



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

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## LEGISLATIVE BUDGET REQUEST

Department of Management Services  
Tallahassee, Florida

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 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 2019-20 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

# 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.*

<b>Agency:</b>	<b>Department of Management Services (DMS)</b>		
<b>Contact Person:</b>	Brad McVay	<b>Phone Number:</b>	850-410-1698
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Northwood Associates, LLC, v. Ken Detzner, et. al.		
<b>Court with Jurisdiction:</b>	First District Court of Appeals		
<b>Case Number:</b>	1D:18-10		
<b>Summary of the Complaint:</b>	<p>Count I – Declaratory Judgment and Injunctive Relief, Impairment of Contract          Count II – Declaratory Judgment and Injunctive Relief, Single Subject          Count III – Breach of Contract (lease no. 720:0139) against all Defendants          Count IV – Breach of Contract (lease no. 720:0098) against DBPR</p> <p>Plaintiffs sought a judgment of the Court declaring proviso(s) in the 2016-17 GAA defunding leases at the Northwood Mall property unconstitutional. Plaintiffs also sought damages for unpaid rent.</p>		
<b>Amount of the Claim:</b>	<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;          &gt;\$500,000.00 for Agencies vacating Northwood (DBPR, AST, DCF)</p>		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	2016-17 General Appropriations Act, HB 5001, ch. 2016-66, Laws of Florida		
<b>Status of the Case:</b>	The trial court granted summary judgment on Counts I and II in favor of Defendants. Plaintiff filed voluntary dismissal of breach of contract counts (formally III and IV), and appealed the trial court’s judgment on counts I and II to the 1 <sup>st</sup> DCA. Briefs have been filed by all parties and Motion for Oral Argument has been filed.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Harris Corporation, as successor in interest to Com-Net Ericsson Critical Radio Systems, Inc., vs. State of Florida, Department of Management Services, and the Agency for State Technology as successor of the Office of State Technology	
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County, Florida	
Case Number:	2018 CA 1056	
Summary of the Complaint:	Count I – Declaratory Judgment (Prohibition of State’s Use of Conveyed Towers) Plaintiffs are seeking a judgment in its favor declaring that the State may not use, or authorize any third party to use, the Conveyed Towers in conjunction with any communications system other than the Communication System as defined in the Service Agreement (the EDACS-EA system) until June 30, 2051, or such earlier time as Harris elects to sell the Conveyed Towers to the State, and for such other relief the Court deems just and proper.	
Amount of the Claim:	Unknown at this time	
Specific Statutes or Laws (including GAA) Challenged:	Section 282.709, Florida Statutes; Chapter 86, Florida Statutes;	
Status of the Case:	Plaintiff has filed a Complaint. Co-defendant, Agency for State Technology (AST) filed a Motion to Dismiss Complaint and Strike Portions of the Complaint. DMS filed a Motion to Dismiss. Plaintiff filed a response to AST’s and DMS’s Motion to Dismiss.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input checked="" type="checkbox"/>	Outside Contract Counsel

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Names of the Case:(If no case name, list the names of the plaintiff and defendant.)	Tallahassee Corporate Center, LLC. vs. Department of Management Services
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County, Florida
Case Number:	2018 CA 1006
Summary of the Complaint:	<p>Count I –Brought under F.S. §120.69 to enforce Agency action.  Count II – Common law taxpayer action to declare DMS turnkey lease approvals invalid.  Count III – Declaratory relief.  Count IV – Enforce the open meetings and Sunshine Laws  Count V – Enforce right under the Public Records Law  Count VI - Declaratory relief.</p> <p>Plaintiff is seeking an the court to declare DMS owes rent for the dark space during the lease term and determine the amount due and owing at lease end, and provide such further relief as may be just, equitable, or proper.</p>
Amount of the Claim:	Unknown at this time.
Specific Statutes or Laws (including GAA) Challenged:	F.S. § 120.69; F.S. § 120.52(2); F.S. § 255.25; Rule 60H-1.017; F.S. § 26.012, 86.011, and 120.73; F.S. § 255.249; F.S. § 286.011; F.S. § 286.0113; F.S. § 119.021; F.S. § 119.07; F.S. § 119.12
Status of the Case:	Plaintiff has filed a Complaint. Tallahassee Retail Venture, LLC (TRV) filed a Motion to Intervene. DMS filed a Motion to Dismiss. Plaintiff filed a response to AST’s and DMS’s Motion to Dismiss. A hearing was set on July 12, 2018, on DMS’s Motion to Dismiss and TRV’s Motion to Intervene but was later canceled. Plaintiff filed a Response to the Motion to Intervene. Plaintiff’s filed an Amended Complaint. A Stipulation for Entry of Order Granting TRV’s Motion to Intervene was entered. TRV filed a Motion to Dismiss Amended Complaint. DMS filed a Partial Motion to Dismiss the Amended Complaint. A hearing is scheduled for August 22, 2018, on to hear all pending motions.
Who is representing (of	X Agency Counsel

record) the state in this lawsuit? Check all that apply.		Office of the Attorney General or Division of Risk Management
	X	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 – June 2018*

**Independent Entities**

Public Employee's Relations Commission

Florida Commission on Human Relations

State Employee Leasing (Enterprise Florida, Inc)

Division of Administrative Hearings

Agency for State Technology (Northwood and Southwood Shared Resource Center)

**Rick Scott**  
Governor  
State of Florida

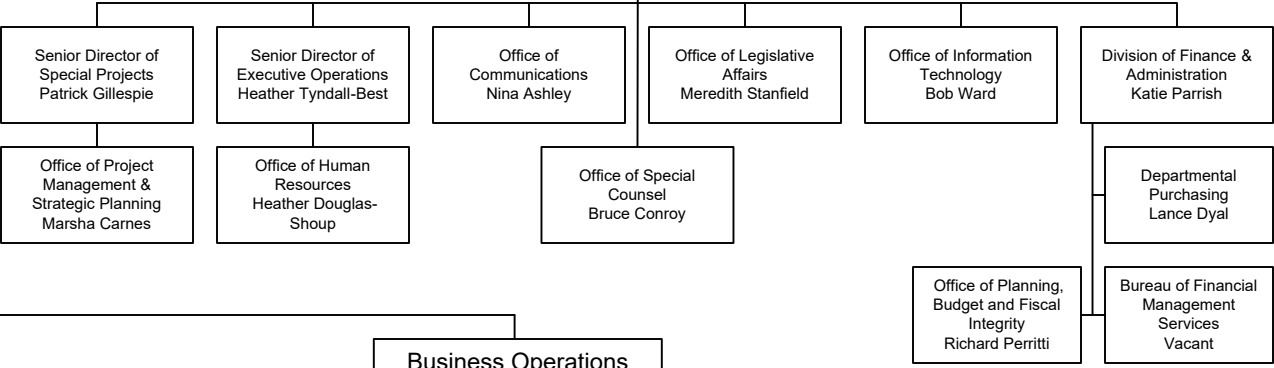
Secretary  
Erin Rock

Office of the Secretary and Division of Finance & Administration  
85 FTE

Inspector General  
Dawn Case

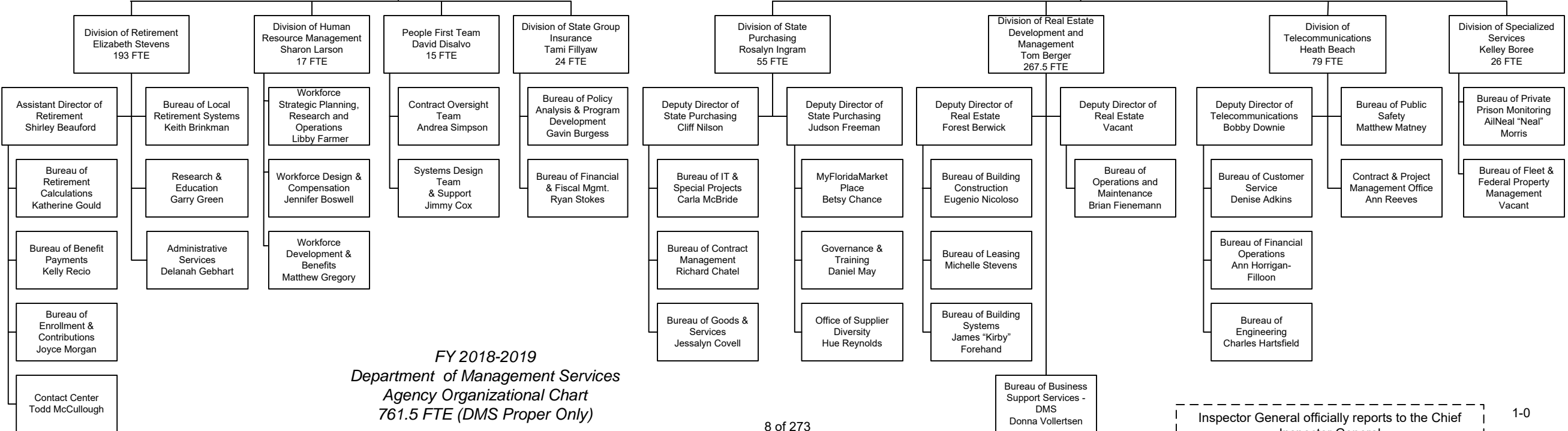
General Counsel  
Brittany Griffith

Chief of Staff  
Dave Zeckman



**Workforce Operations**

**Business Operations**



*FY 2018-2019  
Department of Management Services  
Agency Organizational Chart  
761.5 FTE (DMS Proper Only)*

Inspector General officially reports to the Chief Inspector General



**DEPARTMENT OF MANAGEMENT SERVICES  
 ORGANIZATION CHARTS (2018-2019 FY LBR Submission/October 2018)  
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Executive Assistant II-SES  
00005  
(43-6011-05)  
Code: 0720 010

Secretary of Management Services  
00579  
(10-1011-03)  
Code: 9606 025

Inspector General- DMS  
01720  
(10-1021-02)  
Pg 1-2  
Code: 9571 024

General Counsel-DMS  
01498  
(10-9199-02)  
Pg 1-2  
Code: 8970 024

Sr. Management Analyst II - SES (Emergency Coordinating Officer)  
03809  
(13-1111-04)  
Code: 2225 010

Chief of Staff  
02394  
(10-1021-02)  
Code: 8289 024

Operations & Mgmt Consultant II - SES  
03071  
(13-1111-04)  
Code: 2236 010

Workforce Operations

Director of Retirement  
02539  
(10-3041-01)  
Pg 2-3  
Code: 9610 023

Director of Human Resource Management- DMS  
02644  
(10-9029-01)  
Pg 2-1  
Code: 9734 023

People First Project Director - DMS  
02358  
(11-1021-04)  
Pg 2-1  
Code 8440 022

Director of State Group Insurance  
02678  
(10-3041-01)  
Pg 2-2  
Code: 7807 023

Business Operations

Director of State Purchasing - DMS  
02110  
(10-3061-01)  
Pg 3-1  
Code: 9728 023

Director of Facilities Mgmt. & Bldg. Construction  
00369  
(10-9021-01)  
Pg 5-1  
Code: 9137 023

Director of Telecommunications  
00576  
(10-3021-01)  
Pg 4-1  
Code: 7285 023

Director of Specialized Services- DMS  
00031  
(10-3071-01)  
Pg 3-2  
Code: 9733 023

Executive Strategy Officer (Senior Director of Special Projects)  
02420  
(10-1021-02)  
Code: 5347 024

Office of Project Management & Strategic Planning

Strategic Planning Coordinator - SES (Strategic Planning Officer / PMO Director)  
02533  
(11-1021-02)  
Retirement Pg 2-4  
Code: 8345 020

Government Analyst II (Project Management Office Manager)  
000099  
(13-1111-04)  
DivTel Pg 4-5  
Code: 2225 010

Government Analyst II (Project Management Office Manager)  
002447  
(13-1111-04)  
Retirement Pg 4-5  
Code: 2225 010

OPS Data Analyst  
901391  
(13-1111-03)  
Code 0736

Executive Strategy Officer (Senior Director of Executive Operations)  
02541  
(10-1021-02)  
Code: 5347 024

Government Operations Consult. II (Professional Development Coordinator)  
03104  
(13-1111-04)  
DivTel Pg 4-3  
Code: 2236 010

Office of Human Resources

Personnel Resource Management Officer (Director of Human Resources)  
02683  
(11-3121-03)  
Code: 8552 021

Sr. Mgt. Analyst II SES (Assistant HR Director)  
01630  
(13-1111-04)  
Code: 2225 010

HR Consultant - SES  
00018  
(13-1071-04)  
Code: 0193 010

HR Consultant - SES  
03039  
(13-1071-04)  
Code: 0193 010

HR Consultant - SES  
00013  
(13-1071-04)  
Code: 0193 010

HR Consultant - SES (Recruiter)  
01714  
(13-1071-04)  
DivTel Pg 4-1  
Code: 0193 010

Office of Communications

Public Information Administrator- DMS (Communications Director)  
03108  
(10-2031-01)  
Code: 8764 023

Graphics Manager- SES  
00042  
(11-9199-01)  
Code: 3718 019

Sr. Mgt Analyst II SES (Writer - SES, Office of Communications)  
02992  
(13-1111-04)  
DSGI Pg 2-2  
Code: 2225 010

Office of Special Counsel

Attorney Supervisor  
03823  
(23-1011-05)  
Code 7743 016

Senior Attorney  
03824  
(23-1011-04)  
Code 7738 014

Senior Attorney  
03825  
(23-1011-04)  
Code 7738 014

Senior Attorney  
03826  
(23-1011-04)  
Code 7738 014

Senior Attorney  
03827  
(23-1011-04)  
Code 7738 014

Administrative Assistant III - SES  
03822  
(43-6011-04)  
Code 0714 006

Office of Legislative Affairs

Legislative Affairs Director  
01530  
(10-1021-01)  
Code: 9512 023

Legislative Specialist (Deputy Director of Legislative & External Affairs)  
00408  
(13-1111-04)  
DivTel Pg 4-4  
Code: 8291 010

Administrative Assistant II - SES (Legislative Affairs Admin. Assistant)  
00803  
(43-6011-03)  
DivTel Pg 4-5  
Code 0712 005

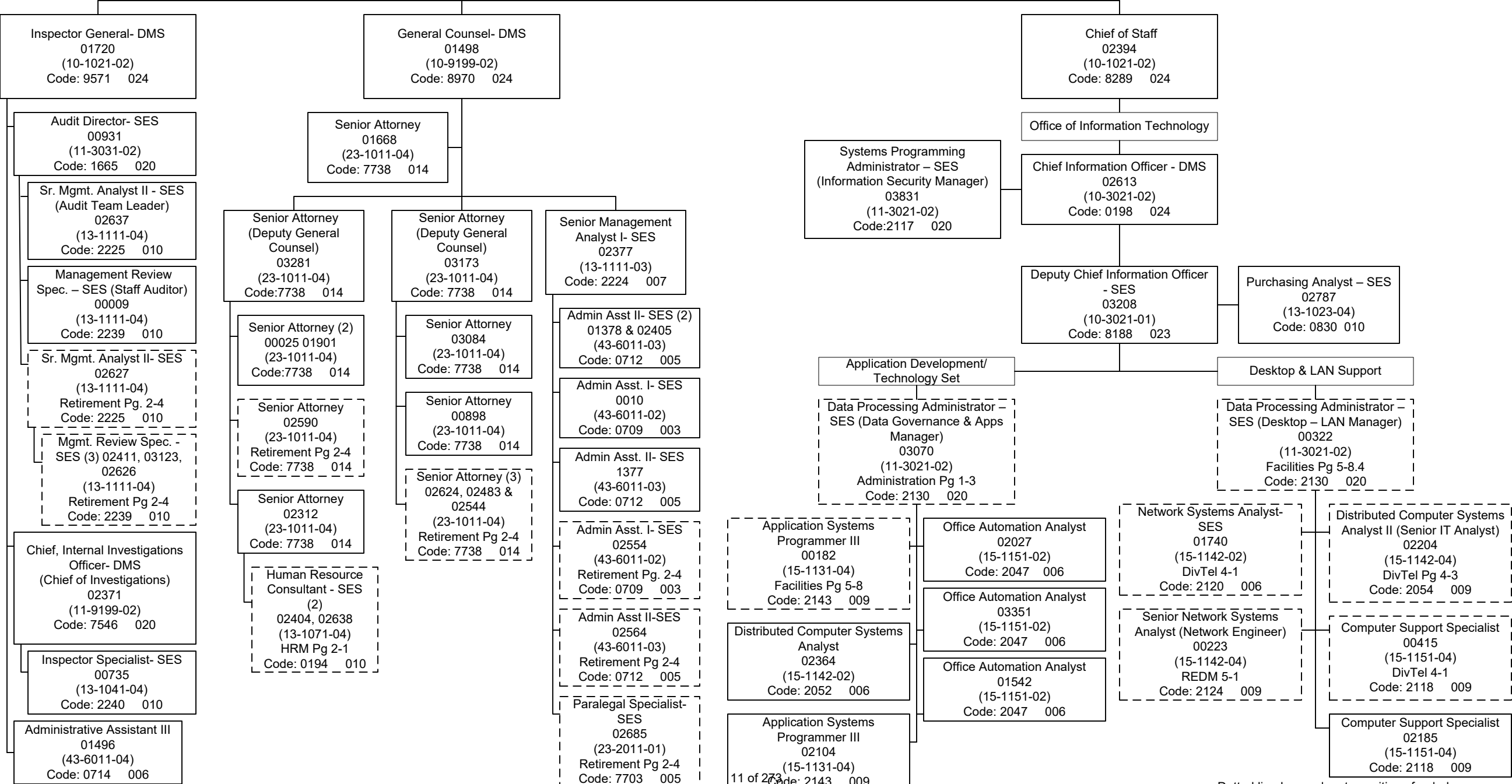
Office of Information Technology

Chief Information Officer - DMS  
02613  
(10-3021-02)  
Pg 1-2  
Code: 0198 024

Division of Finance and Administration

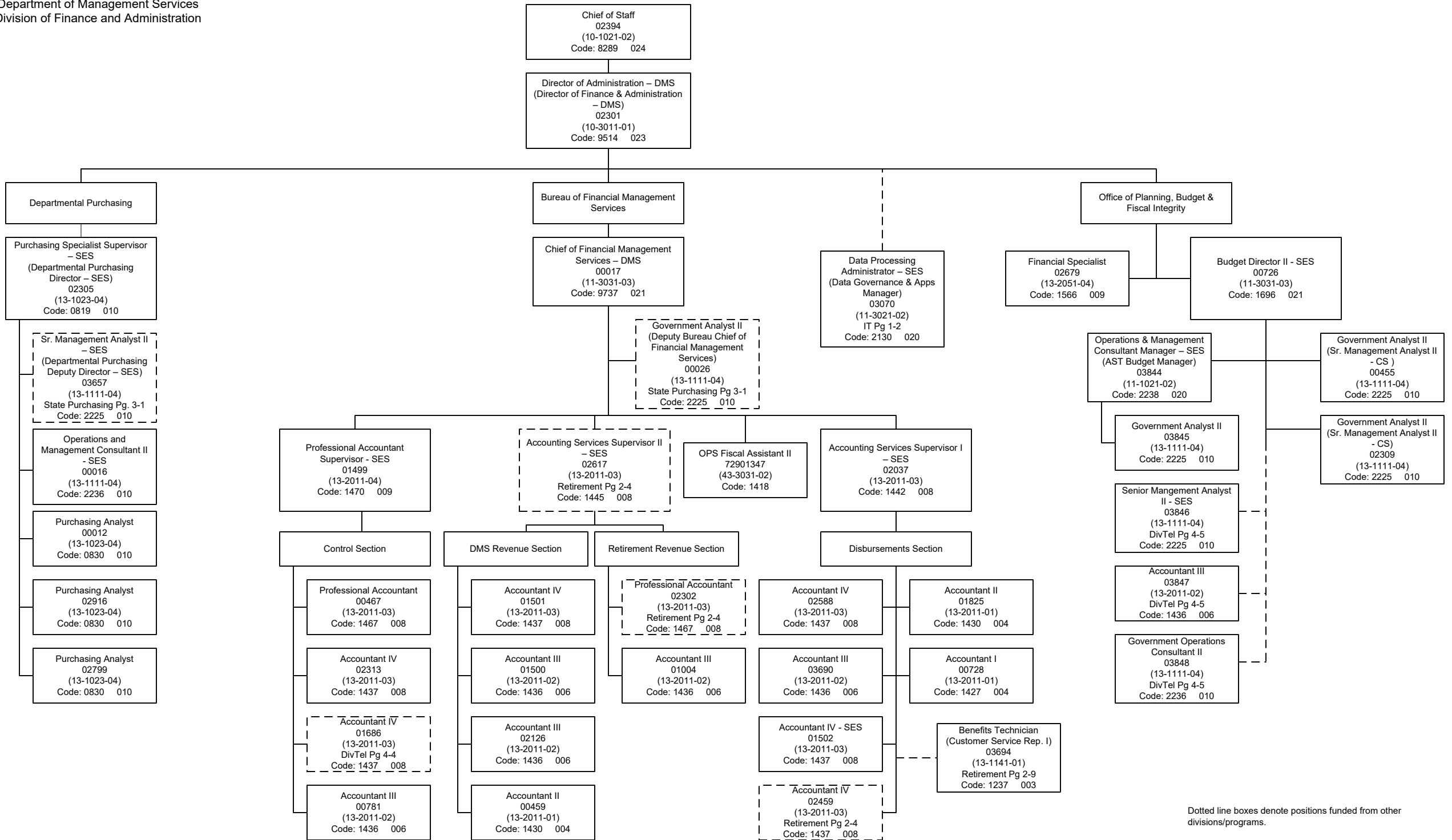
Director of Administration - DMS (Director of Finance & Administration - DMS)  
02301  
(10-3011-01)  
Pg. 1-3  
Code: 9514 023

Secretary of Management  
 Services  
 00579  
 (10-1011-03)  
 Code: 9606 025



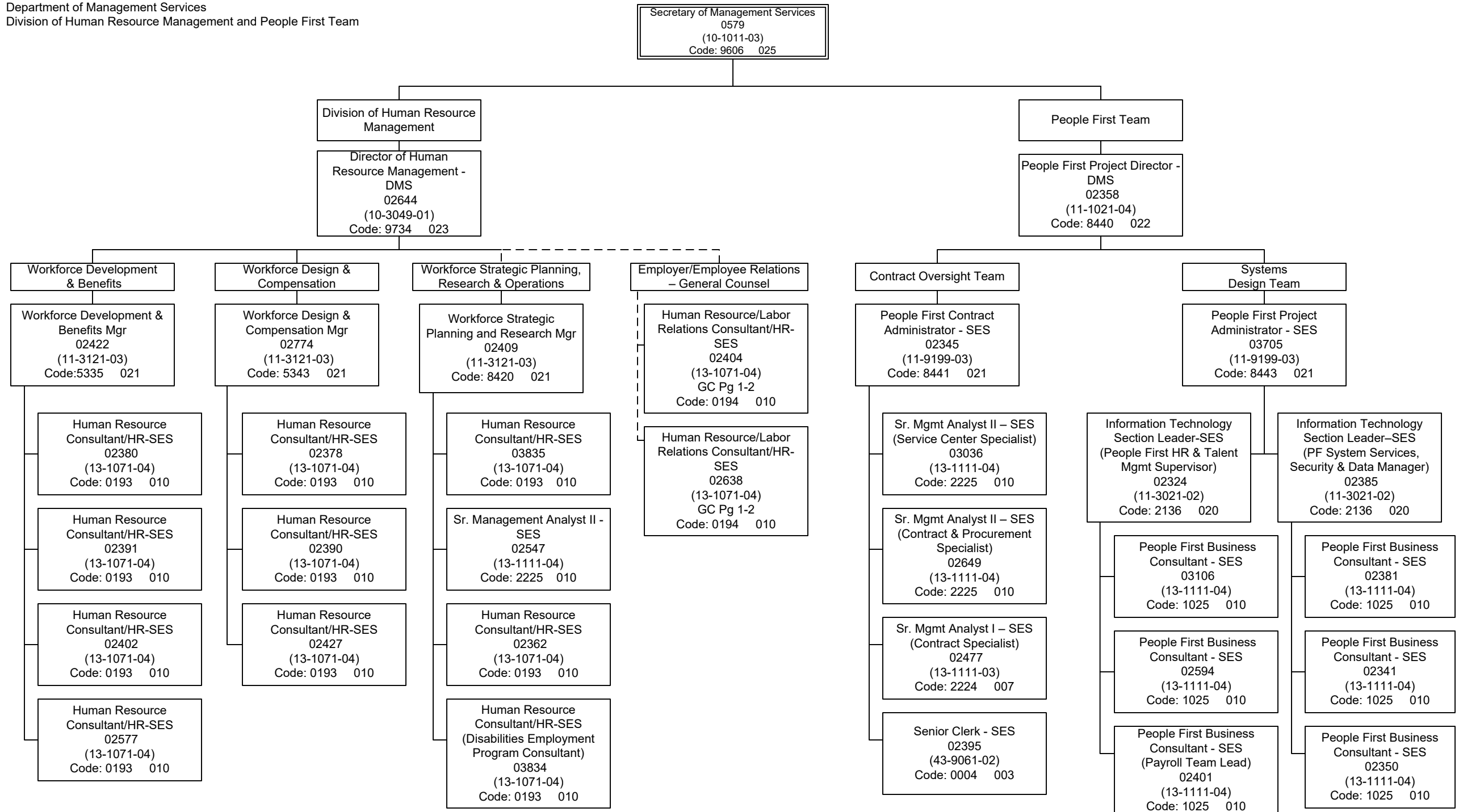
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Dotted line boxes denote positions funded from other divisions/programs.

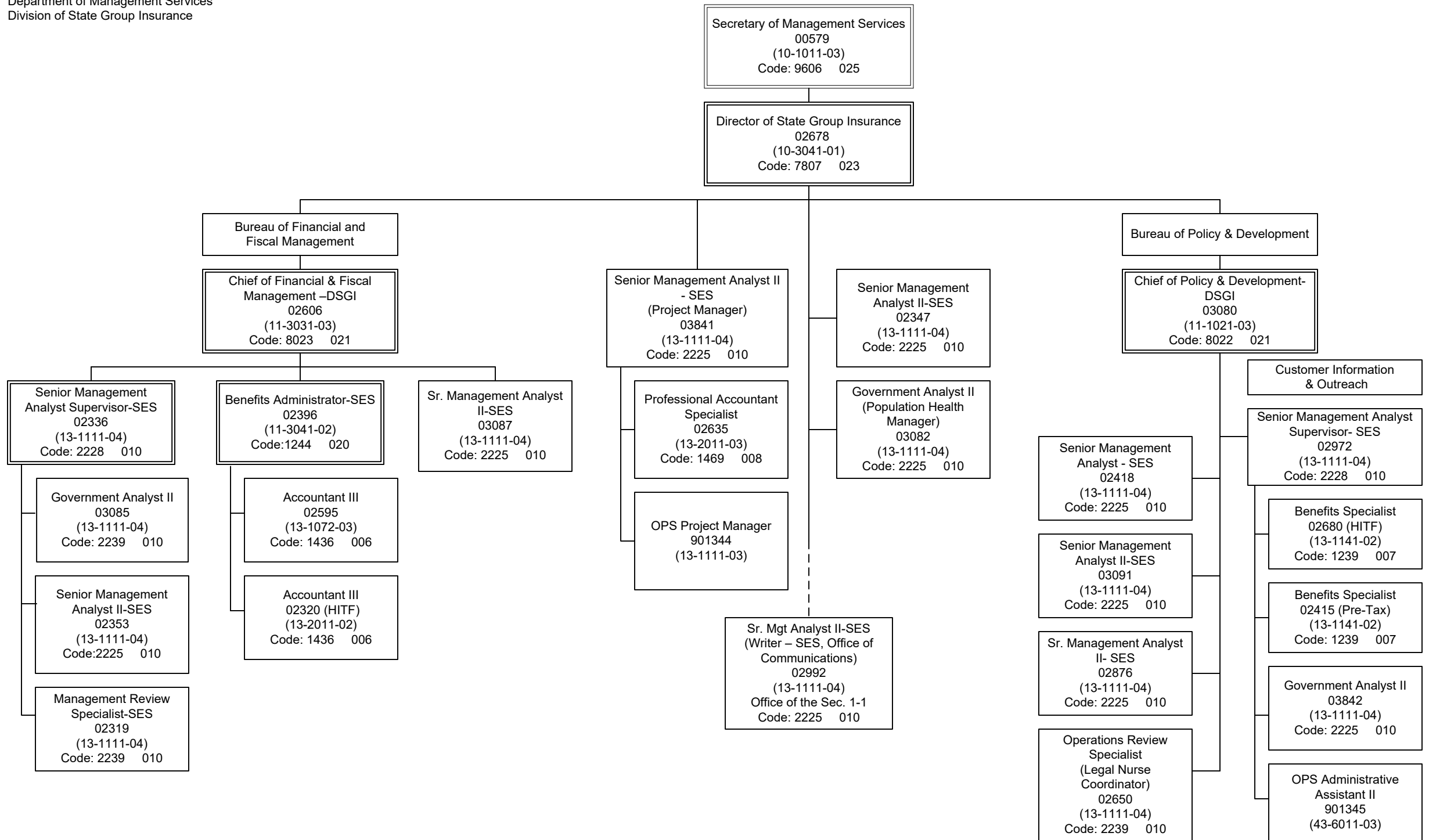


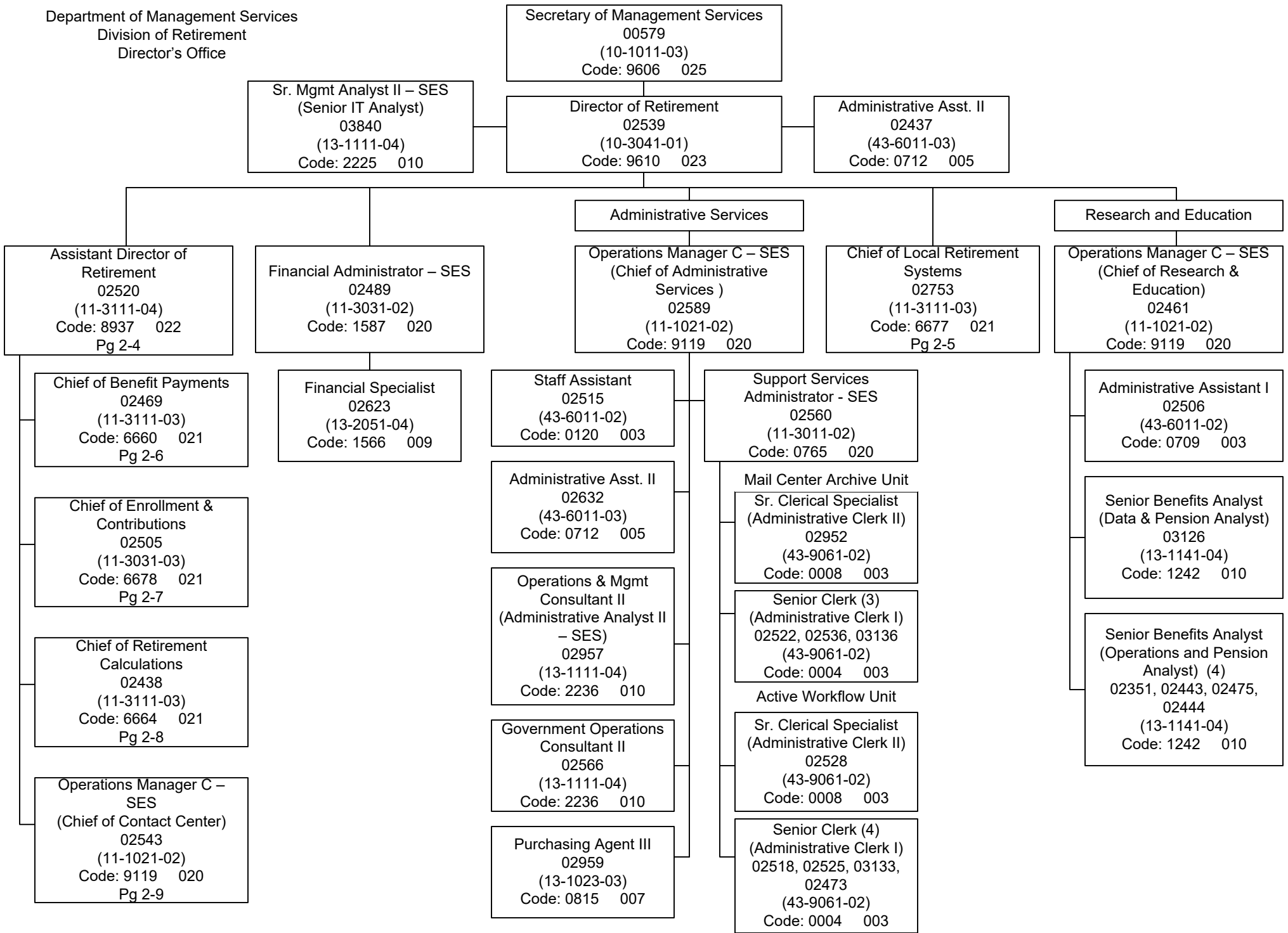
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Dotted lines denote positions that report to other divisions/programs. 1-3

