



FLORIDA DEPARTMENT of

**management
SERVICES**
We serve those who serve Florida

4050 Esplanade Way
Tallahassee, FL 32399-0950
Tel: 850-488-2786 | Fax: 850-922-6149

Rick Scott, Governor

Chad Poppell, Secretary

LEGISLATIVE BUDGET REQUEST

Department of Management Services
Tallahassee, Florida

October 14, 2016

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

JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Mike Hansen, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors,

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Management Services 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 2017-18 Fiscal Year. This submission has been approved by Chad Poppell, Secretary of Department of Management Services.

Sincerely,

Chad Poppell
Secretary

CP/jcs
Enclosure

Temporary Special Duty- General Pay Additives Implementation Plan

Not Applicable

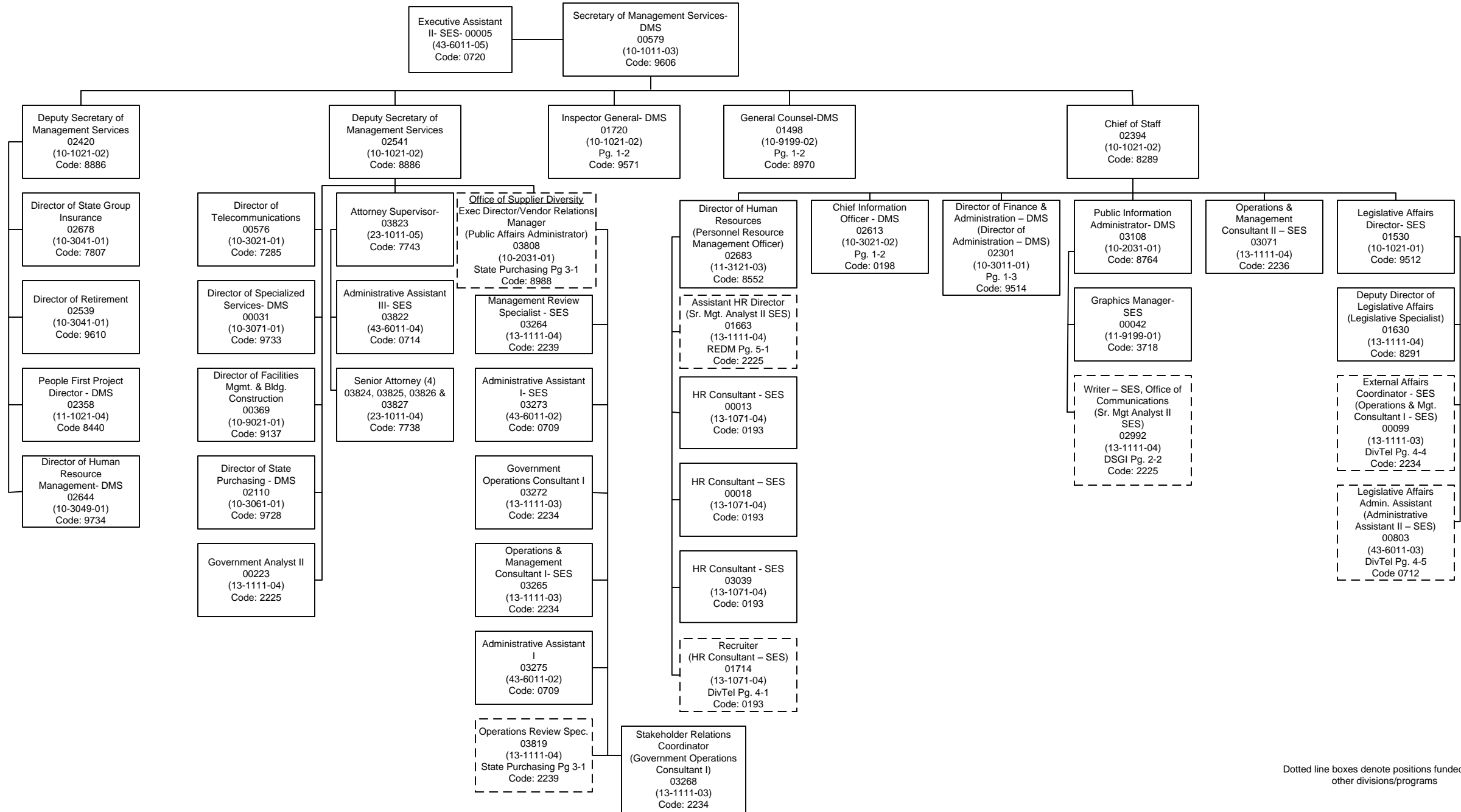
Department Level

Exhibits And Schedules

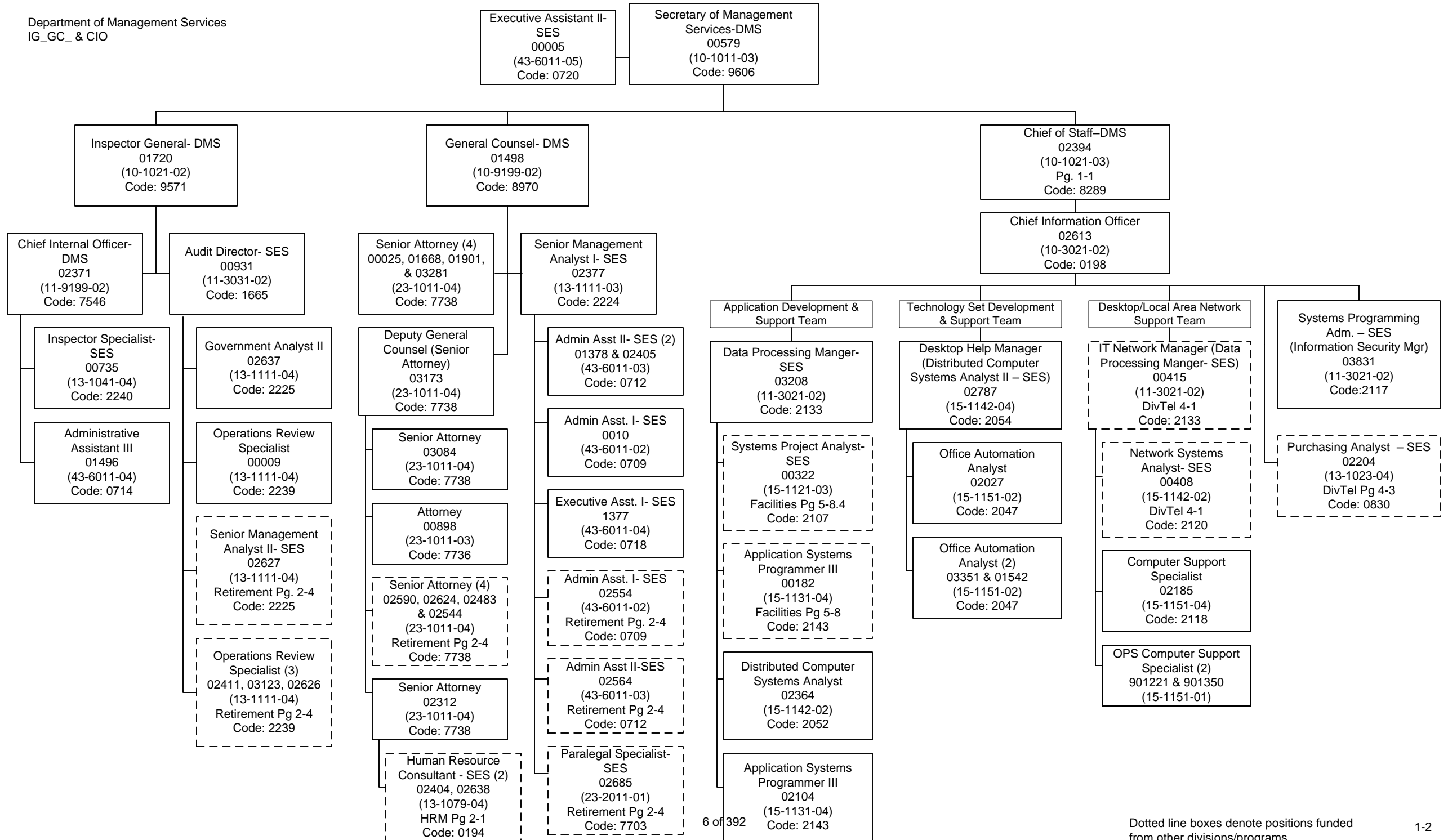
Schedule VII: Agency Litigation Inventory

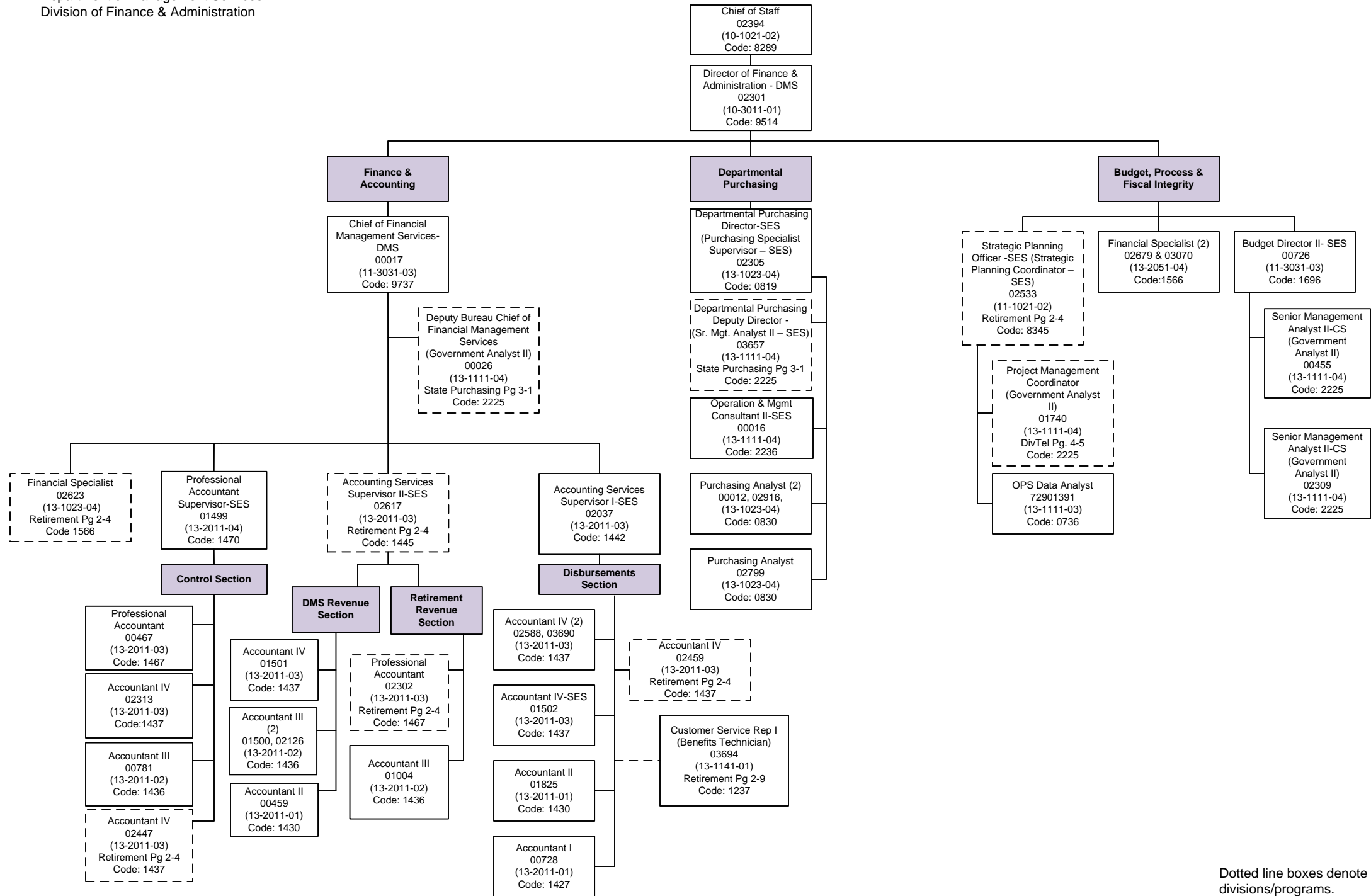
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Management Services (DMS)		
Contact Person:	Veronica Donnelly	Phone Number:	(850) 410-1698
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Northwood Associates, LLC, v. Ken Detzner, et. al.		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County, Florida		
Case Number:	2016-ca-000823		
Summary of the Complaint:	<p>Count I – Declaratory Judgment and Injunctive Relief Count II – Breach of Contract (Northwood Lease no: 720:0139) Plaintiffs are seeking a judgment of the Court declaring proviso(s) in the 2016-17 GAA defunding leases at the Northwood Mall property unconstitutional. Plaintiffs also seek damages for unpaid rent.</p>		
Amount of the Claim:	<p>Unknown as to DMS, which did not occupy Northwood, and is under no obligation to pay rent under the terms of the lease, but is a signatory to Lease no. 720:0139 and may be subject to attorneys’ fees; >\$500,000.00 for Agencies vacating Northwood (DBPR, AST, DCF)</p>		
Specific Statutes or Laws (including GAA) Challenged:	2016-17 General Appropriations Act, HB 5001, ch. 2016-66, Laws of Florida		
Status of the Case:	<p>Defendants DMS, DBPR, DCF, AST, and their respective agency heads, along with the Executive Director of DEO, have joined in a Motion to Dismiss, to be heard October 6, 2016. Plaintiffs have served discovery on Defendants DBPR and DMS, which have filed a Motion for Protective Order pending the outcome of the MtD. DOS and DOE have filed their own separate Motions to Dismiss.</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		



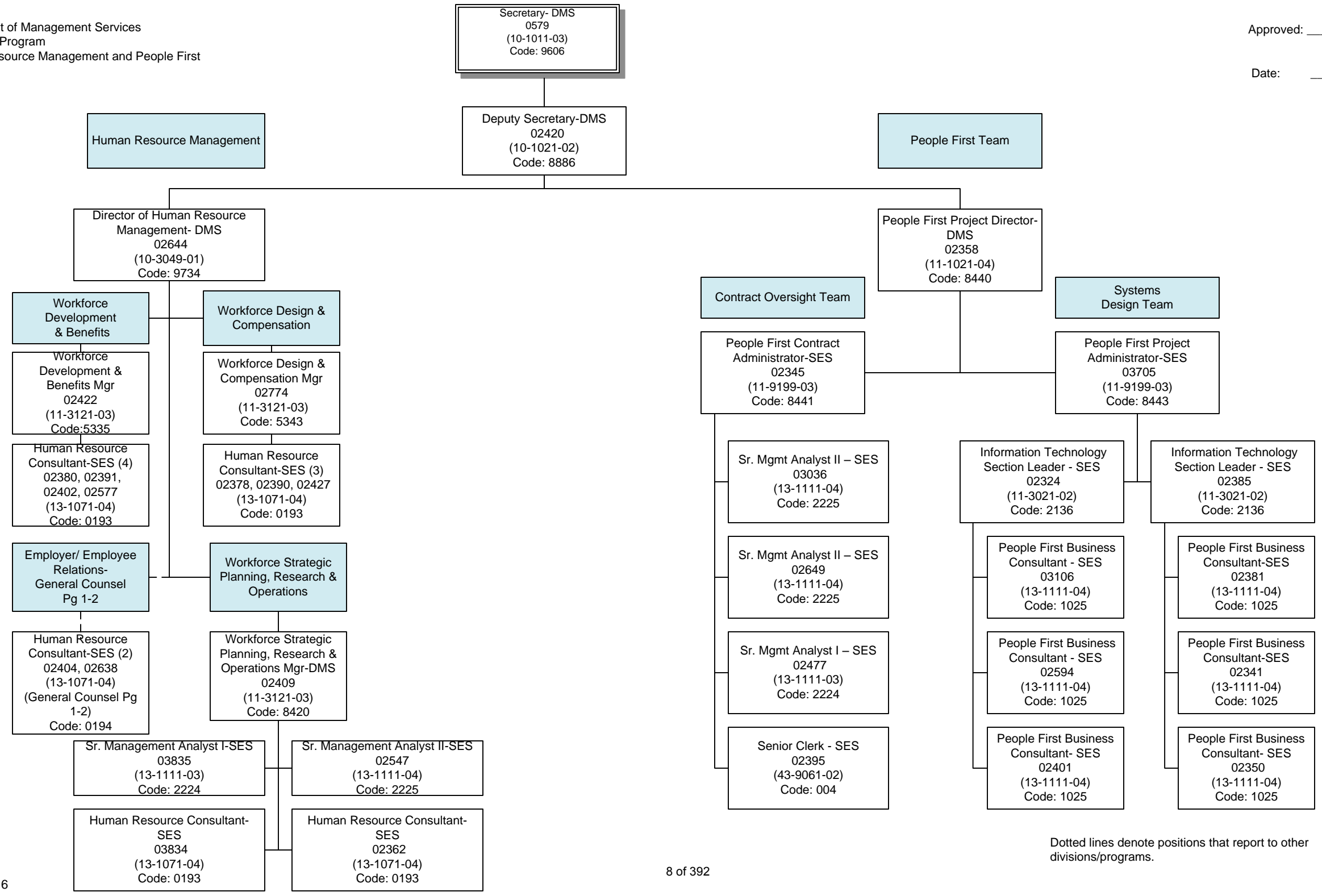
Dotted line boxes denote positions funded from other divisions/programs



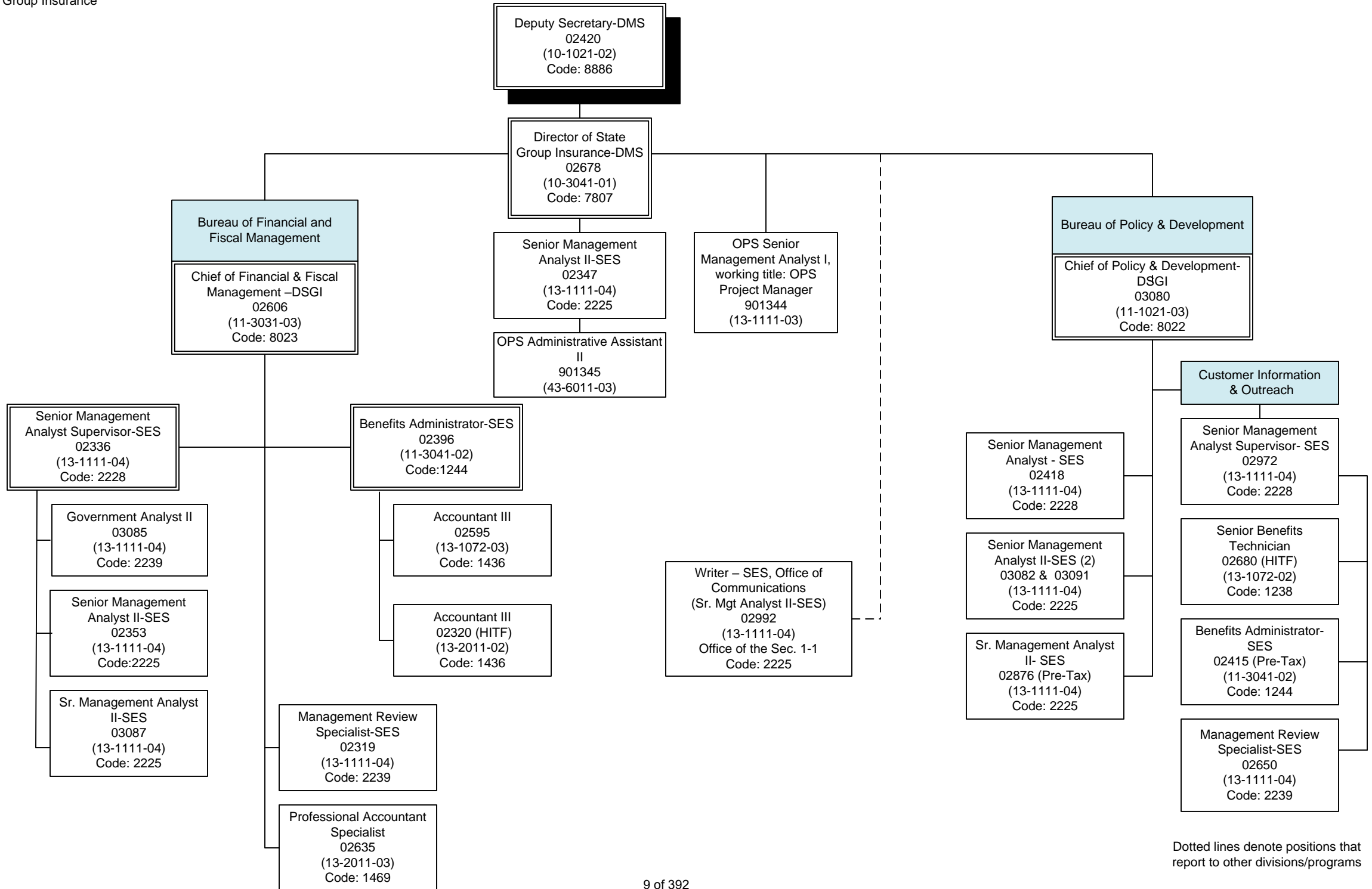


Dotted line boxes denote positions funded from other divisions/programs.

Dotted lines denote positions that report to other divisions/programs



Dotted lines denote positions that report to other divisions/programs.

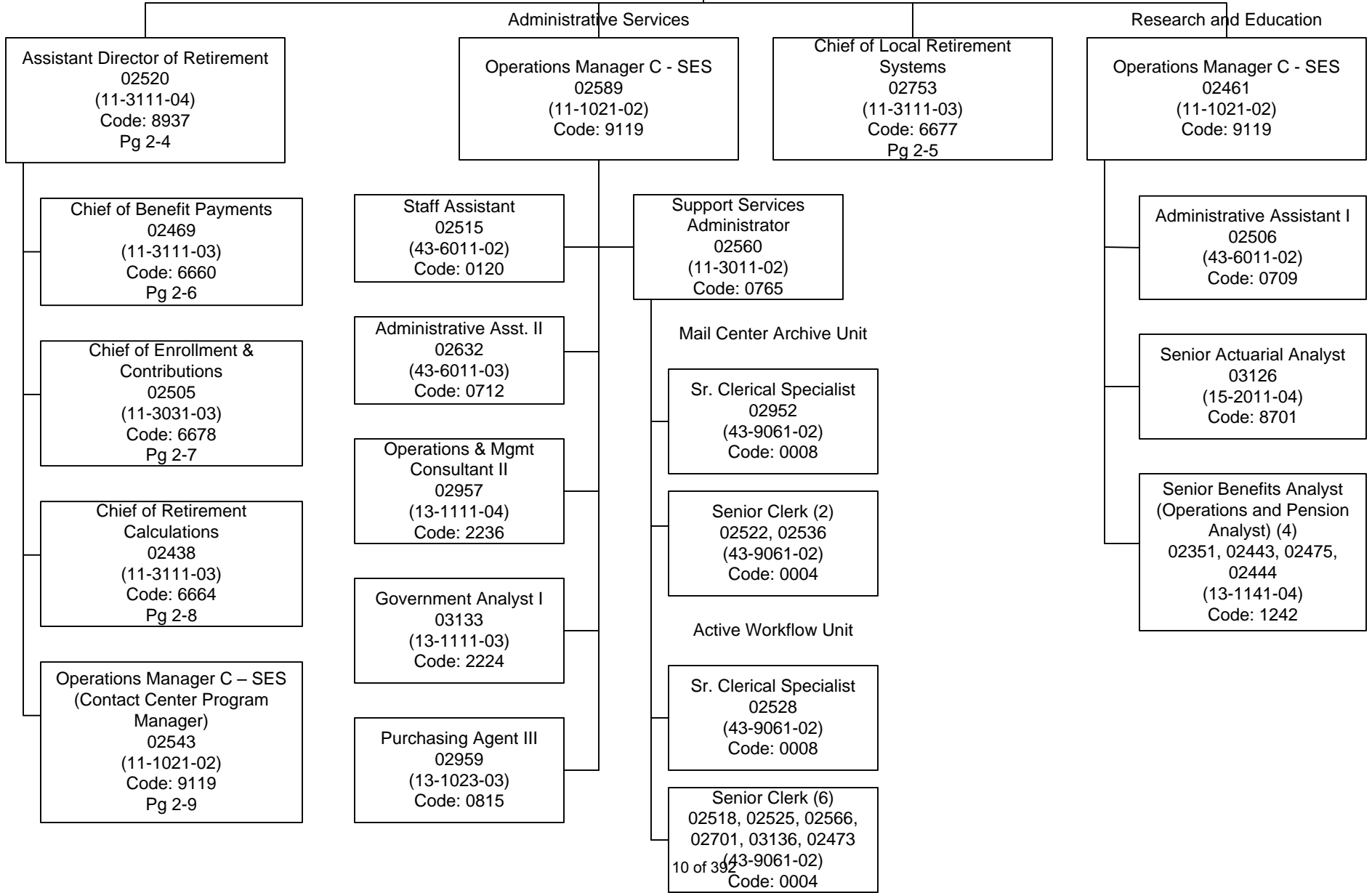


Dotted lines denote positions that report to other divisions/programs

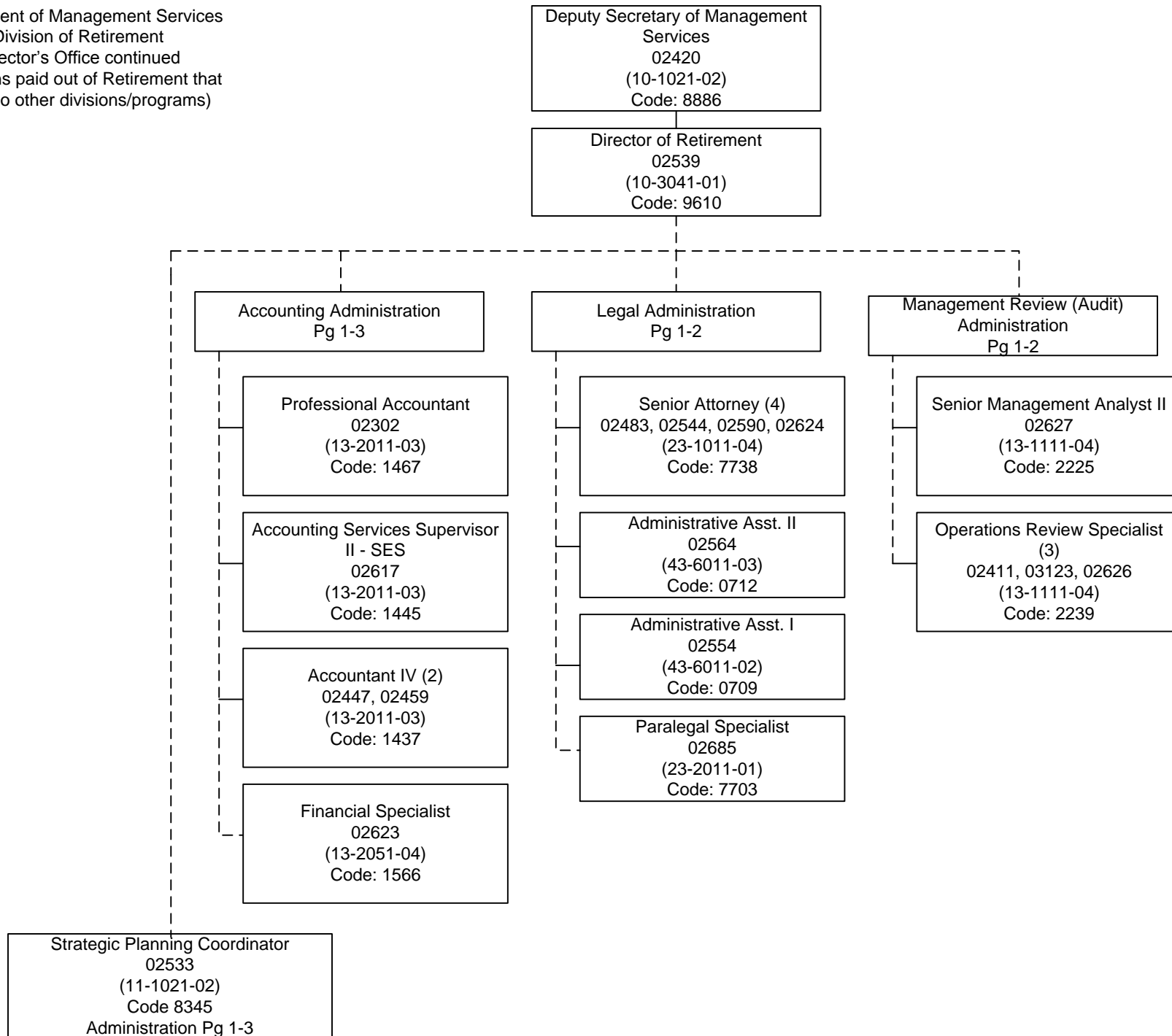
Deputy Secretary of Management Services
 02420
 (10-1021-02)
 Code: 8886

Director of Retirement
 02539
 (10-3041-01)
 Code: 9610

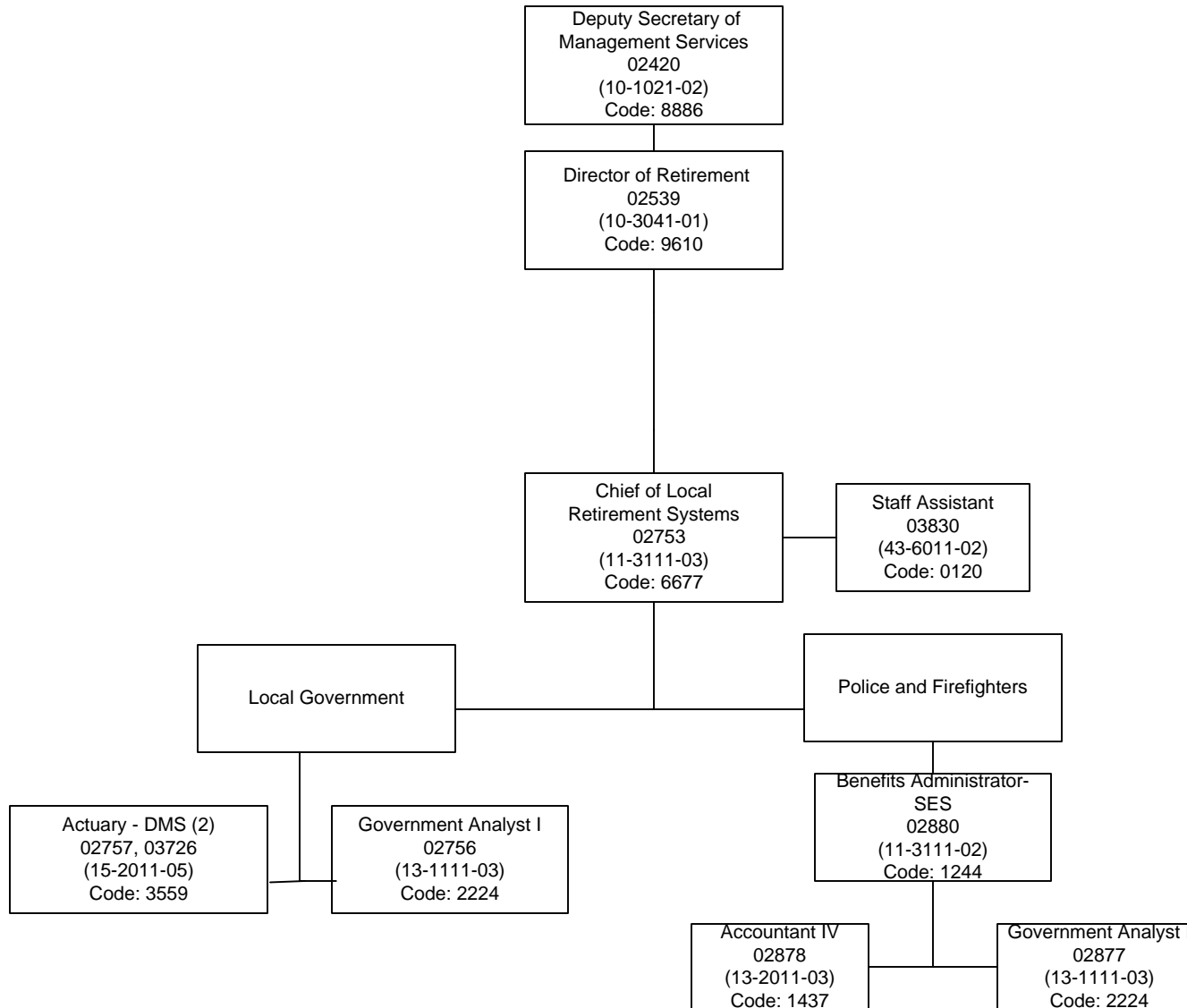
Administrative Asst. II
 02437
 (43-6011-03)
 Code: 0712

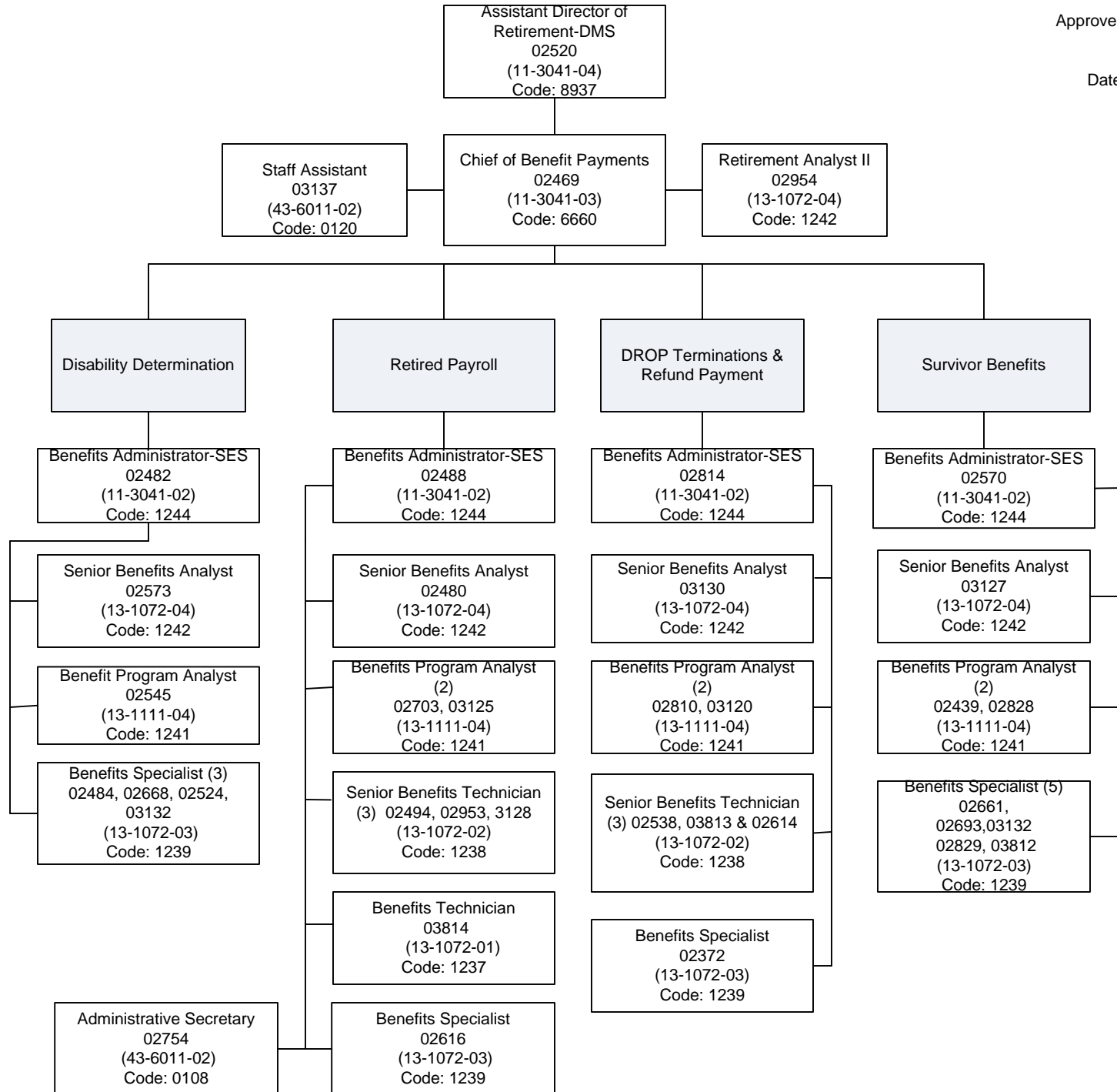


Department of Management Services
 Division of Retirement
 Director's Office continued
 (Positions paid out of Retirement that
 report to other divisions/programs)



