



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

Erin Rock, Secretary

LEGISLATIVE BUDGET REQUEST

Department of Management Services
Tallahassee, Florida

September 15, 2017

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 2018-19 Fiscal Year. This submission has been approved by Erin Rock, Secretary of Department of Management Services.

Sincerely,

Erin Rock
Secretary

ER/drc
Enclosure

Temporary Special Duty- General Pay Additives Implementation Plan

Not Applicable



FLORIDA DEPARTMENT of

management
SERVICES

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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.

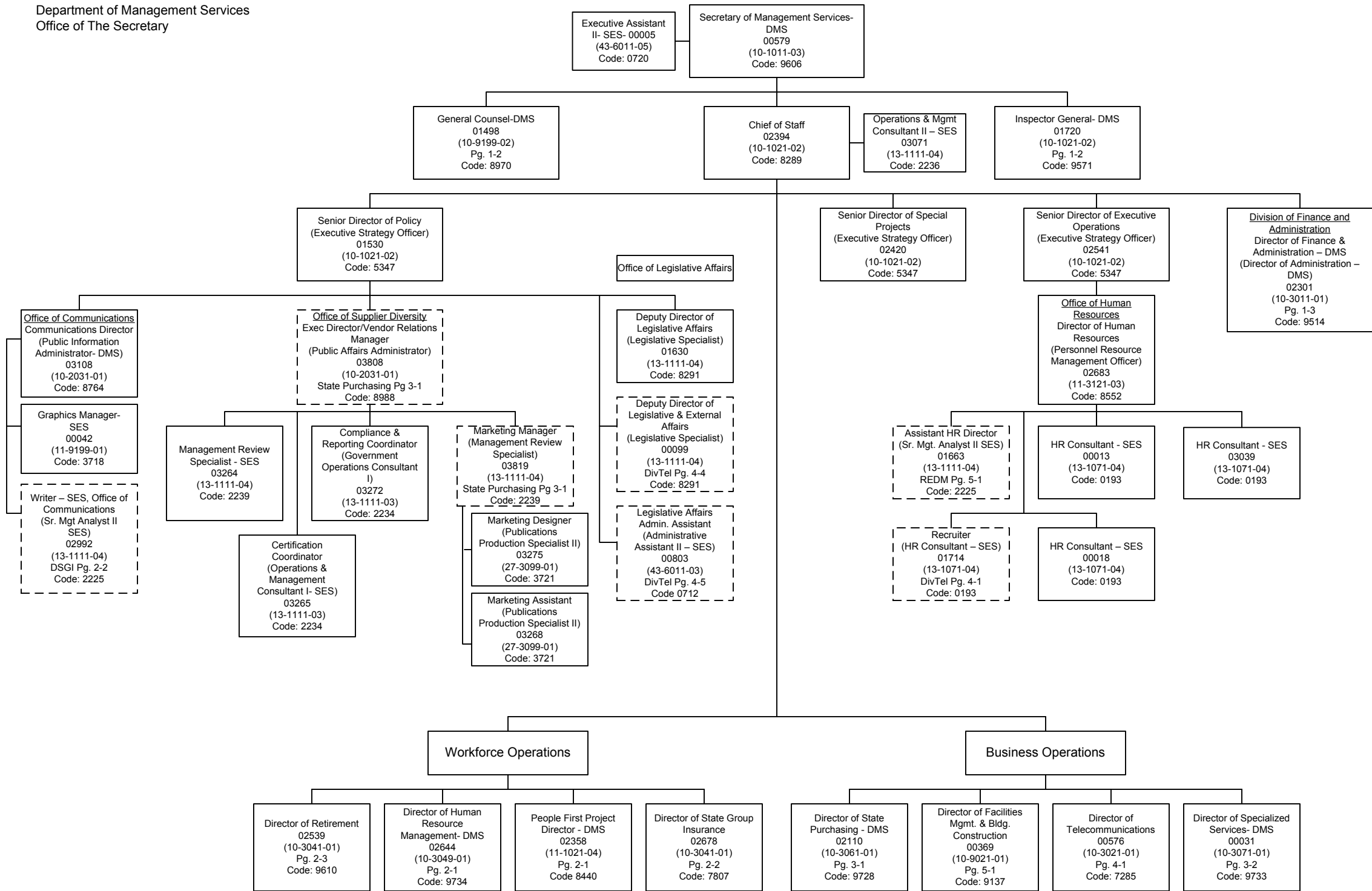
Agency:	Department of Management Services (DMS)		
Contact Person:	Timothy L. Newhall	Phone Number:	(850) 410-1698
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Northwood Associates, LLC, v. Ken Detzner, et. al.		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County, Florida		
Case Number:	2016-ca-000823		
Summary of the Amended Complaint:	<p>Count I – Declaratory Judgment and Injunctive Relief, Impairment of Contract</p> <p>Count II – Declaratory Judgment and Injunctive Relief, Single Subject</p> <p>Count III – Breach of Contract (Lease no: 720:0139) against all Defendants</p> <p>Count IV – Breach of Contract (Lease no: 720:0098) against DPBR only.</p> <p>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;</p> <p>>\$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>Plaintiff has filed an Amended Complaint adding an additional count for declaratory judgment and injunctive relief based upon a theory that the proviso language set forth in HB 5001, ch. 2016-66, Laws of Florida, violates the single subject requirement of the Florida Constitution. DMS has filed a Motion to Dismiss Count II of the Amended Complaint, and DOS has filed a Motion to Dismiss the entire Amended Complaint; both of these Motions to Dismiss remain pending. The House of Representatives has intervened in the case as to Counts I and II of the Amended Complaint. A draft Motion for Summary Judgment is being prepared as to all Defendants on the ground that the subject leases are subject to annual appropriations by the Florida legislature, and that the legislature has the authority to pass the proviso directing that the agency defendants not spend any appropriated monies at the Northwood Center.</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	

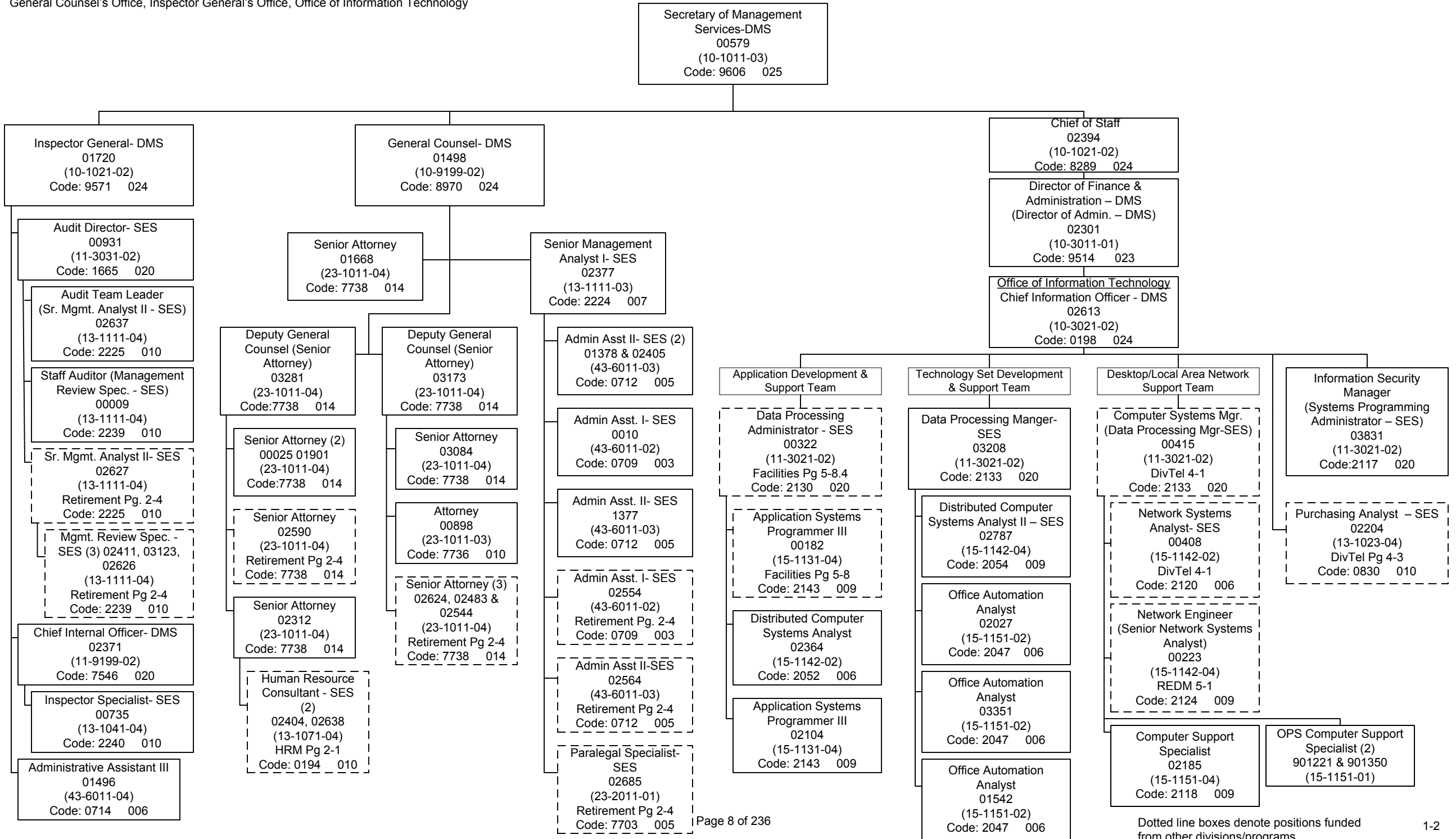
Office of Policy and Budget – July 2017

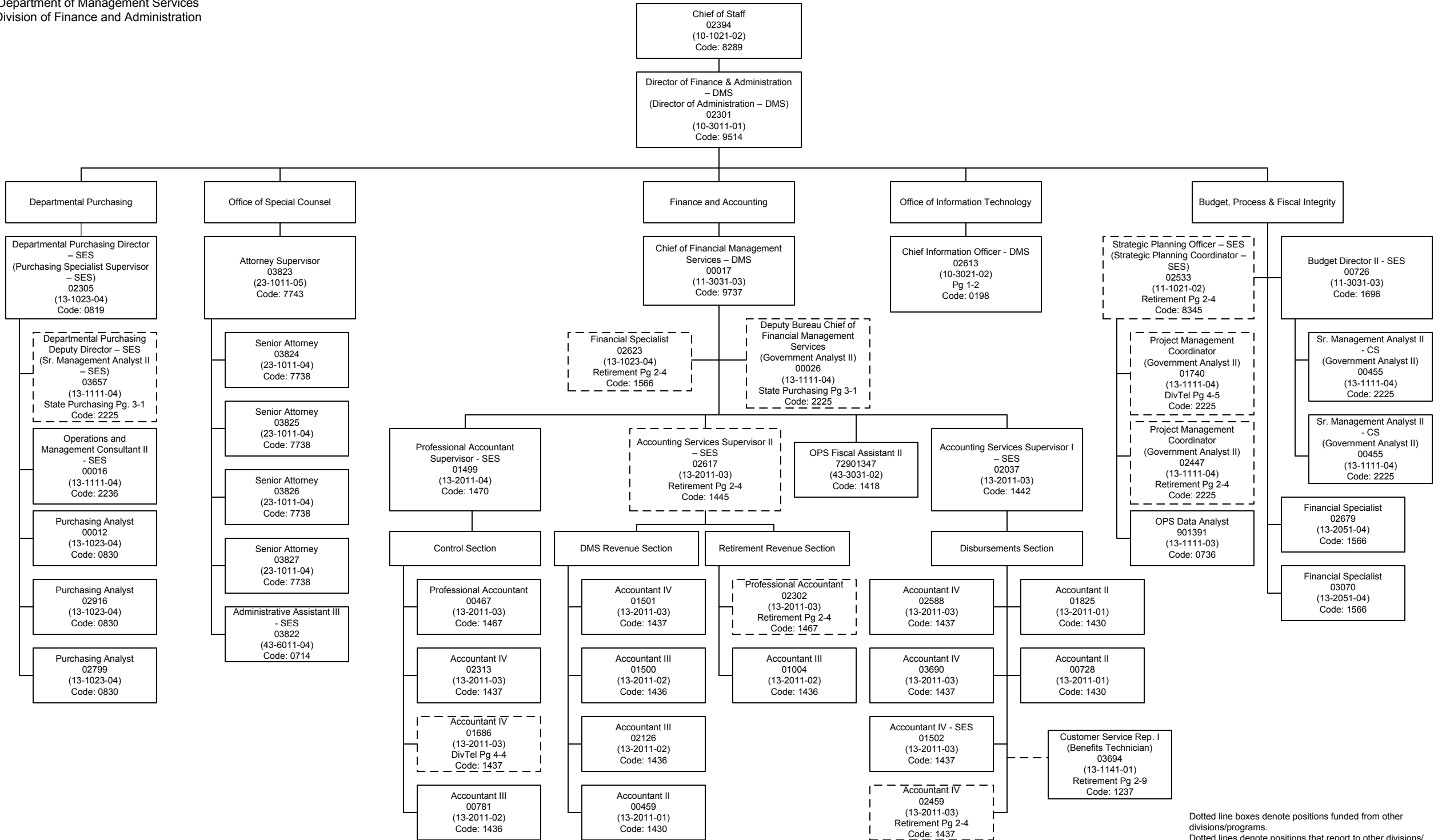
**DEPARTMENT OF MANAGEMENT SERVICES
 ORGANIZATION CHARTS (2017-2018 FY LBR Submission/September 2017)
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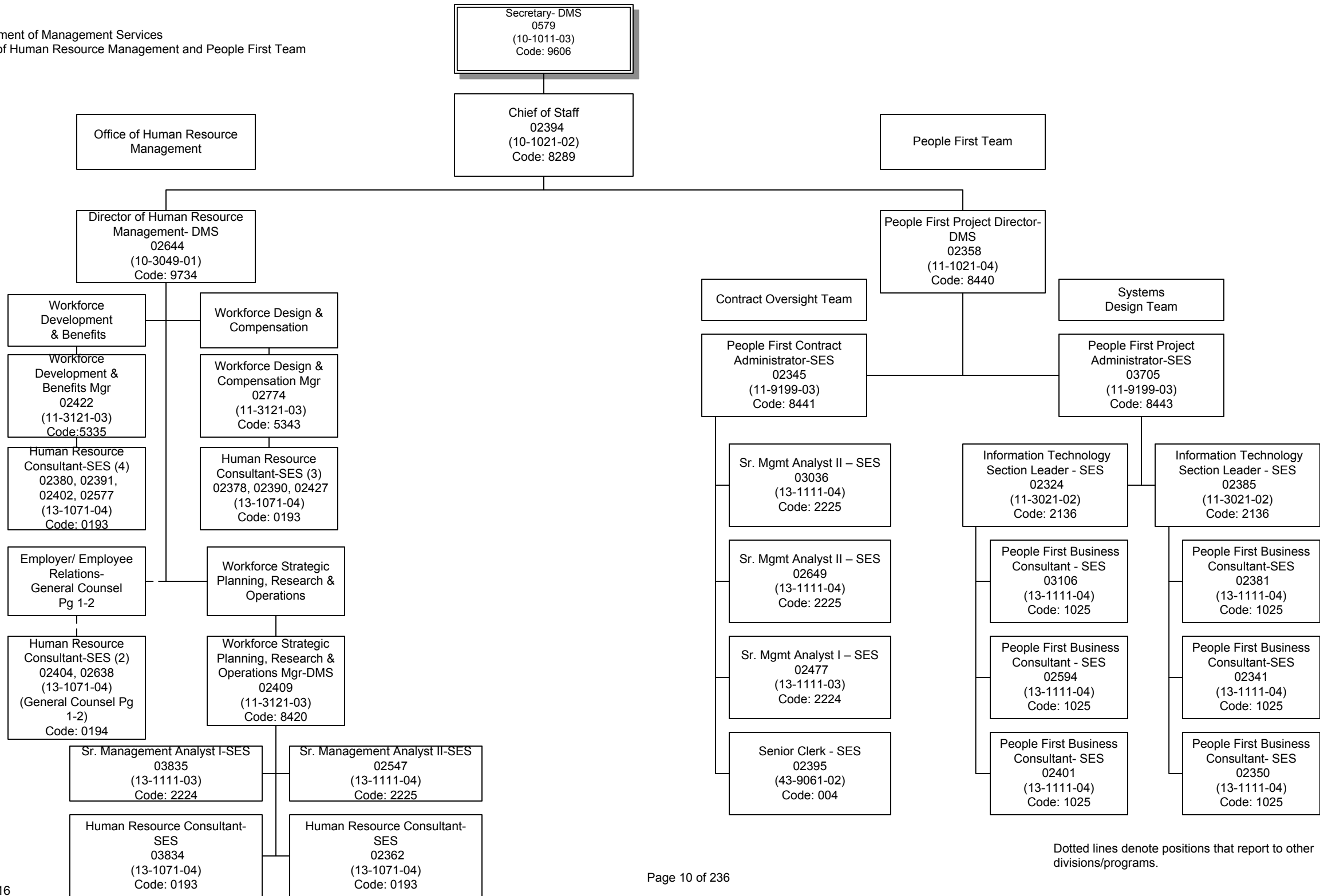


Dotted line boxes denote positions funded from other divisions/programs

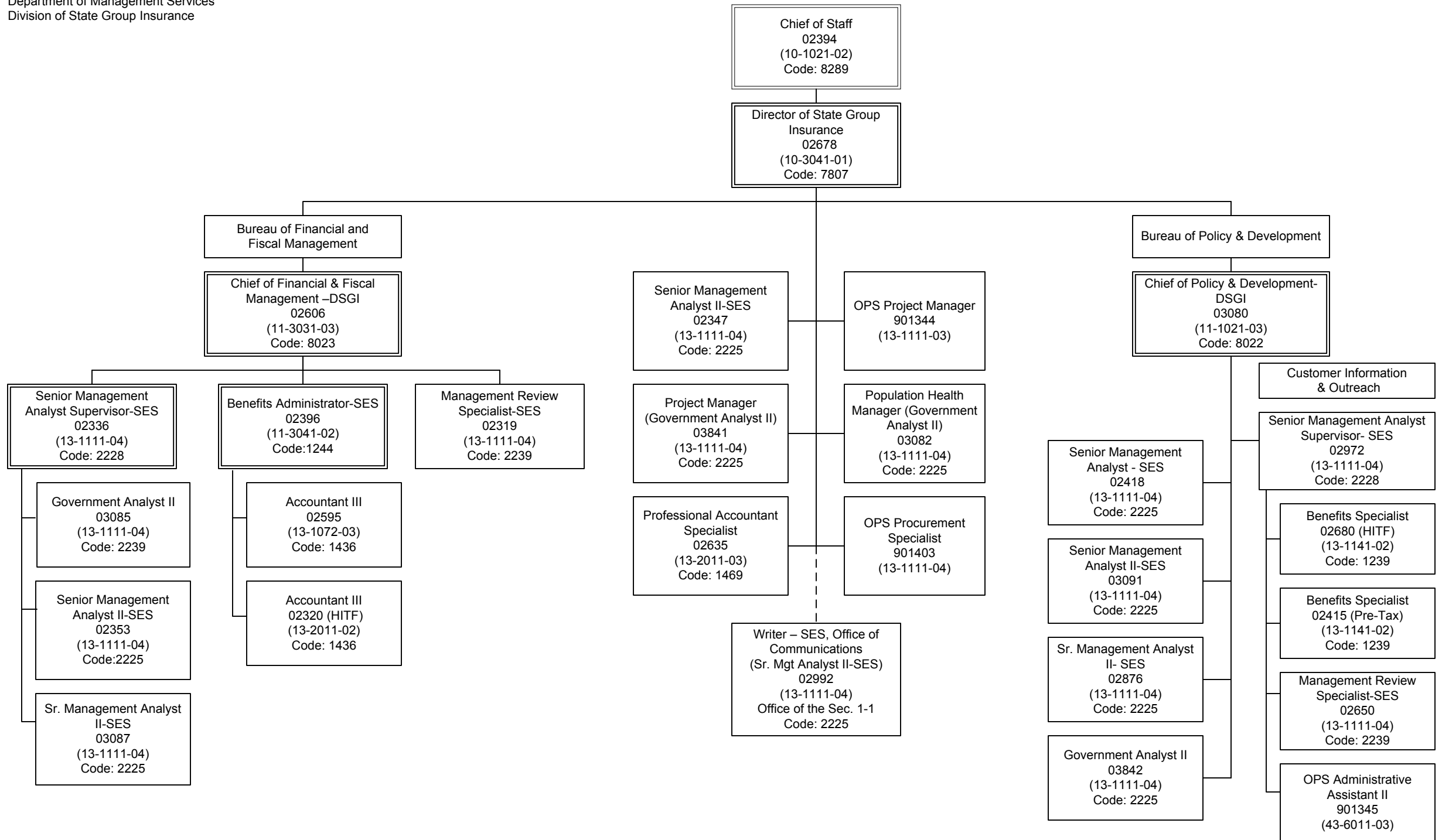




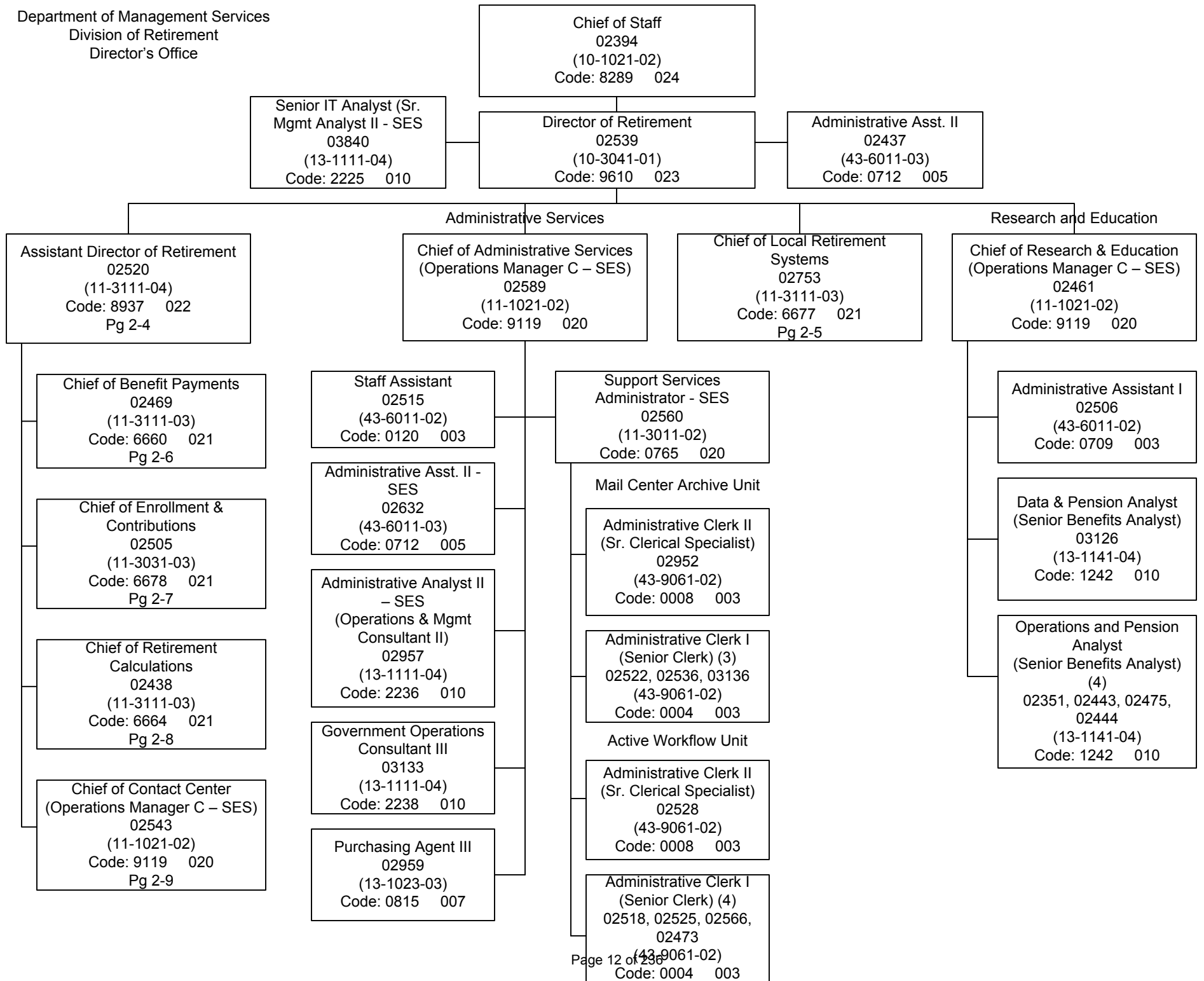
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Dotted lines denote positions that report to other divisions/programs.

