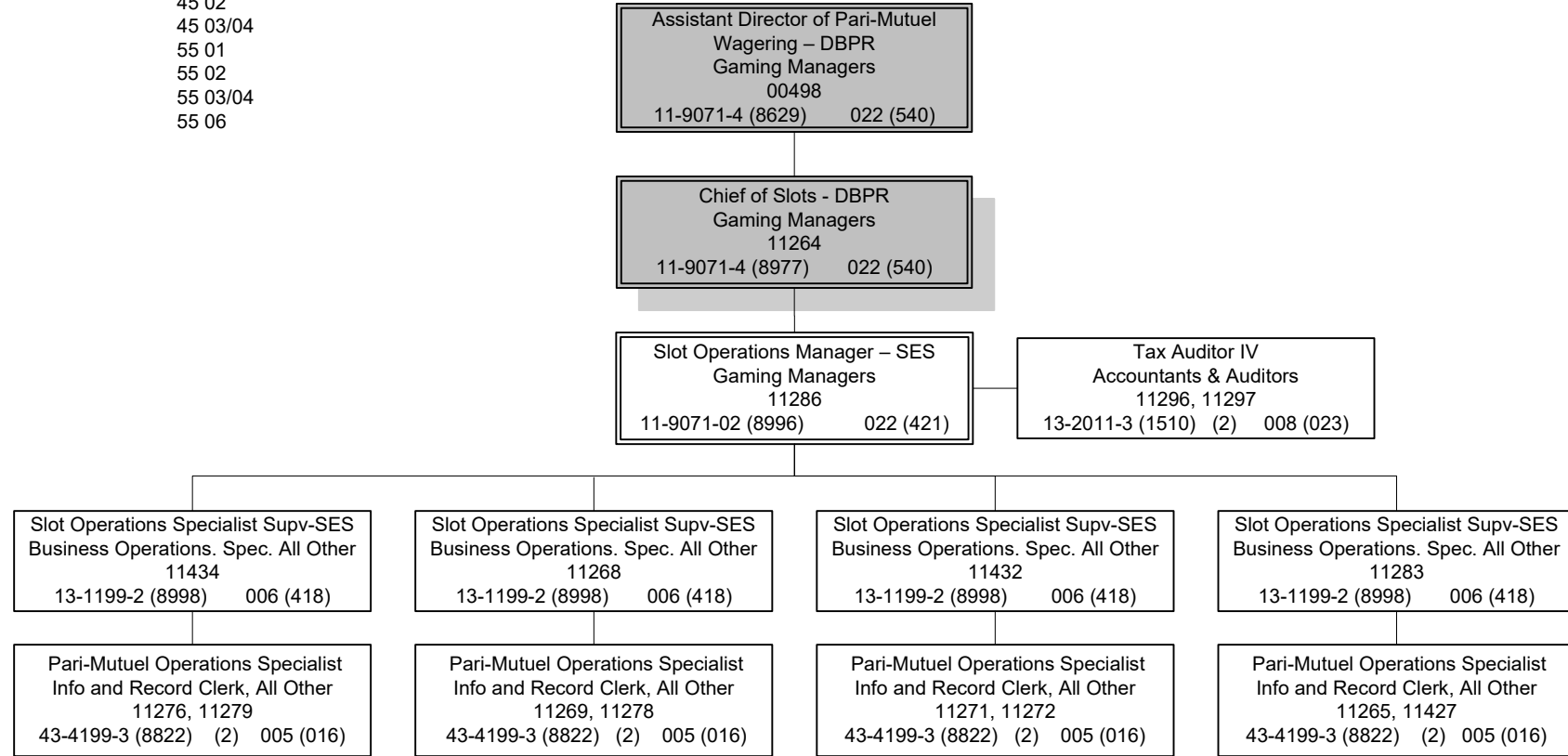


The following positions are assigned to other offices in support of the office of Slot Operations: Positions 11293 and 11304 are assigned to the Office of Auditing, Financial Services Section. Positions 11288, 11289, 11441, and 11300 are assigned to the PMW Office of Operations. Positions 11291, 11292,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

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: 4-9-21  
 Last Update: 2-23-18

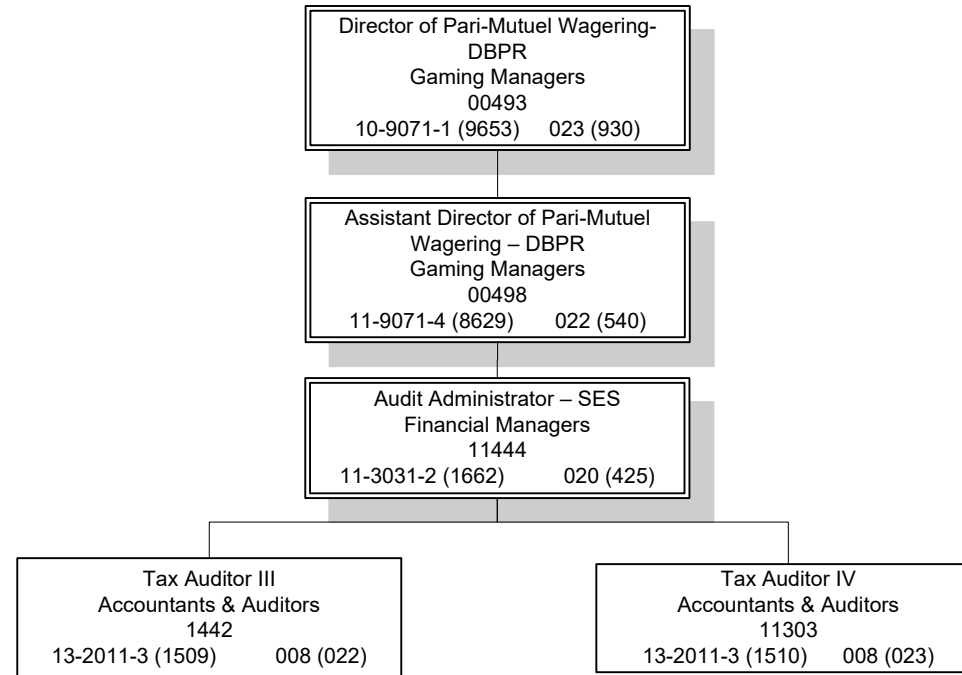


15 FTE

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: 4-9-21  
 Last Update: 8-19-16

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

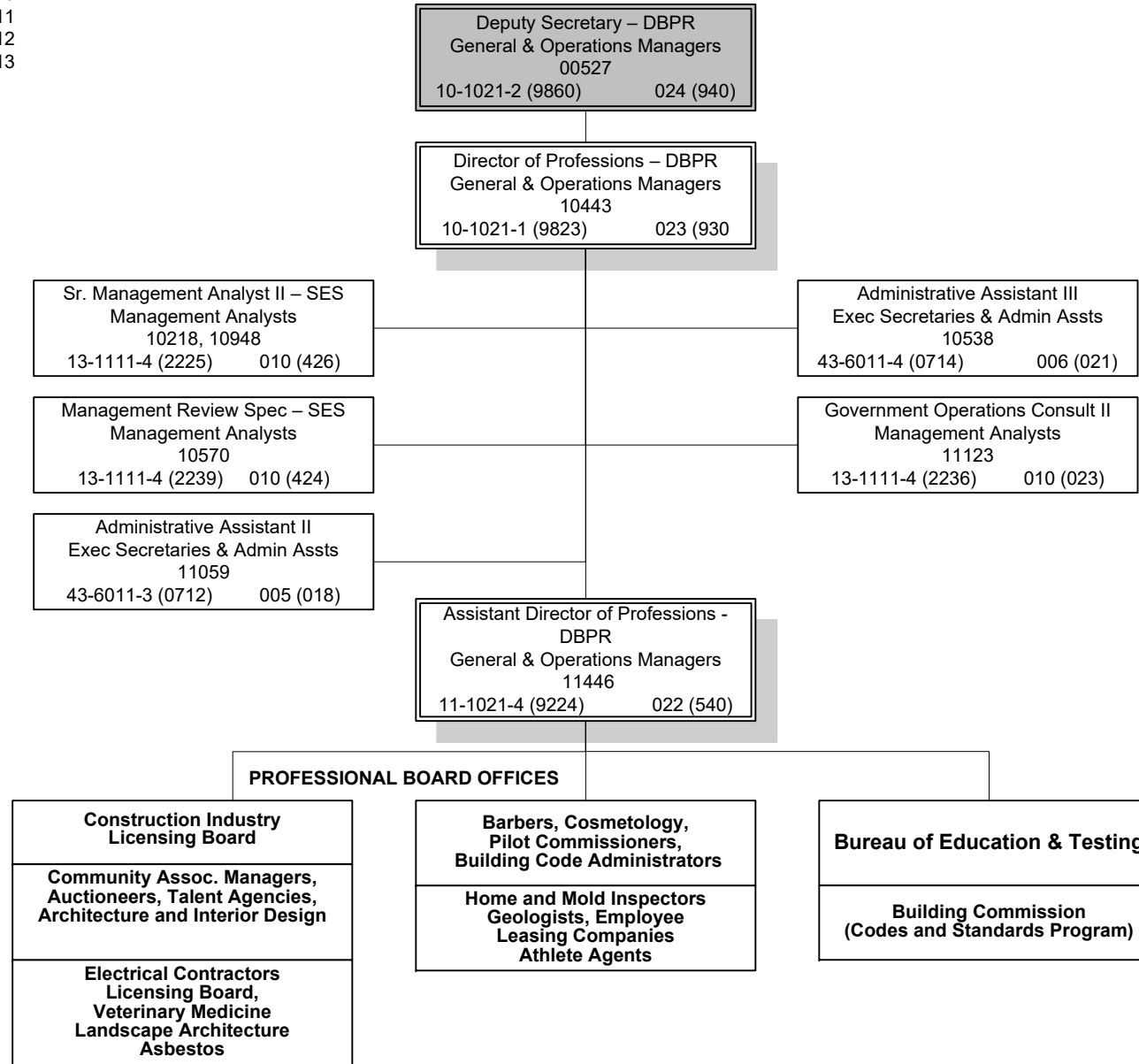


3 FTE

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

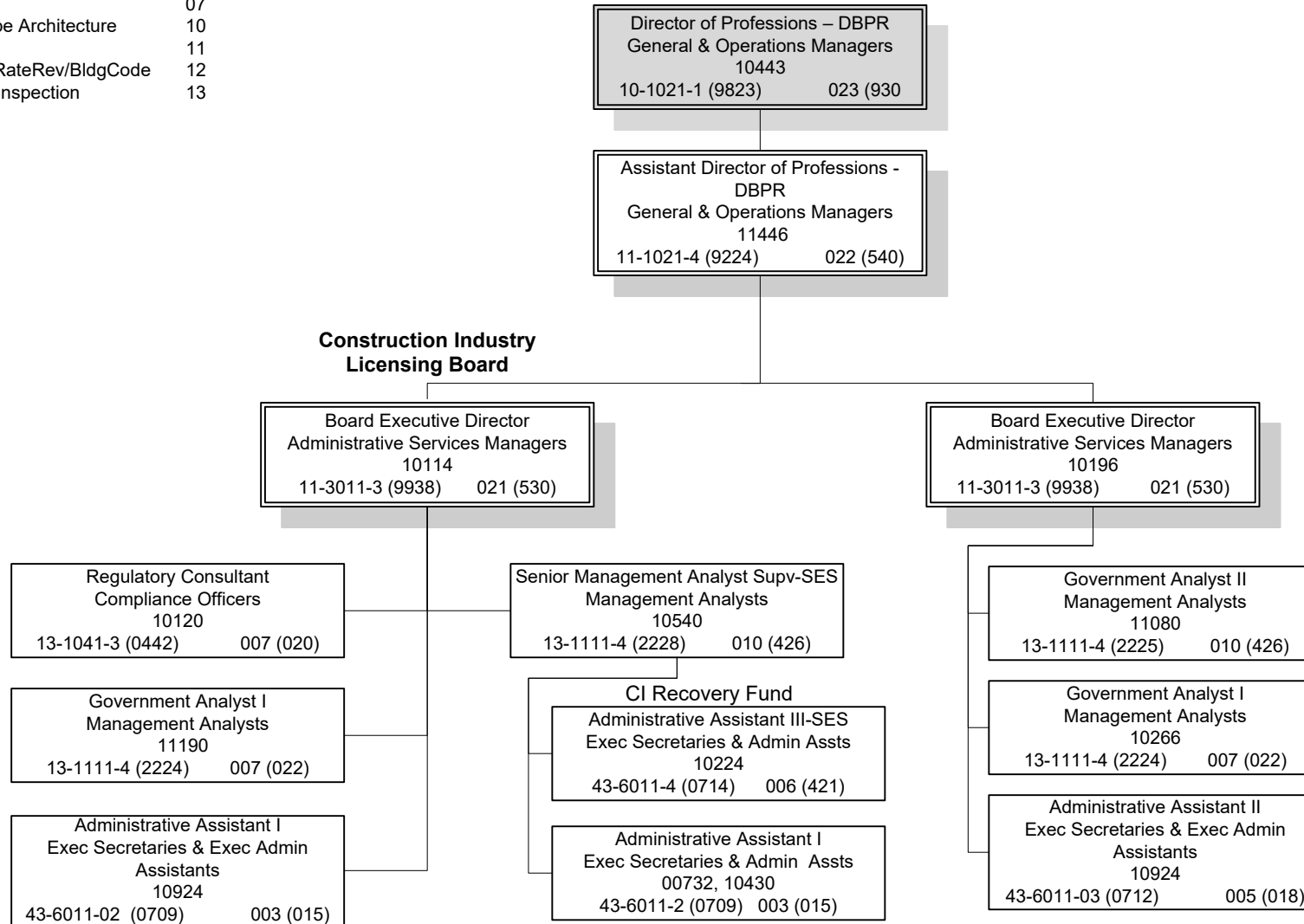
**Department of Business & Professional Regulation**  
**Division of Professions**  
**Director’s Office**

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

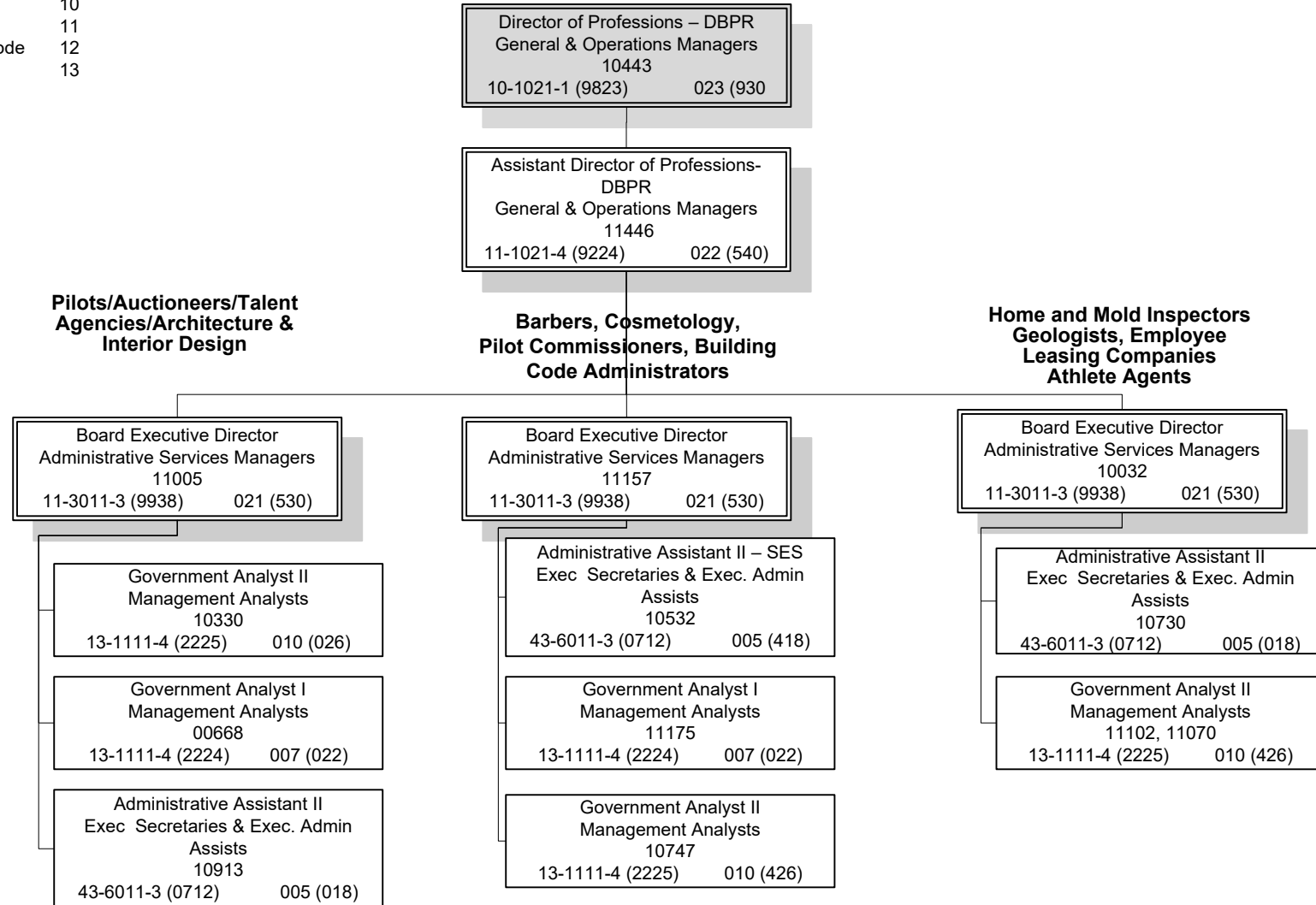
## Division of Professions Professions Board Offices