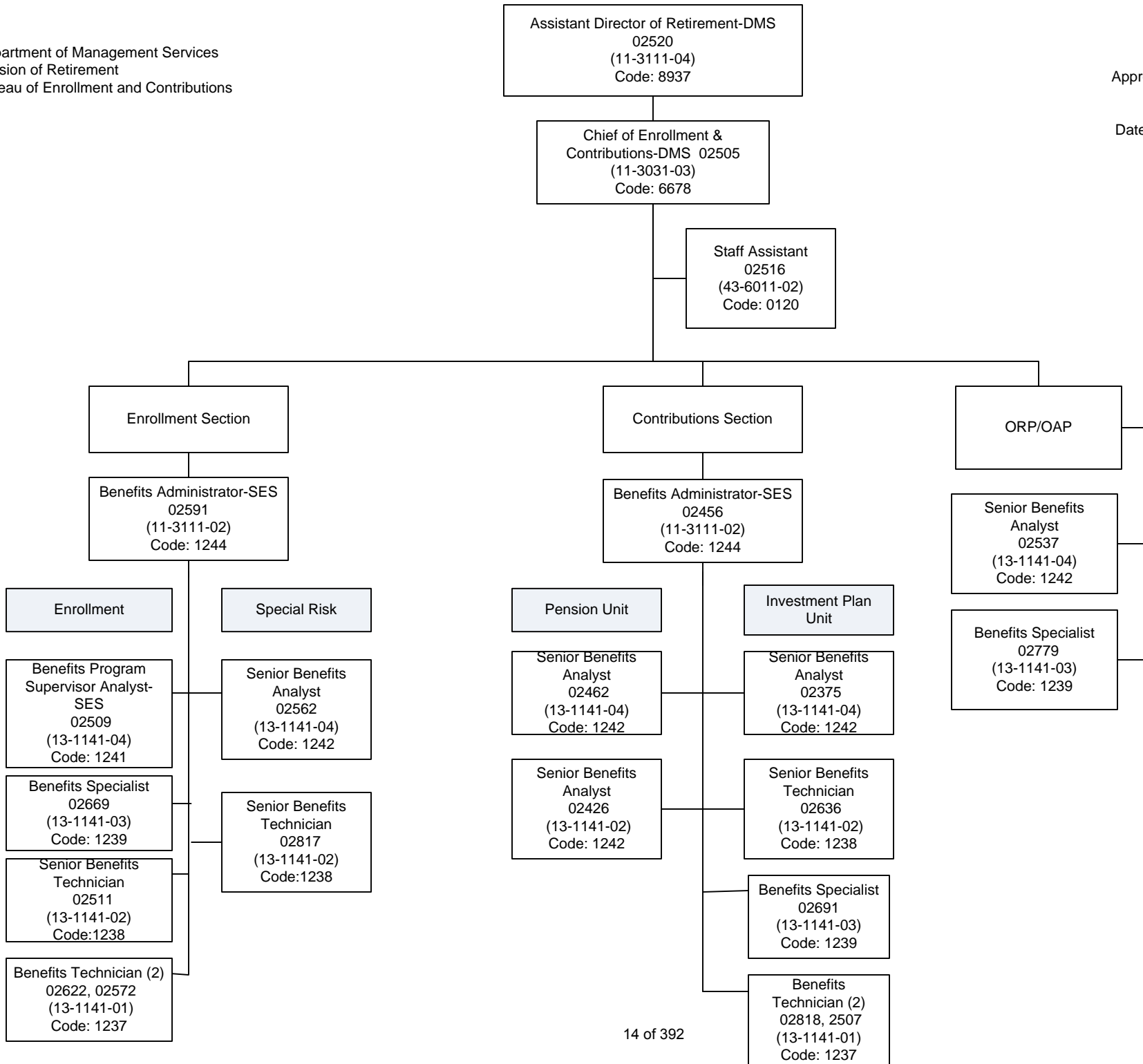
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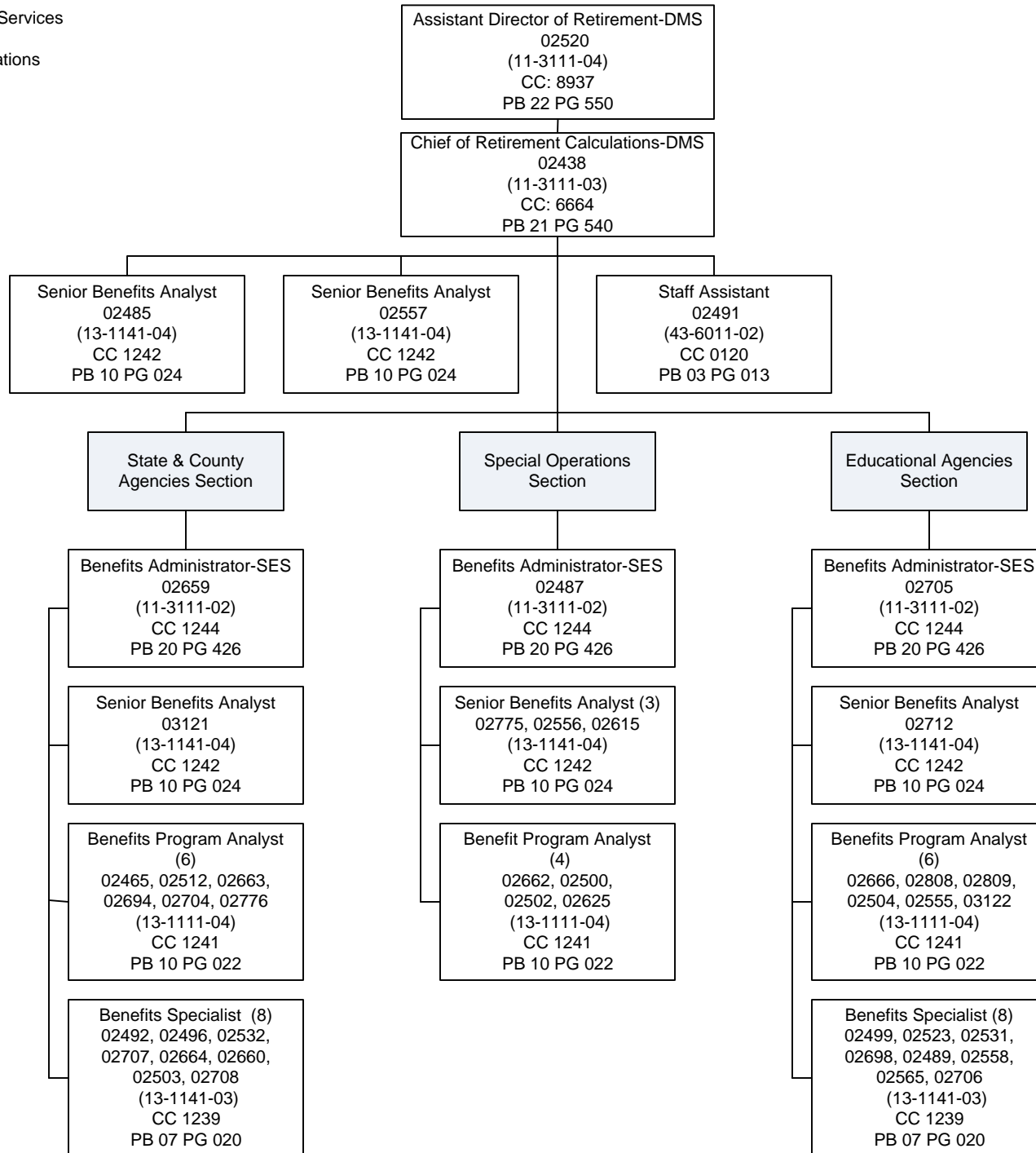


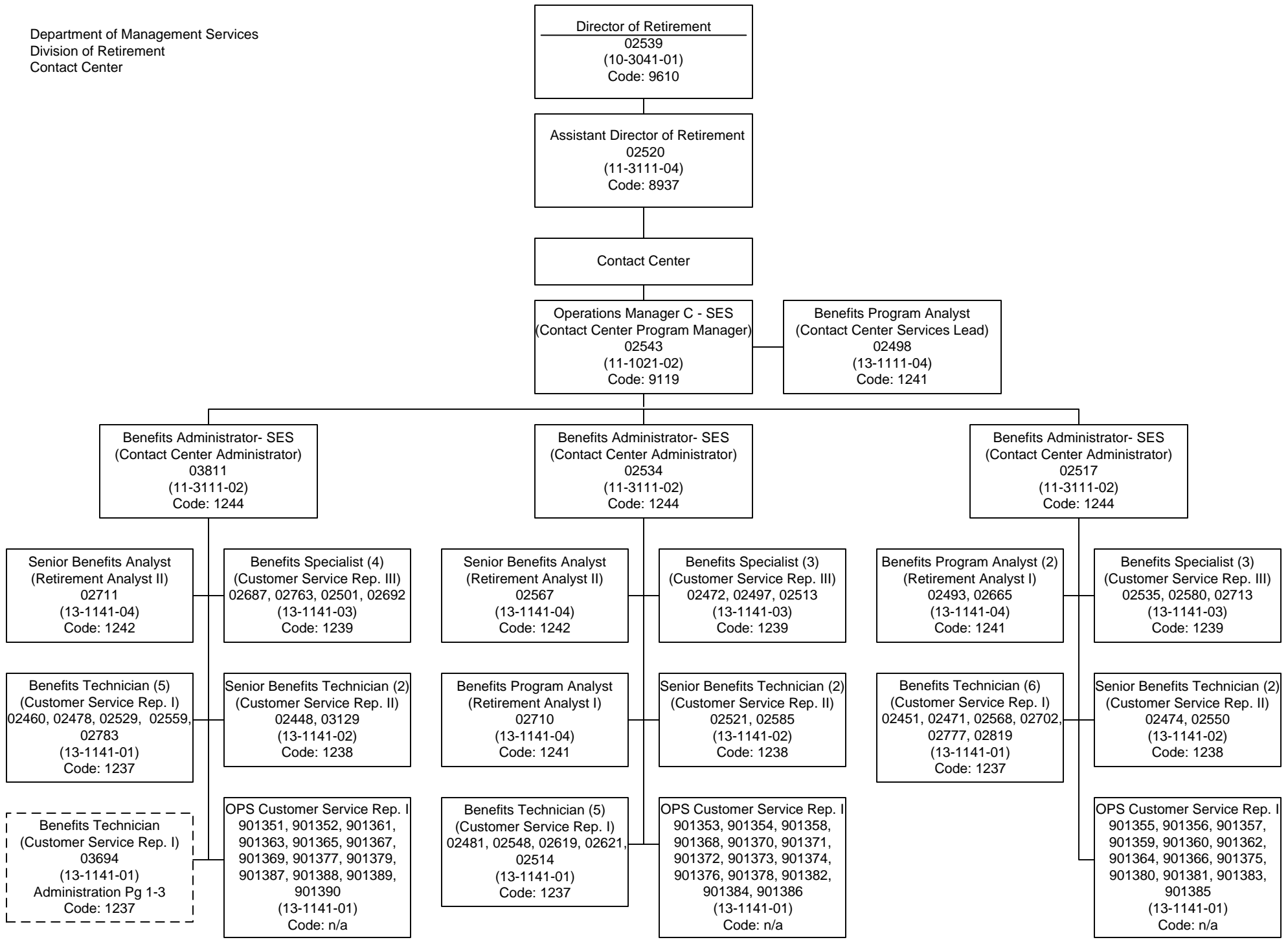


Approved: _____

Date: _____







Director of State Purchasing – DMS
02110
(10-3061-01)
Code: 1244

Procurement

Administrative Assistant III-SES
02928
(43-6011-04)
Code: 0714

Business Operations

Operational Support Administrator
(Deputy Director of State Purchasing)
03833
(11-9199-03)
Code: 7348

Operational Support Administrator
(Deputy Director of State Purchasing)
00023
(11-9199-03)
Code: 7348

Chief of Contract Management
00033
(11-3061-03)
Code: 0670

Chief of IT & Special Projects
00064
(11-3061-03)
Code: 0675

Chief of Goods & Services
00065
(11-3061-03)
Code: 0671

Info Resource Mgt
Consultant II
(Data Analyst)
03832
(15-1199-04)
Code: 3119

Administrative Asst. II-
SES
00061
(43-6011-03)
Code: 0712

Purchasing Specialist
Supervisor-SES
(Contract Management
Supervisor)
01635
(13-1023-04)
Code: 0819

Purchasing Specialist
Supervisor-SES
(Contract Management
Supervisor)
00782
(13-1023-04)
Code: 0819

Purchasing Specialist
Supervisor-SES
(Category Manager)
03809
(13-1023-04)
Code: 0819

Purchasing Specialist
Supervisor-SES
(Category Manager)
03019
(13-1023-04)
Code: 0819

Purchasing Specialist
Supervisor-SES
(Category Manager)
01639
(13-1023-04)
Code: 0819

Purchasing Specialist
Supervisor-SES
(Category Manager)
00039
(13-1023-04)
Code: 0819

MyFloridaMarketPlace

MFMP Program Manager
03161
(11-1021-03)
Code: 0120

Governance &
Training

Management Review
Specialist
(Governance Manager)
00045
(13-1111-04)
Code: 2239

Purchasing Analyst
(Contract Mgr.)
02109
(13-1023-04)
Code: 0830

Purchasing Analyst
(Contract Mgr.)
02187
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
00051
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
00036
(13-1023-04)
Code: 0830

Purchasing Analyst
(Statewide Insurance
Program Manager)
01899
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
00056
(13-1023-04)
Code: 0830

Government Analyst II
00048
(13-1111-04)
Code: 2225

Operations Review
Specialist
(Professional Development
Coordinator)
00059
(13-1111-04)
Code: 2239

Research & Training
Specialist
(Instruction & Education
Coordinator)
03821
(13-1151-04)
Code: 1334

Purchasing Analyst
(Contract Mgr.)
02926
(13-1023-04)
Code: 0830

Purchasing Analyst
(Contract Mgr.)
00868
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
00053
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
01667
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
01773
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
01200
(13-1023-04)
Code: 0830

Government Analyst II
(MFMP Business Analyst)
00784
(13-1111-04)
Code: 2225

Research & Training
Specialist
(Curriculum Designer)
03818
(13-1151-04)
Code: 1334

Research & Training
Specialist
(Instruction & Education
Coordinator)
03820
(13-1151-04)
Code: 1334

Purchasing Analyst
(Contract Mgr.)
00041
(13-1023-04)
Code: 0830

Purchasing Analyst
(Contract Mgr.)
01789
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
03810
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
02055
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
00037
(13-1023-04)
Code: 0830

Purchasing Analyst
(Associate Category Mgr.)
02057
(13-1023-04)
Code: 0830

Government Analyst II
(Vendor Business Analyst)
01537
(13-1111-04)
Code: 2225

Research & Training
Specialist
(Curriculum Designer)
01877
(13-1151-04)
Code: 1334

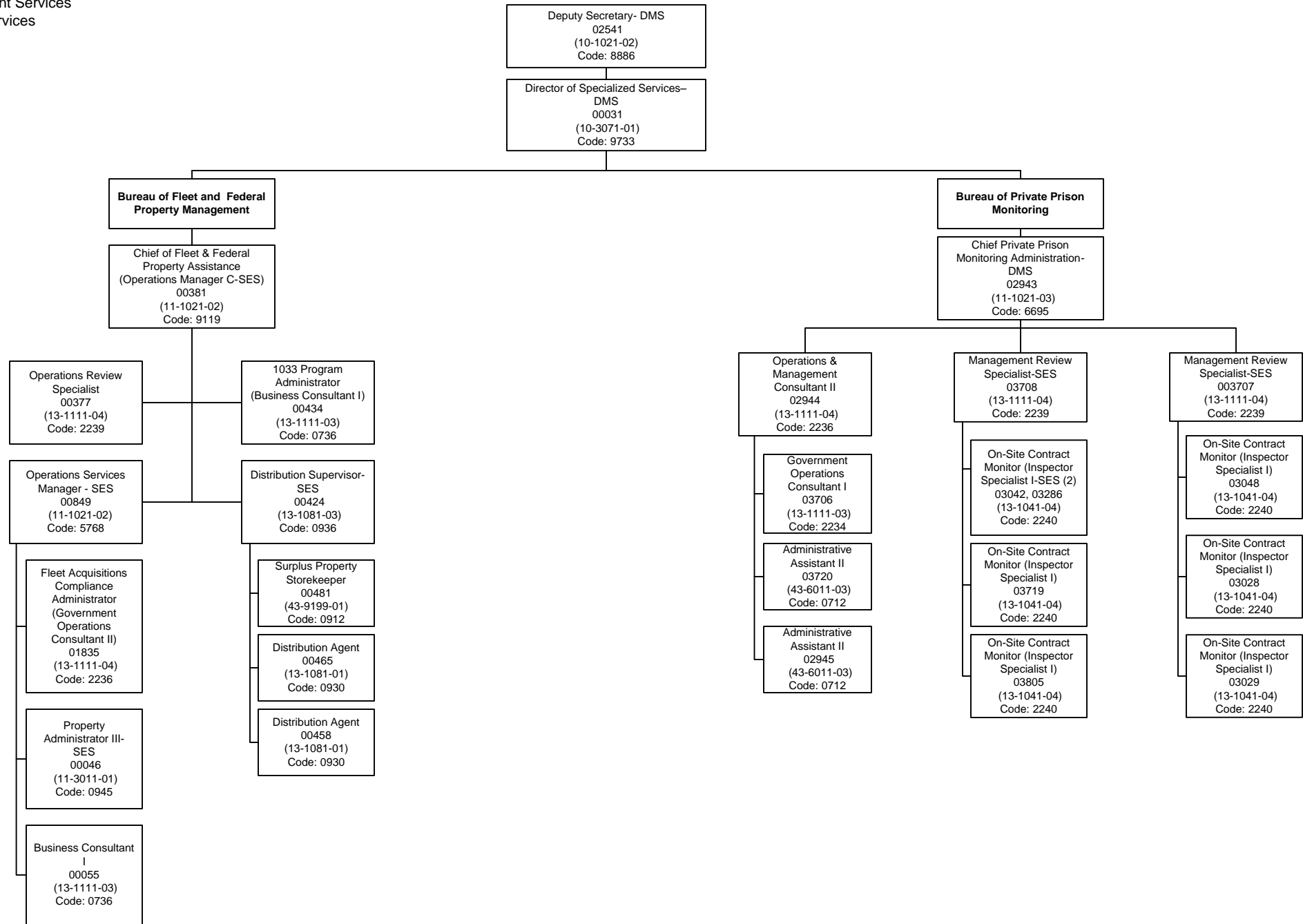
Deputy Bureau Chief of
Financial Management
Services
(Government Analyst II)
0026
(13-1111-04)
Administration Pg 1-3
Code 2225

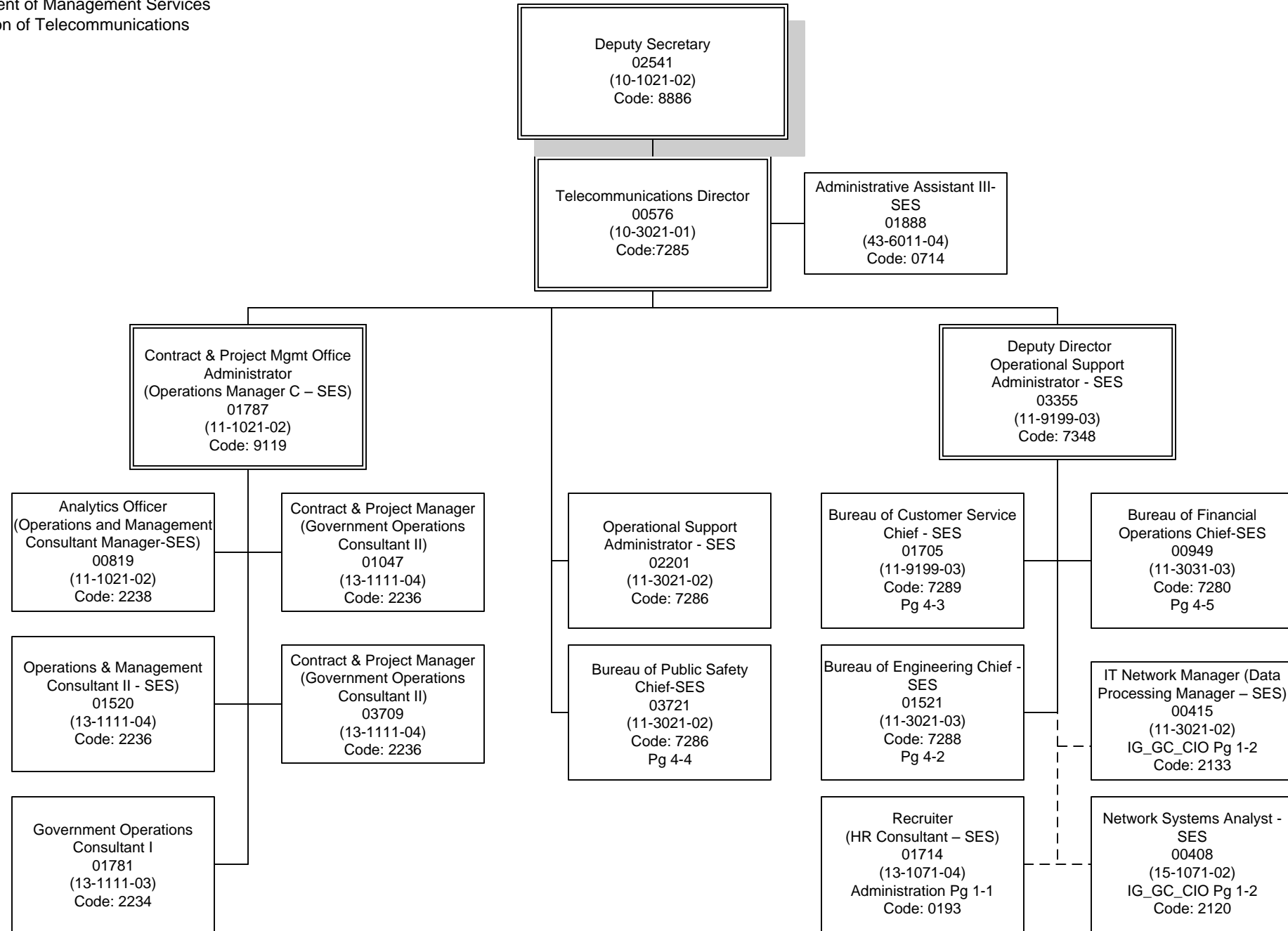
Exec Director/Vendor
Relations Manager
(Public Affairs Administrator)
03808
(10-2031-01)
Off of the Secretary Pg 1-1
Code: 8988

Departmental Purchasing
Deputy Director
(Sr. Management Analyst II –
SES)
03657
(13-1111-04)
Administration Pg 1-3
Code: 2225

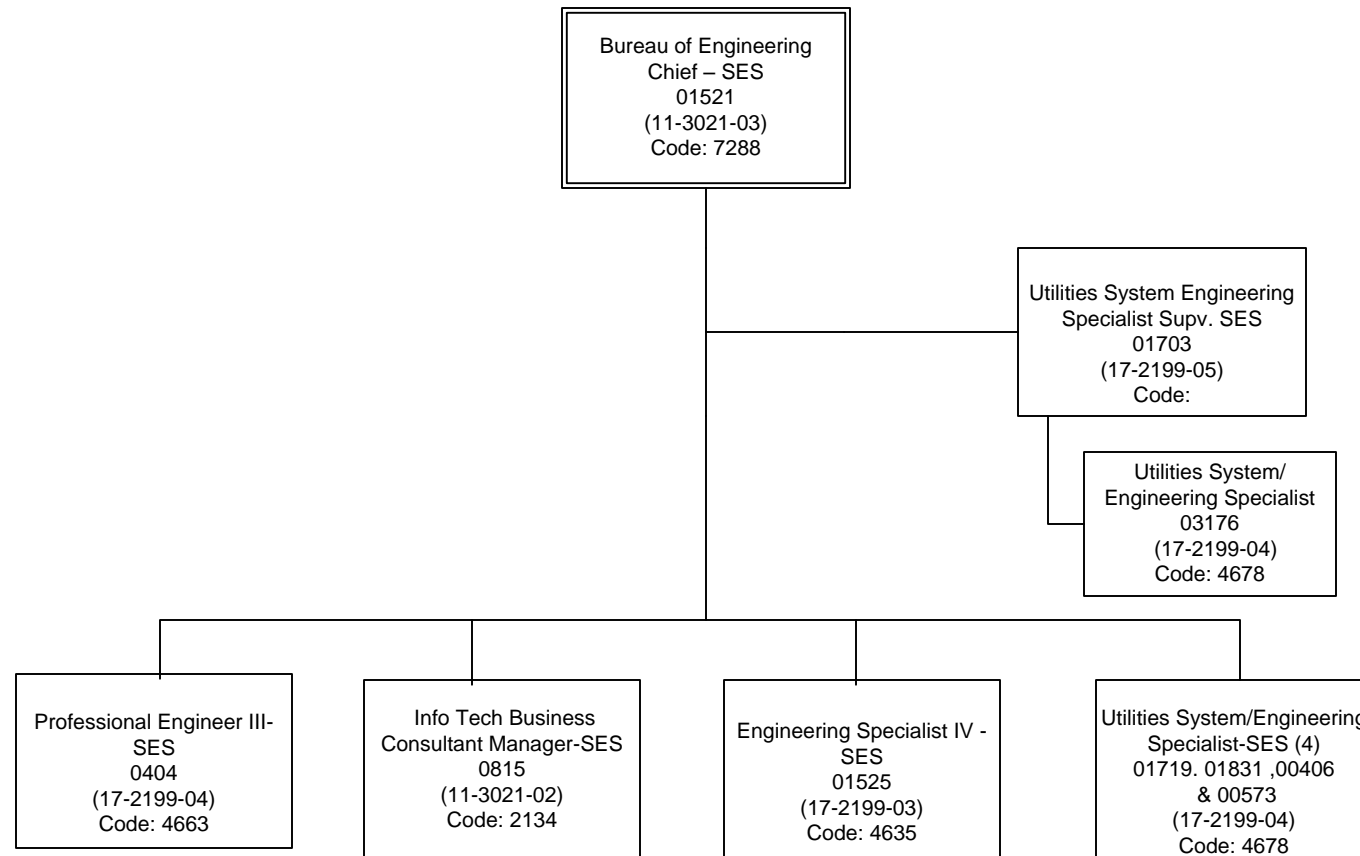
Operation Review Specialist
03819
(13-1111-04)
Office of the Secretary Pg 1-1
Code: 2239

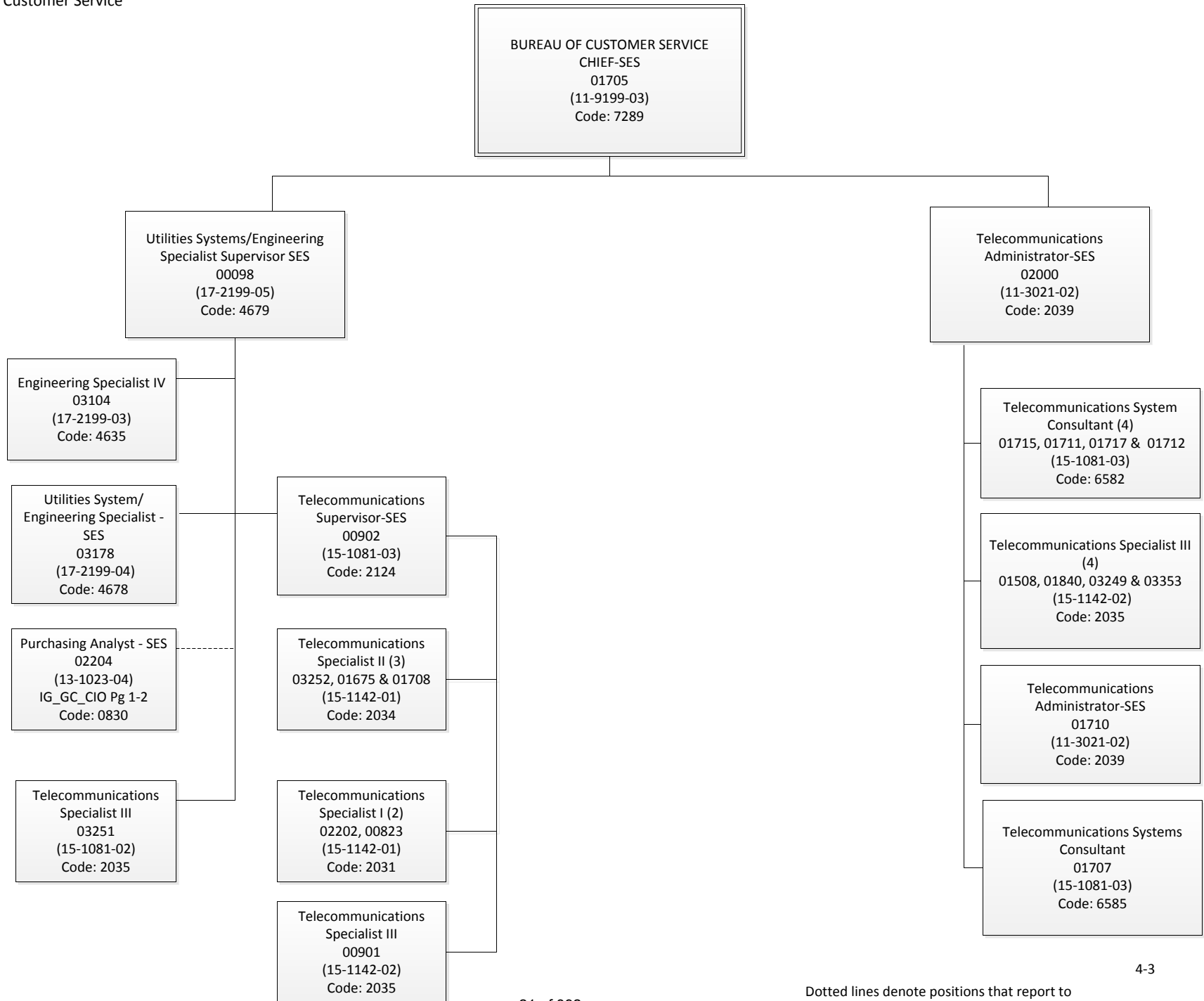
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other divisions/programs.

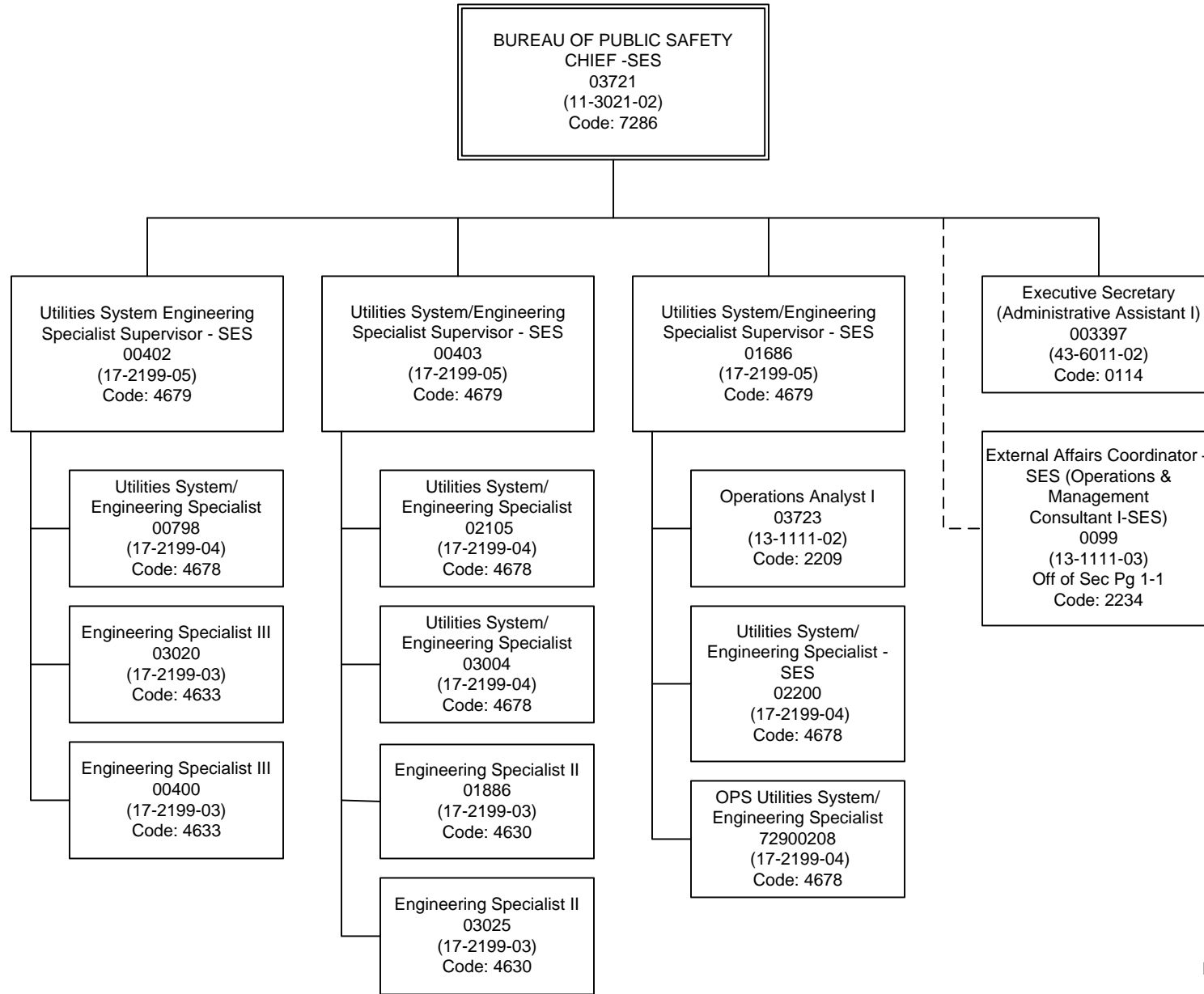




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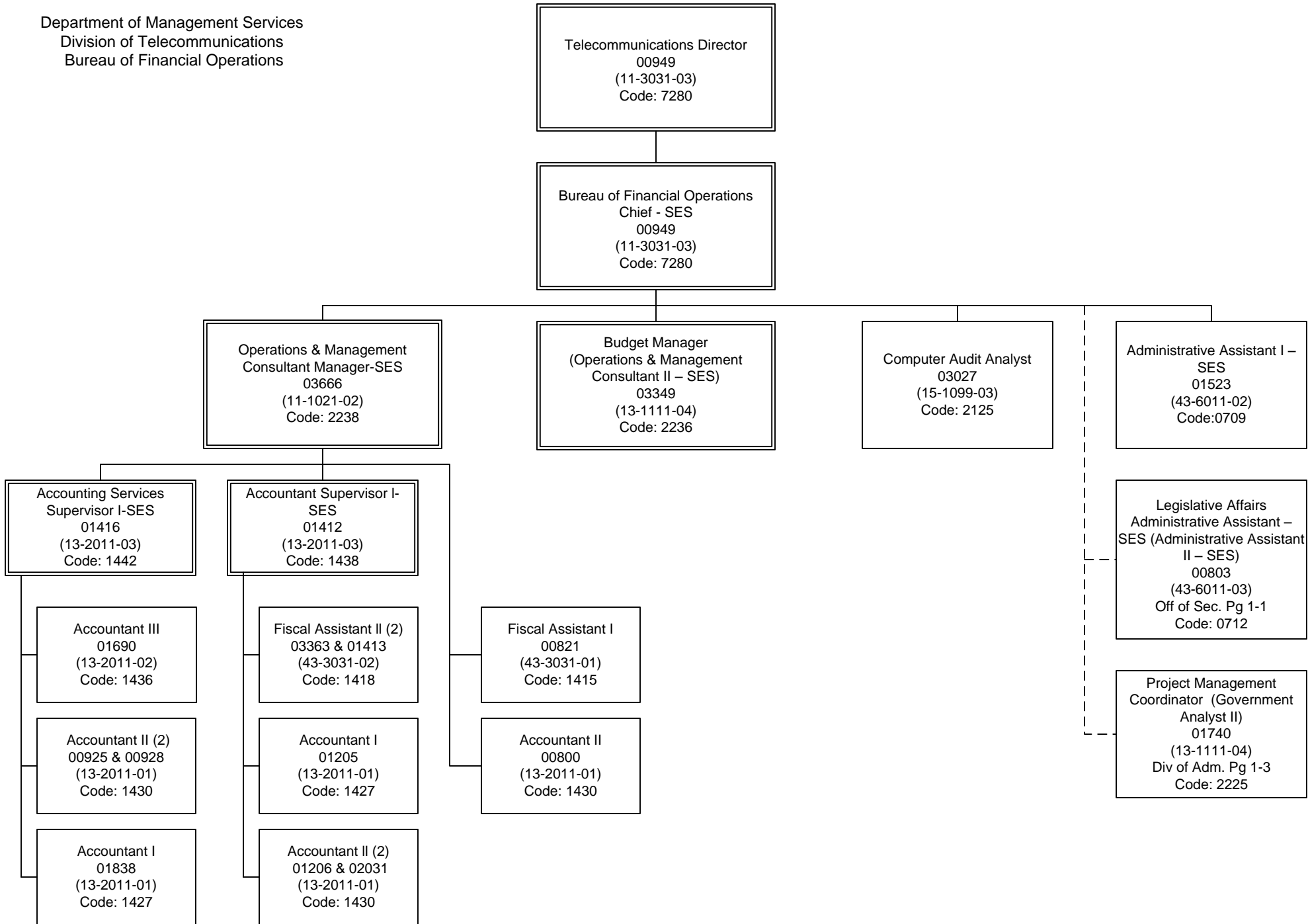