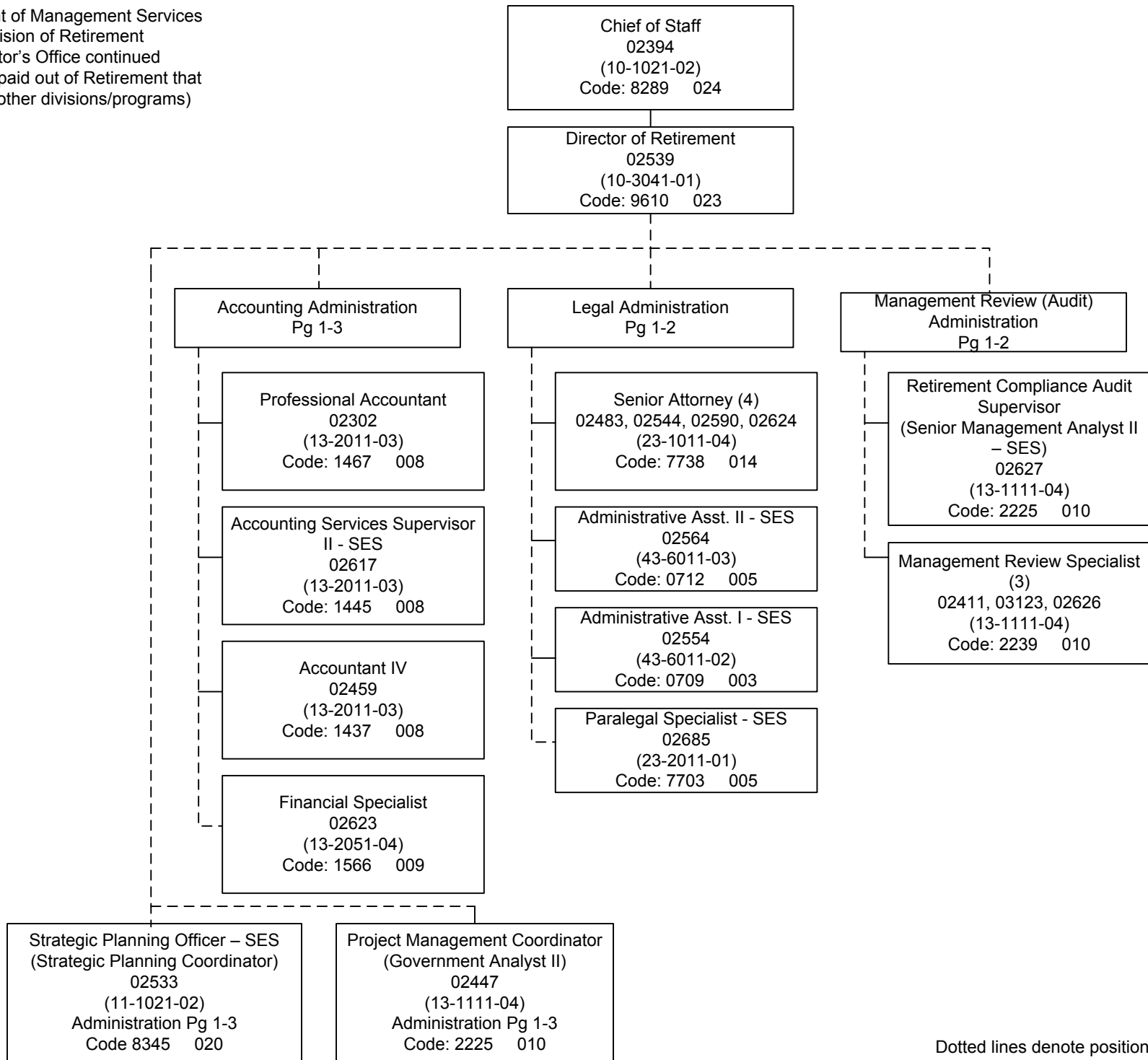


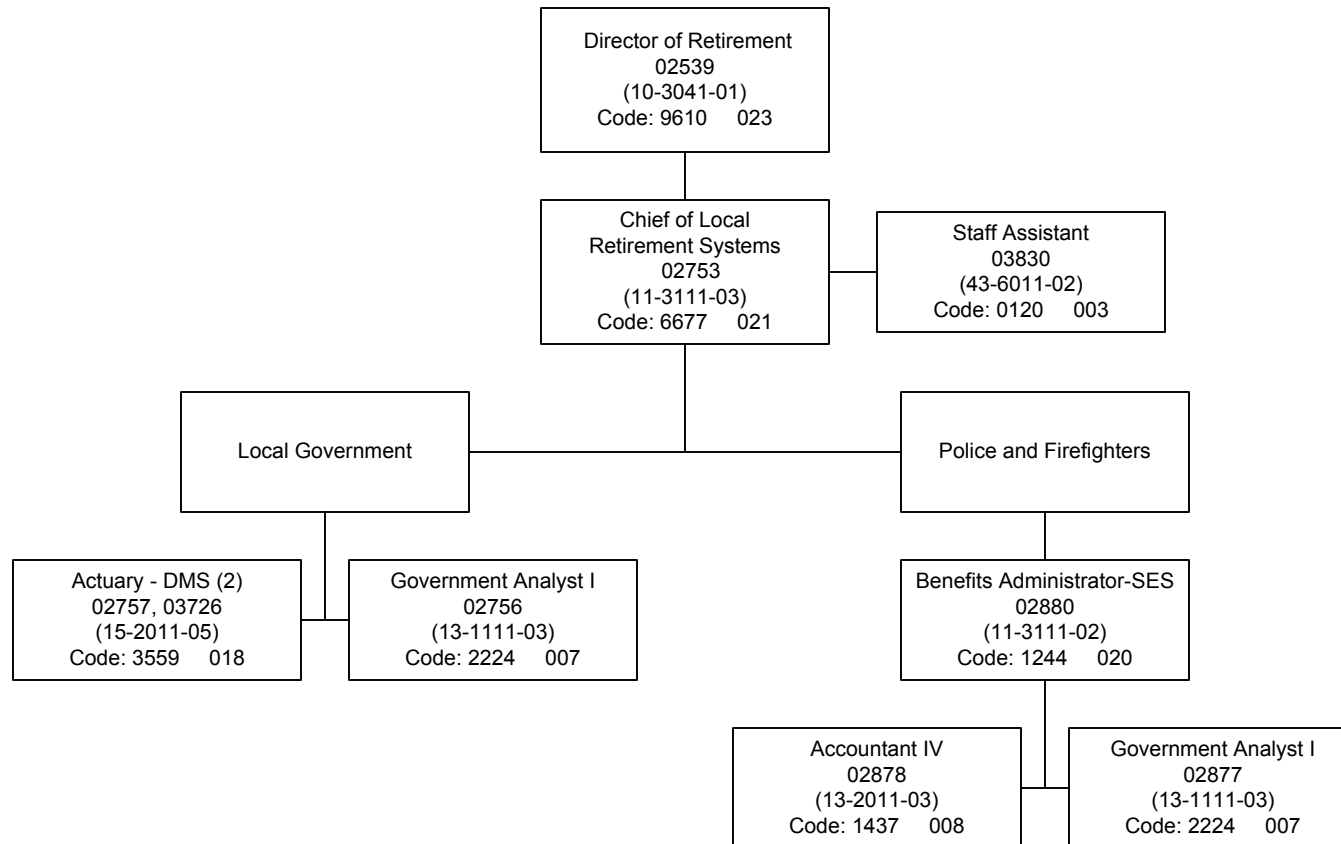
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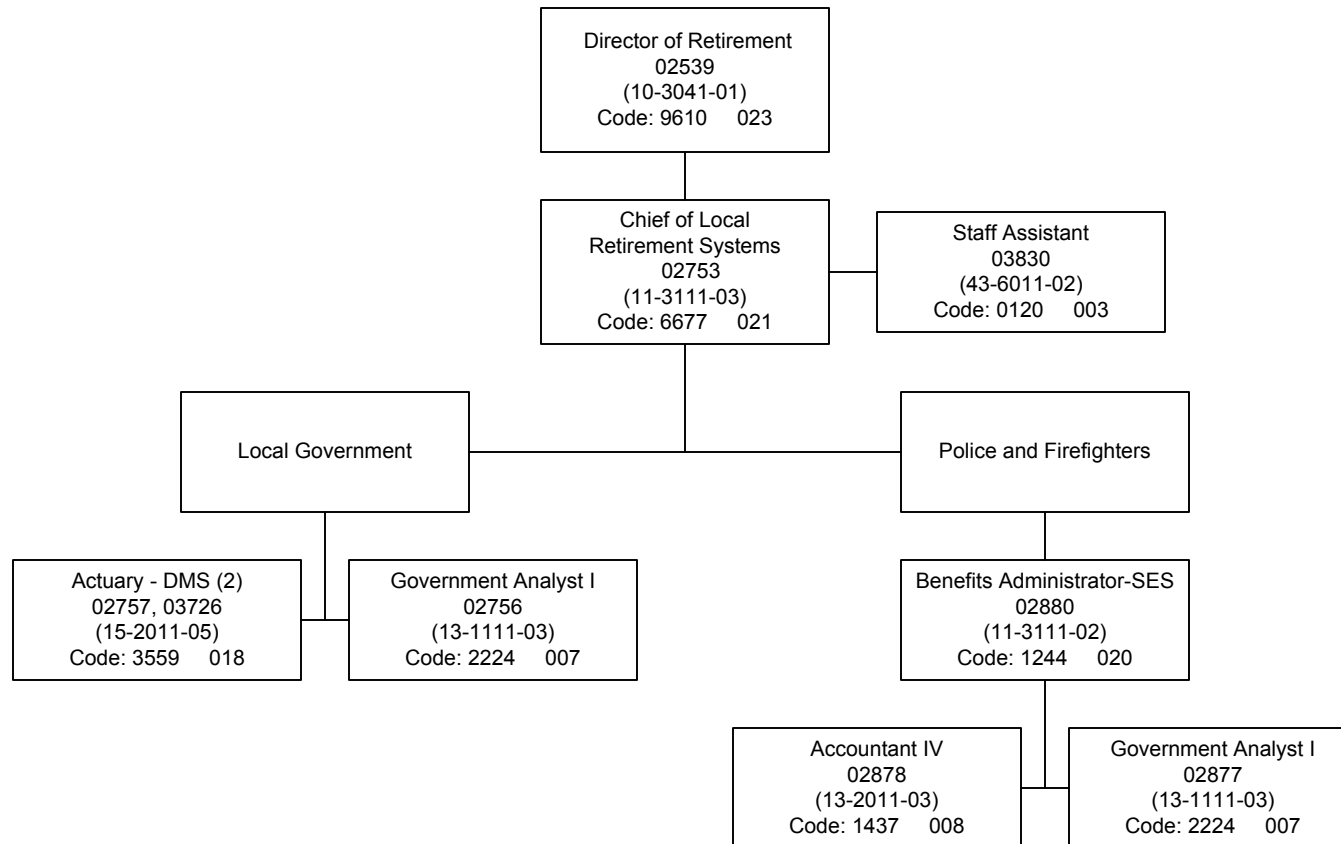


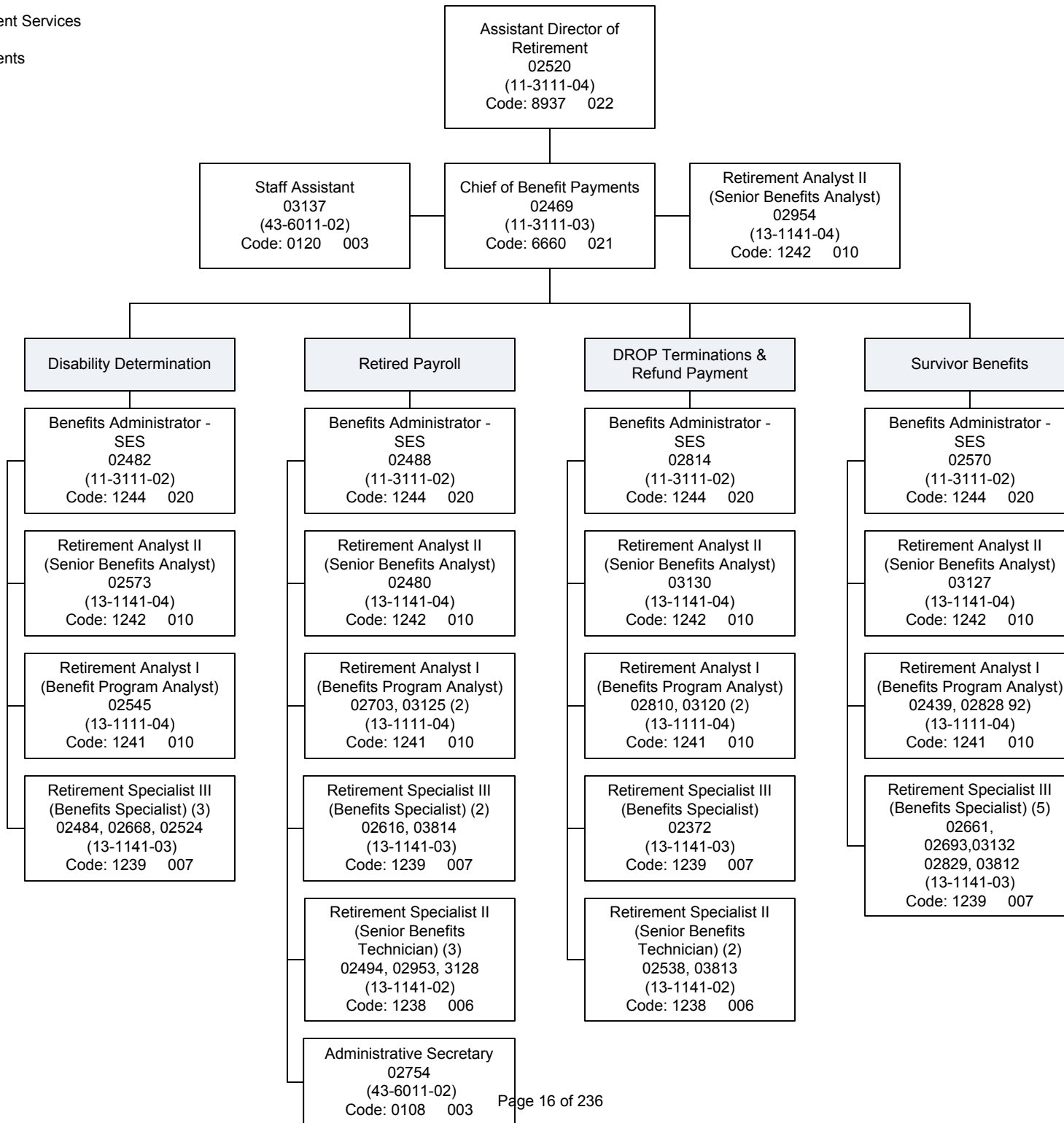
Dotted lines denote positions that report to other divisions/programs











Assistant Director of Retirement
 02520
 (11-3111-04)
 Code: 8937 022

Chief of Enrollment & Contributions
 02505
 (11-3031-03)
 Code: 6678 021

Staff Assistant
 02516
 (43-6011-02)
 Code: 0120 003

Enrollment Section

Benefits Administrator-SES
 02591
 (11-3111-02)
 Code: 1244 020

Contributions Section

Benefits Administrator-SES
 02456
 (11-3111-02)
 Code: 1244 020

ORP/OAP

Retirement Analyst II
 (Senior Benefits Analyst)
 02537
 (13-1141-04)
 Code: 1242 010

Retirement Specialist III
 (Benefits Specialist)
 02779
 (13-1141-03)
 Code: 1239 007

Enrollment

Retirement Analyst II
 (Senior Benefits Analyst)
 02509
 (13-1141-04)
 Code: 1242 010

Retirement Specialist III
 (Benefits Specialist)
 02669
 (13-1141-03)
 Code: 1239 007

Retirement Specialist II
 (Sr. Benefits Technician)
 02511
 (13-1141-02)
 Code: 1238 006

Retirement Specialist I
 (Benefits Technician)
 02622, 02572 (2)
 (13-1141-01)
 Code: 1237 003

Special Risk

Retirement Analyst II
 (Senior Benefits Analyst)
 02562
 (13-1141-04)
 Code: 1242 010

Retirement Specialist II
 (Sr. Benefits Technician)
 02817
 (13-1141-02)
 Code: 1238 006

Pension Unit

Retirement Analyst II
 (Senior Benefits Analyst)
 02462
 (13-1141-04)
 Code: 1242 010

Retirement Specialist II
 (Sr. Benefits Technician)
 02426
 (13-1141-02)
 Code: 1238 006

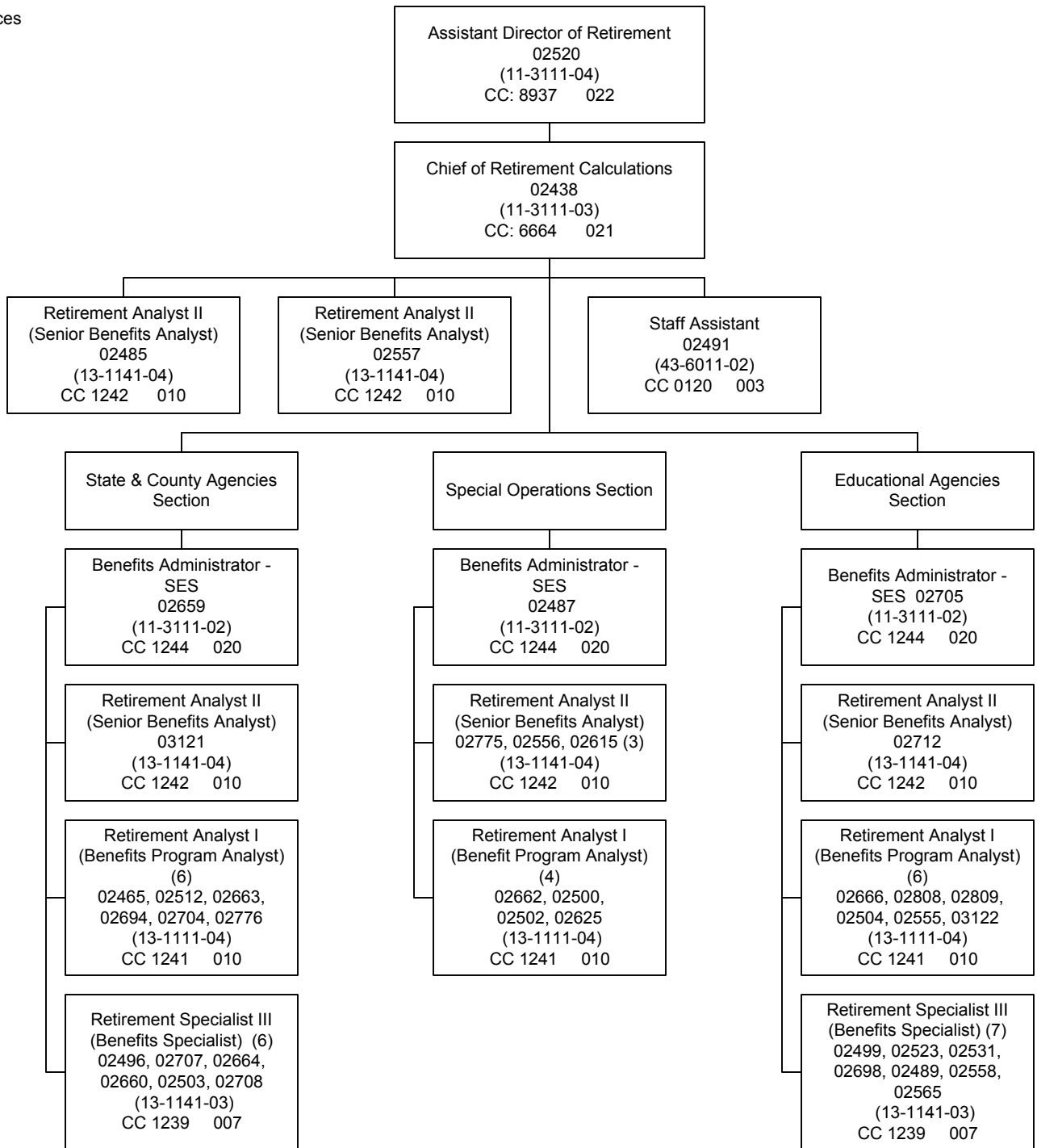
Investment Plan Unit

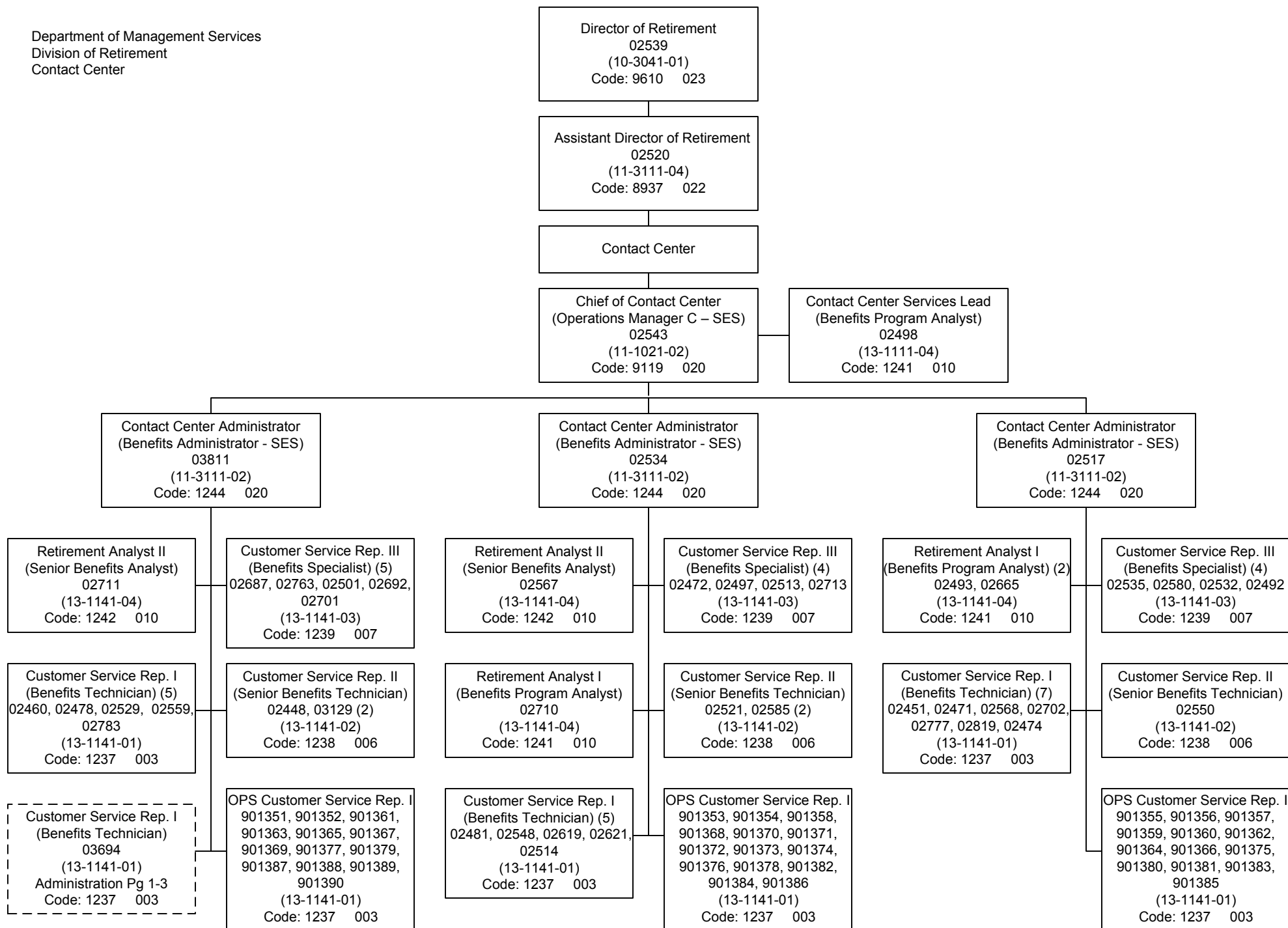
Retirement Analyst II
 (Senior Benefits Analyst)
 02375
 (13-1141-04)
 Code: 1242 010

Retirement Specialist III
 (Benefits Specialist)
 02691
 (13-1141-03)
 Code: 1239 007

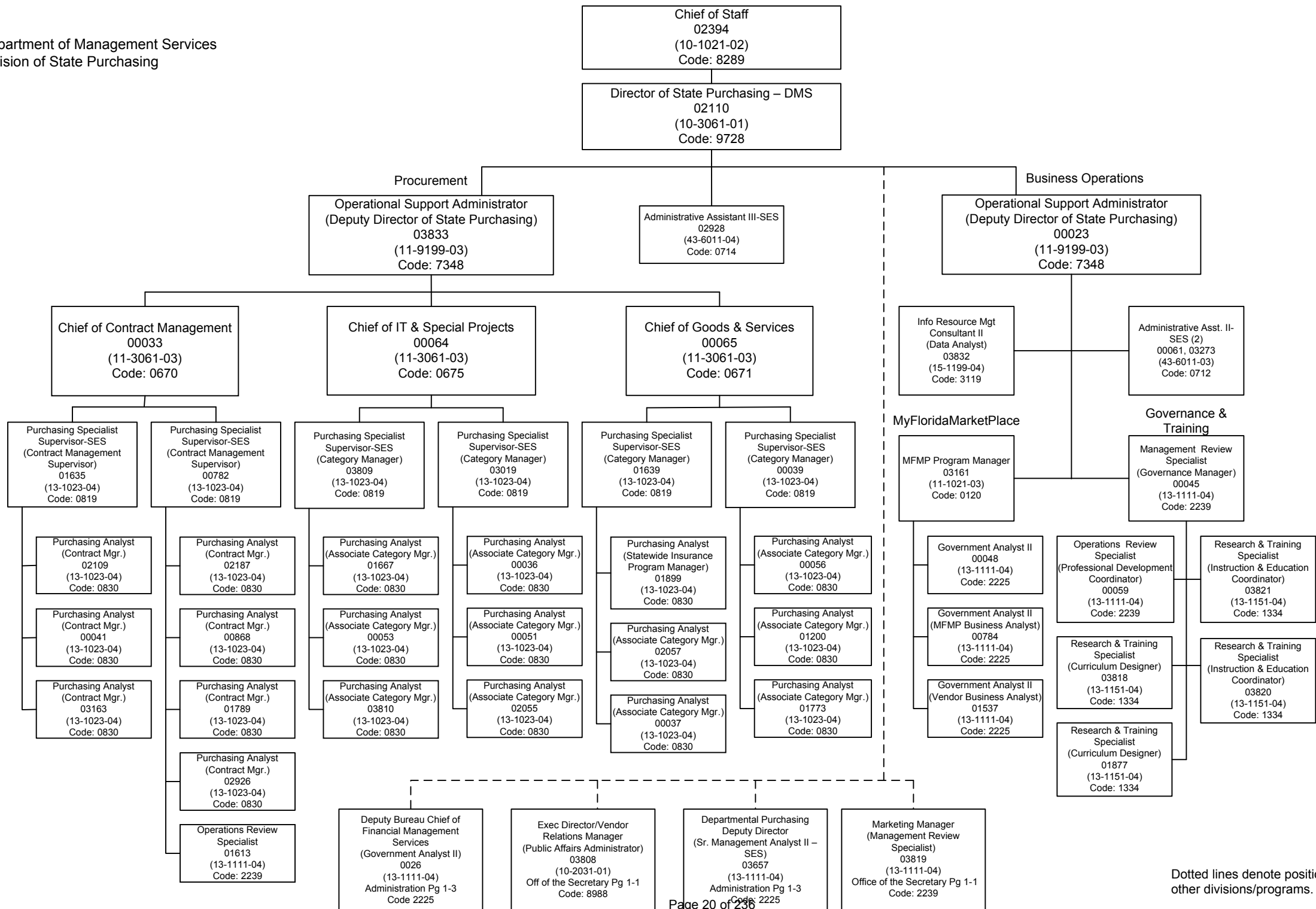
Retirement Specialist II
 (Sr. Benefits Technician)
 02636, 02507 (2)
 (13-1141-02)
 Code: 1238 006

Retirement Specialist I
 (Benefits Technician)
 02818
 (13-1141-01)
 Code: 1237 003

