

RICK SCOTT  
Governor



JIM POPPELL  
Secretary

## LEGISLATIVE BUDGET REQUEST

October 19, 2018

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

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

Cindy Kynoch, Staff Director  
Senate Committee on Appropriations  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request (LBR) for the Department of the Lottery is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of the Department's needs for the 2019-20 Fiscal Year. This submission has been approved by Jim Poppell, Secretary of the Lottery.

Any questions concerning this submission can be directed to the Florida Lottery's Budget Director, Jay Howard at 487-7777, extension 2062.

Sincerely,

A handwritten signature in blue ink that reads "Jim Poppell".

Jim Poppell  
Secretary of the Lottery

JP/jh  
Enclosures

# **Florida Lottery**

## **Temporary Special Duty-General Pay Additives**

### **Implementation Plan for FY 2019–2020**

#### **Narrative Summary Detailing On-Call and Shift Differentials**

The Florida Lottery utilizes on-call and shift differential additives year-round to support mission critical needs of the Florida Lottery. On-Call is added to an employee's salary as compensation for being available to handle mission critical business needs as required. Shift differential is an additive available to certain Florida Lottery classifications required to work overnight and evening hours.

These additives are in effect each month as employees incur on-call pay and work shift differentials on a regular recurring basis. The on-call rate of pay is \$2.00 per hour for all hour's employees are required to be in an on-call status. Shift differentials vary from 5% - 15% depending on whether employees work evening, rotating or overnight shifts. Positions with shift differentials and on-call pay are communicated to the employees at the time of hire. The Florida Lottery does not utilize any other salary additives outside of on-call pay and shift differentials.

Article 13.3 of the Federation of Public Employees collective bargaining agreement states: "Bargaining unit employees who are required by the Lottery to be in "On Call" status and available to return to work during an off-duty period, as defined in Chapter 53.12.002, shall be compensated at the rate of \$2.00 per hour, and such on-call hours shall be rounded to the nearest quarter hour."

#### **Shift Differential for Agents Working Draws:**

Lottery Agents are assigned to work during lottery draws on a rotating basis. When assigned to draw duty shifts, agents typically work from 4 p.m. – 12 p.m. Shift differential pay is appropriate for this shift but is not currently being paid.

#### **Division of Security's Field Training Program:**

The Division of Security's Field Training Program provides on-the-job training to new agents. Agents are assigned duties to train new agents joining the Lottery. As part of this training responsibility the agent must go through a 40-hour Criminal Justice and Standards Commission Field Training Officer program. Field Training Officer Agents are then assigned to train new agents for approximately 16 weeks, depending upon the new agent's previous law enforcement experience. Additionally, one agent is assigned to coordinate and conduct training for full time staff as required by the Criminal Justice Standards and Training Commission for the Lottery's continued law enforcement certification (i.e., firearms, driving, defensive tactics, etc.). In both situations, the trainer should be compensated for the additional duty.

# Florida Lottery

Department Level  
Exhibits and  
Schedules



# Florida Lottery

## Schedule VII

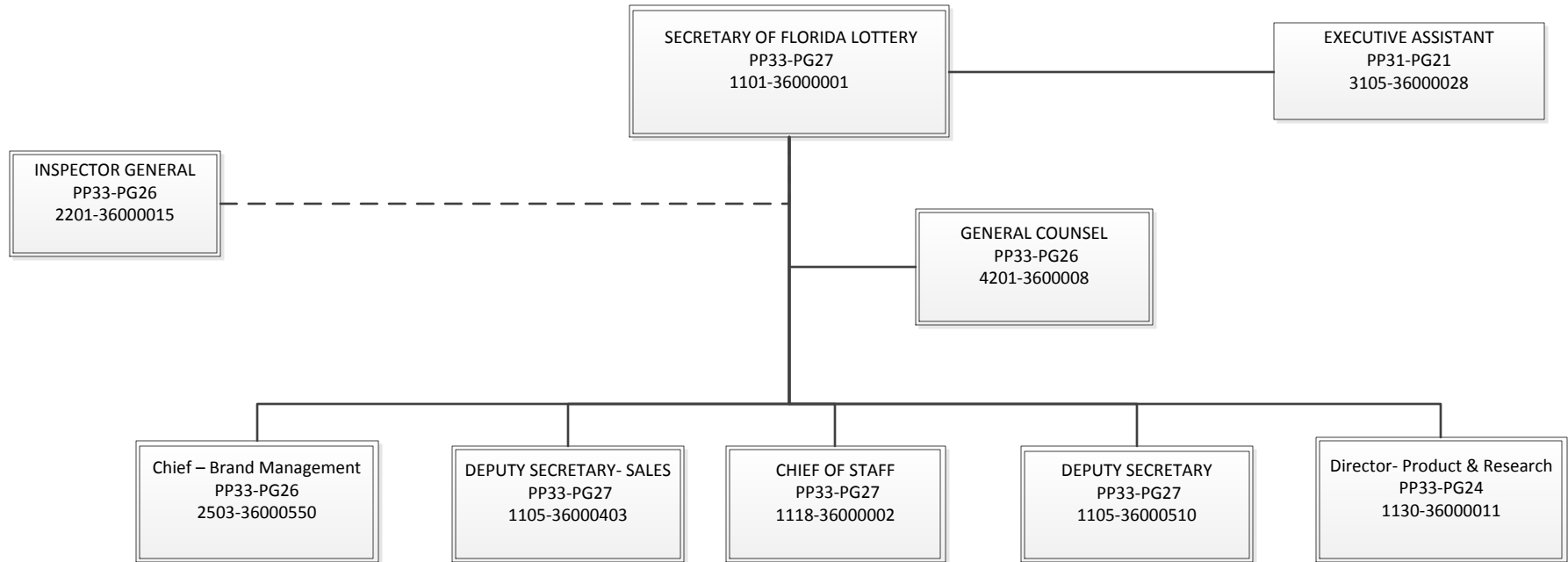
Agency Litigation  
Inventory

Not Applicable

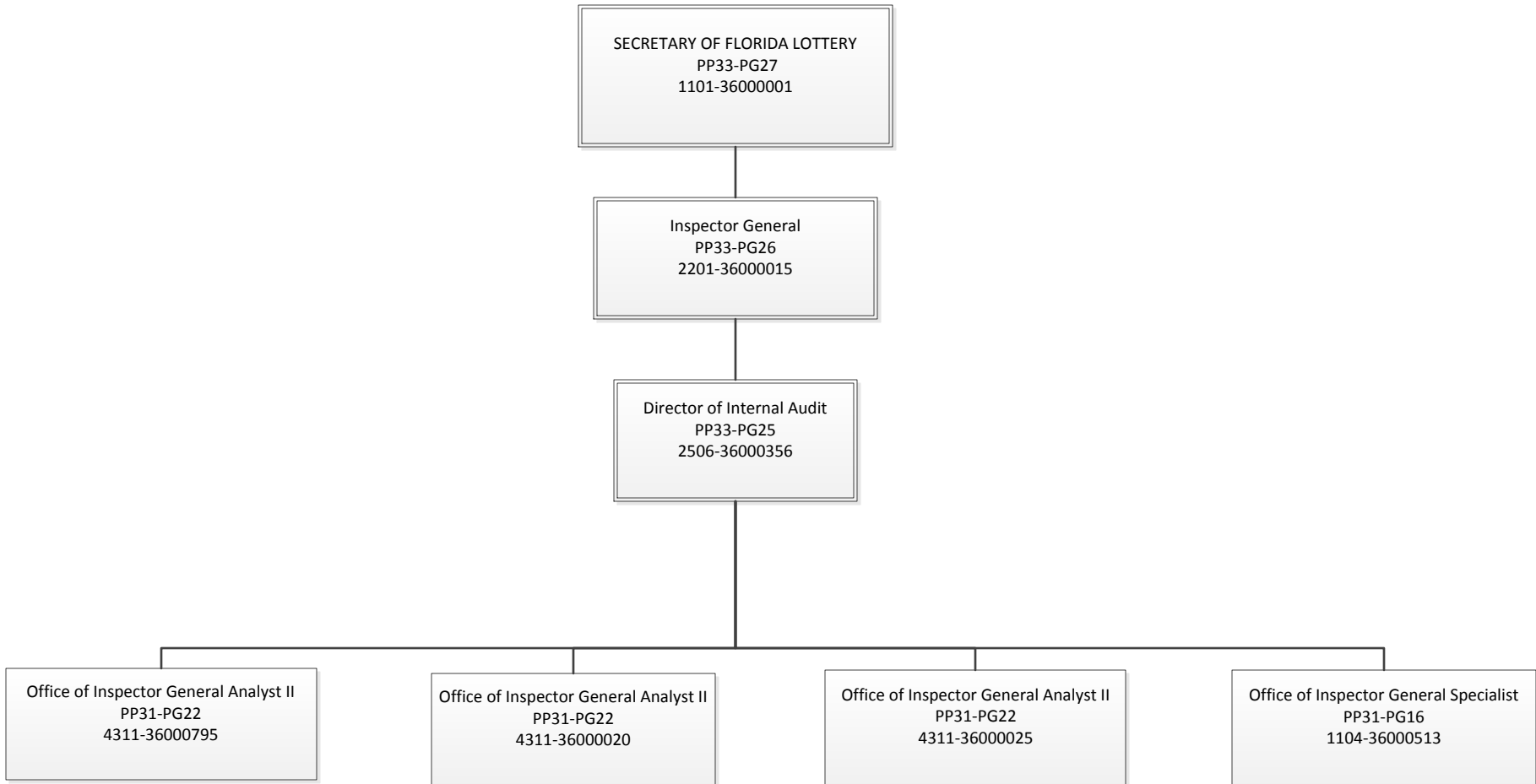


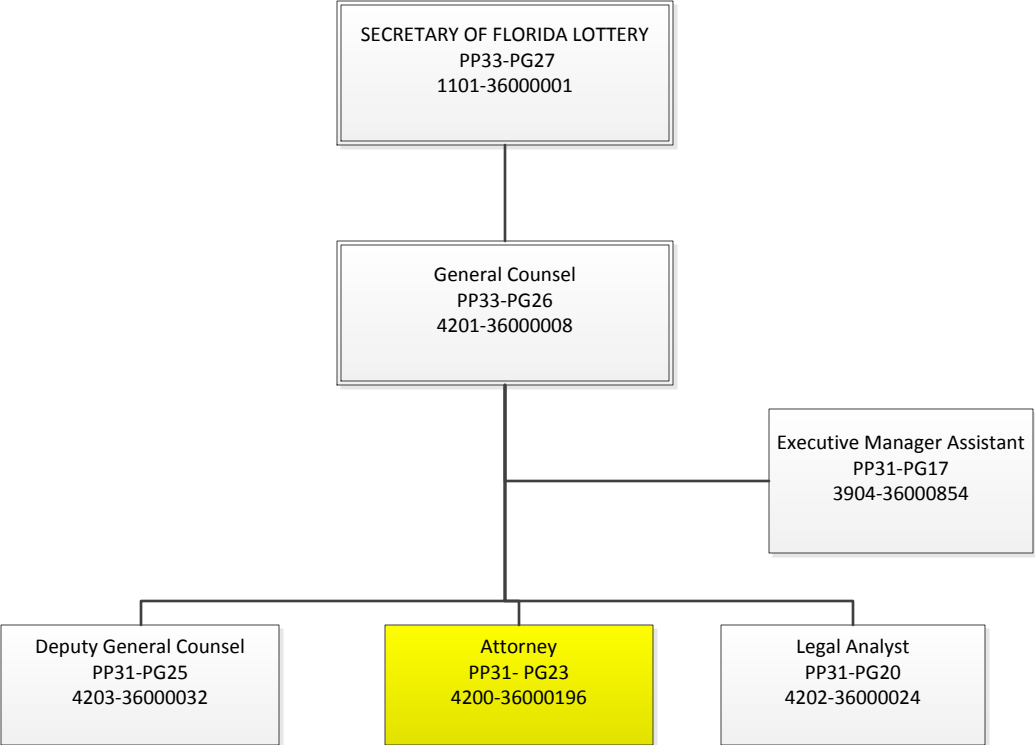
3610000000 - OFFICE OF SECRETARY  
 3610000000 –DEPUTY SECRETARY OF ADMINISTRATION  
 36101000000 - CHIEF OF STAFF  
 36150000000 - OFFICE OF INSPECTOR GENERAL  
 36300000000 - GENERAL COUNSEL  
 36900000000 - BRAND MGMT  
 36903010000 - CORPORATE SALES  
 36952000000 - PRODUCT DEVELOPMENT

