

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

## Legislative Budget Request

October 14, 2022

Chris Spencer, Policy Director  
Office of Policy and Budget  
Executive Office of the Governor  
1702 Capitol  
Tallahassee, Florida 32399-0001

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

John Shettle, Interim Staff Director  
Senate Committee on Appropriations  
201 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 2023-24 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,



Melanie S. Griffin  
Secretary

Enclosures

**The Department of Business and Professional Regulation  
 Temporary Special Duty – General Pay Additives Implementation Plan  
 Fiscal Year 2022-23**

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	1,160

- 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.



Alcoholic Beverages & Tobacco

Restaurants



Veterinary Medicine



Cosmetology

Real Estate



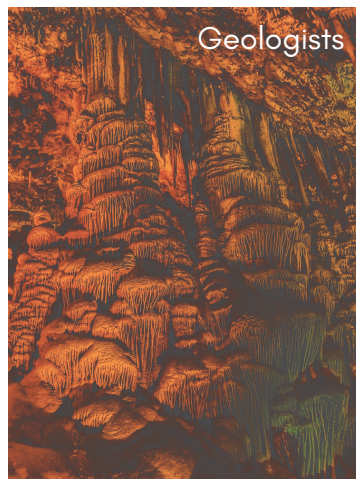
Building Code Administrators  
& Inspectors



Interior Design



Elevators



Geologists



Landscape Architecture



Hotels

# LEGISLATIVE BUDGET REQUEST

## 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. 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 was whether Calder was 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 First District Court of Appeal held that SCF lacked standing to challenge Calder's license renewal. The litigation is now concluded.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	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 District Court of Appeal affirmed the invalidation of the existing and proposed rules and denied rehearing. The litigation is now concluded.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	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>	C&S Wholesale Grocers, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
<b>Court with Jurisdiction:</b>	First District Court of Appeal		
<b>Case Number:</b>	1D22-2940		
<b>Summary of the Complaint:</b>	<p>On August 4, 2015, C&amp;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&amp;S challenged this denial on October 13, 2015 by filing a petition for formal hearing. C&amp;S alleged that the OTP taxes and surcharges under §§ 210.30(1), and 210.25, Fla. Stat., violate the Commerce and Equal Protection Clauses of the U.S. Constitution because cigars are not also taxed. C&amp;S requested to hold the case in abeyance while a related case was pending in civil court. On February 28, 2020, C&amp;S submitted an amended petition in which it asserted as an additional basis for the refund claim that the Division erroneously calculated the wholesale sales price on which OTP taxes are based.</p>		
<b>Amount of the Claim:</b>	\$ 1,482,993.99		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§§ 210.30(1) and 210.25, Fla. Stat.		
<b>Status of the Case:</b>	On August 29, 2022, the Division denied the petitions. C&S appealed to the First District Court of Appeal on September 16, 2022.		
<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
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Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon (DBPR)/Clifton Cox (OAG)	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:	First District Court of Appeal		
Case Number:	Not yet assigned		
Summary of the Complaint:	On December 9, 2019, C&S Wholesale requested a refund of cigarette 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 filed a complaint in circuit court, alleging that 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 because cigars are not also taxed.		
Amount of the Claim:	\$ 34,482,204.00		
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.02(1), and 210.011(1), Fla. Stat.		
Status of the Case:	On September 9, 2022 the Circuit Court granted judgment on the pleadings in the Division’s favor. C&S appealed to the First District Court of Appeal on September 12, 2022.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Business and Professional Regulation		
Contact Person:	Jett Baumann	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Global Hookah Distributors, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	Department of Business and Professional Regulation		
Case Number:	n/a		
Summary of the Complaint:	On July 7, 2022, Global Hookah Distributors filed a petition for a Chapter 120 hearing in which it contests the Division’s denial of its claim for a refund of OTP (other tobacco products) taxes and surcharges on hookah tobacco. The petitioner claims that hookah tobacco is not taxable because it is not a “tobacco product” within the meaning of the statute.		
Amount of the Claim:	\$ 1,412,075.16		
Specific Statutes or Laws (including GAA) Challenged:	§ 210.25, Fla. Stat.		
Status of the Case:	The Division is in the process of determining whether to refer the matter to the Division of Administrative Hearings.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	Jett Baumann	<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>	Second Judicial Circuit in and for Leon County		
<b>Case Number:</b>	2022-CA-000702 (previously 2020-CA-010678 until transferred to Leon County)		
<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>	The plaintiff filed a third amended complaint on May 24, 2022. The Division filed a motion to dismiss on June 9, 2022, which remains pending.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Department of Business and Professional Regulation</b>		
<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>	Christopher J. D'Arcy and D'Arcy Kennel, LLC v. Florida Department of Business and Professional Regulation, and Halsey Beshears		
<b>Court with Jurisdiction:</b>	Second Judicial Circuit in and for Leon County		
<b>Case Number:</b>	2019-CA-001875		
<b>Summary of the Complaint:</b>	Christopher J. D'Arcy and D'Arcy Kennel, LLC brought an inverse condemnation claim against the Department and its Secretary. The plaintiffs allege that they owned racing greyhounds and real property related to racing. Because live greyhound racing is no longer permitted in Florida, the Plaintiffs claim that they are owed compensation for the value of their racing greyhounds and real property.		
<b>Amount of the Claim:</b>	The value of Plaintiffs' racing animals and real property is being litigated.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Article X, Section 32 of the Florida Constitution		
<b>Status of the Case:</b>	Depositions of the Plaintiffs' witnesses were conducted and discovery is ongoing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	Department of Business and Professional Regulation		
<b>Contact Person:</b>	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. challenged 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>	Undetermined, but the State stands to lose revenues derived from online sports betting if the plaintiffs prevail.		
<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 court granted the State's motion to dismiss with prejudice on October 27, 2021. The plaintiffs appealed and then dismissed their appeal in December 2021. The litigation has concluded, although a parallel case (to which the State is not a party) is pending in the United States Court of Appeals for the D.C. Circuit.		
<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		
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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 challenged the provisions of Senate Bill 76 (2021) that prohibited 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(1)(a), Fla. Stat.		
Status of the Case:	The Legislature amended the "prohibited advertisement" definition of the statute during the 2022 special session to allow such advertising if the advertising includes certain disclosures. In light of the amendment, the parties agreed that this case was moot. The parties subsequently settled a dispute over attorneys' fees, and the litigation is now concluded.		
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 checked="" type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Agency:	Department of Business and Professional Regulation		
Contact Person:	David Axelman (DBPR)/William Stafford (OAG)	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. Melanie S. Griffin, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation, and Donald Shaw, 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) and Apex Roofing & Reconstruction, LLC challenge the “prohibited advertisements” provisions of SB 76 (2021) 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. Following the 2022 special session, the plaintiffs filed a third and fourth amended complaint in which they added a First Amendment “compelled speech” claim in light of the new statutorily mandated disclosures. This litigation also includes claims under the Commerce Clause, Due Process Clause, and Equal Protection Clause. 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 State moved to dismiss the plaintiffs' Fourth Amended Complaint on September 16, 2022. The plaintiffs' response is due September 30, 2022.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

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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. Melanie S. Griffin, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation, and Donald Shaw, in his official capacity as Executive Director of the Construction Industry Licensing Board		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D22-2821		
Summary of the Complaint:	The plaintiffs challenge the provisions of SB-2D (2022) that eliminate prevailing-party attorneys' fee awards to assignees of property insurance policy benefits. The plaintiffs allege that they receive assignments of benefits and that the inability to recover prevailing party fees constitutes a denial of their right of access to the courts. They also claim that the challenged provisions violate the equal protection and due process clauses of the Florida Constitution, and that SB-2D violates the single-subject rule. The plaintiffs seek declaratory and injunctive relief.		
Amount of the Claim:	N/A		

Specific Statutes or Laws (including GAA) Challenged:	§ 626.9373, Fla. Stat.; § 627.428, Fla. Stat.	
Status of the Case:	The court granted the State’s motion to dismiss with prejudice on August 29, 2022. The plaintiffs appealed on September 8, 2022.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

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Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Restoration Association of Florida, Inc., et al. v. Melanie S. Griffin, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation, and Donald Shaw, in his official capacity as Executive Director of the Construction Industry Licensing Board, and James R. Schock, in his official capacity as Chairman of the Florida Building Commission		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County		
Case Number:	2022-CA-000923		
Summary of the Complaint:	The plaintiffs challenge the provision of SB-4D (2022) that substantially curtails the Building Code’s “25% Rule” (which generally mandated replacement of an entire roof or roof section to bring it up to code if at least 25% of it had to be repaired or replaced). As a result of SB 4-D, if the roof or roof section already was compliant with the 2007 (or more recent) Building Code, only the portion that must be repaired or replaced is required to be brought up to the version of the Building Code then in effect. The plaintiffs claim that this conflicts with a provision of		

	the Insurance Code that requires insurers, under certain circumstances, to make additional repairs or replacements in adjoining areas if necessary to ensure uniformity with other repaired or replaced areas. The plaintiffs also claim that SB-4D violates the single-subject rule. The plaintiffs seek declaratory and injunctive relief.	
Amount of the Claim:	N/A	
Specific Statutes or Laws (including GAA) Challenged:	§ 553.844(5), Fla. Stat.	
Status of the Case:	The State moved to dismiss the complaint on August 19, 2022. The plaintiffs' response to the motion is due September 28, 2022.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

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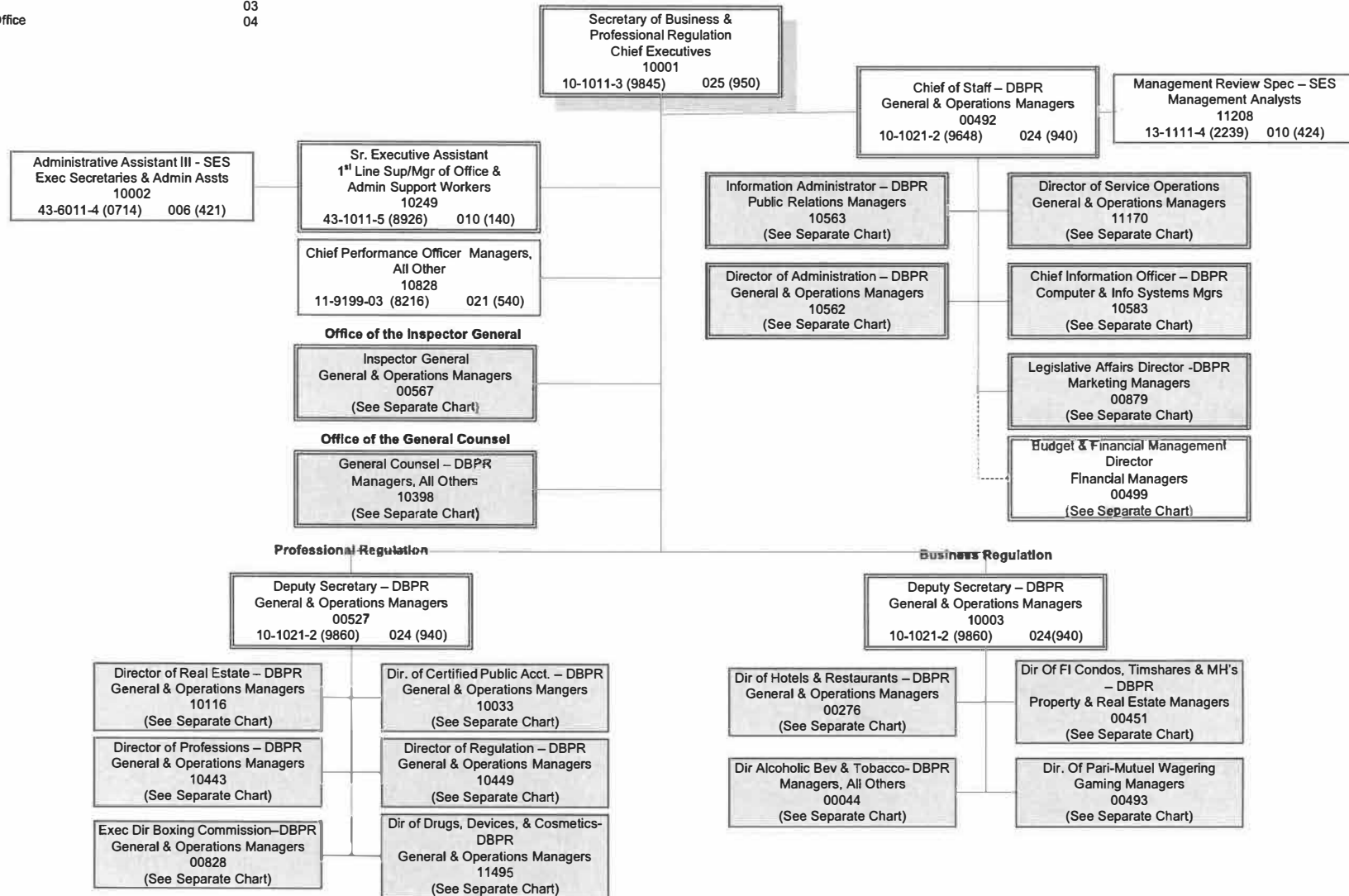
Agency:	Department of Business and Professional Regulation		
Contact Person:	David Axelman	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Orlando Bar Group, LLC, et al. v. Ron DeSantis, in his official capacity as Governor of the State of Florida; Florida Department of Business and Professional Regulation; and Orange County, Florida		
Court with Jurisdiction:	Florida Supreme Court (has not accepted jurisdiction at time of report)		
Case Number:	SC22-881		

Summary of the Complaint:	A group of bar operators sued under the Takings Clause of the U.S. and Florida Constitutions, alleging that COVID-related statewide suspensions of alcoholic beverage sales for on-premises consumption during the early part of the pandemic constituted a taking for which they are entitled to compensation.	
Amount of the Claim:	Undetermined	
Specific Statutes or Laws (including GAA) Challenged:	Various executive orders issued in 2020 that suspended the sale of alcoholic beverages for on-premises consumption	
Status of the Case:	After the Circuit Court dismissed the complaint with prejudice, the Fifth District Court of Appeal affirmed and later denied rehearing. On July 5, 2022, the plaintiffs invoked the Florida Supreme Court’s discretionary jurisdiction. Jurisdictional briefing is now closed, and the Florida Supreme Court has not yet decided whether to accept the case.	
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	

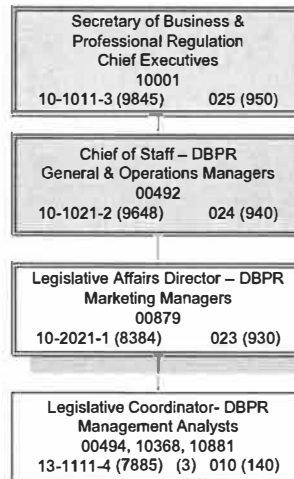
Department of Business & Professional Regulation 79  
 Office of the Secretary 01  
 Legislative Affairs 02  
 Public Information 03  
 Inspector General Office 04

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

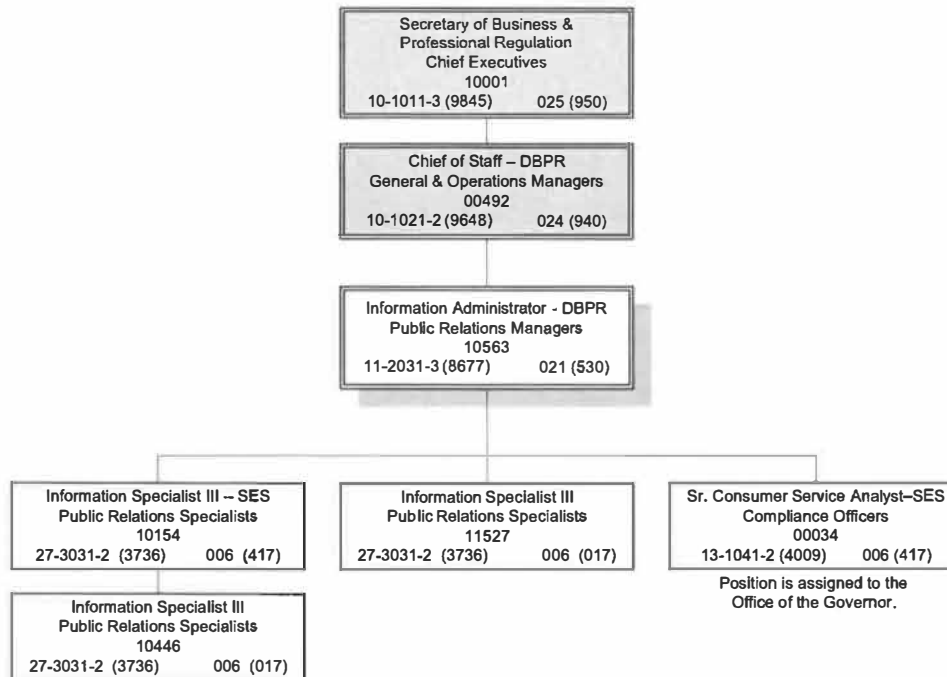
Current: 7-1-22  
Last Updated: 6-11-2



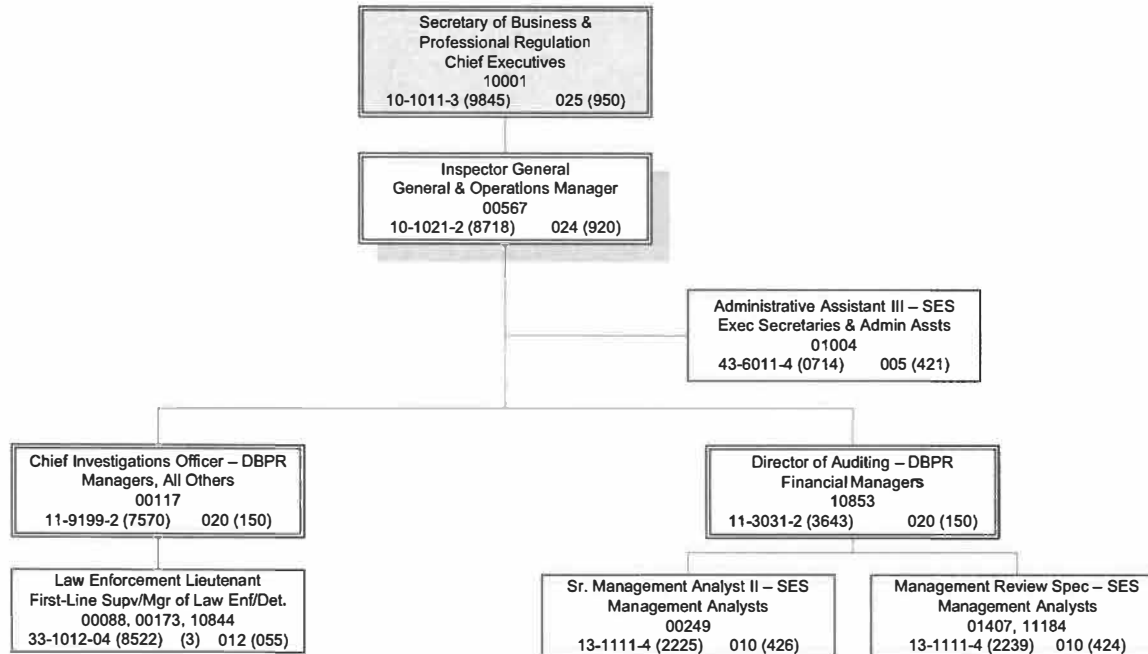
**Department of Business and Professional Regulation  
Office of the Secretary  
Legislative Affairs**



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



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

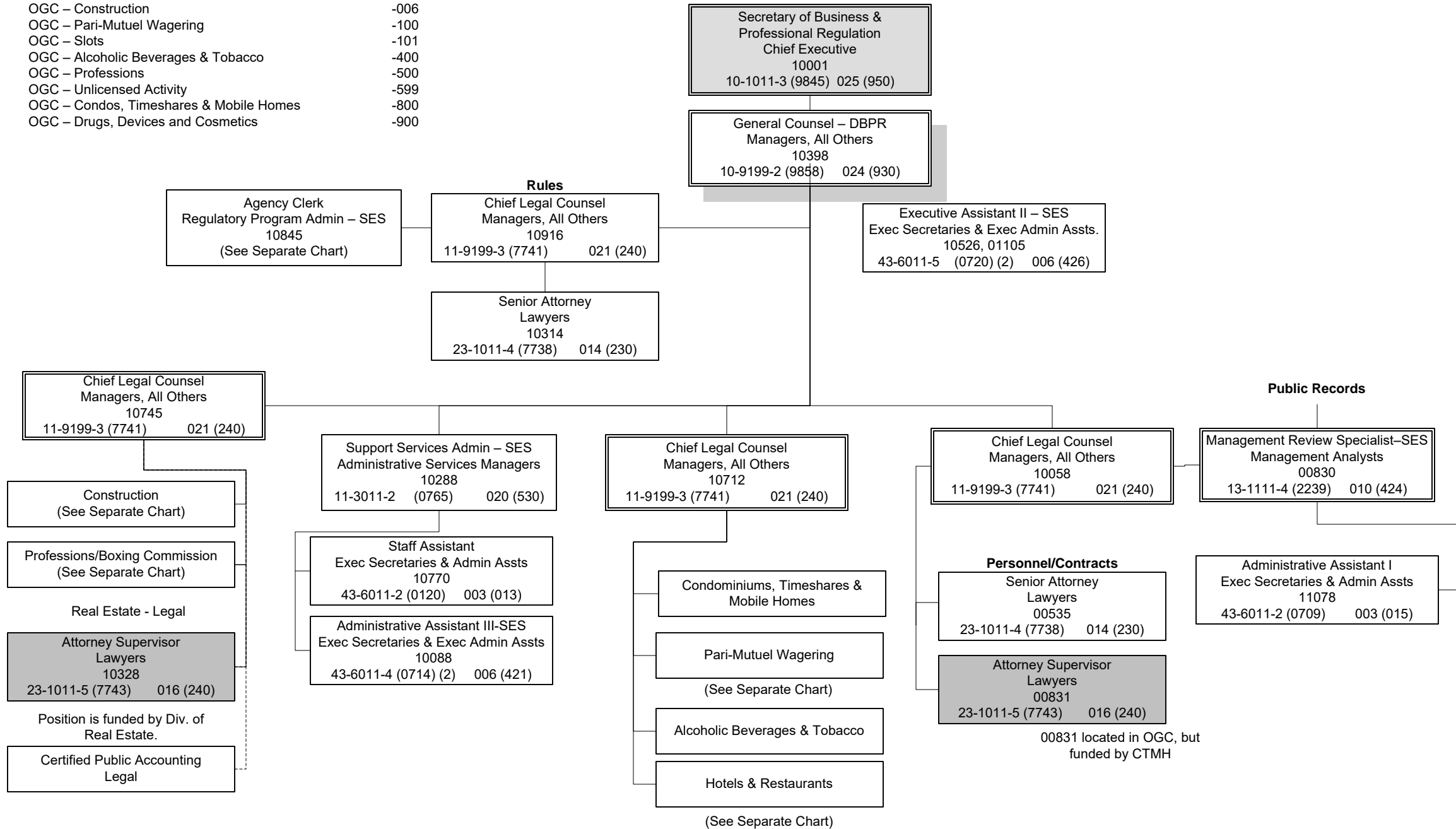




Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares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

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

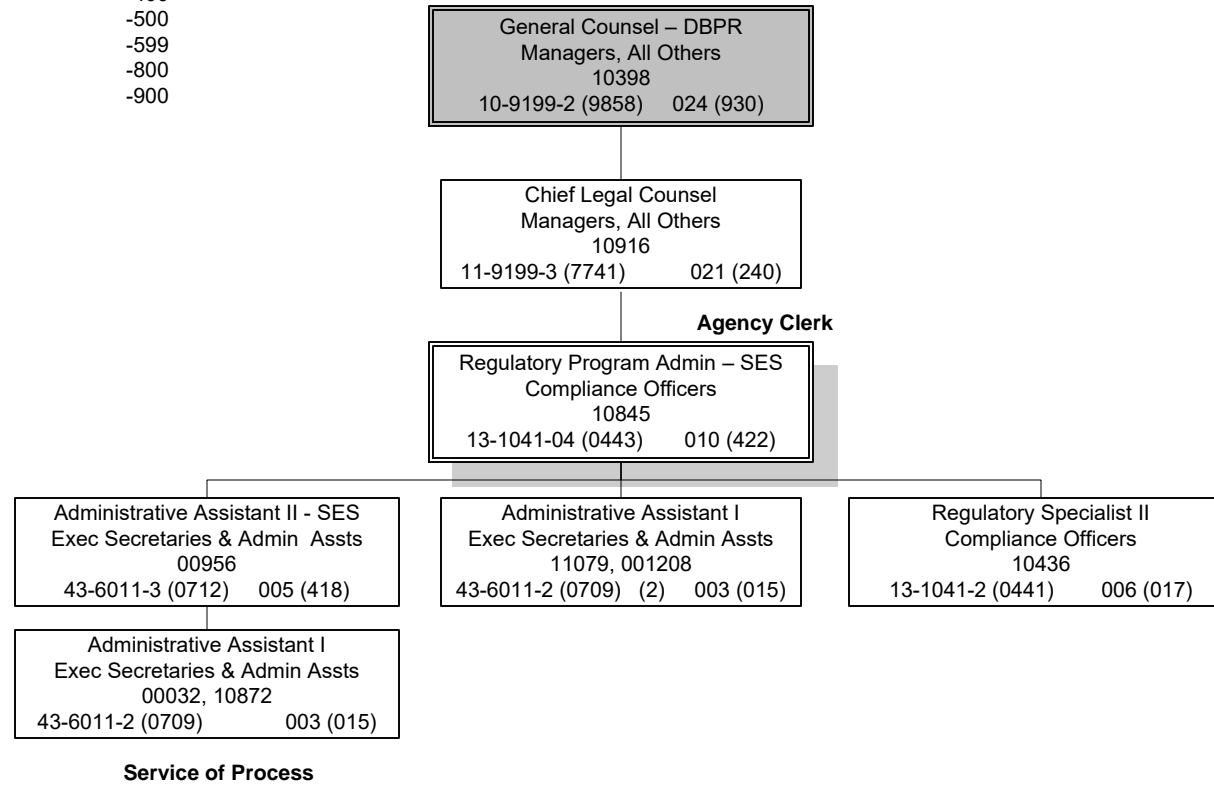
Current: 7-1-22  
Last updated: 11-22-19



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

Current: 7-1-22  
Last updated: 08-29-19

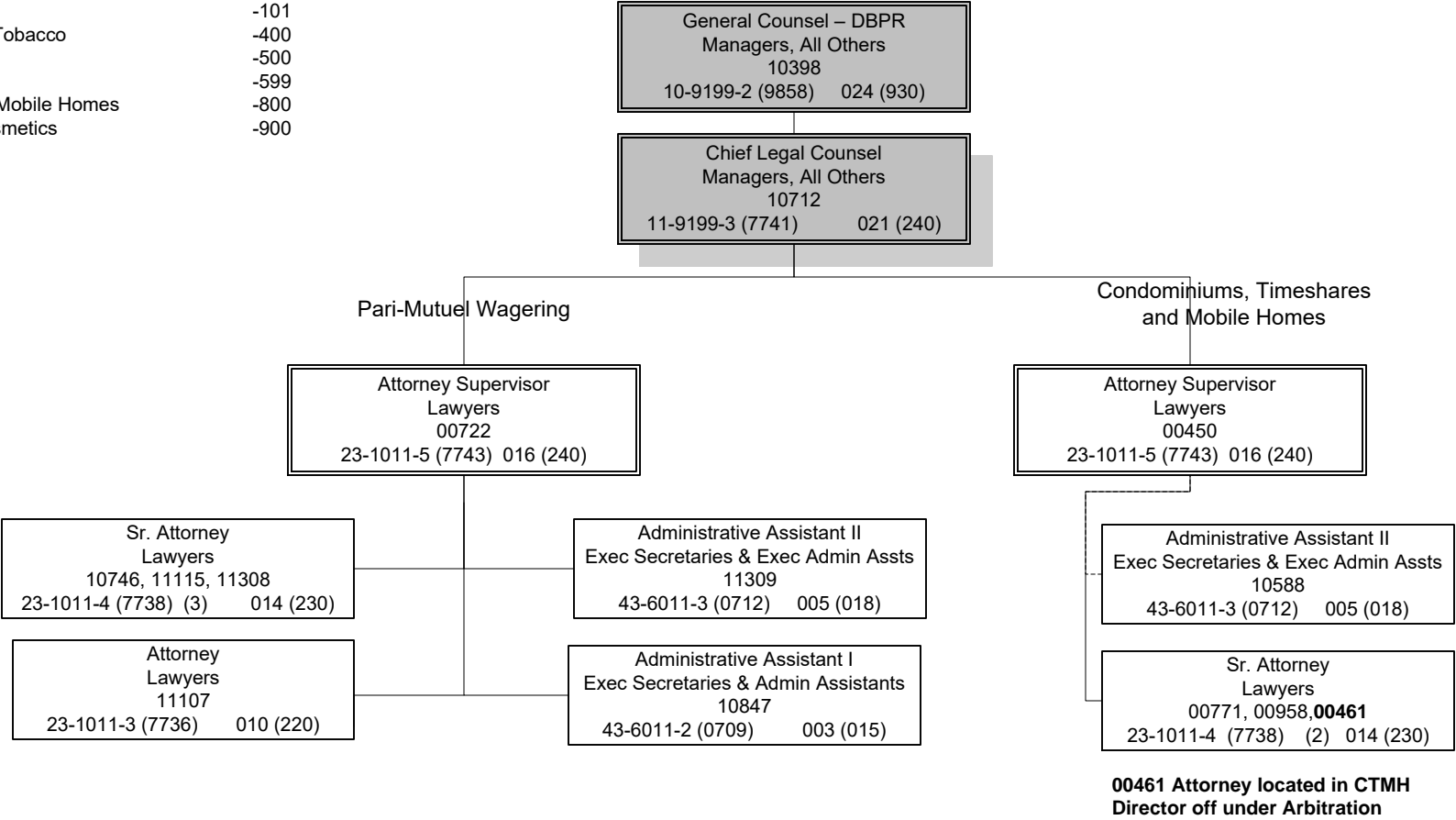
### Office of the General Counsel Agency Clerk/Service of Process



7 FTE

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

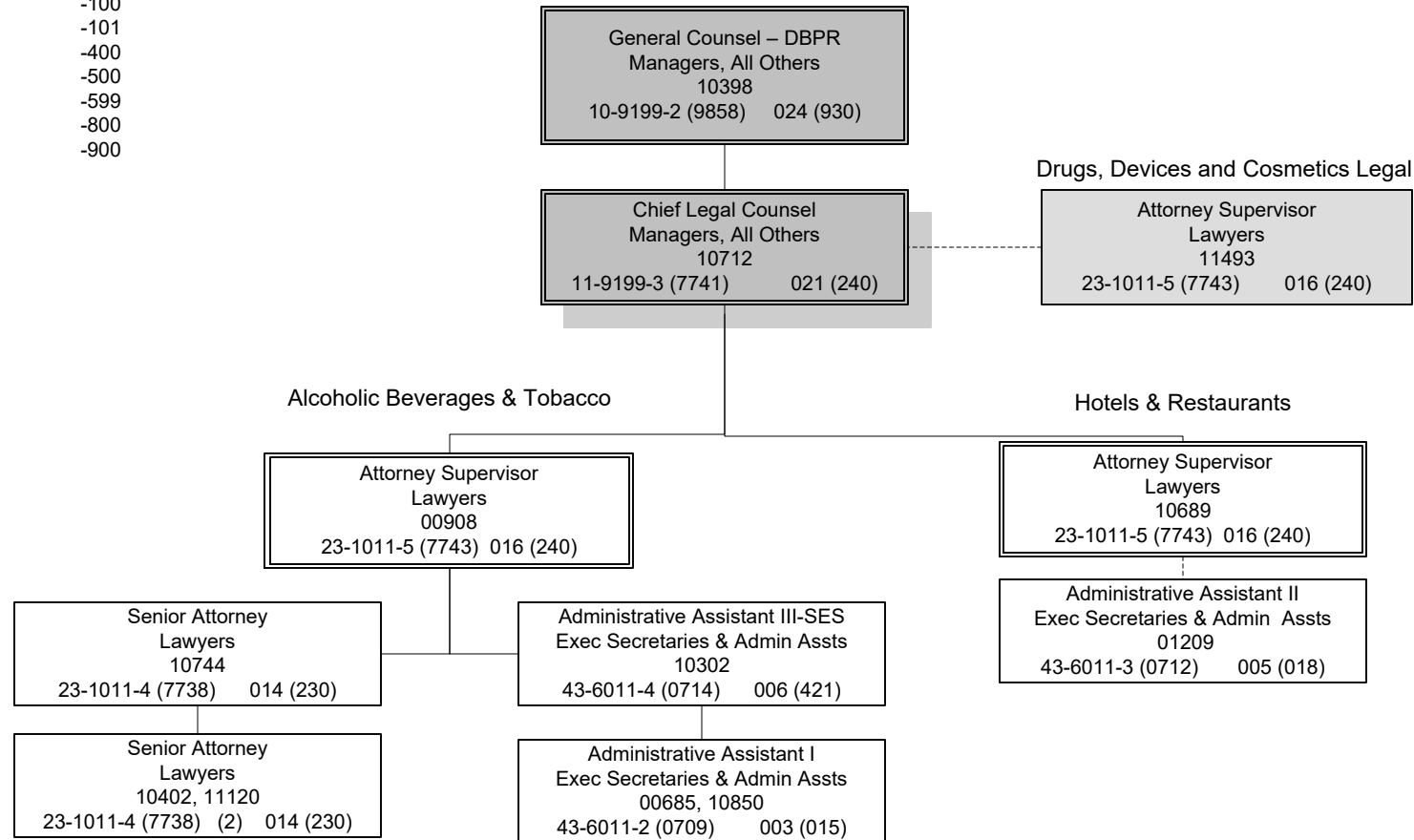
### Office of the General Counsel Pari-Mutuel Wagering/Condominiums, Timeshares, and Mobile Homes



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

Current: 7-1-22  
Last updated: 8-8-19

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



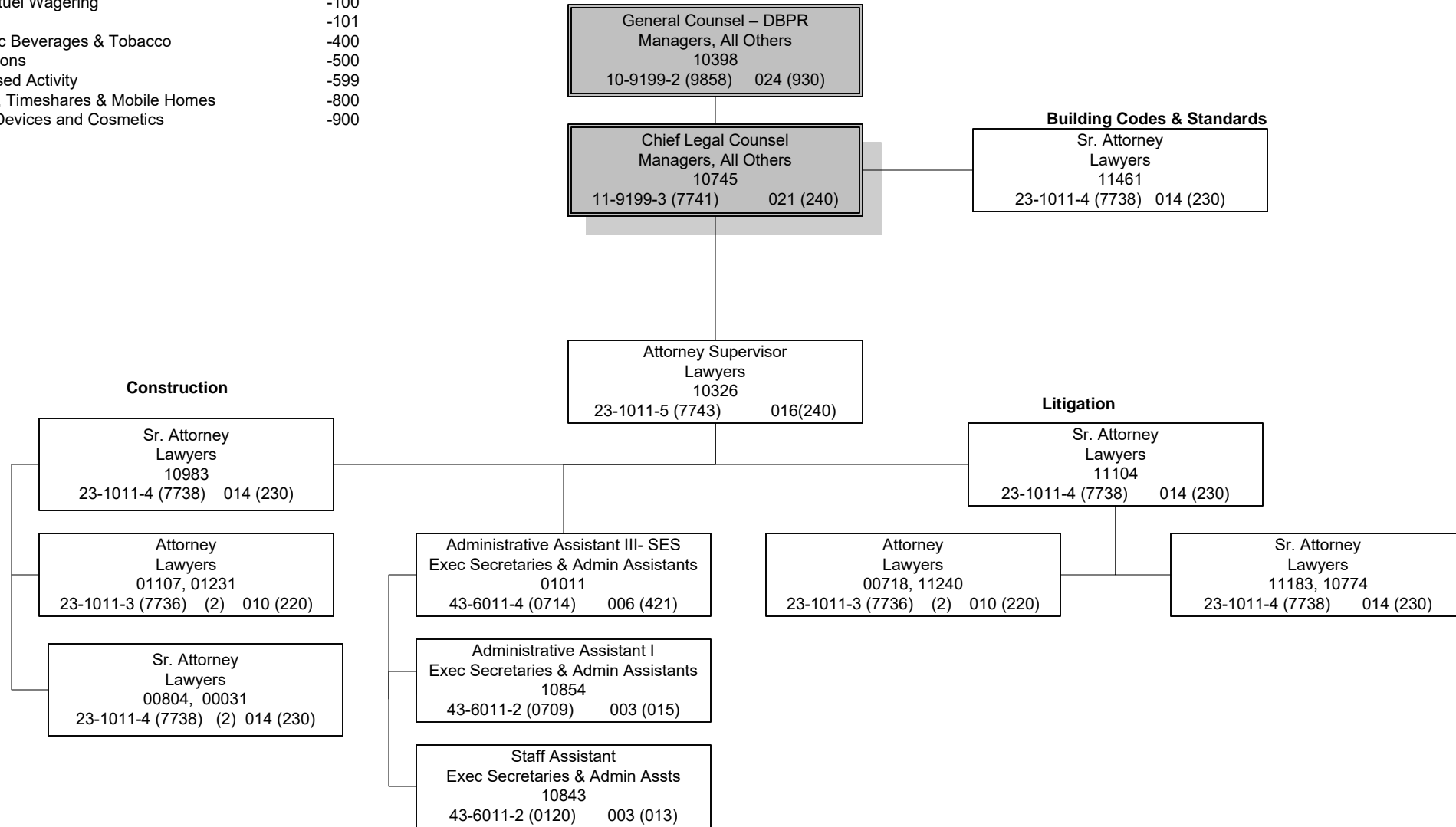
11 FTE

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

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

Current: 7-1-22  
 Last updated: 8-8-19

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



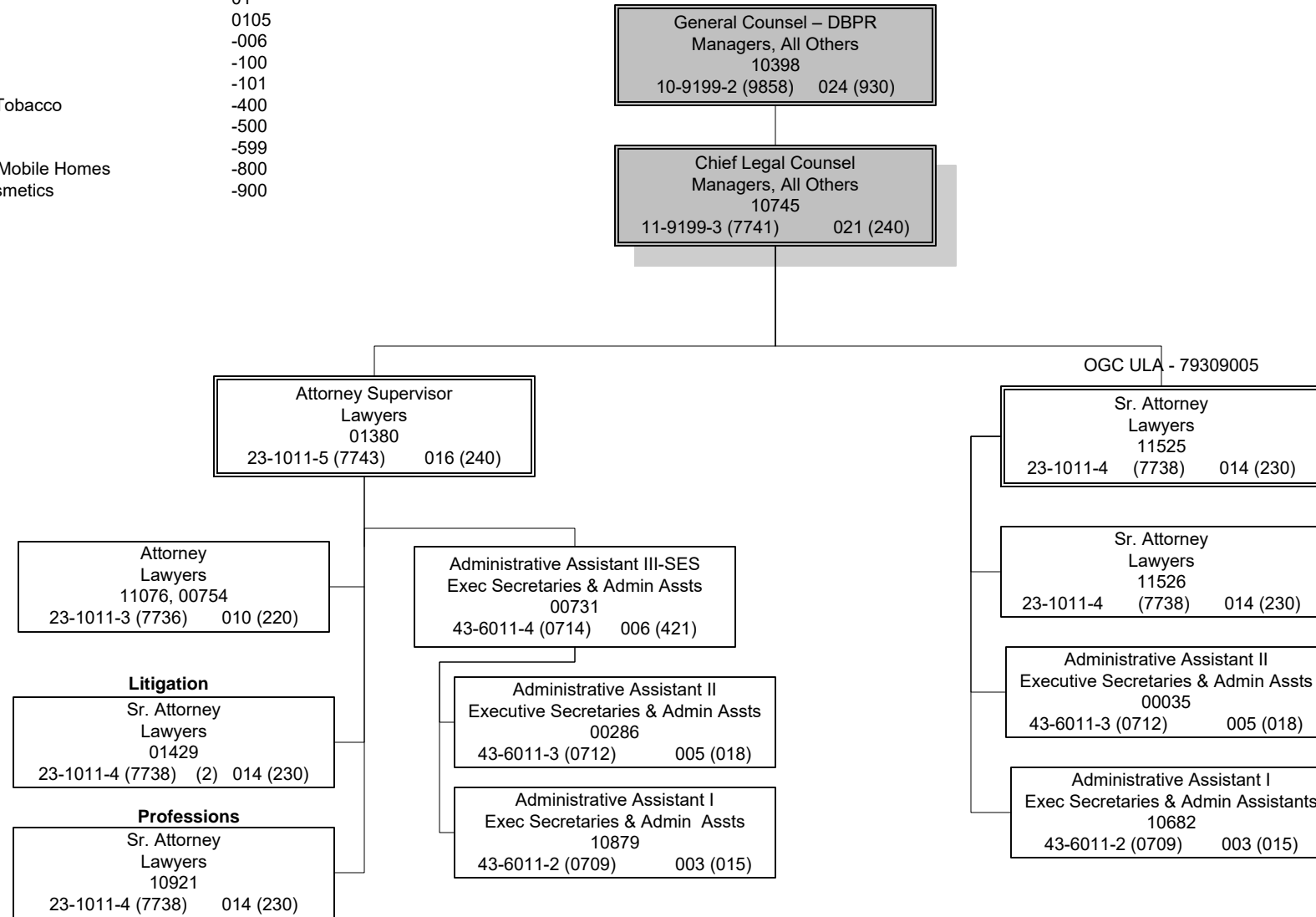
15 FTE

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

Current: 7-1-22  
Last updated:8-8-19

10 FTE

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

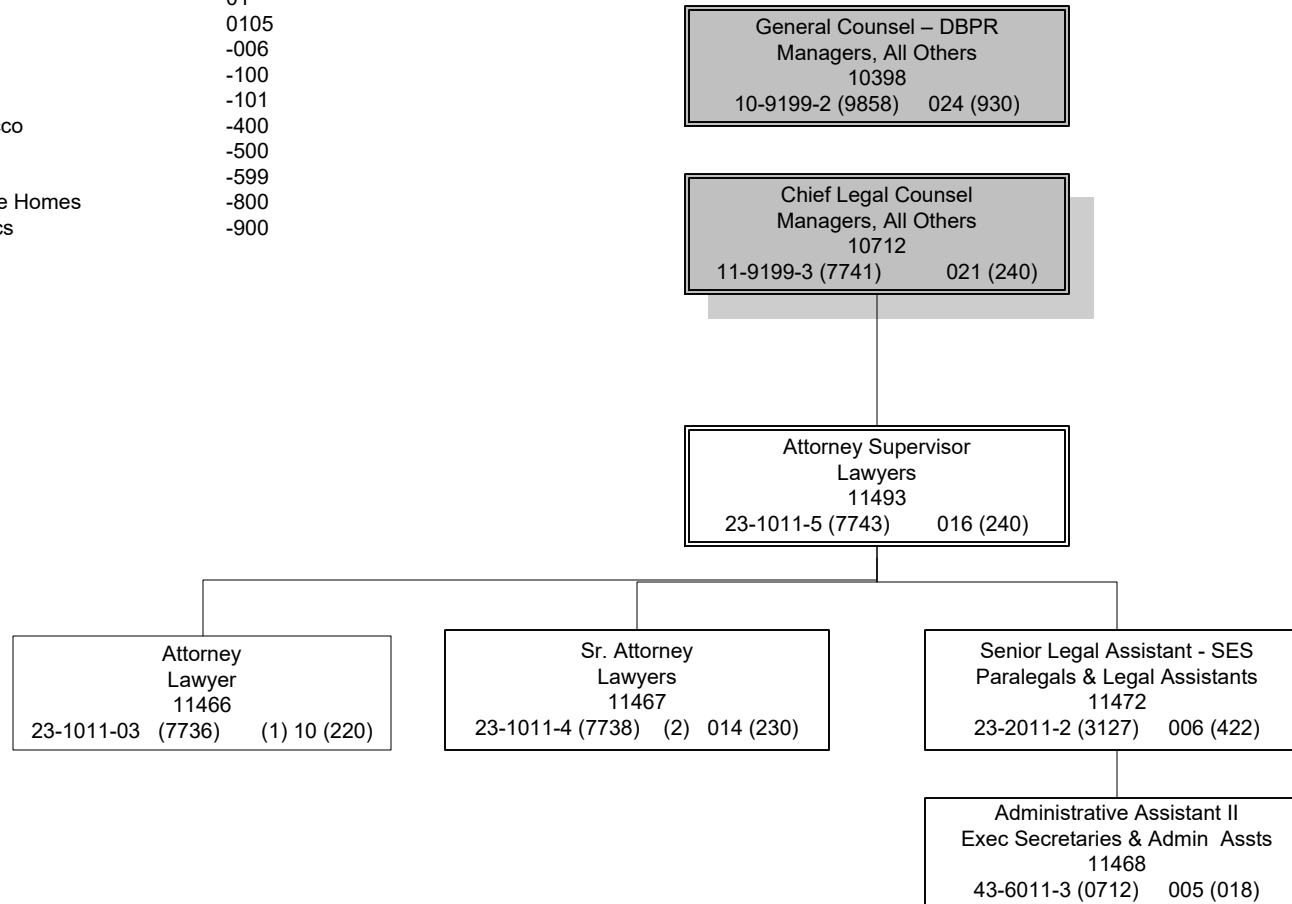


**Office of the General Counsel  
Drugs, Devices, and Cosmetics**

Current: 7-1-22  
Last updated:08-16-2018

5 FTE

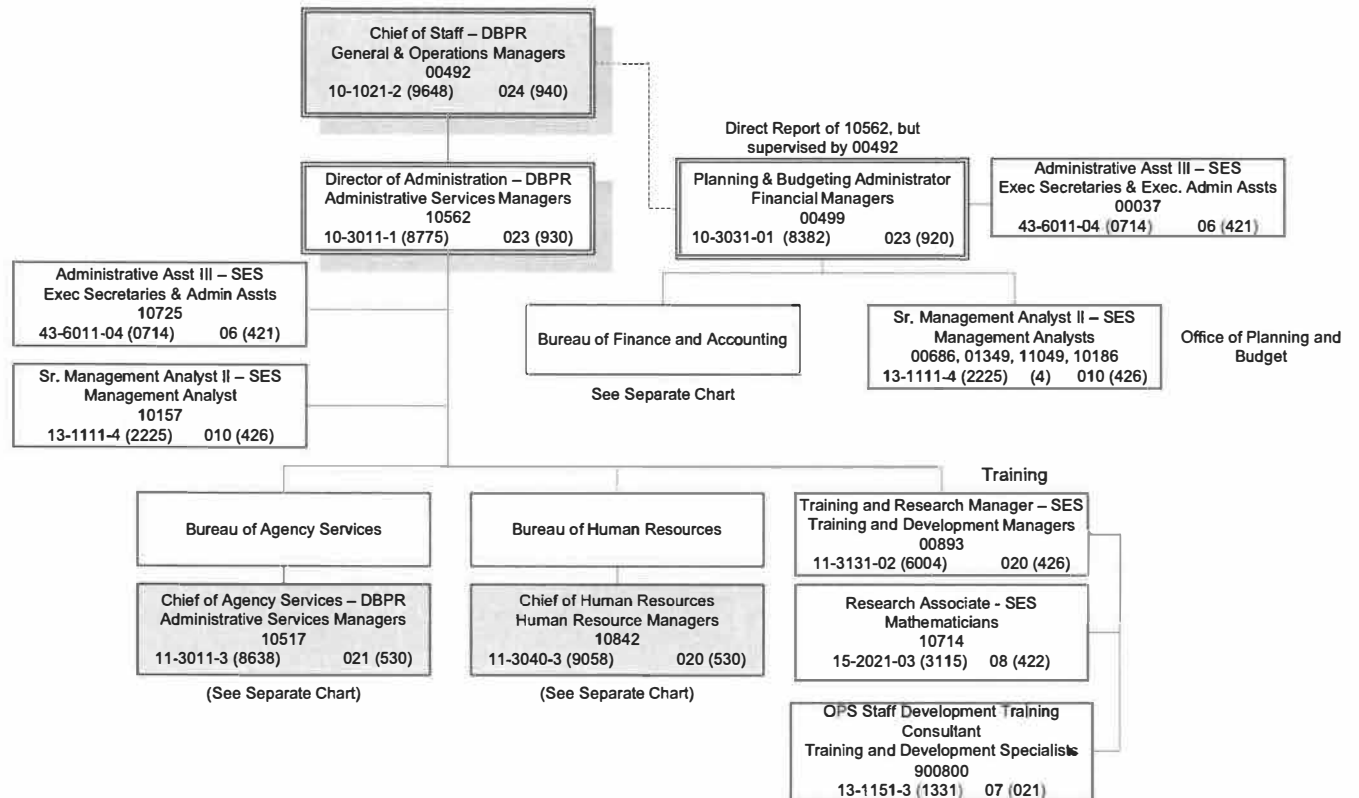
Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares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