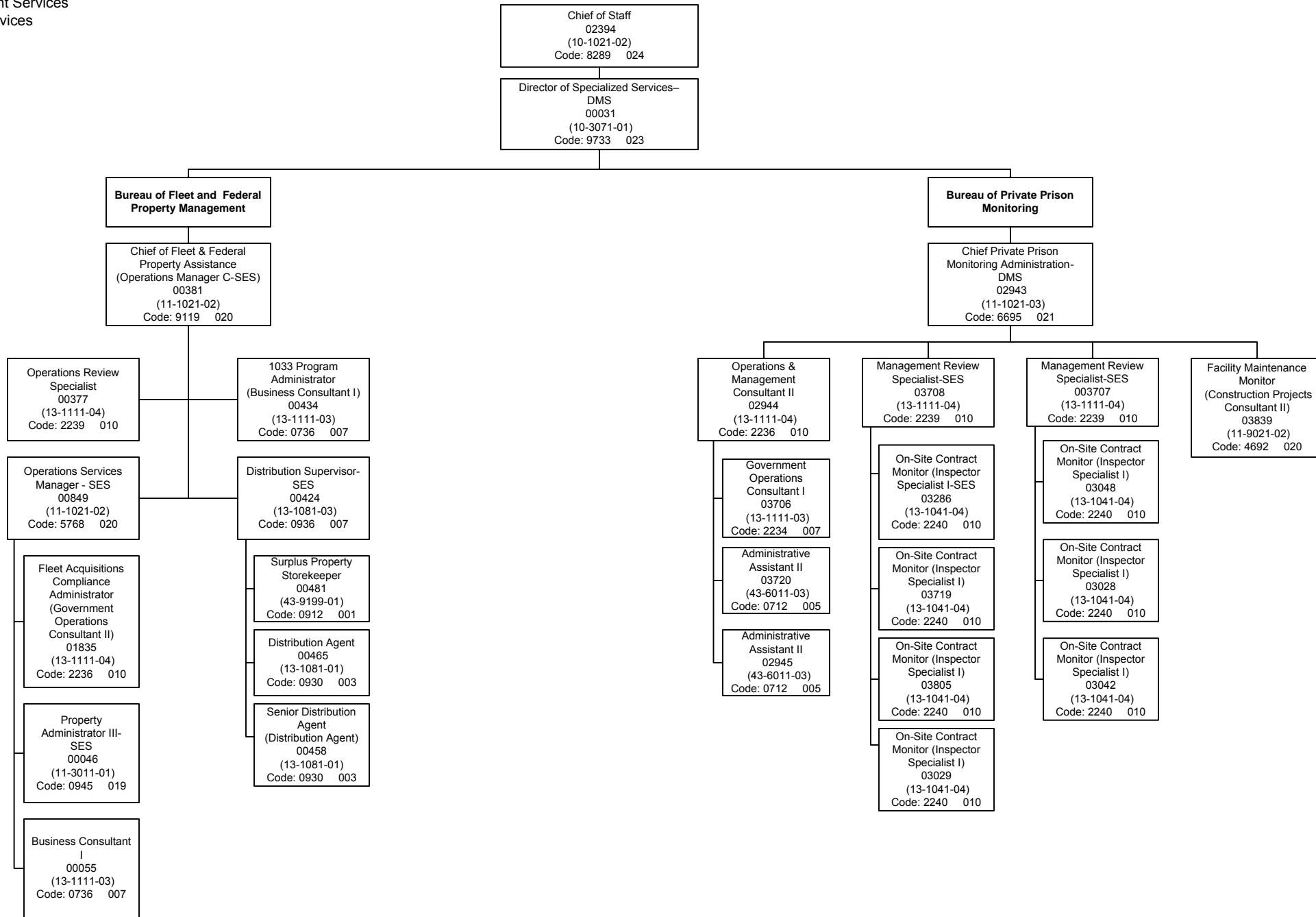


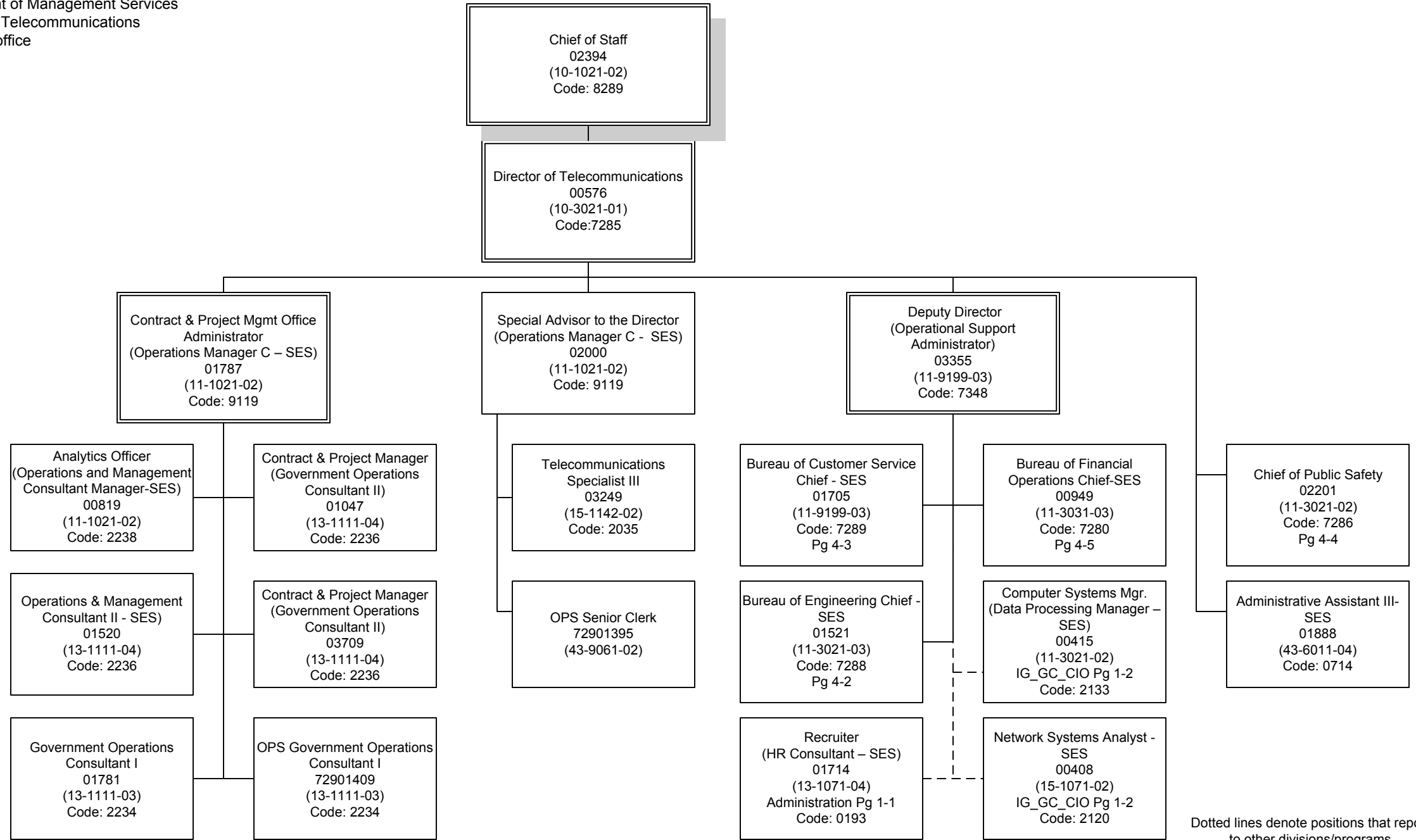


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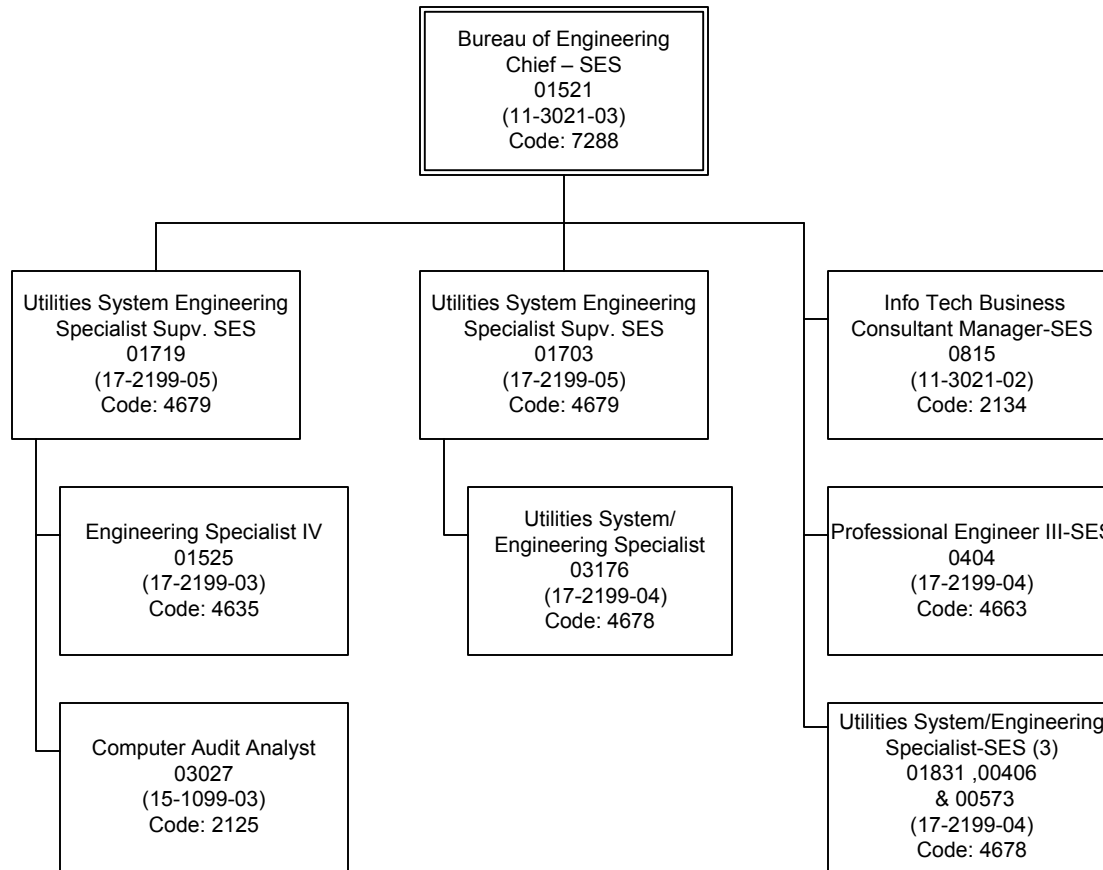
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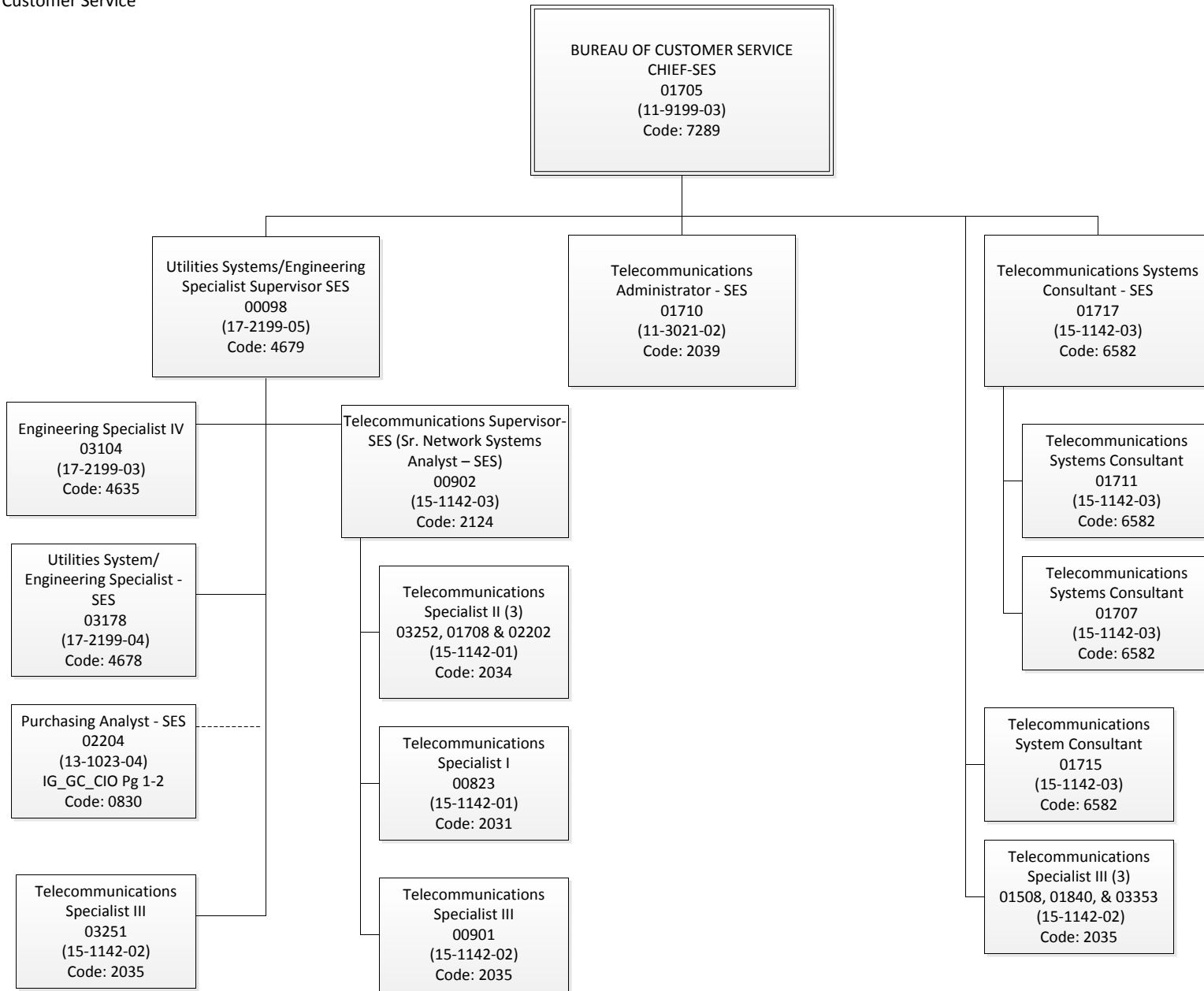


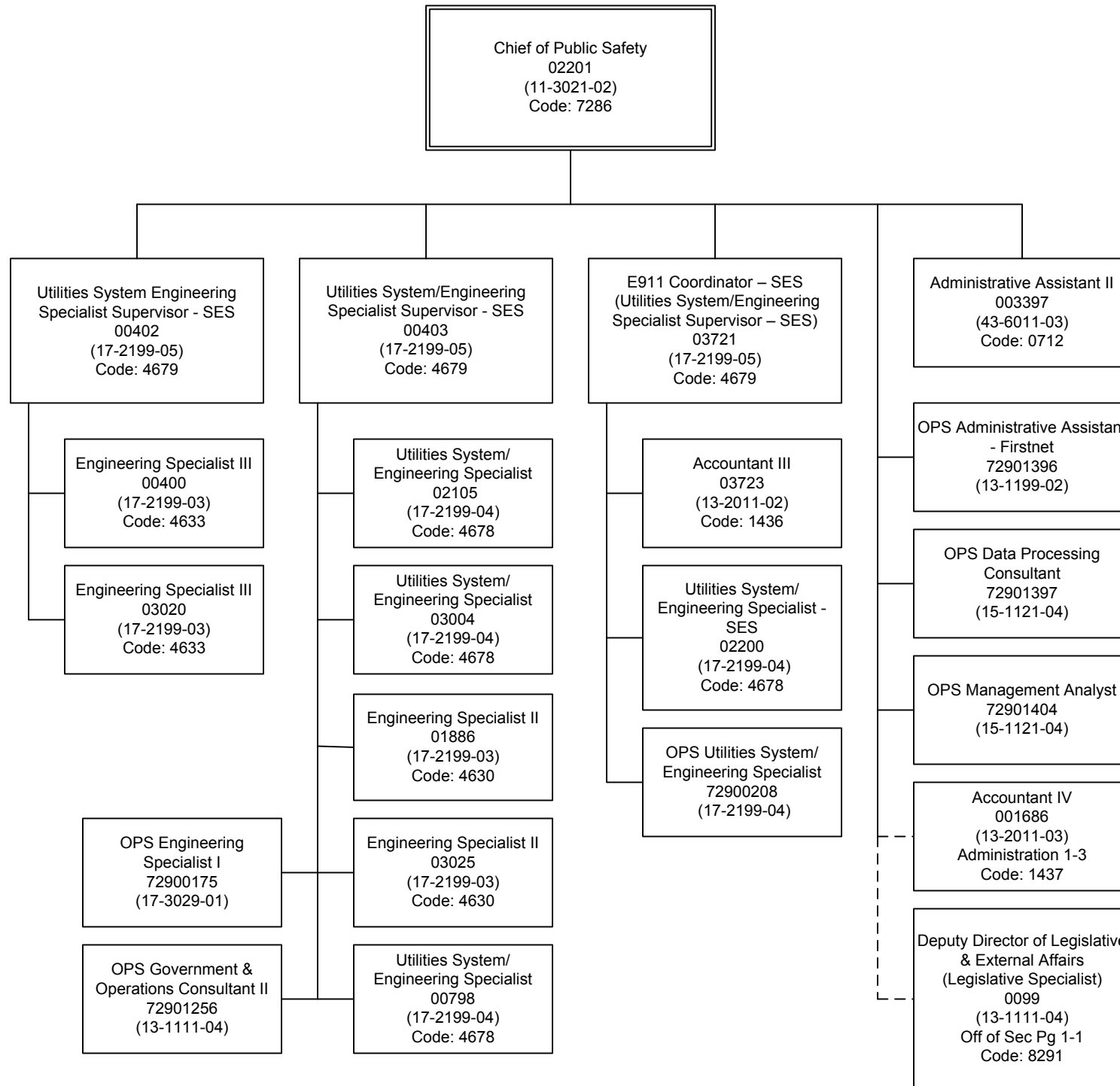


Dotted lines denote positions that report to other divisions/programs

Department of Management Services
 Division of Telecommunications
 Bureau of Engineering







Dotted lines denote positions that report to other divisions/programs

Department of Management Services
 Division of Telecommunications
 Bureau of Financial Operations

Telecommunications Director
 00576
 (11-3031-03)
 Code: 7280

Bureau of Financial Operations
 Chief - SES
 00949
 (11-3031-03)
 Code: 7280

Operations & Management
 Consultant Manager-SES
 03666
 (11-1021-02)
 Code: 2238

Budget Manager
 (Operations & Management
 Consultant II – SES)
 03349
 (13-1111-04)
 Code: 2236

Administrative Assistant II
 01523
 (43-6011-03)
 Code:0712

Accounting Services
 Supervisor I-SES
 01416
 (13-2011-03)
 Code: 1442

Accountant Supervisor I-
 SES
 01412
 (13-2011-03)
 Code: 1438

Fiscal Assistant II
 03363
 (43-3031-02)
 Code: 1418

Legislative Affairs
 Administrative Assistant –
 SES (Administrative Assistant
 II – SES)
 00803
 (43-6011-03)
 Off of Sec. Pg 1-1
 Code: 0712

Project Management
 Coordinator (Government
 Analyst II)
 01740
 (13-1111-04)
 Div of Adm. Pg 1-3
 Code: 2225

Accountant III
 01690
 (13-2011-02)
 Code: 1436

Accountant I (2)
 01205 & 00821
 (13-2011-01)
 Code: 1427

Accountant II (2)
 00925 & 00928
 (13-2011-01)
 Code: 1430

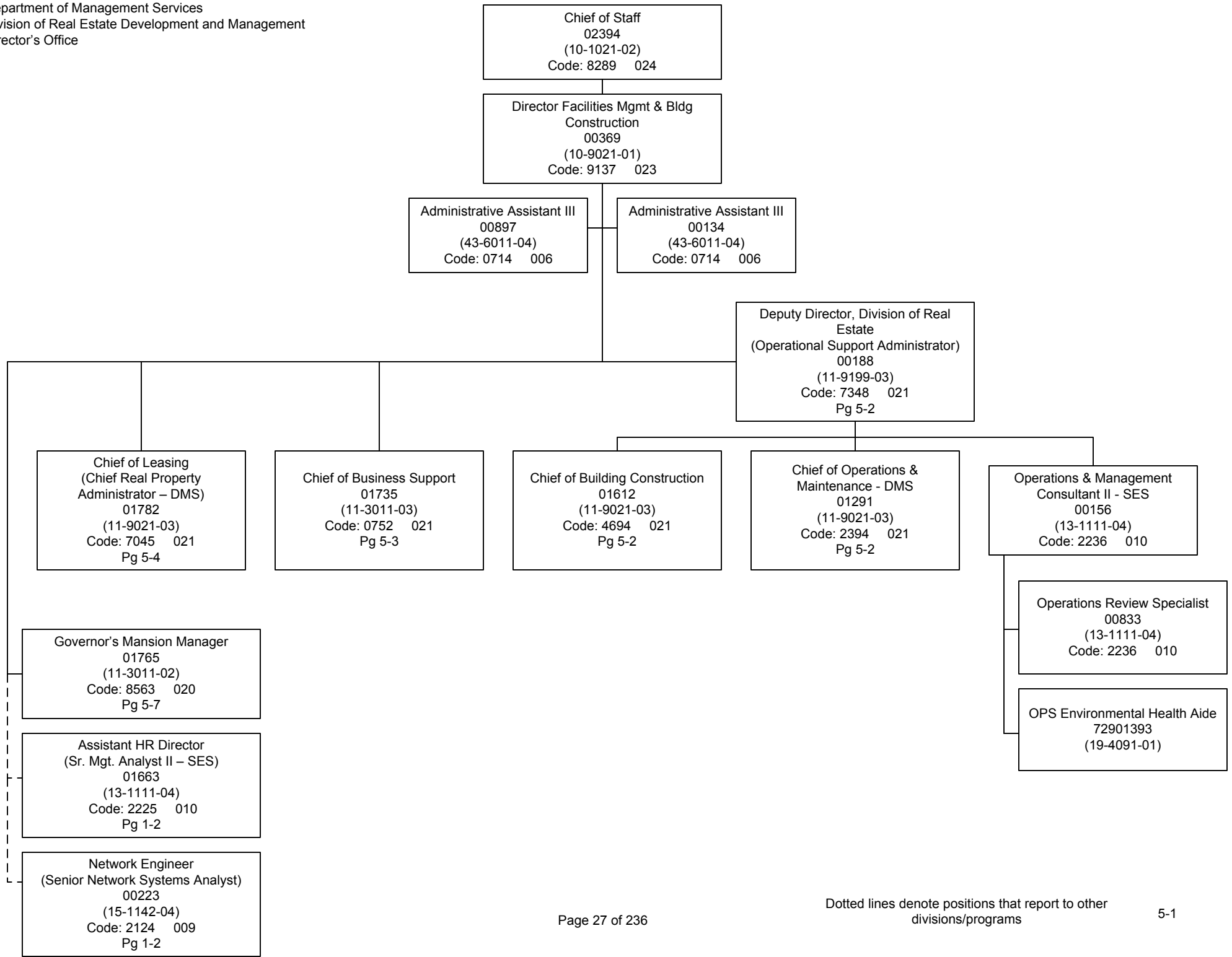
Accountant II
 01206
 (13-2011-01)
 Code: 1430

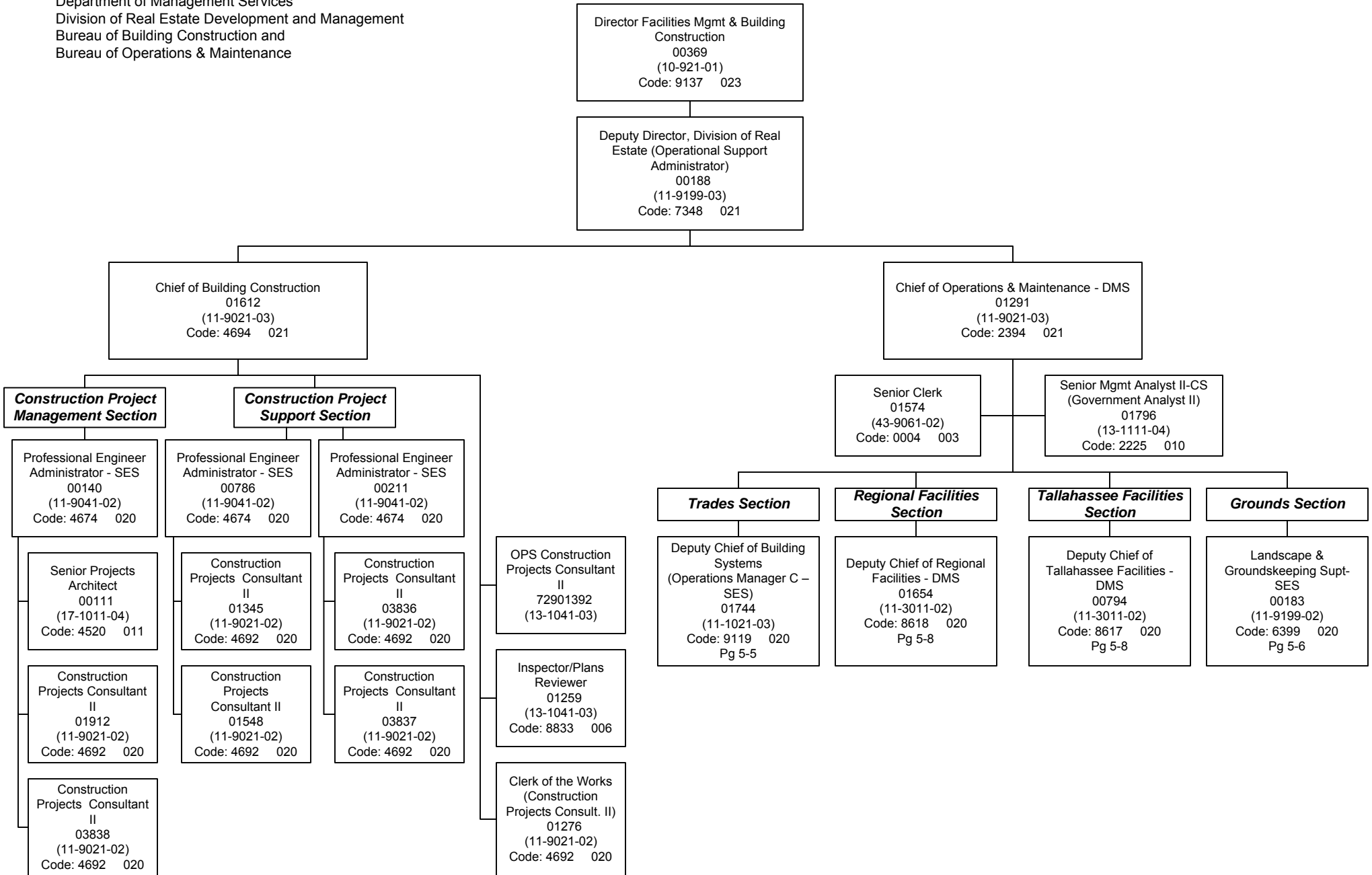
Accountant I
 01838
 (13-2011-01)
 Code: 1427

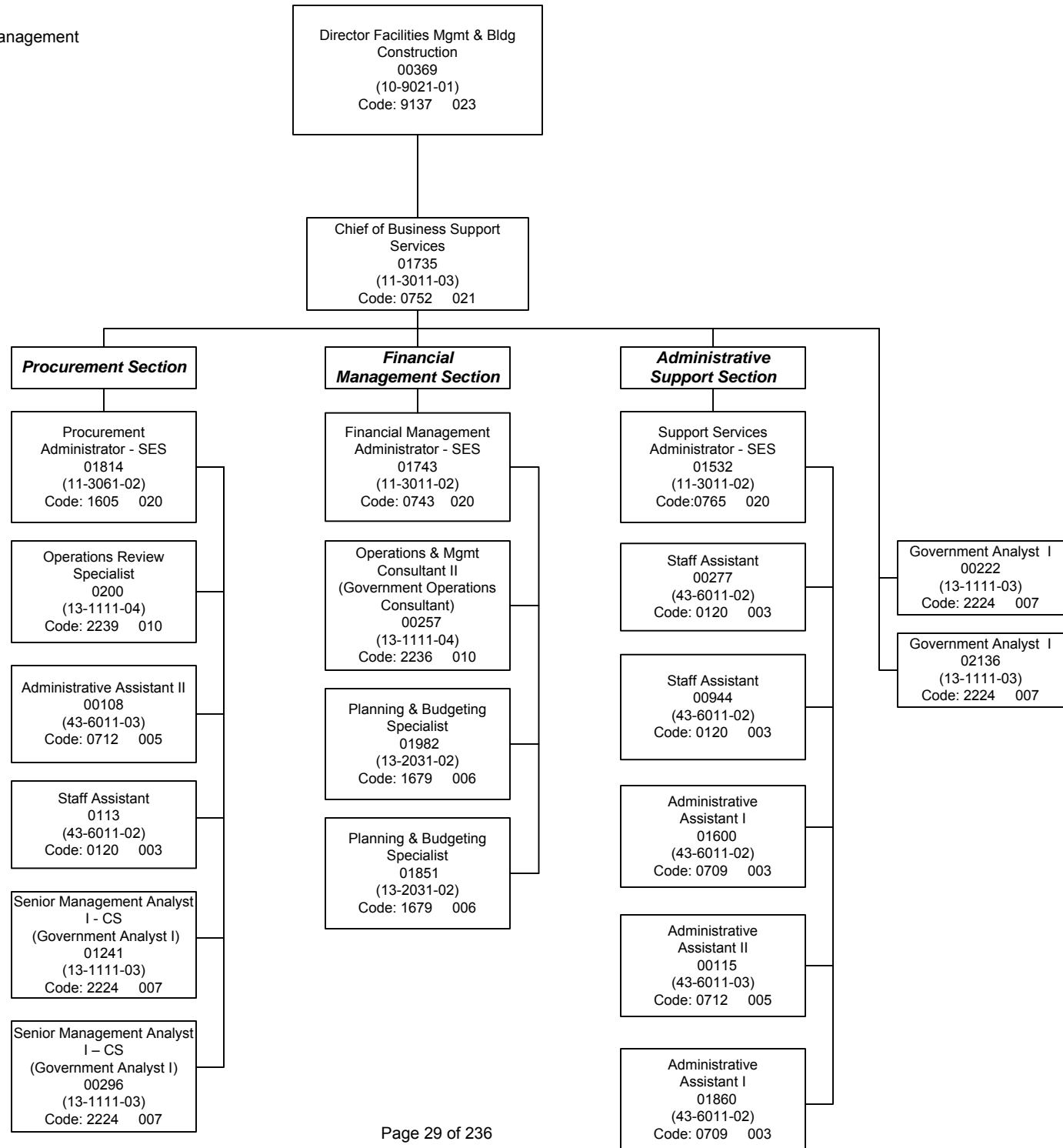
Accountant III
 02031
 (13-2011-02)
 Code: 1436

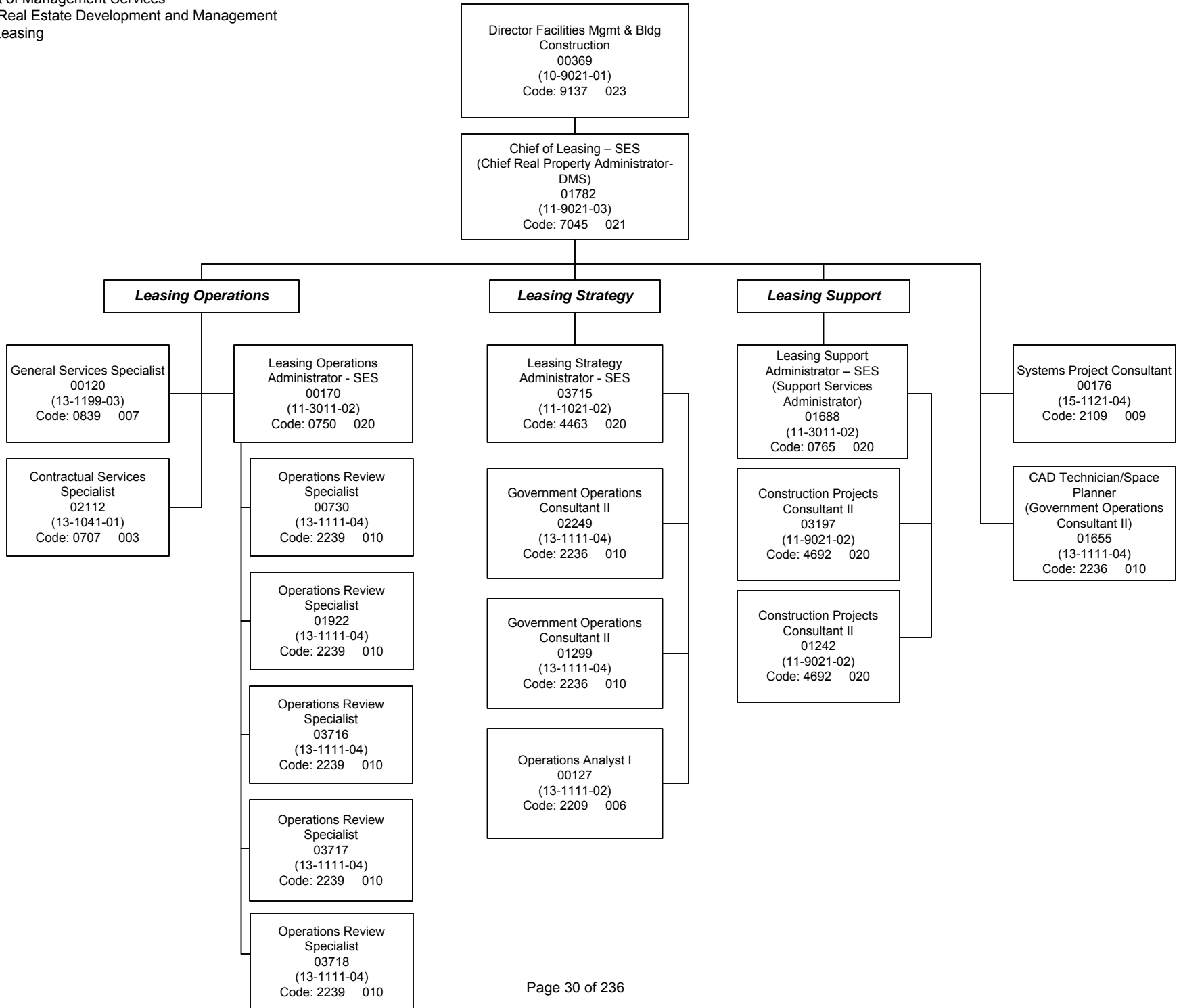
Accountant III
 00800
 (13-2011-02)
 Code: 1436

Dotted lines denote positions that report
 to other divisions/programs







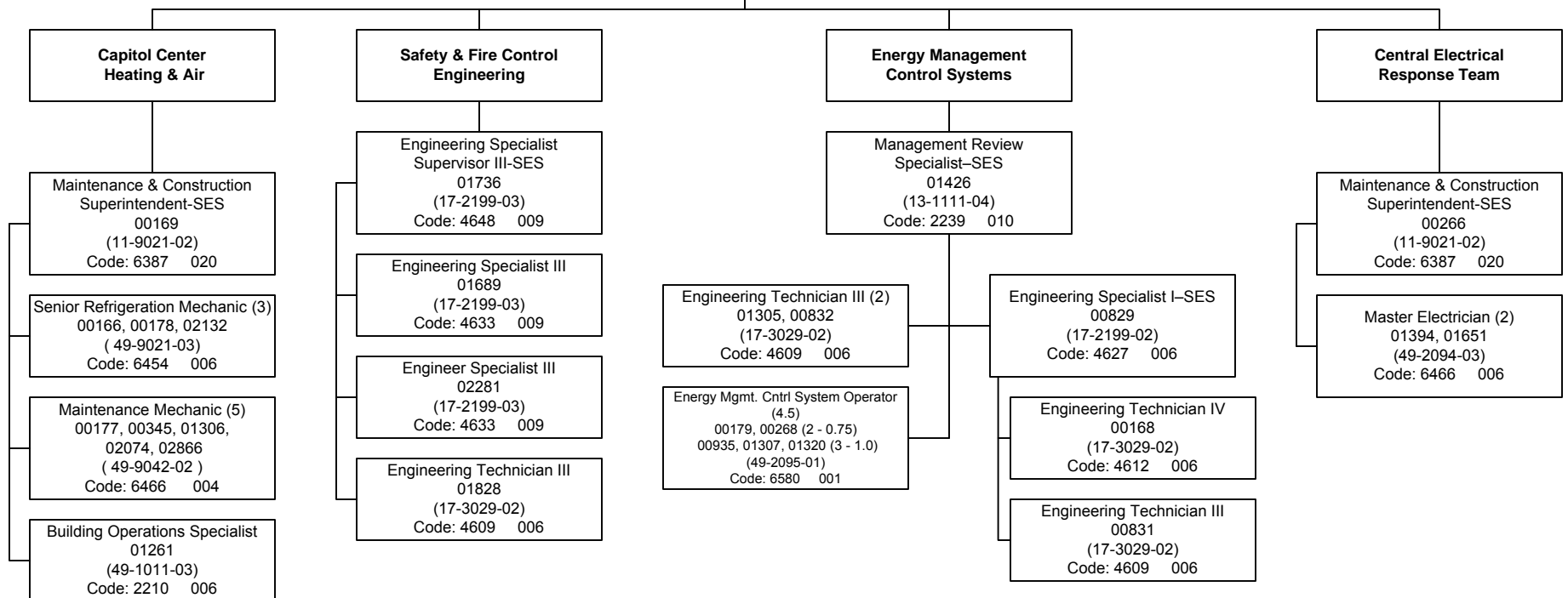


Director Facilities Mgmt & Bldg
 Construction - SMS
 00369
 (10-9021-01)
 Code: 9137 023