## DEPARTMENT OF THE LOTTERY



\*Highlighted positions were vacant as of 6/30/2018





**DEPARTMENT OF THE LOTTERY**

36101000000 - CHIEF OF STAFF

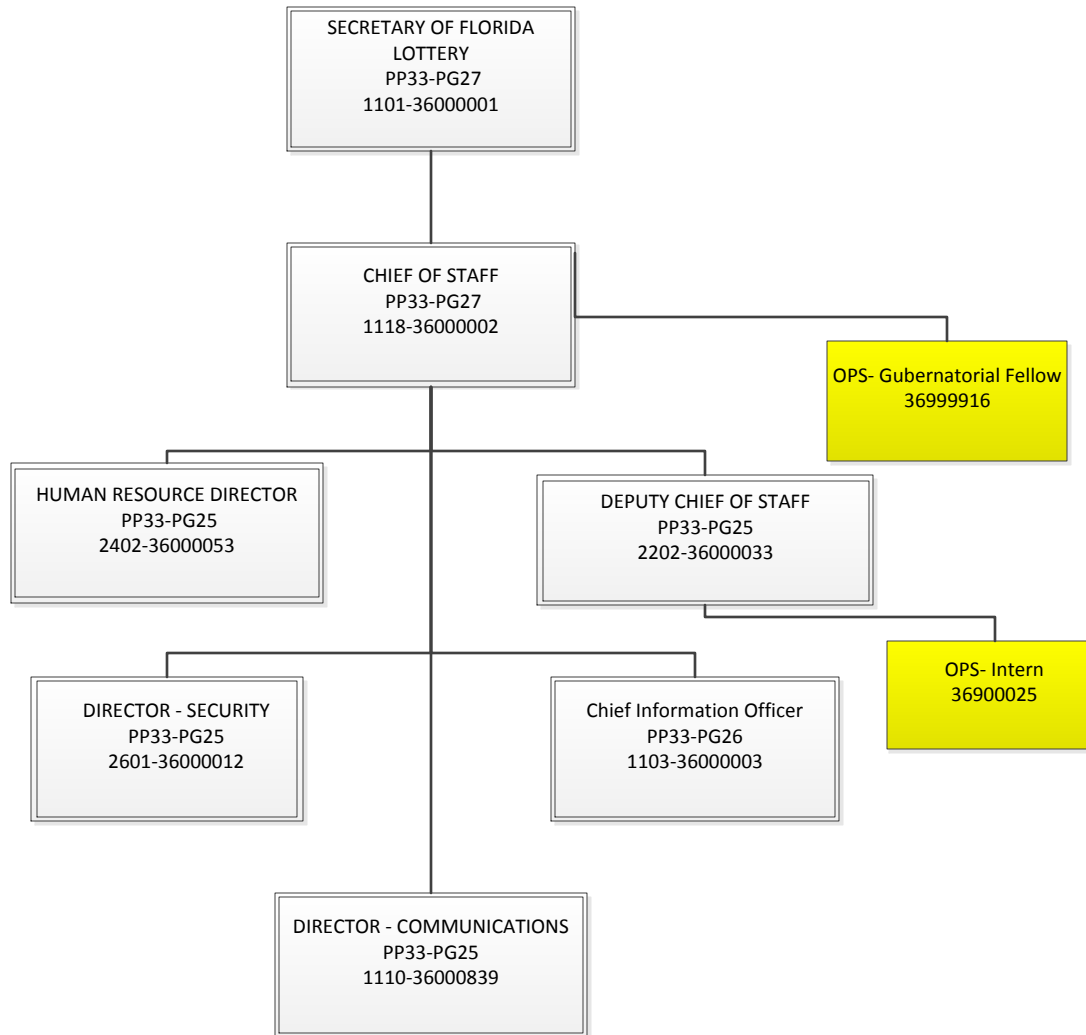
36101010000 - LEGISLATIVE AFFAIRS

36201510000 – SECURITY

36101020000 – HUMAN RESOURCES

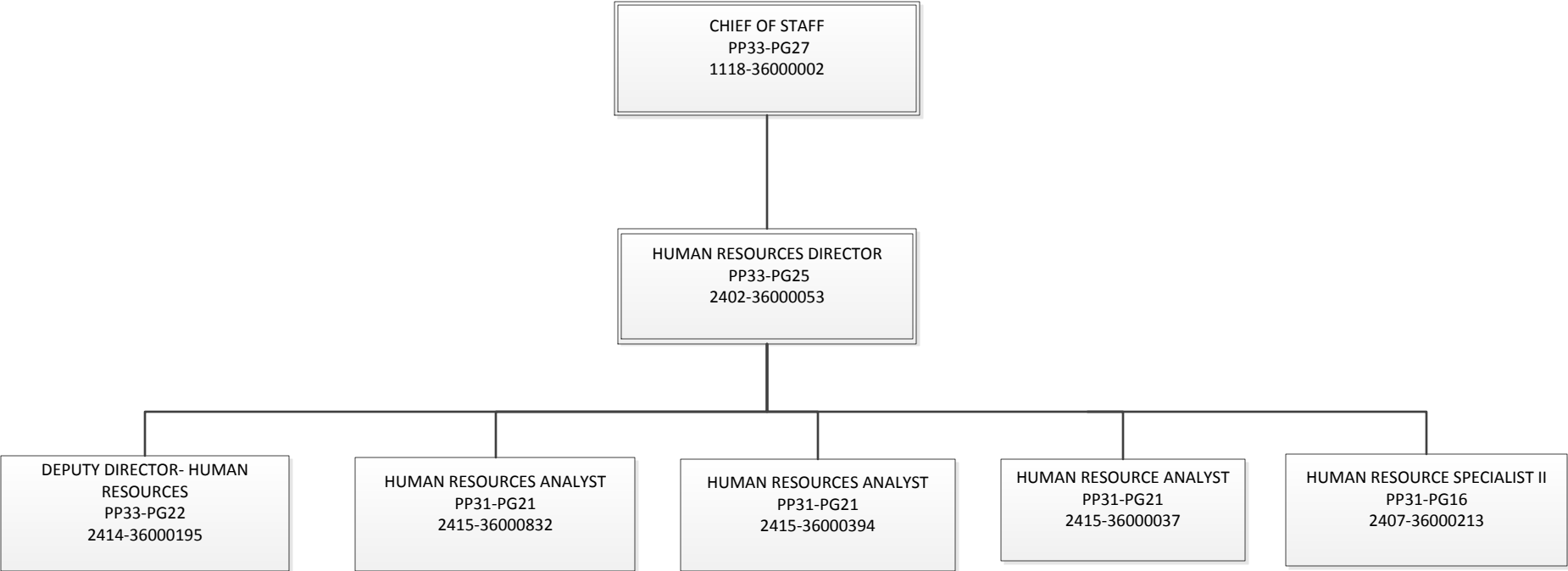
36602000000 – COMMUNICATIONS

36703010000 - CHIEF INFORMATION OFFICER/SYSTEMS AND OPERATIONS SERVICES





**DEPARTMENT OF THE LOTTERY**  
36101020000 - HUMAN RESOURCES



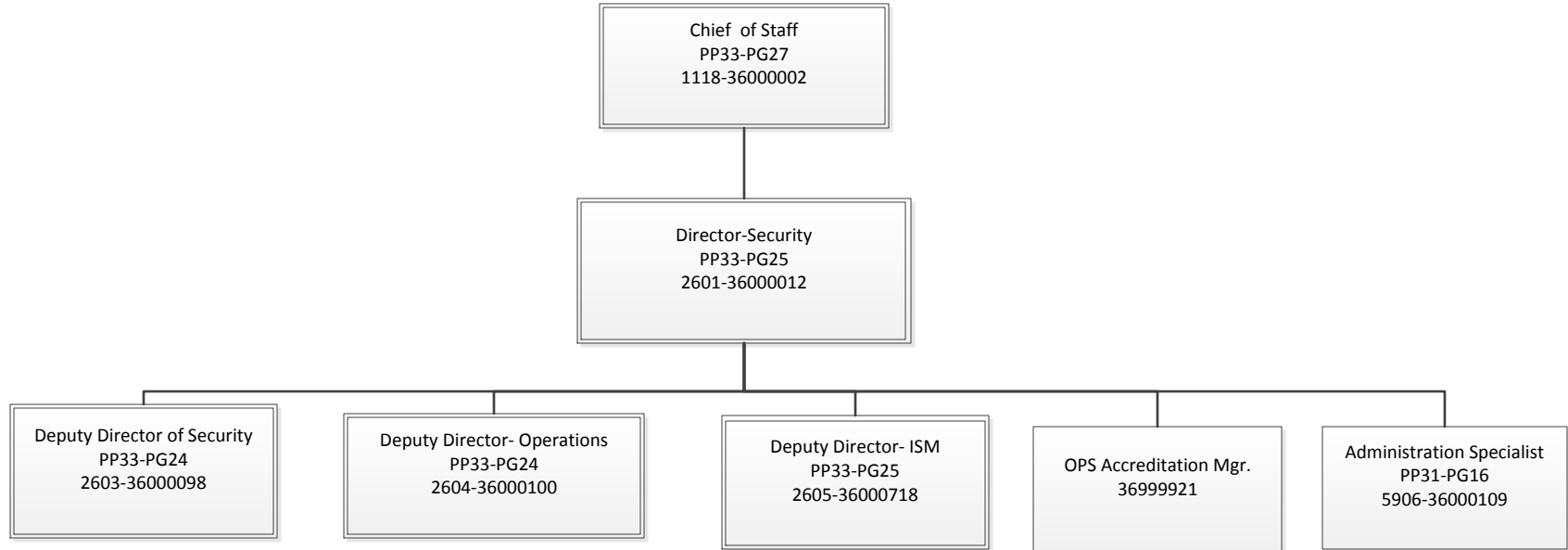
**DEPARTMENT OF THE LOTTERY**

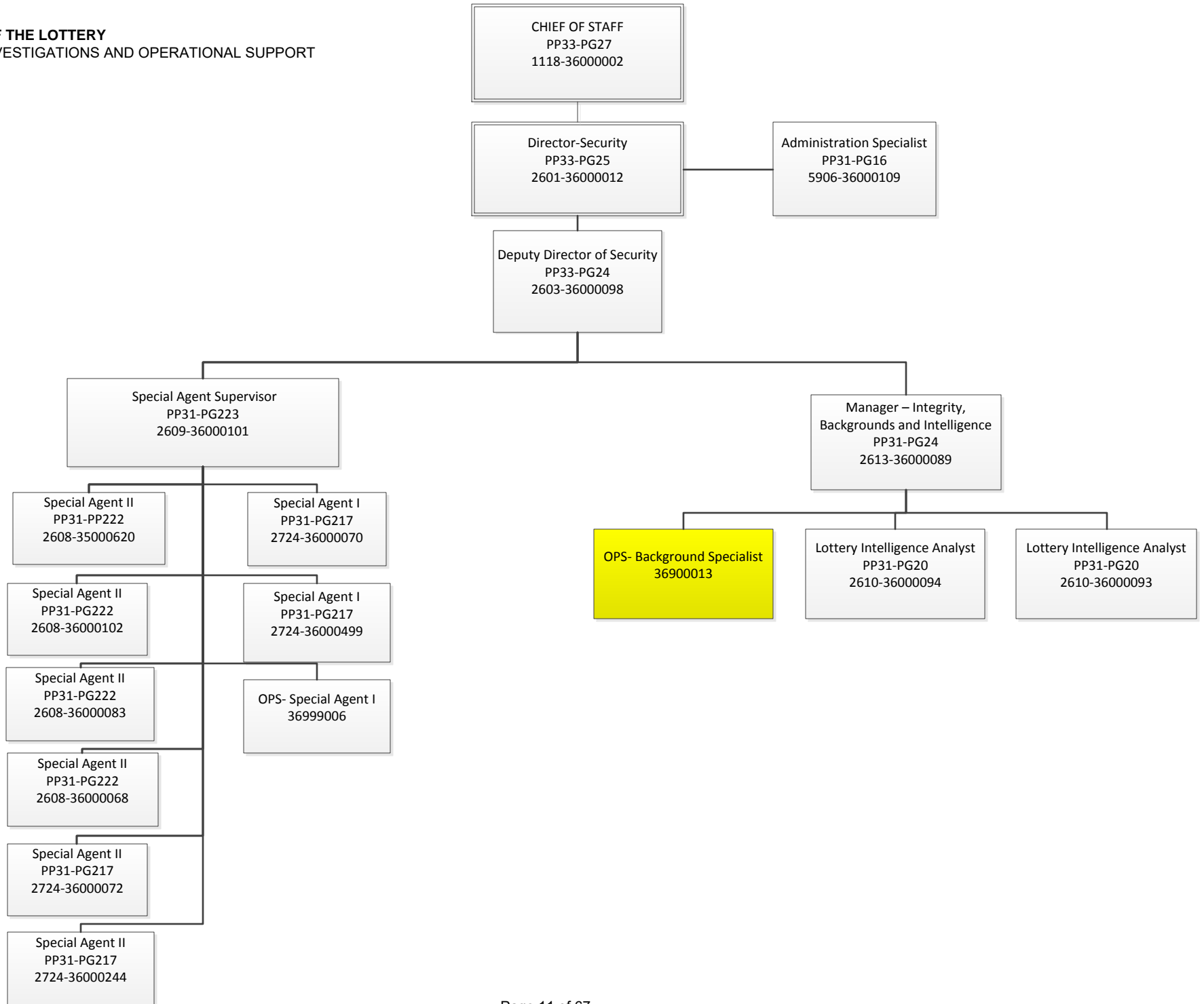
36201510000 - DIRECTOR OF SECURITY

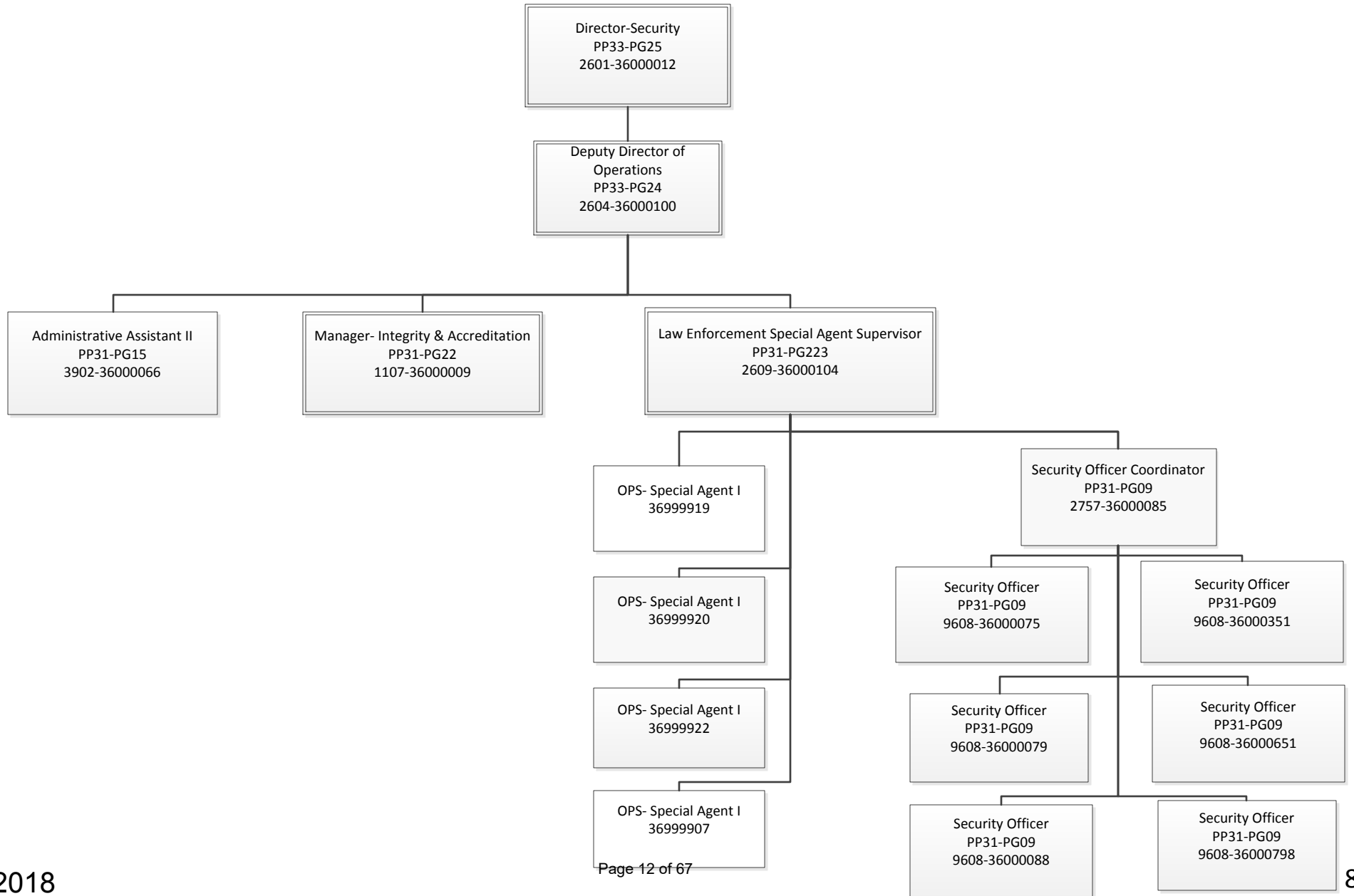
36201530000 - INVESTIGATIONS AND OPERATIONAL SUPPORT

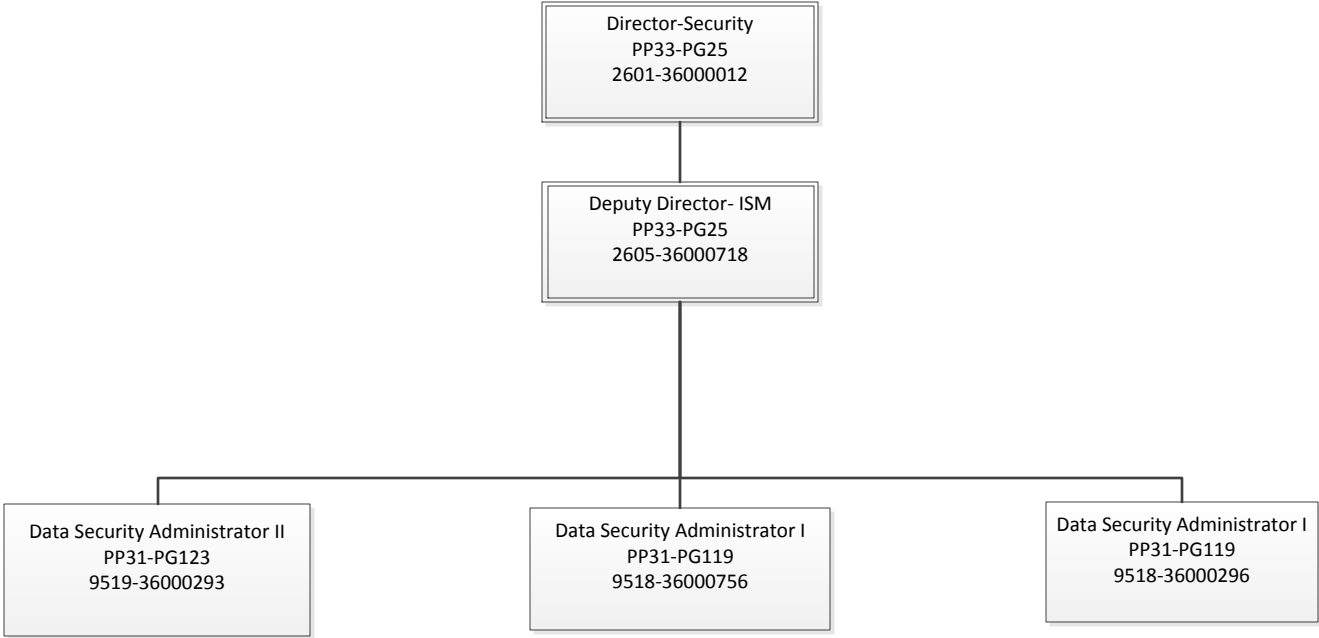
36201535000 - INTELLIGENCE AND ADMINISTRATIVE SUPPORT