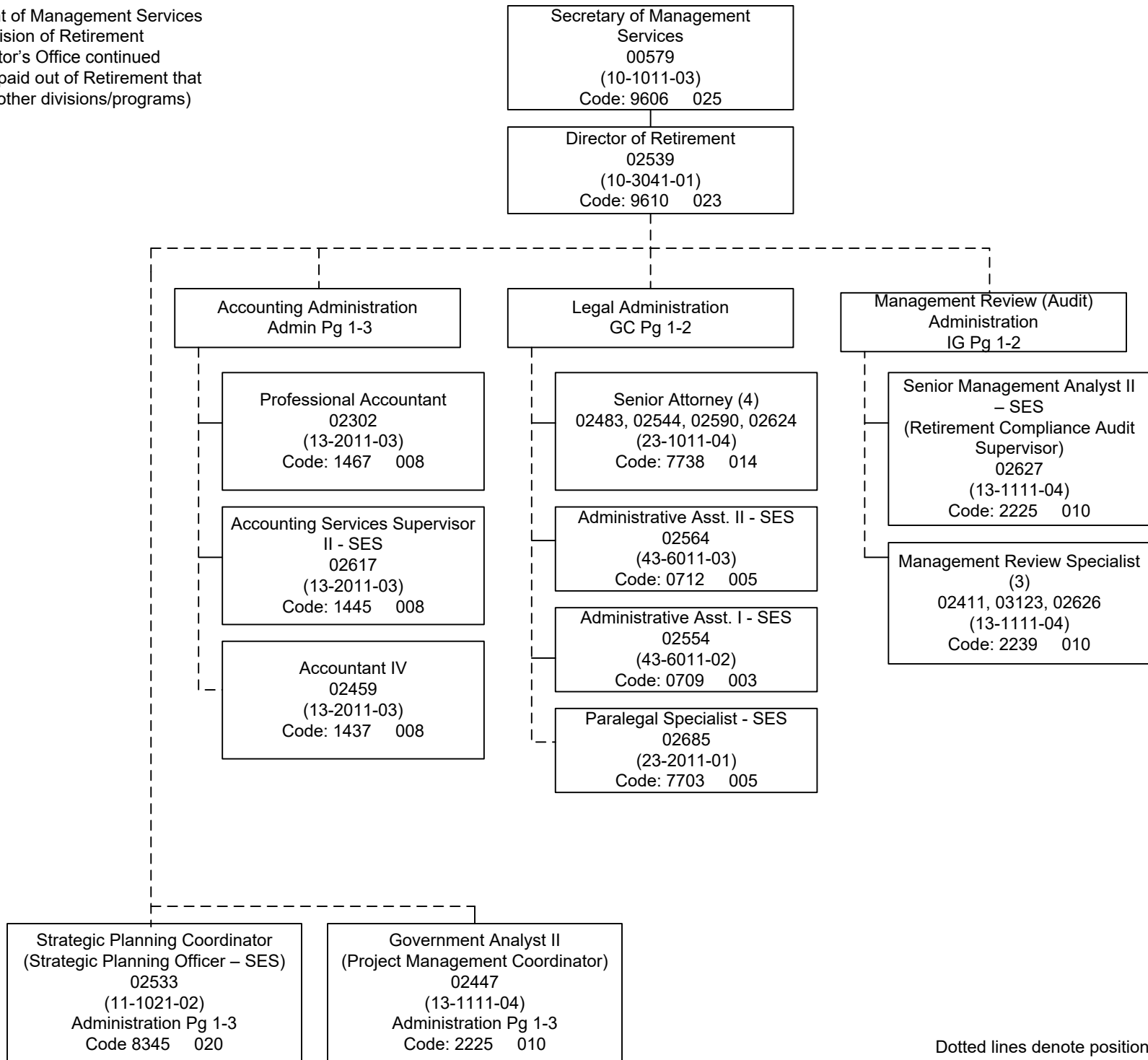


Dotted lines denote positions that report to other divisions/programs.



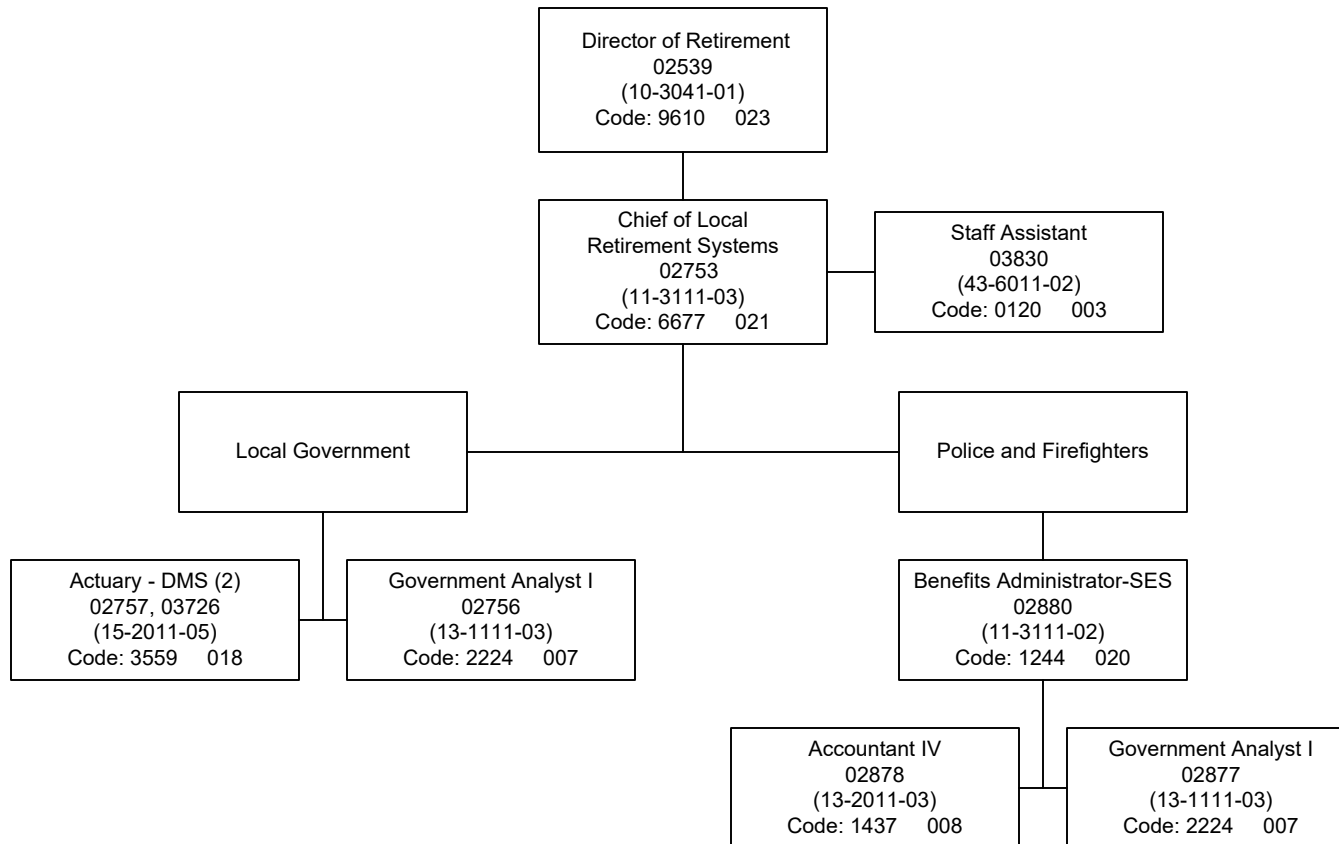


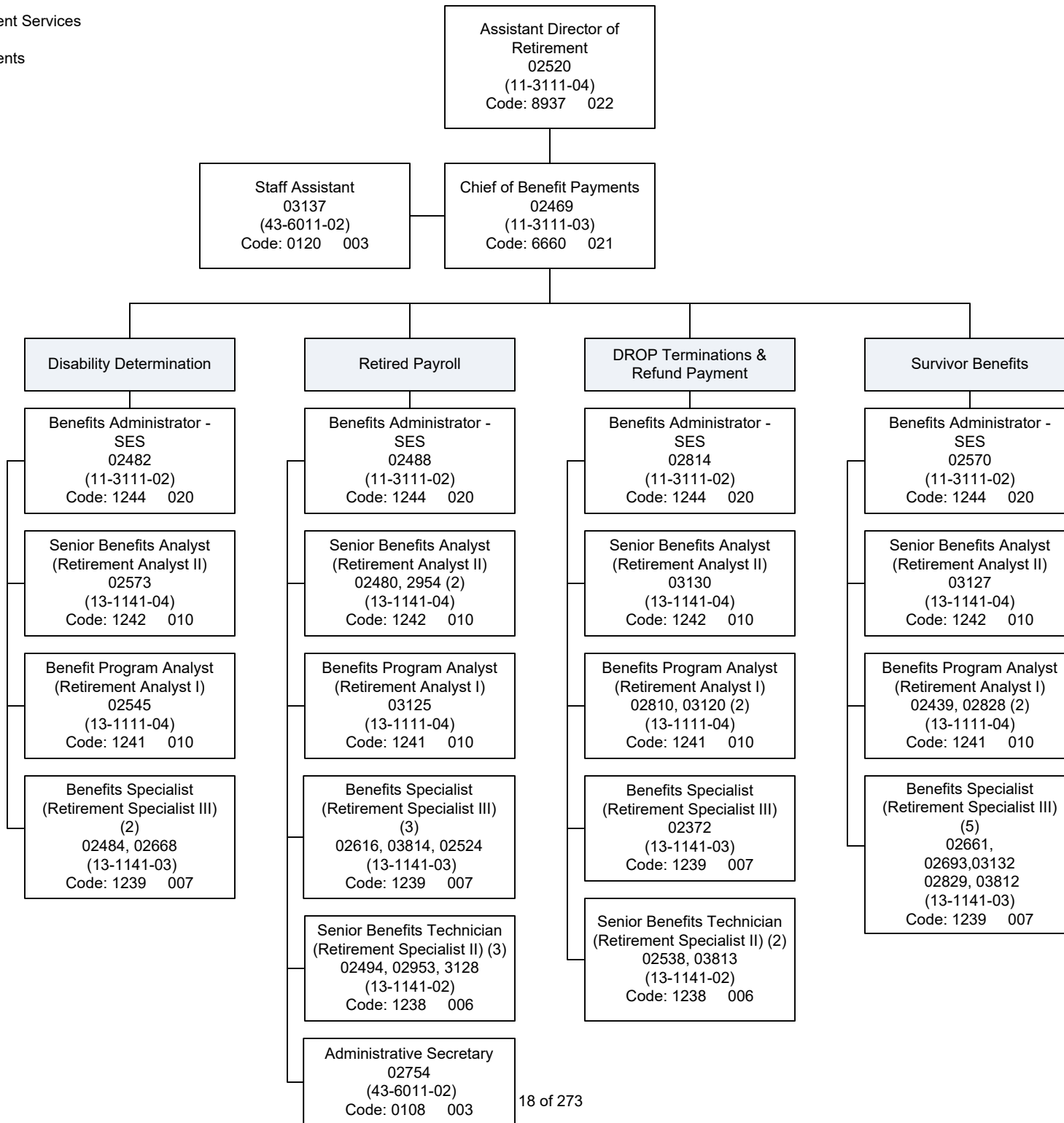
Department of Management Services  
 Division of Retirement  
 Director's Office continued  
 (Positions paid out of Retirement that  
 report to other divisions/programs)

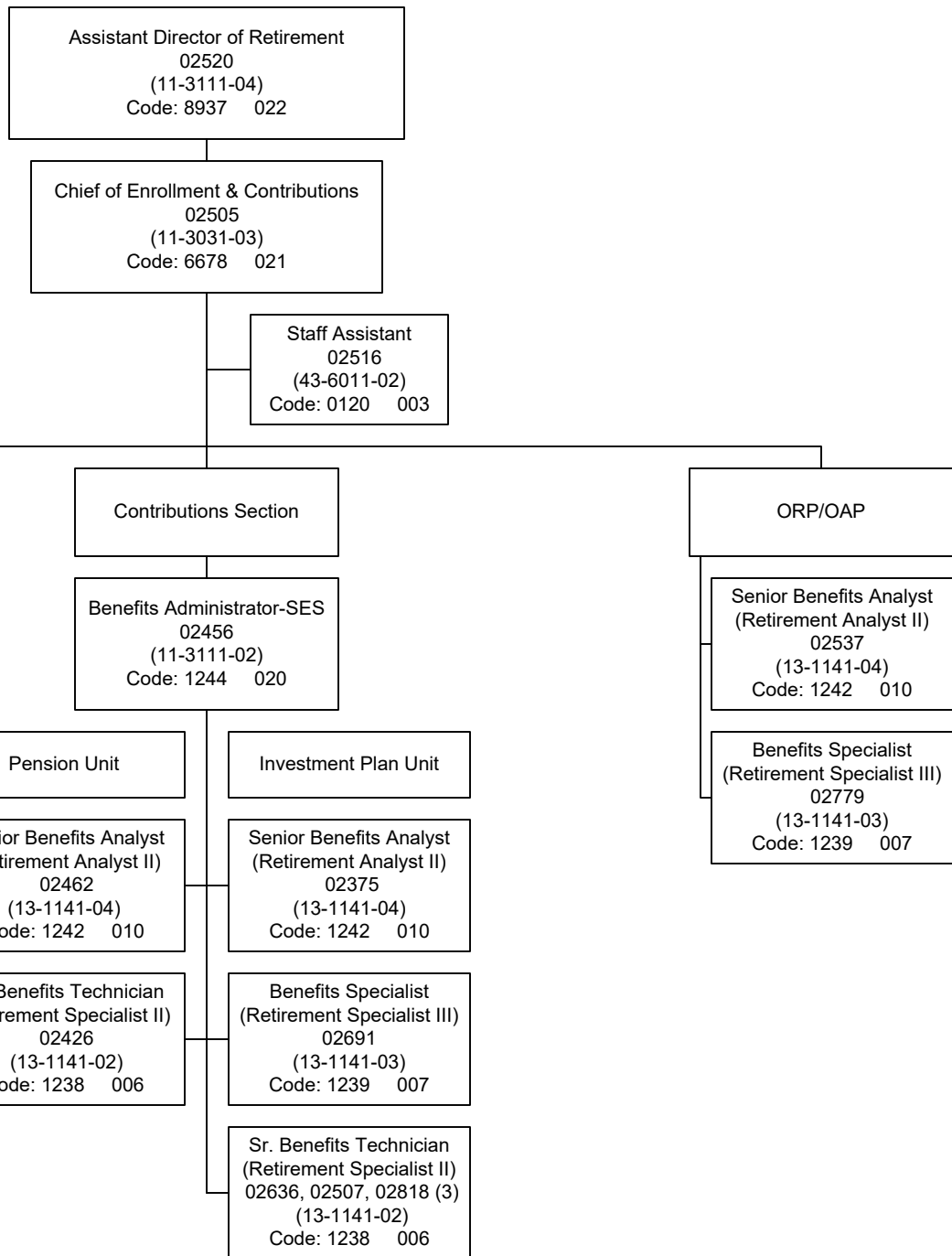


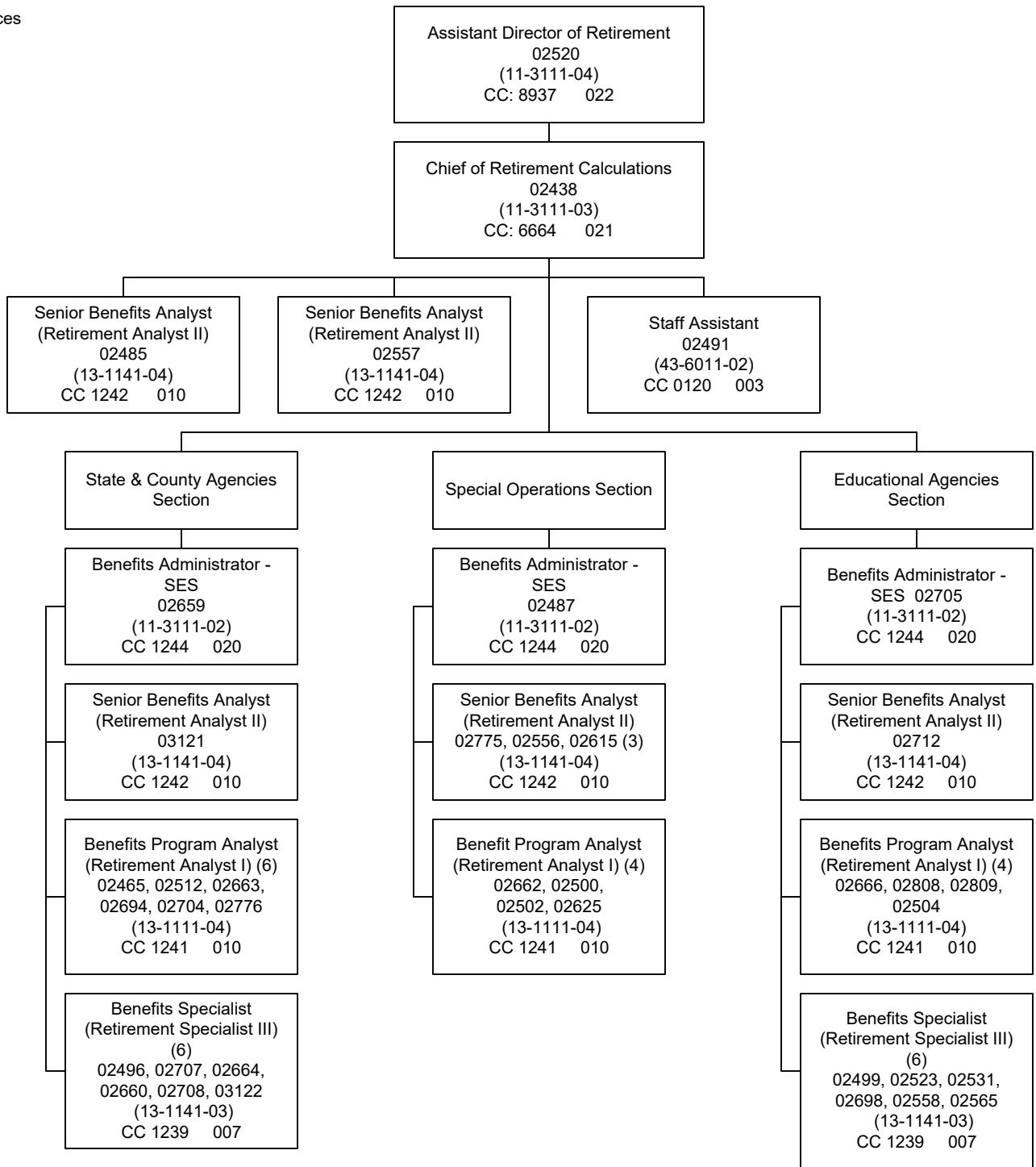
Dotted lines denote positions that  
 report to other divisions/programs









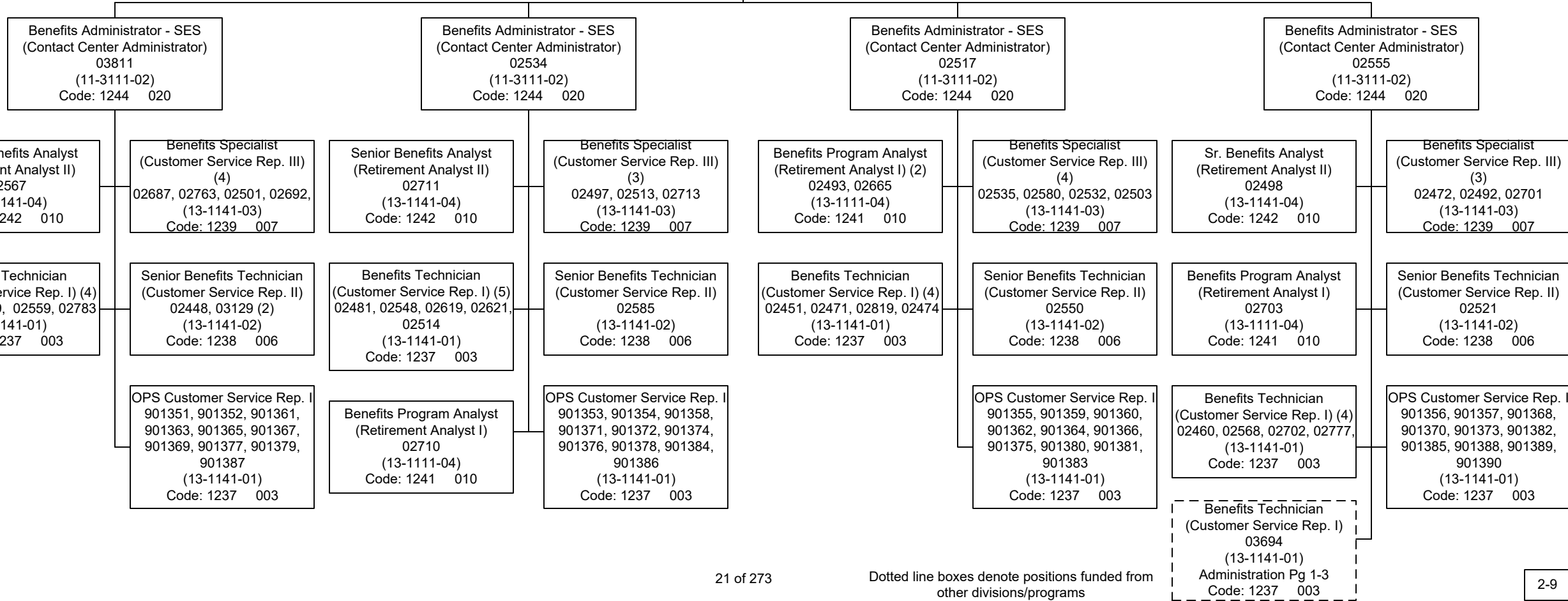


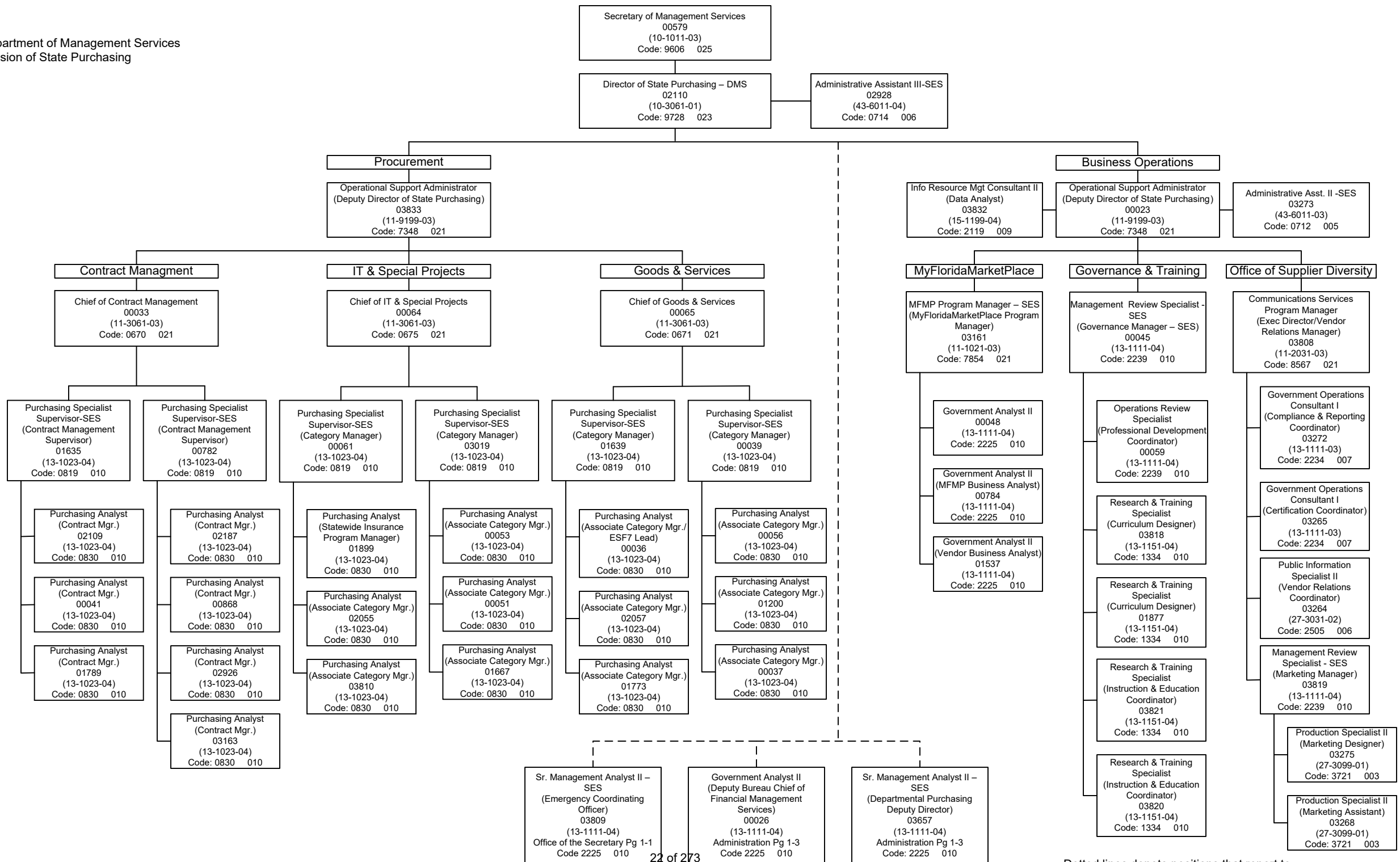
Director of Retirement  
 02539  
 (10-3041-01)  
 Code: 9610 023

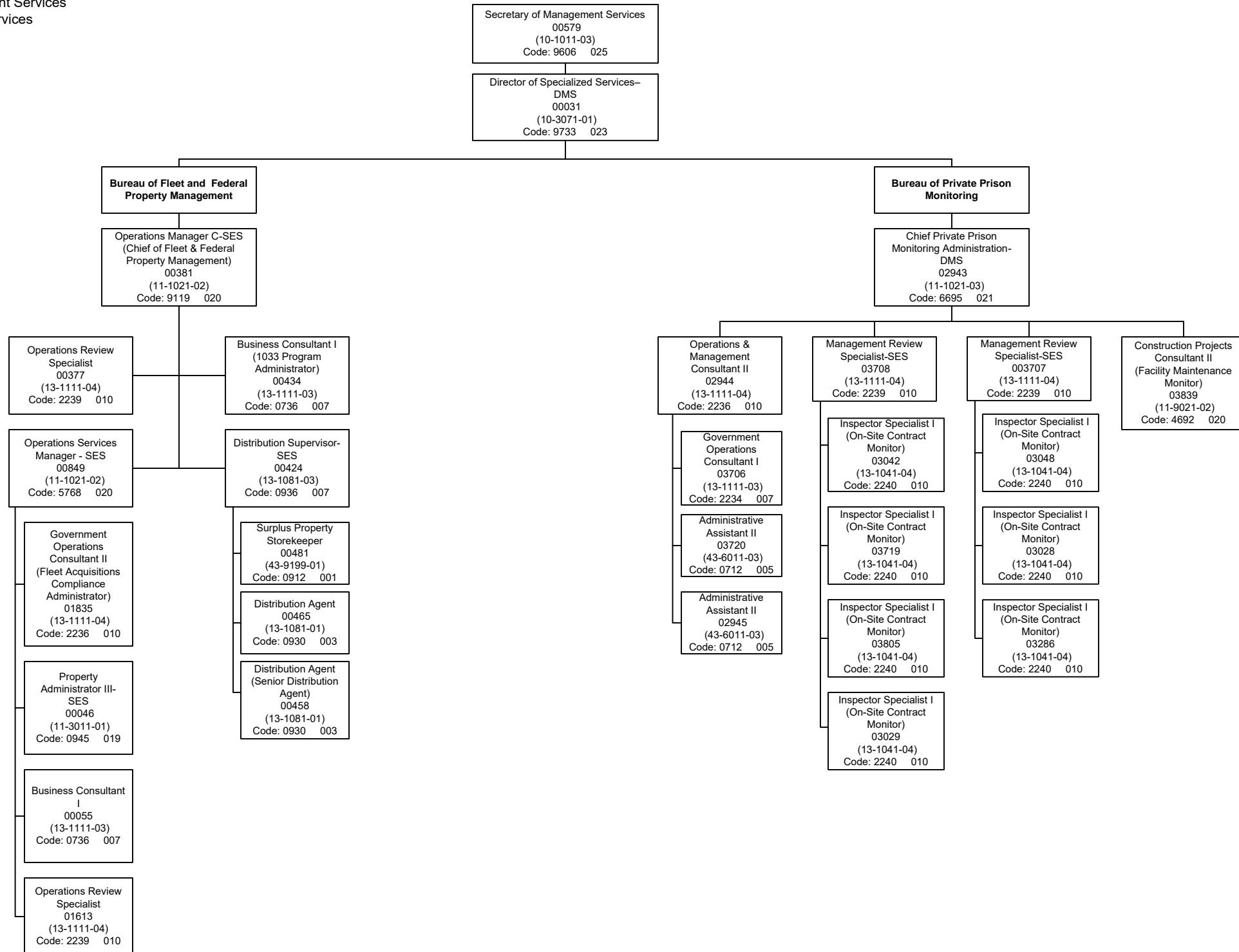
Assistant Director of Retirement  
 02520  
 (11-3111-04)  
 Code: 8937 022