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

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

Current: 7-1-22  
 Last Updated: 5-26-2021

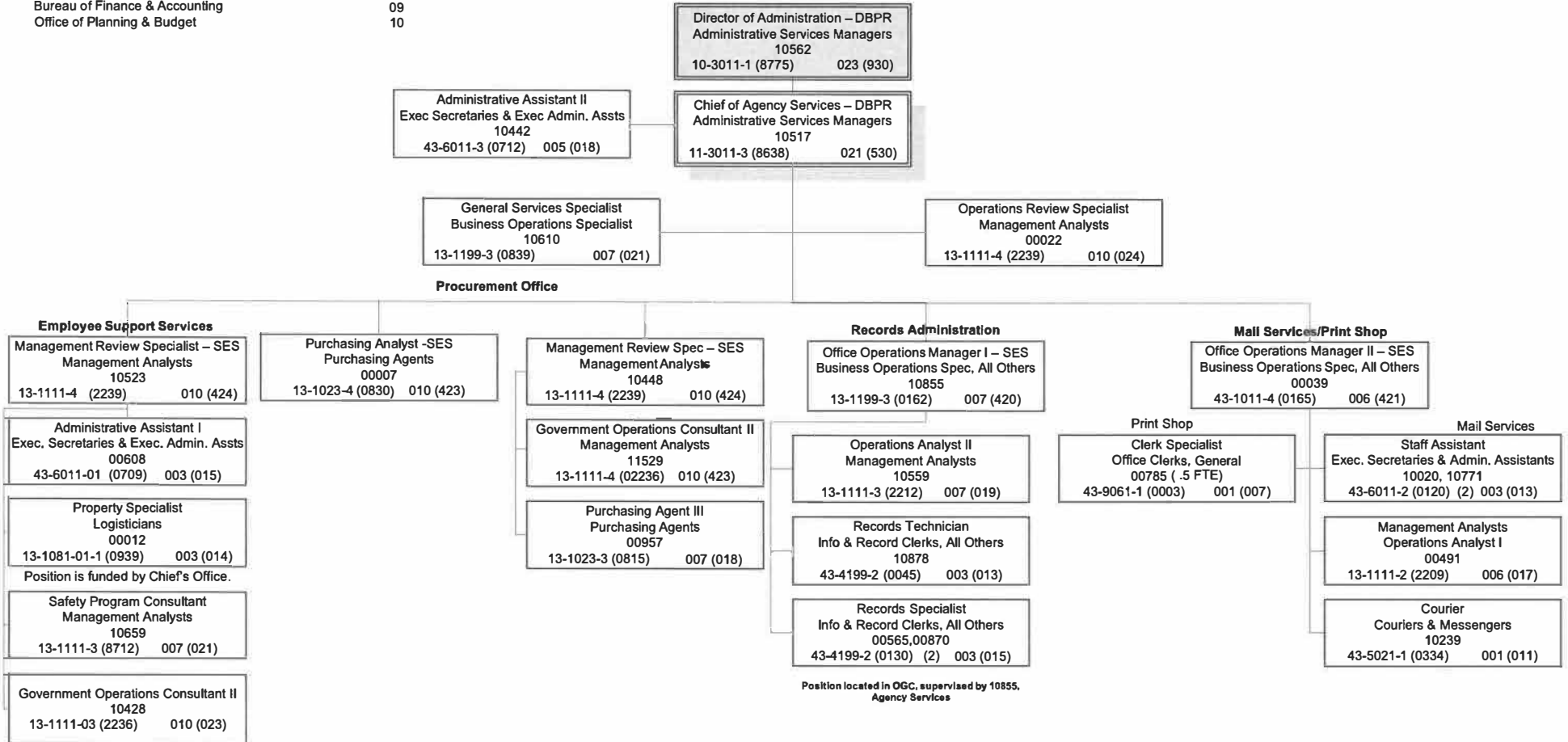




Department of Business & Professional Regulation 79  
 Division of Administration 03  
 Director's office 01  
 Agency Services 03  
 Human Resources 05  
 Bureau of Finance & Accounting 09  
 Office of Planning & Budget 10

**Division of Administration  
 Agency Services**

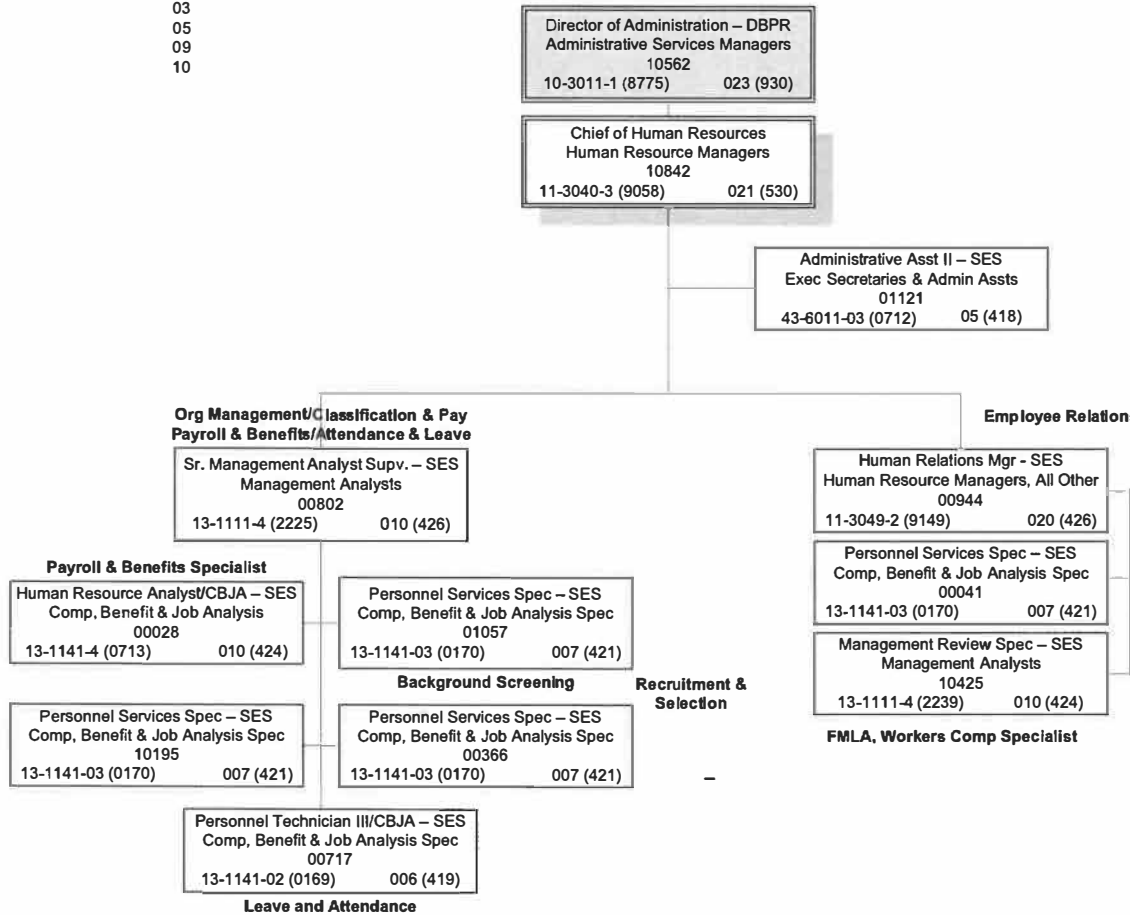
Current: 7-1-22  
 Last Updated: 1-23-20



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: 7-1-22 Last  
Updated: 9-27-19

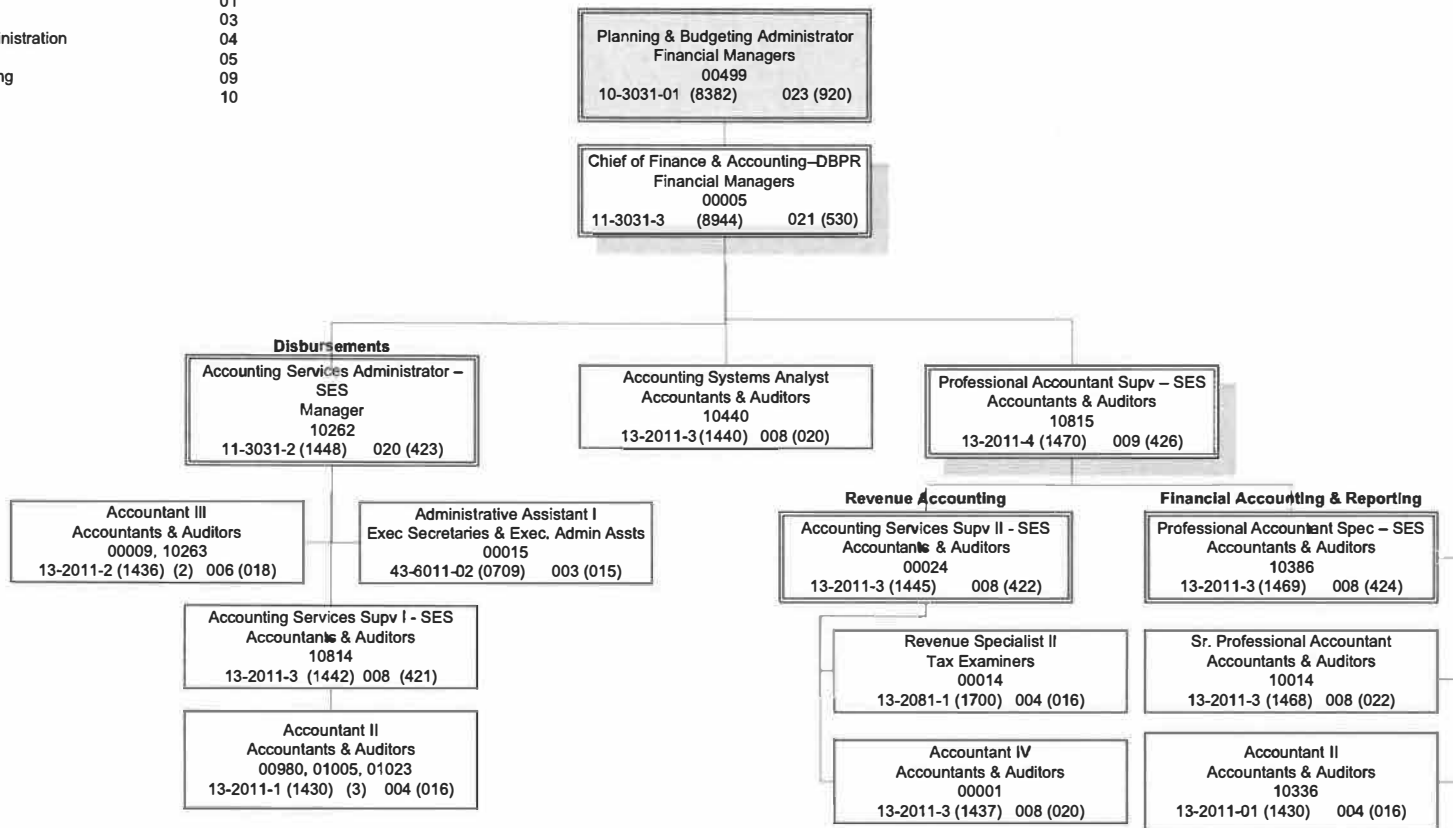


11 FTE

**Division of Administration  
Bureau of Finance & Accounting**

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

Current: 7-1-22  
 Last updated: 4-30-21



17 FTE

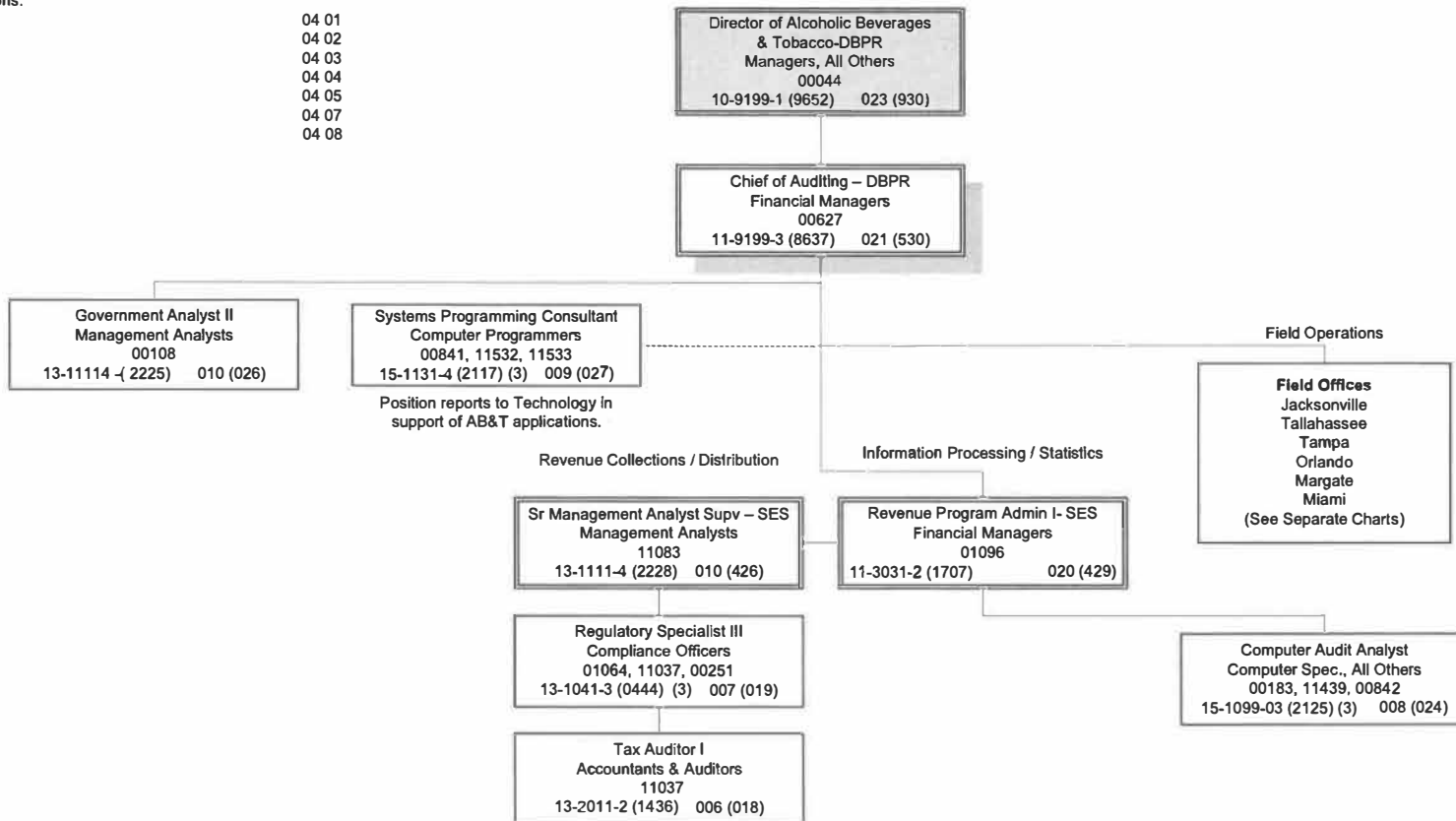
Current as of 7-01-22

Last Updated: 7-17-20

14 FTE

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

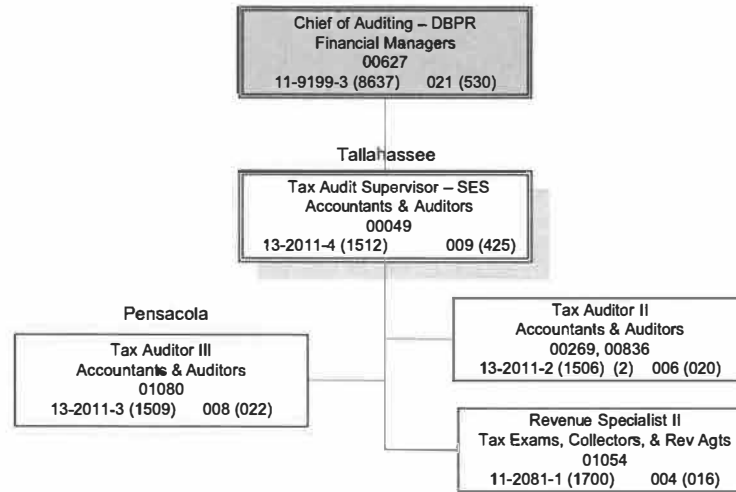
Department of Business and Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Auditing 04  
 Field Operations:  
 Pensacola 04 01  
 Tallahassee 04 02  
 Jacksonville 04 03  
 Tampa 04 04  
 Orlando 04 05  
 Margate 04 07  
 Miami 04 08



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: 7-1-22  
 Last Updated: 8-21-14

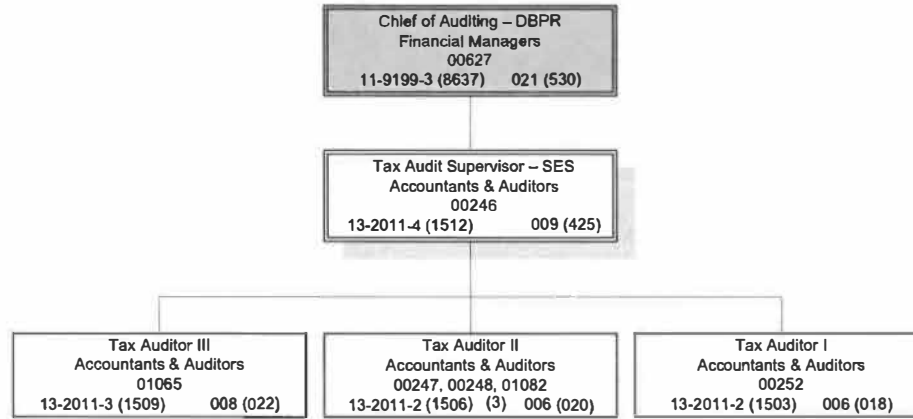


5 FTE

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

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

Current as of 7-1-22  
 Last Updated: 3-5-21

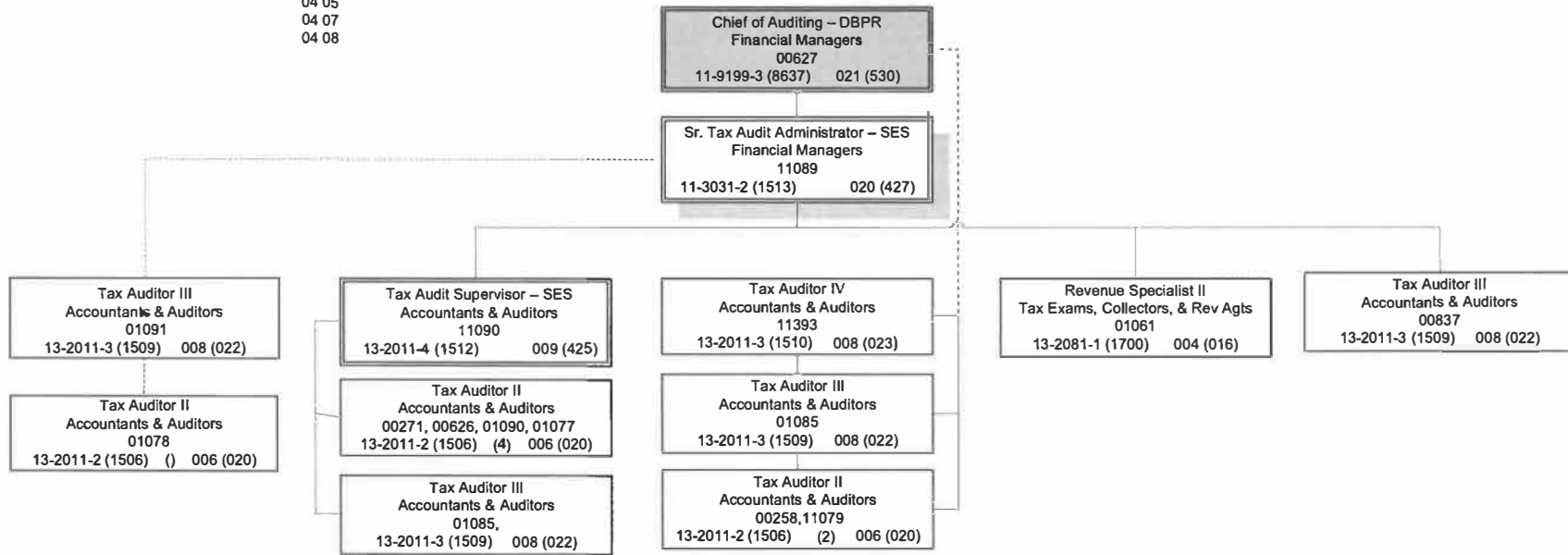


6 FTE

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

Current: 7-1-22  
 Last Updated: 12-1-17

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

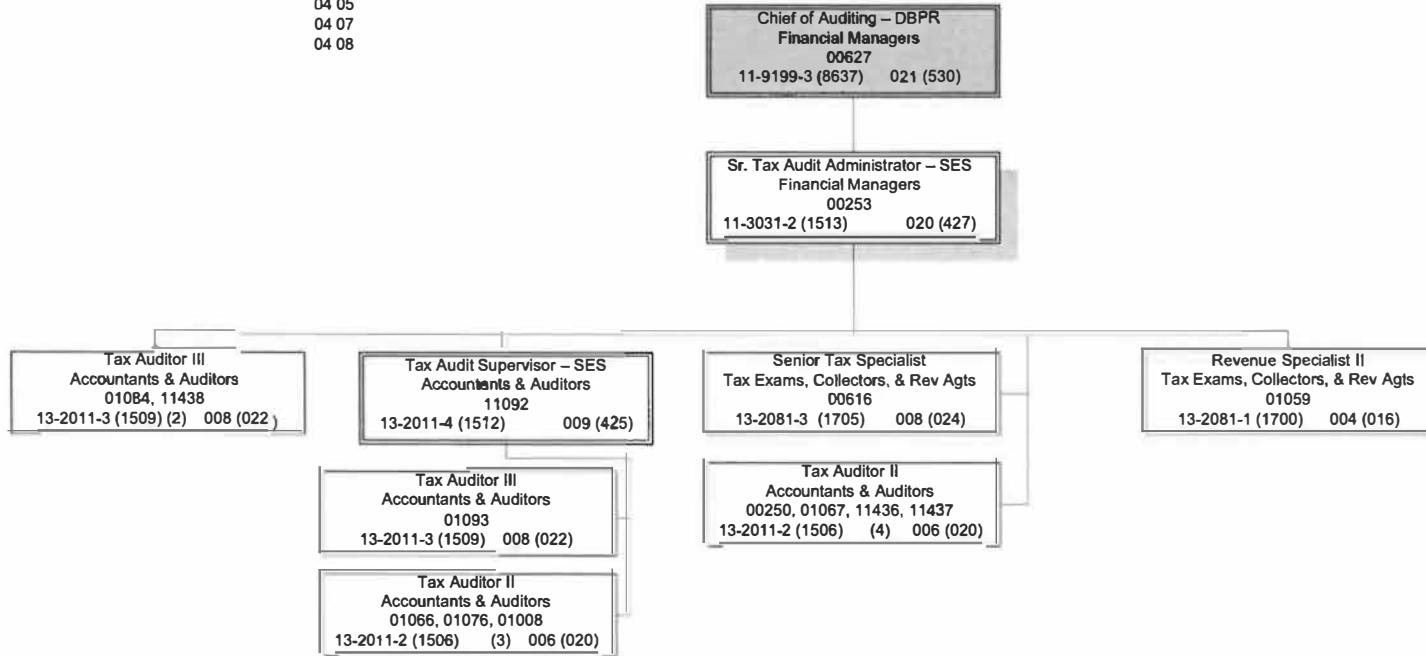


14 FTE

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

Current: 7-1-22  
 Last Updated: 3-5-21

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



13 FTE



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

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

Current: 7-1-22  
 Last Updated: 3-5-21

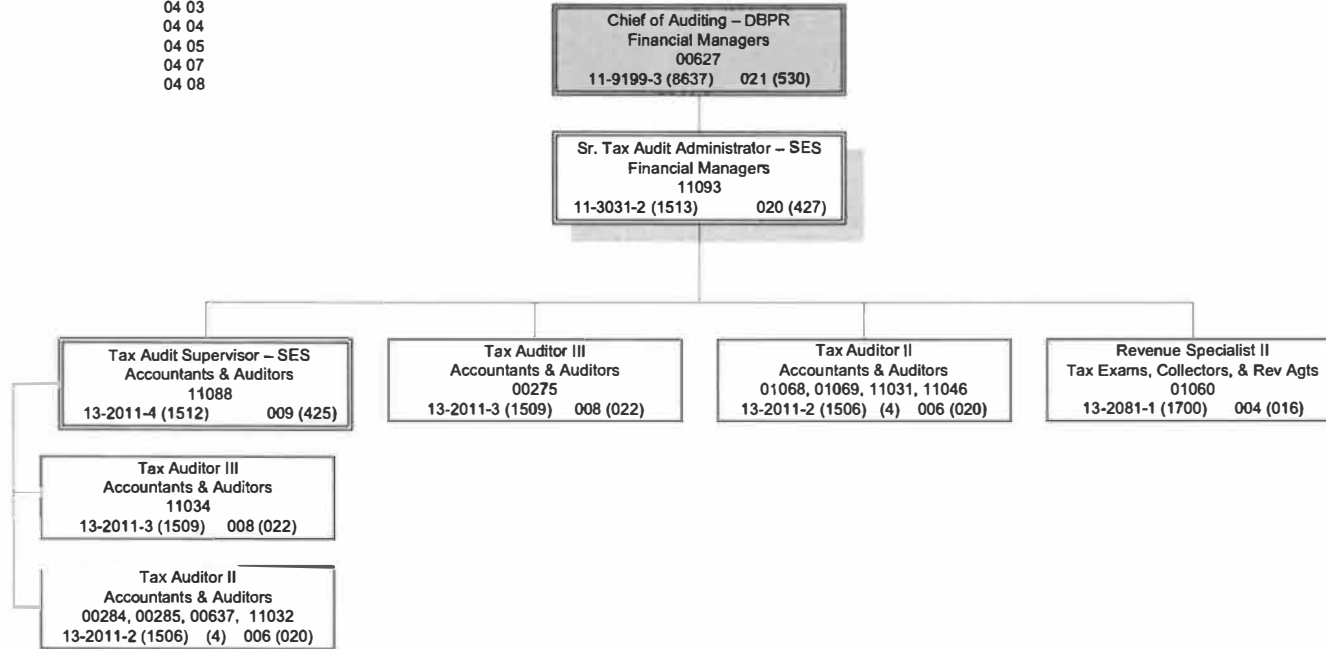


17 FTE

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

Current: 7-1-22  
 Last Updated: 6-7-19

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



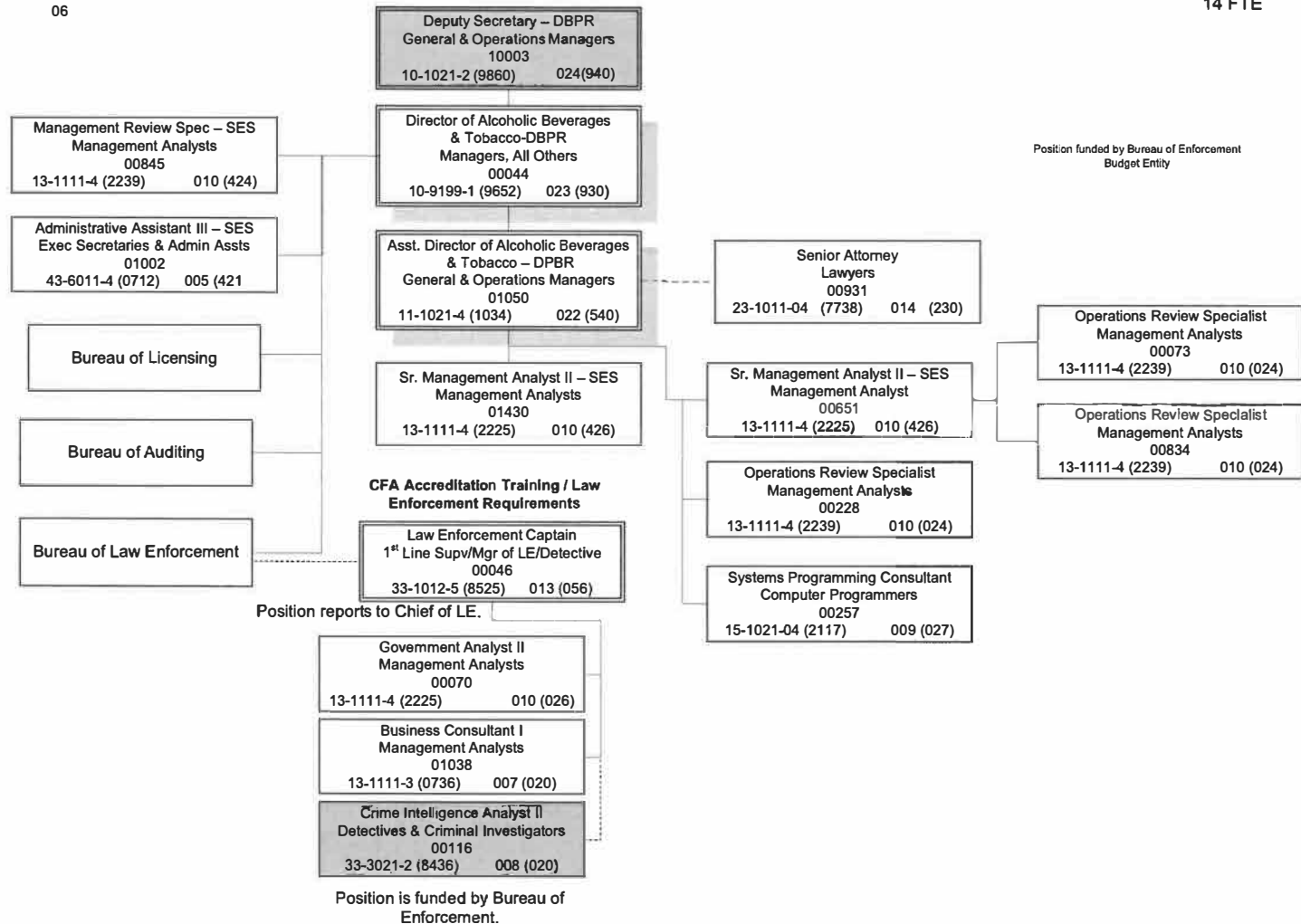
13 FTE

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

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

Current 7-1-22  
 Last Updated: 9-6-19

14 FTE

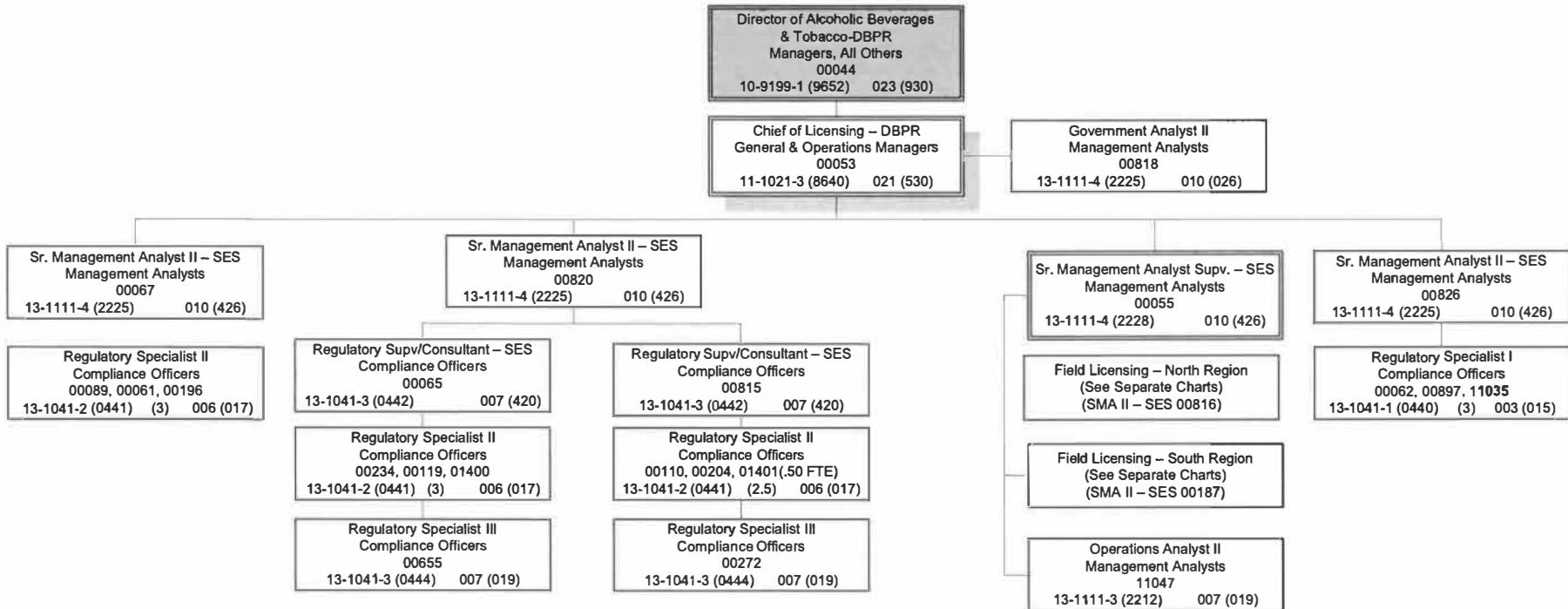


Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Director's Office 01  
 Auditing/Field Operations 04  
 Licensing 05  
 Law Enforcement 06

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

Current 7-1-22  
 Last Updated:7-13-20

23.5 FTE

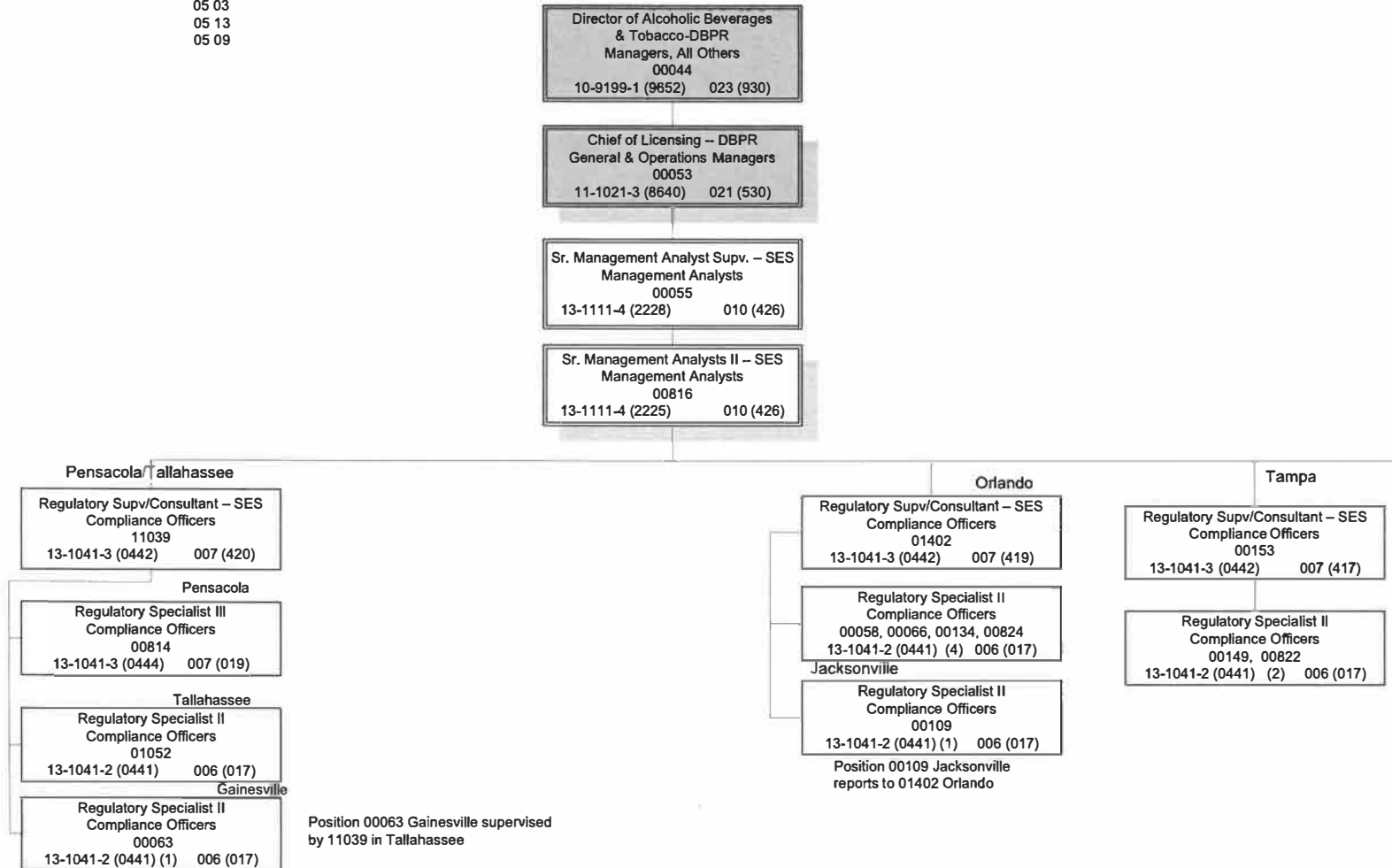


Department of Business & Professional Regulations	79
Division of Alcoholic Beverages & Tobacco	40
Bureau of Licensing	05
Field Licensing North:	
Pensacola	05 01
Tallahassee	05 02
Jacksonville	05 03
Gainesville	05 13
Panama City	05 09

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

Current 7-1-22  
t Updated:7-27-20

16 FTE

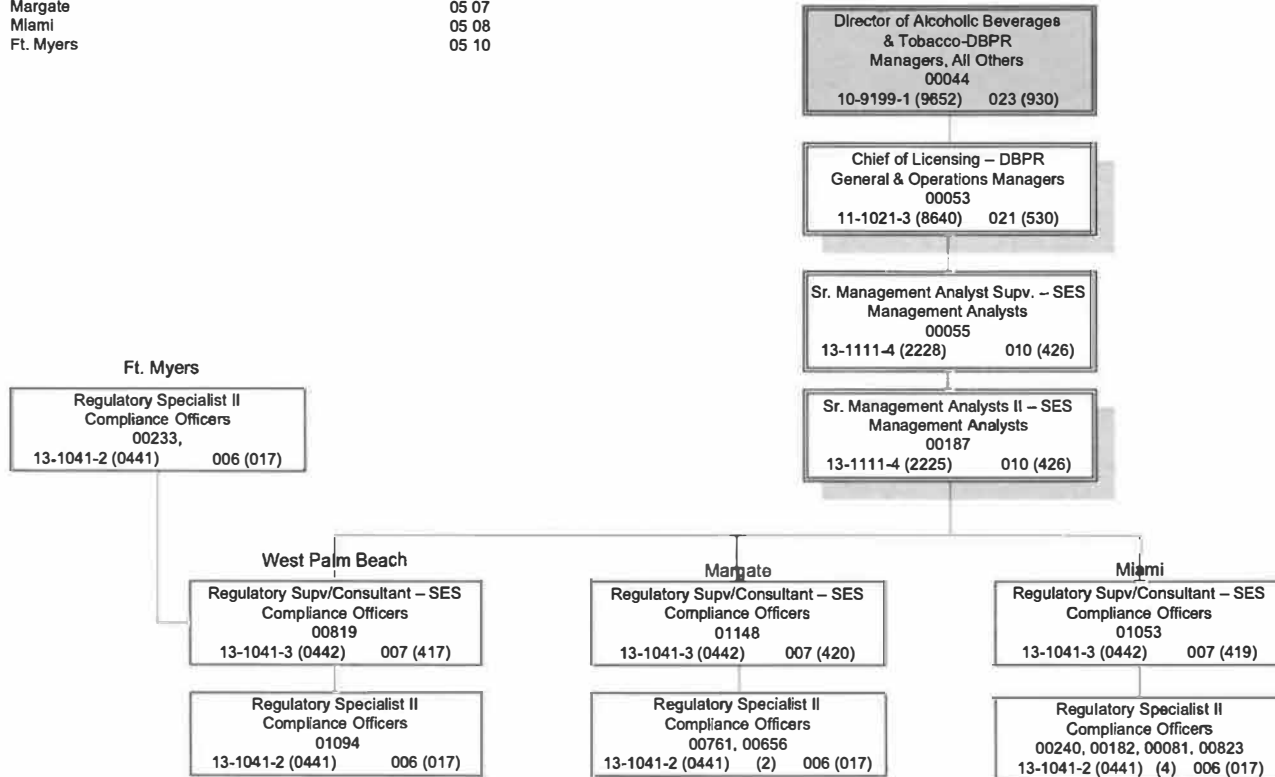


Department of Business & Professional Regulations 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Licensing 05  
 Field Licensing:  
 West Palm Beach 05 06  
 Margate 05 07  
 Miami 05 08  
 Ft. Myers 05 10

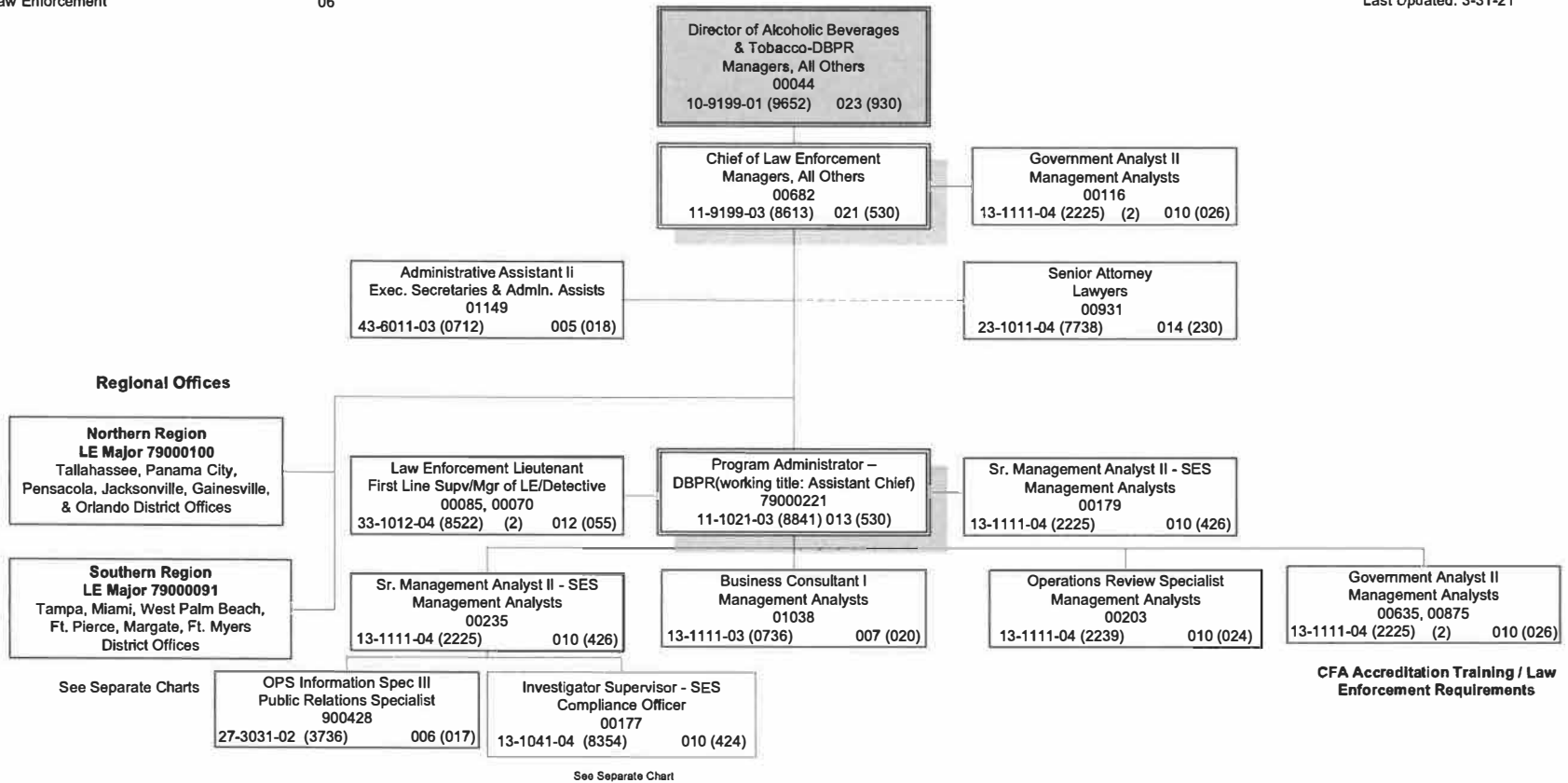
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Licensing**  
**Field Licensing – South Region**