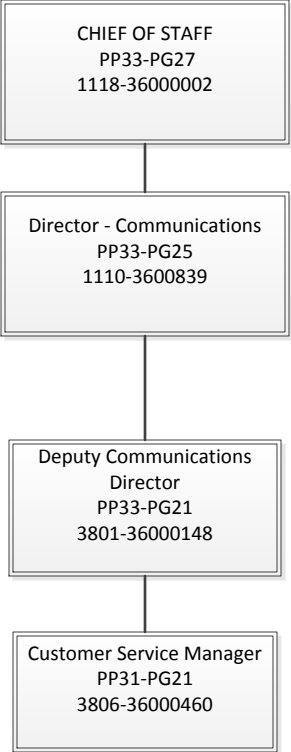
36201545000 - INFORMATION SECURITY

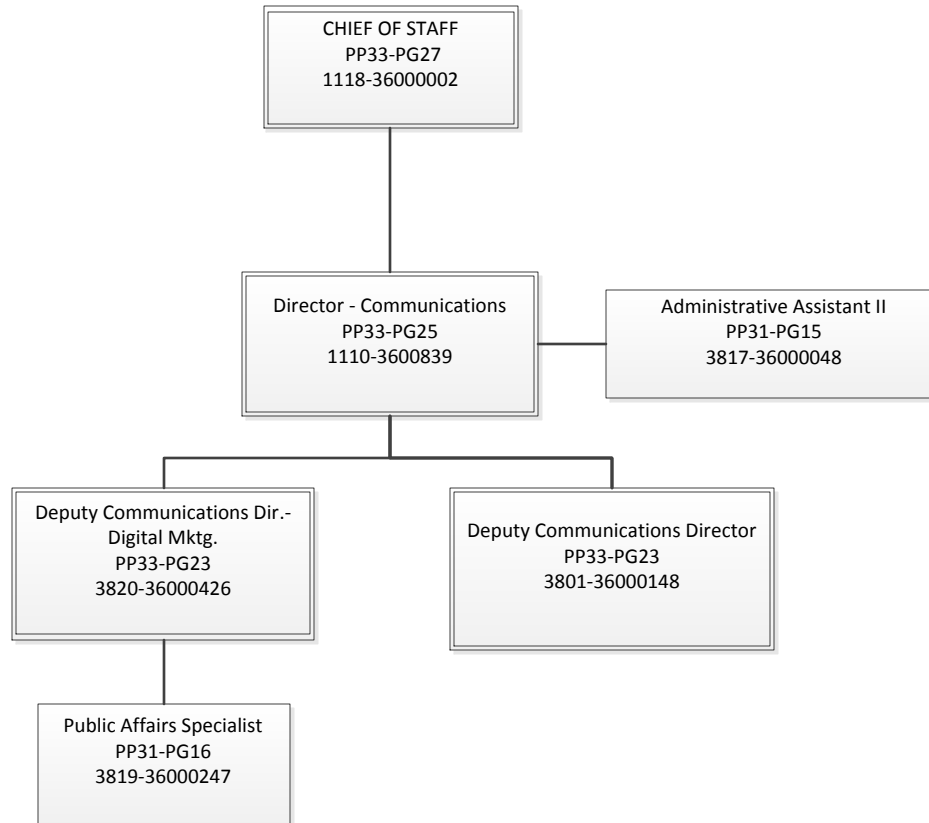
















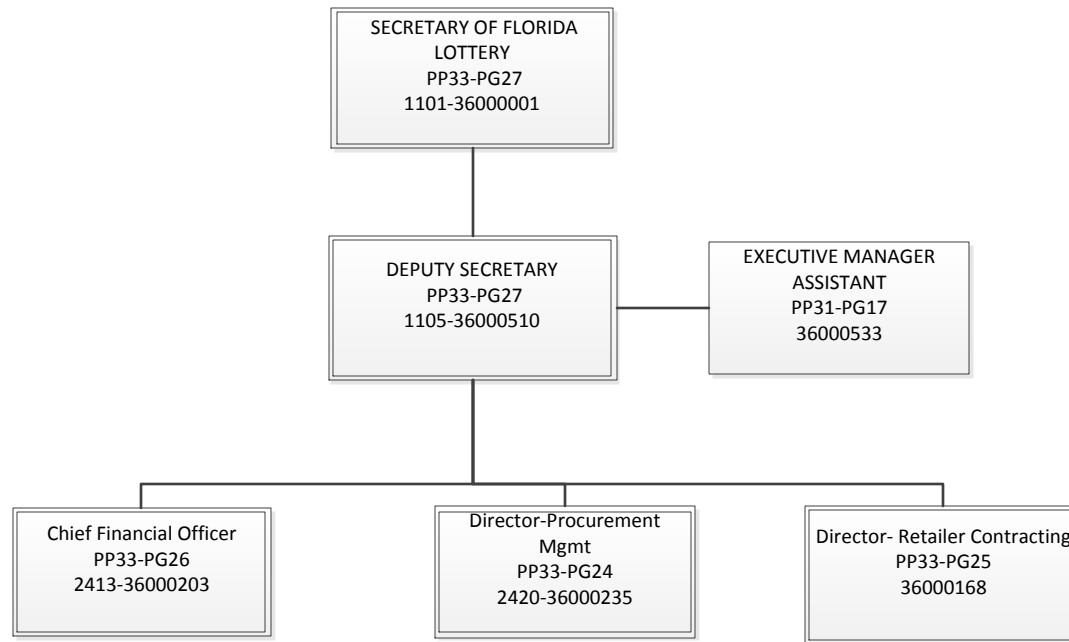
**DEPARTMENT OF THE LOTTERY**

36801100000 – DEPUTY SECRETARY OF ADMINISTRATION

36801000000 - FINANCE AND BUDGET

36801200000 - PROCUREMENT MANAGEMENT

36951010000 - RETAILER CONTRACTING



**DEPARTMENT OF THE LOTTERY**

36703010000 - CHIEF INFORMATION OFFICER/SYSTEMS AND OPERATIONS SERVICES

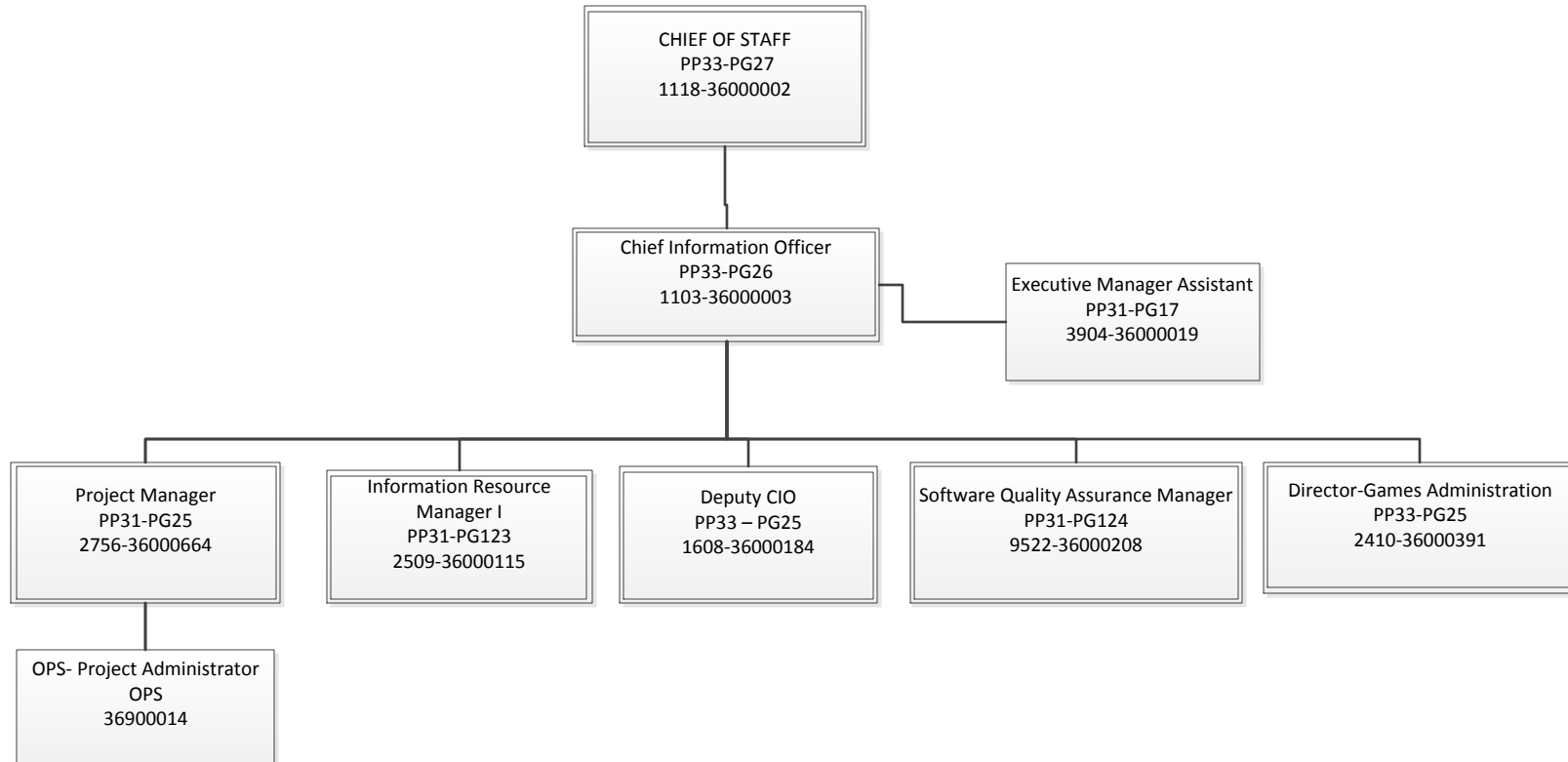
36701700000 - SOFTWARE QUALITY ASSURANCE

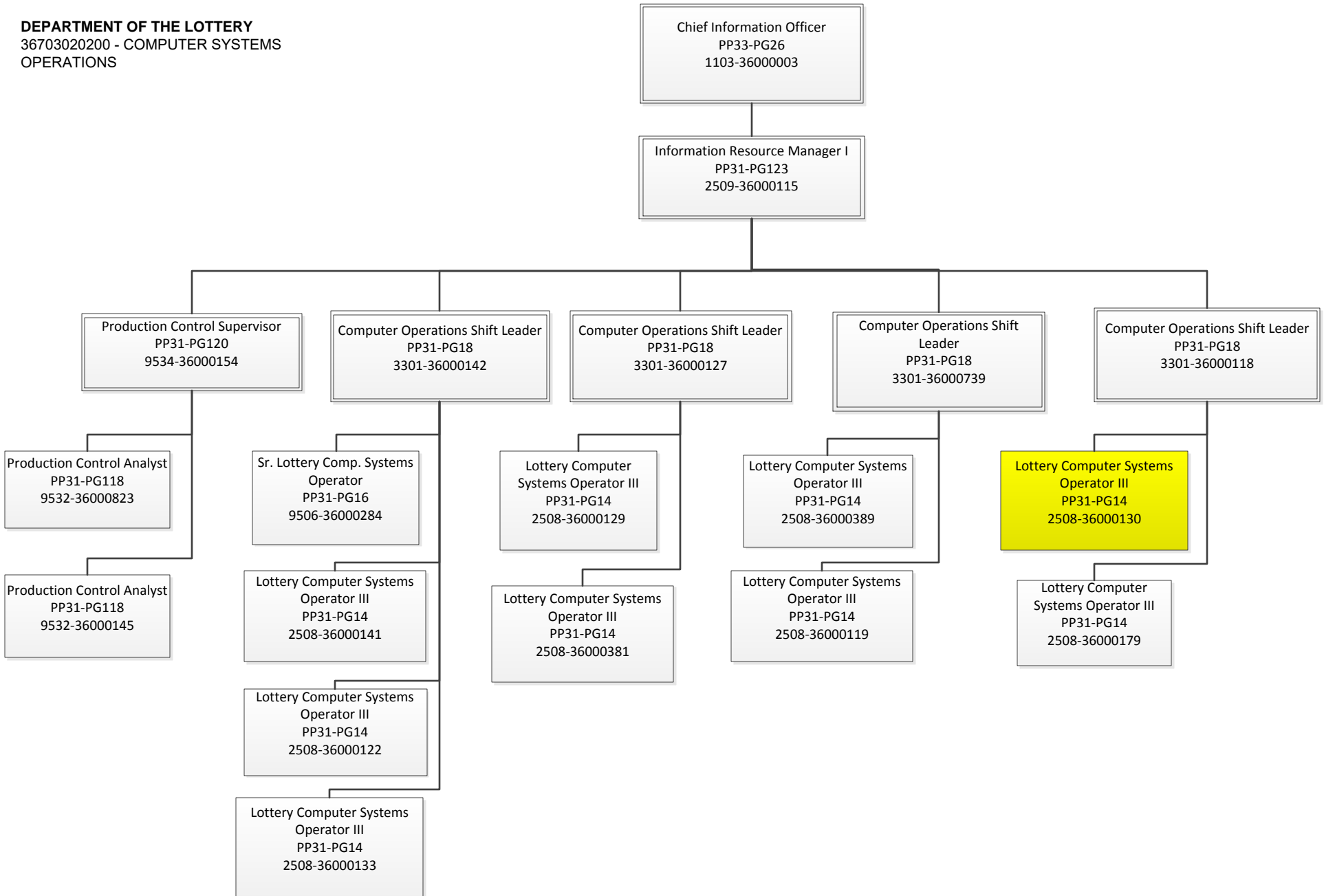
36703020200 - COMPUTER SYSTEMS OPERATIONS