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

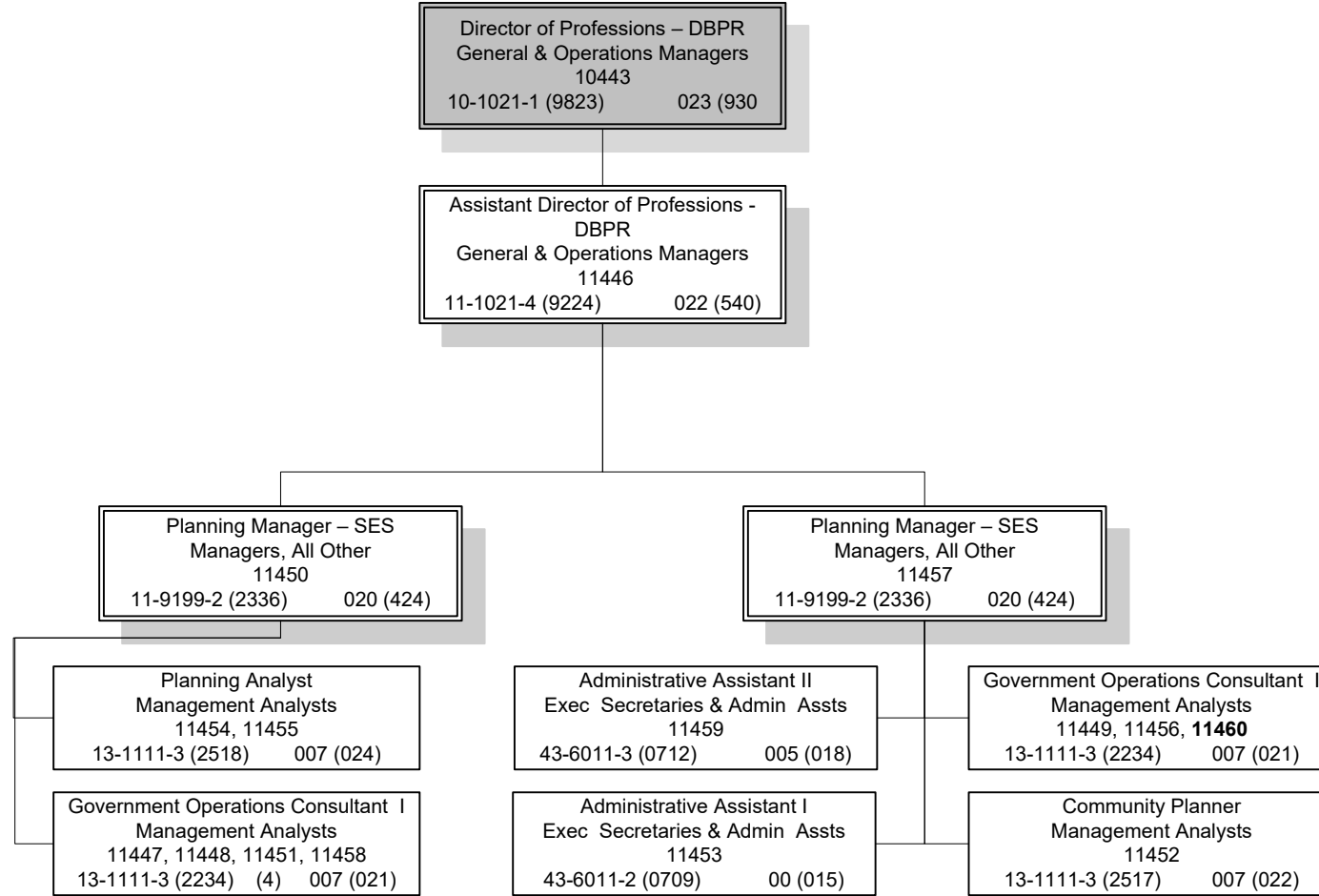




Department of Business & Professional Regulation 79  
 Division of Professions – Director’s Office 50  
 Bureau of Education & Testing 04  
 Construction Industry Licensing Board 07  
 Arch & Int Des/Vet Medicine/Landscape Architecture 10  
 CAMS/Auctioneers/Talent Agts/ELCB 11  
 Barbers/Cosmo/Pilot 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

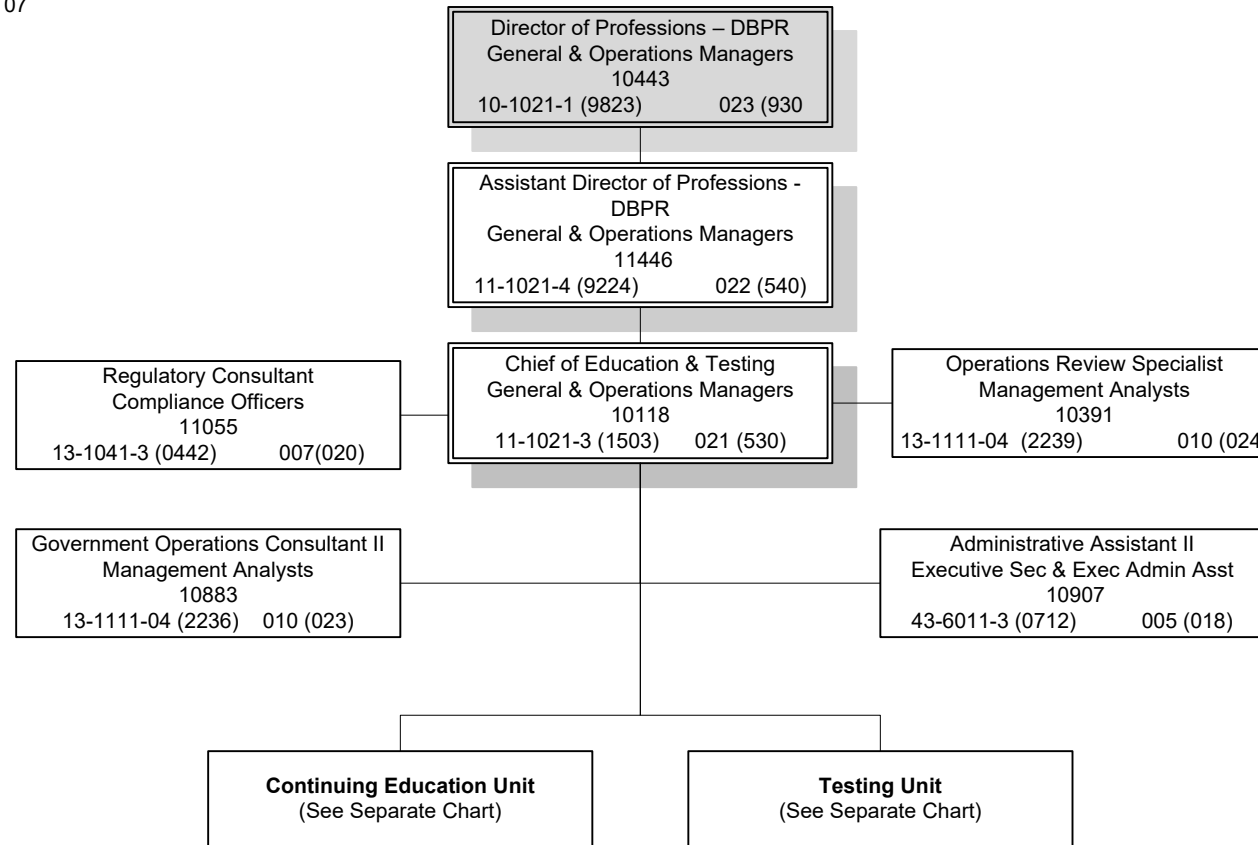


Department of Business & Professional Regulations  
 Division of Professions  
 Bureau of Education & Testing  
 Continuing Education Unit  
 Testing Unit

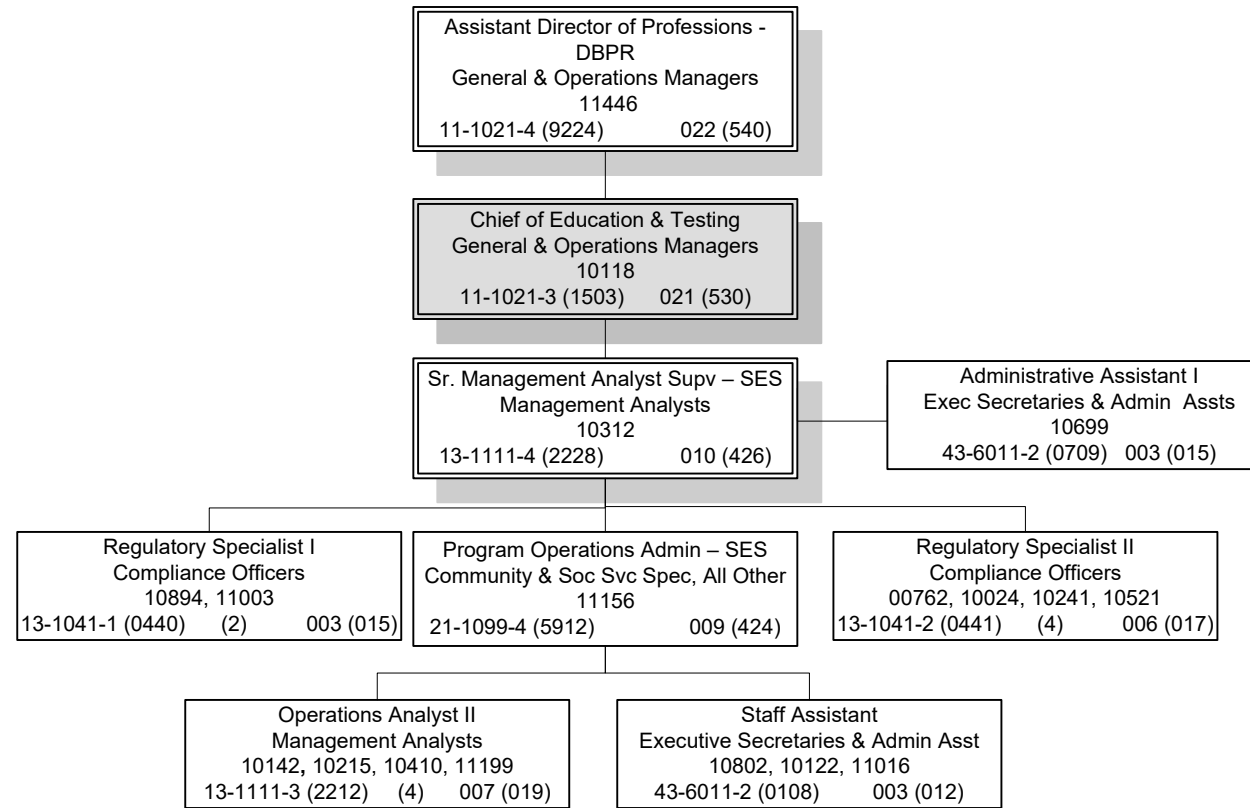
79  
 50  
 04  
 04 06  
 04 07

**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**

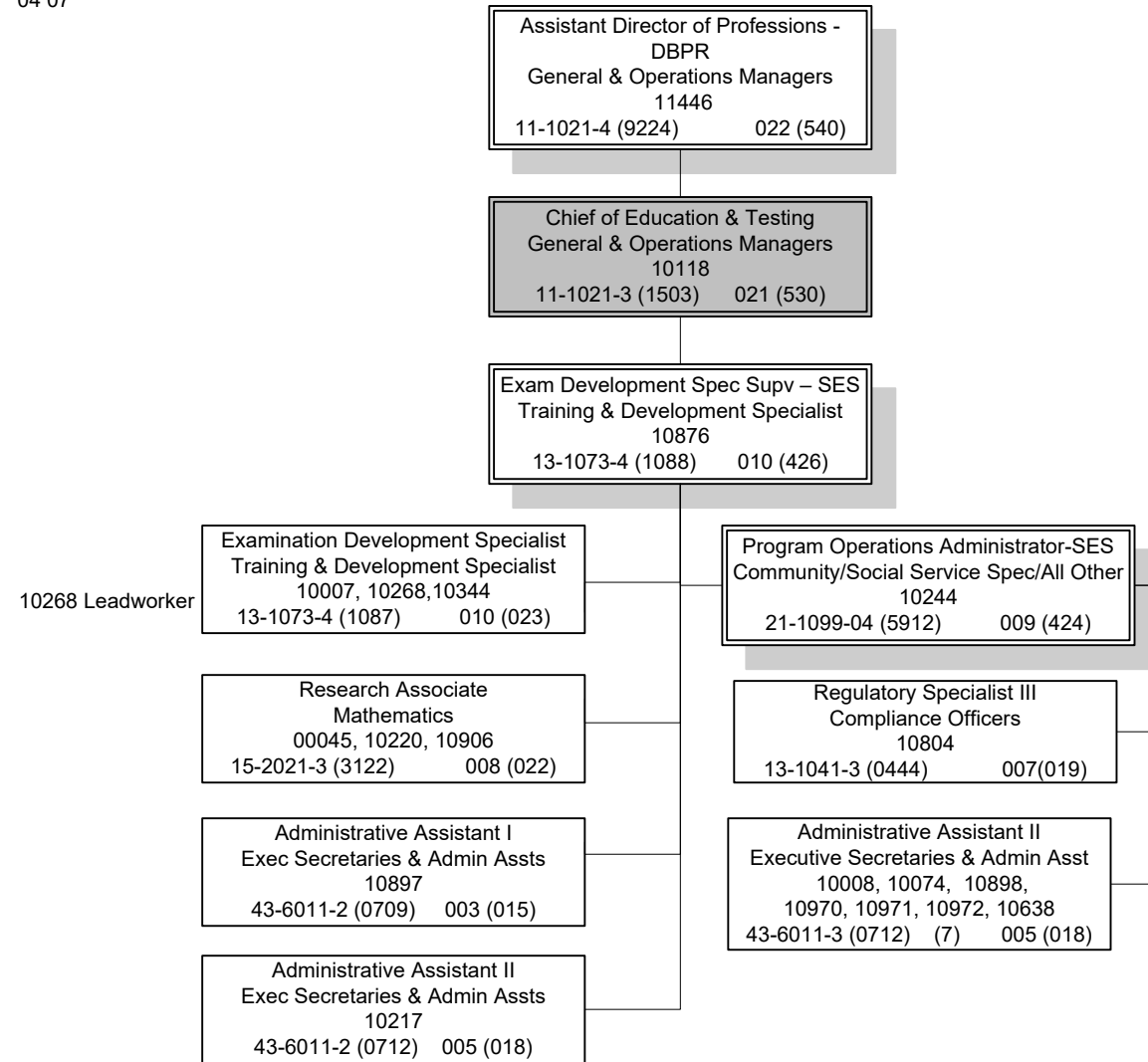


Department of Business & Professional Regulations  
 Division of Professions  
 Bureau of Education & Testing  
 Continuing Education Unit  
 Testing Unit

79  
 50  
 04  
 04 06  
 04 07

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

Current: 7-1-21  
 Last Updated: 1-25-19



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

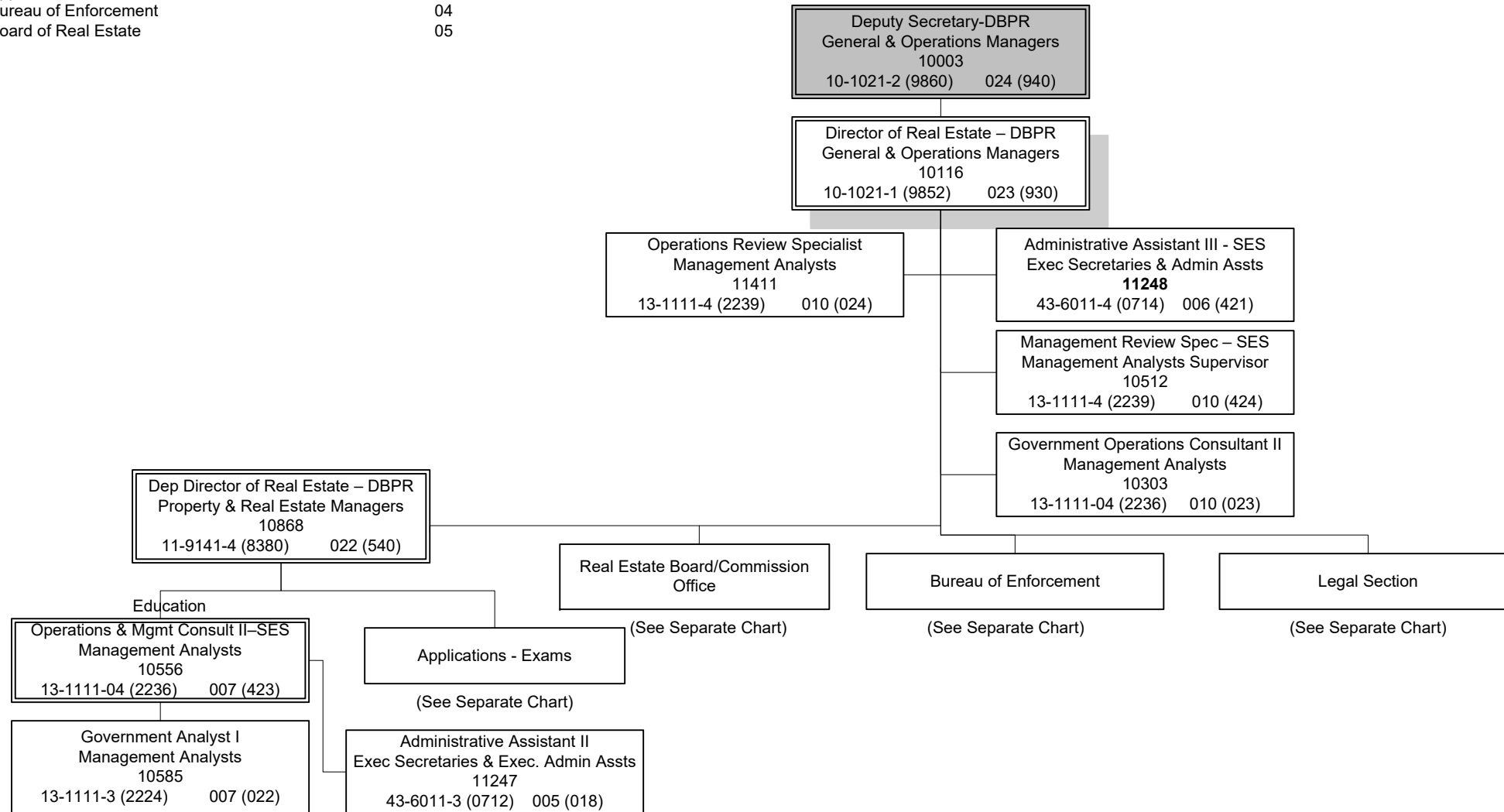
## Department of Business & Professional Regulation

### Division of Real Estate

#### Director's Office

Current: 07-01-21  
 Last updated: 09-01-20

9 FTE



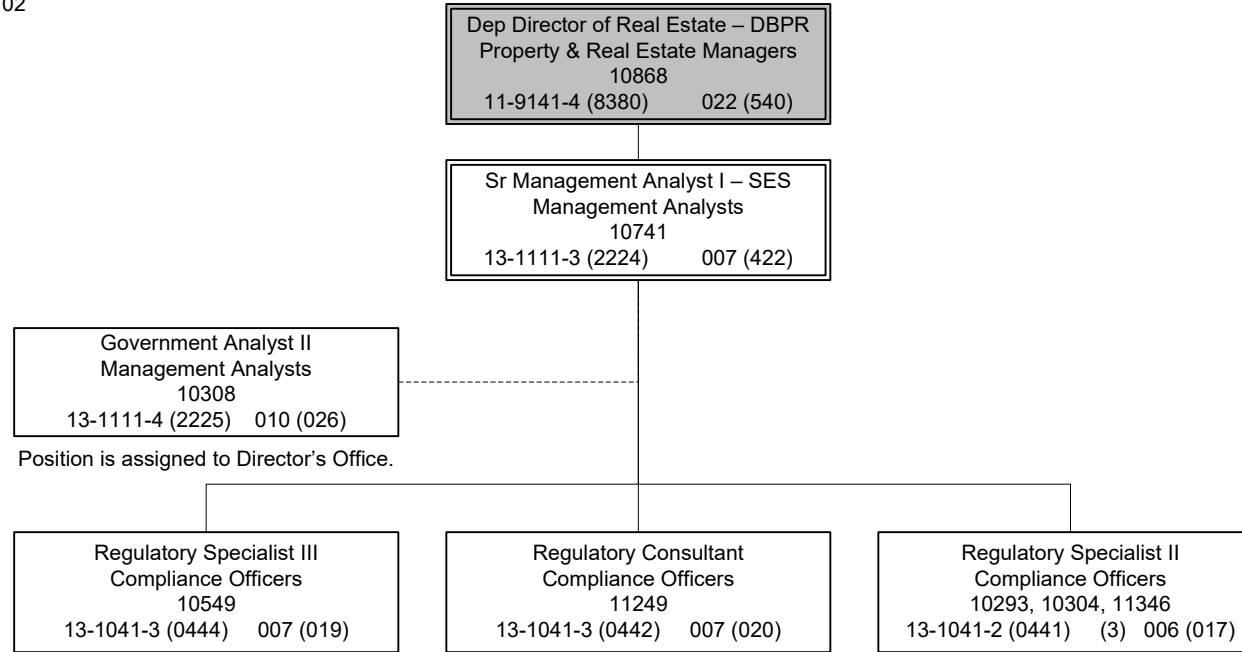
Department of Business & Professional Regulation  
Division of Real Estate  
Director's Office  
Legal Section  
Applications/Exams  
Bureau of Enforcement

