



Alcoholic Beverages & Tobacco

Restaurants



Veterinary Medicine



Cosmetology

Real Estate



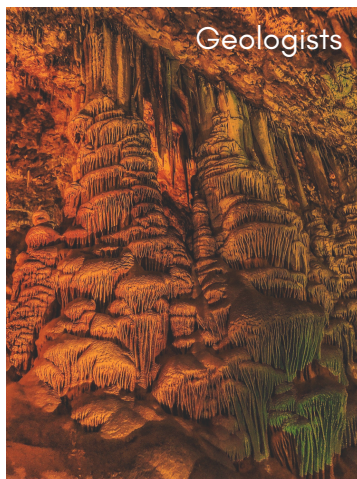
Building Code Administrators  
& Inspectors



Interior Design



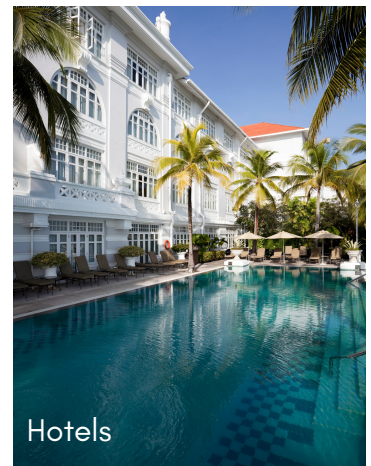
Elevators



Geologists



Landscape Architecture



Hotels

# LEGISLATIVE BUDGET REQUEST

FISCAL YEAR 2025-2026



## Legislative Budget Request

Department of Business and Professional Regulation

Tallahassee

October 15, 2024

Brandy Gunder, Deputy Budget 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

Tim Sadberry, 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 2025-26 Fiscal Year. I have reviewed and approve this submission.

Any questions concerning this submission may be directed to Darius Pelham, Bureau Chief of Planning and Budget, at 850-717-1541.

Sincerely,

A handwritten signature in blue ink that reads "Melanie S. Griffin". The signature is written in a cursive, flowing style.

Melanie S. Griffin  
Secretary

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION



# AGENCY

LEGISLATIVE BUDGET REQUEST  
MANUAL EXHIBITS, SCHEDULES  
& SUPPORTING DOCUMENTS

RON DESANTIS, GOVERNOR

MELANIE S. GRIFFIN, SECRETARY

## Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Jett Baumann (DBPR)	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:	Case closed, remanded to Department of Business and Professional Regulation for section 120.57(2) hearing		
Case Number:	1D22-2940		
Summary of the Complaint:	<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. After the Division denied C&amp;S’s petition for a formal administrative hearing, C&amp;S appealed to the First District Court of Appeal.</p>		
Amount of the Claim:	\$ 1,482,993.99		
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.30(1) and 210.25, Fla. Stat.		
Status of the Case:	Opinion issued December 12, 2023, affirmed DBPR Order Dismissing Amended Petition for Hearing with Prejudice, reversed DBPR Order Dismissing Petition for Hearing with instructions remanding case to the Division “to conduct a hearing under section 120.57.” Case and issues raised in Initial Petition for Hearing is scheduled to be heard before DBPR October 3, 2024, by hearing conducted pursuant to section 120.57(2).		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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### Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon (DBPR)/Christopher Baum (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:	Case Closed		
Case Number:	1DCA Case No.: 1D22-3040 2 <sup>nd</sup> Circuit Case No.: 2020 CA 000565		
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. After the Circuit Court granted judgment on the pleadings in the Division’s favor, C&S appealed to the First District Court of Appeal.		
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 August 23, 2023, the First District Court of Appeal affirmed, without issuing a written opinion, the 2nd Circuit’s Judgement on the Pleadings in favor of DBPR. On September 22, 2023, C&S Wholesale Grocers, Inc. moved the First District Court of Appeal for a written opinion which was denied on February 7, 2024.		

Who is representing (of record) the state in this lawsuit? Check all that apply.		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	

**Schedule VII: Agency Litigation Inventory**

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Brooke Adams (Appeal) Jett Baumann (DOAH)	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:	First District Court of Appeal		
Case Number:	1D22-2940 23-000636; 23-001638RU		
Summary of the Complaint:	<p>23-000636: 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 \$1,412,075.16 for OTP (other tobacco products) taxes and surcharges on hookah tobacco. The petitioner claims that hookah tobacco is not taxable “tobacco product” within the meaning of section 210.25(12).</p> <p>23-001638RU: On March 8, 2023, Global Hookah Distributors filed a Notice of Unadopted Rule with the Division alleging the Division’s taxation of hookah tobacco products constitutes an unadopted rule.</p> <p>On May 17, 2023, case number 23-001638RU was consolidated with case number 23-000636. A formal hearing was held on July 19, 2023.</p>		
Amount of the Claim:	\$ 1,412,075.16		

Specific Statutes or Laws (including GAA) Challenged:	§ 210.25, Fla. Stat.		
Status of the Case:	<p>On October 4, 2023, the ALJ issued both a final order in 23-001638RU finding that DBPR’s taxation of hookah tobacco is not a rule as defined in section 120.52(16) and not violative of section 120.54(1)(a); and a recommended order in 23-000636 finding that hookah tobacco is a taxable tobacco product within the meaning of section 210.25(12); DBPR adopted in full via Final Order.</p> <p>Petitioner timely appealed both Final Orders to the First District Court of Appeal. Oral Argument is scheduled for October 8, 2024.</p>		
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		
<b>Schedule VII: Agency Litigation Inventory</b>			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Department of Business and Professional Regulation		
Contact Person:	Jake Whealdon (DBPR) Ray Treadwell (Outside Counsel)	Phone Number:	(850) 825-4329
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Basik Trading, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County		
Case Number:	2022-CA-000702 (previously 2020-CA-010678 until transferred to Leon County)		

Summary of the Complaint:	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. Basik seeks declaratory relief that section 210.40 does not permit the Division to increase Basik’s bond using the methodology sought and injunctive relief that the Division refund Basik for the bond amount. Basik also seeks declaratory relief that 210.67 entitles them to receive a monthly tax credit or refund for tobacco products destroyed or transferred out of the state of Florida. Finally, Basik sought a writ of mandamus directing DBPR to grant or deny tax refund applications submitted to DBPR, however this issued was rendered moot on April 2024, when DBPR denied Basik’s pending refund applications.		
Amount of the Claim:	\$9,052,251.13		
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.25, 210.276, 210.30, 210.40, 210.55, and 210.67, Fla. Stat. R.		
Status of the Case:	Mediation conducted on September 4, 2024. A bench trial is scheduled for January 6, 2025 in the 2nd Circuit, Leon County, Florida.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input 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		

### Schedule VII: Agency Litigation Inventory

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Agency:	Department of Business and Professional Regulation		
Contact Person:	Brooke Adams (Appeal) Jett Baumann (DOAH)	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Basik Trading, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	First District Court of Appeal		



Case Number:	23-000543RX		
Summary of the Complaint:	On February 8, 2023, Basik Trading, Inc. filed an Existing Rule Challenge Petition alleging that the Division's Rule 61A-10.082, is an invalid exercise of delegated legislative authority per sections 120.52(8)(b), (d), and (e).		
Amount of the Claim:	\$50,000 (attorneys fees)		
Specific Statutes or Laws (including GAA) Challenged:	Rule 61A-10.082, <i>Florida Administrative Code</i> ; §§ 210.25, 210.276, 210.30, 210.40, and 210.67, Fla. Stat.		
Status of the Case:	On September 25, 2023, the Administrative Law Judge issued a Final Order finding Rule 61A-10.082 to be an invalid exercise of delegated legislative authority. DBPR timely appealed the administrative final order to the First District Court of Appeal. Initial/Answer/Reply Briefs filed, awaiting decision.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

### Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	Ray Treadwell (Outside Counsel)	Phone Number:	850-488-0063
	Jake Whealdon (DBPR)		
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Basik Trading, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	2nd Judicial Circuit Leon County		
Case Number:	2024 CA 000523		
Summary of the Complaint:	On March 28, 2024, Basik Trading, Inc. filed a two count complaint pursuant to section 72.011, which contests DBPR's denial of Plaintiff's tax refund application for the destruction of tobacco products totaling \$129,795. Count I contests the legality of DBPR's denial of the refund application and Count II seeks declaratory relief against DBPR concerning section 210.67 & Rule 61A-10.055, Florida Administrative		

	Code and a determination that Plaintiff met all condition precedent to grant refund request made by refund application.
Amount of the Claim:	\$129,795
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.276, 210.30, 210.40, 210.55, and 210.67, Fla. Stat. Rule 61A-10.055, <i>Florida Administrative Code</i> .
Status of the Case:	July 11, 2024, Answer and Affirmative Defenses to Complaint filed.  Consolidated mediation conducted on September 4, 2024 for present case and related Basik Trading Inc. cases before 2nd Judicial Circuit (2024 CA 001023 and 2022-CA-000702)
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input 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

### Schedule VII: Agency Litigation Inventory

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Agency:	Department of Business and Professional Regulation		
Contact Person:	Ray Treadwell (Outside Counsel)	Phone Number:	850-488-0063
	Jake Whealdon (DBPR)		
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Basik Trading, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	2 <sup>nd</sup> Judicial Circuit Leon County		
Case Number:	2024 CA 001023		
Summary of the Complaint:	On June 24, 2024, Basik Trading, Inc. filed a two count complaint pursuant to section 72.011, which contests DBPR's denial of Plaintiff's three (3) tax refund applications submitted for the claimed out of state sales of tobacco products on which taxes and surcharges were previously reported and paid, totaling \$1,599,787.87. Count I contests the legality of DBPR's denial of the three (3) refund application under section 210.67 and Count II seeks declaratory and injunctive relief		

	against DBPR concerning section 210.67 & Rule 61A-10.055, Florida Administrative Code in granting the refund applications and a determination that Plaintiff is entitled to a refund of taxes and surcharges for tobacco products sold outside the state of Florida.
Amount of the Claim:	\$1,599,787.87
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.276, 210.30, 210.40, 210.55, and 210.67, Fla. Stat. Rule 61A-10.055, <i>Florida Administrative Code</i> .
Status of the Case:	September 3, 2024, Answer and Affirmative Defenses to Complaint filed.  Consolidated mediation conducted on September 4, 2024 for present case and related Basik Trading Inc. cases before 2 <sup>nd</sup> Judicial Circuit ( 2024 CA 000523 and 2022-CA-000702)
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input 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

### Schedule VII: Agency Litigation Inventory

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Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon(DBPR)/Nathan Forrester(OAG)	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	HM Florida-ORL, LLC v. Melanie Griffin, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation		
Court with Jurisdiction:	United States District Court for the Middle District of Florida		
Case Number:	6:23-cv-00950-GAP-LHP		

Summary of the Complaint:	On May 25, 2023, a restaurant and bar that hosts drags shows to which children are invited filed a complaint alleging that §§ 509.261, 561.29, and 827.11, Fla. Stat., will have a chilling effect on free speech due to their vague and overbroad nature and thus at least in part violate the First Amendment of the U.S. Constitution and the Due Process Clause of the Fourteenth Amendment.		
Amount of the Claim:	\$0. Plaintiff sought injunctive relief only.		
Specific Statutes or Laws (including GAA) Challenged:	§§ 509.261, 561.29, and 827.11, Fla. Stat.		
Status of the Case:	<p>The district court granted the plaintiff’s motion for a preliminary injunction on June 23, 2023. The Secretary appealed the granting of the preliminary injunction to the United States Court of Appeals for the Eleventh Circuit and also moved in the district court for a partial stay of the preliminary injunction pending this appeal, seeking to limit the effect of the preliminary injunction to the plaintiff only. The district court denied the Secretary’s motion, holding that the injunction applied to enjoin the Secretary’s enforcement of the disputed statutory provisions against any party statewide.</p> <p>The Secretary has filed a motion to dismiss the case for lack of subject-matter jurisdiction or, alternatively, for summary judgment. This motion is currently pending.</p>		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

**Schedule VII: Agency Litigation Inventory**

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Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon(DBPR)/Henry Whitaker(OAG)	Phone Number:	850-488-0063

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Yifan Shen, et al. v. Wilton Simpson, as Florida Commissioner of Agriculture, Meredith Ivey, as Acting Florida Secretary of Economic Opportunity, and Patricia Fitzgerald, as Chair of the Florida Real Estate Commission		
Court with Jurisdiction:	United States District Court for the Northern District of Florida		
Case Number:	4:23-cv-00208-AW-MAF		
Summary of the Complaint:	On May 22, 2023, four individuals and a real estate brokerage firm filed a complaint alleging that §§ 692.201-692.205, Fla. Stat., restricting and conditioning ownership and purchases of real property, violate their rights to equal protection and due process under the Fourteenth Amendment of the U.S. Constitution, the Fair Housing Act, and the Supremacy Clause of the U.S. Constitution.		
Amount of the Claim:	Undetermined		
Specific Statutes or Laws (including GAA) Challenged:	§§ 692.201-692.205, Fla. Stat.		
Status of the Case:	The plaintiffs filed a Motion for Preliminary Injunction which was granted.		
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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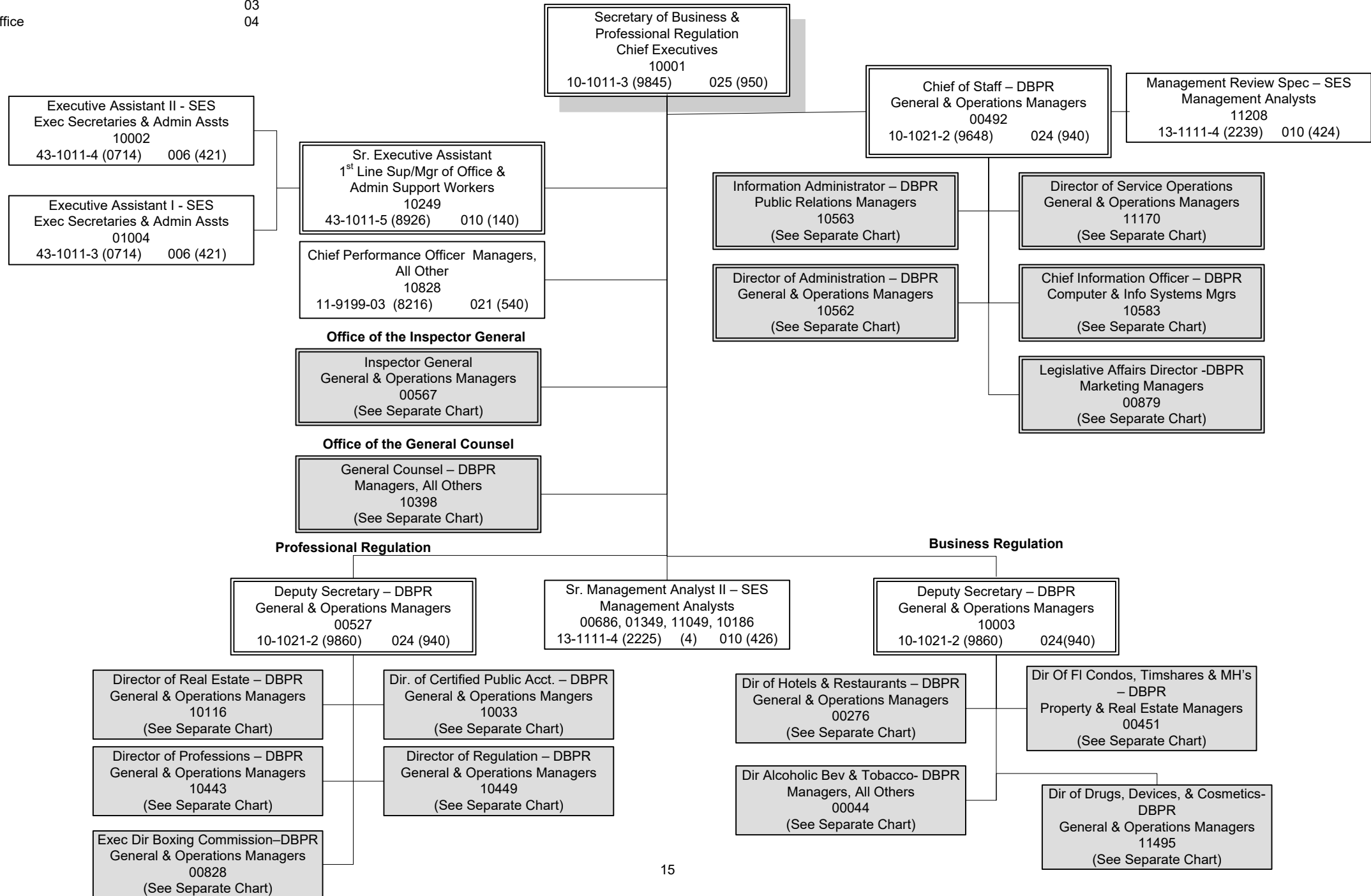
Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon, Brooke Adams(DBPR)	Phone Number:	850-488-0063

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Paul Vigil, individually and on behalf of all other similarly situated v. Florida Department of Business and Professional Regulation, Division of Hotels and Restaurants	
Court with Jurisdiction:	11th Circuit Broward County	
Case Number:	CACE-24-004305	
Summary of the Complaint:	On July 30, 2024, a vacation rental licensee filed a putative class action complaint alleging that the suspension of licensed vacation rentals during the 2020 fiscal year due to the COVID-19 Public Health Emergency constituted a breach of contract by and unjust enrichment to the Department.	
Amount of the Claim:	Undetermined	
Specific Statutes or Laws (including GAA) Challenged:	Executive Orders 20-87, 20-89, and 20-91	
Status of the Case:	The defendant filed a Motion to Dismiss. The court has not yet ruled on this Motion.	
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).	Friedman, Rodman Frank & Estrada, P.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

Last Updated: 6-30-2024



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

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

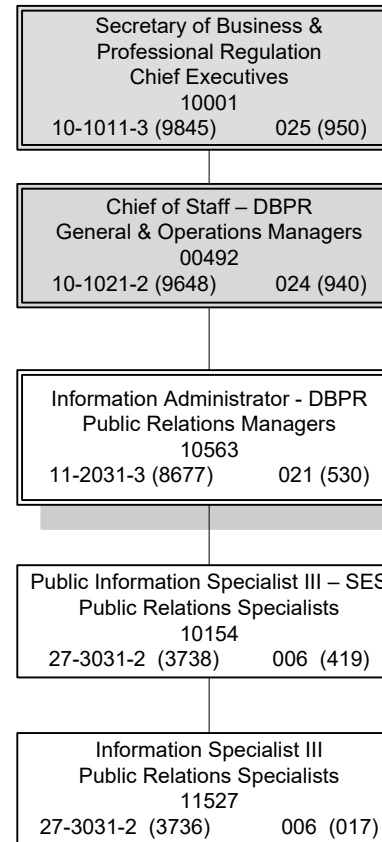
Chief of Staff – DBPR  
General & Operations Managers  
00492  
10-1021-2 (9648) 024 (940)

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

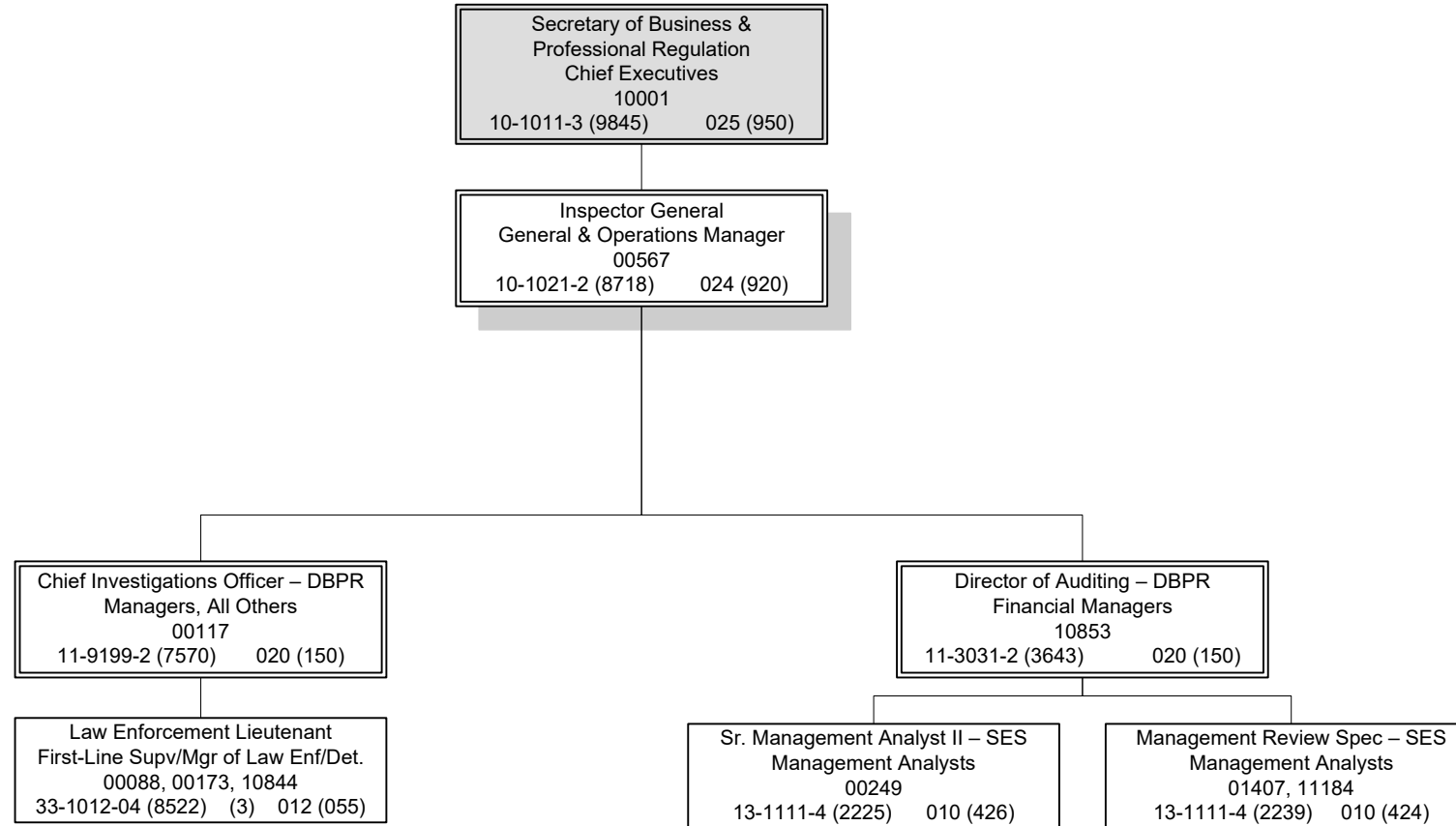
Legislative Coordinator- DBPR  
Management Analysts  
00494, 10368  
13-1111-4 (7885) (2) 010 (140)



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



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

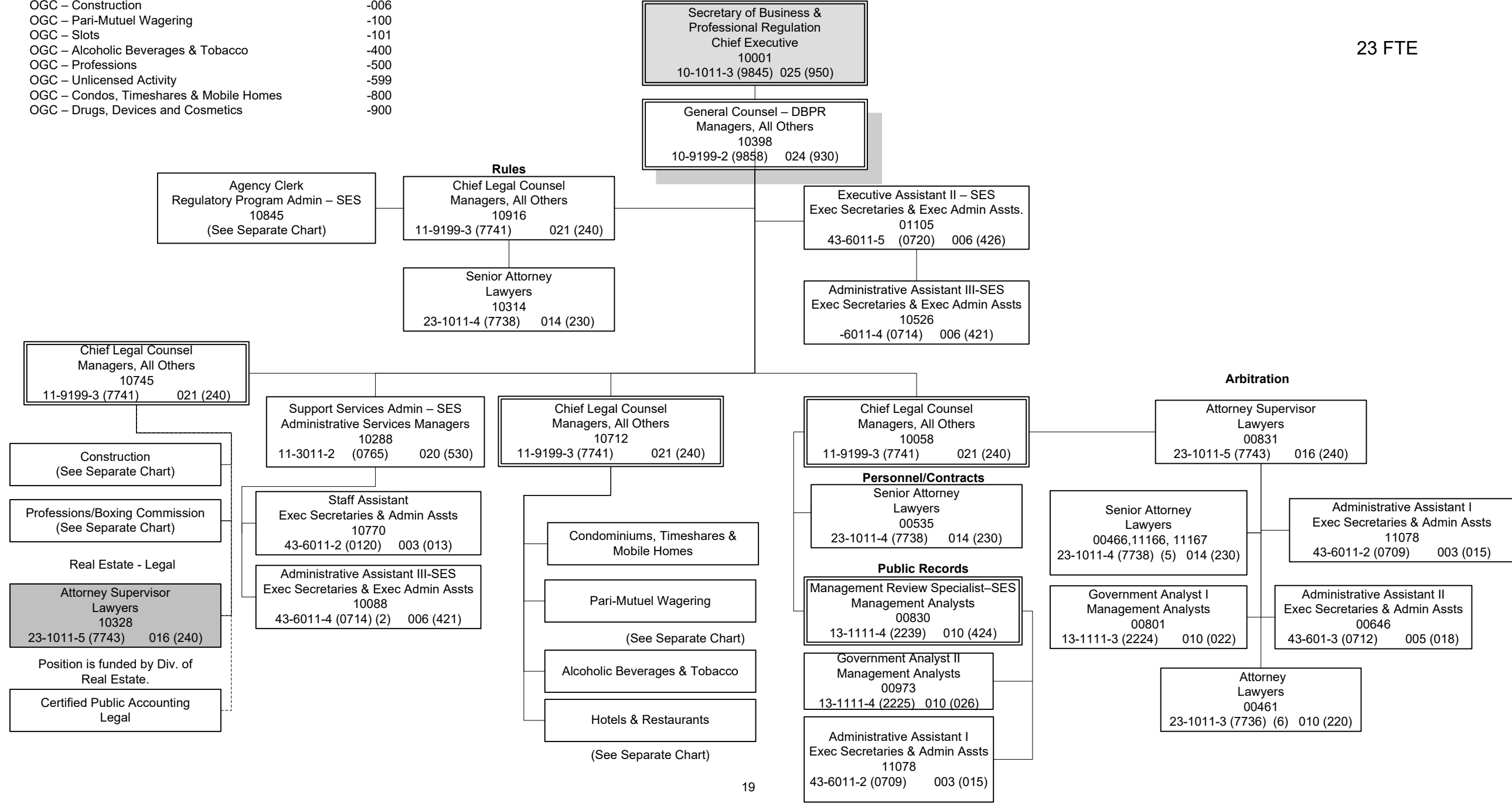


Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares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

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

Last Updated: 6-30-2024

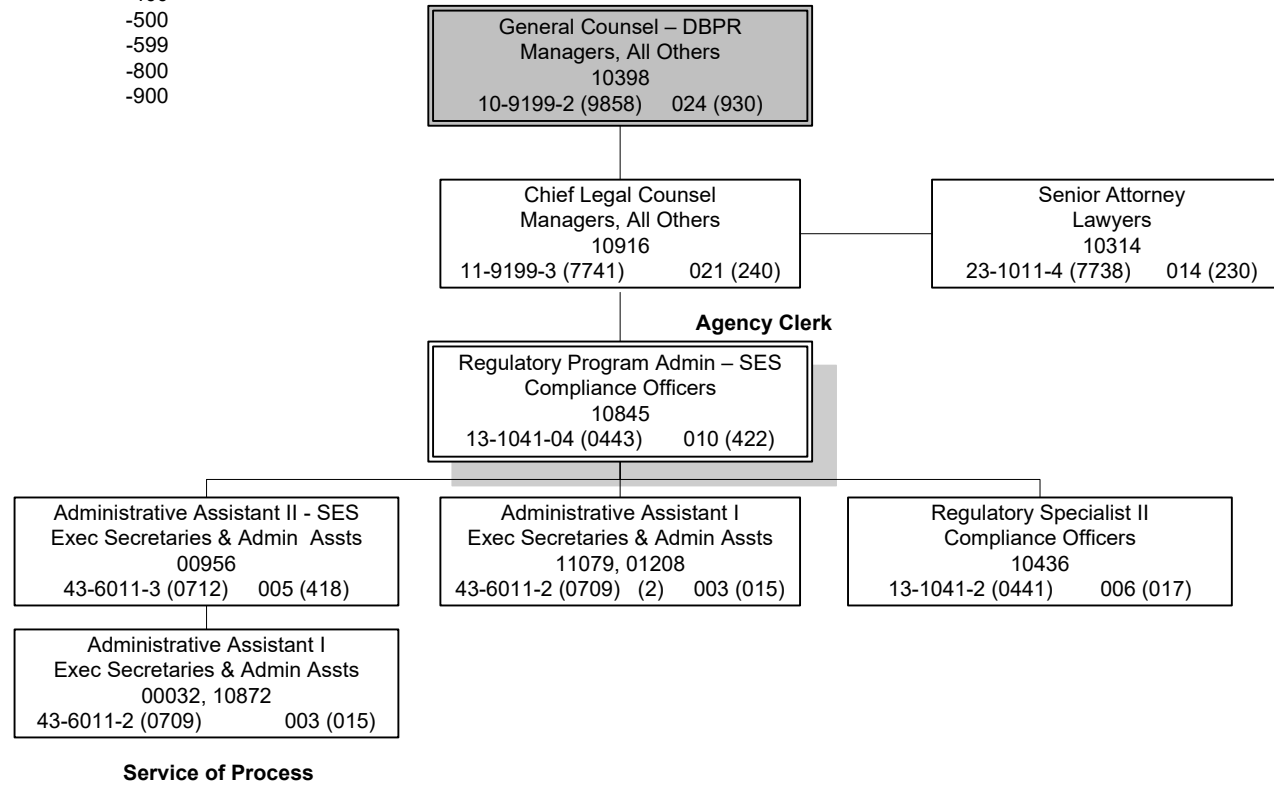
23 FTE



Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
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OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

Last Updated: 6-30-2024

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



9 FTE

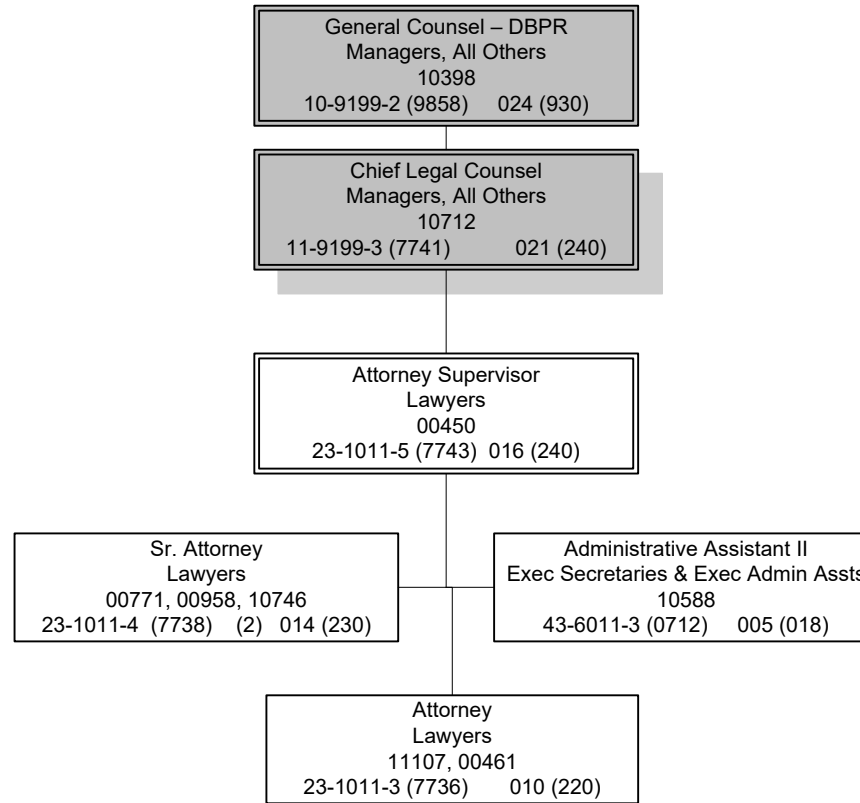
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Office of the General Counsel	0105
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OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

**Office of the General Counsel**

Last Updated: 6-30-2024

**Condominiums, Timeshares and Mobile Homes**

7 FTE



11 FTE

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

Last Updated: 6-30-2024

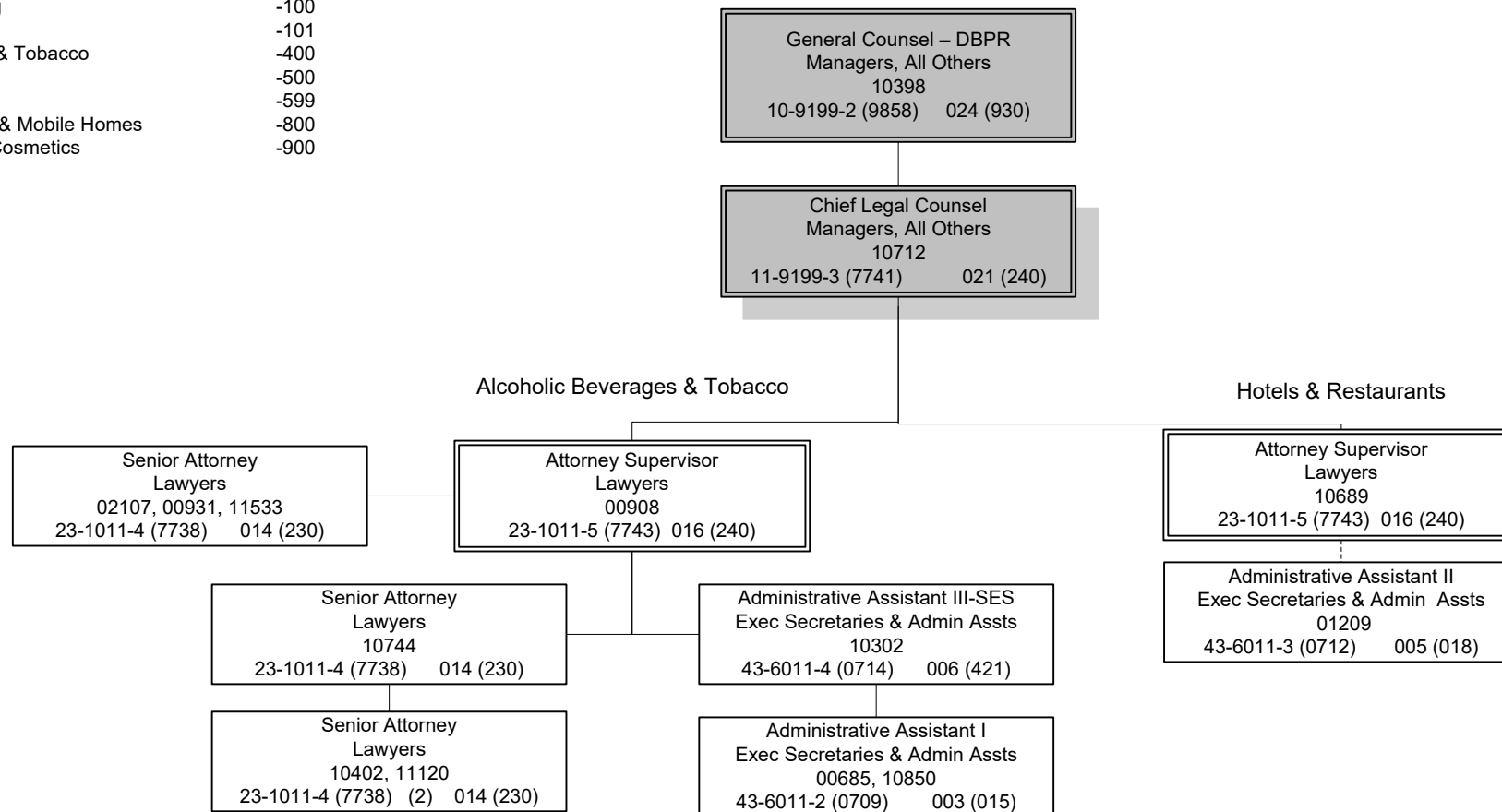
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OGC – Slots	-101
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OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

5 FTE



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

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

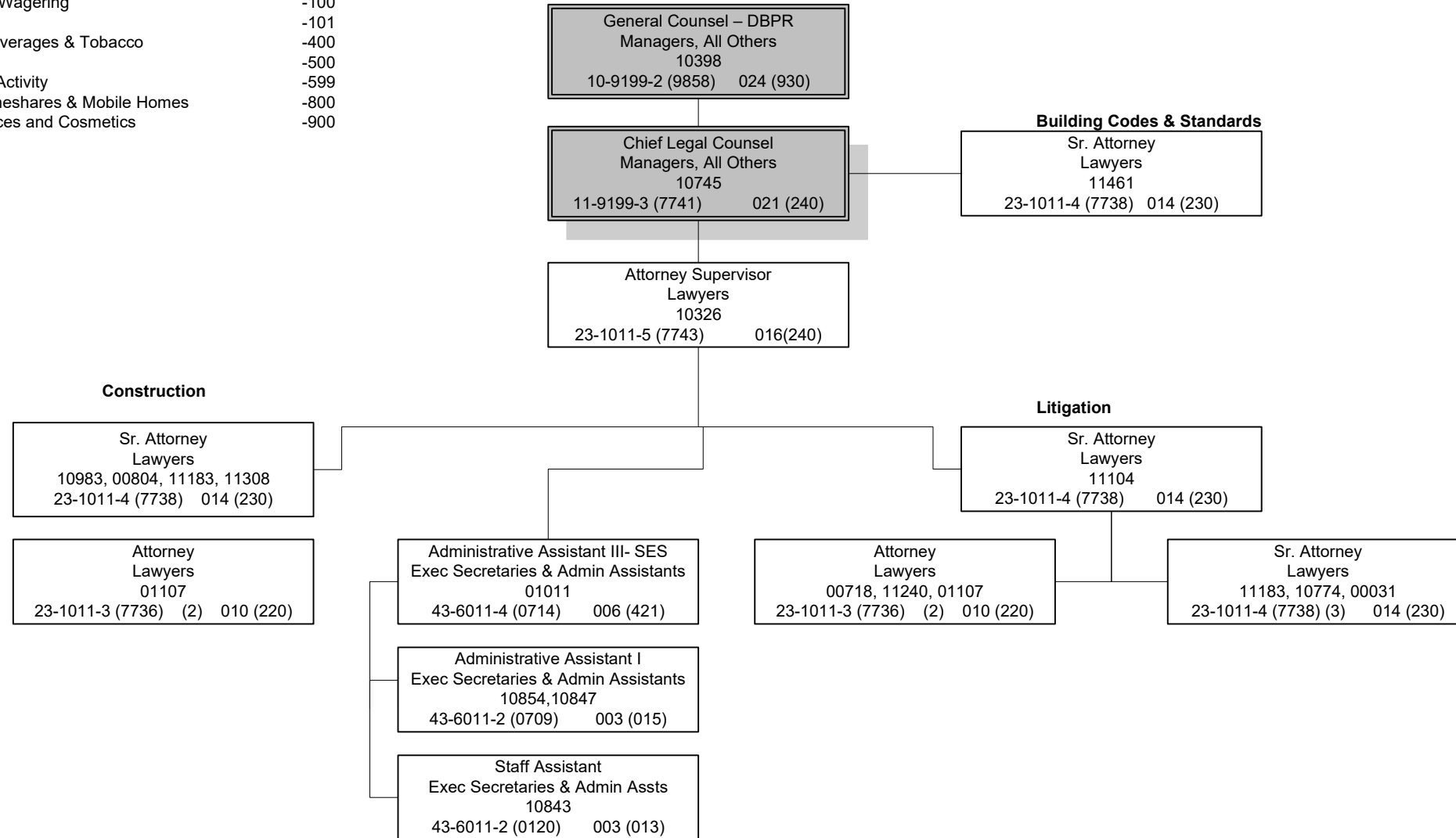


12 FTE

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

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



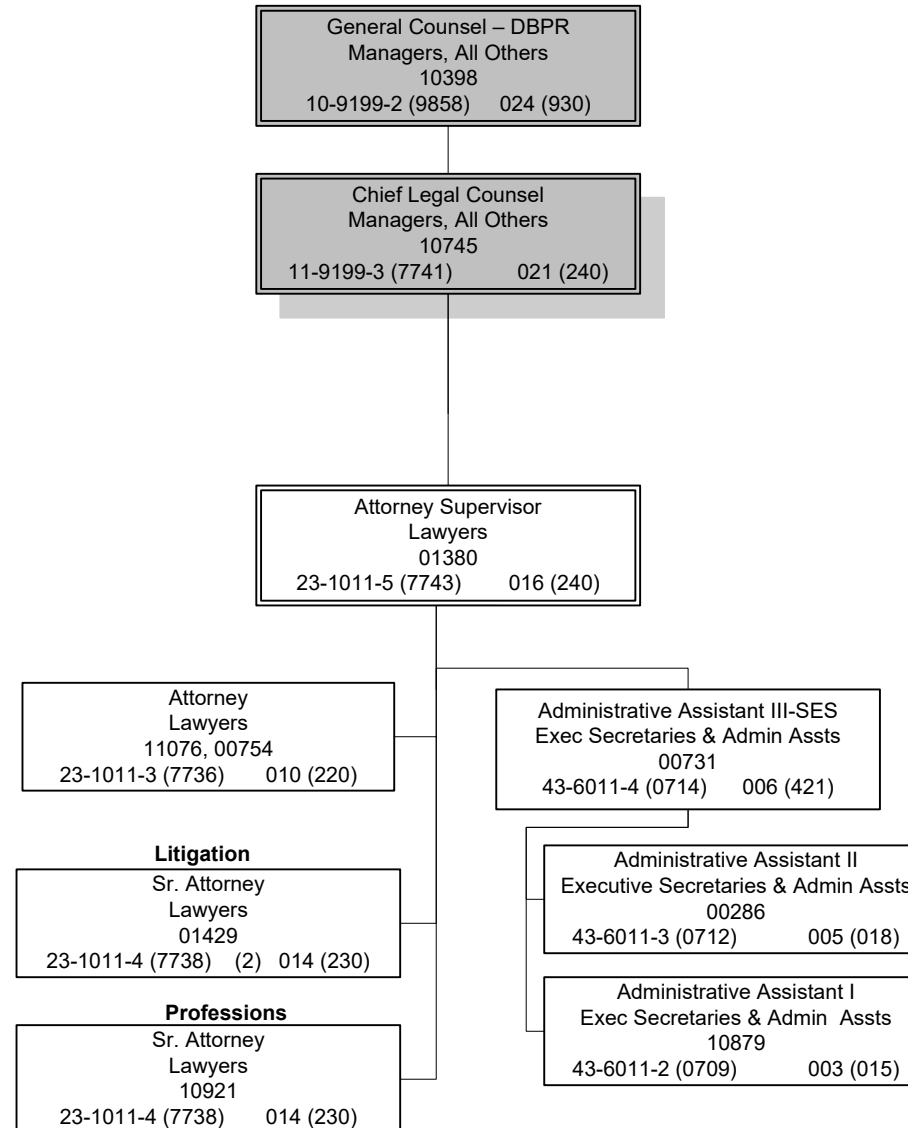
18 FTE



## Office of the General Counsel Professions / Florida Athletic Commission

8 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

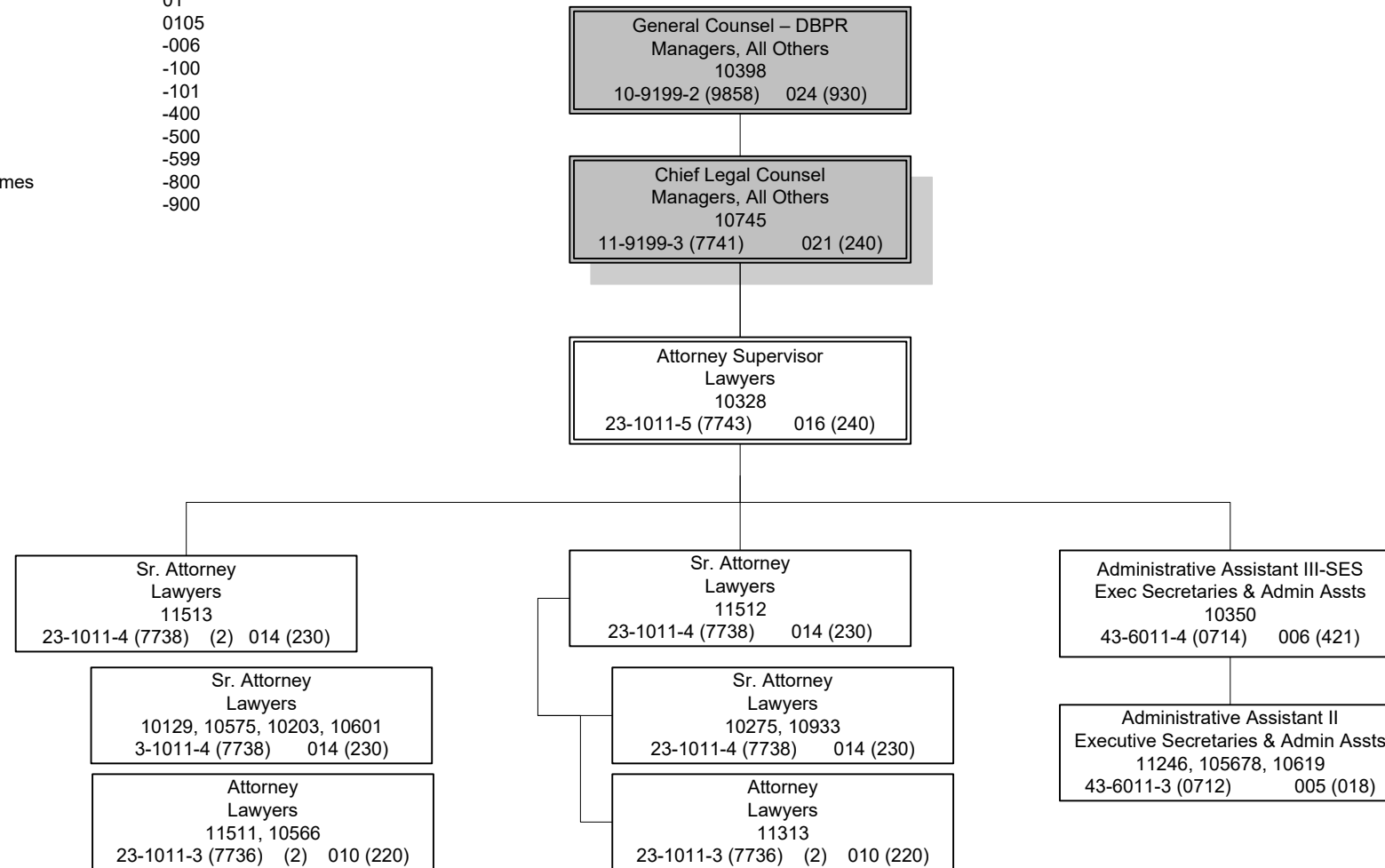


**Office of the General Counsel  
Real Estate**

Last Updated: 6-30-2024

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

16 FTE

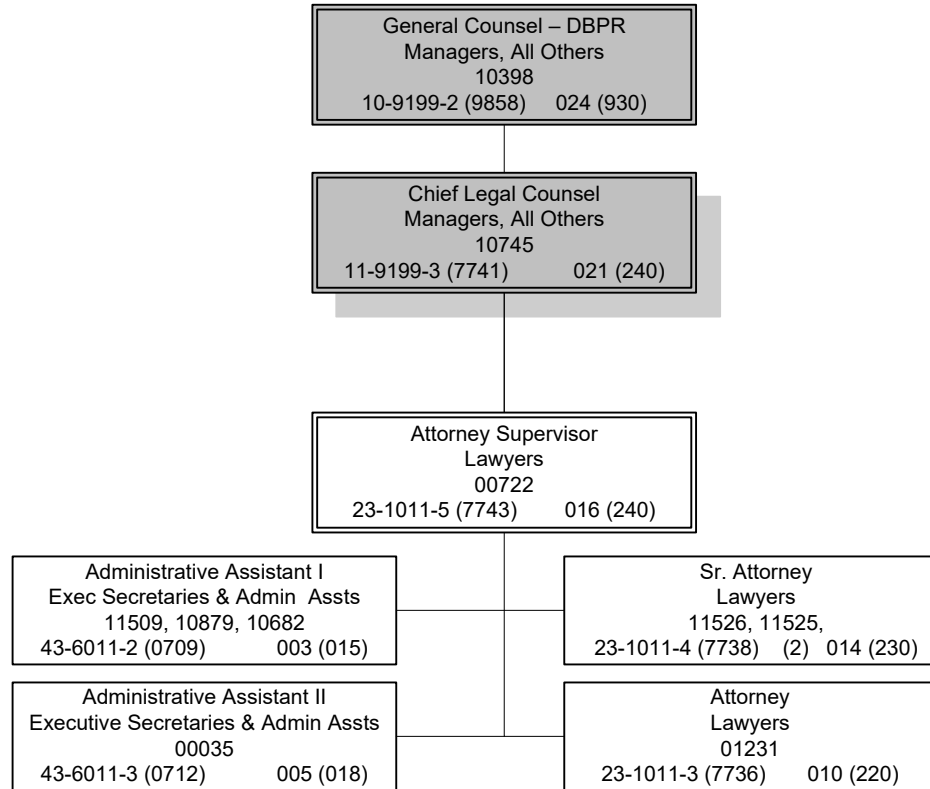


Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares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