36703030100 - SYSTEMS, NETWORK AND CLIENT SERVICES

36703010000 - SOFTWARE AND DATA SERVICES

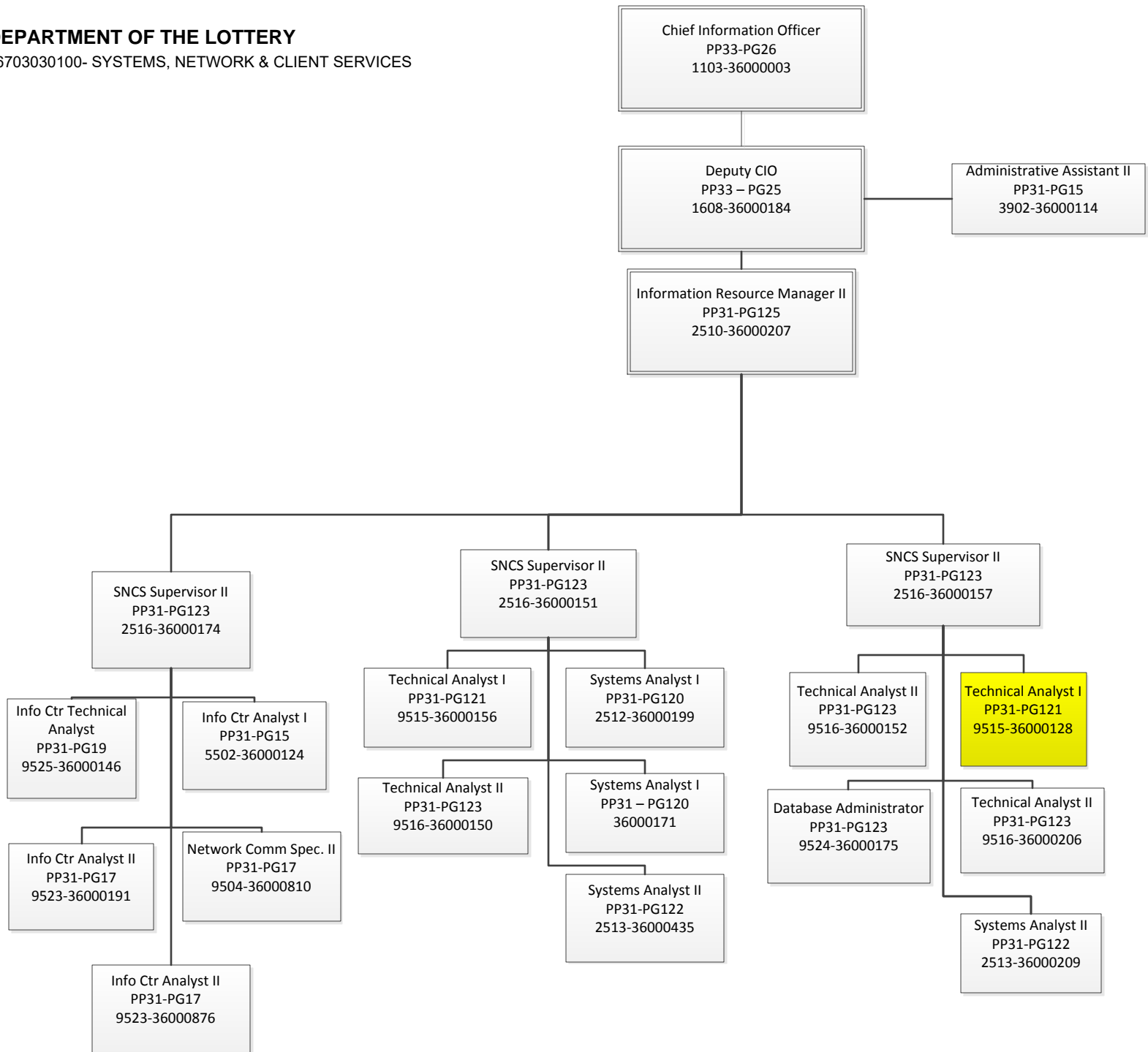
36705000000 - GAMES ADMINISTRATION

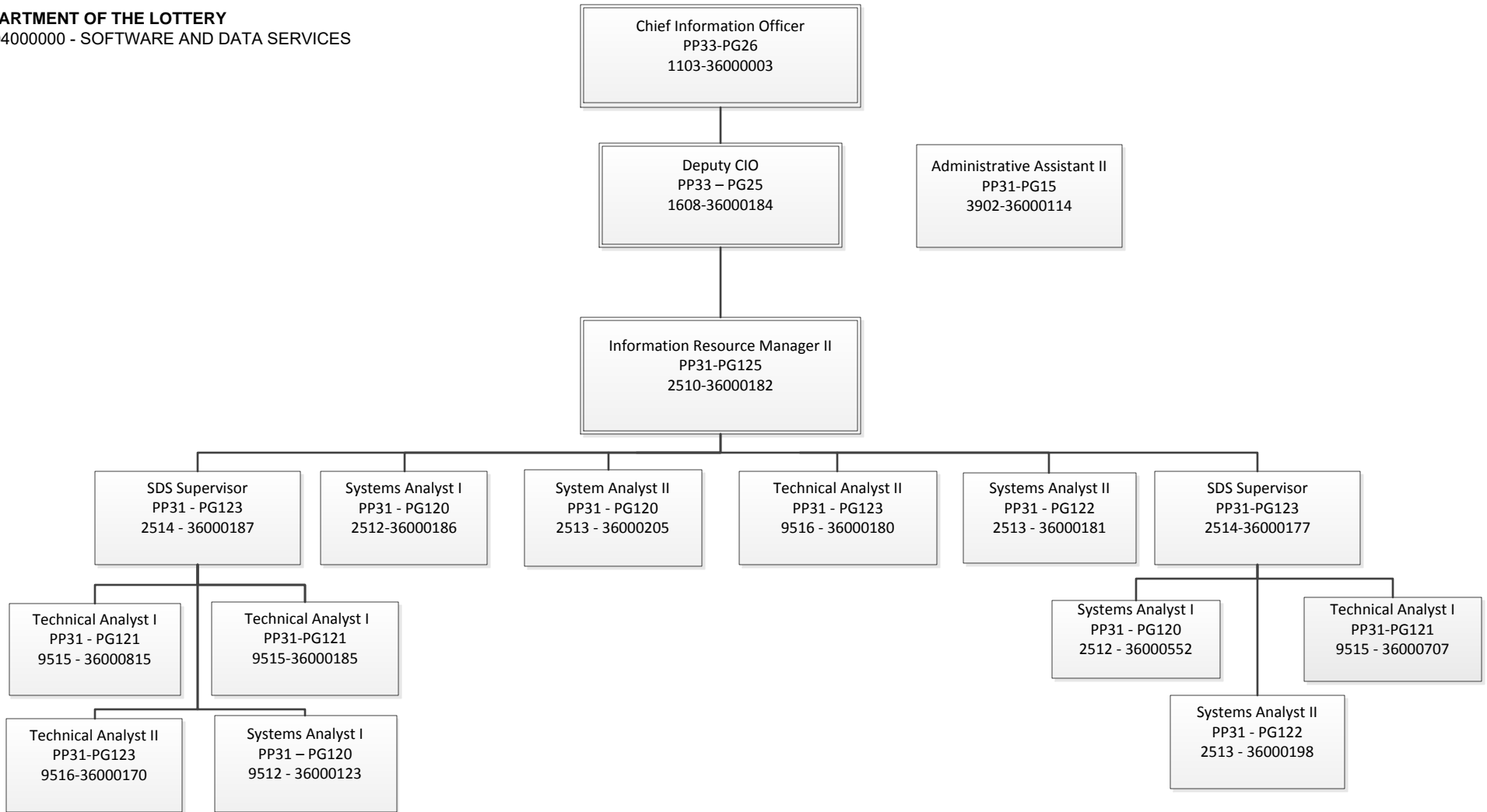


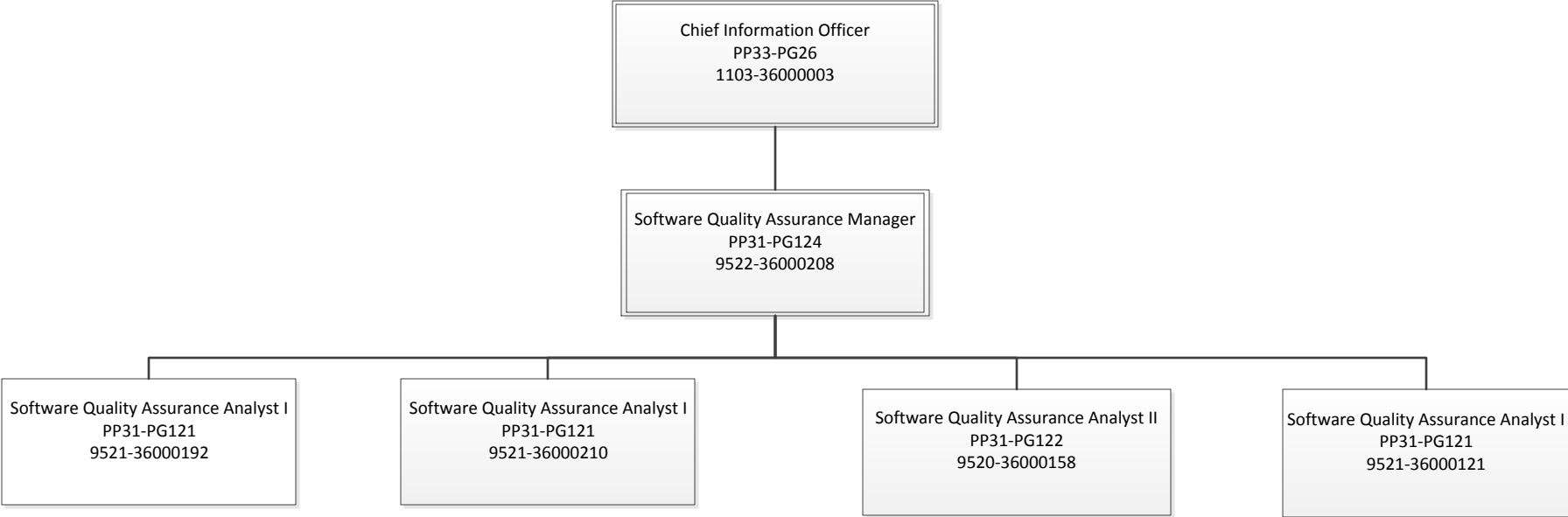


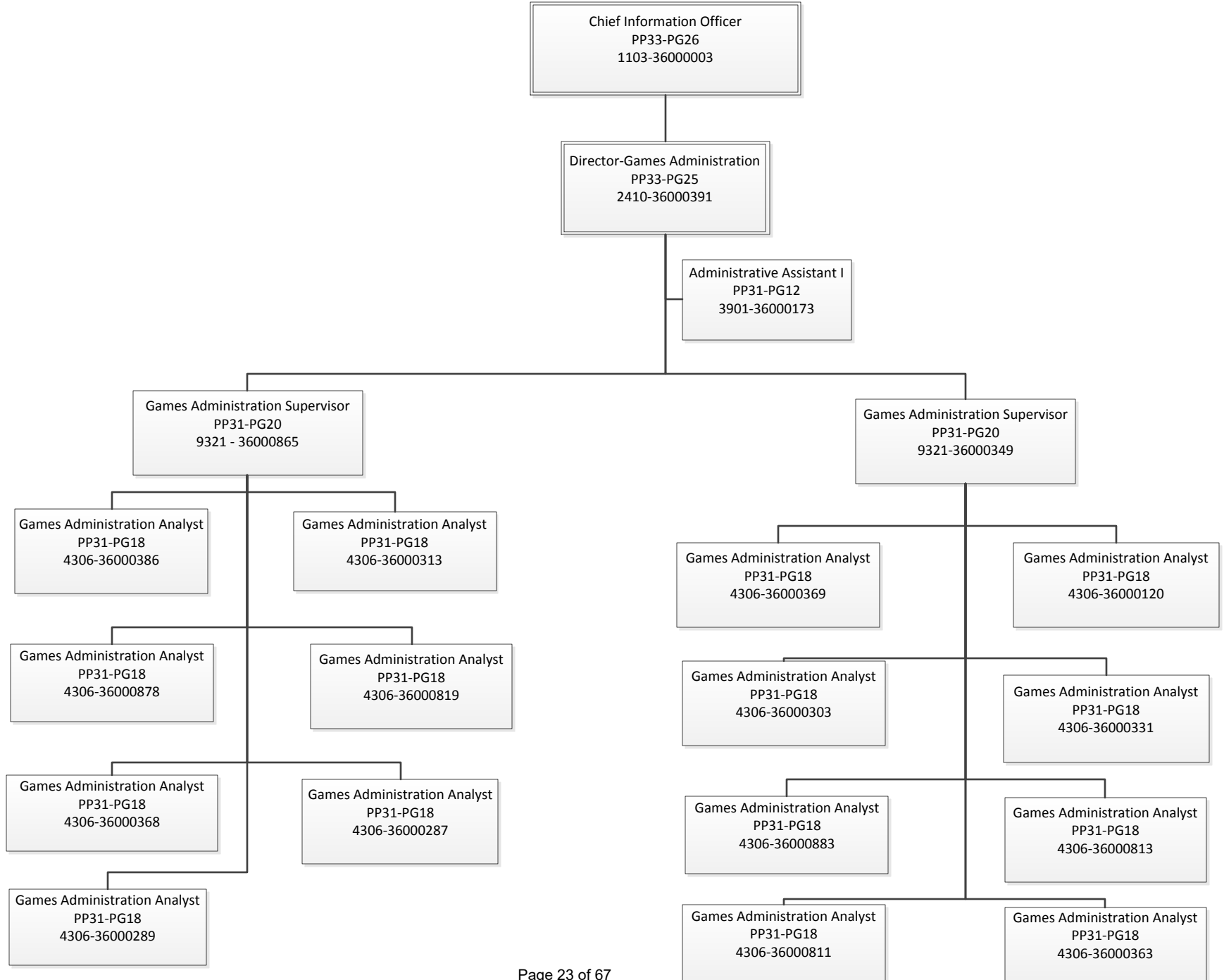
**DEPARTMENT OF THE LOTTERY**

36703030100- SYSTEMS, NETWORK & CLIENT SERVICES

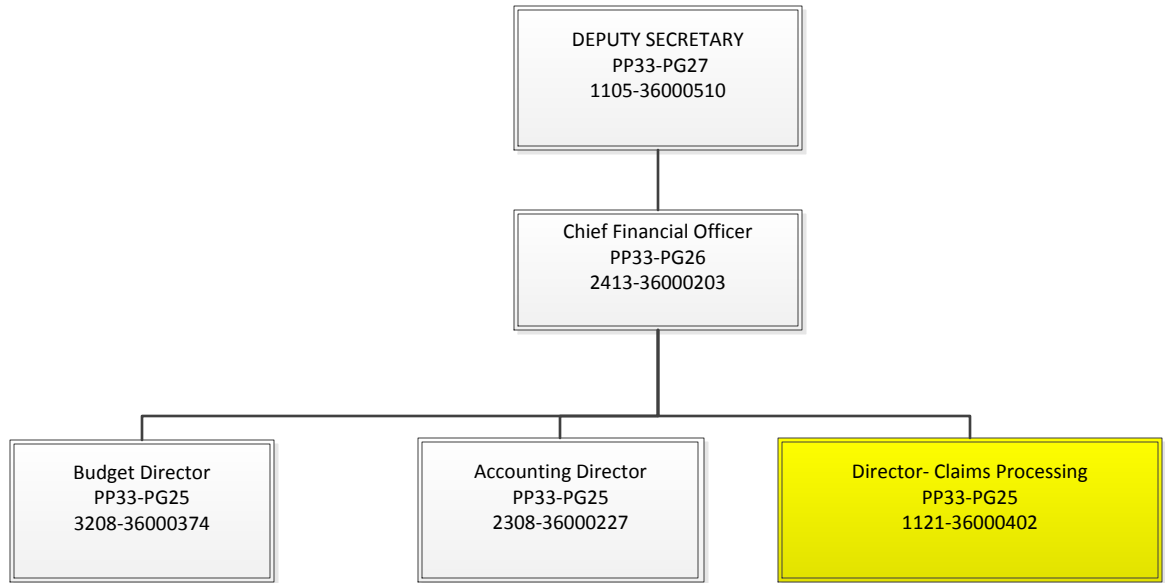




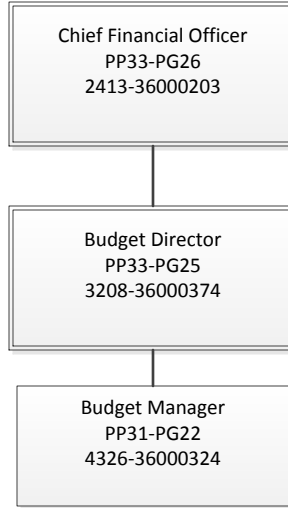


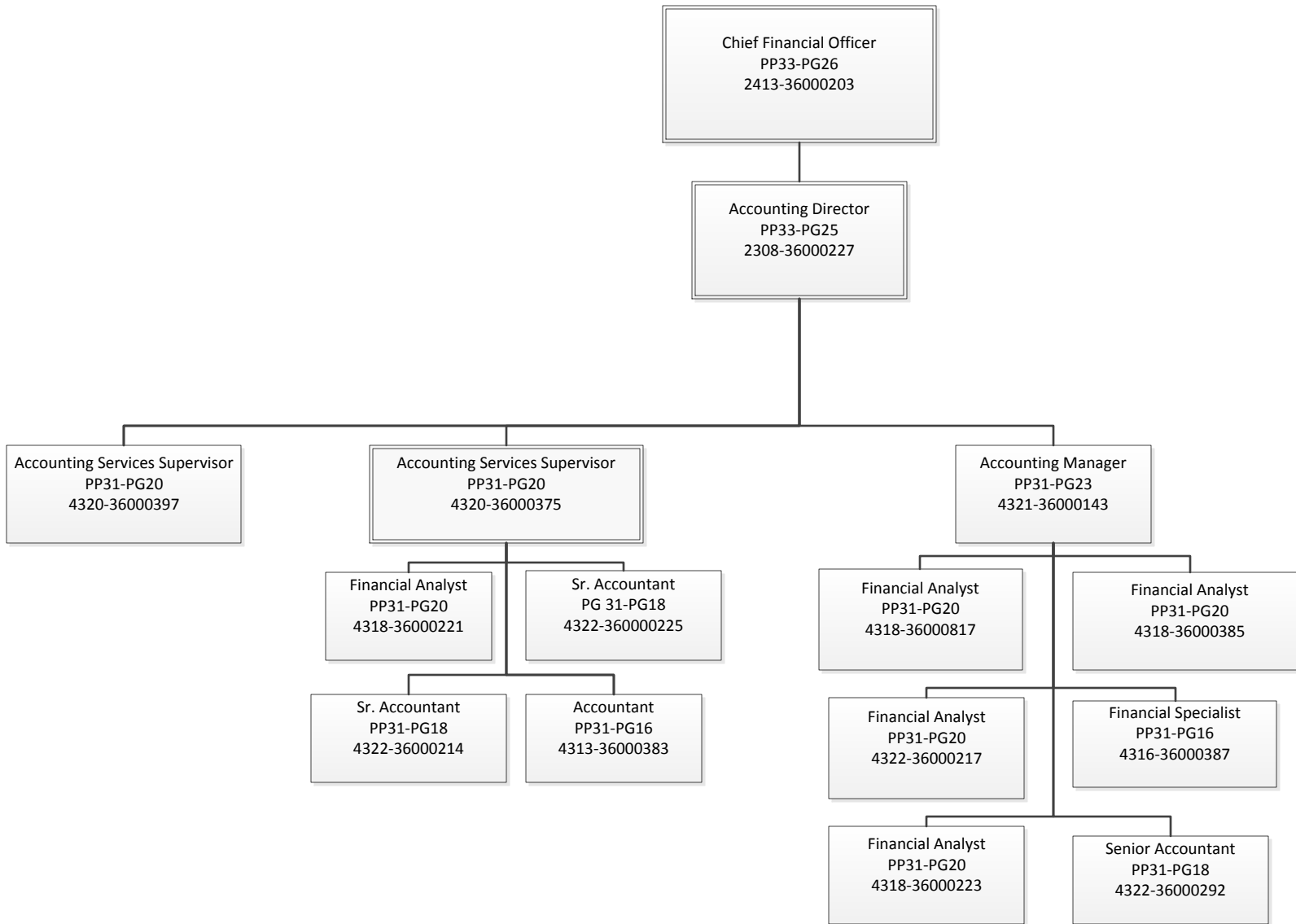


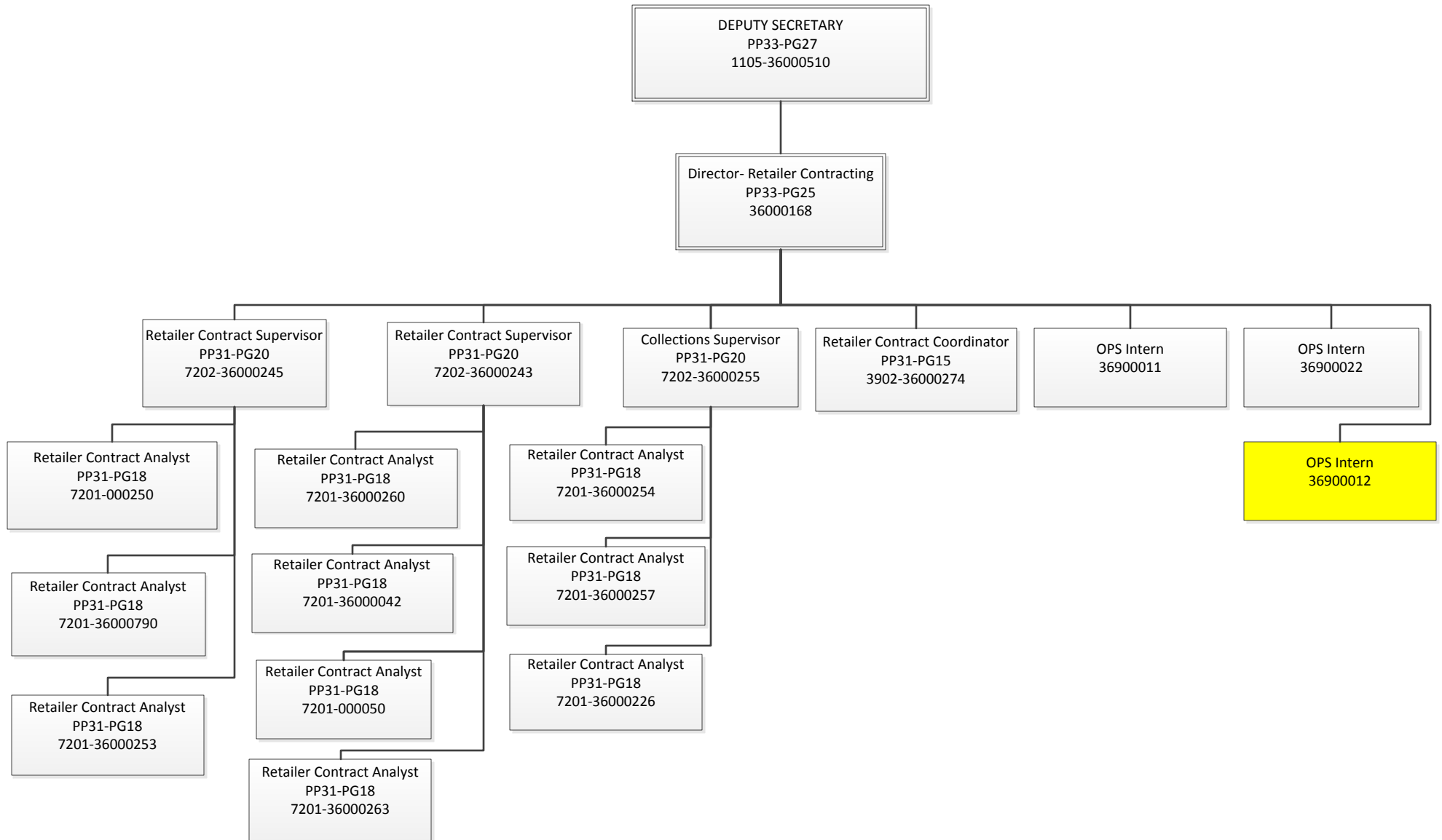
**DEPARTMENT OF THE LOTTERY**  
36801000000 - FINANCE AND BUDGET  
36803030000 - GENERAL ACCOUNTING  
36803040200 - CLAIMS PROCESSING