79  
70  
01 01  
01 02  
03  
04

### Division of Real Estate Application - Exams

Current:07-01-21  
Last updated: 7-18-16

7 FTE

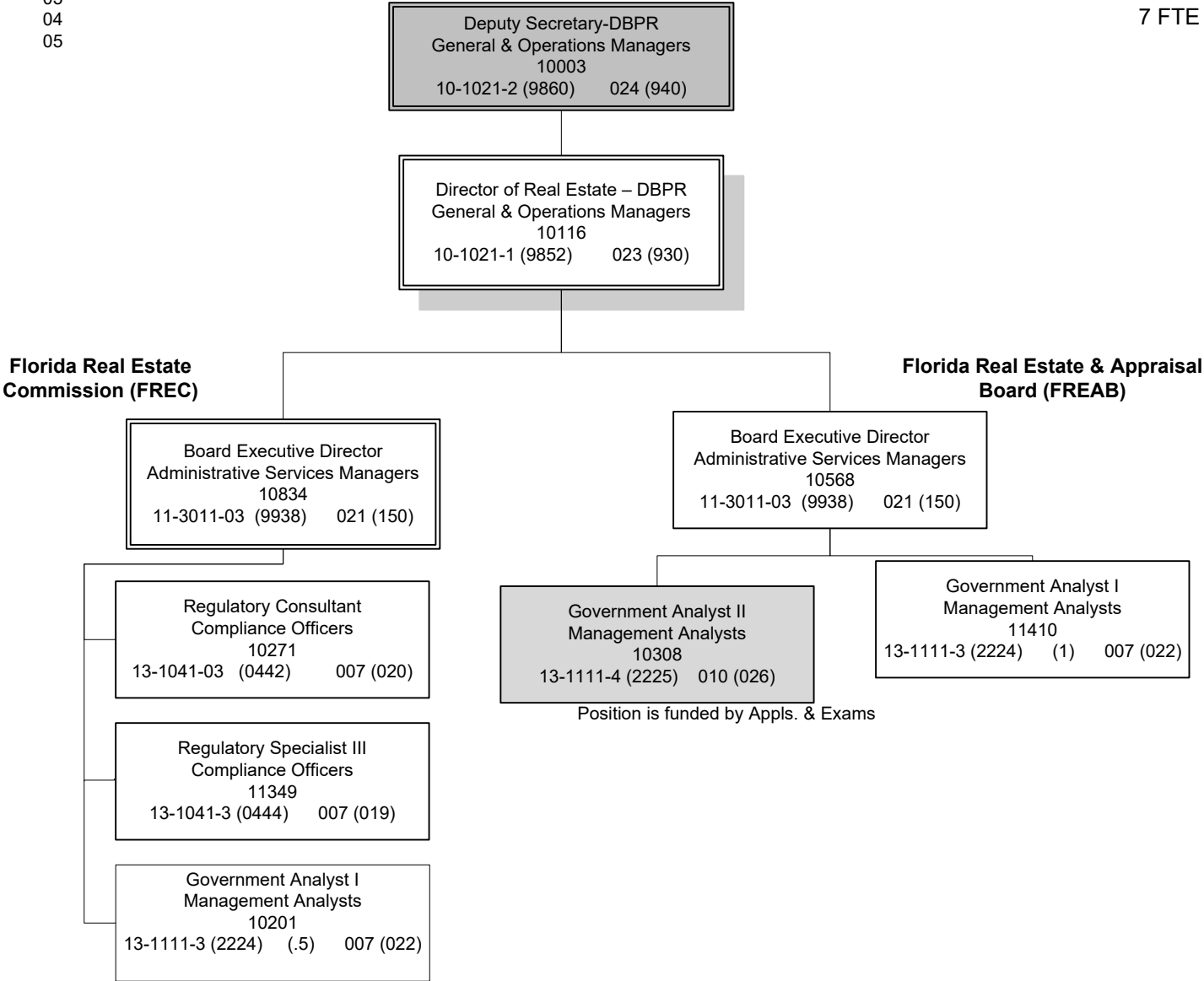


**Department of Business & Professional Regulation**  
**Division of Real Estate**  
**Real Estate Board/Commission Office**

Current:07-01-21  
 Last updated: 7-18-16

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

7 FTE (1 .5 PSN)



Current: 07-01-21  
Last updated: 09-01-20

19 FTE

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

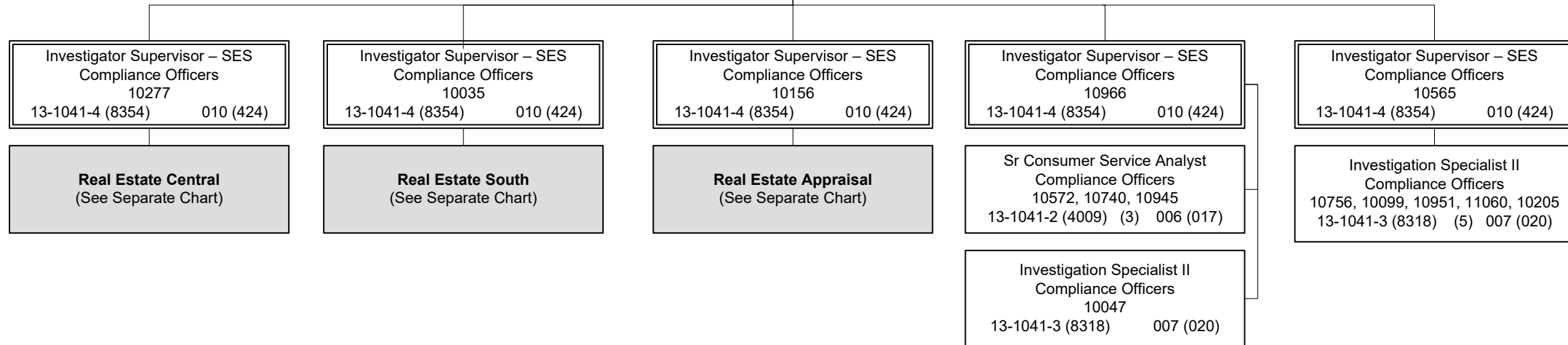
**Division of Real Estate  
Bureau of Enforcement  
Chief's Office**

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**



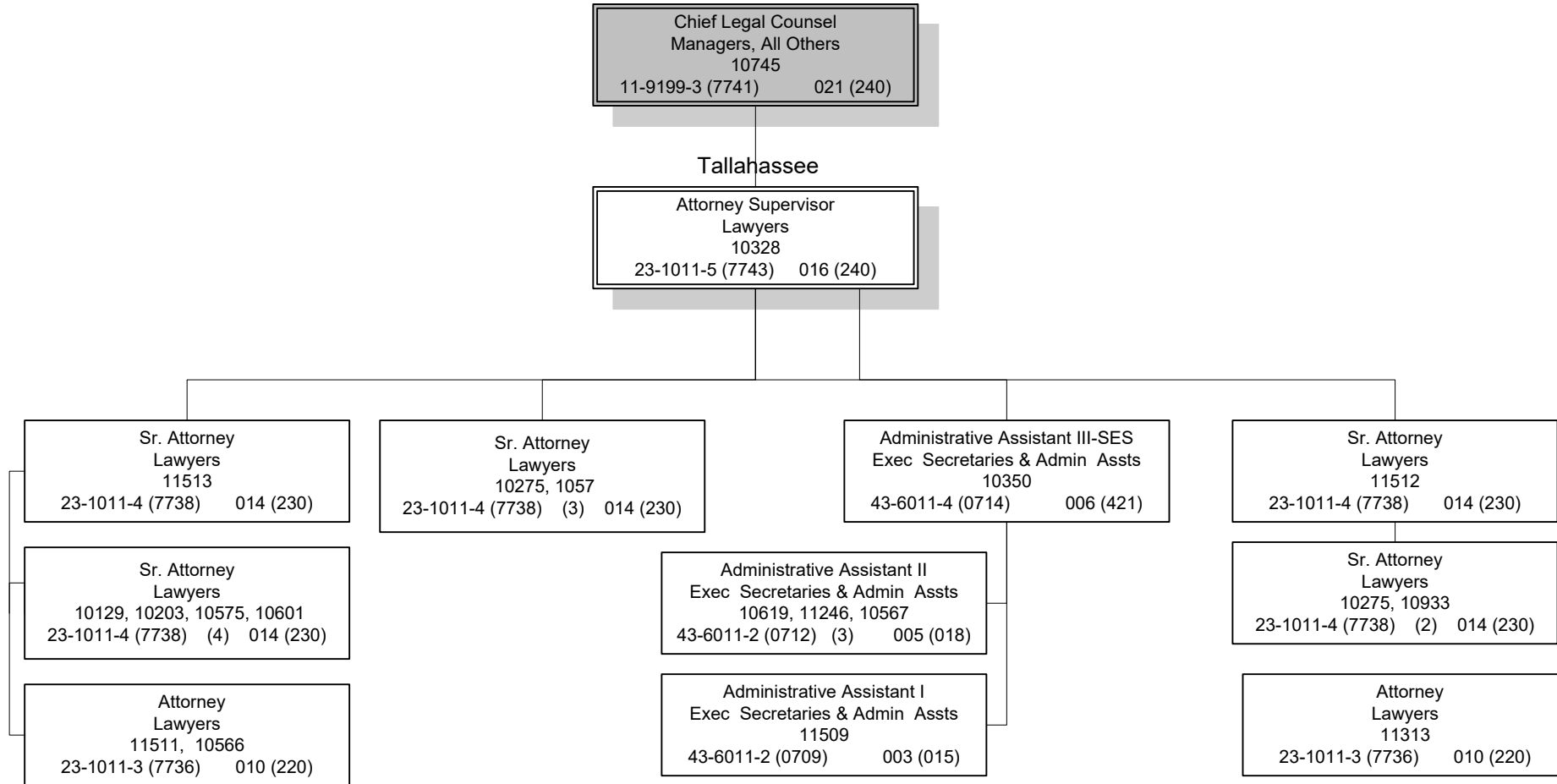


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04

**Division of Real Estate**  
**Legal Section**  
**Tallahassee**

Current:07-01-21  
 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.

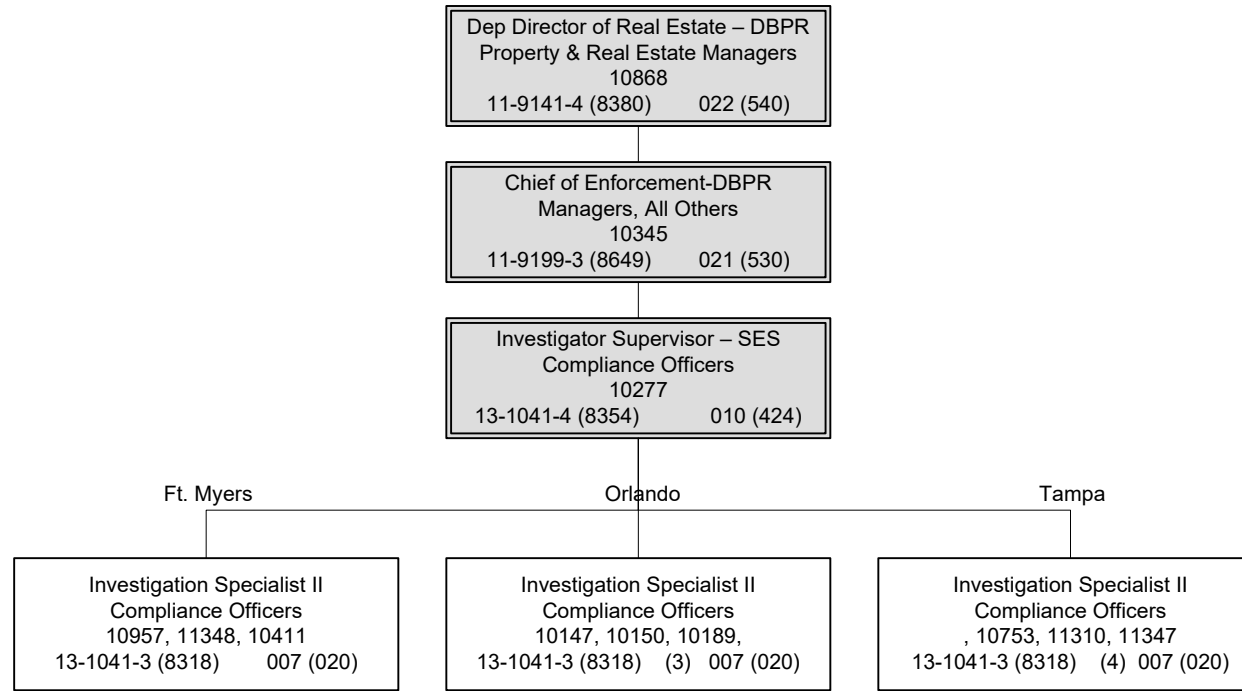
Department of Business & Professional Regulation  
 Division of Real Estate  
 Director's Office  
 Legal Section  
 Applications/Exams  
 Bureau of Enforcement