Deputy Director, Division of Real
 Estate - SES
 (Operational Support
 Administrator - SES)
 00188
 (11-9199-03)
 Code: 7348 021

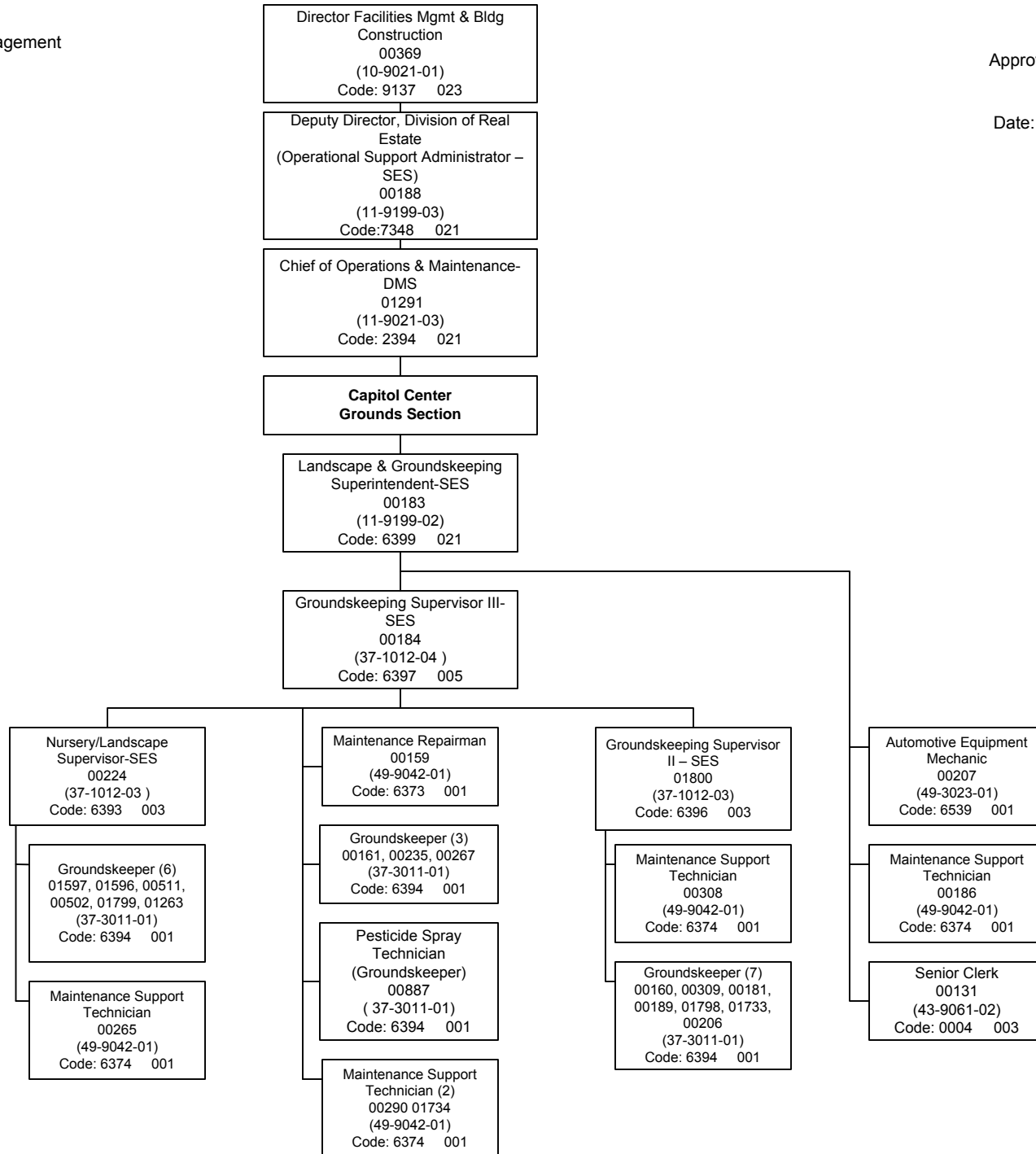
Chief of Operations &
 Maintenance-DMS - SES
 01291
 (11-9021-03)
 Code: 2394 021

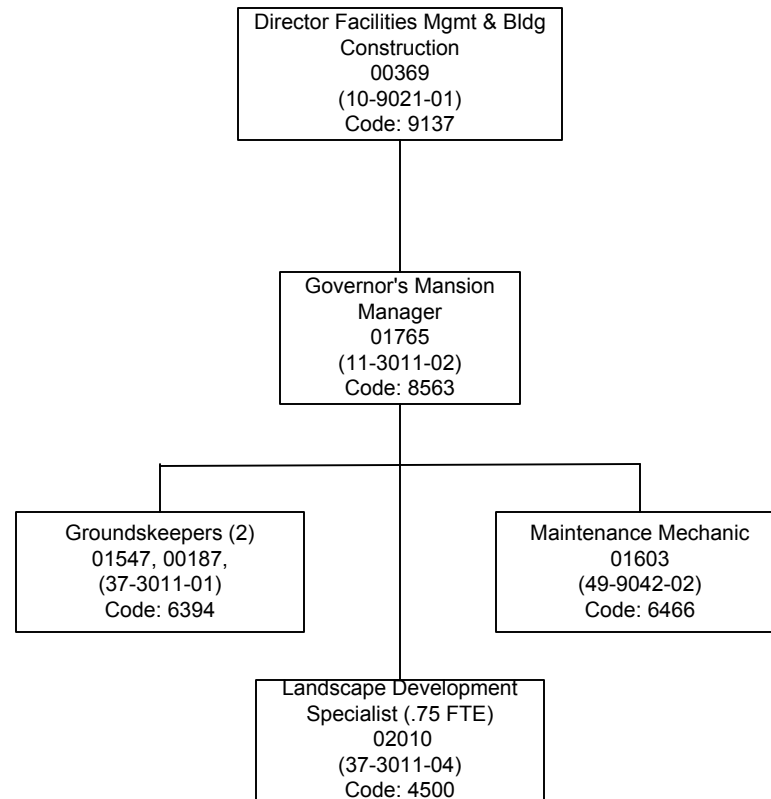
Deputy Chief of Building Systems -
 SES
 (Operations Manager C – SES)
 01744
 (11-1021-02)
 Code: 9119 020



Approved: _____

Date: _____





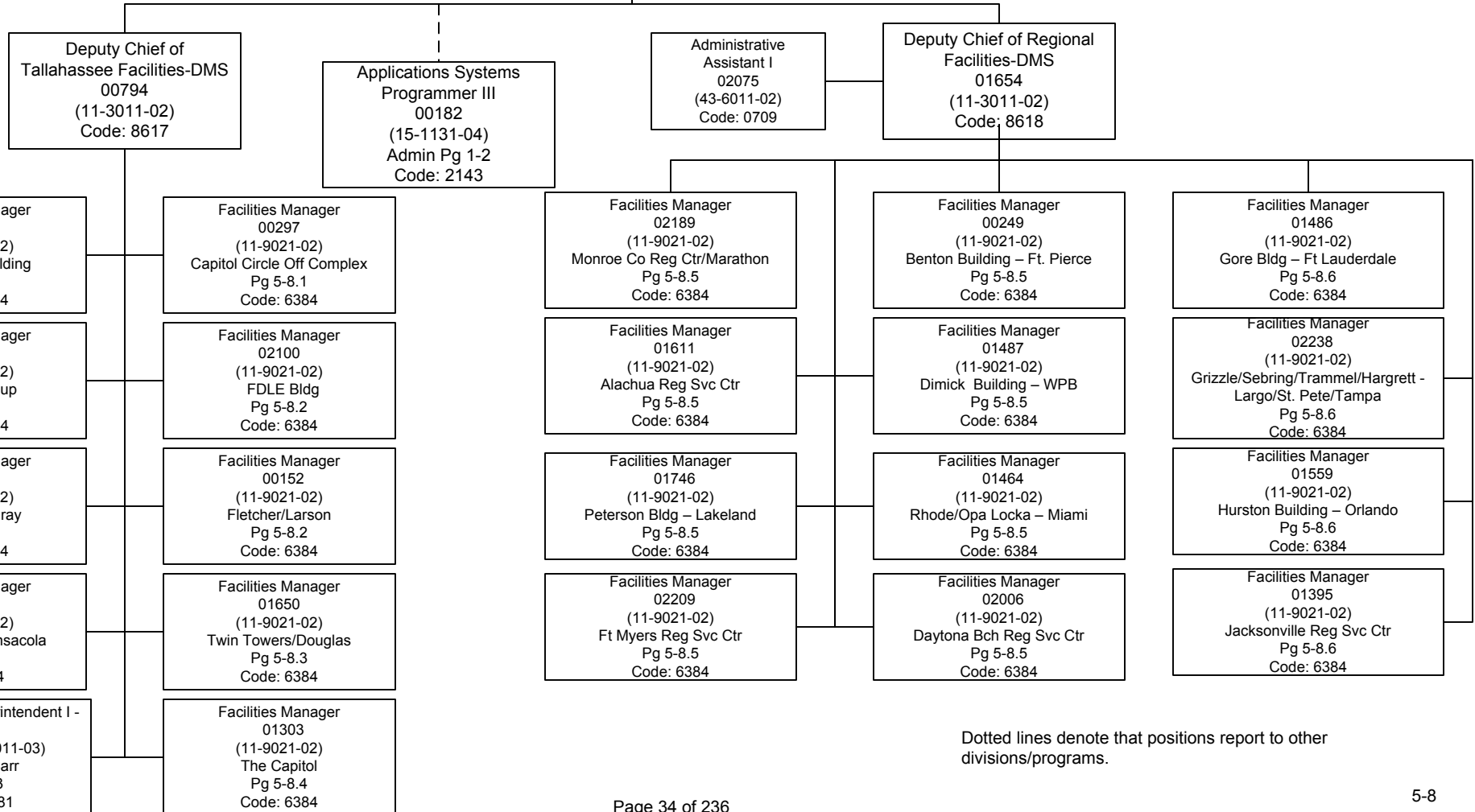
Director Facilities Mgmt & Bldg
 Construction
 00369
 (10-9021-01)
 Code: 9137

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

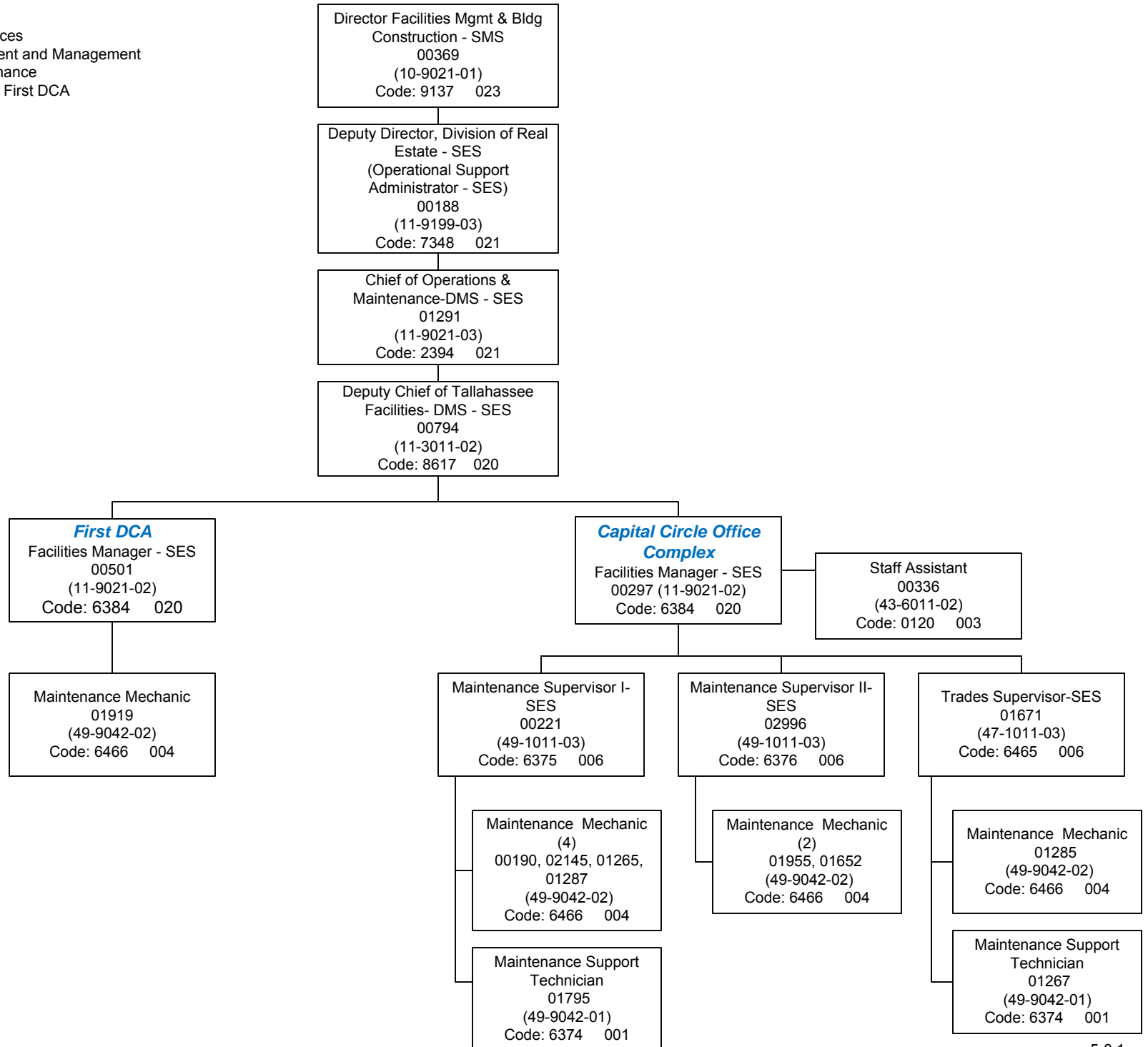
Chief of Operations &
 Maintenance -DMS
 001291
 (11-9021-03)
 Code: 2394

Approved: _____

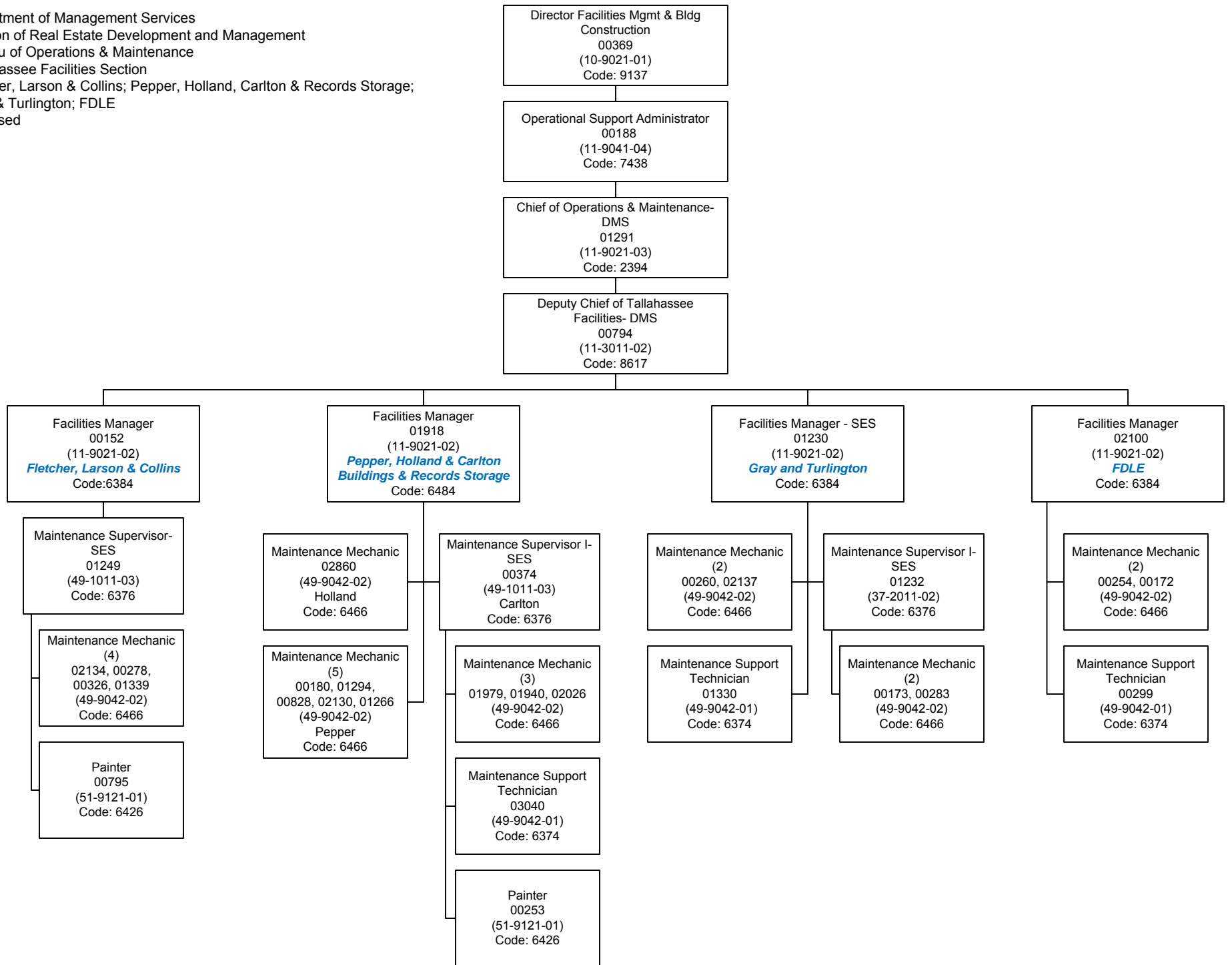
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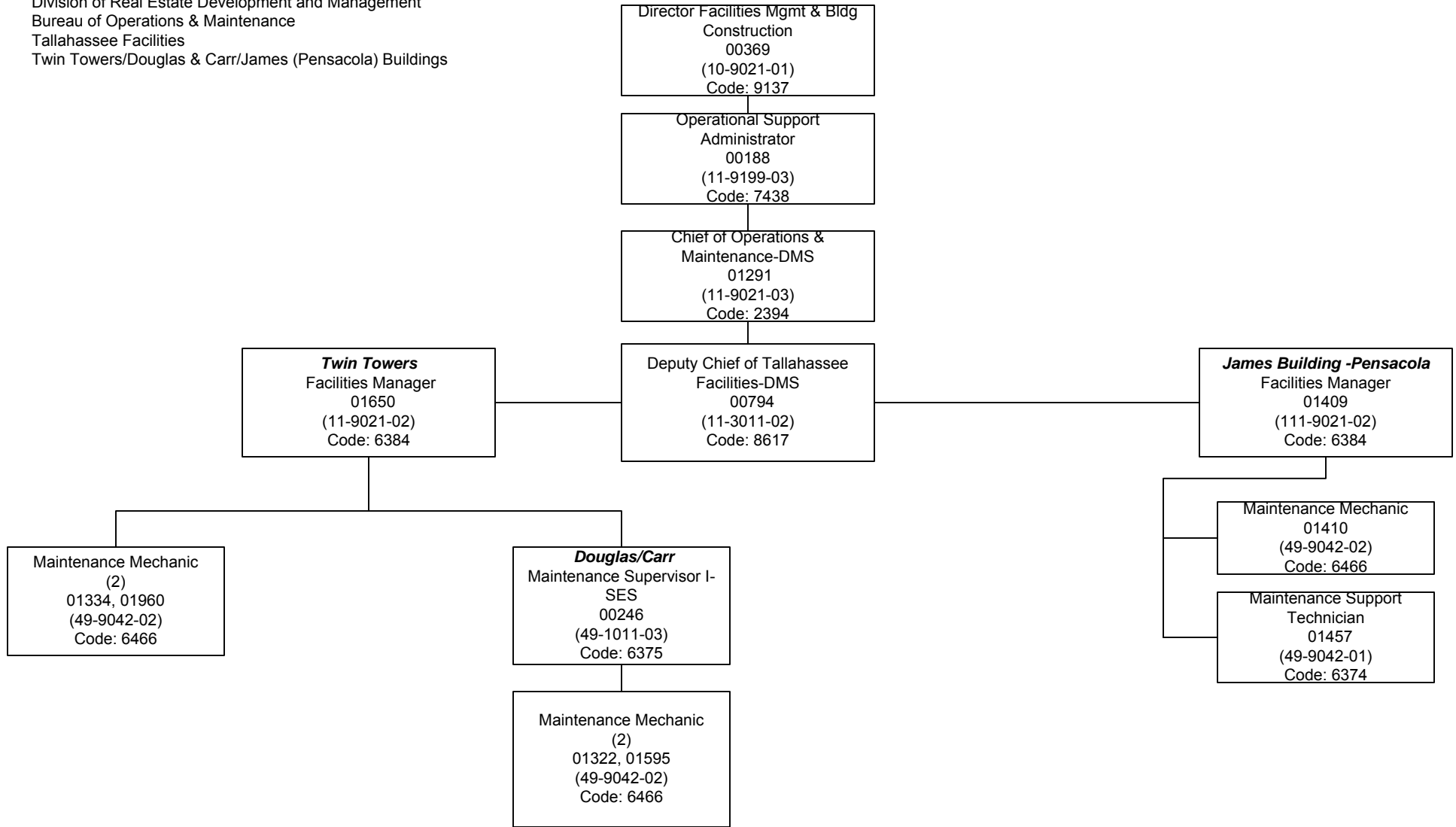


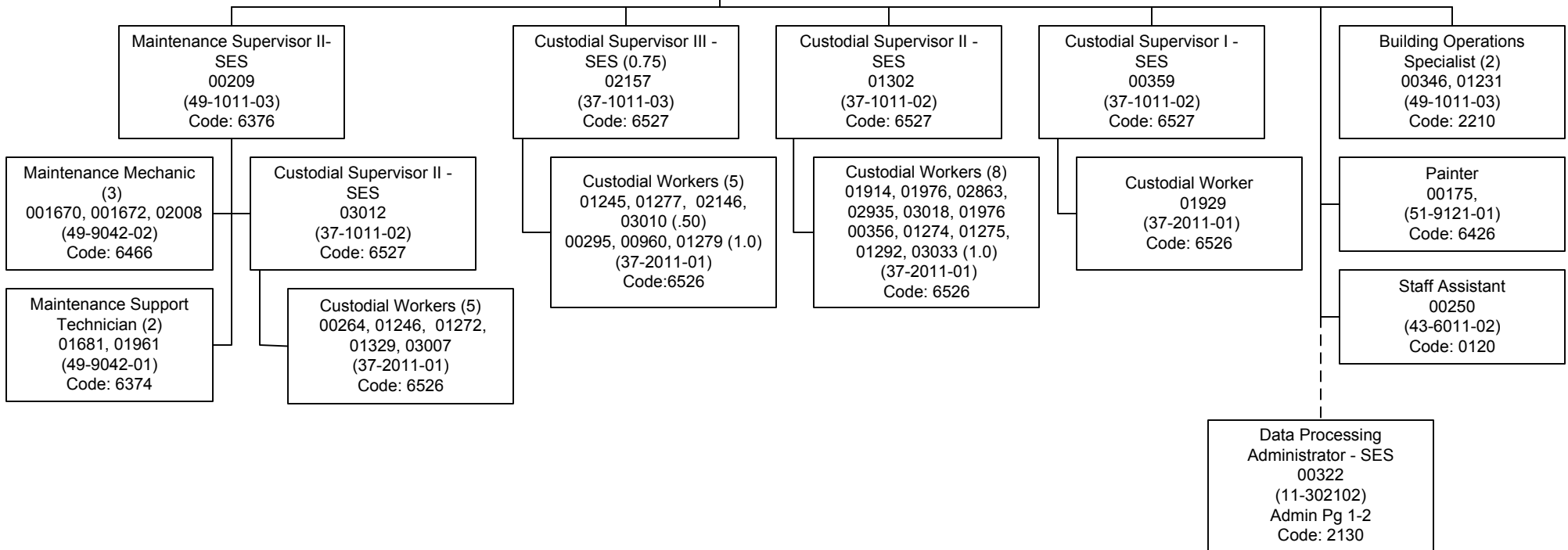
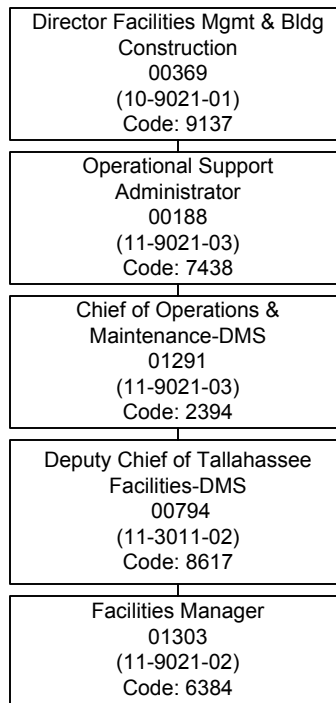
Dotted lines denote that positions report to other divisions/programs.



Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations & Maintenance
 Tallahassee Facilities Section
 Fletcher, Larson & Collins; Pepper, Holland, Carlton & Records Storage;
 Gray & Turlington; FDLE
 Proposed





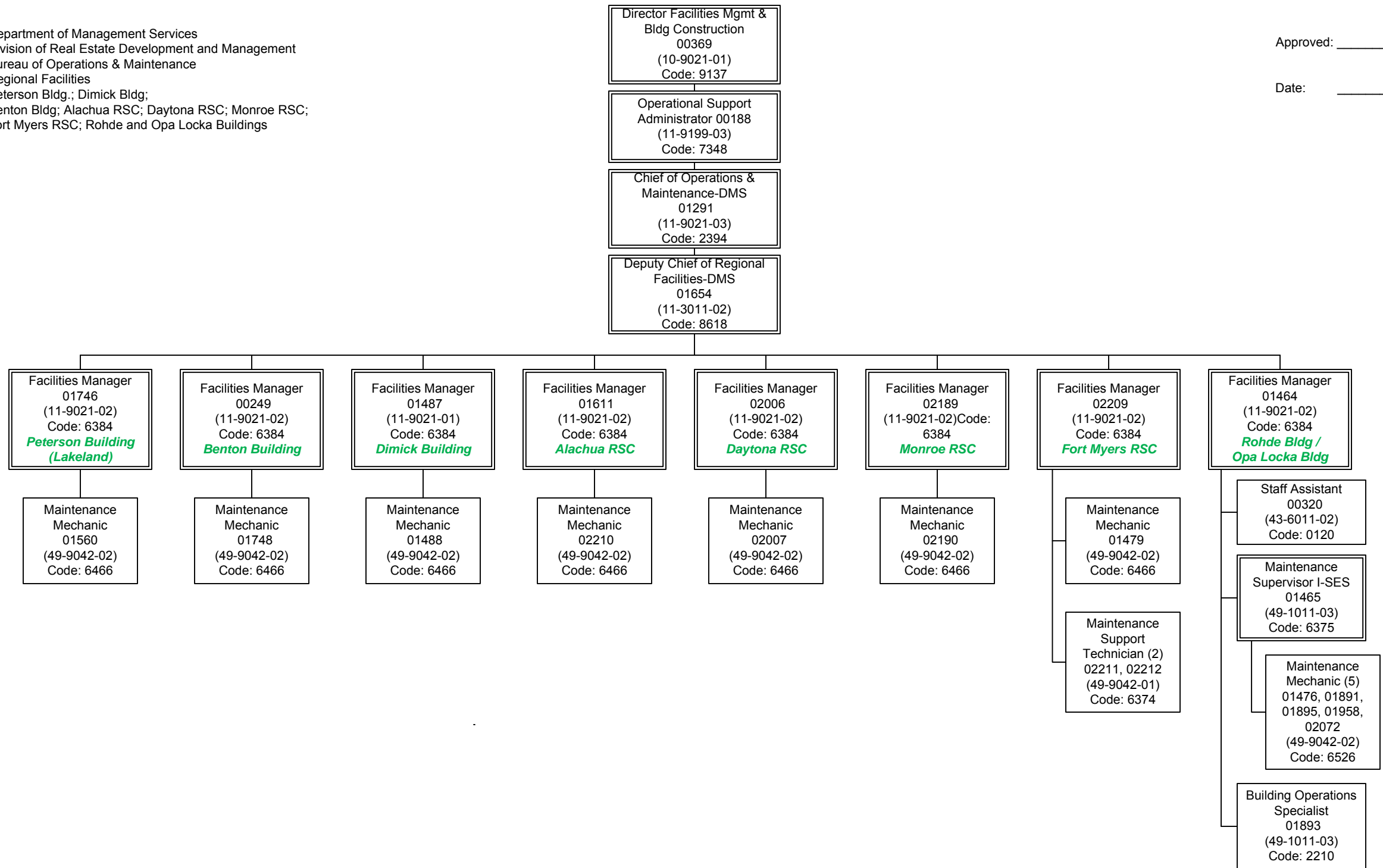


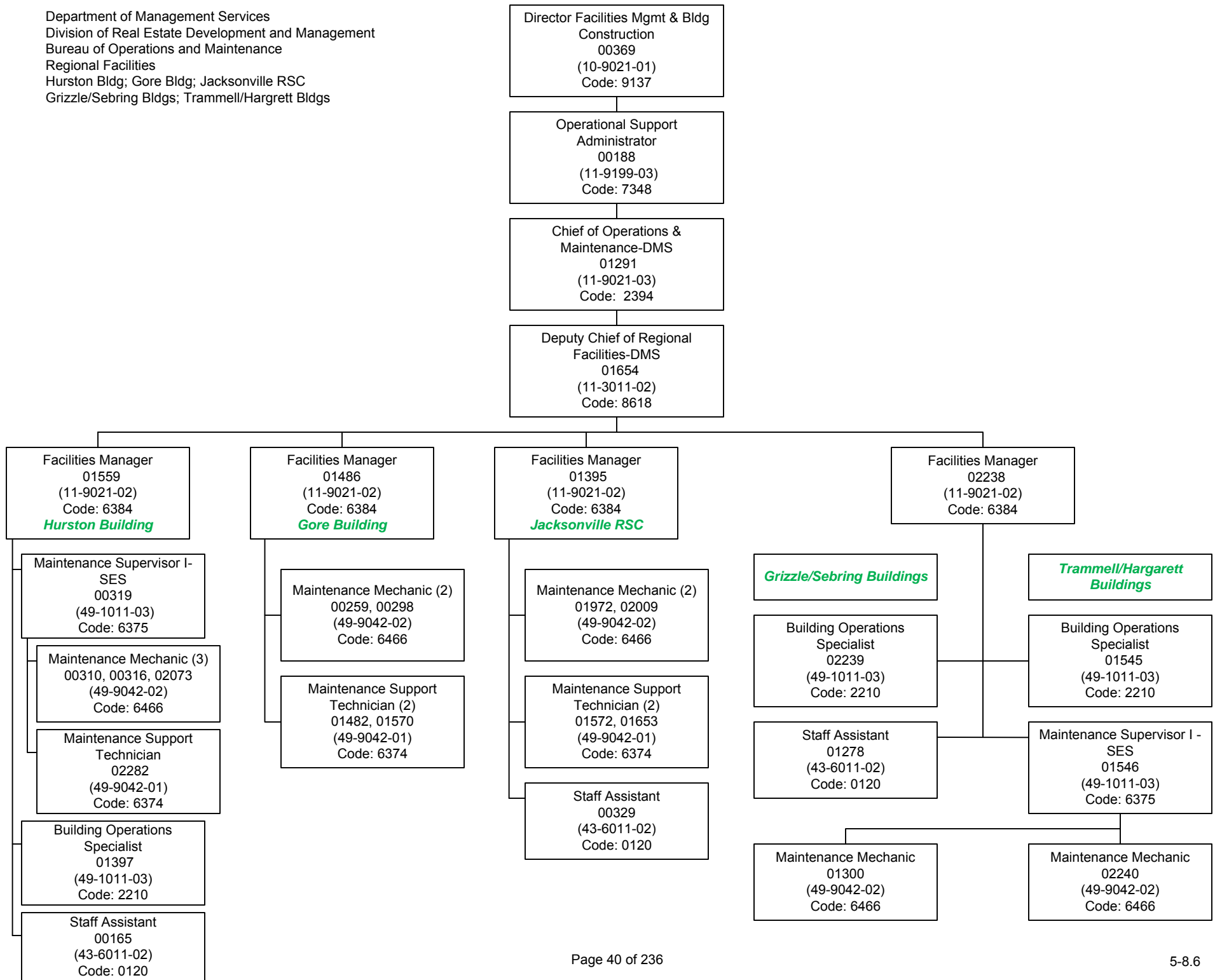
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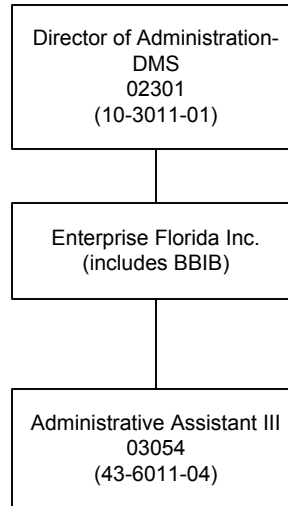
Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations & Maintenance
 Regional Facilities
 Peterson Bldg.; Dimick Bldg;
 Benton Bldg; Alachua RSC; Daytona RSC; Monroe RSC;
 Fort Myers RSC; Rohde and Opa Locka Buildings