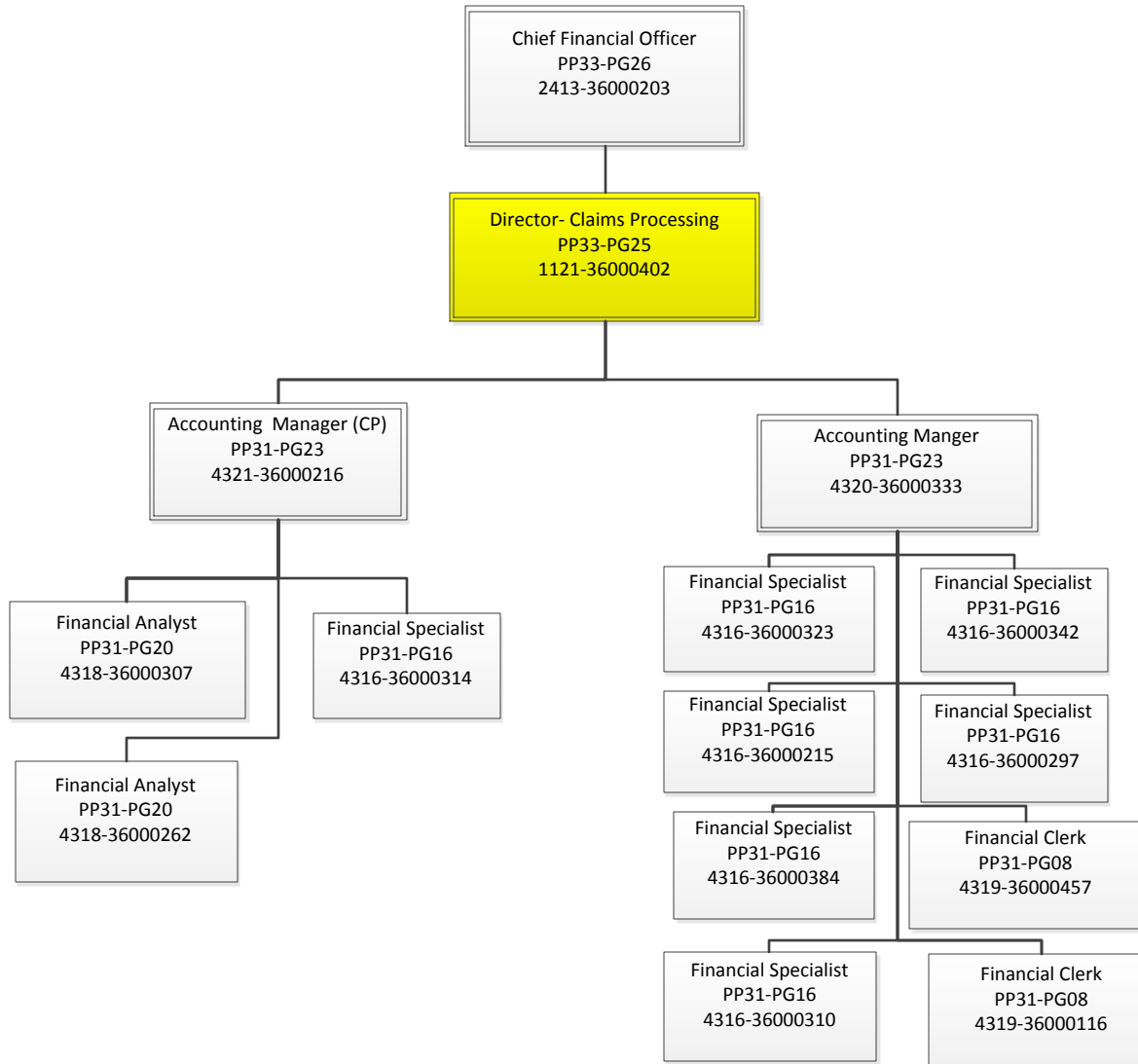


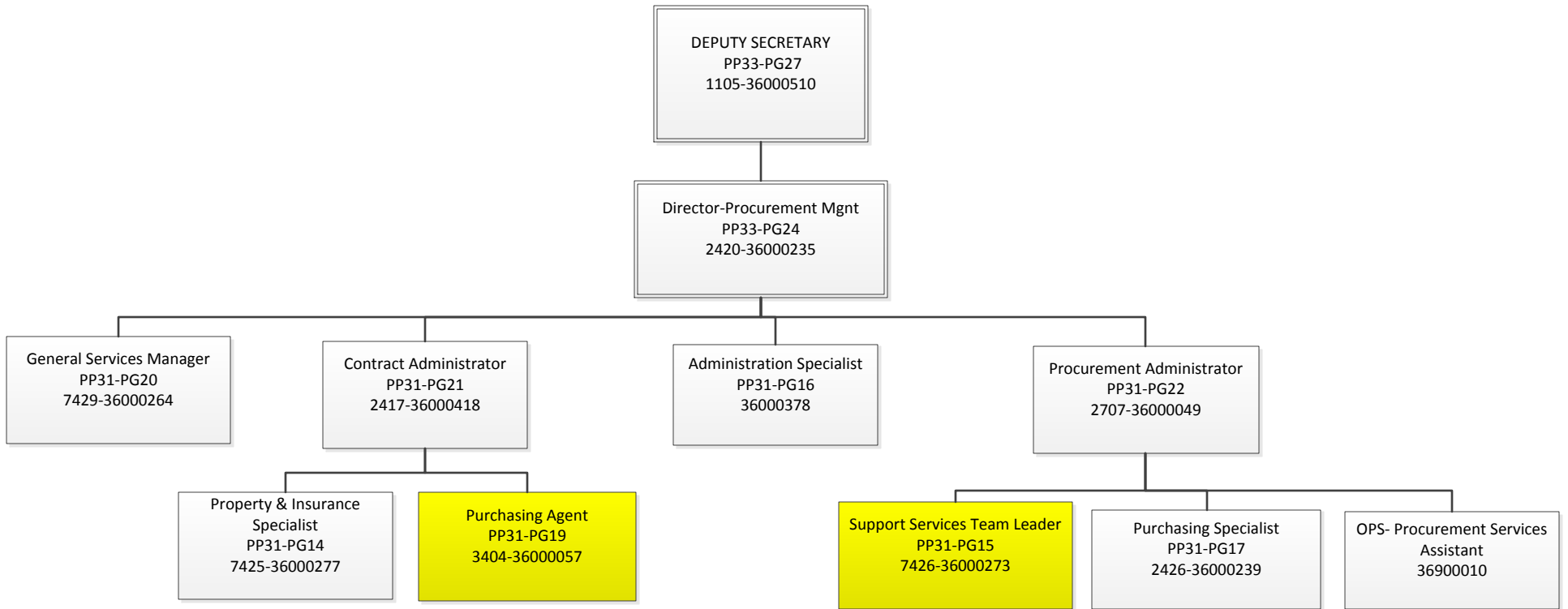


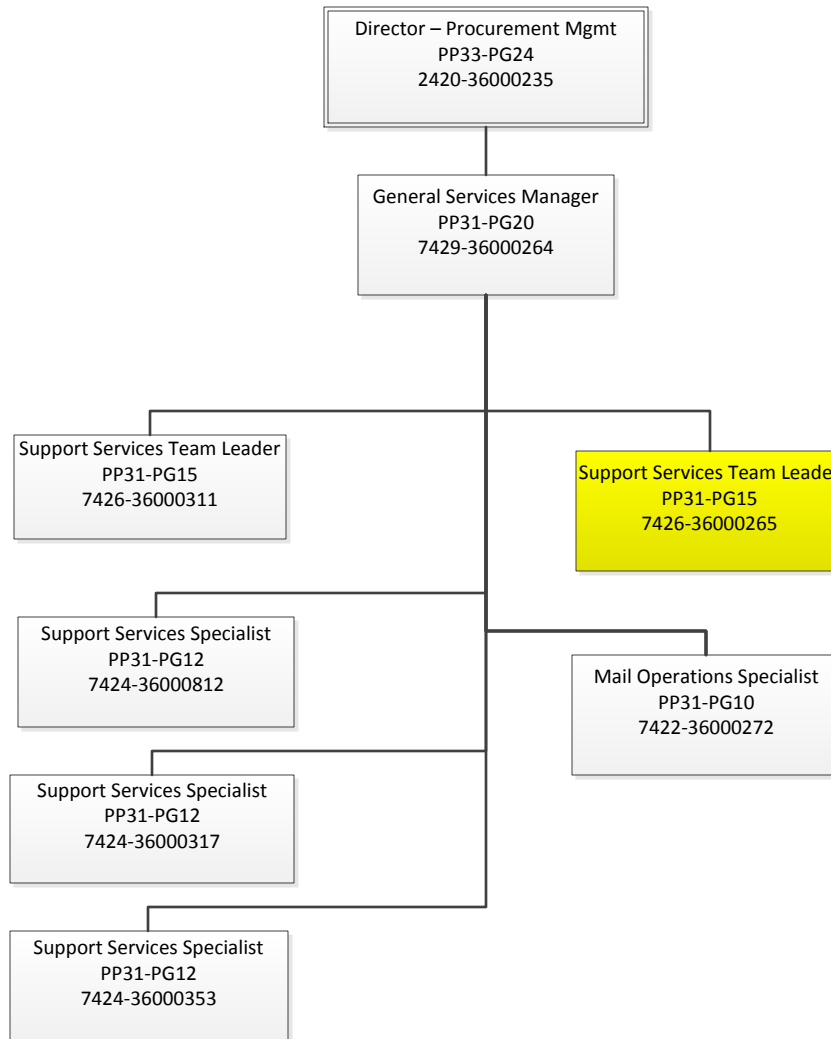












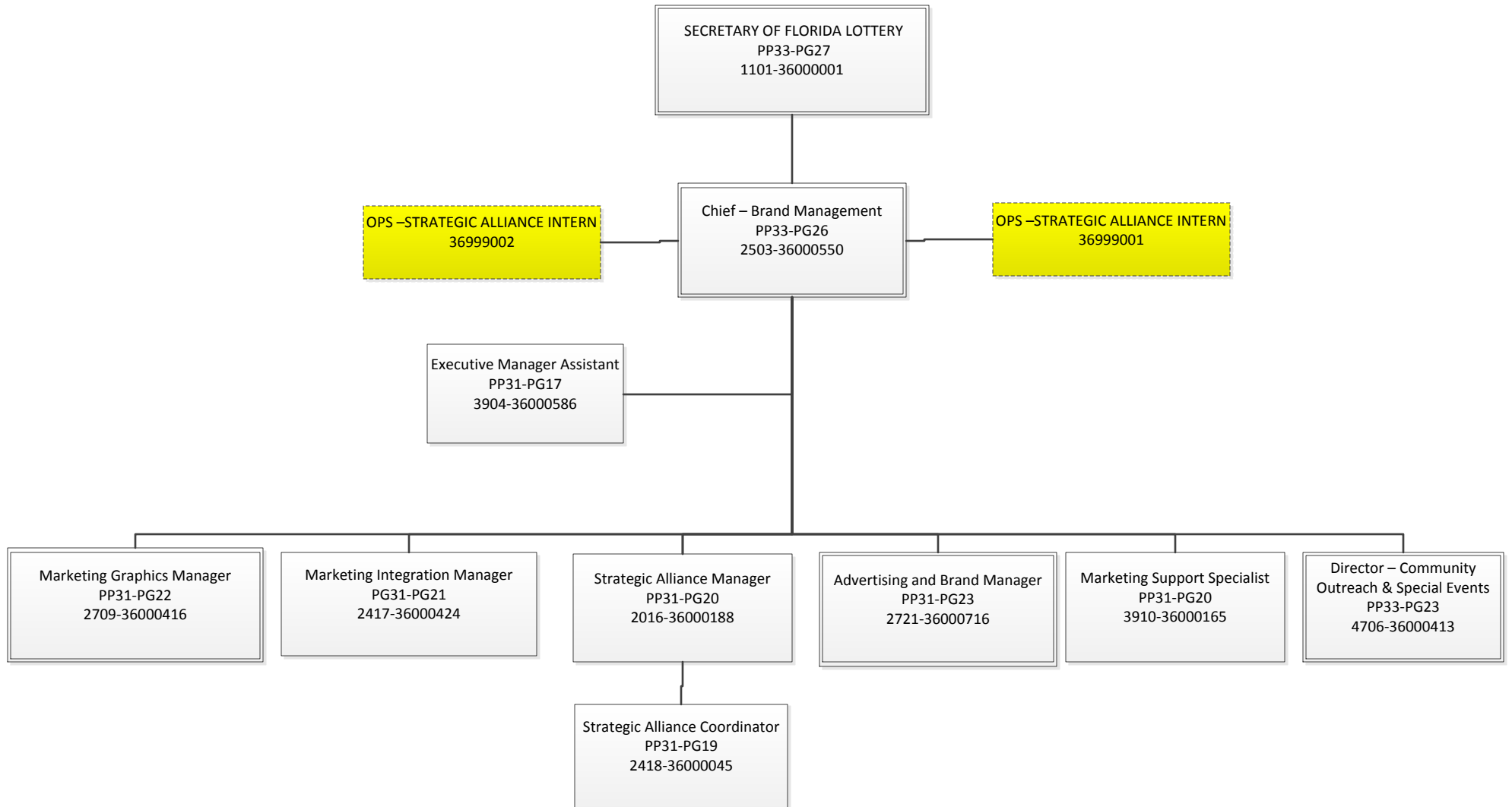
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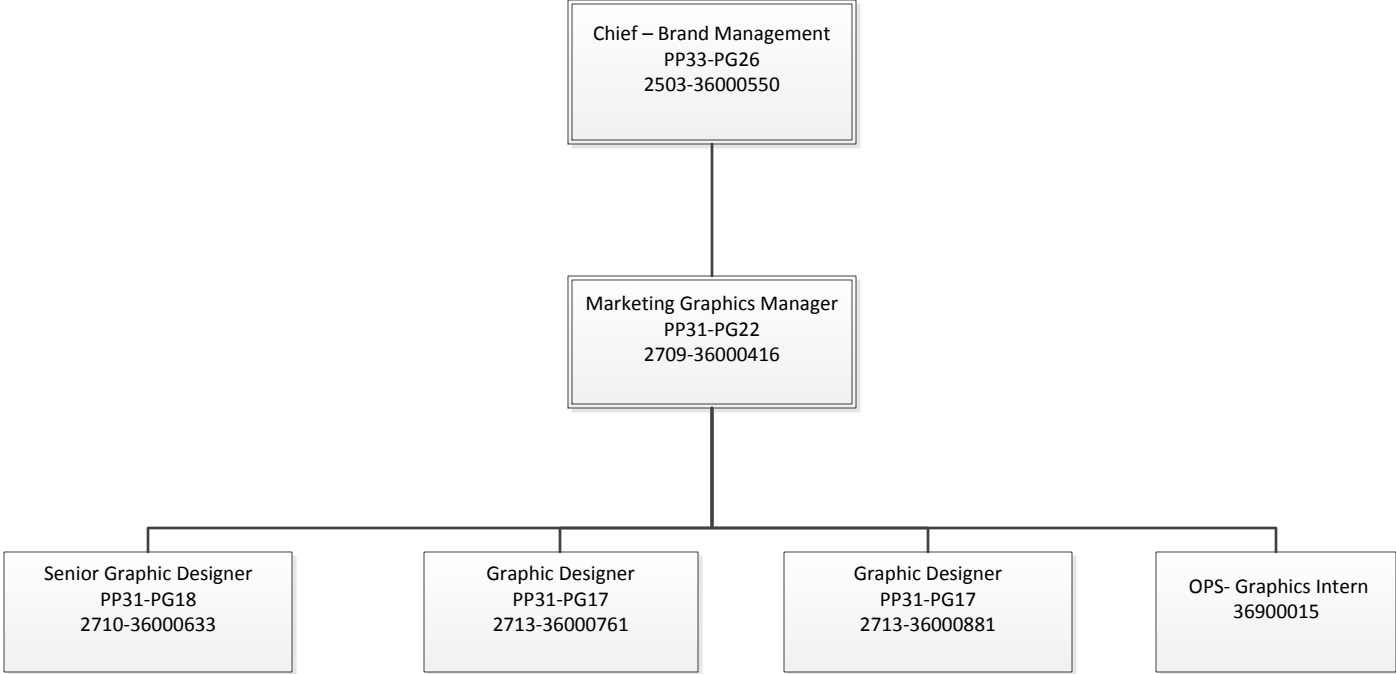
36900000000 - BRAND MANAGEMENT