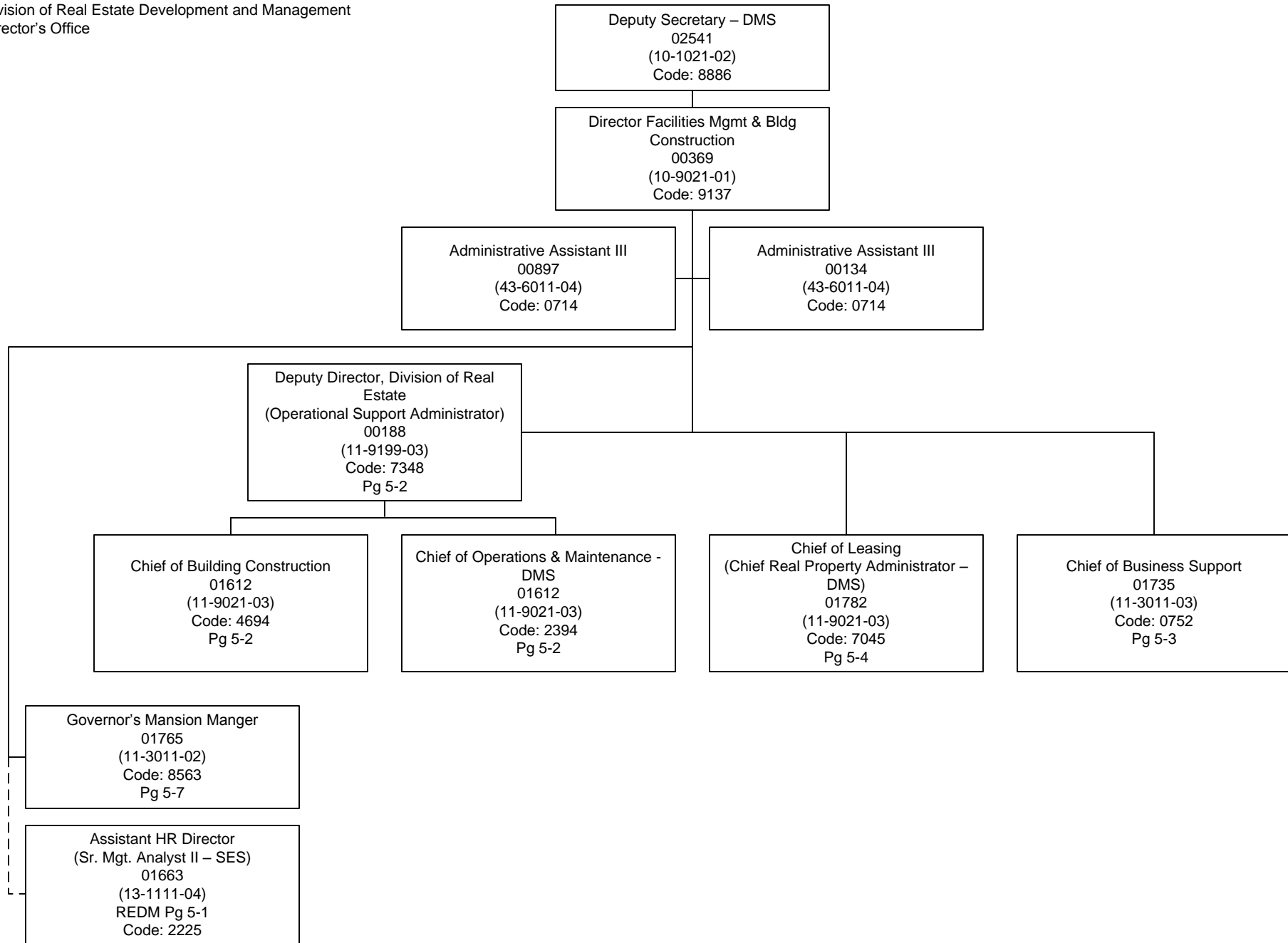


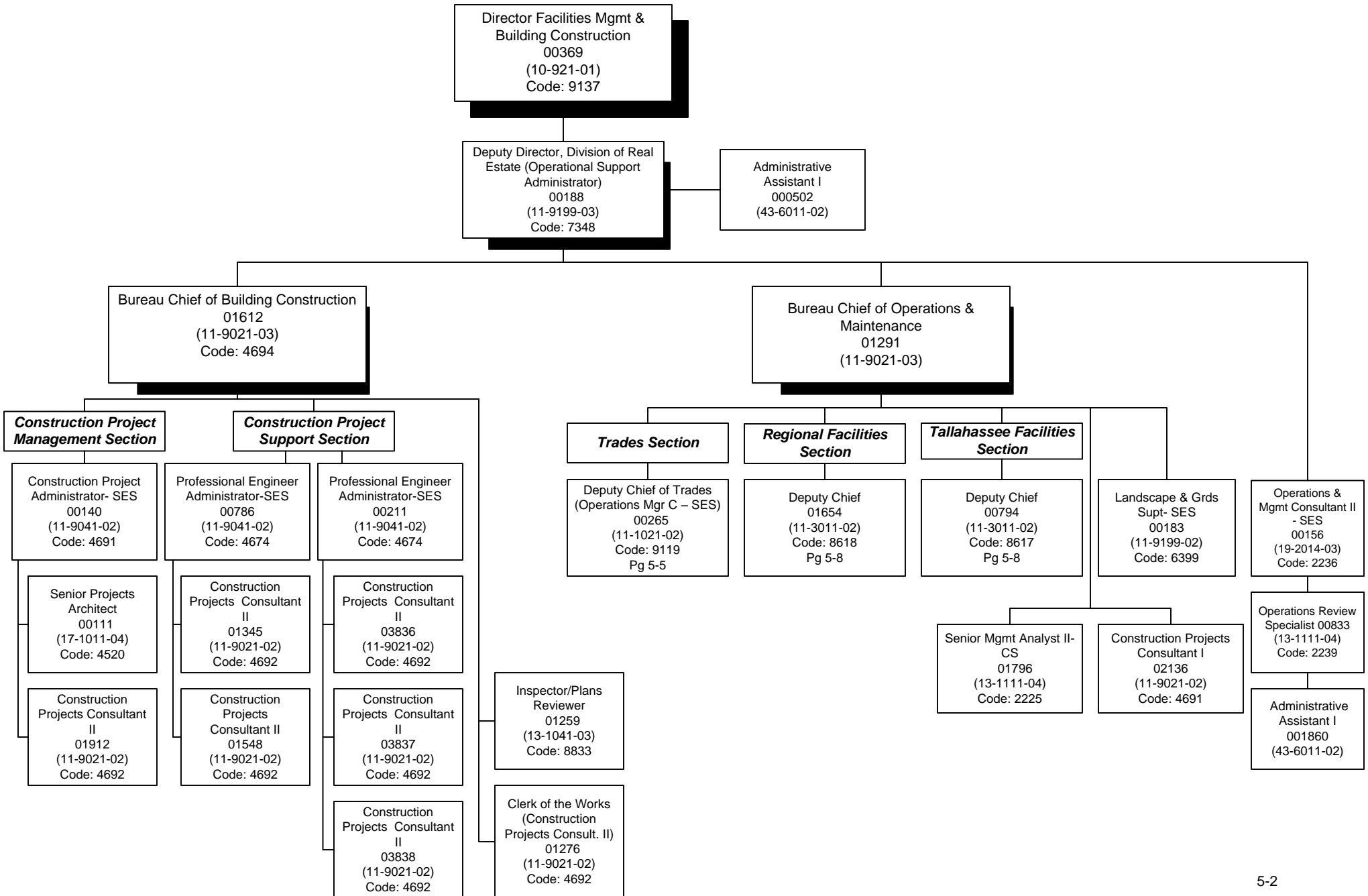
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Department of Management Services
 Division of Telecommunications
 Bureau of Financial Operations



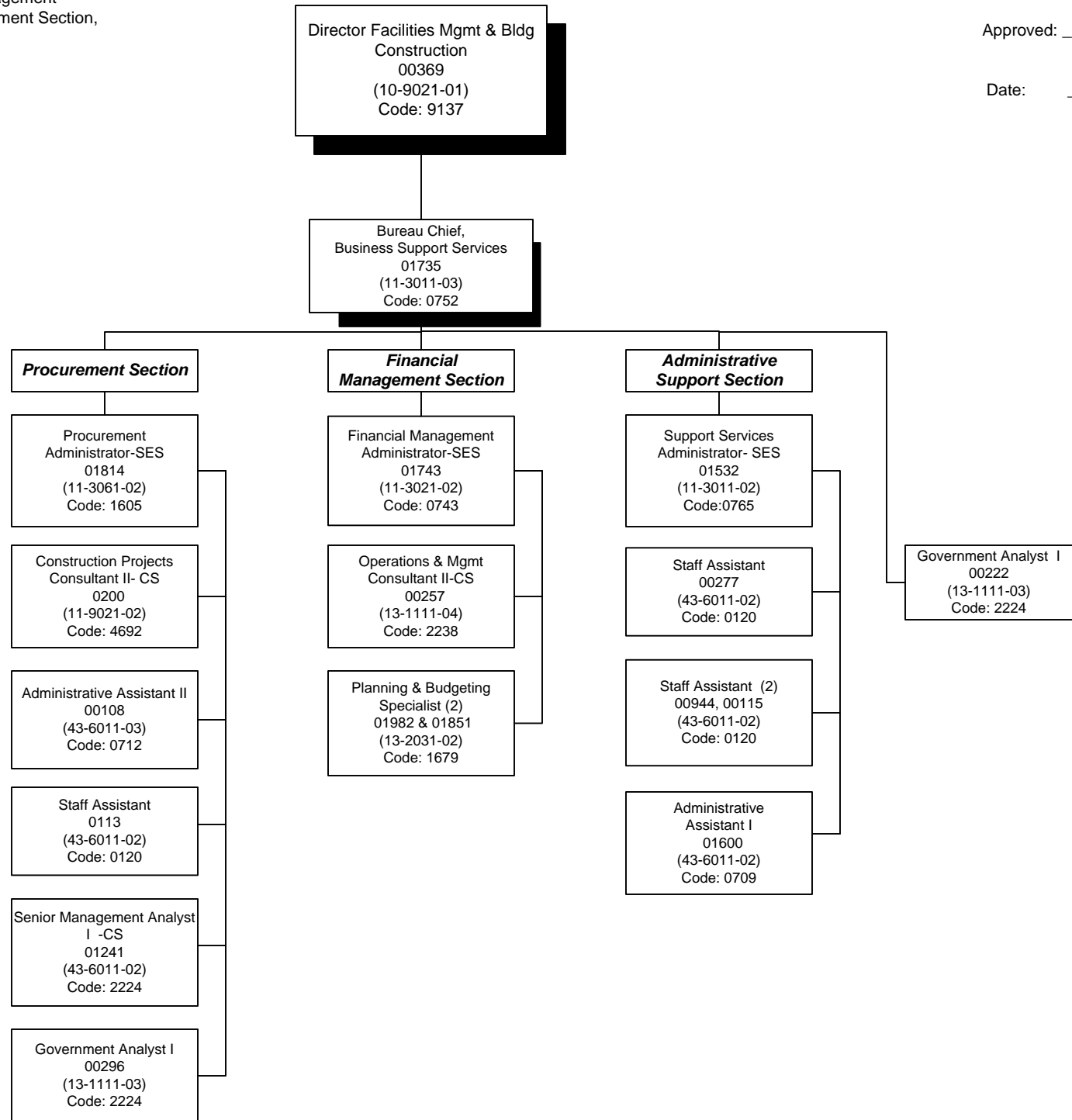
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Date: _____

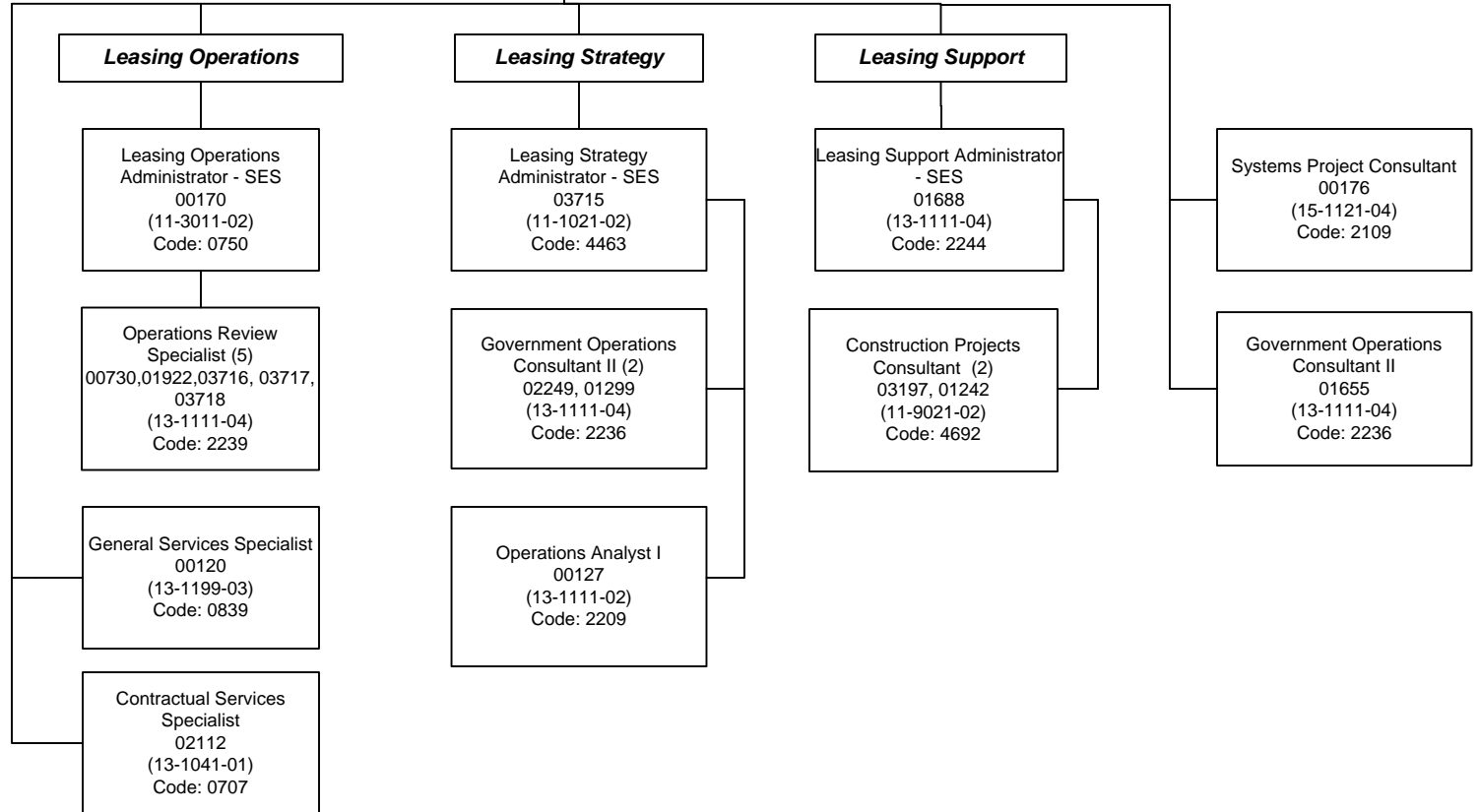


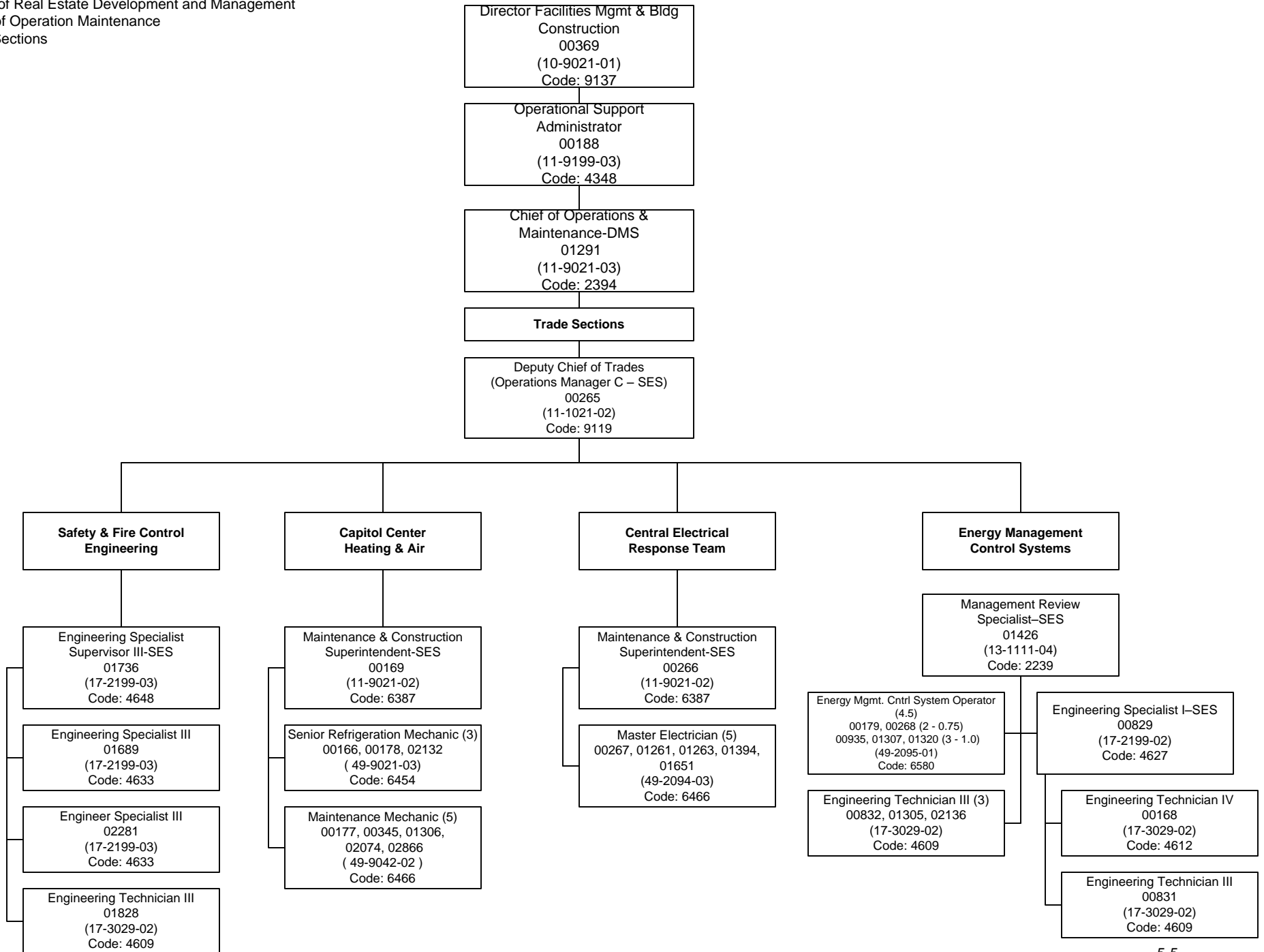
Approved: _____

Date: 9/25/15

Director Facilities Mgmt & Bldg
 Construction
 00369
 (10-9021-01)
 Code: 9137

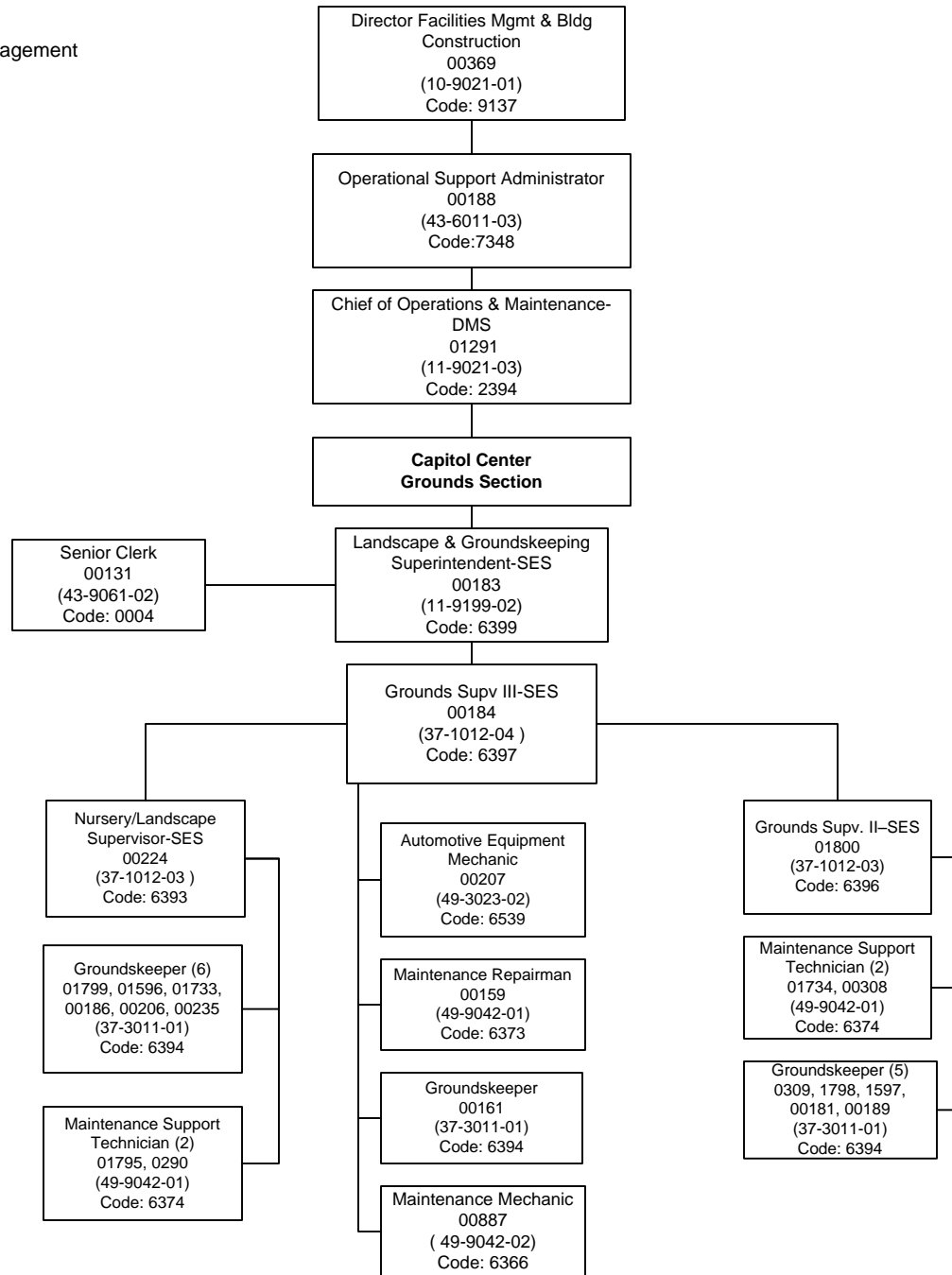
Chief Real Property
 Administrator-DMS
 01782
 (11-9021-03)
 Code: 7045

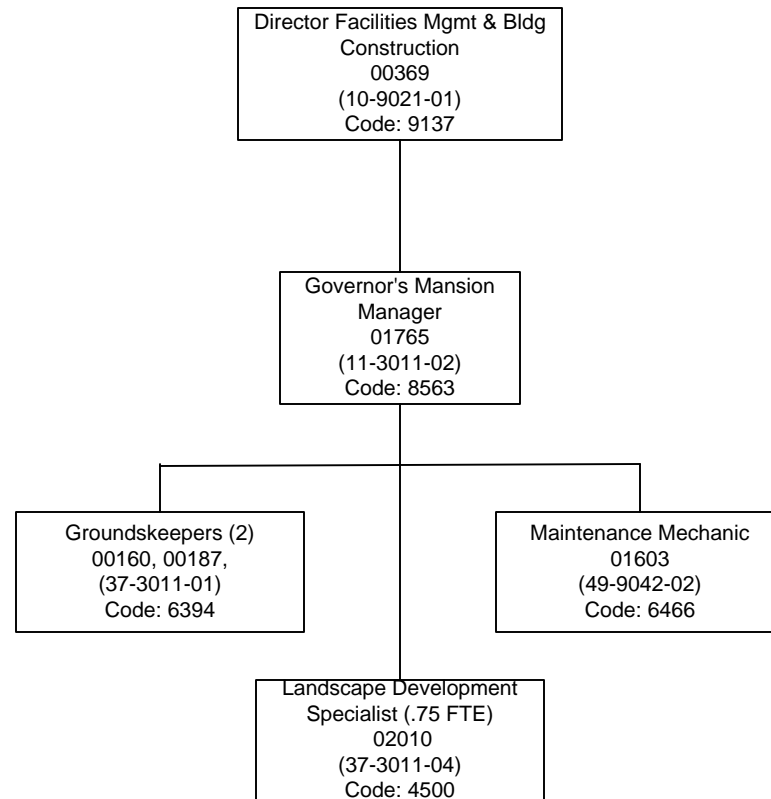




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Date: _____





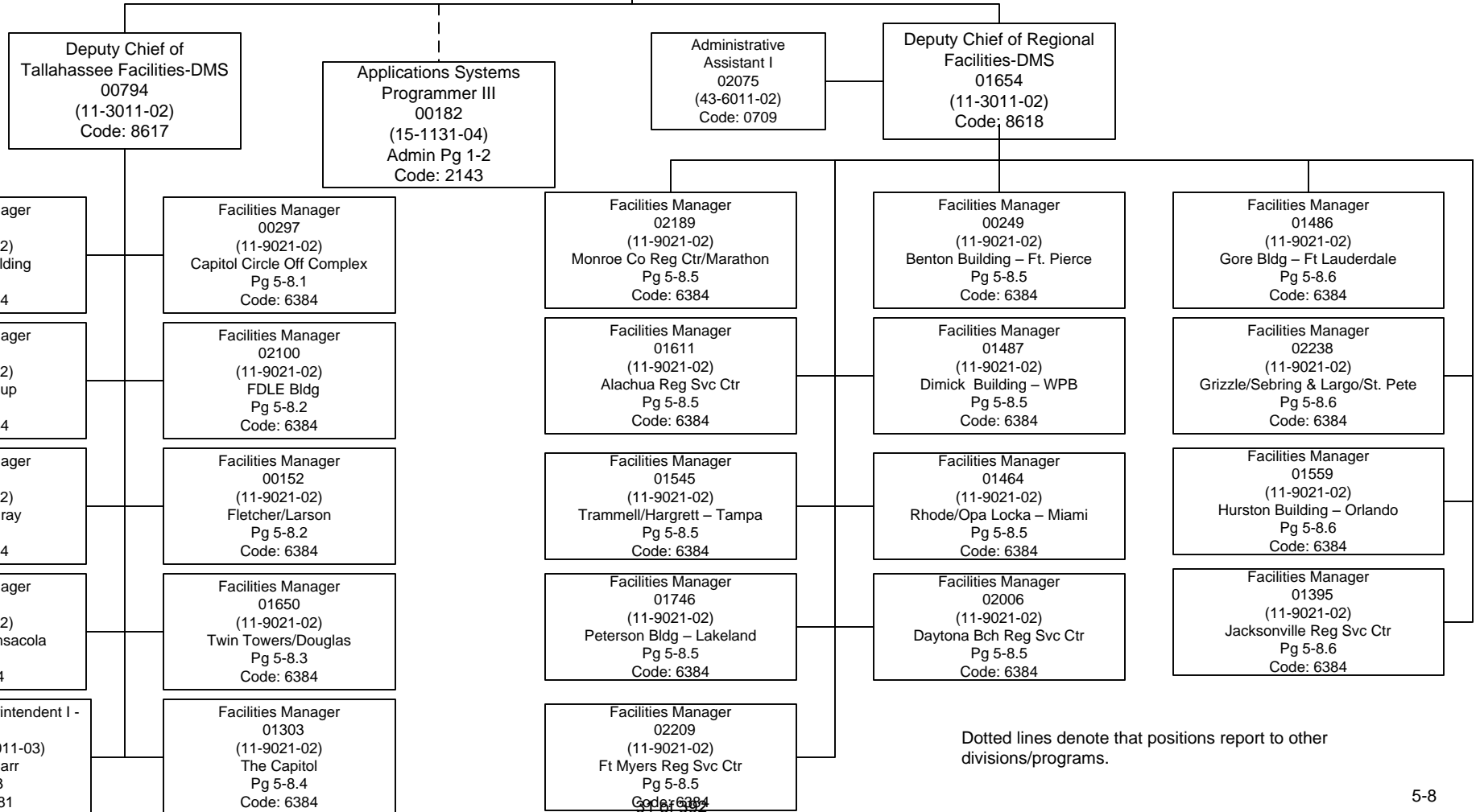
Director Facilities Mgmt & Bldg
 Construction
 00369
 (10-9021-01)
 Code: 9137

Operational Support
 Administrator
 00188
 (11-9199-03)
 Code: 0712

Chief of Operations &
 Maintenance -DMS
 001291
 (11-9021-03)
 Code: 2394

Approved: _____

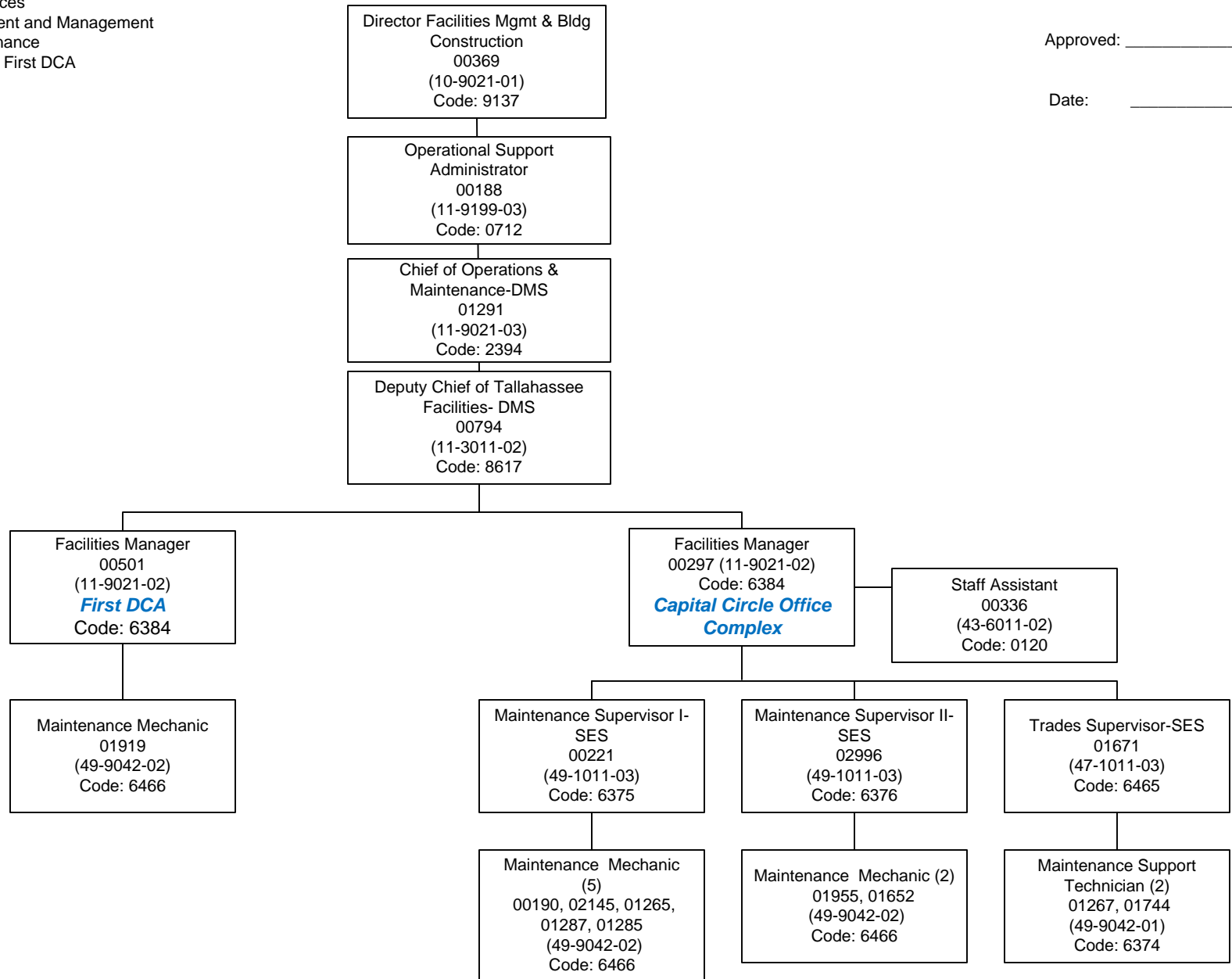
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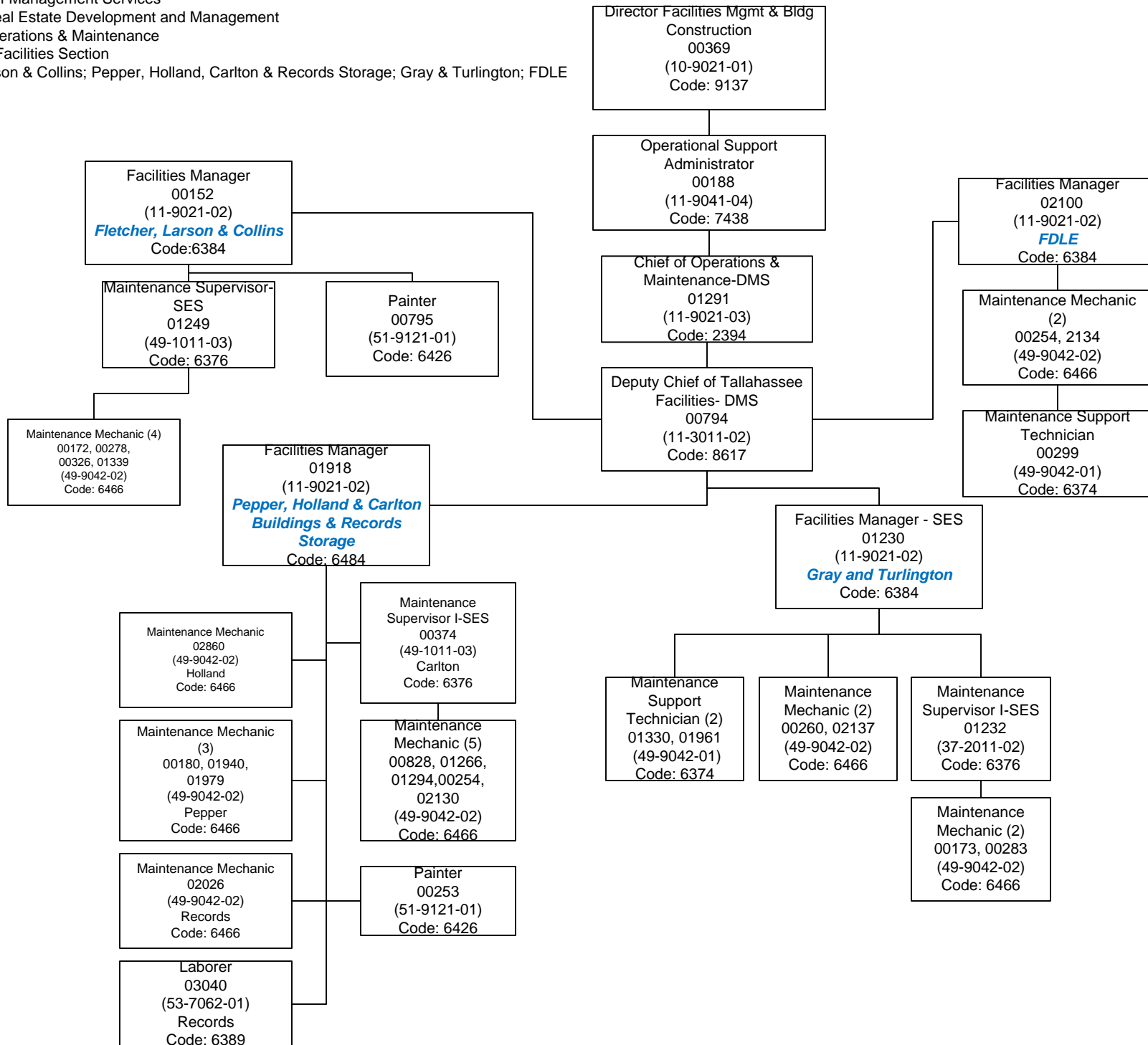