## Office of the General Counsel Unlicensed Activity

Last Updated: 6-30-2024

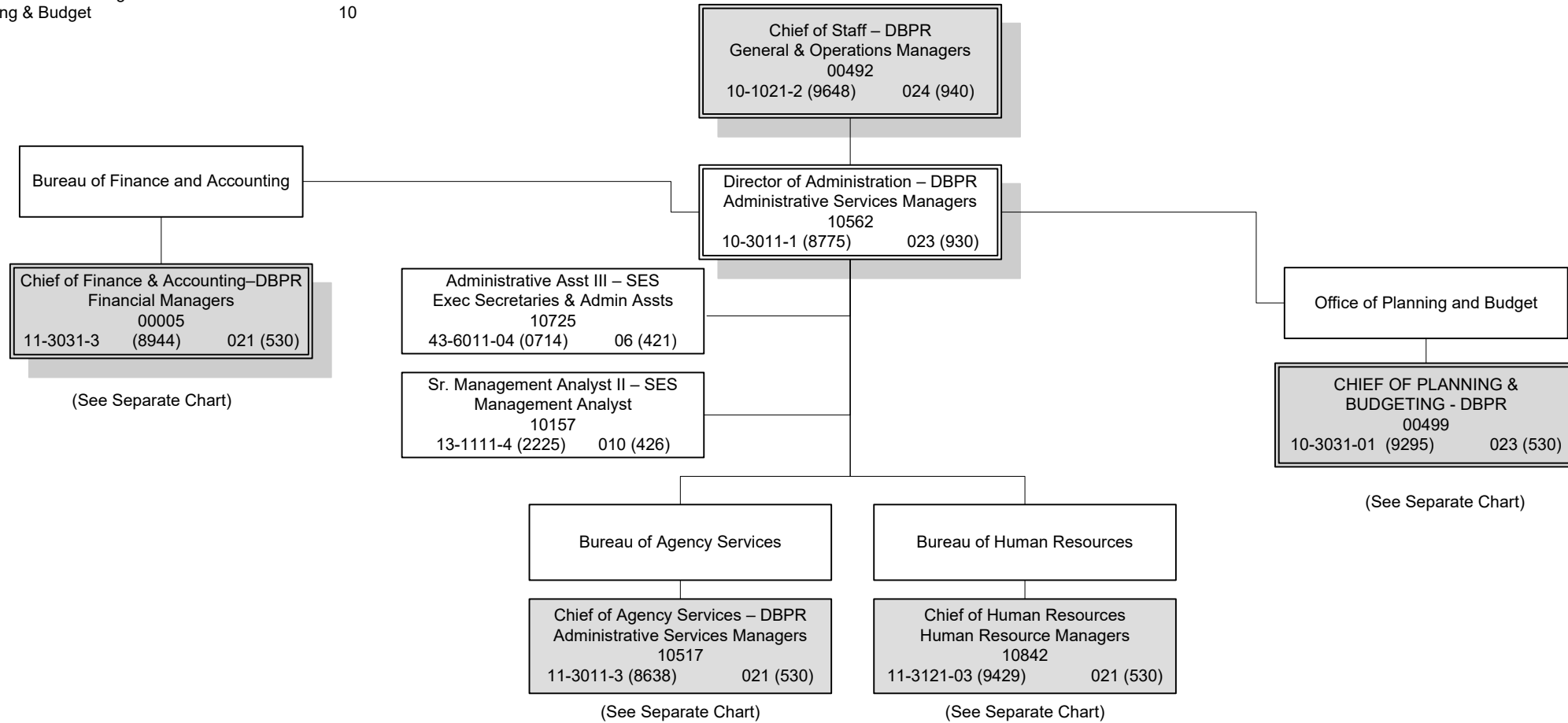
8 FTE



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

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

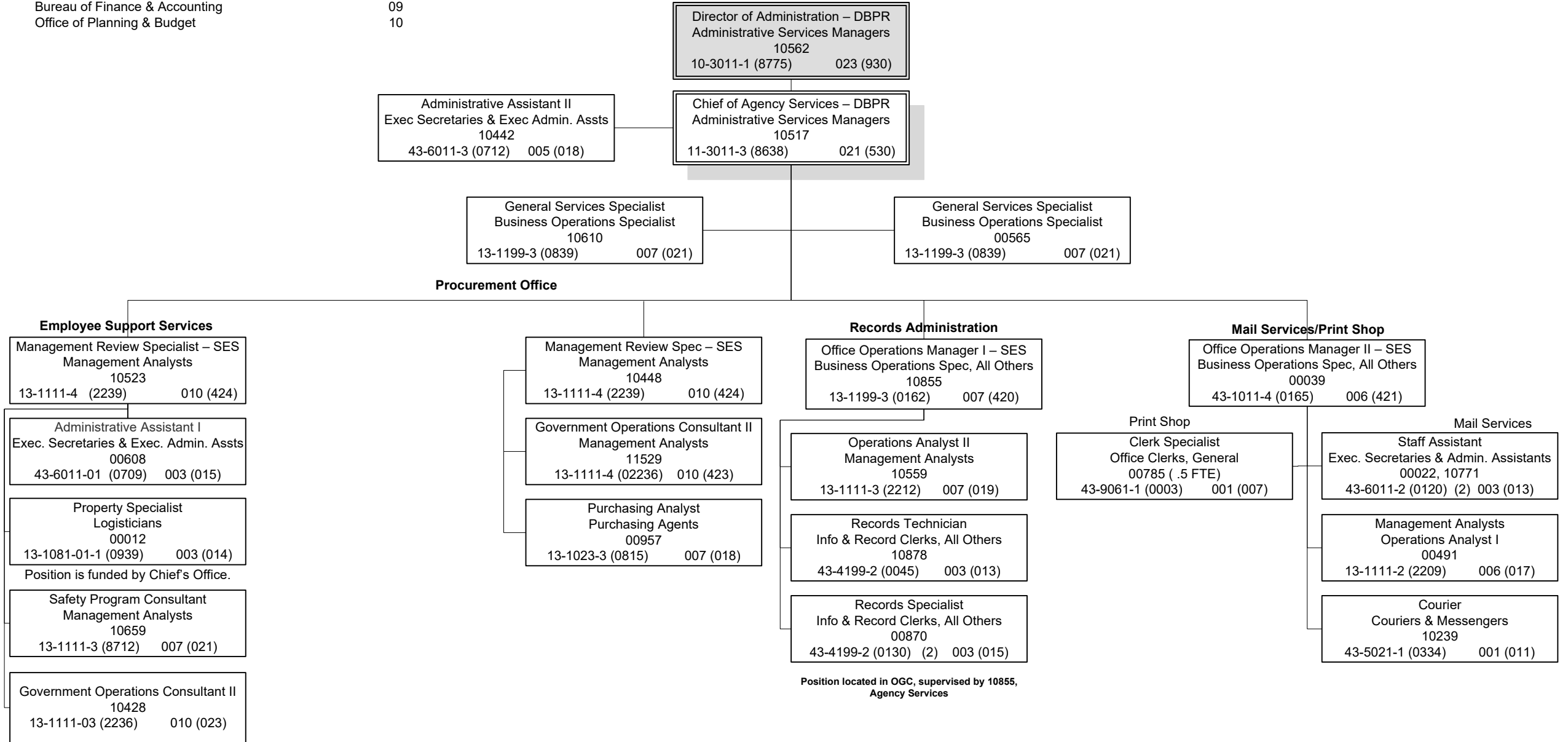
Last Updated: 6-2024



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

Last Updated: 6-30-2024



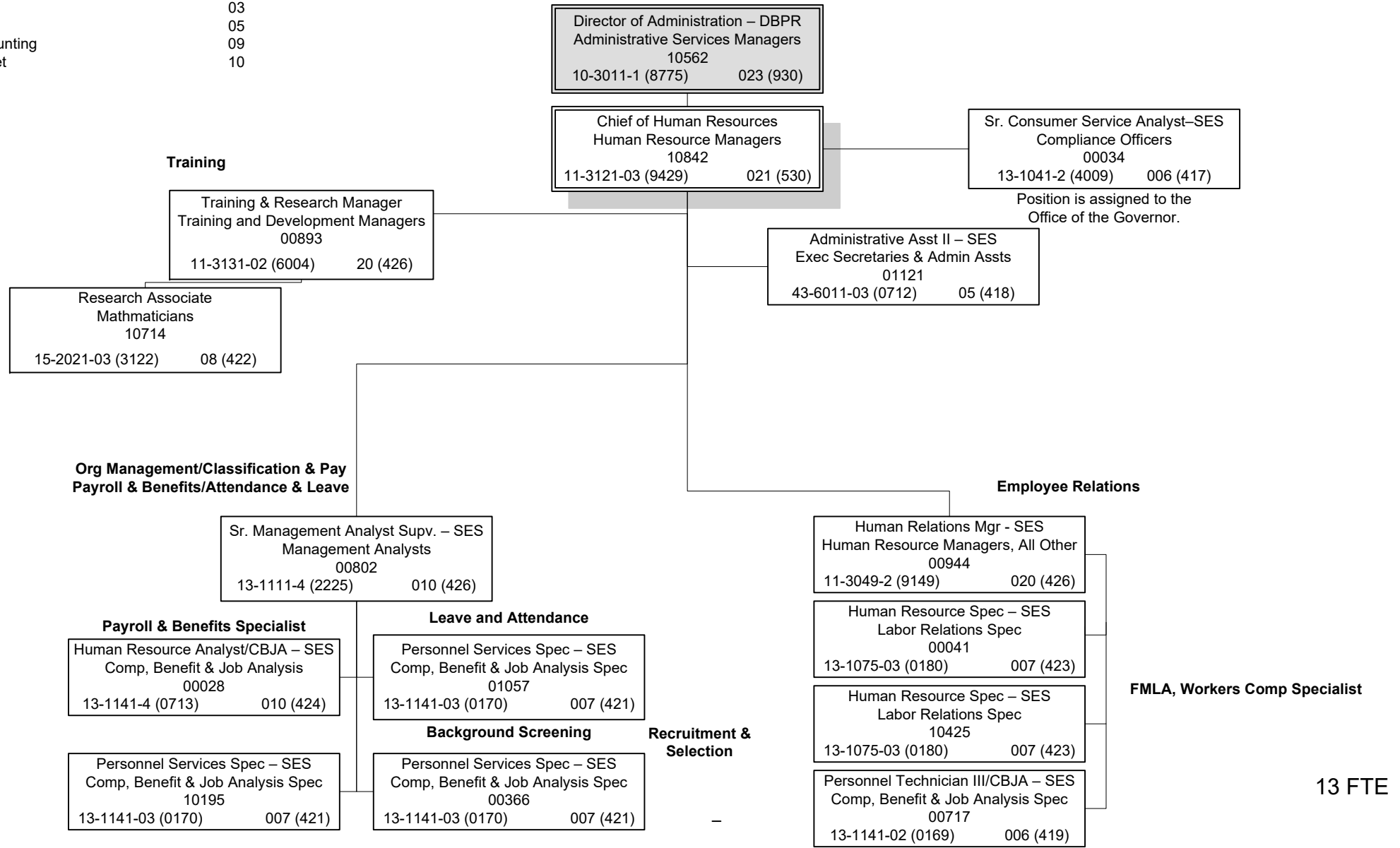
Position located in OGC, supervised by 10855,  
Agency Services

22 FTE

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

## Division of Administration Bureau of Human Resources

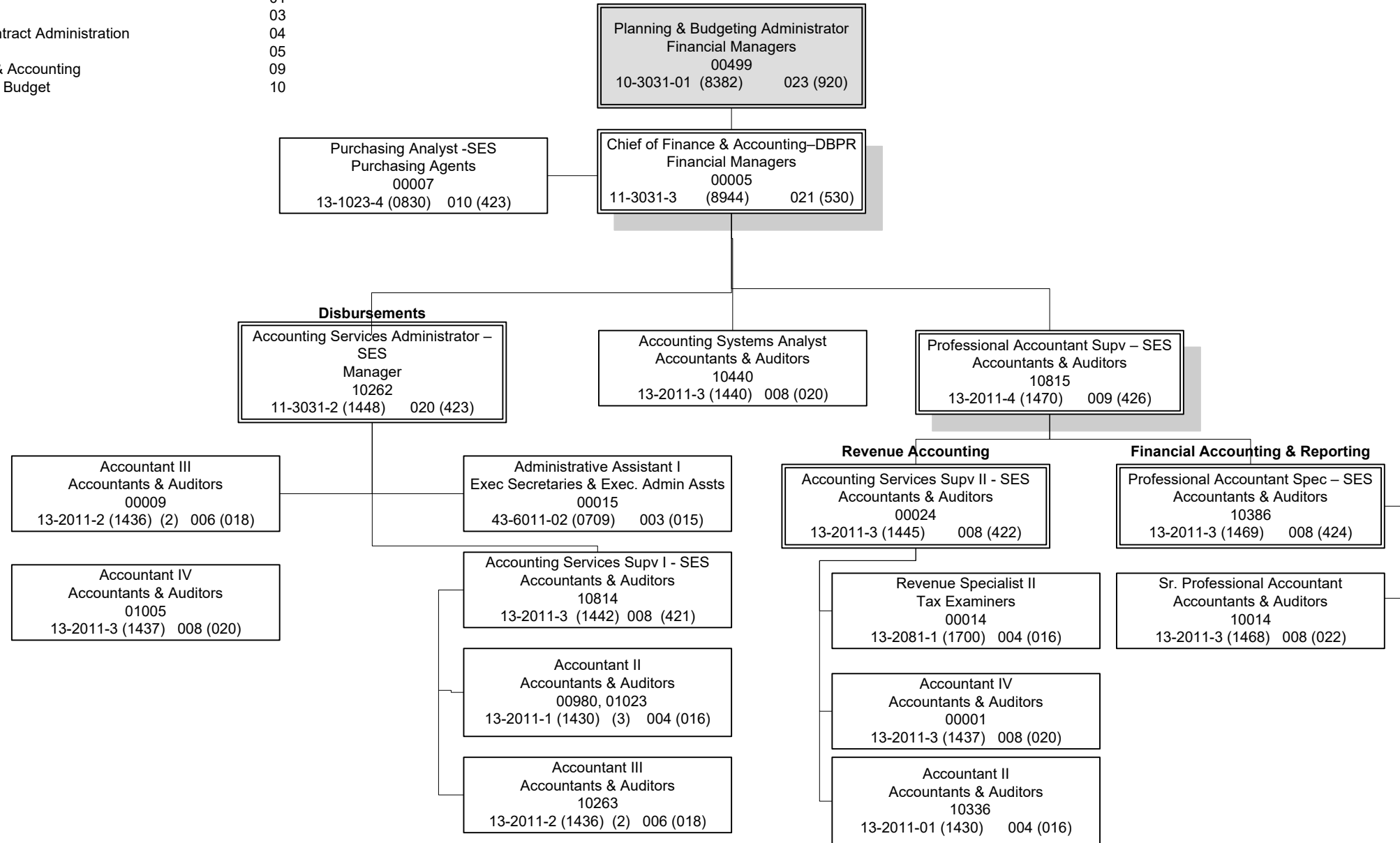
Last Updated: 6-2024



## Division of Administration Bureau of Finance & Accounting

Last Updated: 6-30-2024

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

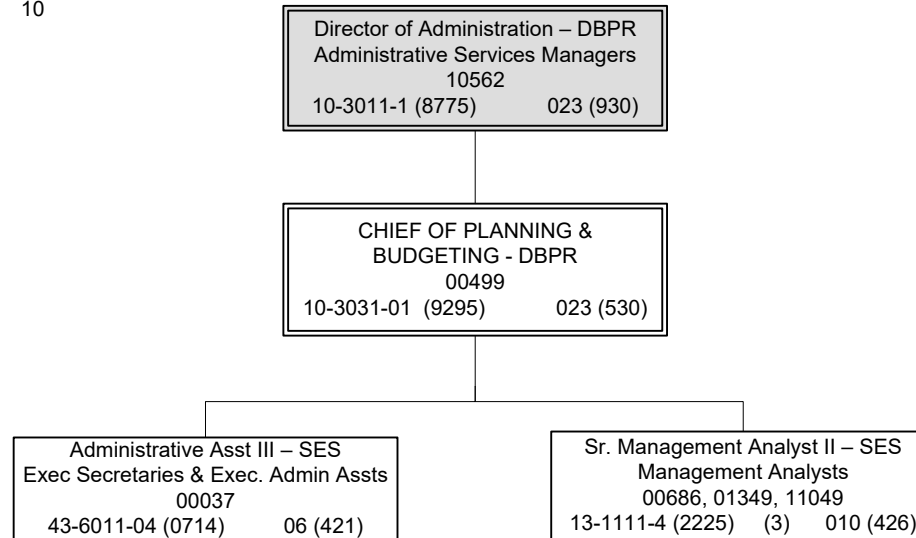


17 FTE

Department of Business & Professional 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

Last Updated: 6-2024

**Division of Administration  
Office of Planning & Budget**



5 FTE



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

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

Last updated: 06-30-2024

**Director's Office**

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

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

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

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

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

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

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

Customer Contact Center  
 (See Separate Chart)

Bureau of Central Intake & Licensure  
 (See Separate Chart)

**Quality Assurance**

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

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

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

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

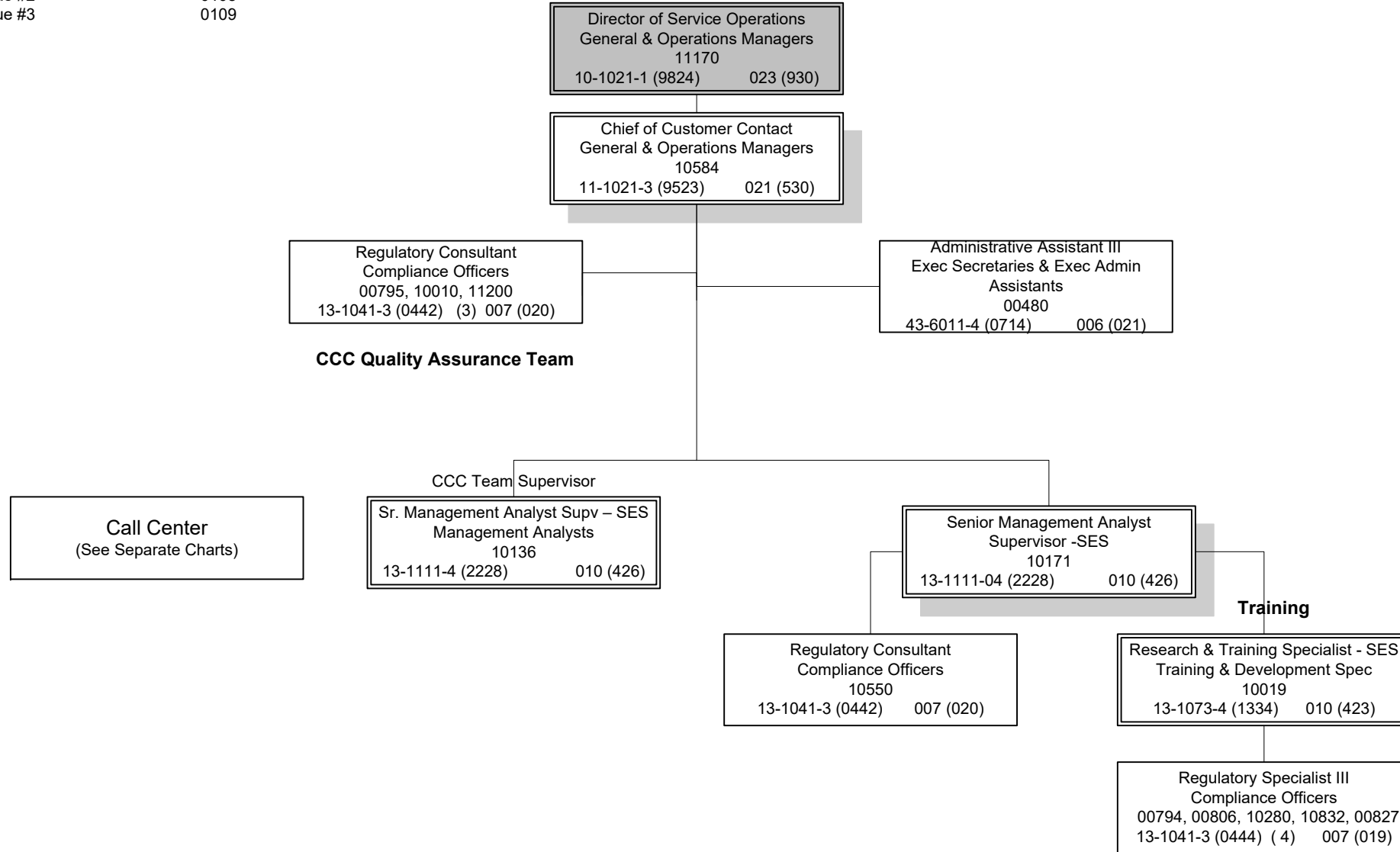
Regulatory Consultant  
 Compliance Officers  
 00795, 10010, 11200  
 13-1041-3 (0442) (3) 007 (020)

**CCC Quality Assurance Team**

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**

Last updated: 06-30-2024

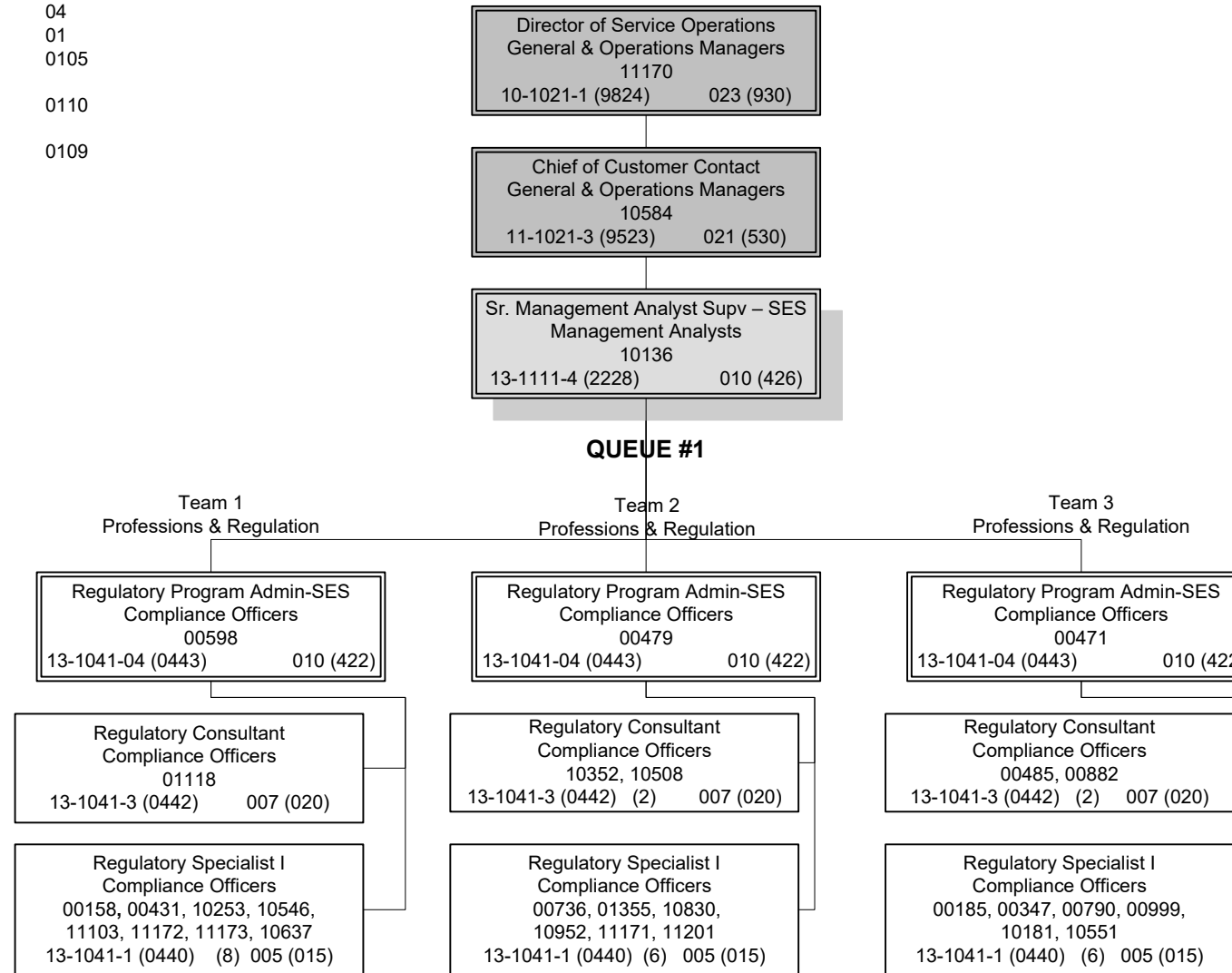


14 FTE

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

Last updated: 06-30-2024

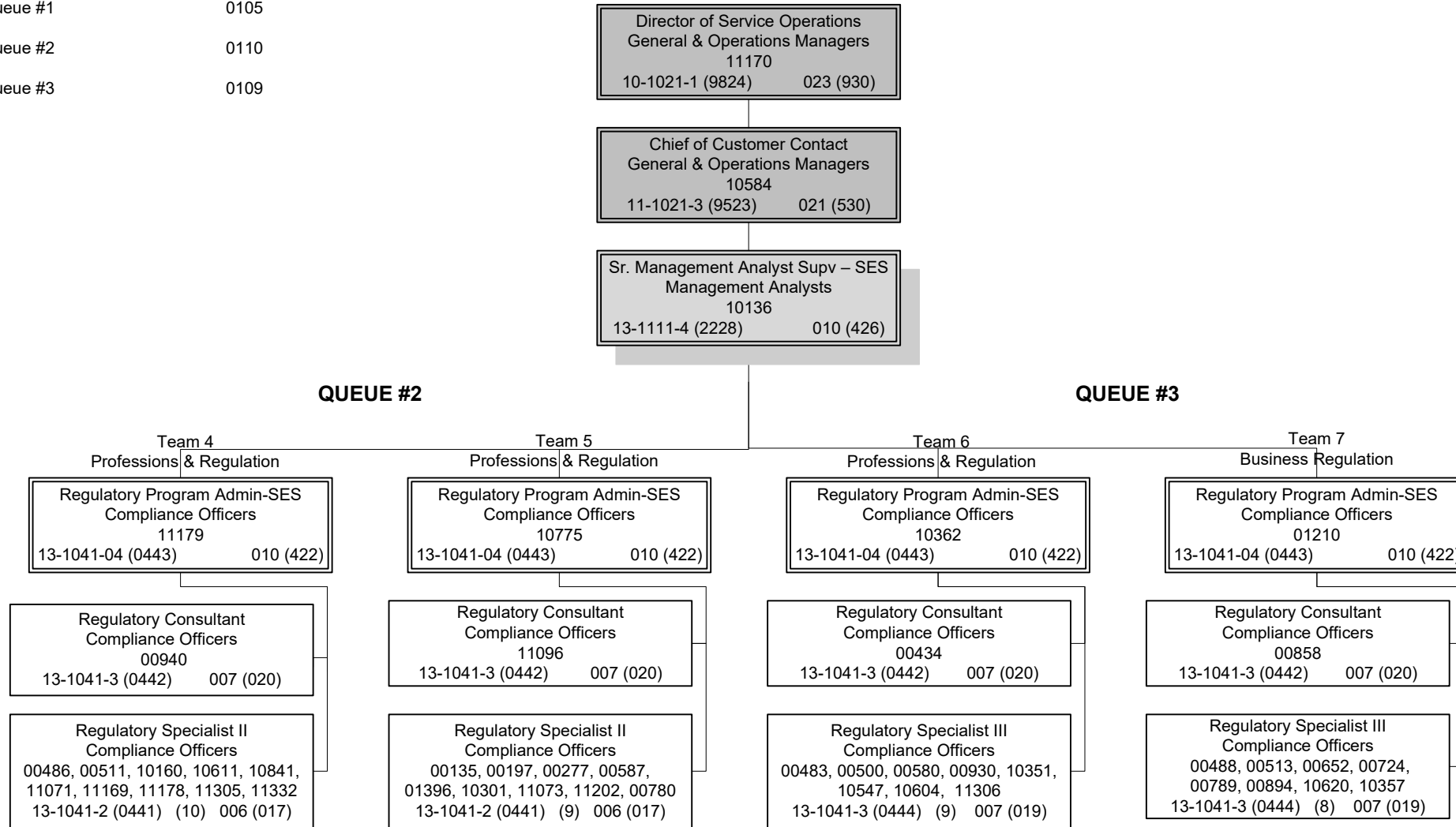


28 FTE

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

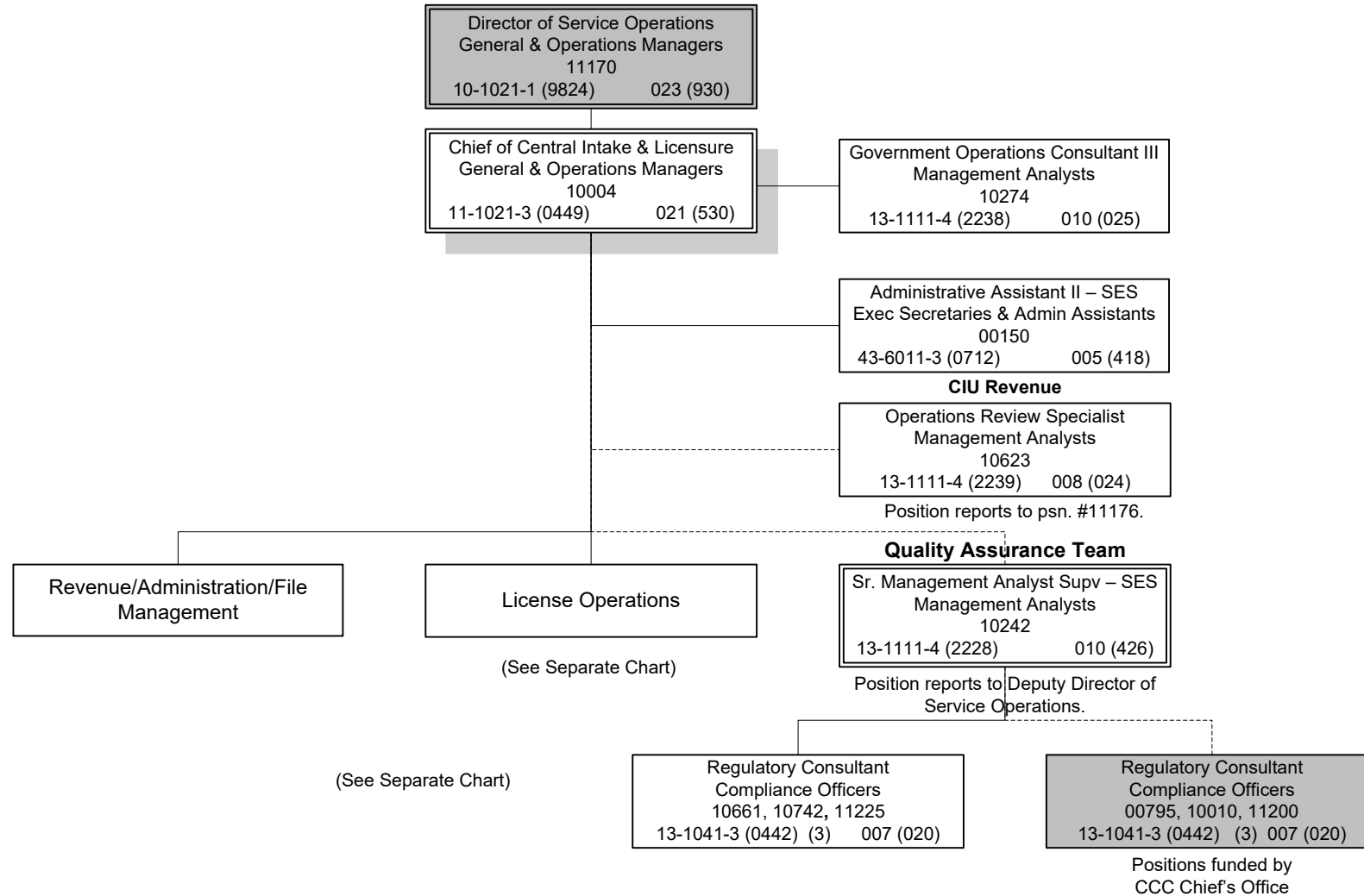
Last updated: 06-30-2024



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

Last updated: 06-30-2024

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

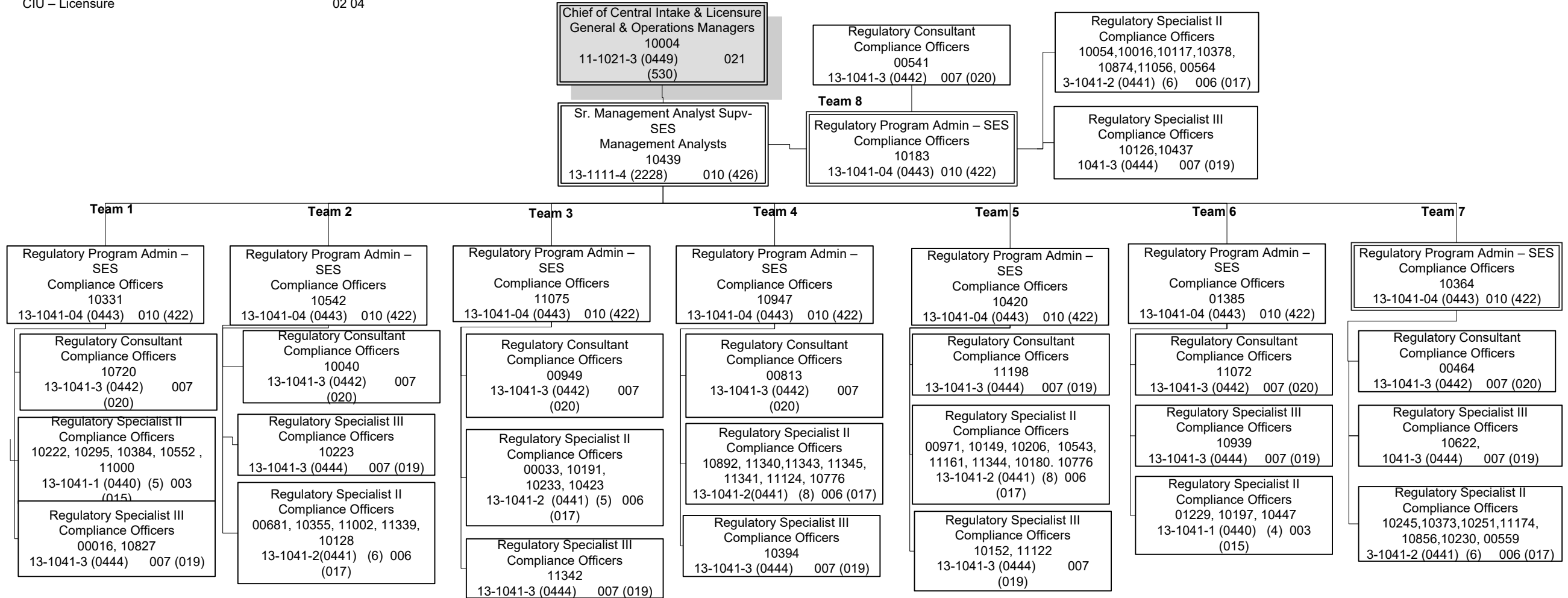


8 FTE

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

Last updated: 06-30-2024

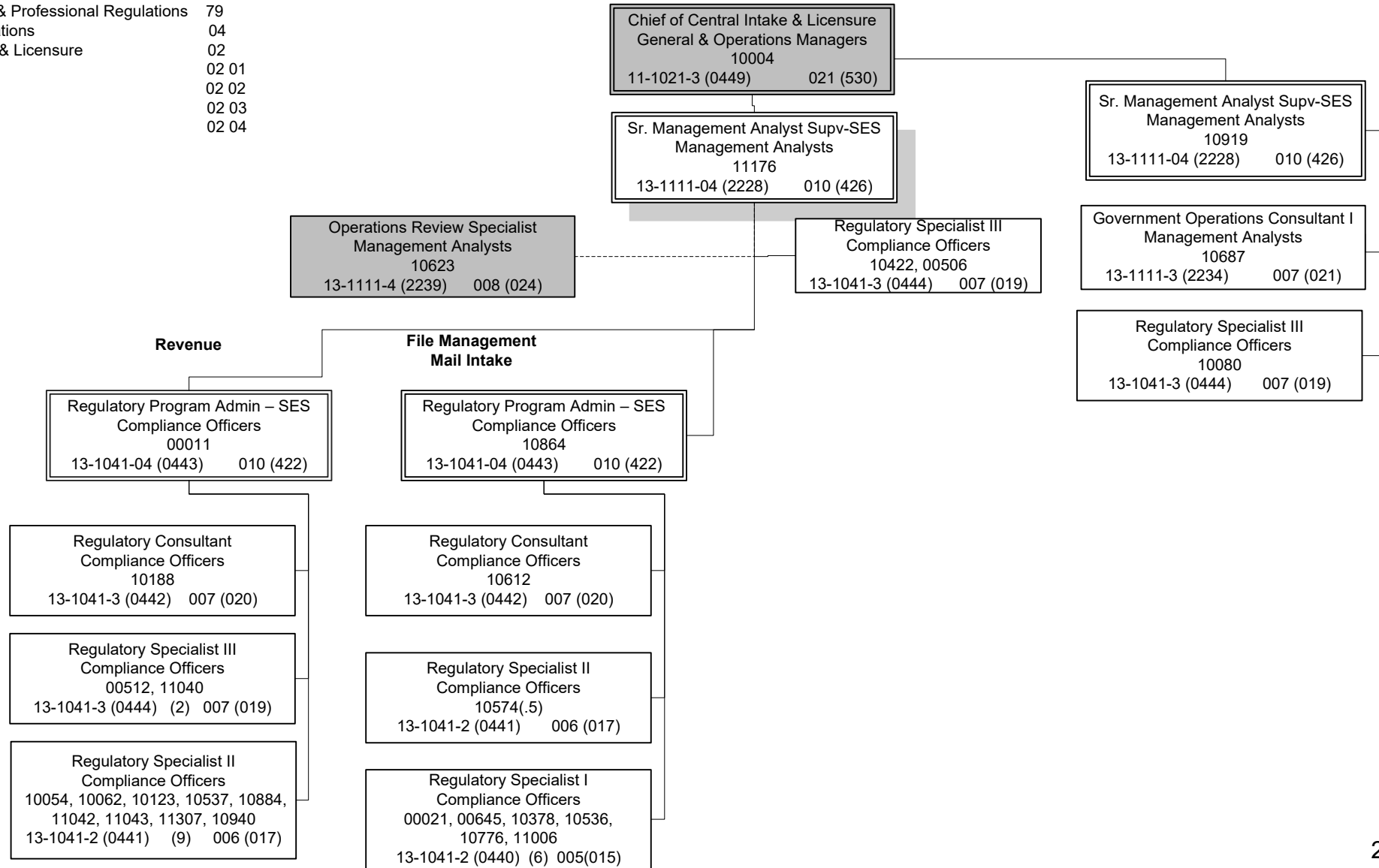
## Division of Service Operations Central Intake & Licensure License Operations



74 FTE

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

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

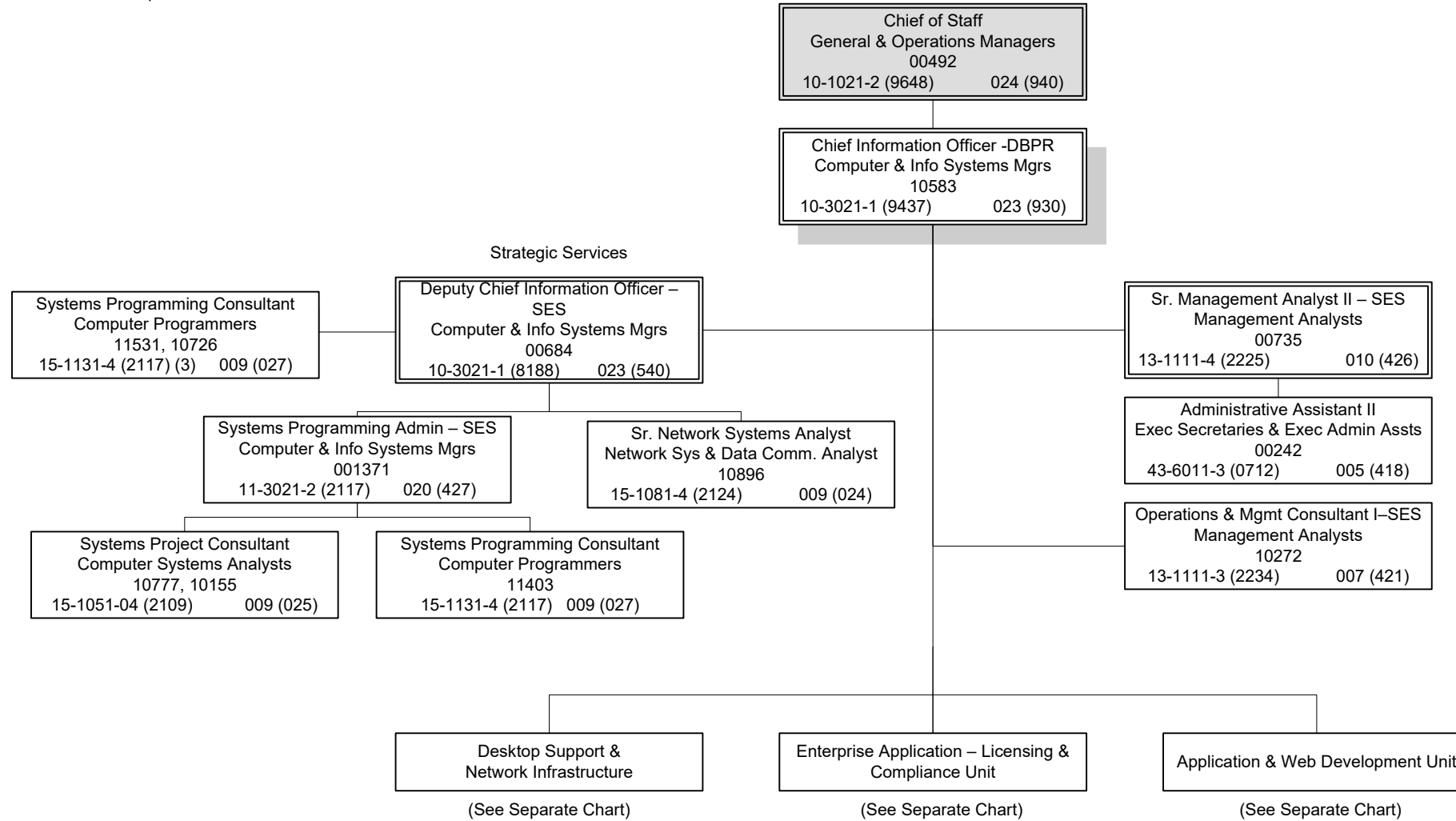


27.5 FTE

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

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

Last updated: 06-30-2023



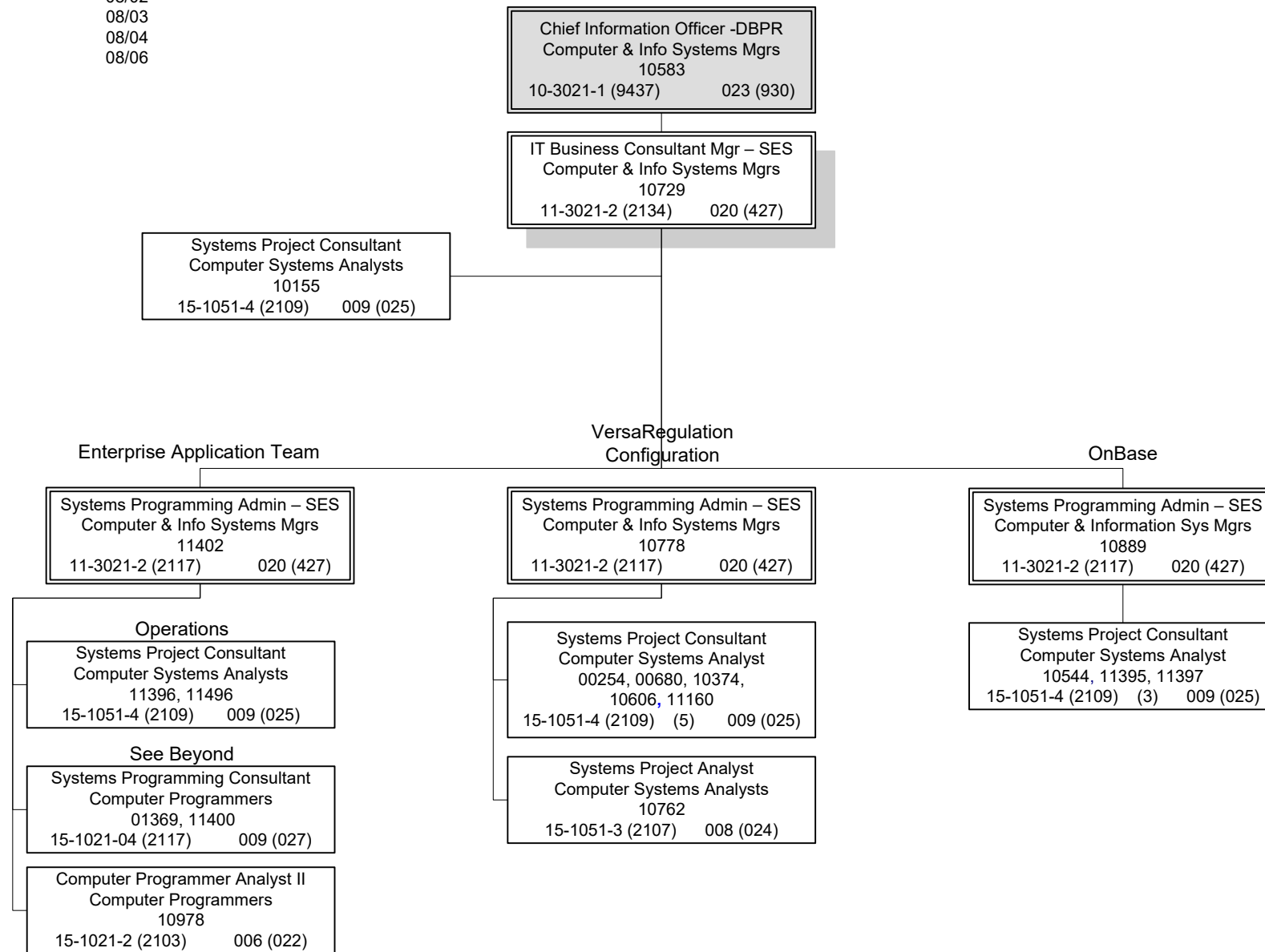
12 FTE



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

Last updated: 06-30-2023

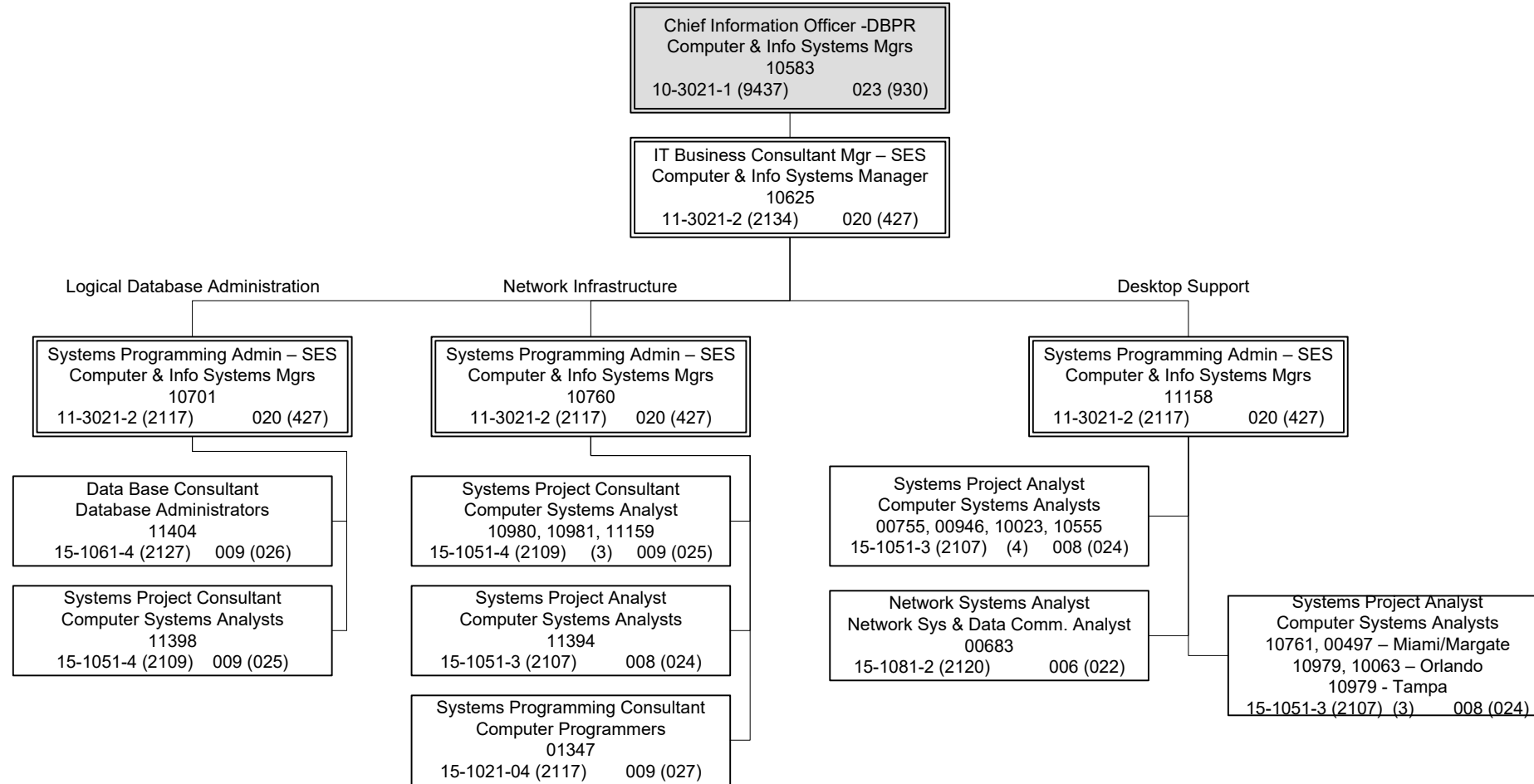


19 FTE

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

Last updated: 06-30-2023

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

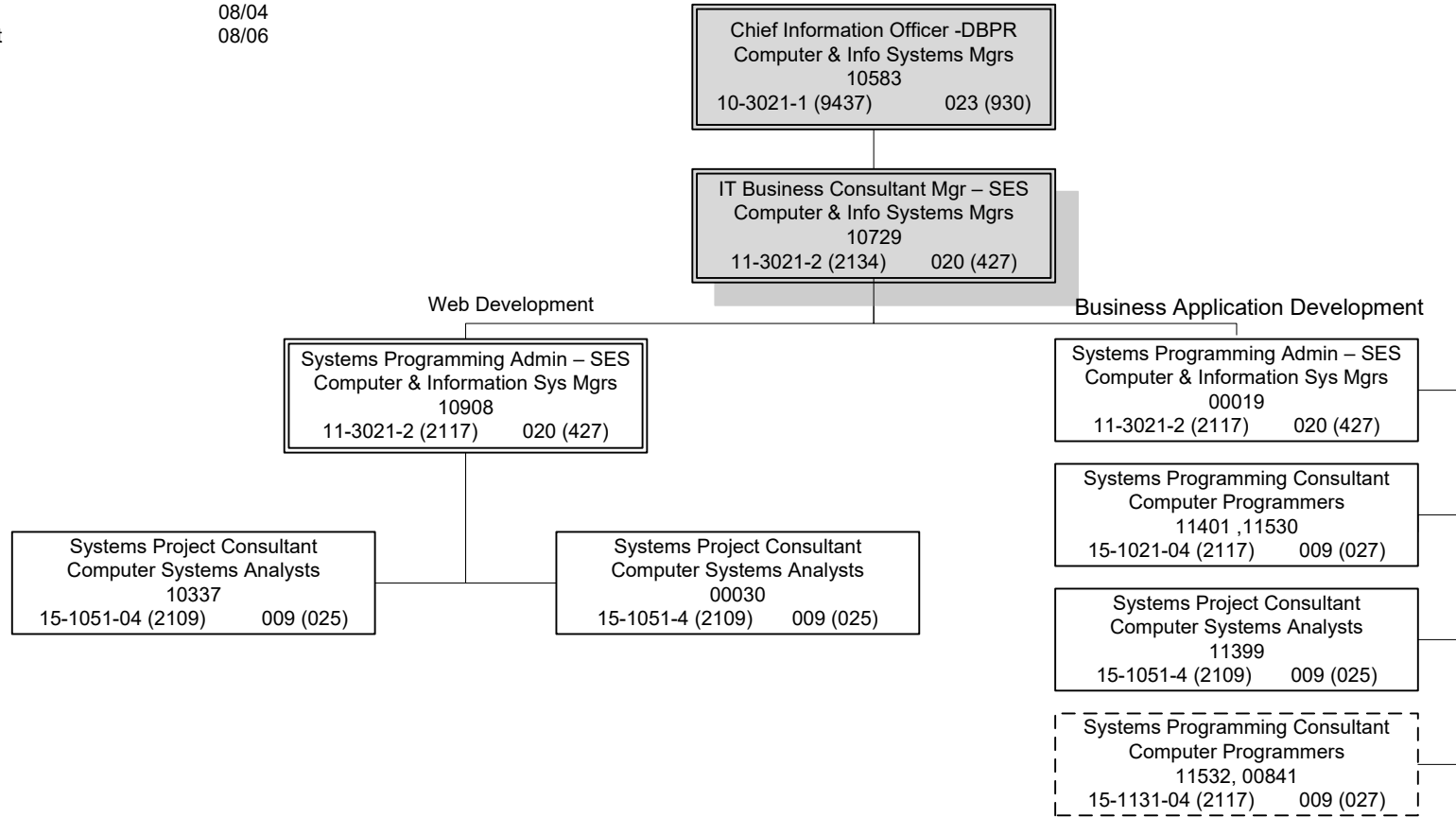


20 FTE

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

Last updated: 06-30-2023



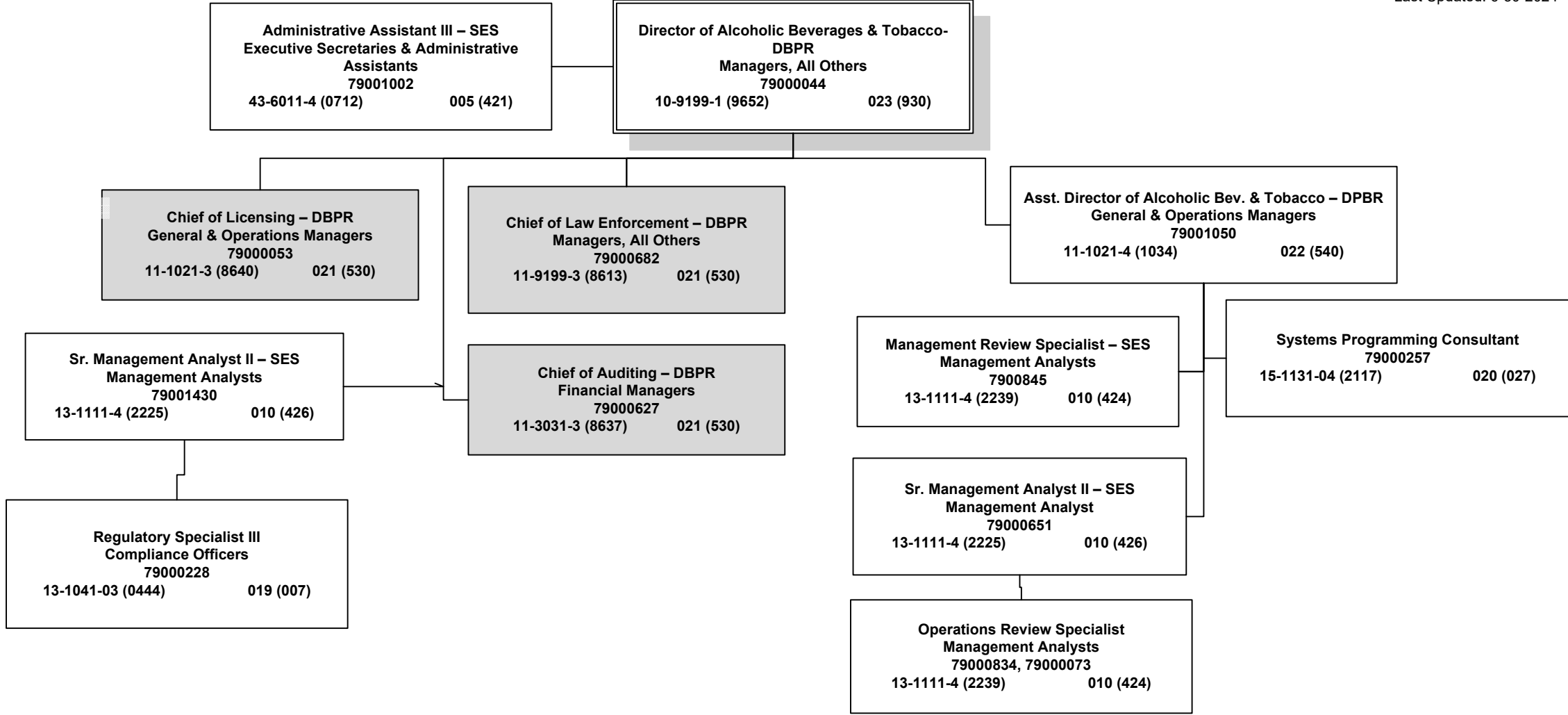
**These positions are located in the  
 Bureau of Auditing, Division of AB & T**