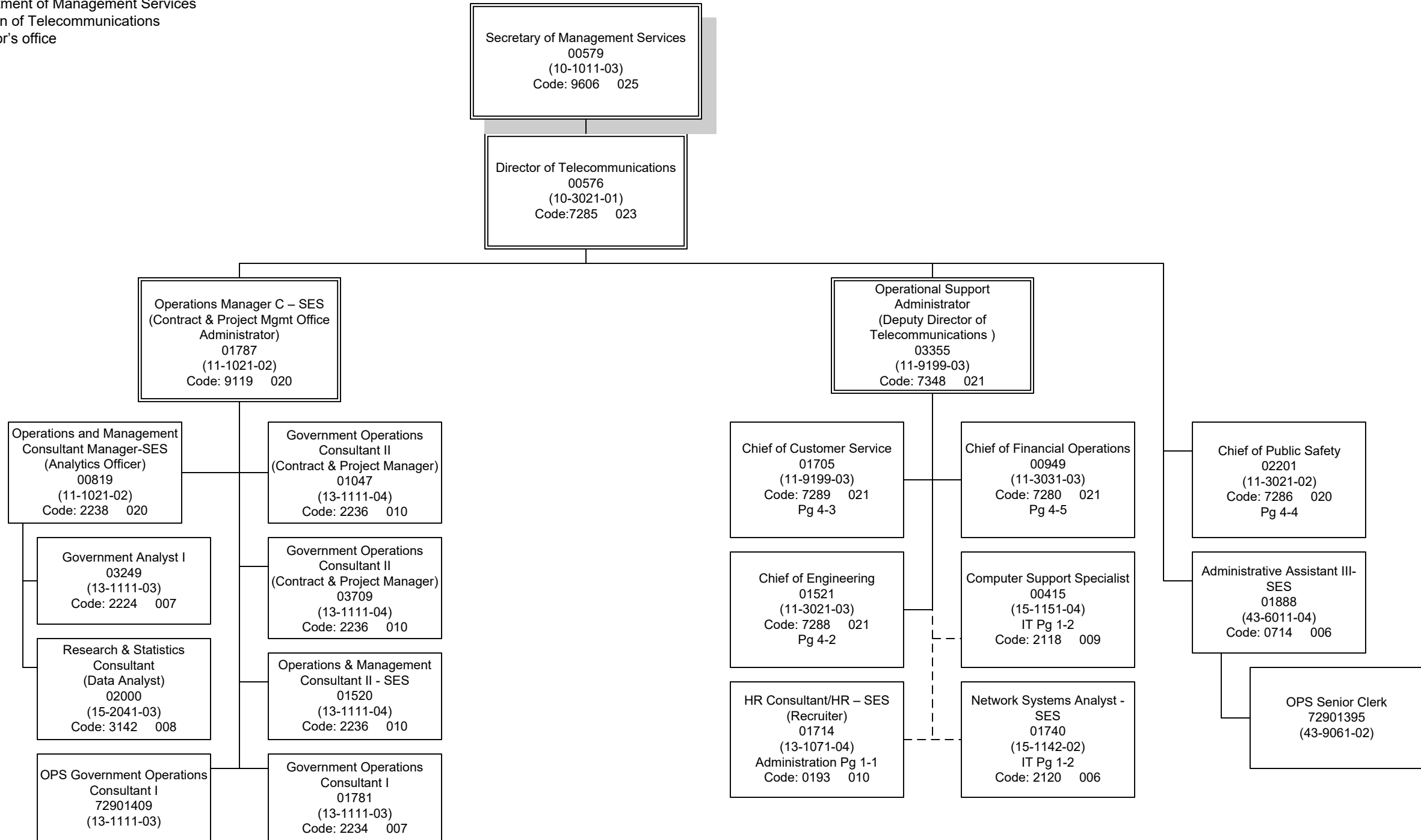
Contact Center

Operations Manager C – SES  
 (Chief of Contact Center)  
 02543  
 (11-1021-02)  
 Code: 9119 020



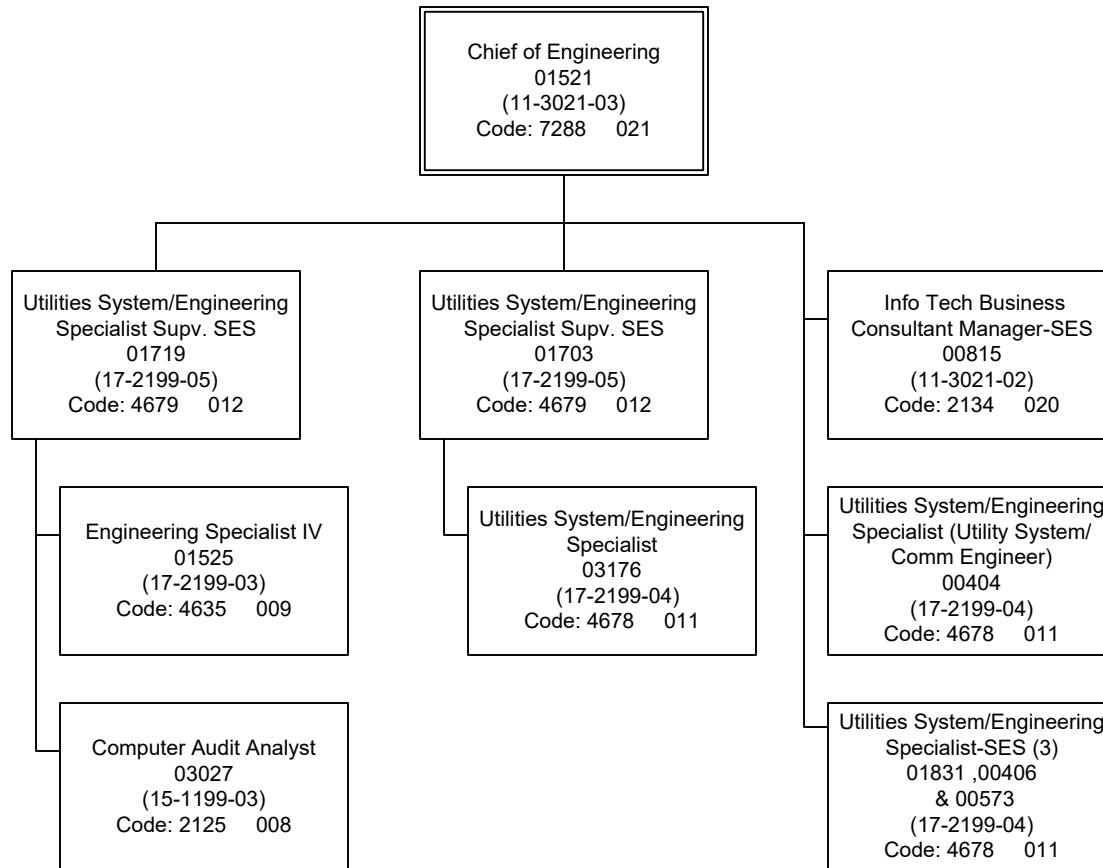


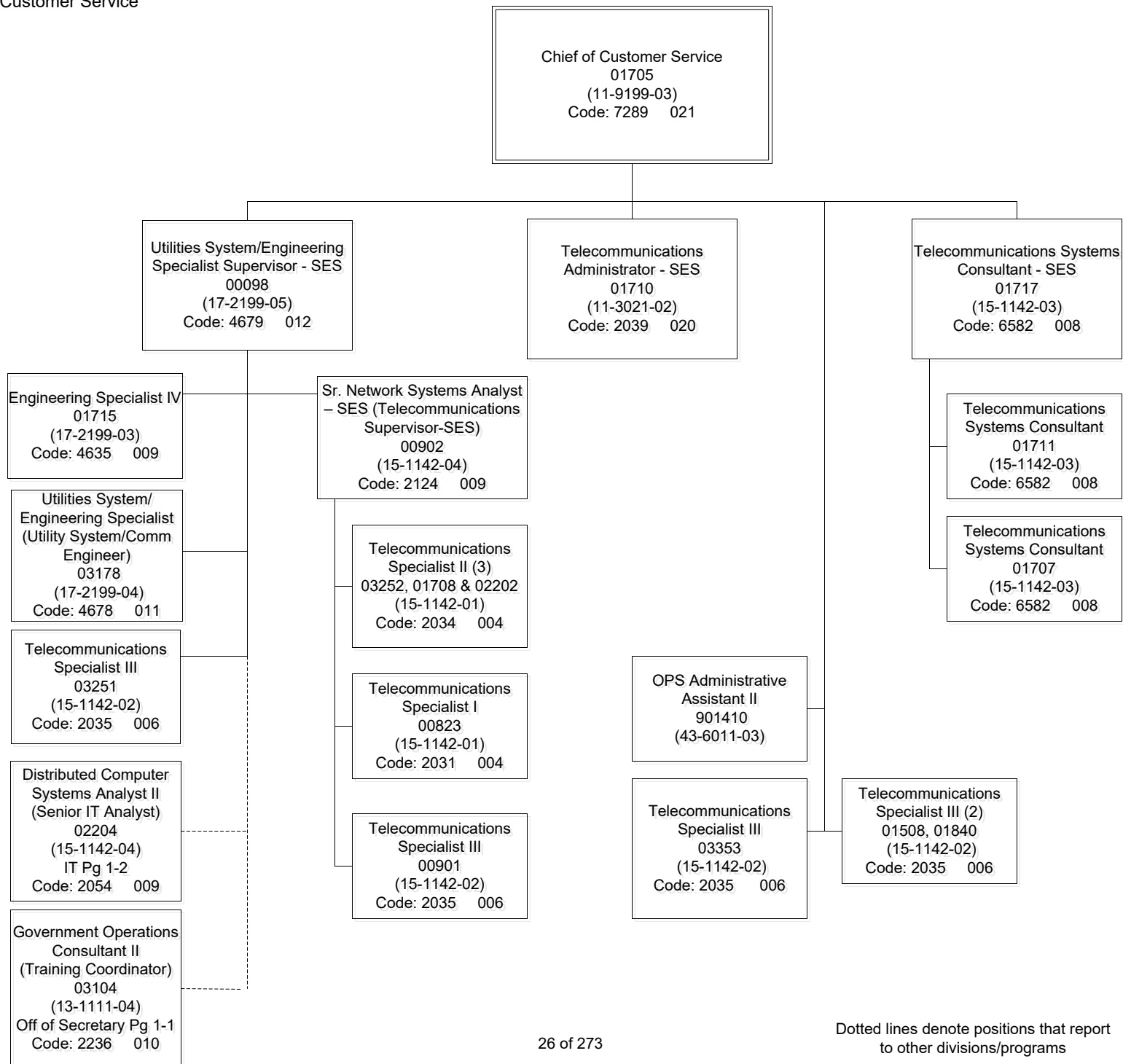


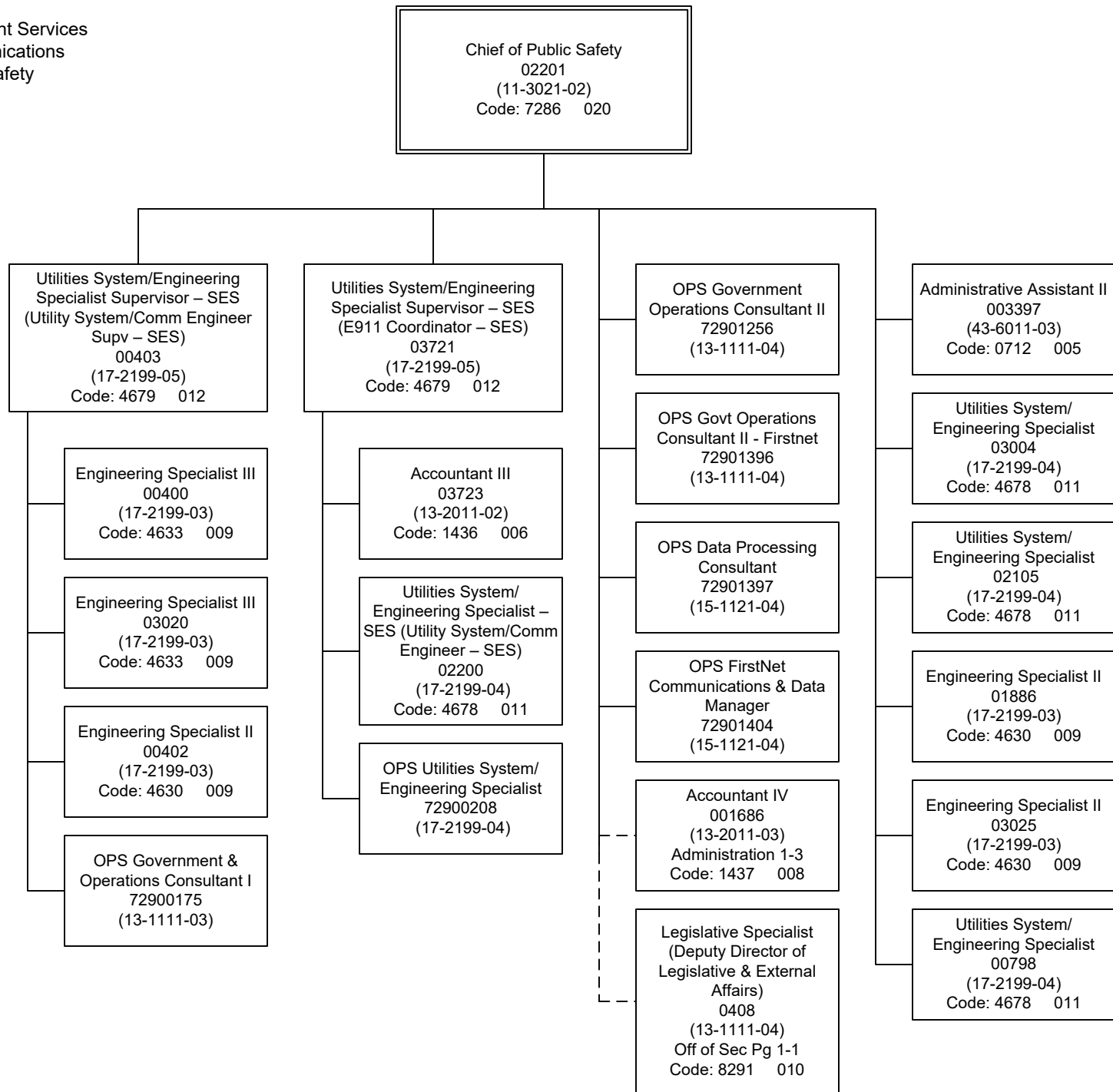




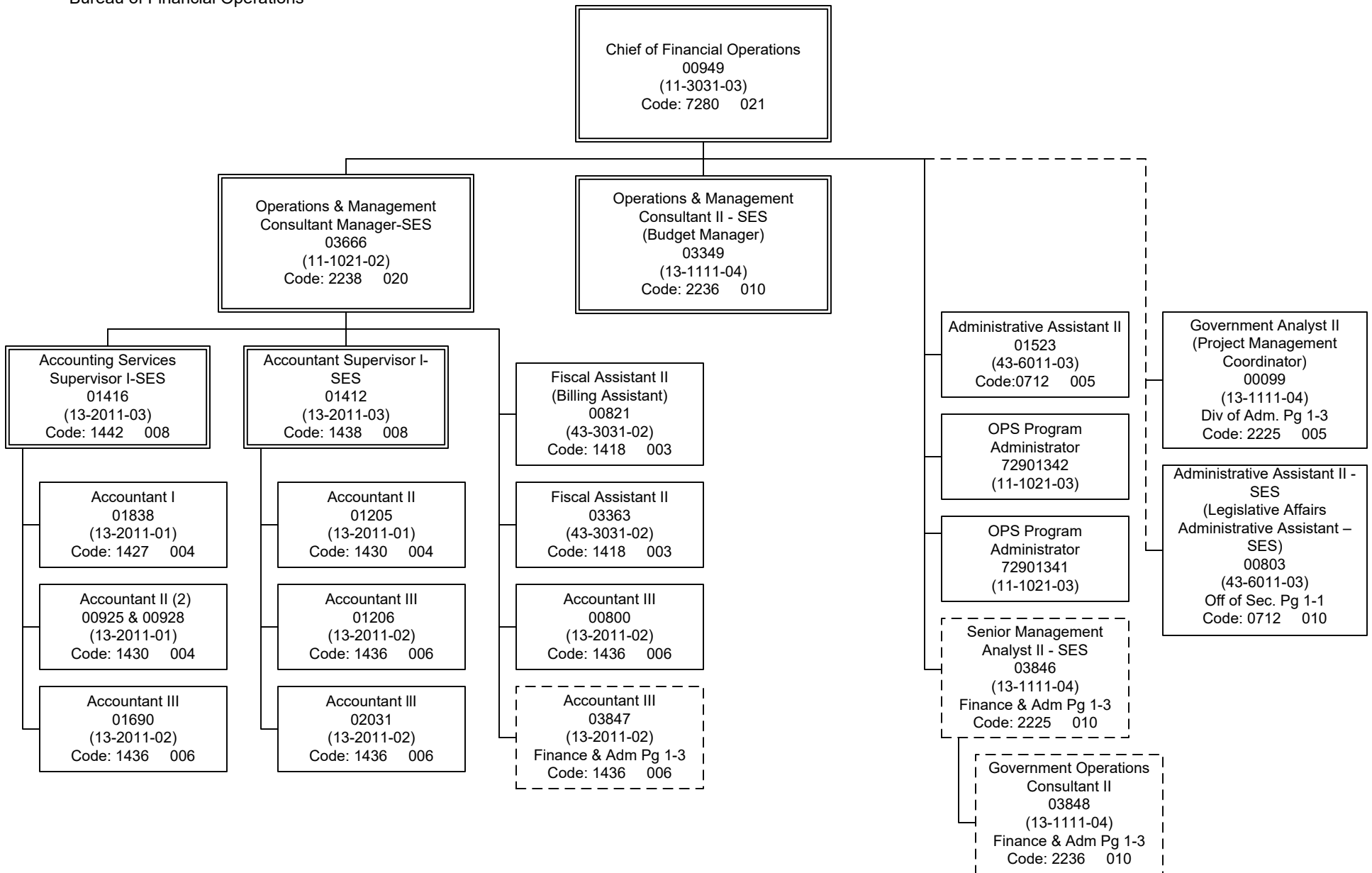
Department of Management Services  
 Division of Telecommunications  
 Bureau of Engineering







Department of Management Services  
 Division of Telecommunications  
 Bureau of Financial Operations



Dotted lines boxes denote positions funded from other divisions/programs

Dotted lines denote positions that report to other divisions/programs

Secretary of Management Services  
 00579  
 (10-1011-03)  
 Code: 9606 025

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

Administrative Assistant III  
 00134  
 (43-6011-04)  
 Code: 0714 006

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

Operational Support Administrator – SES  
 (Deputy Director, Division of Real Estate)  
 01603  
 (11-9199-03)  
 Code: 7348 021

Government Operations  
 Consultant II  
 00156  
 (13-1111-04)  
 Code: 2236 010

Chief of Building Construction  
 01612  
 (11-9021-03)  
 Code: 4694 021  
 Pg 5-2

Chief of Business Support Services  
 01663  
 (11-3011-03)  
 Code: 0752 021  
 Pg 5-3

Chief of Operations & Maintenance -  
 DMS  
 01291  
 (11-9021-03)  
 Code: 2394 021  
 Pg 5-2

Governor's Mansion  
 Manager  
 01765  
 (11-3011-02)  
 Code: 8563 020  
 Pg 5-7

Operations Analyst I  
 00265  
 (13-1111-02)  
 Code: 2209 006

Chief Real Property Administrator –  
 DMS  
 (Chief of Leasing)  
 01782  
 (11-9021-03)  
 Code: 7045 021  
 Pg 5-4

Senior Network Systems  
 Analyst  
 (Network Engineer)  
 00223  
 (15-1142-04)  
 Code: 2124 009  
 IT Pg 1-2

Trades Section Pg 5-6

Program Manager  
 (Chief of Building Control Systems)  
 01744  
 (11-1021-03)  
 Code: 8066 021  
 Pg 5-5

Grounds Section Pg 5-6

Dotted lines denote positions that report to other  
 divisions/programs

Director Facilities Mgmt & Building  
 Construction  
 00369  
 (10-921-01)  
 Code: 9137 023

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

Operational Support Administrator –  
 SES  
 (Deputy Director, Division of Real  
 Estate)  
 01603  
 (11-9199-03)  
 Code: 7348 021

Chief of Building Construction  
 01612  
 (11-9021-03)  
 Code: 4694 021

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

Operations Manager C - SES  
 (Deputy Chief of Building  
 Construction)  
 01276  
 (11-1021-02)  
 Code: 9119 020

Construction Project  
 Administrator II - SES  
 00211  
 (11-9041-02)  
 Code: 4692 020

**Tenant Improvement  
 Section**

**Design/Review  
 Section**

**Regional Facilities  
 Section**

**Tallahassee Facilities  
 Section**

**Large Projects  
 Section**

**Limited Scope  
 Projects Section**

Support Services  
 Administrator -SES  
 (Tenant Improvement  
 Administrator - SES  
 01688  
 (11-3011-02)  
 Code: 0765 020

Inspector/Plans  
 Reviewer  
 01259  
 (13-1041-03)  
 Code: 8833 006

Deputy Chief of Regional  
 Facilities - DMS  
 01654  
 (11-3011-02)  
 Code: 8618 020  
 Pg 5-8

Deputy Chief of  
 Tallahassee Facilities -  
 DMS  
 00794  
 (11-3011-02)  
 Code: 8617 020  
 Pg 5-8

Construction Projects  
 Consultant II  
 03837  
 (11-9021-02)  
 Code: 4692 020

Construction Projects  
 Consultant II  
 01548  
 (11-9021-02)  
 Code: 4692 020

Construction  
 Projects  
 Consultant II  
 03197  
 (11-9021-02)  
 Code: 4692 020

Professional  
 Engineer III  
 00786  
 (17-2199-04)  
 Code: 4663 011

Construction Projects  
 Consultant II  
 03838  
 (11-9021-02)  
 Code: 4692 020

Construction Projects  
 Consultant II  
 01912  
 (11-9021-02)  
 Code: 4692 020

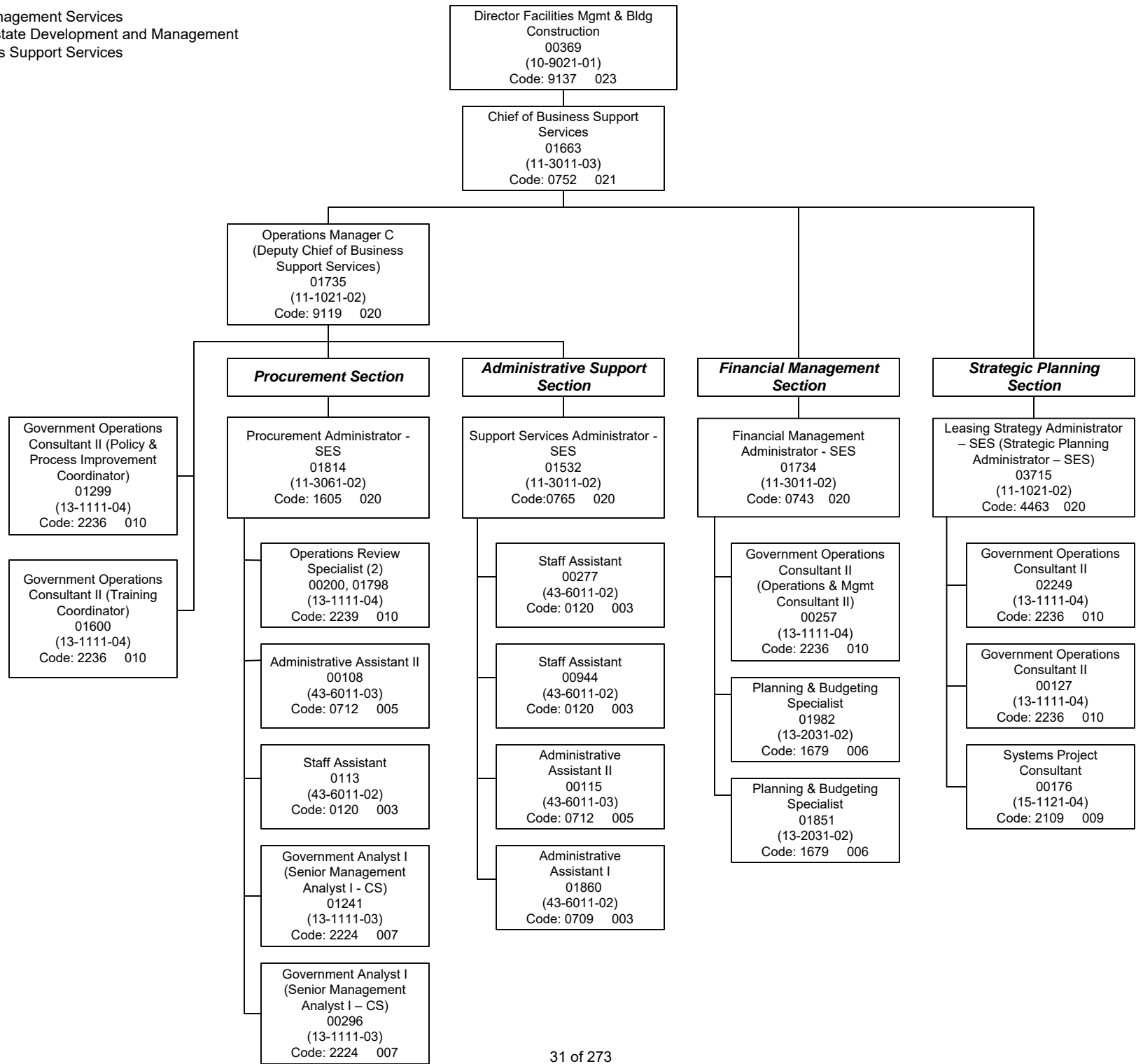
Construction  
 Projects  
 Consultant II  
 01242  
 (11-9021-02)  
 Code: 4692 020

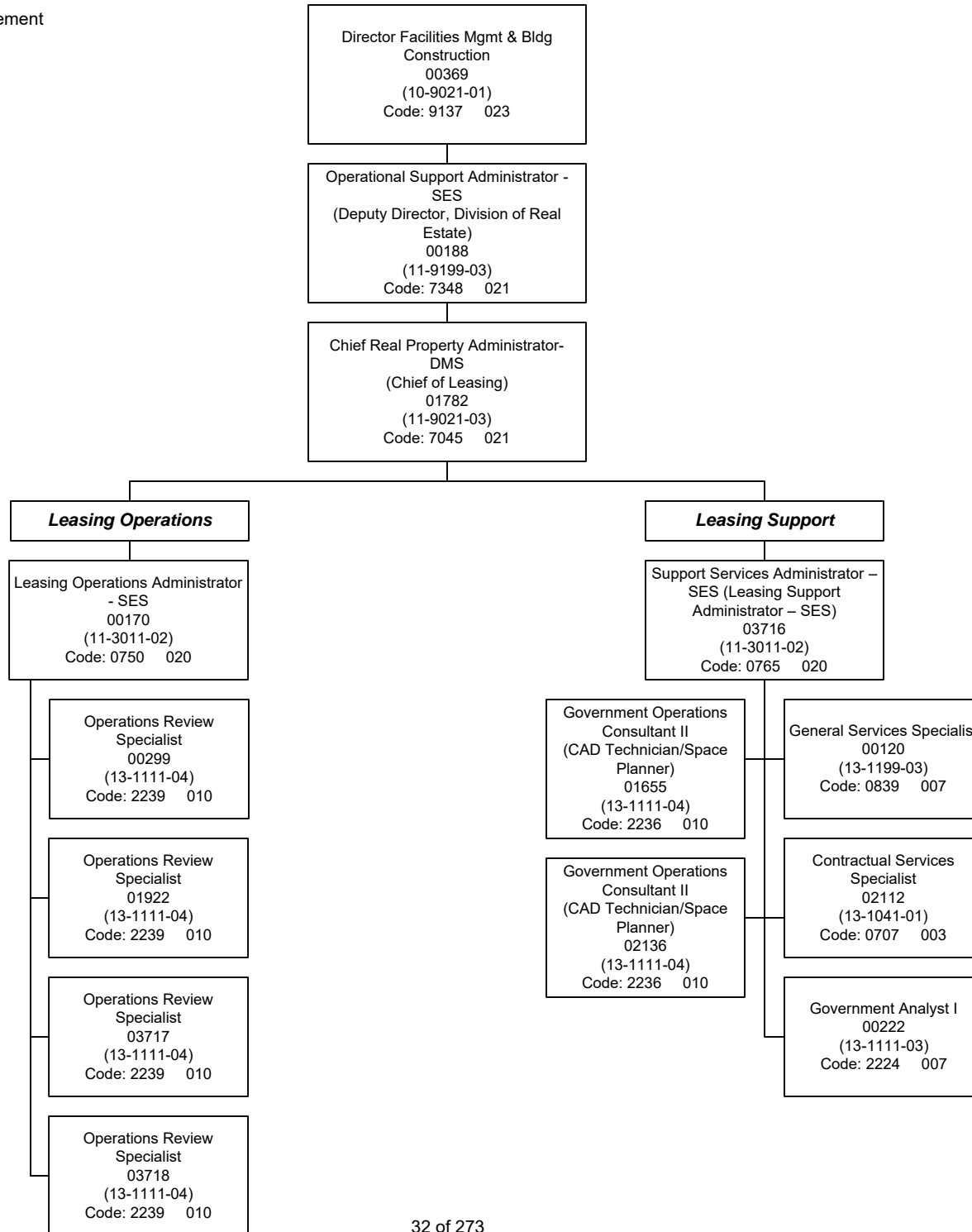
Professional  
 Engineer III  
 00140  
 (17-2199-04)  
 Code: 4663 011

Construction Projects  
 Consultant II  
 03836  
 (11-9021-02)  
 Code: 4692 020

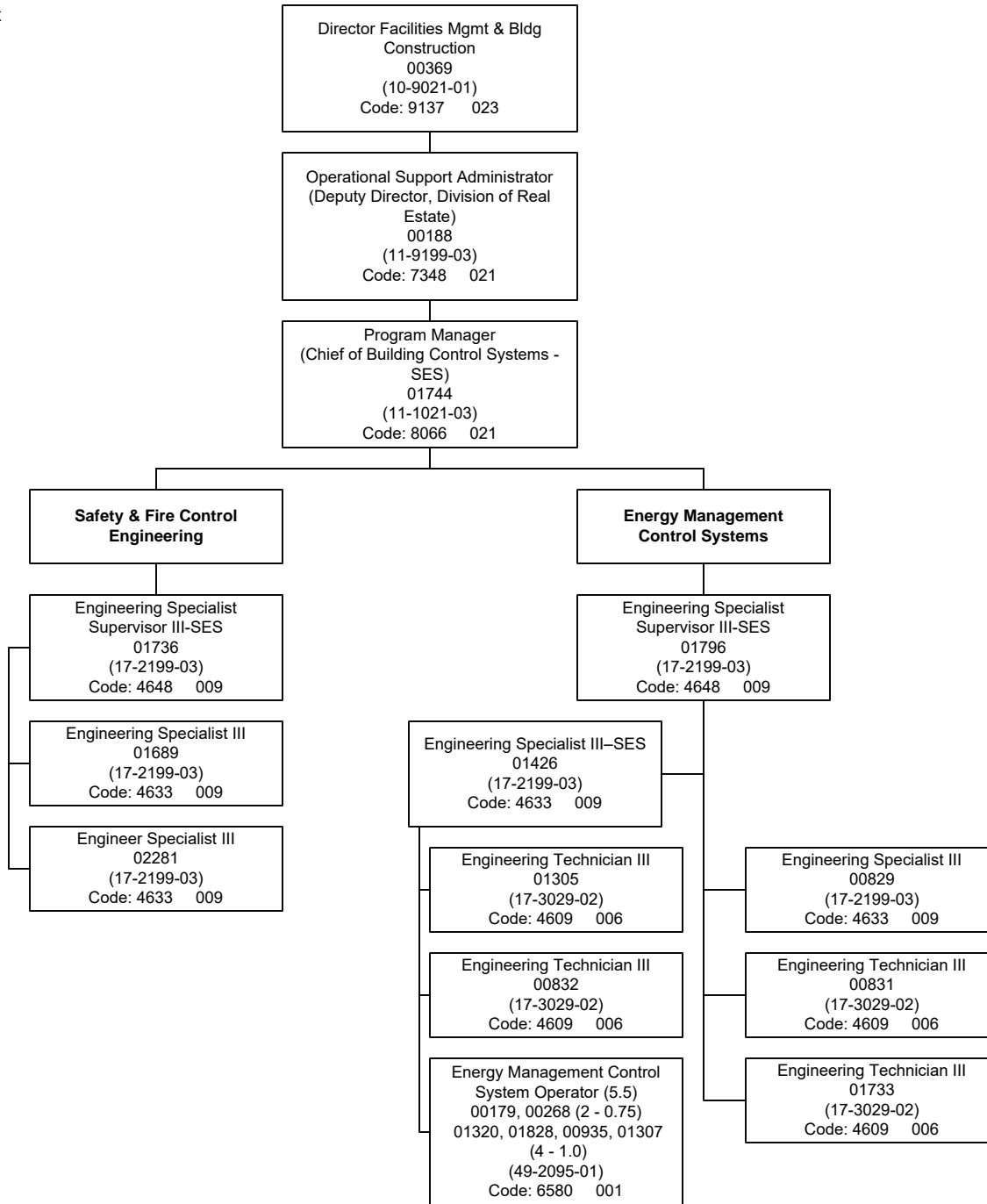
Senior Projects  
 Architect  
 00111  
 (17-1011-04)  
 Code: 4520 011