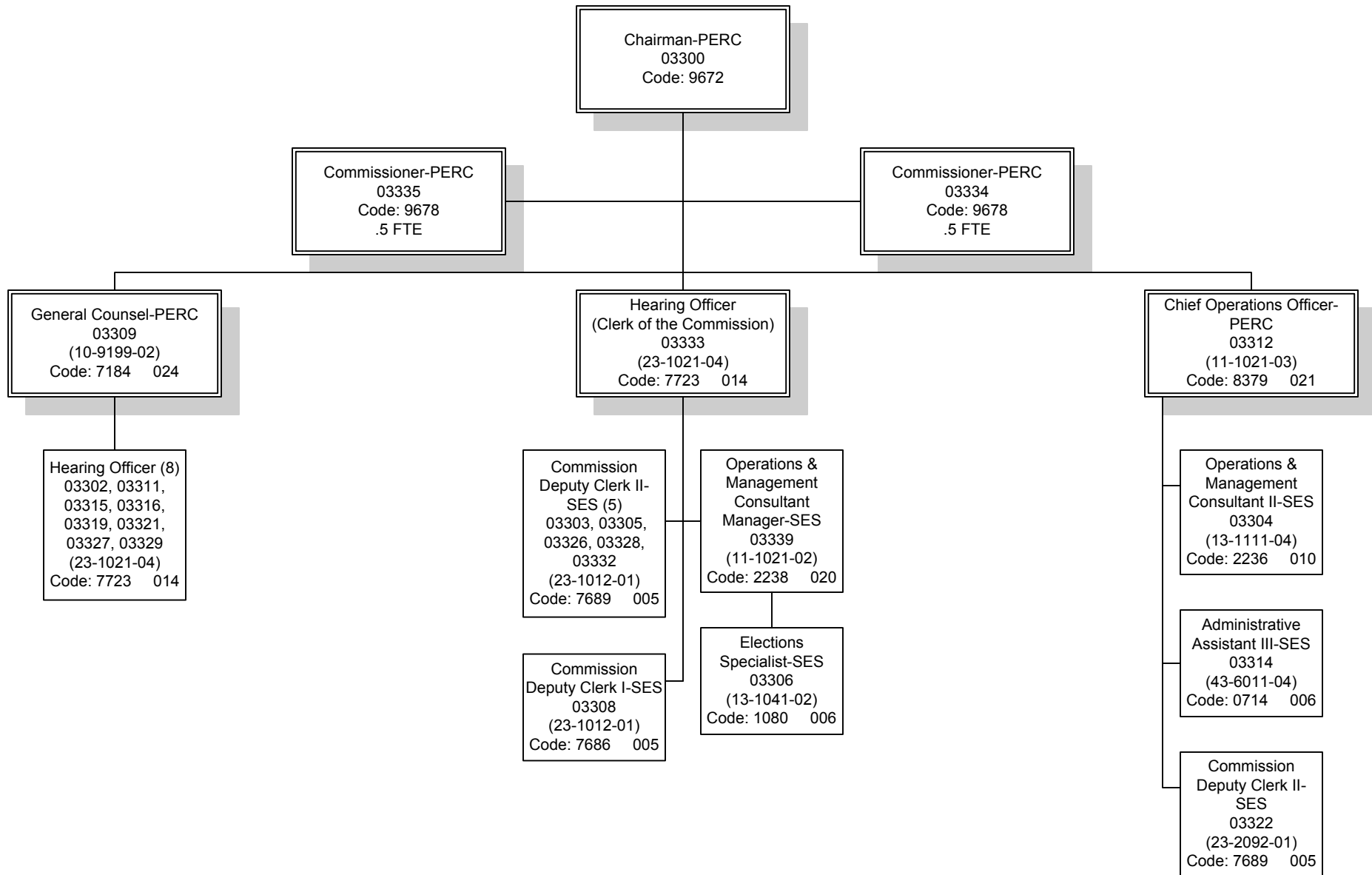
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Date: _____





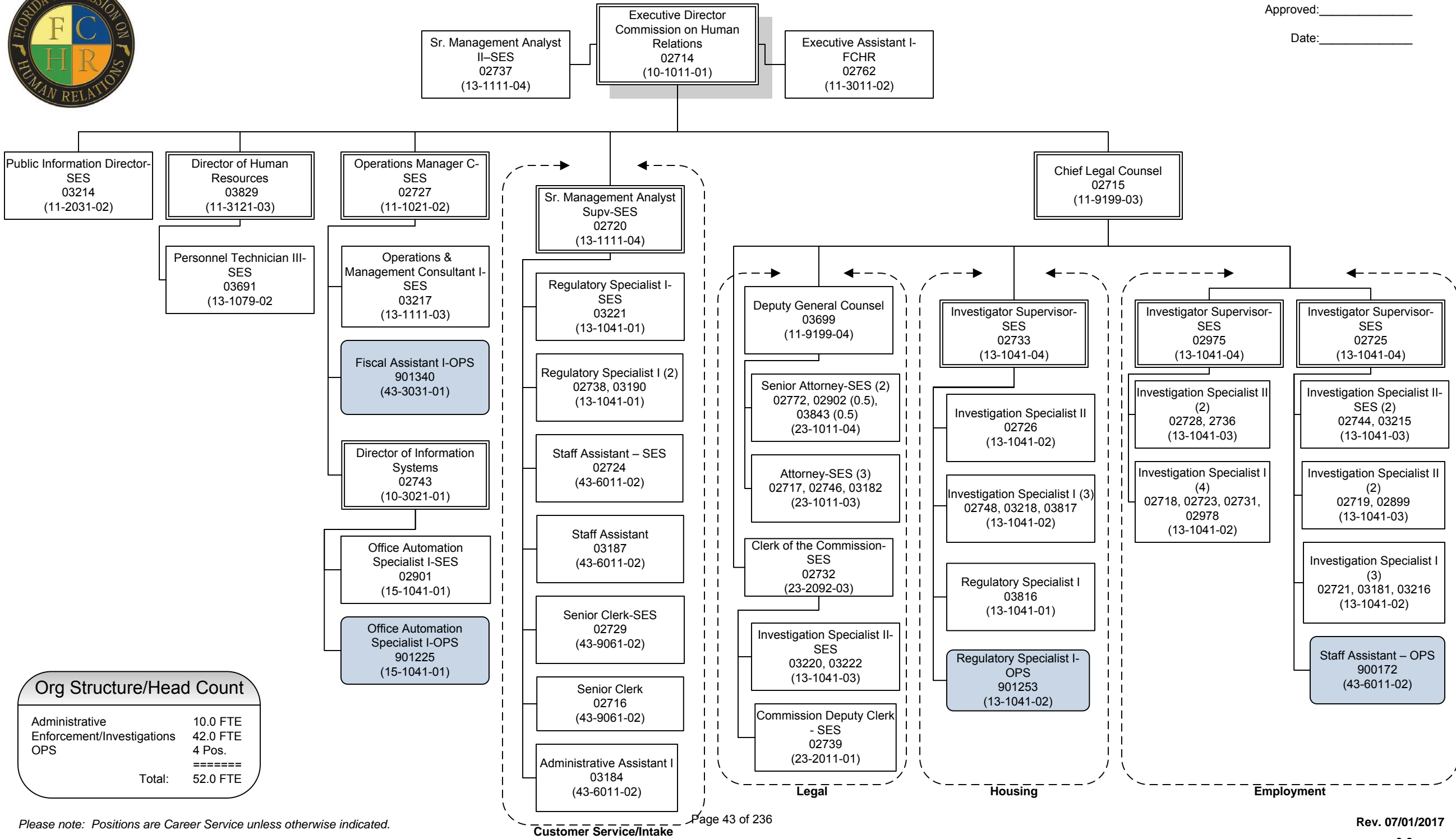






Approved: _____

Date: _____



Org Structure/Head Count	
Administrative	10.0 FTE
Enforcement/Investigations	42.0 FTE
OPS	4 Pos.
	=====
Total:	52.0 FTE

Please note: Positions are Career Service unless otherwise indicated.

MANAGEMENT SERVICES, DEPARTMENT OF		FISCAL YEAR 2016-17			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		528,820,470		74,301,581	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		4,336,913		0	
FINAL BUDGET FOR AGENCY		533,157,383		74,301,581	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					59,766,787
Process Payroll And Benefits For Leased State Employees * Number of employees in state leasing services		1	183,643.00	183,643	
Operate And Maintain Department Of Management Services' Pool Facilities * Number of maintained square feet (private contract and agency)		7,872,792	4.78	37,604,637	14,334,794
Operate And Maintain Non-pool Facilities * Number of maintained square feet (private contract and agency)		7,872,792	0.10	761,827	
Administer Bonding Program And Plan For State Office Space Requirements * Number of net square feet of pool facilities		6,203,677	1.93	11,966,768	
Manage Private Sector And State Leases For State Agencies * Number of leases managed		1,571	1,759.53	2,764,215	200,000
Special Category: Utility Payments * Utility cost per gross square foot		8,541,573	1.54	13,148,704	
Provide Facilities Security * Number of facilities secured		18	63,502.67	1,143,048	
Manage Construction Projects * Dollar volume of Fixed Capital Outlay project starts		119,229,417	0.02	1,918,197	
Adjudicate And Facilitate Mediation Of Labor And Employment Disputes Through The Public Employees Relations Commission * Number of labor and employment dispositions		823	5,537.21	4,557,121	
Acquire And Redistribute Federal Surplus Property * Dollar value of donated property		7,346,293	0.08	618,349	
Acquire And Redistribute Military Excess Property * Dollar value of donated property		7,346,293	0.02	143,563	
Provide New Vehicle And Watercraft Acquisition Support * Number of vehicles and watercraft acquired		1,548	106.77	165,286	
Operate And Maintain The Florida Equipment Electronic Tracking (fleet) System * Number of state vehicles tracked		25,574	69.19	1,769,419	
Establish And Administer State Term (master) Contracts And Negotiated Agreements * Dollars expended by State Agencies using the State Term Contracts and Negotiated Agreements		731,755,030	0.03	19,268,715	
Provide Minority Access To Contracting Opportunities * Number of businesses certified and registered		1,267	291.04	368,751	
Manage And Oversee Minority Business Compliance * Number of businesses reviewed and audited		280	1,316.96	368,750	
Provide Human Resource Management Expertise/Consulting * Number of authorized FTE and OPS employees in the State Personnel System.		107,158	26.39	2,828,023	
People First Contract Management * N/A		226,000	153.12	34,604,703	
Administer The Health Insurance Program * Number of enrollees		174,901	340.36	59,528,696	
Administer The Life Insurance Program * Number of enrollees		184,941	0.00	382	
Administer The Flexible Spending Account Program * Number of enrollees		17,708	2.42	42,793	
Administer The Supplemental Insurance Program * Number of enrollees		210,304	5.45	1,146,442	
Administer The Disability Benefits Program * Number of enrollees		21,461	1.32	28,257	
Provide Local Government Pension Plan Oversight * Number of Local Pension Plans Reviewed		169	10,257.21	1,733,468	
Administer The Florida Retirement System * Number of FRS members		1,076,251	29.44	31,685,619	
Administer The Retiree Health Insurance Subsidy Program * Number of Recipients of the Health Insurance Subsidy		366,285	0.52	189,841	
Administer The State University System Optional Retirement Program * Number of participants in the State University System Optional Retirement Program		20,001	17.71	354,308	
Contract For The Construction, Operation And Oversight Of Private Prisons * Number of beds occupied		10,145	345.51	3,505,246	
Investigate Complaints Of Civil Rights Violations * Number of inquiries/investigations		9,886	877.11	8,671,089	
TOTAL				241,069,860	74,301,581
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				254,942,570	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				15,867,151	
OTHER					
REVERSIONS				21,277,882	8,238
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				533,157,463	74,309,819

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
State Service or Activity

Not Applicable

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 2017 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 2018-2019 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 2018-2019 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Non-Florida Retirement System Pensions and Benefits	B	-0.1	-0.1
b	Florida Interoperability Network (FIN) GR	B	1.3	1.3
c	Mutual Aid (MA) GR	B	0.6	0.6
d	State Building Pool - General Repairs and Maintenance - GR	B	17	0.0
e	State Building Pool - General Repairs and Maintenance - TF	B	11.2	5.1
f	Life Safety and American with Disabilities Act (ADA) GR	B	5.1	0.0
g	Life Safety and American with Disabilities Act (ADA) TF	B	0.4	3.2
h	House Office Building Garage	B	30.0	30.0

- 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.

General Repairs and Maintenance in the Legislative Budget Request is based on \$5,089,589 (Trust Fund) for general repairs and maintenance for the Florida Facilities Pool buildings. Life Safety and Americans with Disabilities Act (ADA) in the Legislative Budget Request is based on \$3,202,000 (Trust Fund) for life safety upgrades such as fire systems and to address ADA upgrades. Note, the long range financial outlook estimates \$30.0 million from nonrecurring General Revenue for the replacement of the Waller Park Plaza (Capitol Complex) for Fiscal Year 2019-20.

* R/B = Revenue or Budget Driver

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: 2018 - 2019**
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	ESTIMATED	REQUEST
	FY 2016-17	FY 2017-18	FY 2018-19
Receipts:			
SEE ATTACHED LISTING	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Fee Collection to Line (1) - Section III	8,953,850	8,415,971	8,492,775
<u>SECTION II - FULL COSTS</u>			
Direct Costs:			
Salaries and Benefits	6,756,570	6,968,291	7,101,580
Other Personal Services	60,013	83,164	83,164
Expenses	690,108	695,893	695,893
Operating Capital Outlay	9,434	9,688	9,688
Sp.Cat.: TR to Administrative Hearings	<input type="text"/>	48,330	48,330
Sp.Cat.: Contracted Services	174,327	208,112	208,112
Sp.Cat.: Mail Services	20,802	58,004	58,004
Sp.Cat.: Risk Mgmt Insurance	14,096	14,096	20,175
Sp.Cat.: Contracted Legal Services	204,399	891,000	891,000
Sp.Cat.: Lease Purchase Equipment	18,927	14,427	14,427
HR Statewide Contract	29,798	29,655	29,655
Data Processing Services State Data Center-AST	280,316	318,986	318,865

Indirect Costs Charged to Trust Fund:

TR to GR-8% Svc Chrg	1,814	1,272	1,272
Refunds			
Transfer in from Admin TF - 720103-2021			
PY Certified Forward B's	241,826		
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(230,536)		
Compensated Leave Liability	(5,162)		
Post Closing Adj to AP			
CY TR10 to 7xxx	(16,127)		
Rounding			
Tsfr for Admin. Assessment from 720103-2021			
Contracted Legal Services to be allocated		(591,000)	(591,000)
Assessment for Investments 890000 - 310403	1,942	1,230	1,230
Reverse PY A/P Not CF Operating	(4,407)		
Total Full Costs to Line (2) - Section III	8,252,547	8,751,148	8,890,395

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

TOTAL SECTION I	(A)	8,953,850	8,415,971	8,492,775
TOTAL SECTION II	(B)	8,252,547	8,751,148	8,890,395
TOTAL - Surplus/Deficit	(C)	701,302	(335,177)	(397,620)

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:** 2018 - 2019
Program: Executive Direction & Administration (72010100)
Fund: Administrative Trust (2021)

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2016-17	ESTIMATED FY 2017-18	REQUEST FY 2018-19
Receipts:			
Admin. Assessment - 724001-2696	2,475,079	2,745,444	2,772,899
Admin. Assessment - 724002-2033	75,891	67,616	68,292
Admin. Assessment - 726002-2699	40,267	37,071	37,441
Admin. Assessment - 726003-2510	91,578	100,519	101,524
Admin. Assessment - 726004-2510	481,113	474,144	478,886
Admin. Assessment - 726005-2510	39,963	113,969	115,109
Admin. Assessment - 726008-1000	110,110	111,012	112,122
Admin. Assessment - 727504-2678	343,135	279,689	282,486
Admin. Assessment - 727505-2678	137,350	110,744	111,852
Admin. Assessment - 727502-2570	171,984	177,702	179,479
Admin. Assessment - 727502-2667	3,332	3,180	3,212
Admin. Assessment - 727502-2668	544,533	658,092	664,673
Admin. Assessment - 727502-2671	1,779	1,397	1,411
Admin. Assessment - 727503-2309	1,335,697	1,180,658	1,192,465
Admin. Assessment - 729001-2105	1,222,589	1,207,244	1,219,316
Admin. Assessment - 729001-2344	21,751	28,516	28,801
Admin. Assessment - 729002-2432	236,676	216,863	219,031
Admin. Assessment - 729201-1000	28,604	24,421	24,665
Admin. Assessment - 729201-2558	28,604	24,421	24,665
Admin. Assessment - 729501-2510	109,452	117,690	118,867
Admin. Assessment - 729801-1000	3,975	3,975	3,975
Admin. Assessment - 729601-2792			
Transfer in from Purch TF for Contract Procurement - 72600400-2510	668,954	730,600	730,600
Transfer in Contracted Legal Services 727502-2668	250,000		
Transfer in Contracted Legal Services 727504-2678	150,000		
Transfer in Contracted Legal Services 727505-2678	250,000		
Transfer in Contracted Legal Services 729001-2105	100,000		
Reimbursement from Enterprise of Florida	1,004	1,004	1,004
Refunds Non-State Revenues			
Refunds & Reimbursements	552		
Investment Income	24,622		
Miscellaneous Receipts	5,255		
Total Fee Collection to Line (1) - Section III	8,953,850	8,415,971	8,492,775

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019 MANAGEMENT SERVICES
Trust Fund Title:	ADMINISTRATIVE TRUST
Budget Entity:	ADMINISTRATION (72010100)
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	334,763	(A)			334,763
ADD: Other Cash (See Instructions)	311	(B)			311
ADD: Investments	1,815,626	(C)			1,815,626
ADD: Outstanding Accounts Receivable	3,049	(D)	0		3,049
ADD: Due from Leased Employees in July	6,000	(E)			6,000
Total Cash plus Accounts Receivable	2,159,748	(F)	0		2,159,748
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	550,978	(H)			550,978
Approved "B" Certified Forwards	4,635	(H)			4,635
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	796	(I)			796
LESS: Other Accounts Payable		(J)			0
Unreserved Fund Balance, 07/01/17	1,603,339	(K)	0		1,603,339

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, 07/01/17 (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 (B7200019) (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:** 2018-19
Program: 720101 Executive Direction/Support Services
Fund: 2105 Comm. Working Capital Trust
Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: To pay costs for maintenance of the State Portal web site, known as MyFlorida.com.

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 2016 - 17	FY 2017 - 18	FY 2018 - 19

Receipts:

Interagency Agreement-DOH (EMS)			-	-
Property Transfer		-		
Total Fee Collection to Line (1) - Section III		-	-	-

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits				
Other Personal Services				
Expenses		-		
Contracted Services				
S.C.: Risk Management Insurance				
Data Processing Services - AST				

Indirect Costs Charged to Trust Fund:

TR to 72900200-2105				
PY Certified Forward B's		2,233		
CF Reversions @ 9/30/2016		(2,233)		
TR10 Adjustment to Expenditures		1,935		
Total Full Costs to Line (2) - Section III		1,935	-	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	1,935	-	-
TOTAL - Surplus/Deficit	(C)	(1,935)	-	-

EXPLANATION:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	COMMUNICATIONS WORKING CAPITAL TRUST
LAS/PBS Fund Number:	ADMINISTRATION (72010100)
	2105

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	<input type="text"/>	(A)	<input type="text"/>		0
ADD: Other Cash (See Instructions)	<input type="text"/>	(B)	<input type="text"/>		0
ADD: Investments	<input type="text"/>	(C)	<input type="text"/>		0
ADD: Outstanding Accounts Receivable	<input type="text"/>	(D)	<input type="text"/>		0
Total Cash plus Accounts Receivable	<input type="text" value="0"/>	(F)	<input type="text"/>		0
LESS Allowances for Uncollectibles	<input type="text"/>	(G)	<input type="text"/>		0
LESS Approved "A" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
Approved "B" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
Approved "FCO" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		0
LESS: Other Accounts Payable	<input type="text"/>	(I)	<input type="text"/>		0
Unreserved Fund Balance, 07/01/17	<input type="text" value="0"/>	(K)	<input type="text"/>		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: 2018-19
Department Title: MANAGEMENT SERVICES
Trust Fund Title: COMMUNICATIONS WORKING CAPITAL TRUST
LAS/PBS Fund Number: 2105

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017
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 (210021) (D)

(D)

(D)

(D)

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

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

DIFFERENCE: **0** (G)*

***SHOULD EQUAL ZERO.**

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

Department: 72 Management Services **Budget Period: 2018-19**
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 2016-17	FY 2017-18	FY 2017-18	
<u>Receipts:</u>				
Total Fee Collection to Line (1) - Section III	-	-	-	-

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits				
Expenses				
SC: Contracted Services	49,281	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	(49,281)	(50,000)	(50,000)	
Total Full Costs to Line (2) - Section III	-	-	-	

Basis Used: Accrual

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

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST
LAS/PBS Fund Number:	ADMINISTRATION (72010100)
	2510

	Balance as of 6/30/2017	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, 07/01/17	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: 2018-19
Trust Fund Title:	<u>MANAGEMENT SERVICES</u>
LAS/PBS Fund Number:	<u>OPERATING TRUST</u>
	<u>2510 - ADMINISTRATION (72010100)</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="49,281"/> (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
---	--------------------------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (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="(49,281)"/> (D)
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<input type="text"/> (D)

<input type="text"/> (D)

<input type="text"/> (D)

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0"/> (E)
--	------------------------------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0"/> (F)
--	------------------------------------

DIFFERENCE:	<input type="text" value="0"/> (G)*
--------------------	-------------------------------------

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018-2019

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Office of the Secretary -Administratic

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
IA 2016-8787	6/30/2016	Financial Management Services	<p>Finding No. 1: 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>Recommendation:</p> <p>1) FMS should review the cash receipts policy and update it to include more specific information regarding documentation of receipts. 2) Procedures should be implemented to communicate the policy changes to division personnel. 3) FMS should implement monitoring procedures for all areas processing cash receipts to ensure compliance with the updated policy. 4) FMS should 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> <p>Update pending 08/2017</p>	

IA 2016-8787	6/30/2016	Financial Management Services	<p>Finding No. 2: 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>Recommendation:</p> <ol style="list-style-type: none"> 1) FMS should review the cash receipts policy and update it to include more specific information regarding the use of the transmittal form. 2) Procedures should be implemented to communicate the policy changes to division personnel. 3) FMS should 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. <p>Update pending 08/2017.</p>	
IA 2016-8787	6/30/2016	Financial Management Services	<p>Finding No. 3: 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>Recommendation:</p> <ol style="list-style-type: none"> 1) FMS should update its procedures to provide additional guidance for the immediate restrictive endorsement of cash receipts. 2) FMS should include restrictive endorsement in training to areas processing receipts. 3) FMS should 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. <p>Update pending 08/2017.</p>	

IA 2016-8787	6/30/2016	Financial Management Services	<p>Finding No. 4: 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>Recommendation:</p> <ol style="list-style-type: none"> 1) FMS should update its policies and procedures to include information and guidelines regarding securing cash receipts. 2) Areas where cash receipts are currently being processed should be assessed to determine how processing can be secured. 3) Management should 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. <p>Update pending 08/2017.</p>	
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IA 2016-8787	6/30/2016	Financial Management Services	<p>Finding No. 5: 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>Recommendation:</p> <p>1) FMS should 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 should educate areas processing cash receipts about the segregation of duties procedures and implement monitoring to ensure compliance.</p> <p>3) Procedures should be 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> <p>Update pending 08/2017.</p>	
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IA 2016-8787	6/30/2016	Financial Management Services	<p>Finding No. 6: 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>Recommendation:</p> <p>1) FMS should 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, the cash receipts policy should 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> <p>Update pending 08/2017.</p>	
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IA 2016-8787	6/30/2016	Financial Management Services	<p>Finding No. 7: 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>Recommendation:</p> <p>1) FMS should 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, division management should 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> <p>Update pending 08/2017.</p>	
IA 2016-8787	6/30/2016	Financial Management Services	<p>Finding No. 8: 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>Recommendation: FMS should 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> <p>Update pending 08/2017.</p>	
IA 2017-7	6/30/2017	Administration	<p>Nine confidential findings not included.</p>		

AG 2017-073	6/30/2017	Financial Management Services	<p>Finding No. 2016-01: The Department of Management Services (Department) did not always properly identify, accrue, and record accounts payable and amounts due to other governmental units.</p> <p>Recommendation: To ensure that only goods and services received on or prior to the fiscal year-end are accrued and recorded, we recommend that the Department enhance fiscal year-end cut-off procedures and training for accounting for National Guard payables. We also recommend that, to appropriately record amounts due to other governmental units, the Department establish fiscal year-end cutoff procedures that properly identify those municipalities approved to receive Police and Firefighters' premium tax distributions on or prior to the fiscal year-end.</p> <p>See also: Retirement</p>	<p>Management indicated this finding is closed.</p> <p>The Bureau of Financial Management Services (FMS) provided training to personnel in the Division of Retirement who are responsible for identifying accounts payable. In addition, similar training was provided to all appropriate Department staff at FMS' annual Disbursements and Year-End training. During the year-end process in July and August, all adjusting entries related to payables will be reviewed for compliance with standards. Regarding the amounts due to other governmental units, the Division of Retirement has updated their process to record the date when required documentation is received from the local plans. This will enable the Division to accurately identify the amounts due to the police and fire plans as of the June 30 cutoff date.</p>	
AG 2017-180	6/30/2017	Financial Management Services	<p>Finding No. 2016-024: Reconciliations for the 2017 SWCAP disclosed one fund with an excessive balance. This is a repeat finding.</p> <p>Recommendation: We recommend that the FDMS take actions, as appropriate, to prevent excess fund balances.</p>	<p>The Legislature decreased the fee from 1% to .70% effective November 1, 2015, to address the excess balance in the Purchasing Operating Trust Fund. The Department of Management Services will continue to provide periodic funding model analyses, including revenues and balances, to the Governor and Legislature to assist them in decisions concerning the MFMP fee. The ability to impact revenue generated for this fund is dependent upon legislative action.</p>	