36902000000 – GRAPHICS

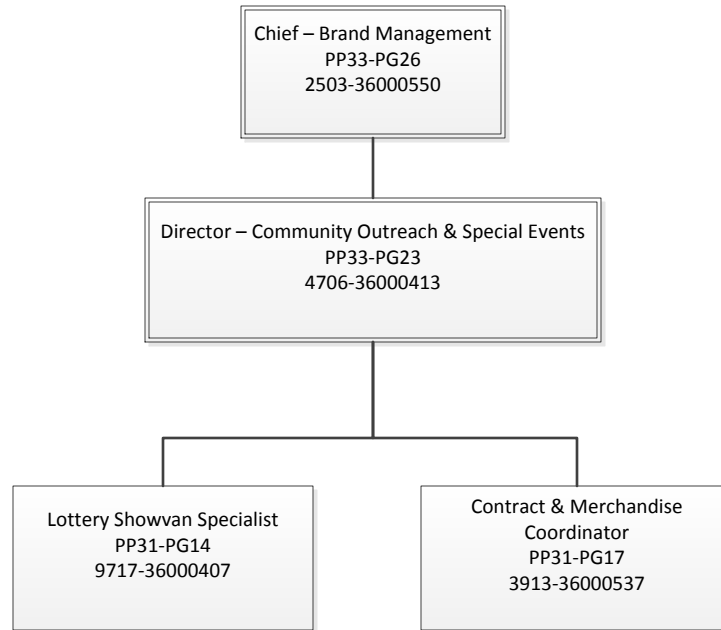
36901000000 – MARKETING

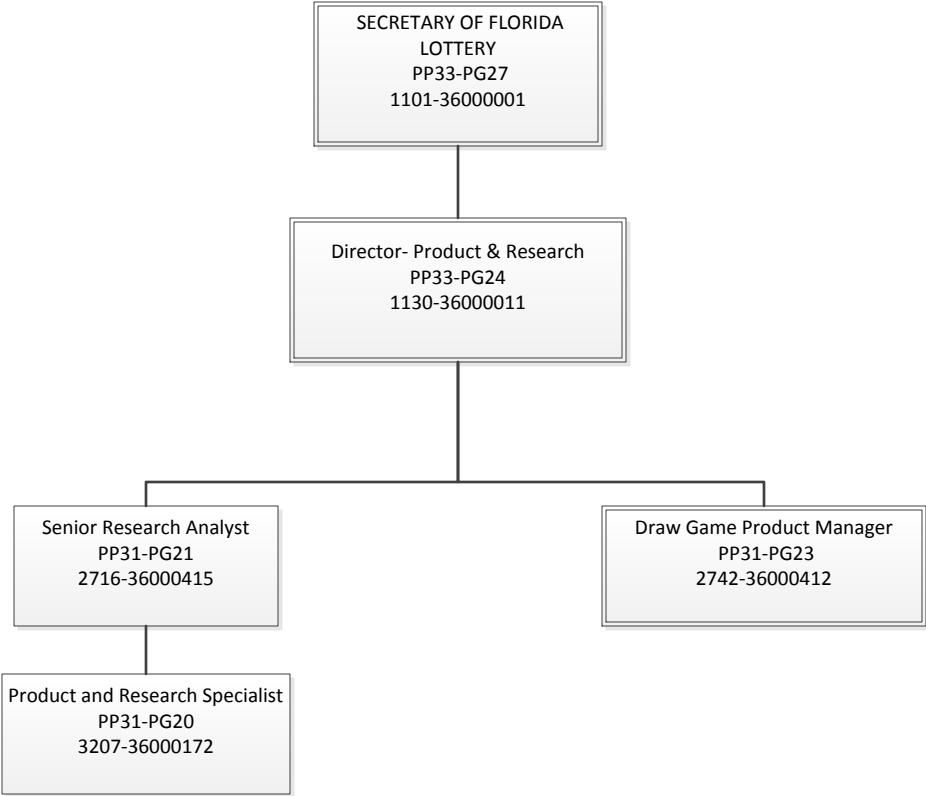
36901500000 - SPECIAL EVENTS & PROMOTIONS