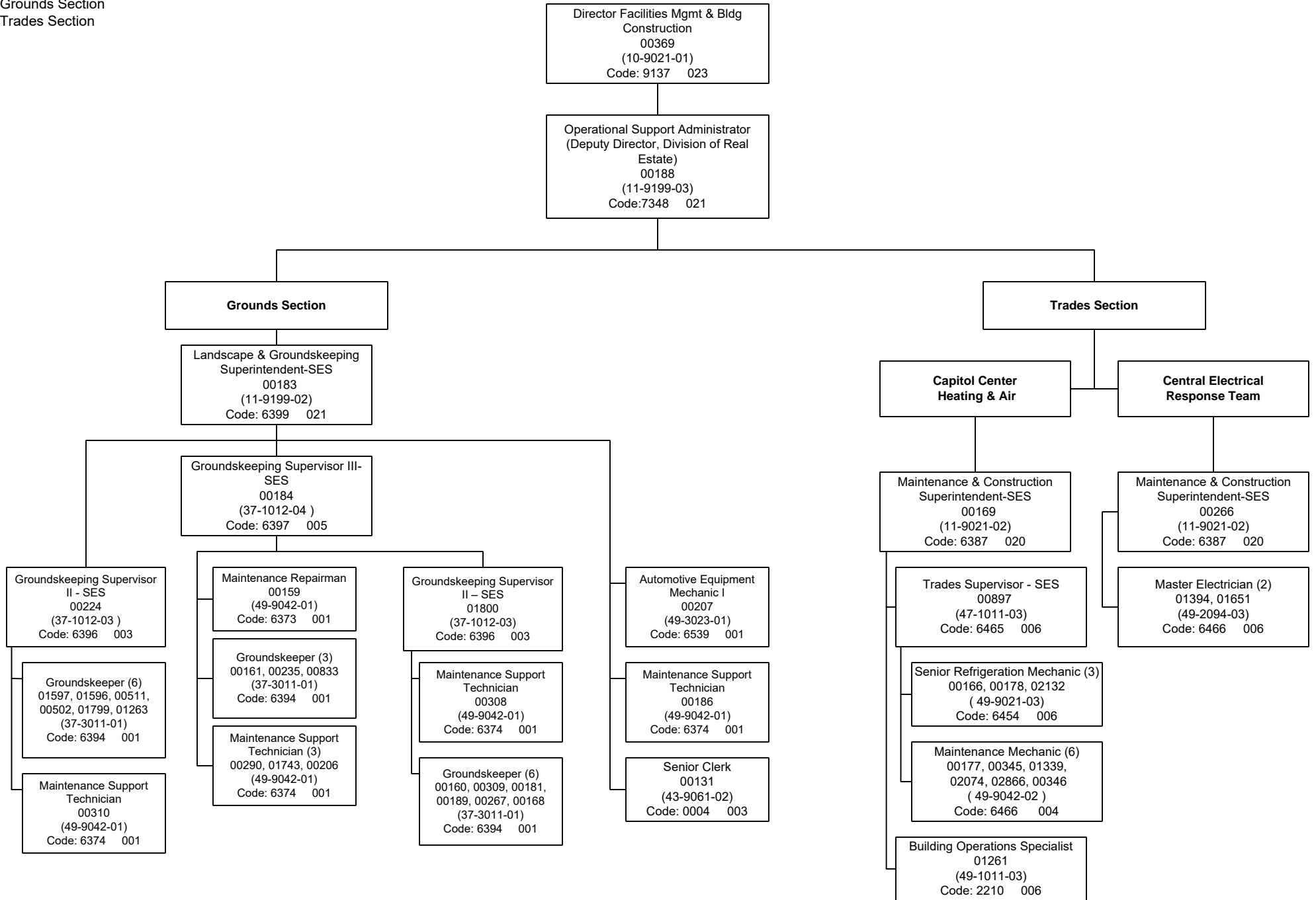
Construction Projects  
 Consultant II  
 01345  
 (11-9021-02)  
 Code: 4692 020

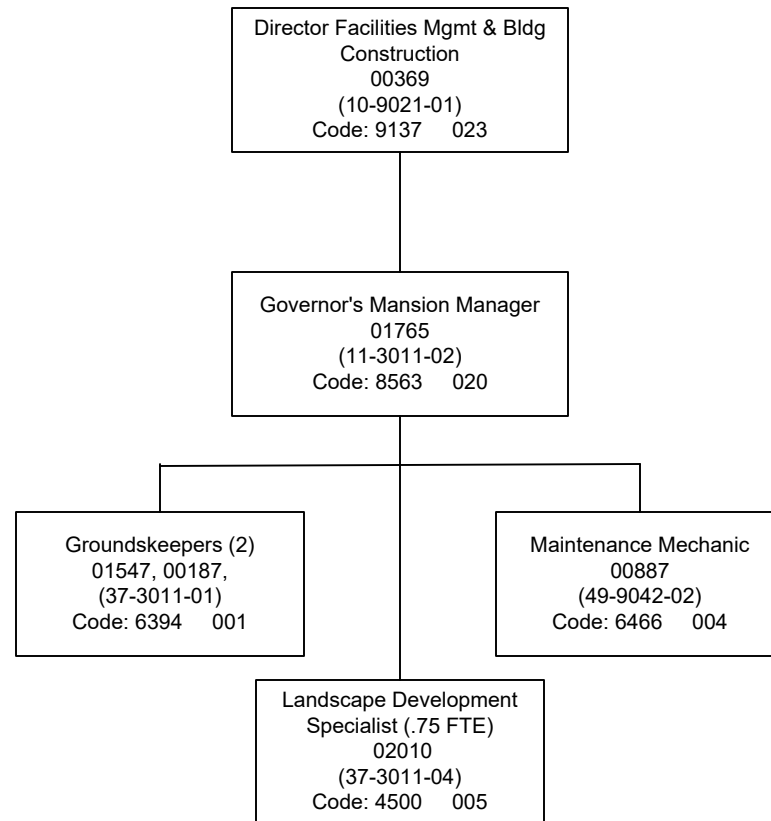


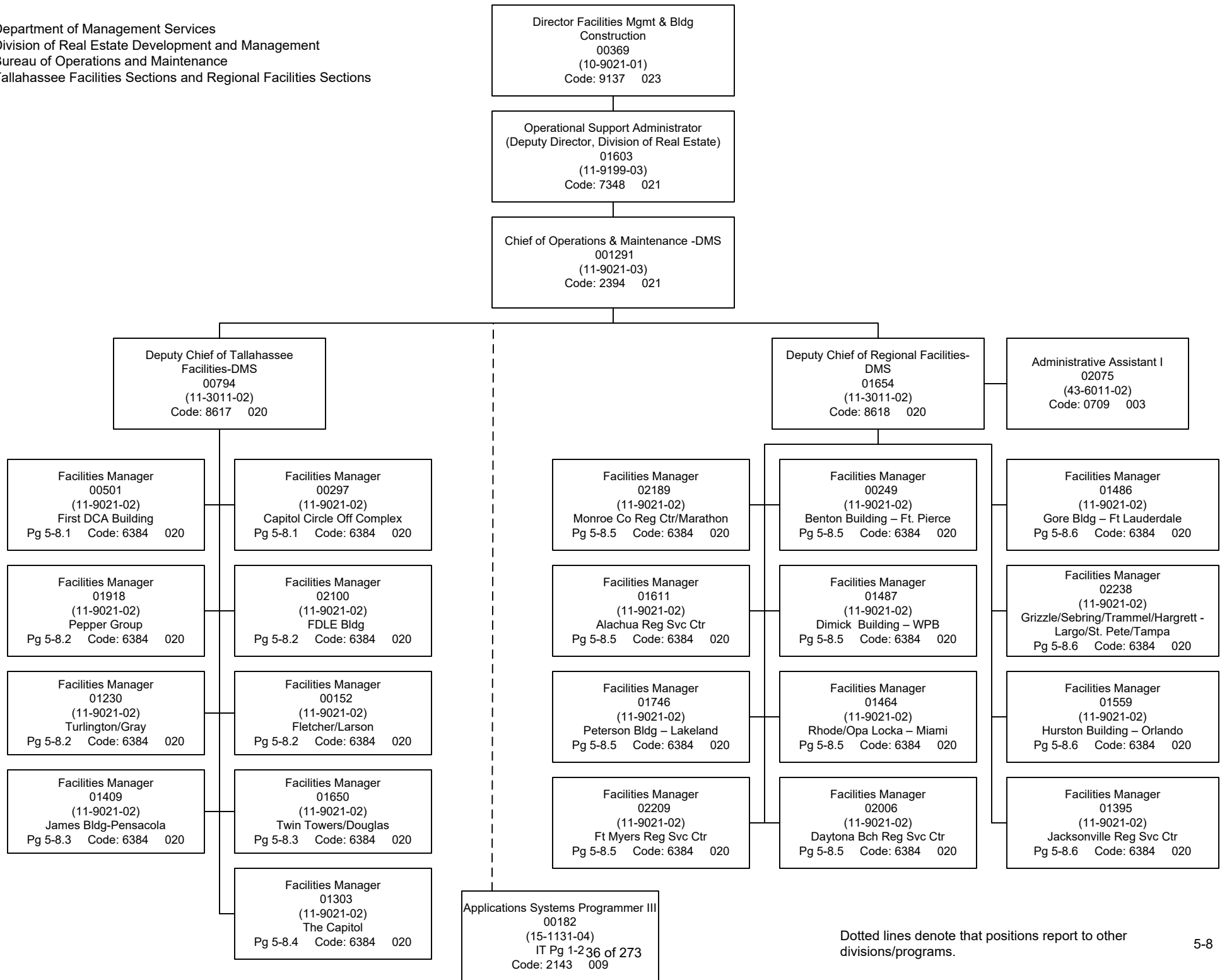




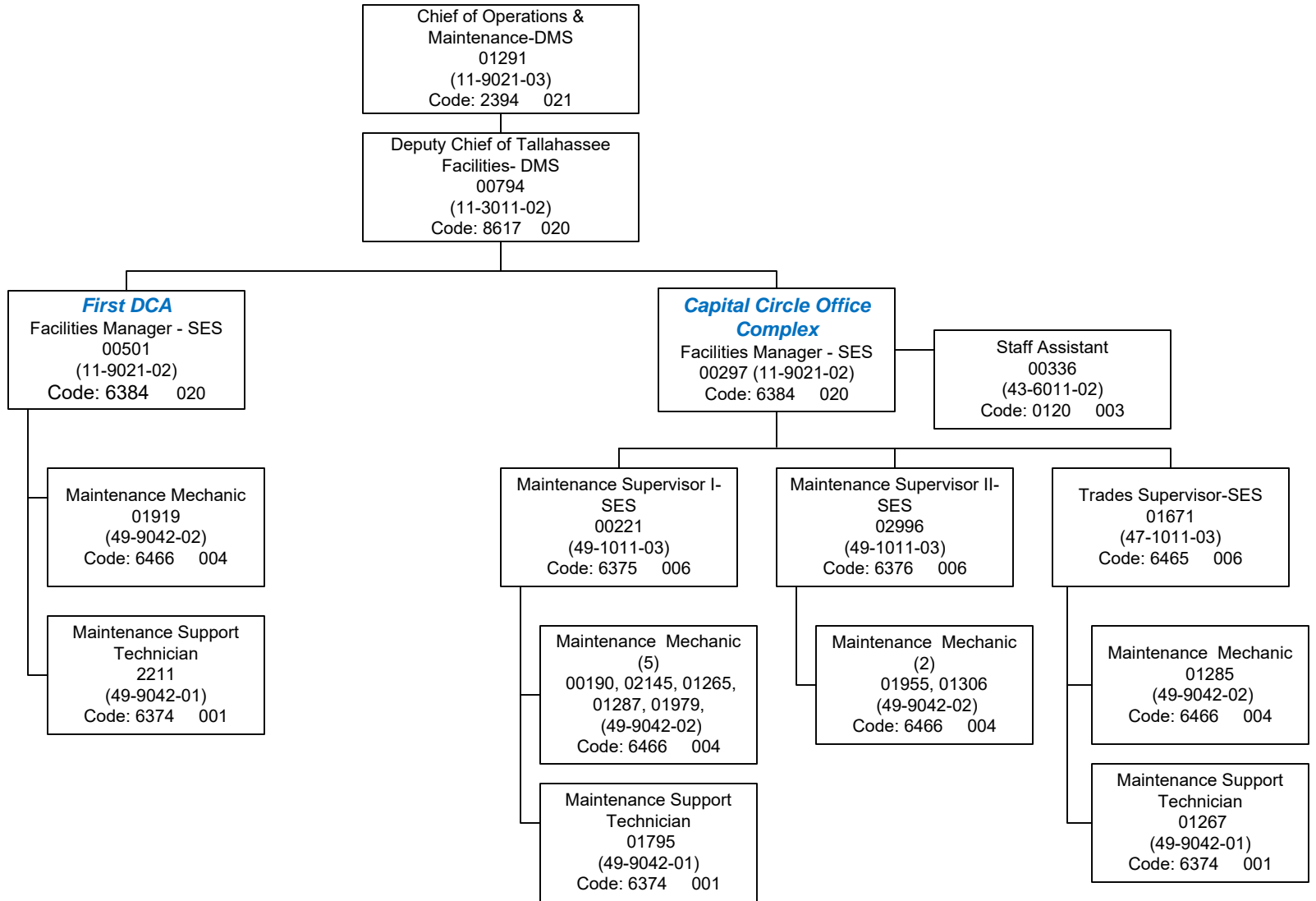


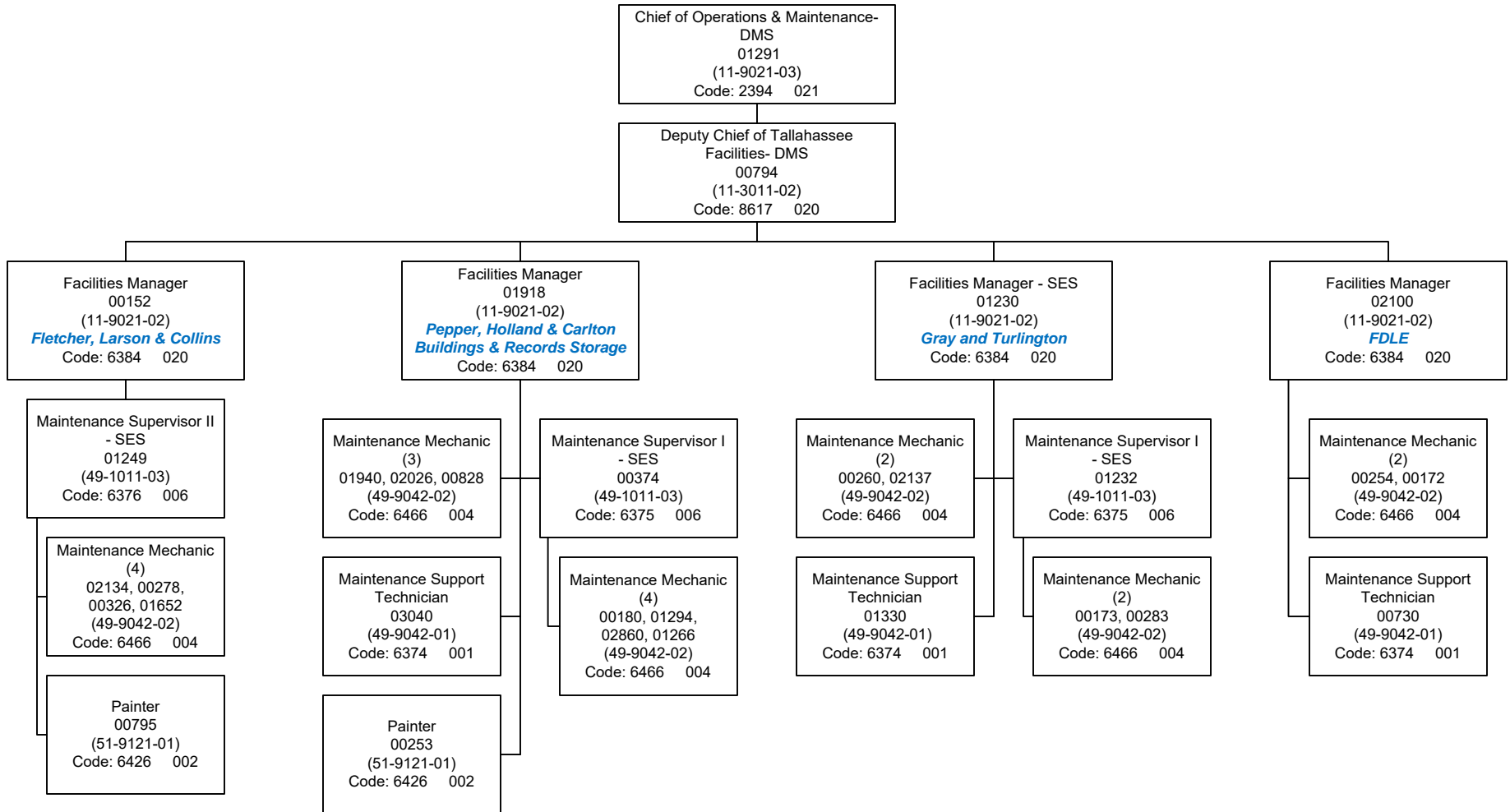


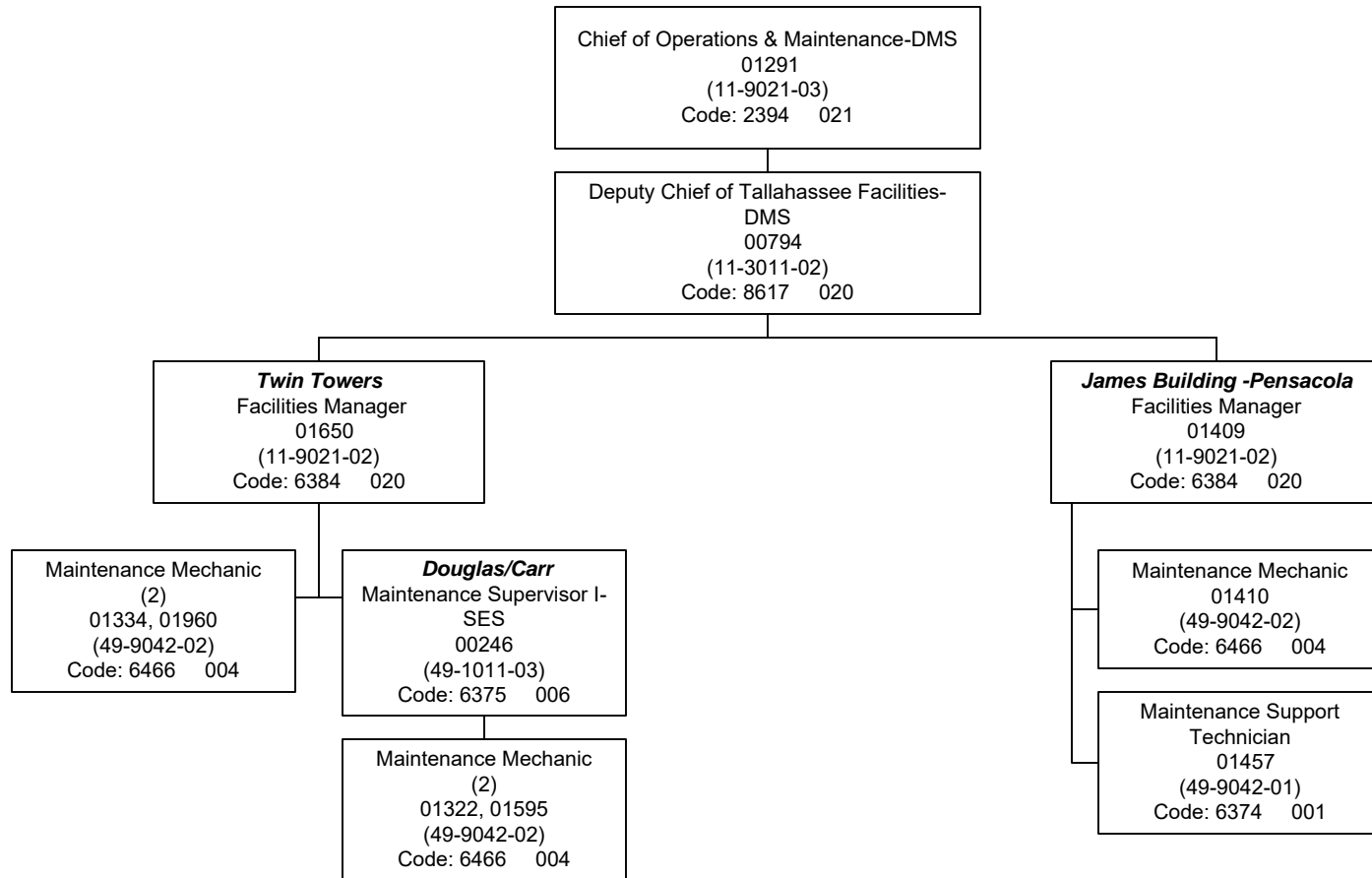




Dotted lines denote that positions report to other divisions/programs.



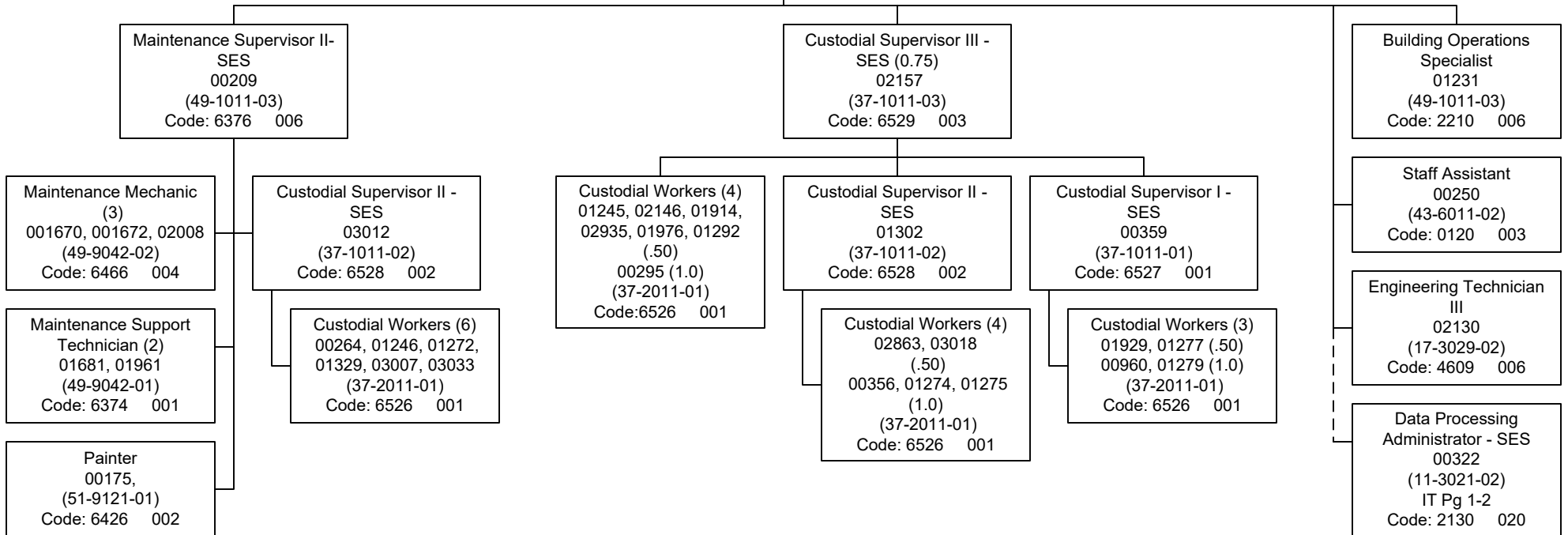




Chief of Operations & Maintenance-DMS  
 01291  
 (11-9021-03)  
 Code: 2394 021

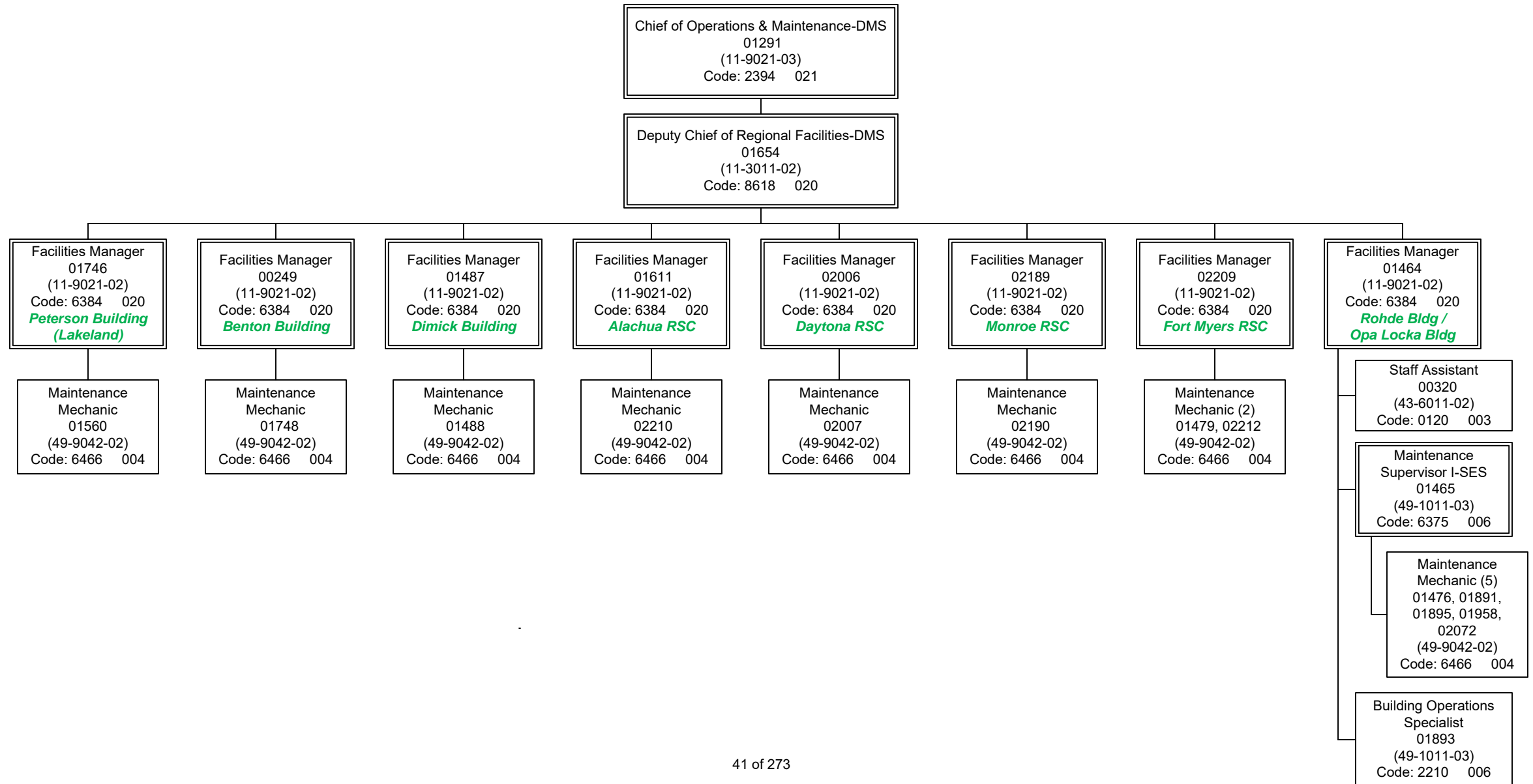
Deputy Chief of Tallahassee Facilities-  
 DMS  
 00794  
 (11-3011-02)  
 Code: 8617 020

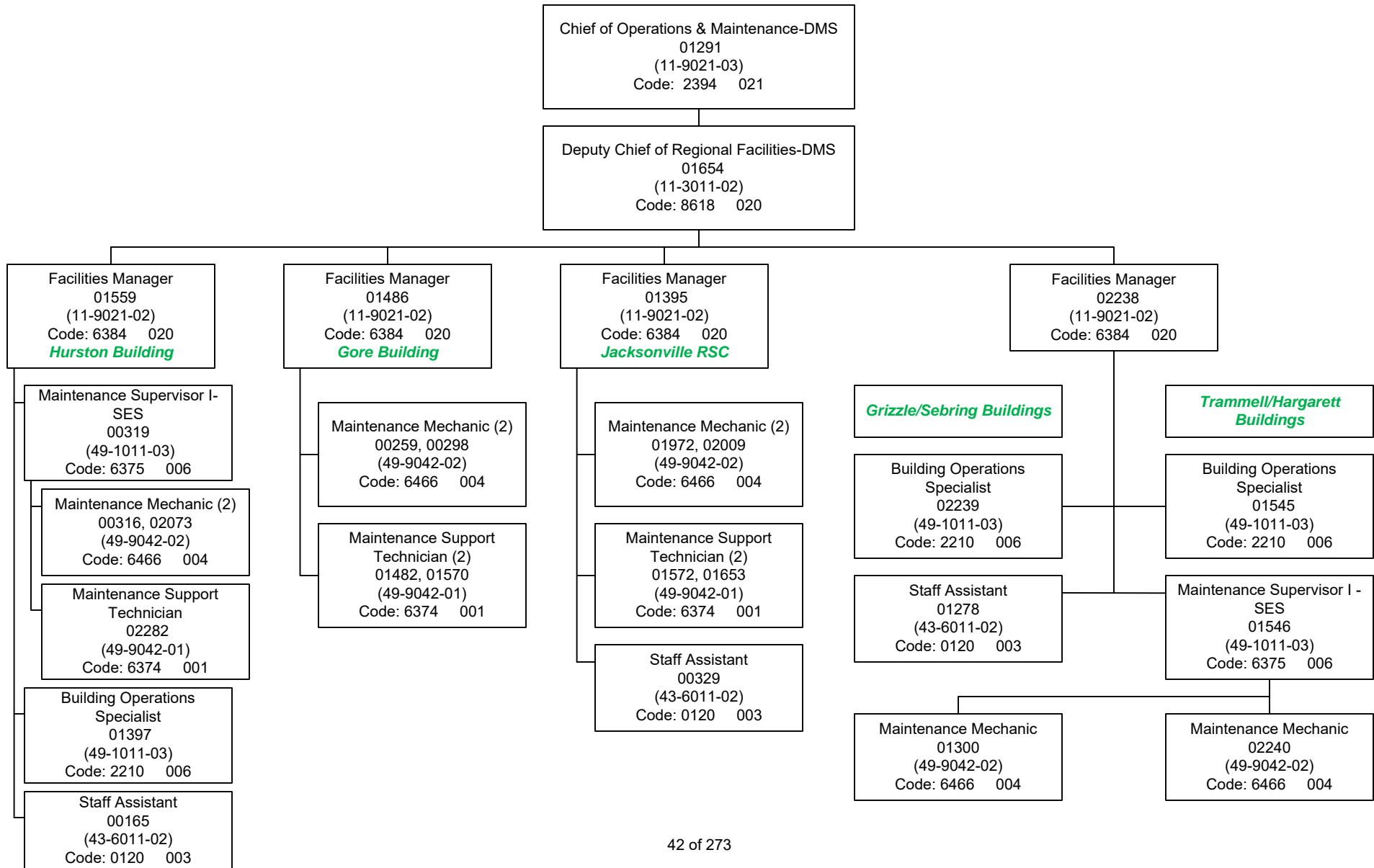
Facilities Manager  
 01303  
 (11-9021-02)  
 Code: 6384 020