Current 7-1-22  
 Last Updated: 3-8-21

15 FTE

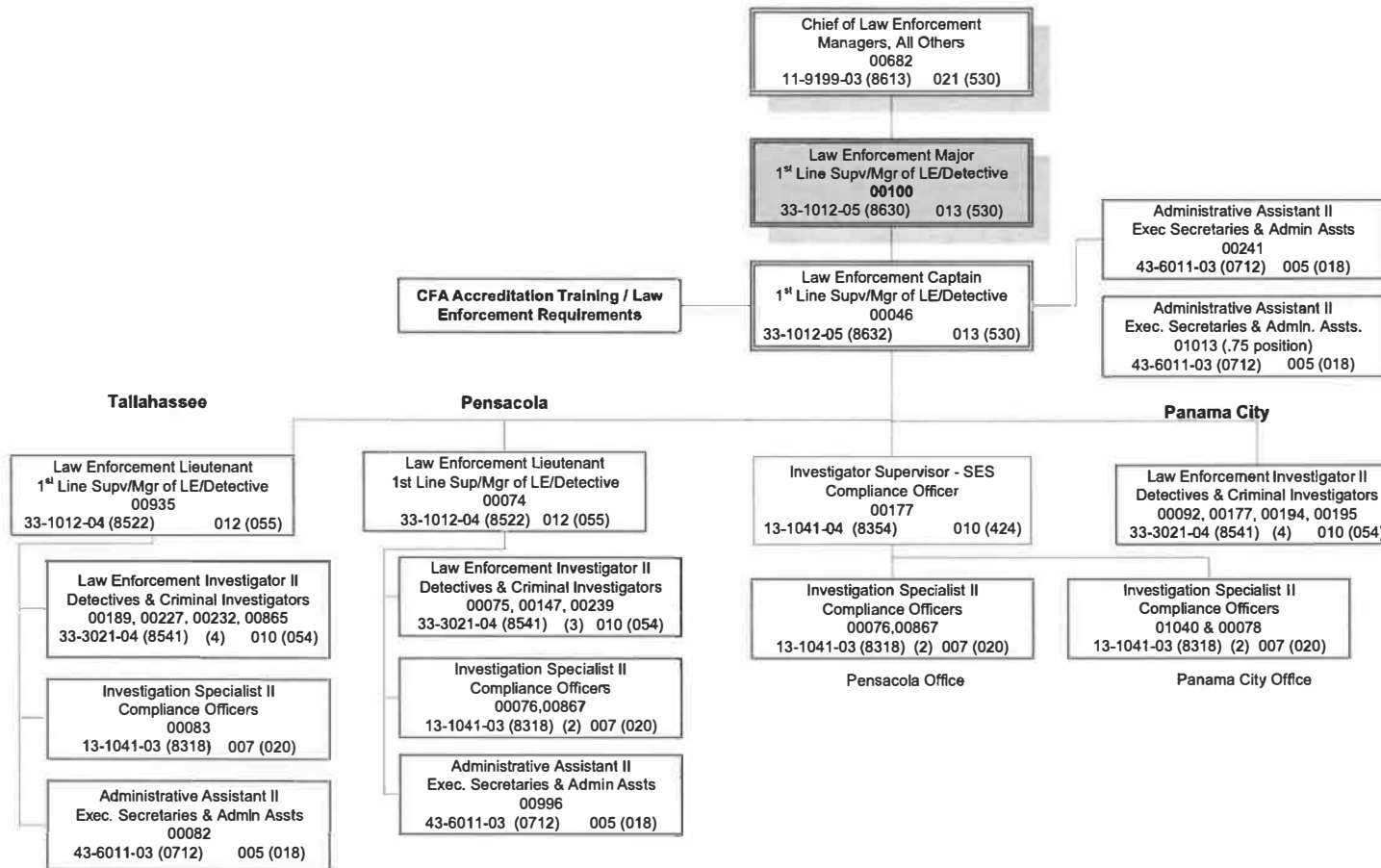


**Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement - Chief's Office**



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

26 FTE (1 is .75 psn)





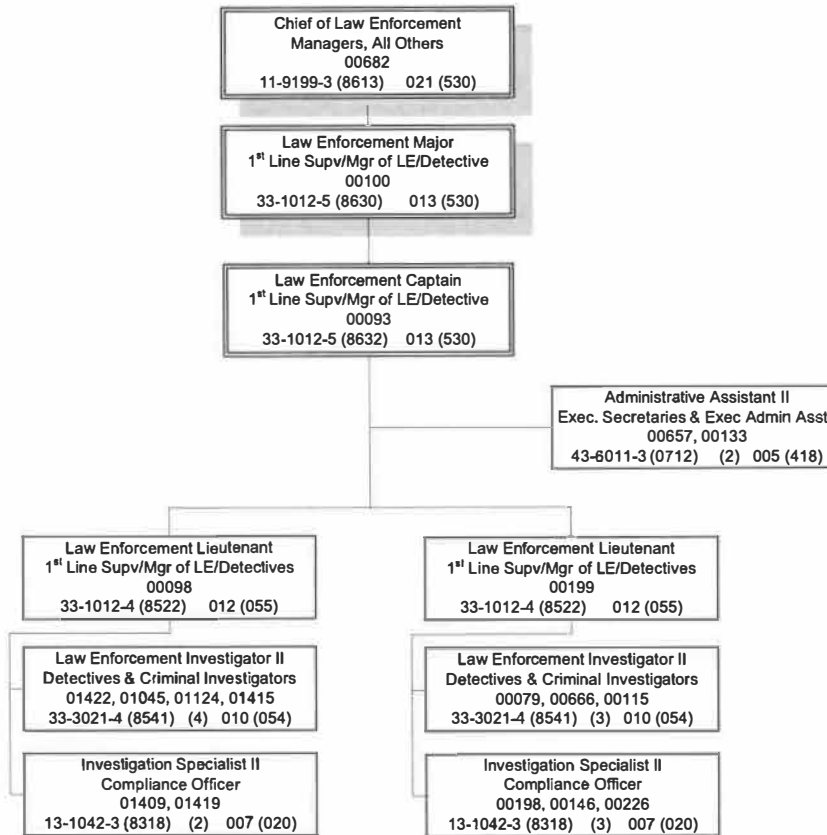
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement  
 Northeast Region:  
 Gainesville  
 Jacksonville

79  
 40  
 06  
 06 01  
 06 13

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

Current: 7-1-22  
 Last Updated: 7-1-17

18 FTE



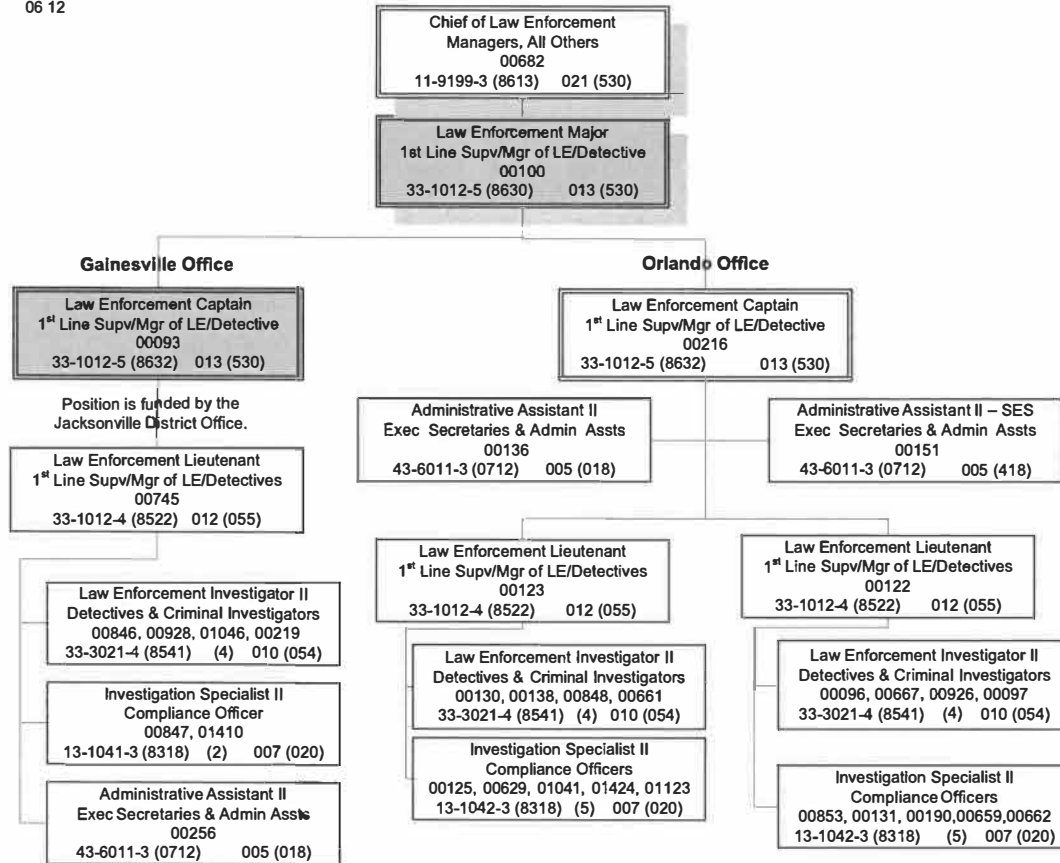
Department of Business & Professional Regulation  
 Division of Alcoholic Beverages & Tobacco  
 Bureau of Law Enforcement  
 East Central Region:  
 Orlando  
 Fort Pierce

79  
 40  
 06  
 06 05  
 06 12

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

Current: 7-1-22  
 Last Updated: 8-14-20

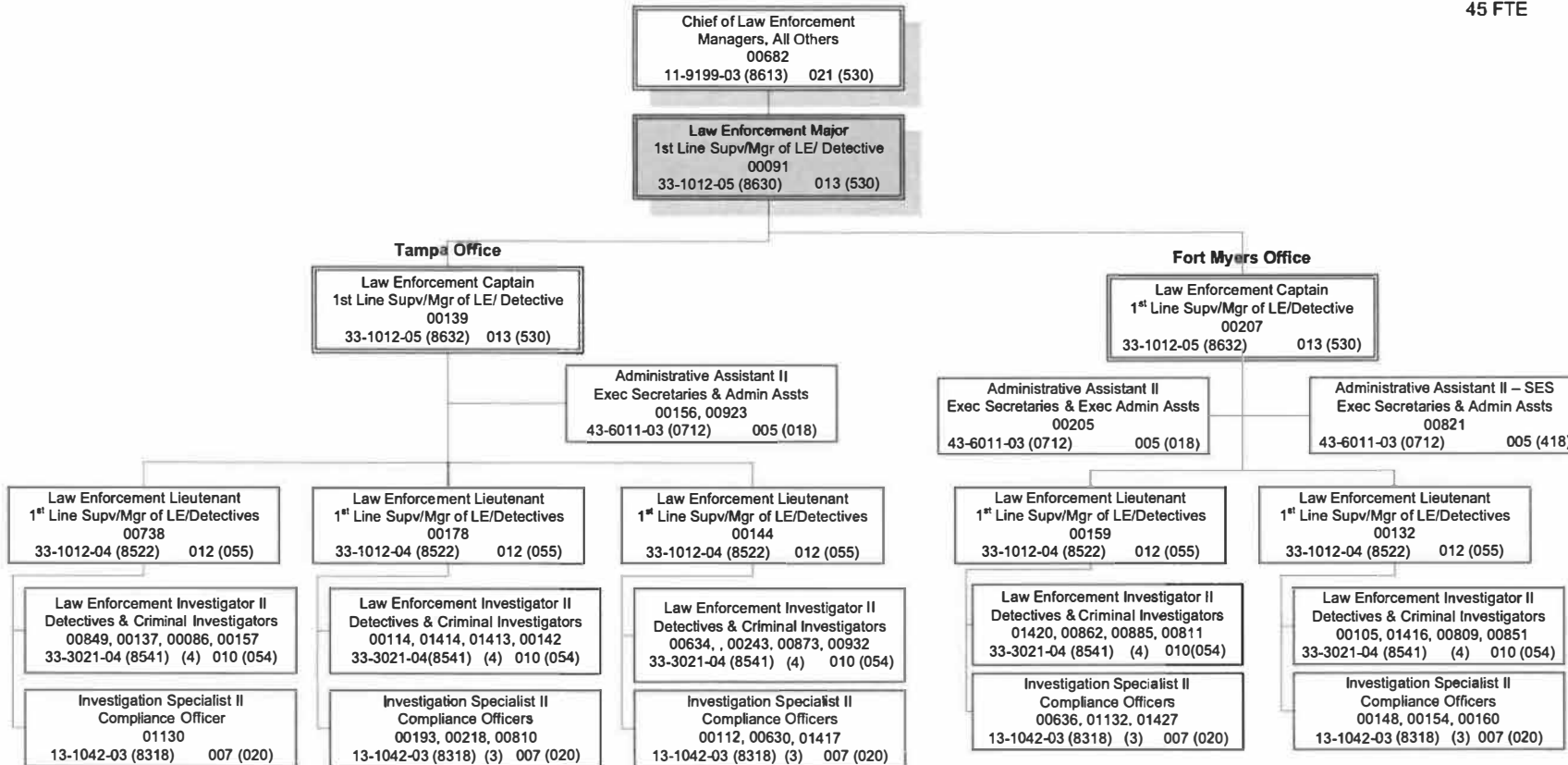
30 FTE



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

Current: 7-1-22  
 Last Updated: 3-31-21

45 FTE

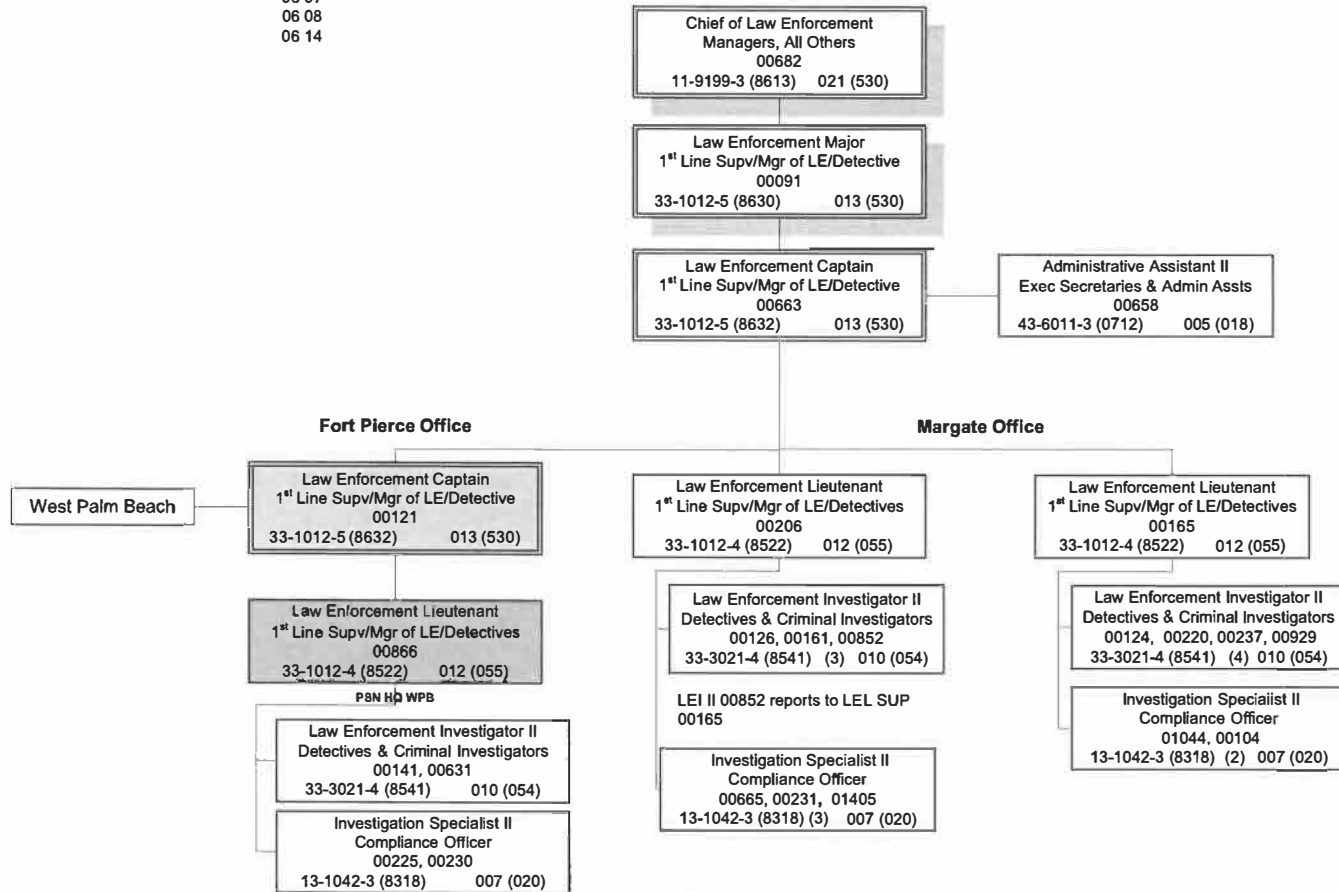


Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Southern Region:  
 West Palm Beach 06 06  
 Margate 06 07  
 Miami 06 08  
 Key West 06 14

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

Current as of 7-1-22  
 Last Updated: 2-3-21

22 FTE

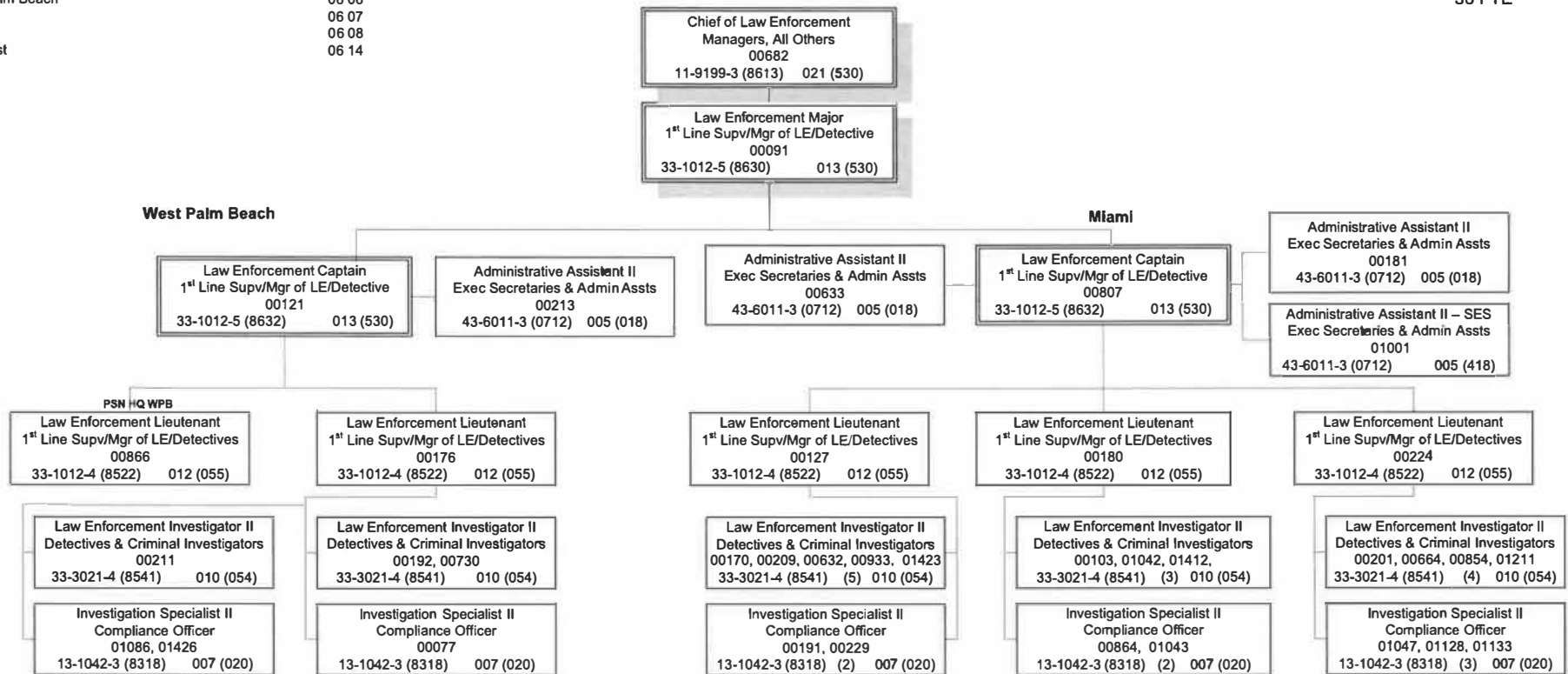


Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Southern Region:  
 West Palm Beach 06 06  
 Margate 06 07  
 Miami 06 08  
 Key West 06 14

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

Current: 7-1-22  
 Last Updated: 11-22-19

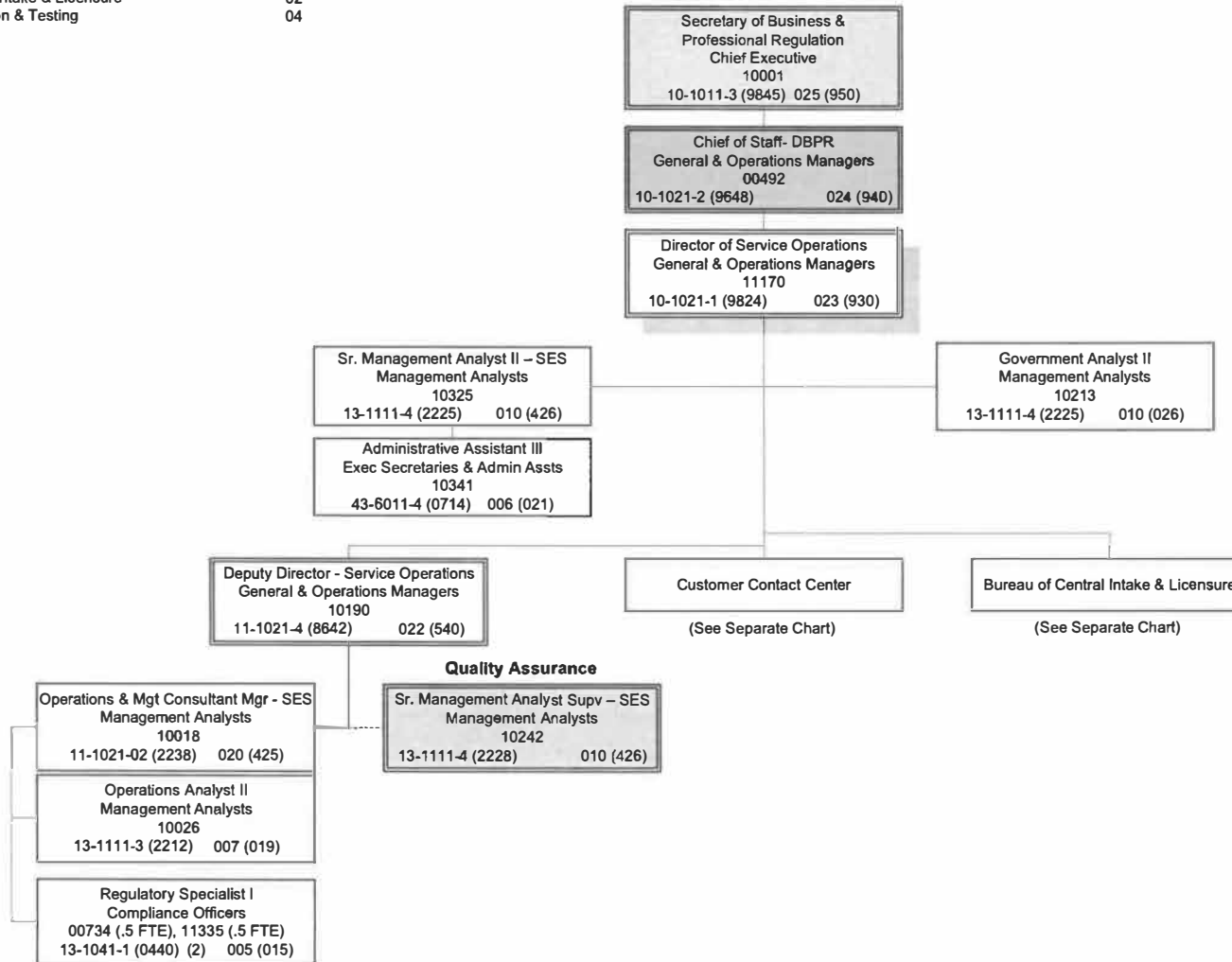
36 FTE



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

Current: 7-1-22  
 Last updated: 10-20-17

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

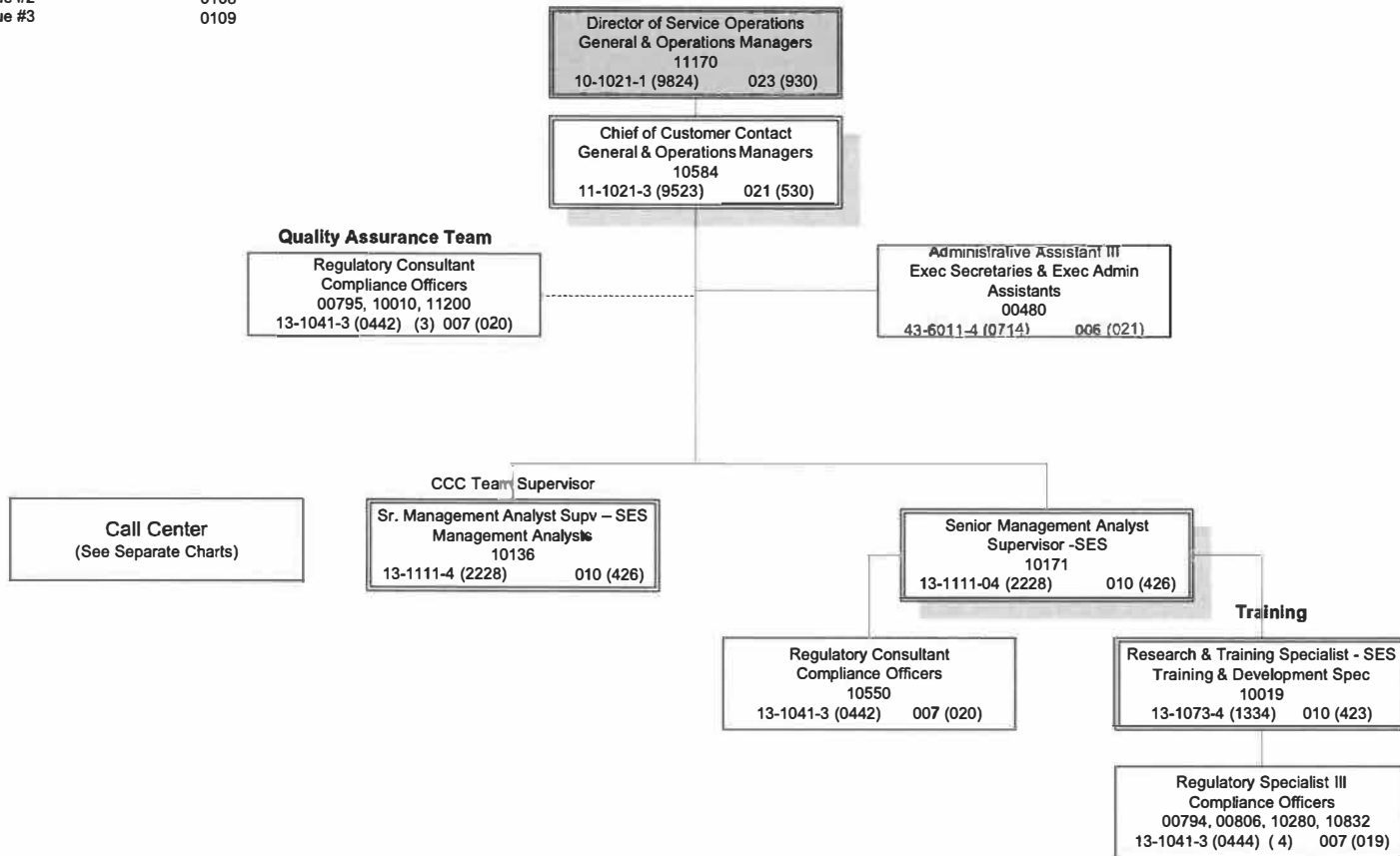


10 FTE (2.5 PSNS)

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: 7-1-22  
 Last updated: 08-10-2018

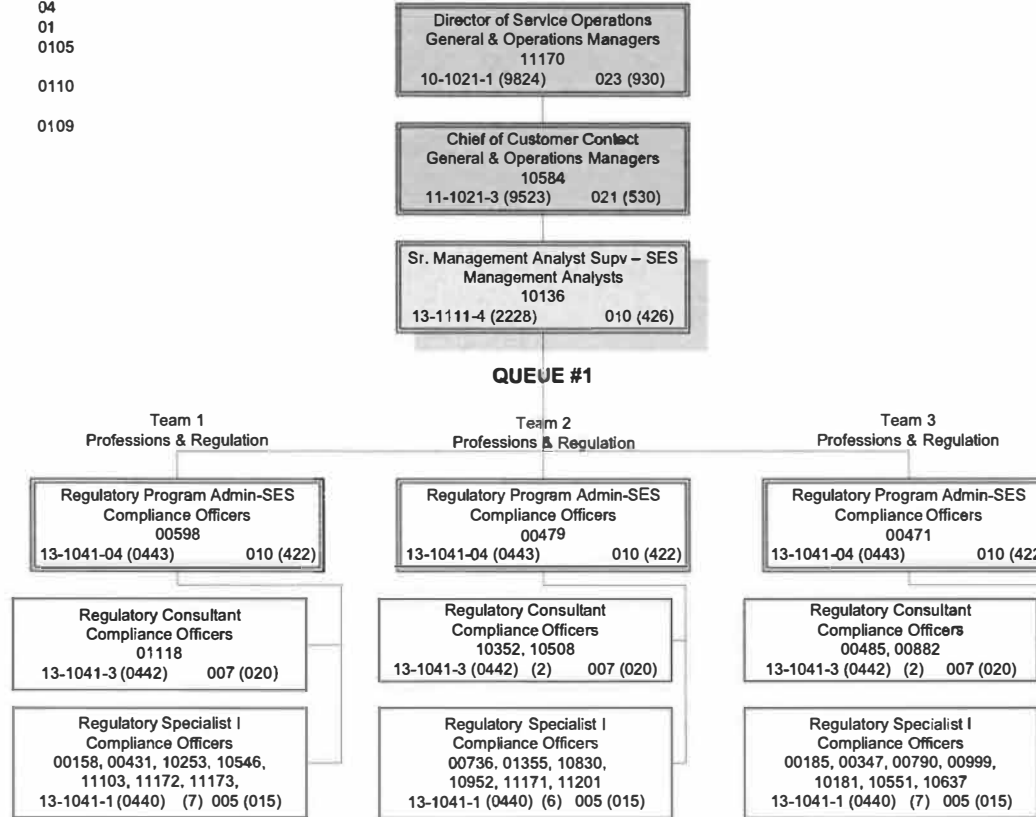


13 FTE

**Division of Service Operations  
Customer Contact Center**

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

**Current: 7-1-22  
 Last updated: 11-9-18**



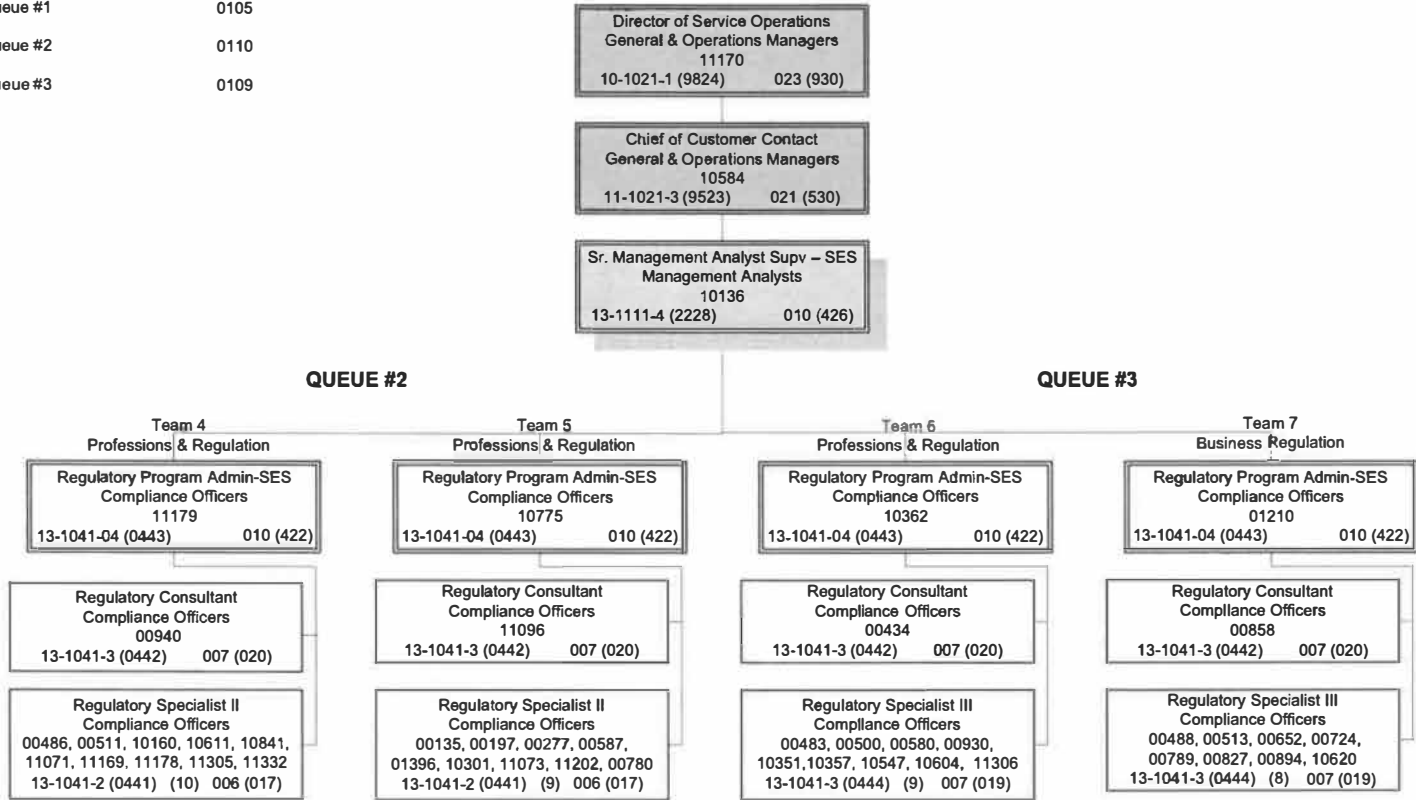
28 FTE



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

**Division of Service Operations  
Customer Contact Center**

Current: 7-1-22  
Last updated: 11-9-18

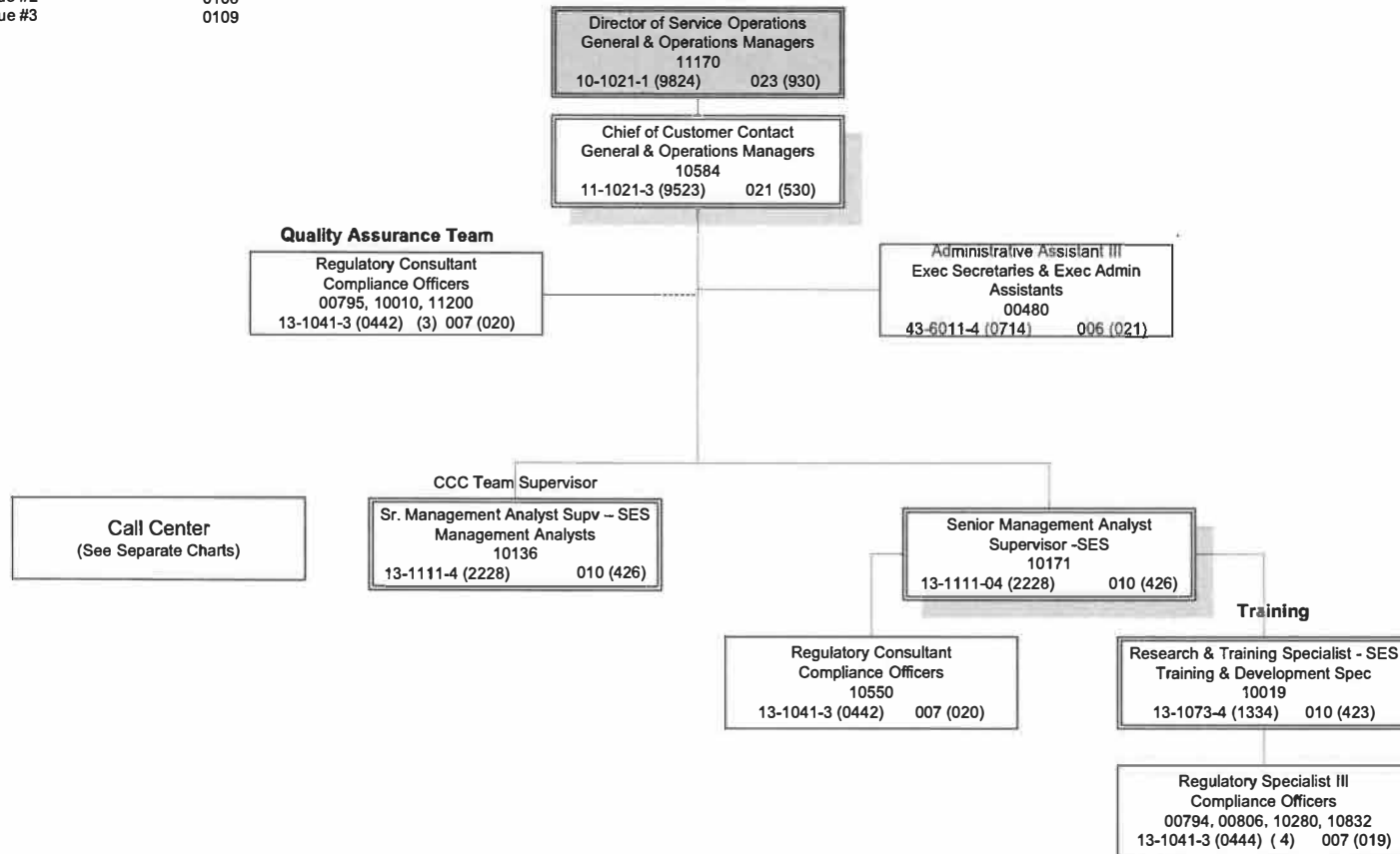


45 FTE

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: 7-1-22  
 Last updated: 08-10-2018

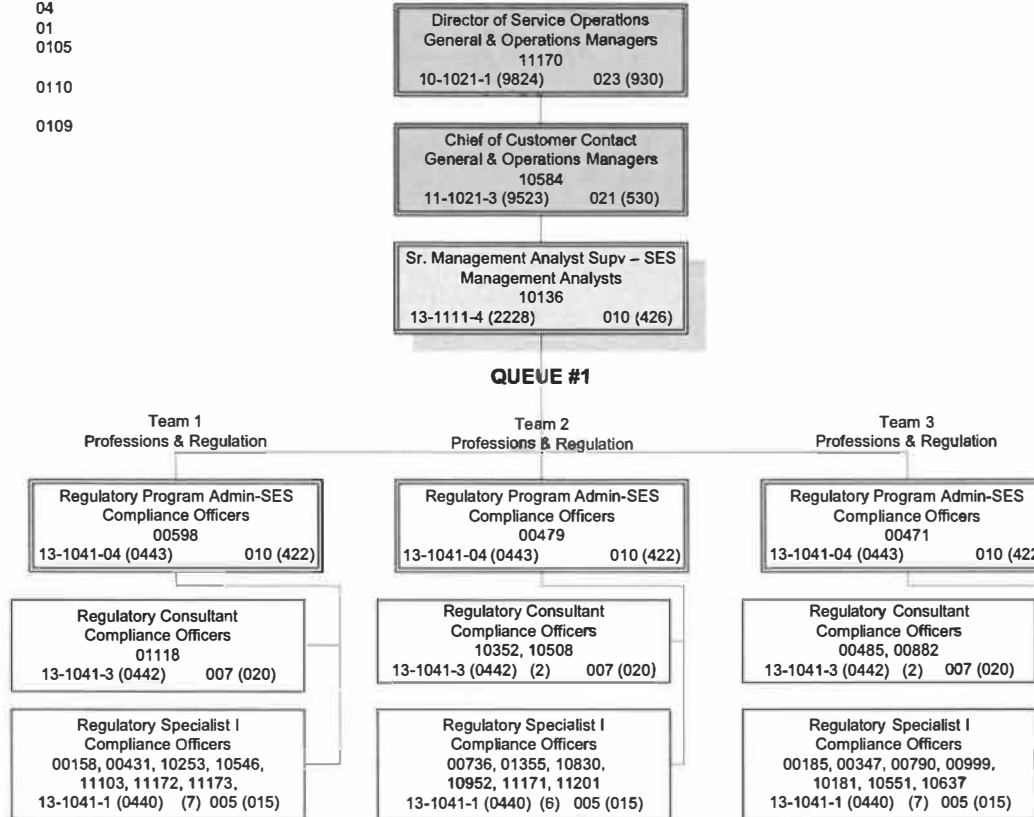


13 FTE

**Division of Service Operations  
Customer Contact Center**

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

Current: 7-1-22  
 Last updated: 11-9-18

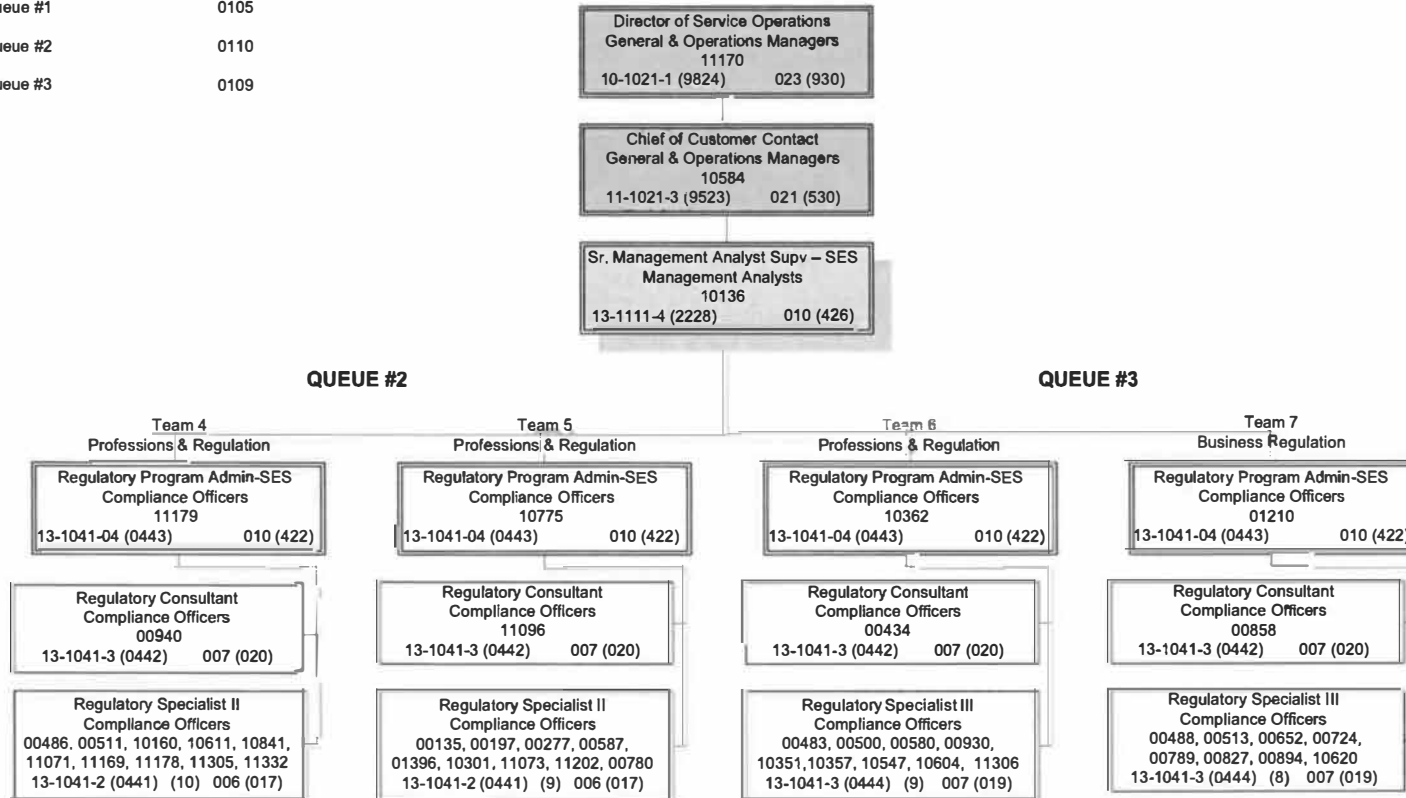


28 FTE

Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Customer Contact 01  
 Customer Contact Center – Queue #1 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: 7-1-22  
Last updated: 11-9-18

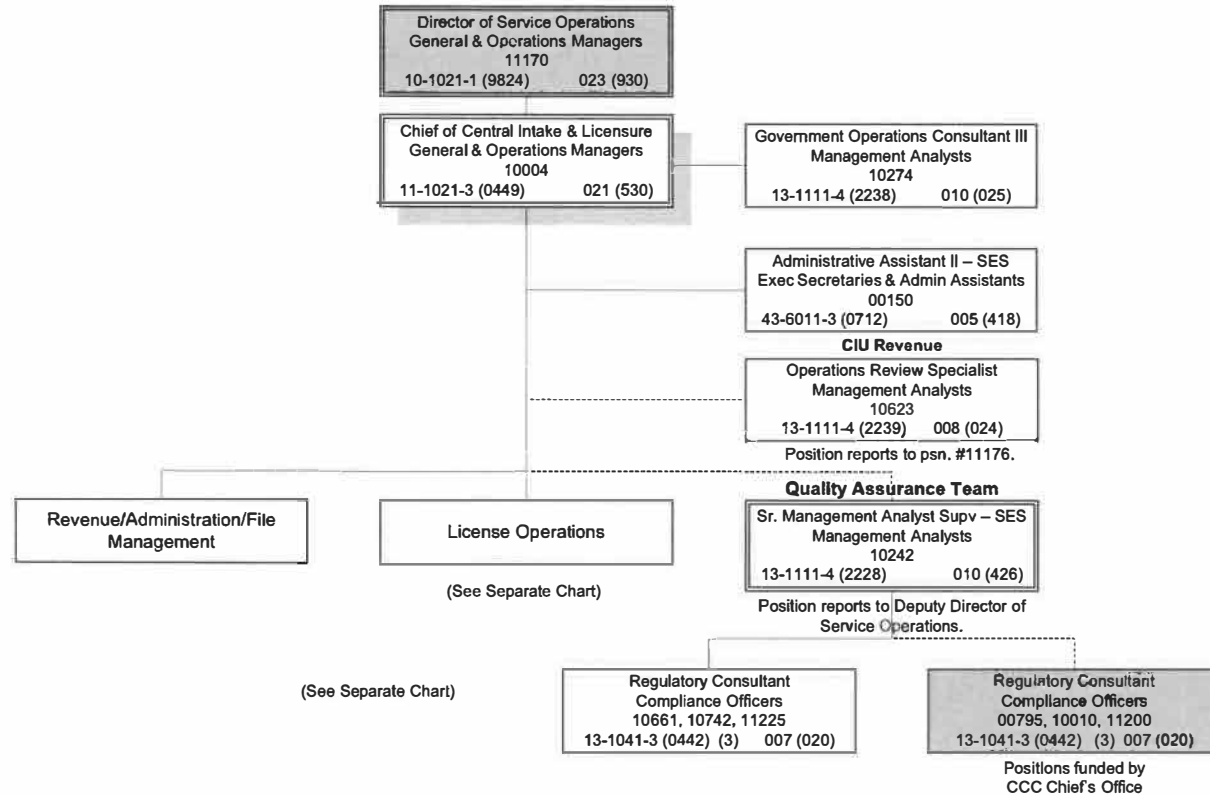


45 FTE

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

Current: 7-1-22  
 updated:09-04-15

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

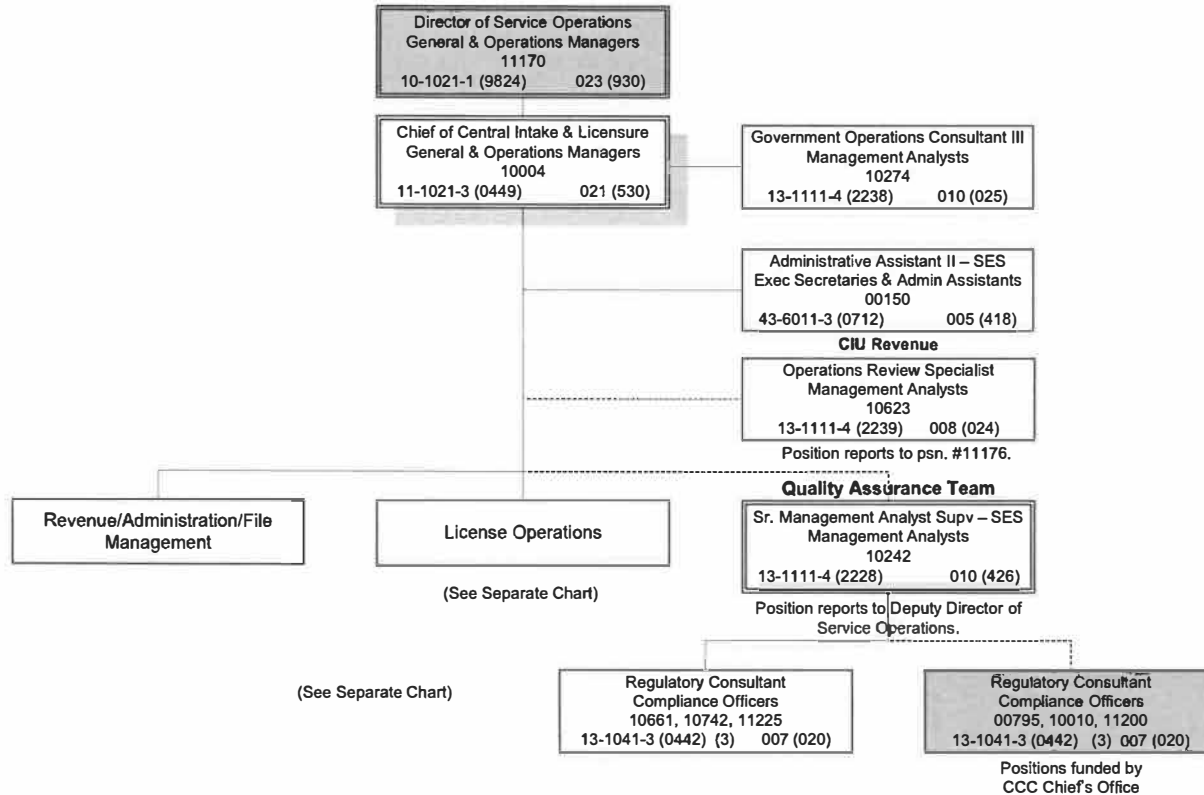


11 FTE

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

Current: 7-1-22  
 updated:09-04-15

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



11 FTE

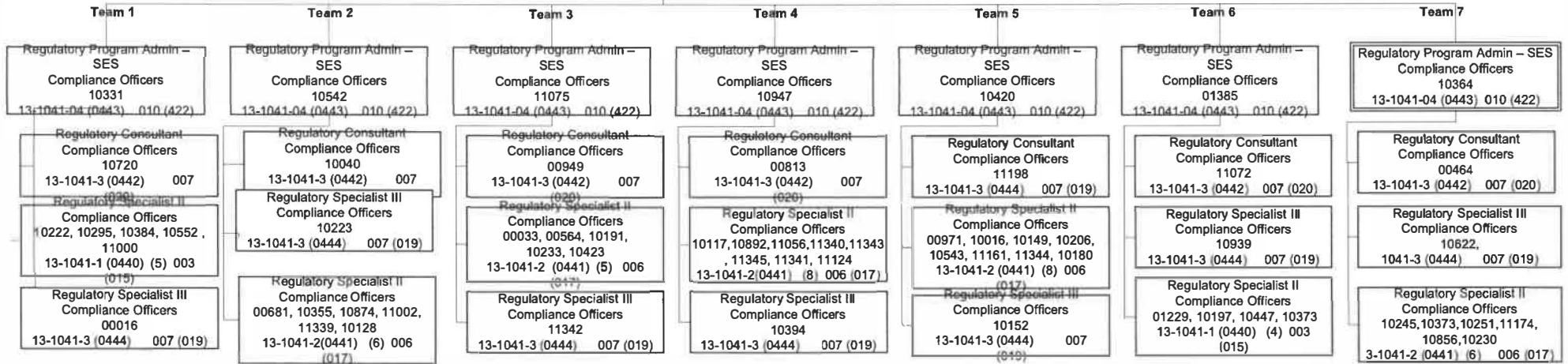
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 7-1-22  
 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)