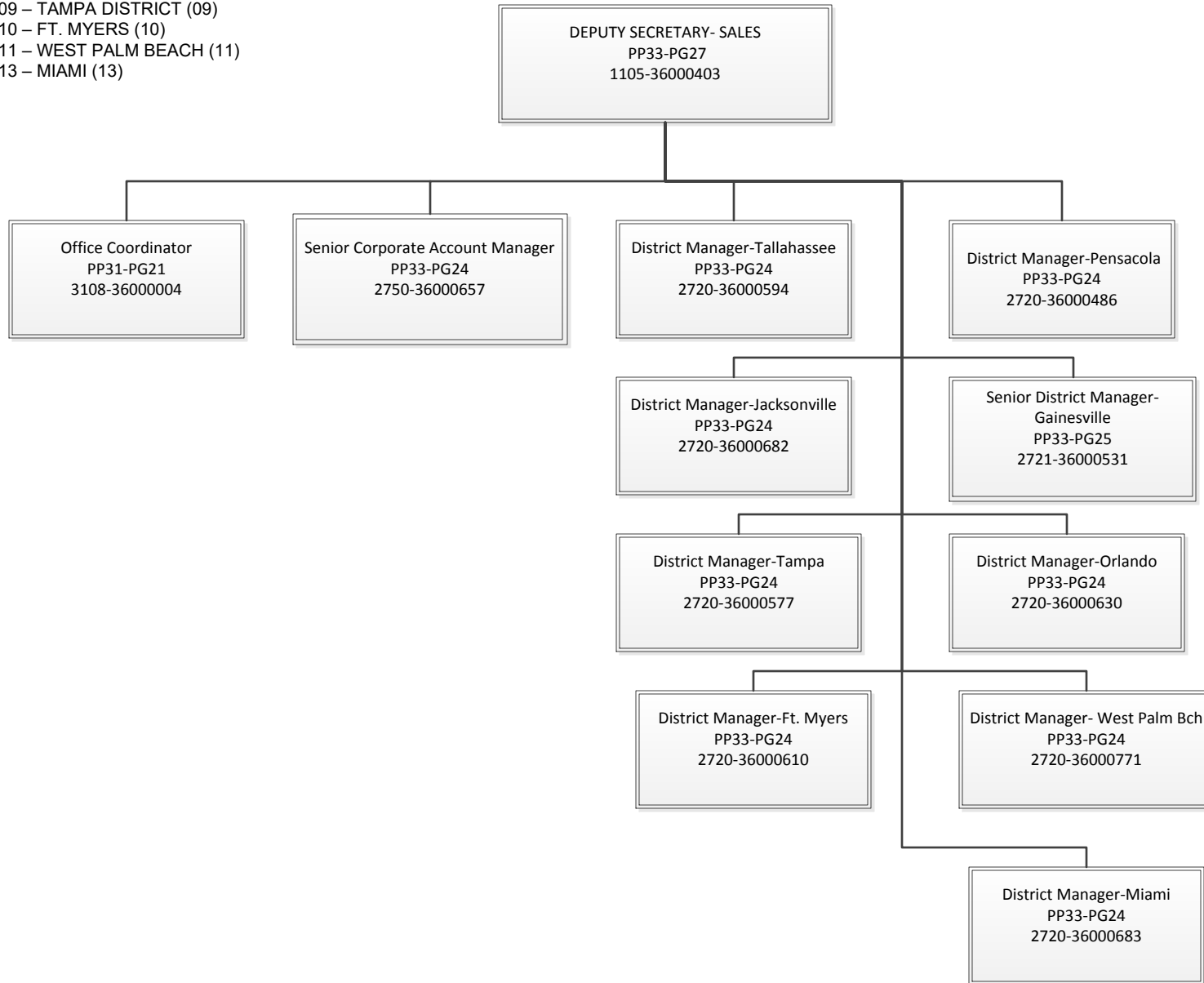


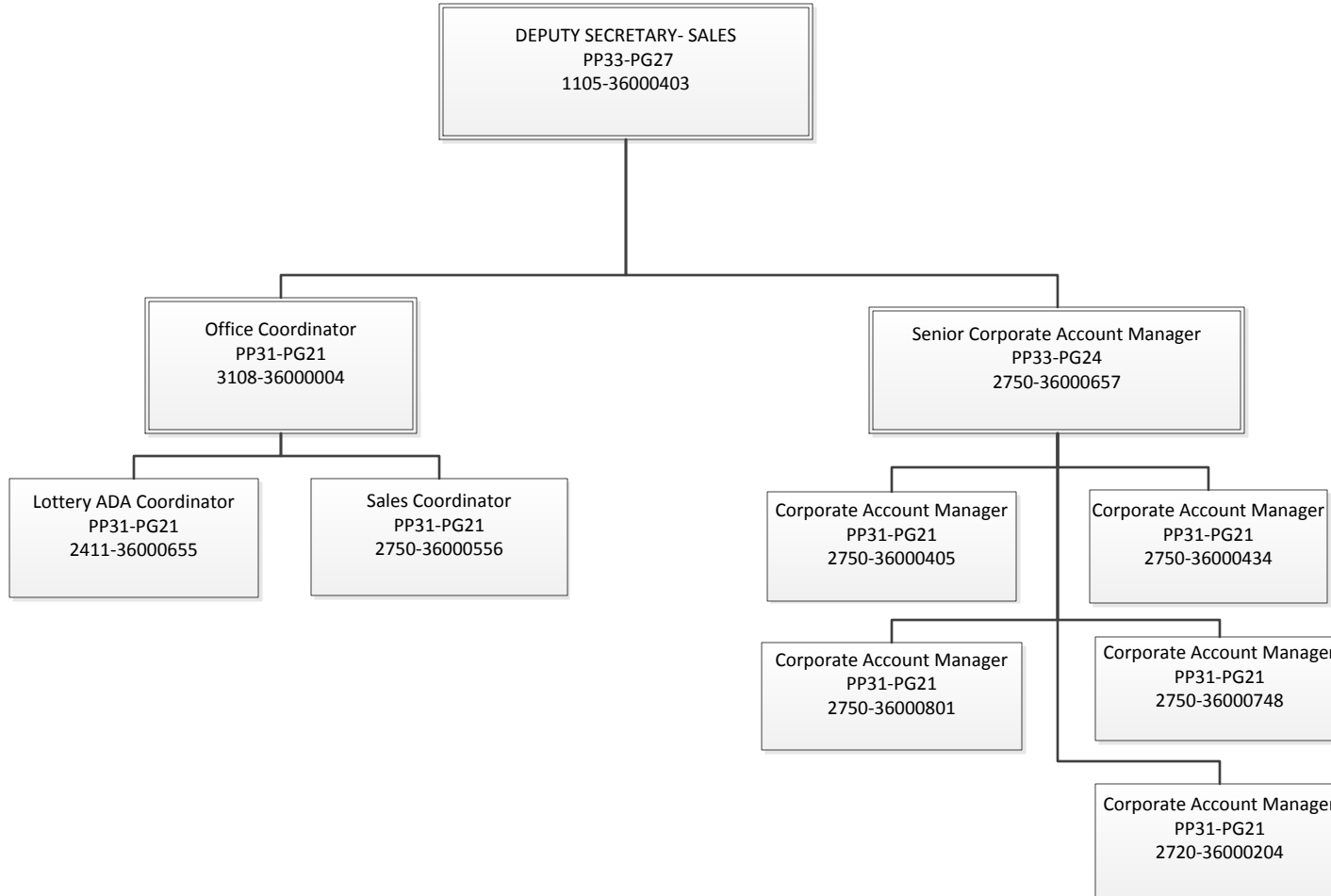


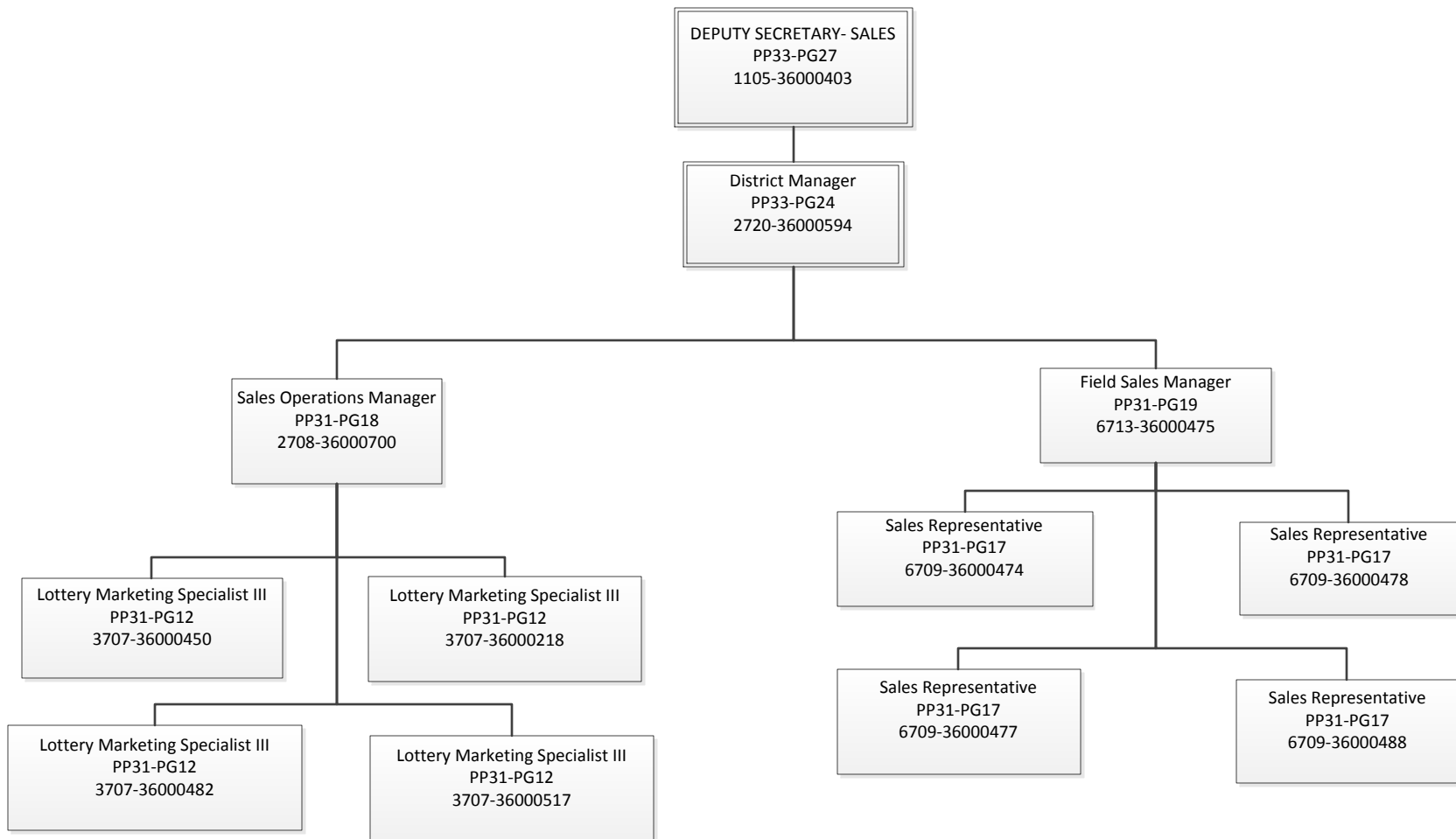


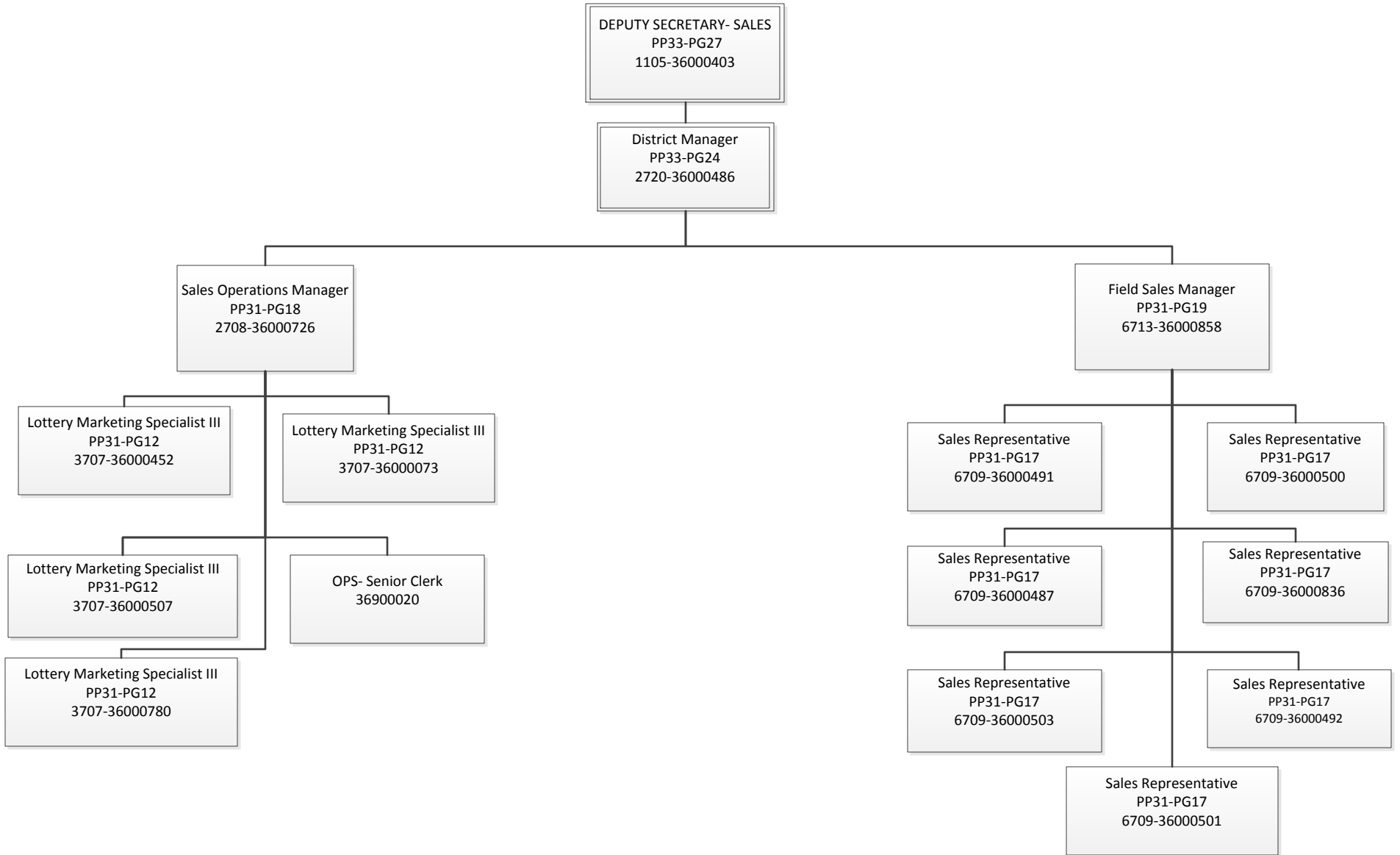
**DEPARTMENT OF THE LOTTERY**

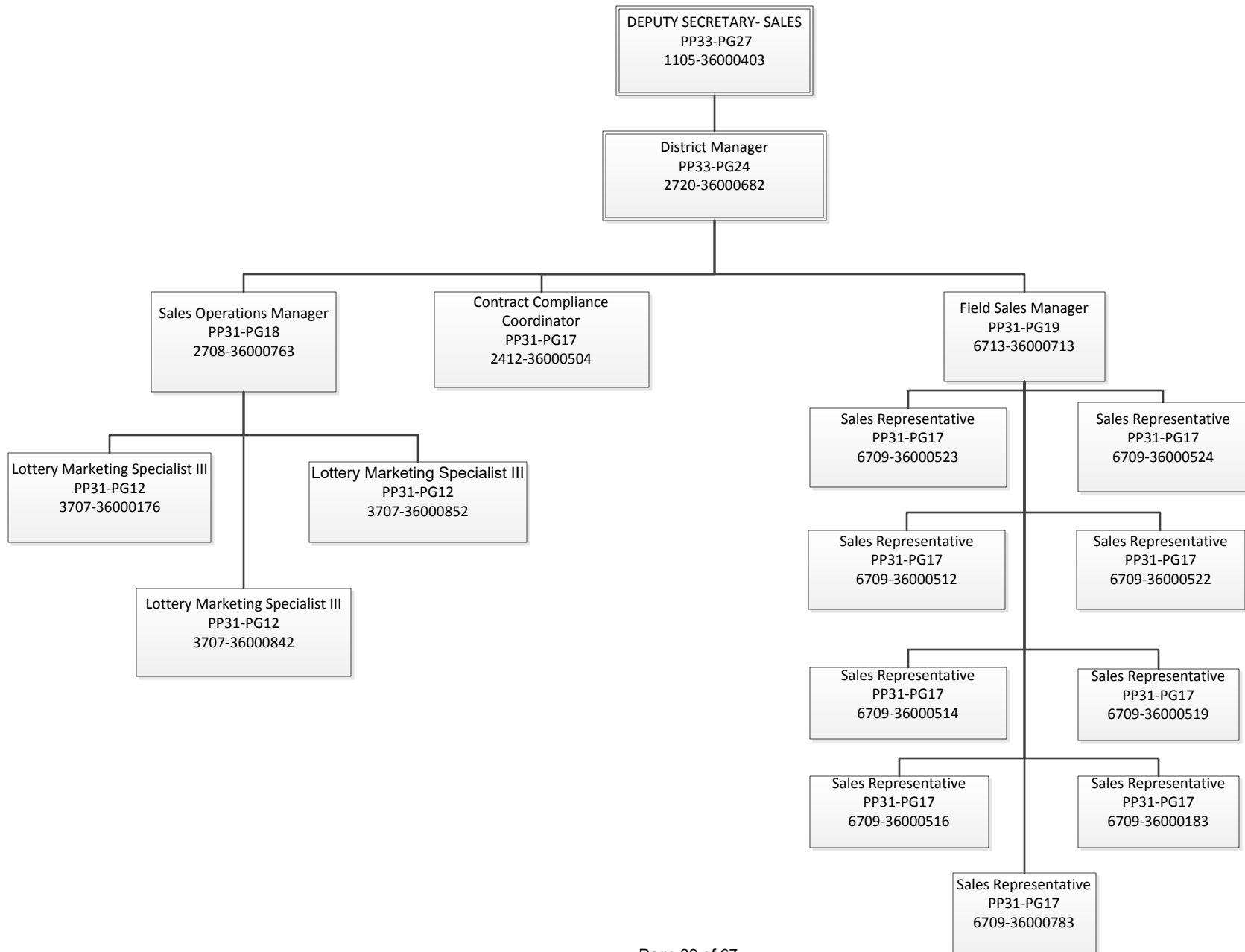
- 36903010000 – CORPORATE SALES
- 36903040101 – TALLAHASSEE DISTRICT (01)
- 36903040103 – PENSACOLA DISTRICT (03)
- 36903040104 – JACKSONVILLE DISTRICT (04)
- 36903040105 – GAINESVILLE DISTRICT (05)
- 36903040106 – ORLANDO DISTRICT (06)
- 36903040109 – TAMPA DISTRICT (09)
- 36903040110 – FT. MYERS (10)
- 36903040111 – WEST PALM BEACH (11)
- 36903040113 – MIAMI (13)