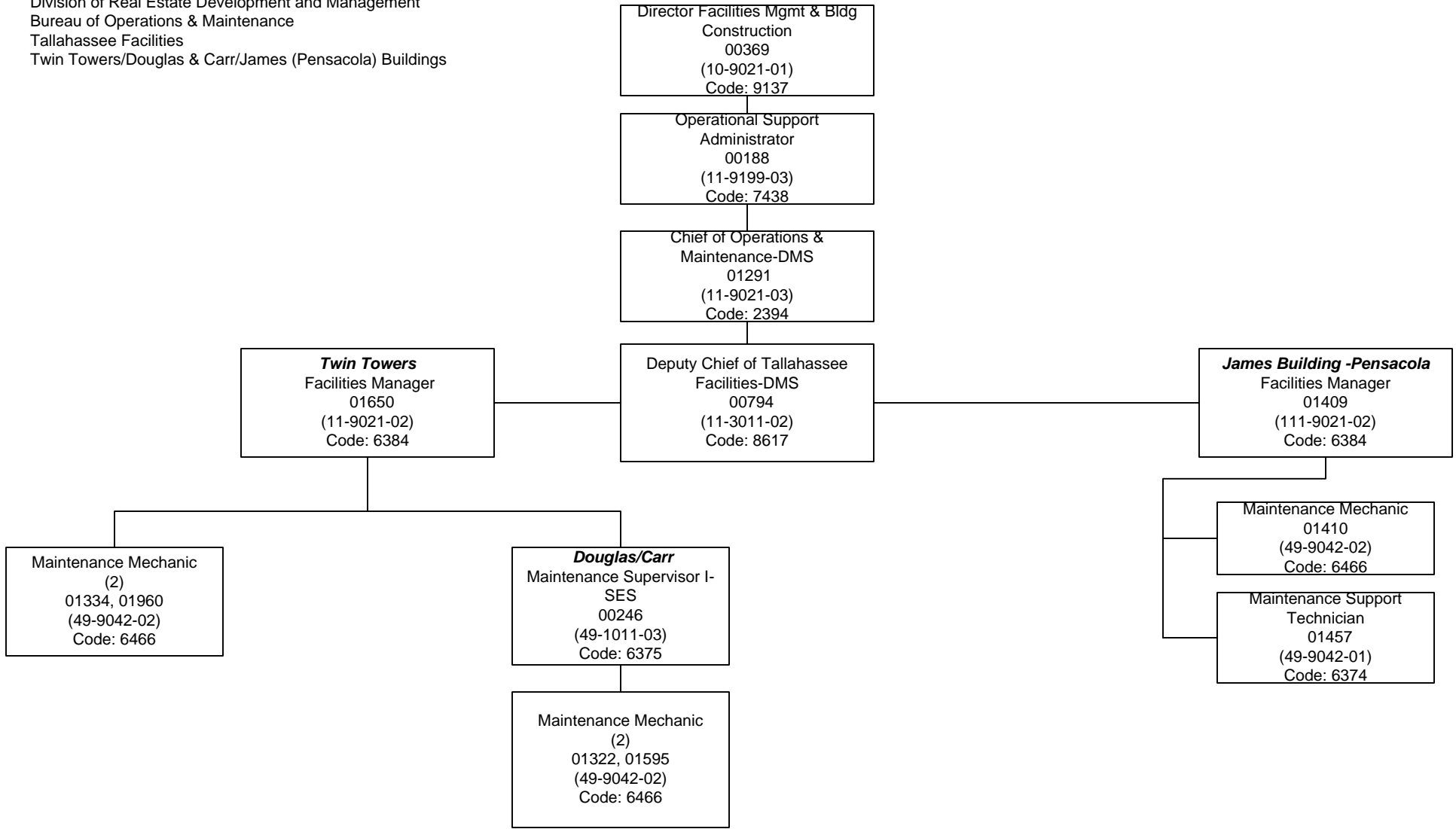
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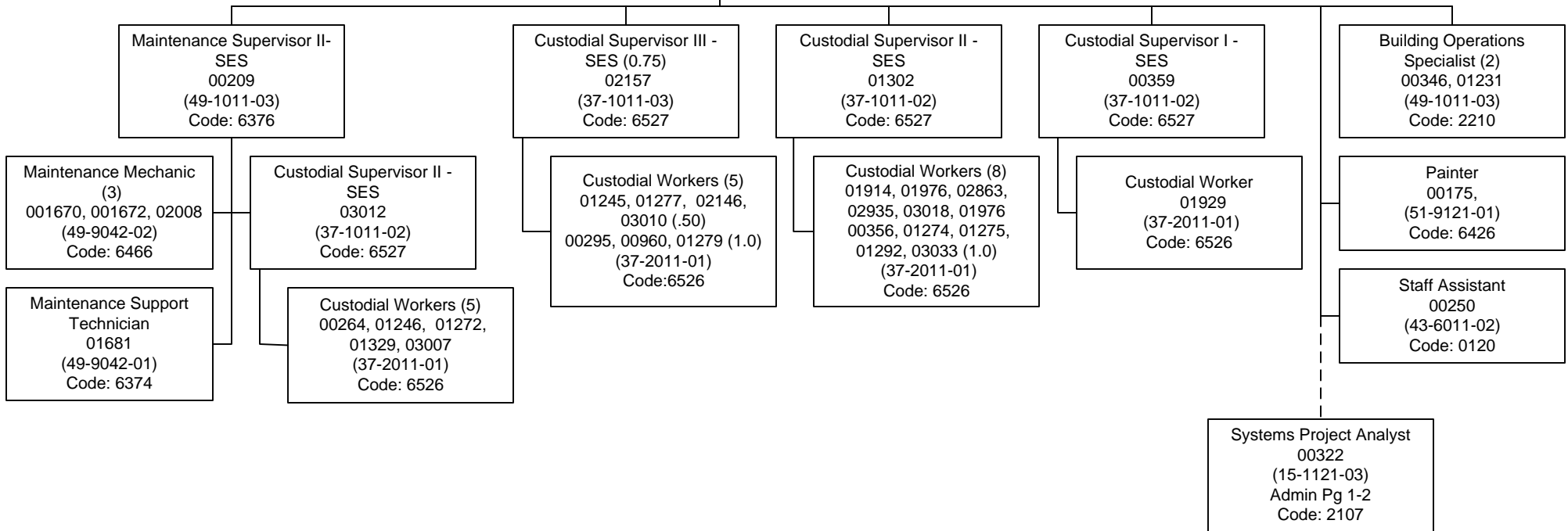
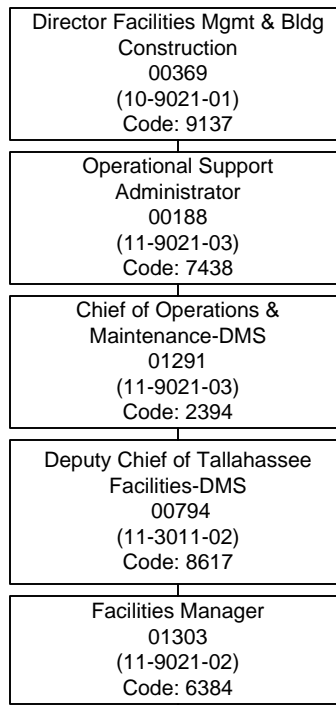
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Date: _____







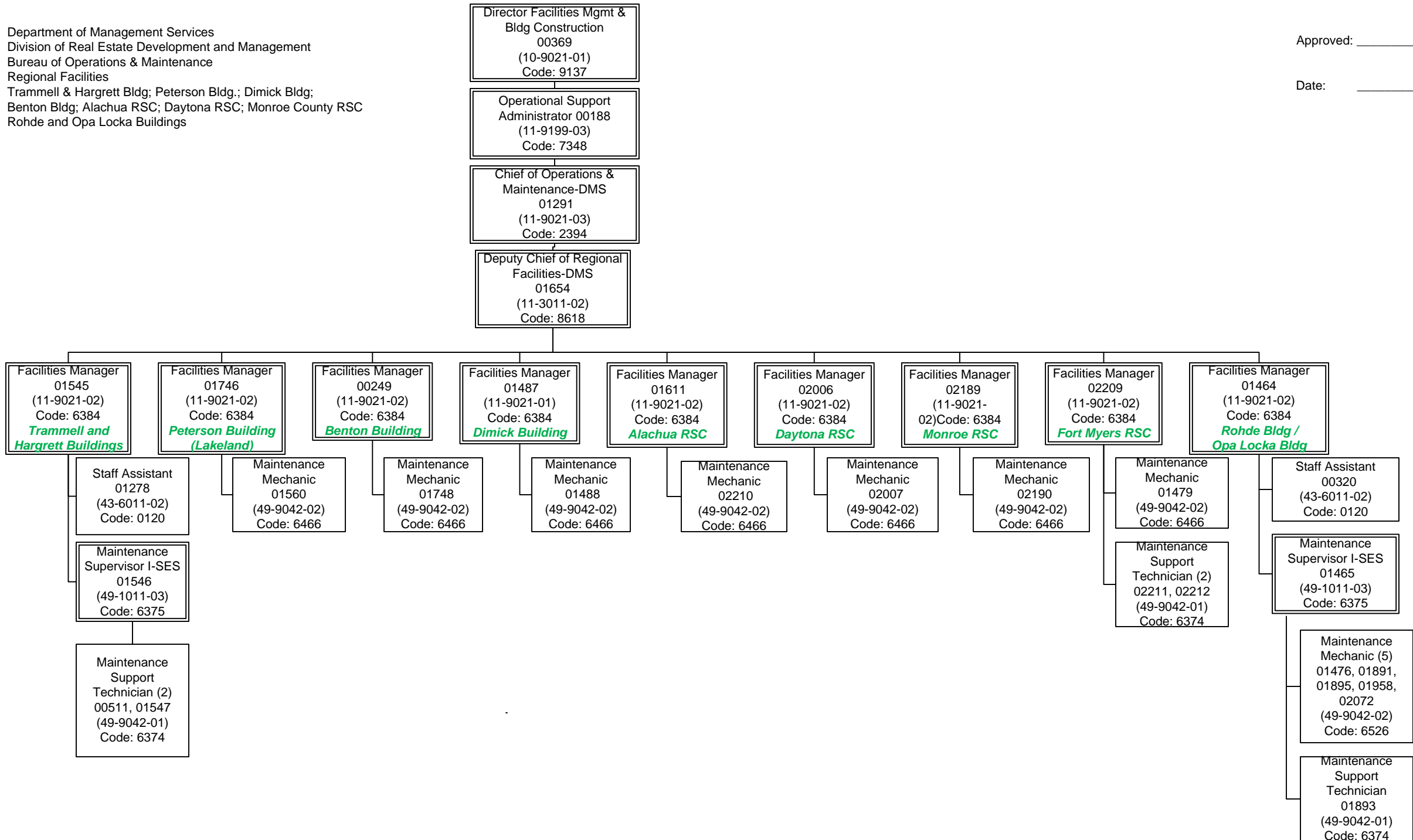


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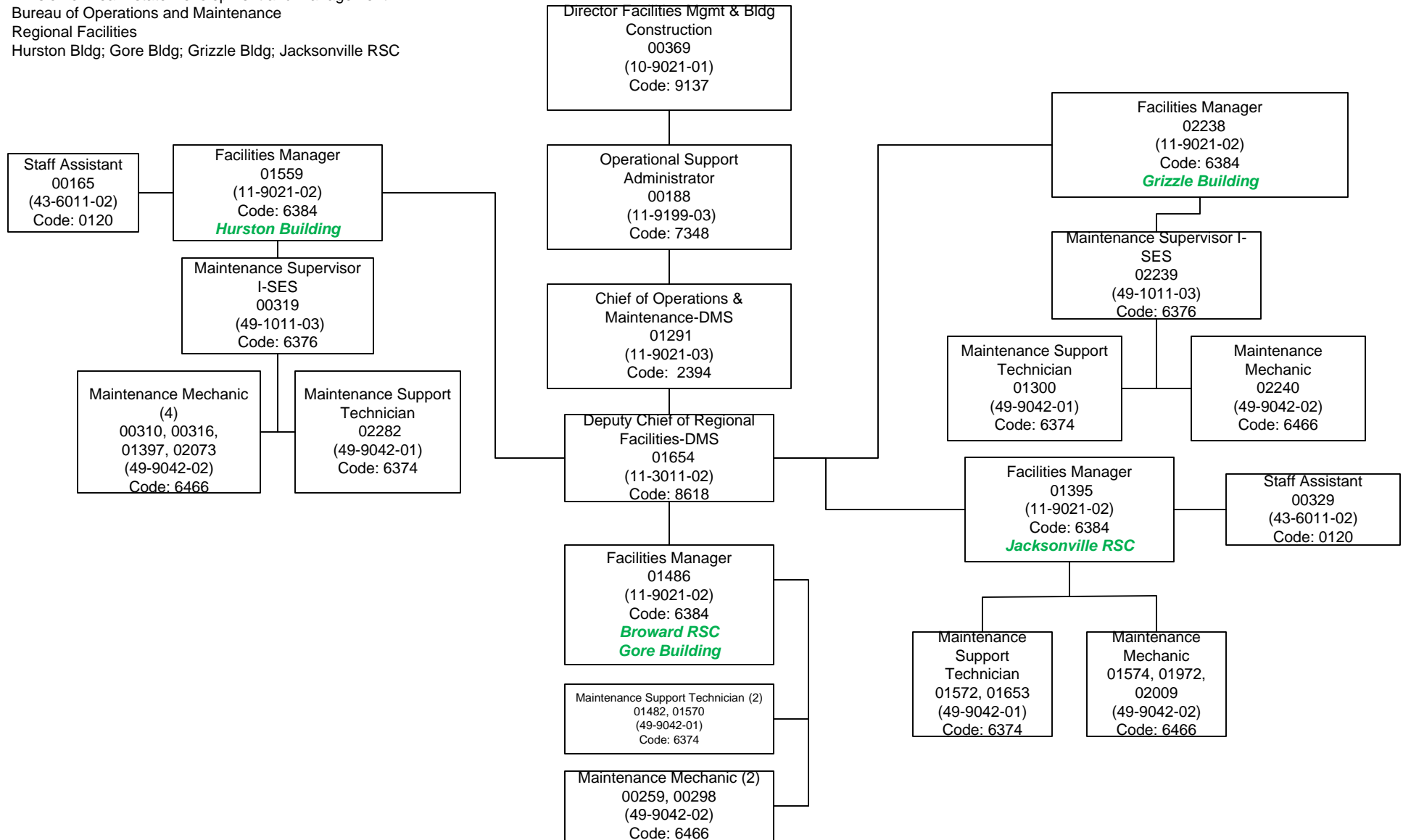
Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations & Maintenance
 Regional Facilities
 Trammell & Hargrett Bldg; Peterson Bldg.; Dimick Bldg;
 Benton Bldg; Alachua RSC; Daytona RSC; Monroe County RSC
 Rohde and Opa Locka Buildings

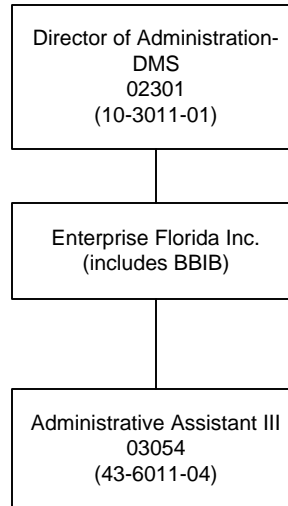
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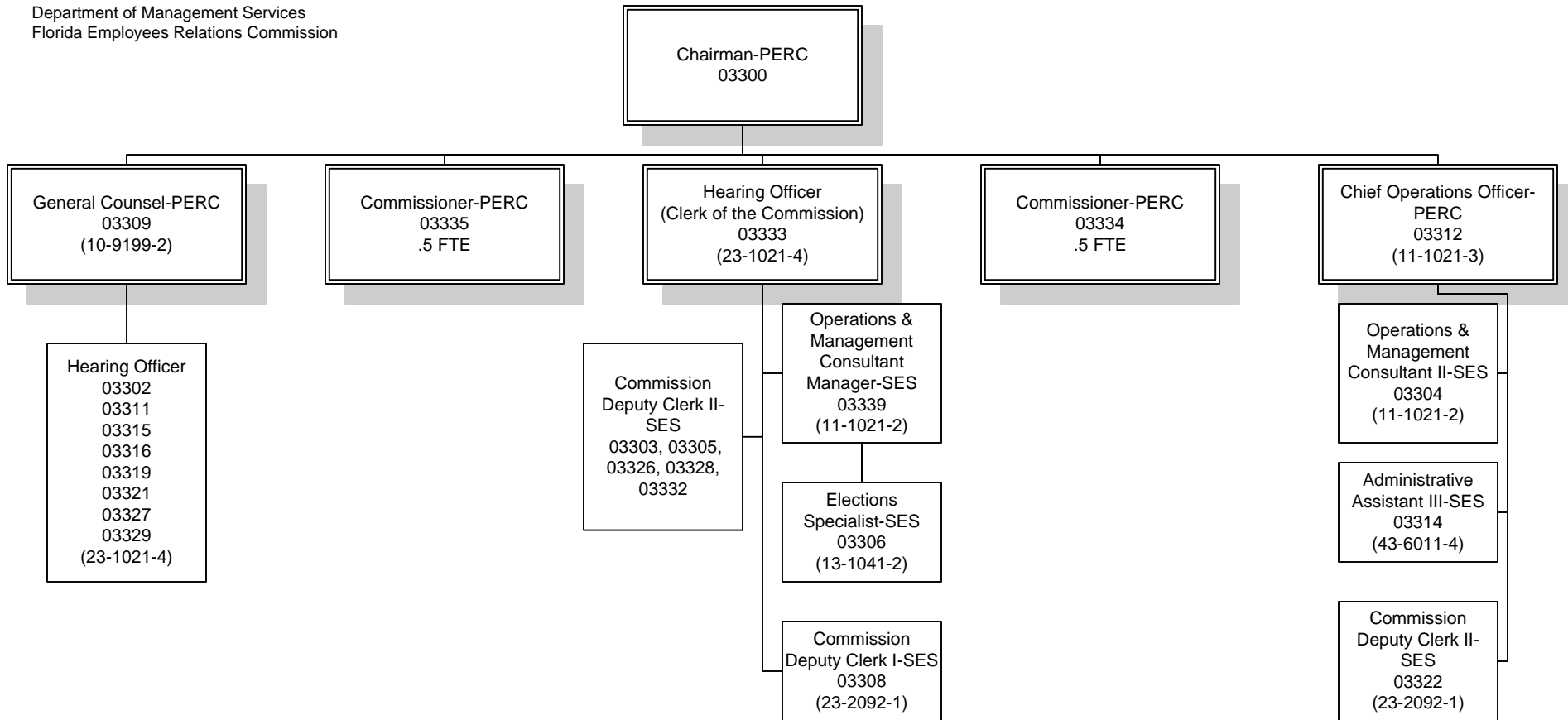
Date: _____



Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations and Maintenance
 Regional Facilities
 Hurston Bldg; Gore Bldg; Grizzle Bldg; Jacksonville RSC



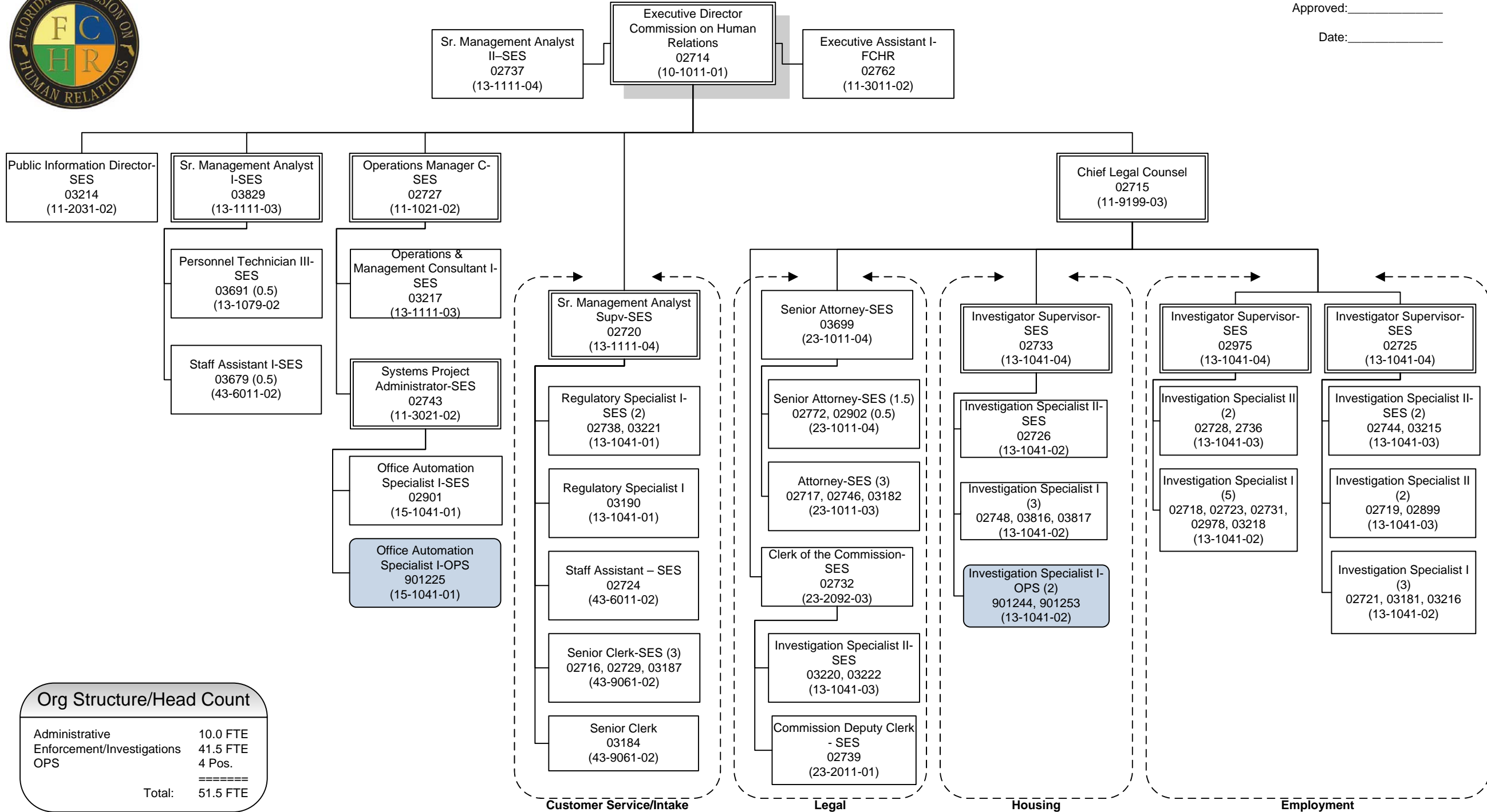






Approved: _____

Date: _____



Org Structure/Head Count	
Administrative	10.0 FTE
Enforcement/Investigations	41.5 FTE
OPS	4 Pos.
=====	
Total:	51.5 FTE

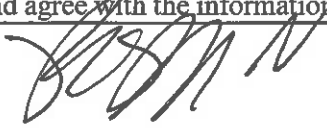



Please note: Positions are Career Service unless otherwise indicated.

MANAGEMENT SERVICES, DEPARTMENT OF		FISCAL YEAR 2015-16			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		540,883,964		64,803,741	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		-7,817,179		0	
FINAL BUDGET FOR AGENCY		533,066,785		64,803,741	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					56,612,276
Process Payroll And Benefits For Leased State Employees * Number of employees in state leasing services		1	220,832.00	220,832	
Operate And Maintain Department Of Management Services' Pool Facilities * Number of maintained square feet (private contract and agency)		7,872,792	5.88	46,308,811	8,191,465
Operate And Maintain Non-pool Facilities * Number of maintained square feet (private contract and agency)		7,872,792	0.10	785,838	
Administer Bonding Program And Plan For State Office Space Requirements * Number of net square feet of pool facilities		6,173,709	0.40	2,457,581	
Manage Private Sector And State Leases For State Agencies * Number of leases managed		1,495	1,996.26	2,984,413	
Manage Pool Facility Parking Lots * Number of parking spaces		24,578	12.04	295,888	
Special Category: Utility Payments * Utility cost per gross square foot		8,541,573	1.56	13,291,488	
Provide Facilities Security * Number of facilities secured		18	64,483.94	1,160,711	
Manage Construction Projects * Dollar volume of Fixed Capital Outlay project starts		58,300,000	0.03	1,678,756	
Adjudicate And Facilitate Mediation Of Labor And Employment Disputes Through The Public Employees Relations Commission * Number of labor and employment dispositions		883	4,952.04	4,372,649	
Acquire And Redistribute Federal Surplus Property * Dollar value of donated property		17,878,640	0.03	613,139	
Acquire And Redistribute Military Excess Property * Dollar value of donated property		17,878,640	0.01	144,009	
Provide New Vehicle And Watercraft Acquisition Support * Number of vehicles and watercraft acquired		1,762	97.07	171,029	
Operate And Maintain The Florida Equipment Electronic Tracking (fleet) System * Number of state vehicles tracked		35,326	12.47	440,489	
Manage State Vehicle And Watercraft Disposal * Number of vehicles and watercraft disposed of		1,568	585.20	917,588	
Establish And Administer State Term (master) Contracts And Negotiated Agreements * Dollars expended by State Agencies using the State Term Contracts and Negotiated Agreements		827,148,988	0.02	19,155,113	
Provide Minority Access To Contracting Opportunities * Number of businesses certified and registered		1,015	403.56	409,611	
Manage And Oversee Minority Business Compliance * Number of businesses reviewed and audited		280	1,238.38	346,747	
Provide Human Resource Management Expertise/Consulting * Number of authorized FTE and OPS employees in the State Personnel System.		107,631	23.23	2,500,764	
People First Contract Management * N/A		224,000	171.55	38,427,914	
Administer The Health Insurance Program * Number of enrollees		173,483	293.63	50,940,045	
Administer The Life Insurance Program * Number of enrollees		183,476	0.11	20,201	
Administer The Flexible Spending Account Program * Number of enrollees		17,138	1.97	33,779	
Administer The Supplemental Insurance Program * Number of enrollees		202,539	5.08	1,029,574	
Administer The Disability Benefits Program * Number of enrollees		21,516	1.04	22,321	
Provide Local Government Pension Plan Oversight * Number of Local Pension Plans Reviewed		171	11,087.43	1,895,950	
Administer The Florida Retirement System * Number of FRS members		1,054,976	29.48	31,099,746	
Administer The Retiree Health Insurance Subsidy Program * Number of Recipients of the Health Insurance Subsidy		349,865	0.54	188,556	
Administer The State University System Optional Retirement Program * Number of participants in the State University System Optional Retirement Program		17,030	23.46	399,606	
Contract For The Construction, Operation And Oversight Of Private Prisons * Number of beds occupied		10,163	271.38	2,758,076	
Investigate Complaints Of Civil Rights Violations * Number of inquiries/investigations		13,430	601.82	8,082,454	
TOTAL				233,153,678	64,803,741
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				227,486,283	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				15,600,015	
OTHER					
REVERSIONS				56,826,881	8,237
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				533,066,857	64,811,978

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

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Department of Management Services	Schedule XII Submission Date: 10/14/16
Project Name: Savings Through Outsourcing Electrical Response Team	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
FY 2017-2018 LBR Issue Code: 33J0140 and 33J0150	FY 2017-2018 LBR Issue Title: Savings Through Outsourcing Electrical Response Team
Agency Contact for Schedule XII (Name, Phone #, and E-mail address): Forest Berwick, Deputy Director, REDM, 850-414-6747, Forest.Berwick@dms.myflorida.com .	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head: 	Date: 9/29/16
Printed Name: Chad Poppell	
Agency Chief Information Officer: (If applicable)	Date:
Printed Name: N/A	
Budget Officer: 	Date: 9-27-2016
Printed Name: Richard Perritti	
Chief of Staff: 	Date: 9-28-16
Printed Name: Erin Rock	
Project Sponsor: 	Date: 9/27/16
Printed Name: Tom Berger	

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

I. Background Information					
1. Describe the service or activity proposed to be outsourced or privatized.	This proposal is to contract the majority of electrical functions performed by our Central Electrical Response Team (CERT).				
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?	<p>This service supports the agencies mission of delivering high-quality support services to government agencies, state employees, and the public that are reliable, innovative, and cost reductive through the use of outsourcing electrical work at all DMS facilities and a reduction in costs.</p> <p>The goals and objectives for the performance of this service are to provide consistent equipment standards at all facilities and benefit from associated cost savings.</p>				
3. Provide the legal citation authorizing the agency’s performance of the service or activity.	Section 255.249 F.S. provides the Department of Management Services responsibility: (1) The department shall have responsibility and authority for the custodial and preventive maintenance, repair, alteration, modification, and allocation of space for all buildings in the Florida Facilities Pool and adjacent grounds.				
4. Identify the service’s or activity’s major stakeholders, including customers, clients, and affected organizations or agencies.	The major stakeholders include the Department of Management Services and all of our tenant 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.	<p>In the regional facilities, we outsource and depend upon the private sector for all electrical work. In Tallahassee we have historically had an in-house trade shop that performed limited electrical services. This group consists of six full time positions, including a supervisor, whom we envision retaining for vendor oversight and contract management purposes.</p> <table border="1" data-bbox="521 1396 964 1480"> <thead> <tr> <th>Location</th> <th>1.0 FTEs</th> </tr> </thead> <tbody> <tr> <td>Tallahassee</td> <td>6.0</td> </tr> </tbody> </table>	Location	1.0 FTEs	Tallahassee	6.0
Location	1.0 FTEs				
Tallahassee	6.0				
6. Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.	Section F.S. 272.06 F.S. Authority to contract for utility services.—The Department of Management Services may provide or enter into contracts to provide heating, power, lighting, cooling systems, and other necessary services or facilities for any or all of said buildings.				
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?					

The Division reviewed the electrical service costs associated with all Department of Management Services (DMS) managed facilities in Tallahassee and looked for opportunities to achieve cost savings. Outsourcing the work performed by in-house staff will produce annual cost savings of \$21,848 and provide a consistent service delivery model between Tallahassee facilities and regional facilities. This effort would make our electrical services delivery model uniform across the DMS-managed facilities pool.

The Department intends to pursue appropriate legislative authority to transfer budget from the Salaries and Benefits category to the Contracted Services category. No change to the Expense category is foreseen.

Note: In the first year of outsourcing (FY 2017-2018), the cost savings will be offset by an estimated \$11,700 due to leave payouts.

The contracting of this service would eliminate service-related issues brought about due to staff turnover. Past turnover resulted in operations and maintenance staff hours being re-directed to personnel hiring functions and constant training rather than allowing staff to concentrate their efforts on vendor management and technical aspects of facilities operations and maintenance. The current annual cost for Salaries and Benefits is \$228,452.

Location	Salaries	Benefits	HR Statewide Contract	Total Cost
Tallahassee	\$145,440	\$83,012		\$228,452

II. Evaluation of Options

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

Option 1: Outsource functional needs to the private sector.

Option 2: Continue to operate “as is” utilizing state employees. Note two of the positions are currently vacant, and have proven very difficult to fill. Given the difficulties in hiring appropriately qualified personnel, we would effectively have to increase our Contracted Services expenditures without an offsetting budget reduction in Salaries and Benefits.

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?

Option 1: Commercial electrical services vendors have been widely available for many years. DMS is currently dependent on commercial vendors for electrical services in its regional facilities and has been utilizing such vendors as needed for services here in Tallahassee. DMS works with numerous vendors statewide and over half a dozen electrical vendors here in Tallahassee.

Option 2: DMS would continue to use in-house staff; however given the difficulties in hiring appropriately qualified personnel we would effectively have to increase our Contracted Services expenditures without an offsetting budget reduction in Salaries and Benefits.

- . 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).

The primary criterion used to evaluate the options was cost.

Location	Current Cost (In-House Staff)	2017-18 Estimated Contracted Services Equivalent	Difference (Savings)
Tallahassee	\$228,452	\$220,000	\$8,452

Note: In the first year of outsourcing (FY 2017-2018), the cost savings will be offset by approximately \$11,700 due to leave payouts.

The contracting of this service would eliminate service-related issues brought about due to staff turnover. Past turnover resulted in operations and maintenance staff hours being re-directed to personnel hiring functions and constant training rather than allowing staff to concentrate their efforts on vendor management and technical aspects of facilities operations and maintenance.

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

Option 1:

- Outsourcing the work performed by in-house staff will produce annual cost savings of \$8,452 and provide a consistent service delivery model between Tallahassee facilities and regional facilities.
- This effort would make our electrical services delivery model uniform across the DMS-managed facilities pool. We are already using contracted electrical services in our regional facilities and to supplement staff or capabilities as needed here in Tallahassee.
- The contracting of this service would eliminate service-related issues brought about due to staff turnover. Past turnover resulted in operations and maintenance staff hours being re-directed to personnel hiring functions and constant training rather than allowing staff to concentrate their efforts on vendor management and technical aspects of facilities operations and maintenance.

Option 2:

- There is no distinct advantage to this option because DMS is challenged to find and retain staff with the requisite electrical skillsets. Outsourced vendor services have proven to be effective and are currently in use. The primary disadvantage to this option is that cost savings will not be realized.

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

Option 1: This option affects 5 positions, 3 current employees within the agency net of two existing vacancies. We are already outsourcing services as needed.

Option 2: Staffing challenges means DMS would either be unable to fill the positions at the current rates, which would force us to increase our Contracted Services expenditures to accomplish this work, or increase our Salary and Benefits expenditures to attract and retain new staff.

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.

Option 1: This option will result in a cost reduction. It is expected that this option will provide a higher and more consistent service quality than currently being realized. This is due to consistent, statewide specifications of the vendors and also the fact that the Division has a difficult time keeping the positions filled, resulting in a reduced service quality. The change in service delivery would be providing these services with a vendor rather than employees. The benefits will be measured through the reduction in the costs of providing the services.

Option 2: N/A

7. List the major risks for each option and how the risks could be mitigated.

Option 1: Vendors that do not perform adequately do not have to be utilized again in addition to typical contract remedies.
Option 2: Continued limitations on the division's ability to provide high quality service to its tenants and the public.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.
The Department of Management Services, Division of Real Estate Development and Management has extensive experience in contracting vendor services in its buildings and has had positive experiences.
III. Information on Recommended Option
1. Identify the proposed competitive solicitation including the anticipated number of respondents.
TBD. There is no current contract for this work.
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.
The anticipated time frame for contracting this service and reducing staff is July 1, 2017.
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.
The only compensation would be the amount provided for in the contract.
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?
For Option 1, this option would result in a cost reduction. DMS does utilize federal dollars for this purpose.
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.
DMS would retain vendor management and oversight responsibility as similarly done for other contracted services in DMS managed facilities. We anticipate retaining one FTE with the background and skillset to perform this task as contemplated in the attached cost-benefit analysis.
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.

For contracted services in its managed buildings, the division typically has provisions in each contract allowing the agency to address non-performance issues through the form of financial penalties. Any new contracted service would be approached similarly by the division, with all of the requisite contract management report forms have been included in the contract documents. Non-performance is typically addressed via a performance bond.

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.

The agency will need to have proviso language placed in the General Appropriations Act that will allow for the re-establishment of the positions in case the vendor is unable to perform. In the event that the vendor is unable to perform, we will need the ability to use the positions and transfer the money from the Contracted Services category back into the Salaries and Benefits category.

8. Identify all other Legislative Budget Request issues that are related to this proposal.

There are no other Legislative Budget Request issues that are related to this proposal.

9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.

There are no other methods identified for this service.

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.

The performance measures for these services will tie back to the technical specifications of the contract. The contract monitoring system will require staff to rate the vendor's performance on a scheduled basis. Specifically, the contract will incorporate distinct performance expectations. The division anticipates imposing a penalty in the form of an invoice deduction for performance deficiencies.

11. Provide a plan to verify vendor(s) compliance with public records laws.

The vendor's contract, all bid responses, all payment records, and all performance records are subject to public records laws.

12. If applicable, provide a plan to verify vender compliance with applicable federal and state law ensuring access by persons with disabilities.

N/A

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.

This outsourcing plan will fully standardize the way in which the agency delivers electrical services in the Florida Facilities Pool (FFP).

14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in s. 287.0571, F.S.

N/A

Function Costs for Central Electrical Response Team (CERT)

Option: Outsource Electrical Services

Department of
Management
Services

Produced 08/18/16

For

By Forest Berwick

FY 2017-2018

BUDGET WORKSHEET

	BUDGET									REVENUES / COMPENSATION			NET IMPACT		
	(a) Current			(b) Proposed Option			(c)=(b)-(a) Incremental Effect of Option			(d) Current	(e) Proposed option	(f)=(e)-(d) Incremental Effect of Option	COMPENSATION LESS COSTS	CUMULATIVE IMPACT	
	General Revenue	Trust Fund	Total	General Revenue	Trust Fund	Total	General Revenue	Trust Fund	Total						
FY 2016-17															
FTE'S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Salaries and Wages	\$0	\$228,452	\$228,452	\$0	\$228,452	\$228,452	\$0	\$0	\$0	General Revenue	\$0	\$0	\$0		
OPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fees	\$0	\$0	\$0		
Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Federal Funds	\$0	\$0	\$0		
Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Special Categories	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
HR Fee @ \$339/FTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
TOTAL FY 2016-17	\$0	\$228,452	\$228,452	\$0	\$228,452	\$228,452	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
FY 2017-18															
FTE'S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Salaries and Wages	\$0	\$0	\$0	\$0	(\$228,452)	(\$228,452)	\$0	(\$228,452)	(\$228,452)	General Revenue	\$0	\$0	\$0		
OPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fees	\$0	\$0	\$0		
Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Federal Funds	\$0	\$0	\$0		
Contracted Services	\$0	\$0	\$0	\$0	\$220,000	\$220,000	\$0	\$220,000	\$220,000	Other -	\$0	\$0	\$0		
Special Categories	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
HR Fee @ \$339/FTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
TOTAL FY 2017-18	\$0	\$0	\$0	\$0	(\$8,452)	(\$8,452)	\$0	(\$8,452)	(\$8,452)		\$0	\$0	\$0	\$8,452	\$8,452
FY 2018-19															
FTE'S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Salaries and Wages	\$0	\$0	\$0	\$0	(\$20,153)	(\$20,153)	\$0	(\$20,153)	(\$20,153)	General Revenue	\$0	\$0	\$0		
OPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fees	\$0	\$0	\$0		
Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Federal Funds	\$0	\$0	\$0		
Contracted Services	\$0	\$0	\$0	\$0	\$220,000	\$220,000	\$0	\$220,000	\$220,000	Other -	\$0	\$0	\$0		
Special Categories	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
HR Fee @ 339?FTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Other -	\$0	\$0	\$0		
TOTAL FY 2018-19	\$0	\$0	\$0	\$0	\$199,847	\$199,847	\$0	\$199,847	\$199,847		\$0	\$0	\$0	(\$199,847)	(\$191,395)

Function Costs for Central Electrical Response Team (CERT) Option: Outsource Electrical Services
Department of Management Services
 Produced 08/18/16 For By Forest Berwick **FY 2017-2018**

BUDGET WORKSHEET															
	BUDGET									REVENUES / COMPENSATION			NET IMPACT		
	(a) Current			(b) Proposed Option			(c)=(b)-(a) Incremental Effect of Option				(d) Current	(e) Proposed option	(f)=(e)-(d) Incremental Effect of Option	COMPENSATION LESS COSTS	CUMULATIVE IMPACT
	General Revenue	Trust Fund	Total	General Revenue	Trust Fund	Total	General Revenue	Trust Fund	Total						
FY 2019-20															
FTE'S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
OPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Contracted Services	\$0	\$220,000	\$220,000	\$0	\$220,000	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Special Categories	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
HR Fee @ 339?FTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL FY 2019-20	\$0	\$220,000	\$220,000	\$0	\$220,000	\$220,000	\$0	\$0	\$0		\$0	\$0	\$0	\$8,452	
FY 2020-21															
FTE'S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
OPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Contracted Services	\$0	\$220,000	\$220,000	\$0	\$220,000	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Special Categories	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
HR Fee @ 339?FTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL FY 2020-21	\$0	\$220,000	\$220,000	\$0	\$220,000	\$220,000	\$0	\$0	\$0		\$0	\$0	\$0	(\$191,395)	
GRAND TOTAL	\$0	\$668,452	\$668,452	\$0	\$859,847	\$859,847	\$0	\$191,395	\$191,395		\$0	\$0	\$0	(\$191,395)	

1. There are currently six positions performing this service. This scenario assumes one position will be retained to provide contract oversight and quality control functions.
2. Savings in the Salaries and Benefits category will increase after the FY 2017-18 due to one time leave payouts estimated at \$11,700.
3. The recurring expense package should not be considered or applied since these are tradesman and do not have offices or landline phones.