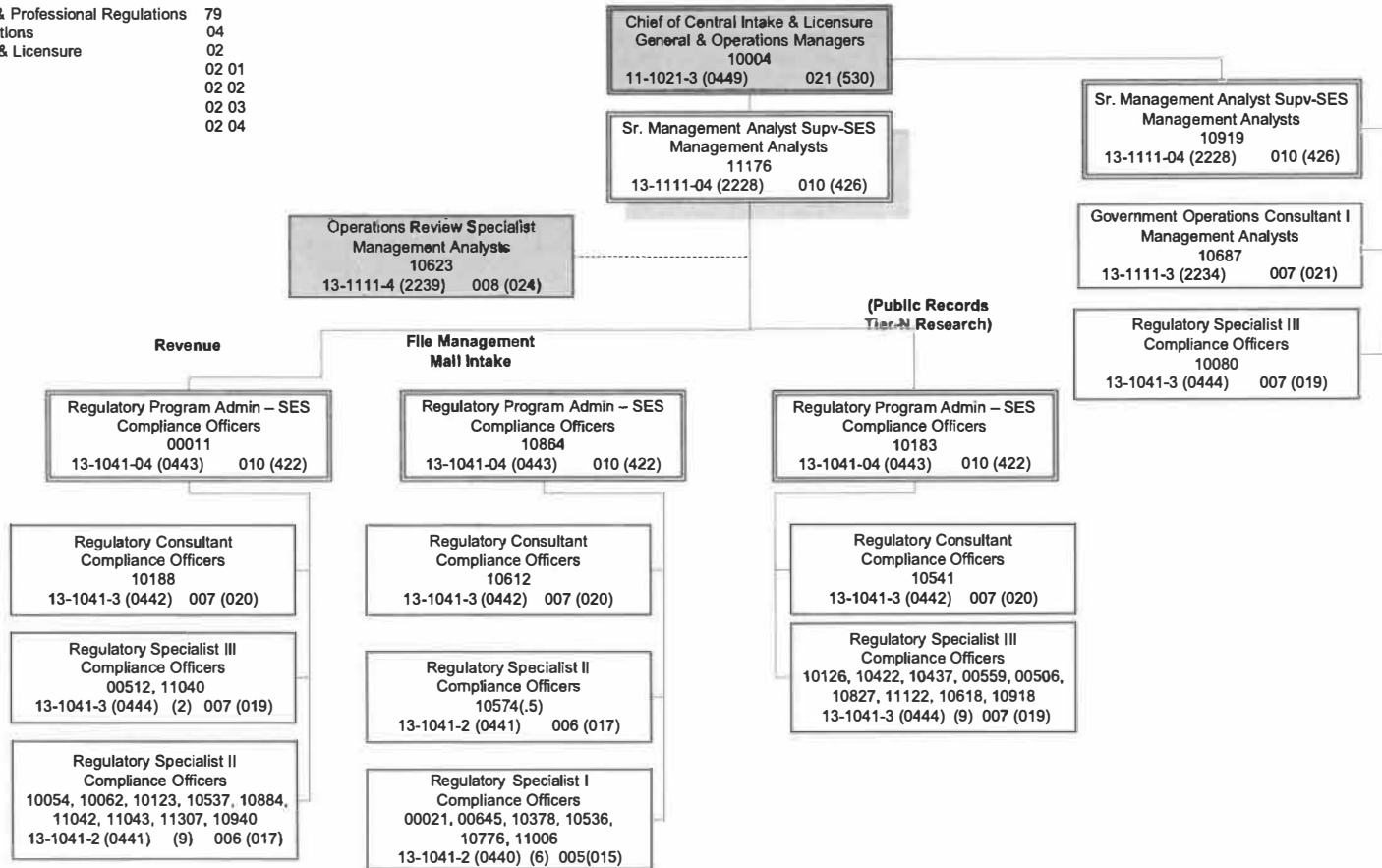
Sr. Management Analyst Supv-  
 SES  
 Management Analysts  
 10439  
 13-1111-4 (2228) 010 (426)



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

Current 7-1-212  
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



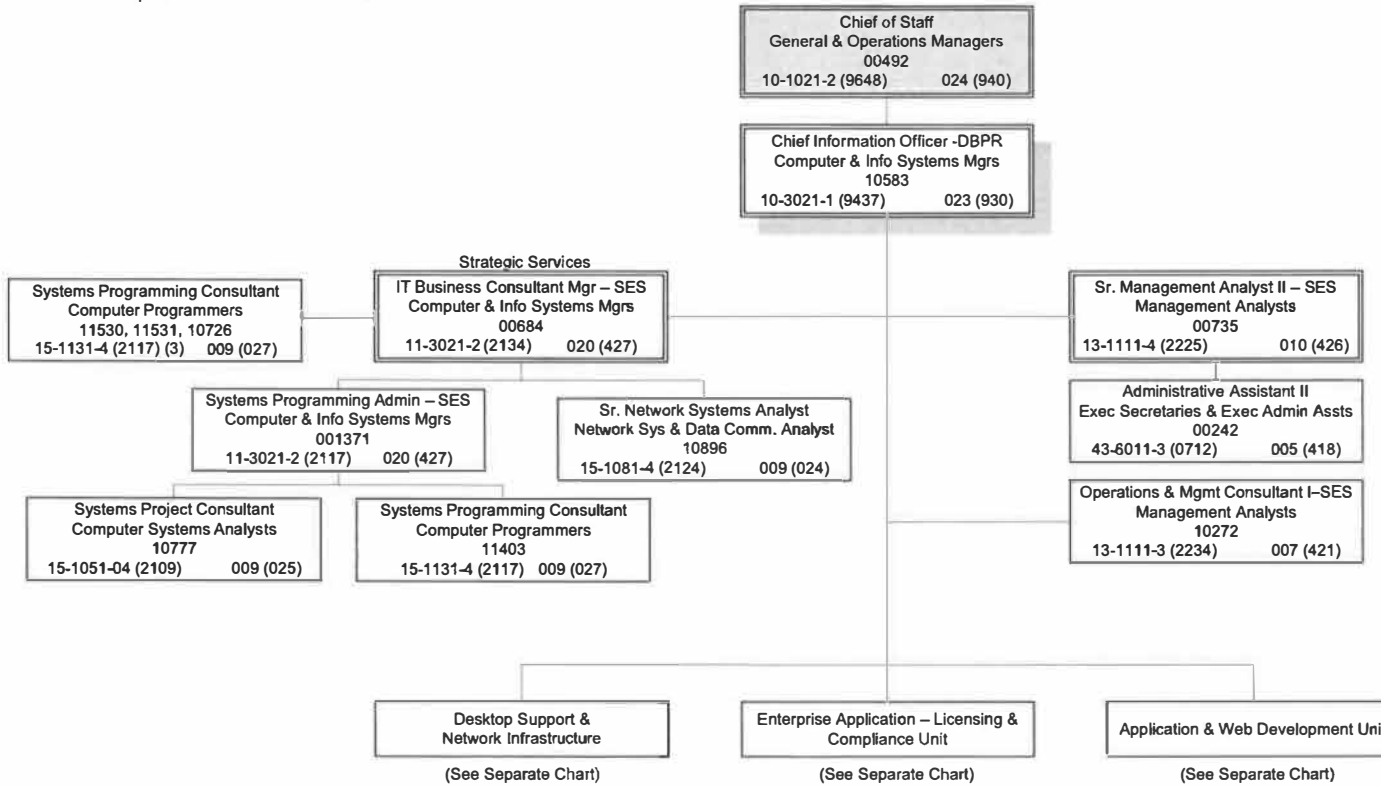
**40 FTE (1.5 PSN)**



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 : 7-01-22  
 Last updated: 6-9-17

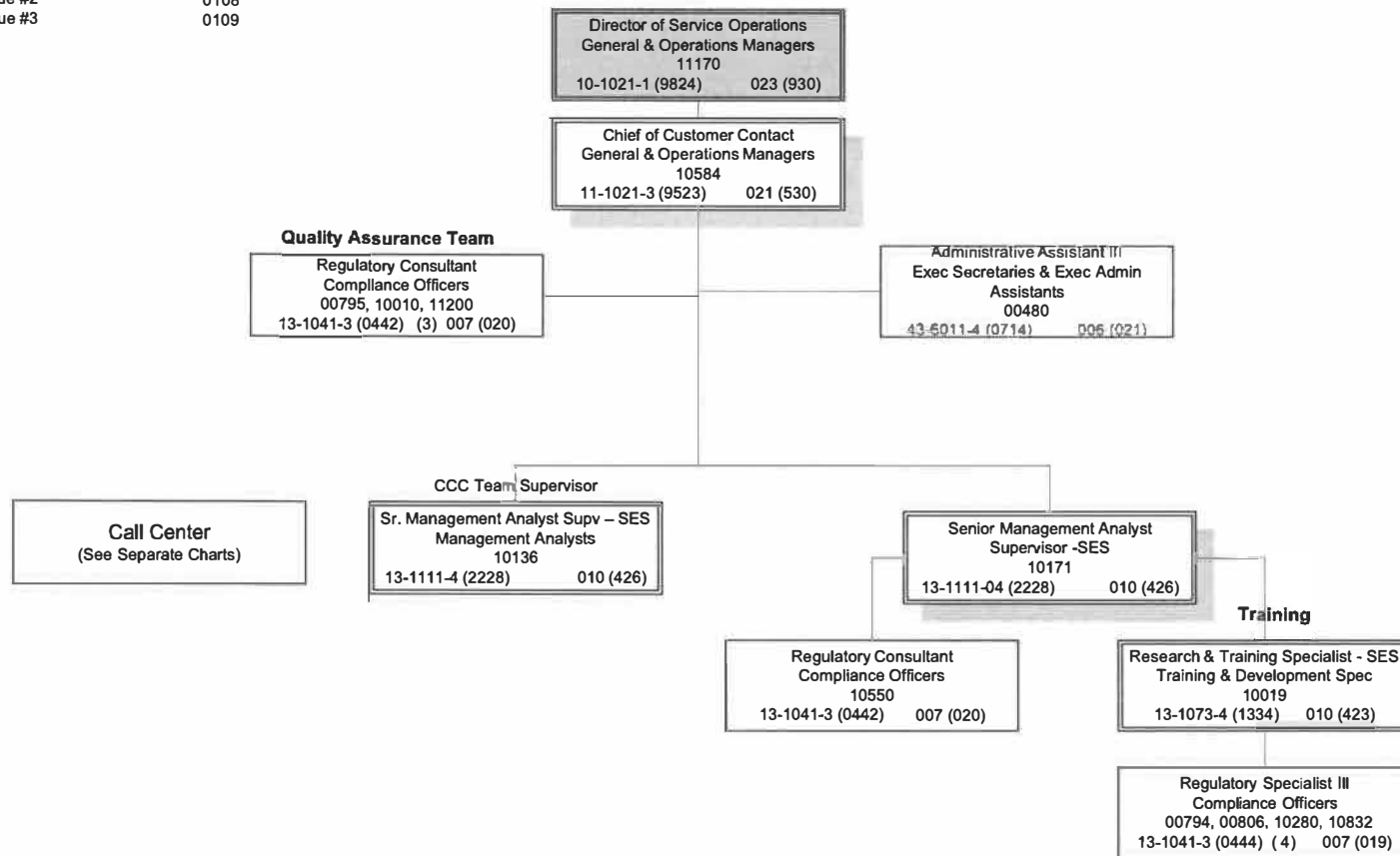


12 FTE

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: 7-1-22  
 Last updated: 08-10-2018



13 FTE

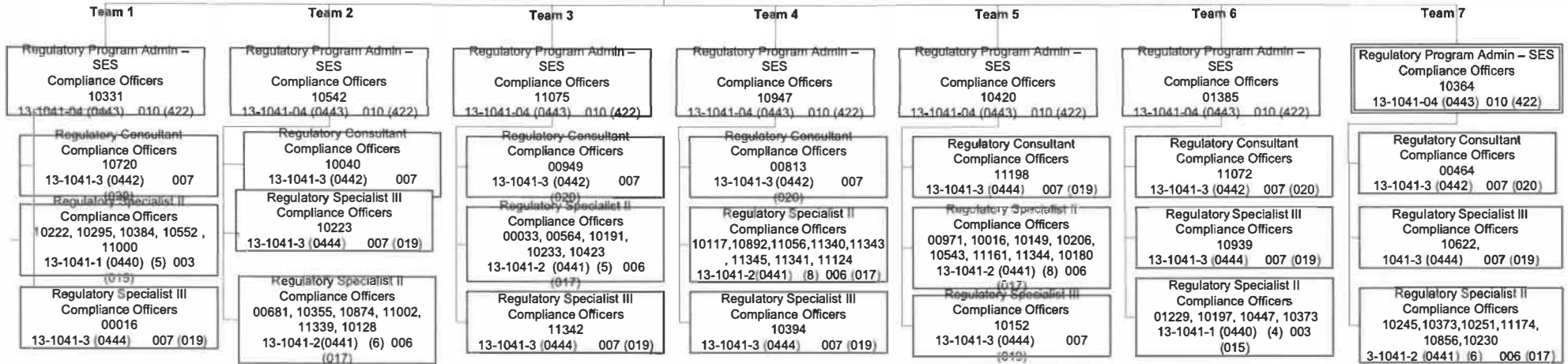
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 7-1-22  
 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)

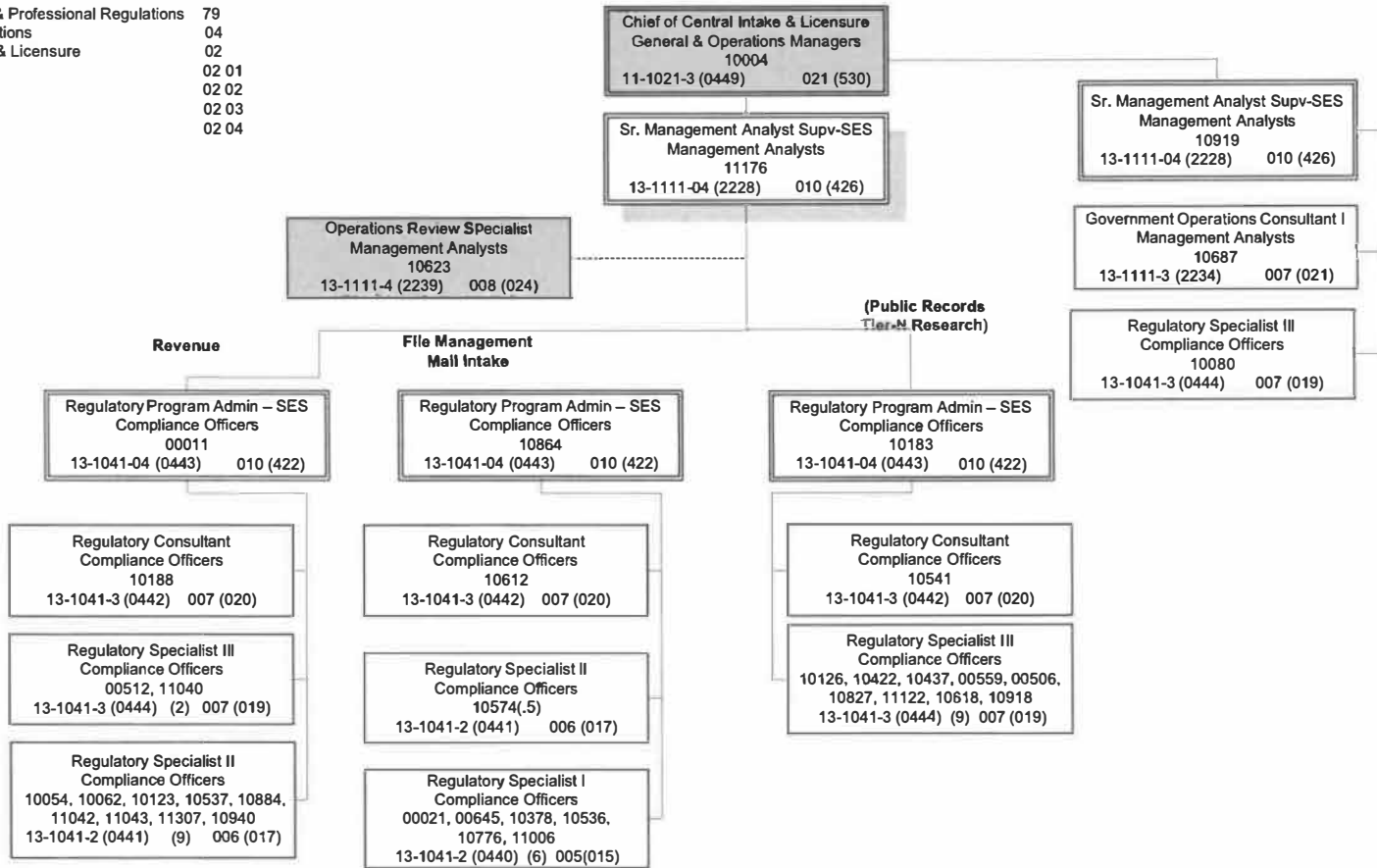
Sr. Management Analyst Supv-  
 SES  
 Management Analysts  
 10439  
 13-1111-4 (2228) 010 (426)



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

Current 7-1-22  
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

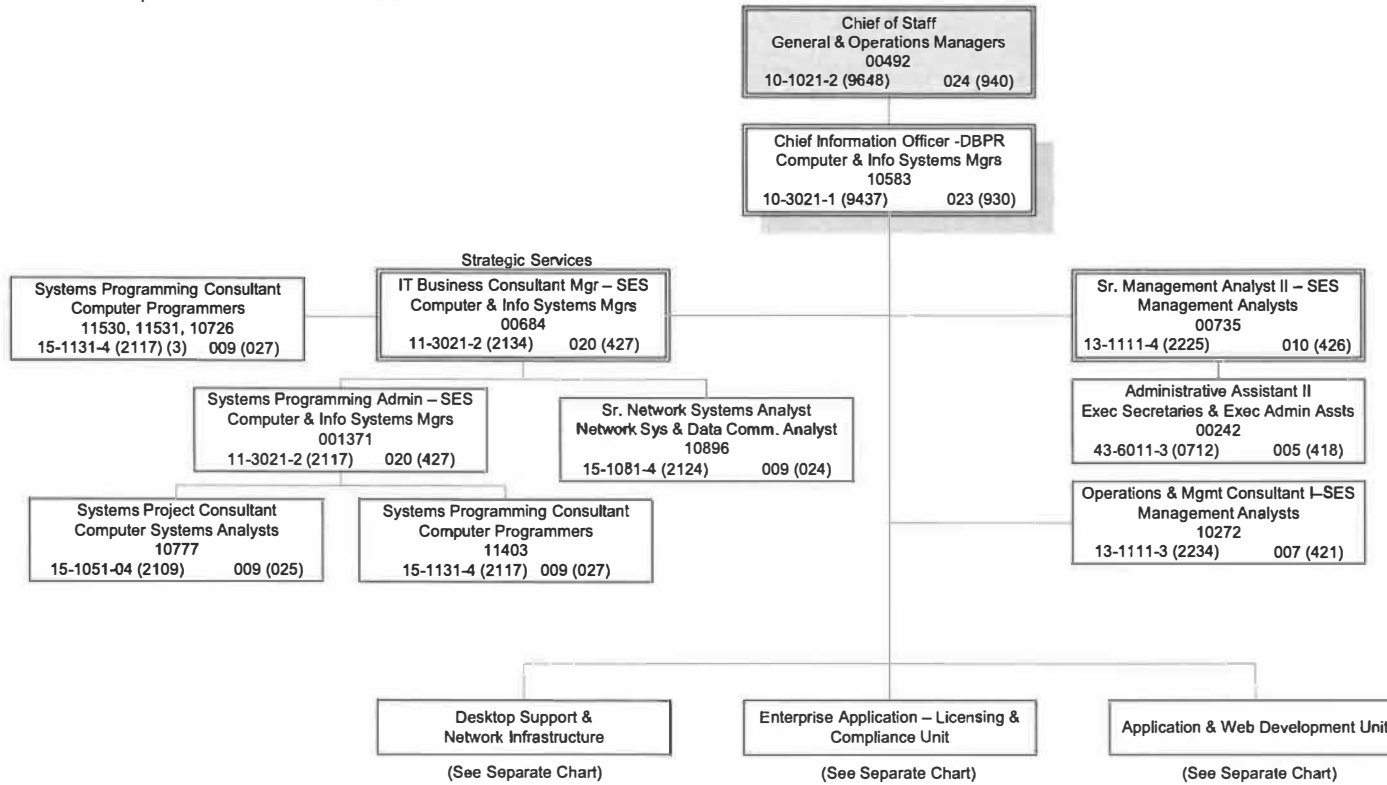


**40 FTE (1.5 PSN)**

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 : 7-01-22  
 Last updated: 6-9-17

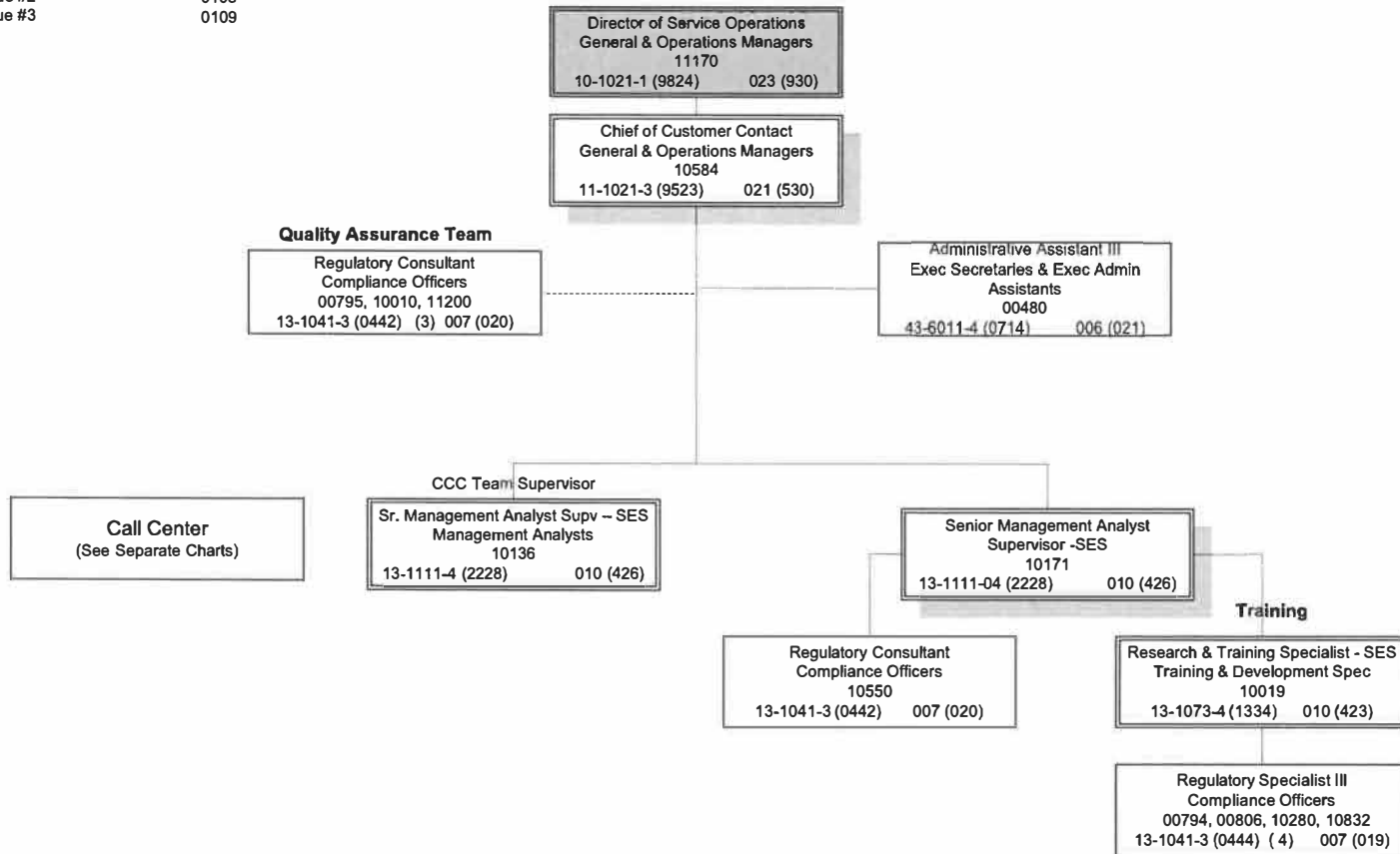


12 FTE

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: 7-1-22  
 Last updated: 08-10-2018



13 FTE

**Division of Service Operations  
Customer Contact Center**

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

Chief of Customer Contact  
General & Operations Managers  
10584  
11-1021-3 (9523) 021 (530)

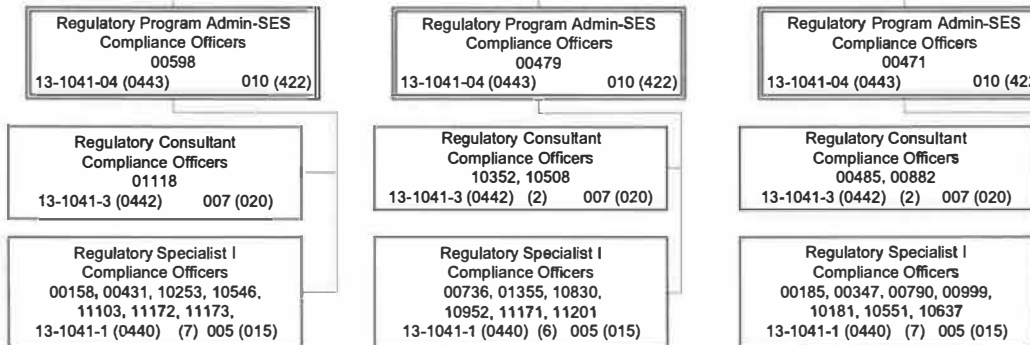
Sr. Management Analyst Supv – SES  
Management Analysts  
10136  
13-1111-4 (2228) 010 (426)

**QUEUE #1**

Team 1  
Professions & Regulation

Team 2  
Professions & Regulation

Team 3  
Professions & Regulation



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

Current: 7-1 -22  
Last updated: 11-9-18

28 FTE

Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Customer Contact 01  
 Customer Contact Center – Queue #1 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: 7-1-22  
 Last updated: 11-9-18

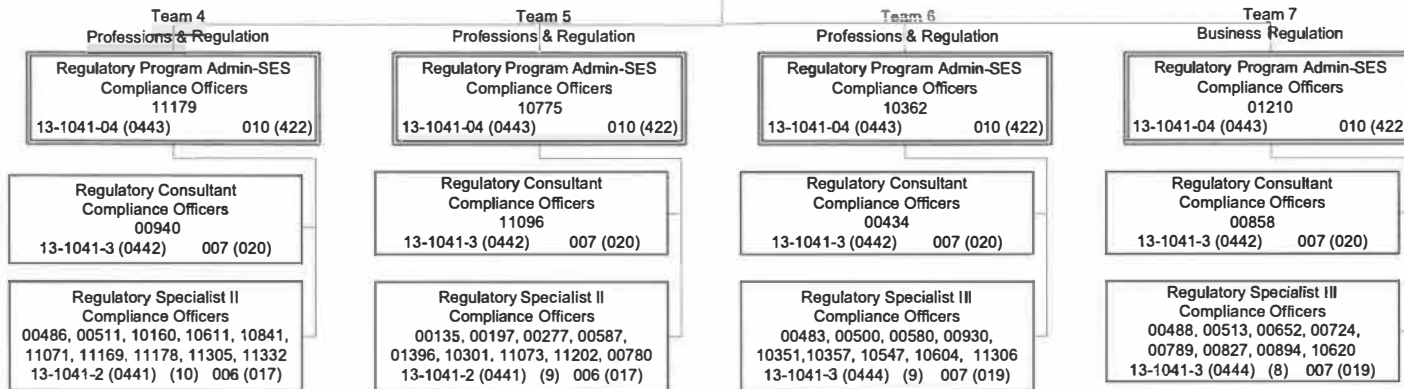
Director of Service Operations  
 General & Operations Managers  
 11170  
 10-1021-1 (9824) 023 (930)

Chief of Customer Contact  
 General & Operations Managers  
 10584  
 11-1021-3 (9523) 021 (530)

Sr. Management Analyst Supv – SES  
 Management Analysts  
 10136  
 13-1111-4 (2228) 010 (426)

**QUEUE #2**

**QUEUE #3**



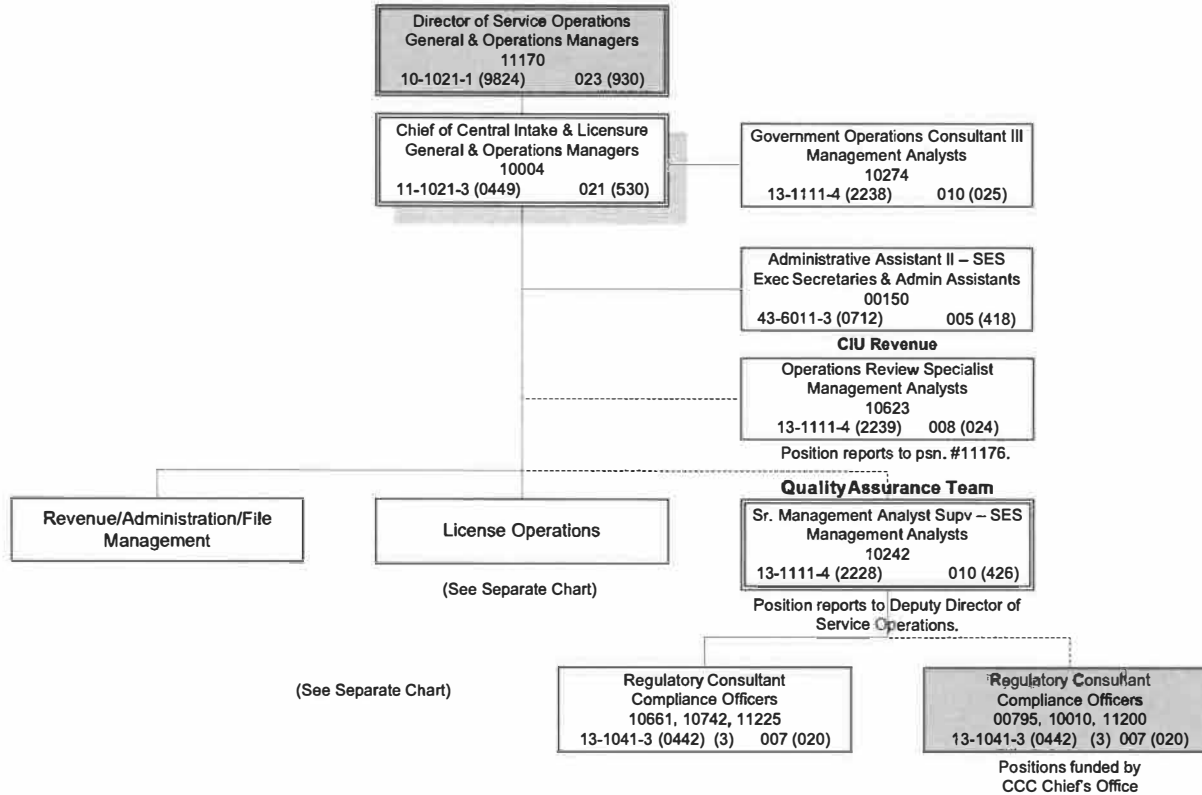
45 FTE



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

Current: 7-1-22  
 updated:09-04-15

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

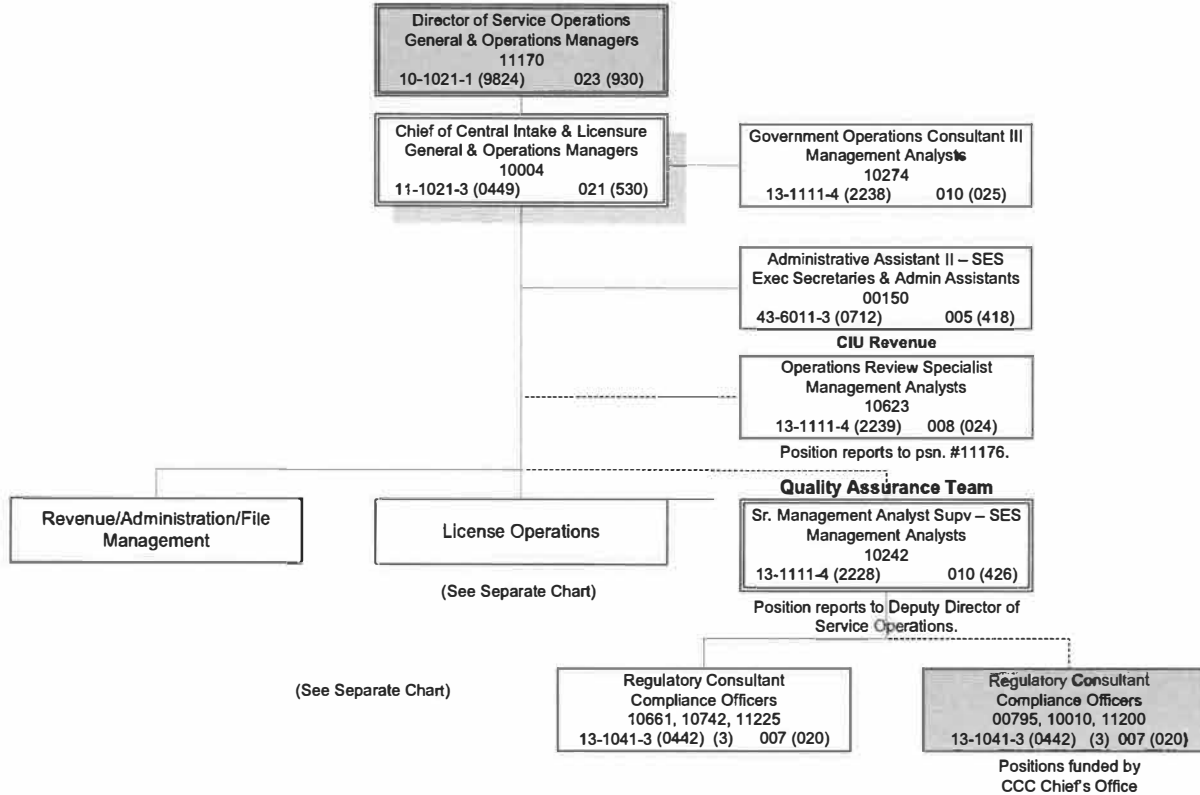


11 FTE

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

Current: 7-1-22  
 updated:09-04-15

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



11 FTE

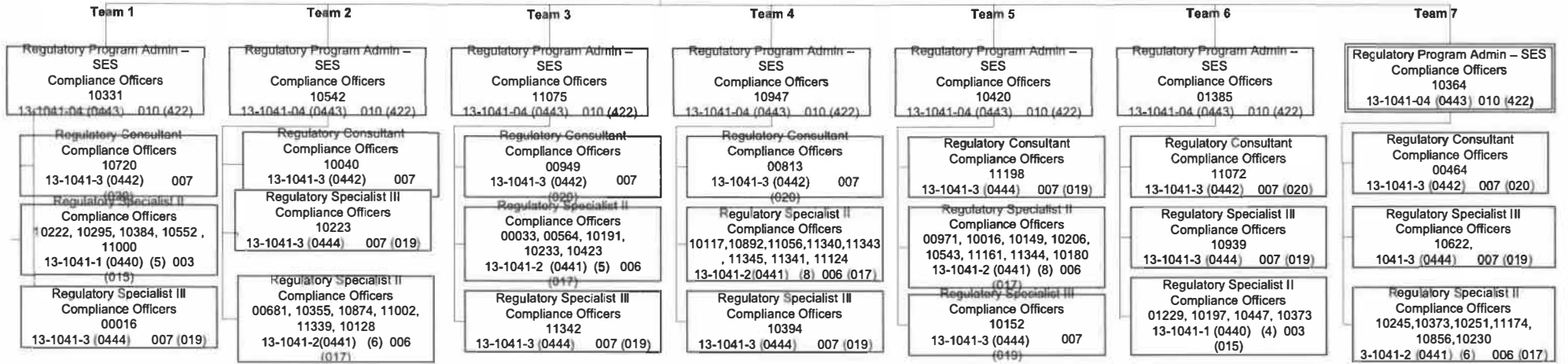
Department of Business & Professional Regulations 79  
 Division of Service Operations 04  
 Bureau of Central Intake & Licensure 02  
 CIU – Administration 02 01  
 CIU – Revenue 02 02  
 CIU – Application 02 03  
 CIU – Licensure 02 04

Current: 7-1-22  
 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)

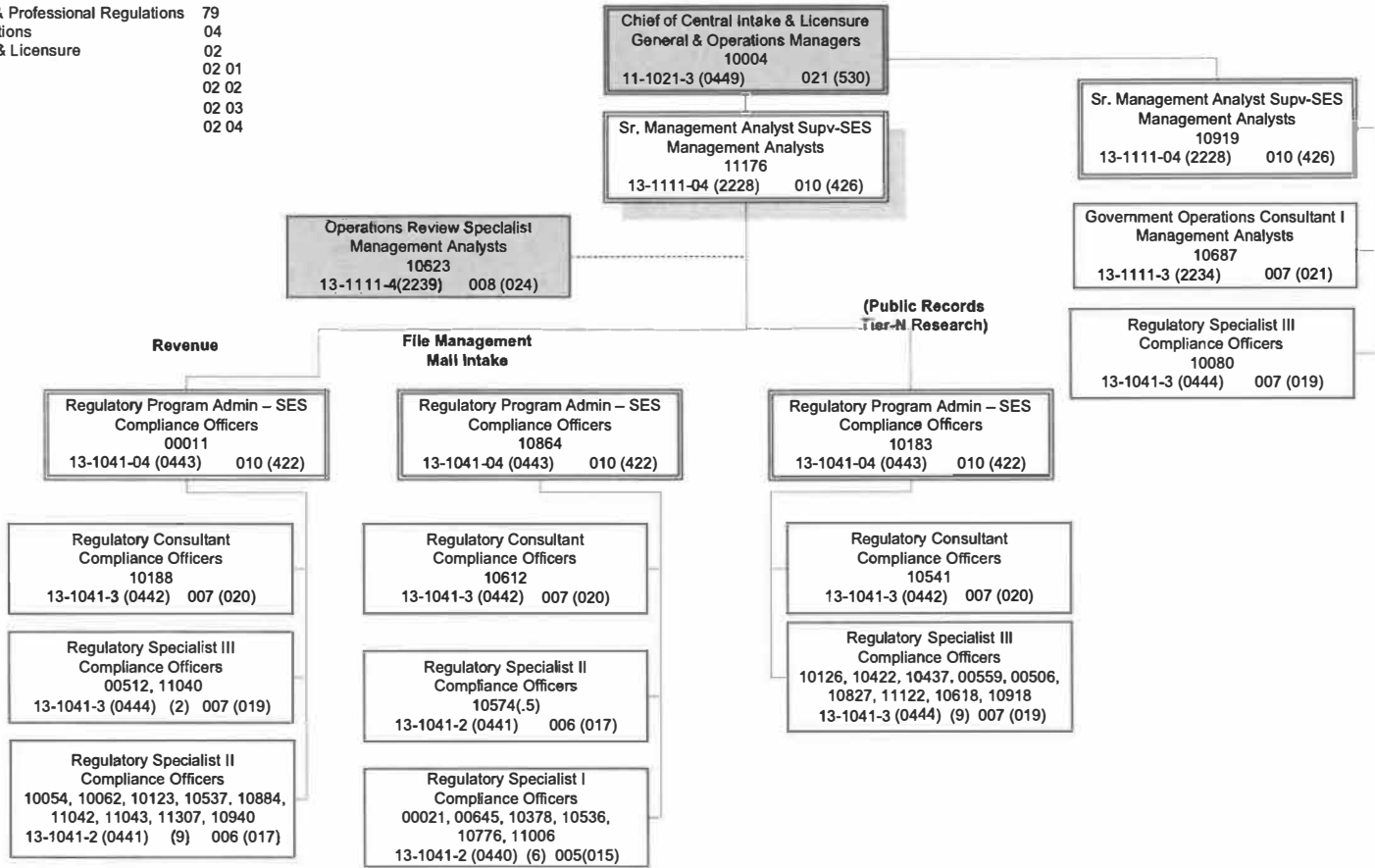
Sr. Management Analyst Supv-  
 SES  
 Management Analysts  
 10439  
 13-1111-4 (2228) 010 (426)



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

Current 7-1-22  
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

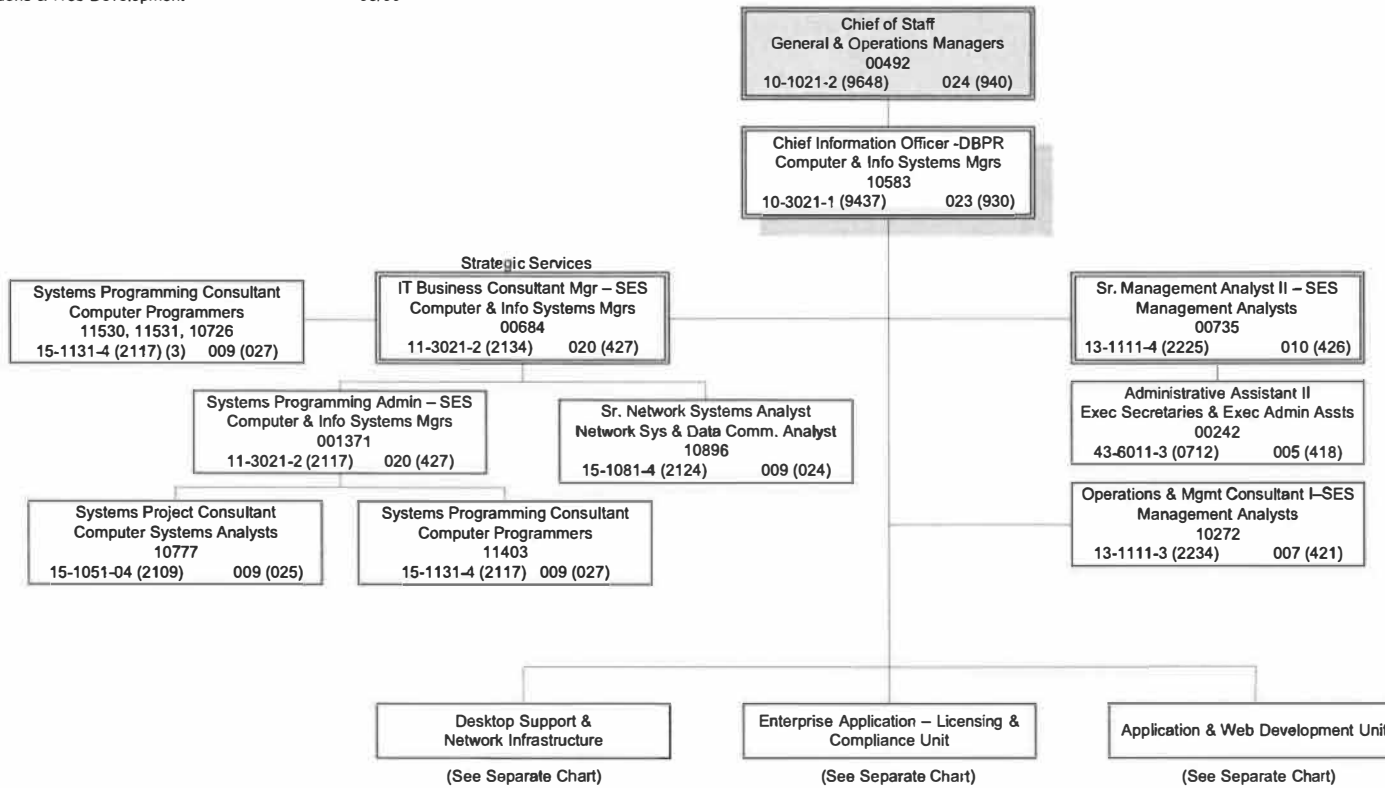


**40 FTE (1.5 PSN)**

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 : 7-01-22  
 Last updated: 6-9-17