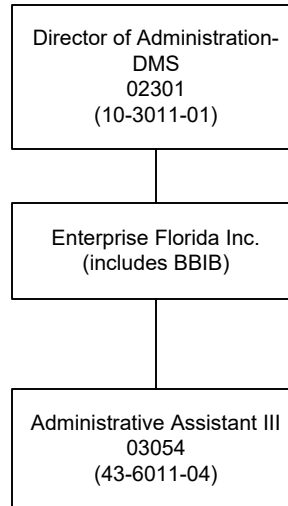


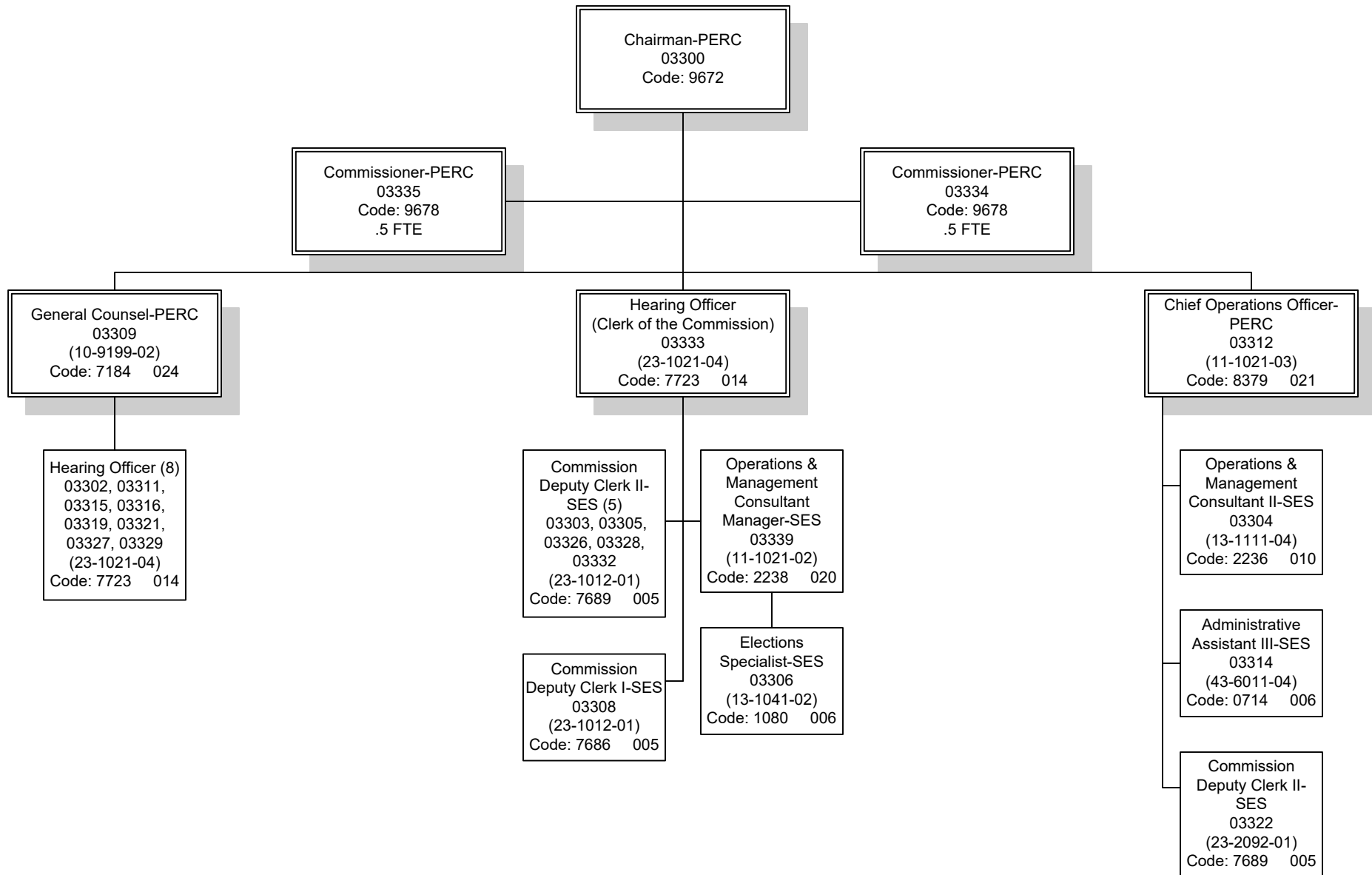


Department of Management Services  
 Division of Real Estate Development and Management  
 Bureau of Operations & Maintenance  
 Regional Facilities  
 Peterson Bldg.; Dimick Bldg;  
 Benton Bldg; Alachua RSC; Daytona RSC; Monroe RSC;  
 Fort Myers RSC; Rohde and Opa Locka Buildings





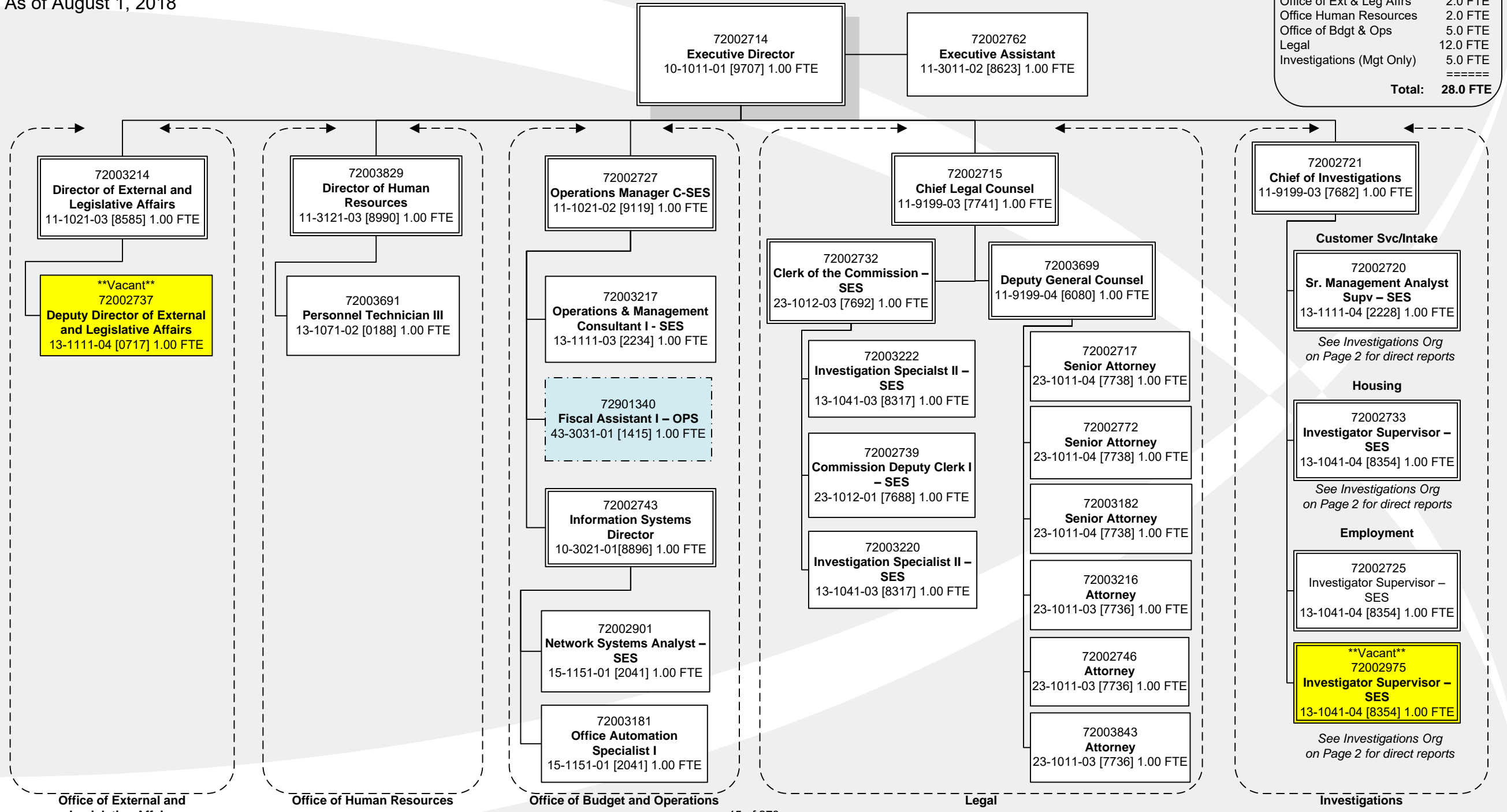




# Florida Commission on Human Relations Organizational Structure

As of August 1, 2018

Org Structure/Head Count	
Office of Executive Director	2.0 FTE
Office of Ext & Leg Affrs	2.0 FTE
Office Human Resources	2.0 FTE
Office of Bdgt & Ops	5.0 FTE
Legal	12.0 FTE
Investigations (Mgt Only)	5.0 FTE
=====	
<b>Total:</b>	<b>28.0 FTE</b>

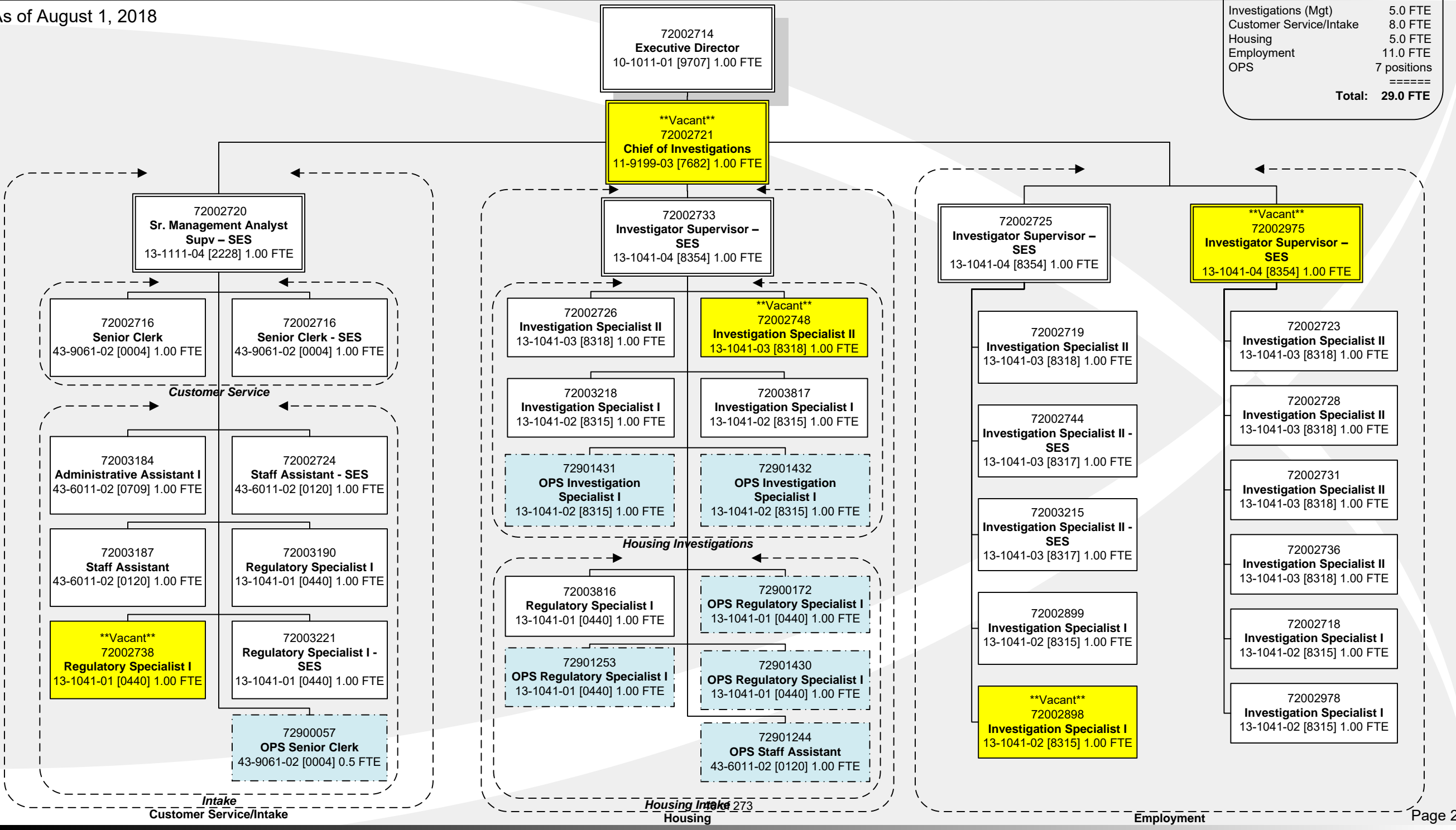


\*\*Please note: Positions are Career Service unless otherwise indicated.\*\*

# Florida Commission on Human Relations - Investigations

As of August 1, 2018

Org Structure/Head Count	
Investigations (Mgt)	5.0 FTE
Customer Service/Intake	8.0 FTE
Housing	5.0 FTE
Employment	11.0 FTE
OPS	7 positions =====
<b>Total:</b>	<b>29.0 FTE</b>



MANAGEMENT SERVICES, DEPARTMENT OF		FISCAL YEAR 2017-18			
		SECTION I: BUDGET		OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT				528,742,667	58,929,568
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)				9,047,976	1,488,415
FINAL BUDGET FOR AGENCY				537,790,643	60,417,983
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>					45,451,068
Process Payroll And Benefits For Leased State Employees *		1	169,213.00	169,213	
Operate And Maintain Department Of Management Services' Pool Facilities * <b>Number of maintained square feet (private contract and agency)</b>		7,872,892	6.04	47,530,422	13,835,426
Operate And Maintain Non-pool Facilities * <b>Number of maintained square feet (private contract and agency)</b>		7,872,892	0.10	793,413	
Administer Bonding Program And Plan For State Office Space Requirements * <b>Number of net square feet of pool facilities</b>		6,212,197	0.41	2,560,179	
Manage Private Sector And State Leases For State Agencies * <b>Number of leases managed</b>		1,483	1,668.29	2,474,075	
Special Category: Utility Payments * <b>Utility cost per gross square foot</b>		8,528,044	1.63	13,912,687	
Provide Facilities Security * <b>Number of facilities secured</b>		18	58,911.22	1,060,402	
Manage Construction Projects * <b>Dollar volume of Fixed Capital Outlay project starts</b>		93,254,973	0.02	1,835,705	
Adjudicate And Facilitate Mediation Of Labor And Employment Disputes Through The Public Employees Relations Commission * <b>Number of labor and employment dispositions</b>		803	5,458.00	4,382,772	
Acquire And Redistribute Federal Surplus Property *		78,038,032	0.01	593,893	
Acquire And Redistribute Military Excess Property * <b>Dollar value of donated property</b>		39,019,016	0.00	146,422	
Provide New Vehicle And Watercraft Acquisition Support * <b>Number of vehicles and watercraft acquired</b>		1,557	103.57	161,266	
Operate And Maintain The Florida Equipment Electronic Tracking (fleet) System * <b>Number of state vehicles tracked</b>		25,801	46.26	1,193,540	
Manage State Vehicle And Watercraft Disposal * <b>Number of vehicles and watercraft disposed of</b>		1,660	503.07	835,102	
Establish And Administer State Term (master) Contracts And Negotiated Agreements * <b>Dollars expended by State Agencies using the State Term Contracts and Negotiated Agreements</b>		737,694,307	0.03	19,875,436	
Provide Minority Access To Contracting Opportunities * <b>Number of businesses certified and registered</b>		832	454.26	377,941	
Manage And Oversee Minority Business Compliance * <b>Number of businesses reviewed and audited</b>		480	787.38	377,941	
Provide Human Resource Management Expertise/Consulting * <b>Number of authorized FTE and OPS employees in the State Personnel System.</b>		107,155	25.92	2,777,709	
People First Contract Management * <b>N/A</b>		230,000	146.90	33,786,674	
Administer The Health Insurance Program * <b>Number of enrollees</b>		176,415	319.36	56,339,699	
Administer The Life Insurance Program * <b>Number of enrollees</b>		186,698	0.12	22,477	
Administer The Flexible Spending Account Program * <b>Number of enrollees</b>		19,704	2.13	41,960	
Administer The Supplemental Insurance Program * <b>Number of enrollees</b>		217,813	5.21	1,135,734	
Administer The Disability Benefits Program * <b>Number of enrollees</b>		21,506	0.36	7,830	
Provide Local Government Pension Plan Oversight * <b>Number of Local Pension Plans Reviewed</b>		167	10,161.47	1,696,966	
Administer The Florida Retirement System * <b>Number of FRS members</b>		1,092,563	29.75	32,505,133	
Administer The Retiree Health Insurance Subsidy Program * <b>Number of Recipients of the Health Insurance Subsidy</b>		376,031	0.45	168,322	
Administer The State University System Optional Retirement Program * <b>Number of participants in the State University System Optional Retirement Program</b>		20,136	22.22	447,467	
Contract For The Construction, Operation And Oversight Of Private Prisons * <b>Number of beds occupied</b>		9,724	369.93	3,597,207	1,131,489
Investigate Complaints Of Civil Rights Violations * <b>Number of inquiries/investigations</b>		10,423	813.81	8,482,333	
TOTAL				239,289,920	60,417,983
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				244,940,687	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				53,560,087	3,754,417
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				537,790,694	64,172,400

### 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.

# 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: 2019 - 2020**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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>	<b>ACTUAL FY 2017-18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
<b>Receipts:</b>			
SEE ATTACHED LISTING	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Fee Collection to Line (1) - Section III</b>	<b>8,741,648</b>	<b>9,228,131</b>	<b>8,782,993</b>
<b><u>SECTION II - FULL COSTS</u></b>			
<b><u>Direct Costs:</u></b>			
Salaries and Benefits	6,840,329	7,658,218	7,684,925
Other Personal Services	83,162	83,455	342,430
Expenses	695,714	727,108	746,608
Operating Capital Outlay	9,230	9,688	9,688
Sp.Cat.: TR to Administrative Hearings	48,330		
Sp.Cat.: Contracted Services	208,112	208,112	329,612
Sp.Cat.: Mail Services	17,064	50,004	50,004
Sp.Cat.: Risk Mgmt Insurance	20,175	28,237	28,237
Sp.Cat.: Contracted Legal Services	520,387	891,000	891,000
Sp.Cat.: Lease Purchase Equipment	22,427	22,427	22,427
HR Statewide Contract	29,655	31,462	31,462
Data Processing Services State Data Center-AST	321,594	236,231	236,493

**Indirect Costs Charged to Trust Fund:**

TR to GR-8% Svc Chrg	2,832	1,937	1,182
Assessment for Investments 890000 - 310403	2,563	1,230	1,230
Transfer to Admin TF - 720103-2021		404	
PY Certified Forward B's	4,635		
Cert Forward Reversions @ 9/30/2017	(112,126)		
Cert Forward Reversions @ 9/30/2018		(497,373)	
Compensated Leave Liability	(42,900)		
Post Closing Adj to AP	(132)		
CY TR10 to 7xxx	65,503		
Rounding			
Tsfr for Admin. Assessment from 720103-2021	(1,004)	(1,004)	(1,004)
Contracted Legal Services to be allocated		(591,000)	(591,000)
Reverse PY A/P Not CF Operating			
<b>Total Full Costs to Line (2) - Section III</b>	<b>8,735,550</b>	<b>8,860,136</b>	<b>9,783,294</b>

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

TOTAL SECTION I	(A)	8,741,648	9,228,131	8,782,993
TOTAL SECTION II	(B)	8,735,550	8,860,136	9,783,294
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>6,098</b>	<b>367,995</b>	<b>(1,000,301)</b>

**EXPLANATION:**


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

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

**Department:** Management Services **Budget Period:** 2019 - 2020  
**Program:** Executive Direction & Administration (72010100)  
**Fund:** Administrative Trust (2021)

(1)	(2)	(3)	(4)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2017-18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
<b><u>Receipts:</u></b>			
Admin. Assessment - 724001-2696	2,745,444	2,519,286	2,544,479
Admin. Assessment - 724002-2033	67,616	70,122	70,823
Admin. Assessment - 726002-2699	37,071	44,803	45,251
Admin. Assessment - 726003-2510	100,519	106,482	107,547
Admin. Assessment - 726004-2510	474,144	561,047	566,657
Admin. Assessment - 726005-2510	113,969	48,039	48,519
Admin. Assessment - 726008-1000	111,012	166,180	167,842
Admin. Assessment - 727504-2678	279,689	322,552	325,778
Admin. Assessment - 727505-2678	110,750	96,712	97,679
Admin. Assessment - 727502-2570	177,702	171,796	173,514
Admin. Assessment - 727502-2667	3,180	3,622	3,658
Admin. Assessment - 727502-2668	658,092	823,582	831,818
Admin. Assessment - 727502-2671	1,397	1,566	1,582
Admin. Assessment - 727503-2309	1,180,658	953,389	962,923
Admin. Assessment - 729001-2105	1,207,244	1,409,725	1,423,822
Admin. Assessment - 729001-2344	26,140	37,212	37,584
Admin. Assessment - 729002-2432	198,791	262,880	265,509
Admin. Assessment - 729201-1000	24,421	26,427	26,691
Admin. Assessment - 729201-2558	24,421	26,427	26,691
Admin. Assessment - 729501-2510	111,769	117,690	120,051
Reimbursement from Enterprise of Florida			
Admin. Assessment - 729801-2792	3,975	527,992	3,975
Admin. Assessment - 729601-2792			
Transfer in from Purch TF for Contract Procurement - 72600400-2510	680,818	730,600	730,600
Transfer in Contracted Legal Services 727502-2668	250,000		
Transfer in Contracted Legal Services 727504-2678			
Transfer in Contracted Legal Services 727505-2678			
Transfer in Contracted Legal Services 729001-2105	100,000	200,000	200,000
Refunds Non-State Revenues			
Refunds & Reimbursements	14,739		
Investment Income	37,947		
Misc Revenue	140		
<b>Total Fee Collection to Line (1) - Section III</b>	<b>8,741,648</b>	<b>9,228,131</b>	<b>8,782,993</b>

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2019 - 2020 MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	ADMINISTRATIVE TRUST
<b>Budget Entity:</b>	ADMINISTRATION (72010100)
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	123,568	(A)			123,568
ADD: Other Cash (See Instructions)	212	(B)			212
ADD: Investments	2,585,166	(C)			2,585,166
ADD: Outstanding Accounts Receivable	5,612	(D)	0		5,612
ADD: <b>Due from Leased Employees in July</b>		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>2,714,558</b>	(F)	<b>0</b>		<b>2,714,558</b>
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	877,337	(H)			877,337
Approved "B" Certified Forwards	222,211	(H)			222,211
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	1,070	(I)			1,070
LESS: Other Accounts Payable		(J)			0
<b>Unreserved Fund Balance, 07/01/17</b>	<b>1,613,940</b>	(K)	<b>0</b>		<b>1,613,940</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**

**Budget Period: 2018 - 2019**

**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, 07/01/18**  (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 (B72000XX)  (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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> .)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>	
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	
<b><u>Receipts:</u></b>				
<b>Total Fee Collection to Line (1) - Section III</b>	-	-	-	

<b><u>SECTION II - FULL COSTS</u></b>				
<b><u>Direct Costs:</u></b>				
Salaries and Benefits				
Expenses				
SC: Contracted Services	45,699	50,000	50,000	
SC: Risk Management				
SC: HR Services				
DP Svcs-SSRC				
<b><u>Indirect Costs Charged to Trust Fund:</u></b>				
Transfer in from 72600400-2510	(45,699)	(50,000)	(50,000)	
Certified Forward Reversions @9/30/2017				
<b>Total Full Costs to Line (2) - Section III</b>	-	-	-	

Basis Used: Accrual

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

**EXPLANATION:**  
 \_\_\_\_\_  
 \_\_\_\_\_

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	OPERATING TRUST
<b>LAS/PBS Fund Number:</b>	ADMINISTRATION (72010100)
	2510

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0 (A)		0
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable			0
ADD: _____			0
<b>Total Cash plus Accounts Receivable</b>	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
<b>Unreserved Fund Balance, 07/01/18</b>	0 (K)		0**

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

**Budget Period: 2019-20**

**Department Title:**

MANAGEMENT SERVICES

**Trust Fund Title:**

OPERATING TRUST

**LAS/PBS Fund Number:**

2510 - ADMINISTRATION (72010100)

**BEGINNING TRIAL BALANCE:**

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

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

(A)

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

(B)

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

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

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

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

(D)

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

(D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**0** (E)

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

**0** (F)

**DIFFERENCE:**

**0** (G)\*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Office of the Secretary -Administration

**Phone Number:** (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
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, &amp; 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><b>Recommendation:</b></p> <p>1) FMS should review the cash receipts policy and update it to include more specific information regarding documentation of receipts.</p> <p>2) Procedures should be implemented to communicate the policy changes to division personnel.</p> <p>3) FMS should implement monitoring procedures for all areas processing cash receipts to ensure compliance with the updated policy.</p> <p>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><b>Six-Month Follow-up Status Summary:</b> FMS is in the process of revising the cash receipts policy as noted in (1) and (4) of the original response. Although the policy has not been formally revised, the program areas are complying with the requirements noted above. In March 2016, we implemented a quarterly Key Performance Indicator (KPI) to measure our compliance with the statutory requirement for depositing cash receipts. Compliance in quarter 4 of FY 15/16 was 96%. Since then, compliance has been over 99.5% (rounded up to 100%) in each quarter.</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><b>Recommendation:</b></p> <p>1) FMS should review the cash receipts policy and update it to include more specific information regarding the use of the transmittal form.</p> <p>2) Procedures should be implemented to communicate the policy changes to division personnel.</p> <p>3) FMS should implement monitoring procedures for all areas processing cash receipts to ensure compliance with the updated 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><b>Six-Month Follow-up Status Summary:</b></p> <p>FMS is in the process of revising the cash receipts policy as noted in (1) of the original response. Although the policy has not been formally revised, the program areas are complying with the requirements noted above. In March 2016, we implemented a quarterly Key Performance Indicator (KPI) to measure our compliance with the statutory requirement for depositing cash receipts. Compliance in quarter 4 of FY 15/16 was 96%. Since then, compliance has been over 99.5% (rounded up to 100%) in each quarter.</p>	
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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><b>Recommendation:</b></p> <p>1) FMS should update its procedures to provide additional guidance for the immediate restrictive endorsement of cash receipts.</p> <p>2) FMS should include restrictive endorsement in training to areas processing receipts.</p> <p>3) FMS should implement monitoring procedures for all areas processing cash receipts to ensure cash receipts are restrictively endorsed immediately upon receipt.</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><b>Six-Month Follow-up Status Summary:</b></p> <p>FMS is in the process of revising the cash receipts policy as noted in (1) of the original response. Although the policy has not been formally revised, the program areas are complying with the requirements noted above. In March 2016, we implemented a quarterly Key Performance Indicator (KPI) to measure our compliance with the statutory requirement for depositing cash receipts. Compliance in quarter 4 of FY 15/16 was 96%. Since then, compliance has been over 99.5% (rounded up to 100%) in each quarter.</p>	
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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><b>Recommendation:</b></p> <p>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.</p>	<p>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.</p> <p>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.</p> <p>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> <p><b>Six-Month Follow-up Status Summary:</b>  FMS is in the process of revising the cash receipts policy as noted in (1) of the original response. Although the policy has not been formally revised, the program areas are complying with the requirements noted above.</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><b>Recommendation:</b></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><b>Six-Month Follow-up Status</b></p> <p>FMS is in the process of revising the cash receipts policy as noted in (1) and (3) of the original response. Although the policy has not been formally revised, the program areas are complying with the requirements noted above.</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><b>Recommendation:</b></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><b>Six-Month Follow-up Status Summary:</b></p> <p>During FY 15/16, FMS met individually with program areas currently handling cash receipts and reviewed all the requirements with them. FMS is in the process of revising the cash receipts policy as noted in (2) of the original response. Although the policy has not been formally revised, the program areas are complying with the requirements noted above.</p>	
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><b>Recommendation:</b></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><b>Six-Month Follow-up Status Summary:</b></p> <p>FMS is in the process of revising the cash receipts policy as noted in the original response. Although the policy has not been formally revised, the program areas are complying with the requirements noted above.</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><b>Recommendation:</b> FMS should update the cash receipts policy to ensure timely deposit of cash receipts.</p>	<p>During FY 15/16, FMS met individually with program areas currently handling cash receipts and reviewed all the requirements with them.</p> <p><b>Six-Month Follow-up Status Summary:</b> FMS is in the process of revising the cash receipts policy as noted in (2) of the original response. Although the policy has not been formally revised, the program areas are complying with the requirements noted above.</p>
IA 2017-7	6/30/2017	Administration	<p>Seven confidential findings not included.</p> <p><b>See also: Facilities Management - Real Estate Development and Management</b></p>	
IA 2017-25	6/30/2018	Departmental Purchasing	<p>Finding No. 1: During the audit, we noted that the risk assessment element of the monitoring process, as outlined in CFO Memo # 6 (11-12), had not been included in the department's policies and procedures. Also, the department's divisions did not always perform risk assessments or did not perform them consistently when developing contract monitoring plans.</p> <p><b>Recommendation:</b> We recommend that management update the department's policies and procedures regarding monitoring service providers to include specific procedures for performing risk assessments as a part of developing a monitoring plan. In addition, we recommend that these procedures include the criteria and evaluation method for conducting risk assessments as well as requirements regarding the frequency of risk assessments. Including this information in the department's policies and procedures will help ensure consistency and more effective monitoring of service providers' performance. Also, it will help ensure compliance with the FCCM Participant Guide.</p>	<p>The Department will ensure that policies are in place to direct the inclusion of a contract risk assessment, as required by CFO memo No. 06 (2011-2012). As the Department strives to work to the highest standard of project management, the Department will review the appropriate standard and guidance for contract risk assessments that works in coordination with project risk assessments.</p>