SCHEDULE X1IA-2: COST/BENEFIT ANALYSIS - BENEFITS AND ADDITIONAL COSTS

Function Costs for <u>Central Electrical Response Team (CERT)</u>	Option: <u>Outsource Electrical Services</u>		
	Department of Management		
Produced 08/18/16	For Services	By Forest Berwick	FY 2017-18

List and describe any Benefits not captured on Schedule X1IA-1, such as improved customer service, which could not be quantified:

1	Outsourcing the work performed by in-house staff will produce a consistent delivery model between Tallahassee facilities and regional facilities. This effort will make our electrical services delivery model is uniform across the Florida Facilities Pool (FFP). We are already using contracted electrical services in our regional facilities and to supplement staff or capabilities as needed here in Tallahassee.
2	The contracting of this service will eliminate service related issues brought about by staff turnover. Past turnover has resulted in operations and maintenance staff hours being re-directed to personnel hiring functions and constant training rather than allowing staff to concentrate their efforts on vendor management and technical aspects of facilities operations and maintenance.
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List and describe any expected costs not captured on Schedule X1IA-1 because they could not be quantified:

1	N/A
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SCHEDULE XIA-3: COST/BENEFIT ANALYSIS - ASSUMPTIONS

Function Costs for <u>Central Electrical Response Team (CERT)</u>		Option: <u>Outsource Electrical Services</u>
Produced 08/18/16		Department of Management
For <u>Services</u>		By <u>Forest Berwick</u>
		FY 2017-18
BUDGET - ASSUMPTIONS		
	(a) Current	(b) Proposed option
OPERATIONAL COSTS		
Salaries and Wages	One position would be retained to provide for contract oversight and quality control functions. Salaries and Benefits are assumed to remain constant from FY 2017-18 forward.	
OPS		
Expenses		
Contracted Services		Contracted Services expenditures are assumed to remain constant from FY 2017-18 forward.
Special Categories		
HR Fee @ 339/FTE	It is assumed that this fee will be reduced by the proposed reduction of five positions.	
Other -		
Other -		
Other -		
FTE'S		

List all assumptions made in calculating and projecting the figures shown on the "Projections" sheet (Schedule XIA-1)

COMPENSATION - ASSUMPTIONS		
	(a) Current	(b) Proposed option
REVENUES / COMPENSATION		
General Revenue	N/A	N/A
Fees	N/A	N/A
Federal Funds	N/A	N/A
Other -	N/A	N/A
Other -	N/A	N/A
Other -	N/A	N/A
Other -	N/A	N/A

List all assumptions made in calculating and projecting the figures shown on the "Projections" sheet (Schedule XIA-1)

BENEFITS AND ADDITIONAL COSTS - ASSUMPTIONS	
	N/A
	N/A
	N/A
	N/A
	N/A
	N/A
	N/A
	N/A
	N/A

List all assumptions made in deriving the benefits and additional costs shown on the "Additional Information" sheet (Schedule XIA-2)

SCHEDULE XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS
This Form is Not Applicable

Contact Information
Agency: Department of Management Services
Name: Richard Perritti
Phone: 850-487-0364
E-mail address: Richard.Perritti@DMS.MyFlorida.com

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

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

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

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

Agency: Department of Management Services **Contact:** Richard Perritti, 850 487-0364

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2016 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 2017-2018 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 2017-2018 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Non-Florida Retirement System Pensions and Benefits	B	-0.5	-0.5
b	Florida Interoperability Network (FIN) GR	B	1.4	1.4
c	Mutual Aid (MA) GR	B	1.2	0.6
d	State Building Pool - General Repairs and Maintenance - GR	B	18.6	0
e	State Building Pool - General Repairs and Maintenance - TF	B	9.8	6.6
f	Life Safety and American with Disabilities Act (ADA) GR	B	14.4	6.5
g	Life Safety and American with Disabilities Act (ADA) TF	B	0.4	4.1
h	FDLE Building Construction GR	B	0	16.1

- 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.

Mutual Aid (MA) was reduced based on a reduction in towers. General Repairs and Maintenance in the Legislative Budget Request is based on \$1,561,981 (Trust Fund) to balance ongoing projects at the Capital Complex and \$5,020,983 (Trust Fund) for general repairs and maintenance for Florida Facilities Pool buildings. Life Safety and ADA in the Legislative Budget Request is based on \$6,500,000 (General Revenue) for upgrades to improve security at facilities, \$1,000,000 (Trust Fund) for a security assessment for the Florida Facilities Pool and \$1,350,000 (Trust Fund) for life safety upgrades such as fire and electrical systems. To address ADA upgrades \$1,814,047 (Trust Fund) is requested for the Florida Facilities Pool. Not include in the Long Range Financial Outlook is funding to construct a building for the Florida Department of Law Enforcement at a cost of \$16,100,000 in General Revenue.

* R/B = Revenue or Budget Driver

Office of Policy and Budget - June 2016

Schedule XV

Contract Reporting

Not Applicable

Executive Direction

Exhibits or Schedules

Executive Direction

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017 - 2018**
Program: 72010100 Executive Direction & Administration
Fund: 2021 Administrative Trust
Specific Authority: Section 215.32, Florida Statutes
Purpose of Fees Collected: Assessment fees are charged to operating divisions/programs within the Department to recover costs for departmental administrative services.

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

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

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2015-16	ESTIMATED FY 2016-17	REQUEST FY 2017-18
Receipts:			
SEE ATTACHED LISTING			
Total Fee Collection to Line (1) - Section III	8,649,336	8,250,088	8,325,083
<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	6,766,439	6,882,203	6,968,291
Other Personal Services	54,247	81,933	83,164
Expenses	651,803	695,893	695,893
Operating Capital Outlay	9,657	9,688	9,688
Sp.Cat.: TR to Administrative Hearings	82,829	-	-
Sp.Cat.: Contracted Services	197,450	208,112	208,112
Sp.Cat.: Mail Services	25,488	58,004	58,004
Sp.Cat.: Risk Mgmt Insurance	19,768	14,096	14,096
Sp.Cat.: Contracted Legal Services	629,849	891,000	891,000
Sp.Cat.: Lease Purchase Equipment	14,840	14,427	14,427
HR Statewide Contract	30,538	29,798	29,777
Data Processing Services State Data Center-AST	249,285	249,285	250,143

Indirect Costs Charged to Trust Fund:

TR to GR-8% Svc Chrg	1,170	1,272	1,272
Refunds			
Enterprise of Florida Expenditures			
PY Certified Forward B's	42,043		
Cert Forward Reversions @ 9/30/2015	(245,967)		
Cert Forward Reversions @ 9/30/2016	-	(230,536)	
Compensated Leave Liability	(47,406)		
Post Closing Adj to AP	(28,487)	0	0
CY TR10 to 7xxx	(9,741)		
Rounding			
Tsfr for Admin. Assessment from 720103-2021			
Contracted Legal Services to be allocated		(791,000)	(791,000)
Assessment for Investments 890000 - 310403	1,227	1,230	1,230
Reverse PY A/P Not CF (Incl In Line A)		0	0
Total Full Costs to Line (2) - Section III	8,445,032	8,115,405	8,434,097

Basis Used: Accrual**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	8,649,336	8,250,088	8,325,083
TOTAL SECTION II	(B)	8,445,032	8,115,405	8,434,097
TOTAL - Surplus/Deficit	(C)	204,304	134,683	(109,014)

EXPLANATION:

Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period:** 2017 - 2018
Program: Executive Direction & Administration (72010100)
Fund: Administrative Trust (2021)

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
<u>Receipts:</u>	FY 2015-16	FY 2016-17	FY 2017-18
Admin. Assessment - 724001-2696	2,374,215	2,475,079	2,499,830
Admin. Assessment - 724002-2033	65,509	75,891	76,650
Admin. Assessment - 726002-2699	33,532	40,297	40,700
Admin. Assessment - 726003-2510	114,435	91,578	92,494
Admin. Assessment - 726004-2510	542,870	481,113	485,924
Admin. Assessment - 726005-2510	33,477	39,963	40,363
Admin. Assessment - 726008-1000	87,097	110,110	111,211
Admin. Assessment - 727504-2678	732,726	343,135	346,566
Admin. Assessment - 727505-2678	115,021	137,350	138,724
Admin. Assessment - 727502-2570	166,410	171,984	173,704
Admin. Assessment - 727502-2667	2,618	3,332	3,365
Admin. Assessment - 727502-2668	496,503	544,533	549,978
Admin. Assessment - 727502-2671	4,483	1,779	1,797
Admin. Assessment - 727503-2309	1,117,828	1,335,697	1,349,054
Admin. Assessment - 729001-2105	1,299,580	1,222,589	1,234,815
Admin. Assessment - 729001-2344	51,549	21,751	21,969
Admin. Assessment - 729002-2432	154,589	236,676	239,043
Admin. Assessment - 729201-1000	29,416	28,604	28,890
Admin. Assessment - 729201-2558	29,416	28,604	28,890
Admin. Assessment - 729501-2510	111,769	109,450	110,545
Admin. Assessment - 729801-1000	3,975	3,975	3,975
Admin. Assessment - 729801-1000		-	-
Admin. Assessment - 729802-2792			
Admin. Assessment - 729601-2792			
Transfer in from Admin TF - 720103-2021	1,004	1,004	1,004

Transfer in from Purch TF for Contract Procurement - 72600400-2510	564,957	729,694	729,694
Transfer in Contracted Legal Services 727502-2668	250,000		
Transfer in Contracted Legal Services 727503-2517	50,000		
Transfer in Contracted Legal Services 727505-2678	100,000		
Transfer in Contracted Legal Services 729001-2105	100,000		
Reimbursement from Enterprise of Florida			
Refunds Non-State Revenues	(100)		
Refunds & Reimbursements	56		
Investment Income	15,860	15,900	15,900
Miscellaneous Receipts	541		
Interest Earnings Transfer from Supervision TF			
Total Fee Collection to Line (1) - Section III	8,649,336	8,250,088	8,325,083

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	ADMINISTRATIVE TRUST
LAS/PBS Fund Number:	ADMINISTRATION (72010100)
	2021

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	317,127	(A)		317,127
ADD: Other Cash (See Instructions)	362	(B)		362
ADD: Investments	1,034,128	(C)		1,034,128
ADD: Outstanding Accounts Receivable	2,122	(D)	0	2,122
ADD: Due from Leased Employees in July		(E)		0
Total Cash plus Accounts Receivable	1,353,739	(F)	0	1,353,739
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	446,063	(H)		446,063
Approved "B" Certified Forwards	241,826	(H)		241,826
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	487	(I)		487
LESS: Other Accounts Payable		(J)	(28,487)	(28,487)
Unreserved Fund Balance, 07/01/16	665,363	(K)	28,487	693,851 **

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: 2017 - 2018

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16 (A)
Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - Decrease Accounts Payables (B720001) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

Compensated Absences (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

*SHOULD EQUAL ZERO.

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72010100 Executive Direction/Support Services
Fund: 2510 Operating Trust Fund

Specific Authority: Section 215.32, Florida Statutes
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.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST	
	FY 2015-16	FY 2016-17	FY 2017-18	
<u>Receipts:</u>				
Transfer in from BE 72600400-2510	48,700	50,000	50,000	
Total Fee Collection to Line (1) - Section III	48,700	50,000	50,000	

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits				
Expenses				
SC: Contracted Services	48,700	50,000	50,000	
SC: Risk Management				
SC: HR Services				
DP Svcs-SSRC				
<u>Indirect Costs Charged to Trust Fund:</u>				
Transfer in from 72600400-2510				
Total Full Costs to Line (2) - Section III	48,700	50,000	50,000	

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	48,700	50,000	50,000
TOTAL SECTION II	(B)	48,700	50,000	50,000
TOTAL - Surplus/Deficit	(C)	-	-	-

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST
LAS/PBS Fund Number:	ADMINISTRATION (72010100)
	2510

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0 (A)		0
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable			0
ADD: _____			0
Total Cash plus Accounts Receivable	0 (F)		0
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	0 (H)		0
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)			0
LESS: Other Accounts Payable			0
Unreserved Fund Balance, 07/01/16	0 (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: 2017-2018

Department Title:

MANAGEMENT SERVICES

Trust Fund Title:

OPERATING TRUST

LAS/PBS Fund Number:

2510 - ADMINISTRATION (72010100)

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

(A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

Add/Subtract Other Adjustment(s):

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

(D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

(E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

(F)

DIFFERENCE:

(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017-2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Office of the Secretary -Administration

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2015-104	6/30/2015	Financial Management Services	<p>INFORMATION TECHNOLOGY CONTROLS</p> <p>Finding No. 6: As similarly noted in our report No. 2013-090, incompatible Florida Accounting Information Resource Subsystem (FLAIR) access privileges were granted to a number of employees and the Department did not always timely cancel FLAIR access privileges upon an employee’s separation from Department employment. Recommendation: We recommend that Department management ensure that periodic reviews of FLAIR access privileges are appropriately conducted to identify and remove any excess or incompatible privileges granted to employees. We also recommend that Department management ensure that FLAIR access privileges are canceled immediately upon a user’s separation from employment.</p>	<p>The Department is actively reviewing notifications of employee terminations upon receipt to determine whether the employee has FLAIR access. Regarding incompatible FLAIR roles, the Bureau of Financial Management has reviewed all FLAIR user access and has researched all instances of incompatible roles. In some cases, tasks have already been reassigned to ensure that proper segregation of duties exists and internal controls are in place. In the case of limited staff, such as in the Control Section, the Property Section and the Division of State Group Insurance, a few staff will retain access which would normally be considered ‘incompatible roles’. In these cases, compensating controls exist, such as supervisors reviewing work on a regular basis. In addition, other staff members within the department review property, disbursement and revenue transactions on a weekly or monthly basis, providing an additional level of checks and balance.</p> <p>The Bureau of Financial Management Services has developed written procedures which require that employee FLAIR access is deleted the same day notification is received of employee termination. In addition, the bureau has implemented a quarterly review to ensure appropriateness of FLAIR access. The latest review was completed on July 18, 2016, for the quarter ended June 30, 2016, with the exception one program area which responded on August 3, 2016. The next review will be completed in October, 2016, for the quarter ended September 30, 2016.</p>	

AG 2016-159	6/30/2016	Financial Management Services	<p>Finding No. 2015-001: The FDMS did not properly classify its Communications and Facilities internal service fund's net position in accordance with generally accepted accounting principles.</p> <p>Recommendation: We recommend that the FDMS enhance fiscal year-end reporting procedures to ensure the appropriate calculation and reporting of Net investment in capital assets and the Restricted component of net position for the applicable internal service funds.</p>	<p>To prevent future misinterpretations of new GASB guidance, the Bureau of Financial Management Services has updated the year-end checklist to include detailed instructions for the calculation and reporting of Net Investment in Capital Assets and the Restricted component of net position in the Communications and Facilities internal service funds.</p>	
AG 2016-159	6/30/2016	Financial Management Services	<p>Finding No. 2015-017: Reconciliation for 2016 SWCAP disclosed one fund with an excess balance.</p> <p>Recommendation: We recommend that the FDSM take actions, as appropriate, to prevent excess fund balances.</p>	<p>The Department of Management Services made a recent payment to the Federal Government (HHS) for the federal share of the excess balance as of June 30, 2014, for the Operating "Purchasing" Trust Fund, including interest, which was determined to be \$1,656,140. In addition, effective November 1, 2015, the fee was decreased from 1% to .70% to prevent future excessive balance in Purchasing Trust Fund and there will be a \$4 million dollar sweep from the trust fund in fiscal year 2016-2017. We will continue to monitor the trust fund balance and provide information to the Governor and Legislature on funding model adjustments to avoid excess balances going forward.</p>	

IA 2016-8787	6/30/2016	Financial Management Services	<p>The DMS Administrative Cash Receipts Policy No. 06-101 requires that cash receipts are recorded in a log and recorded immediately upon receipt. The policy outlines that the following information should be documented in the log: date, log number, payee, check number, & amount. From interviews with staff and examination of the logs, we noted that it was not clear what date the policy requires, and that logs do not always contain the required information. For example, we noted that information regarding the date received and the date transmitted was missing from some logs. We noted that a log was not always used outside of FMS to record cash receipts. Further, we noted that receipts processed after core working hours are often not logged until the next business day. During discussions with staff, some of the cash receipt custodians noted that they were unaware of the policy requirements. In addition, we were not always able to identify documentation of the reconciliation of transmitted receipts to the Revenue section's deposit records.</p> <p>We recommend:</p> <p>1) FMS review the cash receipts policy and update it to include more specific information regarding documentation of receipts.</p> <p>2) Procedures be implemented to communicate the policy changes to division personnel.</p> <p>3) FMS implement monitoring procedures for all areas processing cash receipts to ensure compliance with the updated policy.</p> <p>4) FMS implement procedures to follow-up with division management when receipts have not been processed according to DMS policy to help reinforce department policy.</p>	<p>1) FMS is in the process of revising the cash receipts policy to include more specific information regarding cash control requirements, including segregation of duties; security, restrictive endorsement and documentation of receipts; proper completion and use of the transmittal form; and remittance timeframes.</p> <p>2) FMS has revised the transmittal form, created an FAQ document, and provided training on June 6-7, 2016. The training addressed all of the cash control requirements outlined in #1, above.</p> <p>3) FMS will monitor revenue transmittals (forms and checks) and will notify applicable program area and division director of instances of non-compliance.</p> <p>4) FMS will implement procedures to follow-up with division management when receipts have not been processed according to DMS policy.</p>	
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IA 2016-8787	6/30/2016	Financial Management Services	<p>The DMS cash receipts policy requires that checks and money orders transmitted to FMS be accompanied by a transmittal form and that the form contain at least the following information: date, transmittal number, organizational code and fund which should receive the deposit. However, the policy does not indicate what date should be included on the transmittal form. We noted variations in the dates being recorded on the form. Some custodians were using the initial date of receipt and others were using the date the transmittal was being prepared for submission to FMS.</p> <p>We recommend:</p> <ol style="list-style-type: none"> 1) FMS review the cash receipts policy and update it to include more specific information regarding the use of the transmittal form. 2) Procedures be implemented to communicate the policy changes to division personnel. 3) FMS implement monitoring procedures for all areas processing cash receipts to ensure compliance with the updated policy. 	<ol style="list-style-type: none"> 1) FMS is in the process of revising the cash receipts policy to include more specific information regarding cash control requirements, including segregation of duties; security, restrictive endorsement and documentation of receipts; proper completion and use of the transmittal form; and remittance timeframes. 2) FMS has revised the transmittal form, created an FAQ document, and provided training on June 6-7, 2016. The training addressed all of the cash control requirements outlined in #1, above. 3) FMS will monitor revenue transmittals (forms and checks) and will notify applicable program area and division director of instances of non-compliance. 	
IA 2016-8787	6/30/2016	Financial Management Services	<p>Department policy requires all offices responsible for processing receipts to restrictively endorse them as soon as they are received. During the audit, we noted that checks were not endorsed immediately upon receipt in some areas processing cash receipts. For example, we observed checks being held until the second mail delivery or until the following business day before being endorsed. We also noted checks were not endorsed at all prior to being secured for processing at a later time.</p> <p>We recommend:</p> <ol style="list-style-type: none"> 1) FMS update its procedures to provide additional guidance for the immediate restrictive endorsement of cash receipts. 2) FMS include restrictive endorsement in training to areas processing receipts. 3) FMS implement monitoring procedures for all areas processing cash receipts to ensure cash receipts are restrictively endorsed immediately upon receipt. 	<ol style="list-style-type: none"> 1) FMS is in the process of revising the cash receipts policy to include more specific information regarding cash control requirements, including segregation of duties; security, restrictive endorsement and documentation of receipts; proper completion and use of the transmittal form; and remittance timeframes. 2) FMS has revised the transmittal form, created an FAQ document, and provided training on June 6-7, 2016. The training addressed all of the cash control requirements outlined in #1, above. 3) FMS will monitor revenue transmittals (forms and checks) and will notify applicable program area and division director of instances of non-compliance. 	

IA 2016-8787	6/30/2016	Financial Management Services	<p>Physical security of cash receipts is a key part of ensuring the proper handling of these assets. All areas handling cash receipts should have an area where access to cash receipts is restricted to authorized persons only. During the audit, we noted that cash receipts were not always maintained in secure areas. For example, FMS does not have a restricted cash office that is only accessible to persons processing cash receipts. We also identified cash receipts processed in employee cubicles or other areas accessible to staff not authorized to handle cash receipts. In addition, receipts were not always secured when unattended. Finally, safeguarding of cash receipts is not specifically mentioned in the cash receipts policy.</p> <p>We recommend:</p> <ol style="list-style-type: none"> 1) FMS update its policies and procedures to include information and guidelines regarding securing cash receipts. 2) Areas where cash receipts are currently being processed be assessed to determine how processing can be secured. 3) Management limit cash receipts processing to only areas where receipts can be adequately secured from unauthorized access. 	<ol style="list-style-type: none"> 1) FMS is in the process of revising the cash receipts policy to include specific information regarding cash control requirements, including segregation of duties; security, restrictive endorsement and documentation of receipts; proper completion and use of the transmittal form; and remittance timeframes. 2) Due to the configuration of the FMS work area, major construction would be needed to create a secure area, so cash receipts processing must be done in employee cubicles. 3) Employees responsible for processing receipts (FMS and division program areas) are instructed to keep receipts secured at all times when not attended. In addition, FMS has recently developed a standard operating procedure concerning security of sensitive documents/data and distributed it to the bureau's employees. Supervisors within the bureau monitor this regularly to ensure compliance. 	
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IA 2016-8787	6/30/2016	Financial Management Services	<p>The employees performing cash receipts processing in areas outside of FMS ranged from staff and administrative assistants to operations management consultants. These employees often had other duties separate from those related to cash receipts processing. During the audit, we noted that some staff performed incompatible duties related to receipts processing. For example, we identified a program area where one employee has the responsibilities of generating the invoice, receiving and processing the receipt, and reconciling the receipt to the transmittal. Also, we noted that some areas have developed internal cash receipts processing procedures, but these procedures did not always include segregation of duties or comply with DMS policy.</p> <p>We recommend:</p> <p>1) FMS update cash receipts policy to include more specific procedures that provide for adequate segregation of duties for cash receipts processing. The procedures should include, but not be limited to, separating the responsibilities for authorizing, processing, recording, depositing, and reconciling transactions.</p> <p>2) FMS educates areas processing cash receipts about the segregation of duties procedures and implement monitoring to ensure compliance.</p> <p>3) Procedures developed by areas outside of FMS processing receipts include specific procedures for segregation of duties compliant to those in the DMS cash receipts policy.</p>	<p>1) FMS is in the process of revising the cash receipts policy to include more specific information regarding cash control requirements, including segregation of duties; security, restrictive endorsement and documentation of receipts; proper completion and use of the transmittal form; and remittance timeframes.</p> <p>2) FMS has revised the transmittal form, created an FAQ document, and provided training on June 6-7, 2016. The training addressed all of the cash control requirements outlined in #1, above.</p> <p>3) The cash receipts policy will include a requirement that all areas processing cash receipts (whether in Tallahassee or outside of Tallahassee) must comply with all applicable statutes, rules, policies and procedures.</p>	
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IA 2016-8787	6/30/2016	Financial Management Services	<p>During the audit, we noted that areas outside of Tallahassee also receive cash receipts. The cash receipts policy does not include procedures for cash receipts processed by areas outside of Tallahassee. In addition, we noted that checks were transmitted from these locations to FMS outside of the timeframes specified in the cash receipts policy. In the sample of transactions analyzed, we noted checks that were transmitted up to 67 days after the receipt date. Centralized cash receipts processing could help ensure timely processing and timely deposit of receipts to the State Treasury.</p> <p>We recommend:</p> <p>1) FMS work with division management to assess the risk associated with receipts being processed outside of Tallahassee and determine if these cash receipts could be remitted directly to FMS.</p> <p>2) If it is determined that these areas will continue to process cash receipts, we recommend that the cash receipts policy be updated to include procedures for processing cash receipts in areas outside of Tallahassee.</p>	<p>1) FMS is meeting with all program areas currently handling cash receipts to determine the appropriateness of that function within the division.</p> <p>2) FMS is in the process of revising the cash receipts policy to include more specific information regarding cash control requirements, including segregation of duties; security, restrictive endorsement and documentation of receipts; proper completion and use of the transmittal form; and remittance timeframes. These requirements apply to all program areas handling cash receipts, even those outside of Tallahassee.</p>	
IA 2016-8787	6/30/2016	Financial Management Services	<p>The DMS cash receipts policy requires program areas to "transmit receipts that total less than \$500 to FMS within seven calendar days of receipt [and to] transmit all cash, as well as other receipts totaling \$500 or more within one working day of receipt." During the audit, we noted that cash receipts were not always transmitted in accordance with the timeline standards stated in the policy. We tested 37 transactions for timely transmission to FMS and noted that ten (27 percent) transactions were transmitted outside of the policy requirements. Delays in transmitting receipts from program areas to FMS can impact FMS' ability to comply with the statutory deposit requirement.</p> <p>We recommend:</p> <p>1) FMS include in the update to the cash receipts policy, a revision of the requirements for transmitting cash receipts.</p> <p>2) Once the policy is updated, we recommend that division management implement local procedures to ensure compliance with policy as it relates to timely transmission of cash receipts.</p>	<p>1) FMS is in the process of revising the cash receipts policy to require program areas to transmit cash receipts to FMS within 2 working days of receipt.</p>	

IA 2016-8787	6/30/2016	Financial Management Services	<p>Florida statute requires receipts to be deposited to the State Treasury not later than seven working days from the close of the week in which the funds were received. During the audit, we noted that cash receipts were not always deposited in accordance with the statute. We tested 77 transactions for timeliness of deposit and noted that eleven (14 percent) transactions were deposited outside of the statutory requirement. Untimely deposits delay the availability of funds for state use.</p> <p>We recommend FMS update the cash receipts policy to ensure timely deposit of cash receipts.</p>	<p>FMS is in the process of revising the cash receipts policy to require program areas to transmit cash receipts to FMS within 2 working days of receipt, and FMS employees' expectations have been updated to require deposit of receipts within 4 working days. In March 2016 we implemented a quarterly Key Performance Indicator (KPI) to measure our compliance with the statutory requirement for depositing cash receipts. The Revenue KPI report will enable us to monitor compliance, both within the bureau and in the division program areas.</p>	

Office of Policy and Budget - July 2015

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Executive Direction and Support Services, State Employee Leasing Program, Facilities Management and Building Construction
Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)			
	72010100	72010300	72400100	72400200

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.				
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2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y
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AUDITS:

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 2015-16 approved budget. Amounts should be positive.				
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.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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
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.	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y
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
AUDIT:					
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 67 through 71 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 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)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
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
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
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
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
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
8.10	Are the statutory authority references correct?	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
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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
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
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?	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	N	Y
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)			
	72010100	72010300	72400100	72400200
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 now be included in the priority listing.	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1 NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)				
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)				
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y
AUDIT:				
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)				
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)			
	72010100	72010300	72400100	72400200
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES				
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)				
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)			
Action		72010100	72010300	72400100	72400200
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y

State Employee Leasing Program

Exhibits or Schedules

State Employee Leasing Program

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72010300 State Employee Leasing Program
Fund: 2021 Administrative Trust

Specific Authority: Section 288.901, Florida Statutes
Purpose of Fees Collected: Provides a lease agreement program that allows Enterprise Florida, Inc., to hire persons who, as of June 30, 1996, are employed by Department of Commerce or who, as of January 1, 1997, are employed by the Executive Office of the Governor (specifically the Workforce Development Board).

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

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

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2015-16	FY 2016-17	FY 2017-18
<u>Receipts:</u>				
Reimbursement from Enterprise		86,755	168,364	169,878
Reimbursement from BBIB				
Total Fee Collection to Line (1) - Section III		86,755	168,364	169,878

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits		134,244	166,585	168,119
HR Statewide Contract		775	756	755
<u>Indirect Costs Charged to Trust Fund:</u>				
Transfer to 72010100-2021-Admin.Assess.Fee Rounding		1,004	1,004	1,004
Cert Forward Reversions @ 9/30/2016			(50,000)	
Anticipated Receivable		(53,283)		
Reserve for Pay Package				
Total Full Costs to Line (2) - Section III		82,740	118,345	169,878

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	86,755	168,364	169,878
TOTAL SECTION II	(B)	82,740	118,345	169,878
TOTAL - Surplus/Deficit	(C)	4,015	50,019	-

EXPLANATION:
 Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	ADMINISTRATIVE TRUST
LAS/PBS Fund Number:	STATE EMPLOYEE LEASING (72010300)
	2021

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,015	(A)			4,015
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable	0	(D)			0
ADD: Anticipated Receivable	53,283	(E)			53,283
Total Cash plus Accounts Receivable	57,298	(F)			57,298
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	3,283	(H)			3,283
Approved "B" Certified Forwards	50,000	(H)			50,000
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: Other Accounts Payable		(J)			0
Unreserved Fund Balance, 07/01/16	4,015	(K)			4,015 **

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: 2017-2018

Department Title:

MANAGEMENT SERVICES

Trust Fund Title:

ADMINISTRATIVE TRUST

LAS/PBS Fund Number:

STATE EMPLOYEE LEASING (72010300)

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2016

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

(A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

Add/Subtract Other Adjustment(s):

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

(D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

Anticipated Receivable

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

(E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

(F)

DIFFERENCE:

(G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Executive Direction and Support Services, State Employee Leasing Program, Facilities Management and Building Construction
Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)			
	72010100	72010300	72400100	72400200

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.				
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2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y
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AUDITS:

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 2015-16 approved budget. Amounts should be positive.				
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.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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
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.	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y
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
AUDIT:					
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 67 through 71 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 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)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
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
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
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
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
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
8.10	Are the statutory authority references correct?	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
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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
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
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?	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	N	Y
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72010100	72010300	72400100	72400200	
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 now be included in the priority listing.	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y
AUDIT:					
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)			
	72010100	72010300	72400100	72400200
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES				
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)				
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)			
Action		72010100	72010300	72400100	72400200
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y

Facilities Management

Exhibits or Schedules

Facilities Management

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72400100 Facilities Management
Fund: 2313 Florida Facilities Pool Clearing Trust
Specific Authority: Section 255.503, Florida Statutes
Purpose of Fees Collected: Used to satisfy debt service requirements, capital depreciation, and to transfer to the Div.of Fac.Mgmt. to cover cost of operations and maintenance

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

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

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2015-16	FY 2016-17	FY 2017-18
<u>Receipts:</u>				
Office Space-State		96,784,546	98,515,802	98,678,286
Interest Earnings		85,712	85,700	85,700
Projected Rental Rate Increase				
Transfer in from DFS				
Total Fee Collection to Line (1) - Section III		96,870,258	98,601,502	98,763,986

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits				
Other Personal Services				
Expenses				
Operating Capital Outlay				
Fixed Capital Outlay (Debt Service)		38,255,689	30,458,602	26,770,257

Indirect Costs Charged to Trust Fund:

Payments to SBA-Capital Deprec.Resrv.		8,191,465	14,334,794	8,185,030
Payments to SBA-Operations/Maint.		50,213,511	53,722,406	63,723,000
SWFS Adj to A/R		(5,429)		
FCO 06/30/16 Reversion		(8,237)		
Adjustment to CFO Beg Bal		44,402,626		

Total Full Costs to Line (2) - Section III		141,049,625	98,515,802	98,678,287
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Basis Used:

Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	96,870,258	98,601,502	98,763,986
TOTAL SECTION II	(B)	141,049,625	98,515,802	98,678,287
TOTAL - Surplus/Deficit	(C)	(44,179,367)	85,700	85,699

EXPLANATION:

Negative balance is offset by cash balance carried forward (see Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017 - 2018

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	FL FAC POOL CLEARING TRUST
Budget Entity:	FACILITIES MANAGEMENT (72400100)
LAS/PBS Fund Number:	2313

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,482,239	(A)			2,482,239
ADD: Other Cash (See Instructions)	24,635	(B)			24,635
ADD: Investments	49,640,268	(C)			49,640,268
ADD: Outstanding Accounts Receivable	81,864	(D)	5,429		87,293
ADD: Deferred Outflows		(E)			0
Total Cash plus Accounts Receivable	52,229,006	(F)	5,429		52,234,435
LESS Allowances for Uncollectibles	0	(G)			0
LESS Approved "A" Certified Forwards		(H)			0
Approved "B" Certified Forwards		(H)			0
FCO June 30 Reversion	8,237	(H)			8,237
LESS: Other Accounts Payable (Debt Service in TB)	29,999,155	(I)			29,999,155
LESS: Other Accounts Payable (Capital Depr.)	14,100,000	(I)			14,100,000
July & August Interest Payment not in TB		(I)			0
Other AP (Non-Operating)	5,377,519	(I)			5,377,519
LESS: <u>Unearned Revenue</u>	2,257,050	(J)			2,257,050
Unreserved Fund Balance, 07/01/16	487,045	(K)	5,429		492,474 **

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: 2017 - 2018

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Florida Facilities Pool Clearing Trust Fund
LAS/PBS Fund Number: 2313

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-16 226,544,329 (A)

Add/Subtract:

The Florida Facilities Pool Trust Fund unencumbered cash balance will not equal the retained earnings unreserved in FLAIR because bond liabilities are recorded in this fund but the assets are recorded in the Supervision Trust Fund. The Florida Facilities Pool Trust Funds are consolidated for Statewide Financial Purposes. **All assets in this fund are considered restricted per the Bond Covenants.** (B)

(226,049,047)

Other Adjustment(s):

Statewide Post Closing Adjustment @ June 30, 2016 5,429 (C)

FCO June 30 Reversion (8,237) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 492,474 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 492,474 (E)

DIFFERENCE: (0) (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72400100 Facilities Management
Fund: 2495 Public Facilities Fin TF
Specific Authority: Section 255.518, Florida Statutes
Purpose of Fees Collected: Receives bond proceeds from sale of bond issues. Used for construction of DMS facilities.

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2015-16	FY 2016-17	FY 2017-18
Receipts:			
Interest Earnings	3,302	1,000	1,000
Bond Proceeds	-		
Total Fee Collection to Line (A) - Section I	3,302	1,000	1,000

<u>SECTION II - FULL COSTS</u>			
Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Fixed Capital Outlay		-	

Indirect Costs Charged to Trust Fund:			
FCO Expenditures in Trial Balance	262,299		
FCO Appropriation Certified Forward	-		
FCO Budget Amount on Schedule 1			
Assessment for Investments 890000 - 31	242	80	80
Rounding			
PPM Activity in Fund Per SWFS (49500	31,786,420		
Total Full Costs to Line (B) - Section II	32,048,961	80	80

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	3,302	1,000
TOTAL SECTION II	(B)	32,048,961	80
TOTAL - Surplus/Defici	(C)	(32,045,659)	920

EXPLANATION:
Negative balance is offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	PUBLIC FACILITIES FINANCING TRUST
LAS/PBS Fund Number:	FACILITIES MANAGEMENT (72400100)
	2495

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,117	(A)		9,117
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	134,075	(C)		134,075
ADD: Outstanding Accounts Receivable	214	(D)		214
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	143,406	(F)		143,406
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Non Operating)	13	(I)		13
LESS: <u>Other Accounts Payable</u>		(J)		0
Unreserved Fund Balance, 07/01/16	143,393	(K)		143,393**

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: 2017 - 2018

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Public Facilities Financing Trust Fund
LAS/PBS Fund Number: 2495

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16
Total all GLC's 5XXXX for governmental funds; (495019) (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

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

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72400100 Facilities Management
Fund: 2510 Operating Trust Fund
Specific Authority: Section 215.32, Florida Statutes
Purpose of Fees Collected: Various

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2015-16	ESTIMATED FY 2016-17	REQUEST FY 2017-18
<u>Receipts:</u>			
Transfer In for Tenant Improvements			
Interest Earnings	9,593	9,983	3,383
Tenant Improvements Revenues			
Total Fee Collection to Line (A) - Section III	9,593	9,983	3,383

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
S.C.:Master Lease Space Tenant Imprv.	556,271	177,655	-
S.C.:Tenant Broker Commissions			

<u>Indirect Costs Charged to Trust Fund:</u>			
Certified Forward Reversions 9/30/2015	(83)		
Transfer in from SCS 2nd DCA Study - (-	(200,000)	
Certified forward Reversions 9/30/2016			
TR to GR-8% Service Charge	706	717	728
Assessments for Investments 890000 - 3	770	782	794
Total Full Costs to Line (B) - Section III	557,664	(20,846)	1,522

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	9,593	3,383
TOTAL SECTION II	(B)	557,664	1,522
TOTAL - Surplus/Deficit	(C)	(548,071)	1,861

EXPLANATION:
Negative balances are offset by cash balance carried forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST
LAS/PBS Fund Number:	FACILITIES MANAGEMENT (72400100)
	2510

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,130		11,130
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	339,402 (C)		339,402
ADD: Outstanding Accounts Receivable	548 (D)		548
ADD: _____	(E)		0
Total Cash plus Accounts Receivable	351,080 (F)		351,080
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	181,738 (H)		181,738
Approved "B" Certified Forwards	0 (H)		0
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Non Operating)	171 (I)		171
LESS: <u>Other Accounts Payable</u>	0 (J)		0
Unreserved Fund Balance, 07/01/16	169,171 (K)		169,171**

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: OPERATING TRUST
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds: (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72400100 Facilities Management
Fund: 2696 Supervision Trust
Specific Authority: Section 255.503, Florida Statutes
Purpose of Fees Collected: To provide funds for the operation, maintenance, parking, security, and administration of state-owned facilities controlled by the Department of Management Services.