3 FTE



**Division of Alcoholic Beverages & Tobacco  
 Director's Office**

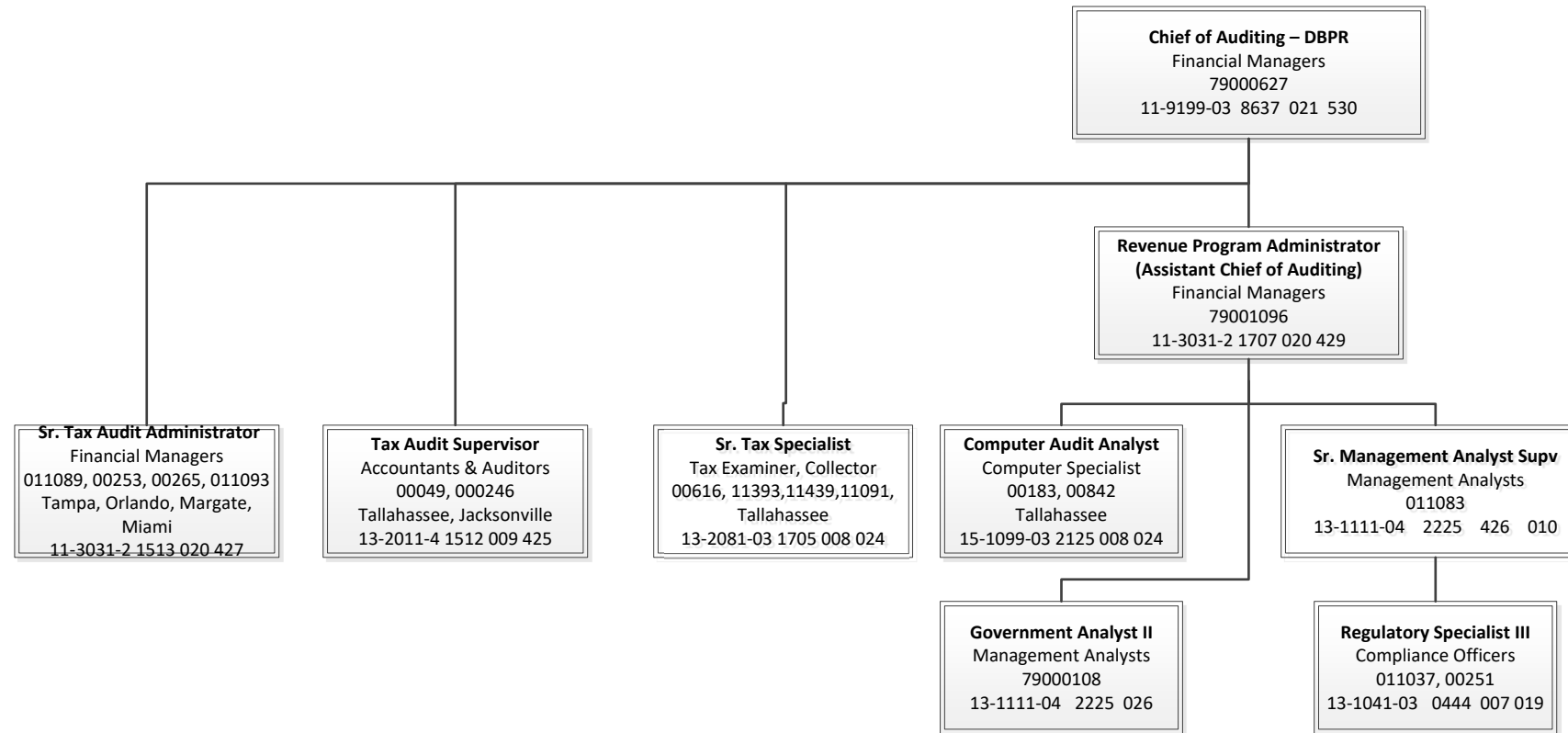
Last Updated: 6-30-2024



10 FTE

# Division of Alcoholic Beverages and Tobacco

## Bureau of Auditing Chief's Office



Department of Business and Professional Regulation: 79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Auditing

## Division of Alcoholic Beverages and Tobacco

Bureau of Auditing  
Pensacola Office

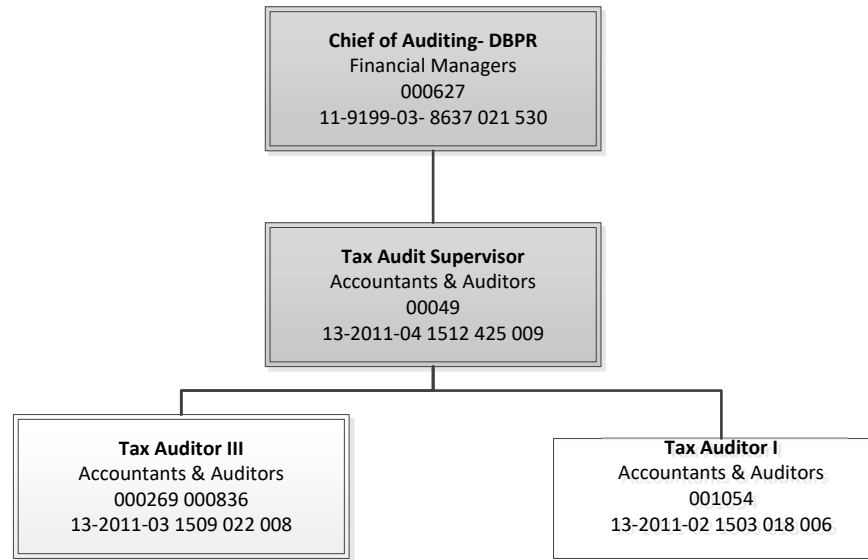
Last Updated: 6-30-2023



1 FTE

## Division of Alcoholic Beverages and Tobacco

Bureau of Auditing  
Tallahassee Office



3 FTE

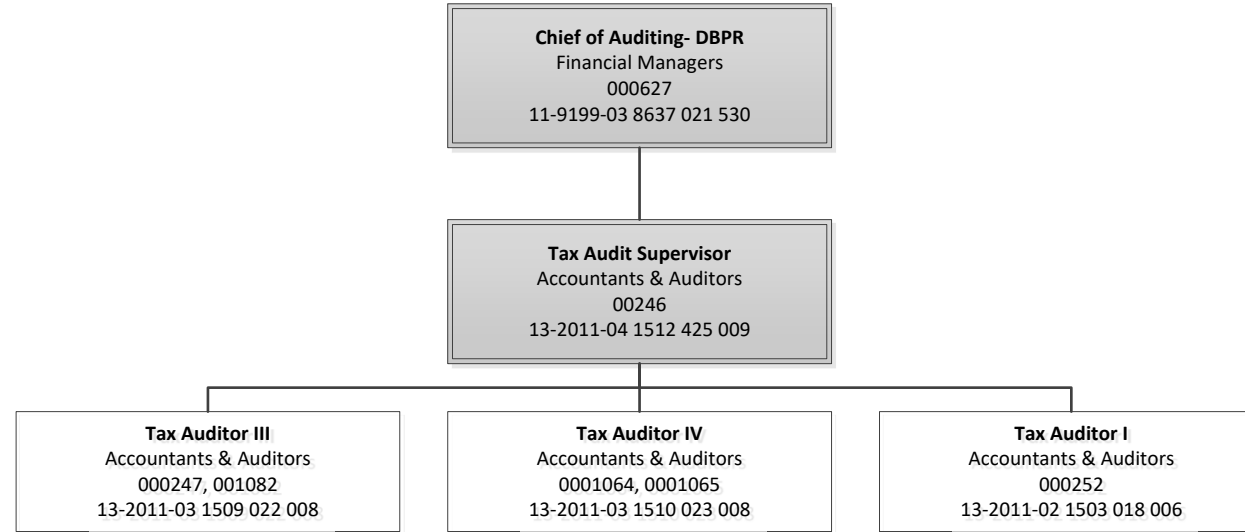


Department of Business and Professional Regulation:79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Auditing:

## Division of Alcoholic Beverages and Tobacco

Bureau of Auditing  
Jacksonville Office

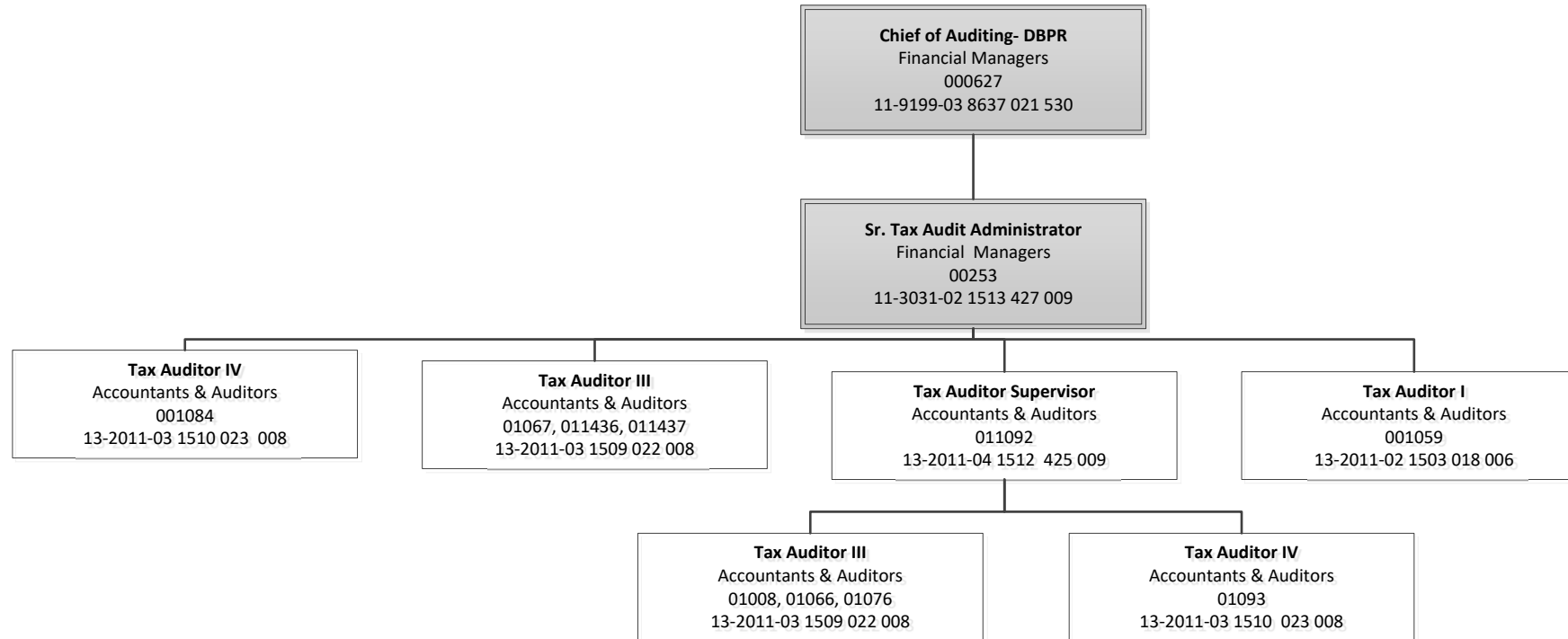
Last Updated: 6-30-2023



5 FTE

# Division of Alcoholic Beverages and Tobacco

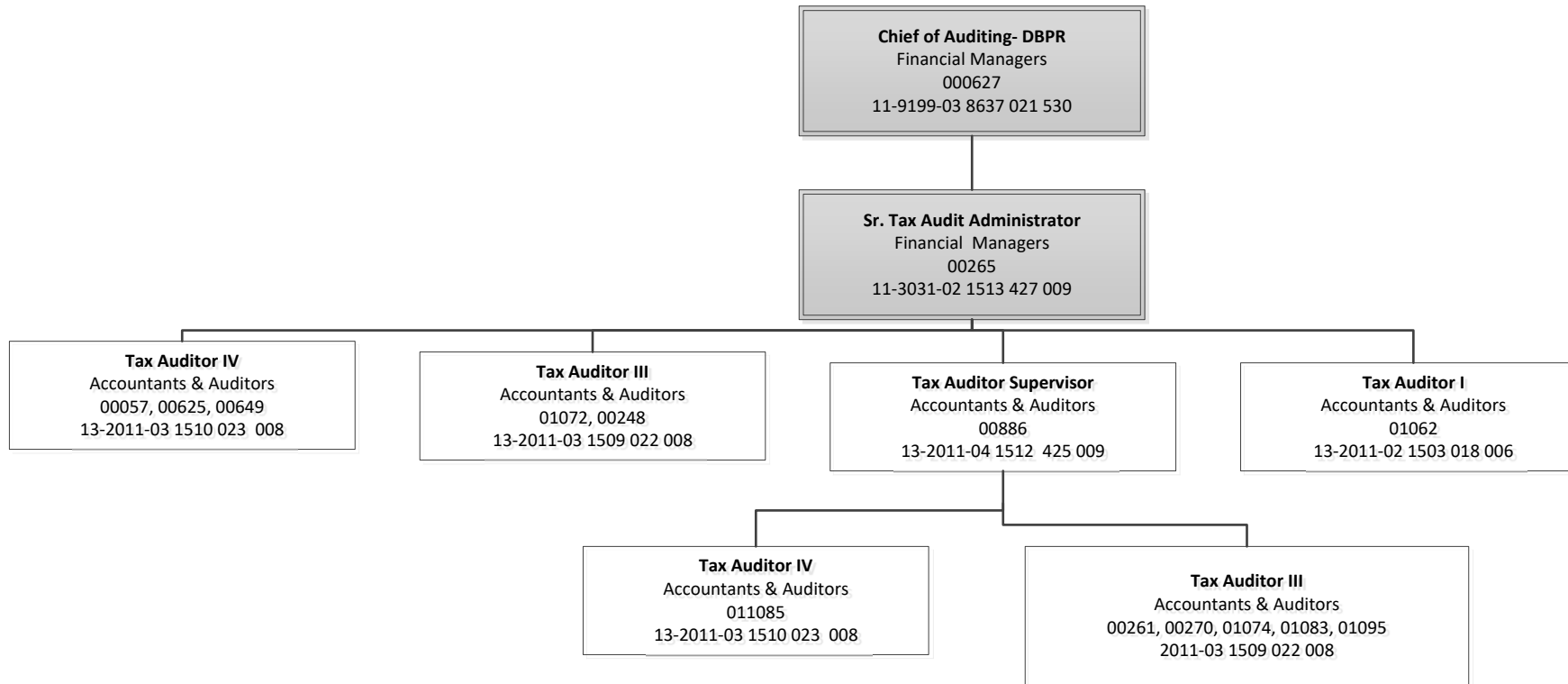
## Bureau of Auditing Orlando Office



10 FTE

# Division of Alcoholic Beverages and Tobacco

## Bureau of Auditing Margate Office

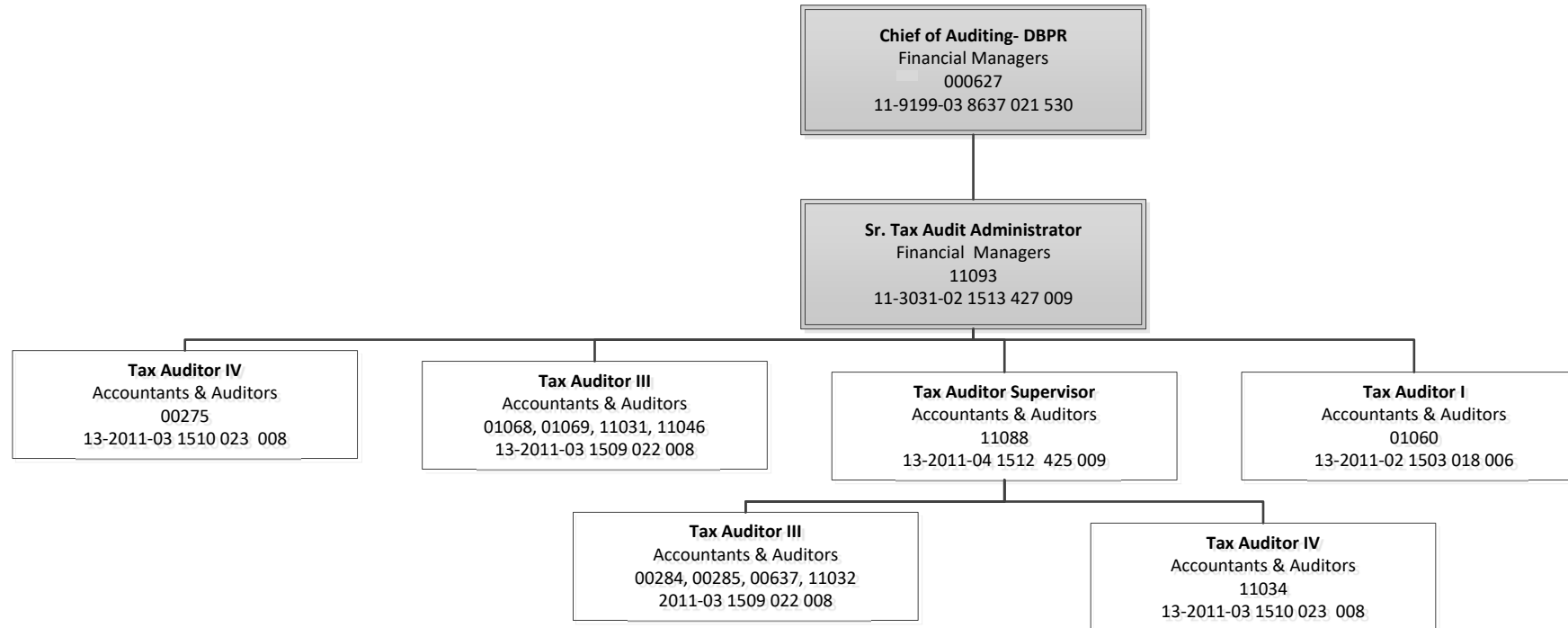


13 FTE

# Division of Alcoholic Beverages and Tobacco

## Bureau of Auditing

### Miami Office



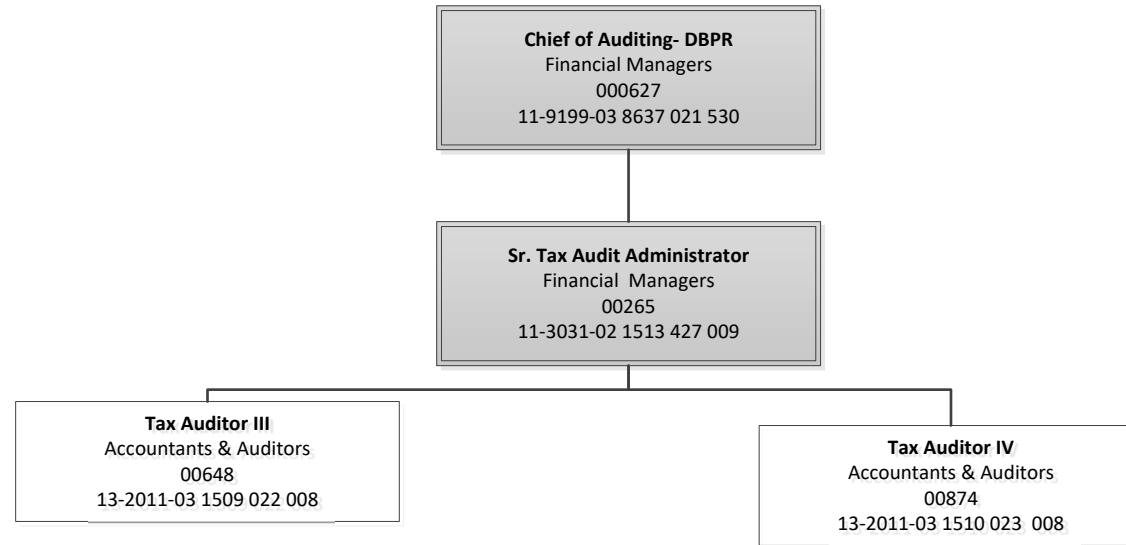
12 FTE

Department of Business and Professional Regulation:79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Auditing:

## Division of Alcoholic Beverages and Tobacco

Bureau of Auditing  
Ft. Myers Office

Last Updated: 6-30-2023

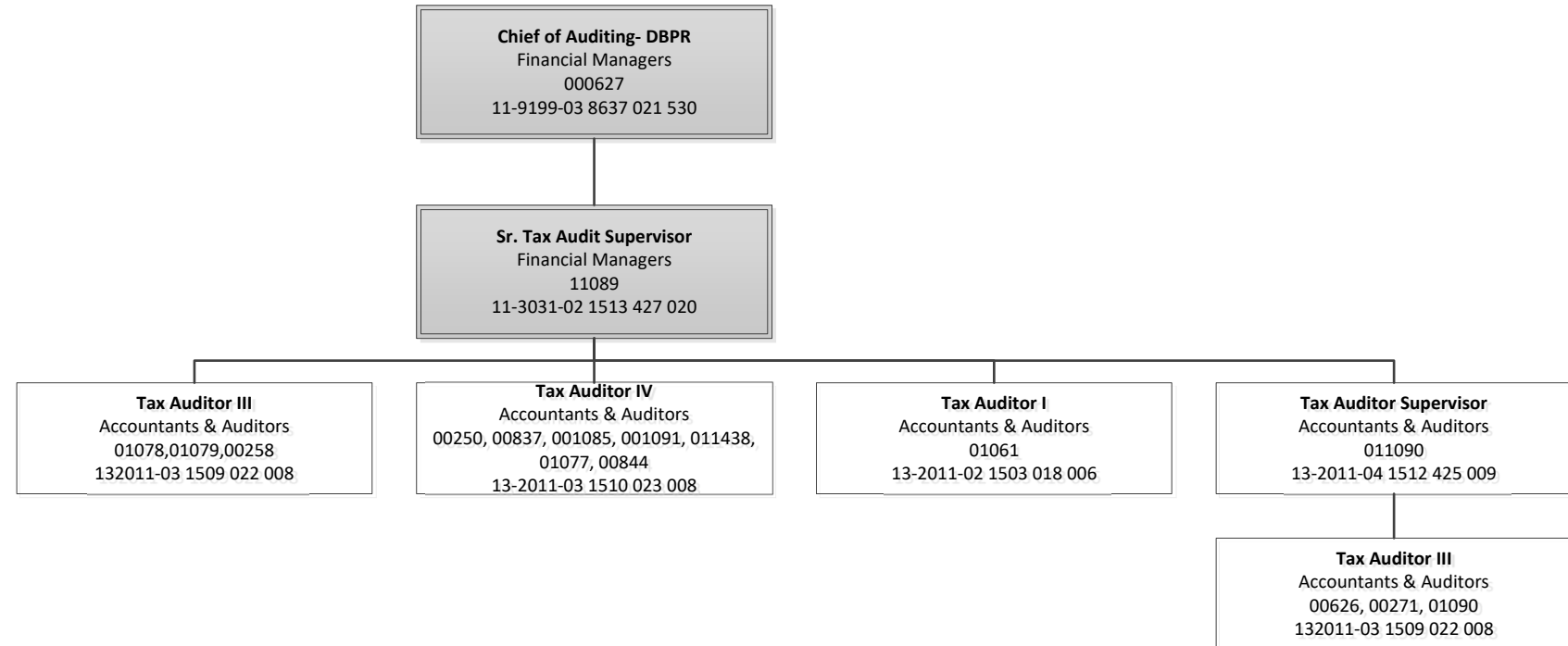


2 FTE

# Division of Alcoholic Beverages and Tobacco

## Bureau of Auditing

### Tampa



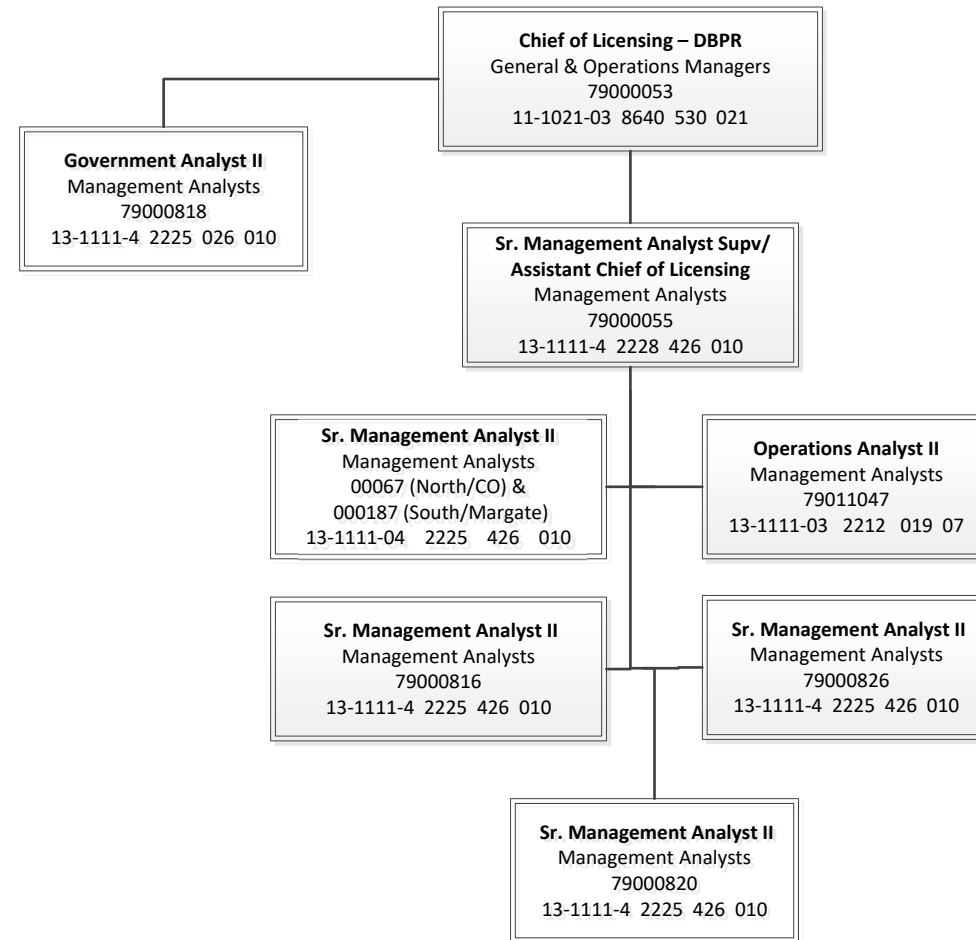
Department of Business and Professional Regulation: 79  
 Division of Alcoholic Beverages and Tobacco: 40  
 Bureau of Licensing: 05  
 Chief's Office: 00

## Division of Alcoholic Beverages and Tobacco

Bureau of Licensing (Standards and Licensure)

Chief's Office

Updated 06-30-2024



9 FTE

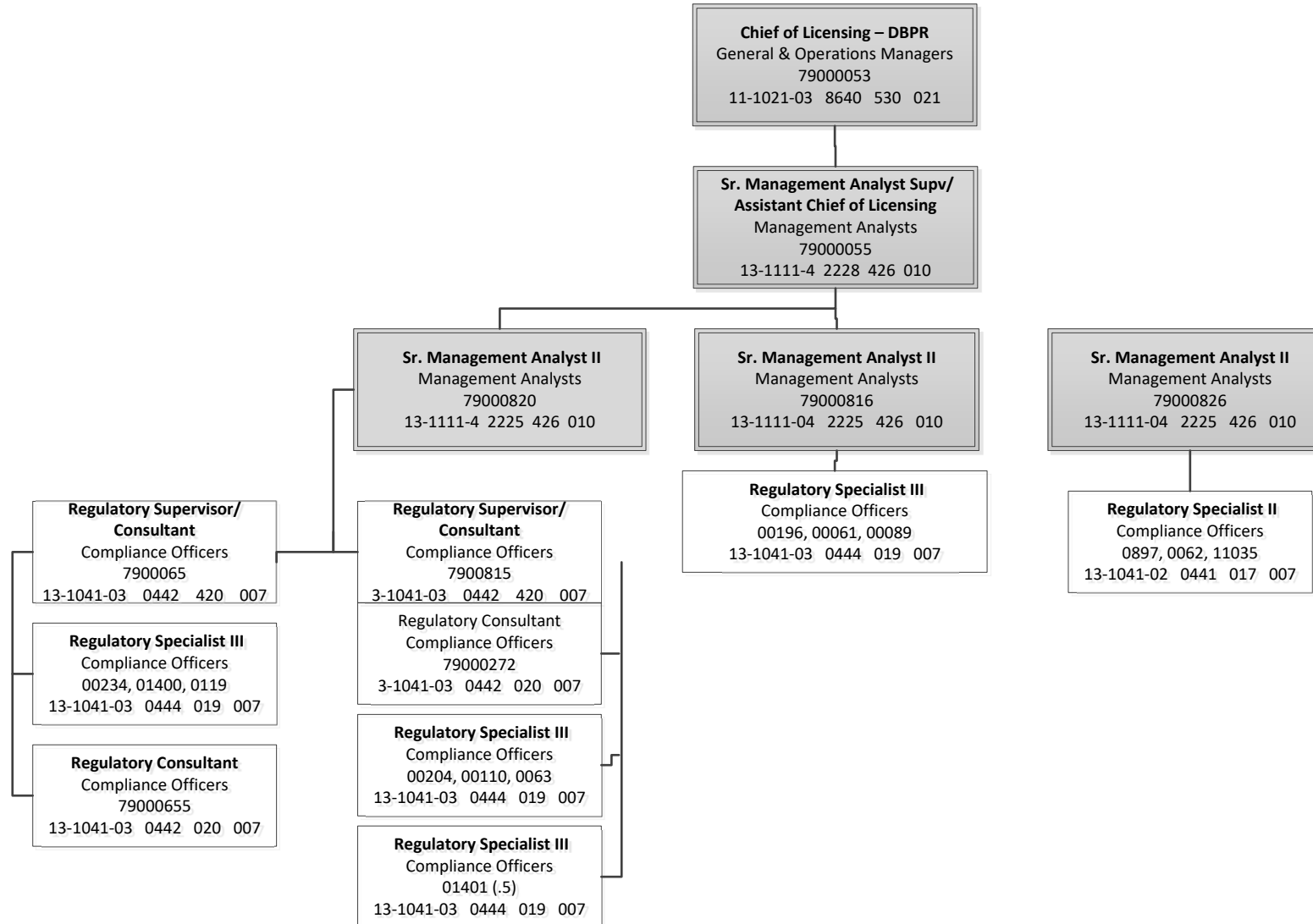
Department of Business and Professional Regulation: 79  
 Division of Alcoholic Beverages and Tobacco: 40  
 Bureau of Licensing: 05

## Division of Alcoholic Beverages and Tobacco

### Bureau of Licensing (Standards and Licensure)

#### Tallahassee Office (North)

Updated -06.30.2024



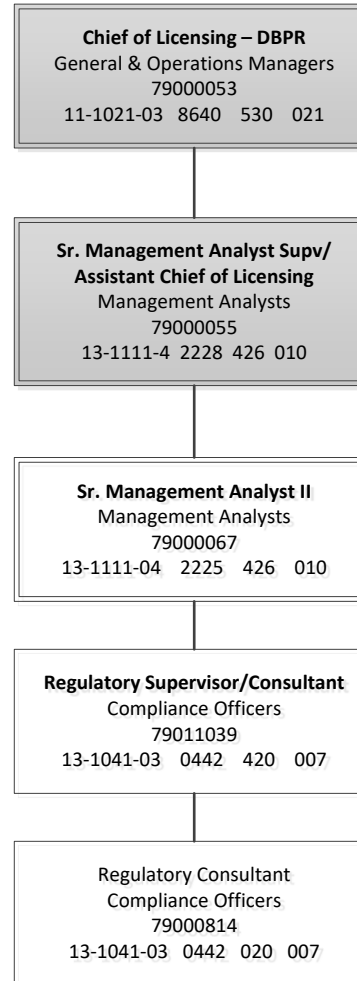
16.5 FTE



Department of Business and Professional Regulation: 79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

**Division of Alcoholic Beverages and Tobacco**  
Bureau of Licensing (Standards and Licensure)  
Pensacola Office (North)

Updated 06.30.2024

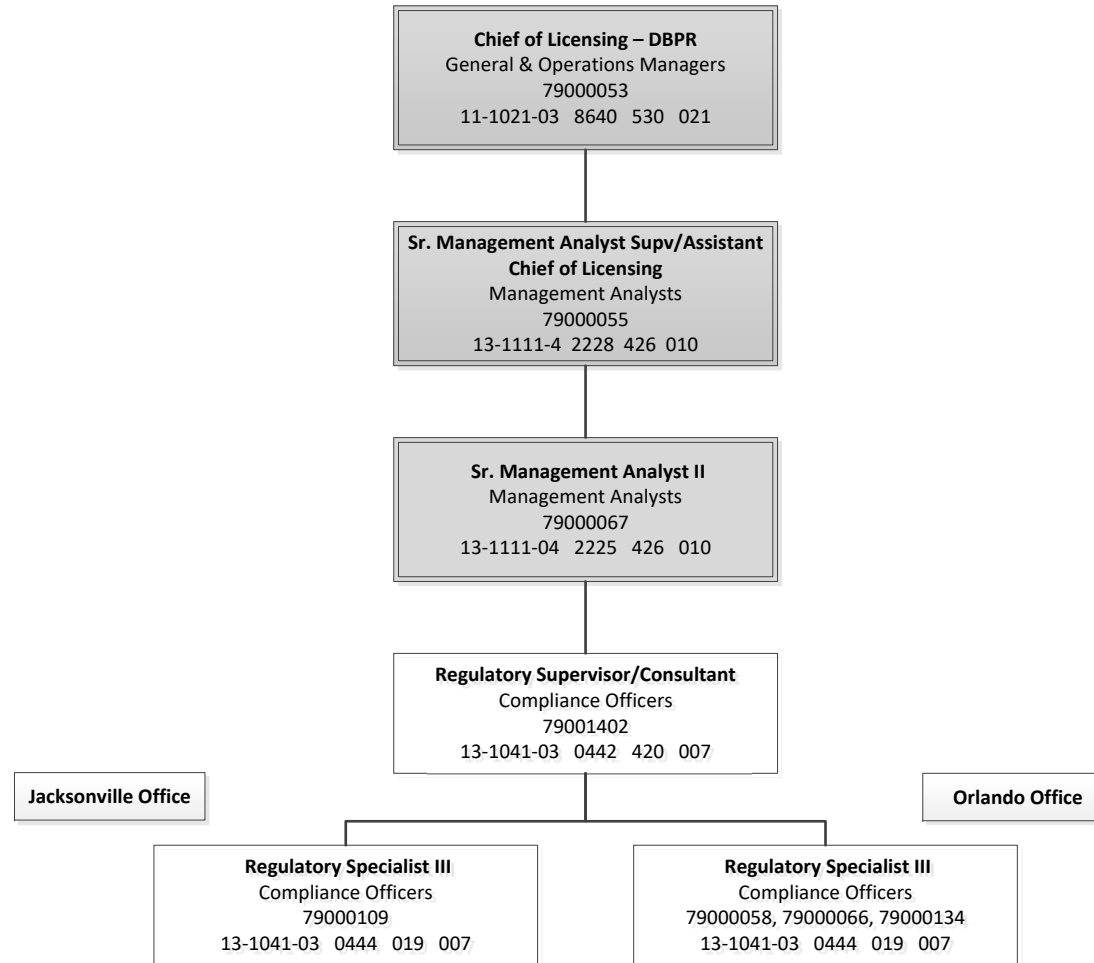


3 FTE

Department of Business and Professional Regulation:79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

**Division of Alcoholic Beverages and Tobacco**  
Bureau of Licensing (Standards and Licensure)  
Jacksonville Office (North)

Updated 06.30.2024



5 FTE

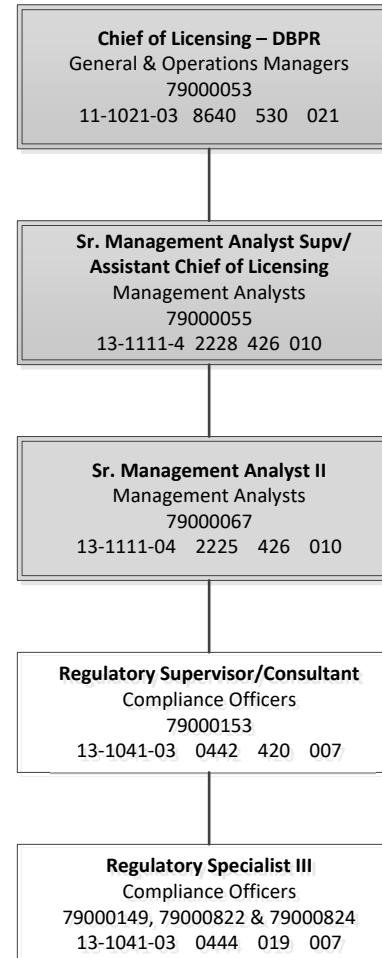
Department of Business and Professional Regulation:79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

## Division of Alcoholic Beverages and Tobacco

### Bureau of Licensing (Standards and Licensure)

#### Tampa Office (North)

Updated 06.30.2024



4 FTE

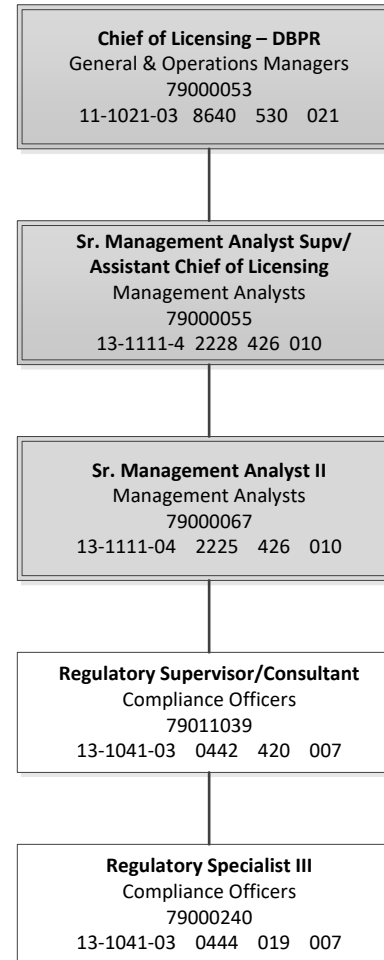
Department of Business and Professional Regulation:79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

## Division of Alcoholic Beverages and Tobacco

### Bureau of Licensing (Standards and Licensure)

#### Gainesville Office (North)

Updated 06.30.2024



2 FTE

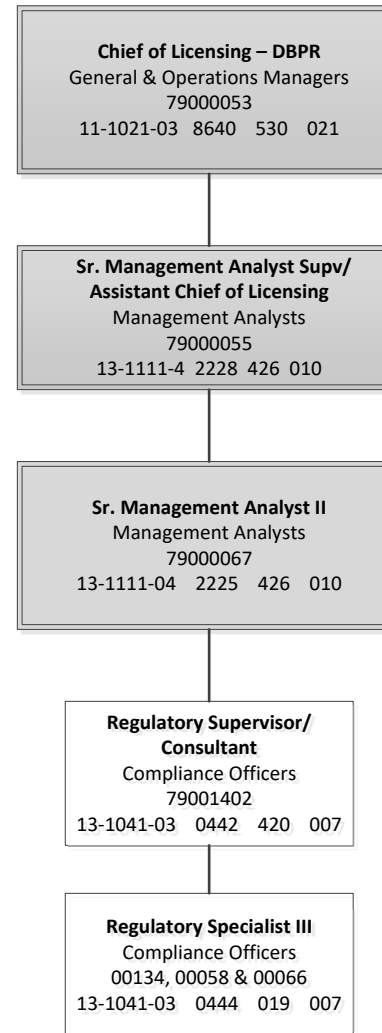
Department of Business and Professional Regulation: 79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

## Division of Alcoholic Beverages and Tobacco

### Bureau of Licensing (Standards and Licensure)

#### Orlando Office (North)

Updated 06.30.2024



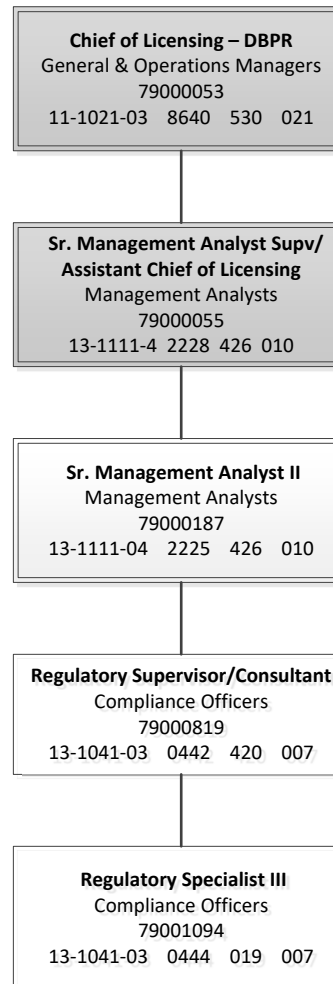
4 FTE

Department of Business and Professional Regulation:79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

## Division of Alcoholic Beverages and Tobacco

Bureau of Licensing (Standards and Licensure)  
West Palm Beach Office (South)

Updated 06.30.2024



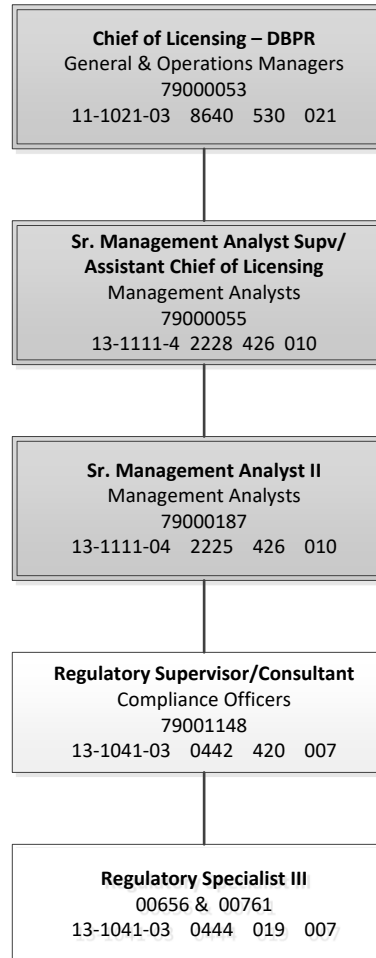
3 FTE

Department of Business and Professional Regulation: 79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

## Division of Alcoholic Beverages and Tobacco

Bureau of Licensing (Standards and Licensure)  
Margate Office (South)

Updated 06.30.2024



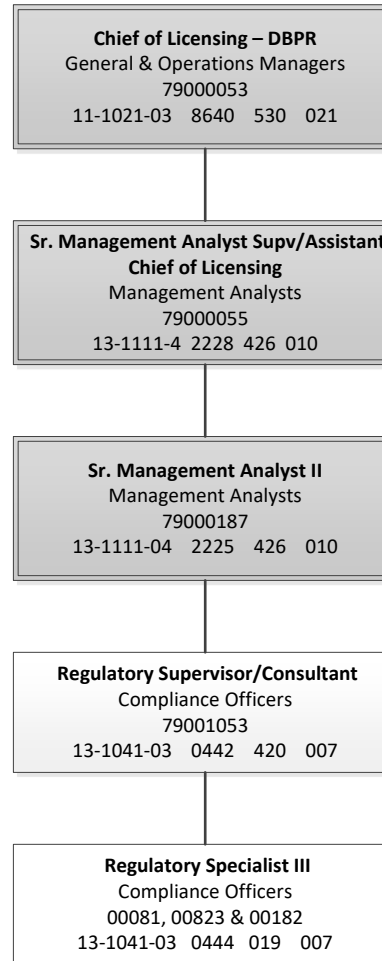
3 FTE

Department of Business and Professional Regulation: 79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

## Division of Alcoholic Beverages and Tobacco

Bureau of Licensing (Standards and Licensure)  
Miami Office (Central)

Updated 06.30.2024



4 FTE

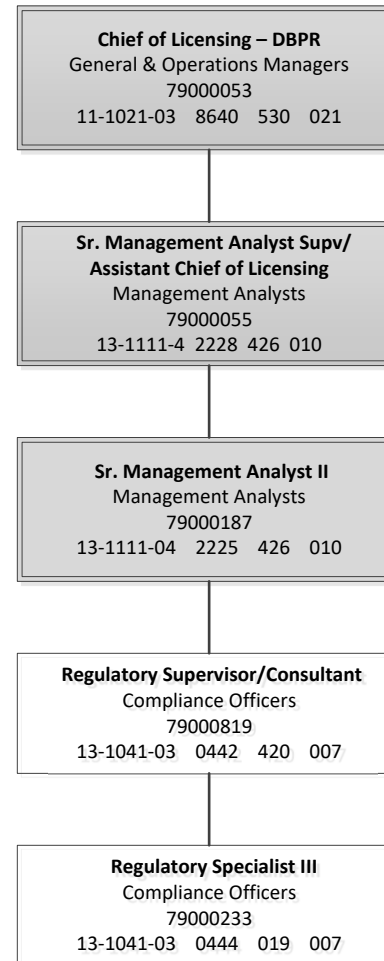


Department of Business and Professional Regulation: 79  
Division of Alcoholic Beverages and Tobacco: 40  
Bureau of Licensing: 05

## Division of Alcoholic Beverages and Tobacco

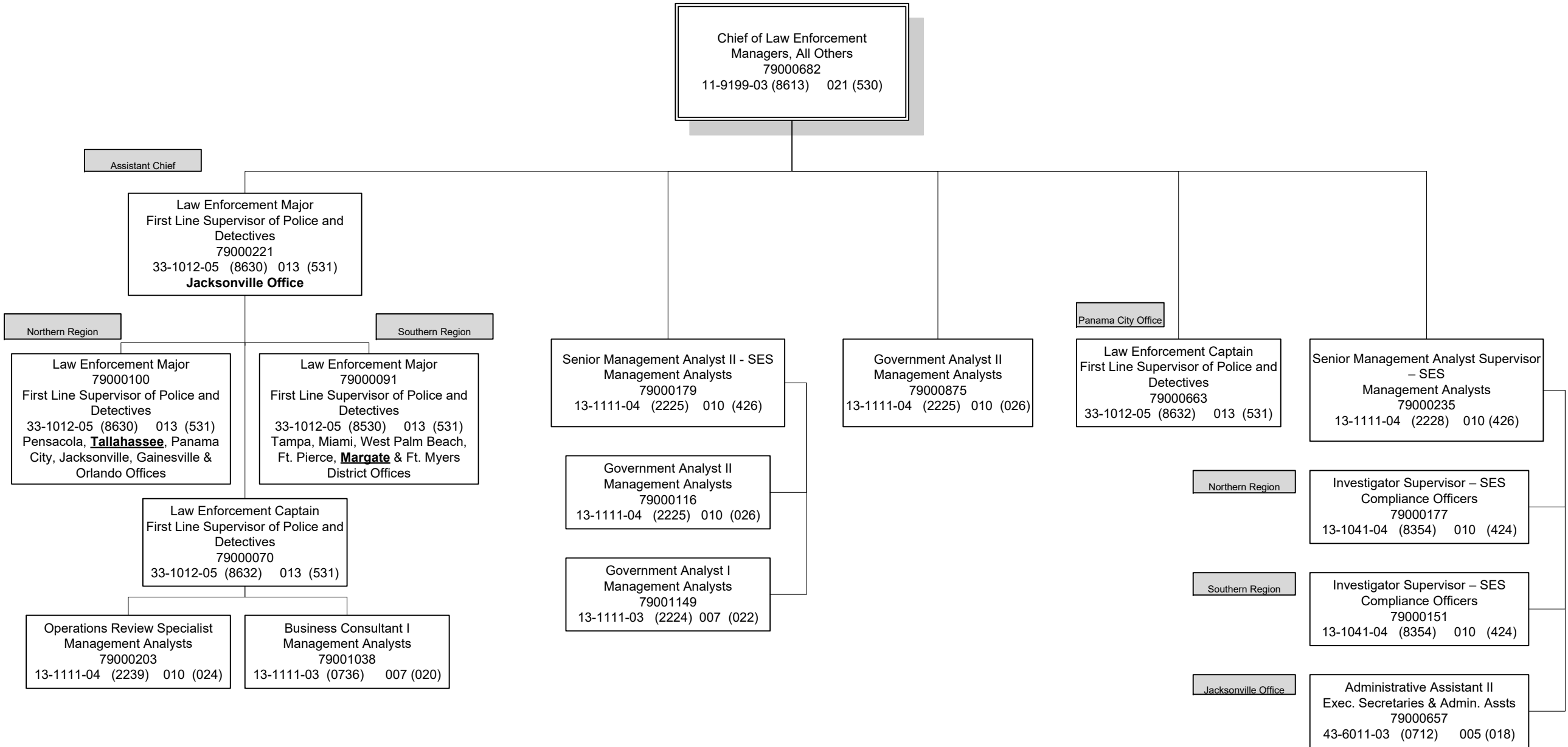
Bureau of Licensing (Standards and Licensure)  
Ft. Myers Office

Updated 06-30-2024



2 FTE

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



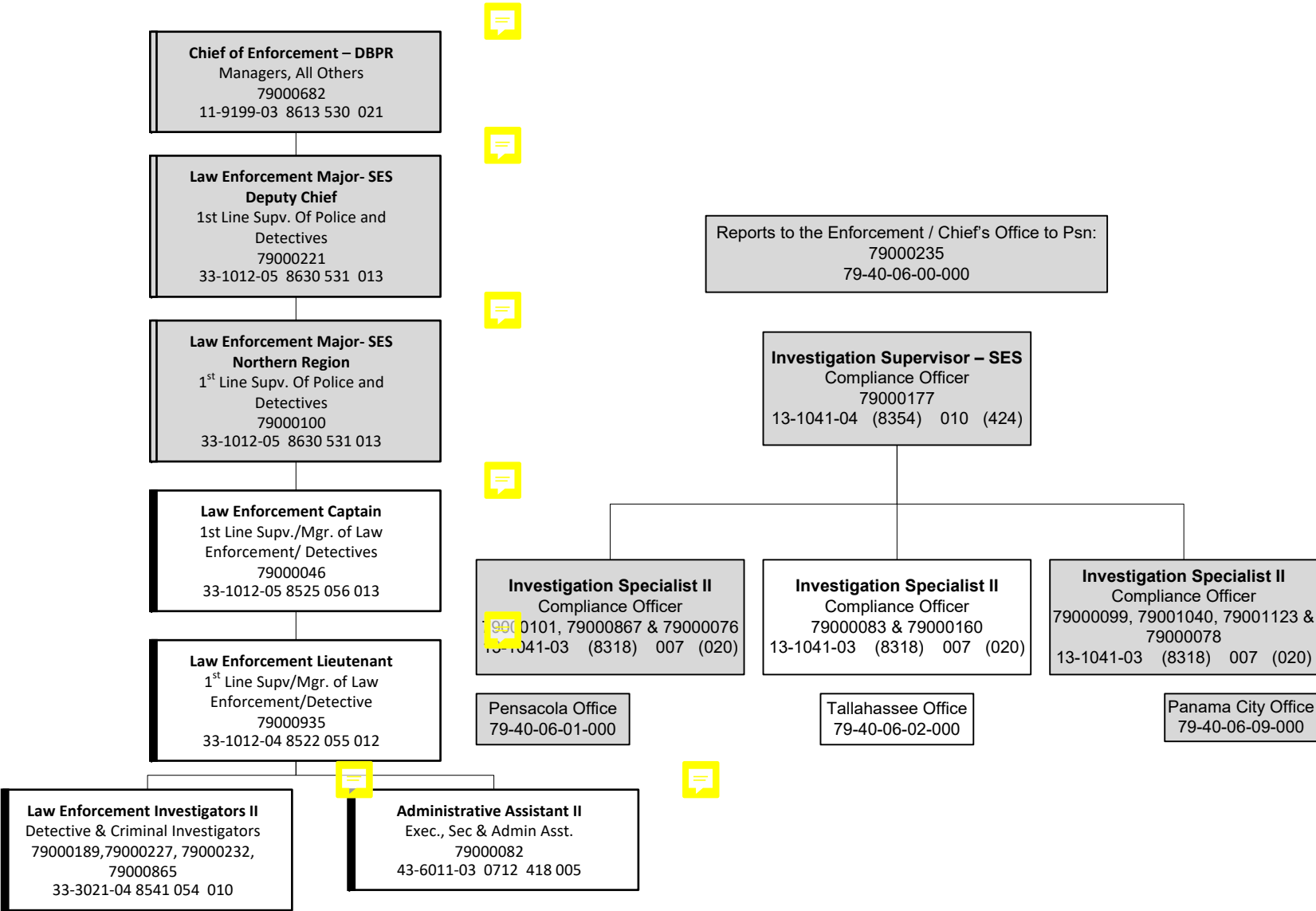
16 FTE

Department of Business and Professional Regulation: 79  
 Division of Alcoholic Beverages and Tobacco: 40  
 Bureau of Enforcement: 06  
 Tallahassee Office 02