IA 2017-25	6/30/2018	Departmental Purchasing	<p>Finding No. 2: A review and evaluation of the use of a monitoring plan, specific monitoring procedures and criteria, and documentation or evidence to support monitoring results and conclusions revealed the following:</p> <ul style="list-style-type: none"> <li>• Not all contracts had a formal monitoring plan.</li> <li>• Many of the plans remained static throughout the life of the contract for those contracts with formal monitoring plans.</li> <li>• Documentation and evidence maintained to support monitoring results and conclusions were inconsistent.</li> <li>• The implementation of procedures to independently validate and verify the service providers' deliverables (i.e., reports and data) and performance did not demonstrate a consistent level of effort within the divisions.</li> </ul> <p>The review also noted that some divisions utilized many different types of monitoring tools to document these activities while other divisions had very little documentation of their monitoring efforts. Further, a review of the department's policies and procedures noted that while contract monitoring is listed as a contract manager's responsibility, the policies and procedures do not outline all of the items listed above, although they are a part of the requirements of the contract monitoring process as outlined in CFO Memo #6 (11-12). Also, the department's policies and procedures referenced an overall performance evaluation. However, there was no record of these evaluations.</p> <p><b>Recommendation:</b> We recommend that management update the department's policies and procedures related to contract monitoring to include specific guidance and requirements for the following:</p> <ul style="list-style-type: none"> <li>• Preparing a monitoring plan,</li> <li>• Frequency of plan update,</li> <li>• Documentation and evidence of monitoring activities to be obtained and maintained, and</li> <li>• Procedures for validating and verifying service providers' deliverables (i.e., reports and data) and performance independently.</li> </ul> <p>Management should take steps to ensure that the updated policies and procedures include the department's minimum expectations as well as all requirements outlined in CFO Memo #6 (11-12). Also, we recommend that management provide internal training to division staff to ensure that expectations and requirements are clear.</p>	<p>The Department currently has in place policies to direct the inclusion of a contract monitoring plan, as required by CFO memo No. 06 (2011-2012). The Department will review the appropriate standard and guidance for contract monitoring that works in coordination with project monitoring.</p>	
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IA 2017-25	6/30/2018	Departmental Purchasing	<p>Finding No. 3: We noted that sometimes the invoice payments were not timely and that one invoice was paid outside of the state's 40-day prompt payment requirement, resulting in an interest penalty payment. As a result, we expanded our review of invoices to identify any other interest payments during the fiscal year and noted the following from the review:</p> <ul style="list-style-type: none"> <li>• Seven of 44 (15.9%) invoices were submitted to FMS outside of the 10-day requirement outlined in department policies and procedures,</li> <li>• Six of 44 (13.6%) invoices were submitted to DFS outside of the statutory 20-day requirement,</li> <li>• And four invoices (9.1%) were paid outside of the 40-day prompt payment requirement, resulting in interest penalties totaling \$18,832.87.</li> </ul> <p>We noted that the contract manager certification statements provided for 13 of 41 (31.7%) invoices sampled were documented by someone other than the contract managers or were not documented at all. In these cases, only two divisions were able to provide delegation of authority documentation where the contract manager was unable to complete the certification statement.</p> <p><b>Recommendation:</b> We recommend that management update the department's policies and procedures related to payment processing to include specific requirements for timely invoice processing, compliance with related statute regarding contract manager certification, and compliance with rule regarding contract manager delegation. Also, we recommend that management provide internal training to division staff to ensure that expectations and requirements are clear regarding prompt payment, interest penalties, contract manager certification, and delegation of responsibilities.</p>	<p>The Department currently has in place policies to direct the inclusion of timely invoice process, as required by section 215.22, Florida Statutes, and contract manager certification, as required by 287.017(14)(a), Florida Statutes. The Department will review the appropriate standards and guidance for Department contract managers for disputed invoices and delegations of authority. In addition to training supplied by the FCCM certification course, the Department will provide guidance through updated policies, bulletins, and during annual file reviews.</p>	
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IA 2017-25	6/30/2018	Departmental Purchasing	<p>Finding No. 4: During the audit, we noted that the corrective action plan and follow-up procedures used were not consistent across divisions. Although most of the divisions in the audit had procedures in place to identify and address issues noted during the monitoring activities, one division did not have a formal or informal monitoring plans for any of the contracts sampled; therefore, we were unable to review the division's documentation related to the corrective action plans. Also, we noted that the department's policies and procedures do not address the corrective action plan and follow-up processes.</p> <p><b>Recommendation:</b> We recommend that management update the department's policies and procedures related to contract monitoring to include specific requirements for developing corrective action plans and performing follow-up to such plans. Management should take steps to ensure that the update includes the department's minimum expectations. Also, we recommend that management provide internal training to division staff to ensure that expectations and requirements are clear. Finally, we recommend that management consider updating the contract templates to include procedures for ensuring corrective action and follow-up to any required corrective actions.</p>	<p>The Department will ensure that policies are in place to provide guidance should a corrective action plan be required, as required by CFO memo No. 06 (2011-2012). As the Department strives to work to the highest standard of project management, the Department will review the appropriate standard and guidance for contract monitoring that works in coordination with project monitoring</p>	
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IA 2017-25	6/30/2018	Departmental Purchasing	<p>Finding No. 5: Procedures and processes to closeout contracts were not consistent among the divisions. None of the divisions had implemented procedures that included all of the closeout process items noted in the FCCM Participant Guide. Additionally, we noted that a final payment was processed before management performed procedures to ensure there were no outstanding issues and receipt of all services in one of the contracts. Also, we reviewed the department's policies and procedures and noted that although it outlined closeout procedures, it did not include all of the components recommended in the FCCM Participant Guide.</p> <p><b>Recommendation:</b> We recommend that management update the department's policies and procedures related to contract management and monitoring to include all of the components for closing out a contract as documented in the FCCM Participant Guide. Management should take steps to ensure that this update includes the department's minimum expectations for closing out contracts. The policies and procedures should ensure that all contract terms and conditions are met and all outstanding issues have been resolved prior to final payment to the service providers. Also, the procedures should ensure the official contract files contain all necessary closeout documentation. Finally, we recommend that management provide internal training to division staff to ensure that expectations and requirements are clear.</p>	<p>The Department has in place policies for contract administrator close out procedures, as recommended by the FCCM Participant Guide. As the Department strives to work to the highest standard of project management, the Department will review the appropriate standard and guidance for contract closeout that works in coordination with project closeout</p>	
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IA 2017-25	6/30/2018	Departmental Purchasing	<p>Finding No. 6: During the audit, we noted that the same employee is able to perform many of the contract management and monitoring tasks. In all divisions sampled, the contract manager is able to authorize, process, record, and review transactions. In addition, the contract managers may receive checks in the mail from service providers. Further, contract managers work very closely with the service providers as the department liaison, often for long periods or the entire life of the contract with the department. This could have the effect of impairing the objectivity of a contract manager.</p> <p><b>Recommendation:</b> We recommend that management consider implementing procedures to separate some of the duties performed by the contract manager or implementing additional control procedures to compensate for areas with limited segregation of duties.</p>	<p>The Department will look at maximizing our ability to add the appropriate controls and segregation of duties within teams within existing resources.</p>	
IA 2017-25	6/30/2018	Office of Human Resources	<p>Finding No. 7: We noted none of the position descriptions in the sample included a statement that the requirements of section 215.422, F.S., are mandatory. Additionally, we noted that the position descriptions did not always use consistent language related to contract management and monitoring responsibilities.</p> <p><b>Recommendation:</b> We recommend that division management continue to work with Human Resources staff to ensure that all employees who process payments, warrants, and invoices have position descriptions that are compliant with the statute. Also, we recommend management review position descriptions to ensure that they contain appropriate language for persons involved in the contract management and monitoring processes.</p>	<p>The Office of Human Resources (OHR) will coordinate with each division to identify all employees who hold contract management and monitoring responsibilities. Once identified, the corresponding position descriptions will be updated to reflect the mandated language found in section 215.422, Florida Statutes.</p>	
IA 2017-25	6/30/2018	Departmental Purchasing	<p>Finding No. 8: We reviewed the 13 contract files selected in the audit sample and found that Department Purchasing staff could not provide documentation of the review for one (8%) of the files. Also, we found that two (15%) items that were noted as outstanding during the review had not been followed up on and corrected within two weeks as required by the department's policies and procedures. The correction of the discrepancies was more than five months after the initial review.</p> <p><b>Recommendation:</b> We recommend that Departmental Purchasing management implement procedures to ensure that the contract file review is completed and to ensure the timely correction of any discrepancies.</p>	<p>The Department will increase the language with in the Departmental Purchasing Policy 101 to create escalating notifications to supervisors during the follow-up period of the annual file review if the contract managers do not respond timely.</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><b>Recommendation:</b> 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><b>See also: Retirement</b></p>	<p>Management indicated this finding is closed. 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><b>Recommendation:</b> 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> <p><b>Six-Month Follow-up Status Summary:</b> The Legislature decreased the fee from 1% to .70% effective November 1, 2015, to prevent future excess balances in the Purchasing Operating Trust Fund. A further reduction effective July 1, 2017, was not implemented. The cash balance was reduced by the Legislature through a trust fund sweep in the 2017-18 fiscal year. In addition, the Legislature increased appropriations from the fund for purchasing functions for the 2017-18 fiscal year. DMS will continue to monitor the trust fund balance and provide information regarding funding model adjustments to the appropriate entities to avoid excess balances.</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><b>Recommendation:</b> Department management should ensure that purchasing cards are promptly canceled upon a cardholder's separation from Department or Commission employment.</p> <p><b>See also: Facilities Management and FCHR.</b></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> <p><b>Six-Month Follow-up Status Summary:</b> DMS continues to affirm and practice the promptness of canceling purchasing cards upon a cardholder's separation from Department or Commission employment. Purchasing has identified and established a backup to the Pcard Administrator. Additionally, HR is actively reviewing the FLAIR report, provided by Purchasing, to ensure only active employees are reflected as active cardholders.</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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> .)
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b>Receipts:</b>				
Reimbursement from Enterprise		112,486	89,337	89,337
Reimbursement from BBIB				
<b>Total Fee Collection to Line (1) - Section III</b>		112,486	89,337	89,337

<b><u>SECTION II - FULL COSTS</u></b>				
<b>Direct Costs:</b>				
Salaries and Benefits		84,808	88,232	88,700
HR Statewide Contract		752	756	756
<b>Indirect Costs Charged to Trust Fund:</b>				
Transfer to 72010100-2021-Admin.Assess.Fee		1,004	1,004	1,004
Cert Forward Reversions @ 9/30/2017		(654)		
Cert Forward Reversions @ 9/30/2018				
Anticipated Receivable				
TR10s		(20,658)		
SWFS Adjustment		21,491		
<b>Total Full Costs to Line (2) - Section III</b>		86,743	89,992	90,460

Basis Used: Accrual

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	112,486	89,337	89,337
TOTAL SECTION II	(B)	86,743	89,992	90,460
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>25,743</b>	<b>(655)</b>	<b>(1,123)</b>

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	ADMINISTRATIVE TRUST
<b>LAS/PBS Fund Number:</b>	STATE EMPLOYEE LEASING (72010300)
	2021

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,878 (A)		3,878
ADD: Other Cash (See Instructions)	21,491 (B)		21,491
ADD: Investments			0
ADD: Outstanding Accounts Receivable	21,491 (D)	(21,491)	0
ADD: Anticipated Receivable			0
<b>Total Cash plus Accounts Receivable</b>	<b>46,860 (F)</b>	<b>(21,491)</b>	<b>25,369</b>
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	3,878 (H)		3,878
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)			0
LESS: Other Accounts Payable			0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>42,982 (K)</b>	<b>(21,491)</b>	<b>21,491**</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**

**Budget Period: 2019-20**

**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, 07/01/2018**

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 #C7200032 - reduce 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)

Anticipated Receivable

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

(E)

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

(F)

**DIFFERENCE:**

(G)\*

**\*SHOULD EQUAL ZERO.**

# Facilities Management

## Exhibits or Schedules

# Facilities Management

## Schedule I Series

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

**Department:** 72 Management Services **Budget Period:** 2019-20  
**Program:** 72400100 Facilities Management  
**Fund:** 2313 Florida Facilities Pool Clearing Trust  
**Specific Authority:** Section 255.503, Florida Statutes  
**Purpose of Fees Collected:** Used to satisfy debt service requirements, capital depreciation, and to transfer to the Div.of Fac.Mgmt. to cover cost of operations and maintenance

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>	
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	
<b><u>Receipts:</u></b>				
Office Space-State	99,679,543	99,526,712	99,448,939	
Interest Earnings				
Projected Rental Rate Increase				
Transfer in from 495019	145,349			
<b>Total Fee Collection to Line (1) - Section III</b>	<b>99,824,893</b>	<b>99,526,712</b>	<b>99,448,939</b>	

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Fixed Capital Outlay (Debt Service)	23,024,077	23,042,269	22,939,269

**Indirect Costs Charged to Trust Fund:**

Payments to SBA-Capital Deprec.Resrv.	8,275,297	15,000,000	8,252,574
Payments to SBA-Operations/Maint.	67,529,103	61,484,443	68,257,096
Rounding	-		
FCO 06/30/18 Reversion			
SWFS AJE from Sch I-C			
Adjustment to CFO Beg Bal	45,079,330		

**Total Full Costs to Line (2) - Section III**      **143,907,807**      **99,526,712**      **99,448,939**

Basis Used:

Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	99,824,893	99,526,712	99,448,939
TOTAL SECTION II	(B)	143,907,807	99,526,712	99,448,939
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(44,082,915)</b>	<b>-</b>	<b>-</b>

**EXPLANATION:**

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

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2019 - 2020**

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

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,389,628 (A)		1,389,628
ADD: Other Cash (See Instructions)	2,425 (B)	(2,425)	0
ADD: Investments	47,873,938 (C)	(9,279,518)	38,594,421
ADD: Outstanding Accounts Receivable	7,066 (D)	93,026	100,092
ADD: Deferred Outflows			0
<b>Total Cash plus Accounts Receivable</b>	<b>49,273,058 (F)</b>	<b>(9,188,917)</b>	<b>40,084,140</b>
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards			0
Approved "B" Certified Forwards			0
FCO June 30 Reversion			0
LESS: Other Accounts Payable (Debt Service in TB)			0
LESS: Other AP (Non Op - Cap Depr.)	1,936,148 (I)		1,936,148
Other AP (Non Op - Interest Payable)	3,703,459 (I)	(806,607)	2,896,852
Bond-Related obligations	41,380,797 (I)	(8,382,310)	32,998,487
LESS: Unearned Revenue	2,252,654 (J)		2,252,654
<b>Unreserved Fund Balance, 07/01/18</b>	<b>(0) (K)</b>	<b>0</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

Budget Period: 2019-20

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-18  (A)

**Add/Subtract:**

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

**All assets in this fund are considered restricted per the Bond Covenants.**

**Other Adjustment(s):**

Statewide Post Closing Adjustment @ June 30, 2018  (C)

FCO June 30 Reversion  (C)

(C)

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

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

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

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

**Department:** 72 Management Services **Budget Period:** 2019-20  
**Program:** 72400100 Facilities Management  
**Fund:** 2495 Public Facilities Fin TF  
**Specific Authority:** Section 255.518, Florida Statutes  
**Purpose of Fees Collected:** Receives bond proceeds from sale of bond issues. Used for construction of DMS facilities.

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b><u>Receipts:</u></b>			
Interest Earnings	31		
Bond Proceeds	-		
Rent (Private Prison Facilities)			
<b>Total Fee Collection to Line (A) - Section I</b>	<b>31</b>	<b>-</b>	<b>-</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<b><u>Direct Costs:</u></b>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Fixed Capital Outlay		-	
<b><u>Indirect Costs Charged to Trust Fund:</u></b>			
Debt Service - bond payments			
Payment to SBA-2017A Refunding Issue	145,349	-	
Interest & Amortization Expense on Bonds			
Assess for Investments 890000 - 310403	2	-	
Rounding			
Amounts Restricted by bond covenants			
<b>Total Full Costs to Line (B) - Section II</b>	<b>145,351</b>	<b>-</b>	<b>-</b>

Basis Used: Accrual

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	31	-
TOTAL SECTION II	(B)	145,351	-
<b>TOTAL - Surplus/Defici</b>	(C)	<b>(145,320)</b>	<b>-</b>

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

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2019-20 MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	PUBLIC FACILITIES FINANCING TRUST
<b>Budget Entity:</b>	FACILITIES MANAGEMENT (72400100)
<b>LAS/PBS Fund Number:</b>	2495

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	29	(A)		29
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	0	(D)		0
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	29	(F)		29
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Non Operating)		(I)		0
LESS: Other - Assets restricted by bond covenants		(J)		0
<b>Unreserved Fund Balance, 07/01/18</b>	29	(K)		29**

**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: 2019-20**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/18**  
Total all GLC's 5XXXX for governmental funds; **(495019)**  (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

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

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

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

Amounts restricted by bond covenants  (D)

(D)

(D)

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

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

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

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

**Department:** 72 Management Services **Budget Period: 2019-20**  
**Program:** 72400100 Facilities Management  
**Fund:** 2510 Operating Trust Fund  
**Specific Authority:** Section 215.32, Florida Statutes  
**Purpose of Fees Collected:** Various

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2017-18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
<b><u>Receipts:</u></b>			
Transfer In for Tenant Improvements			
Interest Earnings	2	3	3
Transfer in from SCS 2nd DCA Study			
Tenant Improvements Revenues			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2</b>	<b>3</b>	<b>3</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<b><u>Direct Costs:</u></b>			
Salaries and Benefits			
Other Personal Services			
Expenses			
FCO 2nd DCA Study - 080035			
S.C.:Master Lease Space Tenant Imprv.			-
S.C.:Tenant Broker Commissions			

<b><u>Indirect Costs Charged to Trust Fund:</u></b>			
Certified Forward Reversions 9/30/2017			
Certified forward Reversions 9/30/2018			
TR to GR-8% Service Charge			
Anticipated Receivables			A
FCO 2nd DCA Study			
Assessments for Investments 890000 - 310403			
<b>Total Full Costs to Line (B) - Section III</b>	<b>-</b>	<b>-</b>	<b>-</b>

Basis Used: Accrual

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	2	3
TOTAL SECTION II	(B)	-	-
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>2</b>	<b>3</b>

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2019-20 MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	OPERATING TRUST
<b>Budget Entity:</b>	FACILITIES MANAGEMENT (72400100)
<b>LAS/PBS Fund Number:</b>	2510

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,721		1,721
ADD: Other Cash (See Instructions)		(B)	0
ADD: Investments		(C)	0
ADD: Outstanding Accounts Receivable		(D)	0
ADD: Anticipated Receivables		(E)	0
<b>Total Cash plus Accounts Receivable</b>	1,721	(F)	1,721
LESS Allowances for Uncollectibles		(G)	0
LESS Approved "A" Certified Forwards		(H)	0
Approved "B" Certified Forwards		(H)	0
Approved "FCO" Certified Forwards		(H)	0
LESS: Other Accounts Payable (Non Operating)		(I)	0
LESS: <u>Other Accounts Payable</u>		(J)	0
<b>Unreserved Fund Balance, 07/01/18</b>	1,721	(K)	1,721**

**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: 2019-20**

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

**BEGINNING TRIAL BALANCE:**

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

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

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

Anticipated Receivable (FCO)  (D)

(D)

(D)

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

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

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

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

**Department:** 72 Management Services **Budget Period:** 2019-20  
**Program:** 72400100 Facilities Management  
**Fund:** 2696 Supervision Trust  
**Specific Authority:** Section 255.503, Florida Statutes  
**Purpose of Fees Collected:** To provide funds for the operation, maintenance, parking, security, and administration of state-owned facilities controlled by the Department of Management Services.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II</b> .)
<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)
<b>SECTION I - FEE COLLECTION</b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b>Receipts:</b>				
SEE ATTACHED LISTING				
<b>Total Fee Collection to Line (1) - Section III</b>		<b>96,732,754</b>	<b>77,686,843</b>	<b>77,862,070</b>
<b>SECTION II - FULL COSTS</b>				
<b>Direct Costs:</b>				
Salaries and Benefits		13,052,444	14,218,732	14,811,995
Other Personal Services		193,844	267,000	267,000
Expenses		4,935,711	5,176,035	5,176,035
Operating Capital Outlay		73,573	73,727	73,727
Acquisition of Motor Vehicles			250,000	150,000
Transfer to FDLE-Capitol Police		6,940,361	7,253,279	7,369,878
Contracted Services		10,383,339	10,724,427	10,800,370
DMS/Facilities Security		1,060,402	1,148,387	1,148,387
Interior Reburishment / Lease		1,931,816	1,951,762	1,942,689
Risk Management Insurance		180,479	257,416	257,416
State Utility Payments		13,912,684	15,061,129	15,061,129
Pool Space Reconfiguration				
Capitol Repairs		49,928	50,000	50,000
Deferred-Pay Com Contracts		1,627,007	1,657,550	1,657,550
Lease/Purchase/Equipment		95,696	97,570	97,570
HR Statewide Contract		78,116	78,520	78,520
Shared Saving/Energy Upgrade				
Data Processing State State Center-AST		403,399	310,257	234,659
Public Assistance (105152)		295,239		
Fixed Capital Outlay		29,928,733	15,000,000	8,252,574
<b>Indirect Costs Charged to Trust Fund:</b>				
TR to 2021-Administrative Trust Fund		2,745,444	2,519,286	2,544,479
TR to GR - 8% Srvc Chrg		77,646	77,573	77,573
Refunds - Non-state (220030)				
Assessment for Investments 89000 - 310403		23,449	32,483	32,483
Reverse PY FCO Approved Certified Forward				
Installment Purchase Contract in Beg Bal				
PY Certified Forward B's				
PY AP not CF - Operating				
Comp Leave Liability		88 of 209,813		
Change in Allowance for Uncollectible Accts		(12,955)		



TR 10 Adjustments	(1,603,807)		
SWFS adjustments			
FCO Certified Forward			
Cert. Forward Reversions @ 9/30/2017	(189,961)		
Cert. Forward Reversions @ 9/30/2018		(332,160)	
Estimated Utilities Reversions			
<b>Total Full Costs to Line (2) - Section III</b>	<b>85,872,774</b>	<b>75,872,973</b>	<b>70,084,034</b>

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	96,732,754	77,686,843	77,862,070
TOTAL SECTION II	(B)	85,872,774	75,872,973	70,084,034
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>10,859,980</b>	<b>1,813,870</b>	<b>7,778,036</b>

**EXPLANATION:**

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

Office of Policy and Budget - July, 2018

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

**Department:** 72 Management Services **Budget Period: 2019-20**  
**Program:** 72400100 Facilities Management  
**Fund:** 2696 Supervision Trust

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

(1)	(2)	(3)	(4)
<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2017-18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
<b>Receipts:</b>			
Transfer from SBA - O&M	68,533,365	61,484,443	68,257,096
Transfer from SBA-Cap. Dep.	26,298,291	15,000,000	8,252,574
Transfer from SBA-Cap. Dep. for Backlog			
Projected Investment Income	347,451	350,000	500,000
Transfers from other agencies - federal funds	72,206		
Interest Earnings-Oper & Maint			
Anticipated Revenue (FCO Carry Forward)			
Tower Lease		13,400	13,400
Rental Receipts	18,775	19,000	19,000
Property Transfers In (GL 65200)	2,469		
Non Capital Grants & Donations - Donated Prop	175,823		
Insurance proceeds (002800 and 002801)	449,995		
Paid Parking Fees-State Agencies	198,299	198,000	198,000
Paid Parking Fees - Non-State	70,219	54,000	54,000
Paid Parking Fees-Employees	565,861	568,000	568,000
<b>Total Fee Collection to Line (1) - Section III</b>	<b>96,732,754</b>	<b>77,686,843</b>	<b>77,862,070</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	SUPERVISION TRUST
<b>LAS/PBS Fund Number:</b>	FACILITIES MANAGEMENT (72400100)
	2696

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,239,563 (A)	0	2,239,563
ADD: Other Cash (See Instructions)	528 (B)	0	528
ADD: Investments	20,464,004 (C)	0	20,464,004
ADD: Outstanding Accounts Receivable	1,988,313 (D)	-	1,988,313
ADD: <u>Expected reimbursement on FCO from SB</u>	19,717,288 (E)	0	19,717,288
ADD: <u>Prior Year FCO Certified Forward</u>	0 (E)	0	0
<b>Total Cash plus Accounts Receivable</b>	44,409,696 (F)	-	44,409,696
LESS Allowances for Uncollectibles	0 (G)	0	0
LESS Approved "A" Certified Forwards	3,910,792 (H)	-	3,910,792
Approved "B" Certified Forwards	288,887 (H)	0	288,887
Approved "FCO" Certified Forwards	19,717,288 (H)	0	19,717,288
LESS: Other Accounts Payable (Non Operating)	21,834 (I)	0	21,834
LESS: Other Accounts Payable	0	0	-
LESS: Unearned Revenue	0 (J)	0	0
<b>Unreserved Fund Balance, 07/01/18</b>	20,470,895 (K)	0	20,470,895 **

**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: 2019-20**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/18**  
 Total all GLC's 5XXXX for governmental funds; 12,447,788 (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 (B72000XX) 0 (C)

SWFS Adjustment - Increase A/P (B72000XX) 0 (C)

SWFS Adjustment - Decrease A/R (B72000XX) 0 (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (288,887) (D)

A/P not certified forward - operating 5,250.51 (D)

Installment Purchase contracts (GL 38500, 48500) - s/b in GL 53 6,921,548 (D)

Compensated Absences Liability 1,385,195 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 20,470,895 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 20,470,895 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** MANAGEMENT SERVICES **Budget Period 2019 -2020**  
**Budget Entity:** FACILITIES MANAGEMENT/72400100 **SERIES 2017A**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017- 2018</b>	<b>FY 2018 - 2019</b>	<b>FY 2019 - 2020</b>
Interest on Debt	(A) 8,859,077	7,982,269	7,229,269
Principal	(B) 14,165,000	15,060,000	15,710,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
<b>Total Debt Service</b>	<b>(F) 23,024,077</b>	<b>23,042,269</b>	<b>22,939,269</b>

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

**SECTION II**  
**ISSUE:**

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

**ISSUE:**

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

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

**Budget Period: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Facilities 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
AG 2017-214	6/30/2017	Real Estate Development and Management - Facilities Management	<p>Finding No. 1: Department practices for monitoring facility operations and maintenance activities need enhancement.</p> <p><b>Recommendation:</b> Bureau management should:</p> <ul style="list-style-type: none"> <li>• Update policies and procedures to reflect current Florida Facilities Pool (FFP) property operations, maintenance, and oversight practices.</li> <li>• Establish a comprehensive and documented process to assess the risks associated with FFP facilities, determine commensurate FFP facility monitoring requirements, document monitoring activities and results, and account for all work orders.</li> <li>• Implement Bureau-specific facility manager and staff training that details training requirements and documentation guidelines.</li> </ul> <p><b>See also: Office of the Secretary Administration and FCHR</b></p>	<p>The Department is in the process of updating policy and procedural guides for internal and external use. We are targeting a Fall 2017 release date.</p> <p>As discussed, "risk" was defined as a maintenance gap for the purpose of the audit. To this end the Bureau has recently migrated its work order system and now has the basic ability to track work orders from origination through completion that we did not have during the audit period July 2014-February 2016.</p> <p>Upon release of the new policy and procedural guide, the Bureau intends to develop specific documentation guidelines as needed along with an established training program subject to the availability of funding.</p> <p><b>Six-Month Follow-up Status Summary:</b> The Department has drafted an operations guide for use by internal staff and by tenant agency stakeholders. The guide defines the roles and responsibilities of Department staff and tenant agencies, to include an explanation of how to submit work orders. The current draft is under review by the Department's General Counsel. We anticipate a phased roll out with agencies in the 2018 calendar year.</p>	

				<p>The Department has a defined Key Performance Indicator which helps management regulate response time for work orders. The Department is consistently meeting the KPI goal. These two components of documented process, is helping the Department to monitor activities and results. The Department will continue to leverage our technology solution over the next several years, subject to funding and prioritized needs.</p> <p>The Department has identified a FTE to begin developing curriculum for specific facility manager training. We anticipate that the training will begin a phased roll out in calendar year 2018.</p>	
IA 2017-7	6/30/2017	Real Estate Development and Management - Facilities Management	Nine confidential findings not included. <b>See also: Office of the Secretary Administration</b>		
IA 2018-45	6/30/2018	Real Estate Development and Management - Facilities Management	One confidential finding not included.		