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL FY 2015-16	ESTIMATED FY 2016-17	REQUEST FY 2017-18
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		69,511,574	69,314,378	73,165,208

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	12,754,664	13,414,198	13,815,599
Other Personal Services	26,524	267,000	267,000
Expenses	4,594,243	5,184,033	5,186,256
Operating Capital Outlay	73,643	73,727	73,727
Transfer to FDLE-Capitol Police		6,638,810	6,638,810
Contracted Services	9,275,188	10,427,141	11,555,791
Facilities IT System	1,574,981	828,566	
DMS/Facilities Security	1,160,710	1,148,387	3,648,387
Interior Reburishment / Lease		1,932,577	1,932,577
Risk Management Insurance	18,451	205,727	205,727
State Utility Payments	13,291,487	15,311,129	15,311,129
Pool Space Reconfiguration	1,431,814	1,932,577	1,931,819
Capitol Repairs	50,000	50,000	50,000
Firefighter Memorial/Capital			
Deferred-Pay Com Contracts	1,627,007	1,657,550	1,657,550
Lease/Purchase/Equipment	90,951	97,570	97,570
HR Statewide Contract	84,225	78,493	78,776
Facilities Management Information System			
Shared Saving/Energy Upgrade	-	250,000	250,000
Data Processing State State Center-AST	327,402	327,543	328,529
Data Processing-SSRC			
Fixed Capital Outlay	18,093,322	14,334,794	10,747,011

Indirect Costs Charged to Trust Fund:

TR/DMS Administrative Trust Fund	2,374,215	2,475,079	2,499,830
TR to GR - 8% Srvc Chrg	74,147	77,573	77,573
Refunds - Non-state (220030)	1,156	-	
Used interest earnings to fund 3% Retirement Issue			
Installment Purchase Contract in Beg Bal			
Comp Leave Liability	(320,638)		
Cert. Forward Reversions @ 9/30/2016		(392,620)	
Cert. Forward Reversions @ 9/30/2015	(302,875)		
PY Certified Forward B's	53,560		

PY AP not CF - Operating	(1,230,851)		
TR 10 adjustments	(333)		
Change in Allowance for Uncollectible Accts	12,439		
SWFS Adj to AR	2,130,761		
FCO Expenditures in Trial Balance	(9,064,233)		
FCO Certified Forward	(9,029,089)		
FCO Budget Amount on Schedule 1	8,191,465		
Assessment for Investments 89000 - 310403	32,483	32,483	32,808
Estimated Utilities Reversions			

Total Full Costs to Line (2) - Section III **57,396,819** **76,352,337** **76,386,469**

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	69,511,574	69,314,378	73,165,208
TOTAL SECTION II	(B)	57,396,819	76,352,337	76,386,469
TOTAL - Surplus/Deficit	(C)	12,114,755	(7,037,959)	(3,221,261)

EXPLANATION:

Negative balances are offset by cash balance carried forward (See Schedule I)

Office of Policy and Budget - July, 2016

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72400100 Facilities Management
Fund: 2696 Supervision Trust

Specific Authority: Section 255.503, Florida Statutes
Purpose of Fees Collected: To provide funds for the operation, maintenance, parking, security, and administration of state-owned facilities controlled by the Department of Management Services.

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2015-16	FY 2016-17	FY 2017-18
Receipts:				
Transfer from SBA - O&M		50,528,283	53,722,406	63,723,000
Transfer from SBA-Cap. Dep.		17,778,550	14,334,794	8,185,030
Transfer from SBA-Cap. Dep. for Backlog				
Transfer from DFS				
Central Maintenance Facility				
Interest Earnings-Oper & Maint		252,397	300,000	300,000
Utility Collections & Landscaping		14,263	40,646	40,646
Misc.Services-Build.Tenants				
Rental Receipts		15,130	27,950	27,950
Transfer from SBA to use Cash Balance				
Reimbursements & Refunds		8,777		
Projected Rental Rate Increase				
Paid Parking Fees-State Agencies		233,399	218,925	218,925
Paid Parking Fees - Non-State		52,042	76,049	76,049
Paid Parking Fees-Employees		628,733	593,608	593,608
Total Fee Collection to Line (1) - Section III		69,511,574	69,314,378	73,165,208

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017- 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	SUPERVISION TRUST
LAS/PBS Fund Number:	FACILITIES MANAGEMENT (72400100)
	2696

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	53,096 (A)		53,096
ADD: Other Cash (See Instructions)	106 (B)		106
ADD: Investments	11,266,858 (C)		11,266,858
ADD: Outstanding Accounts Receivable	5,410,853 (D)	(1,942)	5,408,911
ADD: <u>Expected reimbursement on FCO from SB</u>	9,029,085 (E)		9,029,085
Total Cash plus Accounts Receivable	25,759,999 (F)	(1,942)	25,758,056
LESS Allowances for Uncollectibles	12,439 (G)	517	12,955
LESS Approved "A" Certified Forwards	4,661,003 (H)	-	4,661,003
Approved "B" Certified Forwards	401,375 (H)		401,375
Approved "FCO" Certified Forwards	9,029,085 (H)		9,029,085
LESS: Other Accounts Payable (Non Operating)	31,002 (I)		31,002
LESS: Other Accounts Payable	-	(92,362)	(92,362)
LESS: Unearned Revenue	2,040,858 (J)	(2,040,858)	0
Unreserved Fund Balance, 07/01/16	9,584,236 (K)	2,130,761	11,714,997 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Supervision Trust Fund
LAS/PBS Fund Number: 2696

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="8,513,767"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments:	
SWFS Adjustment - Decrease A/R (B7200002, B7200007 and B7200033)	<input type="text" value="(1,942)"/> (C)
SWFS Adjustment - Increase Allowance for Uncoll (B7200027)	<input type="text" value="(517)"/> (C)
SWFS Adjustment - Decrease A/P (B7200027)	<input type="text" value="92,362"/> (C)
SWFS Adjustment - Decrease Unearned Revenues (B7200027)	<input type="text" value="2,040,858"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(401,375)"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text" value="157,533"/> (D)
Compensated Absences Liability	<input type="text" value="1,314,311.49"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="11,714,998"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="11,714,997"/> (F)
DIFFERENCE:	<input type="text" value="0"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2017 -2018**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 1998**

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2015-2016	FY 2016-2017	FY 2017-2018
Interest on Debt	(A) 1,584,445	1,488,095	1,386,825
Principal	(B) 2,050,000	2,145,000	2,245,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 3,634,445	3,633,095	3,631,825

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2017 -2018**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 1999**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2015-2016	FY 2016-2017	FY 2017-2018
Interest on Debt	(A) 584,763	537,263	487,388
Principal	(B) 1,000,000	1,050,000	1,100,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 1,584,763	1,587,263	1,587,388

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2017 -2018**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2002**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2015-2016	FY 2016-2017	FY 2017-2018
Interest on Debt	(A) 1,010,456	907,181	798,806
Principal	(B) 2,430,000	2,550,000	2,670,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 3,440,456	3,457,181	3,468,806

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2017 -2018**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2003**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2015-2016	FY 2016-2017	FY 2017-2018
Interest on Debt	(A) 749,700	184,538	
Principal	(B) 10,765,000	3,515,000	
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 11,514,700	3,699,538	-

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department:
Budget Entity:

MANAGEMENT SERVICES
FACILITIES MANAGEMENT/72400100
(2)

Budget Period 2017-2018
SERIES 2005
(3) (4)

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2015-2016	FY 2016-2017	FY 2017-2018
Interest on Debt	(A) 3,324,644	3,001,644	2,662,394
Principal	(B) 6,460,000	6,785,000	7,130,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 9,784,644	9,786,644	9,792,394

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2017 -2018**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2007**

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2015-2016	FY 2016-2017	FY 2017-2018
Interest on Debt	(A) 3,420,882	3,325,882	3,227,081
Principal	(B) 2,375,000	2,470,000	2,570,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 5,795,882	5,795,882	5,797,081

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: MANAGEMENT SERVICES **Budget Period 2017 -2018**
Budget Entity: FACILITIES MANAGEMENT/72400100 **SERIES 2008**

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2015-2016	FY 2016-2017	FY 2017-2018
Interest on Debt	(A) 1,697,563	1,665,763	1,632,763
Principal	(B) 795,000	825,000	860,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 2,492,563	2,490,763	2,492,763

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Facilities Management

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2015-104	6/30/2015	Real Estate Development and Management - Facilities Management	<p>FLORIDA FACILITIES POOL Finding No. 5: Improvements are still needed to ensure that leases for all Florida Facilities Pool space are accounted for and that the rental rates for all FFP space are assessed in appropriate amounts. Recommendation: We again recommend that Department management ensure that leases for all FFP space are accounted for and that the rental rates for all FFP space are assessed in appropriate amounts.</p>	<p>Lease 9004108 is space for the Emergency Operations Center for use during emergency operations and for training. The agency has been notified that they must include the cost of rent in their next funding cycle. The Department has taken proactive steps to modify the full service lease rate effective July 1, 2016. The Department is working on converting leases 9112230 and 9452226 to a Memorandum of Understanding between DMS, the Florida House of Representatives and the Department of State. Lease 9717663 has been closed. The space has been modified into an existing lease with FDLE. Lease 9007664 has been designated as food service space. The current vendor contract expires in 2019. The lease will be addressed at that time.</p> <p>Lease 900:4108, DEM: This lease has been cancelled effective 8/11/15;</p> <p>Lease 911:2230, Legislative-Historic Capitol: This lease has been cancelled effective 8/11/15; a Memorandum of Understanding between DMS, the Florida House of Representatives and the Florida Senate is under development (as referenced in previous response)</p> <p>Lease 945:2226, Department of State Historic Capitol: This lease has been cancelled effective 8/11/15;</p> <p>Lease 900:7664, Sharkey's: Amendment number 4 of contract DMS-08/09-096 renews contract until June 30, 2017. This contract has two years of renewal remaining and the lease will be addressed at that time.</p>	

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Executive Direction and Support Services, State Employee Leasing Program, Facilities Management and Building Construction
Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)			
	72010100	72010300	72400100	72400200

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

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 59 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y
---	---	---	---	---

AUDITS:

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 2015-16 approved budget. Amounts should be positive.				
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.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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
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.	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y
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
AUDIT:					
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 67 through 71 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 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)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
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
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
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
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
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
8.10	Are the statutory authority references correct?	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
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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
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
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?	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	N	Y
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)			
	72010100	72010300	72400100	72400200
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 now be included in the priority listing.	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1 NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)				
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)				
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y
AUDIT:				
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)				
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)			
	72010100	72010300	72400100	72400200
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES				
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)				
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)			
Action		72010100	72010300	72400100	72400200
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y

Building Construction Exhibits or Schedules

Building Construction

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72400200 Building Construction
Fund: 2033 Architects' Incidental Trust
Specific Authority: Section 215.196, Florida Statutes
Purpose of Fees Collected: To provide funds for the administration and supervision of planning, design and construction of state-owned facilities.

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2015-16	FY 2016-17	FY 2017-18
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		1,435,334	1,721,159	1,729,854

SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		707,905	847,967	860,750
Other Personal Services				
Expenses		88,103	126,001	122,002
Operating Capital Outlay				
S.C.: Contracted Services		4,212	46,341	46,341
S.C.: Risk Management Insurance		7,022	2,725	2,725
Lease/Purchase			1,613	1,613
Data Processing Services - SSRC				
HR Statewide Contract		3,244	3,501	3,498
Data Processing Services State Data Center-A		17,179	7,694	7,721
Indirect Costs Charged to Trust Fund:				
TR to GR-8% Service Charge		6,049	1,177	1,873
TR to 2021-Admin. Assess. Fee		65,509	75,891	76,650
Refunds		18,125		
Cert Forward Reversions @ 2015		(4,473)		
Cert Forward Reversions @ 2016			(27,576)	
Statewide Post Closing Adjustment 990000 - 001903				
Compensated Absences		(25,616)		
5% Trust Fund Reserve				85,773
Assessment on Investments 890000 - 310403		2,078	1,030	1,639
Statewide Post Closing Adjustment 990000 - 001903			-	-
SWFS Adj Unearned Revenues (B7200001)		90,966		
Reserve for Pay Package				17,215
PY A/P not CF - Operating		18,221		
Total Full Costs to Line (2) - Section III		998,524	1,086,364	1,227,800

Basis Used: Accrual

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	1,435,334	1,721,159	1,729,854
TOTAL SECTION II	(B)	998,524	1,086,364	1,227,800
TOTAL - Surplus/Deficit	(C)	436,810	634,795	502,054

EXPLANATION:

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72400200 Building Construction
Fund: 2033 Architects' Incidental Trust
Specific Authority: Section 215.196, Florida Statutes
Purpose of Fees Collected: To provide funds for the administration and supervision of planning, design, and construction of state-owned facilities.

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2015-16	FY 2016-17	FY 2017-18
<u>Receipts:</u>			
Construction Services	1,408,663	1,706,443	1,706,443
Permit & Inspection Services			
Supplemental Contracts			
Computer Charges (FLEET)			
Interest Earnings	26,671	14,716	23,411
Miscellaneous		-	-
Total Fee Collection to Line (1) - Section III	1,435,334	1,721,159	1,729,854

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017-2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	ARCHITECT'S INCIDENTAL TRUST
LAS/PBS Fund Number:	BUILDING CONSTRUCTION (72400200)
	2033

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	32,309 (A)		32,309
ADD: Other Cash (See Instructions)			0
ADD: Investments	1,753,506 (C)		1,753,506
ADD: Outstanding Accounts Receivable	169,051 (D)		169,051
ADD:	0 (E)		0
Total Cash plus Accounts Receivable	1,954,866 (F)	0	1,954,866
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards	30,936 (H)		30,936
Approved "B" Certified Forwards	26,668 (H)		26,668
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Non Operating)	776 (I)		776
LESS: Unearned Revenues	824,437 (J)	90,966	915,403
Unreserved Fund Balance, 07/01/16	1,072,050 (K)	-90,966	981,084**

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: 2017 - 2018

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Architects Incidental Trust Fund
LAS/PBS Fund Number: 2033

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16
 Total all GLC's 5XXXX for governmental funds; 994,607 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # -Increase Unearned Revenues (B72000) (90,966) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (26,668) (D)

Compensated Absences Liability 102,888 (D)

A/P not C/F-Operating Categories 1,222.51 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 981,084 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 981,084 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Building Construction

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			There are no issues or findings to report for Building Construction.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Executive Direction and Support Services, State Employee Leasing Program, Facilities Management and Building Construction
Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)			
	72010100	72010300	72400100	72400200

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

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 59 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y
---	---	---	---	---

AUDITS:

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 2015-16 approved budget. Amounts should be positive.				
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.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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
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.	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y
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
AUDIT:					
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 67 through 71 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 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)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
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
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
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
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
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
8.10	Are the statutory authority references correct?	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
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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
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
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?	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	N	Y
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72010100	72010300	72400100	72400200	
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 now be included in the priority listing.	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y
AUDIT:					
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)			
	72010100	72010300	72400100	72400200
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES				
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)				
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)			
Action		72010100	72010300	72400100	72400200
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y

Federal Property Assistance

Exhibits or Schedules

Federal Property Assistance

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72600200 Federal Property Assistance
Fund: 2699 Surplus Property Revolving Trust
Specific Authority: Section 217.07, Florida Statutes
Purpose of Fees Collected: The agency administers the Federal Surplus Property Utilization Program for the State of Florida. Service charges are placed on federal property and are passed on to certified donees whereby funds are generated.

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

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

(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL FY 2015-16	ESTIMATED FY 2016-17	REQUEST FY 2017-18
Receipts:			
Service Charges - Fed. Surp. Property	238,590	250,000	250,000
U.S.Govt.Public Sale Reimbursements	367,917	100,000	100,000
Motor Vehicle Sales			
Interest Earnings	11,552	13,715	13,715
Refunds and Reimbursements	489		
Projected Fee Increase	-		
Property Transfer In	-		
Total Fee Collection to Line (1) - Section III	618,548	363,715	363,715

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	244,516	249,878	249,878
Other Personal Services			
Expenses	75,088	82,938	82,938
Operating Capital Outlay			
S.C.:Transfer to Fixed Capital Outlay			
S.C.:Contracted Services	2,711	6,379	6,379
S.C.:Risk Management Insurance	2,846	1,351	1,351
Lease/Purchase/Equipment			
HR Statewide Contract	1,474	1,438	1,438
Data Processing Services State Data Cen	1,455	1,455	1,455
Data Processing Services/SSRC			
Indirect Costs Charged to Trust Fund:			
TR to 2021-Admin.Assess.Fee	33,532	40,267	40,670
Refunds	924		
Cert Forward Reversions @ 9/30/2015	(291)		
Cert Forward Reversions @ 9/30/2016		(27,603)	
Assessment for Investments 890000 - 31	896	896	896
PY Comp Leave Liability	(4,812)		
Uncollectable Debt	118,544		
Total Full Costs to Line (2) - Section III	476,883	356,999	385,005

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	618,548	363,715	363,715
TOTAL SECTION II	(B)	476,883	356,999	385,005
TOTAL - Surplus/Deficit	(C)	141,665	6,716	(21,290)

EXPLANATION:

Negative Balances are offset by Cash Balance carried forward (see Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	SURPLUS PROPERTY REVOLVING TRUST
LAS/PBS Fund Number:	FEDERAL PROPERTY ASSISTANCE (72600200)
	2699

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	29,809	(A)			29,809
ADD: Other Cash (See Instructions)	0	(B)			-
ADD: Investments	852,761	(C)			852,761
ADD: Outstanding Accounts Receivable	191478.1	(D)	0		191,478
ADD:		(E)			-
Total Cash plus Accounts Receivable	1,074,048	(F)	0		1,074,048
LESS Allowances for Uncollectibles	118,544	(G)			118,544
LESS Approved "A" Certified Forwards	15,428	(H)			15,428
Approved "B" Certified Forwards	25,628	(H)			25,628
Approved "FCO" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Non Operating)	84	(I)			84
LESS: <u>Other Accounts Payable</u>		(J)			-
Unreserved Fund Balance, 07/01/16	914,364	(K)	0		914,364 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Surplus Property Revolving Trust Fund
LAS/PBS Fund Number: 2699

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability (D)

A/P not C/F-Operating Categories (CAT 210021) (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Federal Property Assistance

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Federal Property Assistance.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Federal Property Assistance, Motor Vehicle/Watercraft Management, Purchasing Oversight, Office of Supplier Diversity, Private Prison Monitoring

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72600200	72600300	72600400	72600500	72600800

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 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 29)? 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.	Y	Y	Y	Y	Y
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AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					
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.					

	Program or Service (Budget Entity Codes)				
Action	72600200	72600300	72600400	72600500	72600800

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

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	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?	Y	Y	Y	Y	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.6 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.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
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
AUDIT:					
7.20 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.22 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.23 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.24 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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.					

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	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	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
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
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	Y
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	N
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
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 now be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	Y

	Program or Service (Budget Entity Codes)				
Action	72600200	72600300	72600400	72600500	72600800

15. SCHEDULE VIII C (EADR, S8C)
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)

15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	Y
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	Y
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	Y
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	Y

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	Y
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16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

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

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		72600200	72600300	72600400	72600500	72600800
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						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

Motor Vehicle and Watercraft Management

Exhibits or Schedules

Motor Vehicle and Watercraft Management

Schedule I Series

SCHEDULE 1A:DETAIL OF FEE COLLECTION & RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72600300 Motor Vehicle/Watercraft Management
Fund: 2510 Operating Trust Fund
Specific Authority: Section 287.16, Florida Statutes
Purpose of Fees Collected: For maintenance of EMIS

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST	
	FY 2015-16	FY 2016-17	FY 2017-18	
Receipts:				
Equipment Mgmt.Report Fees	375,968	378,000	378,000	
Security/Escrow Deposits	4,637,756	4,181,974	4,181,974	
Interest Earnings	25,054	18,433	18,433	
Transfers from w/in the Agency	375,000	375,000	375,000	
Refunds				
Total Fee Collection to Line (1) - Section III	5,413,778	4,953,407	4,953,407	

SECTION II - FULL COSTS

Direct Costs:				
Salaries and Benefits	457,451	497,486	502,445	
Other Personal Services				
Expenses	41,461	58,708	58,708	
Operating Capital Outlay				
S.C.:Pay/Exp/Sale Agency Vehicles	737,951	695,000	695,000	
S.C.:Contracted Services	43,040	99,332	199,025	
S.C.:Risk Management Insurance	859	863	863	
Lease/Purchase/Equipment	592	1,247	1,247	
HR Statewide Contract	2,655	2,591	2,589	
Data Processing Svcs State Data Center-4	85,785	28,309	28,407	
Data Processing Svcs-SSRC				
Indirect Costs Charged to Trust Fund:				
Transfer to GR-8% Srvc Charge	1,848	1,475	1,475	
Transfer Vehicle Auction Sales Proceed	3,749,288	3,361,515	3,361,515	
Transfer to 2021-Admin.Assess.Fee	114,435	91,578	92,494	
Refunds				
Rounding				
TR from 72600400-2510				
CY TR10 to 7xxx	(7,305)			
Current Compensated Leave Liability	(11,115)			
AP not Certified Forward	4,606			
Cert Forward Reversions @ 9/30/2015	(39,049)			
Cert Forward Reversions @ 9/30/2016		(41,066)		
SWFS Adj - Decrease AP	(22,030)			
PY Certified Forward B's	17,967			
Assessment for Investments 890000 - 310	1,948	1,948	1,967	
Total Full Costs to Line (2) - Section III	5,180,387	4,798,986	4,945,735	

Basis Used _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	5,413,778	4,953,407	4,953,407
TOTAL SECTION II	(B)	5,180,387	4,798,986	4,945,735
TOTAL - Surplus/Deficit	(C)	233,391	154,421	7,672

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	MOTOR VEHICLE & WATERCRAFT MANAGEMENT (72600300)
	2510

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	355,191 (A)		355,191
ADD: Other Cash (See Instructions)			0
ADD: Investments	1,719,890 (C)		1,719,890
ADD: Outstanding Accounts Receivable	46,106 (D)	-	46,106
ADD:			0
Total Cash plus Accounts Receivable	2,121,187 (F)	0	2,121,187
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	79,355 (H)		79,355
Approved "B" Certified Forwards	40,847 (H)		40,847
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non Operating)	717,927 (I)		717,927
LESS: Other Accounts Payable		(22,030)	-22,030
Unreserved Fund Balance, 07/01/16	1,283,058 (K)	22,030	1,305,088**

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Motor Vehicle & Watercraft Management Operating Trust Fund
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 1,244,716 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment -Decrease A/P (B7200024) 22,030 (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (40,847) (D)

Compensated Absences Liability 57,125.67 (D)

A/P not C/F-Operating Categories 22,063.31 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,305,088 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 1,305,088 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Motor Vehicle & Watercraft Management

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings for Motor Vehicle & Watercraft Management.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Federal Property Assistance, Motor Vehicle/Watercraft Management, Purchasing Oversight, Office of Supplier Diversity, Private Prison Monitoring

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72600200	72600300	72600400	72600500	72600800

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 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 29)? 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.	Y	Y	Y	Y	Y
-----	---	---	---	---	---	---

AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					
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.					

	Program or Service (Budget Entity Codes)				
Action	72600200	72600300	72600400	72600500	72600800

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

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	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?	Y	Y	Y	Y	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.6 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.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
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
AUDIT:					
7.20 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.22 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.23 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.24 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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.					

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP If an appropriation made in the FY 2016-17 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)					
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10 Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	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	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
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
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	Y
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	N
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
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 now be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
15. SCHEDULE VIII C (EADR, S8C)					
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	Y
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		72600200	72600300	72600400	72600500	72600800
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						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

Purchasing Oversight

Exhibits or Schedules

Purchasing Oversight

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services
Program: 72600400 Purchasing Oversight
Fund: 2510 Operating Trust

Budget Period: 2017-18

Specific Authority: Section 287.042, Florida Statutes
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement systems.

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

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

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
<u>Receipts:</u>				
State Term Contract Vendor User Fees		25,012,979	19,430,000	19,430,000
Pride Recycling		61,922	43,500	43,500
Refunds		15,700		
State Purchasing Card Transaction Fee		4,860,851	2,519,145	2,586,145
Interest Earnings - Purchasing		396,249	356,500	356,500
Interest Earnings - PPM			-	-
Restitution - PPM				
TR From DOC for Major Repairs - PPM			-	-
<u>Total Fee Collection to Line (1) - Section III</u>		30,347,701	22,349,145	22,416,145

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits		3,596,070	4,040,918	4,088,522
Other Personal Services		3,287	10,000	10,000
Expenses		381,144	391,418	391,418
Operating Capital Outlay		14,970	15,859	15,859
Sp.Cat.:Risk Management Insurance		9,764	9,469	9,469
Sp. Cat.: Web-Based E-Proc System		10,960,019	10,867,892	10,867,892
Lease/Purchase/Equipment		2,870	4,000	4,000
HR Statewide Contract		15,286	14,916	14,905
Private Prison-Maint/Repair				
Contracted Services		67,154	88,847	88,847
Legal Services		-	30,000	30,000
Project Mgmt Prof Training		59,998	60,000	60,000
Data Processing Services State Data Center-A		273,213	152,031	152,489
TR/Dept. Financial Services		500,000	500,000	500,000
Data Processing Services - SSRC				

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72600400 Purchasing Oversight
Fund: 2510 Operating Trust

Specific Authority: Section 287.042, Florida Statutes
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement systems.

	(2) ACTUAL FY 2015 - 16	(3) ESTIMATED FY 2016 - 17	(4) REQUEST FY 2017 - 18
<u>Indirect Costs Charged to Trust Fund</u>			
TR to GR-8% Srvs Chrg (PO)	2,037,760	1,787,932	1,793,292
Transfer to 2021-Admin.Assess. Fee	490,117	481,113	485,924
Transfer to Admin TF-Legal Procurement Secti	617,710	729,694	729,694
Refunds- Non-State Revenues.	228,148	228,148	228,148
TR to 72600300-2510	375,000	375,000	375,000
TR to 72600500-2510	392,789	458,614	465,341
TR to 72010100-2510	48,700	50,000	50,000
Payment of SWCAP Liability for FY 13-14	1,656,140		
Payment of SWCAP Liability for FY 14-15		1,088,000	
Payment of SWCAP Liability for FY 15-16		1,145,949	
Legislative Cash Sweep	4,000,000	4,000,000	
Assessment for Investments 890000 - 310403	30,965	30,965	30,965
5% Trust Fund Reserve - PO			959,059
Compensated Leave Liability @ 6/30/2016	(19,547)		
Cert Forward Reversions @ 9/30/2015	(50,533)		
Cert Forward Reversions @ 9/30/2016		(108,097)	
PY Cert Forward B's	26,965		
PY Accts Payable not CF (Operating)	1,072		
PY Accts Payable not CF (Non-operating)	(57,157)		
Bad Debt Expense Writeoff	2,519,176	1,430,000	1,430,000
<u>Total Full Costs to Line (2) - Section III</u>	28,181,080	27,882,668	22,780,824

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	30,347,701	22,349,145	22,416,145
TOTAL SECTION II	(B)	28,181,080	27,882,668	22,780,824
TOTAL - Surplus/Deficit	(C)	2,166,621	(5,533,523)	(364,679)

EXPLANATION:

Special Cat: Private Prison - Maint & Repairs in PC 1206. All other amounts in PC 1601.

Negative balances are offset by cash brought forward (see Schedule I).

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department:	<u>72 Management Services</u>	Budget Period: 2017-18
Program:	<u>72600400 Purchasing Oversight</u>	
Fund:	<u>2510 Operating Trust</u>	
Specific Authority:	<u>Section 287.042, Florida Statutes</u>	
Purpose of Fees Collected:	<u>To cover the projected administrative and project service costs</u>	
	<u>of the on-line procurement systems.</u>	

Office of Policy and Budget - July, 2016

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	PURCHASING OVERSIGHT (72600400)
	2510

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	188,208 (A)		188,208
ADD: Other Cash (See Instructions)	5,149 (B)		5,149
ADD: Investments	25,002,614 (C)		25,002,614
ADD: Outstanding Accounts Receivable	5,274,740 (D)	243	5,274,983
ADD:			
Total Cash plus Accounts Receivable	30,470,711 (F)	243	30,470,954
LESS Allowances for Uncollectibles	2,519,176 (G)		2,519,176
LESS Approved "A" Certified Forwards	1,111,995 (H)		1,111,995
Approved "B" Certified Forwards	102,144 (H)		102,144
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Non Operating)	442,462 (I)	(56,914)	385,548
LESS: <u>Other Accounts Payable</u>			0
			0
Unreserved Fund Balance, 07/01/16	26,294,935 (K)	57,157	26,352,091 **

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: 2017 - 2018

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Purchasing Oversight Operating Trust Fund
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds: (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability (D)

A/P not C/F-Operating Categories (CAT 210021) (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)*

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Purchasing Oversight

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings for Purchasing Oversight.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Federal Property Assistance, Motor Vehicle/Watercraft Management, Purchasing Oversight, Office of Supplier Diversity, Private Prison Monitoring

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72600200	72600300	72600400	72600500	72600800

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 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 29)? 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.	Y	Y	Y	Y	Y
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AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					
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.					

	Program or Service (Budget Entity Codes)				
Action	72600200	72600300	72600400	72600500	72600800

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

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	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?	Y	Y	Y	Y	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.6 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.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
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
AUDIT:					
7.20 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.22 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.23 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.24 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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.					

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	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	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
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
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	Y
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	N
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
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 now be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
15. SCHEDULE VIII C (EADR, S8C)					
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	Y
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	Y
16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		72600200	72600300	72600400	72600500	72600800
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						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

Office of Supplier Diversity

Exhibits or Schedules

Office of Supplier Diversity

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 MANAGEMENT SERVICE **Budget Period:** 2017 - 18
Program: 72600500 OFFICE OF SUPPLIER DIVERSITY
Fund: 2510 Operating Trust Fund
Specific Authority: Section 287.042, Florida Statutes
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement systems. Provides for entering into contracts with contractors for the designing, financing, acquiring, leasing, constructing and operating of private correctional facilities.

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

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

<u>SECTION I - FEE COLLECTION</u>	(1) ACTUAL FY 2015 - 16	(2) ESTIMATED FY 2016 - 17	(3) REQUEST FY 2017 - 18
Receipts:			
Reimbursements			
Transfer from Purchasing Oversight			
Total Fee Collection to Line (A) - Section III	-	-	-

<u>SECTION II - FULL COSTS</u>	(1) ACTUAL FY 2015 - 16	(2) ESTIMATED FY 2016 - 17	(3) REQUEST FY 2017 - 18
Direct Costs:			
Salaries and Benefits	325,758	336,348	342,591
Other Personal Services			
Expenses	47,992	55,641	55,641
Operating Capital Outlay			
Sp.Cat.:Contracted Services	4,697	11,573	11,573
Sp.Cat.:Risk Management Insurance	836	840	840
HR Statewide Contract	3,166	3,089	3,087
Data Processing Services State Data Cen	11,087	11,087	11,125
Data Processing Services-SSRC			
Indirect Costs Charged to Trust Fund:			
TR to 2021-Admin.Assess.Fee	33,477	39,963	40,363
TR to Police & Firefighters TF			
TR from 72600400-2510	(392,789)	(458,614)	(465,341)
Cert Forward Reversions @ 9/30/2015	(7,665)		
Cert Forward Reversions @ 9/30/2016		(15,071)	
PY AP not CF (operating)	(231)		
Anticipated Revenue	(26,559)		
Total Full Costs to Line (B) - Section III	(231)	(15,144)	(121)

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	-	-
TOTAL SECTION II	(B)	(231)	(121)
TOTAL - Surplus/Deficit	(C)	231	121

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	OFFICE OF SUPPLIER DIVERSITY (72600500)
	2510

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A)		0
ADD: Other Cash (See Instructions)	0 (B)		0
ADD: Investments	0 (C)		0
ADD: Outstanding Accounts Receivable	0 (D)		0
ADD: Anticipated Revenue	26,559 (E)		26,559
Total Cash plus Accounts Receivable	26,559 (F)		26,559
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	11,559 (H)		11,559
Approved "B" Certified Forwards	15,000 (H)		15,000
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable (Non Operating)	0 (I)		0
LESS: <u>Other Accounts Payable</u>	(J)		0
Unreserved Fund Balance, 07/01/15	0 (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

Department Title:	Budget Period: 2017-2018
Trust Fund Title:	MANAGEMENT SERVICES
LAS/PBS Fund Number:	OPERATING TRUST FUND
	OFFICE OF SUPPLIER DIVERSITY (72600500)

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2016
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

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

Anticipated Revenue (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Office of Supplier Diversity

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for the Office of Supplier Diversity.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Federal Property Assistance, Motor Vehicle/Watercraft Management, Purchasing Oversight, Office of Supplier Diversity, Private Prison Monitoring

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72600200	72600300	72600400	72600500	72600800

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 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 29)? 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.	Y	Y	Y	Y	Y
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AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					
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.					

	Program or Service (Budget Entity Codes)				
Action	72600200	72600300	72600400	72600500	72600800

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

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	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?	Y	Y	Y	Y	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.6 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.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
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
AUDIT:					
7.20 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.22 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.23 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.24 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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.					

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	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	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
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
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	Y
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	N
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
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 now be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
15. SCHEDULE VIII C (EADR, S8C)					
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	Y
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	Y
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	Y
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	Y
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	Y
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		72600200	72600300	72600400	72600500	72600800
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						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

Private Prison Monitoring

Exhibits or Schedules

Private Prison Monitoring

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72600800 Private Prison Monitoring
Fund: 2510 Operating Trust Fund

Specific Authority: Section 215.32, Florida Statutes
Purpose of Fees Collected: Transfer from Dept. of Corrections: for the major maintenance and repair for Correctional Facilities overseen by Private Prison Monitoring.

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

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

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
Receipts:			
Interest Earnings - PPM	125,910	125,000	125,000
Refunds & Reimbursements - PPM			
TR From DOC for Major Repairs - PPM	1,289,110	1,500,000	1,500,000
Total Fee Collection to Line (1) - Section III	1,415,020	1,625,000	1,625,000

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits			93,987
Other Personal Services			
Expenses			18,221
Operating Capital Outlay			
Sp.Cat.:Risk Management Insurance			
Sp. Cat.: Web-Based E-Proc System			
HR Statewide Contract	397	387	726
Private Prison-Maint/Repair	765,472	1,500,000	2,631,489
Contracted Services			
Legal Services			
Project Mgmt Prof Training			
Data Processing Services - SSRC			

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72600800 Private Prison Monitoring
Fund: 2510 Operating Trust Fund

Specific Authority: Section 215.32, Florida Statutes
Purpose of Fees Collected: Transfer from Dept. of Corrections: for the major maintenance and repair for Correctional Facilities overseen by Private Prison Monitoring.

	(2) ACTUAL FY 2015 - 16	(3) ESTIMATED FY 2016 - 17	(4) REQUEST FY 2017 - 18
<u>Indirect Costs Charged to Trust Fund</u>			
TR to GR-8% Srv Chrg (PPM)	9,289	10,000	10,000
Transfer to 2021-Admin.Assess. Fee			
Cert Forward Reversions @ 9/30/2016		(16,684)	
Refunds- Non-State Revenues.			
Cert Forward Reversions @ 6/30/2015	(34,695)		
6/30/2012 Cert Forward B Paid	811,817		
TR10 adjustments to expenditures	(150)		
SWFS Adj to AR (C7200043)	(257,822)		
5% Trust Fund Reserve - PPM			80,731
Assessment for Investments 890000 - 310403	9,792	9,792	9,792
<u>Total Full Costs to Line (2) - Section III</u>	1,304,100	1,503,495	2,844,946

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,415,020	1,625,000	1,625,000
TOTAL SECTION II	(B)	1,304,100	1,503,495	2,844,946
TOTAL - Surplus/Deficit	(C)	110,920	121,505	(1,219,946)

EXPLANATION:

Special Cat: Private Prison - Maint & Repairs in PC 1206. All other amounts in PC 1601.