AG 2017-214	6/30/2017	Departmental Purchasing	<p>Finding No. 9: The Department did not always timely cancel purchasing cards upon a cardholder's separation from Department or Commission employment.</p> <p>Recommendation: Department management should ensure that purchasing cards are promptly canceled upon a cardholder's separation from Department or Commission employment.</p> <p>See also: FCHR.</p>	<p>DMS concurs with the above recommendation. Cancellation of purchasing cards ("Pcards") due to a separating employee is triggered by emailing an established distribution list a completed Service Request Form for a Separating Employee, HR 103-F3. DMS' Pcard administrator is on this established distribution list and is responsible for cancelling Pcards. Per DMS' Employee Separation from Employment policy, HR 08-103, the supervisor of the separating employee or HR Liaison is responsible for submitting this form no less than one week in advance for planned employee separations and the same business day for unplanned employee separations.</p> <p>Since learning of this audit finding, DMS' senior leadership team received formal direction from executive leadership regarding the importance of timely routing HR 103-F3. In addition, DMS' HR liaisons were counselled regarding their responsibility of timely submitting the HR 103-F3. Prospectively, a query will be run in FLAIR on a quarterly basis for all active cardholders by the Pcard administrator, and employee identifying information will be shared with HR for reconciliation against a People First generated list of separated employees. Additionally, Departmental Purchasing will ensure an additional backup is identified for the Pcard Administrator at all times.</p> <p>Review of the instances identified during this audit when a Pcard was not cancelled in advance or on the same day of an employee separation, no improper charges were incurred.</p>	
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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: 2018-19**
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 2016-17	FY 2017-18	FY 2018-19
<u>Receipts:</u>				
Reimbursement from Enterprise		91,846	87,537	88,897
Reimbursement from BBIB				
Total Fee Collection to Line (1) - Section III		91,846	87,537	88,897

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits		95,070	85,932	87,141
HR Statewide Contract		756	752	752
<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		(5,310)		
PY Certified Forward B's		(50,000)		
Total Full Costs to Line (2) - Section III		91,520	87,688	88,897

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	91,846	87,537	88,897
TOTAL SECTION II	(B)	91,520	87,688	88,897
TOTAL - Surplus/Deficit	(C)	326	(151)	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19 MANAGEMENT SERVICES
Trust Fund Title:	ADMINISTRATIVE TRUST
Budget Entity:	STATE EMPLOYEE LEASING (72010300)
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	210 (A)		210
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable	0 (D)		0
ADD: Anticipated Receivable	5,310 (E)		5,310
Total Cash plus Accounts Receivable	5,520 (F)		5,520
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	4,462 (H)		4,462
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)			0
LESS: Other Accounts Payable			0
Unreserved Fund Balance, 07/01/17	1,058 (K)		1,058**

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: 2018-19

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, 07/01/2017

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.**

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: 2018-19**
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 2016-17	FY 2017-18	FY 2018-19
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		1,812,633	1,487,961	1,493,380

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		823,593	860,750	877,312
Other Personal Services				
Expenses		75,442	122,002	122,002
Operating Capital Outlay				
S.C.: Contracted Services		34,486	46,341	46,341
S.C.: Risk Management Insurance		2,725	2,725	3,036
Lease/Purchase		-	1,613	1,613
DP Services Assessment - AST 210003			9,845	9,841
HR Statewide Contract		3,501	3,484	3,484
Data Processing Services State Data Center-A		15,192		

Indirect Costs Charged to Trust Fund:

TR to GR-8% Service Charge		2,788	2,137	1,873
TR to 2021-Admin. Assess. Fee		75,891	75,891	76,650
Refunds				
Cert Forward Reversions @ 2017				
Cert Forward Reversions @ 2016		(27,576)		
Statewide Post Closing Adjustment 990000 - 001903				
Compensated Absences		(25,278)		
5% Trust Fund Reserve				74,024
Assessment on Investments 890000 - 310403		3,004	1,870	1,639
TR10s		3,884		
PY Certified Forward Bs		26,668		
PY A/P not CF - Operating		(1,223)		
Total Full Costs to Line (2) - Section III		1,013,099	1,126,658	1,217,814

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,812,633	1,487,961	1,493,380
TOTAL SECTION II	(B)	1,013,099	1,126,658	1,217,814
TOTAL - Surplus/Deficit	(C)	799,534	361,303	275,566

EXPLANATION:

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

Department: 72 Management Services **Budget Period: 2018-19**
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 2016-17	FY 2017-18	FY 2018-19
<u>Receipts:</u>			
Construction Services	1,772,068	1,461,249	1,461,249
Permit & Inspection Services			
Supplemental Contracts			
Computer Charges (FLEET)			
Interest Earnings	37,852	26,712	32,131
Transfers from w/in the Agency	2,713	-	-
Sale of Service with 8% GRSC (001905)			
Total Fee Collection to Line (1) - Section III	1,812,633	1,487,961	1,493,380

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	ARCHITECT'S INCIDENTAL TRUST
LAS/PBS Fund Number:	BUILDING CONSTRUCTION (72400200)
	2033

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	77,436	(A)			77,436
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	2,643,171	(C)			2,643,171
ADD: Outstanding Accounts Receivable	21,910	(D)			21,910
ADD:	0	(E)			0
Total Cash plus Accounts Receivable	2,742,517	(F)	0		2,742,517
LESS Allowances for Uncollectibles	0	(G)			0
LESS Approved "A" Certified Forwards	44,065	(H)			44,065
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards	0	(H)			0
LESS: Other Accounts Payable (Non Operating)	2,263	(I)			2,263
LESS: Unearned Revenues	915,403	(J)			915,403
Unreserved Fund Balance, 07/01/17	1,780,787	(K)	0		1,780,787 **

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: 2018-19

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, 07/01/17

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 # -Increase Unearned Revenues (B7200001) (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)

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: 2018 - 2019

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.		

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: 2018-19**
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 2016-17	ESTIMATED FY 2017-18	REQUEST FY 2018-19
Receipts:			
Service Charges - Fed. Surp. Property	370,742	250,000	250,000
U.S.Govt.Public Sale Reimbursements	182,219	100,000	100,000
Motor Vehicle Sales			
Interest Earnings	15,936	17,201	16,874
Refunds and Reimbursements	173		
Total Fee Collection to Line (1) - Section III	569,069	367,201	366,874

SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits	243,405	253,855	263,288
Other Personal Services			
Expenses	69,795	82,938	82,938
S.C.:Transfer to Fixed Capital Outlay			
S.C.:Contracted Services	6,156	6,379	6,379
S.C.:Risk Management Insurance	1,351	1,351	1,354
Lease/Purchase/Equipment			
HR Statewide Contract	1,438	1,431	1,431
Data Processing Services -AST 210001	684		
DP Services Assessment - AST 210003		1,862	1,862

Indirect Costs Charged to Trust Fund:			
TR to 2021-Admin.Assess.Fee	40,267	37,071	37,441
Assessment for Investments 890000 - 31	1,231	896	896
Refunds	500		
Acquisition of Motor Vehicles 100021	4,201		
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(27,603)		
PY Comp Leave Liability	(1,228)		
PY Certified Forward Bs	25,628		
TR10's	(1,478)		
PY AP not Certified Forward - Operating	286		
Rounding	1		
Total Full Costs to Line (2) - Section III	364,633	385,783	395,589

Basis Used: Accrual

SECTION III - SUMMARY			
TOTAL SECTION I	(A)	569,069	366,874
TOTAL SECTION II	(B)	364,633	395,589
TOTAL - Surplus/Deficit	(C)	204,436	(28,715)

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	SURPLUS PROPERTY REVOLVING TRUST
LAS/PBS Fund Number:	FEDERAL PROPERTY ASSISTANCE (72600200)
	2699

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,342 (A)	0	28,342
ADD: Other Cash (See Instructions)	10,794 (B)	0	10,794
ADD: Investments	1,122,078 (C)	0	1,122,078
ADD: Outstanding Accounts Receivable	117,196 (D)	0	117,196
ADD: <u>Interest Receivable</u>	1,764 (E)	0	1,764
Total Cash plus Accounts Receivable	1,280,175 (F)	0	1,280,175
LESS Allowances for Uncollectibles	118,544 (G)	0	118,544
LESS Approved "A" Certified Forwards	14,801 (H)	0	14,801
Approved "B" Certified Forwards	(H)	0	-
Approved "FCO" Certified Forwards	(H)	0	-
LESS: Other Accounts Payable (Non Operating)	114 (I)	0	114
LESS: <u>Other Accounts Payable</u>	(J)	0	-
Unreserved Fund Balance, 07/01/17	1,146,715 (K)	0	1,146,715 **

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: 2018-19

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, 07/01/17
Total all GLC's 5XXXX for governmental funds; 1,135,709 (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 10,720.35 (D)

A/P not C/F-Operating Categories (CAT 21000121) 285.73 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,146,715 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 1,146,715 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

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.		

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: 2018-19**
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 2016-17	FY 2017-18	FY 2017-18
Receipts:				
Equipment Mgmt.Report Fees		377,379	378,000	378,000
Security/Escrow Deposits		3,953,840	4,181,974	4,181,974
Interest Earnings			18,433	18,433
Transfers from w/in the Agency				
Fines, Forfeitures and Judgements		295		
Total Fee Collection to Line (1) - Section III		4,331,514	4,578,407	4,578,407

SECTION II - FULL COSTS				
Direct Costs:				
Salaries and Benefits		450,708	503,714	511,162
Other Personal Services				
Expenses		51,904	58,708	58,708
Operating Capital Outlay				
S.C.:Pay/Exp/Sale Agency Vehicles		685,871	695,000	695,000
S.C.:Contracted Services		40,975	552,988	561,935
S.C.:Risk Management Insurance		863	1,706	1,706
Lease/Purchase/Equipment		1,247	1,247	1,247
HR Statewide Contract		2,591	2,578	2,578
Data Processing Svcs State Data Center-		22,019		
Data Processing Svcs Assess			36,087	36,210

Indirect Costs Charged to Trust Fund:				
Transfer to GR-8% Srvc Charge		2,041	1,475	1,475
Transfer Vehicle Auction Sales Proceed		3,361,680	3,361,515	3,361,515
Transfer to 2021-Admin.Assess.Fee		91,578	100,519	101,524
Refunds				
Rounding				
TR from 72600400-2510		(375,000)	(375,000)	(375,000)
CY TR10 to 7xxx		(23,797)		
PY Comp Leave Liability in Line A		(12,415)		
AP not Certified Forward				
Cert Forward Reversions @ 9/30/2017				
Cert Forward Reversions @ 9/30/2016		(41,066)		
SWFS Adjustment -Decrease A/P (B720		110		
PY Certified Forward B's		40,847		
Assessment for Investments 890000 - 31		2,148	1,948	1,967
Total Full Costs to Line (2) - Section III		4,302,305	4,942,484	4,960,027

Basis Used: Accrual

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	4,331,514	4,578,407	4,578,407
TOTAL SECTION II	(B)	4,302,305	4,942,484	4,960,027
TOTAL - Surplus/Deficit	(C)	29,209	(364,077)	(381,620)

EXPLANATION:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	MOTOR VEHICLE & WATERCRAFT MANAGEMENT (72600300)
	2510

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	83,878	(A)		83,878
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	1,292,365	(C)		1,292,365
ADD: Outstanding Accounts Receivable	53,305	(D)	(110)	53,195
ADD: <u>Interest Receivable</u>	2,031	(E)		2,031
Total Cash plus Accounts Receivable	1,431,579	(F)	(110)	1,431,469
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	22,107	(H)		22,107
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Non Operating)	55,696	(I)		55,696
LESS: Other Accounts Payable		(J)		0
Unreserved Fund Balance, 07/01/17	1,353,776	(K)	(110)	1,353,666 **

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: 2018-19

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, 07/01/17

Total all GLC's 5XXXX for governmental funds; 1,303,163 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (110) (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 50,613 (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,353,666 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 1,353,666 (F)

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

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.		

Purchasing Oversight Exhibits or Schedules

Purchasing Oversight

Schedule I Series

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

Department: 72 Management Services **Budget Period: 2018-19**
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.

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 2016 - 17	FY 2017 - 18	FY 2018 - 19	
<u>Receipts:</u>				
State Term Contract Vendor User Fees	18,799,668	18,594,000	18,000,000	
Pride Recycling	119,107	40,000	40,000	
Refunds				
State Purchasing Card Transaction Fee	2,429,486	3,185,968	2,586,145	
Interest Earnings - Purchasing	378,861	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>	21,727,122	22,176,468	20,982,645	

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	3,910,527	4,102,354	4,160,847
Other Personal Services	9,633	10,000	10,000
Expenses	381,103	391,418	391,418
Operating Capital Outlay	15,655	15,859	15,859
Sp.Cat.:Risk Management Insurance	9,469	7,981	7,981
Sp. Cat.: Web-Based E-Proc System	10,509,600	10,509,600	10,509,600
Lease/Purchase/Equipment	2,346	4,000	4,000
HR Statewide Contract	14,916	14,844	14,844
Contracted Services	49,959	88,847	163,847
Contracted Legal Services	0	30,000	30,000
Project Mgmt Prof Training	60,000	60,000	180,000
DP Services Assessment - AST 210003		193,722	194,382
TR/Dept. Financial Services	500,000	1,500,000	1,500,000
DP Services - AST 210001	265,889		

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

Department: 72 Management Services **Budget Period: 2018-19**
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 2016 - 17	(3) ESTIMATED FY 2017 - 18	(4) REQUEST FY 2018 - 19
Indirect Costs Charged to Trust Fund			
TR to GR-8% Srvs Chrg (PO)	1,790,961	1,774,117	1,678,612
Transfer to 2021-Admin.Assess. Fee	481,113	474,144	478,886
Transfer to Admin TF-Legal Procurement Secti	668,954	730,600	730,600
Refunds- Non-State Revenues.	82,027	228,148	228,148
TR to 72600300-2510	375,000	375,000	375,000
TR to 72600500-2510	417,215	549,681	553,163
TR to 72010100-2510	49,281	50,000	50,000
Payment of SWCAP Liability for FY 14-15		1,755,554	
Payment of SWCAP Liability for FY 15-16		549,111	
Legislative Cash Sweep	4,000,000	5,000,000	
Assessment for Investments 890000 - 310403	28,920	30,965	30,965
5% Trust Fund Reserve - PO			901,918
Compensated Leave Liability @ 6/30/2016			
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(108,097)		
PY Cert Forward B's	102,144		
PY Accts Payable not CF (Operating)	49,251		
TR10	(53,944)		
Rounding	1		
SWFS AJE from Sch I-C	7,866		
PY Bad Debt Expense	(2,519,176)		
Bad Debt Expense Writeoff	2,519,176	1,430,000	1,353,100
Total Full Costs to Line (2) - Section III	23,619,785	29,875,945	23,563,170

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	21,727,122	22,176,468	20,982,645
TOTAL SECTION II	(B)	23,619,785	29,875,945	23,563,170
TOTAL - Surplus/Deficit	(C)	(1,892,664)	(7,699,477)	(2,580,525)

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 IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19 MANAGEMENT SERVICES
Trust Fund Title:	OPERATING TRUST FUND
Budget Entity:	PURCHASING OVERSIGHT (72600400)
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,966,443	(A)			1,966,443
ADD: Other Cash (See Instructions)	10,786	(B)			10,786
ADD: Investments	22,242,621	(C)			22,242,621
ADD: Outstanding Accounts Receivable	4,513,182	(D)	(7,866)		4,505,316
ADD:		(E)			
Total Cash plus Accounts Receivable	28,733,031	(F)	(7,866)		28,725,165
LESS Allowances for Uncollectibles	2,519,176	(G)			2,519,176
LESS Approved "A" Certified Forwards	1,208,502	(H)			1,208,502
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Non Operating)	485,167	(I)			485,167
LESS: <u>Other Accounts Payable</u>		(J)			0
Unreserved Fund Balance, 07/01/17	24,520,187	(K)	(7,866)		24,512,321 **

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: 2018-19

Department Title: 720000 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, 07/01/17

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 #B7200001 - decrease A/R (C)

SWFS Adjustment #B7200025 - decrease A/R (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: 2018 - 2019

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Purchasing Oversight

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 findings for Purchasing Oversight.		

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:** 2018 - 19
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 2016 - 17	(2) ESTIMATED FY 2017 - 18	(3) REQUEST FY 2018 - 19
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Receipts:

Reimbursements			
Transfer from Purchasing Oversight			
Total Fee Collection to Line (A) - Section III	-	-	-

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	292,730	342,591	352,758
Other Personal Services			
Expenses	49,651	55,641	55,641
Operating Capital Outlay			
Sp.Cat.:Contracted Services	9,326	11,573	11,573
Sp.Cat.:Risk Management Insurance	840	840	826
HR Statewide Contract	3,089	3,074	3,074
DP Services State Data Center-AST 2100	2,465		
DP Services Assessment-AST 210003SSRC		14,187	14,182

Indirect Costs Charged to Trust Fund:

TR to 2021-Admin.Assess.Fee	39,963	113,969	115,109
TR to Police & Firefighters TF			
TR from 72600400-2510	(417,215)	(549,875)	(553,163)
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(15,071)		
PY Certified Forward B's	15,000		
PY AP not certified forward - operating	(7,631)		
TR10 (data processing adj expenditures	7,663		
Rounding	1		
Anticipated Revenue			
Total Full Costs to Line (B) - Section III	(19,189)	(8,000)	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	(19,189)	(8,000)	-
TOTAL - Surplus/Deficit	(C)	19,189	8,000	-

EXPLANATION:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	OFFICE OF SUPPLIER DIVERSITY (72600500)
	2510

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	23,485	(A)			23,485
ADD: Other Cash (See Instructions)	0	(B)			0
ADD: Investments	0	(C)			0
ADD: Outstanding Accounts Receivable	0	(D)			0
ADD: Anticipated Revenue		(E)			0
Total Cash plus Accounts Receivable	23,485	(F)			23,485
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	20,695	(H)			20,695
Approved "B" Certified Forwards	2,790	(H)			2,790
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, 07/01/17	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:	<u>MANAGEMENT SERVICES</u>
LAS/PBS Fund Number:	<u>OPERATING TRUST FUND</u>
	<u>OFFICE OF SUPPLIER DIVERSITY (72600500)</u>

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	<input type="text" value="2,790"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(2,790)"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Revenue	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0"/> (F)
DIFFERENCE:	<input type="text" value="0"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

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.		

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: 2018-19**
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)
SECTION I - FEE COLLECTION	ACTUAL FY 2016 - 17	ESTIMATED FY 2017 - 18	REQUEST FY 2018 - 19
Receipts:			
Interest Earnings - PPM	130,728	125,000	125,000
Refunds & Reimbursements - PPM			
TR From DOC for Major Repairs - PPM	1,546,932	1,500,000	1,500,000
Total Fee Collection to Line (1) - Section III	1,677,661	1,625,000	1,625,000

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits		93,987	95,818
Other Personal Services			
Expenses		18,221	14,175
Operating Capital Outlay			
Sp.Cat.:Risk Management Insurance			
Sp. Cat.: Web-Based E-Proc System			
HR Statewide Contract	387	385	385
Private Prison-Maint/Repair	1,499,301	1,500,000	1,500,000
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: 2018-19**
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 2016 - 17	(3) ESTIMATED FY 2017 - 18	(4) REQUEST FY 2018 - 19
<u>Indirect Costs Charged to Trust Fund</u>			
TR to GR-8% Srv Chrg (PPM)	9,661	10,000	10,000
Transfer to 2021-Admin.Assess. Fee			
Cert Forward Reversions @ 9/30/2016	(16,684)		
Rounding	1		
Cert Forward Reversions @ 6/30/2017			
PY CF B	20,781		
TR10 adjustments to expenditures	(869)		
PY SWFS Adjustments	257,822		
5% Trust Fund Reserve - PPM			80,731
Assessment for Investments 890000 - 310403	9,968	9,792	9,792
<u>Total Full Costs to Line (2) - Section III</u>	1,780,367	1,632,385	1,710,901

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,677,661	1,625,000	1,625,000
TOTAL SECTION II	(B)	1,780,367	1,632,385	1,710,901
TOTAL - Surplus/Deficit	(C)	(102,707)	(7,385)	(85,901)

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: 2018-19 MANAGEMENT SERVICES
Trust Fund Title:	OPERATING TRUST FUND
Budget Entity:	PRIVATE PRISONS MONITORING (72600800)
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	85,544	(A)			85,544
ADD: Other Cash (See Instructions)	0	(B)			0
ADD: Investments	8,456,361	(C)			8,456,361
ADD: Outstanding Accounts Receivable		(D)			0
ADD: <u>Interest Receivable</u>	12,931	(E)			
Total Cash plus Accounts Receivable	8,554,836	(F)	0		8,554,836
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	145,895	(H)			145,895
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Non Operating)	3,409	(I)			3,409
LESS: <u>Other Accounts Payable</u>	0	(J)			
Unreserved Fund Balance, 07/01/17	8,405,532	(K)	0		8,405,532 **

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: 2018-19

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, 07/01/17

Total all GLC's 5XXXX for governmental funds:	8,405,532
GLC 539XX for proprietary and fiduciary funds	

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - Increase A/R ()	
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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	
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	
--	--

A/P not C/F-Operating Categories	
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ADJUSTED BEGINNING TRIAL BALANCE:	8,405,532
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	8,405,532
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DIFFERENCE:	0
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Private Prison Monitoring

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 the Private Prison Monitoring.		

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: 2018-19**
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 2016 - 17	(3) ESTIMATED FY 2017 - 18	(4) REQUEST FY 2017 - 18
Receipts:			
Employee Contributions	29,027,628	33,500,000	33,500,000
Savings (pretax benefit program)	18,555,002	22,000,000	22,000,000
Interest Earnings	297,889	350,000	369,000
Supplemental Plan Premiums	79,452,540	87,000,000	87,000,000
Refunds - Transfer from 2668 TF	5,795,695	430,000	430,000
Penalties	1,279		
Total Fee Collection to Line (1) - Section III	133,130,034	143,280,000	143,299,000

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	384,004	386,698	393,924
Other Personal Services	-	14,935	14,935
Expenses	25,936	47,531	47,531
Operating Capital Outlay	-	10,000	10,000
Sp.Cat.:Risk Management Insurance	1,461	1,461	1,172
HR Statewide Contract	3,732	3,714	3,714
Contracted Services	332,200	348,505	348,505
DP Services State Data Center AST 210001	2,817		
DP Services Assessment - AST 210003		3,597	3,595

Indirect Costs Charged to Trust Fund:

TR to Health Fund-2668	18,620,000	25,000,000	25,000,000
Reimbursement of Claims	35,085,316	27,350,000	27,350,000
Payment of Premiums	79,424,966	87,000,000	87,000,000
Refunds		429,523	433,855
Employer/Employee Adjustments			
Rounding	(4)		
SWFS adjustments	(868,314)		
TR to 2021-Admin.Assess.Fee	171,984	177,702	179,479
Compensated Leave Liability	(12,683)		
PY Certified Forward B's	2,811		
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(71,312)		
A/P Not CF	(10,952)		
Assessment for Investments 890000 - 31040	23,812	25,000	25,000

Total Full Costs to Line (2) - Section III	133,115,774	140,798,666	140,811,710
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Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I (A)	133,130,034	143,280,000	143,299,000
TOTAL SECTION II (B)	133,115,774	140,798,666	140,811,710
TOTAL - Surplus/Deficit (C)	14,260	2,481,334	2,487,290

EXPLANATION:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	PRETAX BENEFITS TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2570

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	628,476	(A)			628,476
ADD: Other Cash (See Instructions)	0	(B)			0
ADD: Investments	11,558,274	(C)			11,558,274
ADD: Outstanding Accounts Receivable	5,929,425	(D)	868,314		6,797,739
ADD:		(E)			0
Total Cash plus Accounts Receivable	18,116,174	(F)			18,984,489
LESS Allowances for Uncollectibles	102,871	(G)			102,871
LESS Approved "A" Certified Forwards	62,519	(H)			62,519
Approved "B" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non-Operating)	10,767,544	(I)			10,767,544
LESS: <u>Unearned Revenue</u>	7,994,395	(J)			7,994,395
LESS: Other Accounts Payable	0	(J)			0
Unreserved Fund Balance, 07/01/17	(811,155)	(K)	868,314		57,159 **

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: 2018-19

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, 07/01/17

Total all GLC's 5XXXX for government funds; (868,314) (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 B7200029 868,314 (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability 51,145 (D)

A/P not C/F-Operating Categories 10,952 (D)

Net Capital Assets (4,937.79) (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 57,159 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 57,159 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

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

Department: 72 Management Services **Budget Period:** 2018-19
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 2016 - 17	FY 2017 - 18	FY 2018 - 19	

Receipts:

Contributions	32,210,160	31,000,000	31,000,000
Interest Earnings	56,465	67,500	65,000
<i>Proposed Premium Increase</i>			
Penalties	403		
Refund from Prudential			
Transfer In From Disability Trust Fund			
Total Fee Collection to Line (1) - Section III	32,267,027	31,067,500	31,065,000

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		21,845	22,252
Expenses		1,984	1,984
Sp.Cat.:Risk Management Insurance	382	382	307
TR/DMS/HR Svcs/STWD Contract			
Data Processing Services - SSRC			

Indirect Costs Charged to Trust Fund:

Refunds		171,000	171,000
Adj.to Employee/Employer Contrib.			
Payment of Premiums	30,683,662	31,000,000	31,000,000
TR to 2021-Admin.Assess.Fee	3,332	3,180	3,212
Certified Forward Reversions @9/30/16	(20,000)		
Assessment for Investments 890000 - 31	4,295	5,316	5,316
PY Certified Forward B's	20,000		
SWFS Adjustment (B7200011)	(21)		
Total Full Costs to Line (2) - Section III	30,691,649	31,203,707	31,204,071

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	32,267,027	31,067,500	31,065,000
TOTAL SECTION II	(B)	30,691,649	31,203,707	31,204,071
TOTAL - Surplus/Deficit	(C)	1,575,378	(136,207)	(139,071)

EXPLANATION:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19 MANAGEMENT SERVICES
Trust Fund Title:	STATE EMPLOYEE LIFE INSURANCE TRUST
Budget Entity:	INSURANCE BENEFITS ADMINISTRATION (72750200)
LAS/PBS Fund Number:	2667

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	42,145	(A)			42,145
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	4,993,981	(C)			4,993,981
ADD: Outstanding Accounts Receivable	7,377	(D)	21		7,398
ADD:	0	(E)			0
Total Cash plus Accounts Receivable	5,043,503	(F)	21		5,043,524
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	0	(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	478	(I)			478
LESS: <u>Unearned Revenue</u>	2,517,281	(J)	0		2,517,281
Unreserved Fund Balance, 07/01/17	2,525,744	(K)	21		2,525,765 **

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: 2018-19

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, 07/01/17
Total all GLC's 5XXXX for governmental funds; 2,525,744 (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 A/R (B7200011 & B7200030) 21 (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: 2,525,765 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 2,525,765 (E)

DIFFERENCE: 0 (F)*

***SHOULD EQUAL ZERO.**

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

Department: 72 Management Services **Budget Period: 2018-19**
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 2016 - 17	FY 2017 - 18	FY 2018 - 19
Receipts:			
SEE ATTACHED LISTING	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Fee Collection to Line (1) - Section III	2,224,008,607	2,594,584,791	2,449,500,000

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	1,332,295	1,544,544	1,573,394
Other Personal Services	112,497	142,027	257,527
Expenses	267,571	301,642	294,096
Operating Capital Outlay		8,000	8,000
Sp.Cat.:TR to Div.of Admin.Hearings	6,542	40,275	40,275
Sp.Cat.:ASO Contract/Health Ins.	49,221,810	51,100,000	50,400,000
Sp.Cat.:Prescription Drug Claims Ad.	4,308,374	4,406,020	4,406,020
Sp.Cat.: Risk Management Insurance	9,138	7,333	7,333
Sp.Cat.:Post Payment Claims/Svcs	179,807	400,000	400,000
Sp.Cat.: Contracted Services	1,087,058	2,659,157	1,659,158
Contracted Legal Services	33,240	50,000	300,000
Pymt Employer/HSA Custodian	2,002,747	1,508,000	2,508,000
Deferred-Pay Com Contracts			
HR Statewide Contract	10,655	11,289	11,289
Sp.Cat.: Contracted Bank Services			
Lease/Purchase/Equipment	6,435	6,435	6,435
Data Processing Services-AST 210001	15,862		
DP Services Assessment-AST 210003		11,197	11,194

Indirect Costs Charged to Trust Fund:

Payments to Health Maint. Orgs.	305,908,460	320,200,000	338,700,000
Payments to Self Insured Health Maint.Orgs. (3103	711,286,927	755,500,000	815,800,000
TR to Health Claims Bank Account	1,147,877,922	1,384,300,000	1,491,700,000
Pymt of Participant to HSA Custodian	2,216,861	4,700,000	4,800,000
Payment of PAP Refunds		7,500	7,500
Refunds	6,045,695	6,900,000	6,900,000
Adj. to E/E Contributions		140,000	140,000
TR to 2021-Admin.Assess.Fee	544,533	658,092	664,673
Transfer to Admin TF for Contracted Legal Services		250,000	
Assessment for Investments 890000 - 310403	615,545	640,000	640,000
Payments to Treasury (PCOR)	8,637,395	800,000	800,000
TR/HMO Claims Bank Account (310353)			
Federal Patient Protection Affordable Care Act		1,440,000	
Adj needed to agree to REC estimate -			
Reduced to Approp to Match Projected		(9,900,000)	(12,250,000)
PY A/P not CF - Operating	(22,443,945)		
TR 10 - other accrual adjustments	(21,637,491)		
PY Certified Forward B's	50,000		
PY Non-Op A>P - included in beg. Balance	(155,496,344)		
Post-Closing AJE - allowance for uncollectible acc	10,673,977		
Compensated Leave Liability	(35,137)		
Rounding	(5)		
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(115,205)		
Total Full Costs to Line (2) - Section III	2,052,723,219	2,527,831,511	2,709,784,894

Basis Used: Accrual

TR to Health Claims Bank Account

SECTION III - SUMMARY

TOTAL SECTION I	(A)	2,224,008,607	2,594,584,791	2,449,500,000
TOTAL SECTION II	(B)	2,052,723,219	2,527,831,511	2,709,784,894
TOTAL - Surplus/Deficit	(C)	171,285,388	66,753,280	(260,284,894)

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: 2018-19**
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)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2016 - 17	FY 2017 - 18	FY 2018 - 19
<u>Receipts:</u>			
<u>Employee/Employer Contributions</u>	2,177,960,487	2,039,600,000	2,058,500,000
<u>Health Saving Account Employer Contributions</u>		4,700,000	4,800,000
<u>Contributions-Medicare Part D Subsidy</u>	18,212,508	17,500,000	17,800,000
<u>Interest Earnings</u>	8,152,030	7,200,000	4,600,000
<u>Reimbursements (TPA & PBM Rebates)</u>	725,747	106,000,000	111,000,000
<u>Non-Employee Contributions</u>		222,200,000	216,800,000
<u>Recognize Prior Year's Unearned Revenue</u>		161,384,791	
<u>Refunds</u>	334,970	17,400,000	17,400,000
<u>Transfer from PreTax Trust Fund (2570)</u>	18,620,000	18,600,000	18,600,000
<u>Penalties</u>	2,865		
Total Fee Collection to Line (1) - Section III	2,224,008,607	2,594,584,791	2,449,500,000

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018-19

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, 07/01/17

Total all GLC's 5XXXX for governmental funds; 240,438,234 (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 (10,450,182) (C)

SWFS Adjustment - Increase Accounts Payable B7200048 (C)

Add/Subtract Other Adjustment(s):

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

Compensated Absences Liability 126,918 (D)

A/P not C/F-Operating Categories 17,448,133 (D)

A/P - Non-operating Categories 175,504,568 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 423,067,671 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 423,067,671 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

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

Department: 72 Management Services **Budget Period: 2018-19**
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 2016- 17	FY 2017- 18	FY 2018- 19	
<u>Receipts:</u>				
Contributions	516,464	536,330	536,330	
Interest Earnings	52,435	48,542	50,097	
Refunds				
Total Fee Collection to Line (1) - Section III	568,899	584,872	586,427	

SECTION II - FULL COSTS

<u>Direct Costs:</u>				
Salaries and Benefits	28,257	28,595	29,128	
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				
Employee/Employer Adjustments				
Payment of Claims	432,952	436,570	436,570	
TR to 2021-Admin.Assess.Fee	1,779	1,397	1,411	
Certified Forward Reversions @ 9/30/16	(20,000)			
PY Certified Forward B's	20,000			
Assessment for Investments 890000 - 31	4,012	3,900	3,939	
Reserve for Pay Package				
Total Full Costs to Line (2) - Section III	467,000	473,337	473,923	

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	568,899	584,872	586,427
TOTAL SECTION II	(B)	467,000	473,337	473,923
TOTAL - Surplus/Deficit	(C)	101,899	111,535	112,504

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE DISABILITY INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2671

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	60,351 (A)		60,351
ADD: Other Cash (See Instructions)			0
ADD: Investments	3,486,457 (C)		3,486,457
ADD: Outstanding Accounts Receivable	5,373 (D)		5,373
Total Cash plus Accounts Receivable	3,552,181 (F)		3,552,181
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards			0
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non-Operating)	349 (I)		349
LESS: <u>Unearned Revenue</u>	44,461 (J)		44,461
Unreserved Fund Balance, 07/01/16	3,507,371 (K)		3,507,371**

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: 2018-19

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, 07/01/17
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: 2018 - 2019

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Insurance Benefits 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
			There are no issues or findings to report for Insurance Benefits Administration.		