79  
 70  
 01 01  
 01 02  
 03  
 04

Current:07-01-21  
 Last updated: 4-9-19

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

11 FTE



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

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

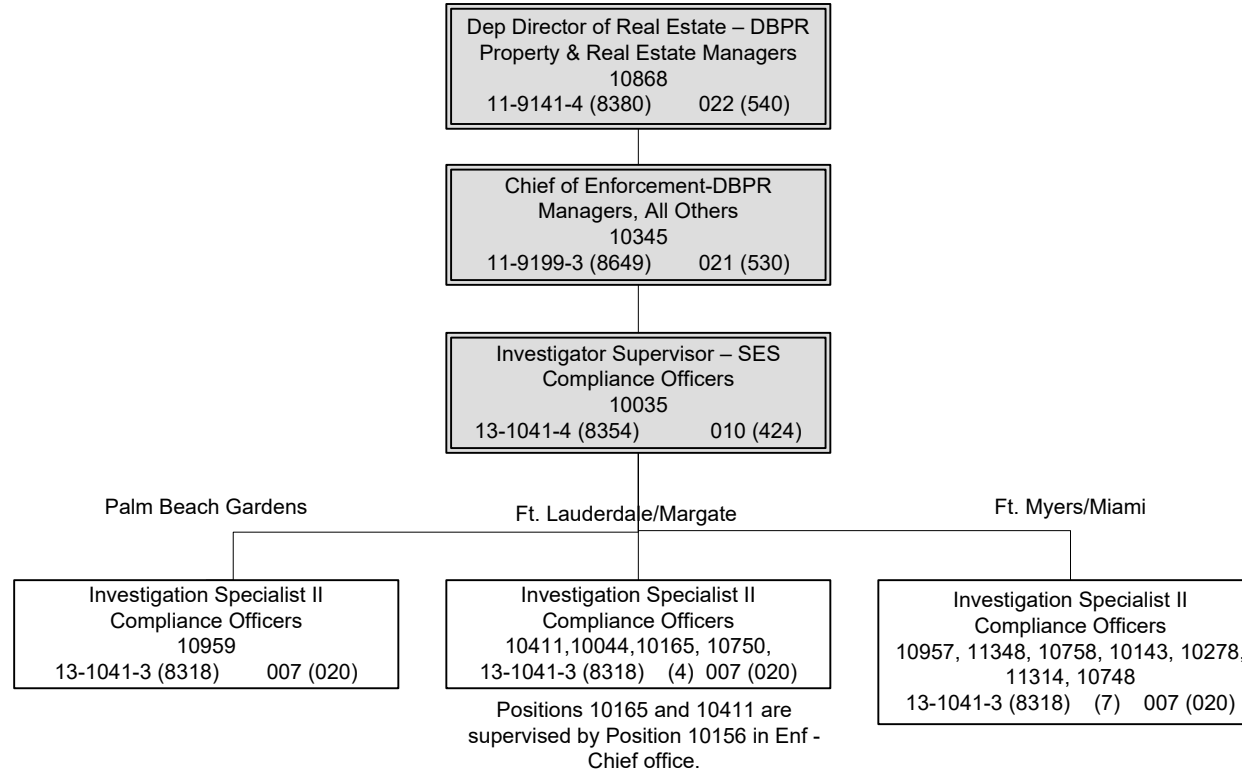
Position 10343 is supervised by 10156

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

Current:07-01-21  
 Last updated: 4-19-2019

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

11 FTE



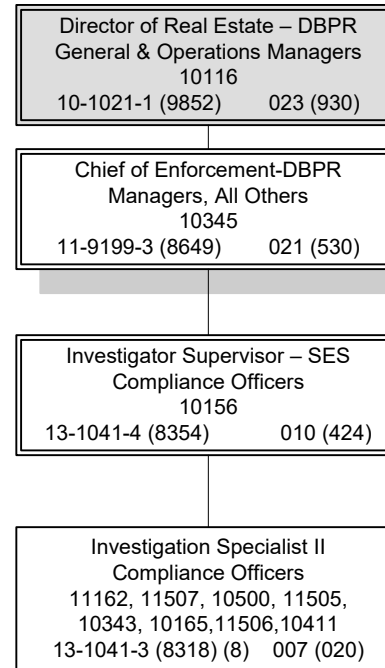
10411

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  
Real Estate Appraisal**

Current:07-01-21  
Last updated: 7-27-18

10 FTE



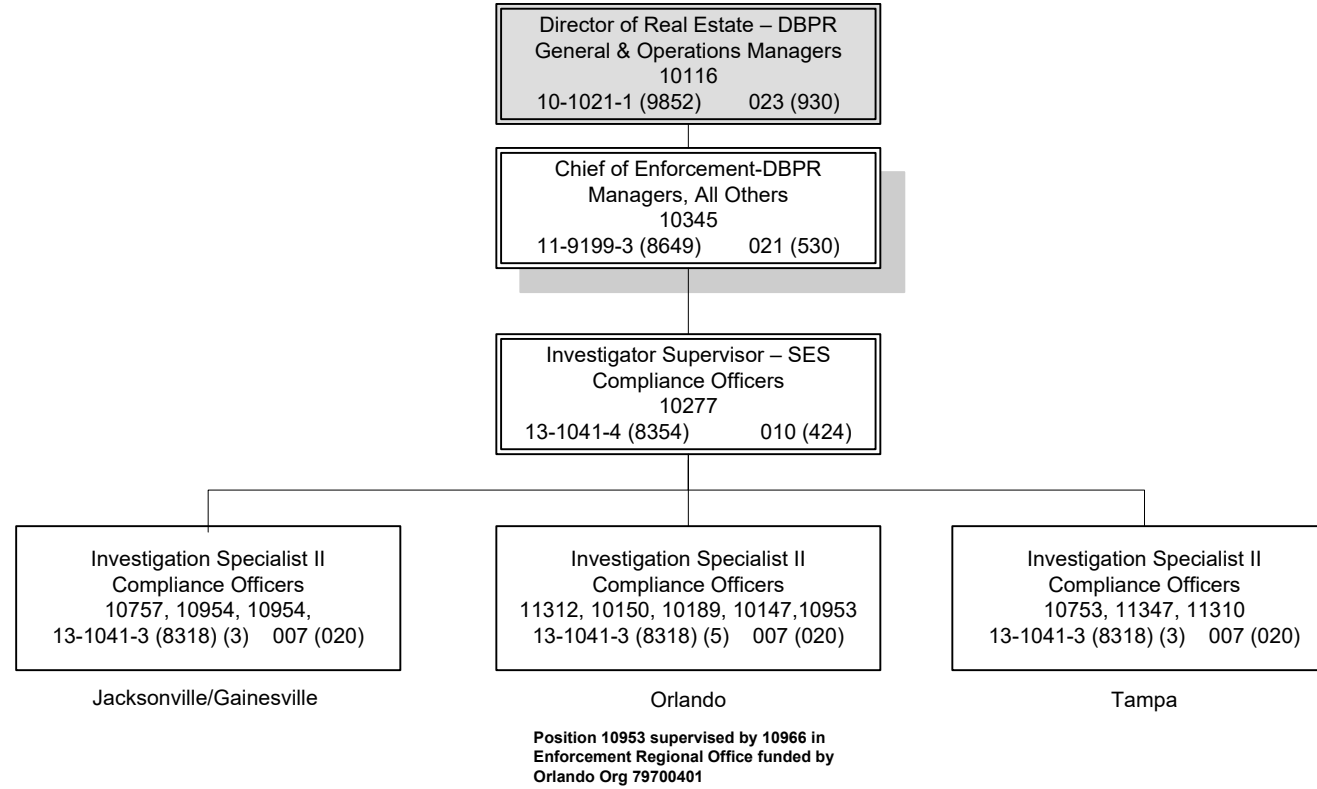
Department of Business & Professional Regulation  
Division of Real Estate  
Director's Office  
Legal Section  
Applications/Exams  
Bureau of Enforcement

79  
70  
01 01  
01 02  
03  
04

### Division of Real Estate Bureau of Enforcement Real Estate Central

Current:07-01-21  
Last updated: 7-27-18

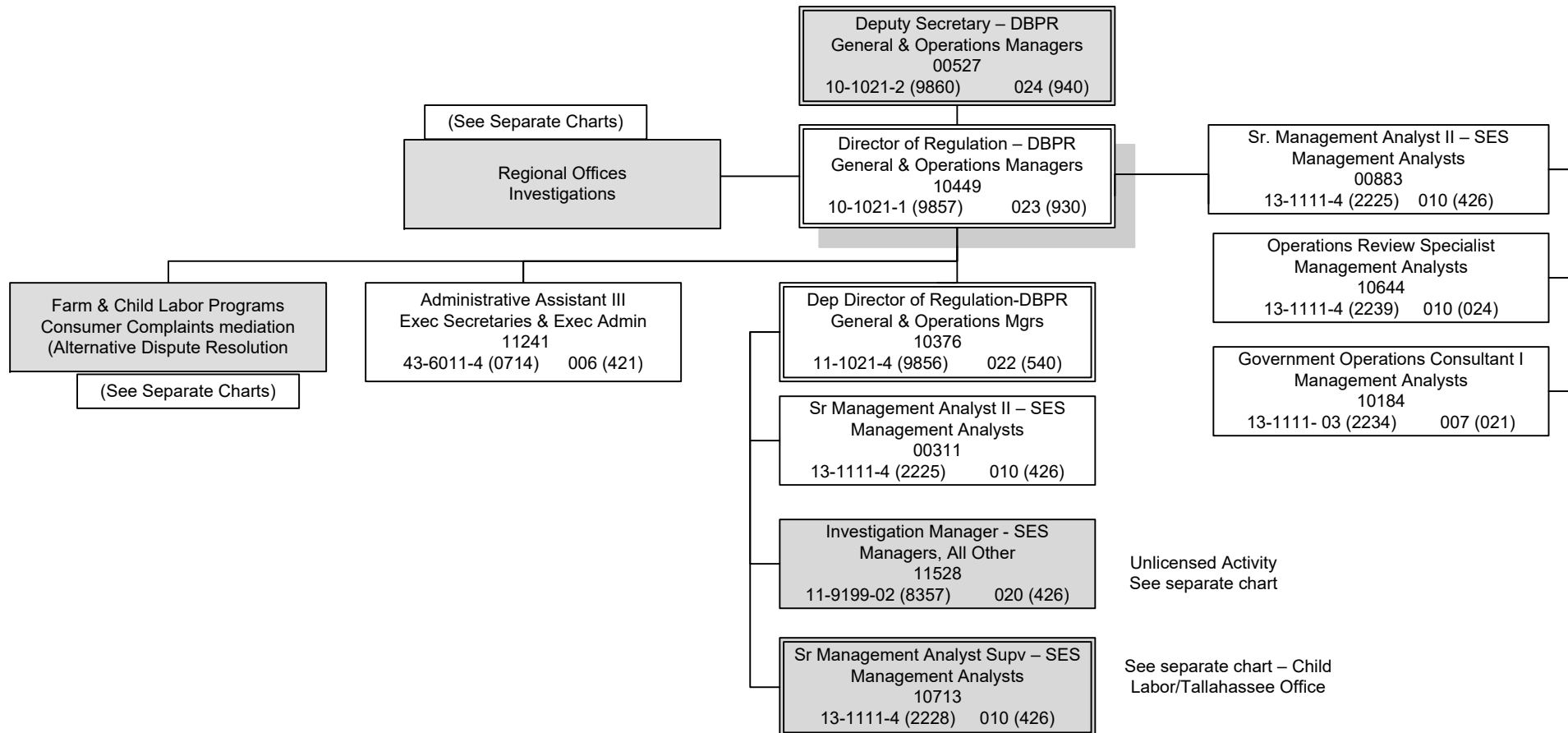
12 FTE



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

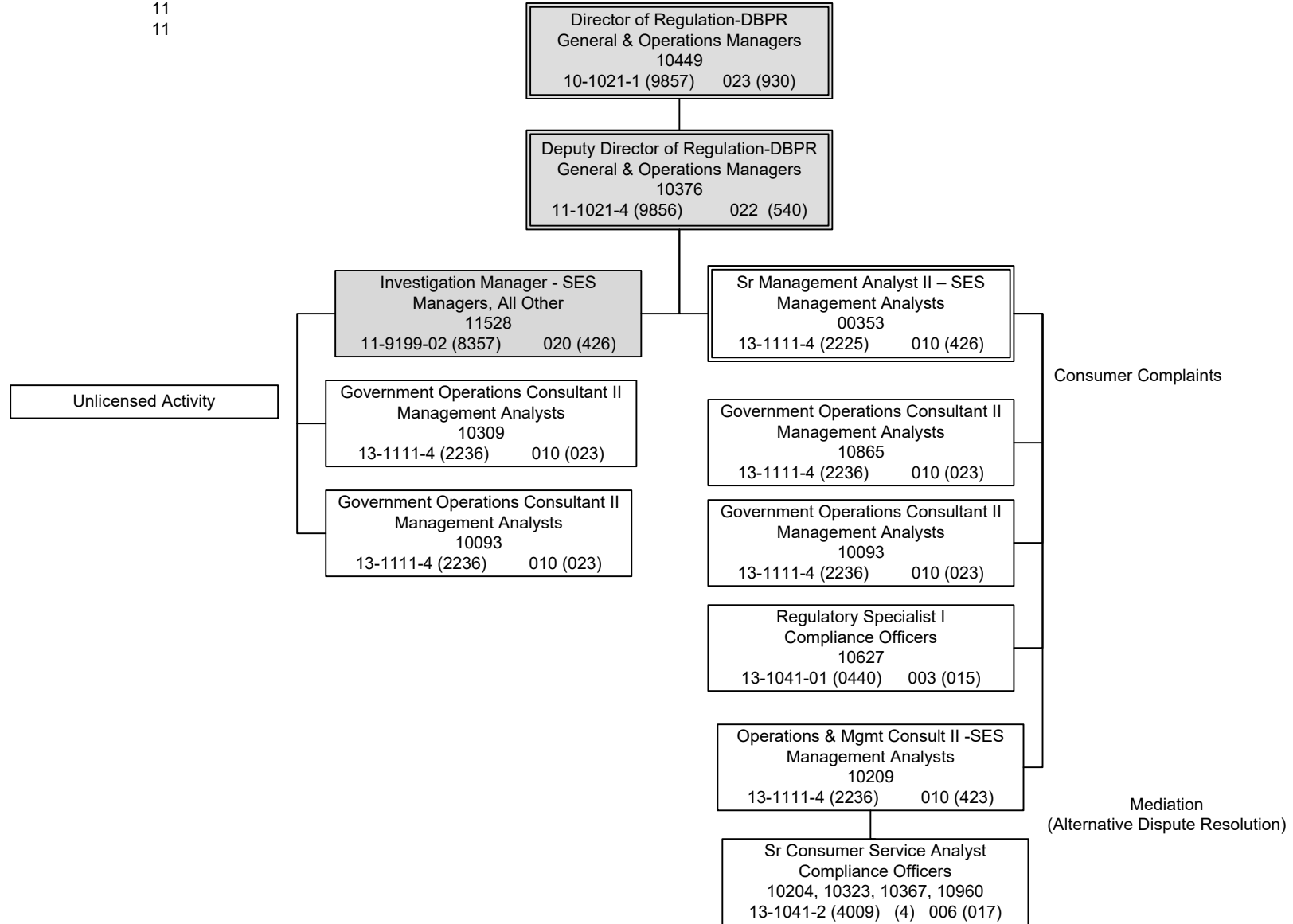
Current: 7-1-21  
 Last Updated: 3-8-21



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



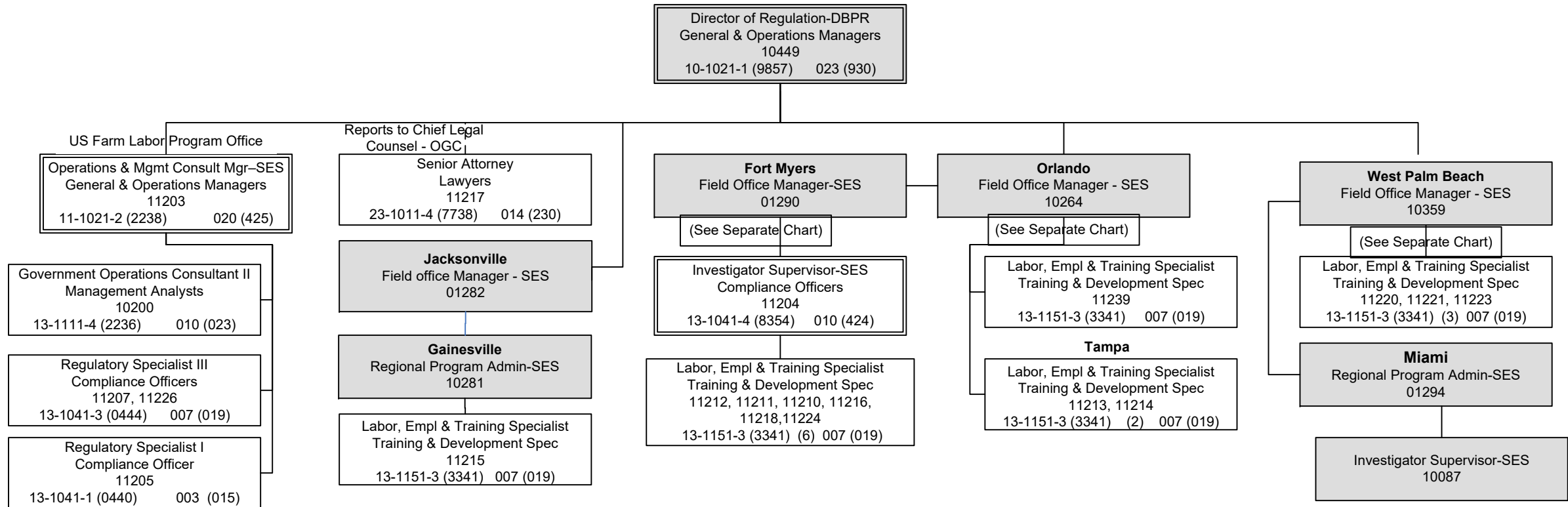
9 FTE

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

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

Current: 6-30-20  
 Last Updated: 1-22-19

21 FTE



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

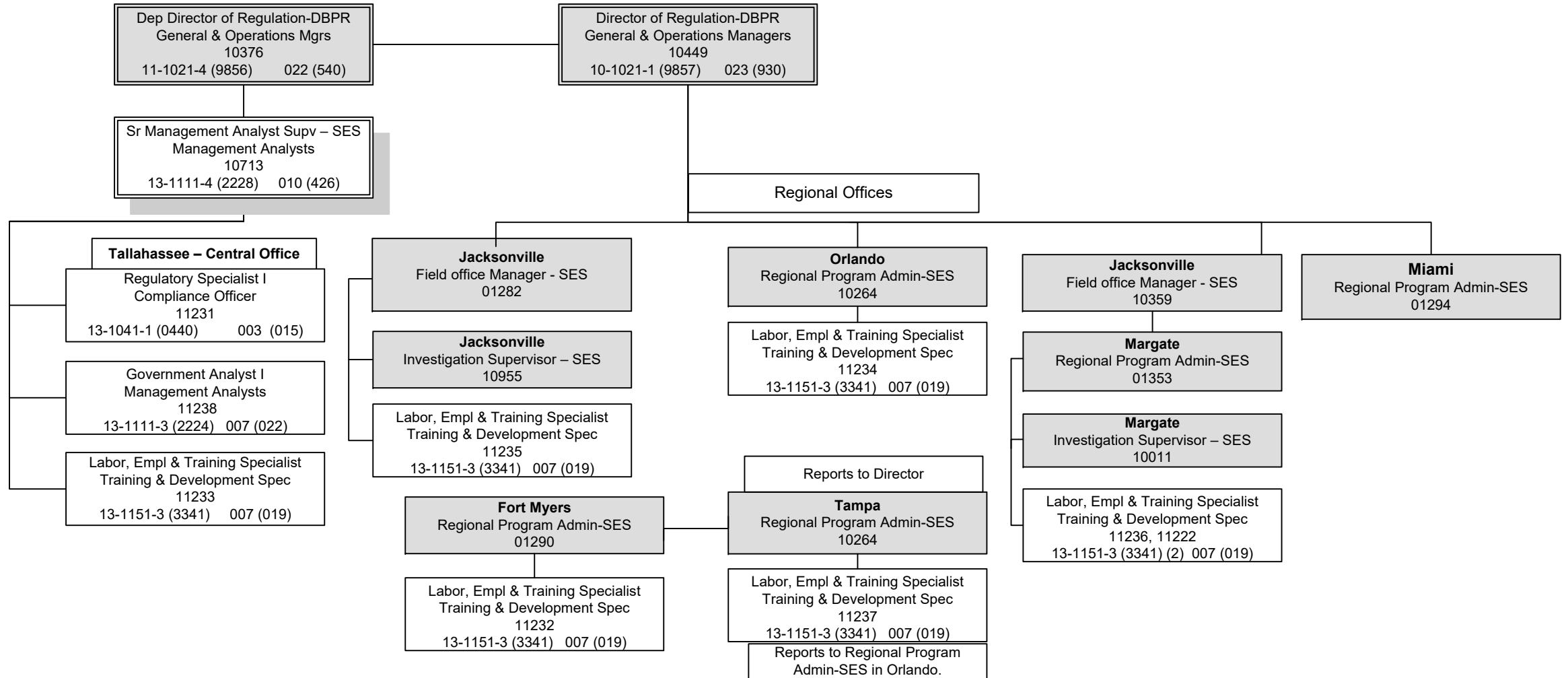


Department of Business & Professional Regulation 79  
 Division of Regulation 30  
 Director's Office 01  
 Inspections 02  
 Investigative Services 03  
 Farm Labor 11  
 Child Labor 12

## Division of Regulation Compliance & Enforcement Child Labor

Current: 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.

BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2020-21			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT				159,963,784	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)				2,136,322	
FINAL BUDGET FOR AGENCY				162,100,106	
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		567,662	7.06	4,008,947	
Protect Boxers * Number of scheduled boxing, kickboxing, and mixed martial arts events.		100	8,050.88	805,088	
Call Center * Number of calls, emails, public contacts		1,630,060	3.85	6,272,877	
Central Intake - Initial Applications * Number of initial applications processed		161,349	30.24	4,878,903	
Central Intake - Renewals * Number of renewals processed		467,134	1.96	917,042	
Testing * Number of candidates tested		126,996	15.02	1,907,308	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		6,794	218.53	1,484,670	
Board Of Architecture And Interior Design * Number of enforcement actions		112	3,796.78	425,239	
Drug, Device And Cosmetic Regulation * Licensure and Regulatory activities		35,950	80.12	2,880,386	
Unlicensed Activity * Number of Outreach and Enforcement Actions		7,222	173.88	1,255,769	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		3,077	593.04	1,824,796	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		8,757	82.90	725,935	
Compliance And Enforcement Activities * Number of enforcement actions.		78,918	204.44	16,134,040	
Laboratory Services * Number of blood and urine samples tested.		14,459	156.72	2,266,000	
Standards And Licensure Activities * Number of licensees		963,107	14.42	13,888,299	
Tax Collection And Auditing * Number of audits conducted.		20,037	82.29	1,648,927	
Cardrooms * Number of audits conducted.		26	4,823.35	125,407	
Pari-mutuel Number Of Slot Applications Processed * Number of Slot Applications Processed		2,964	1,765.88	5,234,075	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		171,159	153.14	26,211,143	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		6,051	303.79	1,838,225	
School-to-career-grant * Students served through grant program.		35,624	19.84	706,698	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		111,760	13.53	1,511,733	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		57,943	10.00	579,508	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		73,914	238.12	17,600,052	
Code Promulgation * Code Amendments Promulgated		1,218	2,298.95	2,800,117	
Regulation Of Manufactured Buildings * Permits Issued for Manufactured Buildings		49,971	4.35	217,324	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		35,484	132.22	4,691,701	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		5,838	1,251.29	7,305,004	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.		4,908	47.59	233,577	
Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.		4,667	255.10	1,190,547	
Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.		57,488	98.29	5,650,770	
Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.		7,367	58.56	431,395	
Homeowners' Associations * Number of compliance actions.		288	750.34	216,097	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		8,419	56.92	479,232	
TOTAL				138,346,831	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				1,837,602	
OTHER					
REVERSIONS				21,915,691	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				162,100,124	

## 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 2022 - 2023 LBR Issue Code:</b>	<b>FY 2022 -2023 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>	

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

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

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

**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.

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

9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.
10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.
11. Provide a plan to verify vendor(s) compliance with public records laws.
12. If applicable, provide a plan to verify 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 CEFM 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 850.717.1541**

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2021 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 2022-2023 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 2022-2023 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Tobacco Tax and Surcharge - Cigarette Tax		\$ 230,700,000.00	\$ 231,000,000.00
b	Tobacco Tax and Surcharge - Cigarette Surcharge		\$ 690,500,000.00	\$ 690,500,000.00
c	Tobacco Tax and Surcharge - Other Tobacco Products Surcharge		\$ 105,900,000.00	\$ 105,900,000.00
d				
e				
f				

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

Tobacco Tax and Surcharge - Cigarette Tax - the variance is due to reporting the estimated gross revenue of \$230,700,000 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: 2022-23  
 Program: Administrative Trust Fund  
 Fund: 2021  
 Specific Authority: \_\_\_\_\_  
 Purpose of Fees Collected: \_\_\_\_\_

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

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

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	14,795	25,000	25,000
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>14,795</b>	<b>25,000</b>	<b>25,000</b>

<u>SECTION II - FULL COSTS</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	25,040,183	29,370,993	29,668,264
<u>Other Personal Services</u>	905,646	1,478,275	1,380,660
<u>Expenses</u>	4,607,906	4,379,957	5,944,953
<u>Operating Capital Outlay</u>	80,107	118,088	518,088
<u>Transfer to DOAH</u>	196,813	192,067	192,067
<u>Contracted Services</u>	4,105,516	4,274,691	7,256,913
<u>Operation/Motor Vehicles</u>	1,676	6,500	6,500
<u>TR/State ATTY/Slots</u>	246,424	268,947	-
<u>Risk Management Services</u>	122,879	116,991	116,991
<u>Salary Incentive Payments</u>	905	7,650	7,650
<u>Tenant Broker Commissions</u>	-	90,000	90,000
<u>Lease /Purchase/Equipment</u>	60,854	103,887	103,887
<u>TR/DMS/HR SVCS/STW Contract</u>	140,097	128,806	129,417
<u>Flair System Replacement</u>			385,000
<u>DP Assessment (AST)</u>		-	
<u>Northwest Regional DC</u>	212,142	212,142	212,142
<u>DP Assessment (DMS)</u>	1,609,382	2,025,061	2,025,061
<b>Indirect Costs Charged to Trust Fund</b>	<b>14,357</b>	<b>20,800</b>	<b>20,800</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>37,344,887</b>	<b>42,794,855</b>	<b>48,058,393</b>

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

<u>SECTION III - SUMMARY</u>		<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>14,795</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>37,344,887</b>	<b>42,794,855</b>	<b>48,058,393</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(37,330,092)</b>	<b>(42,769,855)</b>	<b>(48,033,393)</b>

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

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

Budget Period: 2022-23

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

**BEGINNING TRIAL BALANCE:**

Total Fund Balance Per FLAIR Trial Balance, 07/01/19 Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds	1,821,649.47 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	- (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments</b>	
SWFS Adjustment	(C)
SWFS Adjustment	(C)
SWFS Adjustment	(C)
SWFS Adjustment	(C)
SWFS Adjustment	(C)
SWFS Adjustment	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(516,436.65) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	- (D)
A/P Not CF	(77,533.20) (D)
G/L 31120 - FCO Accounts Payable (recorded in FLAIR)	- (D)
G/L 27XXX-Property recorded in FLAIR- Assests	- (D)
Current Compensated Absences Liability (GL 38600) Not CF	(5,078.95) (D)
Long-Term Compensated Absences Liability (GL 48600)	- (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>1,222,600.67 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(1,222,600.67) (F)</b>
<b>DIFFERENCE:</b>	<b>- (G)*</b>

\*SHOULD EQUAL ZERO.

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

Budget Period: 2022-23  
Business and Professional Regulation

Department Title:

Trust Fund Title:

Budget Entity:

LAS/PBS Fund Number:

Administrative Trust Fund

790000

2021

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,954,818.94	(A)		1,954,818.94
ADD: Other Cash (See Instructions)	42,950.00	(B)		42,950.00
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	6,249,131.48	(D)		6,249,131.48
ADD: SWFS Adjustment		(E)		-
Total Cash plus Accounts Receivable	8,246,900.42	(F)	-	8,246,900.42
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	(1,035,437.68)	(H)		(1,035,437.68)
Approved "B" Certified Forwards	(516,526.65)	(H)	90.00	(516,436.65)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable-Non Operating	(5,472,425.42)	(I)		(5,472,425.42)
LESS: SWFS Adjustment		(J)		-
Unreserved Fund Balance, 07/01/178	1,222,510.67	(K)	90.00	1,222,600.67**

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.



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



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

Department: Business and Professional Regulation Budget Period: 2022-23  
 Program: Alcoholic Beverages and Tobacco  
 Fund: Alcoholic Beverages and Tobacco Trust Fund

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

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2020-21	ESTIMATED FY 2021-22	REQUEST FY 2022-23
<b>Receipts:</b>			
Fees	4,511,567	4,511,258	4,511,258
Licenses	45,761,960	45,761,960	45,761,960
Excise Tax	14,712,210	12,700,000	12,700,000
Refunds	16,295		
Transfer from Cigarette Tax Collection	2,191,727	2,200,000	2,100,000
Fines/Miscellaneous	1,607,648	418,605	418,605
Warrant Cancellation	75,741	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>68,877,148</b>	<b>65,591,824</b>	<b>65,491,824</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	18,635,295	24,073,906	24,073,906
Other Personal Services	98,667	200,793	200,793
Expenses	2,598,685	2,700,425	2,700,425
Operating Capital Outlay	-	5,000	5,000
Acquisition /Motor Vehicles	306,625	315,644	315,644
Contracted Services	39,962	68,457	68,457
Operation & Maintenance Patrol Vehicles	506,741	896,017	896,017
Cigarette Tax Stamps	814,515	866,505	866,505
Risk Management Services	286,480	540,525	540,525
Salary Incentive Payments	125,547	172,846	172,846
TR/Contracted Disptch Svs	140,000	140,000	140,000
Lease Purchase Equipment	23,884	53,446	53,446
TR/DMS/HR SVCS/STW Contract	105,329	96,839	96,839
State Data Senter-AST			
DP Assesment (AST)	16,422	20,664	20,664
Public Assistance-ST OPS			
Indirect Costs Charged to Trust Fund	40,197,982	58,878,095	35,606,429
<b>Total Full Costs to Line (B) - Section III</b>	<b>63,896,134</b>	<b>89,029,162</b>	<b>65,757,496</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	68,877,148	65,591,824	65,491,824
TOTAL SECTION II	(B)	63,896,134	89,029,162	65,757,496
TOTAL - Surplus/Deficit	(C)	4,981,015	(23,437,339)	(265,673)

**EXPLANATION of LINE C:**

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

Budget Period: 2022-23

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	25,537,175.21	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(86,792.43)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		
Covid adjustment		(C)
SWFS Adjustment (Non-Operating) A/R		(C)
SWFS Adjustment (Non-Operating)A/P		(C)
SWFS Adjustment (Non-Operating) A/P Com Abs		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(356,242.83)	(D)
Accounts Payable not CF - Operating	80,065.53	(D)
		(D)
		(D)
		(D)
	-	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>25,174,205.48</b>	<b>(E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(25,171,666.43)</b>	<b>(F)</b>
<b>DIFFERENCE:</b>	<b>2,539.05</b>	<b>(G)*</b>

\*SHOULD EQUAL ZERO.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2022-23 <b>Business and Professional Regulation</b>
	Alcoholic Beverages and Tobacco Trust Fund
	79400X00
	2022

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,080,464.19	(A)		5,080,464.19
ADD: Other Cash (See Instructions)	116,898.61	(B)		116,898.61
ADD: Investments	22,332,392.69	(C)		22,332,392.69
ADD: Outstanding Accounts Receivable	740,502.36	(D)		740,502.36
Interest Recievable		(E)		-
Total Cash plus Accounts Receivable	28,270,257.85	(F)	-	28,270,257.85
LESS: Allowances for Uncollectibles	(364,115.10)	(G)		(364,115.10)
LESS: Approved "A" Certified Forwards	(582,334.84)	(H)		(582,334.84)
Approved "B" Certified Forwards	(356,242.83)	(H)		(356,242.83)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(1,795,898.65)	(I)		(1,795,898.65)
LESS: Other Accounts Payable		(J)		-
Unreserved Fund Balance, 07/01/20	25,171,666.43	(K)	-	25,171,666.43 **

**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.



# **Cigarette Tax Collection Trust Fund 2086**

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

Department: Department of Business & Professional Regul Budget Period: 2022-23  
 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 2020-21	ESTIMATED FY 2021-22	REQUEST FY 2022-23
<b><u>Receipts:</u></b>			
<u>Taxes</u>	226,053,361	235,800,000	231,000,000
<u>Surcharge</u>	675,385,534	704,600,000	690,500,000
<u>Other Tobacco Products</u>	87,856,097	102,100,000	105,900,000
<u>Miscellaneous</u>	913,220		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>990,208,212</b>	<b>1,042,500,000</b>	<b>1,027,400,000</b>

**SECTION II - FULL COSTS**

<b><u>Direct Costs:</u></b>			
_____			
_____			
_____			
_____			
_____			
_____			
<b>Indirect Costs Charged to Trust Fund</b>	<b>1,059,881,892</b>	<b>1,042,500,000</b>	<b>1,027,400,000</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,059,881,892</b>	<b>1,042,500,000</b>	<b>1,027,400,000</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	990,208,212	1,042,500,000	1,027,400,000
TOTAL SECTION II	(B)	1,059,881,892	1,042,500,000	1,027,400,000
TOTAL - Surplus/Deficit	(C)	(69,673,680)	-	-

**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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022-23

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 69,673,679.79 (A)

Add/Subtract: (B)

Other Adjustment(s):

Post Closing Adjustment, Taxes Receivable (69,673,679.79) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 0.00 (E)

DIFFERENCE: 0.00 (F)\*

\*SHOULD EQUAL ZERO.

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

<b>Department Title:</b>	<b>Budget Period: 2022-23</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 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ (21,673,748.16)			
ADD: Other Cash (See Instructions)				
ADD: Investments				
ADD: Outstanding Accounts Receivable			(69,673,679.79)	(69,673,679.79)
ADD: _____				
<b>Total Cash plus Accounts Receivable</b>	<b>(21,673,748.16)</b>		<b>(69,673,679.79)</b>	<b>(91,347,427.95)</b>
LESS: Allowances for Uncollectibles				
LESS: Approved "A" Certified Forwards				
Approved "B" Certified Forwards				
Approved "FCO" Certified Forwards				
LESS: Other Accounts Payable (Nonoperating)	\$ 91,347,427.95			91,347,427.95
LESS: _____				
<b>Unreserved Fund Balance, 07/01/19</b>	<b>69,673,679.79</b>	<b>(K)</b>	<b>(69,673,679.79)</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.



**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: 2022-23  
 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 2021-22	ESTIMATED FY 2021-22	REQUEST FY 2022-23
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	14,202,691	14,637,650	14,712,650
<u>Fines/Penalties</u>	392,307	114,500	114,500
<u>Refunds</u>	12,192	10,000	10,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>14,607,190</b>	<b>14,762,150</b>	<b>14,837,150</b>

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	5,561,213	6,453,902	6,453,905
<u>Other Personal Services</u>	-	36,447	36,447
<u>Expenses</u>	775,085	915,377	915,377
<u>Operating Capital Outlay</u>	-	6,298	6,298
<u>Contracted Services</u>	12,670	17,500	17,500
<u>Risk Management Services</u>	26,257	31,863	31,863
<u>Lease /Purchase of Equipment</u>	10,698	11,856	11,856
<u>TR/DMS/HR SVCS/STW Contract</u>	33,056	30,392	30,392
<u> </u>			
<u> </u>			
<u> </u>			
<b>Indirect Costs Charged to Trust Fund</b>	<b>8,861,968</b>	<b>9,554,453</b>	<b>5,594,962</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>15,280,947</b>	<b>17,058,088</b>	<b>13,098,600</b>

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

SECTION III - SUMMARY

<b>TOTAL SECTION I</b>	(A)	<b>14,607,190</b>	<b>14,762,150</b>	<b>14,837,150</b>
<b>TOTAL SECTION II</b>	(B)	<b>15,280,947</b>	<b>17,058,088</b>	<b>13,098,600</b>
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(673,757)</b>	<b>(2,295,938)</b>	<b>1,738,550</b>

EXPLANATION of LINE C:

\_\_\_\_\_

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

Budget Period: 2022-23

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, 07/01/21 11,393,009.30 (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  (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrance) per LAS/PBS (4,253.52) (D)

Current Compensated Absences Liability (GL 38600) Not C/F 146,696.80 (D)

Long-Term Compensated Absences Liability (GL 48600) 289,818.13 (D)

A/P not CF -2,551.23 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 11,822,719.48 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC** (11,822,719.48) (F)

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

\*SHOULD EQUAL ZERO.

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

<b>Department Title:</b>	<b>Budget Period: 2022-23</b>
<b>Trust Fund Title:</b>	<b>Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Condominiums, Timeshares, and Mobile Homes Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>79800100</b>
	<b>2289</b>

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	752,912.75	(A)		752,912.75
ADD: Other Cash (See Instructions)	5,817.80	(B)		5,817.80
ADD: Investments	11,373,703.05	(C)		11,373,703.05
ADD: Outstanding Accounts Receivable	790,430.32	(D)		790,430.32
ADD: Statewide Adjustments AR Reversal		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>12,922,863.92</b>	(F)	-	<b>12,922,863.92</b>
LESS: Allowances for Uncollectibles	(427,639.25)	(G)		(427,639.25)
LESS: Approved "A" Certified Forwards	(91,178.83)	(H)		(91,178.83)
Approved "B" Certified Forwards	(4,253.52)	(H)		(4,253.52)
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	(577,072.84)	(I)		(577,072.84)
		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>11,822,719.48</b>	(K)	-	<b>11,822,719.48</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.



# **Hotel and Restaurant Trust Fund 2375**

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

**Department:** Business and Professional Reg.      **Budget Period:** 2022-23  
**Program:** Hotel & Restaurant Trust Fund  
**Fund:** 2375  
**Specific Authority:** Chapter 509.072 and 509.302(3), F.S.  
**Purpose of Fees Collected:** Fees collected under s. 509.302(3) must be used solely for the purpose of funding the Hospitality Education Program (HEP)

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

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

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	35,511,193	34,997,381	34,997,381
<u>Fines/Penalties</u>	1,103,908	1,103,800	1,103,800
<u>Transfer From AB&amp;T Catering</u>	905,762	1,000,000	1,000,000
<u>Refunds</u>	25,472	25,423	25,423
<b>Total Fee Collection to Line (A) - Section III</b>	<b>37,546,335</b>	<b>37,126,604</b>	<b>37,126,604</b>

<u>SECTION II - FULL COSTS</u>			
<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	19,877,271	22,000,580	22,000,580
<u>Other Personal Services</u>	30,561	36,056	36,056
<u>Expenses</u>	2,045,446	1,806,543	1,806,543
<u>Operating Capital Outlay</u>	466	8,500	8,500
<u>Acquisition /Motor Vehicles</u>	319,591	275,000	275,000
<u>Transfer to Visit Florida</u>		1,000,000	
<u>TR/DOH-Epidemiological Svr</u>	453,325	607,149	607,149
<u>G/A School to Career</u>	706,698	706,698	706,698
<u>Contracted Services</u>	43,032	70,509	70,509
<u>Operation/Motor Vehicles</u>	416,814	493,941	493,941
<u>Risk Management Services</u>	658,857	1,109,625	1,109,625
<u>Lease/Purchase of Equipment</u>	18,966	20,000	20,000
<u>TR/DMS/HR SVCS/STW Contract</u>	106,960	98,339	98,339
<u>Public Assistance ST OPS</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>8,785,107</b>	<b>10,582,648</b>	<b>13,262,519</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>33,463,094</b>	<b>38,815,588</b>	<b>40,495,459</b>

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

<u>SECTION III - SUMMARY</u>			
<b>TOTAL SECTION I</b>	<b>(A)</b>	37,546,335	37,126,604
<b>TOTAL SECTION II</b>	<b>(B)</b>	33,463,094	40,495,459
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	4,083,240	(1,688,984)

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022-23

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, 07/01/21	23,682,283.82	(A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		(C)
		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(263,253.13)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P not CF-Operating Categories	(32,210.88)	(D)
GLC 27XXX-Property recorded in FLAIR- Assests	(86.87)	(D)
Current Compensated Absences Liability (GL 38600) Not CF	509,776.15	(D)
Long-Term Compensated Absences Liability (GL 48600)	1,012,352.63	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	24,908,861.72	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	24,908,861.72	(F)
DIFFERENCE:	-	(G)*

\*SHOULD EQUAL ZERO.