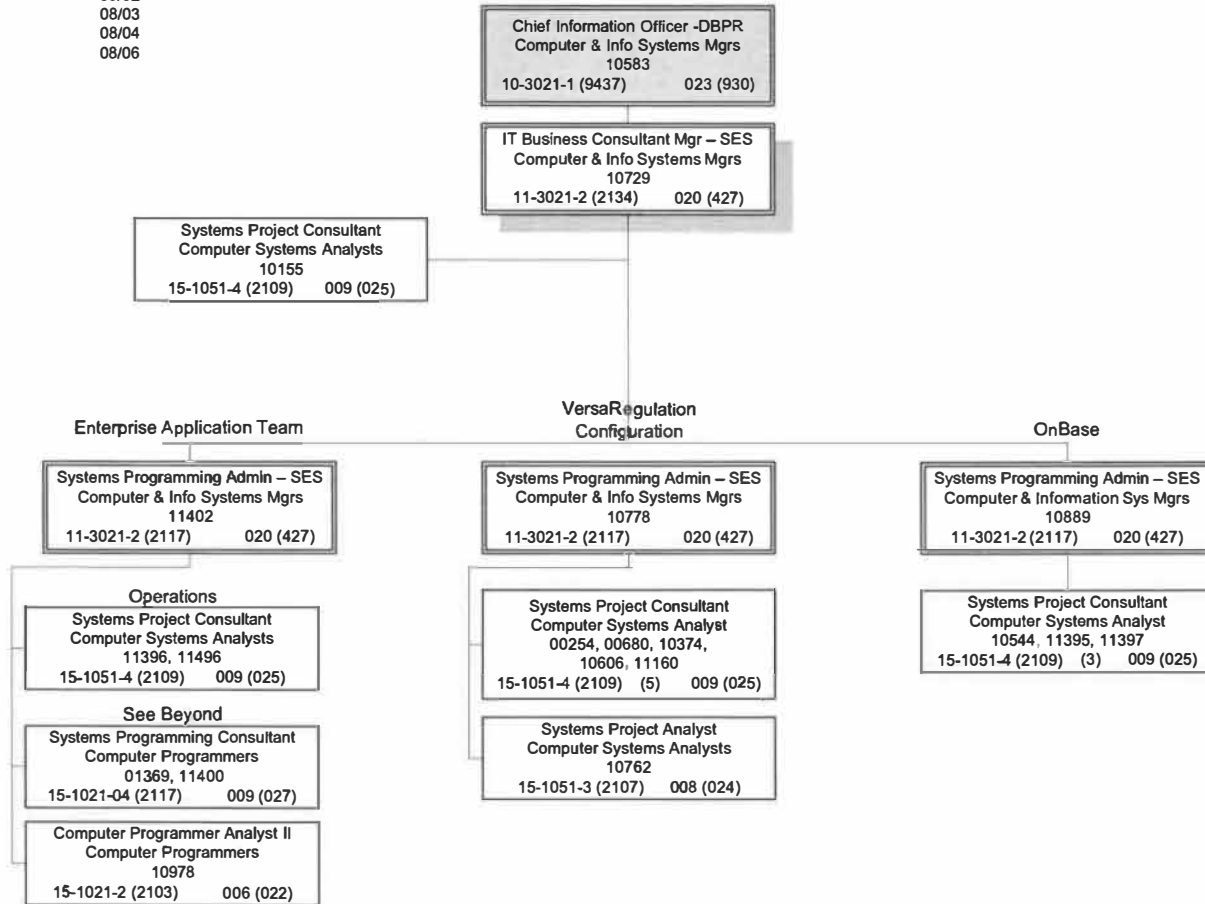


12 FTE

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

## Division of Technology Enterprise Applications – Licensing & Compliance

Current: 7-01-22  
 Last updated: 7-19-18

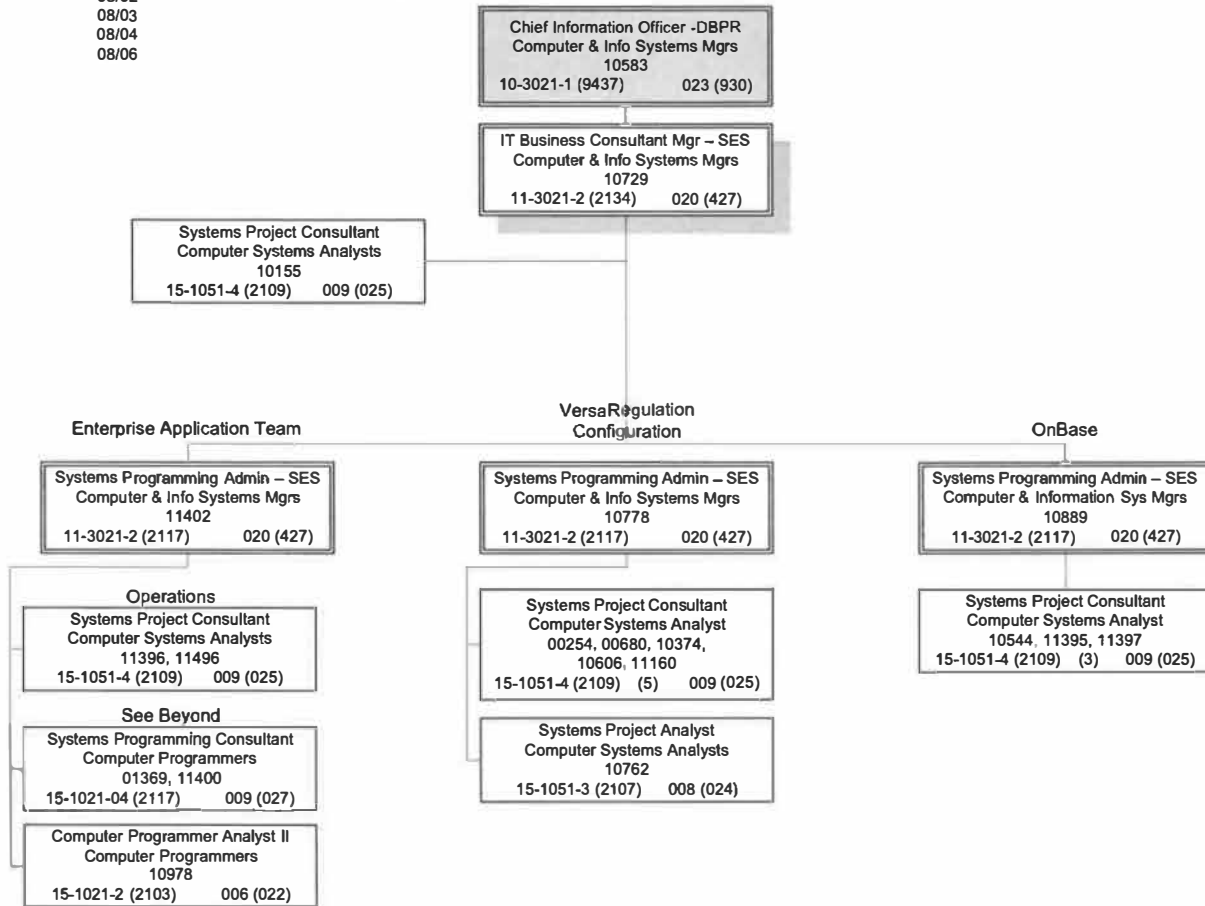


19 FTE

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

## Division of Technology Enterprise Applications – Licensing & Compliance

Current:: 7-01-22  
 Last updated: 7-19-18

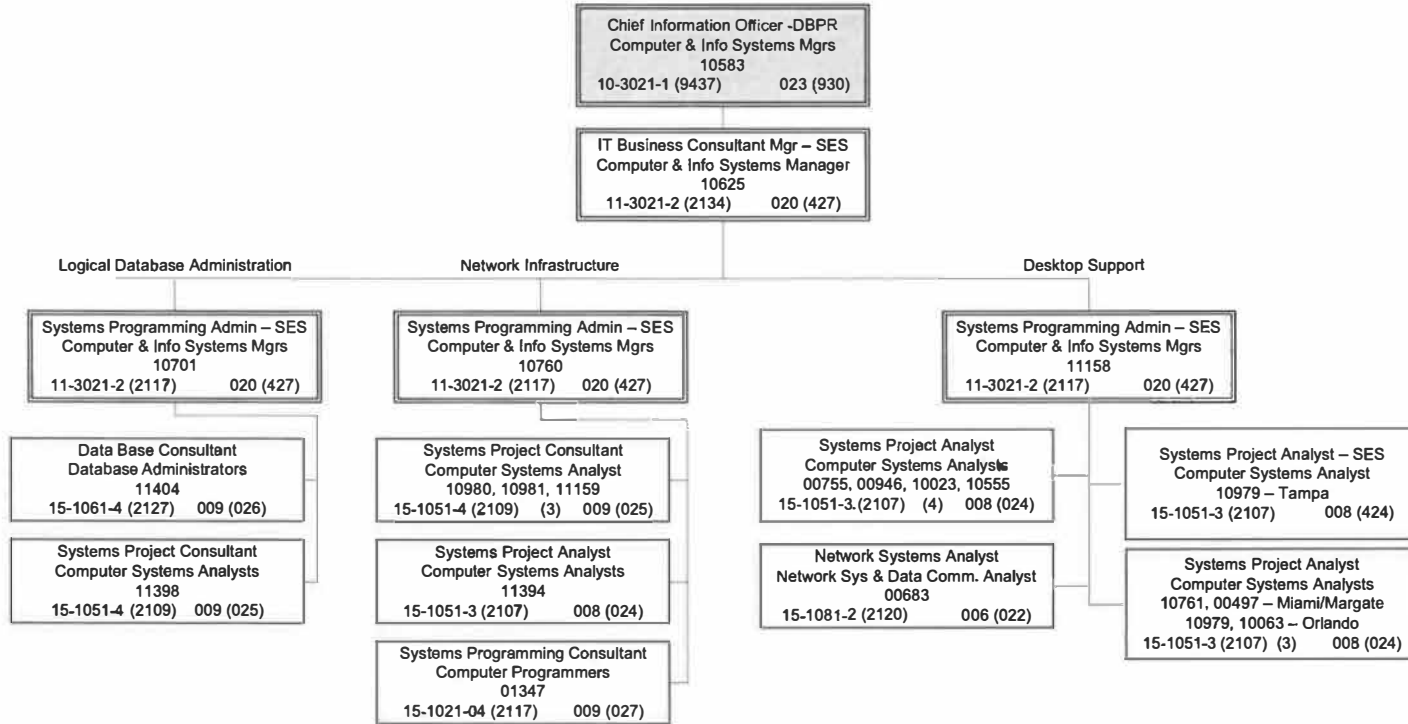


19 FTE

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

Current:: 7-01-22  
 Last updated: 2-12-16

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



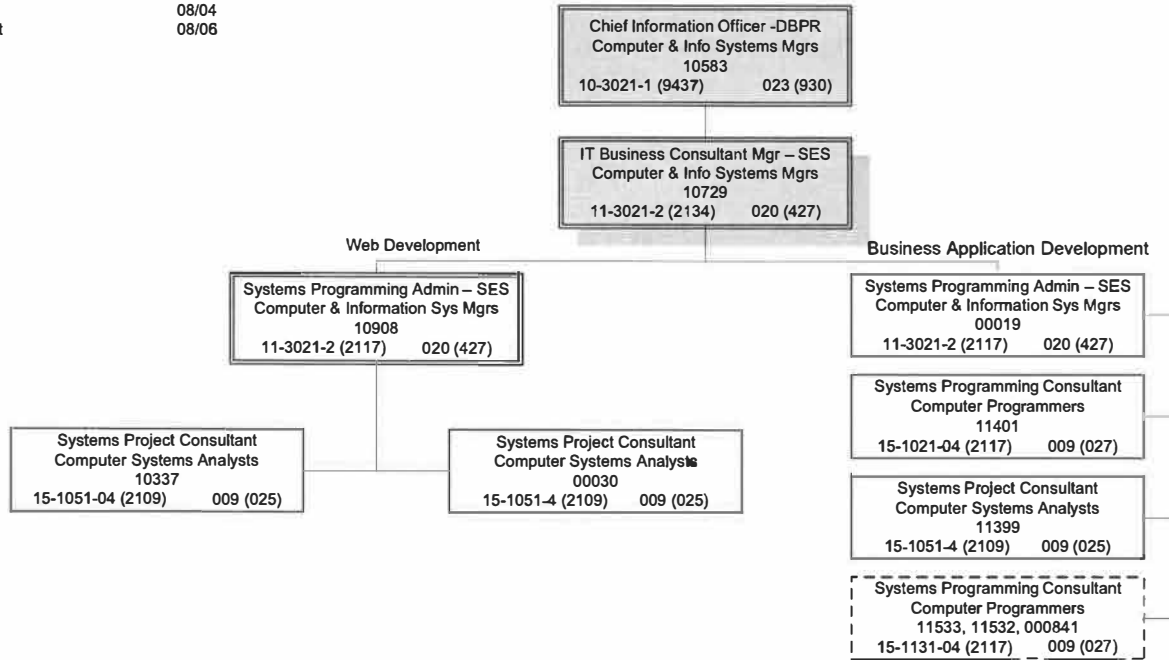
20 FTE



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

## Division of Technology Business Applications & Web Development

Current: : 7-01-22  
 Last updated: 7-19-18

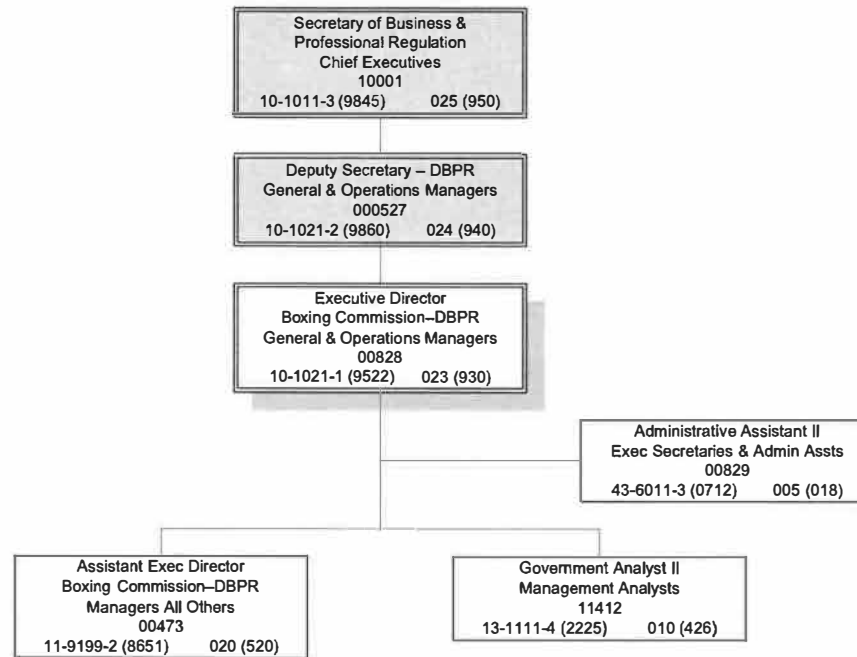


**These positions are located in the  
 Bureau of Auditing, Division of AB & T**

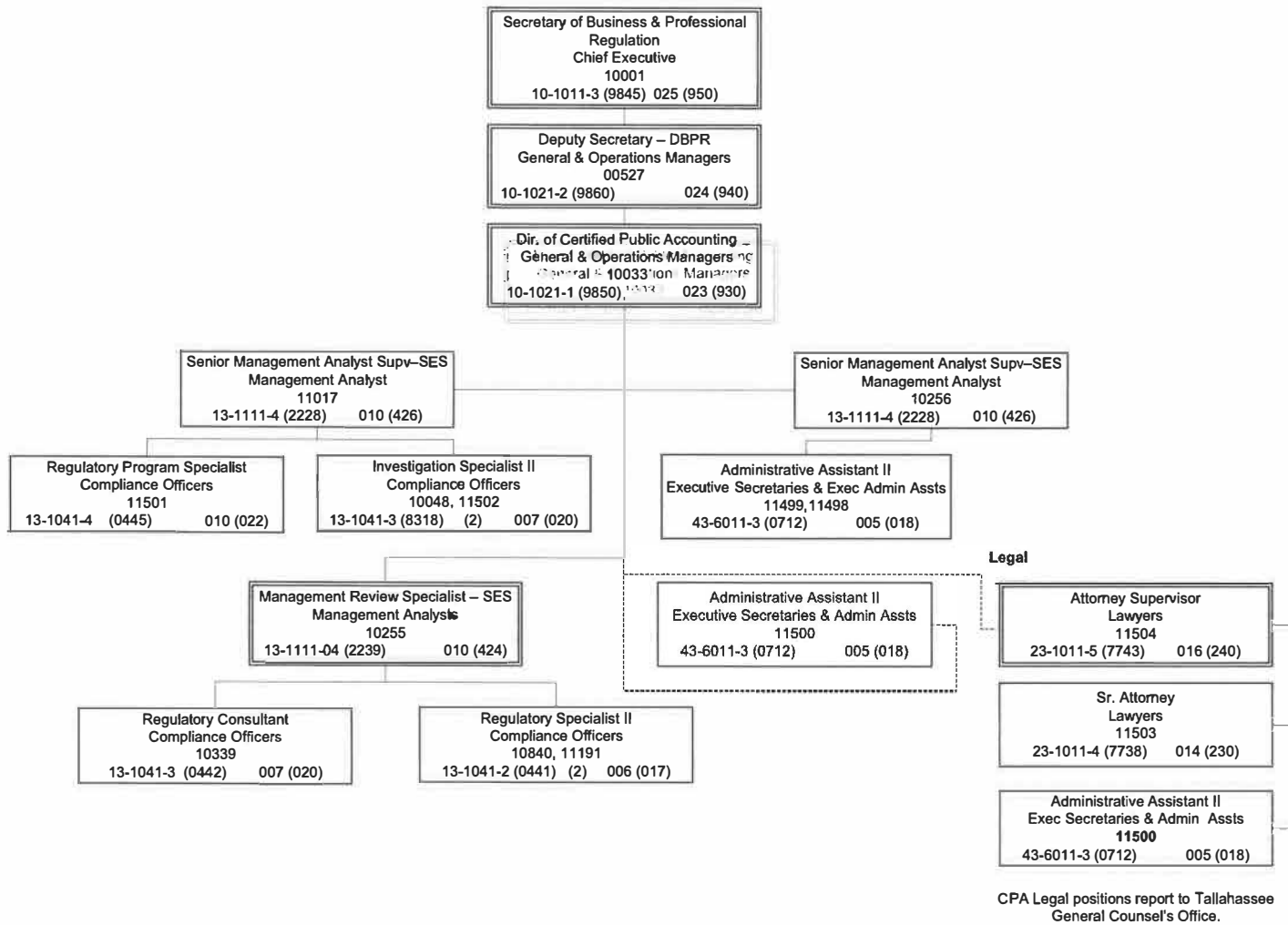
3 FTE

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

5-3-15  
4 FTE



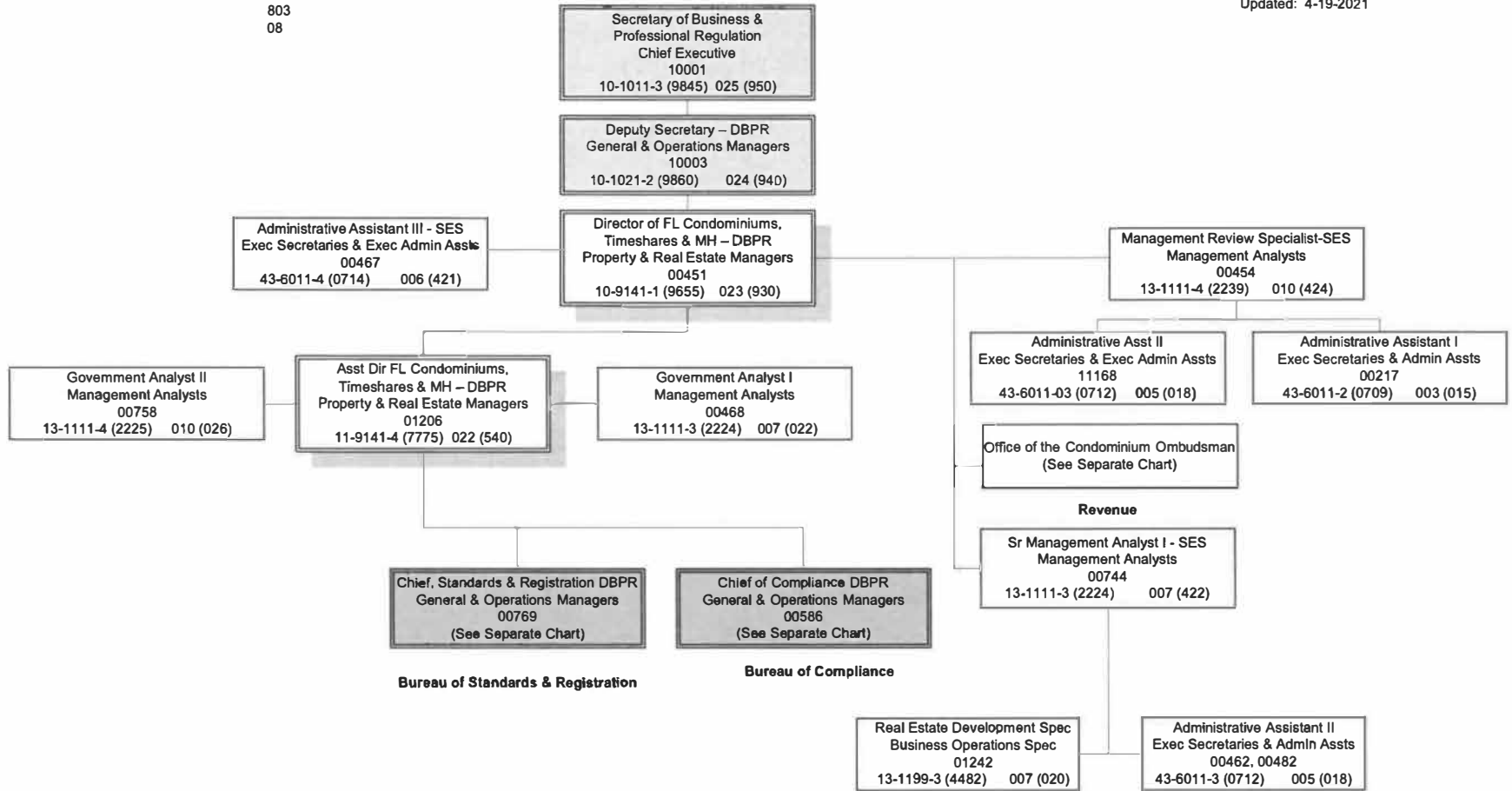
**Department of Business & Professional Regulation  
 Division of Certified Public Accounting**



**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: 7-1-2022  
 Updated: 4-19-2021

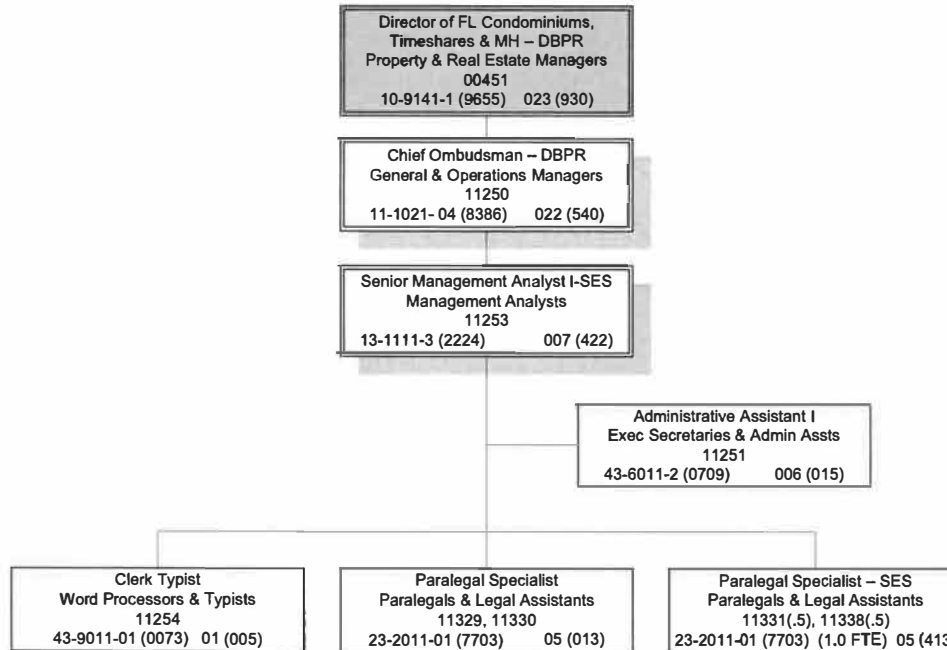


Department of Business & Professional Regulation 79  
 Division of Florida Condominiums, Timeshares & Mobile Homes 80  
 Director's Office 01  
 Bureau of Standards and Registration 06  
 Condominiums, Mobile Homes, Timeshares 800  
 Condominium Ombudsman 803  
 Arbitration/HOA Mediation 08

Current: 7-1-2022  
 Updated: 2-9-18

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

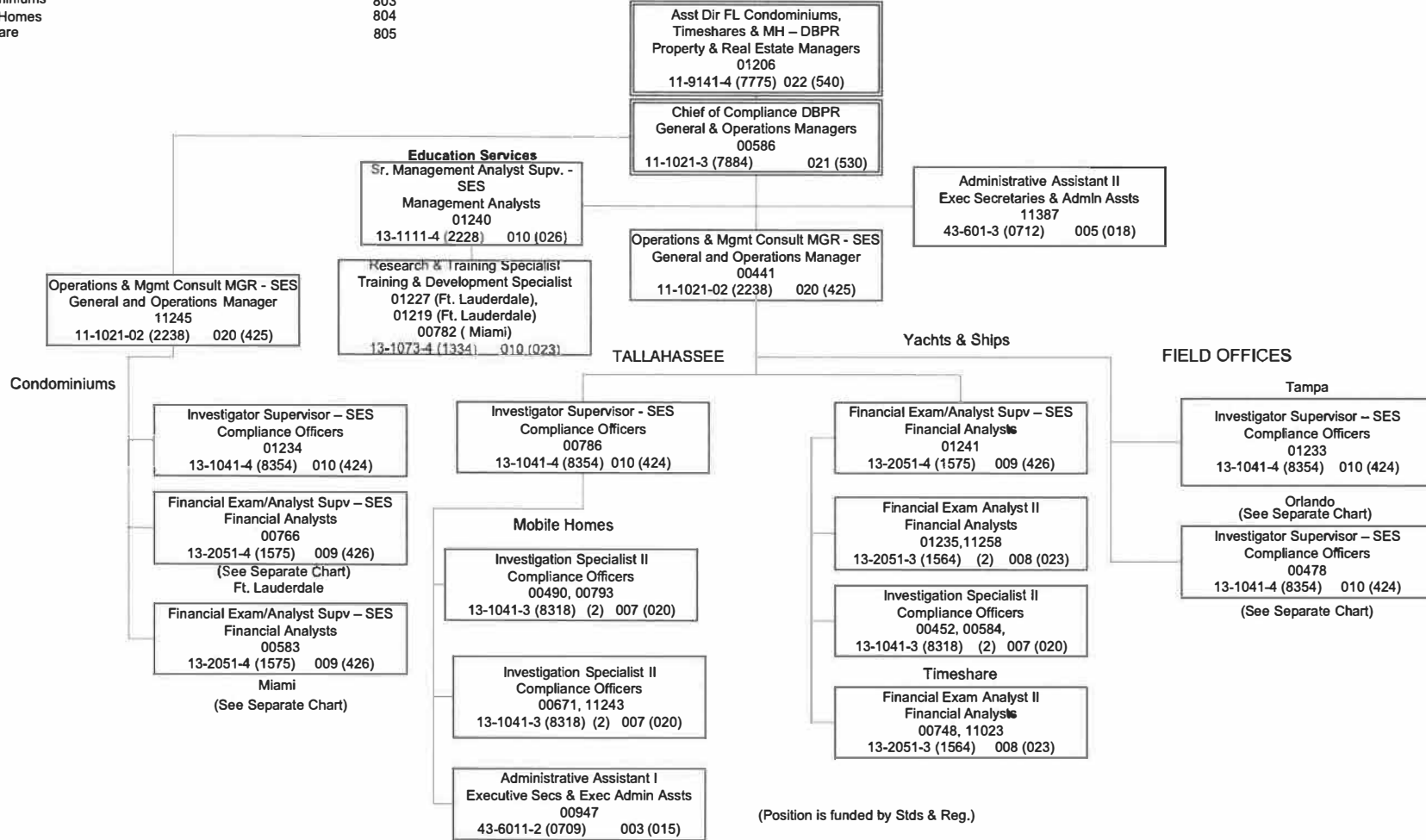
7 FTE



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**

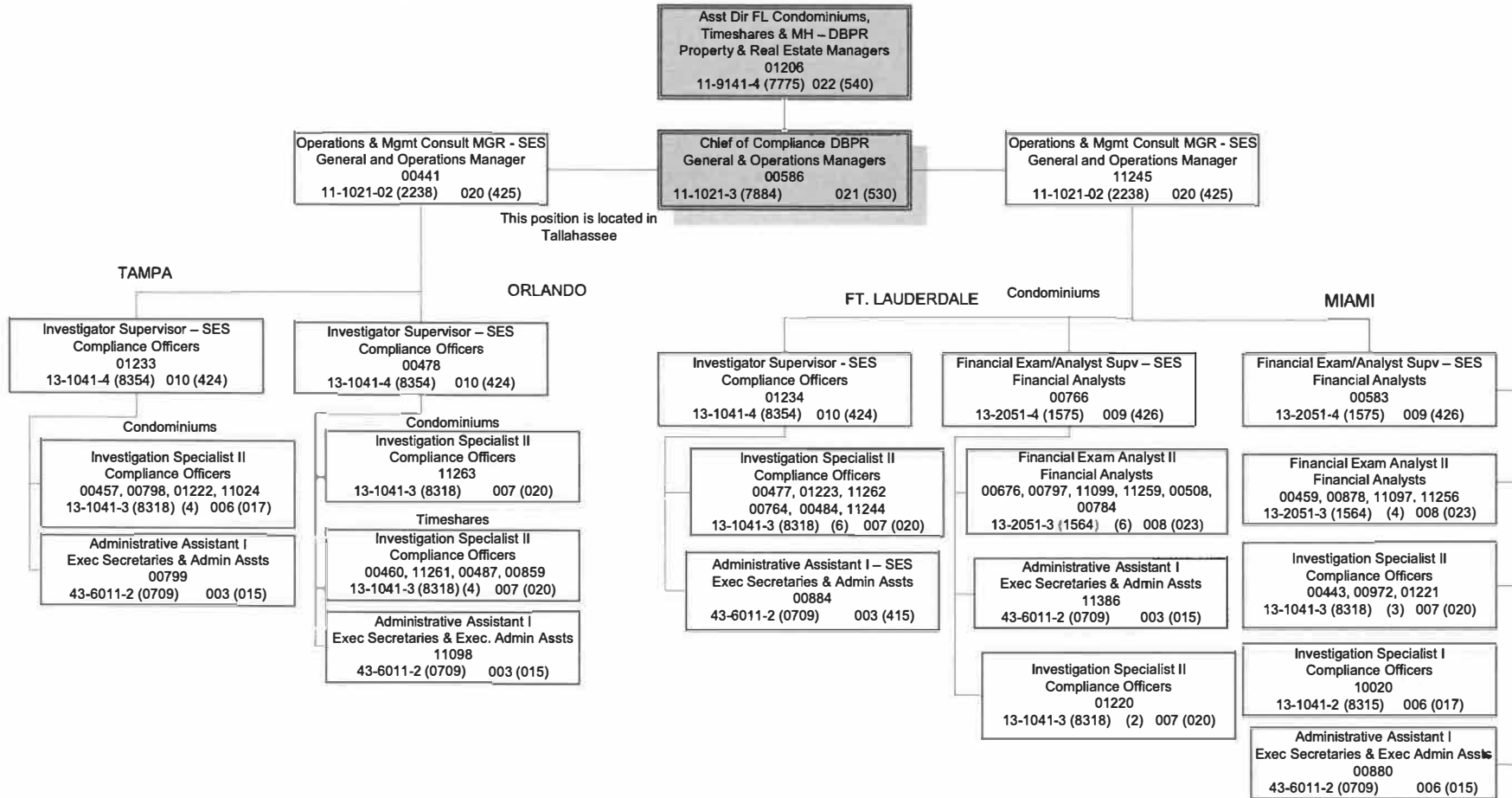
Current: 7-1-2022  
 Last Updated: 4-16-21



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

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

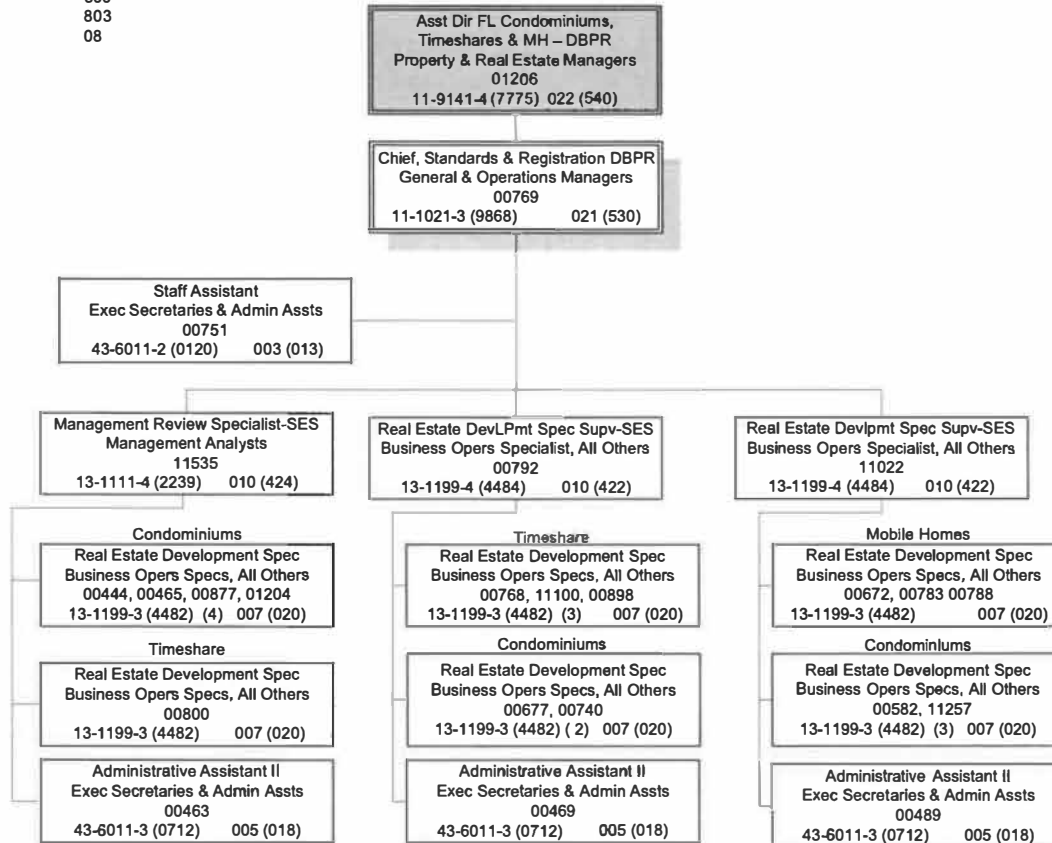
Current: 7-1-2022  
 Last Updated: 4-16-2021



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**

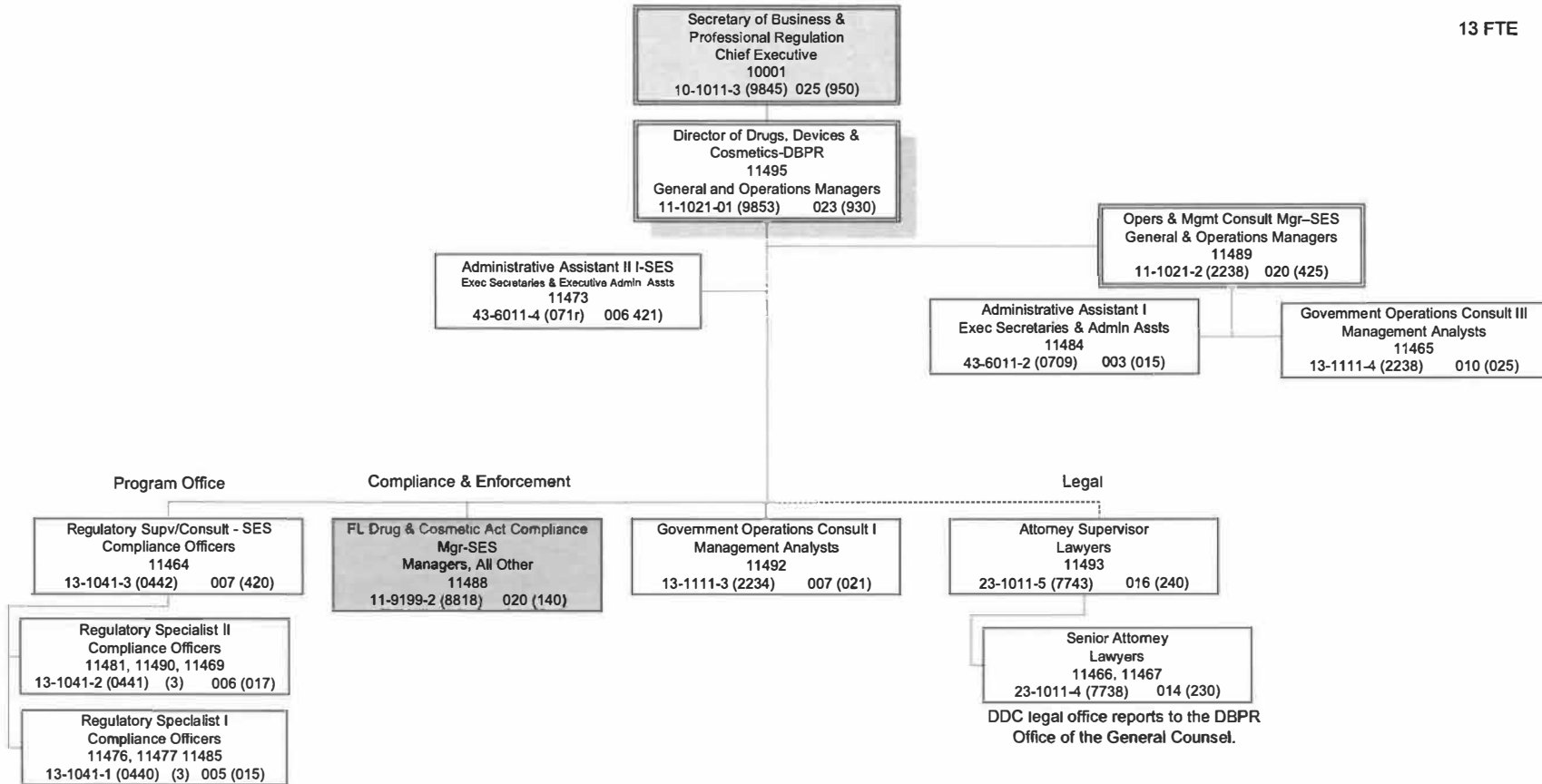
Current 7-1-2022  
 Last Updated: 9-1-17





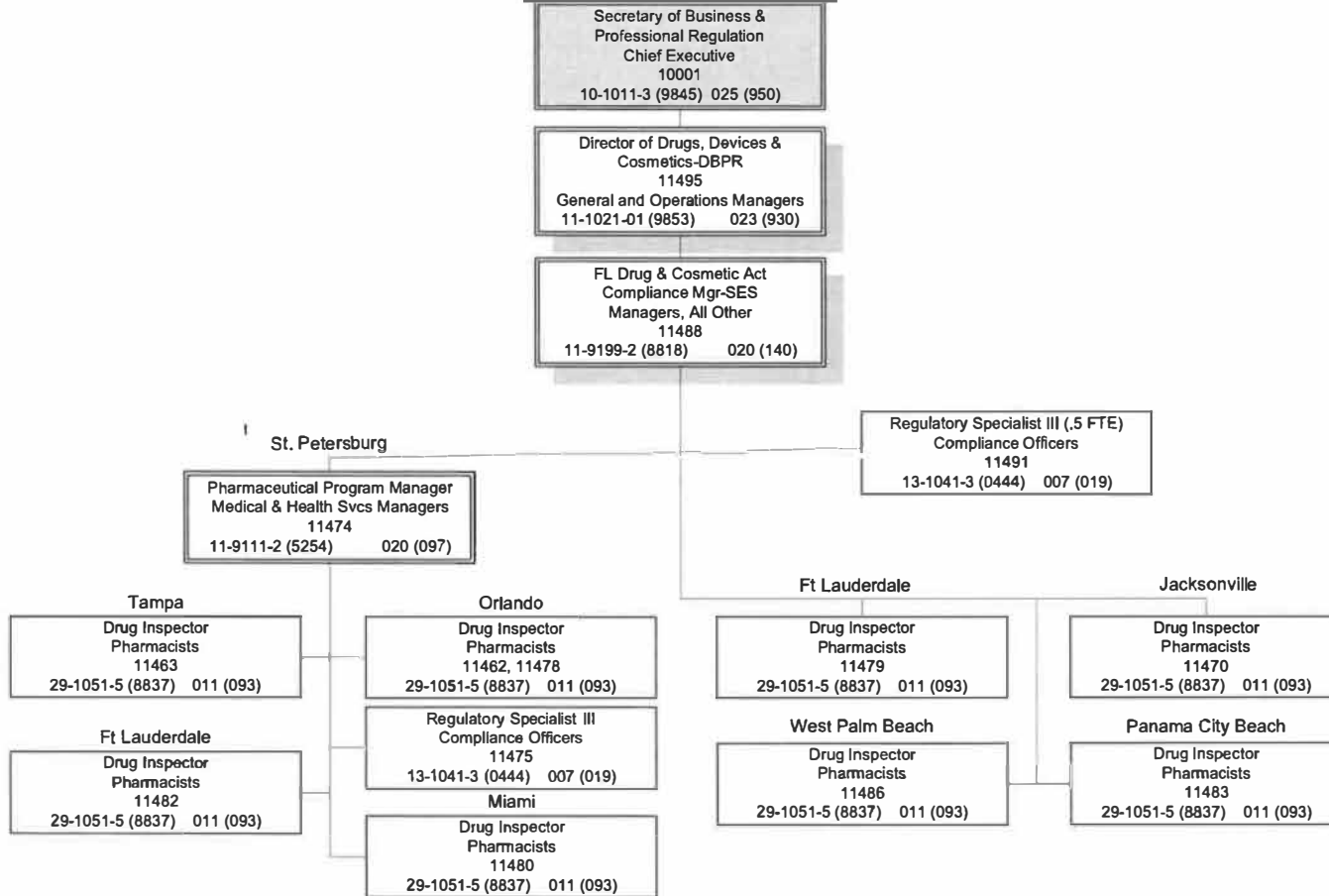
**Department of Business & Professional Regulation  
 Drugs, Devices & Cosmetics Program**

13 FTE



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

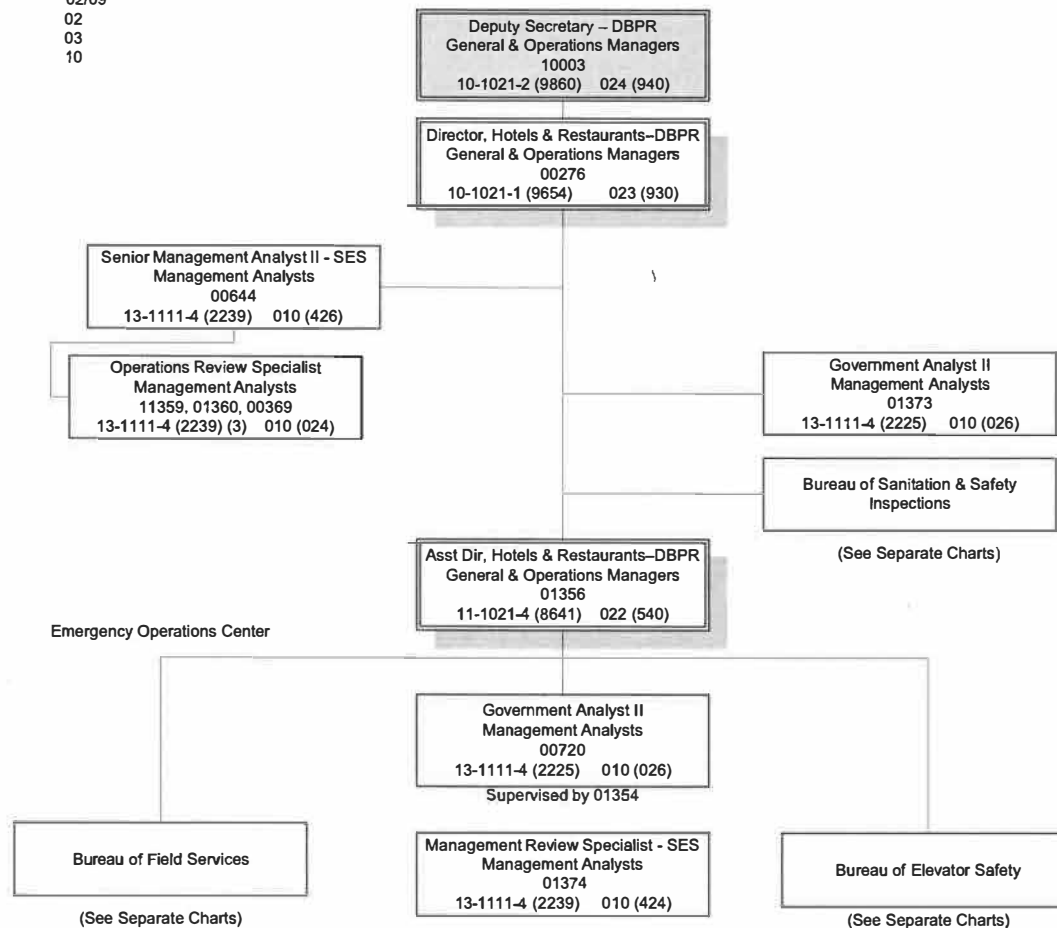
12 FTE



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

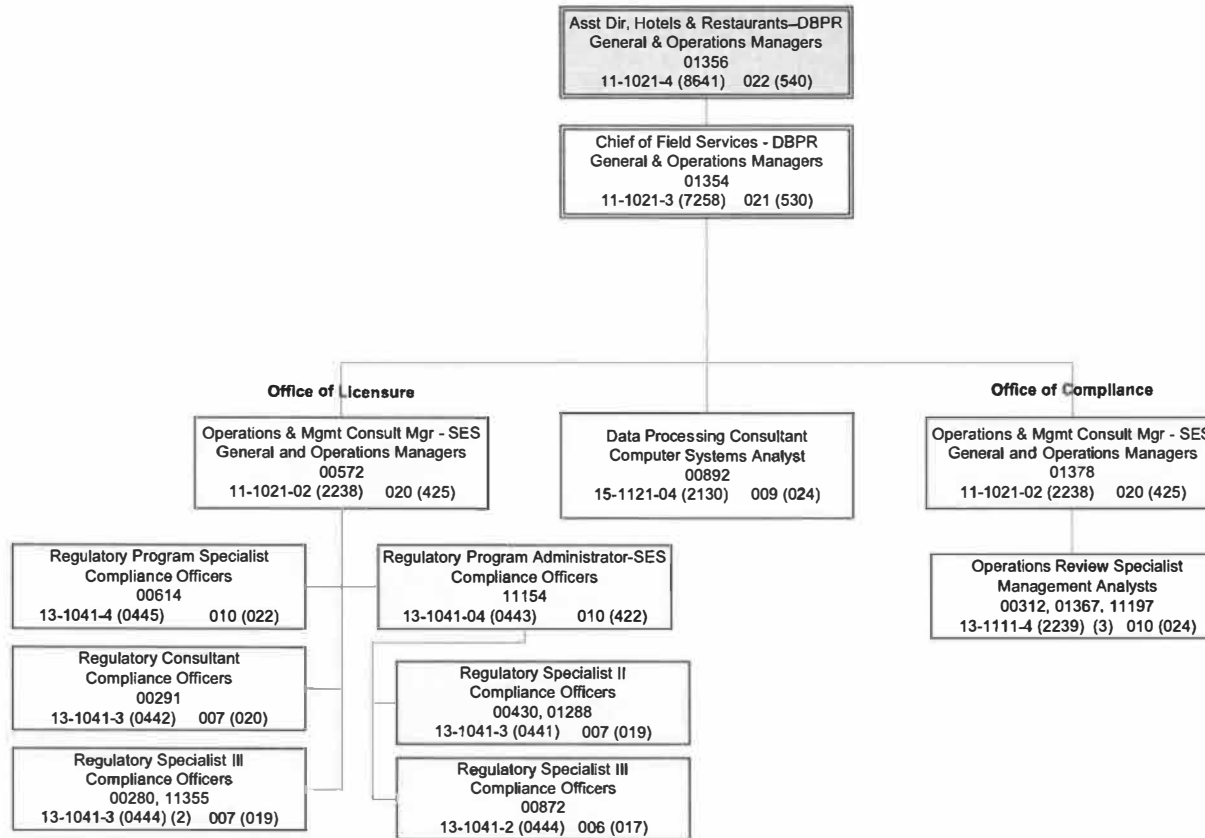
**Division of Hotels & Restaurants**  
**Director's Office**