# Division of Alcoholic Beverages and Tobacco

Bureau of Enforcement  
 Northern Region  
 Tallahassee Office

Date 6.30.2024



9 FTE

Department of Business and Professional Regulation: 79  
 Division of Alcoholic Beverages and Tobacco: 40  
 Bureau of Enforcement: 06  
 Pensacola Office 01

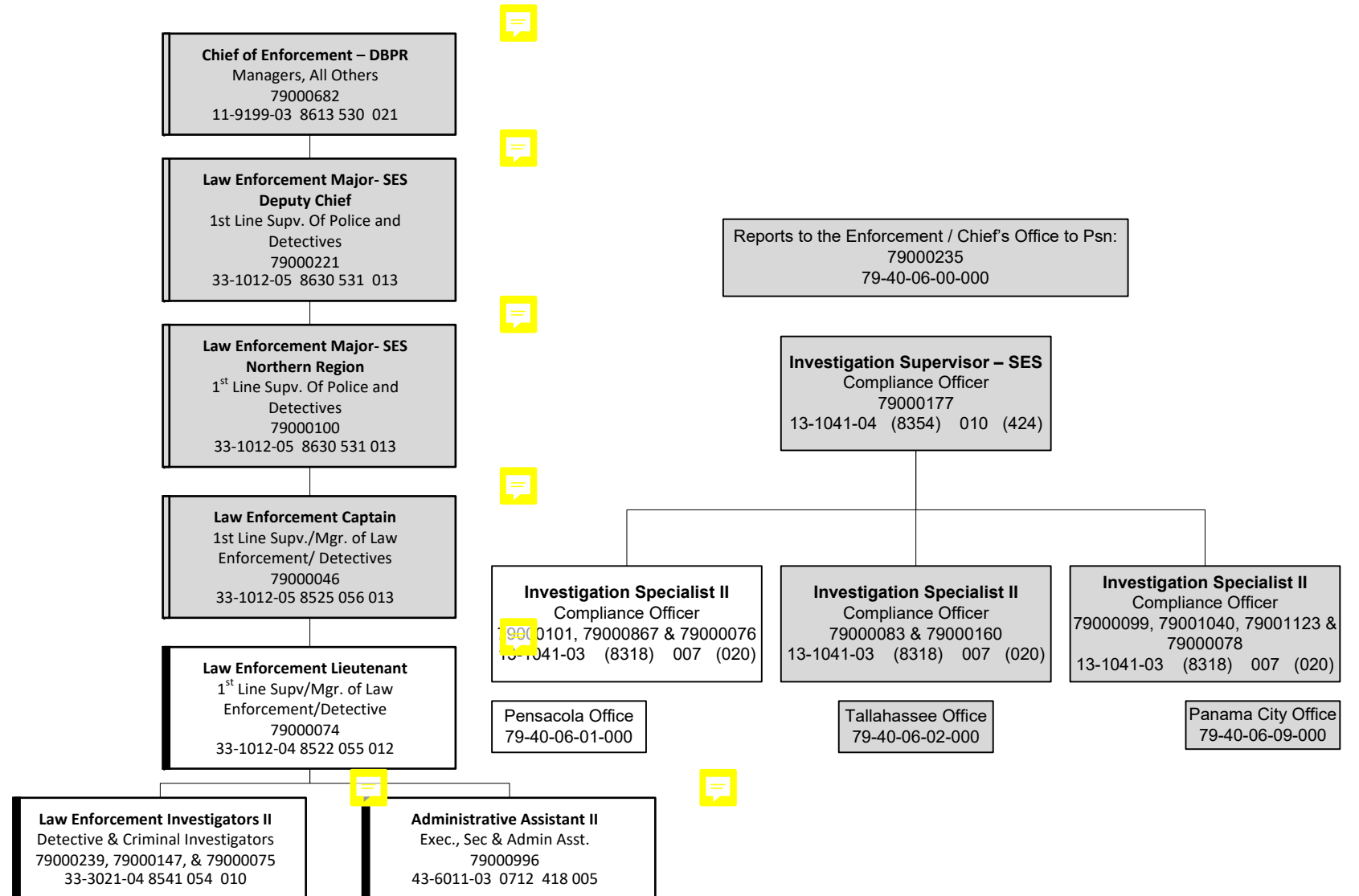
# Division of Alcoholic Beverages and Tobacco

Bureau of Enforcement

Northern Region

Pensacola Office

Date 6.30.2024



8 FTE

Department of Business and Professional Regulation: 79  
 Division of Alcoholic Beverages and Tobacco: 40  
 Bureau of Enforcement: 06  
 Panama City Office 09

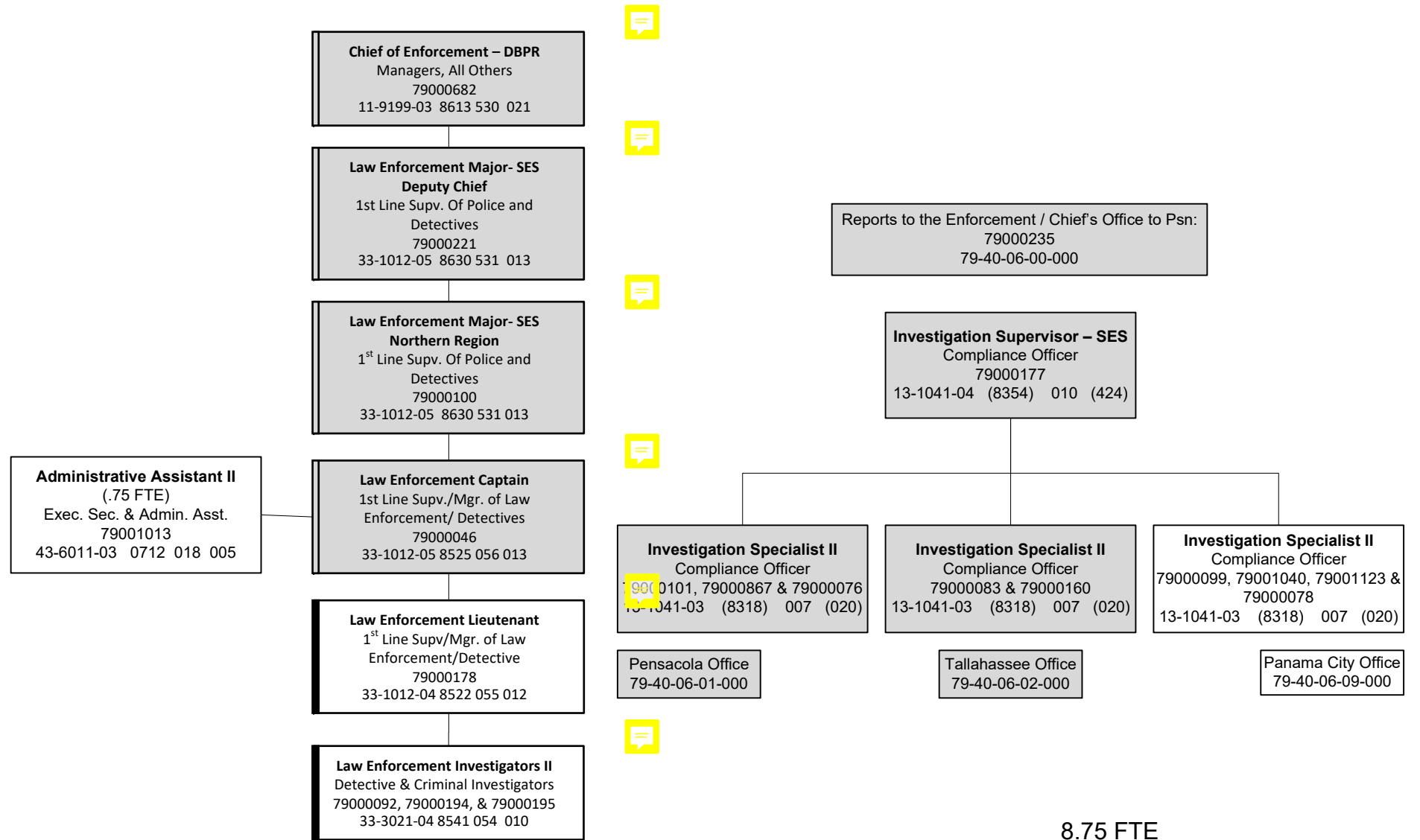
# Division of Alcoholic Beverages and Tobacco

Date 6.30.2024

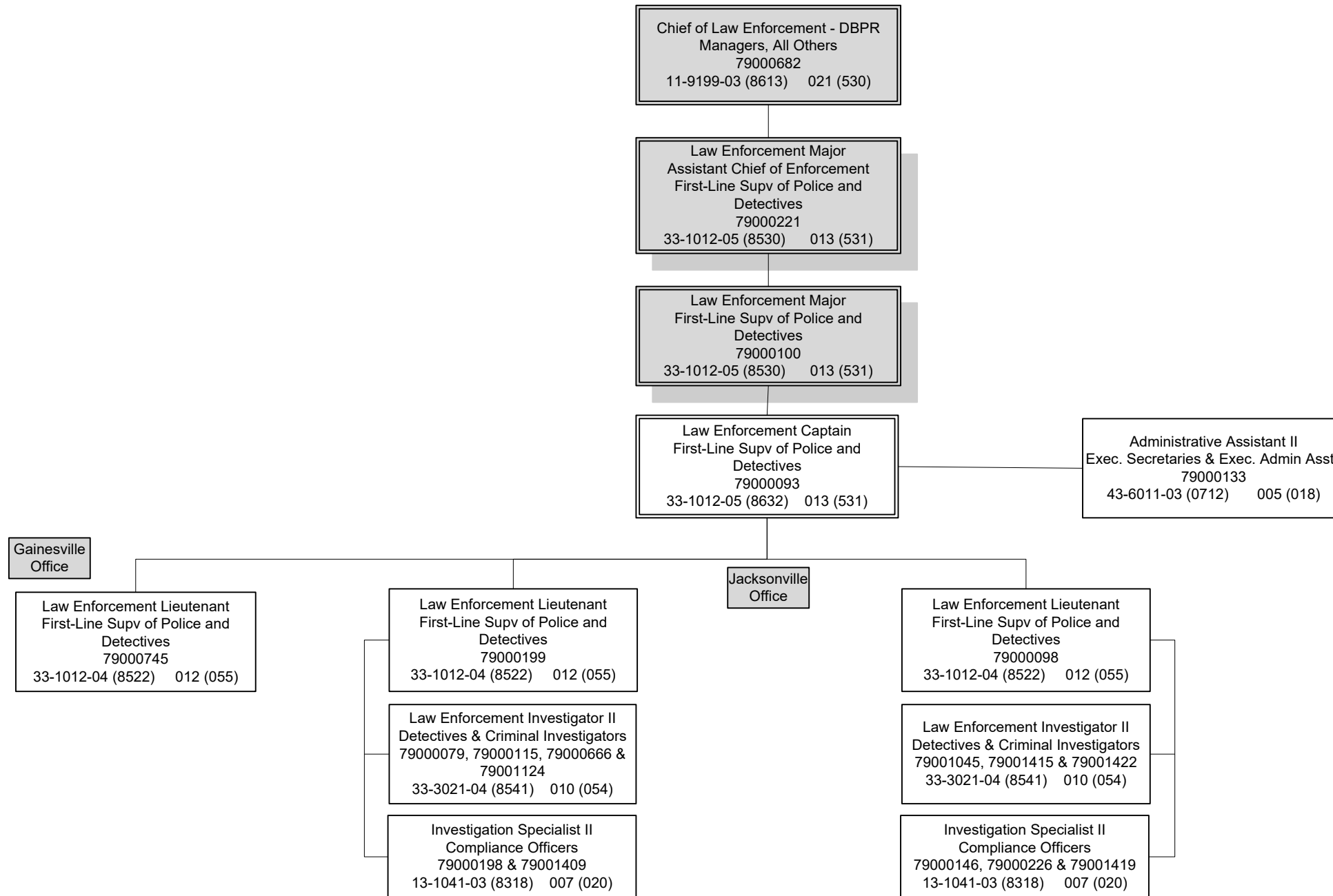
## Bureau of Enforcement

### Northern Region

Panama City Office

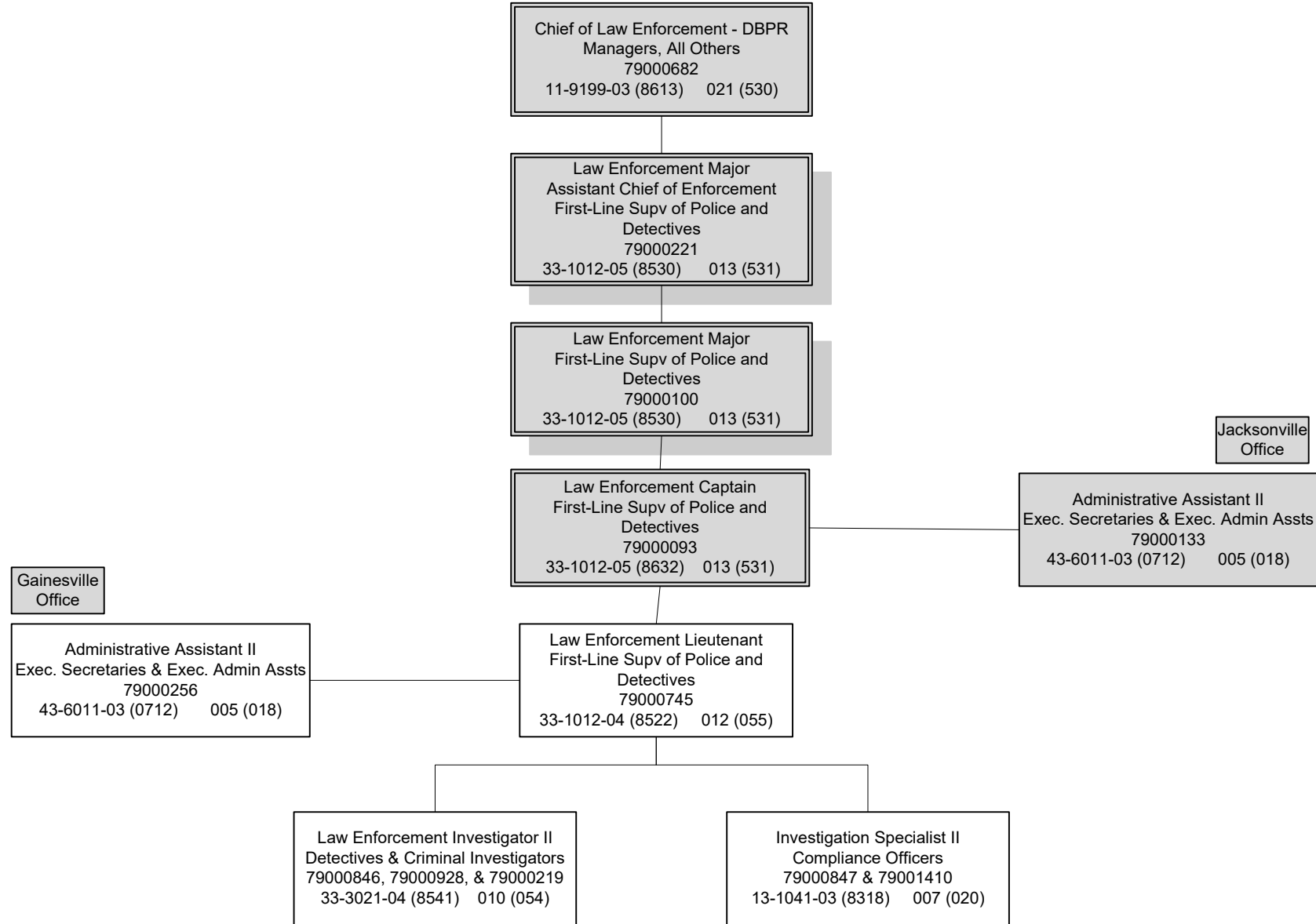


**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement**  
**Jacksonville Office**



17 FTE

**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement**  
**Gainesville Office**



Jacksonville Office

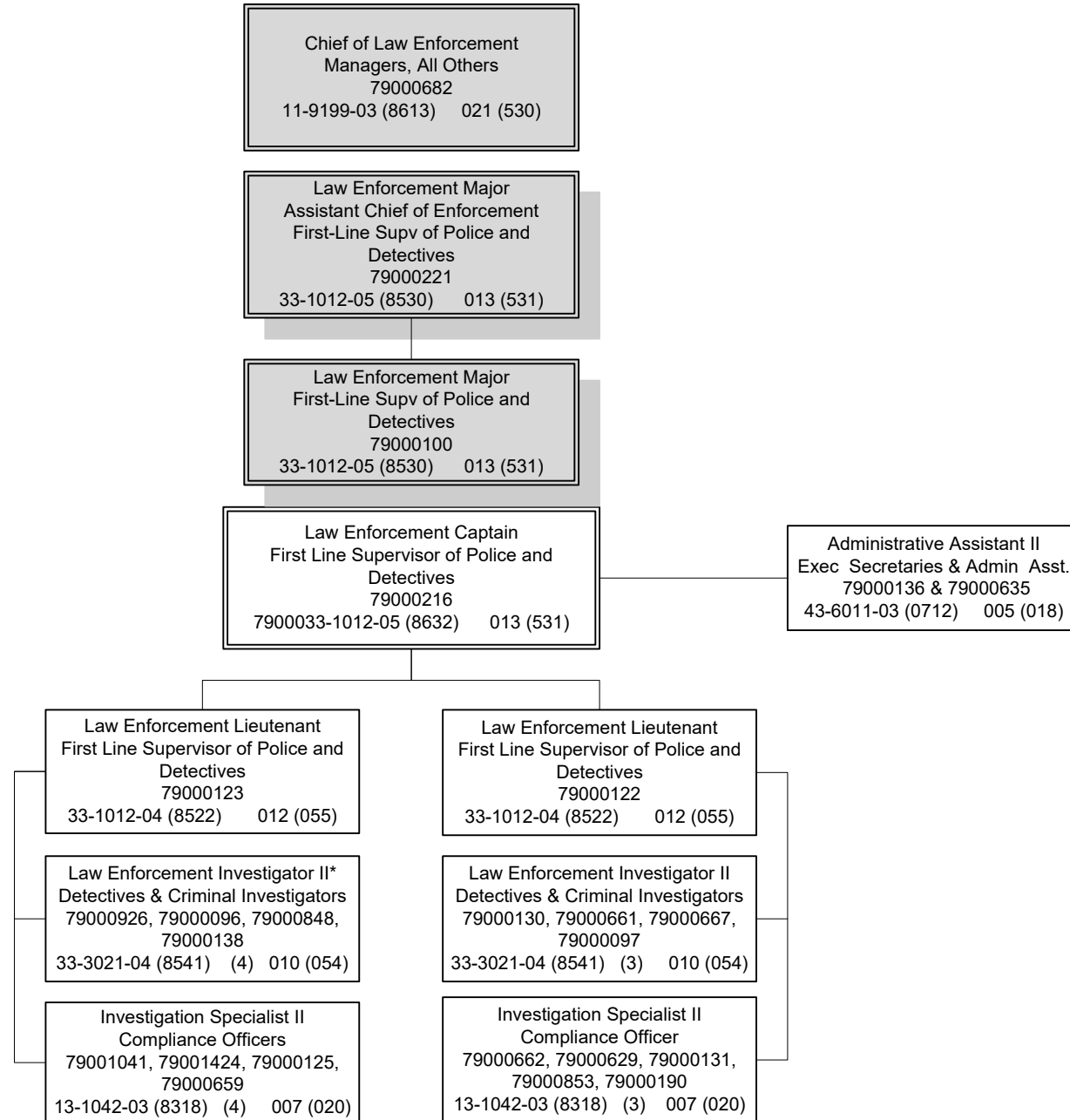
Gainesville Office

7 FTE

**Division of Alcoholic Beverages & Tobacco  
Bureau of Enforcement  
Central Region  
Orlando Office**

Date 6.30.2024

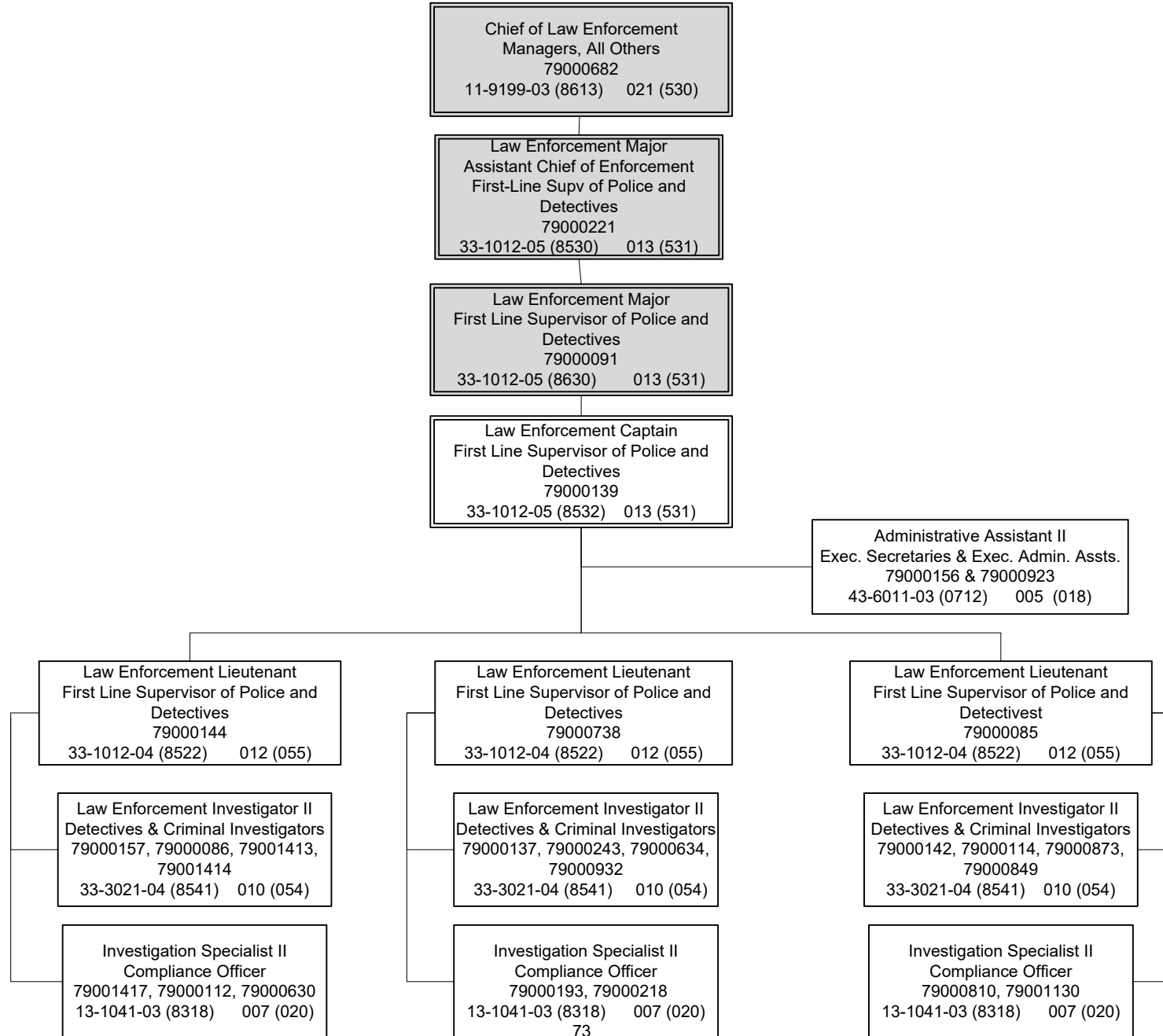
Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Orlando 05



22 FTE



**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement**  
**Central Region**  
**Tampa Office**

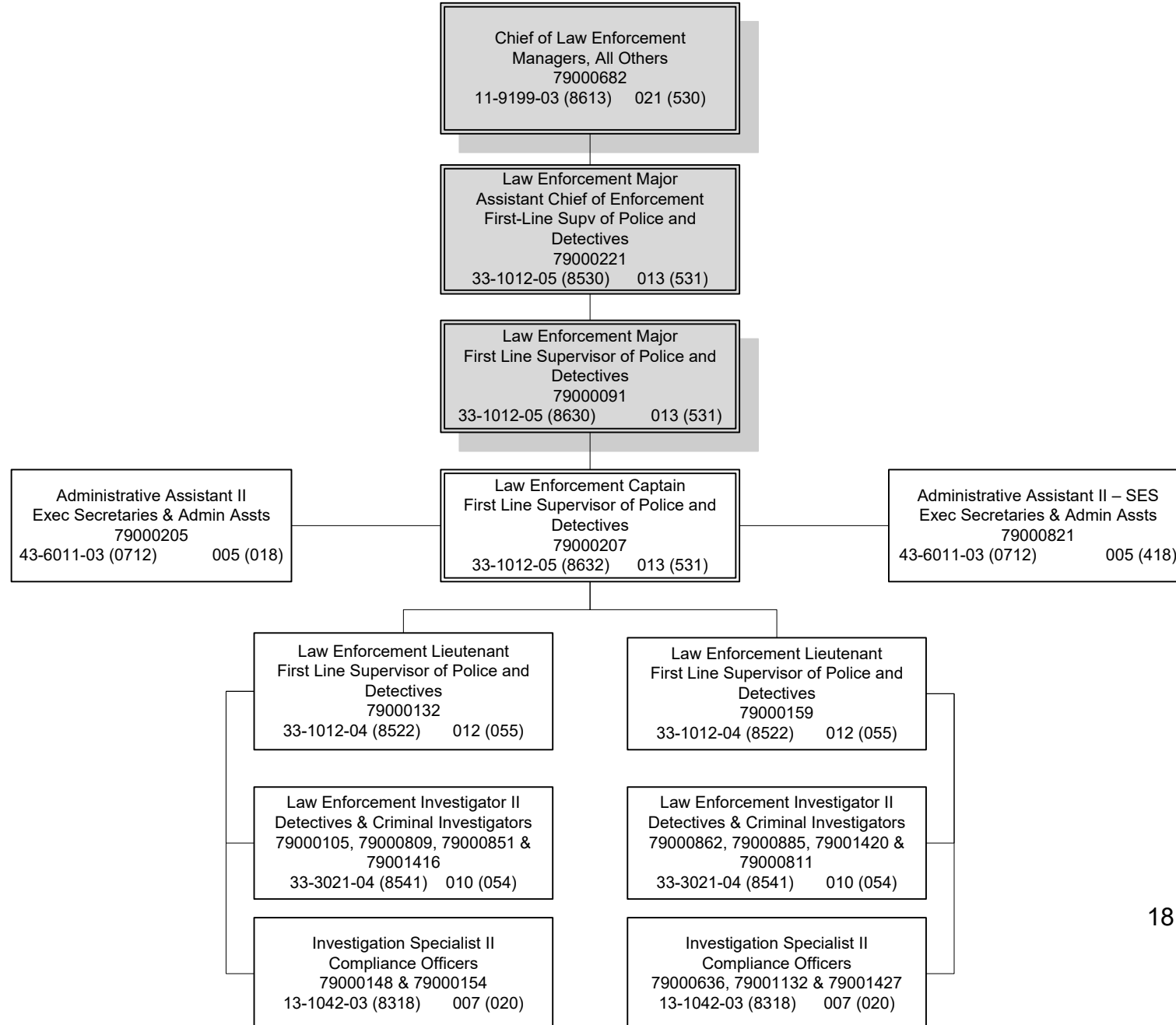


25 FTE

Department of Business & Professional Regulation 79  
 Division of Alcoholic Beverages & Tobacco 40  
 Bureau of Law Enforcement 06  
 Ft. Myers 10

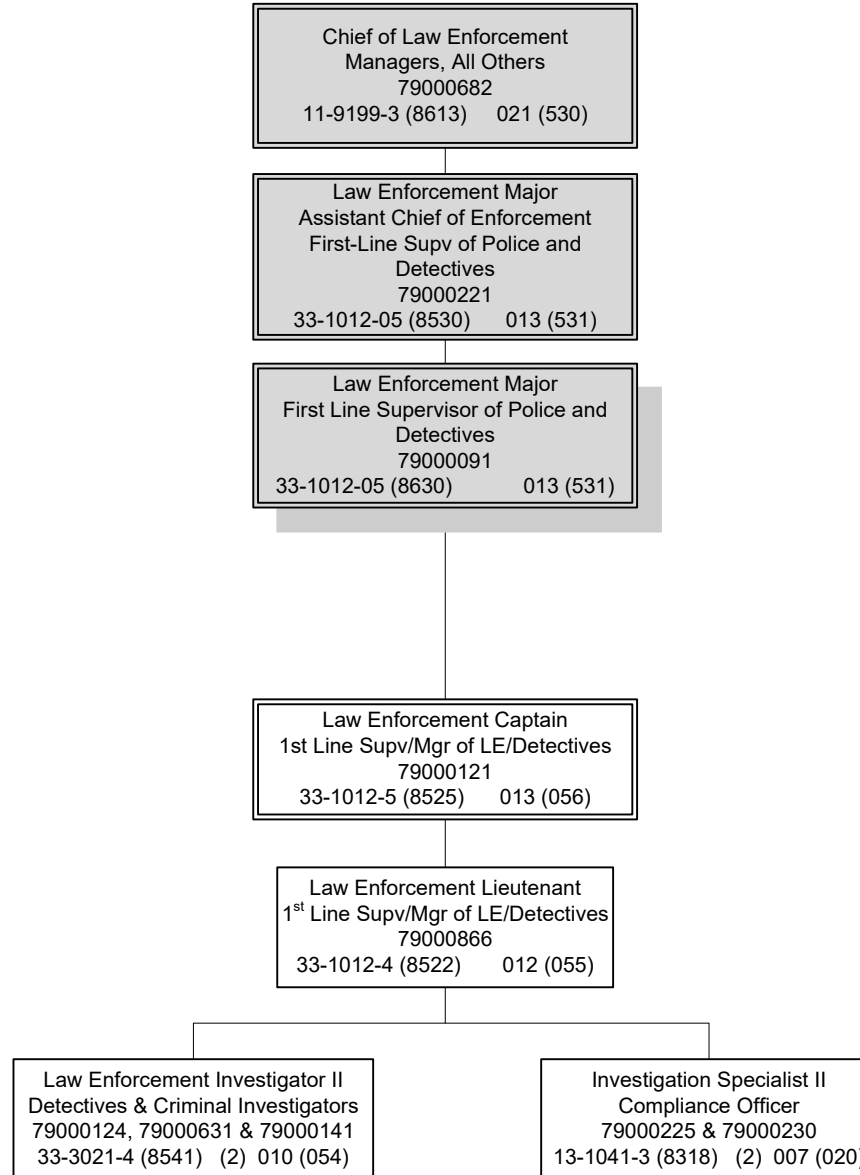
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement**  
**Ft. Myers Office**

Date 6.30.2024

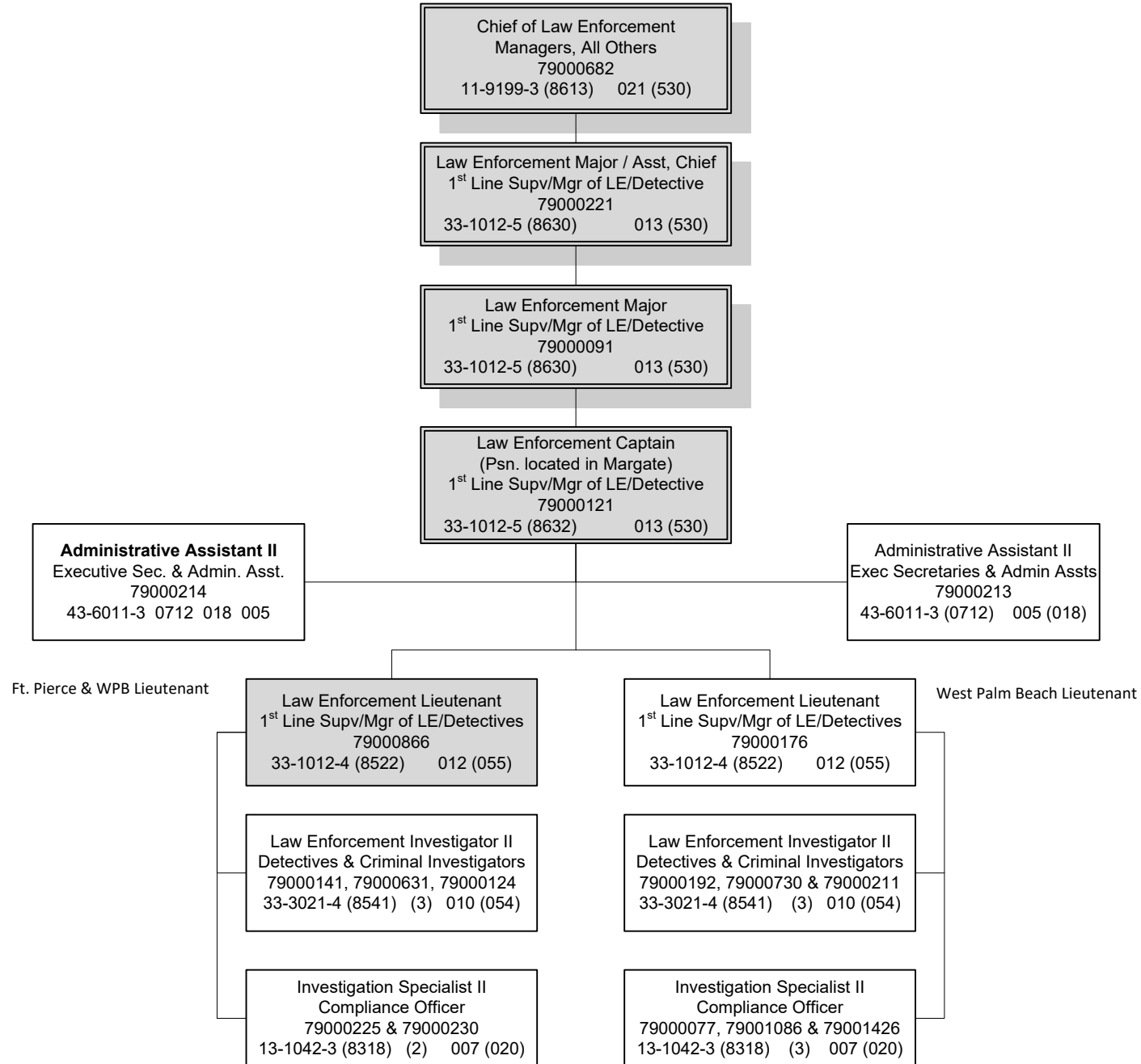


18 FTE

**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement**  
**Fort Pierce Office**



**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement**  
**West Palm Beach Office**



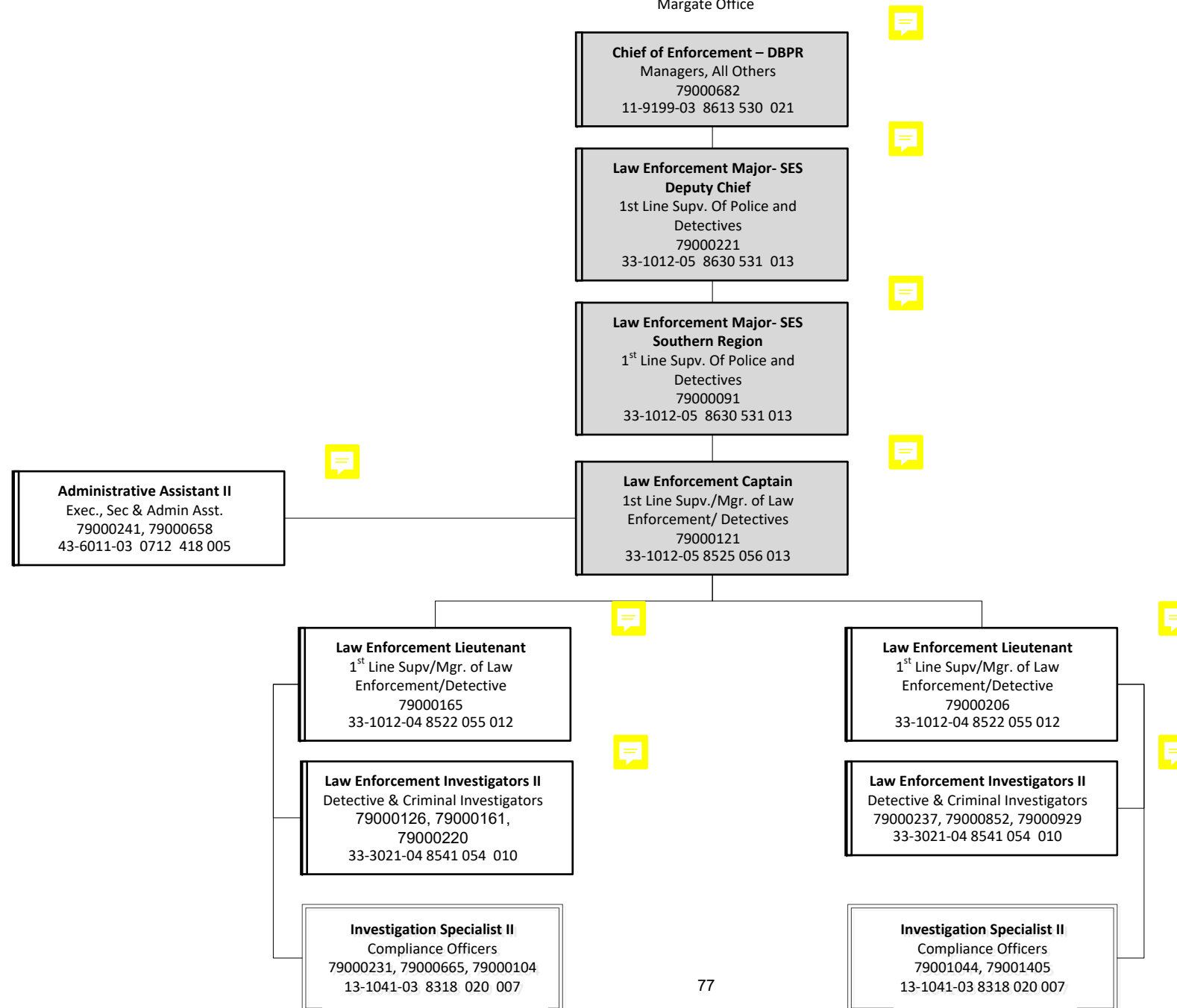
14 FTE

Department of Business and Professional Regulation:79  
 Division of Alcoholic Beverages and Tobacco: 40  
 Bureau of Enforcement: 06  
 Margate Office 07

# Division of Alcoholic Beverages and Tobacco

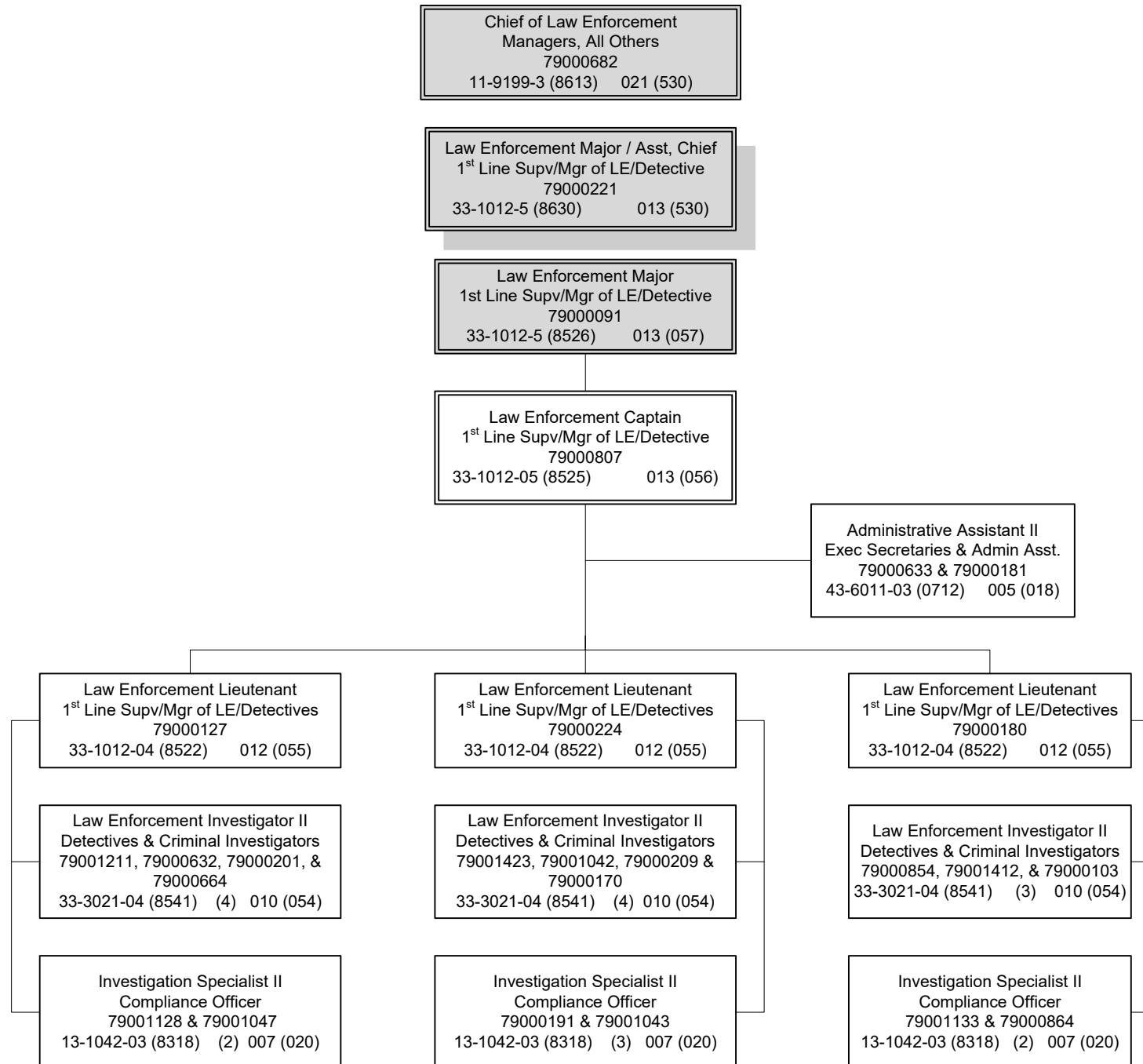
Date 6.30.2024

Bureau of Enforcement  
 Southern Region  
 Margate Office



15 FTE

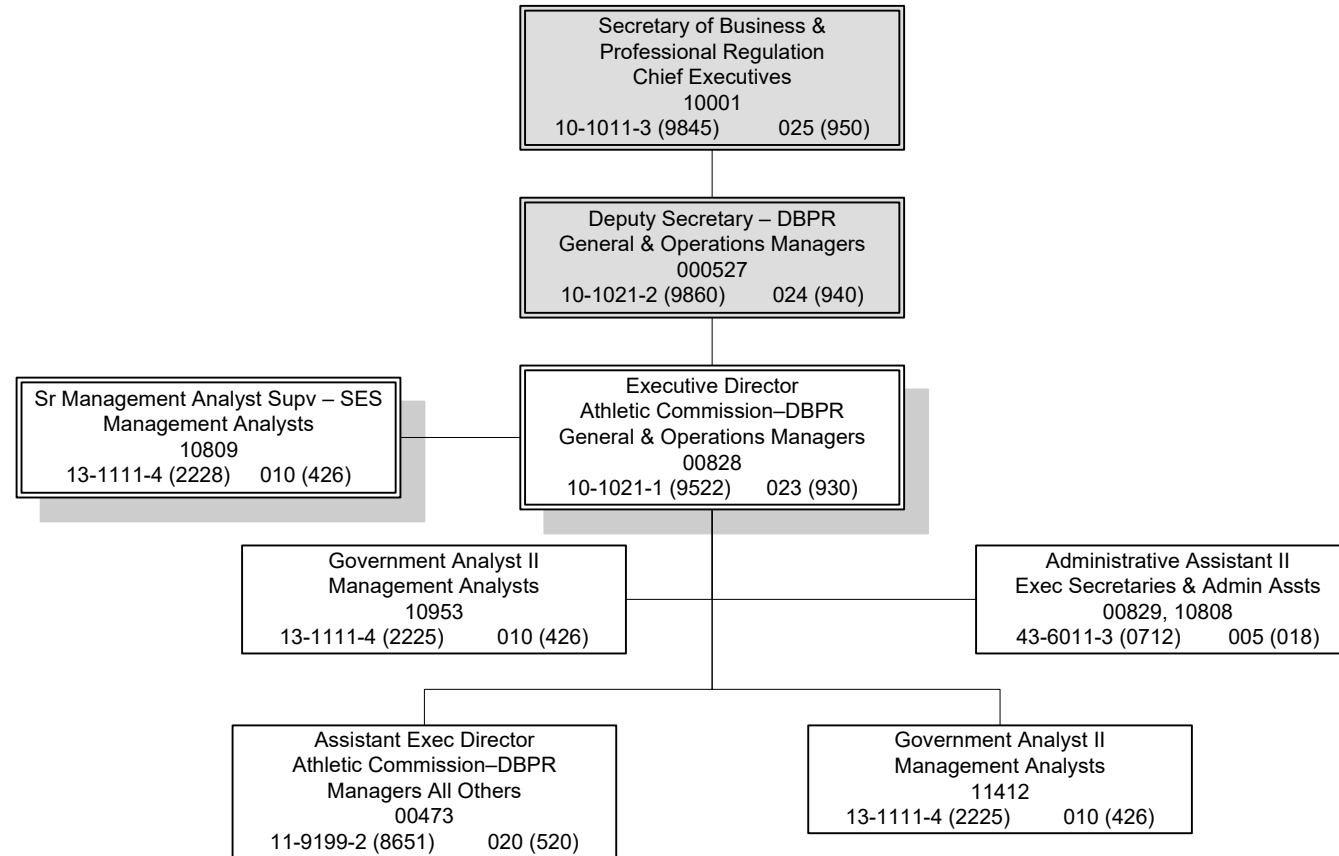
**Division of Alcoholic Beverages & Tobacco**  
**Bureau of Enforcement**  
**Miami Office**



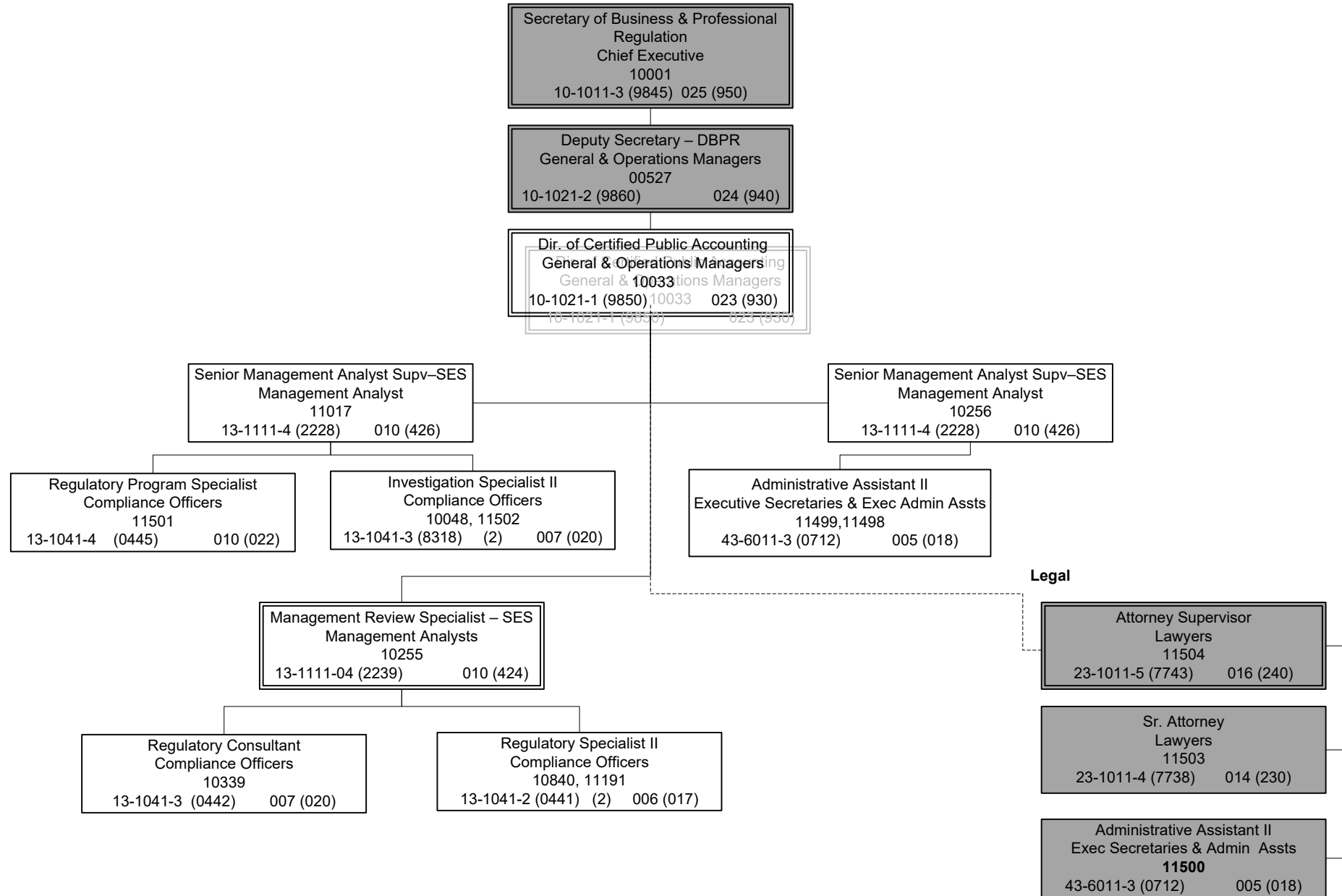
23 FTE

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

7 FTE



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



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

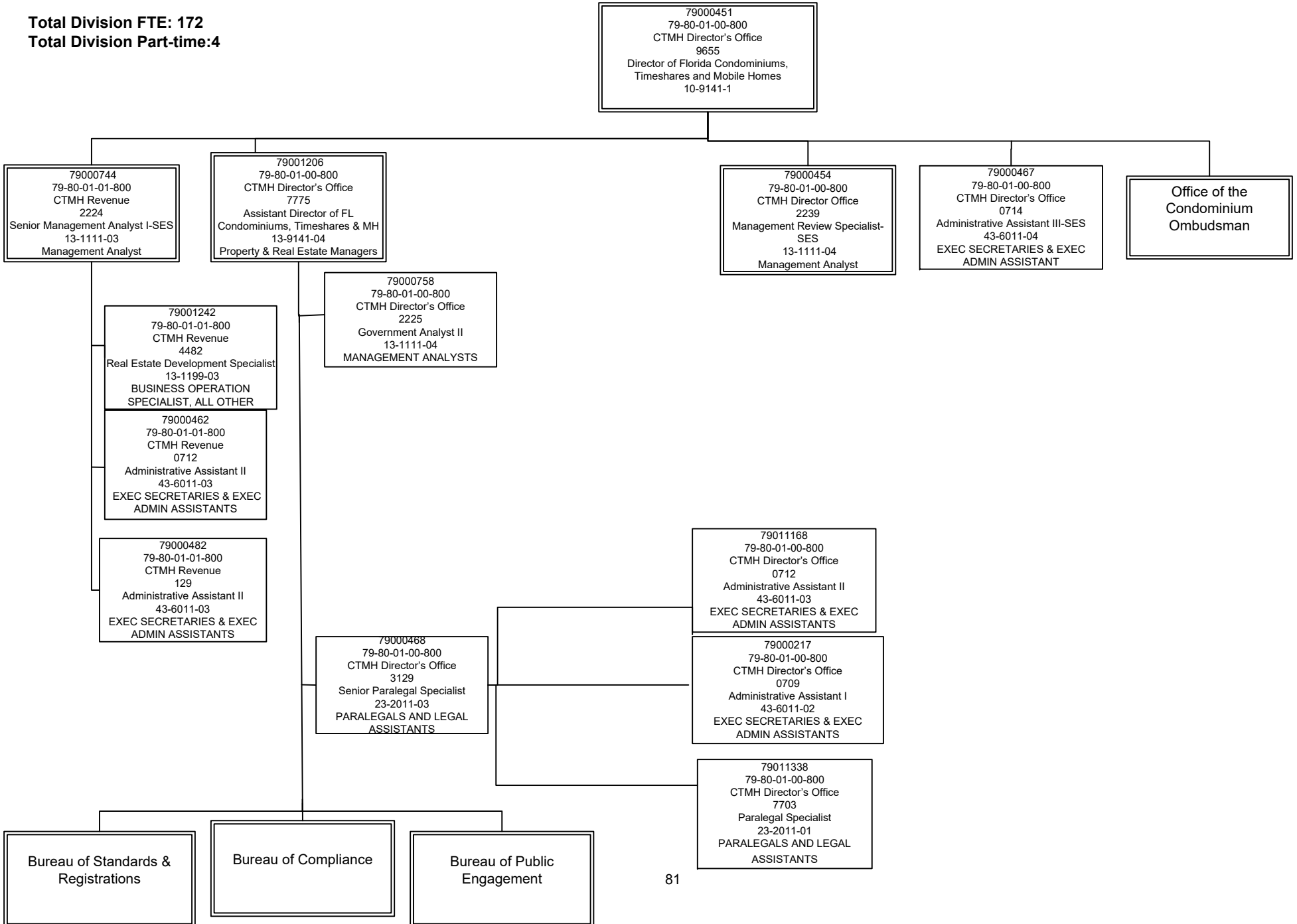
12 FTE



Current Staffing  
 Updated: June 30, 2024  
 FTE Assigned: 12 in Tallahassee  
 Part time:1