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

<b>Department Title:</b>	<b>Budget Period: 2022-23</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 6/30/2021	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,177,500.66		2,177,500.66
<b>ADD: Other Cash (See Instructions)</b>	110,542.00		110,542.00
<b>ADD: Investments</b>	24,650,160.15		24,650,160.15
<b>ADD: Outstanding Accounts Receivable</b>	4,908,620.68		4,908,620.68
<b>ADD:</b>			-
<b>Total Cash plus Accounts Receivable</b>	31,846,823.49	-	31,846,823.49
<b>LESS: Allowances for Uncollectibles</b>	(4,761,859.30)		(4,761,859.30)
<b>LESS: Approved "A" Certified Forwards</b>	(884,047.66)		(884,047.66)
<b>Approved "B" Certified Forwards</b>	(263,253.13)		(263,253.13)
<b>Approved "FCO" Certified Forwards</b>			-
<b>LESS: Other Accounts Payable (Nonoperating)</b>	(1,028,801.68)		(1,028,801.68)
<b>LESS:</b>			-
<b>Unreserved Fund Balance, 07/01/19</b>	24,908,861.72	-	24,908,861.72 **

**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.



# **Pari-Mutuel Wagering Trust Fund 2520**



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

Department: Business and Professional Reg. Budget Period: 2022-23  
 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 2020-21	ESTIMATED FY 2021-22	REQUEST FY 2022-23
<b>Receipts:</b>			
Fees (includes finger printing for slots)	2,288,307	2,120,105	-
Licenses	516,193	475,431	-
Fines/Penalties/Miscellaneous/Refunds	236,991	305,975	-
Taxes	12,083,418	11,778,156	-
Addictive Gambling Fund	2,000,000	2,000,000	-
Slot Licenses	329,042	220,393	-
Slot Taxes	178,760,593	212,800,000	-
Indian Gaming Compact Reimbursement	254,676	250,000	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>196,469,221</b>	<b>229,950,060</b>	<b>-</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	6,902,631	7,659,571	
Other Personal Services	737,259	1,496,349	
Expenses	703,464	928,995	
Operating Capital Outlay	8,604	23,895	
Gambling Prevention Contract	1,250,000	1,250,000	
TR/State Attorney/Slots			
Acquisition Motor Vehicles	39,490	80,002	
Contracted Services	26,619	39,317	
Operation/Motor Vehicles	35,769	87,743	
Risk Management	79,025	122,468	
Lease Purchases	8,334	12,911	
Racing Animal Med Research	90,000	100,000	
Lab Contract	2,266,000	1,916,000	
TR/DMS/HR Svcs/ Stw Contract	55,891	51,386	
Con/Pari-Mut Wagering/Compl Sys	246,476	296,476	
Public Assistance ST OPS	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>195,371,987</b>	<b>242,393,883</b>	<b>-</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>207,821,549</b>	<b>256,458,996</b>	<b>-</b>

Basis Used:

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	196,469,221	229,950,060	-
<b>TOTAL SECTION II</b>	(B)	207,821,549	256,458,996	-
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(11,352,328)</b>	<b>(26,508,936)</b>	<b>-</b>

**EXPLANATION of LINE C:**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022-23

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, 07-01-21 (11,778,524.07) (A)

Add/Subtract:

Carry Forward Encumbrances 53,580.31 (B)  
AP not CF (2,717.94)

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

ADJUSTED BEGINNING TRIAL BALANCE: (11,727,661.70) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 11,727,661.70 (E)

DIFFERENCE: 0.00 (F)\*

\*SHOULD EQUAL ZERO.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2022-23
Trust Fund Title:	<u>Business and Professional Regulation</u>
Budget Entity:	<u>Pari-Mutuel Wagering Trust Fund</u>
LAS/PBS Fund Number:	<u>Pari-Mutuel Wagering</u>
	<u>2520</u>

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,683,995.48	(A)	-	1,683,995.48
ADD: Other Cash (See Instructions)	6,427.00	(B)	-	6,427.00
ADD: Investments	11,406,729.38	(C)	-	11,406,729.38
ADD: Outstanding Accounts Receivable	20,835,947.59	(D)	-	20,835,947.59
ADD: SWFS Adjustment (S)		(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>33,933,099.45</b>	(F)	-	<b>33,933,099.45</b>
LESS Allowances for Uncollectibles	(171,274.18)	(G)	-	(171,274.18)
LESS Approved "A" Certified Forwards	(370,916.16)	(H)	-	(370,916.16)
Approved "B" Certified Forwards	(53,580.31)	(H)	-	(53,580.31)
Approved "FCO" Certified Forwards		(H)	-	
LESS: Other Accounts Payable (Nonoperating)	(21,609,667.10)	(I)	-	(21,609,667.10)
LESS: General Revenue Service Charge		(J)	-	-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>11,727,661.70</b>	(K)	-	<b>11,727,661.70</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.



**Professional Regulation  
Trust Fund  
2547**

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

Department: Business and Professional Reg. Budget Period: 2022-23  
 Program: Professional Regulation Program  
 Fund: Professional Regulation Trust Fund 2547

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

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2020-21	ESTIMATED FY 2021-22	REQUEST FY 2022-23
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	76,660,079	66,730,613	79,298,272
<u>Fines/Penalties</u>	2,503,048	2,001,359	2,171,093
<u>Refunds</u>	316,647	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>79,479,774</b>	<b>68,731,972</b>	<b>81,469,365</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	21,253,560	22,843,825	23,007,362
<u>Other Personal Services</u>	840,125	1,105,711	923,115
<u>Expenses</u>	3,074,833	3,855,455	3,873,903
<u>Operating Capital Outlay</u>	1,020	9,920	9,920
<u>Acquisition /Motor Vehicles</u>	114,933	218,400	221,900
<u>Legal Services Contract</u>	1,033,755	960,360	960,360
<u>Transfer to DOH</u>	282,637	282,637	282,637
<u>Examination Testing Services</u>	456,208	802,078	802,078
<u>Unlicensed Activities</u>	1,255,769	2,277,254	2,277,254
<u>CL Pay/Construction Recovery Fund</u>	1,557,249	4,500,000	4,500,000
<u>Claims/Auction Recovery Fund</u>	51,276	106,579	106,579
<u>Trans Architect Activities</u>	425,239	425,239	425,239
<u>Contracted Services</u>	1,022,415	1,269,428	1,265,928
<u>Operation/Motor Vehicles</u>	182,046	292,636	292,636
<u>Risk Management Services</u>	219,911	276,535	276,535
<u>Minority Scholarships/CPA</u>	102,000	200,000	200,000
<u>Lease/Purchase of Equipment</u>	53,527	78,221	78,221
<u>TR/DMS/HR SVCS/STW Contract</u>	126,547	116,348	116,348
<u>G/A FEMC Contracted Services</u>	2,070,000	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	127,077	300,000	300,000
<u>FI Building Code Mitigation Program</u>	914,195	925,000	925,000
<u>Public Assistance ST OPB</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>40,920,733</b>	<b>45,336,033</b>	<b>39,702,331</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>76,085,055</b>	<b>88,251,659</b>	<b>82,617,346</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	79,479,774	68,731,972	81,469,365
<b>TOTAL SECTION II</b>	(B)	76,085,055	88,251,659	82,617,346
<b>TOTAL - Surplus/Deficit</b>	(C)	3,394,719	(19,519,687)	(1,147,981)

**EXPLANATION of LINE C:**

\_\_\_\_\_

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

Budget Period: 2022-23

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	107,076,035 (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	(C)
SWFS Adjustment # 79000006 AR	(C)
SWFS Adjustment # 79000014 A/P	(C)
SWFS Adjustment # 7	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(884,442) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P Not CF-Operating Categories	203,400 (D)
GLC 19100 prepaid	(4) (D)
G/L 27XXX-Property recorded in FLAIR- Assets	(D)
Current Compensated Absences Liability (GL 38600) Not CF	634,038 (D)
Long-Term Compensated Absences Liability (GL 48600)	1,894,842 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>108,923,868 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(108,923,868) (F)</b>
<b>DIFFERENCE:</b>	<b>(0) (G)*</b>

\*SHOULD EQUAL ZERO.

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

<b>Department Title:</b>	<b>Budget Period: 2022-23</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 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	6,978,615.45	(A)		6,978,615
ADD: Other Cash (See Instructions)	193,046.14	(B)		193,046
ADD: Investments	104,673,659.65	(C)		104,673,660
ADD: Outstanding Accounts Receivable	44,753,409	(D)		44,753,409
ADD: Due from Comp unit	153,832.00	(E)		153,832
ADD: SWFS Adjustment-Due from CU	-	(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>156,752,562</b>	(F)	-	<b>156,752,562</b>
LESS: Allowances for Uncollectibles	(41,826,011)	(G)		(41,826,011)
LESS: Approved "A" Certified Forwards	(1,570,356)	(H)		(1,570,356)
Approved "B" Certified Forwards	(884,442)	(H)		(884,442)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(3,547,885)	(I)		(3,547,885)
LESS: Other Accounts Payable GL 33100		(J)		-
<b>Unreserved Fund Balance, 07/01/20</b>	<b>108,923,868</b>	(K)	-	<b>108,923,868</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.



**Federal Law Enforcement  
Trust Fund  
2719**



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

Department: Business and Professional Regulation Budget Period: 2022-23  
 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 2020-21	ESTIMATED FY 2021-2022	REQUEST FY 2022-2023
<b>Receipts:</b>			
Miscellaneous	91,510	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>91,510</b>	<b>-</b>	<b>-</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
Expenses	161,836	165,460	165,460
OCO			
Acquisition of Motor Vehicles			
<b>Indirect Costs Charged to Trust Fund</b>	<b>784</b>	<b>25,000</b>	<b>-</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>162,620</b>	<b>190,460</b>	<b>165,460</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	91,510	-	-
TOTAL SECTION II	(B)	162,620	190,460	165,460
TOTAL - Surplus/Deficit	(C)	(71,110)	(190,460)	(165,460)

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

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

Budget Period: 2022-23

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, 07-01-21 [ 718,971.21 ] (A)

Add/Subtract:

CF Bs [ 16,085.63 ] (B)

Other Adjustment(s):

[ ]	(C)
[ ]	(C)
[ ]	(C)
[ ]	(C)
[ ]	(C)

ADJUSTED BEGINNING TRIAL BALANCE: [ 702,885.58 ] (D)

UNRESERVED FUND BALANCE, SCHEDULE IC [ 702,885.58 ] (E)

DIFFERENCE: [ 0.00 ] (F)\*

\*SHOULD EQUAL ZERO.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2022-23 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 6/30/2021		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	120,240.15	(A)	-		120,240.15
ADD: Other Cash (See Instructions)	-	(B)	-		-
ADD: Investments	614,546.25	(C)	-		614,546.25
ADD: Interest Receivable	543.66	(D)	-		543.66
ADD: _____	-	(E)	-		-
<b>Total Cash plus Accounts Receivable</b>	<b>735,330.06</b>	(F)	-		<b>735,330.06</b>
LESS Allowances for Uncollectibles	-	(G)	-		-
LESS Approved "A" Certified Forwards	(16,297.40)	(H)	-		(16,297.40)
Approved "B" Certified Forwards	(16,085.63)	(H)	-		(16,085.63)
Approved "FCO" Certified Forwards	-	(H)	-		-
LESS: Other Accounts Payable (Nonoperating)	(61.45)	(I)	-		(61.45)
LESS:	-	(J)	-		-
<b>Unreserved Fund Balance, 07/01/20</b>	<b>702,885.58</b>	(K)	-		<b>702,885.58</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.



# **Florida Mobile Home Relocation Trust Fund 2865**

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

Department: Business and Professional Regulation Budget Period: 2022-23  
 Program: Mobile Home Relocation Trust Fund  
 Fund: 2865

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

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2019-20	ESTIMATED FY 2020-21	REQUEST FY 2021-22
<b>Receipts:</b>			
Fees <u>000100</u>	715,448	756,284	761,782
	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>715,448</b>	<b>756,284</b>	<b>761,782</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
<b>Indirect Costs Charged to Trust Fund</b>	<b>426,075</b>	<b>670,525</b>	<b>670,965</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>426,075</b>	<b>670,525</b>	<b>670,965</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	715,448	756,284	761,782
TOTAL SECTION II	(B)	426,075	670,525	670,965
TOTAL - Surplus/Deficit	(C)	289,373	85,759	90,817

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022-23

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-21 4,307,627.95 (A)

Add/Subtract: [ ] (B)

Other Adjustment(s):

PCADJ HSMV [ ] (C)  
[ ] (C)  
[ ] (C)  
[ ] (C)  
[ ] (C)

ADJUSTED BEGINNING TRIAL BALANCE: 4,307,627.95 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (4,307,627.95) (E)

DIFFERENCE: 0.00 (F)\*

\*SHOULD EQUAL ZERO.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2022-23 Department of Business and Professional Regulation
	Mobile Home Relocation Trust Fund
	2865

	Balance as of 6/30/2021	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	405,495.13		405,495.13
ADD: Other Cash (See Instructions)	22.00		
ADD: Investments	3,904,620.59		3,904,620.59
ADD: Outstanding Accounts Receivable	3,454.24		3,454.24
ADD: ADCO Stamp Inventory			
Total Cash plus Accounts Receivable	4,313,591.96	-	4,313,591.96
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(5,964.01)		(5,964.01)
LESS: Due to General Revenue Service Charge			-
Unreserved Fund Balance, 07/01/20	4,307,627.95	-	4,307,627.95 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

# SCHEDULE IV-B FOR CUSTOMER EXPERIENCE MODERNIZATION

For Fiscal Year 2022-23



9/13/2021

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**


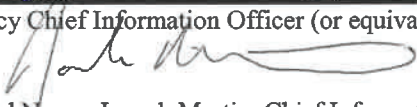





# Contents

I.	Schedule IV-B Cover Sheet.....	3
	General Guidelines .....	4
	Documentation Requirements.....	4
II.	Schedule IV-B Business Case – Strategic Needs Assessment.....	6
	A. Background and Strategic Needs Assessment .....	6
	1. Business Need .....	6
	2. Business Objectives .....	7
	B. Baseline Analysis .....	8
	1. Current Business Process(es) .....	8
	2. Assumptions and Constraints .....	8
	C. Proposed Business Process Requirements .....	8
	1. Proposed Business Process Requirements.....	8
	2. Business Solution Alternatives.....	8
	3. Rationale for Selection .....	8
	4. Recommended Business Solution .....	9
	D. Functional and Technical Requirements.....	9
III.	Success Criteria .....	9
IV.	Schedule IV-B Benefits Realization and Cost Benefit Analysis .....	9
	A. Benefits Realization Table.....	9
	B. Cost Benefit Analysis (CBA) .....	10
V.	Schedule IV-B Major Project Risk Assessment .....	11
VI.	Schedule IV-B Technology Planning .....	13
	A. Current Information Technology Environment .....	13
	1. Current System.....	13
	2. Information Technology Standards .....	13
	B. Current Hardware and/or Software Inventory .....	13
	C. Proposed Technical Solution .....	13
	D. Proposed Solution Description .....	13
	1. Summary Description of Proposed System.....	13
	2. Resource and Summary Level Funding Requirements for Proposed Solution (if known).....	14
	E. Capacity Planning ( <i>historical and current trends versus projected requirements</i> ) .....	14
VII.	Schedule IV-B Project Management Planning .....	14
VIII.	Appendices .....	14



**I. Schedule IV-B Cover Sheet**

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Business and Professional Regulation	Schedule IV-B Submission Date:
Project Name: Customer Experience Modernization (CXM)	Is this project included in the Agency's LRPP? _____ Yes _____ No
FY 2022-23 LBR Issue Code:	FY 2022-23 LBR Issue Title:
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Lynn Smith 850.717.1541 <a href="mailto:Lynn.Smith@myfloridalicense.com">Lynn.Smith@myfloridalicense.com</a>	
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:  Printed Name: Julie Brown, Secretary	Date: 09/14/21
Agency Chief Information Officer (or equivalent):  Printed Name: Joseph Martin, Chief Information Officer	Date: 9/13/21
Budget Officer:  Printed Name: Lynn Smith, Chief of Planning and Budget	Date: 9/13/21
Planning Officer:  Printed Name: Michelle Marowski, Chief of Enterprise Applications	Date: 9/13/21
Project Sponsor:  Printed Name: Thomas R. Philpot, Chief of Staff	Date: 09.13.2021
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Joseph Martin 850-717-1717 <a href="mailto:Joseph.Martin@myfloridalicense.com">Joseph.Martin@myfloridalicense.com</a> Michelle Marowski 850-717-1004 <a href="mailto:Michelle.Marowski@myfloridalicense.com">Michelle.Marowski@myfloridalicense.com</a>
Cost Benefit Analysis:	Alecia Bist 850-717-1600 <a href="mailto:Alecia.Bist@myfloridalicense.com">Alecia.Bist@myfloridalicense.com</a>

<p>Risk Analysis:</p>	<p>Joseph Martin 850-717-1717  <a href="mailto:Joseph.Martin@myfloridalicense.com">Joseph.Martin@myfloridalicense.com</a>                  Michelle Marowski 850-717-1004  <a href="mailto:Michelle.Marowski@myfloridalicense.com">Michelle.Marowski@myfloridalicense.com</a>                  Robin Jordan  <a href="mailto:Robin.Jordan@myfloridalicense.com">Robin.Jordan@myfloridalicense.com</a></p>
<p>Technology Planning:</p>	<p>Joseph Martin 850-717-1717  <a href="mailto:Joseph.Martin@myfloridalicense.com">Joseph.Martin@myfloridalicense.com</a>                  Michelle Marowski 850-717-1004  <a href="mailto:Michelle.Marowski@myfloridalicense.com">Michelle.Marowski@myfloridalicense.com</a>                  Robin Jordan  <a href="mailto:Robin.Jordan@myfloridalicense.com">Robin.Jordan@myfloridalicense.com</a></p>
<p>Project Planning:</p>	<p>Joseph Martin 850-717-1717  <a href="mailto:Joseph.Martin@myfloridalicense.com">Joseph.Martin@myfloridalicense.com</a>                  Michelle Marowski 850-717-1004  <a href="mailto:Michelle.Marowski@myfloridalicense.com">Michelle.Marowski@myfloridalicense.com</a>                  Robin Jordan  <a href="mailto:Robin.Jordan@myfloridalicense.com">Robin.Jordan@myfloridalicense.com</a></p>

## General Guidelines

The Schedule IV-B contains more detailed information on information technology (IT) projects than is included in the D-3A issue narrative submitted with an agency’s Legislative Budget Request (LBR). The Schedule IV-B compiles the analyses and data developed by the agency during the initiation and planning phases of the proposed IT project. A Schedule IV-B must be completed for all IT projects when the total cost (all years) of the project is \$1 million or more.

Schedule IV-B is not required for requests to:

- Continue existing hardware and software maintenance agreements,
- Renew existing software licensing agreements that are similar to the service level agreements currently in use, or
- Replace desktop units (“refresh”) with new technology that is similar to the technology currently in use.
- Contract only for the completion of a business case or feasibility study for the replacement or remediation of an existing IT system or the development of a new IT system.

## Documentation Requirements

The type and complexity of an IT project determines the level of detail an agency should submit for the following documentation requirements:

- Background and Strategic Needs Assessment
- Baseline Analysis
- Proposed Business Process Requirements
- Functional and Technical Requirements
- Success Criteria
- Benefits Realization

## SCHEDULE IV-B FOR CUSTOMER EXPERIENCE MODERNIZATION

- Cost Benefit Analysis
- Major Project Risk Assessment
- Risk Assessment Summary
- Current Information Technology Environment
- Current Hardware/Software Inventory
- Proposed Technical Solution
- Proposed Solution Description
- Project Management Planning

Compliance with s. 216.023(4)(a)10, F.S. is also required if the total cost for all years of the project is \$10 million or more.

A description of each IV-B component is provided within this general template for the benefit of the Schedule IV-B authors. These descriptions and this guidelines section should be removed prior to the submission of the document.

Sections of the Schedule IV-B may be authored in software applications other than MS Word, such as MS Project and Visio. Submission of these documents in their native file formats is encouraged for proper analysis.

The Schedule IV-B includes two required templates, the Cost Benefit Analysis and Major Project Risk Assessment workbooks. For all other components of the Schedule IV-B, agencies should submit their own planning documents and tools to demonstrate their level of readiness to implement the proposed IT project. It is also necessary to assemble all Schedule IV-B components into one PDF file for submission to the Florida Fiscal Portal and to ensure that all personnel can open component files and that no component of the Schedule has been omitted.

Submit all component files of the agency's Schedule IV-B in their native file formats to the Office of Policy and Budget and the Legislature at [IT@LASPBS.STATE.FL.US](mailto:IT@LASPBS.STATE.FL.US). Reference the D-3A issue code and title in the subject line.