Office of Policy and Budget - June 2018

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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b>SECTION I - FEE COLLECTION</b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b>Receipts:</b>				
SEE ATTACHED LISTING				
<b>Total Fee Collection to Line (1) - Section III</b>		<b>1,770,022</b>	<b>1,062,588</b>	<b>848,664</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits		865,915	885,158	889,317
Other Personal Services				
Expenses		83,531	122,002	122,002
Operating Capital Outlay				
S.C.: Contracted Services		4,754	46,341	46,341
S.C.: Risk Management Insurance		3,036	5,834	5,834
Lease/Purchase			1,613	1,613
DP Services Assessment - AST 210003		9,606	7,291	7,299
HR Statewide Contract		3,484	3,502	3,502
Data Processing Services State Data Center-AST				

**Indirect Costs Charged to Trust Fund:**

TR to GR-8% Service Charge		5,088	3,013	2,918
TR to 2021-Admin. Assess. Fee		67,616	70,122	70,823
Refunds				
Assessment on Investments 890000 - 310403		3,947	2,636	2,547
Statewide Post Closing Adjust 990000 - 001903				
Compensated Absences		(26,955)		
5% Trust Fund Reserve				49,298
Assessment on Investments 890000 - 310403				
Rounding		(14)		
TR10s		(1,170)		
Cert Forward Reversions @ 2017		(5,824)		
Cert Forward Reversions @ 2018			(138)	
<b>Total Full Costs to Line (2) - Section III</b>		<b>1,013,014</b>	<b>1,147,374</b>	<b>1,201,494</b>

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	1,770,022	1,062,588	848,664
TOTAL SECTION II	(B)	1,013,014	1,147,374	1,201,494
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>757,008</b>	<b>(84,786)</b>	<b>(352,830)</b>

**EXPLANATION:**

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

**Department:** 72 Management Services **Budget Period: 2019-20**  
**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)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b><u>Receipts:</u></b>			
Construction Services	1,711,620	1,024,925	812,188
Permit & Inspection Services			
Supplemental Contracts			
PY Unearned Revenues Recognized			
Interest Earnings	58,402	37,663	36,476
Transfers from w/in the Agency		-	-
Sale of Service with 8% GRSC (001905)			
<b>Total Fee Collection to Line (1) - Section III</b>	<b>1,770,022</b>	<b>1,062,588</b>	<b>848,664</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	ARCHITECT'S INCIDENTAL TRUST
<b>LAS/PBS Fund Number:</b>	BUILDING CONSTRUCTION (72400200)
	2033

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	27,128 (A)		27,128
ADD: Other Cash (See Instructions)			0
ADD: Investments	3,431,277 (C)		3,431,277
ADD: Outstanding Accounts Receivable	7,601 (D)		7,601
ADD:	0 (E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>3,466,006 (F)</b>	<b>0</b>	<b>3,466,006</b>
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards	38,226 (H)		38,226
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Non Operating)	1,538 (I)		1,538
LESS: Unearned Revenues	915,403 (J)		915,403
<b>Unreserved Fund Balance, 07/01/18</b>	<b>2,510,840 (K)</b>	<b>0</b>	<b>2,510,840 **</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**

**Budget Period: 2019-20**

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

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/18</b>	
Total all GLC's 5XXXX for governmental funds;	2,401,152 (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)\
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments:</b>	
SWFS Adjustment # -Increase Unearned Revenues (B72000XX)	(C)
SWFS Adjustment # and Description	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Compensated Absences Liability	109,688 (D)
A/P not C/F-Operating Categories	0 (D)
	(D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>2,510,840 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>2,510,840 (F)</b>
<b>DIFFERENCE:</b>	<b>0 (G)*</b>

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Building Construction

**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 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:** 2019-20  
**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)
<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2017-18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>
<b>Receipts:</b>			
Service Charges - Fed. Surp. Property	291,985	250,000	250,000
U.S.Govt.Public Sale Reimbursements	118,753	100,000	100,000
Motor Vehicle Sales			
Interest Earnings	20,646	19,800	19,310
Refunds and Reimbursements			
<b>Total Fee Collection to Line (1) - Section III</b>	<b>431,384</b>	<b>369,800</b>	<b>369,310</b>

<b>SECTION II - FULL COSTS</b>			
<b>Direct Costs:</b>			
Salaries and Benefits	230,914	263,823	263,823
Other Personal Services			
Expenses	82,938	82,938	82,938
S.C.:Transfer to Fixed Capital Outlay			
S.C.:Contracted Services	3,615	6,379	6,379
Acquisition of Motor Vehicles 100021			
S.C.:Risk Management Insurance	1,354	790	790
Lease/Purchase/Equipment			
HR Statewide Contract	1,431	1,438	1,438
DP Services Assessment - AST 210003	1,806	1,377	1,377

<b>Indirect Costs Charged to Trust Fund:</b>			
TR to 2021-Admin.Assess.Fee	37,071	44,803	45,251
Assess for Investments 890000 - 310403	1,394	1,386	1,351
Refunds			
Cert Forward Reversions @ 9/30/2017	(279)		
Cert Forward Reversions @ 9/30/2018		(141)	
PY Comp Leave Liability	(4,217)		
PY Certified Forward Bs			
Change in Allowance for Uncollectibles	(102,137)		
PY AP not Certified Forward - Operating	(286)		
Rounding	(5)		
<b>Total Full Costs to Line (2) - Section III</b>	<b>253,600</b>	<b>402,793</b>	<b>403,347</b>

Basis Used: Accrual

<b>SECTION III - SUMMARY</b>			
TOTAL SECTION I	(A)	431,384	369,800
TOTAL SECTION II	(B)	253,600	402,793
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>177,784</b>	<b>(32,993)</b>

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



# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	SURPLUS PROPERTY REVOLVING TRUST
<b>LAS/PBS Fund Number:</b>	FEDERAL PROPERTY ASSISTANCE (72600200)
	2699

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	36,285 (A)	0	36,285
ADD: Other Cash (See Instructions)	1,445 (B)	0	1,445
ADD: Investments	1,231,135 (C)	0	1,231,135
ADD: Outstanding Accounts Receivable	83,718 (D)	0	83,718
ADD: <u>Interest Receivable</u>	1,969 (E)	0	1,969
<b>Total Cash plus Accounts Receivable</b>	<b>1,354,551 (F)</b>	<b>0</b>	<b>1,354,551</b>
LESS Allowances for Uncollectibles	16,407 (G)	0	16,407
LESS Approved "A" Certified Forwards	18,024 (H)	0	18,024
Approved "B" Certified Forwards	(H)	0	-
Approved "FCO" Certified Forwards	(H)	0	-
LESS: Other Accounts Payable (Non Operating)	124 (I)	0	124
LESS: <u>Other Accounts Payable</u>	(J)	0	-
<b>Unreserved Fund Balance, 07/01/18</b>	<b>1,319,996 (K)</b>	<b>0</b>	<b>1,319,996</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**

**Budget Period: 2019-20**

**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, 07/01/18**  
Total all GLC's 5XXXX for governmental funds; 1,304,714 (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 14,028 (D)

A/P not C/F-Operating Categories (CAT 210021) 1,254.03 (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,319,996 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 1,319,996 (F)

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

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2019 - 2020**

**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 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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>	
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	
<b>Receipts:</b>				
Equipment Mgmt.Report Fees	371,847	481,257	527,352	
Security/Escrow Deposits (Auct Proceed)	4,165,644	4,252,413	4,252,413	
Interest Earnings	32,505	17,114	12,951	
Transfers from w/in the Agency				
Fines, Forfeitures and Judgements				
<b>Total Fee Collection to Line (1) - Section III</b>	<b>4,569,996</b>	<b>4,750,784</b>	<b>4,792,716</b>	

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	461,399	512,320	512,320	
Other Personal Services				
Expenses	47,750	47,333	58,708	
Operating Capital Outlay				
S.C.:Pay/Exp/Sale Agency Vehicles	677,258	695,000	695,000	
S.C.:Contracted Services	478,877	573,310	741,935	
S.C.:Risk Management Insurance	1,706	5,067	5,067	
Lease/Purchase/Equipment	981	1,247	1,247	
HR Statewide Contract	2,578	2,591	2,591	
Public Assistance 105152	578			
Data Processing Svcs Assess	21,843	26,785	26,785	

**Indirect Costs Charged to Trust Fund:**

Transfer to GR-8% Srvc Charge	2,425	1,369	1,036	
Transfer Vehicle Auction Sales Proceed	3,353,858	3,429,841	3,429,841	
Transfer to 2021-Admin.Assess.Fee	100,519	106,482	107,547	
Refunds	4,772			
Assess for Investments 890000 - 310403	2,192	1,948	907	
TR from 72600400-2510	(375,000)	(375,000)	(375,000)	
CY TR10 to 7xxx				
PY Comp Leave Liability in Line A	(8,206)			
AP not Certified Forward				
Cert Forward Reversions @ 9/30/2017	(935)			
Cert Forward Reversions @ 9/30/2018		(19,910)		
SWFS Adjust -	1,948			
PY Certified Forward B's				
Rounding				
<b>Total Full Costs to Line (2) - Section III</b>	<b>4,774,542</b>	<b>5,008,383</b>	<b>5,207,984</b>	

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	4,569,996	4,750,784	4,792,716
TOTAL SECTION II	(B)	4,774,542	5,008,383	5,207,984
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(204,546)</b>	<b>(257,599)</b>	<b>(415,268)</b>

**EXPLANATION:**

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	OPERATING TRUST FUND
<b>LAS/PBS Fund Number:</b>	MOTOR VEHICLE & WATERCRAFT MANAGEMENT (72600300)
	2510

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	57,217 (A)		57,217
ADD: Other Cash (See Instructions)	6,117 (B)		6,117
ADD: Investments	1,562,403 (C)		1,562,403
ADD: Outstanding Accounts Receivable	45,418 (D)	0	45,418
ADD: <u>Interest Receivable</u>	2,320 (E)		2,320
<b>Total Cash plus Accounts Receivable</b>	<b>1,673,475 (F)</b>	<b>0</b>	1,673,475
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	70,924 (H)		70,924
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non Operating)	459,689 (I)	1,948	461,637
LESS: Other Accounts Payable			0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>1,142,862 (K)</b>	<b>(1,948)</b>	1,140,914 **

**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: 2019-20

Department Title: 72000 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, 07/01/18**

Total all GLC's 5XXXX for governmental funds; 1,111,488 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment - Increase NonOp A/P (B7200031) (1,948) (C)

SWFS Adjustment # and Description (C)

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

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

Compensated Absences Liability 31,542 (D)

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

A/P adjusted after CF request submitted (Duplicate A/P was deleted) (169) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,140,914 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 1,140,914 (F)

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

**\*SHOULD EQUAL ZERO.**



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

**Budget Period: 2019 - 2020**

**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 to report 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: 2019-20**  
**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 <b>Examination of Regulatory Fees</b> 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)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 18	FY 2018 - 19	FY 2019 - 20	
<b>Receipts:</b>				
State Term Contract Vendor User Fees	18,890,796	19,100,000	19,100,000	
Pride Recycling	48,000	40,000	40,000	
Refunds	1,274			
State Purchasing Card Transaction Fee	1,860,938	3,007,873	3,215,993	
Interest Earnings - Purchasing	313,722	356,500	356,500	
Interest Earnings - PPM				
Restitution - PPM				
TR From DOC for Major Repairs - PPM				
<b>Total Fee Collection to Line (1) - Section III</b>	21,114,731	22,504,373	22,712,493	

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
Salaries and Benefits	3,886,024	4,195,726	4,212,646
Other Personal Services	8,936	10,000	10,000
Expenses	303,117	391,418	390,418
Operating Capital Outlay	8,925	15,859	15,859
Sp.Cat.:Risk Management Insurance	7,981	6,711	6,711
Sp. Cat.: Web-Based E-Proc System	10,509,600	10,509,600	10,509,600
Lease/Purchase/Equipment	5,000	4,000	5,000
HR Statewide Contract	14,844	14,921	14,921
Contracted Services	19,008	163,847	365,847
Contracted Legal Services		30,000	30,000
Project Mgmt Prof Training	60,000	180,000	180,000
DP Services Assessment - AST 210003			
TR/Dept. Financial Services	1,500,000	1,500,000	1,500,000
DP Services - AST 210003	189,420	144,007	144,167

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

**Department:** 72 Management Services **Budget Period:** 2019-20  
**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 2017 - 18	(3) ESTIMATED FY 2018 - 19	(4) REQUEST FY 2019 - 20
<b><u>Indirect Costs Charged to Trust Fund</u></b>			
TR to GR-8% Srvs Chrg (PO)	1,687,491	1,800,350	1,816,999
Transfer to 2021-Admin.Assess. Fee	474,144	561,056	566,667
Transfer to Admin TF-Legal Procurement Secti	947,450	730,600	730,600
Refunds- Non-State Revenues.	308,401	458,498	458,498
TR to 72600300-2510	375,000	375,000	375,000
TR to 72600500-2510	511,897	485,414	488,063
TR to 72010100-2510	45,699	50,000	50,000
Payment of SWCAP Liability for FY 14-15&15-	3,091,139		
Payment of SWCAP Liability for FY 16-17&17-18		660,466	
Estimated SWCAP Liability for PY			509,272
Legislative Cash Sweep	5,000,000	3,000,000	
Assessment for Investments 890000 - 310403	21,163	30,965	30,965
5% Trust Fund Reserve - PO			912,652
Compensated Leave Liability @ 6/30/2016			
			A
			A
PY Cert Forward B's			A
PY Accts Payable not CF (Operating)			A
TR10			A
Change in Allowance for Uncollectibles	(1,508,516)		
Cert Forward Reversions @ 9/30/2017	(24,938)		A
Cert Forward Reversions @ 9/30/2018		(9,363)	A
Rounding			A
<b><u>Total Full Costs to Line (2) - Section III</u></b>	<b>27,441,786</b>	<b>25,309,075</b>	<b>23,323,885</b>

**Basis Used: Accrual**

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	21,114,731	22,504,373	22,712,493
TOTAL SECTION II	(B)	27,441,786	25,309,075	23,323,885
TOTAL - Surplus/Deficit	(C)	(6,327,055)	(2,804,702)	(611,392)

**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

<b>Department Title:</b>	Budget Period: 2019-20 MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	OPERATING TRUST FUND
<b>Budget Entity:</b>	PURCHASING OVERSIGHT (72600400)
<b>LAS/PBS Fund Number:</b>	2510

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	324,489	(A)		324,489
ADD: Other Cash (See Instructions)	46,183	(B)		46,183
ADD: Investments	16,243,392	(C)		16,243,392
ADD: Outstanding Accounts Receivable	4,159,105	(D)	0	4,159,105
ADD:		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>20,773,168</b>	(F)	<b>0</b>	<b>20,773,168</b>
LESS Allowances for Uncollectibles	1,010,660	(G)		1,010,660
LESS Approved "A" Certified Forwards	1,122,604	(H)		1,122,604
Approved "B" Certified Forwards	847	(H)		847
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Non Operating)	472,567	(I)		472,567
LESS: <u>Other Accounts Payable</u>		(J)		0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>18,166,490</b>	(K)	<b>0</b>	<b>18,166,490</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.

Office of Policy and Budget - July, 2018

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

**Budget Period: 2019-20**

**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, 07/01/18**

Total all GLC's 5XXXX for governmental funds: 18,173,431 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment #B72000XX - decrease A/R  - (C)

SWFS Adjustment #B72000XX - decrease A/R  - (C)

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

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

Compensated Absences Liability  - (D)

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

A/P adjusted after CF closed - duplicate payable (6,094) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 18,166,490 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 18,166,490 (F)\*

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

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Purchasing Oversight

**Phone Number:** (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report 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:** 2019 - 20  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> )
<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 2017 - 18	(3) ESTIMATED FY 2018 - 19	(4) REQUEST FY 2019 - 20
<b>Receipts:</b>			
Reimbursements	4		
Transfer from Purchasing Oversight			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>4</b>	<b>-</b>	<b>-</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	329,973	356,080	357,899
Other Personal Services			
Expenses	50,604	55,641	55,641
Operating Capital Outlay			
Sp.Cat.:Contracted Services	7,002	11,573	11,573
Sp.Cat.:Risk Management Insurance	826	821	821
HR Statewide Contract	3,074	3,090	3,090
DP Services Assess-AST 210003	13,672	10,508	10,519

**Indirect Costs Charged to Trust Fund:**

TR to 2021-Admin.Assess.Fee	113,969	48,039	48,519
TR to Police & Firefighters TF			
TR from 72600400-2510	(511,897)	(485,414)	(488,063)
Cert Forward Reversions @ 9/30/2017	(7,219)		
Cert Forward Reversions @ 9/30/2018		(338)	
PY Certified Forward B's	2,790		
PY AP not certified forward - operating			
TR10 (data processing adj expenditures			
Rounding	(1)		
Anticipated Revenue			
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,794</b>	<b>(0)</b>	<b>(1)</b>

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	4	-	-
TOTAL SECTION II	(B)	2,794	(0)	(1)
TOTAL - Surplus/Deficit	(C)	(2,790)	0	1

**EXPLANATION:**

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

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019 - 20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	OPERATING TRUST FUND
<b>LAS/PBS Fund Number:</b>	OFFICE OF SUPPLIER DIVERSITY (72600500)
	2510

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	15,279	(A)			15,279
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
<b>Total Cash plus Accounts Receivable</b>	15,279	(F)			15,279
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	15,224	(H)			15,224
Approved "B" Certified Forwards	55	(H)			55
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non Operating)	0	(I)			0
LESS: <u>Other Accounts Payable</u>		(J)			0
<b>Unreserved Fund Balance, 07/01/18</b>	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**

<b>Department Title:</b>	<b>Budget Period: 2019 - 20</b>
<b>Trust Fund Title:</b>	<u>MANAGEMENT SERVICES</u>
<b>LAS/PBS Fund Number:</b>	<u>OPERATING TRUST FUND</u>
	<u>OFFICE OF SUPPLIER DIVERSITY (72600500)</u>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2018**  
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)

A/P adjusted after CF request submitted (Duplicate A/P was deleted)  (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: 2019 - 2020**

**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 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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 18	FY 2018 - 19	FY 2019 - 20	
<b>Receipts:</b>				
Interest Earnings - PPM	160,621	125,000	125,000	
Refunds & Reimbursements - PPM	417			
TR From DOC for Major Repairs - PPM	1,460,367	1,500,000	1,500,000	
<b>Total Fee Collection to Line (1) - Section III</b>	1,621,405	1,625,000	1,625,000	

**SECTION II - FULL COSTS**

<b><u>Direct Costs:</u></b>			
Salaries and Benefits	67,923	96,039	96,039
Expenses	7,253	14,175	14,175
Contracted Services			
Operating Capital Outlay			
Sp.Cat.:Risk Management Insurance			
Data Processing Services - SSRC			
HR Statewide Contract	385	387	387
Private Prison-Maint/Repair	1,439,640	1,500,000	1,500,000
FCO - Lake City Roofs	109,585	933,846	2,100,000
FCO - Gadsden		2,985,000	

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

**Department:** 72 Management Services **Budget Period:** 2019-20  
**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 2017 - 18	(3) ESTIMATED FY 2018 - 19	(4) REQUEST FY 2019 - 20
<b><u>Indirect Costs Charged to Trust Fund</u></b>			
TR to GR-8% Srv Chrg (PPM)	11,982	10,000	10,000
Transfer to 2021-Admin.Assess. Fee			
Assessment for Investments 890000 - 310403	10,845	9,792	9,792
5% Trust Fund Reserve - PPM			81,731
PY CF B			
PY SWFS Adjustments			
Rounding			
Cert Forward Reversions @ 6/30/2017	(1,380)		
Cert Forward Reversions @ 9/30/2018		(43,331)	
<b><u>Total Full Costs to Line (2) - Section III</u></b>	<b>1,646,233</b>	<b>5,505,908</b>	<b>3,812,124</b>

**Basis Used: Accrual**

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	1,621,405	1,625,000	1,625,000
TOTAL SECTION II	(B)	1,646,233	5,505,908	3,812,124
TOTAL - Surplus/Deficit	(C)	(24,828)	(3,880,908)	(2,187,124)

**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

<b>Department Title:</b>	Budget Period: 2019-20 MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	OPERATING TRUST FUND
<b>Budget Entity:</b>	PRIVATE PRISONS MONITORING (72600800)
<b>LAS/PBS Fund Number:</b>	2510

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,390	(A)			3,390
ADD: Other Cash (See Instructions)	0	(B)			0
ADD: Investments	9,623,902	(C)			9,623,902
ADD: Outstanding Accounts Receivable	238,822	(D)			238,822
ADD: <u>Interest Receivable</u>	15,288	(E)			
<b>Total Cash plus Accounts Receivable</b>	<b>9,881,403</b>	(F)	<b>0</b>		<b>9,881,403</b>
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	3,482	(H)			3,482
Approved "B" Certified Forwards	1,235,206	(H)			1,235,206
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Non Operating)	4,189	(I)			4,189
LESS: <u>Other Accounts Payable</u>	0	(J)			
<b>Unreserved Fund Balance, 07/01/18</b>	<b>8,638,526</b>	(K)	<b>0</b>		<b>8,638,526</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**

**Budget Period: 2019-20**

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

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/18</b>	
Total all GLC's 5XXXX for governmental funds:	<b>9,858,205</b>
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments:</b>	
SWFS Adjustment - Increase A/R ( )	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<b>(1,235,206)</b>
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
Compensated Absences	<b>15,527</b>

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>8,638,526</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>8,638,526</b>
<b>DIFFERENCE:</b>	<b>(0)</b>

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Private Prison Monitoring

**Phone Number:** (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2017-46	6/30/2018	Contract Monitoring	<p>Finding No. 1: A review of the contract management and monitoring guidance noted that a risk assessment is recommended as the basis for developing the monitoring tool. During interviews and discussions with division and bureau management, monitors and their supervisors, everyone agreed that the performance indicators had different levels of risk associated with them. Staff identified security, care and comfort, and programming as the priorities, respectively. In addition, staff also agreed that certain factors, including different vendors, different types of inmate populations, and different staffing issues produce varying levels of risks at the correctional facilities.</p> <p>Despite the different levels of significance for each of the performance indicators and the varying factors between facilities, a tool with the same indicators is used at each of the seven correctional facilities and all of the indicators are monitored at the same frequency. The bureau has not completed an assessment of the risk associated with each of the performance indicators. In addition, the bureau has not performed a risk assessment for each of the private correctional facilities.</p> <p>Without preparing a sufficient risk assessment, incorporating the varying risk factors, and determining the appropriate significance for each indicator in the monitoring tool at each facility, the monitoring of the operations may not be effective because the focus and frequency may not be appropriate.</p>	<p>The Bureau/PPM concurs with the IG audit recommendation to complete a risk assessment on the monitoring tool. PPM sought assistance from DMS' OIG and Project Management Office to complete said risk assessment. Unfortunately, neither office is able to satisfy this large request within existing resources. PPM continues to explore options to have this risk assessment completed.</p>	

			<p><b>Recommendation:</b> We recommend that management update their monitoring tool by completing a risk assessment as prescribed by the participant guide to outline the significance of the performance indicators. This should help management to determine the appropriate frequency for assessing vendor performance for the related indicators for each facility. Also, we recommend that management identify risk factors and perform a risk assessment for each of the correctional facilities so that the assessment of the vendor's performance will be based on the related risks.</p>	
IA 2017-46	6/30/2018	Contract Monitoring	<p>Finding No. 2: A review of a sample of 50 (8.5%) indicators noted that sometimes the time to complete the assessments varied as much as 100%. Further analysis and discussion with the monitors noted that the main reason for these differences related to the steps used to complete the assessment. The monitors are not required to document the steps used to complete their assessment in their results.</p> <p>During the onsite visits at the correctional facilities, we completed assessments of a sample of performance indicators from the monthly monitoring tools. Below is a list of the noncompliant indicators we noted while recent assessments reported these areas in compliance:</p> <ul style="list-style-type: none"> <li>• A review of a sample of program or Academic classes noted three instances where class attendance was not consistent with the sign-in sheets although the sign-in sheets agreed with the roster.</li> <li>• A review of firearm cards and officers' temporary certifications noted expired statuses.</li> <li>• A review of correctional officers' uniforms noted one officer who did not have his badge and several officers who did not have body alarms or gas equipment on their person.</li> </ul>	<p>PPM concurs with the IG audit recommendation to update the monitoring tool procedural manual with specific steps to allow a consistent rating on the tool and reinforce the update during onsite contract manager training. The manual revision will include expectations for documentation and comments.</p>

- We noted grievances returned without indicating what the inmates needed to do to correct them. Also, we noted that grievances were corrected by the coordinator although the form noted the grievance was denied because it may have been on the wrong grievance form. One of the grievance coordinators discussed making sure the number of grievances approved was low.
- We observed that the Disturbance Armed Response Team's (DART) performance was not always in compliance with established guidelines.

Monitors are also not required to provide comments regarding the results of their assessment. The results of the assessment for each indicator is documented by selecting compliance, noncompliance or not applicable for each indicator on the tool. During the audit, we noted that comments are not always included for performance indicators marked as noncompliant.

**Recommendation:** To ensure that performance indicators are assessed consistently and according to management's expectations, we recommend that management update the monitoring tool procedural manual to include more specific tasks/steps for evaluating the indicators. Also, we recommend that management add specific sampling procedures where appropriate and outline requirements for documentation of the results, including when comments should be required.

IA 2017-46	6/30/2018	Contract Monitoring	<p>Finding No. 3: During the audit, we reviewed the position descriptions of the monitors for compliance with Florida Statutes and noted the following:</p> <ul style="list-style-type: none"> <li>• Recently management updated position descriptions for new hires. However, the changes made have not been consistent, resulting in position descriptions that are not uniform.</li> <li>• The percentage of time for duties and responsibilities are not the same.</li> <li>• The position descriptions reference a draft report of the CPI monitoring tool results prepared by the monitors. However, no report summarizing the results of the monthly monitoring is prepared. The actual assessment document, which contains almost 300 indicators, is distributed to the vendor without summary or conclusion.</li> <li>• The position descriptions outline that monitors are able to re-evaluate certain indicators originally assessed as noncompliant (“minor”) during the month if the vendor is able to correct them on the spot. We noted during the audit inconsistent procedures in how this is applied. Some monitors have identified what they have determined to be ‘minor’ noncompliance indicators while others use this as a global approach.</li> </ul> <p><b>Recommendation:</b> We recommend that management update all position descriptions for monitors so that they are consistent, clear, and compliant regarding current expectations, procedures, and practices.</p>	<p>PPM concurs with the IG audit recommendation to update the position descriptions for the monitors. The position descriptions have been updated to ensure consistent expectations. The updated position descriptions will be reviewed with each monitor, signed by all parties, and submitted to the Office of Human Resources within the next few weeks.</p>	
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IA 2017-46	6/30/2018	Contract Monitoring	<p>Finding No. 4: During the audit, we interviewed the supervisors to gain an understanding of the procedures used to complete their review and oversight. The supervisors stated that the completed tools are forwarded via email by the monitors for review. The supervisors also stated that once their review is completed the document is converted into a portable document format (PDF), and forwarded to the bureau chief who reviews and determines the next steps for any noncompliant indicators noted during the assessments.</p> <p>We reviewed a sample of completed tools and noted the following:</p> <ul style="list-style-type: none"> <li>• Bureau management had not developed specific procedures for the supervisors to use in completing their review;</li> <li>• No evidence of the supervisor or the bureau chief's review was documented on the actual document;</li> <li>• Indicators marked not applicable that should have been completed; and,</li> <li>• No consistency in how questions and feedback from the review were documented and communicated to the monitors.</li> </ul> <p><b>Recommendation:</b> We recommend that management implement specific and standard procedures for all levels of review of the CPI tool assessment process.</p>	PPM concurs with the IG audit recommendation to develop specific procedures for all levels of review of the CPI tool assessment process. PPM will include this section in the monitoring tool procedural manual revisions referenced in Finding #2	
IA 2017-46	6/30/2018	Contract Monitoring	<p>Finding No. 5: During the audit, we reviewed the CPI procedural manual and noted that the manual references an annual report to be prepared and submitted to the department Secretary. However, the bureau has not prepared such a report. Management stated during further discussions that this report is not currently prepared. We noted in an earlier audit, that current department policies and procedures reference an overall assessment report be performed for vendors before the contract ends. This is also a noted best practice when using third party service providers to perform key functions.</p> <p><b>Recommendation:</b> We recommend that management update the procedural manual to reflect current practices. Also, we recommend management consider the implementation of an annual report on the overall performance for each correctional facility.</p>	PPM concurs with the IG audit recommendation to implement an annual report submission for each facility. PPM electronic files include annual reports from FY04 through FY10. Information included: organization charts; current operations; operating costs; deductions and liquidated damages; facility profiles; trust fund overviews; inmate programmatic services; personnel screening and continuing endeavors. A similar format will be implemented for the annual report. Historical files can be found at S:\PPM\Annual Report.	

IA 2017-46	6/30/2018	Contract Monitoring	<p>Finding No. 6: When discussing the process for training monitors, the bureau chief and supervisors stated that new monitors are trained by their supervisors and fellow monitors until the monitor feels comfortable completing the tool. They noted that this usually takes about two months. Once the training is complete, the monitors contact the supervisor and other monitors with questions. We noted that there is neither a formal training program for new monitors nor any formal ongoing training.</p> <p>As a part of the audit, we reviewed the policies and procedures manual for the CPI tool assessment and noted that while they include information about the tool, it does not provide a detailed guide for conducting the monitoring activities. The participant guide recommends each agency provide agency specific training to staff managing and monitoring contracts.</p> <p>Formal training is key to ensuring that contract monitoring activities are performed reliably. Also, formal training reduces inconsistencies in the monitoring process and helps ensure clarification.</p> <p><b>Recommendation:</b> We recommend that management consider formal training for new monitors. Also, we recommend that management consider ongoing training to help ensure that required changes in the processes are properly communicated and implemented.</p>	<p>PPM concurs with the IG audit recommendation to complete ongoing training for the monitors. PPM is planning semi-annual or quarterly meetings, each at a different facility and at least one in Tallahassee. During this meeting/staff retreat, ongoing training, document revisions, and other business related to the bureau will be covered. Currently, the monitors participate in FL Department of Corrections training opportunities. The revised CPI monitoring tool manual referenced in Finding #2 will sufficiently explain the steps and expectations of completing the tool. New monitors will continue to be mentored by the bureau chief, supervisors, and fellow monitors until confidence and competence is gained.</p> <p>Monitors participate in FDC's mandatory in-service training for non-certified staff. FDC develops an annual master training plan. During FY18, classes included Advanced HPPAA, Americans with Disabilities Act Training, CPR Basics, Emergency Topics, Entrance and Exit from Institutions, First Aid for the Community &amp; Workplace, Health &amp; Safety, Human Trafficking, Information Security Awareness Training, Inmate Relations Topics, Intro to Spectrum, Legal Review, Mental Detox, Prison Rape Elimination Act, Recognizing Security Threat Groups, Unauthorized Cell Phone &amp; Electronic Device Use, and Use of Force Topics. Those staff that have officer certifications will participate in additional course offerings from FDC for certified staff.</p>	
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IA 2017-46	6/30/2018	Contract Monitoring	<p>Finding No. 7: As a part of the audit, we discussed and reviewed the background of each of the monitors. All but one of the monitors are former correctional officers. This background and previous experience provides them with needed knowledge of DOC standards and regulations as well as the ACA regulations and standards. While onsite we noted that some of the monitors had been correctional officers in facilities where some current inmates were housed previously. In addition, we noted that monitors may have worked or are friends with correctional officers working in the facilities they monitor.</p> <p>While this background and experience is important to effective monitoring activities, these factors could introduce bias into the monitoring process. We found during the audit that management had implemented a procedure to have monitors rotate between correctional facilities for one week to perform monitoring activities and that one of management’s objectives was to help ensure monitoring objectivity. However, the monitors rotate to the same facilities (closest to their homes) each month and are only completing a small part of an assessment. These factors may diminish the ability to achieve the goal of the rotation.</p> <p><b>Recommendation:</b> We recommend management consider implementing alternate programs to help ensure objectivity. Some of the options noted during our research include the following:</p> <ul style="list-style-type: none"> <li>• Continuous rotation of monitors between facilities,</li> <li>• Rotating monitors to perform a full assessment periodically, and</li> <li>• Implementing an independent assessment by a third party periodically.</li> </ul>	<p>PPM concurs with the IG audit recommendation to implement a program to help ensure objectivity. The bureau proposes to implement semi-annual visits by teams to assess the full operations. Each assessment will have a specific tool developed to review trend data from previous reports, observations, and concerns but also include random indicators that are high risk but have not been trending issues. The teams will be lead by the supervisor and comprised of the monitors. The bureau chief will participate in the out briefing for the assessment. The revised monitoring tool manual identified in Finding #2, should limit the ability to be subjective on the review. The bureau will seek opportunities to allow for an independent assessment by a third party periodically.</p> <p>Additional reviews/audits are provided by independent entities to ensure respective areas of concern are within standards. FDC completes security, environmental health and safety, and classification audits; Department of Children and Families conduct annual license reviews of substance abuse programs; DFS Fire Marshal conducts annual life safety inspections; County Health Departments conduct food service inspections and canteen inspections; and Correctional Medical Authority conduct medical audits every three years and follow up until the corrective action plans are closed.</p>	
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# 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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> .)
<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 2017 - 18	(3) ESTIMATED FY 2018 - 19	(4) REQUEST FY 2019 - 20
<b>Receipts:</b>			
Employee Contributions	24,664,871	34,600,000	34,600,000
Savings (pretax benefit program)	20,087,948	23,950,000	23,950,000
Interest Earnings			
Supplemental Plan Premiums	84,365,524	97,000,000	97,000,000
Refunds - Transfer from 2668 TF	2,629,743	120,000	120,000
Penalties	423,330	335,000	390,000
<b>Total Fee Collection to Line (1) - Section III</b>	<b>132,171,417</b>	<b>156,005,000</b>	<b>156,060,000</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	391,205	397,441	399,140
Other Personal Services			
Expenses	43,916	47,531	47,531
Operating Capital Outlay	2,902	10,000	10,000
Sp.Cat.:Risk Management Insurance	1,172	1,275	1,275
HR Statewide Contract	3,714	3,733	3,733
Contracted Services	316,191	348,505	348,505
DP Services Assessment - AST 210003	336	2,663	2,666