## Division of Florida Condominiums, Timeshares and Mobile Homes Director's Office and Revenue Section

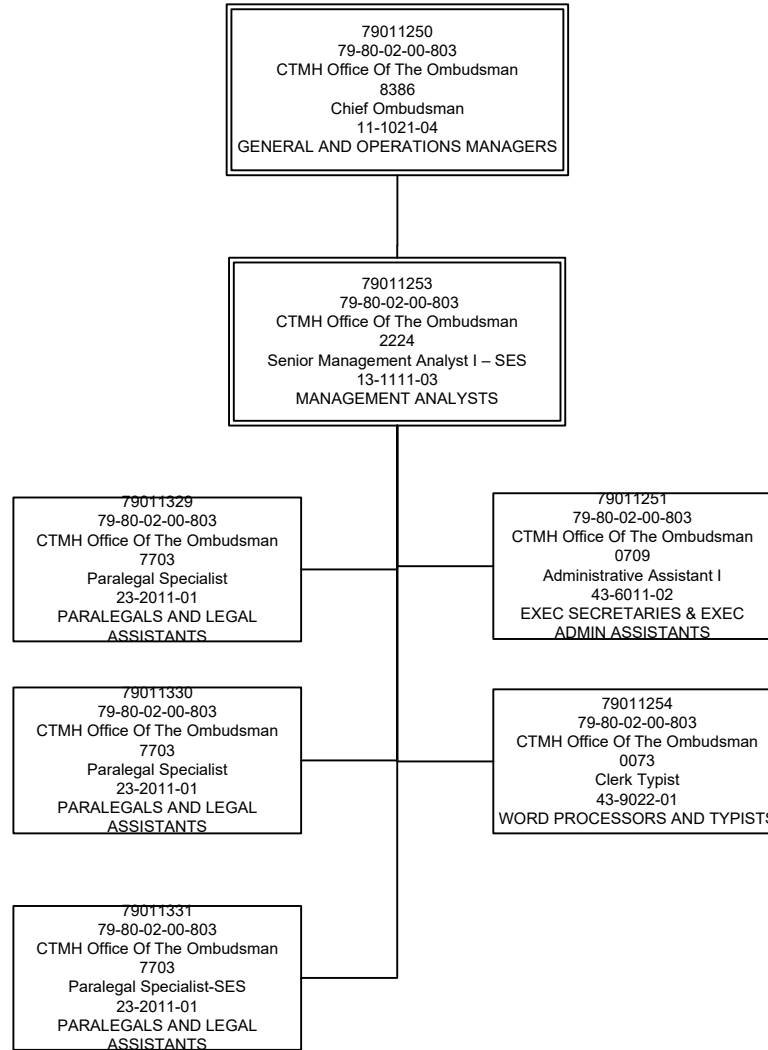
**Total Division FTE: 172**  
**Total Division Part-time:4**



Division of Florida Condominiums, Timeshares and Mobile Homes

Current Staffing  
Updated: June 30, 2024  
FTE: Total 6  
Part time: 2

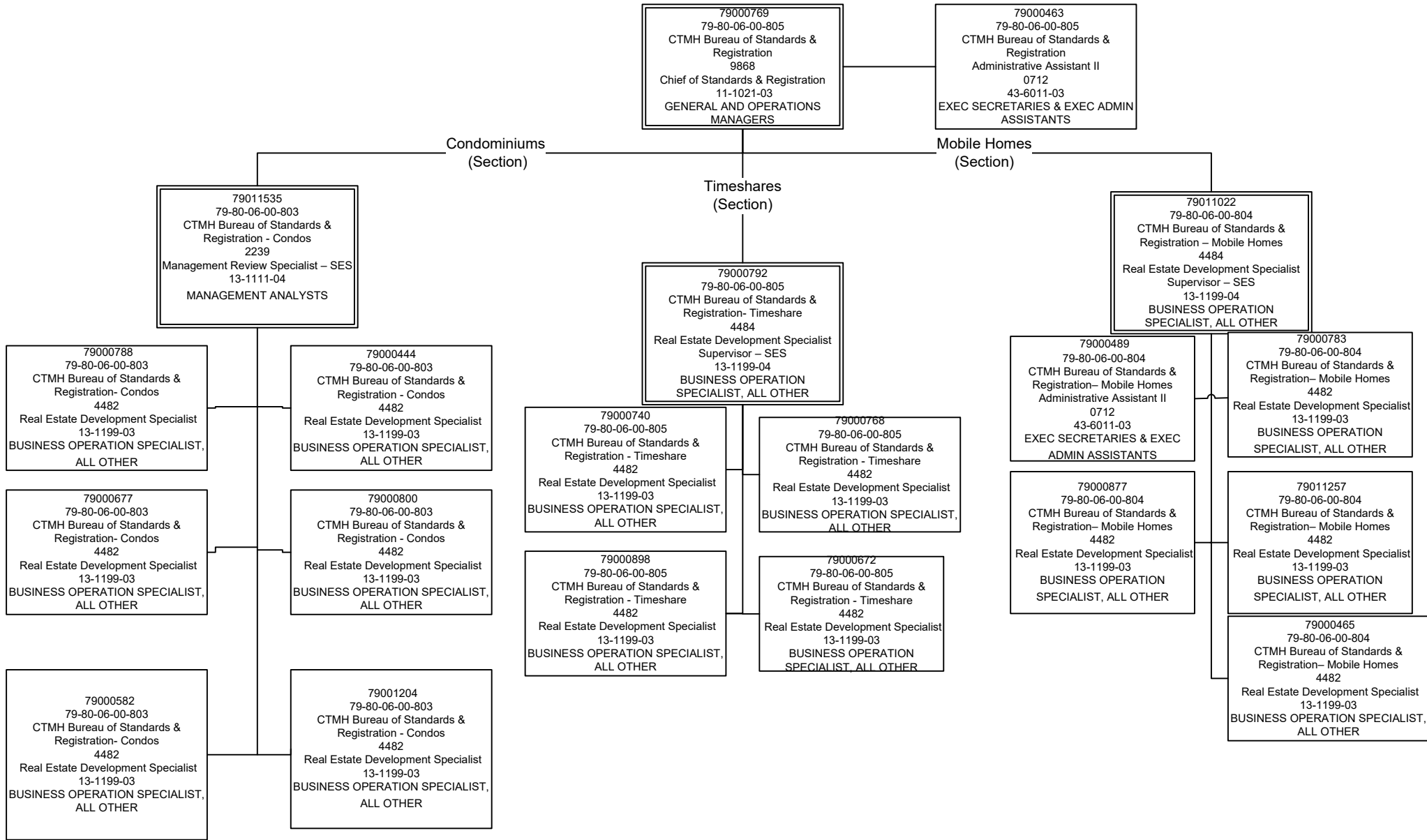
Office of the Condominium Ombudsman



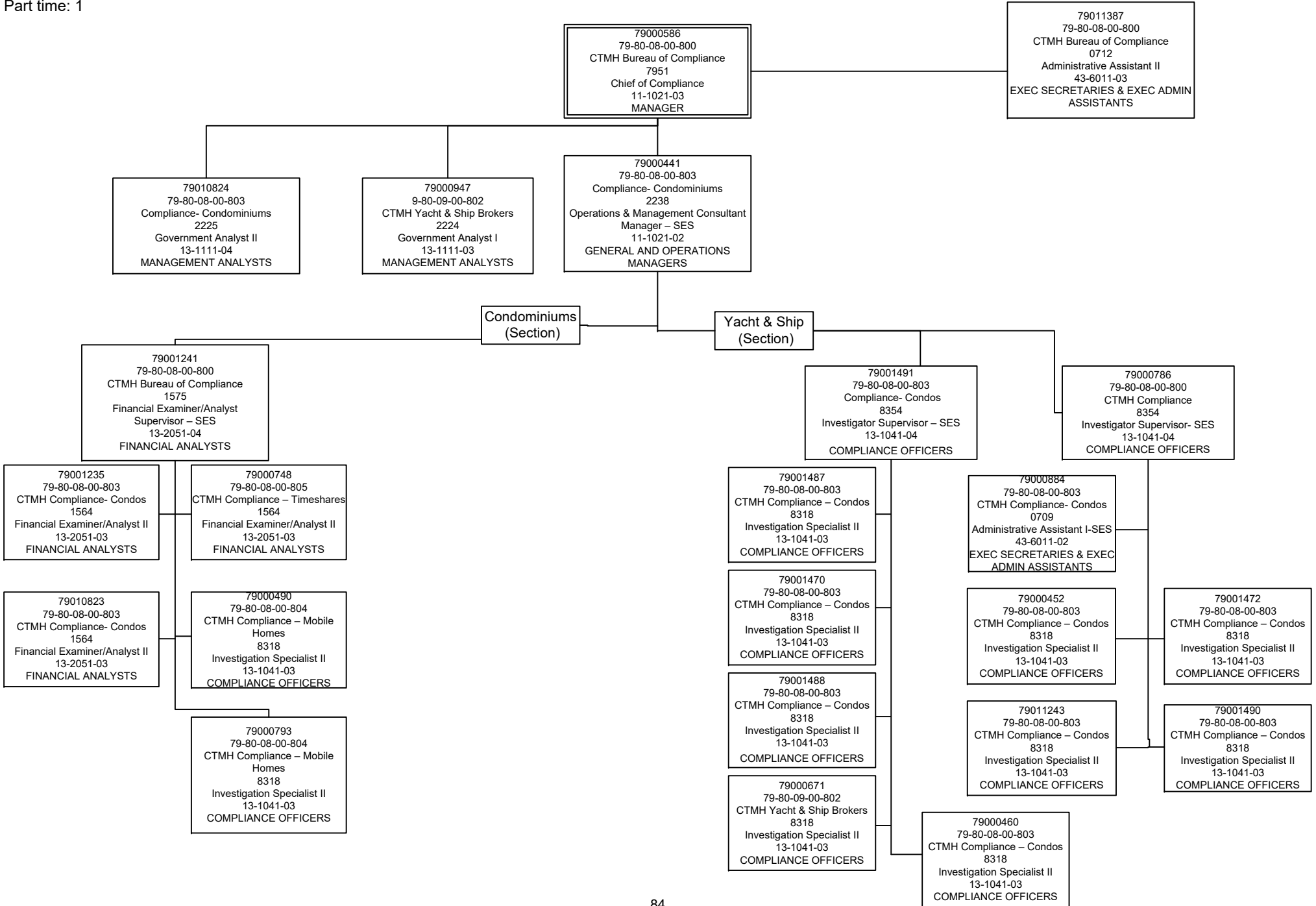
# Division of Florida Condominiums, Timeshares and Mobile Homes

Current Staffing  
 Updated: June 30, 2024  
 FTE: 20 in Tallahassee

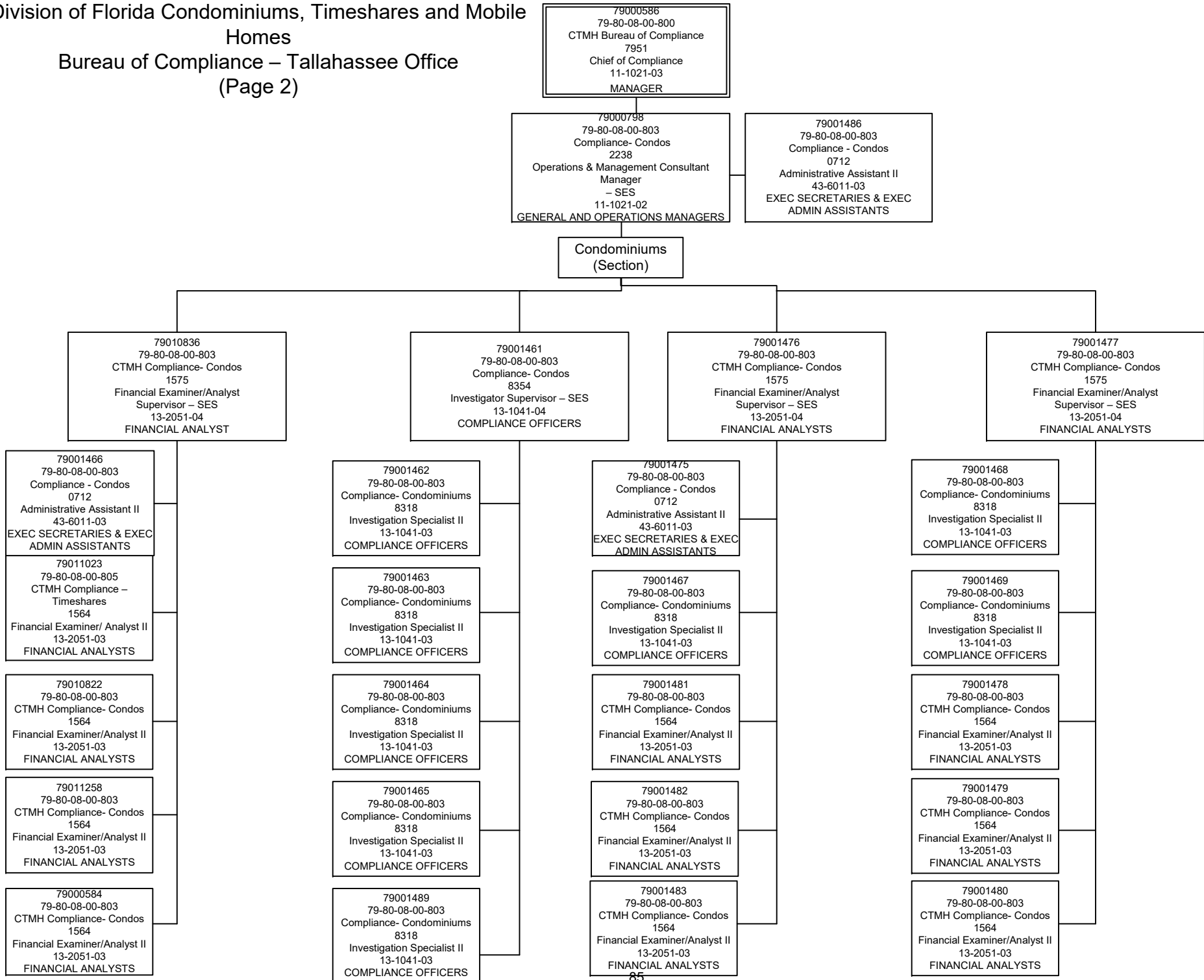
## Bureau of Standards and Registration



Division of Florida Condominiums, Timeshares and Mobile Homes  
 Bureau of Compliance – Tallahassee Office (Page 1)

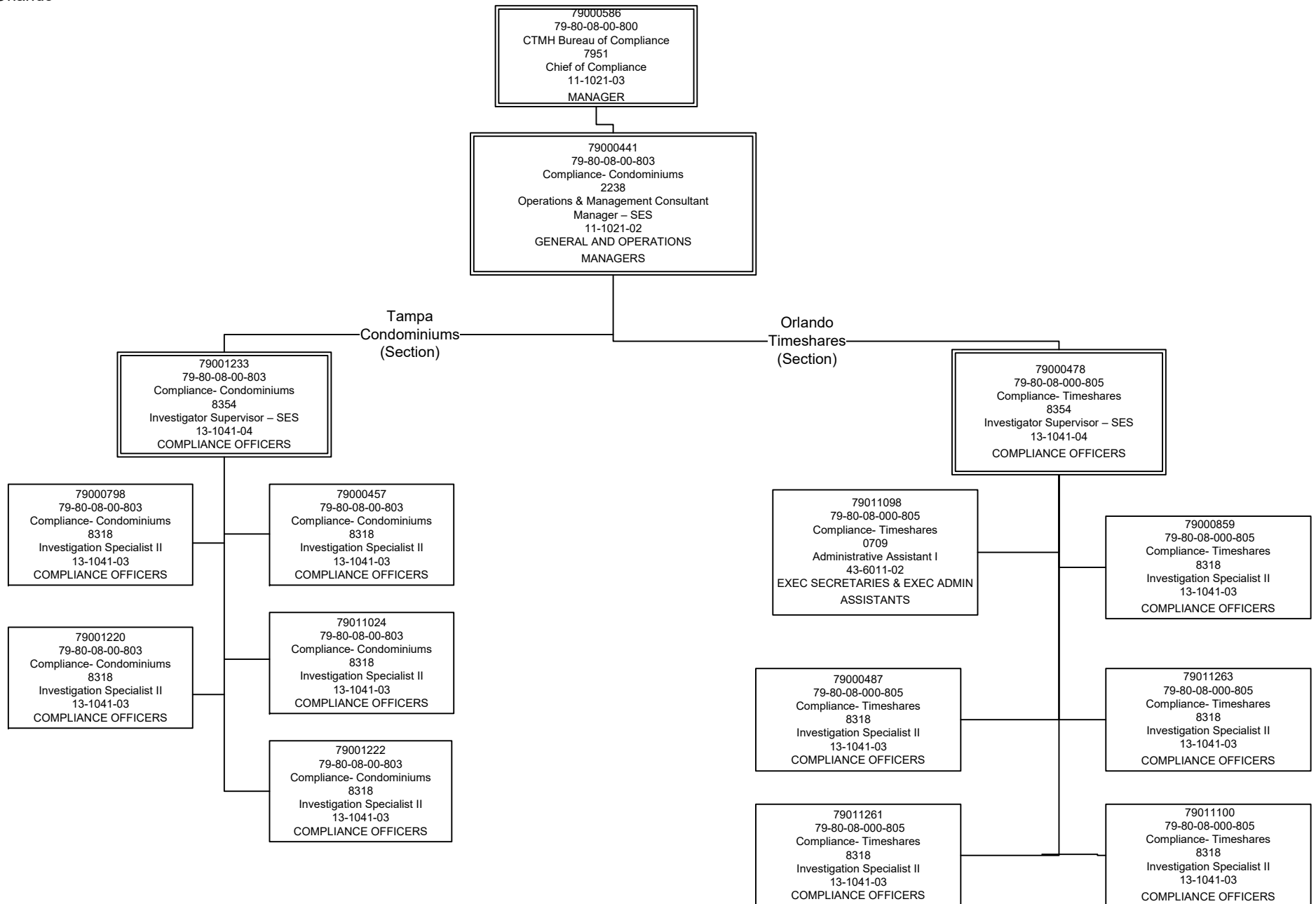


Division of Florida Condominiums, Timeshares and Mobile Homes  
 Bureau of Compliance – Tallahassee Office  
 (Page 2)

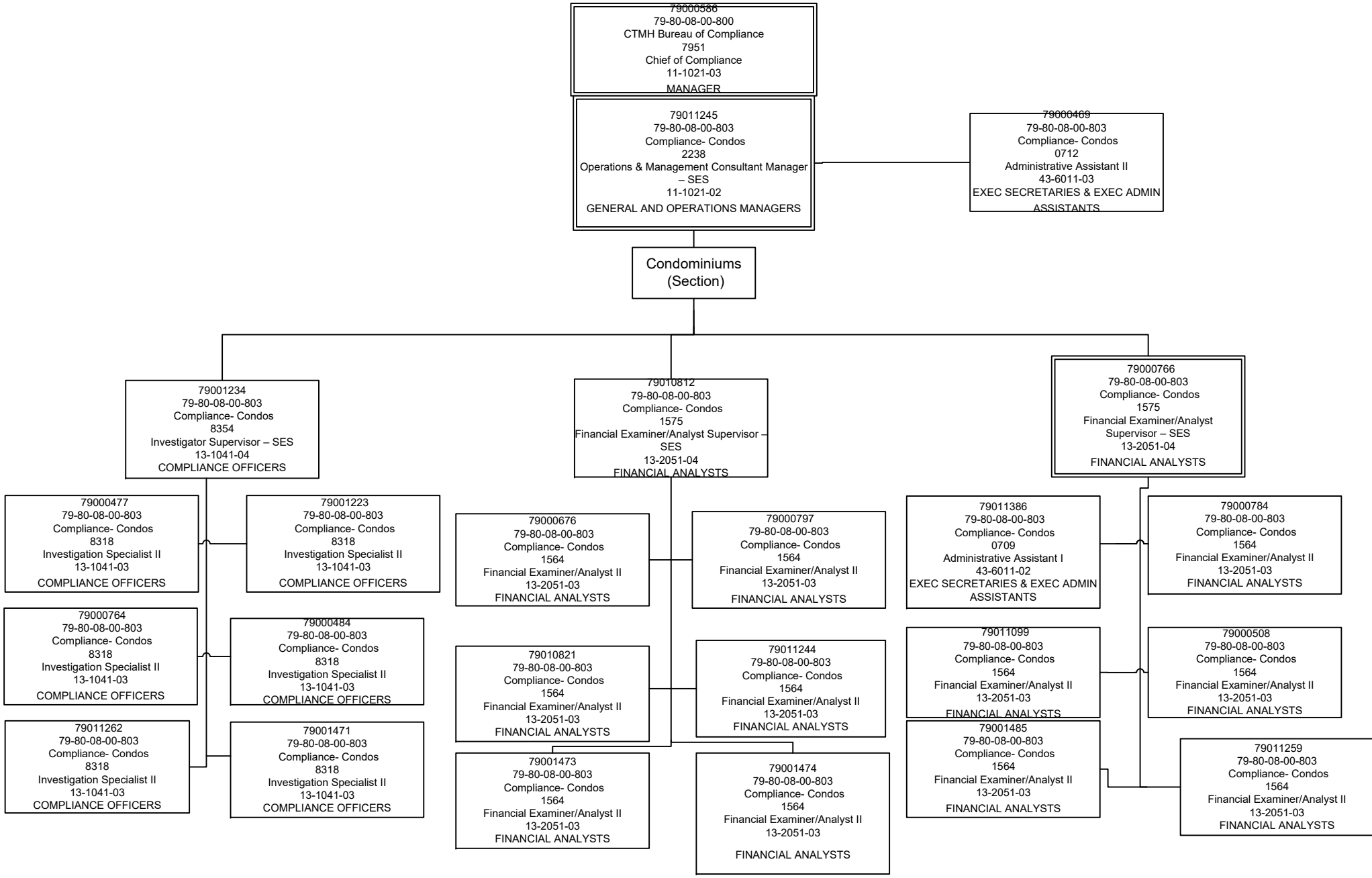


Current Staffing  
 Updated: June, 30 2024  
 FTE Assigned: Total 12  
 5 – Tampa  
 7 – Orlando

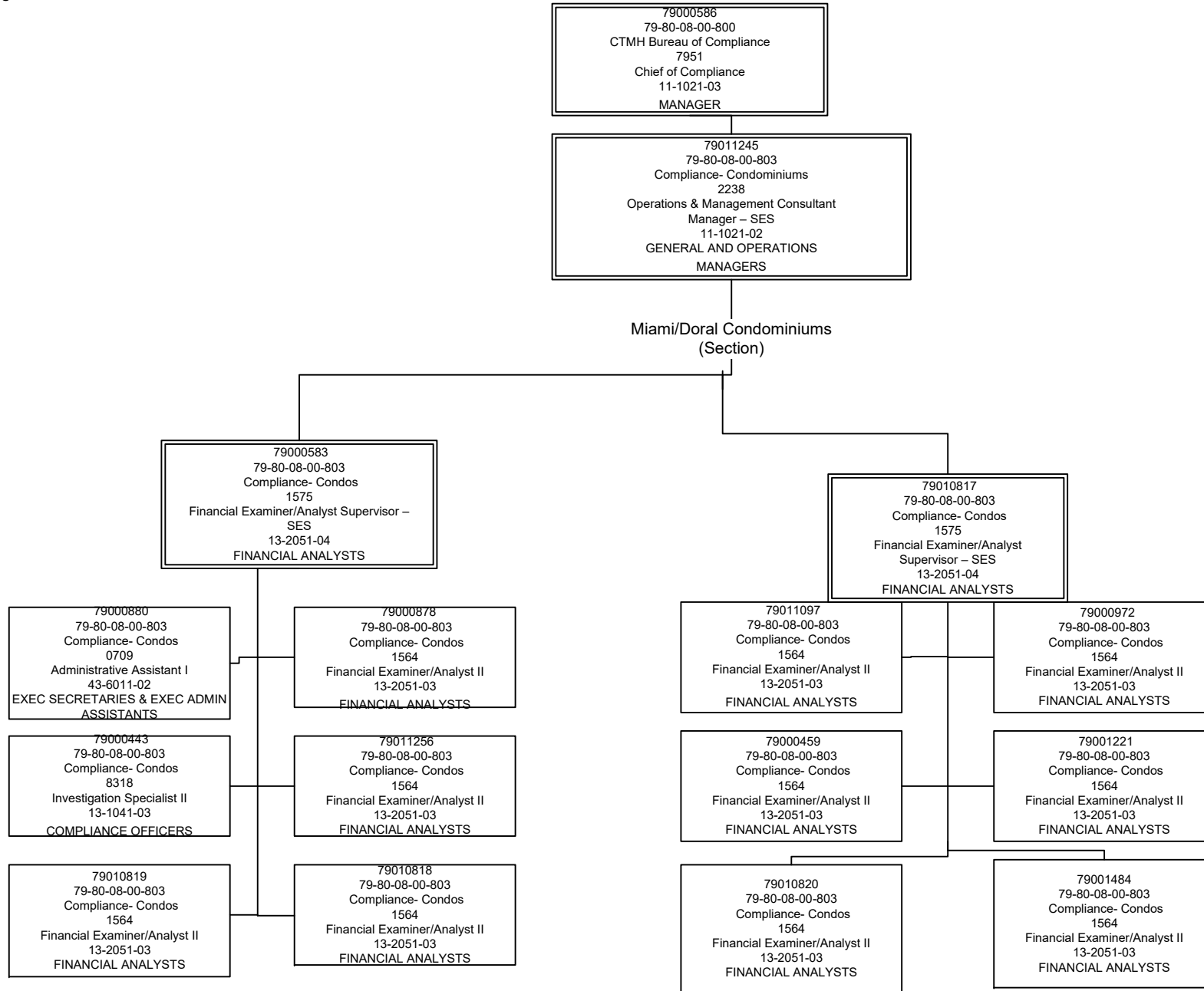
## Division of Florida Condominiums, Timeshares and Mobile Homes Bureau of Compliance – Central Florida (Tampa/Orlando) Field Offices



## Division of Florida Condominiums, Timeshares and Mobile Homes Bureau of Compliance – South Florida (Fort Lauderdale) Field Offices



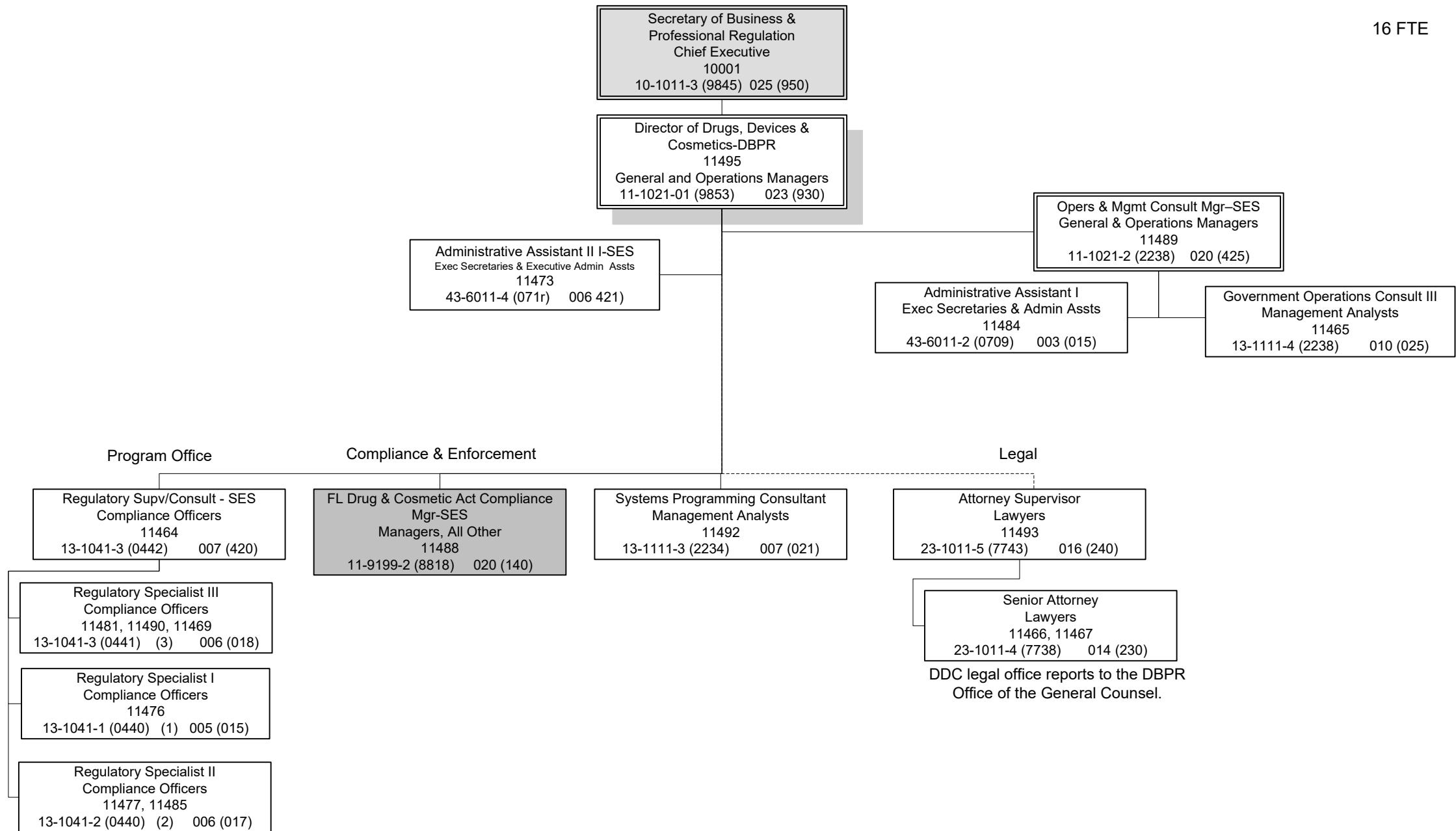
## Division of Florida Condominiums, Timeshares and Mobile Homes Bureau of Compliance – South Florida (Miami/Doral) Field Offices





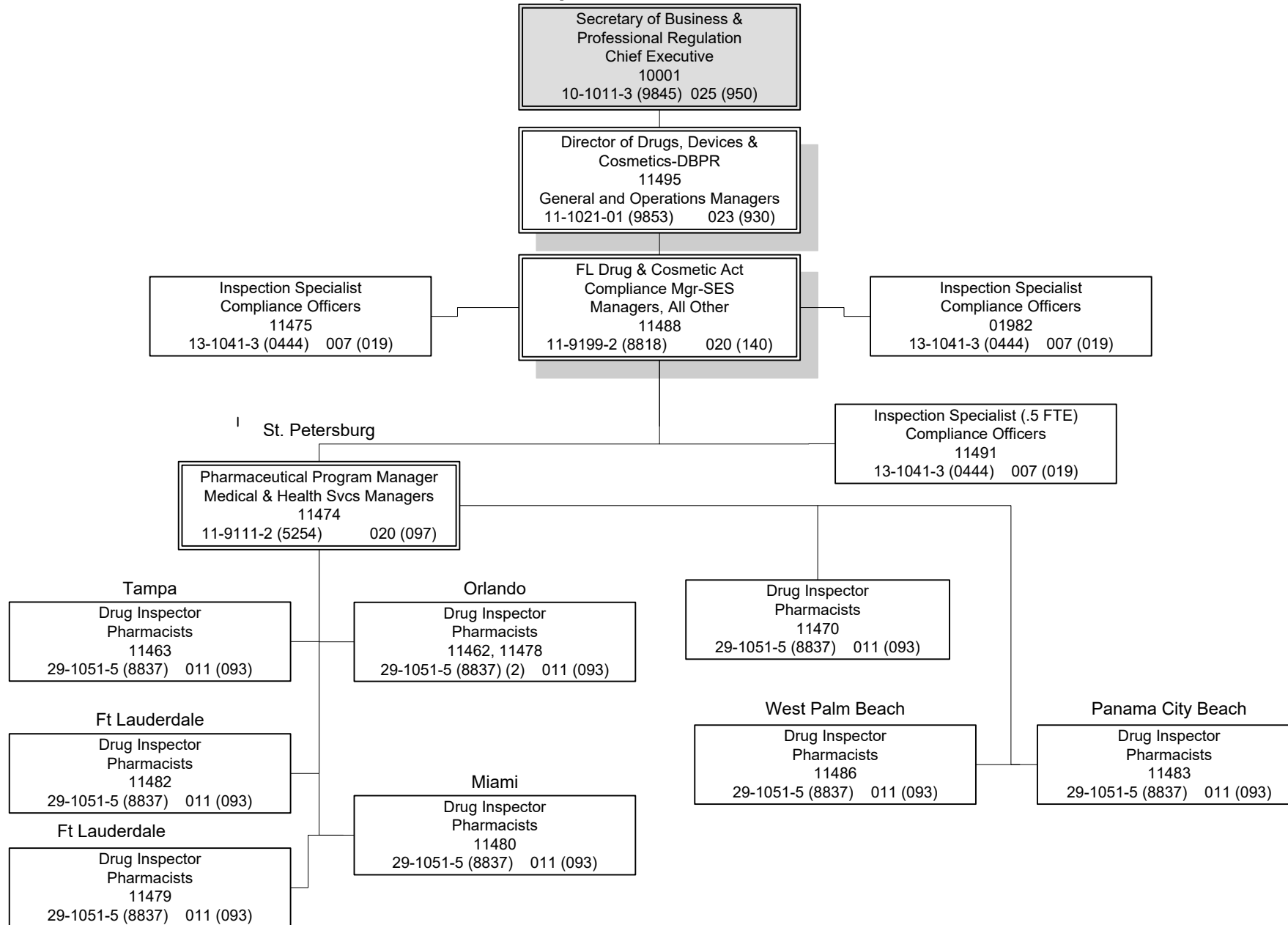
## Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program

16 FTE



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

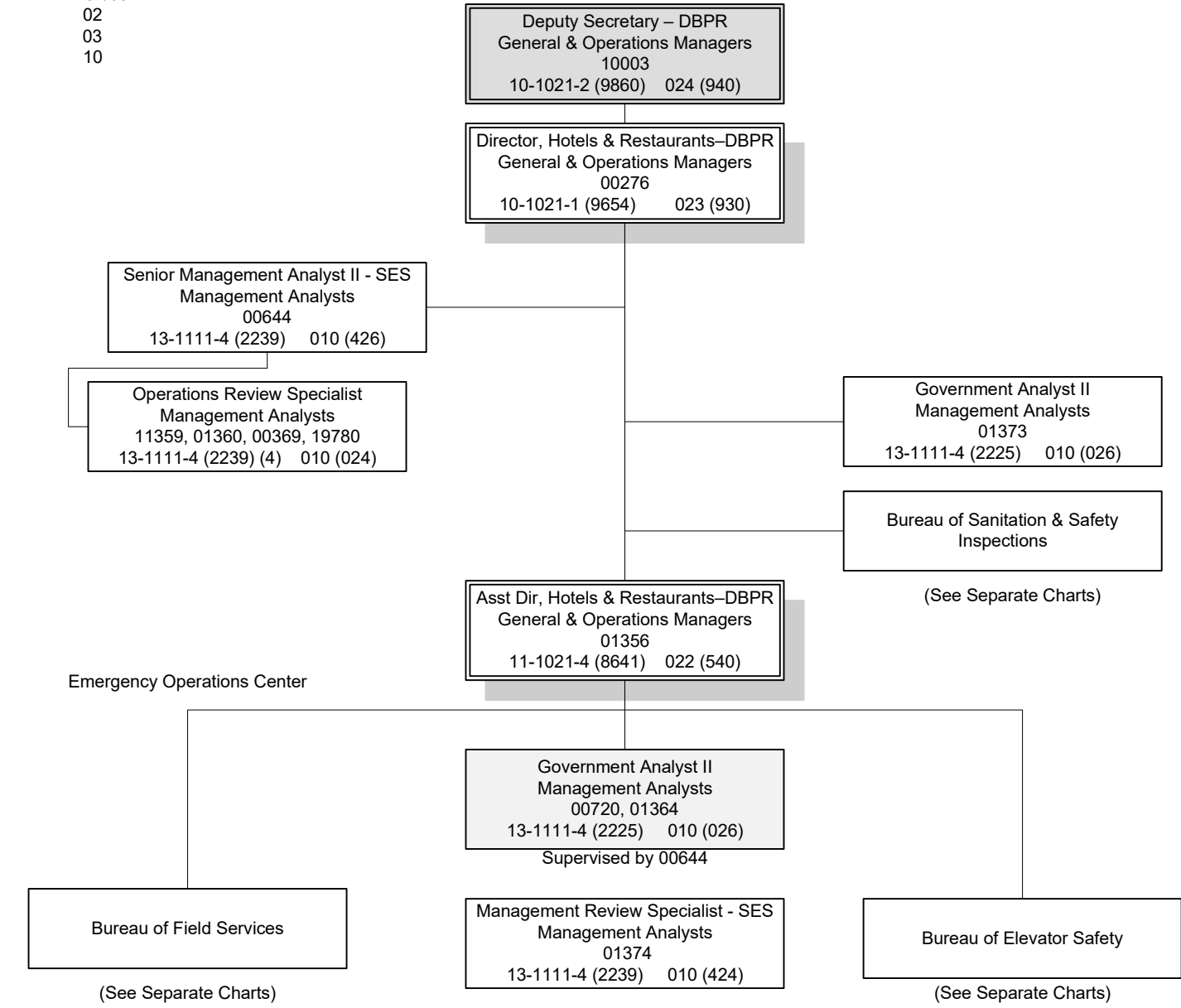
12 FTE



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**

Last Updated 6/30/2024

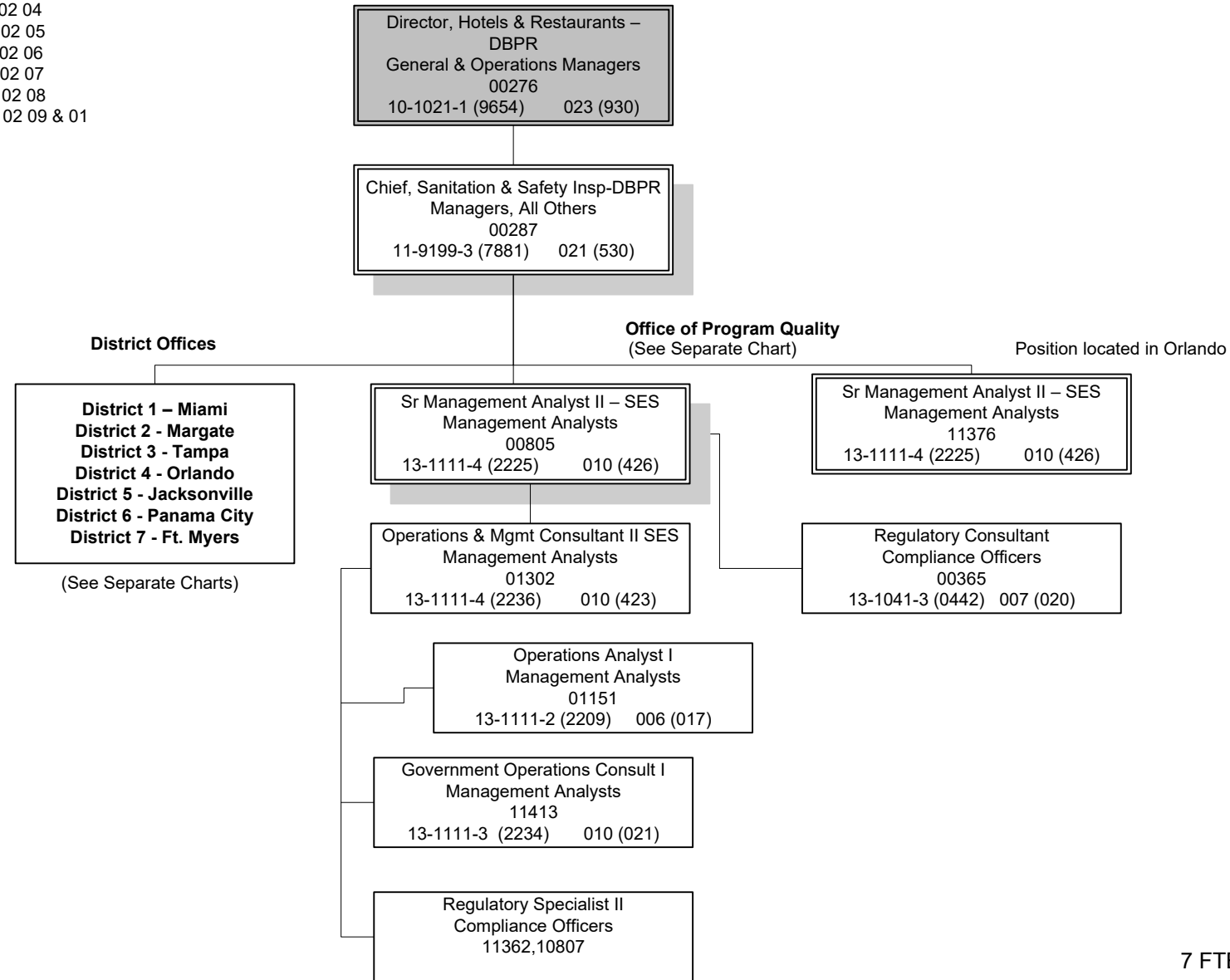


Department of Business & Professional Regulations  
 Division of Hotels & Restaurants  
 Bureau of Sanitation & Safety  
 District 1 - Miami  
 District 2 - Margate  
 District 3 - Tampa  
 District 4 - Orlando  
 District 5 - Jacksonville  
 District 6 - Panama City  
 District 7 - Ft. Myers  
 Office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

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

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

Last Updated 6/30/2024



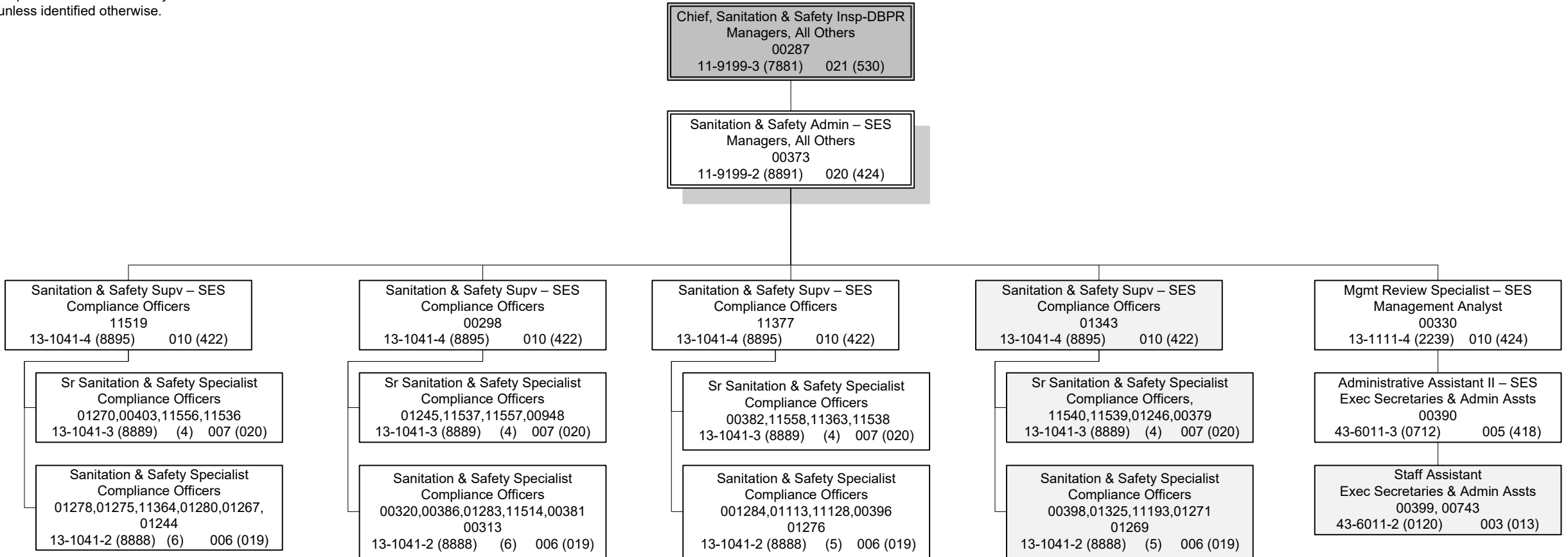
7 FTE

Department of Business & Professional Regulations 79  
 Division of Hotels & Restaurants 20  
 Sanitation & Safety Inspections 02  
 District 1 - Miami 02

Last Updated 6/30/2024

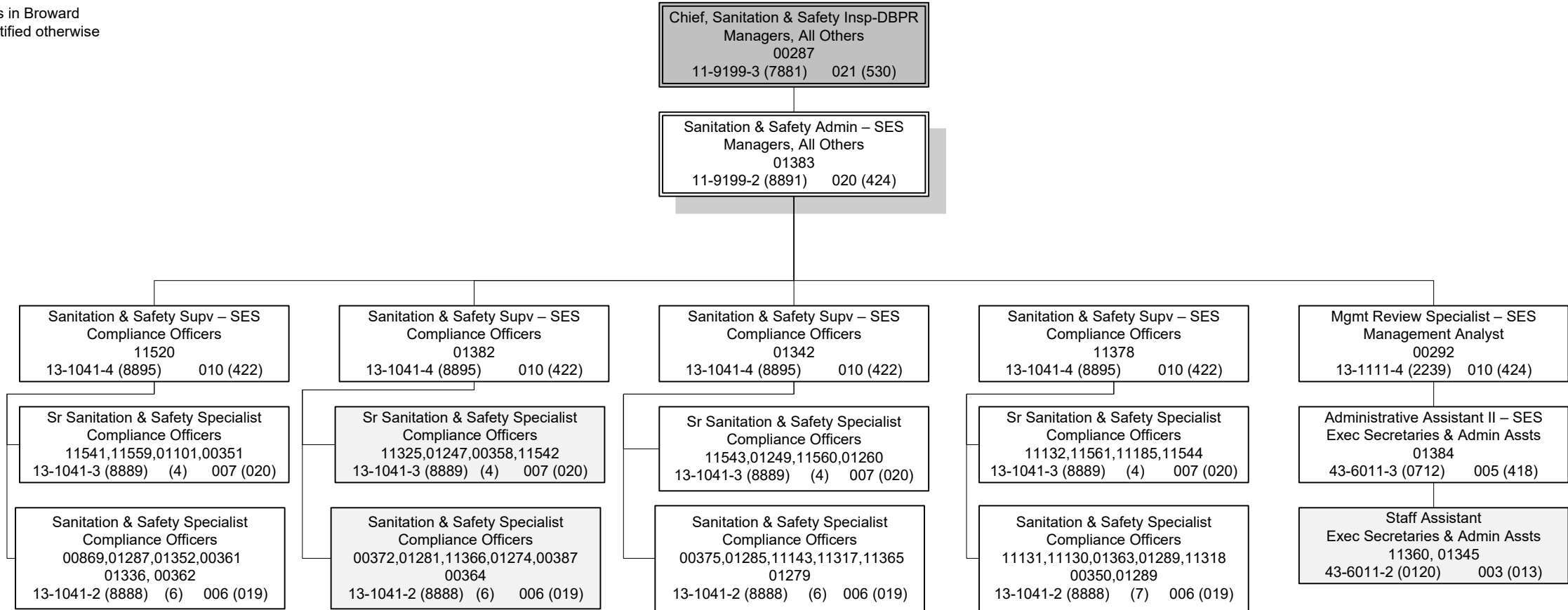
### Division of Hotels & Restaurants Sanitation & Safety Inspections District 1 – Miami

All positions in Dade County  
 unless identified otherwise.