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: 2018-19**
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)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2016 - 17	FY 2017 - 18	FY 2018 - 19
Receipts:			
SEE ATTACHED LISTING	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Fee Collection to Line (1) - Section III	17,884,491	22,101,500	22,101,500

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	9,510,647	10,045,817	10,282,190
Other Personal Services	231,029	231,029	231,029
Expenses	2,399,735	2,637,287	2,633,241
Operating Capital Outlay	92,583	100,000	100,000
Sp.Cat.:TR to DOAH	17,990	17,382	17,382
Sp.Cat.:Contracted Services	4,338,133	7,953,087	5,650,792
Sp.Cat.:Overtime	64,912	122,571	122,571
Sp.Cat.:Risk Management Insurance	63,906	105,628	105,628
Contracted Legal Services	96,322	148,891	148,891
Lease/Purchase/Equipment	23,571	23,571	23,571
HR Statewide Contract	51,301	51,392	51,392
DP Services Assessment - AST 210003	204,151	440,366	441,866

Indirect Costs Charged to Trust Fund:

Assessment on Investments 890000 - 31040	1,328	1,605	1,605
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(271,831)		
SW Post Closing Adj (B7200010)	(402,106)		
CY TR10 to 7xxxx	26		
PY A/P not CF	5,049		
PY A/R Adjustment	2,467		
Compensated Leave Liability	(201,814)		
PY Certified Forward B's	181,866		
Rounding	(9)		

Total Full Costs to Line (2) - Section III

16,409,254	21,878,626	19,810,158
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Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	17,884,491	22,101,500	22,101,500
TOTAL SECTION II	(B)	16,409,254	21,878,626	19,810,158
TOTAL - Surplus/Deficit	(C)	1,475,237	222,874	2,291,342

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: 2018-19**
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>	ACTUAL	ESTIMATED	REQUEST
	FY 2016 - 17	FY 2017 - 18	FY 2018 - 19
<u>Receipts:</u>			
TR in from FRS TF 72750300-2309	17,800,000	22,000,000	22,000,000
Interest Earnings	19,733	21,500	21,500
Other Income	64,512	80,000	80,000
Sales - State	246		
Refunds & Reimbursements			
Total Fee Collection to Line (1) - Section III	17,884,491	22,101,500	22,101,500

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	Retirement Benefits Administration
LAS/PBS Fund Number:	FRS Operating Trust Fund (72750300)
	2510

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	599,995 (A)		599,995
ADD: Other Cash	2,210 (B)		2,210
ADD: Investments	2,530,020 (C)		2,530,020
ADD: Outstanding Accounts Receivable	3,714 (D)	5,709	9,424
ADD: Other Outstanding Accounts Receivable			-
ADD:			-
Total Cash plus Accounts Receivable	3,135,940 (F)	5,709	3,141,649
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards	1,602,160 (H)	(396,737)	1,205,424
Approved "B" Certified Forwards	111,013 (H)		111,013
LESS: Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Non-Operating)	241 (J)	340	581
LESS: <u>Other Accounts Payable</u>			-
Unreserved Fund Balance, 07/01/17	1,422,525 (K)	402,106	1,824,631 **

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: 2018-19

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: FRS Operating Trust Fund
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17

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 increase A/R (B7200010) (C)

SWFS Adjustment Decrease A/P (B7200018) (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)

Property Value in Net Assets Unrestricted-Fiduciary Fund (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 FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2018-19**
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 2016 - 17	FY 2017 - 18	FY 2018 - 19
Receipts:				
Contributions from Employers		234,449,152	250,000,000	258,125,000
Interest Earnings		106,639	81,038	81,038
Forfeitures				
Reimbursement				
Total Fee Collection to Line (1) - Section III		234,555,790	250,081,038	258,206,038

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		152,120	208,080	212,973
Other Personal Services				
Expenses		24,719	28,011	28,011
Operating Capital Outlay				
Sp.Cat.:Contracted Services		614	26,000	26,000
Sp.Cat.:Risk Management Insurance				
HR Statewide Contract		1,221	1,215	1,215
Data Processing Services - SSRC				

Indirect Costs Charged to Trust Fund:

Payments to Annuity Companies 310181		183,786,157	184,000,000	189,980,000
Transfers Funds Unfunded Actuarial-FRS 181153		50,082,994	66,000,000	68,145,000
Assessment for Investments 890000 -310403		8,349	7,600	7,400
Certified Forward Reversions @ 9/30/2016		(5,919)		
Certified Forward Reversions @ 9/30/2017				
PY A/P not CF-Operating		(109)		
Certified Forward B's		5,000		
Rounding		1		
Compensated Leave Liability		(1,095)		

Total Full Costs to Line (2) - Section III

	234,054,052	250,270,906	258,400,599
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Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	234,555,790	250,081,038	258,206,038
TOTAL SECTION II	(B)	234,054,052	250,270,906	258,400,599
TOTAL - Surplus/Deficit	(C)	501,739	(189,868)	(194,561)

EXPLANATION:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPTIONAL RETIREMENT PROG TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2517

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	155,518 (A)		155,518
ADD: Other Cash on Hand	705 (B)		705
ADD: Investments	4,948,988 (C)		4,948,988
ADD: Outstanding Accounts Receivables	28,205 (D)		28,205
ADD:			0
Total Cash plus Accounts Receivable	5,133,417 (F)		5,133,417
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	5,038 (H)		5,038
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non-Operating)	521 (I)		521
Unreserved Fund Balance, 07/01/17	5,127,859 (K)		5,127,859 **

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: 2018-19

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, 07/01/17
 Total all GLC's 5XXXX for governmental funds; 5,124,489 (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 3,370 (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 5,127,859 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 5,127,859 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

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

Department: 72 Management Services **Budget Period: 2018-19**
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 FY 2016 - 17	ESTIMATED FY 2017 - 18	REQUEST FY 2018 - 19
Receipts:			
Insurance Premium Tax	170,281,579	187,100,000	194,000,000
Interest Earnings	1,402,932	613,905	613,905
Net Appreciation/Depreciation in Fair Market Value			
Refunds			
Transfer from Within Agency			
Total Fee Collection to Line (1) - Section III	171,684,511	187,713,905	194,613,905

SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits	684,964	815,603	834,780
Other Personal Services			
Expenses	43,443	83,389	57,139
Operating Capital Outlay			
Contracted Services	209,279	212,055	238,305
Lease/Purchase/Equipment	1,290	2,000	2,000
HR Statewide Contract	3,834	3,815	3,815
Data Processing Services - SSRC			
Indirect Costs Charged to Trust Fund:			
TR to Firefighters Supplemental Comp 6/30/2014 Accounts Receivable deleted	11,223,500	22,000,000	22,000,000
Aid to Municipalities	130,369,164	153,000,000	163,000,000
S.C. to GR - 8%	13,622,526	14,968,000	15,520,000
Transfer to General Revenue		500,000	500,000
SBA Administrative Fee			
Transfer to Dept of Revenue	100,000	100,000	100,000
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(10,739)		
PY A/P not CF	427		
PY Due from State Funds w/I Division	8,467		
TR10 adjustment to 7xxxx	(13)		
Rounding	1		
Total Full Costs to Line (2) - Section III	156,256,142	191,684,862	202,256,039

Basis Used: Accrual

SECTION III - SUMMARY			
TOTAL SECTION I	(A)	171,684,511	187,713,905
TOTAL SECTION II	(B)	156,256,142	202,256,039
TOTAL - Surplus/Deficit	(C)	15,428,370	(3,970,957)

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19 MANAGEMENT SERVICES
Trust Fund Title:	MUNICIPAL POLICE/FIREMENT PREMIUM TAX TRUST
Budget Entity:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
LAS/PBS Fund Number:	2532

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 44,197,496	(A)		\$ 44,197,496
ADD: Other Cash (See Instructions)		(B)		\$ -
ADD: Investments	\$ 210,854,563	(C)		\$ 210,854,563
ADD: Outstanding Accounts Receivable	\$ 281,579	(D)		\$ 281,579
ADD: _____		(E)		\$ -
Total Cash plus Accounts Receivable	\$ 255,333,638	(F)	\$ -	\$ 255,333,638
LESS Allowances for Uncollectibles		(G)		\$ -
LESS Approved "A" Certified Forwards	\$ 126,621	(H)		\$ 126,621
Approved "B" Certified Forwards		(H)		\$ -
Approved "FCO" Certified Forwards		(H)		\$ -
LESS: Other Accounts Payable (Nonoperating)	\$ 67,944,364	(I)		\$ 67,944,364
LESS: _____		(J)		\$ -
Unreserved Fund Balance, 07/01/2017	\$ 187,262,653	(K)	\$ -	\$ 187,262,653 **

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: 2018-19
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, 07/01/2017	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="187,329,708"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (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="(67,055)"/> (D)
Due from State Funds w/i Division	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="187,262,653"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="187,262,653"/> (F)
DIFFERENCE:	<input type="text" value="0"/> (G)*

***SHOULD EQUAL ZERO.**

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

Department: 72 Management Services **Budget Period:** 2018-19
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)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2016 - 17	FY 2017 - 18	FY 2018 - 19
Receipts:				
Interest Earnings		1,190,082	200,071	210,075
Contributions from Employers		534,390,746	546,428,797	564,184,483
Proposed Contribution Increases				
Total Fee Collection to Line (1) - Section III		535,580,828	546,628,868	564,394,558

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		131,006	132,159	135,270
Other Personal Services				
Expenses		17,817	17,817	17,817
Operating Capital Outlay				
Contracted Services		40,000	40,000	40,000
HR Statewide Contract		1,018	1,013	1,013

Indirect Costs Charged to Trust Fund:

Refunds				
Pensions & Benefits 311031		465,973,242	496,300,000	531,000,000
SWFS Adjustments		4,978,164		
Cert Forward Reversions @ 9/30/2017				
Cert Forward Reversions @ 9/30/2016		(12,705)		
CY TR10 to &xxxx		414		
Rounding		1		
PY Certified Forward B's				
PY A/P not CF - Operating		(86)		
Total Full Costs to Line (2) - Section III		471,128,871	496,490,989	531,194,100

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	535,580,828	546,628,868	564,394,558
TOTAL SECTION II	(B)	471,128,871	496,490,989	531,194,100
TOTAL - Surplus/Deficit	(C)	64,451,957	50,137,879	33,200,458

EXPLANATION:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	RETIREE HIS TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2583

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	150,807 (A)		150,807
ADD: Cash on Hand and with SBA			
ADD: Investments	134,445,168 (C)		134,445,168
ADD: Outstanding Accounts Receivable	48,695,940 (D)	(4,978,164)	43,717,776
ADD:	0 (E)		0
Total Cash, Investments and Accounts Receivable	183,291,916 (F)	(4,978,164)	178,313,751
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards			0
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	2,739 (I)		2,739
Unreserved Fund Balance, 07/01/17	183,289,177 (K)	(4,978,164)	178,311,012 **

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: 2018-19

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, 07/01/17

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 #B72000021 Decrease A/R (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: 2018 - 2019

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 2017-073	6/30/2017	Calculations	<p>Finding No. 2016-2: The Department of Management Services (Department) did not always obtain from the Department of Military Affairs a Florida National Guard (FNG) Form 37 that included an authorized signature certifying the accuracy of the data reported and used as the basis for retiree benefit payments.</p> <p>Recommendation: Department procedures for establishing National Guard retiree accounts and making benefit payments should be consistently followed and that, prior to creating retiree accounts and processing benefit payments, Department staff should confirm receipt of an appropriately certified FNG Form 37.</p> <p>See also: Office of the Secretary - Administration</p>	<p>Management indicated this finding is closed.</p> <p>The Division of Retirement reviewed 803 (all) National Guard Supplemental benefit accounts to ensure receipt of a completed and signed FNG 37 document. The division identified 22 benefit recipients that had an unsigned FNG 37 on file. The division requested and received updated signed FNG 37 documents from the Department of Military Affairs on all 22 benefit recipients. The division provided additional training to internal staff working on National Guard accounts and reminded the Department of Military Affairs of the requirements to process and receive a benefit. The division has not received any unsigned FNG 37 documents since the training to staff and outreach to Dept. of Military Affairs.</p>	
AG 2017-101	6/30/2017	IT	<p>Finding No. 1: Complete and accurate IRIS access authorization documentation was not maintained, thereby limiting management's assurance that IRIS user access privileges were authorized and appropriately assigned.</p> <p>Recommendation: Department management should improve controls to ensure that properly completed and approved access authorization forms are retained.</p>	<p>Management indicated this finding is closed.</p> <p>The division completed an overall review and updated the Microsoft Word version of the Employee Notification Form (ENF) on February 28, 2017, to reflect that the "IRIS Data Owner (Chief/Manager)" authorizes IRIS access. The division designated IRIS Data Owners (Bureau Chiefs, Assistant Director, and Director) and as of March 1, 2017, ENFs are sent to the IRIS security administrator by the IRIS Data Owner instead of the immediate supervisor as was done previously. The division is currently working with DMS IT staff on the implementation of an ENF accessible directly via Sharepoint workflow with IRIS data owner access authorization built in which will automate portions of the ENF process. In addition, the division updated the Security Guidelines manual and trained staff on the new ENF procedures and the importance of properly documenting IRIS access in February and March 2017.</p> <p>The Division also reauthorized all IRIS user access on February 24, 2017.</p>	

AG 2017-101	6/30/2017	IT	<p>Finding No. 2: The access privileges for some IRIS users did not promote an appropriate separation of duties and did not restrict users to only those functions necessary for their assigned job duties.</p> <p>Recommendation: Department management should limit user access privileges to IRIS data and IT resources to promote an appropriate separation of duties and restrict users to only those functions necessary for their assigned job duties.</p>	<p>Management indicated this finding is closed. The changes included in the Department's response to this finding have been implemented.</p> <p>A. IRIS Application Users: The Division removed update access to the contribution rate information for all employees. Employees can only view the contributions rate information. The new process for updating the Contributions Rate Table is for appropriate management staff to send a change request with the spreadsheet of the updated rates to the IT help desk. Requests are logged and assigned a work number. Once the new rate information is updated to the IRIS table, the manager or the designated employee will review the rate information for accuracy. The manager will notify the help desk to close the ticket after verifying that the rate information is correct. The Division completed a review of reference tables containing critical FRS information to determine whether employee access to edit the reference table is appropriate. Based on the review, appropriate action was taken.</p> <p>B. Security Administrators: The Division removed the database administrator function from the Security Administrators, which restricts their access to the IRIS production database and prevents updates to the IRIS change log. In addition, the Division developed an automated role report that eliminated the need for security administrators to have production end user update access to IRIS to generate IRIS role reports.</p> <p>C. Application Programmers: The Division removed the update privileges on the change log table from the programmer's account. Also, the Division has implemented a process to export and archive the IRIS change logs each time an IRIS change occurs, preserving the record as files in an archive folder with a timestamp on each file. Also, the Division implemented access restrictions that prevent the logs from being deleted or changed by application programmers and database administrators.</p> <p>D. Database Administrators: The Division implemented a process to export and archive the IRIS change logs each time an IRIS change occurs which preserves a record in an archive folder with a timestamp on each file. Also, implemented are access restrictions that prevent the logs from being deleted or changed by application programmers and database administrators.</p>	
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AG 2017-101	6/30/2017	IT	<p>Finding No. 3: The Department did not have procedures for timely deactivating IRIS accounts for users who no longer required access and did not timely deactivate the IRIS accounts for some users.</p> <p>Recommendation: Department management should establish procedures that specify when a user's access privileges should be deactivated and take appropriate action to ensure that IRIS accounts are timely deactivated when a user separates employment or access to the information is no longer required.</p>	<p>As stated in Finding 1, the Security Guidelines Manual was updated and the Division created new IRIS procedures. Training was provided to all supervisors regarding the importance of properly documenting changes to IRIS access. As of February 28, 2017, Administrative Services is responsible for reviewing Employee Notification Forms for terminated employees to ensure IRIS access has been removed by the next business day. This is accomplished by running the real-time "Powerlock User List" from IRIS to determine whether the employee is still in the IRIS database. If the employee's name and IRIS role code are no longer listed, the employee has been removed. If the employee's name and IRIS role code are still listed the employee has not been removed. In this instance, Administrative Services will contact IT services immediately to follow up on the request for termination on the ENF.</p>	
AG 2017-101	6/30/2017	IT	<p>Finding No. 4: Department procedures did not ensure the timely and effective review of the appropriateness of user access privileges granted to IRIS.</p> <p>Recommendation: Department management should improve controls and enhance Department procedures addressing the conduct of periodic reviews of IRIS access privileges. Such enhancements should require the use of system-generated lists of users and a specified time frame within which Bureau Chiefs must complete their review. Department management should also ensure that the reviews are performed every 6 months as required by Department procedures.</p>	<p>Management indicated this finding is closed.</p> <p>The Division developed procedures regarding the periodic reviews which include specific timeframes for beginning and completing the reviews as well as procedures surrounding how issues identified in the review are documented and remediated. The Division also created a new system generated report listing each user's IRIS access level for the scheduled quarterly IRIS access review. Staff was trained on the new procedures in February and March 2017. Using the new procedures and system generated report, the IRIS Security Administrator provided all IRIS Data Owners with their IRIS User Access Role Report for review in February and April, 2017 and all certification forms were returned timely to the Assistant Director following review and all identified issues were timely remediated.</p>	

AG 2017-101	6/30/2017	IT	<p>Finding No. 5: Some service accounts inappropriately allowed interactive log-on increasing the risk that the confidentiality, integrity, and availability of Department data and IT resources may be compromised.</p> <p>Recommendation: Department management should improve controls to ensure that the capability for interactive log-on for service accounts is appropriately restricted.</p>	<p>Management indicated this finding is closed. The changes included in the Department's response for this finding have been implemented. The Division implemented a database log-on trigger to only allow database service account authentication from trusted server sessions.</p>	
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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: 2018-19**
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) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2016- 17	(3) ESTIMATED FY 2017- 18	(4) REQUEST FY 2018- 19
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		10,510.36	95,000.00	81,000.00

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	1,431,392.92	1,521,149.00	1,541,000.00
Other Personal Services		3,500.00	
Expenses	109,678.35	120,241.00	118,741.00
Operating Capital Outlay			1,500.00
Sp.Cat.:Contracted Services	7,162.00	22,576.00	22,576.00
Sp.Cat.:Risk Management Insurance	21,138.00	19,868.00	19,868.00
TR DMS/Human Res SVC	7,343.00	7,308.00	7,308.00
Human Res SVC/STW Contract 107080	18,360.00		
Contracted Legal Services	89,073.37	100,000.00	100,000.00
Lease/Purchase/Equipment	2,293.69	3,191.00	3,191.00
DP Services Assessment-AST 210003	5,635.00	27,535.00	27,628.00

Indirect Costs Charged to Trust Fund:

TR to GR- 8% Srvs Chrg	5,470.30	7,600.00	6,480.00
TR to 2021 - Admin. Assess. Fee	343,135.00	279,689.00	282,486.00
Transfer in from BE 72750100 (678	-8,878.22		
Trans in from BE 72750500 (67800	330,000.00		-1,300,000.00
TR Other funds within Agency 180205	150,000.00		
Assessment for Investments 890000 - 3	11,479.78	6,500.00	5,000.00
Cert Forward Reversions @ 9/30/2016	-40,624.33		
PY Accts Payable not CF (operating	-15,556.00		
Cert Forward Reversions @ 9/30/2017			
Rounding	-2.00		
SWFS Adjustments	338.00		
Cert Forward B's	37,661.58		

Total Full Costs to Line (2) - Section III	2,505,100.44	2,119,157.00	835,778.00
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Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	10,510.36	95,000.00	81,000.00
TOTAL SECTION II	(B)	2,505,100.44	2,119,157.00	835,778.00
TOTAL - Surplus/Deficit	(C)	-2,494,590.08	-2,024,157.00	-754,778.00

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:** **2018-19**
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 2016- 17	FY 2017- 18	FY 2018- 19
<u>Receipts:</u>			
Transfer in from BE	<input type="text"/>	<input type="text"/>	<input type="text"/>
Interest Earnings	10,510.36	95,000.00	81,000.00
Refunds and Reimbursements	<input type="text"/>	<input type="text"/>	<input type="text"/>
Miscellaneous	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Fee Collection to Line (1) - Section III	10,510.36	95,000.00	81,000.00

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE PERSONNEL SYSTEM TRUST
LAS/PBS Fund Number:	STATE PERSONNEL POLICY ADMINISTRATION (72750400)
	2678

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	320,405	(A)			320,405
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	2,746,547	(C)			2,746,547
ADD: Outstanding Accounts Receivable	9,389	(D)	(338)		9,051
ADD:		(E)			
Total Cash plus Accounts Receivable	3,076,341	(F)	(338)		3,076,003
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	78,832	(H)			78,832
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non Operating)	1,936	(I)			1,936
LESS: <u>Other Accounts Payable</u>		(J)			0
Unreserved Fund Balance, 07/01/17	2,995,573	(K)	(338)		2,995,235 **

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: 2018-19

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, 07/01/17

Total all GLC's 5XXXX for governmental funds; 2,995,573 (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/R (B7200004) (338) (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 no C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 2,995,235 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC 2,995,235 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: State Personnel Policy 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 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>	The finding is considered closed.	

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: 2018-19**
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) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2016 - 17	(3) ESTIMATED FY 2017 - 18	(4) REQUEST FY 2018 - 19
Receipts:	SEE ATTACHED LISTING			
Total Fee Collection to Line (1) - Section III		36,417,242.01	36,417,258.00	36,417,258.00

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	1,350,573.21	1,364,792.00	1,382,593.00
Other Personal Services			
Expenses	102,679.07	104,006.00	104,006.00
Operating Capital Outlay		1,500.00	1,500.00
Sp.Cat.:Contracted Services	16,379.81	21,075.00	21,075.00
Sp.Cat.:Risk Management Insurance	4,493.00	4,200.00	4,200.00
St. Emp. Charitable Campaign			
TR DMS/Human Res SVC	5,898.00	5,870.00	5,870.00
HR Statewide Contract	31,803,410.77	32,054,977.00	32,054,978.00
Legal Services			
Lease/Purchase/Equipment	1,625.64	1,860.00	1,860.00
DP Services Assessment-AST 210003	2,394.69	13,837.00	13,884.00

Indirect Costs Charged to Trust Fund:

TR to GR- 8% Srvc Chrg	5,470.30	11,019.44	11,019.44
TR to 2021 - Admin. Assess. Fee	137,350.00	110,744.00	111,852.00
Transfer to Admin TF-Legal Services	250,000.00		
Transfer to Budget Entity 72750400	-330,000.00		1,300,000.00
PY Certified Forward B's	22,733.28		
PY Accts Payable not CF (operating)	-5,707.91		
TR10 Adjustments to Expenditures	26,749.00		
Cert Forward Reversions @ 9/30/2016	-21,118.83		
Cert Forward Reversions @ 9/30/2017			
Rounding			
Compensated Leave			
Total Full Costs to Line (2) - Section III	33,372,930.03	33,693,880.44	35,012,837.44

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	36,417,242.01	36,417,258.00	36,417,258.00
TOTAL SECTION II	(B)	33,372,930.03	33,693,880.44	35,012,837.44
TOTAL - Surplus/Deficit	(C)	3,044,311.98	2,723,377.56	1,404,420.56

EXPLANATION:

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

Department: Management Services **Budget Period: 2018-19**
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 2016 - 17	FY 2017 - 18	FY 2018 - 19
<u>Receipts:</u>			
TR from Agencies/HR Svcs Assessment	36,279,515.00	36,279,515.00	36,279,515.00
Interest Earnings	137,727.01	137,743.00	137,743.00
Refunds and Reimbursements			
Miscellaneous			
Total Fee Collection to Line (1) - Section III	36,417,242.01	36,417,258.00	36,417,258.00

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE PERSONNEL SYSTEM TRUST
LAS/PBS Fund Number:	PEOPLE FIRST (72750100 and 72750500)
	2678

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]		0
ADD: Other Cash (See Instructions)	[]	(B)	[]		0
ADD: Investments	3,080,000	(C)	[]		3,080,000
ADD: Outstanding Accounts Receivable	338	(D)	[]		338
ADD:	[]	(E)	[]		[]
Total Cash plus Accounts Receivable	3,080,338	(F)	0		3,080,338
LESS Allowances for Uncollectibles	[]	(G)	[]		0
LESS Approved "A" Certified Forwards	3,076,465	(H)	[]		3,076,465
Approved "B" Certified Forwards	[]	(H)	[]		0
Approved "FCO" Certified Forwards	[]	(H)	[]		0
LESS: Other Accounts Payable (Non Operating)	1,326	(I)	[]		1,326
LESS: <u>Other Accounts Payable</u>	[]	(J)	[]		0
Unreserved Fund Balance, 07/01/17	2,547	(K)	0		2,547 **

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: 2018-19
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, 07/01/2017
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)

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: 2018 - 2019

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.		