Current: 7-1-22  
 Last Updated: 3-9-18



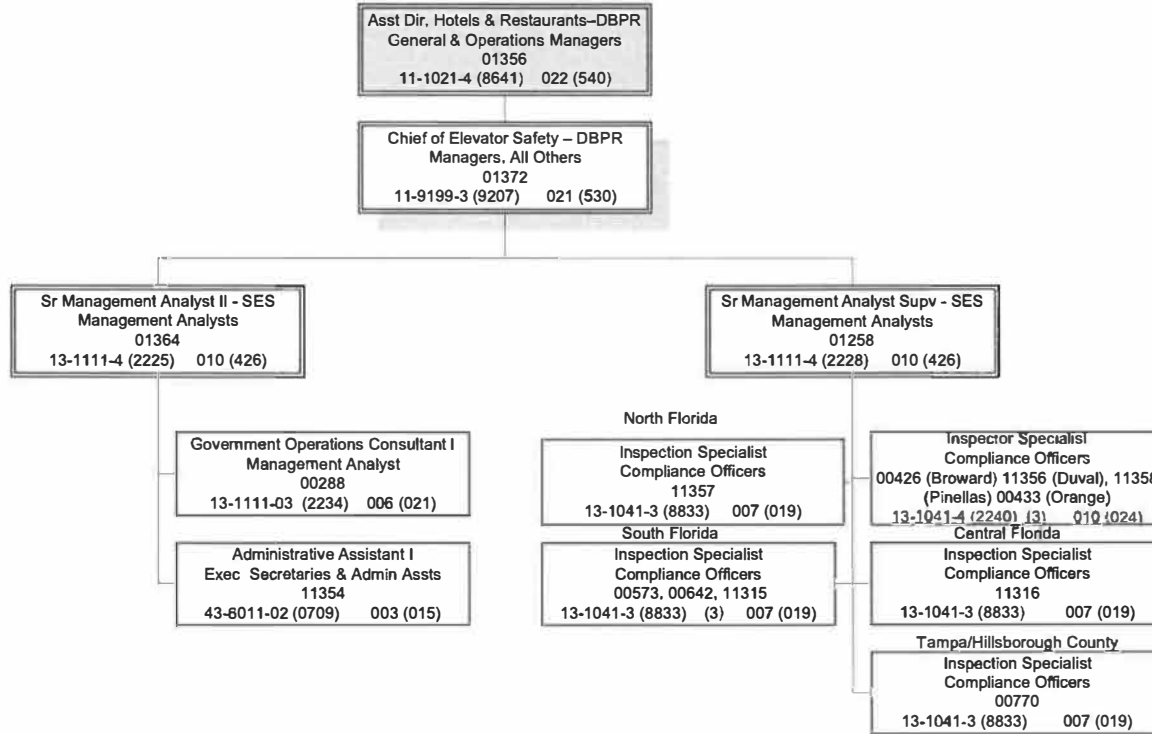
8 FTE

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



15 FTE

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

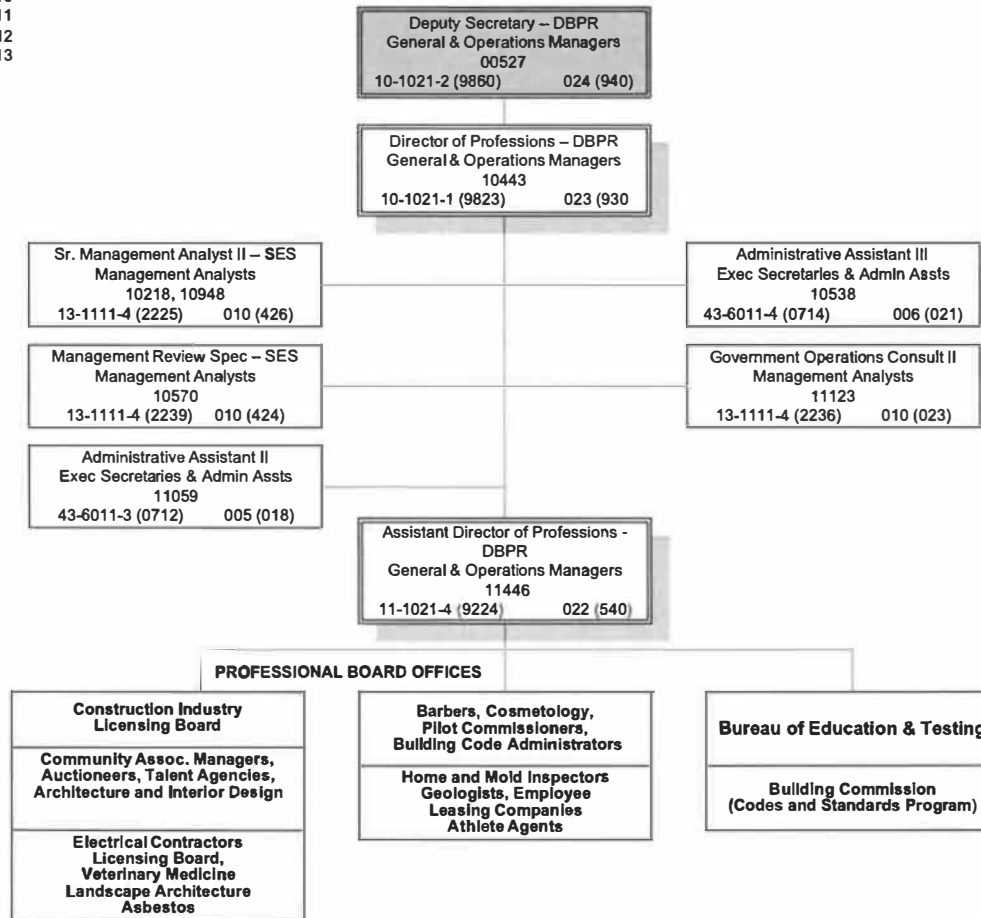


16 FTE

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**

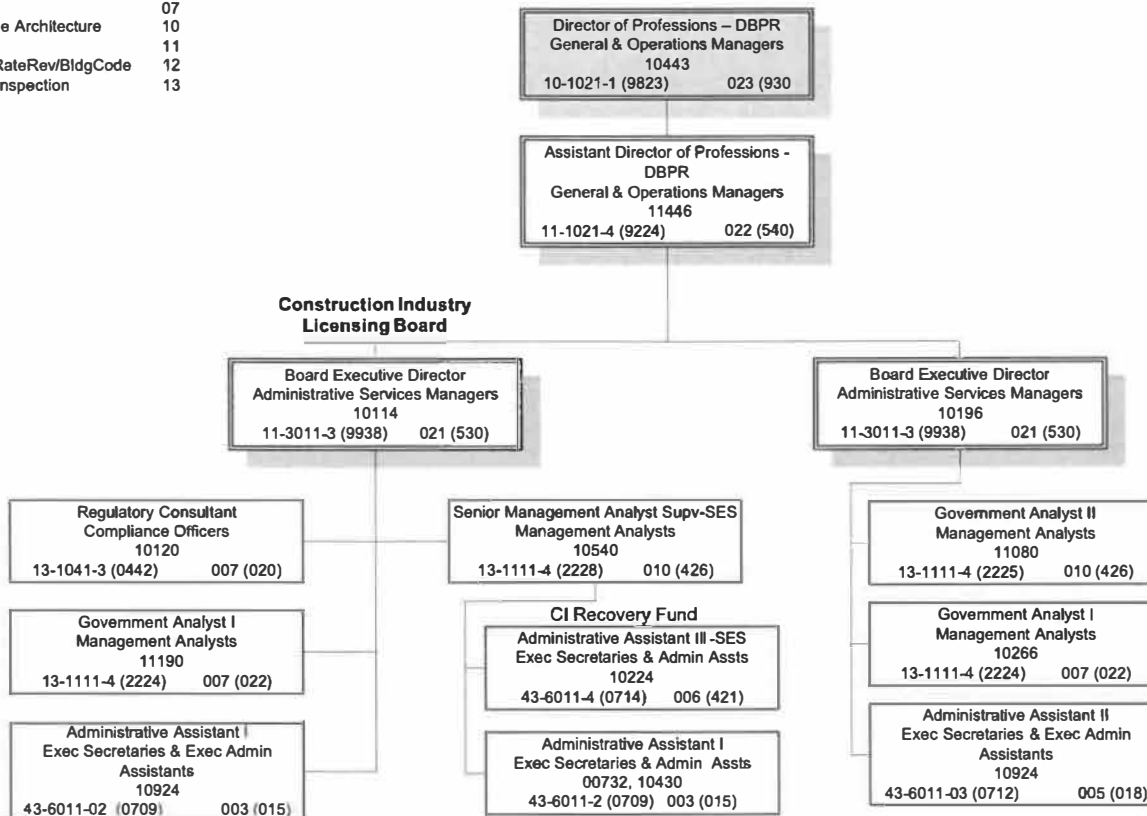
Current: 7-1-22  
Last Updated 12-13-15



8 FTE

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

### Division of Professions Professions Board Offices

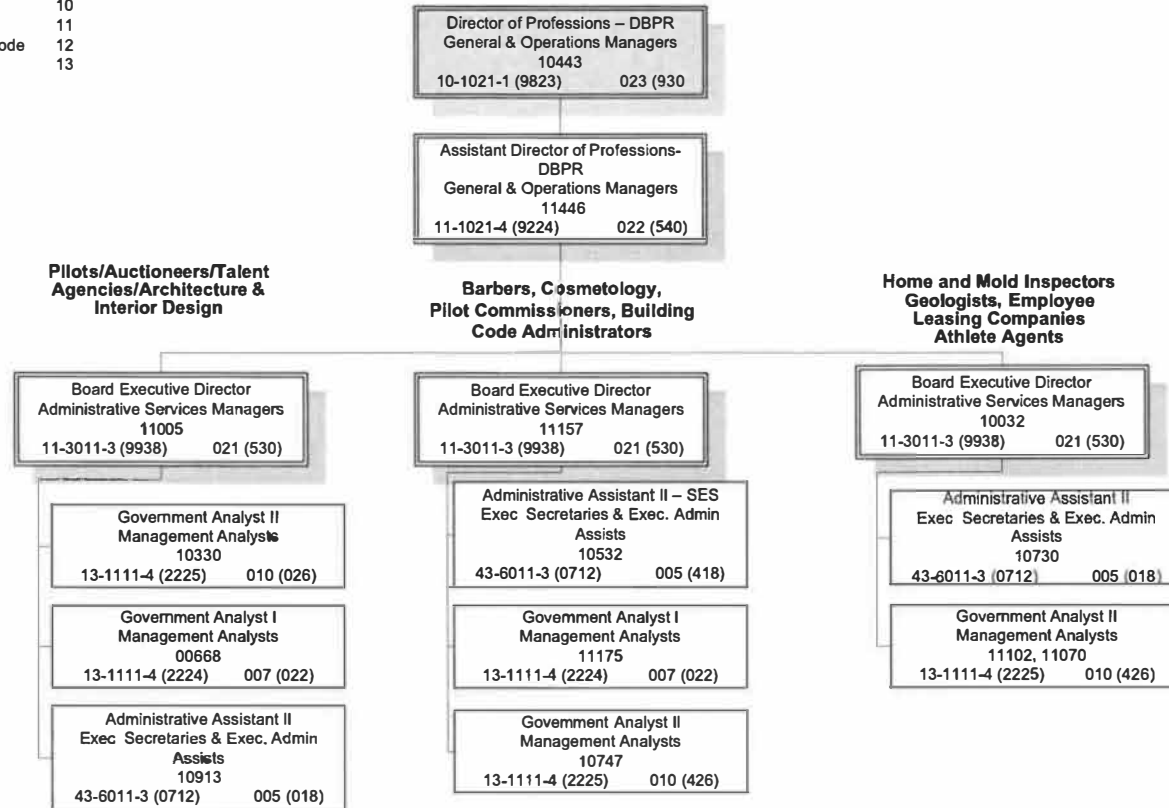


12 FTE

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

Current: 7-1-22  
 Last Updated: 3-11-16

**Division of Professions  
Professions Board Offices**



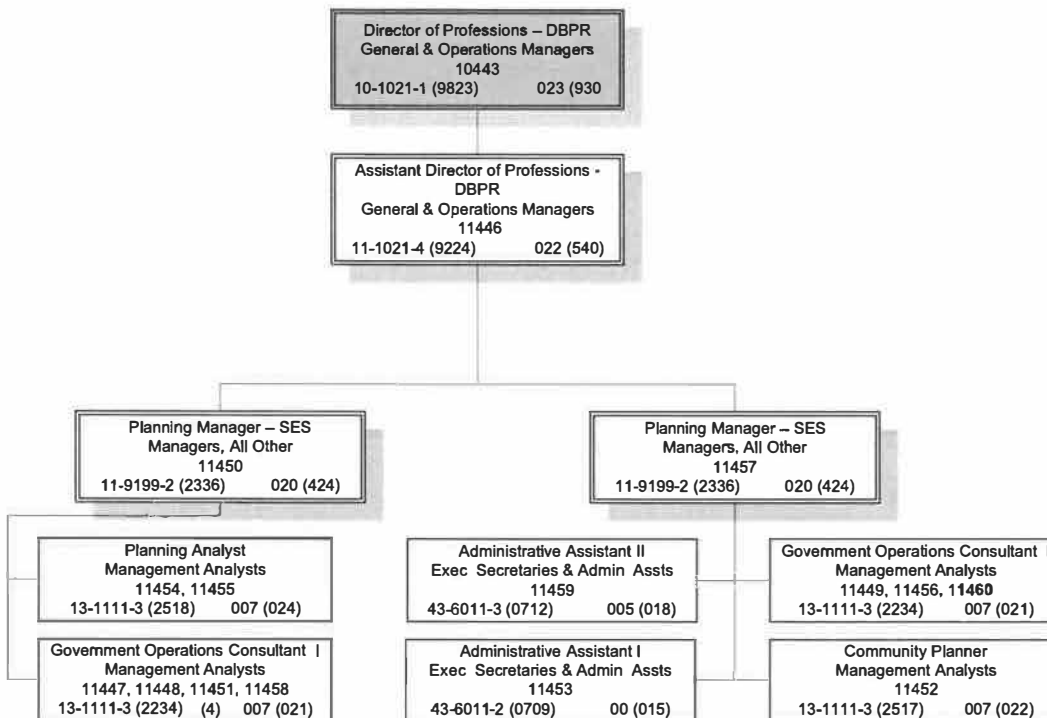
12 FTE



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

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

Current: 7-1-22  
 Updated:10-9-14

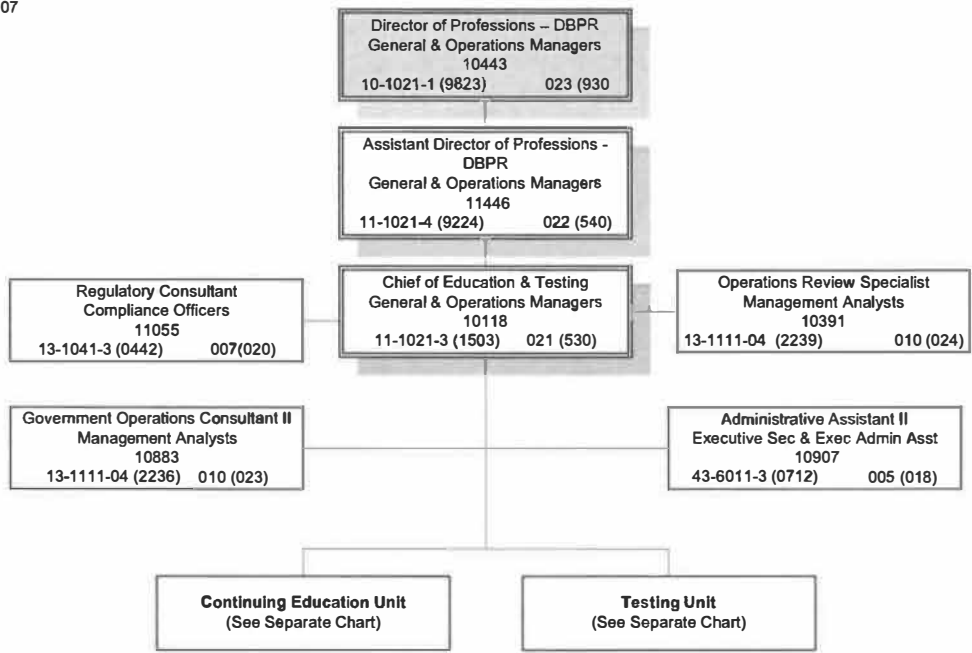


14 FTE

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

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

Current: 7-1-22  
 Last Updated:3-31-17



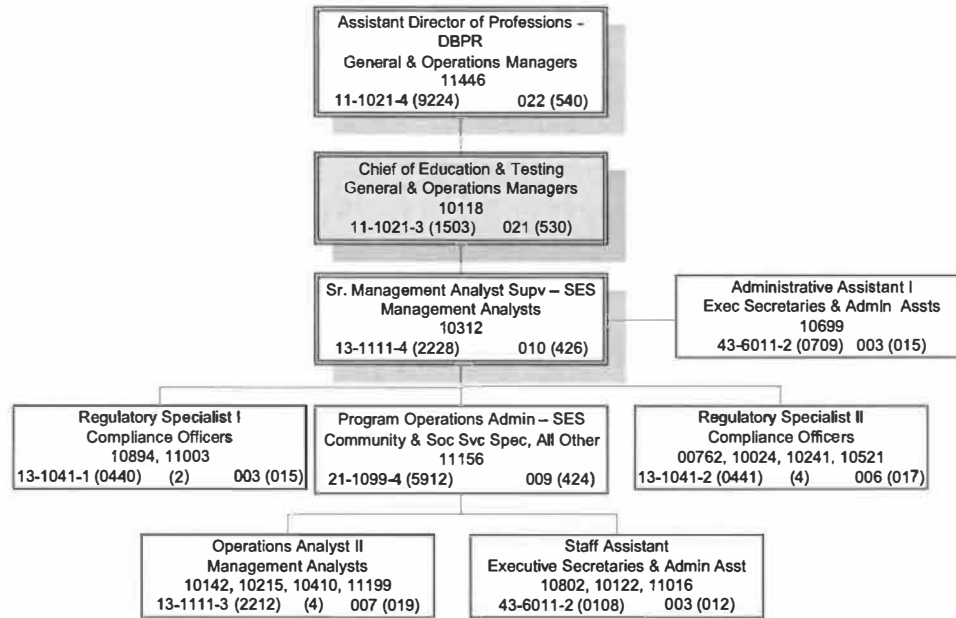
5 FTE

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

79  
 50  
 04  
 04 06  
 04 07

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

Current: 7-1-22  
 Last Updated: 8-2-19

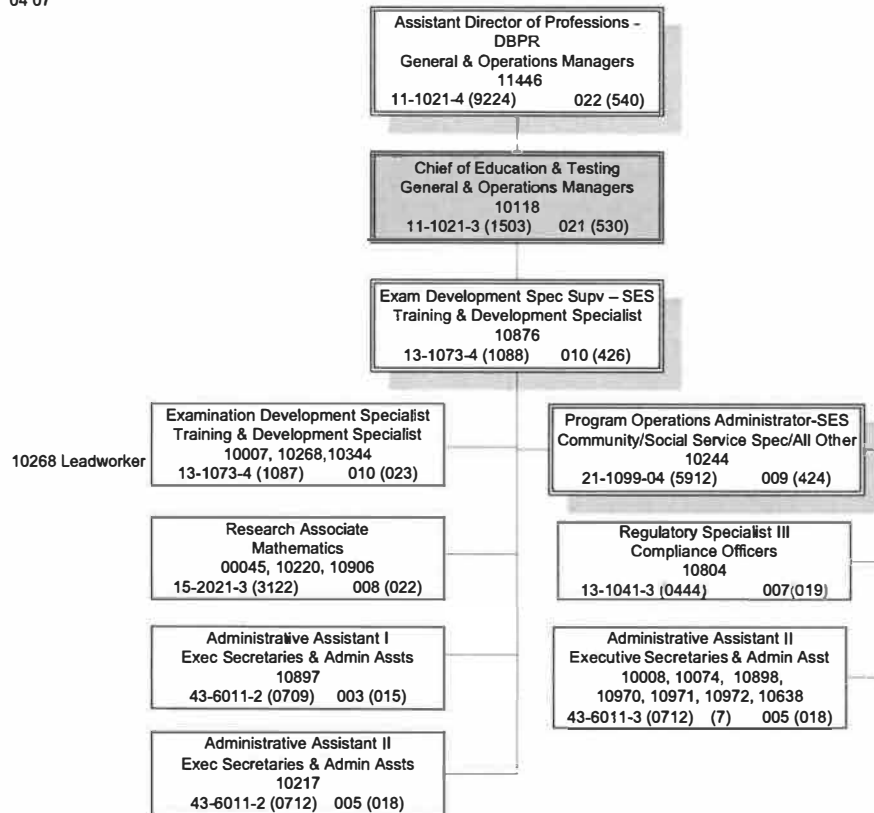


16 FTE

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

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

Current: 7-1-22  
 Last Updated: 1-25-19



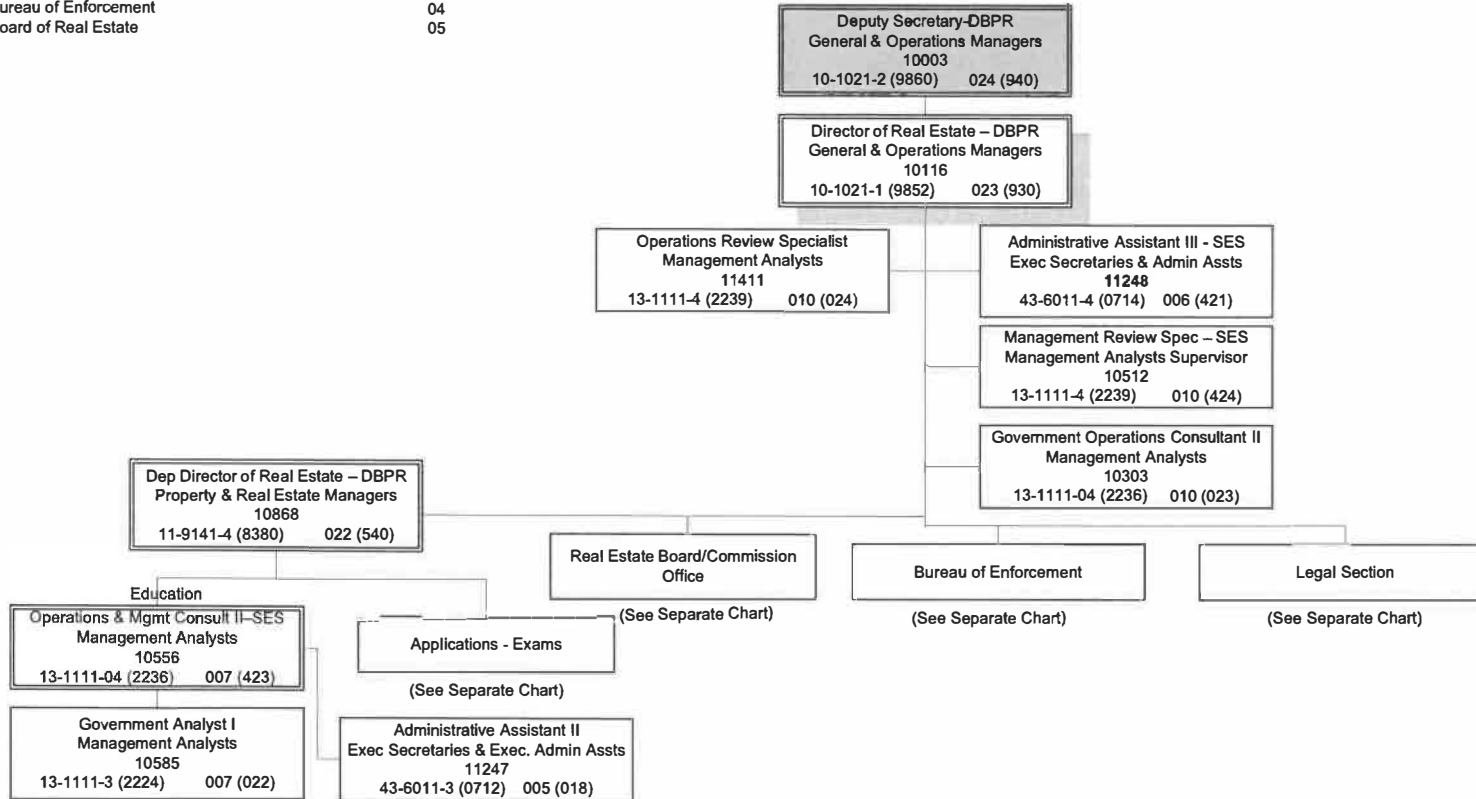
19 FTE

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  
 Board of Real Estate 05

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

Current: 07-01-22  
 Last updated: 09-01-20

9 FTE



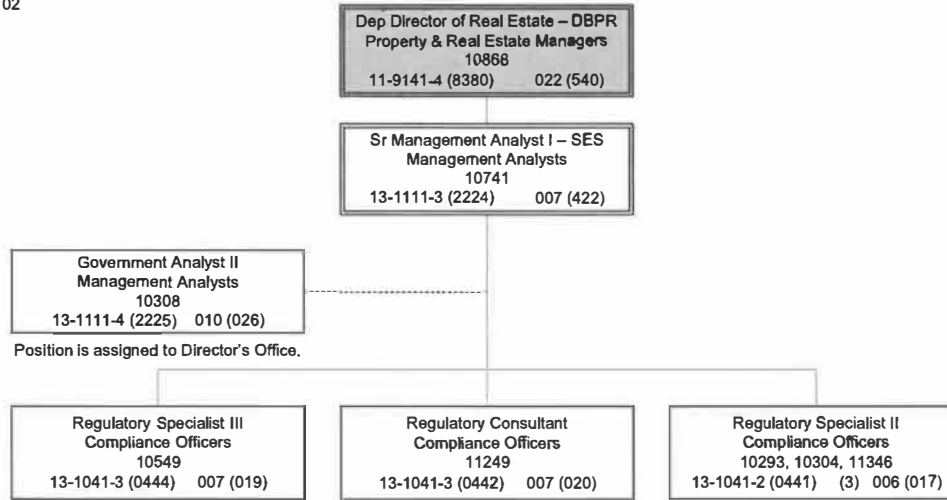
Department of Business & Professional Regulation  
 Division of Real Estate  
 Director's Office  
 Legal Section  
 Applications/Exams  
 Bureau of Enforcement

79  
 70  
 01 01  
 01 02  
 03  
 04

**Division of Real Estate  
 Application - Exams**

Current:07-01-22  
 Last updated: 7-18-16

7 FTE



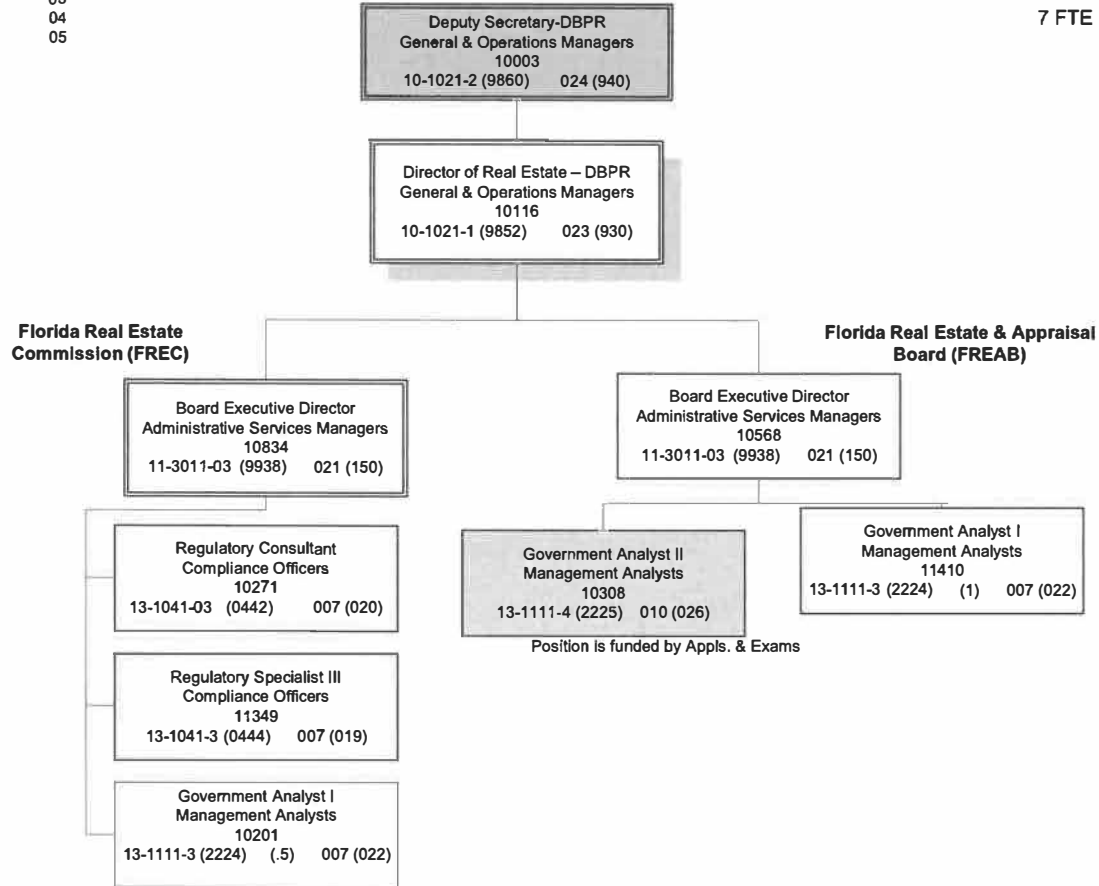
Department of Business & Professional Regulation  
 Division of Real Estate  
 Director's Office  
 Legal Section  
 Applications/Exams  
 Bureau of Enforcement  
 Board of Real Estate

79  
 70  
 01 01  
 01 02  
 03  
 04  
 05

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

Current:07-01-22  
 Last updated: 7-18-16

7 FTE (1 .5 PSN)



Current: 07-01-22  
 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**

Investigator Supervisor – SES  
 Compliance Officers  
 10277  
 13-1041-4 (8354) 010 (424)

Investigator Supervisor – SES  
 Compliance Officers  
 10035  
 13-1041-4 (8354) 010 (424)

Investigator Supervisor – SES  
 Compliance Officers  
 10156  
 13-1041-4 (8354) 010 (424)

Investigator Supervisor – SES  
 Compliance Officers  
 10966  
 13-1041-4 (8354) 010 (424)

Investigator Supervisor – SES  
 Compliance Officers  
 10565  
 13-1041-4 (8354) 010 (424)

**Real Estate Central**  
 (See Separate Chart)

**Real Estate South**  
 (See Separate Chart)

**Real Estate Appraisal**  
 (See Separate Chart)

Sr Consumer Service Analyst  
 Compliance Officers  
 10572, 10740, 10945  
 13-1041-2 (4009) (3) 006 (017)

Investigation Specialist II  
 Compliance Officers  
 10756, 10099, 10951, 11060, 10205  
 13-1041-3 (8318) (5) 007 (020)

Investigation Specialist II  
 Compliance Officers  
 10047  
 13-1041-3 (8318) 007 (020)

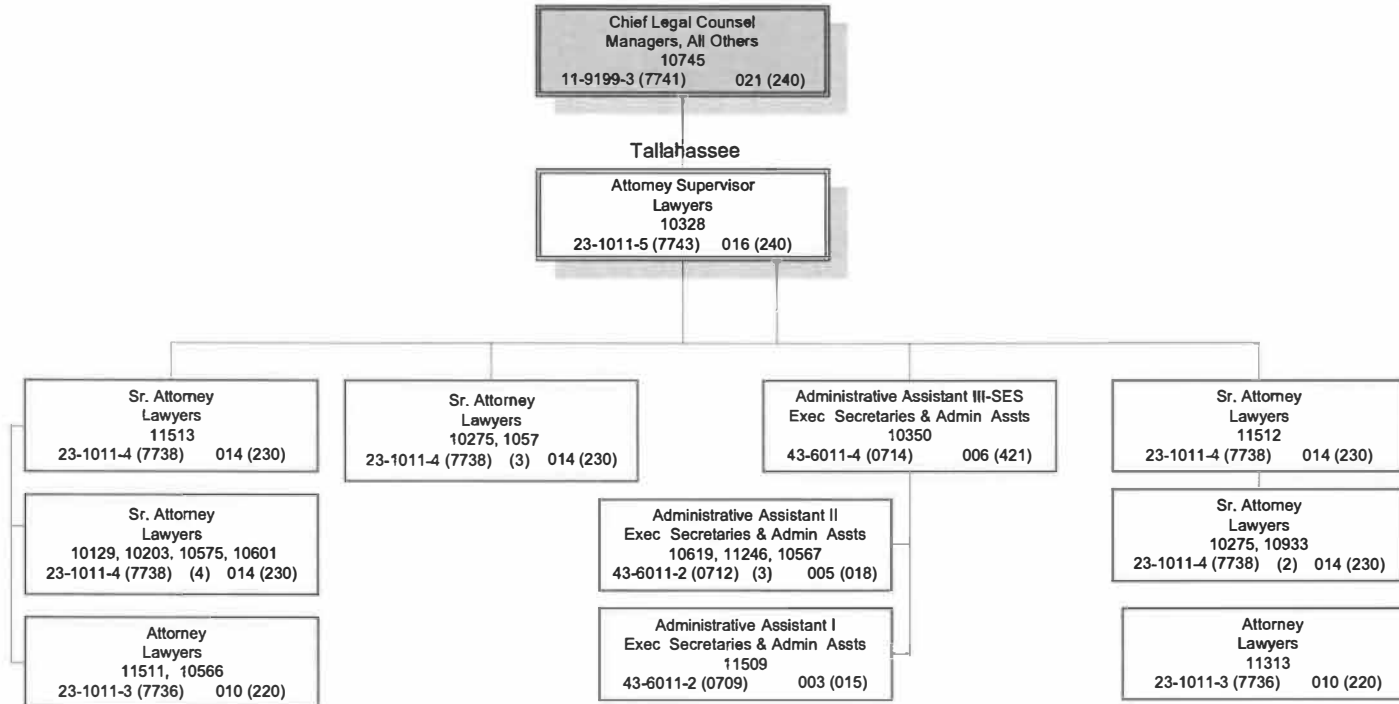


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04

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

Current:07-01-22  
 Last updated: 12-6-18

18 FTE



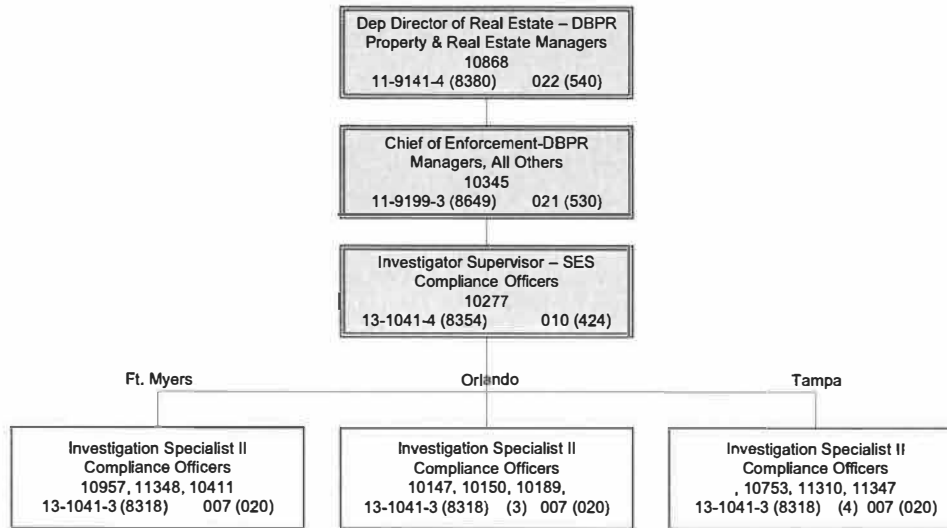
Note: Administrative Assistant position #10350 is jointly supervised  
 by the Attorney Supervisor and the Support Services Administrator-  
 DBPR # 10288 in the Office of the General Counsel.

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

Current:07-01-22  
 Last updated: 4-9-19

11 FTE

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



Position 10343 is supervised by 10156

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

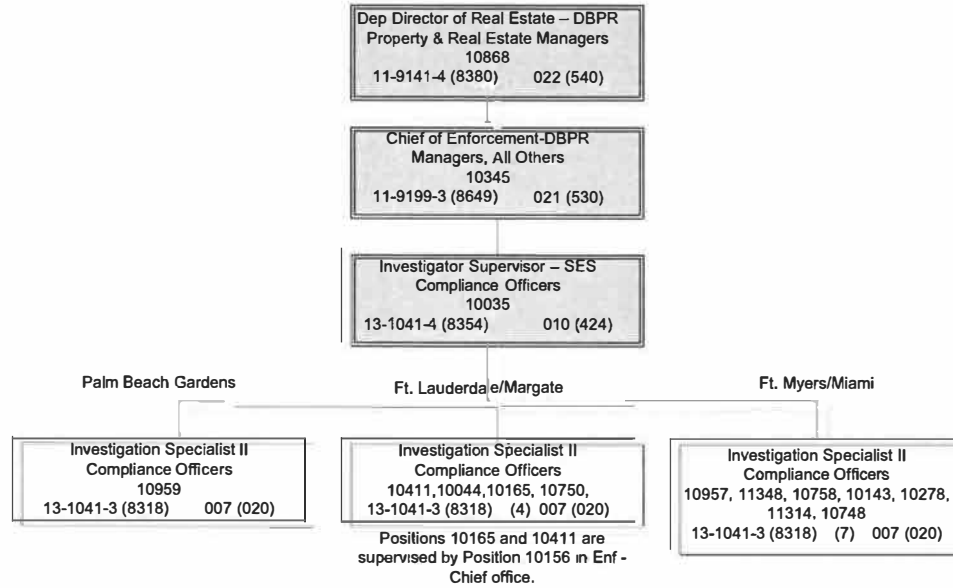
Positions #11310 and #11505 are funded by the Chief's Office.  
 Position 11505 is supervised by 10156.

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

Current:07-01-22  
 Last updated: 4-19-2019

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

11 FTE



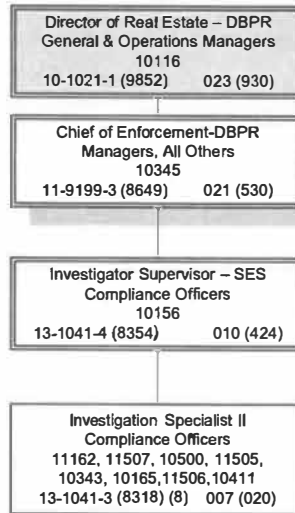
10411

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: 07-01-22  
 Last updated: 7-27-18

10 FTE

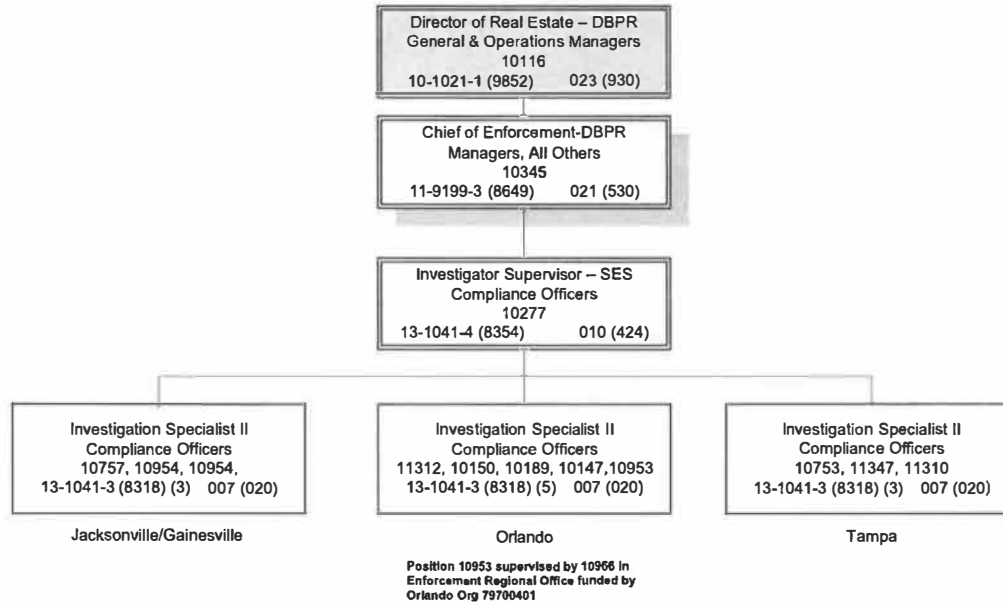


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04

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

Current:07-01-22  
 Last updated: 7-27-18

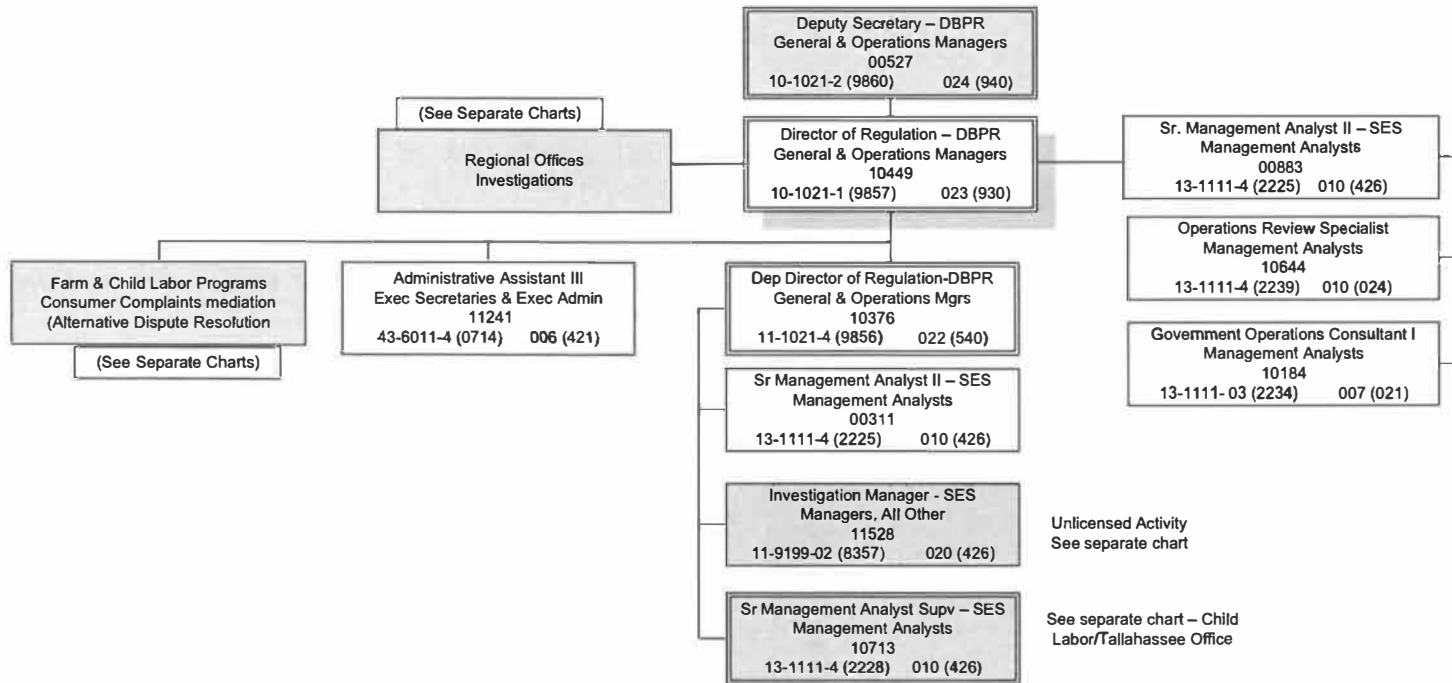
12 FTE



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: 7-1-22  
 Last Updated: 3-8-21

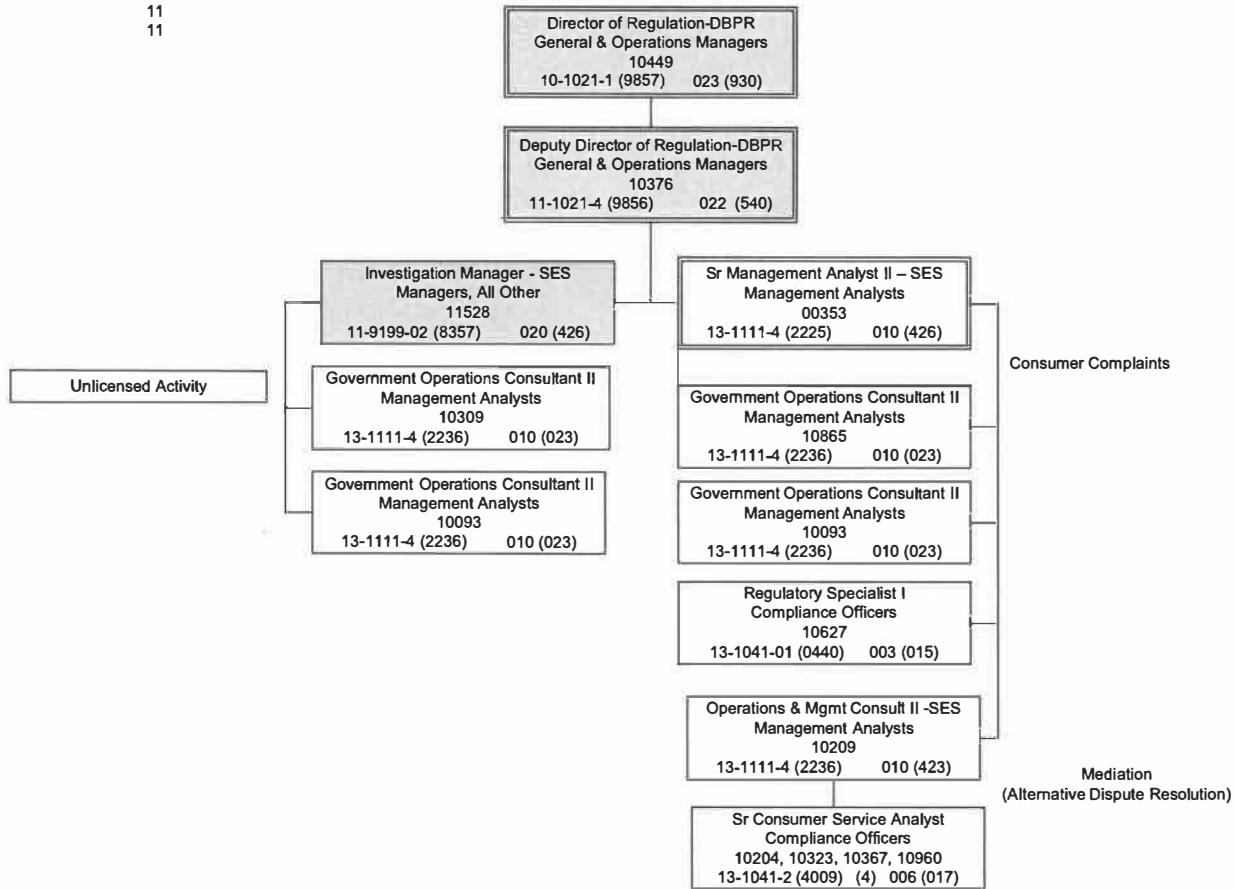


10 FTE

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

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

Current: 7-1-22  
 Last Updated 7-12-19

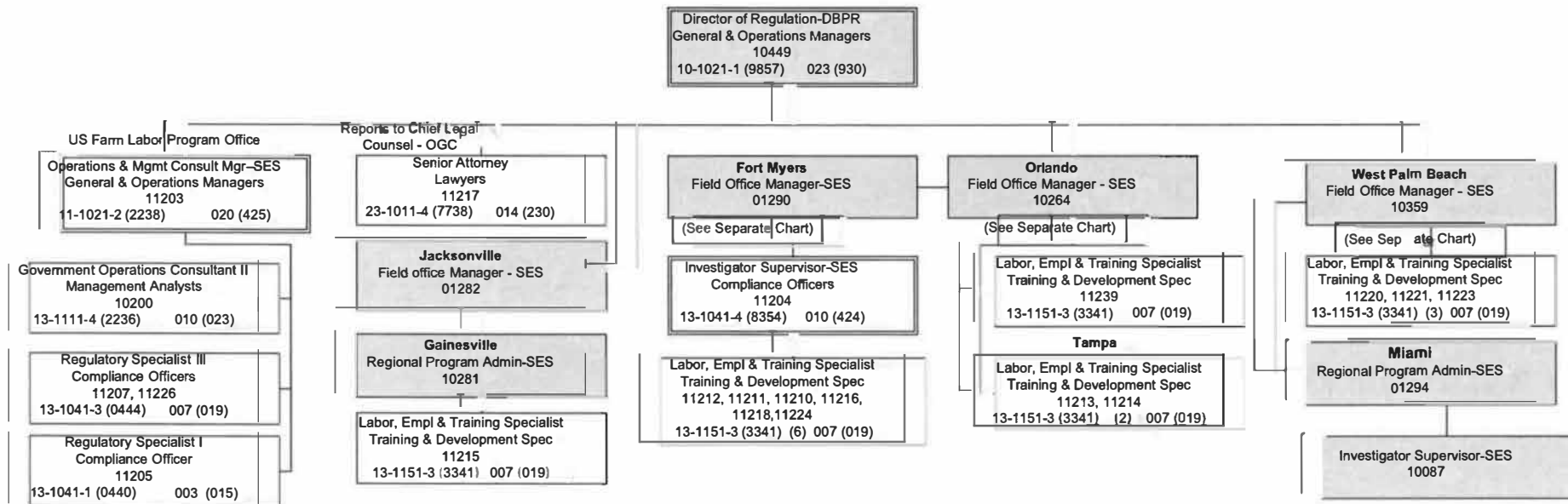


9 FTE

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

21 FTE



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

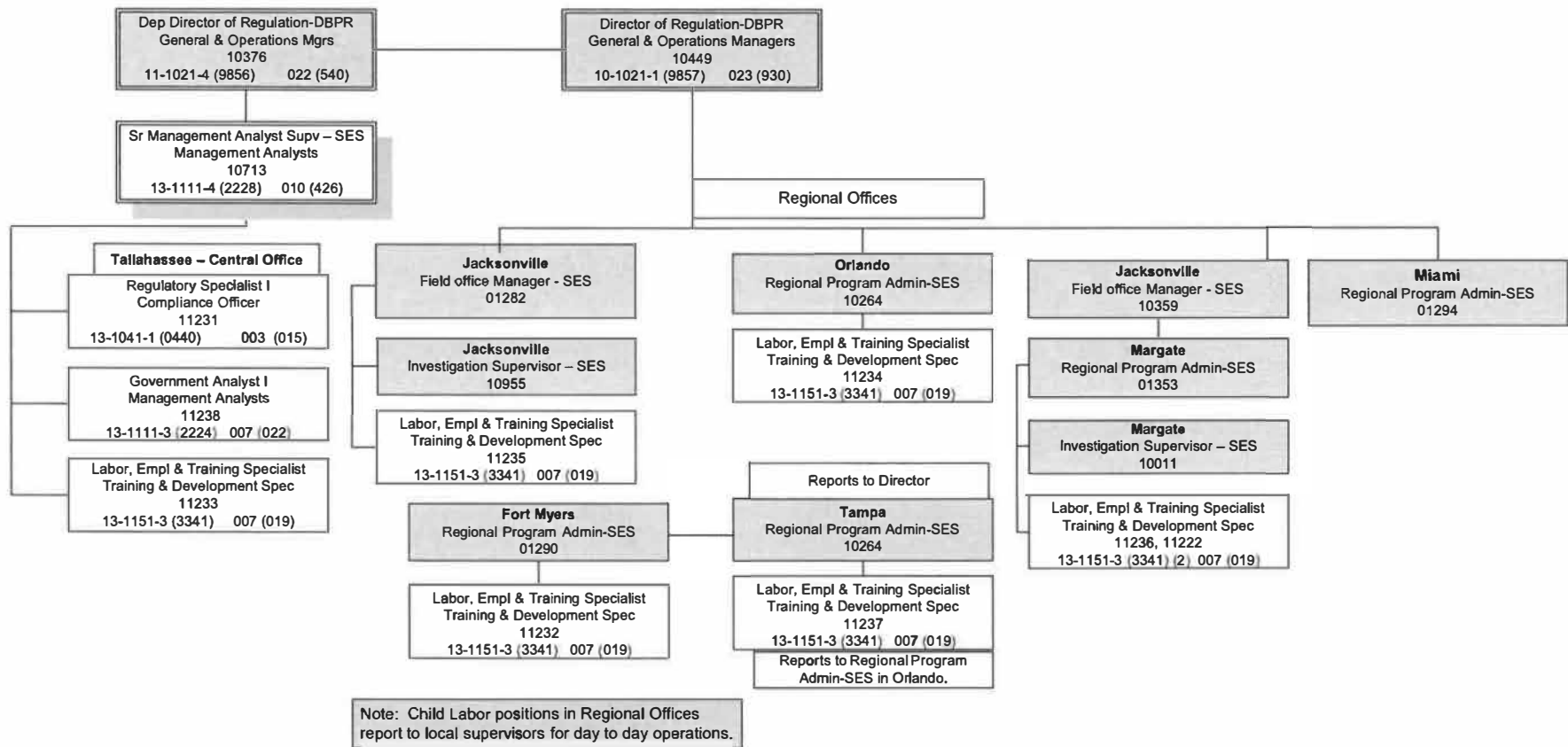


Department of Business & Professional Regulation 79  
 Division of Regulation 30  
 Director's Office 01  
 Inspections 02  
 Investigative Services 03  
 Farm Labor 11  
 Child Labor 12