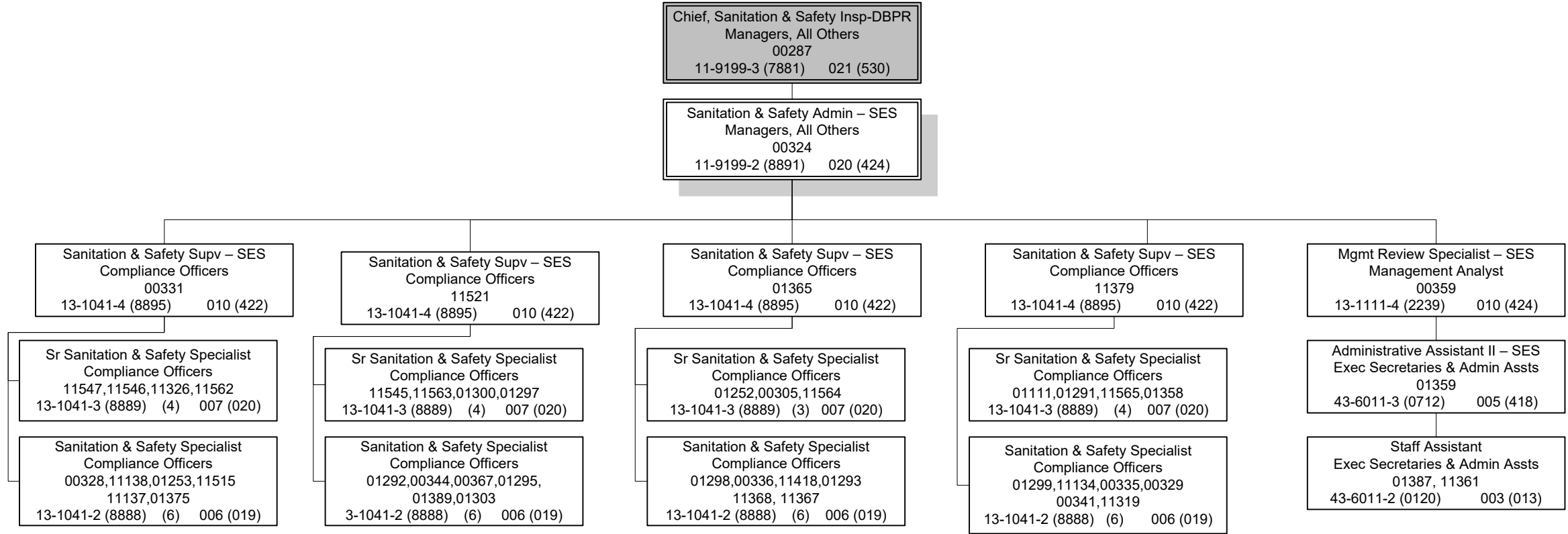


**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 2 - Margate**

All positions in Broward  
 unless identified otherwise

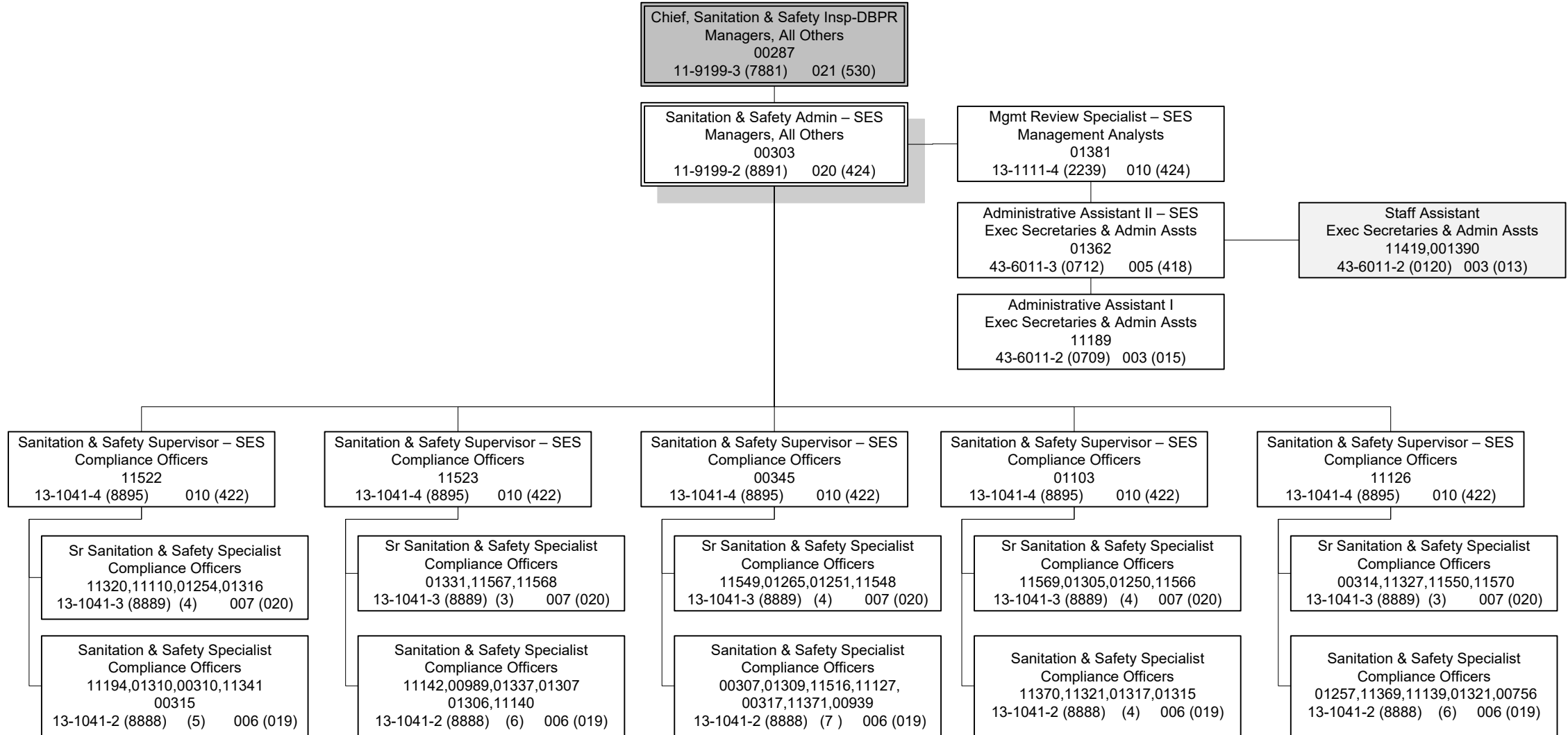


**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 3 - Tampa**



48 FTE

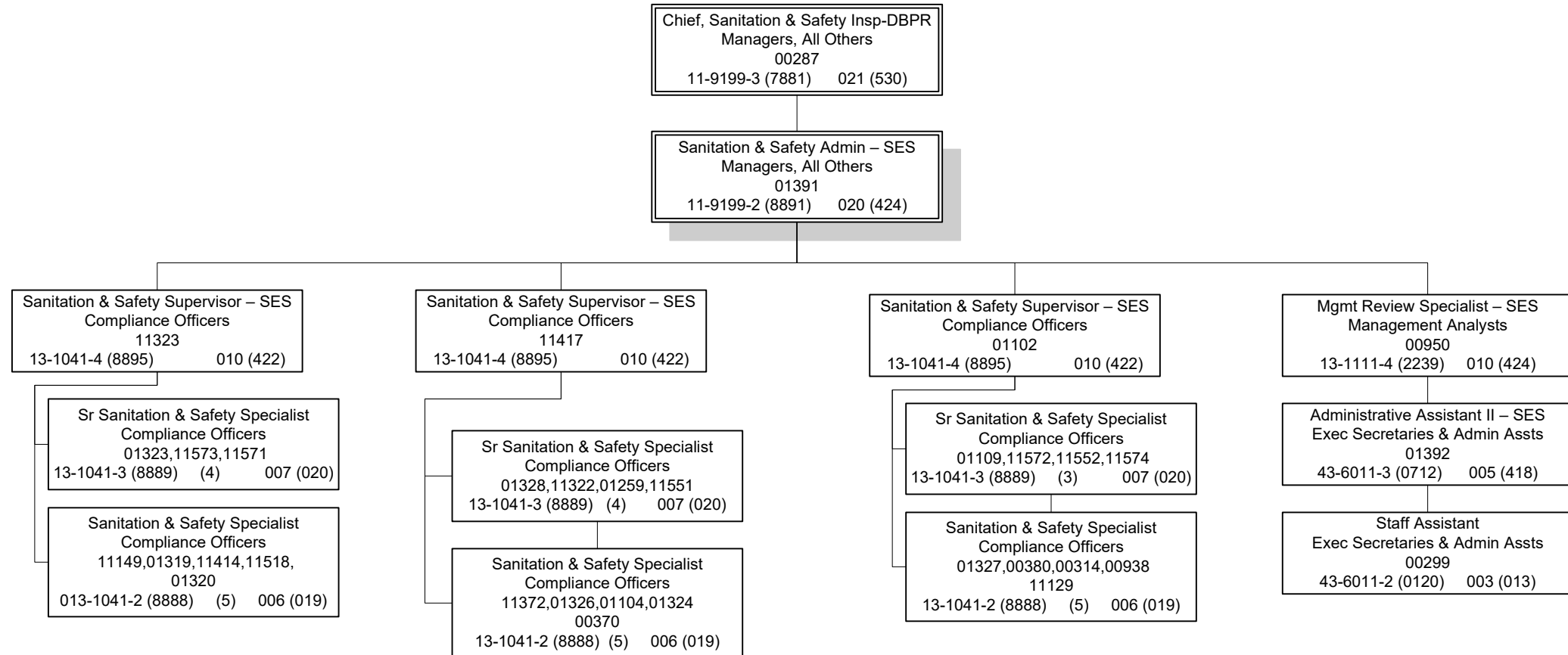
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 4 - Orlando**



57 FTE

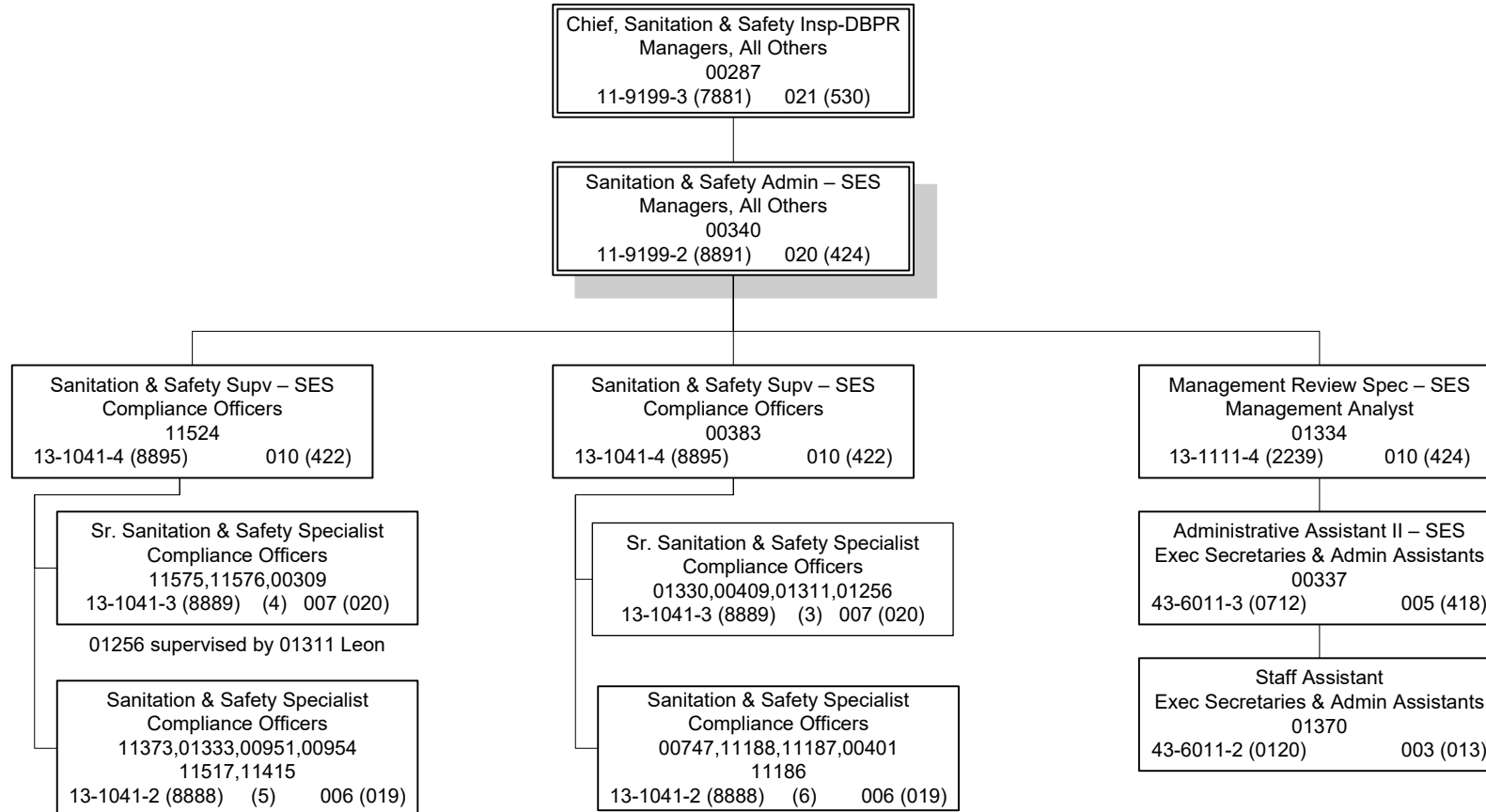


**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 5 - Jacksonville**



33 FTE

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

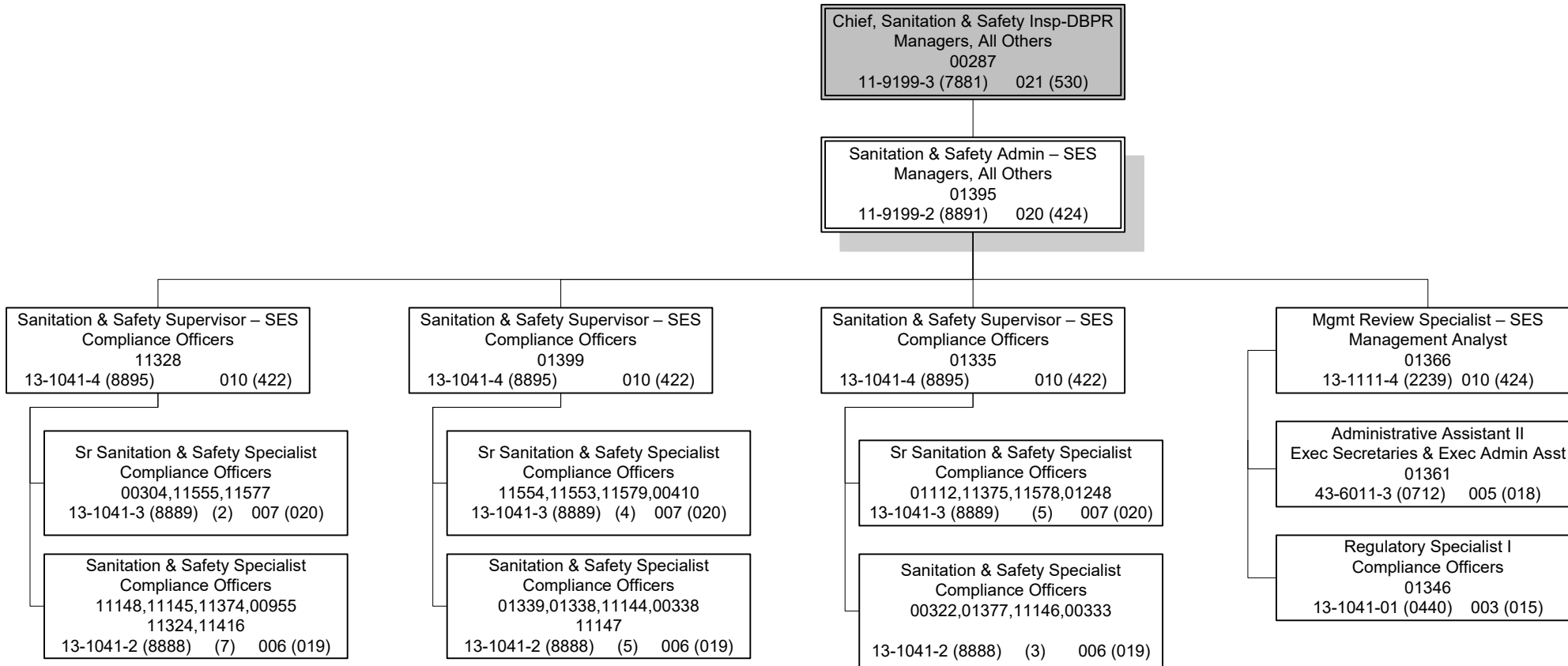


24 FTE

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

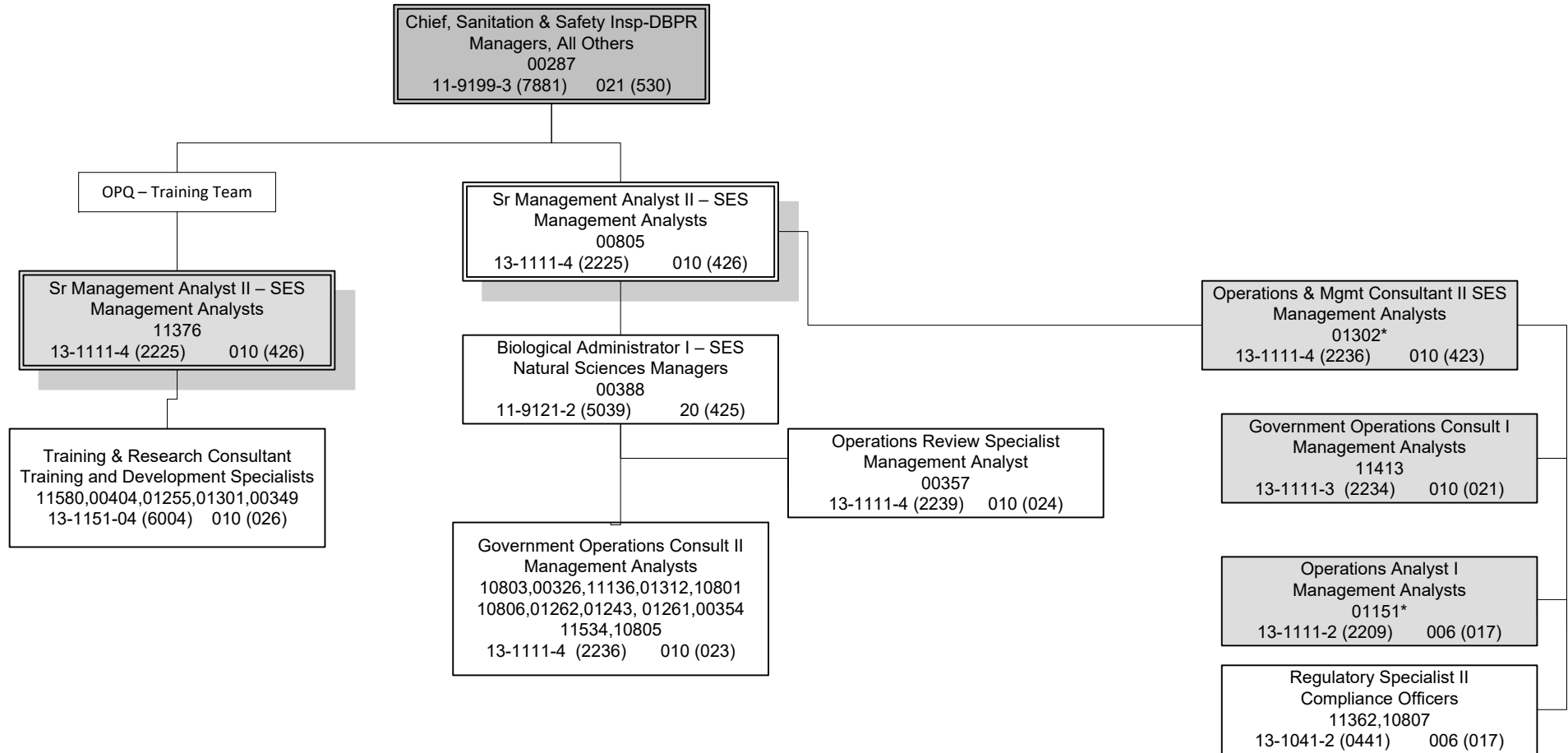
**Division of Hotels & Restaurants  
 Sanitation & Safety Inspections  
 District 7 - Ft. Myers**

Last Updated 6/30/2024



33 FTE

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

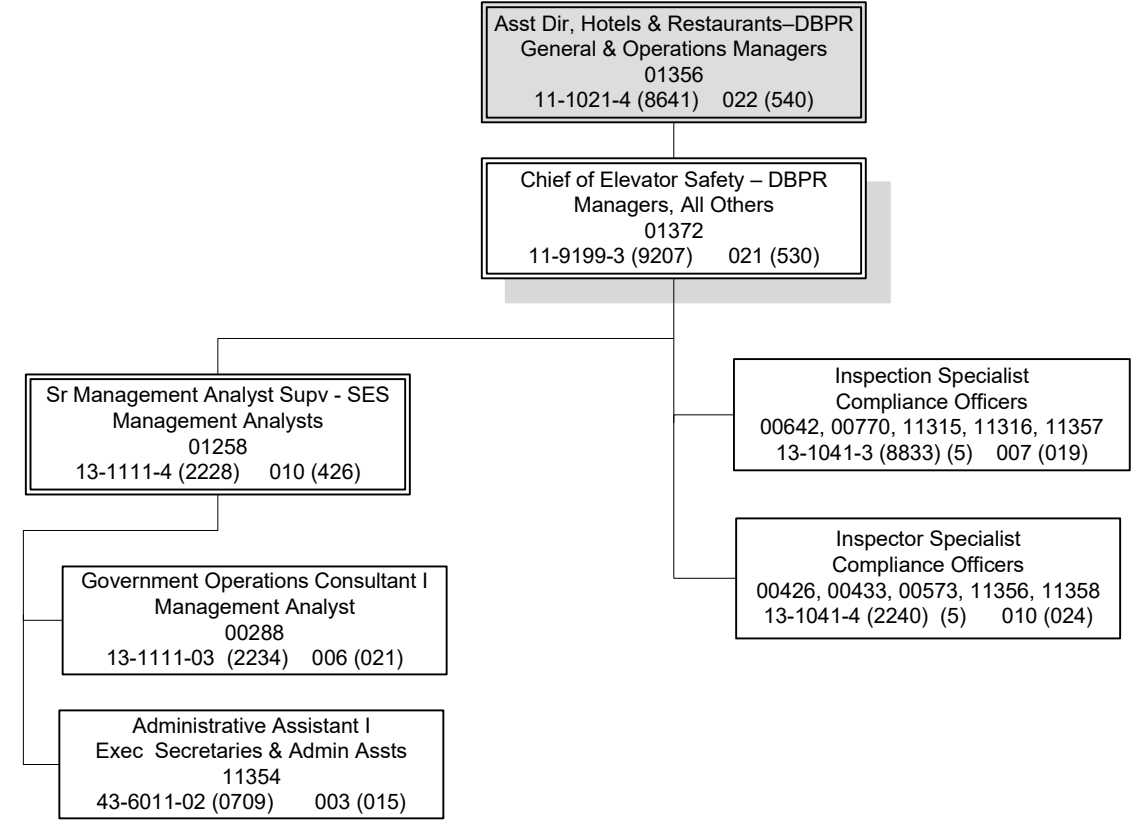


\* Positions funded by Bureau Chief's Office.

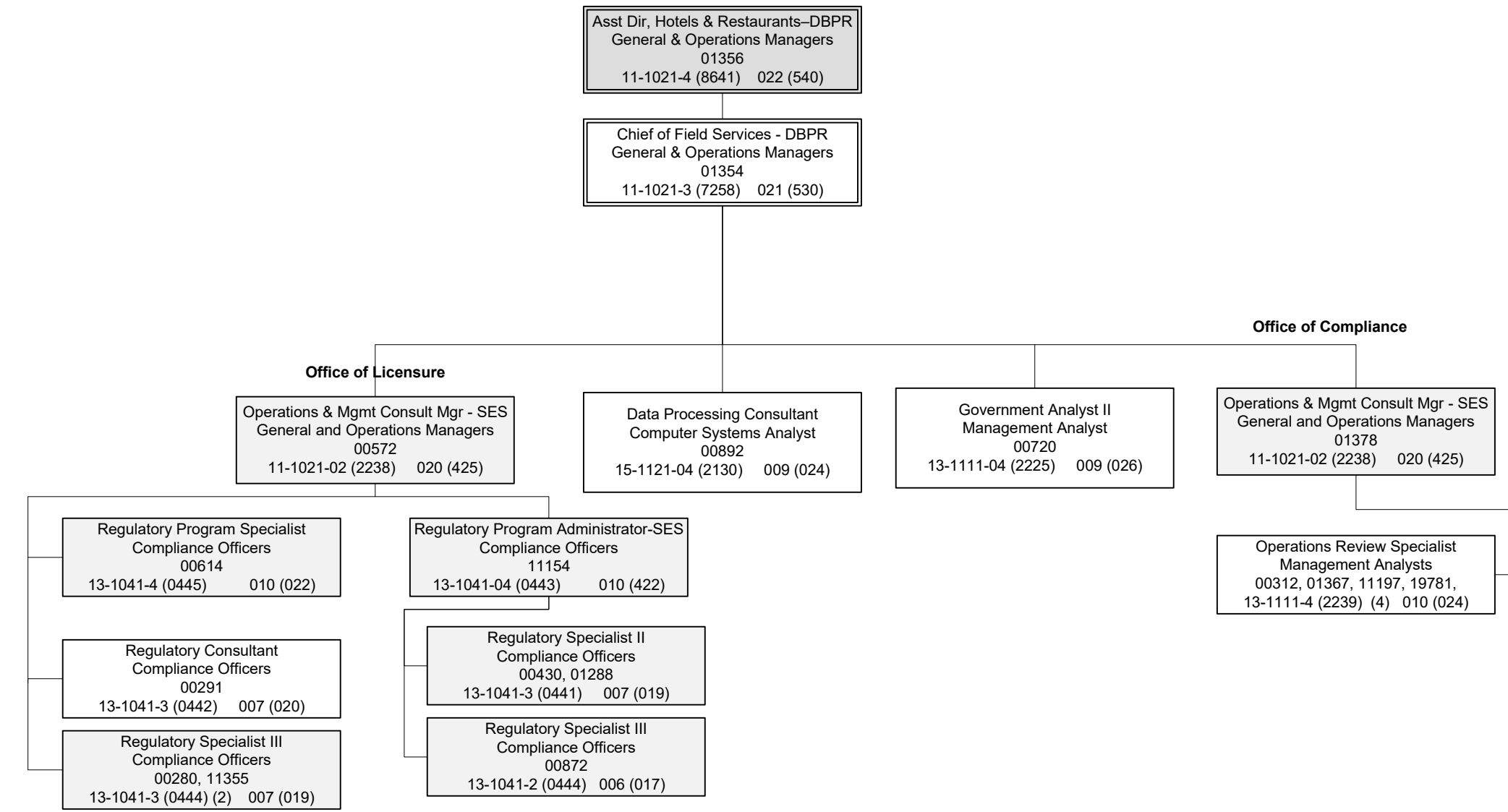
Department of Business & Professional Regulation 79  
 Division of Hotels & Restaurants 20  
 Bureau of Elevator Safety 03

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

Last Updated 6/30/2024



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

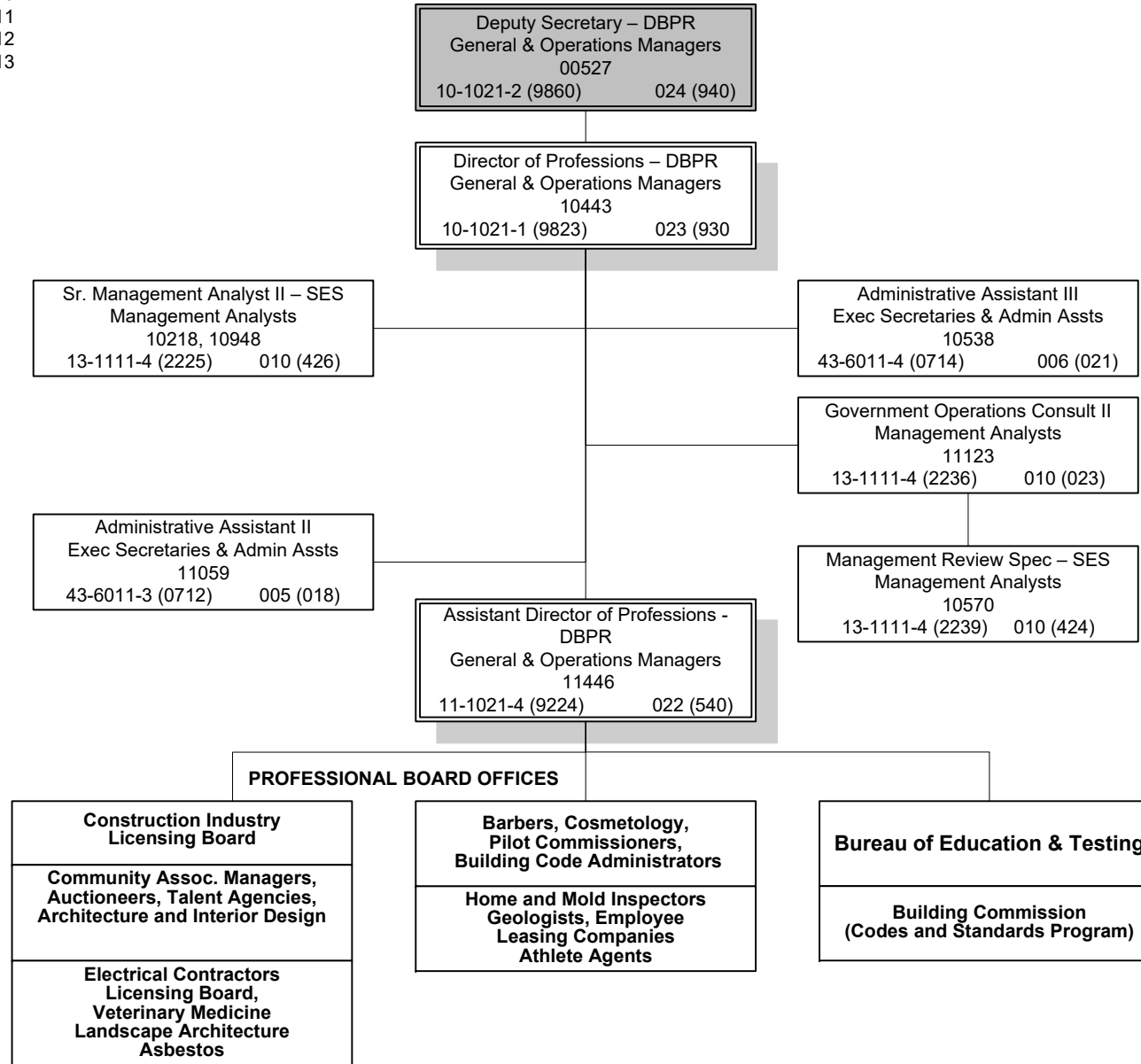


17 FTE

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

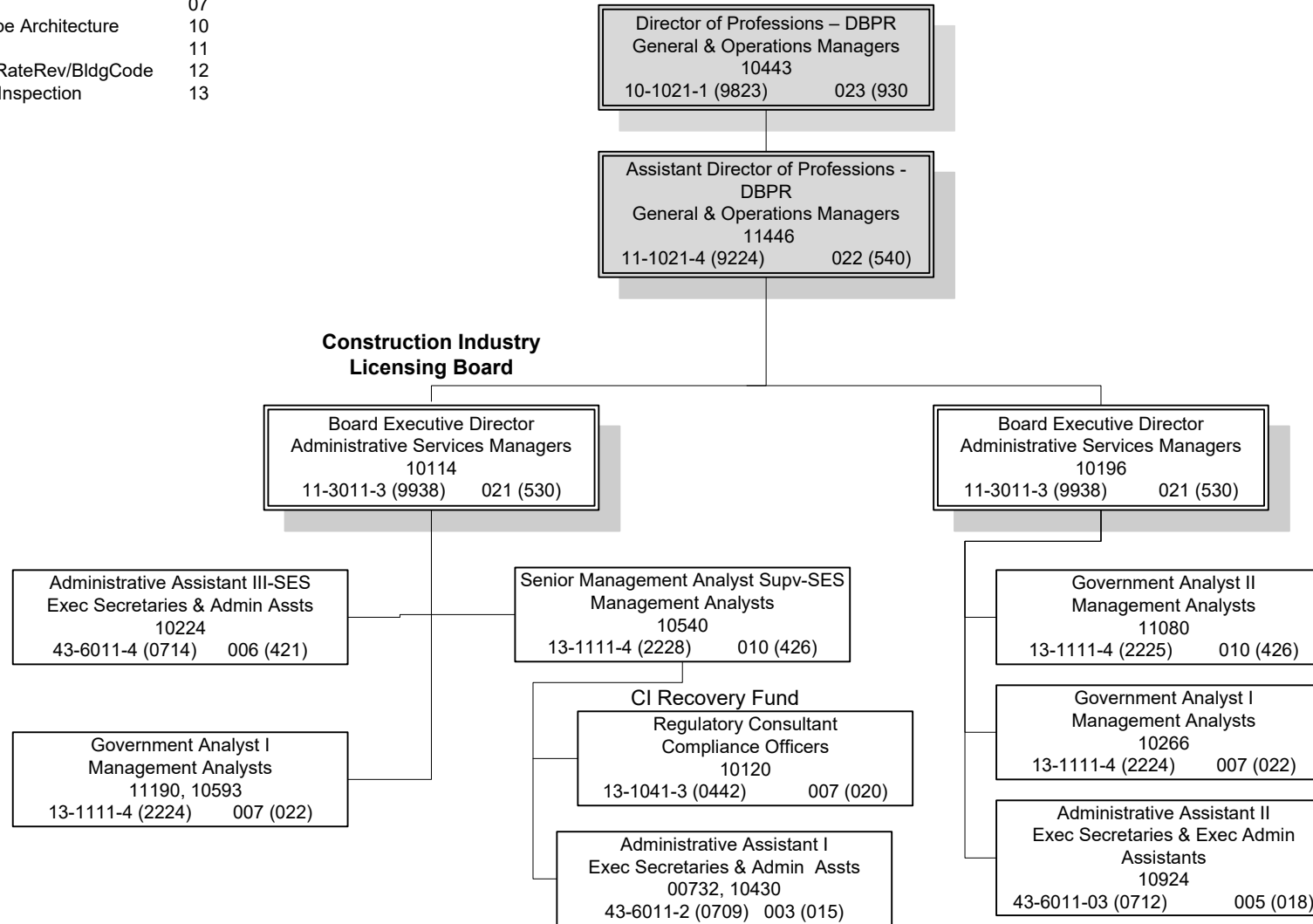
**Department of Business & Professional Regulation**  
**Division of Professions**  
**Director’s Office**

Last Updated: 06-30-2024



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

## Division of Professions Professions Board Offices

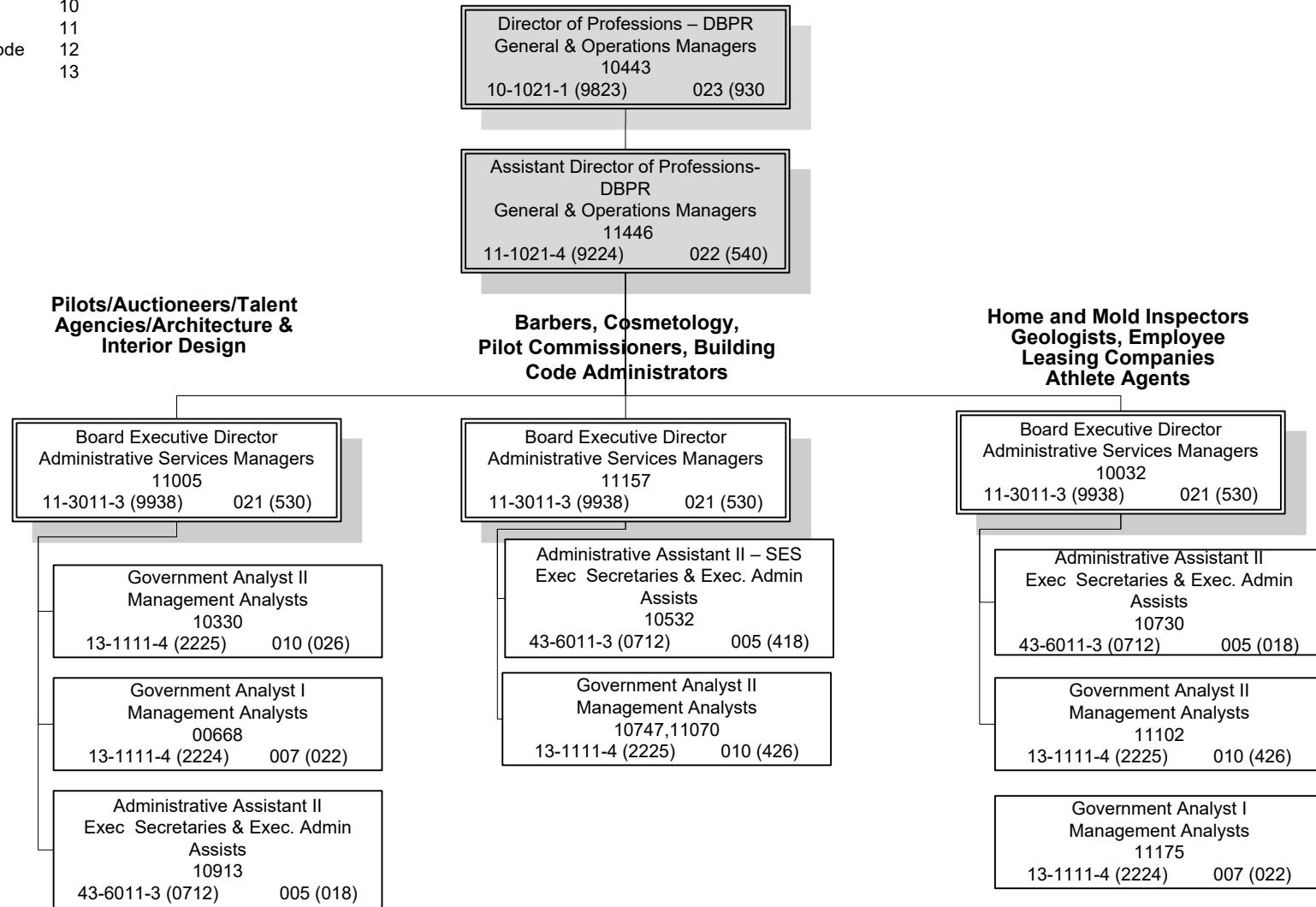




Department of Business & Professional Regulation 79  
 Division of Professions – Director’s Office 50  
 Bureau of Education & Testing 04  
 Construction Industry Licensing Board 07  
 Arch & Int Des/Vet Medicine/Landscape Architecture 10  
 CAMS/Auctioneers/Talent Agts/ELCB 11  
 Barbers/Cosmo/Pilot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

## Division of Professions Professions Board Offices

Last Updated: 06-30-2024

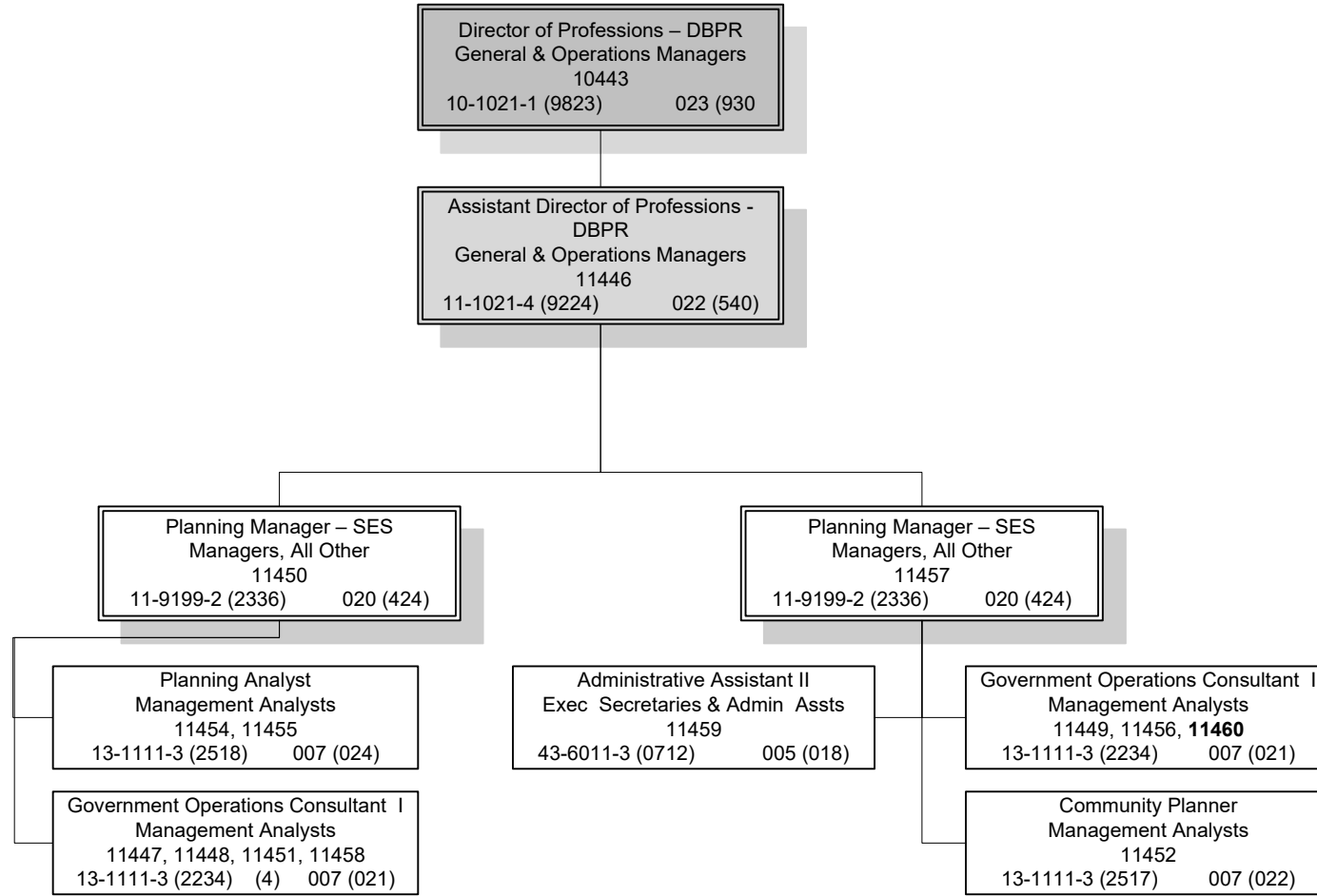


12 FTE

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

Last Updated: 06-30-2024

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



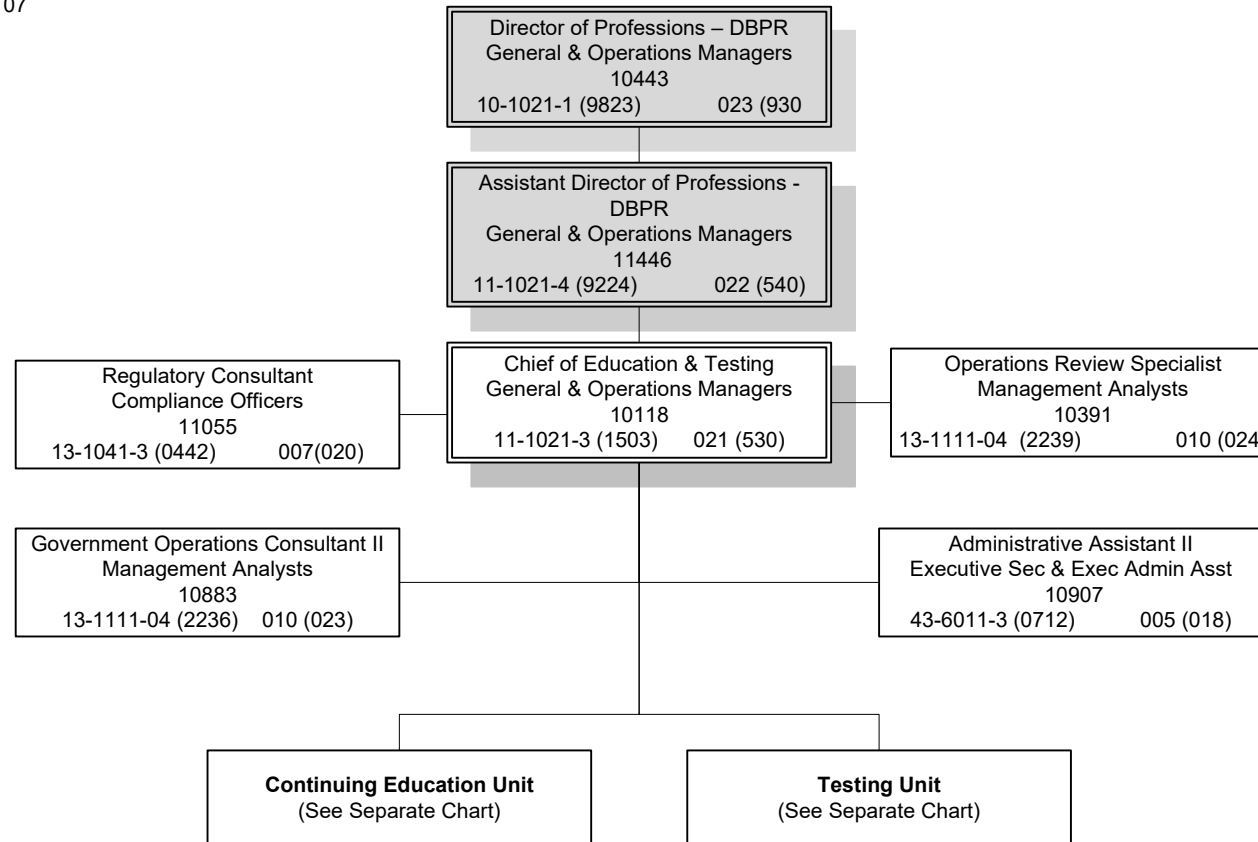
13 FTE

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

79  
 50  
 04  
 04 06  
 04 07

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

Last Updated: 06-30-2024

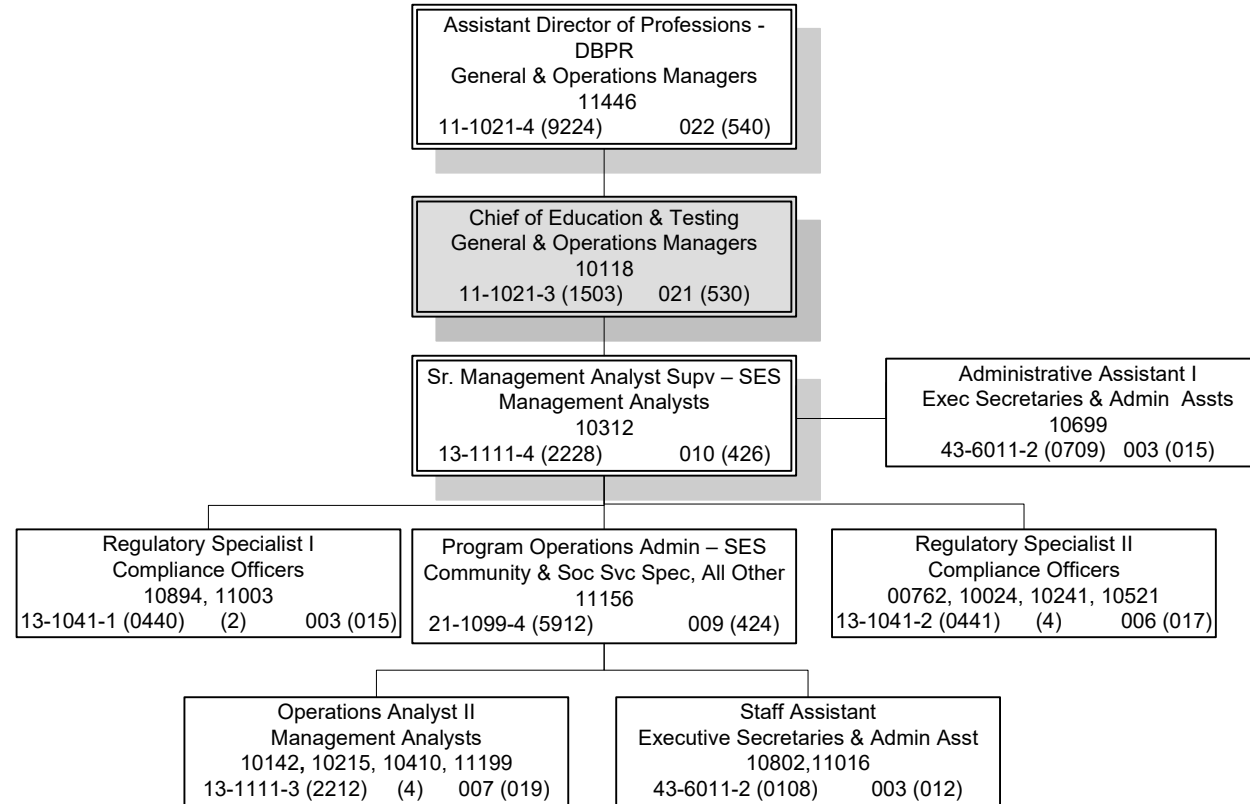


Department of Business & Professional Regulations  
 Division of Professions  
 Bureau of Education & Testing  
 Continuing Education Unit  
 Testing Unit

79  
 50  
 04  
 04 06  
 04 07

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

Last Updated: 06-30-2024

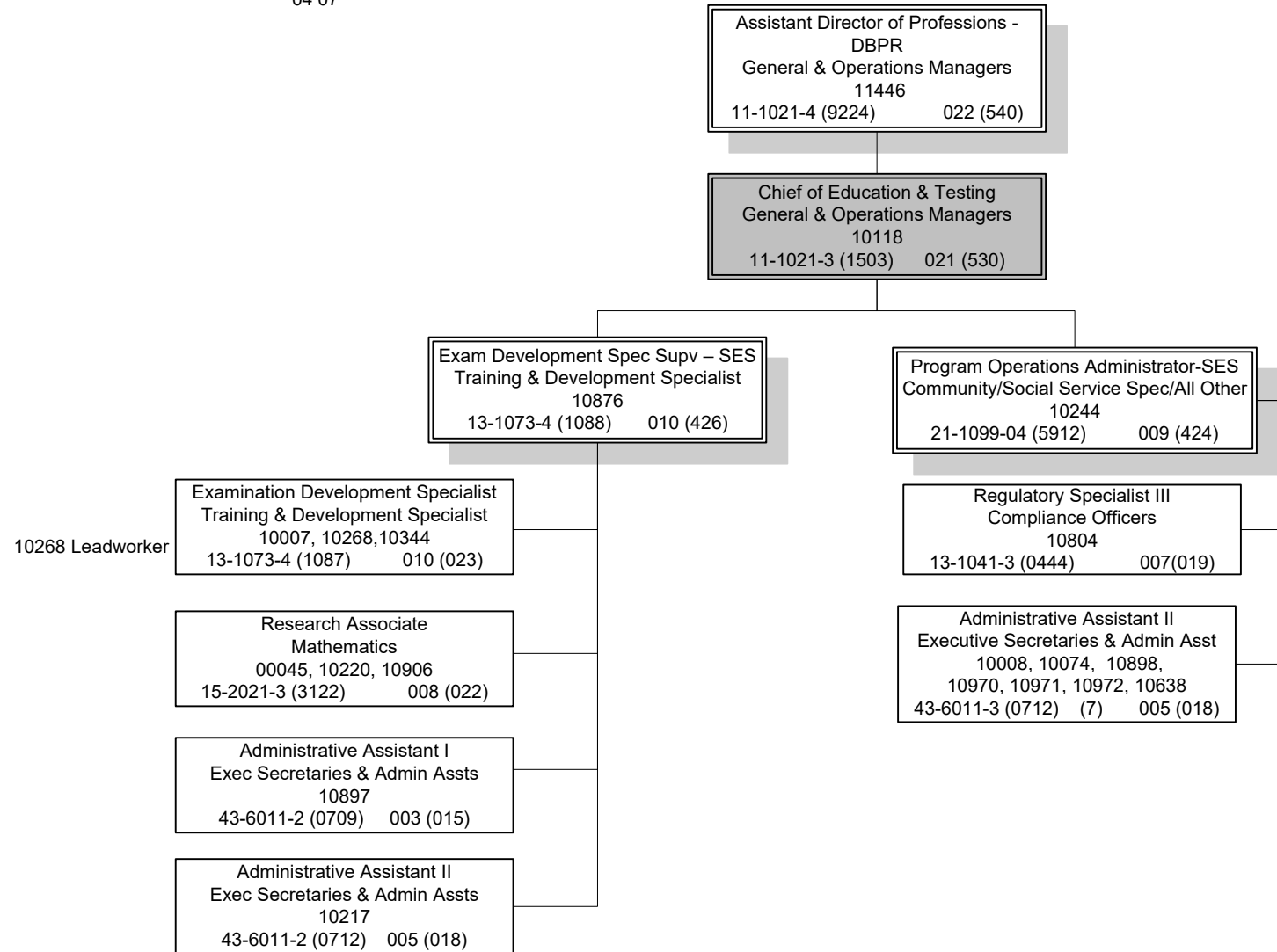


15 FTE

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**

Last Updated: 06-30-2024



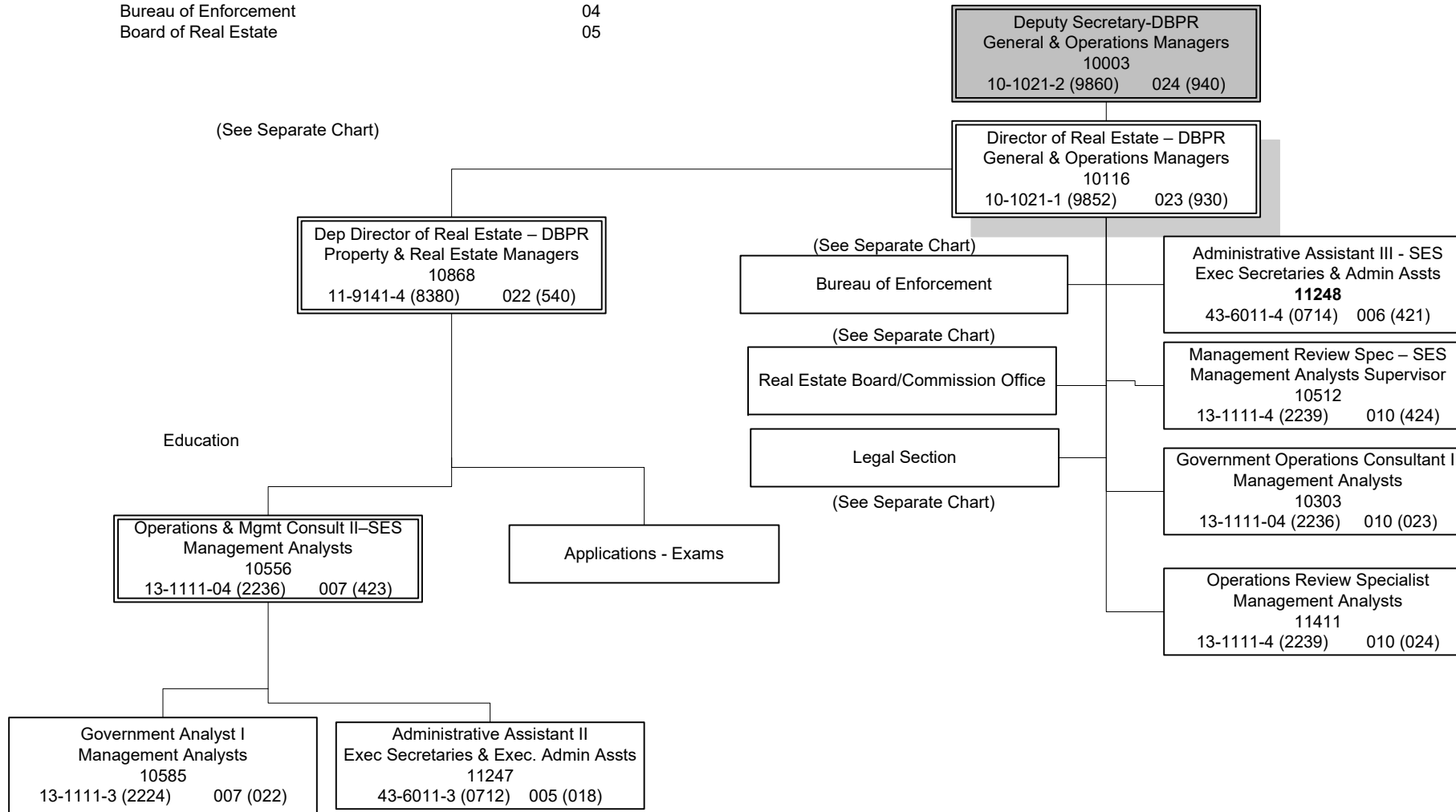
18 FTE

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

Last Updated: 6.30.2024

9 FTE



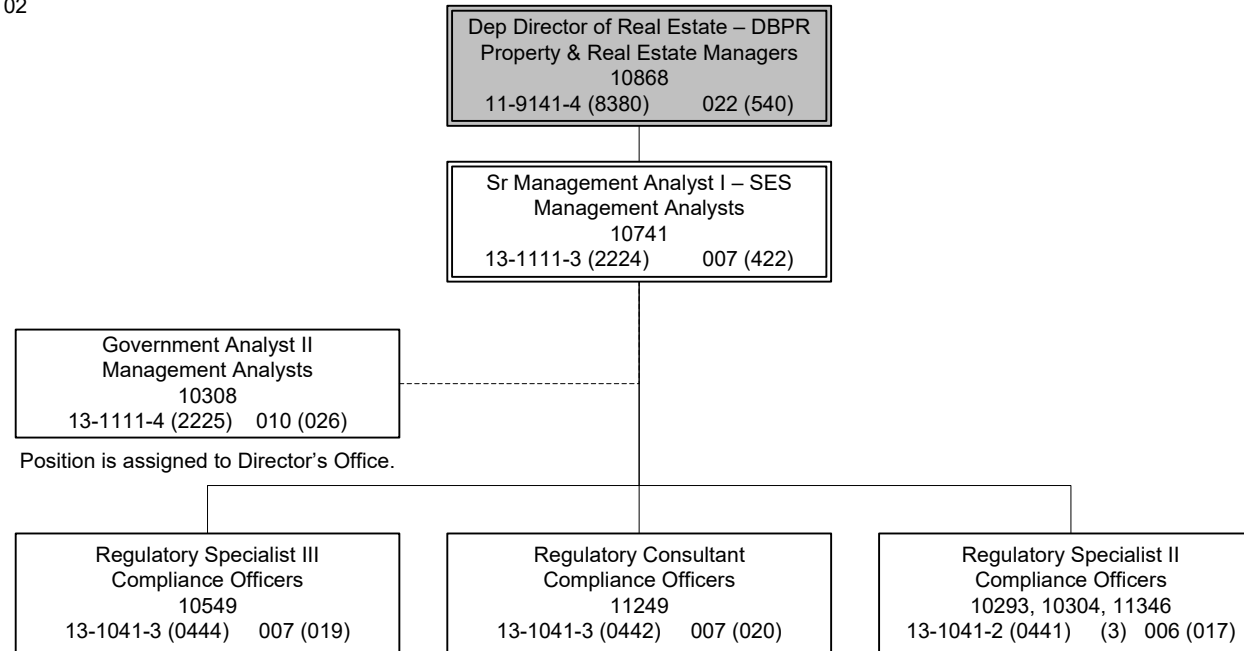
Department of Business & Professional Regulation  
Division of Real Estate  
Director's Office  
Legal Section  
Applications/Exams  
Bureau of Enforcement