## II. Schedule IV-B Business Case – Strategic Needs Assessment

### A. Background and Strategic Needs Assessment

*Purpose: To clearly articulate the business-related need(s) for the proposed project.*

#### 1. Business Need

The Department of Business and Professional Regulation (DBPR) is an executive agency of the Governor that is responsible for ensuring over one million business and professionals provide safe, quality services to Florida's millions of citizens and visitors. The department licenses and regulates over 200 different professions and businesses. Its diverse regulatory responsibilities fall under three primary areas: standards and licensing; compliance and enforcement; and tax collection and auditing. DBPR distributes its regulatory responsibilities across nine divisions and one commission.

In 2001, the department contracted with Accenture LLP to re-engineer its business processes. As part of the implementation, the department integrated Versa LicenseEase, a commercial off-the-shelf (COTS) regulatory software solution, to support all licensing, enforcement, inspection, investigation and complaint activities, including receipt of payments. In 2013, support for LicenseEase came to an end and the department transitioned to the newer version of the software, Versa: Regulation.

In coordination with the Versa: Regulation database application system, the department uses its online component, Versa: Online, to provide Internet-based license applications, ability to file a complaint, and other self-service options to applicants and licensees. Versa: Online was implemented in 2010 to enhance customer service quality. Through the use of this software, the department has been able to improve communication with licensees and the public and streamline the licensing process. The integration between Versa: Regulation and Versa: Online supports the agency's overall goals to streamline government and remove barriers to businesses. Versa: Online currently has over 1900 self-service transaction options.

Versa: Online has reached the end of development and will need to be replaced in order for the department to provide an intuitive modernized interface to continue to automate the processes necessary to provide better customer service and carry the department's mission – License Efficiently, Regulate Fairly.

A Customer Relationship Management (CRM) system is currently used by the Customer Contact Center to manage and maintain customer interactions. CRM was implemented in January, 2012 and upgraded in May, 2018. CRM allows call agents to track customer interaction, look up information, and make some updates in Versa: Regulation via middleware software. CRM also provides the ability to escalate calls when needed via the agency's document management system.

The agency developed an interface that allows internal users to create .asp pages that lists out the requirements (checklist) for each of the agency's transaction offerings. When the customer selects the online option to apply, the transaction variables are carried over to Versa: Online to display the questions for the appropriate application/transaction. This interface also allows internal users to make updates to multiple checklists easily instead of having to update each one individually. This interface was developed in 2005 and is in need of modernization.

The department needs a system that is modular and cloud agnostic that provides a holistic emphasis on a customer centric experience in a secure fashion. The system must be easily integrated with Versa: Regulation, middleware software, and the department's document management system. The new system should also provide a customer relationship module, online offerings and interactive chat functionality. The new system should provide the following functionality:

- An enhanced online and mobile friendly user experience;
- Intuitive user interface;
- Support more self-service functionality for applicants, licensees, and the public;
- Provide secure user registration and login;
- Forgotten password retrieval;
- Application status at a glance;
- Real Time agent assistance and 24/7 Chatbot features;
- Configurable question and answer text (logic capable forms);

- Cloud Agnostic;
- Modular;
- Single tenant;
- Ease of system maintenance;
- Ability to attach and submit documents including large sized files;
- Online application submission that would be transferred into the department's database;
- Document upload functionality that can be integrated with the department's document management system;
- Applicant attestation;
- Email application summary;
- Secure online payment interface with alternative payment options and a configurable rule design;
- Email transaction confirmation;
- Automated notifications; and
- Ability for the public to easily file a complaint.

The modernized system should be on a supported platform, easily configurable, scalable and include an enhanced online user interface. The solution should be cloud based or built-in a hybrid-cloud environment. The cloud solution must be a single tenant environment. The current online system, Versa: Online has reached the end of development which poses a significant risk to the agency's ability to provide continued services. A new, modern, and intuitive online system will assist in reducing the number of deficient applications submitted and received by the agency, lessen call volumes, and help to provide a modern and improved customer centric experience.

An Application Programming Interface (API) gateway should also be implemented as the entry point for all client requests to the solution. The API gateway provides a clean interface for clients to interact with, making the system easier to use. It restricts access to backend systems and processes thereby helping to reduce the potential attack surface. The API gateway can also be used to manage authentication and authorization to ensure that only secure valid requests are allowed through. The use of an API gateway will allow the department the ability to capture analytics, audit connections, and create audit logs which will enhance the department's security posture.

Technology is an important part of modernization efforts, but the department realizes that it must also prioritize the customers it serves when approaching modernization initiative to ensure the desired outcomes are achieved. In order to gauge the change in customer experience and satisfaction, a baseline will need to be captured. The department will need software that can be used to assess current customer service/satisfaction levels. This software must be able to integrate with the current and future solutions. The captured baseline should be used to measure success of modernization efforts.

## 2. Business Objectives

The business objectives by replacing the Versa: Online system includes:

- Intuitive and easily adaptable platform;
- Increased customer service quality;
- Providing a supported platform with enhanced features;
- Secure data exchange;
- Improving the quality of exchange of information;
- Providing a more convenient, modern means for customers to apply, maintain and renew licenses;
- Improved online customer experience;
- Ability to easily submit a complaint;
- Promote internal communication;
- 24/7 Interactive real time Chatbot;
- Decrease call volume;
- Tracking customer feedback;
- Easily configurable component
- Capturing customer service/satisfaction baseline; and
- Implement a secure API gateway

## B. Baseline Analysis

*Purpose: To establish a basis for understanding the business processes, stakeholder groups, and current technologies that will be affected by the project and the level of business transformation that will be required for the project to be successful.*

### 1. Current Business Process(es)

Versa: Online currently serves as a means to allow customers to apply, maintain, or renew licenses; make payments; submit complaints; and other self-serve features online. This software is integrated with the department's Versa: Regulation licensing database and document management system.

The Customer Contact Center uses CRM to track and manage customer interactions. CRM is integrated with the licensing database for data retrieval and the document management system for call escalations. The DPBR Customer Contact Center currently handles approximately 600,000+ calls a year.

In order for the Customer Contact Center to assist customers and provide application status information, they must have access to the information that is collected in in the licensing database. The new solution would need to be integrated with the licensing database and the document management system. It will also need to have built-in CRM functionality which would allow the department to retire its existing CRM system. The new solution will offer the customer a robust and comprehensive customer service experience and be extensible so as to include functionality like chatbots and co-browsing to better support our 1.4 million licensees.

### 2. Assumptions and Constraints

The return on investment assumes that the fully implemented solution would be integrated with the licensing database through existing middleware and tied into the document management system. The new solution would also have a built-in customer relationship management component; including Chatbot and co-browse capabilities; which would allow the agency the ability to provide improved and modernized customer service.

## C. Proposed Business Process Requirements

### 1. Proposed Business Process Requirements

The business process requirements include:

- Complete the technical specifications of the system so that vendor or integrator staff can program the system.
- The vendor or system integrator will work with DBPR staff to transfer knowledge in the achievement of the objectives.
- Continue management for the current Versa: Online system as the new modernized system is coming online.
- The vendor will hand off the bulk of the support functions to DBPR staff to maintain the system.
- The vendor will provide any bug fixes and upgrades that become necessary as time passes and technology improves.
- It is anticipated that the project would follow an agile type methodology to allow for rolling releases of the work product.

### 2. Business Solution Alternatives

- Utilizing current personnel from the Division of Technology to complete the build out of the modernized system (impractical as the staff do not have the knowledge or skills to implement a net-new system); or
- Leave the system in its current state which would not achieve the goal of improving our customer service.

### 3. Rationale for Selection

The current state of the system has reached the end of development, meaning the vendor will no longer be enhancing functionality. In addition, the current system does not have a modernized user interface or support a



**SCHEDULE IV-B FOR CUSTOMER EXPERIENCE MODERNIZATION**

more intuitive customer service centric experience. To integrate with existing business system while maintaining automatic processes and streamline business processes will require vendor support to implement a new solution.

The department will engage with the selected vendor to complete the technical specifications of the system and gather business requirements so that vendor staff can implement the solution. The vendor will be expected to work with DBPR staff throughout the process to facilitate knowledge transfer for ease of supportability by the department. Division of Technology staff will be utilized to continue management and support for Versa: Online as the new modernized system is being implemented. Agency staff will be utilized in conjunction with outside staff to implement and test the new system. This will ensure that Division of Technology support and the Customer Contact Center staff will have familiarity with the new system for ease of supportability. Once the build-out is complete, the vendor will provide any bug fixes, upgrades and security patches that might become necessary as time passes and technology improves. The department will gain the ability to provide a customer centric experience to end user.

**4. Recommended Business Solution**

The department is seeking an enterprise solution that will assist in streamlining the application process to improve the overall user experience.

**D. Functional and Technical Requirements**

The vendor shall deliver, in coordination with DBPR staff, a system that provides multi-channel customer support while integrating with the existing primary systems of record. This system should meet the expectations set forth in the Business Needs section above. In addition, the vendor will provide training and any technical documentation required for the continued maintenance of the system to DBPR staff.

**III. Success Criteria**

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	Selection of a solution that will provide a modern customer service centric experience	Through evaluation of RFP	The state, public, and licensee population	10/22
2	A fully operational solution built out with all the functions required to integrate with existing business system and provide a modern user experience	Through in-house testing	The state, public, and licensee population	12/23
3	The new solution will be user friendly which will encourage more licensees and future customers to use the online services	The number of online applications and renewals will increase	The state, public, and licensee population	12/23

**IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis**

**A. Benefits Realization Table**

For each tangible benefit, identify the recipient of the benefit, how and when it is realized, how the realization will

**SCHEDULE IV-B FOR CUSTOMER EXPERIENCE MODERNIZATION**

be measured, and how the benefit will be measured to include estimates of tangible benefit amounts.

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Intuitive mobile friendly modernized interface	The public and agency staff	Increased use of Online services	By using actual data to compare the number of transactions completed online from the previous year with the number of transactions completed within the new system	12/24
2	Decrease in the number of deficient applications received	The public and agency staff	Application deficiency rate decreases	By using actual data to compare the number of deficient applications received in the previous year and a year after the new system implemented	12/24
3	Decrease in the number of phone calls received	The public and agency staff	Less call volume	By using actual data to compare the number of phone calls received in the previous year and a year after the new system implemented	12/24

**B. Cost Benefit Analysis (CBA)**

The chart below summarizes the required CBA Forms which are included as Appendix A on the Florida Fiscal Portal and must be completed and submitted with the Schedule IV-B.

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	Agency Program Cost Elements: The program's current operational costs are \$310,564. The expected program operational costs resulting from the Customer Experience Modernization (CXM) project are \$4,683,055 in FY

Cost Benefit Analysis	
Form	Description of Data Captured
	2022-23, and \$887,997 in FY 2023 – 24 and each year thereafter.
CBA Form 2 - Project Cost Analysis	Costs total FY 2022 - 23 of \$4,372,491 Costs total FY 2023 - 24 of \$887,997 Costs thereafter of \$887,997
CBA Form 3 - Project Investment Summary	Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates: <ul style="list-style-type: none"> <li>• Return on Investment</li> <li>• Payback Period</li> <li>• Breakeven Fiscal Year</li> <li>• Net Present Value</li> <li>• Internal Rate of Return</li> </ul>

## V. Schedule IV-B Major Project Risk Assessment

The Risk Assessment Tool and Risk Assessment Summary are included in Appendix B on the Florida Fiscal Portal and must be completed and submitted with the agency’s Schedule IV-B. After answering the questions on the Risk Assessment Tool, the Risk Assessment Summary is automatically populated.

*\*Note:* While the current Risks Assessment (inserted below and attached) has determined an Overall Project Risk of medium, once approvals are given to move forward with the Customer Experience Modernization Project, comprehensive project planning will occur. DBPR’s Division of Technology has a mature project management office using industry standard project management and change management methodologies and templates.

SCHEDULE IV-B FOR CUSTOMER EXPERIENCE MODERNIZATION

<b>Project</b>	<i>Customer Experience Modernization (CXM)</i>	
<b>Agency</b>	<i>Business and Professional Regulation</i>	
<b>FY 2021-22 LBR Issue Code:</b>	<b>FY 2021-22 LBR Issue Title:</b>	
<i>Issue Code</i>	<i>Customer Experience Modernization (CXM)</i>	
<b>Risk Assessment Contact Info (Name, Phone #, and E-mail Address):</b>		
<i>Robin Jordan, 850-717-1046, robin.jordan@myfloridalicense.com</i>		
<b>Executive Sponsor</b>	<i>Joseph Martin</i>	
<b>Project Manager</b>	<i>Robin Jordan</i>	
<b>Prepared By</b>	<i>Project Team</i>	<i>6/30/2021</i>
<b>Risk Assessment Summary</b>		
<b>Business Strategy</b>	<b>Most Aligned</b>	<b>Least Risk</b>
	<b>Least Aligned</b>	<b>Most Risk</b>
<b>Level of Project Risk</b>		
<b>Project Risk Area Breakdown</b>		
<b>Risk Assessment Areas</b>		<b>Risk Exposure</b>
Strategic Assessment		MEDIUM
Technology Exposure Assessment		MEDIUM
Organizational Change Management Assessment		MEDIUM
Communication Assessment		LOW
Fiscal Assessment		MEDIUM
Project Organization Assessment		LOW
Project Management Assessment		MEDIUM
Project Complexity Assessment		MEDIUM
<b>Overall Project Risk</b>		<b>MEDIUM</b>

## VI. Schedule IV-B Technology Planning

### A. Current Information Technology Environment

#### 1. Current System

##### a. Description of Current System

The Department of Business and Professional Regulation currently utilizes Versa: Online as a means to allow customers to apply, maintain, or renew licenses. This system also allows users to make payments and submit online complaints. This software is integrated with the department's licensing database and document management system. The Versa: Online user interface is outdated and can no longer support the quality of customer service that the department strives to give its customers. This system is also nearing end of development which means that the vendor will no longer improve functionality.

##### b. Current System Resource Requirements

Versa: Online is a COTS package and accessible in the DMZ.

- The software's current requirements are: Window's Server.
- The cost for maintaining the servers at the state datacenter and NWRDC are incurred within DBPR's annual operating expenses.

##### c. Current System Performance

Versa: Online is currently configured to serve as a means for the public to apply, renew, or maintain their license online. It is integrated with the department's licensing and document management systems.

#### 2. Information Technology Standards

### B. Current Hardware and/or Software Inventory

Development Server

- Type: Windows

Internal User Testing (UAT) Server

- Type: Windows

Production Server Cluster:

- Type: Windows

### C. Proposed Technical Solution

#### 1. Technical Solution Alternatives

#### 2. Rationale for Selection

#### 3. Recommended Technical Solution

### D. Proposed Solution Description

#### 1. Summary Description of Proposed System

The department has been using Versa: Online since 2010, in coordination with its licensing database and document management systems to enhance customer service quality. Versa: Online was implemented to provide Internet-based license applications, ability to file a complaint, and other self-service options to applicants and licensees. Through the use of this software, the department has been able to improve communication with licensees and the public and

streamline the licensing process.

Versa: Online has reached the end of development and will need to be replaced in order for the department to provide an intuitive modernized interface to continue to automate the processes necessary to provide better customer service and carry the department's mission – License Efficiently, Regulate Fairly.

The modernized system should only allow secure connections through an API gateway; be on a supported platform; easily configurable; scalable and include an enhanced online user interface. The solution should be mobile friendly to allow for ease of application, complaint, or payment submissions. It should be cloud-based and modular to allow for future growth and enhancements. A new modern and intuitive online system will assist in reducing the number of deficient applications submitted and received by the agency, lessen call volumes, and help to provide a modern and improved customer centric experience. A baseline of the current customer service/satisfaction should be captured in order to accurately reflect the level of success achieved with the CXM project.

**2. Resource and Summary Level Funding Requirements for Proposed Solution (if known)**

**E. Capacity Planning**

Versa: Online currently resides on physical servers. As a part of this project, the new solution should be hosted in a single tenant cloud or hybrid-cloud environment.

**VII. Schedule IV-B Project Management Planning**

Based on the AST Risk and Complexity Assessment, the CXM project has been categorized as a level two project and will not require IV&V. Project post implementation close-out will be conducted by DBPR's project management office.