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: 2018-19**
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 2016-17	ESTIMATED FY 2017-18	REQUEST FY 2018-19
Receipts:				
SEE ATTACHED LISTING				
Total Fee Collection to Line (1) - Section III		119,863,561	127,276,325	127,276,325

SECTION II - FULL COSTS

Direct Costs:				
Salaries and Benefits		4,740,473	5,030,606	5,111,918
Other Personal Services		236,615	376,812	376,812
Expenses		492,975	645,706	664,706
Operating Capital Outlay		92,159	92,159	92,159
S.C.: Centrex & Suncom Payments		107,977,378	108,035,421	108,035,421
S.C.: Contracted Services		2,020,424	2,642,614	2,728,564
FIRN/DIST Bandwidth Support		3,922,254	7,451,217	7,451,217
FIRN Erate Reimbursement Credits				
S.C.: Risk Management Insurance		22,142	45,874	45,874
Lease/Purchase/Equipment		1,988	1,989	1,989
S.C.: HR Stwd Contract		22,515	22,407	22,407
Data Processing Services - AST 210001		446,341		
Data Processing Services Assessment - AST 210003			726,278	659,518

Indirect Costs Charged to Trust Fund:

Administrative Assessment Fee	1,222,589	1,207,244	1,219,316	
Back of the Bill reappropriation (staff aug)		349,440		
Refunds Nonstate Revenues (220030)				
Refunds				
TR to 72010100-2105	100,000			
TR to 72010100-2021				
TR to 72900200-2105				
Refunds - FIRN (BEAR) Org ode		4,024,940	4,024,940	
Refunds - Not FIRN (BEAR)		1,494,335	1,494,335	
Assessments for Investments 890000 - 310403	24,395	23,189	23,420	
Comp Leave Liability				
Cert Forward Reversions @ 9/30/2017				A
Cert Forward Reversions @ 9/30/2016	(2,809,032)			A
Estimated Reversions			(3,790,907)	
Reserve for Pay Package				
Statewide Post Closing Adjustment 990000-001905				
PY CF B's	300,100			A
SWFS Adjustment (B7200006 & B7200027	(7,193)			A
PY Compensated Absences Liability	(112,168)			A
PY A/P not CF - Operating	(36,531)			A
TR 10 Adjustments	(6,950,411)			A
Rounding				A
5% Trust Fund Reserve				
Total Full Costs to Line (2) - Section III	111,707,013	132,170,231	128,161,689	

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	119,863,561	127,276,325	127,276,325
TOTAL SECTION II	(B)	111,707,013	132,170,231	128,161,689
TOTAL - Surplus/Deficit	(C)	8,156,548	(4,893,906)	(885,364)

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: 2018-19**
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 2016-17	ESTIMATED FY 2017-18	REQUEST FY 2018-19
Receipts:			
<u>Suncom/Centrex Revenues</u>	119,413,328	107,134,436	107,134,436
<u>Telecomm. Infrastructure Proj. Fees</u>		5,052,772	5,052,772
<u>Cellular Digital Pkg DA</u>		3,769,092	3,769,092
<u>Interagency Agree.--DOAH-Video Tele</u>	125,000	125,000	125,000
<u>FIRN Revenues - Sales to Customers</u>		5,038,143	5,038,143
<u>FIRN Revenues - Erate Reimbursements org code</u>			
<u>BEAR Erate Reimbursements - Not FIRN</u>		3,426,218	3,426,218
<u>Vendor Reimbursements - Wireless</u>		2,479,283	2,479,283
<u>Interest Earnings</u>	323,465	251,381	251,381
<u>Property Transfer In</u>	1,768		
Total Fee Collection to Line (1) - Section III	119,863,561	127,276,325	127,276,325

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	COMMUNICATIONS WORKING CAPITAL TRUST
LAS/PBS Fund Number:	TELECOMMUNICATIONS SERVICES (72900100)
	2105

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,489,394	(A)		5,489,394
ADD: Other Cash (See Instructions)	337,231	(B)		337,231
ADD: Investments	22,107,670	(C)		22,107,670
ADD: Outstanding Accounts Receivable	19,411,733	(D)	7,193	19,418,926
Total Cash plus Accounts Receivable	47,346,028	(F)	7,193	47,353,221
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	8,928,204	(H)		8,928,204
Approved "B" Certified Forwards	100,000	(H)		100,000
Unearned Revenue	2,599	(H)		2,599
LESS: Other Accounts Payable (Non-Operating)	2,188	(I)		2,188
Other Accounts Payable		(I)		0
Unreserved Fund Balance, 07/01/16	38,313,038	(K)	7,193	38,320,231 **

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: 2018-19

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, 07/01/17

Total all GLC's 5XXXX for governmental funds; 37,215,638 (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 (B7200006) 7,032 (C)

SWFS Adjustment - Increase A/R (B7200027) 161

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/P (100,000) (D)

Compensated Absences Liability 626,896 (D)

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

Advance from General Revenue Fund 500,000 (D)

Fund Total 70,504 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 38,320,231 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 38,320,231 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

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

Department: 72 Management Services **Budget Period: 2018-19**
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 2016 - 17	FY 2017 - 18	FY 2018 - 19
<u>Receipts:</u>				
Deposits from Wireless 911 Ser.Providers		58,416,418	62,766,395	64,649,387
Deposits from Wireline 911 Ser.Providers		34,066,672	29,900,489	29,003,474
Deposits from Prepaid Wireless Ser.Providers		22,013,310	23,876,142	25,786,233
Interest Earnings		963,387	947,046	947,046
Refunds				
Total Fee Collection to Line (1) - Section III		115,459,787	117,490,073	120,386,141

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		365,045	380,638	386,786
Other Personal Services		84,654	84,914	101,414
Expenses		98,620	514,339	422,839
Operating Capital Outlay		2,306	3,600	3,600
SC: Contracted Services		250,661	250,827	250,827
SC: Contracted Legal Services		23,374	92,159	92,159
Lease/Purchase/Equipment		1,149	1,149	1,149
S.C.:HR Stwd Contract				
Data Processing Services - AST		1,500	4,797	4,813
Aid to Local Governments:				
Wireless 911 Grants to Counties 055617		27,100,000	27,100,000	27,100,000
Non-Wireless 911 Dist to Co 055614		38,146,673	38,146,673	38,146,673
Wireless 911 Dist to Counties 055610		60,289,120	60,289,120	60,289,120
Wireless 911 Dist to Svc Provid 055612		10,000,000	10,000,000	10,000,000

Indirect Costs Charged to Trust Fund:

TR to 2021-Admin.Assess.Fee	21,751	28,516	28,801
Assessment for Investments 890000 - 310403	74,112	74,854	75,602
Unfunded Budget		(19,500,000)	(18,000,000)
Cert Forward Reversions @ 9/30/2017			
Cert Forward Reversions @ 9/30/2016	(5,865,855)		
Cert Fwd Reversions Dist to Counties 9/30/16			
PY CF B's	154,866		
Post Closing Adjustment to Accounts Receivable			
Prior Year Accounts Payable not CF	4,199,820		
SWFS Adj to AR (C7200047)			
SWFS Adj to AP (C7200047)			
Rounding	(3)		

Total Full Costs to Line (2) - Section III **134,947,793** **117,471,586** **118,903,783**

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	115,459,787	117,490,073	120,386,141
TOTAL SECTION II	(B)	134,947,793	117,471,586	118,903,783
TOTAL - Surplus/Deficit	(C)	(19,488,006)	18,487	1,482,358

EXPLANATION:

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	WIRELESS EMERGENCY TELEPHONE SYSTEM TRUST
LAS/PBS Fund Number:	TELECOMMUNICATIONS SERVICES (72900100)
	2344

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	115,415 (A)			115,415
ADD: Other Cash (See Instructions)	6,766 (B)			6,766
ADD: Investments	64,356,998 (C)			64,356,998
ADD: Outstanding Accounts Receivable	14,724,472 (D)			14,724,472
Total Cash plus Accounts Receivable	79,203,651 (F)		0	79,203,651
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	30,499,656 (H)			30,499,656
Approved "B" Certified Forwards	26,041,833 (H)			26,041,833
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	6,420 (I)			6,420
Other Accounts Payable				0
Unreserved Fund Balance, 07/01/17	22,655,741 (K)		0	22,655,741**

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: 2018-19

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, 07/01/17
Total all GLC's 5XXXX for governmental funds; 52,897,395 (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 (C7200047) (C)

SWFS Adjustment- Increase Accounts Receivable (C7200047) (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (26,041,833) (D)

Post Closing Adjustment to Accounts Receivable (D)

A/P not C/F-Operating Categories (4,199,821) (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 22,655,741 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 22,655,741 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Telecommunications Services

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 Telecommunications Services.		

Wireless Services

Schedule I Series

Wireless Services

Exhibits or Schedules

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

Department: 72 Management Services **Budget Period: 2018-19**
Program: 72900200 Wireless Services
Fund: 2261 Federal Grant Trust
Specific Authority: Section 282.702, 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)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2016 - 17	FY 2017 - 18	FY 2018 - 19
<u>Receipts:</u>				
Federal Grant-Mobile Radio System Grant (PSIC)				
Reimbursements		-		
Total Fee Collection to Line (1) - Section III		-	-	-

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits				
Other Personal Services				
Domestic Security 100851 (PSIC)			-	
			-	
<u>Indirect Costs Charged to Trust Fund:</u>				
PSIC Expenditures Not Shown on Schedule I				
6/30/2013 A/P not CF				
Rounding				
Total Full Costs to Line (2) - Section III		-	-	-

Basis Used: _____

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

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	FEDERAL GRANT TRUST
LAS/PBS Fund Number:	WIRELESS SERVICES (72900200)
	2261

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,305	(A)			4,305
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
Total Cash plus Accounts Receivable	4,305	(F)	0		4,305
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		(I)			0
Unreserved Fund Balance, 07/01/17	4,305	(K)	0		4,305**

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: 2018-19

Department Title:	720000 MANAGEMENT SERVICES
Trust Fund Title:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	4,305

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

SWFS Adjustment # and Description	
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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	
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	
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A/P not C/F-Operating Categories	
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ADJUSTED BEGINNING TRIAL BALANCE:	4,305
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	4,305
--	--------------

DIFFERENCE:	0
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***SHOULD EQUAL ZERO.**

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

Department: 72 Management Services **Budget Period: 2018-19**
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.)

(1) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2016 - 17	(3) ESTIMATED FY 2017 - 18	(4) REQUEST FY 2018 - 19
Receipts:			
From Boat/Veh. Registrations-DHSMV	21,135,108	21,504,516	21,640,975
Tower Rental Fees	13,161	10,880	10,880
800MHZ Rebanding Reimb-Nextel			
Florida Interoperability Network (FIN)			
Mutual Aid Build-out (MAB)			
Interest Earnings	234,608	201,069	201,069
Reimbursements		14,516	14,516
Traffic Infraction Penalties	4,318,151	4,266,759	4,266,759
Total Fee Collection to Line (1) - Section III	25,701,028	25,997,740	26,134,199

(1) SECTION II - FULL COSTS	(2) ACTUAL FY 2016 - 17	(3) ESTIMATED FY 2017 - 18	(4) REQUEST FY 2018 - 19
Direct Costs:			
Salaries and Benefits	923,190	935,090	947,802
Other Personal Services	58,088	92,402	92,402
Expenses	180,205	263,436	263,436
Operating Capital Outlay	18,977	22,000	22,000
SC: Acquisition of Motor Vehicles		60,000	
SC: Contracted Services	3,083,508	3,742,220	3,542,320
Domestic Security			
Risk Management Insurance	1,633	1,616	1,616
Business Case			
SW Law Enf Radio Contract Payment	18,220,000	18,220,000	18,220,000
Lease/Purchase/Equipment	1,394	1,394	1,394
TR to DMS-Human Res. Svcs.	4,089	4,069	4,069
DP Services State Data Center- AST 210001	1,708		
DP Services Assessment - AST 210003		3,089	3,100

Indirect Costs Charged to Trust Fund:			
TR to GR - 8% Service Charge	2,045,040	2,078,658	2,089,575
TR to 2021-Admin. Assess. Fee	236,676	216,863	219,031
TR10 Adjustment	(49)		
Cert. Forward Reversions @ 9/30/2016	(173,242)		
COO Initiative REDM			
Cert. Forward Reversions @ 9/30/2017			
Estimated Reversions from Harris Contract			
PY Certified Forward B's	50,201		
Rounding	(5)		
5% Trust Fund Reserve			1,181,696
Assessment for Investments 890000 - 310403	17,983	17,500	17,675
Total Full Costs to Line (2) - Section III	24,669,396	25,658,337	26,606,115

Basis Used: Accrual

SECTION III - SUMMARY			
TOTAL SECTION I	(A)	25,701,028	26,134,199
TOTAL SECTION II	(B)	24,669,396	26,606,115
TOTAL - Surplus/Deficit	(C)	1,031,632	(471,916)

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	LAW ENFORCEMENT RADIO SYSTEM TRUST
LAS/PBS Fund Number:	WIRELESS SERVICES (72900200)
	2432

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	190,592	(A)		190,592
ADD: Other Cash (See Instructions)	1,052	(B)		1,052
ADD: Investments	14,075,725	(C)		14,075,725
ADD: Outstanding Accounts Receivable	820,728	(D)		820,728
Total Cash plus Accounts Receivable	15,088,097	(F)		15,088,097
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	4,404,656	(H)		4,404,656
Approved "B" Certified Forwards	42,100	(H)		42,100
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	489,369	(I)		489,369
Other Accounts Payabl				0
Unreserved Fund Balance, 07/01/17	10,151,972	(K)	0	10,151,972**

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: 2018-19

Department Title: 72000 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, 07/01/17

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 - Increase Accounts Payable () (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 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2018-19**
Program: 72900200 Wireless Services
Fund: 2510 Operating Trust Fund

Specific Authority: Chapter 2016-66, Section 84, Laws of Florida; and
 Section 216.177 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 2016-17	FY 2017-18	FY 2018-19
<u>Receipts:</u>				
First Net Grant - BA B0116		1,576,550		
First Net Grant Funding			1,662,397	
Total Fee Collection to Line (1) - Section III		1,576,550	1,662,397	-

SECTION II - FULL COSTS

Direct Costs:

Grants and Aid - Implementation Grants 100197		1,685,340	1,662,397	
Expenses				
SC: Contracted Services				
SC: Risk Management				
SC: HR Services				
DP Svcs-SSRC				

Indirect Costs Charged to Trust Fund:

SWFS Adjustment to A/R		7,623		
Anticipated Receivable		(116,413)		
Total Full Costs to Line (2) - Section III		1,576,550	1,662,397	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,576,550	1,662,397	-
TOTAL SECTION II	(B)	1,576,550	1,662,397	-
TOTAL - Surplus/Deficit	(C)	0	-	-

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST
LAS/PBS Fund Number:	WIRELESS SERVICES (72900200)
	2510

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(1,569,201)	(A)			(1,569,201)
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable	1,576,550	(D)	(7,623)		1,568,927
ADD: Anticipated Receivable	116,413	(E)			116,413
Total Cash plus Accounts Receivable	123,763	(F)	(7,623)		116,140
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	116,139	(H)			116,139
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: Other Accounts Payable		(J)			0
Unreserved Fund Balance, 07/01/17	7,623	(K)	(7,623)		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: 2018-19
Trust Fund Title:	<u>MANAGEMENT SERVICES</u>
LAS/PBS Fund Number:	<u>OPERATING TRUST</u>
	<u>2510 - WIRELESS SERVICES (72900200)</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(108,790)"/> (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment to A/R	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(7,623)"/> (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
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A/P not C/F-Operating Categories	<input type="text"/> (D)
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Anticipated Receivable	<input type="text" value="116,413"/> (D)
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<input type="text"/> (D)

<input type="text"/> (D)

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0"/> (F)
--	------------------------------------

DIFFERENCE:	<input type="text" value="(0)"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Wireless Services

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 Wireless Services.		

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: 2018-19**
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 2016 - 17	FY 2017 - 18	FY 2018 - 19
Receipts:				
Interest Earnings		36,588	34,000	34,000
Refunds/Reimbursements				
Local Government half-cent Sales Tax		1,932,907	1,900,000	2,000,000
Total Fee Collection to Line (1) - Section III		1,969,495	1,934,000	2,034,000

SECTION II - FULL COSTS

Direct Costs:				
Salaries and Benefits		1,139,159	1,280,551	1,302,525
Other Personal Services		23,978	53,628	53,628
Expenses		243,306	345,814	345,814
Operating Capital Outlay			5,721	5,721
S.C.: Contracted Services		42,240	32,500	32,500
S.C.: Risk Management Insurance		4,469	4,469	2,083
S.C.: HR Svcs/Stw Contract		4,945	4,921	4,921
Transfer to Div. of Administrative Hearings 100565			16,534	16,534
DP Services Assessment - AST 210003		17,220	17,619	17,613

Indirect Costs Charged to Trust Fund:

Transfer to 2021-Admin Assess Fee		26,220	28,604	28,890
8% Svc Chrg to GR		2,702	2,720	2,720
Assessment on Investments 890000 - 310403		2,816	2,600	2,600
Certified Forward Reversions @ 6/30/2017				
Certified Forward Reversions @ 9/30/2016		(57,399)		
Compensated Leave Liability		(35,904)		
Current Year TR10 to 7xxxx		(36,017)		
PY Certified Forward B's		57,077		
PY A/P not CF - Operating Rounding		(3,315)		
5% Trust Fund Reserve				94,888
Total Full Costs to Line (2) - Section III		1,431,498	1,795,681	1,910,437

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,969,495	1,934,000	2,034,000
TOTAL SECTION II	(B)	1,431,498	1,795,681	1,910,437
TOTAL - Surplus/Deficit	(C)	537,997	138,319	123,563

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
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 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	570,427 (A)		570,427
ADD: Other Cash (See Instructions)			0
ADD: Investments	2,529,712 (C)		2,529,712
ADD: Outstanding Accounts Receivable	25,122 (D)		25,122
Total Cash plus Accounts Receivable	3,125,261 (F)		3,125,261
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	69,091 (H)		69,091
Approved "B" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	1,037 (I)		1,037
LESS:			0
Unreserved Fund Balance, 07/01/17	3,055,133 (K)		3,055,133 **

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: 2018-19

Department Title: 72000 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, 07/01/17
Total all GLC's 5XXXX for governmental funds; 2,850,694 (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 201,129.69 (D)

A/P not C/F-Operating Categories (CAT 210021) 3,309.38 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 3,055,133 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 3,055,133 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Management Services

Chief Internal Auditor: Yolanda Lockett

Budget Entity: Public Employees 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 Employees Relations Commission.		

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:** 2018-19
Program: 72950100 Commission on Human Relations
Fund: 2261 Federal Grant 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)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2016 - 17	FY 2017 - 18	FY 2018 - 19
<u>Receipts:</u>				
HUD Grant		50,000		
Reimbursements		-		
Total Fee Collection to Line (1) - Section III		50,000	-	-

<u>SECTION II - FULL COSTS</u>				
<u>Direct Costs:</u>				
Salaries and Benefits				
Other Personal Services				
Expenses		3,967		
Contracted Services		46,033		
			-	
<u>Indirect Costs Charged to Trust Fund:</u>				
Rounding				
5% Trust Fund Reserve				
Total Full Costs to Line (2) - Section III		49,999	-	-

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	50,000	-	-
TOTAL SECTION II	(B)	49,999	-	-
TOTAL - Surplus/Deficit	(C)	1	-	-

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018-19
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	FEDERAL GRANT TRUST
LAS/PBS Fund Number:	COMMISSION ON HUMAN RELATIONS (72950100)
	2261

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	187,322	(A)			187,322
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
Total Cash plus Accounts Receivable	187,322	(F)	0		187,322
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	187,322	(I)			187,322
Unreserved Fund Balance, 07/01/17	0	(K)	0		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.

Office of Policy and Budget - July, 2017

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018-19

Department Title: 72 MGMT SERVICES - COMM ON HUMAN RELATIONS 72950100

Trust Fund Title: Federal Grants Trust Fund

LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17

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

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

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

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

A/P not C/F-Operating Categories

ADJUSTED BEGINNING TRIAL BALANCE:

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

DIFFERENCE:

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

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
AG 2017-214	6/30/2017	The Commission	<p>Finding No. 2: The Commission was not constituted in accordance with State law. As of October 2016, only 8 of the 12 required Commission members were serving and, of the 8 serving members, only 2 Commissioners' terms had not expired. Timely appointments of Commission members who broadly represent various racial, religious, ethnic, social, economic, political, and professional groups within the State promote the Commission's mission of preventing unlawful discrimination against all persons in the State.</p> <p>Recommendation: Commission management should continue to work with the Executive Office of the Governor to ensure that Commission members are timely appointed in accordance with State law.</p>	<p>The Commission will continue to work with the Executive Office of the Governor to ensure that Commission members are timely appointed in accordance with State law.</p>	

AG 2017-214	6/30/2017	The Commission	<p>Finding No. 3: The Commission did not always investigate or handle employment and public accommodation discrimination complaints or allegations of retaliation against State agency whistle-blowers within the time frames pecified by State law.</p> <p>Recommendation: Commission management should ensure that employment, public accommodation, and whistle-blower complaints are investigated within the statutory time frames.</p>	<p>Between 2012 and 2015, the Commission experienced high rates of turnover of employees, due in part to low salaries. Trained, productive employees were accepting offers from both private and public sectors at salaries that far exceeded the Commission’s ability to compete. Of course, new investigators were hired to fill those vacancies, but it can take up to twelve months to fully train an investigator so that they can independently investigate cases.</p> <p>Whenever an investigator leaves, the cases that employee was working on must be reassigned to another investigator. All investigators were working at capacity, and there were cases sitting idle just waiting for an investigator to be assigned. The Commission requested additional budget authority from the Legislature to increase the salary for investigators and related positions. The 2016-17 GAA authorized the Commission to grant competitive pay adjustments to address retention, pay inequities, or other staffing issues. As a result, the minimum salary for Investigator Specialist I was increased from \$30,006.08 to \$33,006.69, and the minimum salary for Regulatory Specialist I was increased from \$25,479.22 to \$28,027.14. Additionally, current employees received a competitive pay adjustment based upon their years of service in the position class. Depending upon years of service, those employees received an increase that ranged from 10-20%.</p> <p>The Commission has also focused on recruiting qualified individuals and training, developing, and educating those individuals to promote individual success and increase overall value to the Commission. Toward that end, the Commission has been developing a new investigator training program to ensure that proper focus is on following the prescribed investigation timeline and that all new investigators are given every opportunity to succeed.</p> <p>Additional training and mentoring is also available to those needing improvement strategies. Finally, managers are provided with a “Last Action Report” on a bi-weekly basis. This report shows any cases that haven’t had a status update in at least 30 days, which allows the managers to ensure that timely activity is being maintained in every case.</p>
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AG 2017-214	6/30/2017	The Commission	<p>Finding No. 3: The Commission did not always investigate or handle employment and public accommodation discrimination complaints or allegations of retaliation against State agency whistle-blowers within the time frames pecified by State law.</p> <p>Recommendation: Commission management should ensure that employment, public accommodation, and whistle-blower complaints are investigated within the statutory time frames.</p>	<p>(Continued) The Commission is now fully staffed, and many of its investigators have at least one year of training and experience. The investigators were offered the opportunity to work overtime during the third and fourth quarters of FY 2016-17 in order to close most of the cases that had exceeded the statutory timeframes due to the previous staffing issues. Many investigators took advantage of this, and they were able to close a lot of cases. The managers are now able to assign cases to an investigator soon after receipt, so the cases should routinely be closed within the required timeframe, barring some unforeseen circumstances.</p>	
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AG 2017-214	6/30/2017	Security	<p>Finding No. 4: The Commission had not established a comprehensive information security program in accordance with Agency for State Technology rules.</p> <p>Recommendation: Commission management should implement a comprehensive information security program that includes:</p> <ul style="list-style-type: none"> • Complete and up-to-date IT policies and procedures. • An information security awareness training program that provides employees security awareness training upon hire and, at a minimum, on an annual basis thereafter. • An information security risk management process, including comprehensive risk assessments and risk mitigation plans. • A COOP, including a documented disaster recovery plan. 	<p>The Commission plans to implement a comprehensive information security program by:</p> <ul style="list-style-type: none"> • Updating standard operating procedures (SOP's) for the Management Information's Systems (MIS) Department and has already established a comprehensive information security program (Kaseya) on April 03, 2017 in accordance with Agency for State Technology rules. Kaseya provides two factor authentication and comprehensive risk assessments. The Commission will provide information security training to new hires upon granting user access and to all staff the first quarter every budget year. This will be implemented by August 31, 2017. • Implementing an information security risk management process, including comprehensive risk assessments and risk mitigation plans. FCHR is currently researching adding a second off-site Back Up and Disaster Recovery plan that meets the physical distances from the Commission headquarters requirement. This security solution program will allow universal restore for recoveries to dissimilar hardware and/or virtual machines. Systems can be completely restored in less than one hour, dramatically minimizing downtime and helping get employees back up and running quickly. Through point in time imaging we can restore our operating systems, business applications, data and user setting. This will be implemented by September 30, 2017. • Implementing a formal COOP, that includes a documented disaster recovery plan. A draft plan is in progress and will be implemented by May 31, 2018. 	
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AG 2017-214	6/30/2017	Security	<p>Finding No. 5: Certain Case Management System (CMS) user authentication controls and other Commission physical and environmental controls need enhancement to protect the confidentiality, integrity, and availability of Commission data and related information technology resources.</p> <p>Recommendation: We recommend that Commission management enhance certain security controls related to CMS user authentication and physical and environmental security to ensure the confidentiality, integrity, and availability of Commission data and related IT resources.</p>	<p>The Commission will begin migrating to a new CMS in June 2017. The new CMS provides the enhanced security controls which should address this finding.</p>	
AG 2017-214	6/30/2017	Security	<p>Finding No. 6: Commission records did not evidence periodic reviews of CMS and network access privileges.</p> <p>Recommendation: Commission management should conduct and document periodic reviews of CMS and network user access privileges.</p>	<p>The Management Information System (MIS) Department is implementing user access forms to be completed in the Human Resource (HR) Office upon employee hire and separation. This information is currently transmitted via helpdesk ticket. In the new CMS, user access can be locked at any time. Also, a new MIS policy will enforce user computer and network access privileges, revocation immediately after employment separation with source IP address restrictions.</p>	

AG 2017-214	6/30/2017	Security	<p>Finding No. 7: Commission records supporting the authorization of access privileges to the CMS for some employees were incomplete and did not evidence appropriate management approval.</p> <p>Recommendation: Commission management should strengthen controls to ensure that complete and appropriately approved access authorization forms are maintained evidencing that CMS user access privileges are authorized and appropriately assigned.</p>	<p>FCHR will be migrating to a new case management system (CMS) in July 2017. To gain access to FCHR's CMS system, an access form signed by the employee's manager and FCHR Director must be submitted to MIS prior to access being granted. The system access form will describe access level granted in accordance with functionality required to perform duties. User access will be restricted to job-specific modules. Managers will be required to notify MIS of any employee duty changes that may require adjustment of user access levels. HR will be required to contact MIS immediately upon termination of any employee for revocation of system access. This form and its procedures will be fully implemented by September 1, 2017. The new CMS logs and tracks user entries in real-time. MIS and Managers will be able to monitor all user activity. MIS will keep a dated log of user access forms.</p>	
AG 2017-214	6/30/2017	Background Screening	<p>Finding No. 8: The Commission did not ensure that Commission employees were subject to periodic background screenings as a condition of continued employment.</p> <p>Recommendation: Commission management should update Commission background screening policies and procedures to designate all Commission employees as holding positions of special trust in accordance with current Commission practices. Commission management should ensure that all Commission employees are subject to periodic level 2 background screenings as a condition of continued employment.</p>	<p>The Commission has designated all positions as positions of "special trust." Therefore, all employees undergo a Level 2 background screening. However, as indicated in the finding, the Commission did not subject current employees to additional checks as a condition of continued employment.</p> <p>Based on the recommendation of the Auditor General, the Commission has updated the Background Check Policy and Procedures to include the following statement: "For continued employment, each employee, volunteer, or contracted staff in the Department is required to be rescreened at no more than five (5) year intervals following the completion of their initial screening." The updated policy is in final review and scheduled to be communicated to all staff by June 30, 2017.</p> <p>Action Plan: Based on the new requirement to rescreen employees every 5 years, the Commission determined 22 employees needed to be rescreened. These employees will be screened by July 15, 2017. The Commission's HR Office is responsible for ensuring compliance with the upgraded policy and will act as custodians of the process and spreadsheet. Based on the updated policy, the Commission has determined the following employees (based on current staffing levels) would be checked during the next six (6) Fiscal Years (FY).</p>	

FY	# of Employees
2016-17	22
2017-18	2
2018-19	5
2019-20	2
2020-21	11
2021-22	13

AG 2017-214	6/30/2017	Administration	<p>Finding No. 9: The Department did not always timely cancel purchasing cards upon a cardholder's separation from Department or Commission employment.</p> <p>Recommendation: We recommend that Department management ensure that purchasing cards are promptly canceled upon a cardholder's separation from Department or Commission employment.</p> <p>See also: Office of the Secretary - Administration</p>	<p>Upon notification from the Human Resource Office to the Budget Office of an employee separation, the FCHR Budget Office will perform a review of the active Purchasing Card holders list to determine if the separating employee is a Purchasing Card holder. If they are, the budget office will retrieve the Purchasing Card from the employee prior to separation and notify the DMS Purchasing Card Administrator immediately to cancel the Purchasing Card.</p>
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Fiscal Year 2018-19 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, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 Column A12 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 after all audits have been corrected, reports are complete, and data verified for final submission; 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)			
		72010100	72010300	72400100	72400200
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 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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. (See pages 95 and 96 of the LBR Instructions.)	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 #18-005?	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
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:					

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y
7.23	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 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	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

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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
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, Section III?	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y
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)			
		72010100	72010300	72400100	72400200
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 of the Schedule I?	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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 158 of the LBR Instructions.)	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 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)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y
15. SCHEDULE VIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y	Y	Y
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	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 pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. 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 2016-17 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
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 (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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

Action		Program or Service (Budget Entity Codes)			
		72010100	72010300	72400100	72400200
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 131 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 157-159) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
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 Instructions)?	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
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

Fiscal Year 2018-19 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Federal Property Asst., Motor Vehicle/Watercraft Management, Purchasing, Supplier Diversity and 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, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 Column A12 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 after all audits have been corrected, reports are complete, and data verified for final submission; 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
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.					

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 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

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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. (See pages 95 and 96 of the LBR Instructions.)	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 #18-005?	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
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 (36XXXXC) 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	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.23	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

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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 72 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	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, Section III?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	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 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	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
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					

		Program or Service (Budget Entity Codes)				
Action		72600200	72600300	72600400	72600500	72600800
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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 158 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 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 96 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 be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y	Y
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	Y
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y	Y	Y	Y
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	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 pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						

		Program or Service (Budget Entity Codes)				
Action		72600200	72600300	72600400	72600500	72600800
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 2016-17 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
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 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 157-159) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	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

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

Fiscal Year 2018-19 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, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 Column A12 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 after all audits have been corrected, reports are complete, and data verified for final submission; 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:

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.				
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		Program or Service (Budget Entity Codes)			
Action		72750200	72750300	72750400	72750500
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 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 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

Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
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 (OAD A/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)	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 #18-005?	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
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 (36XXXXC) 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	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y
7.23	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

Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
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 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	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
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

Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
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, Section III?	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y
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:					
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 of the Schedule I?	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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.				

		Program or Service (Budget Entity Codes)			
Action		72750200	72750300	72750400	72750500
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 158 of the LBR Instructions.)	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 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)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y	Y	Y
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	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 pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. 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 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
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 (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 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 157-159) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
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 Instructions)?	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
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

Fiscal Year 2018-19 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, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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 Column A12 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 after all audits have been corrected, reports are complete, and data verified for final submission; 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 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
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. (See pages 95 and 96 of the LBR Instructions.)	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 #18-005?	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
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:					

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y
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TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	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

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
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
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, Section III?	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y
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 of the Schedule I?	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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 158 of the LBR Instructions.)	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 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)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y
15. SCHEDULE VIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y	Y	Y
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	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 pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. 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 2016-17 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
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 (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
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 131 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 157-159) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
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 Instructions)?	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
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