79  
70  
01 01  
01 02  
03  
04

### Division of Real Estate Application - Exams

Last Updated: 06-30-2024

7 FTE

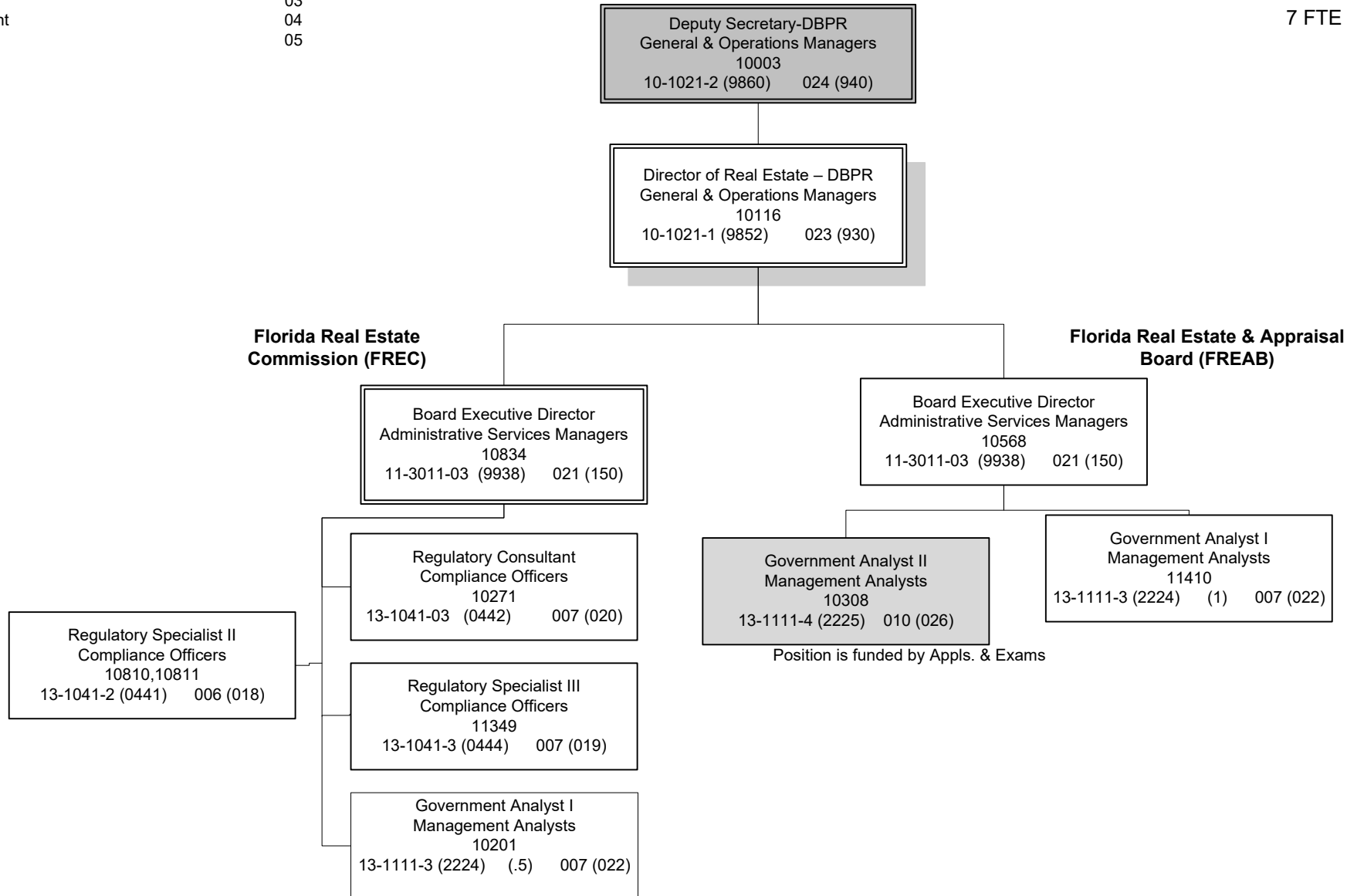


**Department of Business & Professional Regulation  
Division of Real Estate  
Real Estate Board/Commission Office**

Last Updated: 06-30-2024

7 FTE (1 .5 PSN)

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





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

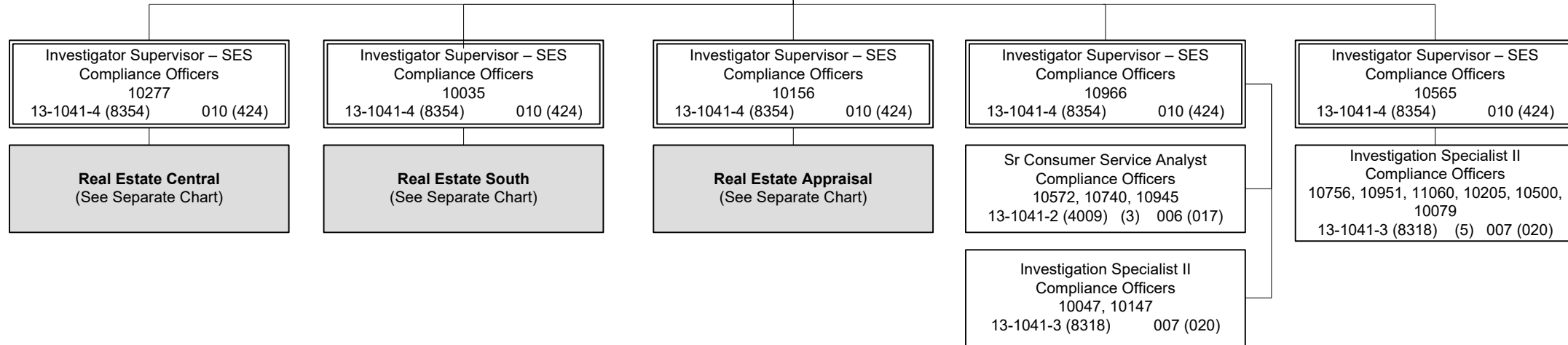
**Division of Real Estate  
 Bureau of Enforcement  
 Chief's Office**

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

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

**Regional Offices**

**Real Estate Audits**

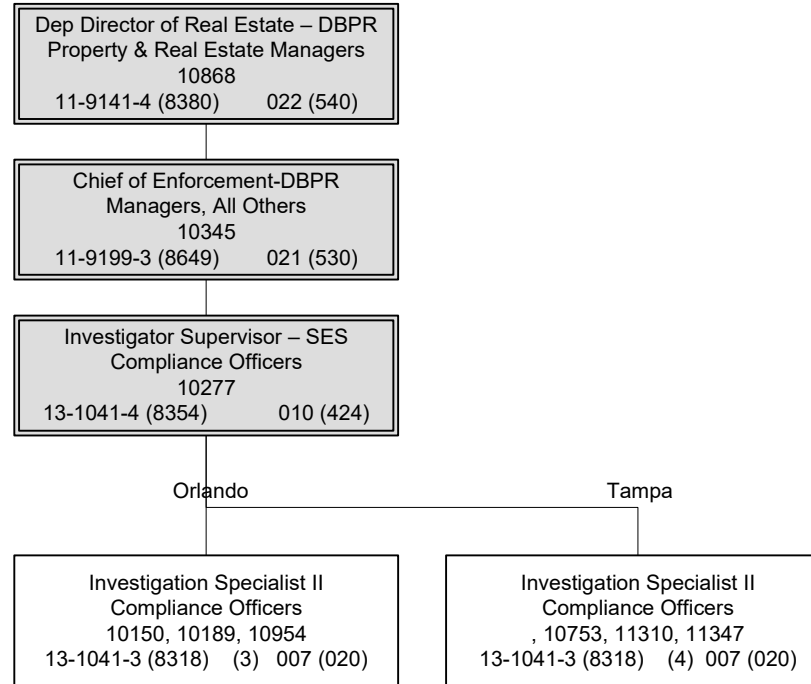


Department of Business & Professional Regulation 79  
 Division of Real Estate 70  
 Director's Office 01 01  
 Legal Section 01 02  
 Applications/Exams 03  
 Bureau of Enforcement 04

Last Updated: 06-30-2024

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

11 FTE



Position 10343 is supervised by 10156

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

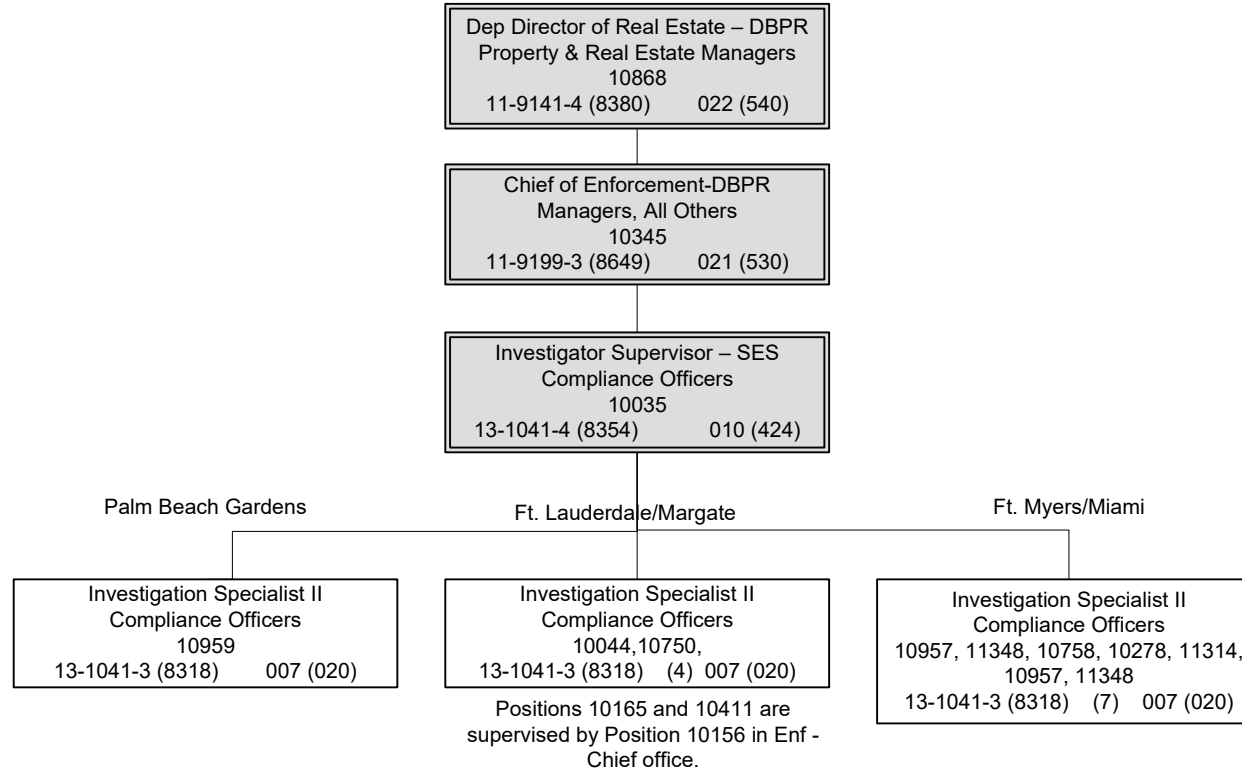
Department of Business & Professional Regulation  
 Division of Real Estate  
 Director's Office  
 Legal Section  
 Applications/Exams  
 Bureau of Enforcement

79  
 70  
 01 01  
 01 02  
 03  
 04

Last Updated: 06-30-2024

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

11 FTE



10411

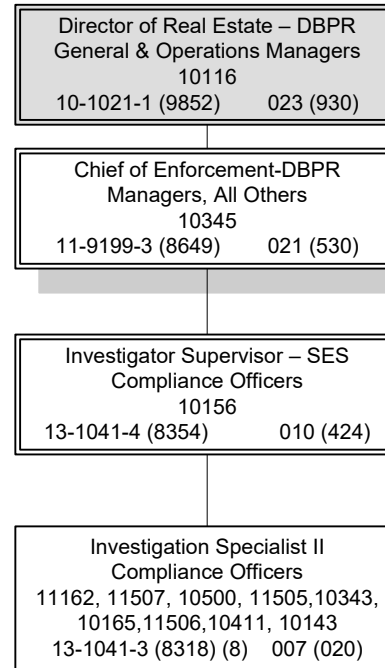
Department of Business & Professional Regulation  
Division of Real Estate  
Director's Office  
Legal Section  
Applications/Exams  
Bureau of Enforcement

79  
70  
01 01  
01 02  
03  
04

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

Last Updated: 06-30-2024

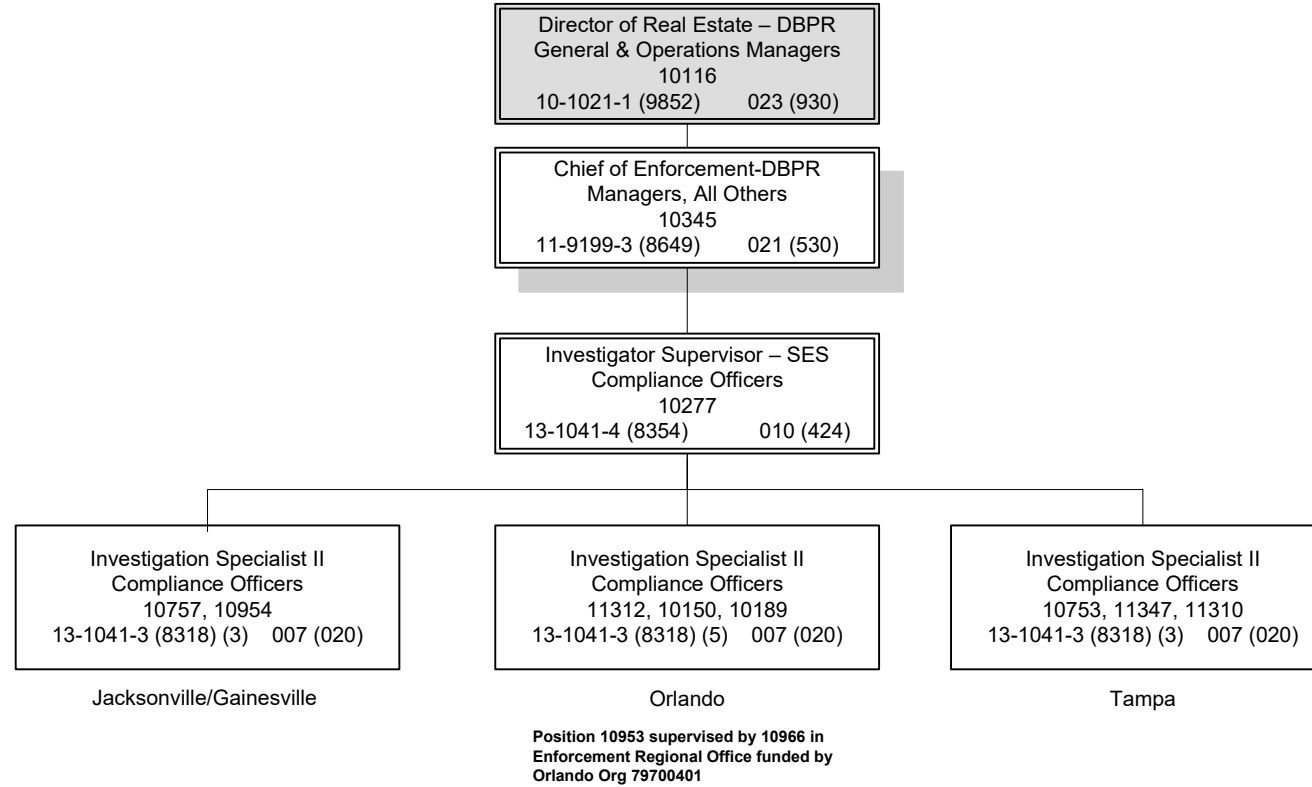
10 FTE



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

Last Updated: 06-30-2024

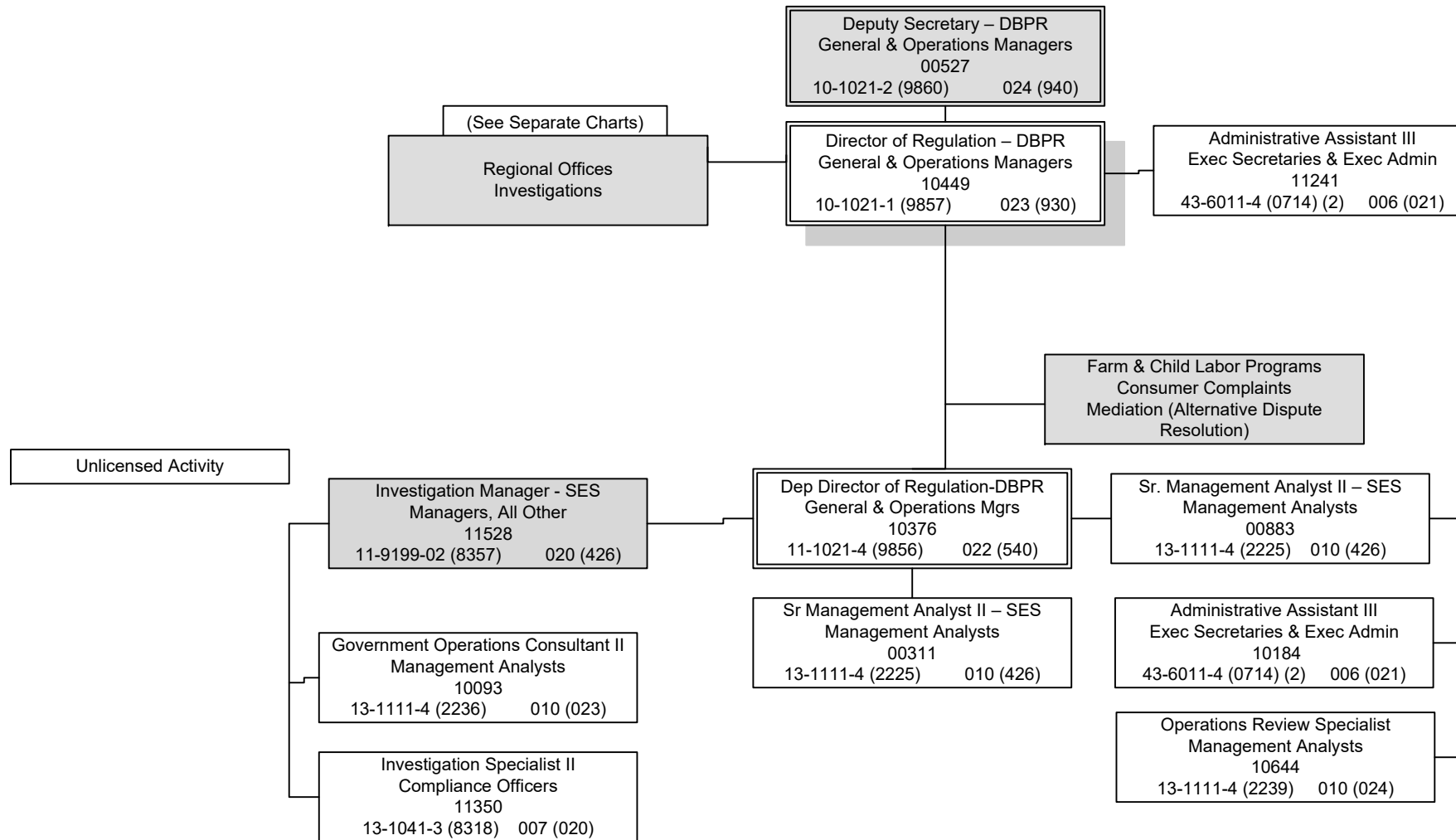
12 FTE



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

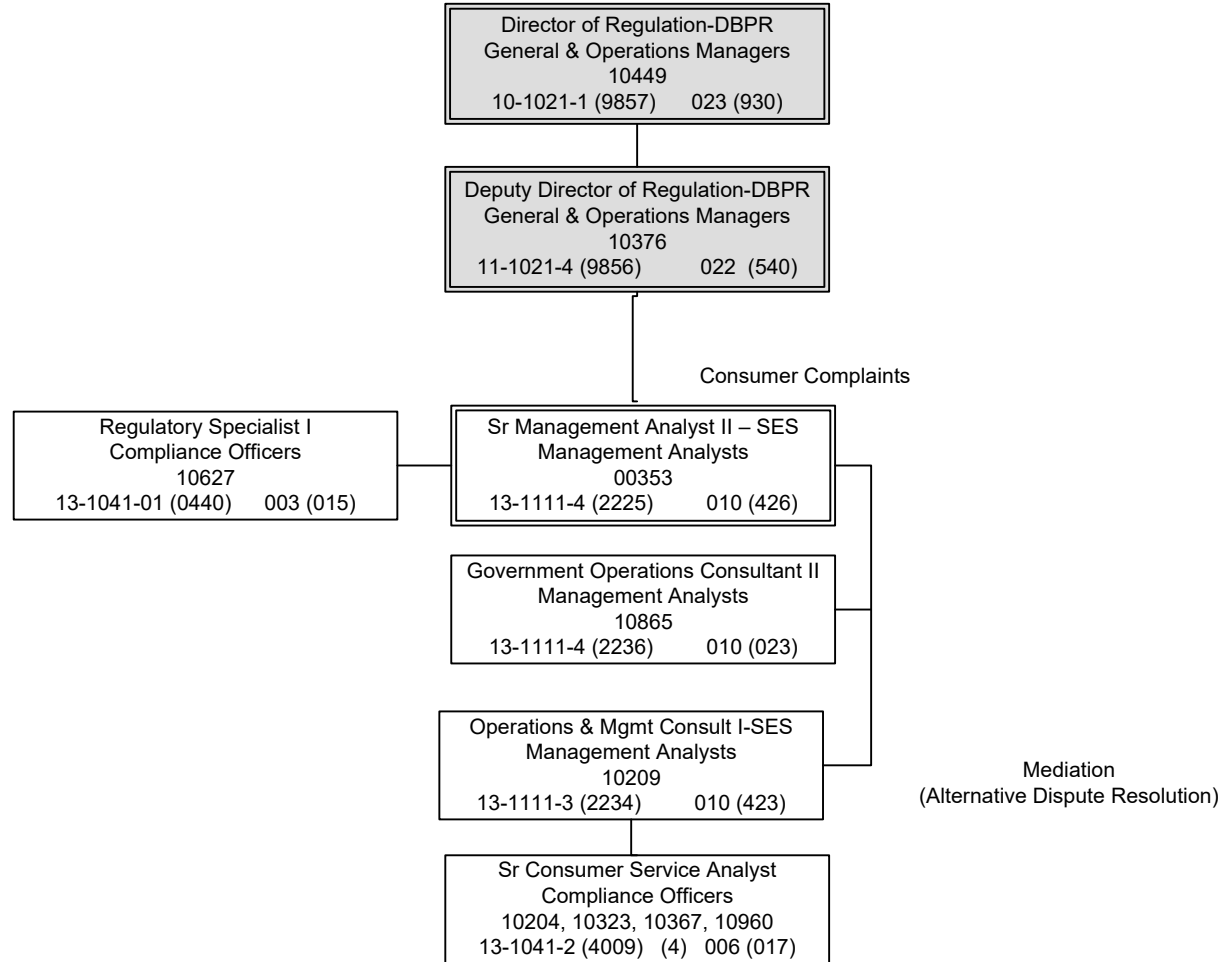
Last Updated: 06-30-2024



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

Last Updated: 06-30-2024



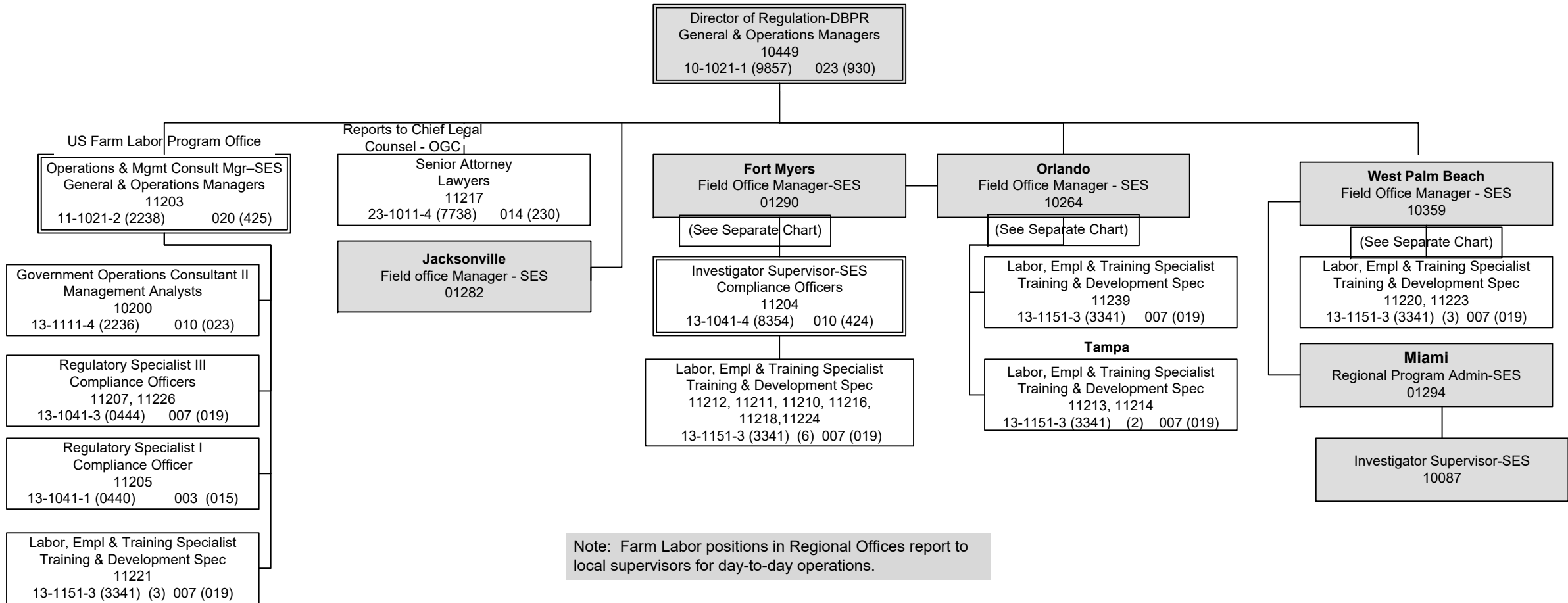
9 FTE

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

Last Updated: 06-30-2024

21 FTE



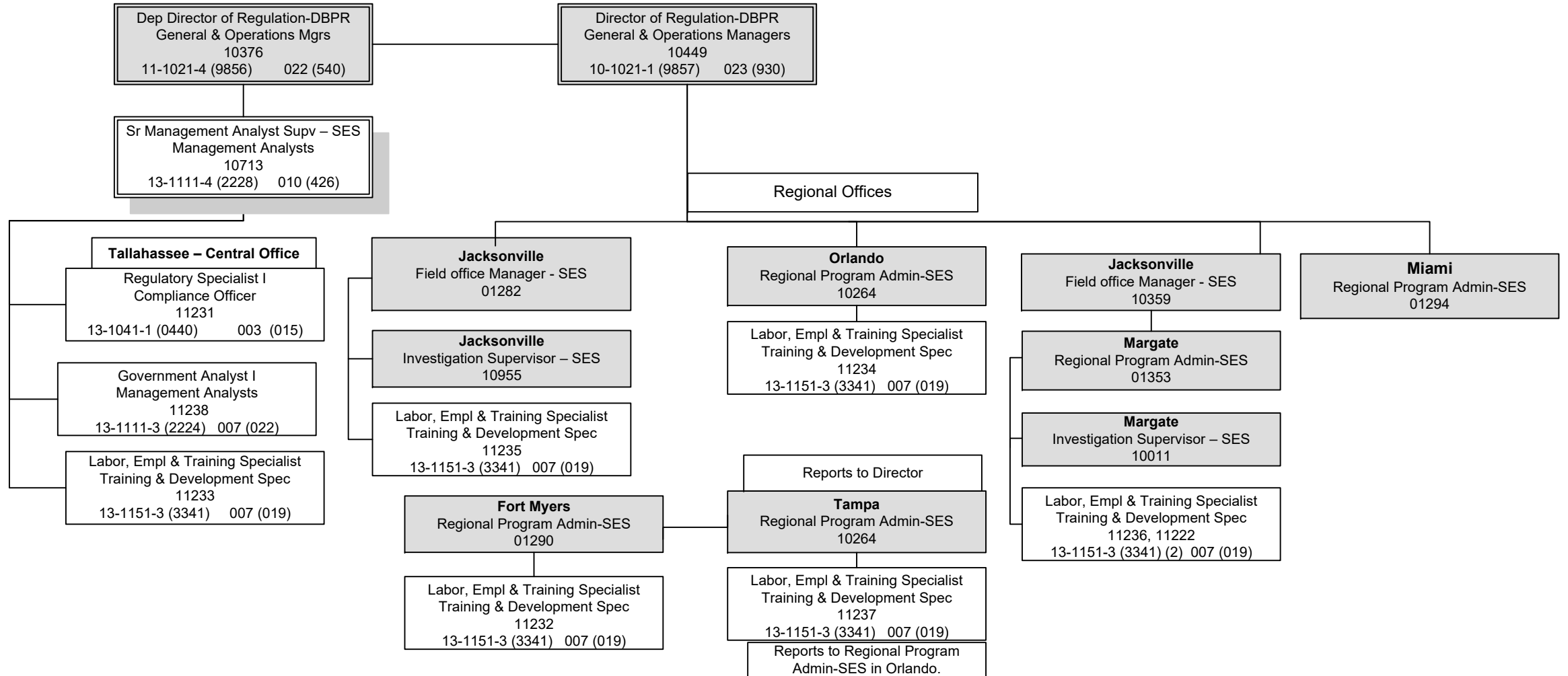


Department of Business & Professional Regulation 79  
 Division of Regulation 30  
 Director's Office 01  
 Inspections 02  
 Investigative Services 03  
 Farm Labor 11  
 Child Labor 12

## Division of Regulation Compliance & Enforcement Child Labor

Last Updated: 06-30-2024

18 FTE

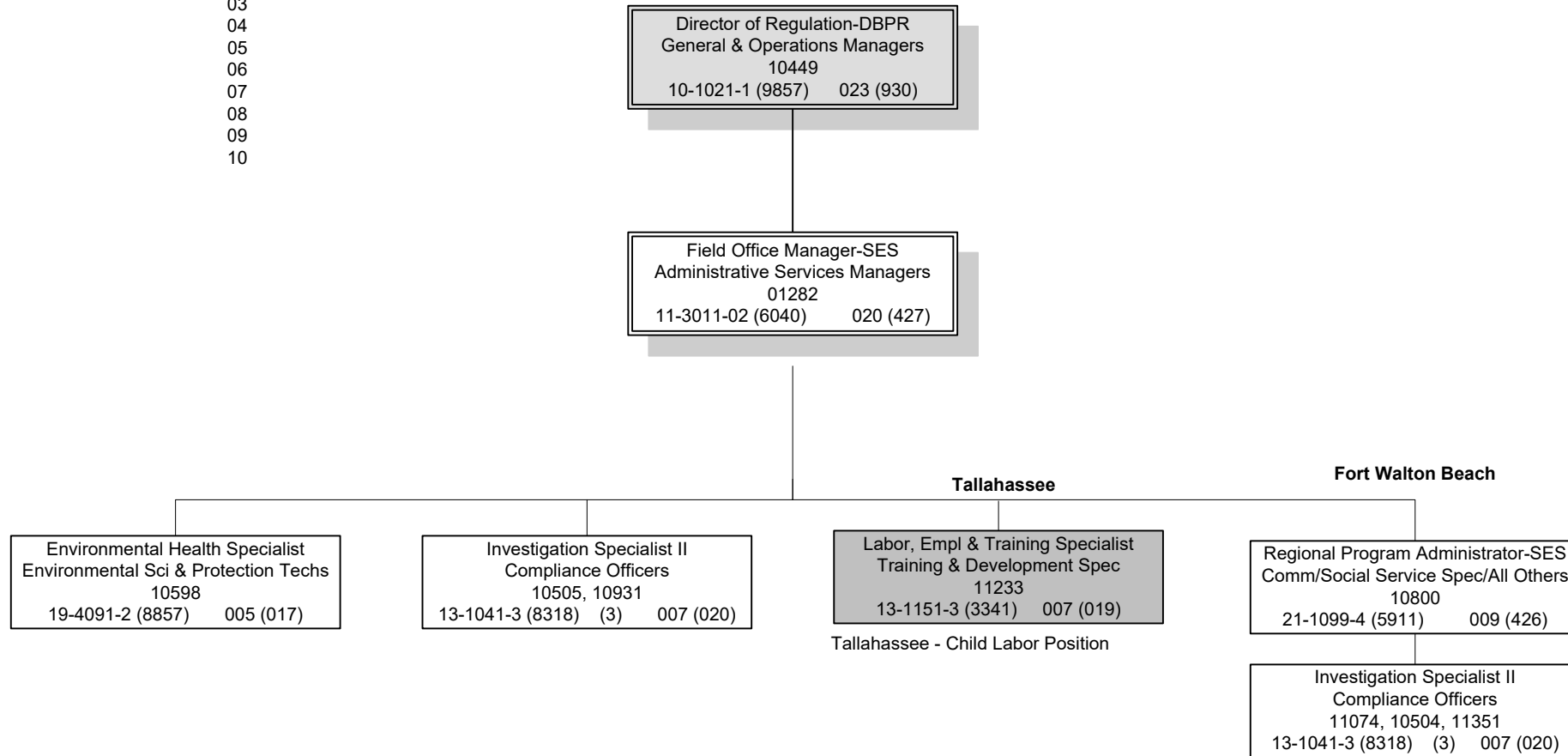


Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.