Negative balance in A03 is offset by cash balance brought forward (see Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	PRIVATE PRISONS MONITORING (72600800)
	2510

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	13,518	(A)			13,518
ADD: Other Cash (See Instructions)	0	(B)			0
ADD: Investments	8,324,990	(C)			8,324,990
ADD: Outstanding Accounts Receivable	13,551	(D)	257,822		271,373
ADD:		(E)			
Total Cash plus Accounts Receivable	8,352,059	(F)	257,822		8,609,881
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	97,916	(H)			97,916
Approved "B" Certified Forwards	20,781	(H)			20,781
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Non Operating)	3,727	(I)			3,727
LESS: <u>Other Accounts Payable</u>	0	(J)			
Unreserved Fund Balance, 07/01/16	8,229,635	(K)	257,822		8,487,457 **

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: 2017 - 2018

Department Title:	720000 MANAGEMENT SERVICES
Trust Fund Title:	Private Prisons Monitoring (72600800)
LAS/PBS Fund Number:	2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds:	8,250,416
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - Increase A/R (C7200043)	257,822
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SWFS Adjustment # and Description	
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(20,781)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	
--	--

A/P not C/F-Operating Categories	
----------------------------------	--

ADJUSTED BEGINNING TRIAL BALANCE:	8,487,457
--	------------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	8,487,457
--	------------------

DIFFERENCE:	-
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Private Prisons

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2014-8555	6/30/2015	Bureau of Private Prison Monitoring	Improvements are needed in the program requests and budgeting process. Program requests submitted each year by the contractors vary from the amounts allocated. Also, almost half of the programs requested were denied. The primary reason these denials is that the programs requested are already a part of the contract, ITN, or ACA standards or that the program does not meet requirements for this trust fund. We recommend that the Bureau establish specific objectives and guidance regarding the program request and budget submission process to help ensure contractors are submitting program requests that align with allocation and Bureau expectations. This guidance should also include more specific information regarding eligible programs. Also, we recommend that the Bureau develop performance reports for contractors that would measure their performance as it relates to meeting these objectives and adhering to this guidance.	<p>The Bureau is revising Policy 09-103 to be more prescriptive, offering more clarity and guidance to contractors. The Bureau's master monitoring tool, Contract Performance Indicators, will be modified to add indicators to improve the monitoring and measurement of the approved programs.</p> <p>The Bureau revised Policy 09-103. The policy has been routed for review and is pending final approval. Indicators will be developed once the policy is approved.</p> <p>A draft revision of Policy 09-103 is currently being routed for review. An additional policy was drafted to give additional guidance to the contractors regarding the commissary and inmate bank accounts. This new policy is currently being routed for review, submitted for adoption per DMS Admin Procedure, "Admin 101."</p>	

IA 2014-8555	6/30/2015	Bureau of Private Prison Monitoring	<p>Improvements are needed in the monthly review of revenue receipts and reimbursement requests. The Bureau's monthly review of revenue receipts and reimbursement requests is manual and requires a significant amount of time and data entry. Also, the documentation provided by the contractors varies by facility and by month.</p> <p>The Bureau noted that a design for the architecture of financial and data management for the POIIWTF was in process. We recommend that this design include the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> A method that would allow the contractors to submit information regarding revenue receipts and reimbursement requests electronically, eliminating the need for data entry by the Bureau. <input type="checkbox"/> Format and templates for the contractors to use in the revenue receipt and reimbursement request packages. This should also include exactly what constitutes appropriate supporting documentation for each revenue source. <input type="checkbox"/> Specific authority for the contractors regarding allowable deductions for the determination of net proceeds. <input type="checkbox"/> We also recommend that the Bureau implement additional criteria for the telephone commission rates for private prisons to ensure consistency in telephone commissions. 	<p>The Bureau is revising Policy 09-103 to be more prescriptive, offering more clarity and guidance to contractors. We are updating Policy 09-103 to provide the necessary guidance and methodology to verify the telephone commission rate identified in contractors' subcontracts are reflected in the deposits to the POIIWTF, however the Bureau will not be looking to be more prescriptive to contractor's subcontractors on commission rates.</p> <p>The Bureau revised Policy 09-103. The policy has been routed for review and is pending final approval.</p> <p>A draft revision of Policy 09-103 is currently being routed for review. An additional policy was drafted to give additional guidance to the contractors regarding the commissary and inmate bank accounts. This new policy is currently being routed for review, for adoption per DMS Admin Prodedure, "Admin 101.". All seven facilities were given updated IWTF Program Request forms to submit for fiscal year 15-16 . These updated program request forms made the process of reviewing and processing requests more time efficient and easier to process by the facilites and the bureau. Bureau staff have been diligent in making sure the contractor submits IWTF revenues and reimbursement invoices that are consistent for all facilities.</p>	
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IA 2014-8555	6/30/2015	Bureau of Private Prison Monitoring	<p>Improvements are needed to ensure accountability and control of State-owned property at privately operated prisons purchased through the trust fund. Although DMS has implemented property inventory tracking; however, roles and responsibilities between DMS and DOC for the accountability and control of capital assets purchased through the trust fund is not clear. We recommend that the Bureau coordinate with the DOC to establish a Memorandum of Understanding (MOU) regarding a system of ensuring accountability and control of State-owned property at privately operated prisons.</p>	<p>The Bureau is revising Policy 09-103 to be more prescriptive, offering more clarity and guidance to contractors and will seek assistance from the Office of General Counsel and work in partnership with DOC in developing and implementing a Memorandum of Understanding that will define each agency's responsibilities.</p> <p>The Bureau revised Policy 09-103. The policy has been routed for review and is pending final approval. The MOU has been drafted and is pending execution.</p> <p>Two draft policies, one for the POIITWF and Inmate Bank, have been submitted for adoption per DMS Admin Procedure, Admin 101. Further, DMS has shared with FDC an MOU for the establishment of their roles relative to billing. DMS/PPM will document inventory items Fixed Capital items on the facility inventories maintained by the Bureau.</p>	
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IA 2014-8555	6/30/2015	Bureau of Private Prison Monitoring	<p>Improvements are needed in the monitoring of contractor's monthly and annual reporting. The audit revealed inconsistencies in contract and DMS policy regarding monthly and annual reporting requirements. Also, we noted that the contractors were not preparing the annual report of trust fund activity required by policy before the final reimbursement for expenditures is made. Further, we noted that audited financial statements provided by the contractors' independent auditors did not comply with reporting requirements. We were unable to obtain any evidence of monitoring of contractor performance for these requirements. We recommend that the Bureau update their policies and procedures for trust fund activity reporting to address the observations noted in the table above and to ensure the contractors are resolving noncompliance issues. The Bureau had begun working on these updates to the policy and additional guidance for contractors before the completion of this audit report.</p>	<p>The Bureau is revising Policy 09-103 to be more prescriptive, offering more clarity and guidance to contractors.</p> <p>The Bureau revised Policy 09-103. The policy has been routed for review and is pending final approval.</p> <p>Two draft policies, one for the POIIWTF and Inmate Bank, have been submitted for adoption per DMS Admin Procedure, Admin 101.</p>
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IA 2014-8555	6/30/2015	Bureau of Private Prison Monitoring	<p>Improvements are needed in delineation of roles and responsibilities between the Bureau of Department of Corrections.</p> <p>The Bureau shares monitoring and oversight responsibilities for trust fund activity as it relates to the maintenance and operation of the fund by the contractor with DOC. Management noted challenges preparing reports of trust fund activity as a result of difficulty obtaining information regarding fund activity from DOC. Also, we noted very little documentation describing the specific responsibilities of DOC related to the trust fund. We recommend that the Bureau partner with DOC to establish a MOU or some other type of agreement that defines the Bureau's responsibilities and authority relative to DOC's, as it relates to the POIITWF. At a minimum, we recommend this MOU include specific responsibilities for reconciling and reporting trust fund activity, sharing of information related to the trust fund account and as outlined in observation #3, the accounting and reporting of capital assets and tangible personal property.</p>	<p>The Bureau will seek assistance from the Office of General Counsel and work in partnership with DOC in developing and implementing a Memorandum of Understanding that will define each agency's responsibilities.</p> <p>The MOU has been drafted and is pending execution.</p> <p>Two draft policies, one for the POIITWF and Inmate Bank, have been submitted for adoption per DMS Admin Procedure, Admin 101. Further, DMS has shared with FDC an MOU for the establishment of their roles relative to billing. DMS/PPM will document inventory items Fixed Capital items on the facility inventories maintained by the Bureau.</p> <p>A draft MOU has been sent to FDC for their review and establishment of their roles.</p>	
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Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Federal Property Assistance, Motor Vehicle/Watercraft Management, Purchasing Oversight, Office of Supplier Diversity, Private Prison Monitoring

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72600200	72600300	72600400	72600500	72600800

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 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 29)? 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.	Y	Y	Y	Y	Y
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AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					
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.					

	Program or Service (Budget Entity Codes)				
Action	72600200	72600300	72600400	72600500	72600800

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

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer 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)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	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?	Y	Y	Y	Y	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.6 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.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
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
AUDIT:					
7.20 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.22 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.23 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.24 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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.					

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	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	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600200	72600300	72600400	72600500	72600800
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
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
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	Y
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	N
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
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 now be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		72600200	72600300	72600400	72600500	72600800
15. SCHEDULE VIII C (EADR, S8C)						
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	Y
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	Y
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	Y
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	Y
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		72600200	72600300	72600400	72600500	72600800
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						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

Insurance Benefits Administration

Exhibits or Schedules

Insurance Benefits Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Budget Entity: 72750200 Insurance Benefits Administration
Fund: 2570 Pretax Benefits Trust
Specific Authority: Section 110.161, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

(1) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2015 - 16	(3) ESTIMATED FY 2016 - 17	(4) REQUEST FY 2017 - 18
Receipts:			
Employee Contributions	26,413,885	26,080,641	26,349,491
Savings	19,955,007	20,674,292	20,851,761
Interest Earnings	321,722	250,364	252,873
Supplemental Plan Premiums	76,665,607	79,390,240	79,950,977
Refunds	1,254,247	74,164	75,276
Penalties			
Total Fee Collection to Line (1) - Section III	124,610,468	126,469,701	127,480,378

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	382,006	382,726	386,698
Other Personal Services	-	14,803	14,935
Expenses	29,733	47,531	47,531
Operating Capital Outlay	-	10,000	10,000
Sp.Cat.:Risk Management Insurance	770	1,461	1,461
HR Statewide Contract	3,825	3,732	3,729
Contracted Services	215,150	348,505	348,505
Data Processing Services State Data Center	2,811	2,812	2,821
Data Processing Services - SSRC			

Indirect Costs Charged to Trust Fund:

TR to Health Fund-2668	20,112,380	20,000,000	20,000,000
Reimbursement of Claims	26,256,315	24,899,636	25,253,002
Payment of Premiums	77,189,389	79,502,240	79,950,977
Refunds	430,127	429,523	433,855
Employer/Employee Adjustments	161		
Rounding	2		
Post Closing Adjustment			
TR to 2021-Admin.Assess.Fee	166,410	171,984	173,704
6/30/2014 Compensated Leave Liability	(16,812)		
6/30/2014 Certified Forward B's	90,680		
Cert Forward Reversions @ 9/30/2015	(74,022)		
Cert Forward Reversions @ 9/30/2016		(71,312)	
SWFS Adj to Accts Rec	(154,902)		
Assessment for Investments 890000 - 31040	24,762	25,000	25,000
Total Full Costs to Line (2) - Section III	124,658,785	125,768,641	126,652,218

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	124,610,468	126,469,701	127,480,378
TOTAL SECTION II	(B)	124,658,785	125,768,641	126,652,218
TOTAL - Surplus/Deficit	(C)	(48,317)	701,060	828,160

EXPLANATION:

Negative Balance offset by cash balance brought forward (see Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	PRETAX BENEFITS TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2570

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	709,053 (A)		709,053
ADD: Other Cash (See Instructions)	0 (B)		0
ADD: Investments	7,849,814 (C)		7,849,814
ADD: Outstanding Accounts Receivable	1,281,696 (D)	154,902	1,436,597
ADD:			0
Total Cash plus Accounts Receivable	9,840,562 (F)		9,995,464
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards	110,142 (H)		110,142
Approved "B" Certified Forwards	2,811 (H)		2,811
LESS: Other Accounts Payable (Non-Operating)	2,139,544 (I)		2,139,544
LESS: <u>Unearned Revenue</u>	7,690,191 (J)		7,690,191
LESS: Other Accounts Payable	0 (J)		0
Unreserved Fund Balance, 07/01/16	(102,126) (K)	154,902	52,776 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
 Trust Fund Title: Pretax Benefits Trust Fund
 LAS/PBS Fund Number: 2570

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for government funds; [(154,902)] (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment to Accounts Receivable B7200047 [154,902] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [(2,811)] (D)

Compensated Absences Liability [59,873] (D)

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

Net Capital Assets [(4,286.00)] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [52,776] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [52,776] (F)*

DIFFERENCE: [(0)] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72750200 Insurance Benefits Administration
Fund: 2667 State Employees Life Insurance Trust
Specific Authority: Section 110.123, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST	
	FY 2015 - 16	FY 2016 - 17	FY 2017 - 18	

Receipts:

Contributions	31,442,280	30,119,359	30,273,585
Interest Earnings	56,620	45,236	41,167
Proposed Premium Increase	-	-	-
Misc - PY Warrant Cancellation	-	342	-
Refund from Prudential	-	-	-
Transfer In From Disability Trust Fund	-	-	-
Total Fee Collection to Line (1) - Section III	31,498,900	30,164,937	30,314,752

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	20,000	21,579	21,845
Expenses	-	1,984	1,984
Sp.Cat.:Risk Management Insurance	201	382	382
TR/DMS/HR Svcs/STWD Contract			
Data Processing Services - SSRC			

Indirect Costs Charged to Trust Fund:

Refunds	111,559	117,760	112,930
Adj.to Employee/Employer Contrib.	134		
Payment of Premiums	31,496,641	30,297,320	30,296,688
TR to 2021-Admin.Assess.Fee	2,618	3,332	3,365
Certified Forward Reversions @9/30/16		(20,000)	
Assessment for Investments 890000 - 31	4,398	5,316	5,316
SWFS Adjust to AR (B7200043)	(7)	-	
Rounding	1	-	
Total Full Costs to Line (2) - Section III	31,635,545	30,427,673	30,442,510

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	31,498,900	30,164,937	30,314,752
TOTAL SECTION II	(B)	31,635,545	30,427,673	30,442,510
TOTAL - Surplus/Deficit	(C)	(136,645)	(262,736)	(127,758)

EXPLANATION:

Negative balances offset by cash balance brought forward. (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE LIFE INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2667

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	57,531	(A)			57,531
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	3,279,403	(C)			3,279,403
ADD: Outstanding Accounts Receivable	4,597	(D)	7		4,604
ADD:	0	(E)			0
Total Cash plus Accounts Receivable	3,341,531	(F)	7		3,341,538
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	0	(H)			0
Approved "B" Certified Forwards	20,000	(H)			20,000
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	287	(I)			287
LESS: <u>Unearned Revenue</u>	2,390,865	(J)	0		2,390,865
Unreserved Fund Balance, 07/01/16	930,380	(K)	7		930,387 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Life Insurance Trust Funds
LAS/PBS Fund Number: 2667

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - to Accounts Receivable (B7200043) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** **2017-18**
Program: 72750200 Insurance Benefits Administration
Fund: 2668 State Employees Health Insurance Trust
Specific Authority: Section 110.123, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
<u>Receipts:</u>			
SEE ATTACHED LISTING	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Fee Collection to Line (1) - Section III	2,116,726,856	2,344,400,000	2,433,500,000
<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	1,339,419	1,377,103	1,394,016
Other Personal Services	62,428	140,772	142,027
Expenses	243,668	294,096	294,096
Operating Capital Outlay	-	10,000	10,000
Sp.Cat.:TR to Div.of Admin.Hearings	46,759	6,542	6,542
Sp.Cat.:ASO Contract/Health Ins.	41,673,739	51,100,000	51,100,000
Sp.Cat.:Prescription Drug Claims Ad.	4,104,520	4,406,020	4,406,020
Sp.Cat.: Risk Management Insurance	4,815	9,138	9,138
Sp.Cat.:Post Payment Claims/Svcs	14,697	400,000	400,000
Sp.Cat.: Contracted Services	1,011,498	1,099,157	1,099,157
Contracted Legal Services	25,504	50,000	50,000
Pymt Employer/HSA Custodian	1,379,336	1,508,000	1,508,000
Deferred-Pay Com Contracts	<input type="text"/>	<input type="text"/>	<input type="text"/>
HR Statewide Contract	10,919	10,655	10,647
Sp.Cat.: Contracted Bank Services	<input type="text"/>	-	-
Lease/Purchase/Equipment	5,422	4,435	4,435
Data Processing Services-AST 210001	20,591	8,750	8,780
Data Processing Services-SSRC	<input type="text"/>	<input type="text"/>	<input type="text"/>

Indirect Costs Charged to Trust Fund:

Payments to Health Maint. Orgs.	294,158,477	315,700,000	341,200,000
Payments to Self Insured Health Maint.Orgs. (3103)	651,506,553	723,400,000	802,900,000
TR to Health Claims Bank Account	1,101,608,771	1,284,000,000	1,418,400,000
Pymt of Participant to HSA Custodian	1,800,326	3,800,000	3,900,000
Payment of PAP Refunds		7,500	7,500
Refunds	-	5,900,000	5,900,000
Adj. to E/E Contributions	3,170	140,000	140,000
TR to 2021-Admin.Assess.Fee	496,503	544,533	549,978
Transfer to Admin TF for Contracted Legal Services		250,000	250,000
Transfer other Funds within Agency	1,504,247		
TR/HMO Claims Bank Account (310353)			
Cert Forward Reversions @ 9/30/2016		(115,205)	
Compensated Leave Liability	(61,030)		
Cert Forward Reversions @ 9/30/2015	(113,189)		
Federal Patient Protection Affordable Care Act	11,471,714	9,400,000	2,200,000
PY Certified Forward B's	2,528,547		
PY AP not CF - Operating	(12,477,165)		
SWFS Adj to AP (B7200048)	154,902		
Payments to Treasury (PCOR)	736,678		
Assessment for Investments 890000 - 310403	639,118	640,000	640,000
Total Full Costs to Line (2) - Section III	2,103,900,937	2,404,091,496	2,636,530,336

Basis Used: Accrual

TR to Health Claims Bank Account

SECTION III - SUMMARY

TOTAL SECTION I	(A)	2,116,726,856	2,344,400,000	2,433,500,000
TOTAL SECTION II	(B)	2,103,900,937	2,404,091,496	2,636,530,336
TOTAL - Surplus/Deficit	(C)	12,825,919	(59,691,496)	(203,030,336)

EXPLANATION:

Negative balances offset by cash balance brought forward (See Schedule I).

Office of Policy and Budget - July, 2016

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period:** 2017-18
Program: Insurance Benefits Administration (72750200)
Fund: State Employees Health Insurance Trust (2668)
Specific Authority: Section 110.123, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL FY 2015 - 16	ESTIMATED FY 2016 - 17	REQUEST FY 2017 - 18
Receipts:			
<u>Employee/Employer Contributions</u>	2,068,736,652	1,956,900,000	2,043,500,000
<u>Health Saving Account Employer Contributions</u>	-	3,800,000	3,900,000
<u>Contributions-Medicare Part D Subsidy</u>	17,329,752	18,700,000	18,300,000
<u>Interest Earnings</u>	8,227,693	7,300,000	5,600,000
<u>Reimbursements & Refunds (TPA & PBM Rebates)</u>	1,020,314	97,500,000	97,500,000
<u>Non-Employee Contributions</u>	-	240,200,000	244,700,000
<u>Prior Year Warrant Cancellations & Misc</u>			
<u>Transfer from 72750200-2570</u>	20,112,380	20,000,000	20,000,000
<u>Miscellaneous Receipts</u>	65		
<u>Penalties</u>	1,300,000		
Total Fee Collection to Line (1) - Section III	2,116,726,856	2,344,400,000	2,433,500,000

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE HEALTH INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2668

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	23,369,605 (A)		23,369,605
ADD: Cash in Claims Bank Account	1,985 (B)		1,985
ADD: Investments	465,464,953 (C)		465,464,953
ADD: SPIA Accounts	72,407,852 (D)		72,407,852
ADD: Outstanding Accounts Receivable	17,339,493 (E)		17,339,493
ADD: <i>Proposed Premium Increase</i>			-
Total Cash plus Accounts Receivable	578,583,888 (F)	0	578,583,888
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards	779,063 (H)		779,063
Approved "B" Certified Forwards	50,000 (H)		50,000
LESS: Other Accounts Payable (Non_Operating)	155,496,344 (I)		155,496,344
LESS: Other Accounts Payable		154,902	154,902
LESS: <u>Unearned Revenue</u>	147,892,208 (J)		147,892,208
Unreserved Fund Balance, 07/01/16	274,366,273 (K)	(154,902)	274,211,371 **
		#	##

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Health Insurance Trust Fund
LAS/PBS Fund Number: 2668, Section 110.123, Florida Statutes

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 251,817,680 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - Decrease Cash in Bank (C)

SWFS Adjustment - Decrease Accounts Receivable (C)

SWFS Adjustment - Increase Accounts Payable B7200048 (154,902) (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (50,000) (D)

Compensated Absences Liability 154,648 (D)

A/P not C/F-Operating Categories 22,443,945 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 274,211,371 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 274,211,371 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72750200 Insurance Benefits Administration
Fund: 2671 State Employees Disability Insurance Trust
Specific Authority: Section 110.123, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST	
	FY 2015- 16	FY 2016- 17	FY 2016- 17	
<u>Receipts:</u>				
Contributions	541,170	518,914	518,654	
Interest Earnings	49,775	50,782	54,491	
Refunds		-	-	
Total Fee Collection to Line (1) - Section III	590,945	569,696	573,145	

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	22,321	28,249	28,249
Other Personal Services			
Expenses		2,875	2,875
HR Statewide Contract			
Sp.Cat.:Risk Management Insurance			
Data Processing Services-SSRC			
<u>Indirect Costs Charged to Trust Fund:</u>			
Refunds	2		
Employee/Employer Adjustments			
Payment of Claims	290,879	282,170	290,879
TR to 2021-Admin.Assess.Fee	4,483	1,779	1,797
Certified Forward Reversions @ 9/30/16		(20,000)	
Post Closing Adj.by Statewide Fin.			
Assessment for Investments 890000 - 31	3,878	3,900	4,200
Reserve for Pay Package	-		565
Total Full Costs to Line (2) - Section III	321,563	298,973	328,565

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	590,945	569,696	573,145
TOTAL SECTION II	(B)	321,563	298,973	328,565
TOTAL - Surplus/Deficit	(C)	269,382	270,723	244,580

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017 - 2018

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	STATE EMPLOYEE DISABILITY INSURANCE TRUST
Budget Entity:	INSURANCE BENEFITS ADMINISTRATION (72750200)
LAS/PBS Fund Number:	2671

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	128,283	(A)			128,283
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	3,298,120	(C)			3,298,120
ADD: Outstanding Accounts Receivable	22,996	(D)			22,996
Total Cash plus Accounts Receivable	3,449,400	(F)			3,449,400
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards		(H)			0
Approved "B" Certified Forwards	20,000	(H)			20,000
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non-Operating)	330	(I)			330
LESS: <u>Unearned Revenue</u>	43,597	(J)			43,597
Unreserved Fund Balance, 07/01/16	3,385,472	(K)			3,385,472 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Disability Insurance Trust Fund
LAS/PBS Fund Number: 2671

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Insurance Benefits Administration

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Insurance Benefits Administration.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Insurance Benefit Administration, Retirement Benefits Administration, State Personnel Policy Administration, People First

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72750200	72750300	72750400	72750500	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y	
---	---	---	---	---	--

AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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	
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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	
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	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	72750200	72750300	72750400	72750500	
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	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
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?	Y	Y	Y	Y	
8.25 Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	N	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	72750200	72750300	72750400	72750500	
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 now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)				
Action		72750200	72750300	72750400	72750500	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

Retirement Benefits Administration

Exhibits or Schedules

Retirement Benefits Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72750300 Retirement Benefits Administration
Fund: 2510 Operating Trust
Specific Authority: Section 121.031, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		16,603,386	18,601,500	19,601,500

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	9,395,132	9,821,744	9,981,019
Other Personal Services	203,510	231,029	231,029
Expenses	2,455,932	2,627,066	2,627,066
Operating Capital Outlay	60,366	100,000	100,000
Sp.Cat.:TR to DOAH	26,719	17,990	17,990
Sp.Cat.:Contracted Services	4,155,744	4,609,581	5,717,789
Sp.Cat.:Overtime	85,971	122,571	122,571
Sp.Cat.:Risk Management Insurance	52,633	63,906	63,906
Contracted Legal Services	118,666	148,891	148,891
Lease/Purchase/Equipment	22,430	23,571	23,571
HR Statewide Contract	52,574	51,301	51,301
Data Processing Services-St Data Center	287,970	345,446	346,633

Indirect Costs Charged to Trust Fund:

Assessment on Investments 590000 - 31040	1,605	1,605	1,605
Cert Forward Reversions @ 9/30/2015	(183,673)		
Cert Forward Reversions @ 9/30/2016		(271,831)	
SWFS Adjust to A/P (B7200028)	102,654		
SWFS Adjust to A/R (B7200009)	2,467		
Rounding			
Compensated Leave Liability	(263,180)		
PY Certified Forward B's	21,005		
YR End Adjustments	7,579		

Total Full Costs to Line (2) - Section III

	16,606,104	17,892,870	19,433,371
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Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	16,603,386	18,601,500	19,601,500
TOTAL SECTION II	(B)	16,606,104	17,892,870	19,433,371
TOTAL - Surplus/Deficit	(C)	(2,718)	708,630	168,129

EXPLANATION:

Negative balances offset by cash balance brought forward (see Schedule I).

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Budget Entity: 72750300 Retirement Benefits Administration
Fund: 2510 Operating Trust

Specific Authority: Section 121.031, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2015 - 16</u>	<u>FY 2016 - 17</u>	<u>FY 2017 - 18</u>
<u>Receipts:</u>			
TR in from 72750300-2309	16,500,000	18,500,000	19,500,000
Interest Earnings	21,491	21,500	21,500
Other Income			
Sales - State	79,724	80,000	80,000
Refunds & Reimbursements	2,171		
Total Fee Collection to Line (1) - Section III	16,603,386	18,601,500	19,601,500

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 -2018
Trust Fund Title:	MANAGEMENT SERV
Budget Entity:	FRS OPERATING TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2510

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,902	(A)			3,902
ADD: Other Cash (See Instructions)	2,076	(B)			2,076
ADD: Investments	31,886	(C)			31,886
ADD: Outstanding Accounts Receivable	6,385	(D)	2,200,000		2,206,385
ADD: Other Outstanding Accounts Receivable		(E)	(2,467)		(2,467)
Total Cash plus Accounts Receivable	44,248	(F)	2,197,533		2,241,782
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	1,695,540	(H)			1,695,540
Approved "B" Certified Forwards	181,866	(H)			181,866
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	74	(I)			74
LESS: Other Accounts Payable		(J)	102,654		102,654
Unreserved Fund Balance, 07/01/2016	(1,833,231)	(K)	2,094,880		261,649 **

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.

Office of Policy and Budget - June 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-2018

Department Title:

MANAGEMENT SERVICES

Trust Fund Title:

FRS OPERATING TRUST FUND

LAS/PBS Fund Number:

2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2016

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

(2,116,331) (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

2,197,533 (C)

SWFS Adjustment # and Description

(102,654) (C)

Add/Subtract Other Adjustment(s):

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

(181,866) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

877,561 (D)

A/P not C/F-Operating Categories

103,605 (D)

Anticipated Receivable

(516,201) (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

261,648 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

261,648 (F)

DIFFERENCE:

0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72750300 Retirement Benefits Administration
Fund: 2517 Optional Retirement Program Trust
Specific Authority: Section 121.35, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 16	FY 2016 - 17	FY 2017 - 18

Receipts:

Contributions from Employers		220,280,840	210,000,000	210,000,000
Interest Earnings		97,306	81,038	81,038
Fines & Forfeitures				
Reimbursement				
Total Fee Collection to Line (1) - Section III		220,378,146	210,081,038	210,081,038

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		200,678	204,189	207,505
Other Personal Services				
Expenses		25,769	28,011	28,011
Operating Capital Outlay				
Sp.Cat.:Contracted Services		284	1,000	26,000
Sp.Cat.:Risk Management Insurance				
HR Statewide Contract		1,251	1,221	1,220
Data Processing Services - SSRC				

Indirect Costs Charged to Trust Fund:

Payments to Annuity Companies 310181		175,163,540	169,000,000	169,000,000
Transfers Funds Unfunded Actuarial-FRS 181153		44,477,554	41,000,000	41,000,000
Compensated Leave Liability		(4,738)		
Certified Forward Reversions @ 9/30/2016			(5,919)	
Certified Forward Reversions @ 9/30/2014				
Trans to Admin TF for Contracted Legal Svcs		50,000		
Assessment for Investments 890000 -310403		7,667	7,600	7,400
Reserve for Pay Package				4,150
Total Full Costs to Line (2) - Section III		219,922,005	210,236,102	210,274,286

Total Full Costs to Line (2) - Section III

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	220,378,146	210,081,038	210,081,038
TOTAL SECTION II	(B)	219,922,005	210,236,102	210,274,286
TOTAL - Surplus/Deficit	(C)	456,141	(155,064)	(193,248)

EXPLANATION:

Negative balances are offset by cash balances brought forward. See Schedule I

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPTIONAL RETIREMENT PROG TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2517

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	820,291 (A)		820,291
ADD: Other Cash on Hand			0
ADD: Investments	4,088,852 (C)		4,088,852
ADD: Outstanding Accounts Receivables	22,033 (D)		22,033
ADD:			0
Total Cash plus Accounts Receivable	4,931,176 (F)		4,931,176
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	4,862 (H)		4,862
Approved "B" Certified Forwards	5,000 (H)		5,000
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non-Operating)	298,991 (I)		298,991
Unreserved Fund Balance, 07/01/16	4,622,323 (K)		4,622,323 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Optional Retirement Program Trust Fund
LAS/PBS Fund Number: 2517

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments;

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)*

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72750300 Retirement Benefits Administration
Fund: 2532 Municipal Police/Firemen Premium Tax Trust
Specific Authority: Sections 175.1215 and 185.105, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
Receipts:				
Insurance Premium Tax		181,314,016	187,100,000	194,000,000
Interest Earnings		613,905	613,905	613,905
Net Appreciation/Depreciation in Fair Market Value				
Refunds				
Transfer from Within Agency				
Total Fee Collection to Line (1) - Section III		181,927,921	187,713,905	194,613,905

SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		110,058	800,362	813,350
Other Personal Services				
Expenses		49,788	104,089	83,389
Operating Capital Outlay				
Contracted Services		191,355	191,355	212,055
Lease/Purchase/Equipment		666	2,000	2,000
HR Statewide Contract		3,929	3,834	3,831
Data Processing Services - SSRC				

Indirect Costs Charged to Trust Fund:				
TR to Firefighters Supplemental Comp		13,004,400	15,123,178	15,123,178
6/30/2014 Accounts Receivable deleted				
Aid to Municipalities		143,349,507	149,500,000	156,000,000
S.C. to GR - 8%		14,585,121	14,968,000	15,520,000
SBA Administrative Fee				
Transfer to Dept of Revenue		100,000	100,000	100,000
Cert Forward Reversions @ 9/30/2015		(78,305)		
Cert Forward Reversions @ 9/30/2016			(10,739)	
Post Cng Adjustment to A/R-Ins Opremium Tax				
Post Cng Adjustment to A/P-DOR Trans to FFSC TF				
Post Cng Adjustment to A/P-Dist to Municipalities				
Post Cng Adjustment to A/P-S.C. to GR				
Total Full Costs to Line (2) - Section III		171,316,519	180,782,079	187,857,803

Basis Used: Accrual

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	181,927,921	187,713,905	194,613,905
TOTAL SECTION II	(B)	171,316,519	180,782,079	187,857,803
TOTAL - Surplus/Deficit	(C)	10,611,402	6,931,826	6,756,102

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 -2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	MUNICIPAL POLICE/FIREMENT PREMIUM TAX TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2532

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 44,582,890	(A)			\$ 44,582,890
ADD: Other Cash (See Instructions)		(B)			\$ -
ADD: Investments	\$ 205,731,630	(C)			\$ 205,731,630
ADD: Outstanding Accounts Receivable	\$ 5,314,016	(D)			\$ 5,314,016
ADD: _____		(E)			\$ -
Total Cash plus Accounts Receivable	\$ 255,628,537	(F)	\$ -		\$ 255,628,537
LESS Allowances for Uncollectibles		(G)			\$ -
LESS Approved "A" Certified Forwards	\$ 193,700	(H)			\$ 193,700
Approved "B" Certified Forwards		(H)			\$ -
Approved "FCO" Certified Forwards		(H)			\$ -
LESS: Other Accounts Payable (Nonoperating)	\$ 170,330,594	(I)			\$ 170,330,594
LESS: _____		(J)			\$ -
Unreserved Fund Balance, 07/01/2016	\$ 85,104,242	(K)	\$ -		\$ 85,104,242 **

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.

Office of Policy and Budget - June 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-2018

Department Title:

720000 MANAGEMENT SERVICES

Trust Fund Title:

Police & Firefighters Premium Tax TF

LAS/PBS Fund Number:

2532

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2016

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

85,113,137 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

_____ (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

_____ (C)

SWFS Adjustment # and Description

_____ (C)

Add/Subtract Other Adjustment(s):

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

_____ (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

_____ (D)

A/P not C/F-Operating Categories

(427) (D)

Due from State Funds w/i Division

(8,467) (D)

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE:

85,104,242 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

85,104,242 (F)

DIFFERENCE:

0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** **2017-18**
Program: 72750300 Retirement Benefits Administration
Fund: 2583 Retirees Health Insurance Subsidy Trust
Specific Authority: Section 112.363, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
Receipts:				
Interest Earnings		297,059	268,702	268,702
Contributions from Employers		513,516,336	523,784,095	534,259,777
Proposed Contribution Increases				
Total Fee Collection to Line (1) - Section III		513,813,395	524,052,797	534,528,479

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		129,696	129,696	131,793
Other Personal Services				
Expenses		17,817	17,817	17,817
Operating Capital Outlay				
Contracted Services		40,000	40,000	40,000
HR Statewide Contract		1,043	1,018	1,017

Indirect Costs Charged to Trust Fund:

Refunds				
Pensions & Benefits	311031	444,482,687	468,002,594	505,804,517
SBA Administrative Fee		519		
Cert Forward Reversions @ 9/30/2015		(985)		
Cert Forward Reversions @ 9/30/2016			(12,705)	
CY TR10 to &xxxx		614		
PY Certified Forward B's		(144)		
Reserve for Pay Package				2,636
Total Full Costs to Line (2) - Section III		444,671,247	468,178,420	505,997,780

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	513,813,395	524,052,797	534,528,479
TOTAL SECTION II	(B)	444,671,247	468,178,420	505,997,780
TOTAL - Surplus/Deficit	(C)	69,142,148	55,874,377	28,530,699

EXPLANATION:

Negative balance is offset by cash balance brought forward (See Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	RETIREE HIS TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2583

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	105,858 (A)		105,858
ADD: Cash on Hand and with SBA			
ADD: Investments	70,497,693 (C)		70,497,693
ADD: Outstanding Accounts Receivable	49,363,989 (D)		49,363,989
ADD:	0 (E)		0
Total Cash, Investments and Accounts Receivable	119,967,540 (F)	0	119,967,540
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	30,000 (H)		30,000
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	21,078 (I)		21,078
Unreserved Fund Balance, 07/01/16	119,916,463 (K)	0	119,916,463 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Retiree Health Insurance Subsidy TF
LAS/PBS Fund Number: 2583

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

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

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments;

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Retirement

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2016-18	6/30/2016	IT	<p>Finding No. 1: Four IRIS database accounts continued to be assigned access privileges that should be granted only to database administrators</p> <p>Recommendation: Department management should require Deloitte management to improve access controls to ensure that system privileges are appropriately granted only to database administrators.</p>	<p>The Division believes it fully complied with the previous report by taking steps to eliminate or limit the use of these accounts and modifying the access privileges without adversely impacting operations based on the prior audit. However, the Division supports the current recommendation and has implemented additional measures. The Division has either locked or adjusted the access privileges of these accounts. In addition, the Division will enhance its monthly review of database access privileges to verify that only database administrators and approved system accounts have the appropriate access privilege granted. The enhanced monthly review process will be implemented by August 31, 2015.</p> <p>The changes included in the Department's response for this finding have been implemented.</p>	
AG 2016-18	6/30/2016	IT	<p>Finding No. 2: Some generic database accounts continued to be active and were not expired or locked.</p> <p>Recommendation: Department management should require Deloitte management to ensure that all generic database accounts are expired or locked.</p>	<p>The Division believes it fully complied with the previous report by taking steps to either discontinue the use of or implement logging on the accounts needed to manage objects. However, the Division supports the recommendation that additional measures can be implemented. In addition to the logging, the Division will make changes to the deployment processes for both developers and DBAs to enable deployments from DBA accounts. This will allow for locking generic database accounts. The Division will also enhance its monthly review of access privileges by reviewing all active database accounts that are not IRIS end-user accounts to ensure that generic accounts are expired or locked. These processes will be implemented by September 30, 2015.</p> <p>The changes included in the Department's response for this finding have been implemented.</p>	

AG 2016-18	6/30/2016	IT	<p>Finding No. 3: Access privileges granted to IRIS were not always appropriately authorized and documented.</p> <p>Recommendation: Department management should ensure that all access privileges granted to IRIS are appropriately documented as authorized by management and that such documentation specifies the IRIS roles.</p>	<p>All persons with IRIS access have the appropriate IRIS access. However, the Division of Retirement concurs with this finding in that the authorization of appropriate access was not always properly documented. The Division has verified current processes and implemented process changes to ensure that access privileges granted to IRIS are appropriately documented as authorized by management and that such documentation specifies the IRIS role code. The recently revised Security Guidelines Manual (rev. July 2015), includes the policy and procedure for updating user access privileges in IRIS.</p> <p>As noted in the audit findings and recommendations, Division management notified the IT Operations and Maintenance (O & M) vendor (Deloitte), on June 15, 2015 that no changes, additions or deletions to IRIS privileges should be made without the proper authorization documentation. This document is internally referred to and titled the Employee Notification Form. This is a multi-purpose form that documents and initiates employee related actions such as; new hires, terminations, promotions, location information, assigned equipment and resources, network access requests, building access and other information.</p> <p>Subsequent to the notification to the IT O & M vendor, the Employee Notification form was updated to include drop-down boxes to provide the role codes for managers to select from when initiating role code changes, additions or deletions in IRIS for their staff. A NA (not applicable), check box was also added to be used if a particular employee action does not require an IRIS role code change. In addition to this, a listing of all of the Role Codes and Definitions <u>and a listing of Role Codes by Position were provided to division managers and</u></p> <p>In order to provide an additional level of review of assigned role codes and ensure role codes are current and appropriate, the Employee Database was modified to include information for assigned role codes for each position. Monthly reports will be run from the Employee Database and matched against the IRIS system information to verify that staff have appropriate role codes assigned in IRIS. Any discrepancies will be resolved on a monthly basis.</p> <p>The changes included in the Department's response for this finding have been implemented.</p> <p>In addition to the changes previously implemented, the division is reviewing each step of our process for granting, changing, and terminating access to IRIS.</p>	
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AG 2016-18	6/30/2016	IT	<p>Finding No. 4: Certain security controls related to IRIS database user authentication and logging for IRIS-related IT resources needed improvement.</p> <p>Recommendation: Department management should improve certain security controls related to user authentication and logging for IRIS-related IT resources to ensure the continued confidentiality, integrity, and availability of IRIS data and IRIS-related IT resources.</p>	<p>The Division believes it fully complied with the previous report by taking steps to improve user authentication controls based on the prior audit. However, the Division supports the current recommendation and will implement additional measures to further improve these security controls. In addition, the Division agrees to improve its logging procedures related to IRIS. The AG reports these conditions in a separate confidential document. In order to prevent compromising the confidentiality of the document, the Division has not responded directly to the recommendation.</p> <p>The changes included in the Department's response for this finding have been implemented.</p>	

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Insurance Benefit Administration, Retirement Benefits Administration, State Personnel Policy Administration, People First

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72750200	72750300	72750400	72750500	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y	
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
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Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72750200	72750300	72750400	72750500	
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.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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	
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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	
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	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	72750200	72750300	72750400	72750500	
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	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
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?	Y	Y	Y	Y	
8.25 Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	N	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	72750200	72750300	72750400	72750500	
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 now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIII-B-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIII-B-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
15. SCHEDULE VIII-C (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)				
Action		72750200	72750300	72750400	72750500	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

State Personnel Policy Administration

Exhibits or Schedules

State Personnel Policy Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72750400 State Personnel Policy Administration
Fund: 2678 State Personnel System Trust
Specific Authority: Section 110.125, Florida Statutes
Purpose of Fees Collected: To maintain and administer the Personnel Program

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST	
	FY 2015- 16	FY 2016- 17	FY 2017- 18	

Receipts:

SEE ATTACHED LISTING			
Total Fee Collection to Line (1) - Section III	1,098,894	95,000	81,000

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	1,378,566	1,496,772	1,514,748
Other Personal Services	-	5,000	5,000
Expenses	97,955	128,005	120,241
Operating Capital Outlay			
Sp.Cat.:Contracted Services	2,509	22,576	22,576
Sp.Cat.:Risk Management Insurance	9,761	21,138	21,138
IK DMS/Human Res SVC	6,849	7,343	7,338
Legal Services	100,000	100,000	100,000
Lease/Purchase/Equipment	1,523	1,691	1,691
Data Processing Services-AST	21,600	21,609	21,674

Indirect Costs Charged to Trust Fund:

TR to GR- 8% Srvs Chrg	3,768	3,600	3,000
TR to 2021 - Admin. Assess. Fee	732,726	343,135	346,566
Transfer to Admin TF for Contracted Legal Services			
Assessment for Investments 890000 - 3	7,585	6,500	5,000
Cert Forward Reversions @ 9/30/2016		(40,624)	
SWFS Adj to decr A/P (B7200025	(15,024)		
Cert Forward Reversions @ 9/30/2015	(15,027)		
Cert Forward B's @ 6/30/2014			
Compensated Leave Liability 6/30/14			
Total Full Costs to Line (2) - Section III	2,332,791	2,116,745	2,168,972

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,098,894	95,000	81,000
TOTAL SECTION II	(B)	2,332,791	2,116,745	2,168,972
TOTAL - Surplus/Deficit	(C)	(1,233,897)	(2,021,745)	(2,087,972)

EXPLANATION:

Negative balances are offset by cash balances carried forward (see Schedule I).