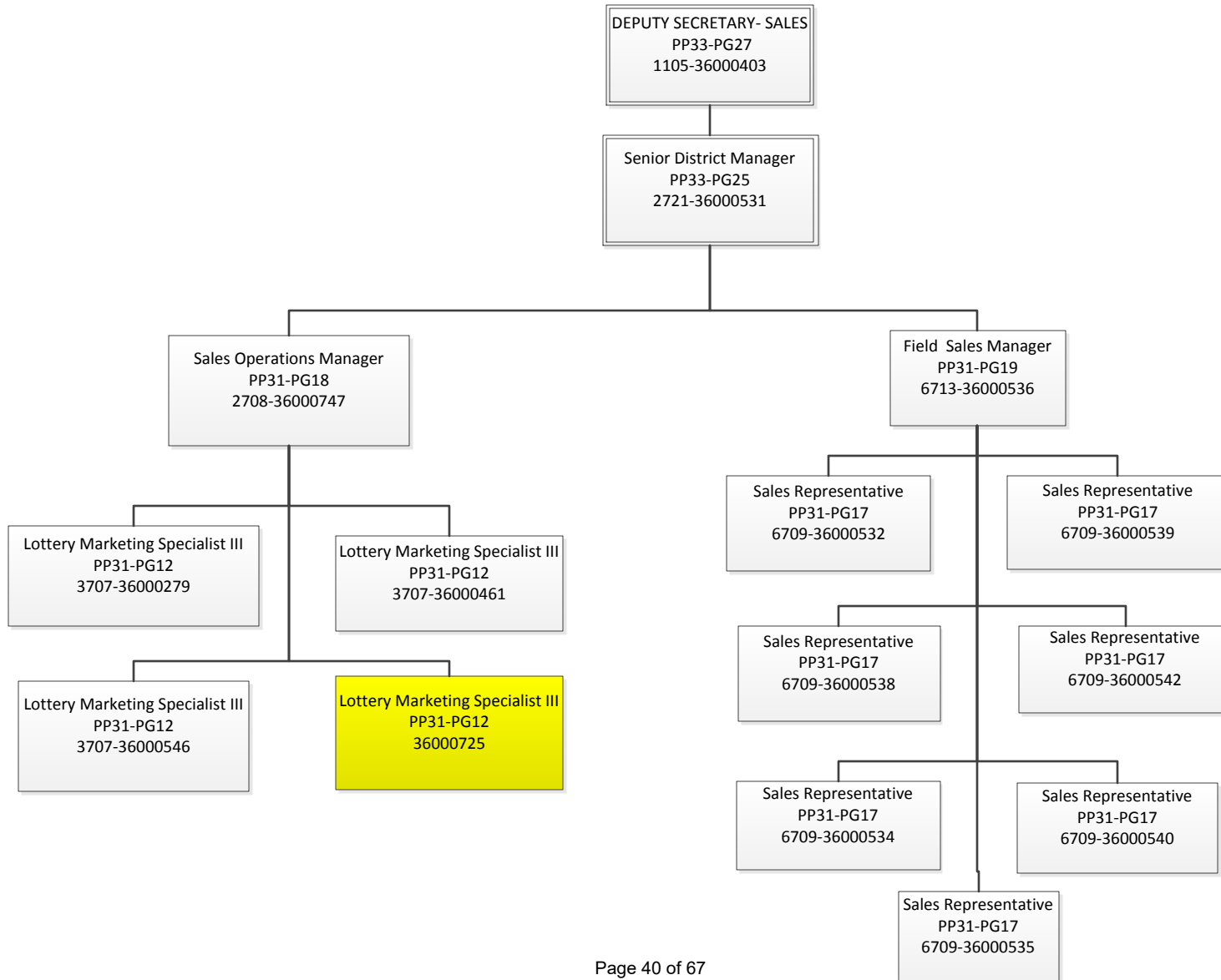




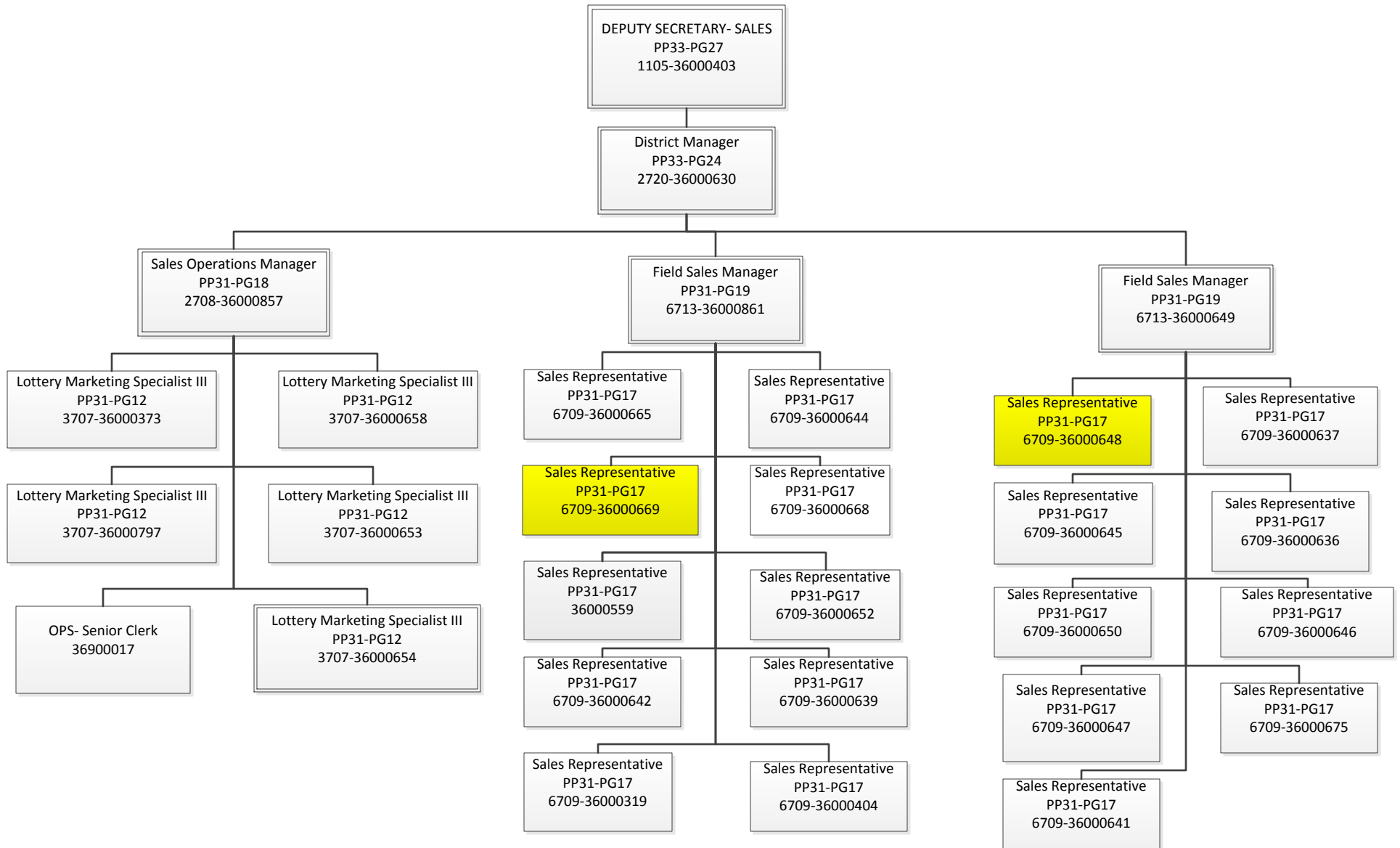


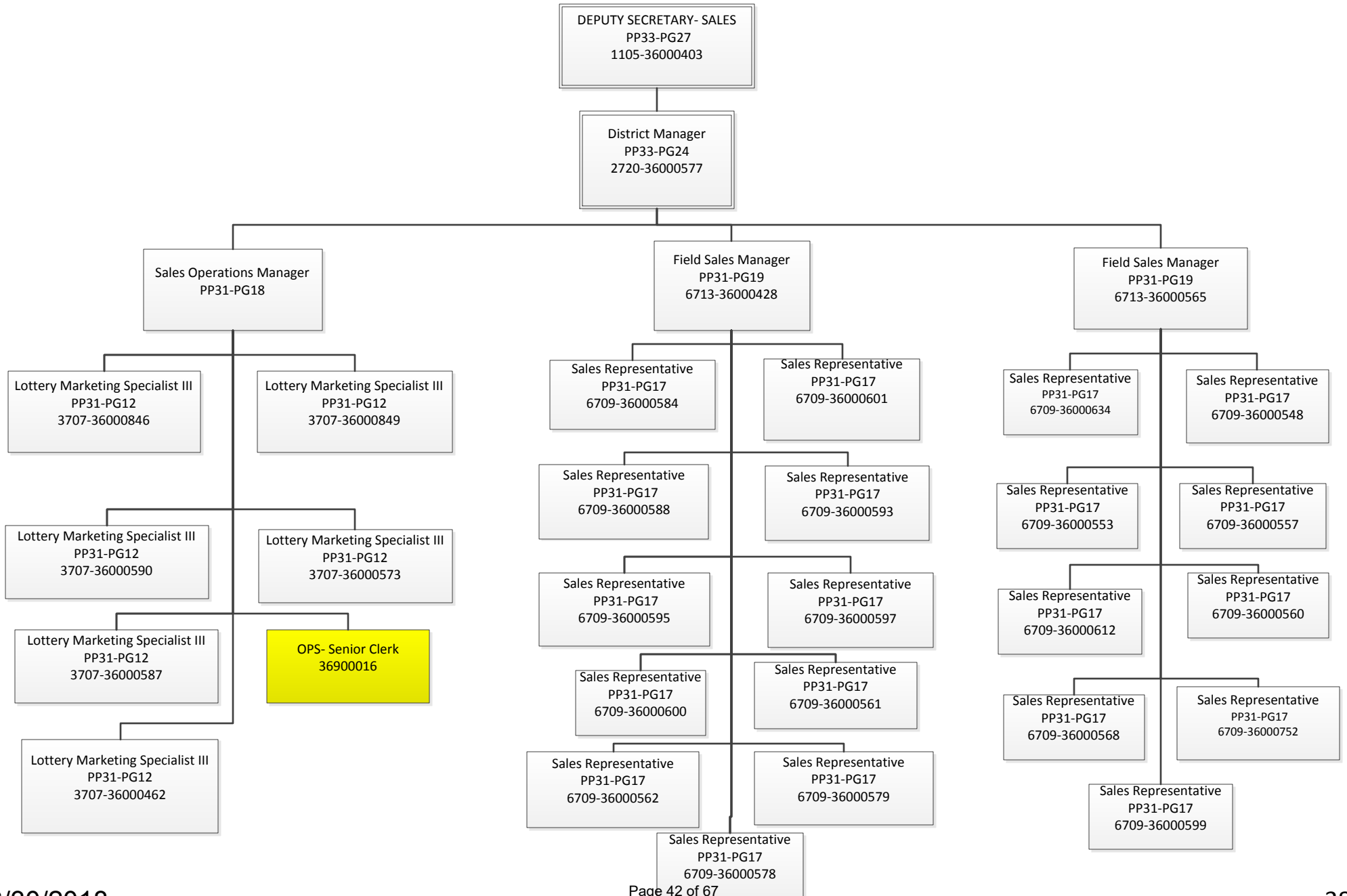


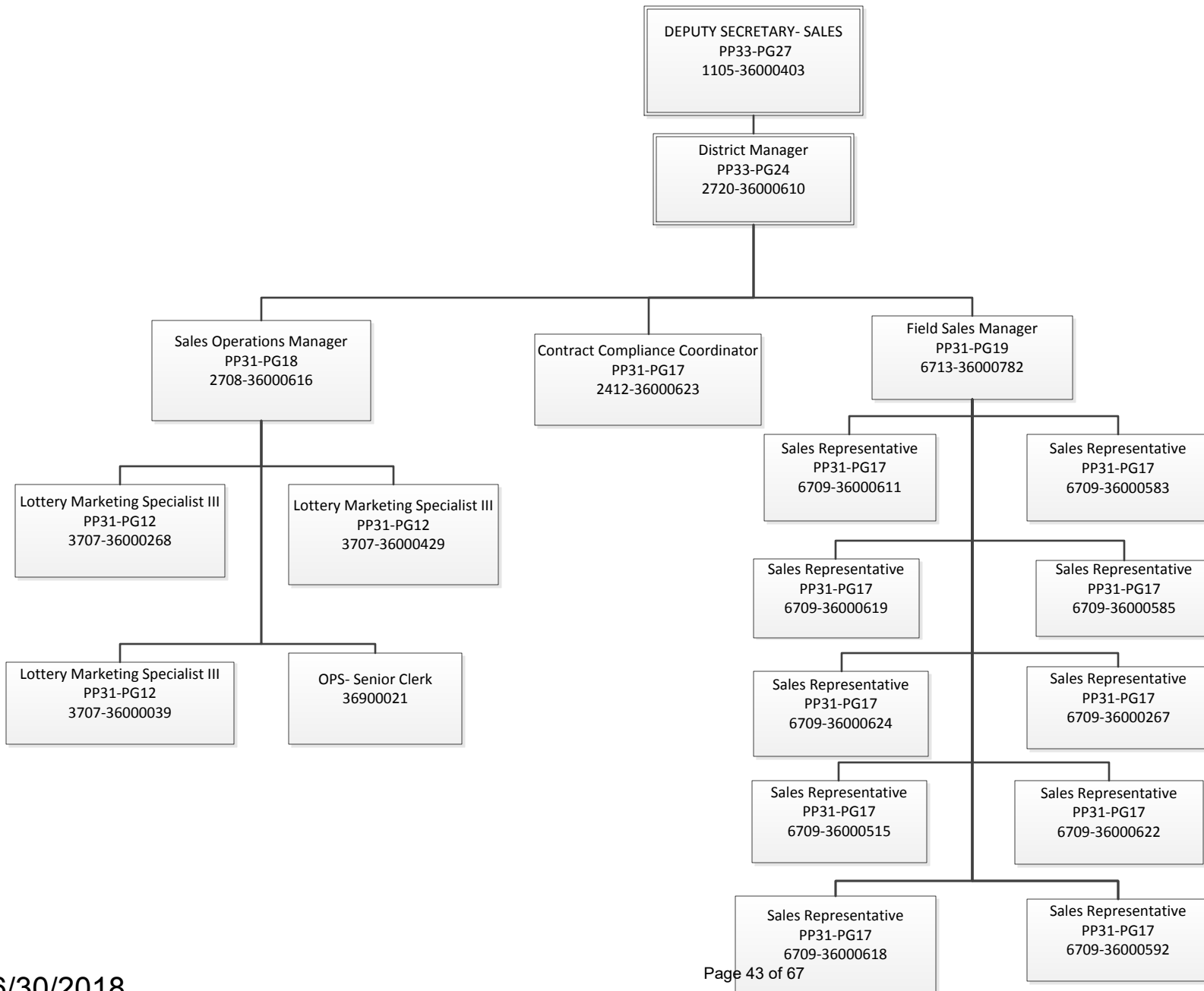


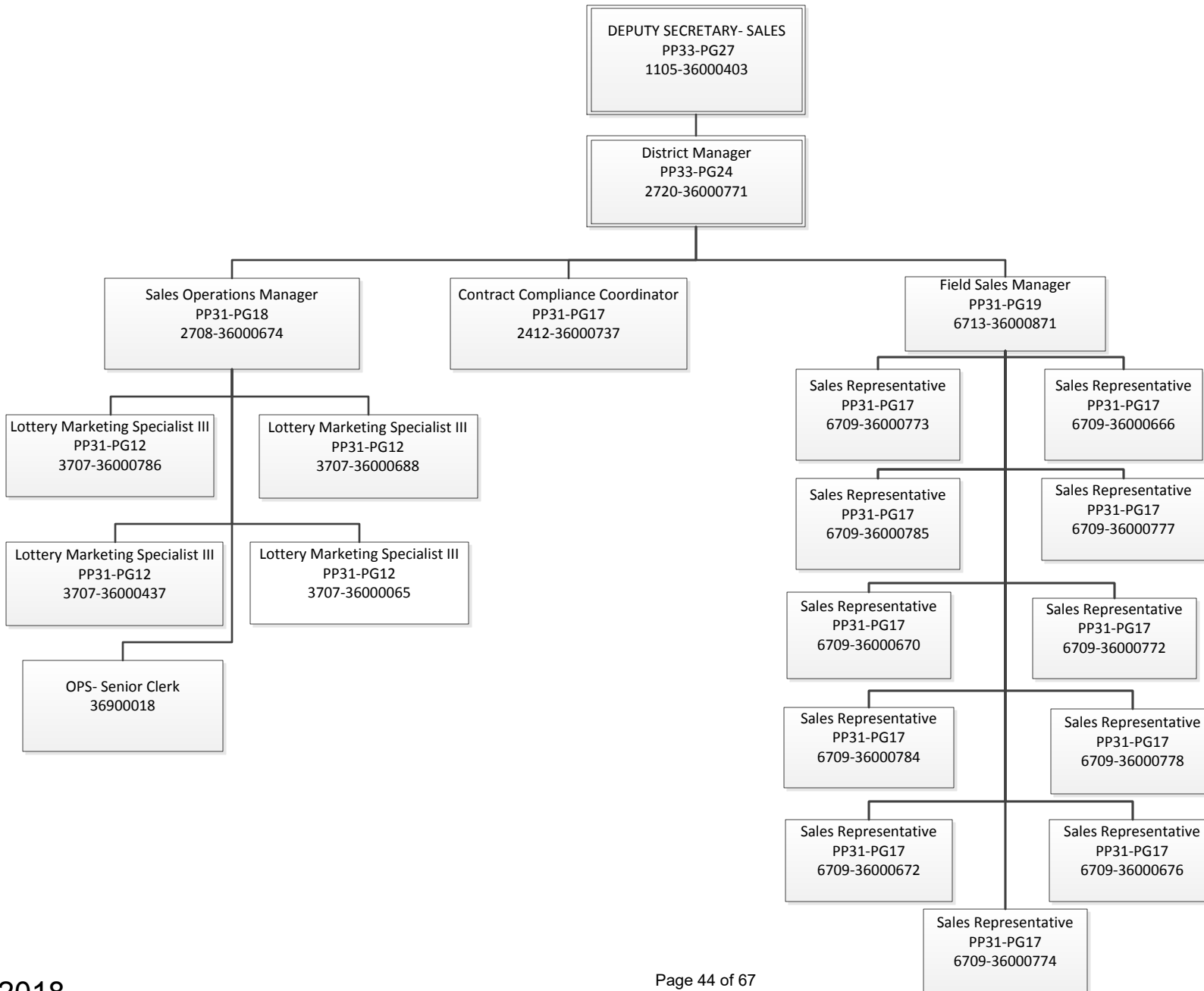


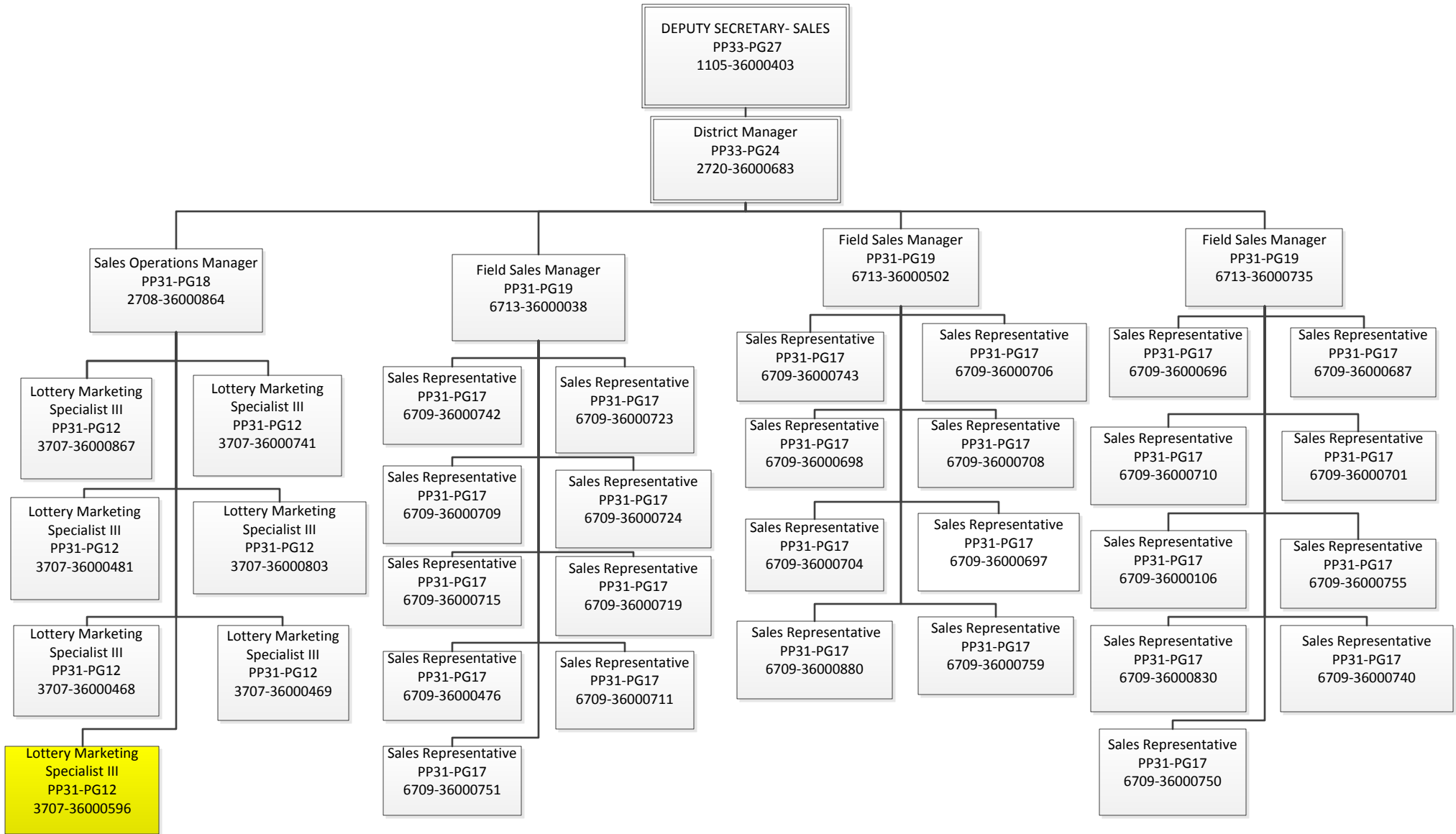














# Florida Lottery

## Schedule XII

Series Outsourcing or  
Privatization of State  
Service or Activity

Not Applicable



# Florida Lottery

## Schedule XIII

Proposed Consolidated  
Financing of Deferred-  
Payment Commodity  
Contracts

Not Applicable





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

**Agency: Lottery**

**Contact: Jay Howard**

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 2018 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 2019-2020 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 2019-2020 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Distribution to the Educational Enhancement Trust Fund	R	1,798,900,000	1,798,900,000
b				
c				
d				
e				
f				

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

\* R/B = Revenue or Budget Driver

# Florida Lottery

## Schedule XV

Contract Reporting

Not Applicable



# Florida Lottery

## Schedule I Series



# Florida Lottery

## Schedule IA

Detail of Fees and  
Related Program Costs

Not Applicable



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019 - 2020</b>
<b>Trust Fund Title:</b>	DEPARTMENT OF LOTTERY
<b>Budget Entity:</b>	OPERATING TRUST FUND
<b>LAS/PBS Fund Number:</b>	3601
	2510

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	8,726,021 (A)	4,158	8,730,179
ADD: Other Cash (See Instructions)	302,544 (B)	0	302,544
ADD: Investments	172,799,867 (C)	0	172,799,867
ADD: Outstanding Accounts Receivable	50,337,267 (D)	(4,308)	50,332,959
ADD: _____	0 (E)	0	0
<b>Total Cash plus Accounts Receivable</b>	<b>232,165,699 (F)</b>	<b>(150)</b>	<b>232,165,549</b>
LESS Allowances for Uncollectibles	3,089,700 (G)	0	3,089,700
LESS Approved "A" Certified Forwards	9,607,543 (H)	0	9,607,543
Approved "B" Certified Forwards	360,076 (H)	0	360,076
Approved "FCO" Certified Forwards	0 (H)	0	0
LESS: Other Accounts Payable (Nonoperating)	153,071,767 (I)	36,463	153,108,230
LESS: Due to Education	66,000,000 (J)	0	66,000,000
<b>Unreserved Fund Balance, 07/01/18</b>	<b>36,613 (K)</b>	<b>(36,613)</b>	<b>0</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

	<b>Budget Period: 2019 - 2020</b>
<b>Department Title:</b>	<u>DEPARTMENT OF LOTTERY</u>
<b>Trust Fund Title:</b>	<u>OPERATING TRUST FUND</u>
<b>LAS/PBS Fund Number:</b>	<u>2510</u>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/18**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(87,138,813)"/>	(A)
--	---	-----

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text" value="0"/>	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text" value="0"/>	(C)
-----------------------------------	--------------------------------	-----

SWFS Adjustment # and Description	<input type="text" value="0"/>	(C)
-----------------------------------	--------------------------------	-----

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="0"/>	(D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text" value="0"/>	(D)
--	--------------------------------	-----

A/P not C/F-Operating Categories	<input type="text" value="87,138,813"/>	(D)
----------------------------------	---	-----

<input type="text" value="0"/>	(D)
--------------------------------	-----

<input type="text" value="0"/>	(D)
--------------------------------	-----

<input type="text" value="0"/>	(D)
--------------------------------	-----

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

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="0"/>	(F)
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<b>DIFFERENCE:</b>	<input type="text" value="0"/>	(G)*
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**\*SHOULD EQUAL ZERO.**

# Florida Lottery

## Schedule IV-B

Information Technology  
Projects

Not Applicable



# Florida Lottery

## Schedule VI

Detail of Debt Service

Not Applicable





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

**Budget Period: 2019 - 20**

**Department:** Florida Lottery

**Chief Internal Auditor:** Andy Mompeller

**Budget Entity:** Lottery Operations

**Phone Number:** 850-487-7726

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p><b>There have been no major audit findings or related recommendations.</b></p>		

## Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Lottery
Agency Budget Officer/OPB Analyst Name: Jay Howard/Alexa Lloyd

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

	Program or Service (Budget Entity Codes)				
Action	3600				

### 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)? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

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

### 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				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				

		Program or Service (Budget Entity Codes)				
Action		3600				
<b>3. EXHIBIT B (EXBR, EXB)</b>						
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		3600				
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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
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				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

		Program or Service (Budget Entity Codes)				
Action		3600				
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?	N/A				
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. ( <b>PLRR, PLMO</b> )	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A				

		Program or Service (Budget Entity Codes)				
Action		3600				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y				

		Program or Service (Budget Entity Codes)				
Action		3600				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				

		Program or Service (Budget Entity Codes)				
Action		3600				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A				
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				



		Program or Service (Budget Entity Codes)			
Action		3600			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	Y			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 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			
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but it included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A			
<b>AUDIT:</b>					
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y			
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be submitted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			

		Program or Service (Budget Entity Codes)				
Action		3600				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? <b>(Audit #1 should print "No Activities Found")</b>	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? <b>(Audit #2 should print "No Operating Categories Found")</b>	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> 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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? <b>(Audit #4 should print "No Discrepancies Found")</b>	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
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.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	N/A				

		Program or Service (Budget Entity Codes)				
Action		3600				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				