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

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

Current:6-30-24

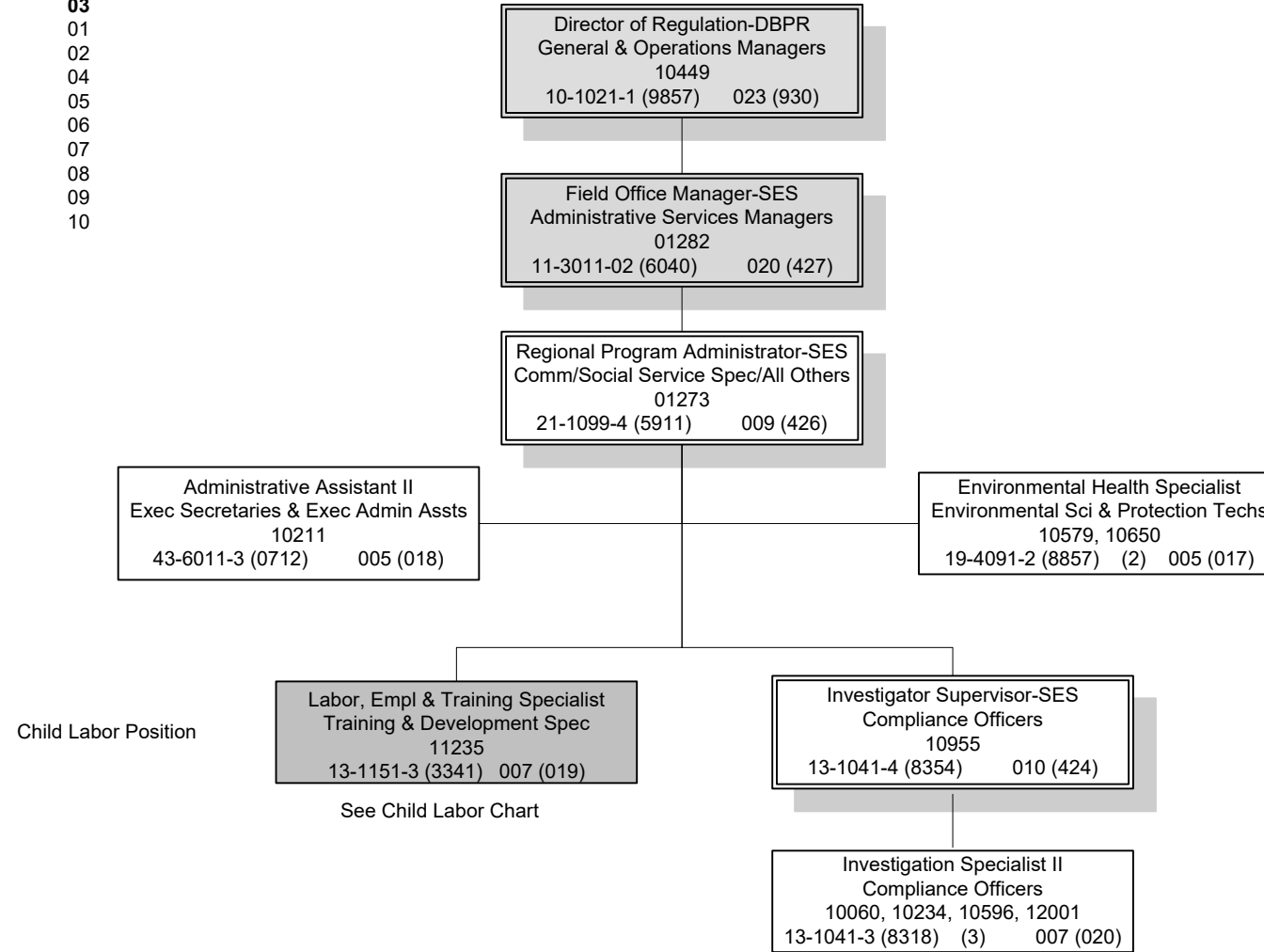


8 FTE

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

Current: 6-30-24

### Division of Regulation Regional Office - Jacksonville

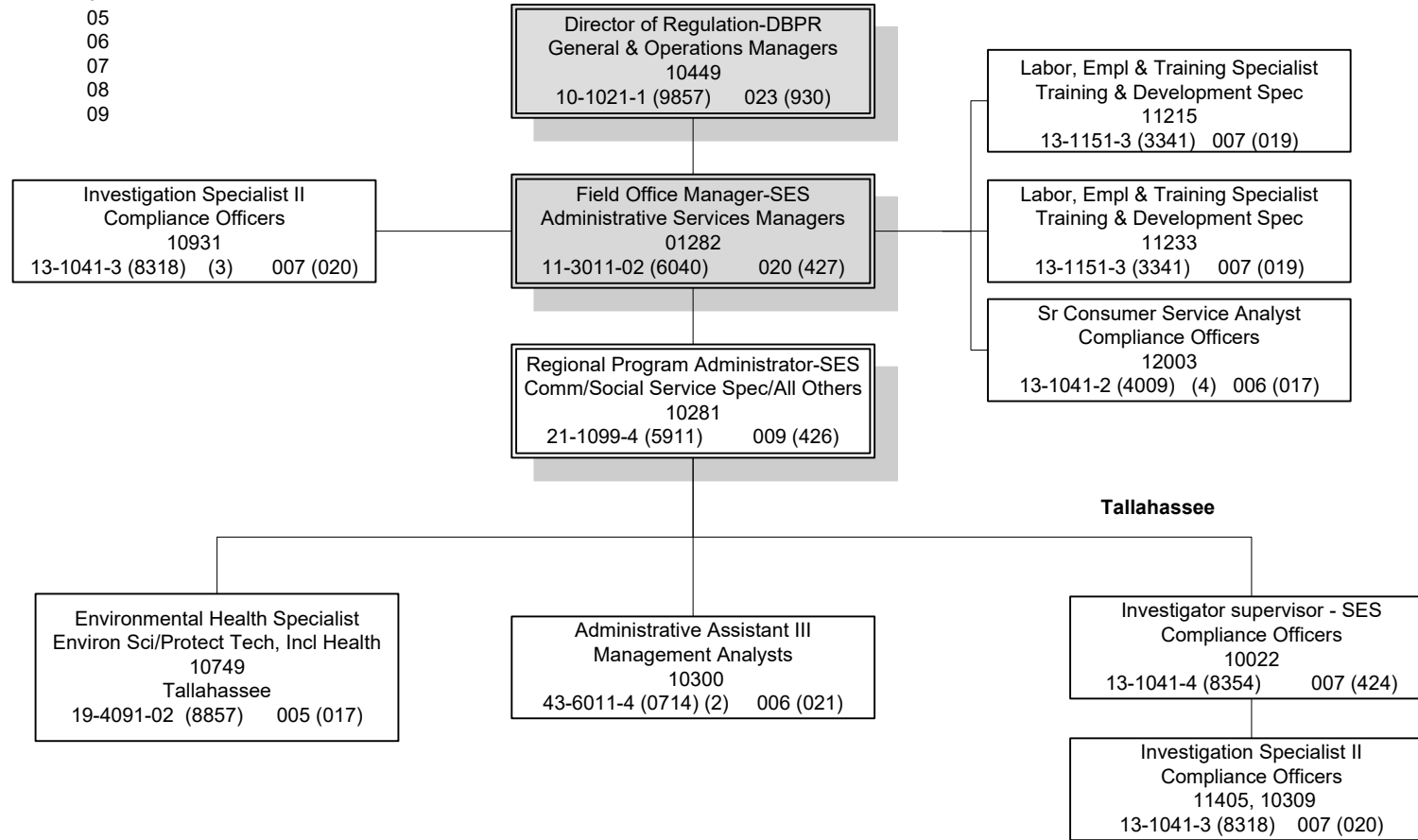


19 FTE

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

Current: 6-30-24

### Division of Regulation Regional Office – Gainesville

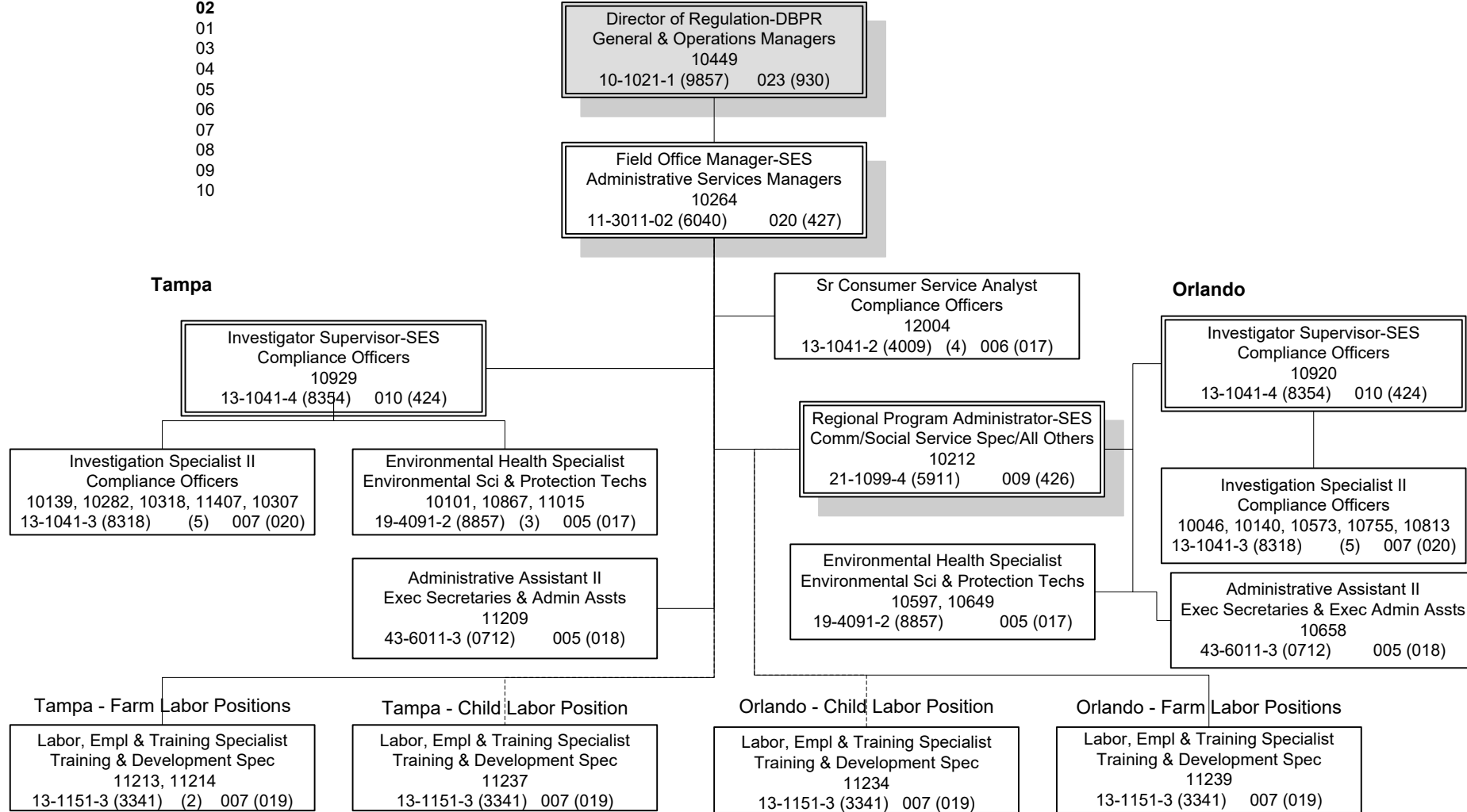


10 FTE

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

**Division of Regulation  
Regional Office – Orlando/Tampa**

Current:6-30-2024

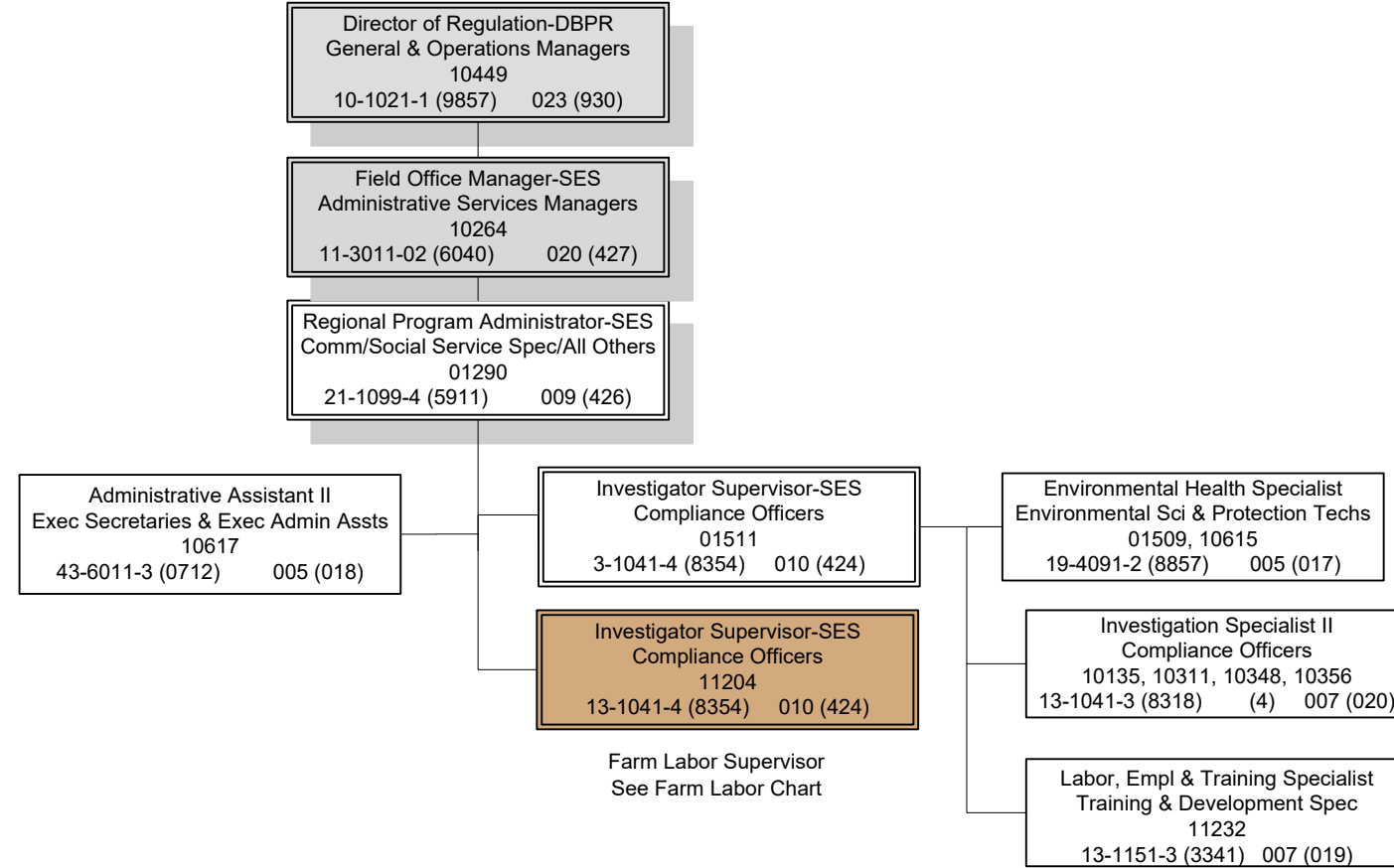


27 FTE

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

Current 6-30-24

### Division of Regulation Regional Office – Fort Myers

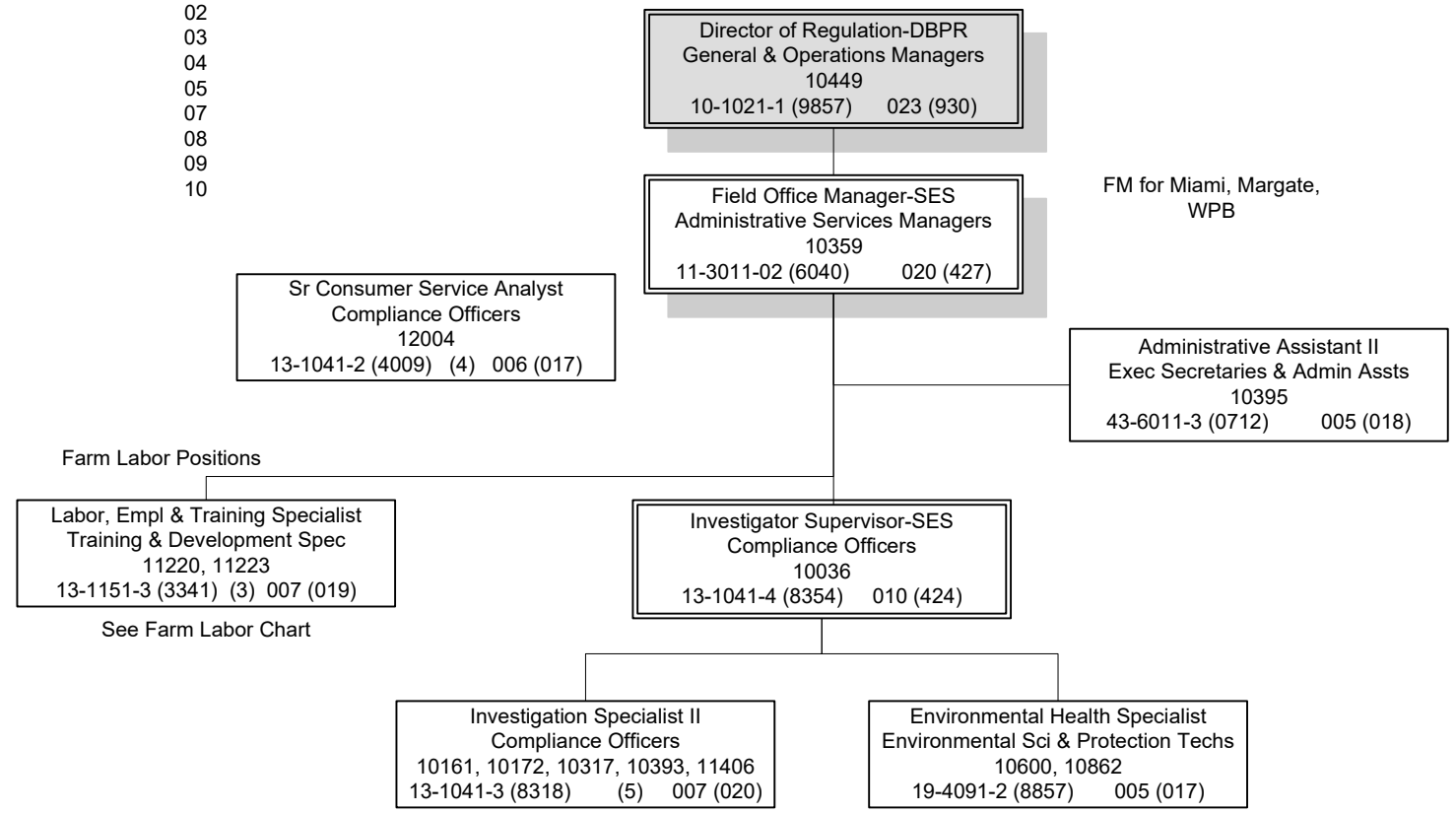


10 FTE

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

## Division of Regulation Regional Office – West Palm Beach

Current: 6-30-24



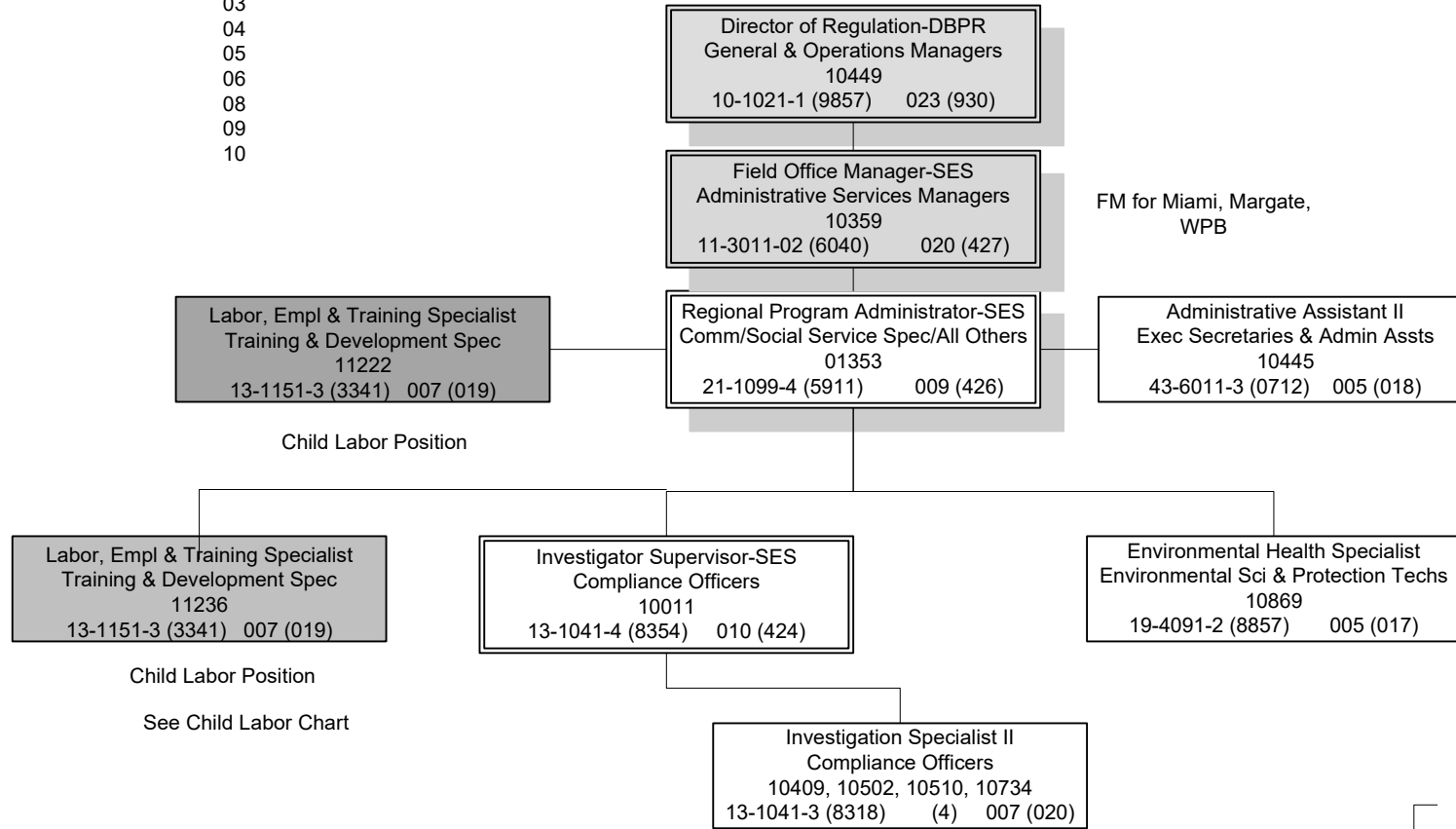
13 FTE

12 FTE

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

Current: 6-30-24

### Division of Regulation Regional Office – Margate



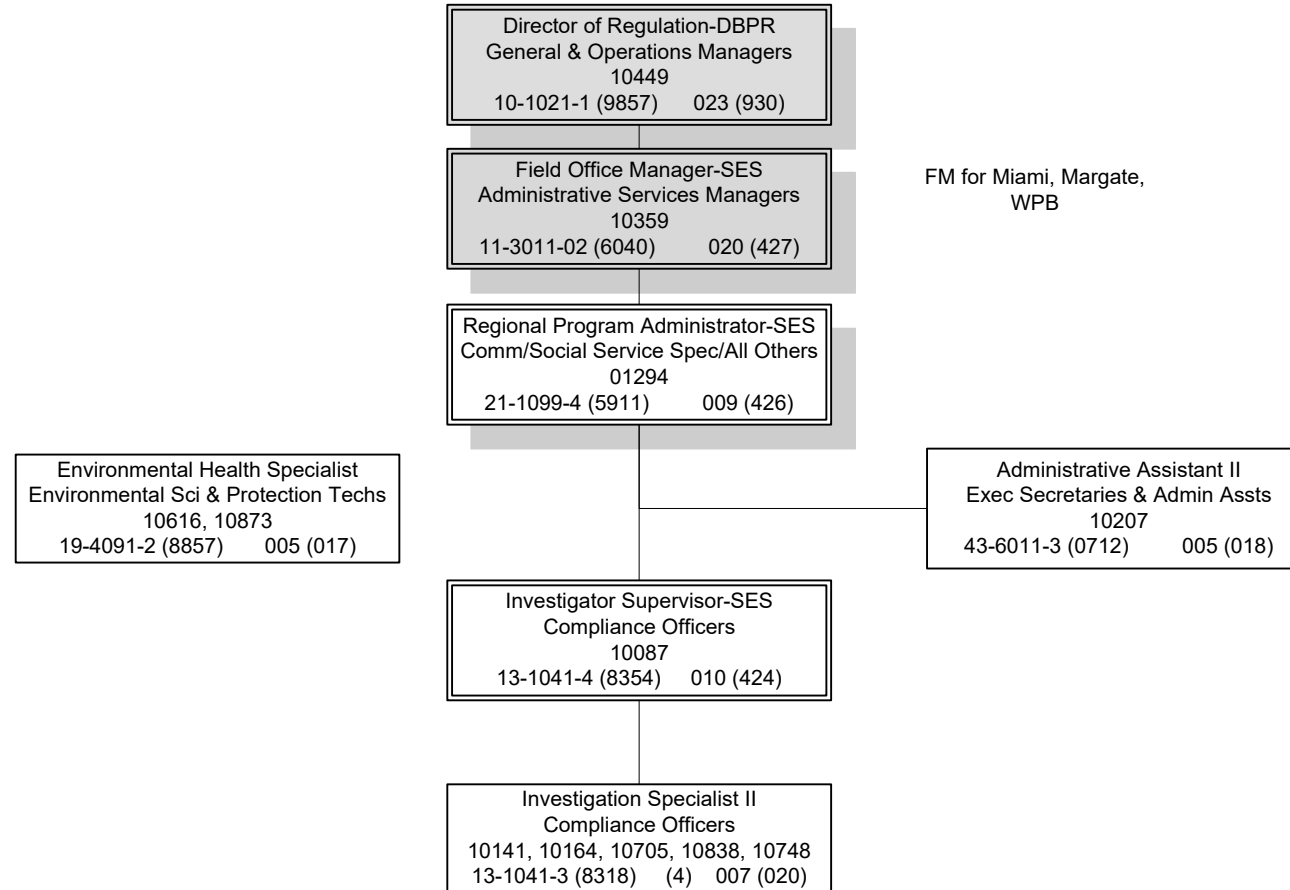
8 FTE



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

Current: 6-30-24

### Division of Regulation Regional Office - Miami



10 FTE

BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2023-24			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT				172,112,419	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)				62,854,967	
FINAL BUDGET FOR AGENCY				234,967,386	
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		949,658	4.88	4,631,458	
Protect Boxers * Number of scheduled boxing, kickboxing, and mixed martial arts events.		121	8,685.31	1,050,923	
Call Center * Number of calls, emails, public contacts		1,518,523	4.83	7,331,950	
Central Intake - Initial Applications * Number of initial applications processed		158,191	34.31	5,427,813	
Central Intake - Renewals * Number of renewals processed		504,376	2.01	1,015,403	
Testing * Number of candidates tested		124,707	18.95	2,363,391	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		5,062	315.80	1,598,604	
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	68.99	2,826,487	
Unlicensed Activity * Number of Outreach and Enforcement Actions		9,421	217.30	2,047,220	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		2,022	945.35	1,911,501	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		3,774	197.75	746,292	
Compliance And Enforcement Activities * Number of enforcement actions.		74,606	215.30	16,063,002	
Standards And Licensure Activities * Number of licensees		980,355	10.54	10,331,610	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		172,047	162.18	27,901,728	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		5,667	339.92	1,926,318	
School-to-career-grant * Students served through grant program.		46,220	15.29	706,698	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		132,557	11.88	1,574,372	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		60,480	9.99	604,418	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		92,780	214.41	19,892,992	
Code Promulgation * Code Amendments Promulgated		1,270	2,325.70	2,953,635	
Regulation Of Manufactured Buildings * Permits Issued for Manufactured Buildings		51,909	4.67	242,484	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		39,775	122.06	4,854,799	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		6,502	1,166.80	7,586,554	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.		4,763	49.86	237,468	
Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.		4,561	232.01	1,058,177	
Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.		68,877	83.84	5,774,508	
Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.		6,548	67.84	444,188	
Homeowners' Associations * Number of compliance actions.		220	955.52	210,215	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		5,378	89.80	482,964	
TOTAL				134,222,411	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					4,969,558
OTHER					
REVERSIONS					22,604,261
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)					161,796,230

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

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

**SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY**  
**THIS FORM IS NOT APPLICABLE**

<b>Schedule XII Cover Sheet and Agency Project Approval</b>	
<b>Agency:</b>	<b>Schedule XII Submission Date:</b>
<b>Project Name:</b>	<b>Is this project included in the Agency's LRPP?</b> ___ Yes     ___ No
<b>FY 2025 - 2026 LBR Issue Code:</b>	<b>FY 2025 -2026 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>

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



**SCHEDULE XIIB: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES  
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS  
THIS FORM IS NOT APPLICABLE**

<b>Schedule XII-B Cover Sheet and Agency Project Approval</b>	
<b>Agency:</b>	<b>Schedule XII-B Submission Date:</b>
<b>Project Name:</b>	<b>Is this project included in the Agency's LRPP?</b> _____ Yes _____ No
<b>FY 2025-2026 LBR Issue Code:</b>	<b>FY 2025-2026 LBR Issue Title:</b>
<b>Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address):</b>	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII-B in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII-B.	
<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 XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES  
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS  
– BACKGROUND INFORMATION**

<b>Background Information</b>	
<p>1. Provide a narrative summary describing the agency’s decision to outsource or privatize the service or activity.</p> <p>Attach to Schedule XII-B copies of the original business case and cost benefit analysis. If these documents are unavailable, attach any documents which state the original intention of the outsourcing or privatization initiative that will detail its goals, objectives, and expected outcomes. Such documents may include (a) original legislative budget requests, (b) original budget amendments, (c) legislative presentations, or (d) agency planning documents.</p>	
<p>2. Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p>	
<p>3. Provide a narrative description of the competitive solicitation used to outsource or privatize the service or activity.</p> <p>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, which are deemed by the agency not to be confidential or exempt from public records requirements if available.</p>	
<p>4. Section 287.057(13), Florida Statutes, allows for the renewal of contracts for commodities and contractual services for a period that may not exceed three years or the term of the original contract, whichever period is longer. Such renewals are contingent upon satisfactory performance evaluations by the agency and subject to the availability of funds.</p> <p>For the outsourced or privatized service or activity, identify the number of times the contract has been renewed and specify the renewal period of each. Attach a copy of the documentation verifying the contractor’s satisfactory performance compliance required prior to each renewal.</p>	

<p>5. For the outsourced or privatized service or activity, has the contractor satisfactorily complied with all service level requirements? Provide a narrative summary describing service level requirements compliance or noncompliance and the method used by the agency for monitoring progress in achieving the specified performance standards within the contract.</p>
<p>6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.</p>
<p>7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.</p>
<p>8. Briefly describe your agency's overall level of satisfaction with the results of outsourcing or privatization of the service or activity.</p>
<p>9. What lessons learned should be shared with other agencies considering the outsourcing or privatization of a similar service or activity?</p>

**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 <https://www.myfloridacfo.com/division/aa/state-agencies> 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**  
**THIS FORM IS NOT APPLICABLE**

Agency: \_\_\_\_\_

Contact: \_\_\_\_\_

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 2024 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 2025-2026 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 2025-2026 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
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.

\* 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:
Name:
Phone:
E-mail address:

<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 Profession 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.)

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

<u><b>SECTION I - FEE COLLECTION</b></u>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2023 - 24</b>	<b>FY 2024 - 25</b>	<b>FY 2025 - 26</b>
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	15,389	20,000	20,000
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>15,389</b>	<b>20,000</b>	<b>20,000</b>

<u><b>SECTION II - FULL COSTS</b></u>			
<u>Direct Costs:</u>			
Salaries and Benefits	32,535,212	36,893,508	37,569,097
Other Personal Services	1,124,481	1,414,480	1,833,116
Expenses	5,434,335	5,842,015	6,590,742
Operating Capital Outlay	10,920	118,088	118,088
Transfer to DOAH	58,760	71,273	71,273
Acquisition of Motor Vehicles	-	42,000	-
Contracted Services	6,868,566	9,129,691	9,528,400
Contracted Legal Services	86,925	500,000	500,000
Operation/Motor Vehicles	7,554	14,500	14,500
Risk Management Services	143,725	148,094	148,094
Salary Incentive Payments	7,650	7,650	7,650
Tenant Broker Commissions	243,133	90,000	90,000
Lease /Purchase/Equipment	52,528	103,887	103,887
TR/DMS/HR SVCS/STW Contract	156,503	154,574	154,774
Flair System Replacement	109,265	1,275,734	1,000,000
Northwest Regional DC	1,825,893	2,050,980	2,050,980
Cloud Comp Services	-		-
IT - Customer Experience	-		-
Indirect Costs Charged to Trust Fund	28,639	7,102,526	30,035
<b>Total Full Costs to Line (B) - Section III</b>	<b>48,694,088</b>	<b>64,959,000</b>	<b>59,810,636</b>

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

<u><b>SECTION III - SUMMARY</b></u>			
TOTAL SECTION I	(A)	15,389	20,000
TOTAL SECTION II	(B)	48,694,088	59,810,636
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(48,678,699)</b>	<b>(59,790,636)</b>

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



# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025-26 Department of Business and Professional Regulation (790000)
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	DEPARTMENT LEVEL
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2024		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4,158,407	(A)			4,158,407
ADD: Other Cash (See Instructions)	42,950	(B)	125		43,074.69
ADD: Investments	0	(C)			0
ADD: Outstanding Accounts Receivable	0	(D)	498,000		498,000
ADD: _____	0	(E)			0
<b>Total Cash plus Accounts Receivable</b>	4,201,357	(F)	498,125		4,699,482
LESS: Allowances for Uncollectibles	0	(G)			0
LESS: "A" Carry Forwards	1,563,640	(H)			1,563,640
"B" Carry Forwards	2,206,941	(H)			2,206,941
Approved "FCO" Certified Forwards	0	(H)			0
LESS: Other Accounts Payable (Nonoperating)	2,737	(I)			2,737
LESS: Deferred Inflows - Unavailable Revenue	0	(J)			0
<b>Unreserved Fund Balance, 07/01/24</b>	428,039	(K)	498,125		926,164 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period:</b>	<b>2025-26</b>
<b>Department Title:</b>	Department of Business and Professional Regulation (790000)
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	DEPARTMENT LEVEL
<b>LAS/PBS Fund Number:</b>	2021

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,128,982	(A)
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<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	0	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment #	Nonspendable Fund Balance GLC 56XXX (For Inventories)	0	(C)
SWFS Adjustment # B7900006	FEES, CHARGES, COMMISSIONS AND \$	125	(C)
SWFS Adjustment # B7900017	Transfer In From Other Departments	498,000	(C)
SWFS Adjustment # B7900018	Transfer In From Other Departments	(266,930)	(C)
SWFS Adjustment # B7900042	EXPENDITURES, CURRENT	266,930	(C)
Rounding	Difference between CF Items on the Approv	7,744	C

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,206,941)	(D)
Approved FCO Certified Forward per LAS/PBS	0	(D)
A/P not C/F-Operating Categories	373,743	(D)
Compensated Absenses	124,511	(D)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>926,164</b>	<b>(E)</b>
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>(926,164)</b>	<b>(F)</b>
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<b>DIFFERENCE:</b>	<b>0</b>	<b>(G)*</b>
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**\*SHOULD EQUAL ZERO.**



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

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

Department: Business and Professional Regulation Budget Period: 2025-26  
 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 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 2023-24	ESTIMATED FY 2024-25	REQUEST FY 2025-26
<b>Receipts:</b>			
<u>Fees</u>	5,527,756	3,500,000	4,500,000
<u>Licenses</u>	49,376,448	40,000,000	48,500,000
<u>Excise Tax</u>	16,365,401	14,100,000	14,300,000
<u>Refunds</u>	(38,152)	39,184	39,184
<u>Transfer from Cigarette Tax Collection</u>	1,806,058	1,700,000	1,600,000
<u>Fines/Miscellaneous</u>	2,862,616	1,021,982	1,500,000
<u>Warrant Cancellation</u>	38,152	36,787	38,152
<u>Interest</u>	965,370	965,370	965,370
<b>Total Fee Collection to Line (A) - Section III</b>	<b>76,903,650</b>	<b>61,363,323</b>	<b>70,477,336</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

<u>Salaries and Benefits</u>	24,323,089	28,032,121	28,147,048
<u>Other Personal Services</u>	373,137	206,068	1,326,385
<u>Expenses</u>	3,122,232	2,946,850	3,142,310
<u>Operating Capital Outlay</u>	189,118	5,000	5,000
<u>Acquisition /Motor Vehicles</u>	295,856	315,644	470,700
<u>Contracted Services</u>	107,835	68,457	68,457
<u>Operation &amp; Maintenance Patrol Vehicles</u>	749,492	896,017	896,017
<u>Cigarette Tax Stamps</u>	645,589	866,505	866,505
<u>Risk Management Services</u>	1,583,759	1,583,759	1,583,759
<u>Salary Incentive Payments</u>	131,521	172,846	172,846
<u>TR/Contracted Disptch Svs</u>	140,000	140,000	140,000
<u>Lease Purchase Equipment</u>	28,947	53,446	53,446
<u>TR/DMS/HR SVCS/STW Contract</u>	117,392	117,392	119,369
<u>State Data Senter-AST</u>	6,892	-	-
<u>DP Assesment (AST)</u>		20,664	20,664
<u>Public Assistance-ST OPS</u>			
<b>Indirect Costs Charged to Trust Fund</b>	<b>53,682,732</b>	<b>53,566,149</b>	<b>33,755,827</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>85,495,592</b>	<b>88,990,918</b>	<b>70,768,333</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>76,903,650</b>	<b>61,363,323</b>	<b>70,477,336</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>85,495,592</b>	<b>88,990,918</b>	<b>70,768,333</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(8,591,942)</b>	<b>(27,627,595)</b>	<b>(290,997)</b>

**EXPLANATION of LINE C:**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025-26</b>
<b>Trust Fund Title:</b>	Department of Business and Professional Regulation (790000)
<b>Budget Entity:</b>	Alcoholic Beverage and Tobacco Trust Fund
<b>LAS/PBS Fund Number:</b>	DEPARTMENT LEVEL
	2021

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	8,039,080	(A)		8,039,080
ADD: Other Cash (See Instructions)	241,252	(B)	18,418	259,669.23
ADD: Investments	25,367,150	(C)		25,367,150
ADD: Outstanding Accounts Receivable	508,220	(D)	(137,535)	370,685
ADD:	0	(E)		0
<b>Total Cash plus Accounts Receivable</b>	34,155,701	(F)	(119,117)	34,036,584
LESS: Allowances for Uncollectibles	0	(G)		0
LESS: "A" Carry Forwards	1,259,342	(H)		1,259,342
"B" Carry Forwards	55,027	(H)		55,027
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	1,133,120	(I)	(137,535)	995,585
LESS: Deferred Inflows - Unavailable Revenue	0	(J)		0
<b>Unreserved Fund Balance, 07/01/24</b>	31,708,212	(K)	18,418	31,726,630 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2025-26**

**Department Title:** Department of Business and Professional Regulation (790000)  
**Trust Fund Title:** Alcoholic Beverage and Tobacco Trust Fund  
**Budget Entity:** DEPARTMENT LEVEL  
**LAS/PBS Fund Number:** 2021

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; 31,630,247 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # Nonspendable Fund Balance GLC 56XXX 0 (C)  
 (For Inventories)

SWFS Adjustment # B7900002 FEES, CHARGES, COMMISSIONS AND S 17,722 (C)  
 (GLC 61300)

SWFS Adjustment # B7900007 EXPENDITURES, CURRENT 696 (C)  
 (GLC 71100)

SWFS Adjustment # B7900043 DUE TO STATE FUNDS, WITHIN DEPAR (137,535) (C)  
 (GLC 35200)

SWFS Adjustment # B7900043 DUE From STATE FUNDS, WITHIN DEP 137,535 (C)  
 (GLC 16200)

Rounding Difference between CF Items on the Approved C (148) C

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (55,027) (D)

Approved FCO Certified Forward per LAS/PBS 0 (D)

A/P not C/F-Operating Categories 79,841 (D)

Compensated Absenses 53,299 (D)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>31,726,629</b> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>(31,726,630)</b> (F)
<b>DIFFERENCE:</b>	<b>(0)</b> (G)*
<b>*SHOULD EQUAL ZERO.</b>	

*Office of Policy and Budget - June 2024*



# **Cigarette Tax Collection Trust Fund 2086**



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

Department: Department of Business & Professional Regulation Budget Period: 2025-26  
 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 2023-24	ESTIMATED FY 2024-25	REQUEST FY 2025-26
<b>Receipts:</b>			
<u>Taxes</u>	210,433,833	188,600,000	181,500,000
<u>Surcharge</u>	625,210,398	563,500,000	542,300,000
<u>Other Tobacco Products</u>	91,437,674	89,300,000	89,300,000
<u>Miscellaneous</u>	235,617		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>927,317,522</b>	<b>841,400,000</b>	<b>813,100,000</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
<b>Indirect Costs Charged to Trust Fund</b>	<b>874,392,443</b>	<b>841,400,000</b>	<b>813,100,000</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>874,392,443</b>	<b>841,400,000</b>	<b>813,100,000</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	927,317,522	841,400,000	813,100,000
<b>TOTAL SECTION II</b>	(B)	874,392,443	841,400,000	813,100,000
<b>TOTAL - Surplus/Deficit</b>	(C)	52,925,079	-	-

**EXPLANATION of LINE C:**

The surplus balance was corrected with a post closing financial statement adjustment recording an account receivable with an decrease to revenue.

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025-26
<b>Trust Fund Title:</b>	Department of Business and Professional Regulation (790000)
<b>Budget Entity:</b>	Cigarette Tax Collection Trust Fund
<b>LAS/PBS Fund Number:</b>	DEPARTMENT LEVEL
	2086

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	65,204,468	(A)		65,204,468
ADD: Other Cash (See Instructions)	-	(B)		0.00
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	98,116,007	(D)	(55,942,591)	42,173,417
ADD: _____	0	(E)		0
<b>Total Cash plus Accounts Receivable</b>	163,320,475	(F)		107,377,885
LESS: Allowances for Uncollectibles	0	(G)		0
LESS: "A" Carry Forwards	0	(H)		0
"B" Carry Forwards	0	(H)		0
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	107,377,884	(I)		107,377,884
LESS: Deferred Inflows - Unavailable Revenue	0	(J)		0
<b>Unreserved Fund Balance, 07/01/24</b>	55,942,591	(K)		0**

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2025-26**

**Department Title:** Department of Business and Professional Regulation (790000)  
**Trust Fund Title:** Cigarette Tax Collection Trust Fund  
**Budget Entity:** DEPARTMENT LEVEL  
**LAS/PBS Fund Number:** 2086

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; 55,942,591 (A)  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 0 (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment #                      Nonspendable Fund Balance GLC 56XXX   (C)  
 (For Inventories)

SWFS Adjustment # B7900022      Taxes 55,942,591 (C)  
 (GLC 61100 )

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS   (D)

Approved FCO Certified Forward per LAS/PBS 0 (D)

A/P not C/F-Operating Categories   (D)

Compensated Absenses   (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 0 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 0 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**



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

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

Department: Business and Professional Regulation Budget Period: 2025-26  
 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 2023-24	ESTIMATED FY 2024-25	REQUEST FY 2025-26
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	14,936,836	15,284,660	15,284,660
<u>Fines/Penalties</u>	48,455	114,500	114,500
<u>Refunds</u>	4,464	10,000	10,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>14,989,755</b>	<b>15,409,160</b>	<b>15,409,160</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

<u>Salaries and Benefits</u>	6,382,680	8,732,227	8,812,287
<u>Other Personal Services</u>	28,962	37,898	37,404
<u>Expenses</u>	832,150	1,235,229	1,235,229
<u>Operating Capital Outlay</u>	8,062		-
<u>Contracted Services</u>	37,051	578,434	578,434
<u>Risk Management Services</u>	38,529	53,615	38,529
<u>Lease /Purchase of Equipment</u>	1,539	11,856	11,856
<u>TR/DMS/HR SVCS/STW Contract</u>	31,955	41,604	42,607
<u> </u>			
<u> </u>			
<u> </u>			
<b>Indirect Costs Charged to Trust Fund</b>	<b>4,681,124</b>	<b>6,825,814</b>	<b>6,825,814</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>12,042,053</b>	<b>17,516,677</b>	<b>17,582,160</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>14,989,755</b>	<b>15,409,160</b>	<b>15,409,160</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>12,042,053</b>	<b>17,516,677</b>	<b>17,582,160</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>2,947,702</b>	<b>(2,107,517)</b>	<b>(2,173,000)</b>

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

<b>Budget Period: 2025-26</b>	Department of Business and Professional Regulation (790000)
<b>Department Title:</b>	FL Land Sales, Condo & Mobile Homes Trust Fund - 2289
<b>Trust Fund Title:</b>	DEPARTMENT LEVEL
<b>Budget Entity:</b>	2289
<b>LAS/PBS Fund Number:</b>	

	Balance as of 6/30/2024	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,458,908 (A)		1,458,908
ADD: Other Cash (See Instructions)	18,086 (B)	55,983	74,069.16
ADD: Investments	18,087,238 (C)		18,087,238
ADD: Outstanding Accounts Receivable	37,604 (D)		37,604
ADD:	0 (E)		0
<b>Total Cash plus Accounts Receivable</b>	19,601,836 (F)	55,983	19,657,819
LESS: Allowances for Uncollectibles	0 (G)		0
LESS: "A" Carry Forwards	315,828 (H)		315,828
"B" Carry Forwards	389,732 (H)		389,732
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Nonoperating)	121,702 (I)		121,702
LESS: Deferred Inflows - Unavailable Revenue	0 (J)		0
<b>Unreserved Fund Balance, 07/01/24</b>	18,774,574 (K)	55,983	18,830,557 **

**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.

	<b>Budget Period: 2025-26</b>
<b>Department Title:</b>	<u>Budget Period: 2023-24</u>
<b>Trust Fund Title:</b>	<u>Department of Business and Professional Regulation (790000)</u>
<b>Budget Entity:</b>	<u>FL Land Sales, Condo &amp; Mobile Homes Trust Fund - 2289</u>
<b>LAS/PBS Fund Number:</b>	<u>DEPARTM</u> <u>2289</u>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;	<b>16,265,905</b>	(A)
GLC 539XX for proprietary and fiduciary funds		

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>		(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment #	Nonspendable Fund Balance GLC 56XXX		(C)
	(For Inventories)		
SWFS Adjustment # B7900003	FEES, CHARGES, COMMISSIONS AND	<b>55,983</b>	(C)
	(GLC 66700, 67200, 67300)		

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<b>(389,732)</b>	(D)
Approved FCO Certified Forward per LAS/PBS	<b>0</b>	(D)
A/P not C/F-Operating Categories	<b>2,761,943</b>	(D)
Compensated Absenses	<b>136,457</b>	(D)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>18,830,557</b>	(E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>(18,830,557)</b>	(F)
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<b>DIFFERENCE:</b>	<b>0</b>	(G)*
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**\*SHOULD EQUAL ZERO.**



**Hotel and Restaurant  
Trust Fund  
2375**



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

<b>Department:</b>	<u>Business and Professional Reg.</u>	<b>Budget Period</b>
<b>Program:</b>	<u>Hotel &amp; Restaurant Trust Fund</u>	<u>2025-2026</u>
<b>Fund:</b>	<u>2375</u>	
<b>Specific Authority:</b>	<u>Chapter 509.072 and 509.302(3), F.S.</u>	
<b>Purpose of Fees Collected:</b>	<u>Fees collected under s. 509.302(3) must be used solely for the purpose of funding the Hospitality Education Program (HEP)</u>	

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

<b>x</b>	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**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	41,906,784	39,362,079	39,362,079
<u>Fines/Penalties</u>	2,599,232	1,965,300	1,965,300
<u>Transfer From AB&amp;T Catering</u>	1,156,557	1,000,000	1,000,000
<u>Refunds</u>	8,408	16,672	16,672
<b>Total Fee Collection to Line (A) - Section III</b>	<b>45,678,456</b>	<b>42,344,051</b>	<b>42,344,051</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	23,640,033	24,969,567	25,692,240
<u>Other Personal Services</u>	85,046	37,003	37,003
<u>Expenses</u>	2,437,604	2,070,579	2,005,076
<u>Operating Capital Outlay</u>	10,234	8,500	-
<u>Acquisition /Motor Vehicles</u>	978,771	1,388,001	908,001
<u>Transfer to Visit Florida</u>	-		
<u>TR/DOH-Epidemiological Svr</u>	649,764	864,762	864,762
<u>G/A School to Career</u>	706,698	706,698	1,017,782
<u>Contracted Services</u>	18,080	60,509	60,509
<u>Operation/Motor Vehicles</u>	710,184	741,141	741,141
<u>Risk Management Services</u>	1,003,593	1,003,593	1,003,593
<u>Lease/Purchase of Equipment</u>	20,271	30,000	30,000
<u>TR/DMS/HR SVCS/STW Contract</u>	90,759	121,011	121,011
<u>Public Assistance ST OPS</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>12,241,925</b>	<b>14,724,487</b>	<b>16,178,339</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>42,592,962</b>	<b>46,725,851</b>	<b>48,659,457</b>

**Basis Used:**

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>45,678,456</b>	<b>42,344,051</b>	<b>42,344,051</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>42,592,962</b>	<b>46,725,851</b>	<b>48,659,457</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>3,085,494</b>	<b>(4,381,800)</b>	<b>(6,315,406)</b>

**EXPLANATION of LINE C:**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025-26 Department of Business and Professional Regulation (790000)
<b>Trust Fund Title:</b>	Hotels and Restaurant Trust Fund
<b>Budget Entity:</b>	DEPARTMENT LEVEL
<b>LAS/PBS Fund Number:</b>	2375

	Balance as of 6/30/2024		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,490,783	(A)			5,490,783
ADD: Other Cash (See Instructions)	166,588	(B)	128,396		294,983.81
ADD: Investments	36,820,000	(C)			36,820,000
ADD: Outstanding Accounts Receivable	82,421	(D)			82,421
ADD:	0	(E)			0
<b>Total Cash plus Accounts Receivable</b>	42,559,792	(F)	128,396		42,688,188
LESS: Allowances for Uncollectibles	0	(G)			0
LESS: "A" Carry Forwards	1,023,425	(H)			1,023,425
"B" Carry Forwards	260,072	(H)			260,072
Approved "FCO" Certified Forwards	0	(H)			0
LESS: Other Accounts Payable (Nonoperating)	1,062,907	(I)	1,072		1,063,978
LESS: Deferred Inflows - Unavailable Revenue	0	(J)			0
<b>Unreserved Fund Balance, 07/01/24</b>	40,213,388	(K)	127,324		40,340,712 **

**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.

**Budget Period: 2025-26**

**Department Title:** Department of Business and Professional Regulation (790000)

**Trust Fund Title:** Hotels and Restaurant Trust Fund

**Budget Entity:** DEPARTMENT LEVEL

**LAS/PBS Fund Number:** 2375

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; 36,532,719 (A)  
GLC 539XX for proprietary and fiduciary funds

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

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # Nonspendable Fund Balance GLC 56XXX   (C)  
(For Inventories)

SWFS Adjustment # B7900003 FEES, CHARGES, COMMISSIONS AND \$ 127,165 (C)  
(GLC 66700, 67200, 67300)

SWFS Adjustment # B7900007 Operating Expenses - Material and Supplies 1,231 (C)  
(GLC 77300)

SWFS Adjustment # B7900053 Amortization and Fiscal Charges (1,072) (C)  
(GLC 35200)

Rounding Rounding - Difference Between CF Items or (87) C

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (260,072) (D)

Approved FCO Certified Forward per LAS/PBS 0 (D)

A/P not C/F-Operating Categories 3,815,606 (D)

Compensated Absences 125,222 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 40,340,712 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** (40,340,712) (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**





**Professional Regulation  
Trust Fund  
2547**

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

Department: Business and Professional Reg. Budget Period: 2025-26  
 Program: Professional Regulation Program  
 Fund: Professional Regulation Trust Fund 2547

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

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

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

**SECTION I - FEE COLLECTION**

	ACTUAL FY 2023-24	ESTIMATED FY 2024-25	REQUEST FY 2025-26
<b>Receipts:</b>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	66,829,987	63,546,822	78,059,078
<u>Fines/Penalties</u>	2,359,175	2,200,065	2,365,814
<u>Refunds</u>	373,725	-	-
<u>Interest - Investments</u>	3,461,559	1,723,871	1,283,482
<u>Transfer DFS 2795 Child/Farm</u>	2,500,000	2,500,000	2,500,000
<u>GR Transfer HB 1091 Fee Relief</u>	50,000,000		
<u>GR Transfer for DDC when needed</u>	-		
<u>GR Transfer for Fl. Athletic Comm when needed</u>	-		
<u>PY Warrant Cancellations</u>	1,225		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>125,525,670</b>	<b>69,970,758</b>	<b>84,208,374</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	24,297,157	27,628,684	28,239,652
<u>Other Personal Services</u>	762,839	1,217,364	1,220,295
<u>Expenses</u>	3,432,248	4,689,514	4,654,592
<u>Operating Capital Outlay</u>	-	-	-
<u>Acquisition /Motor Vehicles</u>	315,336	409,900	234,900
<u>Legal Services Contract</u>	940,824	960,360	1,057,026
<u>Transfer to DOH</u>	353,296	282,637	282,637
<u>Examination Testing Services</u>	1,227,899	1,702,420	1,702,420
<u>Unlicensed Activities</u>	2,202,720	2,277,254	2,277,254
<u>CL Pay/Construction Recovery Fund</u>	2,573,359	4,500,000	4,500,000
<u>Claims/Auction Recovery Fund</u>	67,694	106,579	106,579
<u>Trans Architect Activities</u>	415,605	425,239	425,239
<u>Contracted Services</u>	926,627	1,258,728	1,258,728
<u>Operation/Motor Vehicles</u>	242,167	306,636	306,636
<u>Risk Management Services</u>	307,775	251,229	251,229
<u>Minority Scholarships/CPA</u>	200,000	200,000	200,000
<u>Lease/Purchase of Equipment</u>	49,867	79,921	79,921
<u>TR/DMS/HR SVCS/STW Contract</u>	107,417	142,670	143,022
<u>G/A FEMC Contracted Services</u>	2,070,000	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	138,696	300,000	300,000
<u>FI Building Code Mitigation Program</u>	853,644	925,000	925,000
<u>Public Assistance ST OPB</u>	-		
<b>Indirect Costs Charged to Trust Fund</b>	<b>35,708,714</b>	<b>43,086,295</b>	<b>43,407,607</b>
<b>Total Full Costs to Line (B) - Section III</b>	<b>77,193,885</b>	<b>92,820,430</b>	<b>93,642,737</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	<b>(A)</b>	<b>125,525,670</b>	<b>69,970,758</b>	<b>84,208,374</b>
<b>TOTAL SECTION II</b>	<b>(B)</b>	<b>77,193,885</b>	<b>92,820,430</b>	<b>93,642,737</b>
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>48,331,786</b>	<b>(22,849,672)</b>	<b>(9,434,363)</b>

**EXPLANATION of LINE C:**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025-26 Department of Business and Professional Regulation (790000)
<b>Trust Fund Title:</b>	Professional Regulation Trust Fund
<b>Budget Entity:</b>	DEPARTMENT LEVEL
<b>LAS/PBS Fund Number:</b>	2547

	Balance as of 6/30/2024		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	34,453,875	(A)			34,453,875
ADD: Other Cash (See Instructions)	360,327	(B)	199,588		559,915.16
ADD: Investments	152,636,333	(C)			152,636,333
ADD: Outstanding Accounts Receivable	18,011,985	(D)			18,011,985
ADD: Prepaid Postage - GL 191110	4	(E)			4
<b>Total Cash plus Accounts Receivable</b>	205,462,524	(F)	199,588		205,662,112
LESS: Allowances for Uncollectibles	16,692,483	(G)			16,692,483
LESS: "A" Carry Forwards	1,867,210	(H)			1,867,210
"B" Carry Forwards	858,770	(H)			858,770
Approved "FCO" Certified Forwards	0	(H)			0
LESS: Other Accounts Payable (Nonoperating)	1,567,984	(I)			1,567,984
LESS: Deferred Inflows - Unavailable Revenue	0	(J)			0
<b>Unreserved Fund Balance, 07/01/24</b>	184,476,076	(K)	199,588		184,675,664

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2023-24**

**Department Title:** Department of Business and Professional Regulation (790000)  
**Trust Fund Title:** Professional Regulation Trust Fund  
**Budget Entity:** DEPARTMENT LEVEL  
**LAS/PBS Fund Number:** 2547

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; **174,057,563** (A)  
 GLC 539XX for proprietary and fiduciary funds

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

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # Nonspendable Fund Balance GLC 56XXX **0** (C)  
 (For Inventories)

SWFS Adjustment # B7900005 FEES, CHARGES, COMMISSIONS AND \$ **197,886** (C)

SWFS Adjustment # B7900009 SALES OF GOODS & SERVICES - NON-\$ **600** (C)

SWFS Adjustment # B7900009 OPER. EXP.-PERSONAL SERVICES **1,102** (C)

Rounding Difference Between Certified Payables on A **(1,927)** C

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS **(858,770)** (D)

Approved FCO Certified Forward per LAS/PBS **0** (D)

A/P not C/F-Operating Categories **10,604,563** (D)

Compensated Absenses **674,648** (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** **184,675,664** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** **(184,675,664)** (F)

**DIFFERENCE:** **0** (G)\*

**\*SHOULD EQUAL ZERO.**





**Federal Law Enforcement  
Trust Fund  
2719**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025-26 Department of Business and Professional Regulation (790000)
<b>Trust Fund Title:</b>	Federal Law Enforcement Trust Fund
<b>Budget Entity:</b>	DEPARTMENT LEVEL
<b>LAS/PBS Fund Number:</b>	2719

	Balance as of 6/30/2024		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	107,668	(A)			107,668
ADD: Other Cash (See Instructions)	-	(B)			0.00
ADD: Investments	317,823	(C)			317,823
ADD: Outstanding Accounts Receivable	2,158	(D)			2,158
ADD: _____	0	(E)			0
<b>Total Cash plus Accounts Receivable</b>	427,648	(F)	0		427,648
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: "A" Carry Forwards	33,853	(H)			33,853
"B" Carry Forwards	368,680	(H)			368,680
Approved "FCO" Certified Forwards	0	(H)			0
LESS: Other Accounts Payable (Nonoperating)	34	(I)			34
LESS: Deferred Inflows - Unavailable Revenue	0	(J)			0
<b>Unreserved Fund Balance, 07/01/24</b>	25,082	(K)	0		25,082 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2025-26**

**Department Title:** Department of Business and Professional Regulation (790000)  
**Trust Fund Title:** Federal Law Enforcement Trust Fund  
**Budget Entity:** DEPARTMENT LEVEL  
**LAS/PBS Fund Number:** 2719

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; 393,762 (A)  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 0 (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment #                      Nonspendable Fund Balance GLC 56XXX 0 (C)  
 (For Inventories)

SWFS Adjustment #                      FEES, CHARGES, COMMISSIONS AND SALES (C)  
 (GLC 61300)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (368,680) (D)

Approved FCO Certified Forward per LAS/PBS 0 (D)

A/P not C/F-Operating Categories 0 (D)

Compensated Absenses (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 25,082 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** (25,082) (F)

**DIFFERENCE:** (0) (G)\*

**\*SHOULD EQUAL ZERO.**



**Florida Mobile Home Relocation  
Trust Fund  
2865**

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

Department: Business and Professional Regulation Budget Period: 2025-26  
 Program: Mobile Home Relocation Trust Fund  
 Fund: 2865

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

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

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

**SECTION I - FEE COLLECTION**

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	REQUEST FY 2023-24
<b>Receipts:</b>				
<b>Fees</b>	<b>000100</b>	<b>833,937</b>	<b>810,315</b>	<b>789,968</b>
		-		
<b>Total Fee Collection to Line (A) - Section III</b>		<b>833,937</b>	<b>810,315</b>	<b>789,968</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>				
<b>Indirect Costs Charged to Trust Fund</b>		<b>360,845</b>	<b>374,230</b>	<b>374,198</b>
<b>Total Full Costs to Line (B) - Section III</b>		<b>360,845</b>	<b>374,230</b>	<b>374,198</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	<b>833,937</b>	<b>810,315</b>	<b>789,968</b>
<b>TOTAL SECTION II</b>	(B)	<b>360,845</b>	<b>374,230</b>	<b>374,198</b>
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>473,092</b>	<b>436,085</b>	<b>415,770</b>

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

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	Business and Professional Regulation
<b>Budget Entity:</b>	Florida Mobile Home Relocation Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2865

	Balance as of 6/30/2024		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,011,641	(A)	0		1,011,641
ADD: Other Cash (See Instructions)	0	(B)			0
ADD: Investments	4,629,167	(C)			4,629,167
ADD: Outstanding Accounts Receivable	22,550	(D)	3672		26,222
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>5,663,357</b>	(F)	<b>3672</b>		<b>5,667,029</b>
LESS Allowances for Uncollectibles	0	(G)			0
LESS Approved "A" Certified Forwards	0	(H)			0
Approved "B" Certified Forwards	0	(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	6,705	(I)			6,705
LESS: _____		(J)			0
<b>Unreserved Fund Balance, 07/01/24</b>	<b>5,656,653</b>	(K)	<b>3672</b>		<b>5,660,325</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	Business and Professional Regulation
<b>LAS/PBS Fund Number:</b>	Florida Mobile Home Relocation Trust Fund
	2865

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/24</b>		
Total all GLC's 5XXXX for governmental funds;		5,656,653 (A)
GLC 539XX for proprietary and fiduciary funds		
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>		(B)
<b>Add/Subtract Statewide Financial Statement (SWFS)Adjustments :</b>		
SWFS Adjustment #B7900019	Transfer in from Other Agencies	3,672 (C)
	(GLC 65900)	
SWFS Adjustment # and Description		(C)
<b>Add/Subtract Other Adjustment(s):</b>		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS		(D)
Approved FCO Certified Forward per LAS/PBS		(D)
A/P not C/F-Operating Categories		(D)
		(D)
		(D)
		(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>		5,660,325 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>		5,660,325 (F)
<b>DIFFERENCE:</b>		0 (G)*

\*SHOULD EQUAL ZERO.

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**THIS FORM IS NOT APPLICABLE**

**Department:** \_\_\_\_\_  
**Budget Entity:** \_\_\_\_\_

**Budget Period 20\_\_ - \_\_**

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

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

**SECTION II**

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

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

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

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



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

**Budget Period: 2025 - 2026**

**Department: Business and Professional Regulator**

**Chief Internal Auditor: Karen G. Barron**

**Budget Entity: Executive Direction**

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

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Internal Audit Report No. A-2324BPR-020	June 26, 2024	Division of Alcoholic Beverages and Tobacco	There were no findings relevant to this audit	N/A	
<b>CONFIDENTIAL</b> Internal Audit Report No. A-2324BPR-014	June 28, 2024	Division of Technology	Pursuant to Section 282.318, Florida Statutes, the findings pertaining to this Audit are deemed confidential.	Pursuant to Section 282.318, Florida Statutes, the recommendations pertaining to this audit are deemed confidential.	

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Darius Pelham / Christiane Fazekas

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

Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

### 1. GENERAL

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

#### AUDITS:

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

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

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y		
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y		

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

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y		
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## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Darius Pelham / Christiane Fazekas

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Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y		
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				

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Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	Y	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	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #24-003?	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	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		

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Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	Y		
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	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 (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		
<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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.				

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Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

<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 2023-24 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		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes including the Schedule ID and applicable legislation?	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y		
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		

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Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A		
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III? <span style="float: right;">Reversions Pending</span>	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		
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		

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Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		
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 121 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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>				
AUDIT:				
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.) IT positions are requested at a higher/competitive payrate to attract desired candidates.	N/A	N/J		
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A	N/A		
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1 Are the correct Information Technology (IT) issue codes used?	N/A	Y		
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>				
13.1 <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.				



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Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		
<b>14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>				
14.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y		
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)</b>				
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>				
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR. ACT1</b> )	Y	Y		
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y		
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y		
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y		
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>				
17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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		

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Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A		
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A		
<b>AUDITS - GENERAL INFORMATION</b>				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>				
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	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 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Darius Pelham / Christiane Fazekas

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Action	Program or Service (Budget Entity Codes)			
	79040400			

### 1. GENERAL

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

#### AUDITS:

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

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

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y			

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

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y			
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## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

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Action		Program or Service (Budget Entity Codes)			
		79040400			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				

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	79040400			

<b>TIP</b> 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.	
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**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			
<b>TIP</b> Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

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

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y			
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A			
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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.	N/A			
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	N/A			
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	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?	N/A			
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

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Action		Program or Service (Budget Entity Codes)			
		79040400			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. 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 63 through 70 of the LBR Instructions.				

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Action	Program or Service (Budget Entity Codes)			
	79040400			

<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 2023-24 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			
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			

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79040400			
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?	N/A			
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y			
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y			
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? <span style="float: right;">Reversions Pending</span>	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			



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Action		Program or Service (Budget Entity Codes)			
		79040400			
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 121 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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.) IT positions are requested at a higher/competitive payrate to attract desired candidates.	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
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.				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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**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 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
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)**

**16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR. ACT1</b> )	Y			
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
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 53 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 2025-26 LBR Technical Review Checklist

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	79040400			

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 129 and 130 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 155 through 157) for a list of audits and their descriptions.				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

**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 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation
Agency Budget Officer/OPB Analyst Name: Darius Pelham / Christiane Fazekas

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

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

### 1. GENERAL

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

#### AUDITS:

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

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

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

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

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

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action					Program or Service (Budget Entity Codes)
					79050100
					79050400
					79050500
					79050600
					79050800
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?				Y
4.2	Is the program component code and title used correct?				Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)				Y
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>				Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>				Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>				Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the <u>adjustment made to the object data</u> .				
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 2022-23 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 <u>\$5,000 allowance at the department level</u> .				
<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>					

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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 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 67 through 70 of the LBR Instructions?	N/A	N/A	N/A	N/A	N/A
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A	N/A
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	Y	Y	Y	Y
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	N/A	N/A	N/A	N/A
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	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?	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	Y	N/A	N/A	Y
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y	N/A	Y	N/A	N/A
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A	N/A	N/A

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Action					Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?				N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?				Y	Y	Y	Y	Y
<b>AUDIT:</b>									
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )				N/A	N/A	N/A	N/A	N/A
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )				N/A	N/A	N/A	N/A	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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.				N/A	N/A	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.								
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.								
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.								
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).								
TIP	If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.								
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>									
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?				Y	Y	Y	Y	Y

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Action		Program or Service (Budget Entity Codes)				
		79050100	79050400	79050500	79050600	79050800
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, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	N/A
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	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



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Action					Program or Service (Budget Entity Codes)
					79050100
					79050400
					79050500
					79050600
					79050800
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III? <b>Reversions Pending</b>	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
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
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
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	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
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
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
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
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
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 121 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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					

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					Program or Service (Budget Entity Codes)
Action	79050100	79050400	79050500	79050600	79050800
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.) Requests for New FTE in the Divisions of Regulation, Professions, and Drugs, Devices and Cosmetics are higher than the pay grade minimum. Pay rates are comparable to other positions in each Division with the same class codes.	N/J	Y	Y	Y	N/J
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1 Is the appropriate lapse amount applied? (See page 91 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 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	N/A	Y	N/A	N/A
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1 Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
<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.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
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.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	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.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation						
Agency Budget Officer/OPB Analyst Name: Darius Pelham / Christiane Fazekas						
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Action					Program or Service (Budget Entity Codes)	
		79050100	79050400	79050500	79050600	79050800
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?					
	Y	Y	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR. ACT1</b> )					
	Y	Y	Y	Y	Y	
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )					
	Y	Y	Y	Y	Y	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )					
	N/A	N/A	N/A	N/A	N/A	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)					
	Y	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )					
	Y	Y	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b> ?					
	N/A	N/A	N/A	N/A	N/A	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?					
	N/A	N/A	N/A	N/A	N/A	
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?					
	Y	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
	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	

## Fiscal Year 2025-26 LBR Technical Review Checklist

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

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

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Action	Program or Service (Budget Entity Codes)				
79200100					

### 1. GENERAL

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

#### AUDITS:

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

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

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

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

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	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				
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## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)				
		79200100				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

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Action	Program or Service (Budget Entity Codes)				
79200100					

<b>TIP</b> 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.	
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**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				
<b>TIP</b> Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

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

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 95 of the LBR Instructions.)	Y				
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	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?	N/A				
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79200100				
7.14 Do the amounts reflect appropriate FSI assignments?	Y				
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	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				
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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 63 through 70 of the LBR Instructions.					



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Action	Program or Service (Budget Entity Codes)				
	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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

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

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 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			

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Action	Program or Service (Budget Entity Codes)				
	79200100				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? Pending	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				

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Action		Program or Service (Budget Entity Codes)				
		79200100				
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 121 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
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.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79200100				

14.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
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 VIII C (EADR, S8C) (NO LONGER REQUIRED)**

**16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
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 53 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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Action	Program or Service (Budget Entity Codes)				
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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

**AUDITS - GENERAL INFORMATION**

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

**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 2025-26 LBR Technical Review Checklist

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

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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	
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	

## 3. EXHIBIT B (EXBR, EXB)

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

## Fiscal Year 2025-26 LBR Technical Review Checklist

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

TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				

**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 60 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	
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 <u>adjustment made to the object data</u> .				
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 2022-23 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 <u>\$5,000 allowance at the department level</u> .				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	
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	Program or Service (Budget Entity Codes)			
Action	79400100	79400200	79400300	

**TIP** Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	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		



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Action	Program or Service (Budget Entity Codes)				
	79400100	79400200	79400300		
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y	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 (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	Y	Y		
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. 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		
<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 63 through 70 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					

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

<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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

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

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	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		

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

## Fiscal Year 2025-26 LBR Technical Review Checklist

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

8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y		
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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.					

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

<b>AUDIT:</b>					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y	Y	Y		

### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 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 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y		

### 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	Y	Y		
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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 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y		
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.					

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

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

**16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )					
	Y	Y	Y		
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )					
	Y	Y	Y		
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )					
	Y	Y	Y		
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)					
	Y	Y	Y		
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )					
	Y	Y	Y		

<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.
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**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 53 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		
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 129 and 130 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**

<b>TIP</b> Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.
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	Program or Service (Budget Entity Codes)			
Action	79400100	79400200	79400300	

<b>TIP</b> Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	
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**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		

<b>TIP</b> Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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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		
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## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
79800100					

### 1. GENERAL

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

#### AUDITS:

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

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

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

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

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
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## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)				
		79800100				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					



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Action	Program or Service (Budget Entity Codes)				
79800100					

<b>TIP</b> 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.	
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**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				
<b>TIP</b> Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

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

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 95 of the LBR Instructions.)	N/A				
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9 Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	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?	N/A				
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				

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Action	Program or Service (Budget Entity Codes)				
	79800100				
7.14 Do the amounts reflect appropriate FSI assignments?	Y				
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	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				
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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 63 through 70 of the LBR Instructions.					

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Action	Program or Service (Budget Entity Codes)				
	79800100				

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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto					

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes including the Schedule ID and applicable legislation?	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 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				

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Action	Program or Service (Budget Entity Codes)				
	79800100				
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?	Y				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? Pending	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				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation  
 Agency Budget Officer/OPB Analyst Name: Darius Pelham / Christiane Fazekas

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Action		Program or Service (Budget Entity Codes)				
		79800100				
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 121 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
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.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79800100				
14.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	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 129 and 130 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 155 through 157) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

**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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