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period:** **2017-18**
Program: 72750400 State Personnel Policy Administration
Fund: State Personnel System Trust (2678)

Specific Authority: Section 110.125, Florida Statutes
Purpose of Fees Collected: To maintain and administer the Personnel Program

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2015- 16	FY 2016- 17	FY 2017- 18
<u>Receipts:</u>			
TR in from BE 72750500 (678001 - PF)	997,109	-	-
Interest Earnings	101,785	95,000	81,000
Refunds and Reimbursements			
Miscellaneous			
Total Fee Collection to Line (1) - Section III	1,098,894	95,000	81,000

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE PERSONNEL SYSTEM TRUST
LAS/PBS Fund Number:	STATE PERSONNEL POLICY ADMINISTRATION (72750400)
	2678

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]		0
ADD: Other Cash (See Instructions)	[]	(B)	[]		0
ADD: Investments	5,579,091	(C)	[]		5,579,091
ADD: Outstanding Accounts Receivable	10,112	(D)	-		10,112
ADD:	[]	(E)	[]		[]
Total Cash plus Accounts Receivable	5,589,202	(F)	0		5,589,202
LESS Allowances for Uncollectibles	[]	(G)	[]		0
LESS Approved "A" Certified Forwards	81,676	(H)	[]		81,676
Approved "B" Certified Forwards	37,662	(H)	[]		37,662
Approved "FCO" Certified Forwards	[]	(H)	[]		0
LESS: Other Accounts Payable (Non Operating)	2,143	(I)	[]		2,143
LESS: <u>Other Accounts Payable</u>	[]	(J)	(15,024)		(15,024)
Unreserved Fund Balance, 07/01/16	5,467,722	(K)	15,024		5,482,746 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Personnel Systems Trust Fund
LAS/PBS Fund Number: 2678 - State Personnel Policy Administration (72750400)

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 5,489,827 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment to decrease A/P (B7200025) 15,024.27 (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (37,662) (D)

Compensated Absences Liability (D)

A/P no C/F-Operating Categories 15,556 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 5,482,746 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC 5,482,746 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: State Personnel Policy Administration

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2016-194	6/30/2016	Human Resource Management	<p>Finding No. 1: Our audit disclosed that the department did not ensure that FSECC fiscal agent fees were supported by adequate documentation or adequately verify that employee contributions were appropriately distributed to participating charitable organizations.</p> <p>Recommendation: We recommend that department management ensure that contract monitoring activities, including the verification of FSECC fiscal agent administration costs and distribution of amounts to charitable organizations, are appropriately performed and documented.</p>	<p>We concur with the recommendation that department management ensure contract monitoring activities are performed, including the verification of FSECC fiscal agent administration costs and distribution of amounts to charitable organizations. However, the specific recommendations in the report have already been addressed through the department's own process improvement initiatives.</p> <p>Under the new fiscal agent contract effective January 1, 2016 and amended April 15, 2016, payments to the fiscal agent are fixed amounts. Therefore, payments to the fiscal agent are no longer reliant on the vendor's ability to document costs, although the vendor is still required to submit documentation to support its performance of contract deliverables. The cost reimbursement provisions of the previous contract were only triggered because of the continued decline in FSECC proceeds. The contractually negotiated method for verifying fiscal agent fees at the time, which included the department's review and approval of an annual budget and subsequent submission of recurring Documentation of Costs reports from the vendor, balanced the need to adequately document costs with the need to minimize excessive administrative tasks which would have unnecessarily added to the cost of fiscal agent activities, thereby further reducing proceeds for participating charities.</p>	

				<p>Furthermore, as noted in your report and as part of the department's commitment to continuing process improvements, in March 2015 the department implemented a procedure for verifying the accurate distribution of employee contribution amounts to charitable organizations and has complied with the elements of this procedure since its implementation. The department will continue to adhere to this procedure and will continue to monitor and document the performance of fiscal agent deliverables, as it has done throughout the term of the initial Solix contract.</p>	
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Based on this information, the department, through its own initiative, has addressed the report's finding. Therefore, no further corrective action is required.

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Insurance Benefit Administration, Retirement Benefits Administration, State Personnel Policy Administration, People First

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72750200	72750300	72750400	72750500	

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4	Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y	
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AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
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Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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	
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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	
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	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	72750200	72750300	72750400	72750500	
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	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
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?	Y	Y	Y	Y	
8.25 Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	N	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	72750200	72750300	72750400	72750500	
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 now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIII-B-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIII-B-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
15. SCHEDULE VIII-C (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)				
Action		72750200	72750300	72750400	72750500	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

People First

Exhibits or Schedules

People First

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72750500 People First
Fund: 2678 State Personnel System Trust
Specific Authority: Section 110.125, Florida Statutes
Purpose of Fees Collected: To maintain and administer the Personnel Program

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

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

(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL FY 2015 - 16	ESTIMATED FY 2016 - 17	REQUEST FY 2017 - 18
Receipts: SEE ATTACHED LISTING			
Total Fee Collection to Line (1) - Section III	38,360,242	36,279,515	36,279,515

SECTION II - FULL COSTS

<u>Direct Costs:</u>	(2)	(3)	(4)
Salaries and Benefits	1,336,770	1,341,511	1,358,258
Other Personal Services			
Expenses	104,006	104,006	104,006
Operating Capital Outlay			1,500
Sp.Cat.:Contracted Services	10,042	22,575	21,075
Sp.Cat.:Risk Management Insurance	4,018	4,493	4,493
St. Emp. Charitable Campaign			
TR DMS/Human Res SVC	6,044	5,898	5,894
HR Statewide Contract	35,667,566	32,861,472	32,861,472
Legal Services	882		
Lease/Purchase/Equipment	557	1,860	1,860
Data Processing Services-AST	10,855	10,855	10,893

<u>Indirect Costs Charged to Trust Fund:</u>	(2)	(3)	(4)
TR to GR- 8% Srvc Chrg	3,768	3,768	3,768
TR to 2021 - Admin. Assess. Fee	115,021	137,350	138,724
Transfer to Admin TF-Legal Services	100,000		
Transfer to Budget Entity 72750400	997,109		
SWFS Adj to decr A/P (B7200025)	(4,347)		
PY Accts Payable not CF (operating)	(2,330)		
TR10 Adjustments to Expenditures	(15,206)		
Cert Forward Reversions @ 9/30/2016	-	(21,119)	
Cert Forward Reversions @ 9/30/2015	(54,683)		
Rounding	19		
Compensated Leave	(10,584)		
Total Full Costs to Line (2) - Section III	38,269,507	34,472,669	34,511,943

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	38,360,242	36,279,515	36,279,515
TOTAL SECTION II	(B)	38,269,507	34,472,669	34,511,943
TOTAL - Surplus/Deficit	(C)	90,735	1,806,846	1,767,573

EXPLANATION:

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period: 2017-18**
Program: 72750500 People First
Fund: State Personnel System Trust (2678)

Specific Authority: Section 110.125, Florida Statutes
Purpose of Fees Collected: To maintain and administer the Personnel Program

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
<u>Receipts:</u>			
TR from Agencies/HR Svcs Assessment	38,360,242	36,279,515	36,279,515
Interest Earnings	-	-	-
Refunds and Reimbursements			
Miscellaneous			
Total Fee Collection to Line (1) - Section III	38,360,242	36,279,515	36,279,515

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE PERSONNEL SYSTEM TRUST
LAS/PBS Fund Number:	PEOPLE FIRST (72750100 and 72750500)
	2678

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	8,878 (A)		8,878
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable			0
ADD:			
Total Cash plus Accounts Receivable	8,878 (F)	0	8,878
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	3,062,797 (H)		3,062,797
Approved "B" Certified Forwards	22,733 (H)		22,733
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non Operating)	1,510 (I)		1,510
LESS: <u>Other Accounts Payable</u>		(4,347) (J)	(4,347)
Unreserved Fund Balance, 07/01/16	(3,078,162) (K)	4,347	(3,073,815)**

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: 2017-2018

Department Title:

MANAGEMENT SERVICES

Trust Fund Title:

STATE PERSONNEL SYSTEM TRUST

LAS/PBS Fund Number:

2678 - PEOPLE FIRST (72750100 and 72750500)

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2016

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

(A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment to decrease A/P (B7200025)

(C)

SWFS Adjustment # and Description

(C)

Add/Subtract Other Adjustment(s):

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

(D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

Compensated Absences

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

(E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

(F)

DIFFERENCE:

(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: PeopleFirst

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for PeopleFirst.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Insurance Benefit Administration, Retirement Benefits Administration, State Personnel Policy Administration, People First

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72750200	72750300	72750400	72750500	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y	
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AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72750200	72750300	72750400	72750500	
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.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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	
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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	
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	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	72750200	72750300	72750400	72750500	
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	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
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?	Y	Y	Y	Y	
8.25 Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	N	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	72750200	72750300	72750400	72750500	
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 now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIII-B-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIII-B-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
15. SCHEDULE VIII-C (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	
16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72750200	72750300	72750400	72750500	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)				
Action		72750200	72750300	72750400	72750500	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

Telecommunications Services

Exhibits or Schedules

Telecommunications Services

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Budget Entity: 72900100 Telecommunications Services
Fund: 2105 Communications Working Capital Trust
Specific Authority: Sections 282.702 and 216.272, Florida Statutes
Purpose of Fees Collected: To pay phone bills of vendors and for fund's operations and the
Emergency Medical Services (EMS) Grant.

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL FY 2015-16	ESTIMATED FY 2016-17	REQUEST FY 2017-18
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		121,441,144	124,005,606	124,005,606

SECTION II - FULL COSTS

Direct Costs:				
Salaries and Benefits		4,165,709	5,076,094	5,056,217
Other Personal Services		189,269	374,047	376,812
Expenses		610,625	725,821	718,411
Operating Capital Outlay		923,901	92,159	92,159
S.C.: Centrex & Suncom Payments		106,899,975	108,035,421	108,035,421
S.C.: Contracted Services		1,705,401	2,753,284	2,054,404
FIRN/DIST Bandwidth Support		5,159,277	7,451,217	7,451,217
FIRN Erate Reimbursement Credits			(2,232,808)	(2,232,808)
S.C.: Risk Management Insurance		21,569	22,142	22,142
Lease/Purchase/Equipment		1,989	1,989	1,989
S.C.: HR Stwd Contract		23,074	22,515	21,821
Data Processing Services - SSRC				
Data Processing Services - AST		535,738	515,824	517,375

Indirect Costs Charged to Trust Fund:

Administrative Assessment Fee	1,299,580	1,222,589	1,234,815	
Refunds Nonstate Revenues (220030)	3,769,569			
Refunds				
TR to 72010100-2105				
TR to 72010100-2021	100,000			
TR to 72900200-2105				
Refunds - FIRN (BEAR) Org ode		2,743,489	2,743,489	
Refunds - Not FIRN (BEAR)		3,426,218	3,426,218	
6/30/13 CF A not included in CFO 6/30/13 Bal				
Comp Leave Liability				
6/30/2014 CF B's				
Cert Forward Reversions @ 9/30/2015	(2,361,547)			A
Cert Forward Reversions @ 9/30/2016		(392,620)		A
Estimated Reversions		(3,706,594)	(3,790,907)	
Reserve for Pay Package			101,522	
Statewide Post Closing Adjustment 990000-001905				
SWFS Adjustment to Unearned Revenues (B7200032)	2,574			A
SWFS Adjustment to A/P (B7200026 and B7200045)	69,700			A
SWFS Adustment to A/R (B7200005, B7200045 and B7200000)	(5,314)			A
PY Compensated Absences Liability	(149,998)			A
PY A/P not CF - Operating	(4,475,635)			A
TR 10 Adjustments				A
Rounding				A
5% Trust Fund Reserve				
Assessments for Investments 890000 - 310403	22,959	23,189	23,420	
Total Full Costs to Line (2) - Section III	118,508,415	126,153,976	125,853,717	

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	121,441,144	124,005,606	124,005,606
TOTAL SECTION II	(B)	118,508,415	126,153,976	125,853,717
TOTAL - Surplus/Deficit	(C)	2,932,729	(2,148,370)	(1,848,111)

EXPLANATION:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period: 2017-18**
Budget Entity: Telecommunications Services (72900100)
Fund: Communications Working Capital Trust (2105)
Specific Authority: Sections 282.702 and 216.272, Florida Statutes
Purpose of Fees Collected: To pay phone bills of vendors and for fund's operations and the
Emergency Medical Services (EMS) Grant.

(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL FY 2015-16	ESTIMATED FY 2016-17	REQUEST FY 2017-18
Receipts:			
<u>Suncom/Centrex Revenues</u>	118,451,848	100,056,668	100,056,668
<u>Telecomm. Infrastructure Proj. Fees</u>		4,398,470	4,398,470
<u>Cellular Digital Pkg DA</u>		4,800,000	4,800,000
<u>Interagency Agree.--DOAH-Video Tele</u>	125,000	125,000	125,000
<u>FIRN Revenues - Sales to Customers</u>		5,633,828	5,633,828
<u>FIRN Revenues - Erate Reimbursements org code</u>		3,785,447	3,785,447
<u>BEAR Erate Reimbursements - Not FIRM</u>		3,426,218	3,426,218
<u>Vendor Reimbursements - Wireless</u>		1,528,594	1,528,594
<u>Interest Earnings</u>	294,354	251,381	251,381
<u>Refunds and Reimbursements</u>	2,569,942	-	-
Total Fee Collection to Line (1) - Section III	121,441,144	124,005,606	124,005,606

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017 - 2018

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	COMMUNICATIONS WORKING CAPITAL TRUST
Budget Entity:	TELECOMMUNICATIONS SERVICES (72900100)
LAS/PBS Fund Number:	2105

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,277,650 (A)		4,277,650
ADD: Other Cash (See Instructions)	181,720 (B)		181,720
ADD: Investments	21,119,127 (C)		21,119,127
ADD: Outstanding Accounts Receivable	20,755,531 (D)	5,314	20,760,845
Total Cash plus Accounts Receivable	46,334,028 (F)	5,314	46,339,342
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	16,020,356 (H)		16,020,356
Approved "B" Certified Forwards	300,100 (H)		300,100
Unearned Revenue	24 (H)	2,574	2,598
LESS: Other Accounts Payable (Non-Operating)	2,070 (I)		2,070
Other Accounts Payable	(I)	69,700	69,700
Unreserved Fund Balance, 07/01/16	30,011,478 (K)	(66,960)	29,944,518**

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Communications Working Capital Trust Fund
LAS/PBS Fund Number: 2105

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 29,174,090 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustment(s):

SWFS Adjustment-Increase A/R (B7200005,B7200032 a 5,314 (C)

SWFS Adjustment-Decrease A/P (B7200026 and B7200 (69,700) (C)

SWFS Adjustment to Unearned Revenues(B7200032) (2,574)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/P (300,100) (D)

Compensated Absences Liability 533,191.88 (D)

A/P not C/F-Operating Categories 104,296 (D)

Advance from General Revenue Fund 500,000.00 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 29,944,517 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 29,944,518 (F)*

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72900100 Telecommunications Services
Fund: 2344 Wireless Emergency Phone Trust

Specific Authority: Sections 365.172 and 365.173, Florida Statutes

Purpose of Fees Collected: A fee of \$.50 per month is assessed to Florida's wireless telephone subscribers to offset Florida counties' and the service providers' 911 and Emergency 911 capital and operating costs. Fees are deposited into the fund and subsequent distributions are as follows: 44% to counties; 54% to service providers; and an additional 2% to rural counties.

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

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

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
<u>Receipts:</u>				
Deposits from Wireless 911 Ser.Providers		57,416,355	61,955,074	69,118,630
Deposits from Wireline 911 Ser.Providers		30,788,151	30,152,369	31,075,785
Deposits from Prepaid Wireless Ser.Providers		22,836,706	22,785,029	26,145,821
Interest Earnings		778,352	757,377	757,377
Refunds		40,069	-	-
Total Fee Collection to Line (1) - Section III		111,859,633	115,649,849	127,097,613

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		355,513	373,942	379,498
Other Personal Services		84,290	84,290	84,914
Expenses		109,523	514,339	514,339
Operating Capital Outlay			3,600	3,600
SC: Contracted Services		158,580	250,827	600,827
SC: Contracted Legal Services		41,194	92,159	92,159
Lease/Purchase/Equipment		392	1,149	1,149
S.C.:HR Stwd Contract				
Data Processing Services State Data Center- A		6,794	3,763	3,777
Data Processing Services - SSRC				
Aid to Local Governments:				
Wireless 911 Grants to Counties 055617		13,515,020	27,100,000	27,100,000
Non-Wireless 911 Dist to Co 055614		30,865,964	38,146,673	38,146,673
Wireless 911 Dist to Counties 055610		57,196,620	60,289,120	60,289,120
Wireless 911 Dist to Svc Provid 055612		7,225,802	10,000,000	10,000,000

Indirect Costs Charged to Trust Fund:

TR to 2021-Admin.Assess.Fee	51,549	21,751	21,969
Cert Forward Reversions @ 9/30/2015	(2,979,627)		
Cert Forward Reversions @ 9/30/2016		(48,185)	
Cert Fwd Reversions Dist to Counties 9/30/16		(5,817,670)	
6/30/2013 CF B - Not in Beg Bal	380		
Post Closing Adjustment to Accounts Receivable			
Prior Year Accounts Payable not CF	2,886,202		
SWFS Adj to AP	988		
Unfunded Budget		(18,000,000)	(18,000,000)
Assessment for Investments 890000 - 310403	60,312	60,915	61,524
Total Full Costs to Line (2) - Section III	109,579,496	113,076,673	119,299,549

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	111,859,633	115,649,849	127,097,613
TOTAL SECTION II	(B)	109,579,496	113,076,673	119,299,549
TOTAL - Surplus/Deficit	(C)	2,280,137	2,573,176	7,798,064

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017 - 2018

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	WIRELESS EMERGENCY TELEPHONE SYSTEM TRUST
Budget Entity:	TELECOMMUNICATIONS SERVICES (72900100)
LAS/PBS Fund Number:	2344

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,316,918 (A)		1,316,918
ADD: Other Cash (See Instructions)			0
ADD: Investments	52,636,416 (C)		52,636,416
ADD: Outstanding Accounts Receivable	14,532,132 (D)		14,532,132
Total Cash plus Accounts Receivable	68,485,465 (F)	0	68,485,465
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	30,710,523 (H)		30,710,523
Approved "B" Certified Forwards	154,866 (H)		154,866
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	5,264 (I)		5,264
Other Accounts Payable		988	988
Unreserved Fund Balance, 07/01/16	37,614,813 (K)	-988	37,613,824 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: E911 Emergency Telephone System Trust Fund
LAS/PBS Fund Number: 2344

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16
Total all GLC's 5XXXX for governmental funds; 37,768,688 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment- Increase Accounts Payable (B7200020) _____ (988) (C)

SWFS Adjustment # and Description _____ (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS _____ (154,866) (D)

Post Closing Adjustment to Accounts Receivable _____ (D)

A/P not C/F-Operating Categories _____ 990 (D)

_____ (D)

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE: 37,613,824 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 37,613,824 (F)*

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Telecommunication Services

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2015-104	6/30/2015	Statewide Law Enforcement Radio System	Finding No. 1: Contrary to Department rules, the Department did not always authorize, in writing, an applicant's use of SLERS. Recommendation: We recommend that Department management ensure that reviews and authorization for each applicant's use of SLERS is documented in accordance with Department rules.	The Department has begun drafting processes to document and track all requests by third party applicants wanting to use the Statewide Law Enforcement Radio System (SLERS) and ensure that the approval of each application is documented in accordance with Department rules. Procedures have been finalized and implemented. Supporting documents are the Internal Partner Tracking sheet, signed partner applications, and email correspondence with the applicant.	
AG 2015-104	6/30/2015	Statewide Law Enforcement Radio System	Finding No. 2: The Department did not appropriately account for the State's proportionate share of revenues provided by the Department's contract with Harris. Additionally, the Department had not established policies and procedures to evaluate the accuracy and completeness of the reported revenue amounts from SLERS partners and third-party tenants. Recommendation: To ensure that the State timely receives its proportionate share of revenues from SLERS partners and third-party tenants, we recommend that Department management establish policies and procedures designed to ensure that applicable credits are deducted from the quarterly contract payments. Additionally, to ensure that the State receives all the revenues to which it is entitled, we recommend that Department management establish policies and procedures to evaluate the accuracy and completeness of the reported revenue amounts due from SLERS partners and third-party tenants.	The Department has already begun drafting procedures designed to ensure that all applicable credits are deducted from the quarterly contract payments. Policies will be soon forthcoming. Additionally, policies and procedures to evaluate the accuracy and completeness of the reported revenue amounts due from SLERS partners and third-party tenants will be developed and documented. Policies and procedures have been documented and implemented. Supporting documents are policies and quarterly reports that can be used for policy and procedure validation.	

AG 2015-104	6/30/2015	Statewide Law Enforcement Radio System	<p>Finding No. 3: The Department had not sought an independent evaluation of, or requested and reviewed independent service auditor's reports related to, the controls designed and established by Harris Corporation (Harris) for the SLERS Communications System Director.</p> <p>Recommendation: We recommend that Department management timely request, obtain, and document review of an independent service auditor's report on the effectiveness of controls established for the CSD.</p>	<p>The Department has taken steps to draft a timely request and upon receipt review an independent service auditor's report on the effectiveness of controls established for the Statewide Law Enforcement Radio System (SLERS) Communications System Director (CSD). Additionally, the Department will ensure that future contract language includes a provision allowing for an independent service auditor's report or an independent review of the system's data by Department staff.</p> <p>The recommendation and request for an independent service audit was sent to Harris and that request was declined. In the response Harris based their decline on the knowledge that the current contract does not require an independent audit report on the effectiveness of controls established for SLERS. The Division of Telecommunications is presently exploring options in order to facilitate this audit at its own expense.</p>	
AG 2015-104	6/30/2015	Statewide Law Enforcement Radio System	<p>Finding No. 4: Department documentation did not always clearly demonstrate that sufficient contract monitoring had been performed to verify that contractual requirements were met or, if not, that any contractor performance deficiencies were appropriately and timely remedied.</p> <p>Recommendation: We recommend that Department management ensure that contract monitoring activities are appropriately documented to clearly demonstrate that contractual requirements were met and, if not, that any contractor performance deficiencies were timely and appropriately remedied.</p>	<p>Contract management processes will continue to be followed, and the Department has already taken steps to draft improved documentation procedures to clearly demonstrate that contractual requirements were met and, if not, that any contractor performance deficiencies were timely and appropriately remedied.</p> <p>The Division of Telecommunications has documented procedures that clearly demonstrate that contractual requirements are met, and if they are not met that any contractor performance deficiencies are timely and appropriately remedied. Also, the Division of Telecommunications is in the process of working with DMS Purchasing to verify the QA program that has been implemented is in line and in accordance with those created by DMS Purchasing.</p>	

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Telecommunications Services, Wireless Services, Public Employee Relations Commission, Commission of Human Relations

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72900100	72900200	72920100	72950100	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y	
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
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Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72900100	72900200	72920100	72950100	
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.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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	
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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	
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	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	72900100	72900200	72920100	72950100	
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	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
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?	Y	Y	Y	Y	
8.25 Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	72900100	72900200	72920100	72950100	
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 now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y	
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)				
Action		72900100	72900200	72920100	72950100	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

Wireless Services

Exhibits or Schedules

Wireless Services

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72900200 Wireless Services
Fund: 2432 Law Enforcement Radio System Trust
Specific Authority: Sections 318.18, 320.0802, 328.72, and 282.709, Florida Statutes
Purpose of Fees Collected: A \$1 fee is collected from boat & auto registrations to provide for the construction & operation of the statewide 800 MHz LERS

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

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

<u>SECTION I - FEE COLLECTION</u>	(1) ACTUAL FY 2015 - 16	(3) ESTIMATED FY 2016 - 17	(4) REQUEST FY 2017 - 18
Receipts:			
From Boat/Veh. Registrations-DHSMV	20,591,674	21,235,954	21,235,954
Tower Rental Fees	10,880	10,880	10,880
800MHZ Rebanding Reimb-Nextel			
Florida Interoperability Network (FIN)			
Mutual Aid Build-out (MAB)			
Interest Earnings	229,787	201,069	201,069
Reimbursements	14,516	14,516	14,516
Traffic Infraction Penalties	4,545,393	4,266,759	4,266,759
Total Fee Collection to Line (1) - Section III	25,392,250	25,729,178	25,729,178

<u>SECTION II - FULL COSTS</u>	(1) ACTUAL FY 2015 - 16	(3) ESTIMATED FY 2016 - 17	(4) REQUEST FY 2017 - 18
Direct Costs:			
Salaries and Benefits	859,717	921,472	932,441
Other Personal Services	70,898	91,015	92,402
Expenses	194,729	263,436	263,436
Operating Capital Outlay	15,609	22,000	22,000
SC: Acquisition of Motor Vehicles			87,002
SC: Contracted Services	3,365,617	3,183,800	3,742,220
Domestic Security			
Risk Management Insurance	1,601	1,633	1,633
Business Case			
SW Law Enf Radio Contract Payment	18,200,000	18,220,000	18,220,000
Lease/Purchase/Equipment	1,035	1,394	1,394
TR to DMS-Human Res. Svcs.	4,190	4,089	4,086
Data Processing Services State Data Center- AST	2,423	2,423	2,431
Data Processing Services - SSRC			

Indirect Costs Charged to Trust Fund:			
TR to GR - 8% Service Charge	2,021,619	2,057,173	2,057,173
TR to 2021-Admin. Assess. Fee	154,589	236,676	239,043
SWFS Adj to AP	252		
Cert. Forward Reversions @ 9/30/2016		(173,242)	
COO Initiative REDM			
Cert. Forward Reversions @ 9/30/2015	(400,156)		
Estimated Reversions from Harris Contract			
PY Certified Forward B's	71		
Rounding			
5% Trust Fund Reserve			1,182,521
Assessment for Investments 890000 - 310403	18,010	17,500	17,675
Total Full Costs to Line (2) - Section III	24,510,204	24,849,369	26,865,457

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	25,392,250	25,729,178
TOTAL SECTION II	(B)	24,510,204	26,865,457
TOTAL - Surplus/Deficit	(C)	882,046	(1,136,279)

EXPLANATION:
 Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017 - 2018

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	LAW ENFORCEMENT RADIO SYSTEM TRUST
Budget Entity:	WIRELESS SERVICES (72900200)
LAS/PBS Fund Number:	2432

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	153,466	(A)		153,466
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	13,445,945	(C)		13,445,945
ADD: Outstanding Accounts Receivable	705,047	(D)		705,047
Total Cash plus Accounts Receivable	14,304,457	(F)		14,304,457
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	4,692,772	(H)		4,692,772
Approved "B" Certified Forwards	50,201	(H)		50,201
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	491,340	(I)		491,340
Other Accounts Payabl			252	252
Unreserved Fund Balance, 07/01/16	9,070,144	(K)	(252)	9,069,893 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
 Trust Fund Title: State Agency Law Enforcement Radio System Trust Fund
 LAS/PBS Fund Number: 2432

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 9,120,092 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - Increase Accounts Payable (B7200021) (252) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (50,201) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories 252.59 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 9,069,893 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 9,069,893 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Wireless Services

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Wireless Services.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Telecommunications Services, Wireless Services, Public Employee Relations Commission, Commission of Human Relations

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72900100	72900200	72920100	72950100	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y	
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AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72900100	72900200	72920100	72950100	
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.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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	
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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	
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	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	72900100	72900200	72920100	72950100	
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	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
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?	Y	Y	Y	Y	
8.25 Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	72900100	72900200	72920100	72950100	
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 now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y	
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)				
Action		72900100	72900200	72920100	72950100	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

Public Employees Relations Commission

Exhibits or Schedules

Public Employees Relations Commission

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2017-18
Program: 72920100 Public Employees Relations Commission
Fund: 2558 PERC Trust
Specific Authority: Sections 212.2, 447.205, 447.305, 447.307 and 447.308, Florida Statutes
Purpose of Fees Collected: To help defray the cost of providing publications, subscriptions, and copies of records and documents.

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

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

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 16	FY 2016 - 17	FY 2017 - 18
Receipts:				
Interest Earnings		33,151	34,000	34,000
Refunds/Reimbursements				
Local Government half-cent Sales Tax		1,822,115	1,900,000	2,000,000
Total Fee Collection to Line (1) - Section III		1,855,266	1,934,000	2,034,000

SECTION II - FULL COSTS

Direct Costs:				
Salaries and Benefits		1,176,696	1,268,020	1,280,551
Other Personal Services		5,859	53,628	53,628
Expenses		203,127	345,814	345,814
Operating Capital Outlay			5,721	5,721
S.C.: Contracted Services			32,500	32,500
S.C.: Risk Management Insurance		7,951	4,469	4,469
S.C.: HR Svcs/Stw Contract		5,068	4,945	4,941
S.C.: Tenant Broker CommissionsHR Svcs/Stw Contract				
Data Processing Services State Data center-AST		16,377	16,384	16,434

Indirect Costs Charged to Trust Fund:

Transfer to 2021-Admin Assess Fee A/P not CF at 6/30/2014 in CFO Balance		29,416	28,604	28,890
8% Srvc Chrg to GR		2,447	2,720	2,720
Current Year TR10 to 7xxxx		(16,944)		
Assessment on Investments 890000 - 310403		2,566	2,600	2,600
Certified Forward Reversions @ 6/30/2015		(3,318)		
Certified Forward Reversions @ 9/30/2016			(57,399)	
Compensated Leave Liability Rounding		(39,124)		
5% Trust Fund Reserve				94,887
Total Full Costs to Line (2) - Section III		1,390,121	1,708,006	1,873,155

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,855,266	1,934,000	2,034,000
TOTAL SECTION II	(B)	1,390,121	1,708,006	1,873,155
TOTAL - Surplus/Deficit	(C)	465,145	225,994	160,845

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 2018
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	PUBLIC EMPLOYEES RELATIONS COMMISSION TRUST
LAS/PBS Fund Number:	PUBLIC EMPLOYEES RELATIONS COMMISSION TRUST (72920100)
	2558

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	230,599 (A)		230,599
ADD: Other Cash (See Instructions)	81 (B)		81
ADD: Investments	2,369,008 (C)		2,369,008
ADD: Outstanding Accounts Receivable	3,816 (D)		3,816
Total Cash plus Accounts Receivable	2,603,504 (F)		2,603,504
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	46,115 (H)		46,115
Approved "B" Certified Forwards	57,077 (H)		57,077
LESS: Other Accounts Payable (Nonoperating)	1,034 (I)		1,034
LESS:			0
Unreserved Fund Balance, 07/01/16	2,499,278 (K)		2,499,278**

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.

Office of Policy and Budget - July 2016

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Public Employees Relations Commission TF
LAS/PBS Fund Number: 2558

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16
Total all GLC's 5XXXX for governmental funds; 2,366,680 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (57,077) (D)

Compensated Absences Liability 186,360.20 (D)

A/P not C/F-Operating Categories 3,315.02 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 2,499,278 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 2,499,278 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Public Employee Relations Commission

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Public Employee Relations Commission.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Telecommunications Services, Wireless Services, Public Employee Relations Commission, Commission of Human Relations

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72900100	72900200	72920100	72950100	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y	
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AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72900100	72900200	72920100	72950100	
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.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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	
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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	
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	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	72900100	72900200	72920100	72950100	
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	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
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?	Y	Y	Y	Y	
8.25 Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	72900100	72900200	72920100	72950100	
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 now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y	
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)				
Action		72900100	72900200	72920100	72950100	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

Florida Commission on Human Relations

Exhibits or Schedules

Florida Commission on Human Relations

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2017-18**
Program: 72950100 Commission on Human Relations
Fund: 2510 Operating Trust Fund
Specific Authority: Section 760.06, Florida Statutes
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 checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Receipts:				
HUD Registration		6,100	-	-
HUD Grant		490,900	490,900	490,900
EEOC Grant		410,714	515,900	515,900
Interest Earnings		10,475	9,600	9,600
12 mth old warrants		101		
Refunds & Reimbursements		583		
Total Fee Collection to Line (1) - Section III		918,873	1,016,400	1,016,400

SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		672,324	-	-
Other Personal Services		19,019	41,040	41,040
Expenses		257,742	282,536	282,536
Operating Capital Outlay		4,421	5,000	5,000
Settlement				
Contracted Services		641	16,000	16,000
Risk Management Insurance		102,020	95,452	95,452
Lease/Purchase/Equipment		14,153	49,163	49,163
Administrative Overhead		111,769	111,769	111,769
HR Statewide Contract		5,643	5,506	5,502
Data Processing Services State data center-ASIT		62,142	11,712	11,753
Data Processing SSRC				

Indirect Costs Charged to Trust Fund:				
Admin Assessment Fee				
Service Charge to G/R - 8%		1,080	768	768
Unfunded Budget				
SWFS Adj to AP		(20,090)		
Certified Forward Reversions @ 9/30/2016			(66,949)	A
Certified Forward Reversions @ 9/30/2015		(23,308)		A
Rounding		4		A
PY Compensated Leave Liability		(7,288)		
PY A/P Not CF - Operating		(39)		A
Assessments on Investments 890000 - 310403		829	800	800
Total Full Costs to Line (2) - Section III		1,201,062	552,797	619,783

Basis Used: _____

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	918,873	1,016,400	1,016,400
TOTAL SECTION II	(B)	1,201,062	552,797	619,783
TOTAL - Surplus/Deficit	(C)	(282,189)	463,603	396,617

EXPLANATION:
 Negative balances offset by cash balance carried forward (see Schedule D).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017 - 2018

Department Title:	MANAGEMENT SER
Trust Fund Title:	OPERATING TRUST FUND
Budget Entity:	COMMISSION ON HUMAN RELATIONS (72950100)
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	29,213 (A)		29,213
ADD: Other Cash (See Instructions)			0
ADD: Investments	326,442 (C)		326,442
ADD: Outstanding Accounts Receivable	657 (D)		657
Anticipated Revenue			0
Total Cash plus Accounts Receivable	356,311 (F)	0	356,311
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	65,050 (H)		65,050
Approved "B" Certified Forwards	60,351 (H)		60,351
LESS: Other Accounts Payable(Non-Operating)	234 (H)		234
LESS: Other Accounts Payable Other		(20,090)	(20,090)
Unreserved Fund Balance, 07/01/16	\$ 230,676 (K)	20,090	250,766 **

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: 2017 - 2018

Department Title: 720000 MANAGEMENT SERVICES
 Trust Fund Title: Commission of Human Relations Operating TF
 LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	268,937 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments	
SWFS Adjustment - Decrease Account Payable B7200022	20,090 (C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(60,350.90) (D)
Compensated Absences Liability	2,000.09 (D)
A/P not C/F-Operating Categories (CAT 210021)	20,090 (D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	250,766 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	250,766 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Florida Commission on Human Relations

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no issues or findings to report for Florida Commission on Human Relations.		

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Telecommunications Services, Wireless Services, Public Employee Relations Commission, Commission of Human Relations

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/ Morgan Helton, OPB Analyst

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)				
	72900100	72900200	72920100	72950100	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 29)? Do they clearly describe the issue?	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.	Y	Y	Y	Y	
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
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Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		72900100	72900200	72920100	72950100	
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.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer 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)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	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 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	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?	Y	Y	Y	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.6 of the LBR Instructions.)	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	
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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #17-001?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 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)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	
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	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	72900100	72900200	72920100	72950100	
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	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
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?	Y	Y	Y	Y	
8.25 Are current year September operating reversions appropriately shown in column A02?	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 properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
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?	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 page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	72900100	72900200	72920100	72950100	
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 now be included in the priority listing.	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y	
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y	Y	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900100	72900200	72920100	72950100	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)				
Action		72900100	72900200	72920100	72950100	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	