**VIII. Appendices**

- A. Cost Benefit Analysis
- B. Risk Assessment Tool

CBAForm 1 - Net Tangible Benefits

Agency	Business and Prof. Reg.	Project	Customer Experience Modernization
--------	-------------------------	---------	-----------------------------------

Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A															
Agency (Recurring Costs Only -- No Project Costs)	FY 2022-23			FY 2023-24			FY 2024-25			FY 2025-26			FY 2026-27		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
<b>A. Personnel Costs -- Agency-Managed Staff</b>	\$157,578	\$0	\$157,578	\$157,578	\$0	\$157,578	\$157,578	\$0	\$157,578	\$157,578	\$0	\$157,578	\$157,578	\$0	\$157,578
<b>A.b Total Staff</b>	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
A-1.a. State FTEs (Salaries & Benefits)	\$157,578	\$0	\$157,578	\$157,578	\$0	\$157,578	\$157,578	\$0	\$157,578	\$157,578	\$0	\$157,578	\$157,578	\$0	\$157,578
A-1.b. State FTEs (#)	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-3.b. Staff Augmentation (# of Contractors)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>B. Application Maintenance Costs</b>	\$152,375	\$2,150,000	\$2,302,375	\$0	\$675,000	\$675,000	\$0	\$675,000	\$675,000	\$0	\$675,000	\$675,000	\$0	\$675,000	\$675,000
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$0	\$480,000	\$480,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000
B-3. Software Customer Satisfaction Software & CXM Project w/ API Gateway	\$0	\$1,670,000	\$1,670,000	\$0	\$595,000	\$595,000	\$0	\$595,000	\$595,000	\$0	\$595,000	\$595,000	\$0	\$595,000	\$595,000
B-4. Other VO Maintenance & Support	\$152,375	\$0	\$152,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>C. Data Center Provider Costs</b>	\$0	\$65,000	\$65,000	\$0	\$65,000	\$65,000	\$0	\$65,000	\$65,000	\$0	\$65,000	\$65,000	\$0	\$65,000	\$65,000
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000
C-4. Disaster Recovery - NWRDC	\$0	\$15,000	\$15,000	\$0	\$15,000	\$15,000	\$0	\$15,000	\$15,000	\$0	\$15,000	\$15,000	\$0	\$15,000	\$15,000
C-5. Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>D. Plant &amp; Facility Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>E. Other Costs</b>	\$611	\$0	\$611	\$611	\$0	\$611	\$611	\$0	\$611	\$611	\$0	\$611	\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other HR Services & other expenses	\$611	\$0	\$611	\$611	\$0	\$611	\$611	\$0	\$611	\$611	\$0	\$611	\$0	\$0	\$0
<b>Total of Recurring Operational Costs</b>	\$310,564	\$2,215,000	\$2,525,564	\$158,189	\$740,000	\$898,189	\$158,189	\$740,000	\$898,189	\$158,189	\$740,000	\$898,189	\$157,578	\$740,000	\$897,578
<b>F. Additional Tangible Benefits:</b>		\$0			\$0			\$0			\$0			\$0	
F-1. Specify		\$0			\$0			\$0			\$0			\$0	
F-2. Specify		\$0			\$0			\$0			\$0			\$0	
F-3. Specify		\$0			\$0			\$0			\$0			\$0	
<b>Total Net Tangible Benefits:</b>		(\$2,215,000)			(\$740,000)			(\$740,000)			(\$740,000)			(\$740,000)	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	<input type="checkbox"/>	Confidence Level
Order of Magnitude	<input type="checkbox"/>	Confidence Level
Placeholder	<input checked="" type="checkbox"/>	Confidence Level 10%

A	B		C	D	E	F		G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
1	<b>Business and Prof. Reg.</b>		<b>Customer Experience Modernization</b>		<b>CBA Form 2A Baseline Project Budget</b>																	
<i>Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.</i>																						
2					<b>FY2022-23</b>			<b>FY2023-24</b>			<b>FY2024-25</b>			<b>FY2025-26</b>			<b>FY2026-27</b>			<b>TOTAL</b>		
3					\$ 4,150,000			\$ -			\$ -			\$ -			\$ -			\$ 4,150,000		
4	<b>Item Description</b> <i>(remove guidelines and annotate entries here)</i>	<b>Project Cost Element</b>	<b>Appropriation Category</b>	<b>Current &amp; Previous Years Project-Related Cost</b>	<b>YR 1 #</b>	<b>YR 1 LBR</b>	<b>YR 1 Base Budget</b>	<b>YR 2 #</b>	<b>YR 2 LBR</b>	<b>YR 2 Base Budget</b>	<b>YR 3 #</b>	<b>YR 3 LBR</b>	<b>YR 3 Base Budget</b>	<b>YR 4 #</b>	<b>YR 4 LBR</b>	<b>YR 4 Base Budget</b>	<b>YR 5 #</b>	<b>YR 5 LBR</b>	<b>YR 5 Base Budget</b>	<b>TOTAL</b>		
5	Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
6	Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
7	Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
8	Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
9	Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
10	Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
11	Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	
12	Hardware purchases not included in data center services.	Hardware	OCO	\$ -		\$ 400,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 400,000	
13	Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -		\$ 2,445,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 2,445,000	
15	All first-time training costs associated with the project.	Training	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	
16	Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	Data Center Services - One Time Costs	Data Center Category	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	
17	Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	
18	Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -		\$ 1,305,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 1,305,000	
19	Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	
20	Other project expenses not included in other categories.	Other Expenses	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	
21	<b>Total</b>				\$ -	<b>0.00</b>	<b>\$ 4,150,000</b>	\$ -	<b>0.00</b>	\$ -	\$ -	<b>0.00</b>	\$ -	\$ -	<b>0.00</b>	\$ -	\$ -	<b>0.00</b>	\$ -	\$ -	<b>0.00</b>	\$ 4,150,000



CBAForm 2 - Project Cost Analysis

Agency <u>Business and Prof. Reg.</u>	Project <u>Customer Experience Modernization</u>
---------------------------------------	--

PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	
TOTAL PROJECT COSTS (*)	\$4,150,000	\$0	\$0	\$0	\$0	\$4,150,000
CUMULATIVE PROJECT COSTS <small>(includes Current &amp; Previous Years' Project-Related Costs)</small>	\$4,150,000	\$4,150,000	\$4,150,000	\$4,150,000	\$4,150,000	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0
CUMULATIVE INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0

Characterization of Project Cost Estimate - CBAForm 2C			
Choose Type	Estimate Confidence	Enter % (+/-)	
Detailed/Rigorous	Confidence Level		
Order of Magnitude	Confidence Level		
Placeholder	Confidence Level		

CBAForm 3 - Project Investment Summary

Agency	<u>Business and Prof. Reg.</u>	Project	<u>omer Experience Moderniz</u>
--------	--------------------------------	---------	---------------------------------

COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL FOR ALL YEARS
Project Cost	\$4,150,000	\$0	\$0	\$0	\$0	\$4,150,000
Net Tangible Benefits	(\$2,215,000)	(\$740,000)	(\$740,000)	(\$740,000)	(\$740,000)	(\$5,175,000)
Return on Investment	(\$6,365,000)	(\$740,000)	(\$740,000)	(\$740,000)	(\$740,000)	(\$9,325,000)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$8,846,367)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Cost of Capital	2.69%	2.90%	3.09%	3.29%	3.48%

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**THIS FORM IS NOT APPLICABLE**

**Department:** Business and Professional Regulation

**Budget Period 2022 - 23**

**Budget Entity:** 790000000

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	FY 20__ - __	FY 20__ - __	FY 20__ - __
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>
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt (G)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (H)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (I)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other (J)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (K)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

Budget Period: 2022-2023

Department: Business and Professional Regulation

Chief Internal Auditor: Karen G Barron

Budget Entity: Executive Direction

Phone Number: 850-414-6700

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Internal Audit Report No. A-1819BPR-007	December 2020	Division of Administration/Bureau of Agency Services	<p><b>Finding 1:</b> Appropriate controls are Needed for Purchasing Card Transactions</p> <p>Audit testing found instances of cardholders not signing transaction receipts and non-redactions of full purchasing card numbers with the purchasing card expiration dates listed on credit card forms.</p>	<p>DBPR began using the P-Card works system August 8, 2019. In Works, cardholders enter their receipts and approve the charges electronically. This step must be accomplished before a transaction can be completed, and controls are in place to ensure that the step is taken. Therefore, no action is needed on the recommendation. Training is provided on this subject to every cardholder and approver. Each employee must be trained before receiving a card. The department will emphasize this matter in future trainings.</p>	
			<p><b>Recommendations:</b> Division approvers ensure that cardholders' receipts have the applicable cardholder signature prior to the transaction being processed. The full purchasing card number, if required to be listed for payment, be redacted after the transaction has been completed, so that only the last four numbers of the purchasing card number remain.</p>		
Internal Audit Report No. A-1819BPR-007	December 2020	Division of Administration/Bureau of Agency Services	<p><b>Finding 2:</b> Controls Should be Enhanced for the Storage of Department Purchasing Cards</p> <p>Review noted that although there were protocols in place to address the security measures for purchasing cards ordered and received, but not immediately disbursed to cardholders, further controls were needed for the prevention of fraud or theft of these purchasing cards.</p>	<p>The Department has assessed the risks noted, and respectfully declines to follow this recommendation as the costs would not outweigh potential benefits. An estimate was obtained for the costs of putting a lock on an office door.</p> <p>requested, they are sent from the bank to the Department. Until activated by the listed employee, the cards cannot be used. Activation requires the employee to call the bank and activate the card by providing their verification ID number, phone number on file for the DBPR account and the zip code on the billing</p>	
			<p><b>Recommendations:</b> A lock be placed on the Purchasing Card Program Administrator's office door. In addition to the security measures in place prior to the disbursement of purchasing cards to the cardholders, the placement of a lock on the Purchasing Card Program Administrator's door will ensure access to purchasing cards is limited to the authorized personnel.</p>		

<p><b>Internal Audit Report No. A-1920BPR-036</b></p>	<p><b>May 2021</b></p>	<p><b>Division of Condominiums, Timeshares, and Mobile Homes</b></p>	<p><b>Audit Observation:</b> The review noted an instance where some consumer complaint investigations that were closed in a timely manner were subsequently moved back under an investigative status, adding additional days to the data of a closed fiscal year.</p> <p>The audit determined that the manner of calculating the average number of days to review and issue yacht and ship broker licenses were inconsistent with the actual calculation used by the division to produce the intended results for the performance measure.</p> <p><b>Recommendation:</b> Our office concluded that although the reported performance for the measure is mathematically and logically correct and the data source may be relied upon to consistently produce the intended results, the division should consider revising the "Data Sources and Methodology" section to Exhibit IV to clarify how they are determining the</p>	<p>The division will review the information contained in the report and take any and all warranted action.</p>	
<p><b>External Audit Report: Auditor General's Report Number 2021-</b></p>	<p><b>September 2020</b></p>	<p><b>Division of Technology</b></p>	<p><b>Finding 1:</b> Certain security controls related to physical access at DBPR need improvement to ensure the continued protection of agency information</p> <p>This audit report was released as a confidential report pursuant to Section 282.318, Florida Statutes.</p> <p><b>Recommendations:</b> We recommend DBPR management improve security controls related to physical access to ensure the continued protection of agency information.</p>	<p>We acknowledge the recommendation from the auditors and are reviewing our sanitization procedure to limit access to sensitive surplus equipment.</p>	

## Fiscal Year 2022-23 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Lynn Smith/

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

Action	Program or Service (Budget)		
	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	
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 57 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 27)? 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	
---	-----	-----	--

### AUDITS:

		Program or Service (Budget)		
Action		79010200	79010300	
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	
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 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?	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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			

		Program or Service (Budget)		
Action		79010200	79010300	
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>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A	Yes	
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	Yes	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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 #22-001?	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	



Action		Program or Service (Budget)		
		79010200	79010300	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 26 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 (36XXXCX) 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	
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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.			

	Program or Service (Budget)		
Action	79010200	79010300	

TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2021-22 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 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?	N/A	N/A	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	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?	Yes	Yes	
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?	Yes	Yes	
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	

Action		Program or Service (Budget)		
		79010200	79010300	
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	
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	

		Program or Service (Budget)		
Action		79010200	79010300	
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 126 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 156 of the LBR Instructions.)	Yes	Yes	
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Yes	Yes	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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	Yes	
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.)	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 in			
<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 100 through 103 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	

		Program or Service (Budget)		
Action		79010200	79010300	
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.			
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 97 through 103 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 instruction 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 2020-21 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	

		Program or Service (Budget)		
Action		79010200	79010300	
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 52 through 84 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	Yes	
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 155-157) 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)?	Yes	Yes	
18.5	Are the appropriate counties identified in the narrative?	Yes	Yes	
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?	Yes	Yes	
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	

## Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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

Action	Program or Service (Budget		
	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 57 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 27)? 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	
---	-----	-----	--

### AUDITS:

		Program or Service (Budget)		
Action		79040100	79040200	
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	
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 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?	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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			



		Program or Service (Budget)		
Action		79040100	79040200	
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>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 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 65 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 67 through 69 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?	Yes	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.5 of the LBR Instructions.)	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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 #22-001?	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	

		Program or Service (Budget)		
Action		79040100	79040200	
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 26 and 90 of the LBR Instructions.)	N/A	N/A	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Yes	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?	Yes	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	
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	N/A	
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.			

		Program or Service (Budget)		
Action		79040100	79040200	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2021-22 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?	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	
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?	Yes	Yes	
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?	Yes	Yes	
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?	N/A	N/A	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	

Action		Program or Service (Budget)		
		79040100	79040200	
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	
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	

		Program or Service (Budget)		
Action		79040100	79040200	
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 126 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 156 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 88 of the LBR Instructions.)	N/A	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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?	Yes	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	
<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	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 in			
<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 100 through 103 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	

		Program or Service (Budget)		
Action		79040100	79040200	
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.			
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 97 through 103 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 instruction (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 2020-21 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	

		Program or Service (Budget)		
Action		79040100	79040200	
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 52 through 84 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 155-157) 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	

# Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Pari-Mutuel Wagering

Agency Budget Officer/OPB Analyst Name:

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

Action	Program or Service (Budget		
	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	
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 57 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 27)? Do they clearly describe the issue?	Y	Y	

## 3. EXHIBIT B (EXBR, EXB)

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

### AUDITS:



		Program or Service (Budget		
Action		79100400	79100500	
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	
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 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	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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			

		Program or Service (Budget)		
Action		79100400	79100500	
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>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 of the LBR Instructions.)	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 65 through 68 of the LBR Instructions.)	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 69 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.5 of the LBR Instructions.)	Y	Y	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	Y	
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 #22-001?	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	Y	Y	
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	

		Program or Service (Budget		
Action		79100400	79100500	
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 26 and 90 of the LBR Instructions.)	N/A	N/A	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	
<b>AUDIT:</b>				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y	Y	
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y	Y	
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y	Y	
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>	Y	Y	
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	
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y	Y	
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 65 through 70 of the LBR Instructions.			

	Program or Service (Budget		
Action	79100400	79100500	

TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2021-22 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level (Required to be posted to the Florida Fiscal Portal)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	
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?	Y	Y	
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?	Y	Y	

Action		Program or Service (Budget		
		79100400	79100500	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	
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?	Y	Y	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	
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?	Y	Y	

		Program or Service (Budget		
Action		79100400	79100500	
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 126 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 156 of the LBR Instructions.)	Y	Y	
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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.	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	
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	Y	
<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	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 in			
<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 100 through 103 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.)	Y	Y	

		Program or Service (Budget		
Action		79100400	79100500	
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 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	
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 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> )	Y	Y	
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instruction (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 2020-21 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are 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	

		Program or Service (Budget)		
Action		79100400	79100500	
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 52 through 84 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>	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	
<b>AUDITS - GENERAL INFORMATION</b>				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155-157) for a list of audits and their descriptions.				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	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)?	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	
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?	Y	Y	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	



## Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): 79200100 - Hotels and Restaurants

Agency Budget Officer/OPB Analyst Name:

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

Action	Program or Service (Bud		

### 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		

**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 57 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 27)? 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.	Y		
---	---	--	--

### AUDITS:

		Program or Service (Bud		
Action				
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		
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		
AUDITS:				
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			

		Program or Service (Bud		
Action				
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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y		
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 #22-001?	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. <b>(PLRR, PLMO)</b>	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y		

		Program or Service (Bud		
Action				
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 26 and 90 of the LBR Instructions.)	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y		
<b>AUDIT:</b>				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y		
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>	Y		
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		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y		
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 65 through 70 of the LBR Instructions.			

		Program or Service (Bud		
Action				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2021-22 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y		
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?	Y		
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?	Y		

		Program or Service (Bud		
Action				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y		
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?	Y		
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?	Y		
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		

		Program or Service (Bud		
Action				
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 126 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 156 of the LBR Instructions.)	Y		
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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.	Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	Y		
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		
<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.)	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 in			
<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 100 through 103 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.)	Y		

		Program or Service (Bud		
Action				
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?	Y		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 of the LBR instructions?	Y		
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?	Y		
<b>AUDIT:</b>				
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y		
<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 2020-21 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> )	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are 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		



		Program or Service (Bud		
Action				
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 52 through 84 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> ?	Y		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A		
<b>AUDITS - GENERAL INFORMATION</b>				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155-157) 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)?	Y		
18.5	Are the appropriate counties identified in the narrative?	Y		
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?	Y		
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 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Alcoholic Beverages and Tobacco

Agency Budget Officer/OPB Analyst Name:

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

Action	Program or Service (Budget		
	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>	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

### 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
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
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

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 57 of the LBR Instructions?	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	Y

## 3. EXHIBIT B (EXBR, EXB)

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

### AUDITS:

Action		Program or Service (Budget)		
		79400100	79400200	79400300
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
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
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	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)			
<b>AUDITS:</b>				
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			

		Program or Service (Budget)		
Action		79400100	79400200	79400300
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
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 27 of the LBR Instructions.)	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 65 through 68 of the LBR Instructions.)	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 69 of the LBR Instructions?	N/A	N/A	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	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 pages 93 through 95 of the LBR Instructions.)	Y	Y	Y
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 #22-001?	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?	Y	Y	Y

Action		Program or Service (Budget)		
		79400100	79400200	79400300
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 26 and 90 of the LBR Instructions.)	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?			
<b>AUDIT:</b>				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	Y	Y	Y
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> )	Y	Y	Y
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
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y	Y	Y
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 65 through 70 of the LBR Instructions.			

	Program or Service (Budget)		
Action	79400100	79400200	79400300

TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2021-22 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) to be posted to the Florida Fiscal Portal)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y
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?	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y

Action		Program or Service (Budget		
		79400100	79400200	79400300
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
<b>AUDITS:</b>				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y
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

Action		Program or Service (Budget)		
		79400100	79400200	79400300
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	Y	Y	Y
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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.	Y	Y	Y
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y
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	Y	Y
<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.)	Y	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 in			
<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 100 through 103 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.)	Y	Y	Y



		Program or Service (Budget)		
Action		79400100	79400200	79400300
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?	Y	Y	Y
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 of the LBR instructions?	Y	Y	Y
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?	Y	Y	Y
<b>AUDIT:</b>				
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y	Y
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions to be posted to the Florida Fiscal Portal in Manual Documents)</b>				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
16.3	Does the FY 2020-21 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y

		Program or Service (Budget)		
Action		79400100	79400200	79400300
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 52 through 84 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <a href="mailto:IT@LASPBS.STATE.FL.US">IT@LASPBS.STATE.FL.US</a> ?	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A
<b>AUDITS - GENERAL INFORMATION</b>				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155-157) 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
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y
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?	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.			
<b>19. FLORIDA FISCAL PORTAL</b>				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y

## Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): 79800100 - Condominiums, Timeshares, and Mobile Homes

Agency Budget Officer/OPB Analyst Name:

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

Action	Program or Service (Bud		

### 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		

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 57 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 27)? 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.	Y		
---	---	--	--

### AUDITS:

		Program or Service (Bud		
Action				
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		
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		
AUDITS:				
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			

		Program or Service (Bud		
Action				
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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y		
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 #22-001?	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. <b>(PLRR, PLMO)</b>	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y		

		Program or Service (Bud		
Action				
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 26 and 90 of the LBR Instructions.)	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y		
<b>AUDIT:</b>				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y		
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>	Y		
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		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y		
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 65 through 70 of the LBR Instructions.			

		Program or Service (Bud		
Action				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2021-22 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y		
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?	Y		
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?	Y		

		Program or Service (Bud		
Action				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y		
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?	Y		
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?	Y		
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		



		Program or Service (Bud		
Action				
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 126 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 156 of the LBR Instructions.)	Y		
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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.	Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	Y		
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		
<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.)	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 in			
<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 100 through 103 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.)	Y		

		Program or Service (Bud		
Action				
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?	Y		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 of the LBR instructions?	Y		
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?	Y		
<b>AUDIT:</b>				
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y		
<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 2020-21 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> )	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are 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		

		Program or Service (Bud		
Action				
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 52 through 84 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> ?	Y		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A		
<b>AUDITS - GENERAL INFORMATION</b>				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155-157) 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)?	Y		
18.5	Are the appropriate counties identified in the narrative?	Y		
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?	Y		
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 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

*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.					

### 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 57 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 27)? 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
---	-----	-----	-----	-----	-----

#### 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
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	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 2020-21 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 27 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 65 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 67 through 69 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.5 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 pages 93 through 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 #22-001?	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. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	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 26 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? <b>(GENR, LBR1)</b>	N/A	N/A	N/A	N/A	N/A
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A	N/A	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	N/A	Y

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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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	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?	Y	Y	Y	Y	Y

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?	Y	Y	Y	Y	Y
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 126 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 156 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 88 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 pages 93 through 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	Y
<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	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 in					
<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 100 through 103 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.)	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 VIIIIC (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 97 through 103 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 2020-21 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.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						

Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 84 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 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 155-157) 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