### Division of Regulation Compliance & Enforcement Child Labor

Current: 7-1-22  
 Last Updated: 8-26-16

18 FTE



BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2021-22			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT				151,264,563	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)				2,510,132	
FINAL BUDGET FOR AGENCY				153,774,695	
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		811,119	5.05	4,095,441	
Protect Boxers * Number of scheduled boxing, kickboxing, and mixed martial arts events.		131	7,742.76	1,014,301	
Call Center * Number of calls, emails, public contacts		1,645,319	3.50	5,756,087	
Central Intake - Initial Applications * Number of initial applications processed		159,989	29.92	4,787,564	
Central Intake - Renewals * Number of renewals processed		635,567	1.41	898,413	
Testing * Number of candidates tested		135,884	13.86	1,883,776	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		7,827	188.01	1,471,568	
Board Of Architecture And Interior Design * Number of enforcement actions		48	8,859.15	425,239	
Drug, Device And Cosmetic Regulation * Licensure and Regulatory activities		40,968	68.96	2,825,256	
Unlicensed Activity * Number of Outreach and Enforcement Actions		7,568	177.30	1,341,811	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		3,256	562.88	1,832,736	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		5,976	120.97	722,903	
Compliance And Enforcement Activities * Number of enforcement actions.		53,422	291.09	15,550,876	
Standards And Licensure Activities * Number of licensees		980,355	10.16	9,957,240	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		177,296	154.86	27,455,611	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		6,154	324.30	1,995,772	
School-to-career-grant * Students served through grant program.		43,327	16.31	706,698	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		124,003	20.55	2,548,385	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		59,203	10.02	593,291	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		57,074	302.42	17,280,410	
Code Promulgation * Code Amendments Promulgated		1,218	2,336.23	2,845,528	
Regulation Of Manufactured Buildings * Permits Issued for Manufactured Buildings		48,784	4.63	225,971	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		46,018	105.21	4,841,549	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		6,502	1,116.42	7,258,982	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.		4,815	47.51	228,758	
Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.		3,704	275.47	1,020,345	
Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.		63,244	88.09	5,571,091	
Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.		7,458	57.28	427,189	
Homeowners' Associations * Number of compliance actions.		296	687.98	203,642	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		4,478	104.18	466,530	
TOTAL				126,212,963	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				3,199,919	
OTHER					
REVERSIONS				24,361,852	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				153,774,734	

### 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: Business and Professional regulation</b>	<b>Schedule XII Submission Date:</b>
<b>Project Name:</b>	<b>Is this project included in the Agency's LRPP?</b> Yes _____ No _____
<b>FY 2023 - 2024 LBR Issue Code:</b>	<b>FY 2023 -2024 LBR Issue Title:</b>
<b>Agency Contact for Schedule XII (Name, Phone #, and E-mail address):</b>	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
<b>Agency Head:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Agency Chief Information Officer:</b> <i>(If applicable)</i>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Budget Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Planning Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Project Sponsor:</b>	<b>Date:</b>
<b>Printed Name:</b>	

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

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

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

<b>II. Evaluation of Options</b>
1. Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.
2. For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?
3. List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).
4. Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.
5. For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.

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

<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.

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

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



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

<b>Contact Information</b>
Agency:
Name:
Phone:
E-mail address:

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

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

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

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

Agency: Department of Business and Professional Regulation Contact: Lynn Smith

Article III, section 19(a)3 of the 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 2022 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 2023-2024 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 2023-2024 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Tobacco Tax and Surcharge - Cigarette Tax	R	217,100,000	217,400,000
b	Tobacco Tax and Surcharge - Cigarette Surcharge	R	649,600,000	649,600,000
c	Tobacco Tax and Surcharge - Other Tobacco Products Surcharge	R	101,200,000	101,600,000
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 \$217,400,00 in the revenue section of the Schedule I and the estimated refunds of \$300,000 in the nonoperating section, which nets to the Long Range Financial Outlook estimate.  
Tobacco Tax and Surcharge - Other Tobacco Products Surcharge - the variance is due to reporting the estimated gross revenue of \$101,600,000 in the revenue section of the Schedule I and estimated refunds of \$400,000 in the nonoperating, 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 Profession Regulation
Name: Lynn Smith
Phone: 850-717-1541
E-mail address: Lynn.Smith@myfloridalicesne.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: 2023-24  
 Program: Administrative Trust Fund  
 Fund: 2021  
 Specific Authority: \_\_\_\_\_  
 Purpose of Fees Collected: \_\_\_\_\_

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	8,492	25,000	25,000
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>8,492</b>	<b>25,000</b>	<b>25,000</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

<u>Salaries and Benefits</u>	23,489,843	31,405,489	34,276,740
<u>Other Personal Services</u>	856,160	1,414,480	1,414,480
<u>Expenses</u>	4,638,117	4,694,951	6,018,636
<u>Operating Capital Outlay</u>	95,810	118,088	118,088
<u>Transfer to DOAH</u>	192,067	133,769	133,769
<u>Contracted Services</u>	4,440,236	4,484,691	8,414,691
<u>Operation/Motor Vehicles</u>	6,500	6,500	11,500
<u>TR/State ATTY/Slots</u>	268,947	36,209	-
<u>Risk Management Services</u>	116,991	125,858	125,858
<u>Salary Incentive Payments</u>	2,488	7,650	7,650
<u>Tenant Broker Commissions</u>	-	90,000	90,000
<u>Lease /Purchase/Equipment</u>	58,651	103,887	103,887
<u>TR/DMS/HR SVCS/STW Contract</u>	128,806	148,097	148,439
<u>Flair System Replacement</u>		385,000	-
<u>Contracted Legal Services</u>		500,000	500,000
<u>Customer Experience</u>		4,372,491	
<u>DP Assessment (AST)</u>	2,025,061	-	
<u>Northwest Regional DC</u>	212,142	2,237,203	2,237,203
<u>DP Assessment (DMS)</u>			

<b>Indirect Costs Charged to Trust Fund</b>	<b>22,156</b>	<b>26,460</b>	<b>26,460</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>36,553,975</b>	<b>50,290,823</b>	<b>53,627,401</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	8,492	25,000	25,000
<b>TOTAL SECTION II</b>	(B)	36,553,975	50,290,823	53,627,401
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(36,545,482)</b>	<b>(50,265,823)</b>	<b>(53,602,401)</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, 07/01/22	498,039.52	(A)
Total all GLC's 5XXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)	-	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments</b>		
SWFS Adjustment	43,745.89	(C)
SWFS Adjustment		(C)
SWFS Adjustment		(C)
SWFS Adjustment		(C)
SWFS Adjustment		(C)
SWFS Adjustment		
<b>Add/Subtract Other Adjustment(s):</b>		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(545,790.30)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-	(D)
A/P Not CF	2,819,440.64	(D)
G/L 31120 - FCO Accounts Payable (recorded in FLAIR)	-	(D)
G/L 27XXX-Property recorded in FLAIR- Assests	-	(D)
Current Compensated Absences Liability (GL 38600) Not CF		(D)
Long-Term Compensated Absences Liability (GL 48600)	-	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	2,815,435.75	(E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	(2,815,435.75)	(F)
<b>DIFFERENCE:</b>	-	(G)*

**\*SHOULD EQUAL ZERO.**

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

<b>Department Title:</b>	<b>Budget Period: 2023-24</b>
<b>Trust Fund Title:</b>	<b>Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Administrative Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>790000</b>
	<b>2021</b>

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,388,094.82	(A)		1,388,094.82
<b>ADD: Other Cash (See Instructions)</b>	42,950.00	(B)		42,950.00
<b>ADD: Investments</b>	-	(C)		-
<b>ADD: Outstanding Accounts Receivable</b>	4,500,187.25	(D)		4,500,187.25
<b>ADD: SWFS Adjustment</b>		(E)		-
<b>Total Cash plus Accounts Receivable</b>	5,931,232.07	(F)	-	5,931,232.07
<b>LESS: Allowances for Uncollectibles</b>	-	(G)		-
<b>LESS: Approved "A" Certified Forwards</b>	(1,150,801.90)	(H)		(1,150,801.90)
<b>Approved "B" Certified Forwards</b>	(545,790.30)	(H)		(545,790.30)
<b>Approved "FCO" Certified Forwards</b>	-	(H)		-
<b>LESS: Other Accounts Payable-Non Operating</b>	(1,462,950.01)	(I)	43,745.89	(1,419,204.12)
<b>LESS: SWFS Adjustment</b>		(J)		-
<b>Unreserved Fund Balance, 07/01/22</b>	2,771,689.86	(K)	43,745.89	2,815,435.75 **

**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.)

<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.)

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-2023</b>	<b>REQUEST FY 2023-2024</b>
<b>Receipts:</b>			
<u>Fees</u>	5,640,473	5,635,285	5,635,285
<u>Licenses</u>	46,089,435	47,258,259	47,258,259
<u>Excise Tax</u>	16,638,328	14,700,000	14,700,000
<u>Refunds</u>	44,582		
<u>Transfer from Cigarette Tax Collection</u>	2,064,683	2,000,000	2,000,000
<u>Fines/Miscellaneous</u>	5,946,564	324,395	324,395
<u>Warrant Cancellation</u>	78,741	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>76,502,806</b>	<b>69,917,939</b>	<b>69,917,939</b>

<b>SECTION II - FULL COSTS</b>	Updated 9-26-22	Updated 9-26-22	Updated 9-26-22
<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	17,205,053	26,116,136	26,116,136
<u>Other Personal Services</u>	94,194	206,068	206,068
<u>Expenses</u>	2,993,996	2,700,425	2,946,850
<u>Operating Capital Outlay</u>	-	5,000	5,000
<u>Acquisition /Motor Vehicles</u>	253,470	315,644	315,644
<u>Contracted Services</u>	62,397	68,457	68,457
<u>Operation &amp; Maintenance Patrol Vehicles</u>	627,940	896,017	896,017
<u>Cigarette Tax Stamps</u>	866,505	866,505	866,505
<u>Risk Management Services</u>	540,525	1,346,770	1,346,770
<u>Salary Incentive Payments</u>	112,924	172,846	172,846
<u>TR/Contracted Disptch Svs</u>	140,000	140,000	140,000
<u>Lease Purchase Equipment</u>	23,164	53,446	53,446
<u>TR/DMS/HR SVCS/STW Contract</u>	96,839	111,342	111,342
<u>State Data Senter-AST</u>	-		
<u>DP Assesment (AST)</u>	20,661	20,664	20,664
<u>Public Assistance-ST OPS</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>42,980,249</b>	<b>71,544,588</b>	<b>36,899,488</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>66,017,917</b>	<b>104,563,908</b>	<b>70,165,233</b>

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

<b>SECTION III - SUMMARY</b>			
<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>76,502,806</b>	<b>69,917,939</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>66,017,917</b>	<b>104,563,908</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>10,484,889</b>	<b>(34,645,969)</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:** Alcoholic Beverages and Tobacco Trust Fund  
**LAS/PBS Fund Number:** 2022

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/22</b>	<b>36,505,709.33</b>	<b>(A)</b>
<b>Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds</b>		
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>		<b>(B)</b>
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments</b>		
<b>Covid adjustment</b>		<b>(C)</b>
<b>SWFS Adjustment (Non-Operating) A/R</b>		<b>(C)</b>
<b>SWFS Adjustment (Non-Operating)A/P</b>	<b>1,813.44</b>	<b>(C)</b>
<b>SWFS Adjustment (Non-Operating) A/P Com Abs</b>		<b>(C)</b>
<b>Add/Subtract Other Adjustment(s):</b>		
<b>Approved "B" Carry Forward (Encumbrance) per LAS/PBS</b>	<b>(434,435.27)</b>	<b>(D)</b>
<b>Accounts Payable not CF - Operating</b>	<b>81,690.22</b>	<b>(D)</b>
		<b>(D)</b>
		<b>(D)</b>
		<b>(D)</b>
		<b>(D)</b>
	<b>-</b>	<b>(D)</b>
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>36,154,777.72</b>	<b>(E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(36,154,777.72)</b>	<b>(F)</b>
<b>DIFFERENCE:</b>		<b>(G)*</b>

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2023-24</b>
<b>Trust Fund Title:</b>	<b>Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Alcoholic Beverages and Tobacco Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>79400X00</b>
	<b>2022</b>

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,824,700.91	(A)		3,824,700.91
ADD: Other Cash (See Instructions)	222,379.62	(B)		222,379.62
ADD: Investments	35,328,842.54	(C)		35,328,842.54
ADD: Outstanding Accounts Receivable	537,978.96	(D)		537,978.96
Interest Recievable		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>39,913,902.03</b>	<b>(F)</b>	<b>-</b>	<b>39,913,902.03</b>
LESS: Allowances for Uncollectibles	(328,091.86)	(G)		(328,091.86)
LESS: Approved "A" Certified Forwards	(854,811.00)	(H)		(854,811.00)
Approved "B" Certified Forwards	(434,435.27)	(H)		(434,435.27)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(2,143,599.62)	(I)	1,813.44	(2,141,786.18)
LESS: Other Accounts Payable		(J)		-
<b>Unreserved Fund Balance, 07/01/20</b>	<b>36,152,964.28</b>	<b>(K)</b>	<b>1,813.44</b>	<b>36,154,777.72</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.



# **Cigarette Tax Collection Trust Fund 2086**

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

Department: Department of Business & Professional Regu Budget Period: 2023-24  
 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 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2022-23
<b>Receipts:</b>			
<u>Taxes</u>	227,359,501	223,500,000	217,400,000
<u>Surcharge</u>	682,269,831	668,000,000	649,600,000
<u>Other Tobacco Products</u>	97,279,378	99,600,000	101,600,000
<u>Miscellaneous</u>	751,302		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,007,660,012</b>	<b>991,100,000</b>	<b>968,600,000</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
<b>Indirect Costs Charged to Trust Fund</b>	<b>1,007,660,012</b>	<b>991,100,000</b>	<b>968,600,000</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,007,660,012</b>	<b>991,100,000</b>	<b>968,600,000</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	1,007,660,012	991,100,000	968,600,000
<b>TOTAL SECTION II</b>	(B)	1,007,660,012	991,100,000	968,600,000
<b>TOTAL - Surplus/Deficit</b>	(C)	0	-	-

**EXPLANATION of LINE C:**

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

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

**Budget Period: 2023-24**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-22 0.00 (A)

Add/Subtract: \_\_\_\_\_ (B)

Other Adjustment(s):

Post Closing Adjustment, Taxes Receivable 0.00 (C)

\_\_\_\_\_ (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 0.00 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 141,018,167.26 (E)

**DIFFERENCE:** (141,018,167.26) (F)\*

**\*SHOULD EQUAL ZERO.**

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

<b>Department Title:</b>	<b>Budget Period: 2023-24</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 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 11,209,604.23		
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable	\$ 59,299,479.40		59,299,479.40
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>70,509,083.63</b>	<b>-</b>	<b>70,509,083.63</b>
LESS: Allowances for Uncollectibles			
LESS: Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	\$ 70,509,083.63		70,509,083.63
LESS: _____			
<b>Unreserved Fund Balance, 07/01/19</b>	<b>141,018,167.26</b>	<b>(K) -</b>	<b>141,018,167.26</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:** 2023-24  
**Program:** Condominiums, Timeshares, and Mobile Homes TF  
**Fund:** 2289

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

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	14,203,214	14,637,650	14,712,650
<u>Fines/Penalties</u>	233,718	114,500	114,500
<u>Refunds</u>	8,045	10,000	10,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>14,444,977</b>	<b>14,762,150</b>	<b>14,837,150</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

<u>Salaries and Benefits</u>	5,079,178	6,811,374	7,466,067
<u>Other Personal Services</u>	100	37,404	37,404
<u>Expenses</u>	809,071	915,377	1,199,173
<u>Operating Capital Outlay</u>	-	6,298	6,298
<u>Contracted Services</u>	6,113	17,500	89,994
<u>Risk Management Services</u>	31,863	35,434	35,434
<u>Lease /Purchase of Equipment</u>	9,404	11,856	11,856
<u>TR/DMS/HR SVCS/STW Contract</u>	30,392	34,944	45,995
<u> </u>			
<u> </u>			
<u> </u>			
<b>Indirect Costs Charged to Trust Fund</b>	<b>8,645,572</b>	<b>9,545,988</b>	<b>5,581,207</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>14,611,693</b>	<b>17,416,175</b>	<b>14,473,428</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>14,444,977</b>	<b>14,762,150</b>	<b>14,837,150</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>14,611,693</b>	<b>17,416,175</b>	<b>14,473,428</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(166,717)</b>	<b>(2,654,025)</b>	<b>363,722</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

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

Budget Period: 2023-24

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, 07/01/22 Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds	11,423,509.41 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments	
SWFS Adjustment	-872.42 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(26,785.46) (D)
Current Compensated Absences Liability (GL 38600) Not C/F	126,902.53 (D)
Long-Term Compensated Absences Liability (GL 48600)	294,043.36 (D)
A/P not CF	-3,801.63 (D)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	11,812,995.79 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	(11,812,995.79) (F)
<b>DIFFERENCE:</b>	- (G)*

\*SHOULD EQUAL ZERO.

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

<b>Department Title:</b>	<b>Budget Period: 2023-24</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 6/30/2022		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	834,207.84 (A)			834,207.84
<b>ADD: Other Cash (See Instructions)</b>	6,702.38 (B)			6,702.38
<b>ADD: Investments</b>	10,746,760.10 (C)			10,746,760.10
<b>ADD: Outstanding Accounts Receivable</b>	999,398.13 (D)			999,398.13
<b>ADD: Statewide Adjustments AR Reversal</b>		(E)		-
<b>Total Cash plus Accounts Receivable</b>	12,587,068.45 (F)		-	12,587,068.45
<b>LESS: Allowances for Uncollectibles</b>	(426,296.97) (G)			(426,296.97)
<b>LESS: Approved "A" Certified Forwards</b>	(133,411.92) (H)			(133,411.92)
<b>    Approved "B" Certified Forwards</b>	(26,785.46) (H)			(26,785.46)
<b>    Approved "FCO" Certified Forwards</b>		(H)		-
<b>LESS: Other Accounts Payable (Nonoperating)</b>	(186,705.89) (I)		(872.42)	(187,578.31)
		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	11,813,868.21 (K)		(872.42)	11,812,995.79 **

**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:** 2023-24  
**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.)

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	36,975,389	37,306,769	37,306,769
<u>Fines/Penalties</u>	1,914,627	1,914,600	1,914,600
<u>Transfer From AB&amp;T Catering</u>	1,007,003	1,100,000	1,100,000
<u>Refunds</u>	33,018	33,057	33,057
<b>Total Fee Collection to Line (A) - Section III</b>	<b>39,930,037</b>	<b>40,354,427</b>	<b>40,354,427</b>

<b>SECTION II - FULL COSTS</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	20,006,970	23,115,359	25,068,735
<u>Other Personal Services</u>	44,335	37,003	37,003
<u>Expenses</u>	1,755,343	1,806,543	2,021,126
<u>Operating Capital Outlay</u>	-	8,500	8,500
<u>Acquisition /Motor Vehicles</u>	267,993	275,000	2,249,000
<u>Transfer to Visit Florida</u>	1,000,000		
<u>TR/DOH-Epidemiological Svr</u>	857,149	607,149	864,762
<u>G/A School to Career</u>	706,698	706,698	706,698
<u>Contracted Services</u>	187,402	70,509	70,509
<u>Operation/Motor Vehicles</u>	493,941	493,941	864,141
<u>Risk Management Services</u>	1,109,625	876,472	876,472
<u>Lease/Purchase of Equipment</u>	18,463	20,000	20,000
<u>TR/DMS/HR SVCS/STW Contract</u>	98,339	113,067	114,775
<u>Public Assistance ST OPS</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>9,979,189</b>	<b>12,323,721</b>	<b>13,782,440</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>36,525,447</b>	<b>40,453,962</b>	<b>46,684,161</b>

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

<b>SECTION III - SUMMARY</b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b>TOTAL SECTION I</b>	<b>(A)</b>	39,930,037	40,354,427	40,354,427
<b>TOTAL SECTION II</b>	<b>(B)</b>	36,525,447	40,453,962	46,684,161
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	3,404,590	(99,535)	(6,329,734)

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

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

**Budget Period: 2023-24**

<b>Department Title:</b>	<b>Business and Professional Regulation</b>
<b>Trust Fund Title:</b>	<b>Hotel &amp; Restaurant Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2375</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/22</b>	<b>26,854,187.74</b>	<b>(A)</b>
<b>Total all GLC's 5XXXX for governmental Funds;</b>		
<b>GLC 539XX for proprietary and fiduciary funds</b>		
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>		<b>(B)</b>
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments</b>	<b>6,271.07</b>	<b>(C)</b>
		<b>(C)</b>
<b>Add/Subtract Other Adjustment(s):</b>		
<b>Approved "B" Carry Forward (Encumbrance) per LAS/PBS</b>	<b>(459,238.20)</b>	<b>(D)</b>
<b>Approved "C" Carry Forward Total (FCO) per LAS/PBS</b>		<b>(D)</b>
<b>A/P not CF-Operating Categories</b>	<b>162,535.23</b>	<b>(D)</b>
<b>GLC 27XXX-Property recorded in FLAIR- Assests</b>	<b>0.00</b>	<b>(D)</b>
<b>Current Compensated Absences Liability (GL 38600) Not CF</b>	<b>440,550.47</b>	<b>(D)</b>
<b>Long-Term Compensated Absences Liability (GL 48600)</b>	<b>922,859.38</b>	<b>(D)</b>
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>27,927,165.69</b>	<b>(E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>27,927,165.69</b>	<b>(F)</b>
<b>DIFFERENCE:</b>	<b>-</b>	<b>(G)*</b>

**\*SHOULD EQUAL ZERO.**

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

<b>Department Title:</b>	<b>Budget Period: 2023-24</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 6/30/2022	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,893,009.65		2,893,009.65
<b>ADD: Other Cash (See Instructions)</b>	134,357.58		134,357.58
<b>ADD: Investments</b>	27,723,811.11		27,723,811.11
<b>ADD: Outstanding Accounts Receivable</b>	5,139,307.03		5,139,307.03
<b>ADD:</b>			-
<b>Total Cash plus Accounts Receivable</b>	35,890,485.37	-	35,890,485.37
<b>LESS: Allowances for Uncollectibles</b>	(4,923,831.14)		(4,923,831.14)
<b>LESS: Approved "A" Certified Forwards</b>	(1,493,405.62)		(1,493,405.62)
<b>Approved "B" Certified Forwards</b>	(459,238.20)		(459,238.20)
<b>Approved "FCO" Certified Forwards</b>			-
<b>LESS: Other Accounts Payable (Nonoperating)</b>	(1,093,115.79)	6,271.07	(1,086,844.72)
<b>LESS:</b>			-
<b>Unreserved Fund Balance, 07/01/19</b>	27,920,894.62	6,271.07	27,927,165.69 **

**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 Regulation      **Budget Period:** 2023-24  
**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.)**

<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**

	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>REQUEST FY 2023-24</b>
<b>Receipts:</b>			
<u>Fees (includes finger printing for slots)</u>	2,031,803	-	-
<u>Licenses</u>	491,277	-	-
<u>Fines/Penalties/Miscellaneous/Refunds</u>	108,756	-	-
<u>Taxes</u>	14,512,837	-	-
<u>Addictive Gambling Fund</u>	2,250,000	-	-
<u>Slot Licenses</u>	288,592	-	-
<u>Slot Taxes</u>	240,851,137	-	-
<u>Indian Gaming Compact Reimbursement</u>	210,563	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>260,744,966</b>	<b>-</b>	<b>-</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

<u>Salaries and Benefits</u>	6,828,293		
<u>Other Personal Services</u>	685,656		
<u>Expenses</u>	773,667		
<u>Operating Capital Outlay</u>			
<u>Gambling Prevention Contract</u>	1,250,000		
<u>TR/State Attorney/Slots</u>			
<u>Acquisition Motor Vehicles</u>	60,925		
<u>Contracted Services</u>	27,756		
<u>Operation/Motor Vehicles</u>	87,744		
<u>Risk Management</u>	122,468		
<u>Lease Purchases</u>	8,667		
<u>Racing Animal Med Research</u>	100,000		
<u>Lab Contract</u>	1,916,000		
<u>TR/DMS/HR Svcs/ Stw Contract</u>	51,386		
<u>Con/Pari-Mut Wagering/Compl Sys</u>	246,476		
<u>Public Assistance ST OPS</u>	-		

<b>Indirect Costs Charged to Trust Fund</b>	<b>253,223,771</b>		
<b>Total Full Costs to Line (B) - Section III</b>	<b>265,382,809</b>		

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>260,744,966</b>	<b>-</b>	<b>-</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>265,382,809</b>	<b>-</b>	<b>-</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(4,637,842)</b>	<b>-</b>	<b>-</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

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

**Budget Period: 2023-24**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-22 [ (27,086,011.73) (A) ]

**Add/Subtract:**

Carry Forward Encumbrances [ 59,289.62 (B) ]  
AP not CF [ (919.50) ]

Other Adjustment(s): SWFS A/R Adjustment [ ] ©  
SWFS A/P Adjustment [ (37,807.71) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (26,989,833.90) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 26,989,833.90 (E) ]

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2023-24</b>
<b>Trust Fund Title:</b>	<b>Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Pari-Mutuel Wagering Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Pari-Mutuel Wagering</b>
	<b>2520</b>

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,629,643.93	(A)		7,629,643.93
<b>ADD: Other Cash (See Instructions)</b>	5,264.50	(B)		5,264.50
<b>ADD: Investments</b>	19,503,157.11	(C)		19,503,157.11
<b>ADD: Outstanding Accounts Receivable</b>	20,936,293.32	(D)		20,936,293.32
<b>ADD: SWFS Adjustment (S)</b>		(E)		-
<b>Total Cash plus Accounts Receivable</b>	48,074,358.86	(F)	-	48,074,358.86
<b>LESS: Allowances for Uncollectibles</b>	(410,630.35)	(G)		(410,630.35)
<b>LESS: Approved "A" Certified Forwards</b>	(308,286.46)	(H)		(308,286.46)
<b>Approved "B" Certified Forwards</b>	(59,289.62)	(H)		(59,289.62)
<b>Approved "FCO" Certified Forwards</b>		(H)		
<b>LESS: Other Accounts Payable (Nonoperating)</b>	(20,268,510.82)	(I)	(37,807.71)	(20,306,318.53)
<b>LESS: General Revenue Service Charge</b>		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	27,027,641.61	(K)	(37,807.71)	26,989,833.90 **

**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**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	78,501,879	76,228,787	64,574,704
<u>Fines/Penalties</u>	2,493,890	2,182,808	2,302,903
<u>Refunds</u>	185,708	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>81,181,478</b>	<b>78,411,595</b>	<b>66,877,607</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

<u>Salaries and Benefits</u>	21,241,114	24,355,788	25,850,166
<u>Other Personal Services</u>	969,891	947,364	1,037,364
<u>Expenses</u>	3,195,924	3,873,903	4,567,775
<u>Operating Capital Outlay</u>	-	9,920	9,920
<u>Acquisition /Motor Vehicles</u>	199,718	221,900	221,900
<u>Legal Services Contract</u>	842,335	960,360	960,360
<u>Transfer to DOH</u>	282,637	282,637	282,637
<u>Examination Testing Services</u>	448,279	802,078	802,078
<u>Unlicensed Activities</u>	1,341,811	2,277,254	2,277,254
<u>CL Pay/Construction Recovery Fund</u>	2,784,772	4,500,000	4,500,000
<u>Claims/Auction Recovery Fund</u>	-	106,579	106,579
<u>Trans Architect Activities</u>	425,239	425,239	425,239
<u>Contracted Services</u>	1,059,940	1,265,928	1,268,428
<u>Operation/Motor Vehicles</u>	292,636	292,636	292,636
<u>Risk Management Services</u>	276,535	215,868	215,868
<u>Minority Scholarships/CPA</u>	126,000	200,000	200,000
<u>Lease/Purchase of Equipment</u>	47,961	78,221	78,221
<u>TR/DMS/HR SVCS/STW Contract</u>	116,348	134,476	136,184
<u>G/A FEMC Contracted Services</u>	2,070,000	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	289,147	300,000	300,000
<u>FI Building Code Mitigation Program</u>	896,840	925,000	925,000
<u>Public Assistance ST OPB</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>38,772,735</b>	<b>40,570,776</b>	<b>42,245,289</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>75,679,862</b>	<b>84,815,927</b>	<b>88,772,898</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>81,181,478</b>	<b>78,411,595</b>	<b>66,877,607</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>75,679,862</b>	<b>84,815,927</b>	<b>88,772,898</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>5,501,616</b>	<b>(6,404,332)</b>	<b>(21,895,291)</b>

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

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

**Budget Period: 2023-24**

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

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/22 Total all GLC's 5XXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds</b>	<b>116,718,565.66</b>	<b>(A)</b>
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>		<b>(B)</b>
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments SWFS Adjustment # and Description</b>		<b>(C)</b>
<b>SWFS Adjustment # 7900017 Due from Component unit</b>	<b>121,565</b>	<b>(C)</b>
<b>SWFS Adjustment # 79000006 AR</b>	<b>16,700,834</b>	<b>(C)</b>
<b>SWFS Adjustment # 79000014 A/P</b>	<b>(16,692,483)</b>	<b>(C)</b>
<b>SWFS Adjustment # 7</b>		<b>(C)</b>
<b>Add/Subtract Other Adjustment(s):</b>		
<b>Approved "B" Carry Forward (Encumbrance) per LAS/PBS</b>	<b>(710,077.870)</b>	<b>(D)</b>
<b>Approved "C" Carry Forward Total (FCO) per LAS/PBS</b>		<b>(D)</b>
<b>A/P Not CF-Operating Categories</b>	<b>144,766.80</b>	<b>(D)</b>
<b>GLC 19100 prepaid</b>	<b>(4)</b>	<b>(D)</b>
<b>G/L 27XXX-Property recorded in FLAIR- Assets</b>		<b>(D)</b>
<b>Current Compensated Absences Liability (GL 38600) Not CF</b>	<b>609,096.43</b>	<b>(D)</b>
<b>Long-Term Compensated Absences Liability (GL 48600)</b>	<b>1,740,538.950</b>	<b>(D)</b>
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>118,632,801</b>	<b>(E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(118,632,801)</b>	<b>(F)</b>
<b>DIFFERENCE:</b>	<b>0.00</b>	<b>(G)*</b>

**\*SHOULD EQUAL ZERO.**

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

<b>Department Title:</b>	<b>Budget Period: 2023-24</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 6/30/2022		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,610,202.95 (A)			10,610,203
<b>ADD: Other Cash (See Instructions)</b>	358,734.01 (B)			358,734
<b>ADD: Investments</b>	112,863,655.91 (C)			112,863,656
<b>ADD: Outstanding Accounts Receivable</b>	25,647,434.01 (D)	16,700,833.84		42,348,267.85
<b>ADD: Due from Comp unit</b>	98,353.00 (E)	121,565.00		219,918.00
<b>ADD: SWFS Adjustment-Due from CU</b>	-			-
<b>Total Cash plus Accounts Receivable</b>	149,578,379.88 (F)	16,822,398.84		166,400,778.72
<b>LESS: Allowances for Uncollectibles</b>	(24,213,180) (G)	(16,692,483.43)		(40,905,663.15)
<b>LESS: Approved "A" Certified Forwards</b>	(2,619,068.83) (H)			(2,619,069)
<b>Approved "B" Certified Forwards</b>	(710,077.87) (H)			(710,078)
<b>Approved "FCO" Certified Forwards</b>	-			-
<b>LESS: Other Accounts Payable (Nonoperating)</b>	(3,533,168) (I)			(3,533,168)
<b>LESS: Other Accounts Payable GL 33100</b>				-
<b>Unreserved Fund Balance, 07/01/20</b>	118,502,885.76 (K)	129,915.41		118,632,801.17 **

**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**





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

**Budget Period: 2023-24**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-22  (A)

Add/Subtract:

CF Bs  (B)

Other Adjustment(s):

(C)

(C)

(C)

(C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2023-24</b>
<b>Trust Fund Title:</b>	<b>Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Federal Equitable/Sharing Law Enforcement Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Alcoholic Beverages and Tobacco</b>
	<b>2719</b>

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	50,142.35	(A)	-	50,142.35
<b>ADD: Other Cash (See Instructions)</b>	-	(B)	-	-
<b>ADD: Investments</b>	619,059.25	(C)	-	619,059.25
<b>ADD: Interest Receivable</b>	530.82	(D)	-	530.82
<b>ADD: _____</b>	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	669,732.42	(F)	-	669,732.42
<b>LESS: Allowances for Uncollectibles</b>	-	(G)	-	-
<b>LESS: Approved "A" Certified Forwards</b>	(195.00)	(H)	-	(195.00)
<b>Approved "B" Certified Forwards</b>	(3,720.00)	(H)	-	(3,720.00)
<b>Approved "FCO" Certified Forwards</b>	-	(H)	-	-
<b>LESS: Other Accounts Payable (Nonoperating)</b>	(61.91)	(I)	-	(61.91)
<b>LESS:</b>	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/22</b>	665,755.51	(K)	-	665,755.51 **

**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.

**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I**

**Agency Name Department of Education**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** Mobile Home Relocation Trust Fund 2865

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In</b> <b>Revenue</b> <b>Category</b>	<b>Amount</b> <b>FY 21-22(A01)</b>	<b>Amount</b> <b>FY 22-23 (A02)</b>	<b>Amount</b> <b>FY 23-24 (A03)</b>	<b>Transfer Out</b> <b>Expenditure</b> <b>Category</b>	<b>Confirmed By/Date</b>
Dept. of Highway Safety and Motor Vehicles - 2488	001500	412,814	420,067	419,056	181241	Tianna Teate 10/3/22

<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out</b> <b>Expenditure</b> <b>Category</b>				<b>Transfer In</b> <b>Revenue</b> <b>Category</b>	<b>Confirmed By/Date</b>



**Florida Mobile Home Relocation  
Trust Fund  
2865**



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

**Budget Period: 2023-24**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-21 4,710,157.69 (A)

Add/Subtract: \_\_\_\_\_ (B)

Other Adjustment(s):

PCADJ HSMV \_\_\_\_\_ (C)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (C)  
\_\_\_\_\_ (C)  
\_\_\_\_\_ (C)  
\_\_\_\_\_ (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 4,710,157.69 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** (4,710,157.69) (E)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2023-24</b>
<b>Trust Fund Title:</b>	<b>Department of Business and Professional Regulation</b>
<b>Budget Entity:</b>	<b>Mobile Home Relocation Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2865</b>

	<b>Balance as of 6/30/2022</b>	<b>SWFS* Adjustments</b>	<b>Adjusted Balance</b>
<b>Chief Financial Officer's (CFO) Cash Balance</b>	272,839.06		272,839.06
<b>ADD: Other Cash (See Instructions)</b>			
<b>ADD: Investments</b>	4,433,384.05		4,433,384.05
<b>ADD: Outstanding Accounts Receivable</b>	8,358.48		8,358.48
<b>ADD: ADCO Stamp Inventory</b>			
<b>Total Cash plus Accounts Receivable</b>	4,714,581.59	-	4,714,581.59
<b>LESS Allowances for Uncollectibles</b>			
<b>LESS Approved "A" Certified Forwards</b>			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
<b>LESS: Other Accounts Payable (Nonoperating)</b>	(4,423.90)		(4,423.90)
<b>LESS: Due to General Revenue Service Charge</b>			-
<b>Unreserved Fund Balance, 07/01/20</b>	4,710,157.69	-	4,710,157.69 **

**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.



Melanie S. Griffin, Secretary

Ron DeSantis, Governor

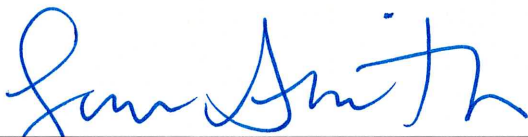
**AGENCY CERTIFICATION  
LEGISLATIVE BUDGET REQUEST  
SCHEDULE I**

October 14, 2022

Pursuant to the Legislative Budget Request (LBR) instructions for FY 2023-24, I hereby certify the revenue estimates reflected on the Schedule I of the Department of Business and Professional Regulation (DBPR) are the most accurate, based on information available at the time of the LBR technical review. The DBPR will notify the Office of Policy and Budget of any significant changes in revenue estimates that occur prior to the issuance of the Governor's Budget Recommendations.

This certification covers the following funds, as of the above date:

- 2021 Administrative Trust Fund
- 2022 Alcoholic Beverages and Tobacco Trust Fund
- 2086 Cigarette Tax Collection Trust Fund
- 2289 Condominiums, Timeshares, and Mobile Homes Trust Fund
- 2375 Hotel & Restaurant Trust Fund
- 2520 Pari-Mutuel Wagering Trust Fund
- 2547 Professional Regulation Trust Fund
- 2719 Federal Equity Sharing/Law Enforcement Trust Fund
- 2865 Mobile Home Relocation Trust Fund



Lynn Smith  
Planning and Budgeting Administrator



# SCHEDULE IV-B FOR CUSTOMER IDENTITY VERIFICATION

For Fiscal Year 2023-24



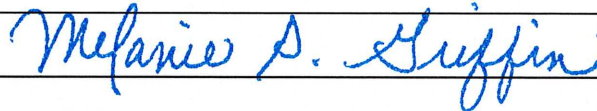

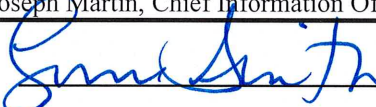
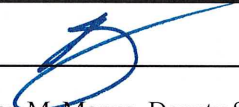
10/14/2022

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

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**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: Identity Verification	Is this project included in the Agency's LRPP? _____ Yes <u> X </u> No
FY 2022-23 LBR Issue Code: 36210C0	FY 2022-23 LBR Issue Title: Identity Verification
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: 	Date: <u>10/14/22</u>
Printed Name: Melanie Griffin, Secretary	
Agency Chief Information Officer (or equivalent): 	Date: <u>10/14/22</u>
Printed Name: Joseph Martin, Chief Information Officer	
Budget Officer: 	Date: <u>10/14/22</u>
Printed Name: Lynn Smith, Chief of Planning and Budget	
Planning Officer: _____	Date: _____
Printed Name: Michelle Marowski, Chief of Enterprise Applications	
Project Sponsor: 	Date: <u>10/14/22</u>
Printed Name: Brian McManus, Deputy Secretary	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Brian McManus, 850.922.8044, <a href="mailto:Brian.McManus@myfloridalicense.com">Brian.McManus@myfloridalicense.com</a>

10/10/10

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

## 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
- 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

##### Background

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.

Every year, the department processes approximately 2,000,000 applications across its 200 different professions and businesses. Though the type and amount of information applicants are required to provide varies depending on the profession/business, applicants are asked to provide personal information including their name, date of birth, social security number, and addresses. Applicants are also asked to answer background questions pertaining to their criminal history, licensure history, and history relating to the practice of the profession to which the applicant is applying. When applicable, applicants are also required to answer questions relating to relevant professional experience or education.

Depending on the application type and profession/business, as well as the relevant statutory provisions governing those professions/businesses, applicants may also be required to provide certain supporting documentation, such as certificates of completion, educational transcripts, proof of insurance, proof of financial stability/responsibility, and certifications of licensures when applicable. In some cases, when required by statute, applicants will also be required to submit to state and federal criminal background checks via submission of fingerprints.

Regardless of the application type, applications for licensure currently require the applicant to attest to the accuracy of the information they provide, under penalty of perjury, and acknowledge that they understand that falsification of material information on the application may result in criminal penalty or administrative action, including a fine, suspension, or revocation of licensure.

While many of the steps and processes required above involve varying levels of verification, applicants are not required to provide proof of identification or a social security card as part of their application for licensure, even though applicants are required by statute to submit their social security number to the department.

Certain identifying information such as social security numbers are not verified against any other database. This inability to verify information such as an applicant's identity allow an unnecessary amount of fraud to take place, either pertaining to an individual's identity, or licenses obtained fraudulently and intended to be used for illicit means.

In today's digital age where there have been well documented data breaches and identity theft, it is imperative for licensing agencies to be equipped to accurately verify applicant's identities in the interest of public safety.

#### 2. Business Objectives

The business objective is to procure a 3<sup>rd</sup> party identity verification product that will integrate with our licensing system to verify identifications in real time with data provided by the customer. These products charge per transaction and the cost is directly tied to the size of the licensee population. An identity verification product should provide the following things:

- Instant authentication of applicant identification information
- Utilize multiple data points in the identity verification process
- Reduced risk of application fraud
- Be able to report back to the department data on successful or unsuccessful identity verifications

- Ability to integrate to existing systems

## **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)**

Currently, applicants can apply for licensure through Versa Online. Since 2017 there have been over 1.6 million active accounts in VO with an average of 175,000 new accounts created each year.

During the application process, applicants self-attest to the accuracy of their information. Depending on the profession/business the application relates to, certain information may be verified by department staff in our Central Intake Unit by checking other databases (such online licensure databases of other states, or Florida state agencies such as Sunbiz. Verification can also include comparing information in the application to other records received by the agency such as criminal background checks obtained via FDLE, school transcripts, and credit history checks. The verifications done by the department in this process do not include the identity of the applicant.

### **2. Assumptions and Constraints**

Any third party SaaS product procured will need to be compatible with the DBPR customer user interface and/or DBPR internal systems of record.

## **C. Proposed Business Process Requirements**

*Purpose: To establish a basis for understanding what business process requirements the proposed solution must meet in order to select an appropriate solution for the project.*

### **1. Proposed Business Process Requirements**

The identity verification product must verify a customer's identity in real time using multiple data inputs including but not limited to:

- SSN
- Driver License
- Date of Birth
- Address

The product must also be able to provide reports to the department on identities verified as well as for use in fraud investigations.

### **2. Business Solution Alternatives**

The alternative business solution is to manually verify each applicant's identity on a case-by-case basis. DBPR's central intake unit is not currently equipped with the capacity or training to do so which is why a technology solution is being pursued.

### **3. Rationale for Selection**

Numerous investigations have uncovered licensees that obtained their license through fraudulent means which includes submitting false personal identifying information. There are SaaS products available that are capable of significantly mitigating this risk to consumers.

As a matter of public safety and welfare the department recommends procuring one of the numerous identity verification products available.

#### 4. Recommended Business Solution

The department recommends procuring an identity verification product that is capable of integrating with DBPR’s licensing system and processes. The SaaS product should be capable of verifying an identity in real time using multiple data points submitted by the customer.

*NOTE: For IT projects with total cost in excess of \$10 million, the project scope described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4) (a) 10, F.S.*

### D. Functional and Technical Requirements

*Purpose: To identify the functional and technical system requirements that must be met by the project.*

The vendor shall deliver, in coordination with DBPR staff, a method of identity verification to be integrated with the existing systems. This system should meet the expectations set forth in the Business Needs section above. In addition, the vendor will provide support for the integration and operation of the service.

### 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 is compatible with DBPR systems that will verify identity information in real time.	Through evaluation of an RFP.	The state, consumers, and licensee population.	09/2023
2	Successful implantation of SaaS product with support from the vendor and DBPR’s PMO.	Through in-house testing.	The state, consumers, and licensee population	12/2023
3	Successful verification of user identities in second half of FY2023-2024.	Through verification data and reports.	The state, consumers, and licensee population	06/2024

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

BENEFITS REALIZATION TABLE						
#	Type of benefit (Tangible or Intangible)	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)

BENEFITS REALIZATION TABLE						
1	Intangible	Greater consumer protections by greatly reducing the number of fraudulent licenses.	Consumers.	By verifying the identities of licensees and applicants.	Through the number of identities verified and the number of unsuccessful verifications.	12/2023
2	Intangible	Decreased the number of investigations in to accusations of fraud.	DBPR staff resources.	By verifying the identities of licensees and applicants.	Through the number of identities verified and the number of unsuccessful verifications.	12/2023

**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	Operational costs will increase based on the number of identities verified each year. The primary driver of the project costs is the large licensee population as these identity verification products charge by the transaction. The project does include intangible benefits, as detailed above.	
CBA Form 2 - Project Cost Analysis	This project will be funded through the administrative trust fund, and is estimated at 14,735,000 over the next five years. This project consists mostly of transactional costs to perform the work through a Software-as-a-Service (SaaS) vendor contract, with minimal implementation and staff costs.	
CBA Form 3 - Project Investment Summary	<b>Payback Period (years)</b>	<b>NO PAYBACK</b>
	<b>Breakeven Fiscal Year</b>	<b>NO PAYBACK</b>
	<b>Net Present Value (NPV)</b>	<b>(\$26,629,149)</b>
	<b>Internal Rate of Return (IRR)</b>	<b>NO IRR</b>

**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.

<b>Project</b>	<i>Identity Verification Project</i>	
<b>Agency</b>	<i>Business and Professional Regulation</i>	
<b>FY 2023-24 LBR Issue Code:</b>	<b>FY 2023-24 LBR Issue Title:</b>	
<i>Issue Code</i>	<i>Identity Verification Project</i>	
<b>Risk Assessment Contact Info (Name, Phone #, and E-mail Address):</b>		
<i>Joseph Martin, 8504873094, joseph.martin@myfloridalicense.com</i>		
<b>Executive Sponsor</b>	<i>Brian McManus</i>	
<b>Project Manager</b>	<i>Project Manager Name</i>	
<b>Prepared By</b>	<i>Joseph Martin / Robin Jordan</i>	<i>10/13/2022</i>
<b>Risk Assessment Summary</b>		
<b>Business Strategy</b>		
<b>Project Risk Area Breakdown</b>		
<b>Risk Assessment Areas</b>		<i>Risk Exposure</i>
Strategic Assessment		MEDIUM
Technology Exposure Assessment		MEDIUM
Organizational Change Management Assessment		LOW
Communication Assessment		LOW
Fiscal Assessment		MEDIUM
Project Organization Assessment		MEDIUM
Project Management Assessment		MEDIUM
Project Complexity Assessment		MEDIUM
<i>Overall Project Risk</i>		MEDIUM

## VI. Schedule IV-B Technology Planning

### A. Current Information Technology Environment

#### 1. Current System

a. *DBPR currently operates a Commercial Off-The-Shelf (COTS) licensing system through which staff receive, review and process applications. This system is used to maintain data from various sources that support the process of issuing a license. Some license types require background checks. The system does not have an automated function to verify applicant identification, and if verification is required as part of the licensing process, that work is done manually.*

#### b. Current System Resource Requirements

- No significant technology resources, as the proposed functionality is an analog process carried out by agency staff

#### c. Current System Performance

- Current system is not a technology process.

#### 2. Information Technology Standards

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

- N/A

### C. Proposed Technical Solution

#### 1. Technical Solution Alternatives

The alternative is for staff to individually verify licensee identifications which they are not currently trained, they do not have access to databases to verify the information, and there is not capacity within current staffing levels to do this.

#### 2. Rationale for Selection

The department is seeking to reduce the risk of fraudulent applications, and an automated Software as a Service solution is the most expedient way to make that possible.

#### 3. Recommended Technical Solution

The department recommends procuring one of the numerous identity verification products available.

### D. Proposed Solution Description

#### 1. Summary Description of Proposed System

The business objective is to procure a 3<sup>rd</sup> party identity verification product that will integrate with our licensing system to verify identifications in real time with data provided by the customer. These products charge per transaction and the cost is directly tied to the size of the licensee population. An identity verification product should provide the following things:

- Instant authentication of applicant identification information

- Utilize multiple data points in the identity verification process
- Reduced risk of application fraud
- Be able to report back to the department data on successful or unsuccessful identity verifications

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

### **E. Capacity Planning**

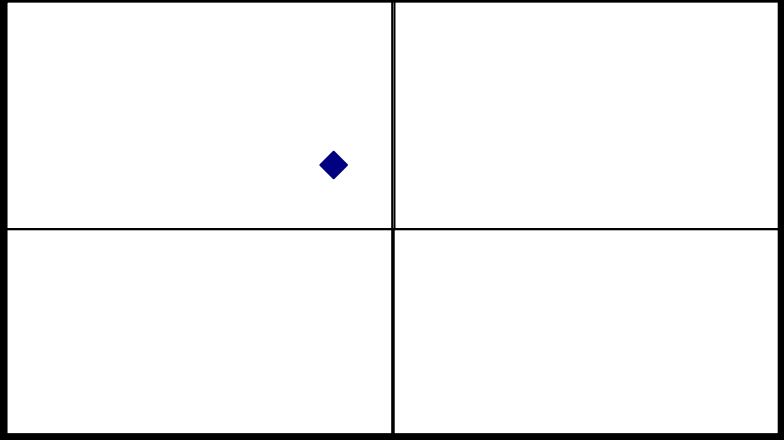
The proposed service solution is cloud-based and vendor provided, and will therefore not have a significant impact on current capacity. The implementation of the product will be overseen by DBPR's project management office.

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

Based on the, the Identity Verification project has been categorized as a level one 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

	B	C	D	E	F	G	H
3	<b>Project</b>		<i>Identity Verification Project</i>				
4							
5	<b>Agency</b>		<i>Business and Professional Regulation</i>				
6	<b>FY 2023-24 LBR Issue Code:</b>			<b>FY 2023-24 LBR Issue Title:</b>			
7	<i>Issue Code</i>			<i>Identity Verification Project</i>			
8	<b>Risk Assessment Contact Info (Name, Phone #, and E-mail Address):</b>						
9	<i>Joseph Martin, 8504873094, joseph.martin@myfloridalicense.com</i>						
10	<b>Executive Sponsor</b>		<i>Brian McManus</i>				
11	<b>Project Manager</b>		<i>Project Manager Name</i>				
12	<b>Prepared By</b>		<i>Joseph Martin / Robin Jordan</i>			<i>10/13/2022</i>	
14	<b>Risk Assessment Summary</b>						
15							
16	<b>Business Strategy</b>						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	<b>Level of Project Risk</b>						
31	<b>Least Risk</b>					<b>Most Risk</b>	
32							
34	<b>Project Risk Area Breakdown</b>						
35	<b>Risk Assessment Areas</b>						<i>Risk Exposure</i>
36	<b>Strategic Assessment</b>						<b>MEDIUM</b>
37							
38	<b>Technology Exposure Assessment</b>						<b>MEDIUM</b>
39							
40	<b>Organizational Change Management Assessment</b>						<b>LOW</b>
41							
42	<b>Communication Assessment</b>						<b>LOW</b>
43							
44	<b>Fiscal Assessment</b>						<b>MEDIUM</b>
45							
46	<b>Project Organization Assessment</b>						<b>MEDIUM</b>
47							
48	<b>Project Management Assessment</b>						<b>MEDIUM</b>
49							
50	<b>Project Complexity Assessment</b>						<b>MEDIUM</b>
51							
52							
53	<b>Overall Project Risk</b>						<b>MEDIUM</b>



	B	C	D	E
1	<b>Agency: Business and Professional Regulation</b>		<b>Project: Identity Verification Project</b>	
3	<b>Section 1 -- Strategic Area</b>			
4	<b>#</b>	<b>Criteria</b>	<b>Values</b>	<b>Answer</b>
5	1.01	Are project objectives clearly aligned with the agency's legal mission?	0% to 40% -- Few or no objectives aligned	81% to 100% -- All or nearly all objectives aligned
6			41% to 80% -- Some objectives aligned	
7			81% to 100% -- All or nearly all objectives aligned	
8	1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders	Documented with sign-off by stakeholders
9			Informal agreement by stakeholders	
10			Documented with sign-off by stakeholders	
11	1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Most regularly attend executive steering committee meetings
12			Most regularly attend executive steering committee meetings	
13			Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
14	1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is completely documented
15			Vision is partially documented	
16			Vision is completely documented	
17	1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented	41% to 80% -- Some defined and documented
18			41% to 80% -- Some defined and documented	
19			81% to 100% -- All or nearly all defined and documented	
20	1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	Changes are identified in concept only
21			Changes unknown	
22			Changes are identified in concept only	
23			Changes are identified and documented	
24			Legislation or proposed rule change is drafted	
25	1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none	Few or none
26			Some	
27			All or nearly all	
28	1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility	Extensive external use or visibility
29			Moderate external use or visibility	
30			Extensive external use or visibility	
31	1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Use or visibility at division and/or bureau level only
32			Single agency-wide use or visibility	
33			Use or visibility at division and/or bureau level only	
34	1.10	Is this a multi-year project?	Greater than 5 years	1 year or less
35			Between 3 and 5 years	
36			Between 1 and 3 years	
37			1 year or less	

	B	C	D	E
1	<b>Agency: Business and Professional Regulation</b>		<b>Project: Identity Verification Project</b>	
3	<b>Section 2 -- Technology Area</b>			
4	<b>#</b>	<b>Criteria</b>	<b>Values</b>	<b>Answer</b>
5	2.01	Does the agency have experience working with, operating, and supporting the proposed technical solution in a production environment?	Read about only or attended conference and/or vendor presentation	Read about only or attended conference and/or vendor presentation
6			Supported prototype or production system less than 6 months	
7			Supported production system 6 months to 12 months	
8			Supported production system 1 year to 3 years	
9			Installed and supported production system more than 3 years	
10	2.02	Does the agency's internal staff have sufficient knowledge of the proposed technical solution to implement and operate the new system?	External technical resources will be needed for implementation and operations	Internal resources have sufficient knowledge for implementation and operations
11			External technical resources will be needed through implementation only	
12			Internal resources have sufficient knowledge for implementation and operations	
13	2.03	Have all relevant technical alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	No technology alternatives researched
14			Some alternatives documented and considered	
15			All or nearly all alternatives documented and considered	
16	2.04	Does the proposed technical solution comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
17			Some relevant standards have been incorporated into the proposed technology	
18			Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
19	2.05	Does the proposed technical solution require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Minor or no infrastructure change required
20			Moderate infrastructure change required	
21			Extensive infrastructure change required	
22			Complete infrastructure replacement	
23	2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are defined only at a conceptual level
24			Capacity requirements are defined only at a conceptual level	
25			Capacity requirements are based on historical data and new system design specifications and performance requirements	

	B	C	D	E
1	<b>Agency: Business and Professional Regulation</b>		<b>Project: Identity Verification Project</b>	
3	<b>Section 3 -- Organizational Change Management Area</b>			
4	<b>#</b>	<b>Criteria</b>	<b>Values</b>	<b>Answer</b>
5	3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Minimal changes to organization structure, staff or business processes structure
6			Moderate changes to organization structure, staff or business processes	
7			Minimal changes to organization structure, staff or business processes structure	
8	3.02	Will this project impact essential business processes?	Yes	Yes
9			No	
10	3.03	Have all business process changes and process interactions been defined and documented?	0% to 40% -- Few or no process changes defined and documented	81% to 100% -- All or nearly all processes defined and documented
11			41% to 80% -- Some process changes defined and documented	
12			81% to 100% -- All or nearly all processes defined and documented	
13	3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	Yes
14			No	
15	3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	Less than 1% FTE count change
16			1% to 10% FTE count change	
17			Less than 1% FTE count change	
18	3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	1 to 10% contractor count change
19			1 to 10% contractor count change	
20			Less than 1% contractor count change	
21	3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Minor or no changes
22			Moderate changes	
23			Minor or no changes	
24	3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
25			Moderate changes	
26			Minor or no changes	
27	3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with greater change requirements
28			Recently completed project with fewer change requirements	
29			Recently completed project with similar change requirements	
30			Recently completed project with greater change requirements	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	<b>Section 4 -- Communication Area</b>			
4	#	Criteria	Value Options	Answer
5	4.01	Has a documented Communication Plan been approved for this project?	Yes	Yes
6			No	
7	4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Proactive use of feedback in Plan
8			Routine feedback in Plan	
9			Proactive use of feedback in Plan	
10	4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes
11			No	
12	4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes
13			No	
14	4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	Some key messages have been developed
15			Some key messages have been developed	
16			All or nearly all messages are documented	
17	4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	Success measures have been developed for some messages
18			Success measures have been developed for some messages	
19			All or nearly all messages have success measures	
20	4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	Yes
21			No	

	B	C	D	E
1	Agency: Business and Professional Regulation		Project: Identity Verification Project	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
5	5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
6			No	
7	5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	41% to 80% -- Some defined and documented
8			41% to 80% -- Some defined and documented	
9			81% to 100% -- All or nearly all defined and documented	
10	5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Greater than \$10 M
11			Greater than \$10 M	
12			Between \$2 M and \$10 M	
13			Between \$500K and \$1,999,999	
14		Less than \$500 K		
15	5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	Yes
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Order of magnitude – estimate could vary between 10-100%
18			Order of magnitude – estimate could vary between 10-100%	
19			Placeholder – actual cost may exceed estimate by more than 100%	
20	5.06	Are funds available within existing agency resources to complete this project?	Yes	No
21			No	
22	5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
23			Funding from local government agencies	
24			Funding from other state agencies	
25	5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
26			Requested but not received	
27			Requested and received	
28			Not applicable	
29	5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	Most project benefits have been identified but not validated
30			Some project benefits have been identified but not validated	
31			Most project benefits have been identified but not validated	
32			All or nearly all project benefits have been identified and validated	
33	5.10	What is the benefit payback period that is defined and documented?	Within 1 year	No payback
34			Within 3 years	
35			Within 5 years	
36			More than 5 years	
37			No payback	
38	5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have not been consulted re: procurement strategy
39			Stakeholders have not been consulted re: procurement strategy	
40			Stakeholders have reviewed and approved the proposed procurement strategy	
41	5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Firm Fixed Price (FFP)
42			Firm Fixed Price (FFP)	
43			Combination FFP and T&E	
44	5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Just-in-time purchasing of hardware and software is documented in the project schedule
45			Purchase all hardware and software at start of project to take advantage of one-time discounts	
46			Just-in-time purchasing of hardware and software is documented in the project schedule	
47	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager assigned is not the procurement manager or the project manager
48			Contract manager is the procurement manager	
49			Contract manager is the project manager	
50			Contract manager assigned is not the procurement manager or the project manager	
51	5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	Yes
52			No	
53	5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	Some selection criteria and outcomes have been defined and documented
54			Some selection criteria and outcomes have been defined and documented	
55			All or nearly all selection criteria and expected outcomes have been defined and documented	
56	5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation not planned/used for procurement
57			Multi-stage evaluation not planned/used for procurement	
58			Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
59	5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Not applicable
60			No, bid response did/will not require proof of concept or prototype	
61			Yes, bid response did/will include proof of concept or prototype	
62			Not applicable	

	B	C	D	E
1	Agency: Business and Professional Regulation		Project: Identity Verification Project	
3	Section 6 -- Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	Yes
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	All or nearly all have been defined and documented
8			Some have been defined and documented	
9			All or nearly all have been defined and documented	
10	6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
11			Agency	
12			System Integrator (contractor)	
13	6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	2
14			2	
15			1	
16	6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Some or most staff roles and responsibilities and needed skills have been identified
17			Some or most staff roles and responsibilities and needed skills have been identified	
18			Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
19	6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	No, project manager is assigned 50% or less to project
20			No, project manager is assigned 50% or less to project	
21			No, project manager assigned more than half-time, but less than full-time to project	
22			Yes, experienced project manager dedicated full-time, 100% to project	
23	6.07	Are qualified project management team members dedicated full-time to the project	None	No, business, functional or technical experts dedicated 50% or less to project
24			No, business, functional or technical experts dedicated 50% or less to project	
25			No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
26			Yes, business, functional or technical experts dedicated full-time, 100% to project	
27	6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Few or no staff from in-house resources
28			Half of staff from in-house resources	
29			Mostly staffed from in-house resources	
30			Completely staffed from in-house resources	
31	6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Minimal or no impact
32			Moderate impact	
33			Extensive impact	
34	6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
35			No	
36	6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	Yes, all stakeholders are represented by functional manager
37			No, only IT staff are on change review and control board	
38			No, all stakeholders are not represented on the board	
39			Yes, all stakeholders are represented by functional manager	

	B	C	D	E
1	Agency: Business and Professional Regulation		Project: Identity Verification Project	
3	Section 7 -- Project Management Area			
4	#	Criteria	Values	Answer
5	7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes
6			Project Management team will use the methodology selected by the systems integrator	
7			Yes	
8	7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
9			1-3	
10			More than 3	
11	7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	All or nearly all
12			Some	
13			All or nearly all	
14	7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
15			41 to 80% -- Some have been defined and documented	
16			81% to 100% -- All or nearly all have been defined and documented	
17	7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	0% to 40% -- None or few have been defined and documented
18			41 to 80% -- Some have been defined and documented	
19			81% to 100% -- All or nearly all have been defined and documented	
20	7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	0% to 40% -- None or few are traceable
21			41 to 80% -- Some are traceable	
22			81% to 100% -- All or nearly all requirements and specifications are traceable	
23	7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	Some deliverables and acceptance criteria have been defined and documented
24			Some deliverables and acceptance criteria have been defined and documented	
25			All or nearly all deliverables and acceptance criteria have been defined and documented	
26	7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
27			Only project manager signs-off	
28			Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
29	7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	0% to 40% -- None or few have been defined to the work package level
30			41 to 80% -- Some have been defined to the work package level	
31			81% to 100% -- All or nearly all have been defined to the work package level	
32	7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	Yes
33			No	
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	No
35			No	
36	7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team uses formal processes
37			Project team uses formal processes	
38			Project team and executive steering committee use formal status reporting processes	
39	7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	All planning and reporting templates are available
40			Some templates are available	
41			All planning and reporting templates are available	
42	7.14	Has a documented Risk Management Plan been approved for this project?	Yes	No
43			No	
44	7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	None or few have been defined and documented
45			Some have been defined and documented	
46			All known risks and mitigation strategies have been defined	
47	7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
48			No	
49	7.17	Are issue reporting and management processes documented and in place for this project?	Yes	Yes
50			No	

	B	C	D	E
1	Agency: Business and Professional Regulation		Project: Identity Verification Project	
2				
3	<b>Section 8 -- Project Complexity Area</b>			
4	#	Criteria	Values	Answer
5	8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	Less complex
6			More complex	
7			Similar complexity	
8			Less complex	
9	8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
10			3 sites or fewer	
11			More than 3 sites	
12	8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	3 sites or fewer
13			3 sites or fewer	
14			More than 3 sites	
15	8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
16			1 to 3 external organizations	
17			More than 3 external organizations	
18	8.05	What is the expected project team size?	Greater than 15	5 to 8
19			9 to 15	
20			5 to 8	
21			Less than 5	
22	8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	None
23			2 to 4	
24			1	
25			None	
26	8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
27			Agency-wide business process change	
28			Statewide or multiple agency business process change	
29	8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	No
30			No	
31	8.09	What type of project is this?	Infrastructure upgrade	Combination of the above
32			Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
33			Business Process Reengineering	
34			Combination of the above	
35	8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Greater size and complexity
36			Lesser size and complexity	
37			Similar size and complexity	
38			Greater size and complexity	
39	8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Greater size and complexity
40			Lesser size and complexity	
41			Similar size and complexity	
42			Greater size and complexity	



CBAForm 1 - Net Tangible Benefits

Agency	DBPR	Project	Identity Verification
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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 <i>(Recurring Costs Only -- No Project Costs)</i>	FY 2023-24			FY 2024-25			FY 2025-26			FY 2026-27			FY 2027-28		
	(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>	\$500,000	\$100,000	\$600,000	\$500,000	\$50,000	\$550,000	\$500,000	\$50,000	\$550,000	\$500,000	\$50,000	\$550,000	\$500,000	\$50,000	\$550,000
<b>A.b Total Staff</b>	8.00	1.00	9.00	8.00	0.50	8.50	8.00	0.50	8.50	8.00	0.50	8.50	8.00	0.50	8.50
A-1.a. State FTEs (Salaries & Benefits)	\$500,000	\$100,000	\$600,000	\$500,000	\$50,000	\$550,000	\$500,000	\$50,000	\$550,000	\$500,000	\$50,000	\$550,000	\$500,000	\$50,000	\$550,000
A-1.b. State FTEs (#)	8.00	1.00	9.00	8.00	0.50	8.50	8.00	0.50	8.50	8.00	0.50	8.50	8.00	0.50	8.50
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>	\$411,155	\$3,535,000	\$3,946,155	\$427,601	\$4,000,000	\$4,427,601	\$444,705	\$2,100,000	\$2,544,705	\$462,493	\$2,300,000	\$2,762,493	\$480,993	\$2,500,000	\$2,980,993
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$411,155	\$3,500,000	\$3,911,155	\$427,601	\$4,000,000	\$4,427,601	\$444,705	\$2,100,000	\$2,544,705	\$462,493	\$2,300,000	\$2,762,493	\$480,993	\$2,500,000	\$2,980,993
B-4. Other <i>Implementation Cost</i>	\$0	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>C. Data Center Provider Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Disaster Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other <i>Specify</i>	\$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>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total of Recurring Operational Costs</b>	\$911,155	\$3,635,000	\$4,546,155	\$927,601	\$4,050,000	\$4,977,601	\$944,705	\$2,150,000	\$3,094,705	\$962,493	\$2,350,000	\$3,312,493	\$980,993	\$2,550,000	\$3,530,993
<b>F. Additional Tangible Benefits:</b>		\$0			\$0			\$0			\$0			\$0	
F-1. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-2. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-3. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
<b>Total Net Tangible Benefits:</b>		(\$3,635,000)			(\$4,050,000)			(\$2,150,000)			(\$2,350,000)			(\$2,550,000)	

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	100%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
1	DBPR	Identity Verification			CBA Form 2A Baseline Project Budget																
2	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.				FY2023-24			FY2024-25			FY2025-26			FY2026-27			FY2027-28			TOTAL	
3			\$ -		\$ 3,635,000			\$ 4,000,000			\$ 2,100,000			\$ 2,300,000			\$ 2,500,000			\$ 14,535,000	
4	Item Description (remove guidelines and annotate entries here)	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL	
5	Costs for all state employees working on the project.	FTE	S&B	\$ -	1.00	\$ -	\$ 100,000														\$ 100,000
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	\$ -		35000.00	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ 35,000
11	Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
12	Hardware purchases not included in data center services.	Hardware	OCO	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
13	Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -		3500000.00	\$ -		\$ 4,000,000	\$ -		\$ 2,100,000	\$ -		\$ 2,300,000	\$ -		\$ 2,500,000	\$ -		\$ 14,400,000
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
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	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
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		Total		\$ -	1.00	\$ 3,535,000	\$ 100,000	0.00	\$ 4,000,000	\$ -	0.00	\$ 2,100,000	\$ -	0.00	\$ 2,300,000	\$ -	0.00	\$ 2,500,000	\$ -	\$ 14,535,000	

CBAForm 2 - Project Cost Analysis

Agency	<u>DBPR</u>	Project	<u>Identity Verification</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
TOTAL PROJECT COSTS (*)	\$3,635,000	\$4,000,000	\$2,100,000	\$2,300,000	\$2,500,000	\$14,535,000
CUMULATIVE PROJECT COSTS <small>(includes Current &amp; Previous Years' Project-Related Costs)</small>	\$3,635,000	\$7,635,000	\$9,735,000	\$12,035,000	\$14,535,000	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
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		

COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	TOTAL FOR ALL YEARS
Project Cost	\$3,635,000	\$4,000,000	\$2,100,000	\$2,300,000	\$2,500,000	\$14,535,000
Net Tangible Benefits	(\$3,635,000)	(\$4,050,000)	(\$2,150,000)	(\$2,350,000)	(\$2,550,000)	(\$14,735,000)
Return on Investment	(\$7,270,000)	(\$8,050,000)	(\$4,250,000)	(\$4,650,000)	(\$5,050,000)	(\$29,270,000)
Year to Year Change in Program Staffing	1	1	1	1	1	

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)	(\$26,629,149)	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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Cost of Capital	3.50%	3.50%	3.60%	3.60%	3.60%

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**THIS FORM IS NOT APPLICABLE**

**Department:**

79 Business and Professional Regulation

**Budget Period 2023-24**

**Budget Entity:**

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

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

**SECTION II**

**ISSUE:**

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		ACTUAL	ESTIMATED	REQUEST
		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: 2023-2024

Department: Business and Professional Regulation

Chief Internal Auditor: Karen G Barron

Budget Entity: Executive Direction

Phone Number: 850-414-6700

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Internal Audit Report No. A-	October 2021	Office of the General Counsel/Office of Open	<p><b>Finding 1:</b> Internal Controls for processing and closing out public records requests need improvement</p> <p>Audit testing found that in some instances, delays that exceeded a 15-day response time did not have an approval in place or immediate notification submitted to the requestor with a status updated as required by the procedural controls. Additionally, our review found there is no approval process for delayed public records handled by the Public Records Coordinator for the Office of the General Counsel. Moreover, our review noted that the "close date" and the " days open" for public records were inaccurately represented in GovQA.</p>	<p><b><u>I. Changes Already Implemented - SLA Report Usage for Response that Exceed 15 days:</u></b> The PRC has started to utilize Service Level Agreement (SLA) Reports that are generated from GovQA. Specifically, she has already scheduled this report for herself for her unit's requests that exceed the 15-day internally-set targets. Depending on how this feature works in actuality, this usage may be extended to the individual liaisons for their own usage.</p> <p><b><u>II. Changes in Progress - Automatic Email to Requester for Responses that Exceed 15 Days:</u></b> The PRC drafted a template email that will be automatically generated by GovQA in the event a public records request exceeds our internally-set 15-day window. This automated email would notify the public records customer that the public records request is still in process. The automatic generated email template was written to align with the tone and format of other similar GovQA-generated emails for consistency. The implementation of this mechanic will occur soon.</p>	

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

Budget Period: 2023-2024

Department: Business and Professional Regulation

Chief Internal Auditor: Karen G Barron

Budget Entity: Executive Direction

Phone Number: 850-414-6700

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
1920BPR-027		Government	<p><b>Recommendations:</b> The Office of the General Counsel develop and implement an approval process for the Public Records Coordinator for delays that exceed 15 days or more; periodically monitor requests that exceed the 15-day response time to ensure that requests are processed in a reasonable time. This monitoring should begin once GovQA has issued the 15-day notice; ensure the requestor is immediately notified in writing of any delays as required by Section IV of the manual; ensure the OOG adheres to the requirements of Section VII of the DBPR Public Records Manual regarding closing out completed public records requests. This will ensure the accuracy of the final release date and the "days open" count in GovQA.</p>	<p><b>III. Changes to be Implemented -</b>  <b>New GovQA Status:</b> The PRC will also utilize the current status in GovQA, entitled "Processing", for her and the other liaisons to use when responses exceed the 15-day target. Along with the current 3-, 7-, and 14-day reminders already automatically-generated by GovQA, this new status change will send an escalated reminder to the assigned liaison when their requests exceed the 15-day target.  <del>Structured Follow-up with Liaisons -</del>                      When individual liaisons have requests that exceed the 15-day target, the PRC or another OOG staff member will communicate with the liaison to address the reason for the delay on a periodic basis, until the request is complete. This process will allow OOG to offer assistance to liaisons that have aging requests that they may find tricky or complex. The PRC will also notate the reason for delay using the "Note" feature within GovQA to reflect the reason for the delay. For accountability and consistency purposes, this structured follow-up process will also be implemented within OOG.</p>	

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

Budget Period: 2023-2024

Department: Business and Professional Regulation

Chief Internal Auditor: Karen G Barron

Budget Entity: Executive Direction

Phone Number: 850-414-6700

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p><b>Finding 2:</b> Internal Controls for invoicing and processing payments need improvement.</p>	<p><b><u>I. Changes Already Implemented - Following the Public Records Manual for Invoicing and Processing Payments:</u></b> The PRC occasionally receives checks. The PRC now remits checks to our internal Finance and Accounting unit on a twice weekly basis instead of weekly. Additionally, research time is now being assessed on customer invoices, in compliance with the Public Records Manual; this also provides more stringent recordkeeping of staff time worked on individual requests.</p>	
			<p>Review found an instance where an invoice was generated and documents were released, but payment was not received for a request that met the threshold for payment. Additionally, our review found that payments were received but not captured in GovQA as required in Section IV of the DBPR Public Records Manual. Furthermore, our review found that OOG does not charge for research fees as mandated by the DBPR Public Records Manual.</p>	<p><b><u>Capturing Payment in GovQA:</u></b> The PRC is now memorializing invoiced payments within the GovQA system. She already is and will continue to periodically compare the amounts of payments received against the totals in GovQA to ensure payment information is accurately and timely entered, accounting for any applicable fees. As part of this overhaul, the PRC is now utilizing the "Fees and Time" tab in GovQA for added accountability and ease of tracking funds received and</p>	



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

**Budget Period: 2023-2024**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Karen G Barron**

**Budget Entity: Executive Direction**

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

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Internal Audit Report No. A-1920BPR-027	October 2021	Office of the General Counsel/Office of Open Government	<p><b>Recommendations:</b> The Office of the General Counsel ensure that the Office of Open Government adheres to the policies and procedures in the DPBR Public Records Manual for invoicing and processing payments; improves internal controls for reviewing and ensuring all payments received are captured in GovQA; periodically compares the payments received against the totals in GovQA to ensure payment information is accurately and timely entered and all fees are accounted for; begins utilizing the FOIA Time and Fees tabs in GovQA to assist with the charging of fees and collection of payments. This will assist in tracking costs, ensuring the accountability of all funds received, ensuring costs and staff time are properly allocated and captured, and ensuring reports that present information on the Office of Open Government are accurate.</p>	<p><b>II. Changes in Progress - Public Records Liaison Training:</b> Similarly, the PRC is in the process of building a new interactive virtual training for all personnel who frequently fulfill public records requests, for both new and veteran records liaisons. The training will be offered periodically as new liaisons join the agency in order to streamline public records processes. The first virtual training will be designed to implement the changing of invoice and payment procedure as notated in the OIG Audit Report. During this training, all liaisons will be taught how to utilize the “Fees and Time” feature within GovQA.</p> <p><b>III. Changes to be Implemented - Policies and Procedures in the PRM for Invoicing and Processing Payments:</b> OOG will update the manual to reflect all of the changes made in this arena. This will include directing each liaison to update his or her hourly rate in order to utilize the “Fees and Time” tab within GovQA. Within the manual, OOG will provide a step-by-step primer on how to use the “Fees and Time” tab including screenshots. This will also include a step-by-step process for how OOG will accurately enter payment received and capture the data correctly. OOG will be implementing a centralized process of receiving payments for each division. This will include an updated estimation, invoice and payment received response through GovQA</p>	

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

Budget Period: 2023-2024

Department: Business and Professional Regulation

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Budget Entity: Executive Direction

Phone Number: 850-414-6700

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p><b>Internal Audit Report No. A- 2122BPR-005</b></p>	<p><b>January 2022</b></p>	<p><b>Division of Alcoholic Beverages and Tobacco/Bureau of Enforcement</b></p>	<p><b>Finding 1:</b> Management of DAVID usage would be strengthened by the revision of internal operating procedures</p> <p>Division internal operating procedures need to be revised to reflect compliance and control measures noted in the MOU</p> <p><b>Recommendation:</b> we recommend the division revise its existing CJIS Policy, with respect to the DAVID system, to be consistent with the guidelines set forth in the MOU. We also recommend that the division utilize Policy 2.4 to assist in the revision of its CJIS Policy. We further recommend the division revise/update the following sections of its CJIS Policy to include the following:</p> <ul style="list-style-type: none"> <li>• Update the reference number for Section 1.10.5, related to the Procedures section of the CJIS Policy. Our review found that the reference number, Section 1.10.5, related to the Policy Statement section in the CJIS Policy, is identical to the reference number for the Procedures section of the CJIS Policy.</li> <li>• Revise Section J.2 of the CJIS Policy. This section of the policy incorrectly references Section IV.8 of the MOU in regard to the misuse of the DAVID system. The section should read “immediately inactivate user access/permissions following termination or the determination of negligent, improper, or unauthorized use of dissemination of information. Update user access/permissions upon reassignment of users within five (5) business days.”</li> <li>• In the Audits and Reviews of DAVID Section, indicate the number of days the quarterly reports are due once the quarter has ended. Additionally, include the mandatory</li> </ul>	<p>The Division accepts the recommendation. Expected Completion Date for Corrective Action: Complete. The Bureau of Enforcement revised and republished its DAVID related policies.</p>	

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

**Budget Period: 2023-2024**

**Department: Business and Professional Regulation**

**Chief Internal Auditor: Karen G Barron**

**Budget Entity: Executive Direction**

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

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p><b>Internal Audit Report No. A-2122BPR-005</b></p>	<p><b>January 2022</b></p>	<p><b>Division of Alcoholic Beverages and Tobacco/Bureau of Enforcement</b></p>	<p><b>Finding 2:</b> Quarterly Quality Control Reviews were not conducted in accordance with the provisions of the MOU</p> <p>Quarterly quality control reviews were not completed in a timely manner. The bureau also did not comply with the use of the Quarterly Quality Control Review Report (QQCRR) (Attachment II) for the monitoring of user activity</p> <p><b>Recommendations:</b> We recommend the bureau revise its operational procedure and its processes to ensure that quarterly quality control reviews are being conducted and completed within 10 days following the end of each quarter (as currently configured by the bureau). We also recommend the bureau use the DHSMV’s QQCRR, which was referenced in the MOU, to document the results of the quarterly quality control reviews.</p>	<p>The Division accepts the recommendation. Expected Completion Date for Corrective Action: Complete. The Bureau of Enforcement has adopted the QQCRR as its reporting form, and will consistently report the information at quarterly intervals. Additionally, the Bureau use the DHSMV's QQCRR, which was referenced in the MOU, to document the results of the quarterly quality control reviews</p>	
<p><b>Internal Audit Report No. A-2122BPR-005</b></p>	<p><b>January 2022</b></p>	<p><b>Division of Alcoholic Beverages and Tobacco/Bureau of Enforcement</b></p>	<p><b>Finding 3:</b> Users had not completed the required DAVID training in a timely manner</p> <p>Our review noted that users did not complete the required DAVID training as prescribed in the Memorandum of Understanding.</p> <p><b>Recommendations:</b> We recommend the bureau perform a more stringent review of active DAVID users, who have a period of inactivity in the system to ensure that active DAVID users meet the annual training requirement.</p> <p>To avoid loss of time in completing bureau tasks that require DAVID access, the bureau should identify, as part of their internal control process, active users of DAVID who have not been trained in the specified period and provide notification that training must be completed on an annual basis in order to gain access to the DAVID system.</p>	<p>The Division accepts the recommendation. Expected Completion Date for Corrective Action: Complete. The Bureau's active, on-duty personnel are 100% compliant with the training requirement at this time. Further, the Bureau implemented procedures to ensure that DAVID training occurs annually for all active personnel, and to ensure that personnel returning to active duty with the Bureau after extended absences are compliant with the training requirements.</p>	

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

Budget Period: 2023-2024

Department: Business and Professional Regulation

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Phone Number: 850-414-6700

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Internal Audit Report No. A-2122BPR-005	January 2022	Division of Alcoholic Beverages and Tobacco/Bureau of Enforcement	<p><b>Finding 4:</b> User access permissions were not always timely inactivated</p> <p>The MOU requires that the bureau immediately inactivate user access permissions following termination of a user or the determination of negligent, improper, or unauthorized use or dissemination of information by a user. The bureau must update user access permissions within five (5) business days whenever a user is reassigned</p> <p><b>Recommendation:</b> We recommend the bureau enhance its administrative and internal controls to ensure that user access is inactivated immediately upon termination or misuse and within five (5) working days upon reassignment. This inactivation process should be included in the bureau’s internal operating procedures.</p>	The Division accepts the recommendation. Complete. The Bureau updated its internal separation form to include the deactivation of DAVID privileges within the technology section checklist.	
Internal Audit Report No. A-2122BPR-024	April 2022	Division of Administration/ Bureau of Agency Services	The audit found no trends in vendor preferences relevant to department contracts during the period under review. The audit concluded that the procurement function has effective internal control processes and procedures in place to ensure compliance with state purchasing laws and found no instances of non-compliance of procurement law for the period reviewed.	A response was not applicable since there were no audit findings or recommendations	
<b>CONFIDENTIAL</b> L - Internal Audit Report No. A-2122BPR-025	June 2022	Division of Technology	This audit report was released as a confidential report pursuant to Section 282.318, Florida Statutes	This audit report was released as a confidential report pursuant to Section 282.318, Florida Statutes	

Office of Policy and Budget - July 2022

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Lynn Smith/Erin Moreno

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	Program or Service (Budget Entity Code)	
Action	79010200	79010300

### 1. GENERAL

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

### AUDITS:

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

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	

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Action	79010200	79010300

### 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:

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.			
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### 4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	
--	---	---	--

4.2 Is the program component code and title used correct?	Y	Y	
---	---	---	--

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
--	--	--	--

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	
--	---	---	--

#### AUDITS:

5.2 Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	
---	---	---	--

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Action		Program or Service (Budget Entity Code)		
		79010200	79010300	
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 2021-22 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>				
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 64 through 69 of the LBR Instructions.)	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A	Y	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	Y	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	N/A	N/A	

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Action		Program or Service (Budget Entity Cod		
		79010200	79010300	
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 92 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 #23-003?	Y	N/A	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	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 88 of the LBR Instructions.)	Y	Y	
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	Y	
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	



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	Program or Service (Budget Entity Code)	
Action	79010200	79010300

**AUDIT:**

7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A	N/A	
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y	Y	
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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	
<b>TIP</b> 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.			
<b>TIP</b> 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 64 through 69 of the LBR Instructions.			
<b>TIP</b> 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.			
<b>TIP</b> 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).			

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**TIP** If an appropriation made in the FY 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Y	Y	
8.10 Are the statutory authority references correct?	Y	Y	
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	

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Action	Program or Service (Budget Entity Code)		
	79010200	79010300	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	
<b>AUDITS:</b>			
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	

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Action	Program or Service (Budget Entity Code)		
	79010200	79010300	
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.			

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	Program or Service (Budget Entity Cod	
Action	79010200	79010300

### 9. SCHEDULE II (PSCR, SC2)

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 155 of the LBR Instructions.)	N/A	N/A	
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### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 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 94 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	

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.			

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	
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### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A	
<b>TIP</b> 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 Column A92.			

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 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	
<b>TIP</b> Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.			
<b>TIP</b> 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.			

### 15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

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	Program or Service (Budget Entity Code)	
Action	79010200	79010300

### 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	

#### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are 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	

**TIP** If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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 128 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	

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Lynn Smith/Erin Moreno

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Action	Program or Service (Budget Entity Code)	
	79010200	79010300

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	
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**AUDITS - GENERAL INFORMATION**

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.			
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)**

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.			

**19. FLORIDA FISCAL PORTAL**

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	
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# Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Code)		
Action	79040100	79040200	

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	



## Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Code)		
Action	79040100	79040200	

### 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	
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#### AUDITS:

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

### 4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	
4.2 Is the program component code and title used correct?	Y	Y	
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	
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#### 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	
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## Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Code)		
	79040100	79040200	
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 2021-22 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>			
6.1 Are issues appropriately aligned with appropriation categories?	Y	Y	
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>			
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 64 through 69 of the LBR Instructions.)	Y	Y	
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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	

## Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Code)		
	79040100	79040200	
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.	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 92 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 #23-003?	N/A	N/A	
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	
7.14 Do the amounts reflect appropriate FSI assignments?	Yes	Yes	
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 of the LBR Instructions.)	Yes	Yes	

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Action	Program or Service (Budget Entity Code)		
	79040100	79040200	
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXCX) 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?	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> )	Y	Y	
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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	
<b>TIP</b> 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.			
<b>TIP</b> 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 64 through 69 of the LBR Instructions.			

## Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Code)		
	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 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			

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

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

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Action		Program or Service (Budget Entity Code)		
		79040100	79040200	
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	Yes	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	NA	NA	
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?	NA	NA	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	NA	NA	
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	

## Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Code)		
	79040100	79040200	
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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 D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	
<b>TIP</b> 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!			
<b>TIP</b> Determine if the agency is scheduled for trust fund review. (See pages 124 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.			
<b>TIP</b> Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
<b>TIP</b> Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			

## Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Code)		
Action	79040100	79040200	

### 9. SCHEDULE II (PSCR, SC2)

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 155 of the LBR Instructions.)	N/A	N/A	
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### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 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 94 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	

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	N/A	N/A	
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.			

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	
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### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	NA	NA	
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 Column A92.			

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 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	
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.			

### 15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)



## Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Code)		
Action	79040100	79040200	

### 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	

#### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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	

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Action	Program or Service (Budget Entity Code)		
	79040100	79040200	
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 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 154 through 156) for a list of audits and their descriptions.			
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>			
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.			
<b>19. FLORIDA FISCAL PORTAL</b>			
19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	

# Fiscal Year 2023-24 LBR Technical Review Checklist

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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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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

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

**TIP** Generally look for and be able to fully explain significant differences between A02 and A03.

**TIP** Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.

**TIP** Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.

### 4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2 Is the program component code and title used correct?	Y	Y	Y	Y	Y

**TIP** Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
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#### 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

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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800
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 2021-22 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 64 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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.)	Y	Y	Y	Y	N/A
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	N/A

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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800
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 92 of the LBR Instructions.)	Y	Y	Y	Y	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?	Y	Y	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 #23-003?	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?	Y	Y	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 88 of the LBR Instructions.)	Y	Y	Y	Y	N/A
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A	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

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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A	N/A	N/A
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	N/A	N/A
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 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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
<b>TIP</b> 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.					
<b>TIP</b> 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 64 through 69 of the LBR Instructions.					
<b>TIP</b> 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.					
<b>TIP</b> 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).					
<b>TIP</b> If an appropriation made in the FY 2022-23 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)**

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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800
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?	N/A	N/A	N/A	N/A	N/A
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	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



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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A	N/A	N/A	N/A
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
<b>AUDITS:</b>					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y	Y	Y

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Lynn Smith/Erin Moreno

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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.					

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

### 9. SCHEDULE II (PSCR, SC2)

#### 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 155 of the LBR Instructions.)	N/J	N/J	N/A	N/A	N/A
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### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 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 94 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	N/A	N/A	N/A	N/A

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
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### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A	N/A	N/A	N/A
<b>TIP</b> 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 Column A92.					

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 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
<b>TIP</b> Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>TIP</b> 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.					

### 15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

### 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <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

#### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 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> )	Y	Y	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	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.

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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 128 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	Y	Y	Y

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

### AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

### 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A	N/A

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.					
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### 19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y
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# Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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	Program or Service (Budget Entity)			
Action				
	79200100			

## 1. GENERAL

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

## AUDITS:

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

**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 56 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 14 through 27)? Do they clearly describe the issue?	Y			

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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	Program or Service (Budget Entity)		
Action	79200100		

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

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

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

TIP Generally look for and be able to fully explain significant differences between A02 and A03.				
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TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
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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.				
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### 4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 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.				
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### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y			
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#### 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			
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## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity)			
Action	79200100			

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 2021-22 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.				

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1 Are issues appropriately aligned with appropriation categories?	Y			
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

**7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)**

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 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 64 through 69 of the LBR Instructions.)	Y			
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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			



## Fiscal Year 2023-24 LBR Technical Review Checklist

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		Program or Service (Budget Entity)			
Action		79200100			
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			
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 92 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?	Y			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #23-003?	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?	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 of the LBR Instructions.)	Y			

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Action		79200100			
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> )	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				

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	Program or Service (Budget Entity)			
Action				
	79200100			

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 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

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

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A			

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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Action	Program or Service (Budget Entity)			
	79200100			
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y			
8.10 Are the statutory authority references correct?	Y			
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y			
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A			
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A			
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A			
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A			
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y			
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y			
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y			

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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		Program or Service (Budget Entity)			
Action		79200100			
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.				

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity)		
Action	79200100		

### 9. SCHEDULE II (PSCR, SC2)

#### 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 155 of the LBR Instructions.)	N/A		
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### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A		
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 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		

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y		
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.			

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y		
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### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	Y		
<b>TIP</b> 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 Column A92.			

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 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		
<b>TIP</b> Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.			
<b>TIP</b> 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.			

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	Program or Service (Budget Entity)		
Action	79200100		

### 15. SCHEDULE VIIC (EADR, S8C) (NO LONGER REQUIRED)

### 16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <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			

#### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 of the LBR Instructions), and are they accurate and complete?	Y			
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y			

## Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity)			
Action	79200100			

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 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			

### AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

### 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5 Are the appropriate counties identified in the narrative?	N/A			
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

### 19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			
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# Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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

	Program or Service (Budget Entity Codes)		
Action	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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	Y	

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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

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

### 4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	
4.2 Is the program component code and title used correct?	Y	Y	Y	
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	
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#### 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	
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## Fiscal Year 2023-24 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)			
		79400100	79400200	79400300	
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 2021-22 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	N/A	N/A	
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	N/A	N/A	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y	N/A	N/A	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Y	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?	Y	N/A	N/A	

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Action		Program or Service (Budget Entity Codes)			
		79400100	79400200	79400300	
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	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 92 of the LBR Instructions.)	N/A	N/A	N/A	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #23-003?	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	
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 88 of the LBR Instructions.)	N/A	N/A	N/A	

## Fiscal Year 2023-24 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)			
		79400100	79400200	79400300	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	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	
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A	N/A	
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A	N/A	N/A	
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A	N/A	N/A	
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	N/A	N/A	
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				

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

<p><b>TIP</b> 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.</p>	
<p><b>TIP</b> 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).</p>	
<p><b>TIP</b> If an appropriation made in the FY 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.</p>	

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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Action	Program or Service (Budget Entity Codes)			
	79400100	79400200	79400300	
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?	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	
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	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	

## Fiscal Year 2023-24 LBR Technical Review Checklist

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		Program or Service (Budget Entity Codes)			
Action		79400100	79400200	79400300	
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A	N/A	
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y	
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.				



## Fiscal Year 2023-24 LBR Technical Review Checklist

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

### 9. SCHEDULE II (PSCR, SC2)

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 155 of the LBR Instructions.)		N/A	N/A	N/A	
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### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)		N/A	N/A	N/A	
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 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	

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?		N/A	N/A	N/A	
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

### 12. SCHEDULE VIIIA (EADR, SC8A)

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	
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### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>					
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 Column A92.					

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 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	
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.					

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

### 15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)

### 16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <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	

#### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 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> )	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	
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	
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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	

## Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79400100	79400200	79400300	
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 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b> ?	N/A	N/A	N/A	
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	

### AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

### 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

### 19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	
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# Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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

	Program or Service (Budget)		
Action	79800100		

## 1. GENERAL

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

### AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 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 14 through 27)? Do they clearly describe the issue?	Y		

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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	Program or Service (Budget)		
Action	79800100		

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

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y		
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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		
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TIP Generally look for and be able to fully explain significant differences between A02 and A03.			
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TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
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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.			
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### 4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y		
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4.2 Is the program component code and title used correct?	Y		
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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.			
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### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y		
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#### 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		
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## Fiscal Year 2023-24 LBR Technical Review Checklist

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		Program or Service (Budget)		
Action		79800100		
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 2021-22 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Y		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 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 64 through 69 of the LBR Instructions.)	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y		

## Fiscal Year 2023-24 LBR Technical Review Checklist

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		Program or Service (Budget)		
Action		79800100		
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 92 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?	Y		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #23-003?	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?	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A		
7.16	Do the 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 88 of the LBR Instructions.)	Y		

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		Program or Service (Budget)		
Action		79800100		
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)?	Y		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y		
<b>AUDIT:</b>				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.			



## Fiscal Year 2023-24 LBR Technical Review Checklist

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

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

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	Program or Service (Budget)		
Action	79800100		

<p><b>TIP</b> 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.</p>	
<p><b>TIP</b> 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).</p>	
<p><b>TIP</b> If an appropriation made in the FY 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.</p>	

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y		
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y		
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y		
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y		
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A		
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A		

## Fiscal Year 2023-24 LBR Technical Review Checklist

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

## Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget)		
Action	79800100		

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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A		
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y		
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y		

### AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y		
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y		
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y		
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y		
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y		

TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.			

## Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget)		
Action	79800100		

### 9. SCHEDULE II (PSCR, SC2)

#### 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 155 of the LBR Instructions.)	N/A		
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### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A		
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 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		

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y		
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.			

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y		
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### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>			
<b>TIP</b> 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 Column A92.			

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 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		
<b>TIP</b> Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.			
<b>TIP</b> 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.			

## Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget)		
Action	79800100		

### 15. SCHEDULE VIIC (EADR, S8C) (NO LONGER REQUIRED)

### 16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <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		

#### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y		
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y		
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A		
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y		
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y		
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 of the LBR Instructions), and are they accurate and complete?	Y		
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y		

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	Program or Service (Budget)		
Action	79800100		

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 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A		
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A		

### AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.			
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			

### 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y		
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A		
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y		
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A		
18.5 Are the appropriate counties identified in the narrative?	N/A		
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A		
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.			

### 19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y		
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