**Indirect Costs Charged to Trust Fund:**

TR to Health Fund-2668	24,600,000	25,000,000	25,000,000
Reimbursement of Claims	21,893,611	27,350,000	27,350,000
Payment of Premiums	84,783,314	87,000,000	87,000,000
Assessment for Investments 890000 - 31040	28,757	25,000	25,000
Employer/Employee Adjustments			
TR to 2021-Admin.Assess.Fee	177,702	171,796	173,514
Refunds		429,523	433,855
Compensated Leave Liability	(20,213)		
SWFS adjustments	(60,411)		
PY Certified Forward B's			
Cert Forward Reversions @ 9/30/2017	(16,462)		
Cert Forward Reversions @ 9/30/2018		(2,952)	
A/P Not CF			
Rounding			

<b>Total Full Costs to Line (2) - Section III</b>	<b>132,145,735</b>	<b>140,784,515</b>	<b>140,795,219</b>
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Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I (A)	132,171,417	156,005,000	156,060,000
TOTAL SECTION II (B)	132,145,735	140,784,515	140,795,219
<b>TOTAL - Surplus/Deficit (C)</b>	<b>25,682</b>	<b>15,220,485</b>	<b>15,264,781</b>

**EXPLANATION:**

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	PRETAX BENEFITS TRUST
<b>LAS/PBS Fund Number:</b>	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2570

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,074,308 (A)		3,074,308
ADD: Other Cash (See Instructions)	0 (B)		0
ADD: Investments	6,068,423 (C)		6,068,423
ADD: Outstanding Accounts Receivable	2,659,921 (D)	60,411	2,720,332
ADD:			0
<b>Total Cash plus Accounts Receivable</b>	<b>11,802,652 (F)</b>	<b>60,411</b>	<b>11,863,063</b>
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards	21,511 (H)		21,511
Approved "B" Certified Forwards			0
LESS: Other Accounts Payable (Non-Operating)	3,032,579 (I)		3,032,579
LESS: <u>Unearned Revenue</u>	8,757,296 (J)		8,757,296
LESS: Other Accounts Payable	0 (J)		0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>(8,734) (K)</b>	<b>60,411</b>	<b>51,677 **</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**

Budget Period: 2019-20

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, 07/01/18**

Total all GLC's 5XXXX for government funds; [ 60,411 ] (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment #B7200015 - increase A/R [ 60,411 ] (C)

SWFS Adjustment # and Description [ ] (C)

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

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

Compensated Absences Liability [ 57,762 ] (D)

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

Net Capital Assets [ (6,085.23) ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 51,677 ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** [ 51,677 ] (F)\*

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

**\*SHOULD EQUAL ZERO.**



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

**Department:** 72 Management Services **Budget Period:** 2019-20  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> )
<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)
<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>	
	<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>	
<b>Receipts:</b>				
Contributions	31,965,495	31,000,000	31,000,000	
Interest Earnings	92,759	67,500	65,000	
<b>Proposed Premium Increase</b>				
Penalties				
Refund from Prudential				
Transfer In From Disability Trust Fund				
<b>Total Fee Collection to Line (1) - Section III</b>	<b>32,058,254</b>	<b>31,067,500</b>	<b>31,065,000</b>	

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>				
Salaries and Benefits	22,170	22,316	22,316	
Expenses		1,984	1,984	
Sp.Cat.:Risk Management Insurance	307	334	334	
TR/DMS/HR Svcs/STWD Contract				
Data Processing Services - SSRC				

**Indirect Costs Charged to Trust Fund:**

Assess for Investments 890000 - 310403	6,273	5,316	5,316	
TR to 2021-Admin.Assess.Fee	3,180	3,180	3,212	
Payment of Premiums	31,497,651	31,000,000	31,000,000	
Rounding				
Certified Forward Reversions @9/30/18				
Certified Forward Reversions @9/30/17				
PY Certified Forward B's				
SWFS Adjustment (B72000XX)				
<b>Total Full Costs to Line (2) - Section III</b>	<b>31,529,581</b>	<b>31,033,130</b>	<b>31,033,162</b>	

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	32,058,254	31,067,500	31,065,000
TOTAL SECTION II	(B)	31,529,581	31,033,130	31,033,162
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>528,673</b>	<b>34,370</b>	<b>31,838</b>

**EXPLANATION:**

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

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2019-20 MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	STATE EMPLOYEE LIFE INSURANCE TRUST
<b>Budget Entity:</b>	INSURANCE BENEFITS ADMINISTRATION (72750200)
<b>LAS/PBS Fund Number:</b>	2667

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,220,024	(A)			1,220,024
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	4,404,108	(C)			4,404,108
ADD: Outstanding Accounts Receivable	8,805	(D)	-		8,805
ADD:	0	(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>5,632,937</b>	(F)	<b>0</b>		<b>5,632,937</b>
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)	553	(I)			553
LESS: <u>Unearned Revenue</u>	2,577,946	(J)	0		2,577,946
<b>Unreserved Fund Balance, 07/01/18</b>	<b>3,054,438</b>	(K)	<b>0</b>		<b>3,054,438</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.

*Office of Policy and Budget - July, 2018*

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

**Budget Period: 2019-20**

**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, 07/01/18**  
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 - Increase A/R (B72000XX & B72000XX)  (C)

SWFS Adjustment # and Description  (C)

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

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

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

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

(D)

(D)

(D)

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

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

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

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

**Department:** 72 Management Services **Budget Period:** **2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b>Receipts:</b>			
SEE ATTACHED LISTING	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Fee Collection to Line (1) - Section III</b>	<b>2,330,086,110</b>	<b>2,602,278,293</b>	<b>2,515,500,000</b>

**SECTION II - FULL COSTS**

<b><u>Direct Costs:</u></b>			
Salaries and Benefits	1,517,564	1,587,440	1,594,226
Other Personal Services	84,580	258,182	143,150
Expenses	268,708	294,096	294,096
Operating Capital Outlay	1,480	8,000	8,000
Sp.Cat.:TR to Div.of Admin.Hearings	40,275		
Sp.Cat.:ASO Contract/Health Ins. 101520	44,638,812	50,400,000	50,400,000
Sp.Cat.:Prescription Drug Claims Ad. 101530	4,154,072	4,406,020	4,406,020
Sp.Cat.: Risk Management Insurance	7,333	7,976	7,976
Sp.Cat.:Post Payment Claims/Svcs 100701	208,642	400,000	400,000
Sp.Cat.: Contracted Services	2,089,088	1,159,157	1,659,157
Contracted Legal Services	11,500	300,000	300,000
Pymt Employer/HSA Custodian 105001	2,330,468	3,008,000	3,008,000
Tran - Bundled Serv. Admin Serv. SW Contract 101565	11,289	3,400,000	3,400,000
Tran - Bundled serv. Employee Transfers 105870	11,289	4,500,000	4,500,000
HR Statewide Contract	6,198	11,347	11,347
Lease/Purchase/Equipment	11,021	6,435	6,435
DP Services Assessment-AST 210003	11,021	8,294	8,303

**Indirect Costs Charged to Trust Fund:**

Payments to Health Maint. Orgs.	309,973,657	320,198,734	338,700,000
Payments to Self Insured Health Maint.Orgs. (3103)	753,391,671	755,500,000	815,800,000
TR to Health Claims Bank Account	1,191,274,796	1,489,700,000	1,651,100,000
Pymt of Participant to HSA Custodian	2,514,010	4,700,000	4,800,000
Payment of PAP Refunds		7,500	7,500
Refunds	115,342	6,900,000	6,900,000
TR to 2021-Admin.Assess.Fee	658,092	823,582	831,818
Transfer to Admin TF for Contracted Legal Service	250,000		
Assessment for Investments 890000 - 310403	648,513	586,701	640,000
Payments to Treasury (PCOR)	811,941	800,000	800,000
TR Other Funds W/I Agency	2,629,743		
Federal Patient Protection Affordable Care Act	1,432,620		
Employee/Employer Adjustments (310168)		140,000	140,000
Adj needed to agree to REC estimate - Reduced to Approp to Match Projected		(13,500,000)	(13,000,000)
PY A/P not CF - Operating	(17,448,133)		
TR 10s	(2,454,888)		
PY Certified Forward B's			
TR 10's - to correct revenue to offset PCORI pmt re	(811,941)		
Change in Allowance for Uncollectibles	(742,815)		
SWFS Adjustments	60,411		
Compensated Leave Liability	(43,684)		
Rounding			
Cert Forward Reversions @ 9/30/2017	(4,061,748)		
Cert Forward Reversions @ 9/30/2018		(109,919)	
<b>Total Full Costs to Line (2) - Section III</b>	<b>2,293,578,618</b>	<b>2,635,501,545</b>	<b>2,876,866,028</b>

Basis Used: Accrual

TR to Health Claims Bank Account

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	2,330,086,110	2,602,278,293	2,515,500,000
TOTAL SECTION II	(B)	2,293,578,618	2,635,501,545	2,876,866,028
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>36,507,492</b>	<b>(33,223,252)</b>	<b>(361,366,028)</b>

**EXPLANATION:**

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

Office of Policy and Budget - July, 2018

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

**Department:** Management Services **Budget Period:** 2019-20  
**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)
<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b>Receipts:</b>			
<u>Employee/Employer Contributions</u>	2,266,806,502	2,134,800,000	2,213,600,000
<u>Health Saving Account Employer Contributions</u>		5,800,000	5,800,000
<u>Contributions-Medicare Part D Subsidy</u>	18,847,859	17,200,000	17,600,000
<u>Interest Earnings</u>	9,616,353		
<u>Reimbursements (TPA &amp; PBM Rebates)</u>	9,636,175	7,100,000	4,400,000
<u>Non-Employee Contributions</u>		234,800,000	235,700,000
<u>Recognize Prior Year's Unearned Revenue</u>		164,178,293	
<u>Refunds</u>	572,913	19,800,000	19,800,000
<u>Transfer from PreTax Trust Fund (2570)</u>	24,600,000	18,600,000	18,600,000
<u>Penalties</u>	6,307		
<b>Total Fee Collection to Line (1) - Section III</b>	<b>2,330,086,110</b>	<b>2,602,278,293</b>	<b>2,515,500,000</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	STATE EMPLOYEE HEALTH INSURANCE TRUST
<b>LAS/PBS Fund Number:</b>	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2668

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	87,162,107 (A)		87,162,107
ADD: Cash in Claims Bank Account	-264 (B)		(264)
ADD: Investments	370,504,137 (C)		370,504,137
ADD: SPIA Accounts	107,164,971 (D)		107,164,971
ADD: Outstanding Accounts Receivable	28,787,595 (E)	-	28,787,595
ADD: <i>Proposed Premium Increase</i>			-
<b>Total Cash plus Accounts Receivable</b>	<b>593,618,546 (F)</b>	<b>0</b>	<b>593,618,546</b>
LESS Allowances for Uncollectibles	1,044,019 (G)	0	1,044,019
LESS Approved "A" Certified Forwards	336,088 (H)		336,088
Approved "B" Certified Forwards			-
LESS: Other Accounts Payable (Non_Operating)	163,178,293 (I)		163,178,293
LESS: Other Accounts Payable		60,411 (J)	60,411
LESS: <u>Unearned Revenue</u>	164,587,040 (J)		164,587,040
<b>Unreserved Fund Balance, 07/01/18</b>	<b>264,473,107 (K)</b>	<b>(60,411)</b>	<b>264,412,696 **</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

Budget Period: 2019-20

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, 07/01/18**

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 B720000XX & B720000XX  (C)

SWFS Adjustment - Decrease Accounts Receivable  (C)

SWFS Adjustment - Increase Accounts Payable B7200031  (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)

A/P - Non-operating Categories  (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:** 2019-20  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>	
	<b>FY 2017- 18</b>	<b>FY 2018- 19</b>	<b>FY 2019- 20</b>	
<b><u>Receipts:</u></b>				
Contributions	540,330	539,856	539,856	
Interest Earnings	63,691	58,428	61,863	
Refunds				
<b>Total Fee Collection to Line (1) - Section III</b>	<b>604,021</b>	<b>598,284</b>	<b>601,719</b>	

<b><u>SECTION II - FULL COSTS</u></b>			
<b><u>Direct Costs:</u></b>			
Salaries and Benefits	7,830	29,388	29,514
Other Personal Services		2,875	2,875
Expenses			
HR Statewide Contract			
Sp.Cat.:Risk Management Insurance			
Data Processing Services-SSRC			
<b><u>Indirect Costs Charged to Trust Fund:</u></b>			
Assess for Investments 890000 - 310403	4,299	4,090	4,330
TR to 2021-Admin.Assess.Fee	1,397	1,566	1,582
Payment of Claims	337,608	436,570	436,570
PY Certified Forward B's			
Certified Forward Reversions @ 9/30/18			
Certified Forward Reversions @ 9/30/17			
Reserve for Pay Package			
<b>Total Full Costs to Line (2) - Section III</b>	<b>351,134</b>	<b>474,489</b>	<b>474,871</b>

Basis Used: Accrual

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	604,021	598,284	601,719
TOTAL SECTION II	(B)	351,134	474,489	474,871
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>252,888</b>	<b>123,795</b>	<b>126,848</b>

**EXPLANATION:**  


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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	STATE EMPLOYEE DISABILITY INSURANCE TRUST
<b>LAS/PBS Fund Number:</b>	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2671

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	84,725 (A)		84,725
ADD: Other Cash (See Instructions)			0
ADD: Investments	3,715,339 (C)		3,715,339
ADD: Outstanding Accounts Receivable	5,906 (D)		5,906
<b>Total Cash plus Accounts Receivable</b>	<b>3,805,970 (F)</b>		<b>3,805,970</b>
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)	372 (I)		372
LESS: <u>Unearned Revenue</u>	45,340 (J)		45,340
<b>Unreserved Fund Balance, 07/01/18</b>	<b>3,760,258 (K)</b>		<b>3,760,258**</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**

**Budget Period: 2019-20**

**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, 07/01/18**  
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: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Insurance Benefits Administration

**Phone Number:** (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no 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:** 2019-20  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b>SECTION I - FEE COLLECTION</b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b>Receipts:</b>				
SEE ATTACHED LISTING				
<b>Total Fee Collection to Line (1) - Section III</b>		<b>15,041,157</b>	<b>22,095,000</b>	<b>22,104,500</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	9,840,723	10,373,259	10,421,192
Other Personal Services	294,776	231,611	232,027
Expenses	2,503,565	2,633,241	2,633,241
Operating Capital Outlay	92,045	100,000	100,000
Sp.Cat.:TR to DOAH	17,382	32,619	32,619
Sp.Cat.:Contracted Services	5,461,121	5,650,792	7,425,792
Sp.Cat.:Overtime	84,935	122,571	122,571
Sp.Cat.:Risk Management Insurance	105,628	101,687	101,687
Contracted Legal Services	79,462	148,891	148,891
Lease/Purchase/Equipment	23,387	23,571	23,571
HR Statewide Contract	51,392	51,657	51,657
DP Services Assessment - AST 210003	427,427	327,355	327,719

**Indirect Costs Charged to Trust Fund:**

Assessment on Investments 890000 - 31040	2,487	1,575	1,715
Cert Forward Reversions @ 9/30/2017	(369,539)		
Cert Forward Reversions @ 9/30/2018		(920,627)	
SWFS Adjustments	(3,283,186)		
CY TR10 to 7xxxx	391,148		
PY A/P not CF	(414)		
PY A/R Adjustment			
Compensated Leave Liability	(287,583)		
PY Certified Forward B's	111,013		
Rounding	(10)		

**Total Full Costs to Line (2) - Section III**

	<b>15,545,759</b>	<b>18,878,202</b>	<b>21,622,682</b>
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Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	15,041,157	22,095,000	22,104,500
TOTAL SECTION II	(B)	15,545,759	18,878,202	21,622,682
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(504,602)</b>	<b>3,216,798</b>	<b>481,818</b>

**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:** 2019-20  
**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)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b><u>Receipts:</u></b>			
TR in from FRS TF 72750300-2309	14,900,000	22,000,000	22,000,000
Interest Earnings	41,896	22,500	24,500
Other Income	99,261	72,500	80,000
Sales - State			
Refunds & Reimbursements			
<b>Total Fee Collection to Line (1) - Section III</b>	<b>15,041,157</b>	<b>22,095,000</b>	<b>22,104,500</b>



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	FRS OPERATING TRUST (510012)
<b>LAS/PBS Fund Number:</b>	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2510

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	19,852 (A)		19,852
ADD: Other Cash	2,215 (B)		2,215
ADD: Investments	546,037 (C)		546,037
ADD: Outstanding Accounts Receivable	48,567 (D)	2,520,000	2,568,567
ADD: Other Outstanding Accounts Receivable			-
ADD:			-
<b>Total Cash plus Accounts Receivable</b>	<b>616,671 (F)</b>	<b>2,520,000</b>	<b>3,136,671</b>
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards	2,709,123 (H)	(763,186)	1,945,937
Approved "B" Certified Forwards	38,200 (H)		38,200
LESS: Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Non-Operating)	88 (J)	0	88
LESS: <u>Other Accounts Payable</u>			-
<b>Unreserved Fund Balance, 07/01/18</b>	<b>(2,130,741) (K)</b>	<b>3,283,186</b>	<b>1,152,446 **</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**

**Budget Period: 2019-20**

**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, 07/01/18**  
 Total all GLC's 5XXXX for governmental funds; [ (2,512,796) ] (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 (B7200006) [ 2,520,000 ] (C)

SWFS Adjustment - Decrease A/P (B7200014) [ 763,186 ] (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ (38,200) ] (D)

Compensated Absences Liability [ 914,281 ] (D)

A/P not C/F-Operating Categories [ (39,614) ] (D)

Property Value in Net Assets Unrestricted-Fiduciary Fund [ (454,411) ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 1,152,446 ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** [ 1,152,446 ] (F)\*

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

**\*SHOULD EQUAL ZERO.**

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

**Department:** 72 Management Services **Budget Period: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b><u>Receipts:</u></b>				
Contributions from Employers		257,626,688	264,970,284	273,581,819
Interest Earnings		132,291	123,347	123,347
Forfeitures				
Reimbursement				
<b>Total Fee Collection to Line (1) - Section III</b>		<b>257,758,978</b>	<b>265,093,631</b>	<b>273,705,166</b>

<b><u>SECTION II - FULL COSTS</u></b>				
<b><u>Direct Costs:</u></b>				
Salaries and Benefits		159,512	214,858	215,850
Other Personal Services				
Expenses		25,316	28,011	28,011
Operating Capital Outlay				
Sp.Cat.:Contracted Services		10,468	26,000	26,000
Sp.Cat.:Risk Management Insurance				
HR Statewide Contract		1,215	1,221	1,221
Data Processing Services - SSRC				
<b><u>Indirect Costs Charged to Trust Fund:</u></b>				
Payments to Annuity Companies 310181		195,099,530	184,000,000	189,980,000
Transfers Funds Unfunded Actuarial-FRS 181153		62,211,122	66,000,000	68,145,000
Assessment for Investments 890000 -310403		8,944	7,600	7,400
Certified Forward B's				
Compensated Leave Liability		(1,421)		
PY A/P not CF-Operating				
Certified Forward Reversions @ 9/30/2017		(708)		
Certified Forward Reversions @ 9/30/2018			(192)	
Rounding		1		
<b>Total Full Costs to Line (2) - Section III</b>		<b>257,513,979</b>	<b>250,277,498</b>	<b>258,403,482</b>

Basis Used: Accrual

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	257,758,978	265,093,631	273,705,166
TOTAL SECTION II	(B)	257,513,979	250,277,498	258,403,482
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>244,999</b>	<b>14,816,133</b>	<b>15,301,684</b>

**EXPLANATION:**

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

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	OPTIONAL RETIREMENT PROG TRUST
<b>LAS/PBS Fund Number:</b>	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2517

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,436	(A)			2,436
ADD: Other Cash on Hand	798	(B)			798
ADD: Investments	5,372,802	(C)			5,372,802
ADD: Outstanding Accounts Receivables	10,707	(D)			10,707
ADD:		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>5,386,743</b>	(F)			5,386,743
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	9,632	(H)			9,632
Approved "B" Certified Forwards	5,000	(H)			5,000
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non-Operating)	674	(I)			674
<b>Unreserved Fund Balance, 07/01/18</b>	<b>5,371,437</b>	(K)	<b>0</b>		<b>5,371,437</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**

**Budget Period: 2019-20**

**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, 07/01/18**  
Total all GLC's 5XXXX for governmental funds; 5,373,066 (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 (5,000) (D)

Compensated Absences Liability 3,372 (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 5,371,437 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 5,371,437 (F)\*

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

**\*SHOULD EQUAL ZERO.**

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

**Department:** 72 Management Services **Budget Period: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> .)
<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)
<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2017 - 18</b>	<b>ESTIMATED FY 2018 - 19</b>	<b>REQUEST FY 2019 - 20</b>
<b>Receipts:</b>			
Insurance Premium Tax	181,671,209	187,900,000	196,900,000
Interest Earnings	2,567,015	1,400,000	1,400,000
Net Appreciation/Depreciation in Fair Market Value			
Refunds			
Transfer from Within Agency			
<b>Total Fee Collection to Line (1) - Section III</b>	<b>184,238,224</b>	<b>189,300,000</b>	<b>198,300,000</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	676,349	842,169	846,058
Other Personal Services			
Expenses	54,820	57,139	57,139
Operating Capital Outlay			
Contracted Services	207,510	238,305	238,305
Lease/Purchase/Equipment	1,300	2,000	2,000
HR Statewide Contract	3,815	3,835	3,815
Data Processing Services - SSRC			

**Indirect Costs Charged to Trust Fund:**

TR to Firefighters Supplemental Comp	9,414,480	15,000,000	15,000,000
Transfer to General Revenue	520,898		
Aid to Municipalities	147,697,955	153,000,000	163,000,000
S.C. to GR - 8%	14,533,697	15,032,000	15,752,000
Transfer to Dept of Revenue	100,000	100,000	100,000
SBA Administrative Fee			
PY Due from State Funds w/I Division			
TR10 adjustment to 7xxxx	163,460		
PY A/P not CF	(67,055)		
Cert Forward Reversions @ 9/30/2017	(61,070)		
Cert Forward Reversions @ 9/30/2018		(81,570)	
Rounding			
<b>Total Full Costs to Line (2) - Section III</b>	<b>173,246,158</b>	<b>184,193,878</b>	<b>194,999,317</b>

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	184,238,224	189,300,000	198,300,000
TOTAL SECTION II	(B)	173,246,158	184,193,878	194,999,317
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>10,992,066</b>	<b>5,106,122</b>	<b>3,300,683</b>

**EXPLANATION:**

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2019-20 MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	MUNICIPAL POLICE/FIREMENT PREMIUM TAX TRUST
<b>Budget Entity:</b>	RETIREMENT BENEFITS ADMINISTRATION (72750300)
<b>LAS/PBS Fund Number:</b>	2532

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 36,616,114	(A)		\$ 36,616,114
ADD: Other Cash (See Instructions)		(B)		\$ -
ADD: Investments	\$ 225,653,578	(C)		\$ 225,653,578
ADD: Outstanding Accounts Receivable	\$ 7,671,209	(D)		\$ 7,671,209
ADD: _____		(E)		\$ -
<b>Total Cash plus Accounts Receivable</b>	<b>\$ 269,940,901</b>	(F)	<b>\$ -</b>	<b>\$ 269,940,901</b>
LESS Allowances for Uncollectibles		(G)		\$ -
LESS Approved "A" Certified Forwards	\$ 35,302	(H)		\$ 35,302
Approved "B" Certified Forwards	\$ 152,755	(H)		\$ 152,755
Approved "FCO" Certified Forwards		(H)		\$ -
LESS: Other Accounts Payable (Nonoperating)	\$ 71,401,719	(I)		\$ 71,401,719
LESS: _____		(J)		\$ -
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>\$ 198,351,124</b>	(K)	<b>\$ -</b>	<b>\$ 198,351,124</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.

Office of Policy and Budget - July, 2018

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

**Budget Period: 2019-20**

**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, 07/01/2018**

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

**198,503,879** (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

**(152,755)** (D)

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

(D)

A/P not C/F-Operating Categories

**0** (D)

Due from State Funds w/i Division

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**198,351,124** (E)

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

**198,351,124** (F)

**DIFFERENCE:**

**0** (G)\*

**\*SHOULD EQUAL ZERO.**



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

**Department:** 72 Management Services **Budget Period:** 2019-20  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b><u>Receipts:</u></b>				
Interest Earnings		3,111,639	3,422,268	3,764,495
Contributions from Employers		529,064,080	560,378,568	578,590,871
Proposed Contribution Increases				
<b>Total Fee Collection to Line (1) - Section III</b>		<b>532,175,719</b>	<b>563,800,836</b>	<b>582,355,366</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits		134,492	136,468	137,099
Other Personal Services				
Expenses		17,817	17,817	17,817
Operating Capital Outlay				
Contracted Services		15,000	40,000	40,000
HR Statewide Contract		1,013	1,018	1,018

**Indirect Costs Charged to Trust Fund:**

Refunds				
Pensions & Benefits	311031	477,854,382	496,300,000	531,000,000
SWFS Adjustments				
Cert Forward Reversions @ 9/30/2017				
Cert Forward Reversions @ 9/30/2018				
CY TR10 to &xxxx		542		
Rounding		(1)		
PY Certified Forward B's				
PY A/P not CF - Operating		(173)		
<b>Total Full Costs to Line (2) - Section III</b>		<b>478,023,072</b>	<b>496,495,303</b>	<b>531,195,934</b>

Basis Used: Accrual

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	<b>532,175,719</b>	<b>563,800,836</b>	<b>582,355,366</b>
<b>TOTAL SECTION II</b>	(B)	<b>478,023,072</b>	<b>496,495,303</b>	<b>531,195,934</b>
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>54,152,647</b>	<b>67,305,533</b>	<b>51,159,432</b>

**EXPLANATION:**

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

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	RETIREE HIS TRUST
<b>LAS/PBS Fund Number:</b>	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2583

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	30,239	(A)		30,239
ADD: Cash on Hand and with SBA	100	(B)		
ADD: Investments	181,604,634	(C)		181,604,634
ADD: Outstanding Accounts Receivable	50,833,445	(D)	0	50,833,445
ADD:	0	(E)		0
<b>Total Cash, Investments and Accounts Receivable</b>	<b>232,468,418</b>	(F)	<b>0</b>	<b>232,468,418</b>
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 (Nonoperating)	4,932	(I)		4,932
<b>Unreserved Fund Balance, 07/01/18</b>	<b>232,463,486</b>	(K)	<b>0</b>	<b>232,463,486</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

Budget Period: 2019-20

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, 07/01/18**

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 #B720000XX 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: 2019 - 2020**

**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><b>Recommendation:</b> 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><b>See also: Office of the Secretary - Administration</b></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><b>Recommendation:</b> 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><b>Recommendation:</b> 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><b>Recommendation:</b> 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>Management indicated this finding is closed.</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><b>Recommendation:</b> 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><b>Recommendation:</b> 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.</p> <p>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>	

AG 2018-077	6/30/2018	IT	<p>Finding No. 1: 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><b>Recommendation:</b> We recommend that Department management 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>The Department concurs with the finding and recommendation. The Department will develop a plan of action to further limit user access privileges where possible. If separation of duties is not feasible, efforts will be made to enhance our compensating controls. The plan will include: (1) assessing job duties assigned to IT staff that have application deployment responsibilities, (2) evaluating the use of log reviews to mitigate any remaining separation of duties issues, or (3) the implementation of other compensating controls should separation of duties not be fully achieved. The Department expects to have the plan finalized by Feb. 28th and will begin implementation afterward.</p>	
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Office of Policy and Budget - June 2018

# 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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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 2017- 18	(3) ESTIMATED FY 2018- 19	(4) REQUEST FY 2019- 20
<b>Receipts:</b>	SEE ATTACHED LISTING			
<b>Total Fee Collection to Line (1) - Section III</b>		<b>36,088,908</b>	<b>35,987,917.00</b>	<b>35,987,917.00</b>

**SECTION II - FULL COSTS**

	(1)	(2)	(3)	(4)
<b>Direct Costs:</b>				
Salaries and Benefits		1,450,528	1,554,855	1,561,431
Other Personal Services		3,449		
Expenses		89,194	118,741	118,741
Operating Capital Outlay			1,500	1,500
Sp.Cat.:Contracted Services		3,978	22,576	22,576
Sp.Cat.:Risk Management Insurance		19,868	17,230	17,230
TR DMS/Human Res SVC		7,308	7,346	7,346
Human Res SVC/STW Contract 107080				
Contracted Legal Services		100,000	100,000	100,000
Lease/Purchase/Equipment		3,111	3,191	3,191
DP Services Assessment-AST 210003		26,643	20,470	20,493

**Indirect Costs Charged to Trust Fund:**

TR to GR- 8% Srvc Chrg		6,963	12,000	12,000
TR to 2021 - Admin. Assess. Fee		279,689	322,552	325,778
Trans in from BE 72750500 (67800		1,865		
TR Other funds within Agency 180205				
Assess for Investments 890000 - 31040		12,650	6,500	5,000
Cert Forward Reversions @ 9/30/2018			(49,276)	
PY Accts Payable not CF (operating)				
Cert Forward Reversions @ 9/30/2017		(3,978)		
Rounding				
TR 10 Adjustments to expenditures				
Cert Forward B's				
<b>Total Full Costs to Line (2) - Section III</b>		<b>2,001,269</b>	<b>2,137,685</b>	<b>2,195,286</b>

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	36,088,908	35,987,917	35,987,917
TOTAL SECTION II	(B)	2,001,269	2,137,685	2,195,286
TOTAL - Surplus/Deficit	(C)	34,087,639	33,850,232	33,792,631

**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:** **2019-20**  
**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>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017- 18</b>	<b>FY 2018- 19</b>	<b>FY 2019- 20</b>
<b><u>Receipts:</u></b>			
Transfer in from other agencies	35,620,068	35,837,917	35,837,917
Interest Earnings	186,719	150,000	150,000
Refunds and Reimbursements			
Transfers in from other funds	282,122		
<b>Total Fee Collection to Line (1) - Section III</b>	<b>36,088,908</b>	<b>35,987,917</b>	<b>35,987,917</b>

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	STATE PERSONNEL SYSTEM TRUST
<b>LAS/PBS Fund Number:</b>	STATE PERSONNEL POLICY ADMINISTRATION (72750400)
	2678

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	65,429	(A)			65,429
ADD: Other Cash (See Instructions)	14,026	(B)			14,026
ADD: Investments	4,883,924	(C)			4,883,924
ADD: Outstanding Accounts Receivable	0	(D)			0
ADD:		(E)			
<b>Total Cash plus Accounts Receivable</b>	<b>4,963,379</b>	(F)	<b>0</b>		<b>4,963,379</b>
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	119,900	(H)			119,900
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non Operating)	4,613	(I)			4,613
LESS: <u>Other Accounts Payable</u>		(J)			0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>4,838,867</b>	(K)	<b>0</b>		<b>4,838,867</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**

**Budget Period: 2019-20**

**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, 07/01/18**  
Total all GLC's 5XXXX for governmental funds; 4,842,363 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

A/P adjusted after CF request submitted (Duplicate A/P was del (1,631) (C)

Non-operating transfer to 72750500 (1,865) (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:** 4,838,867 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 4,838,867 (F)\*

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

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2019 - 2020**

**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
			There are no findings to report for State Personnel Policy Administration.		

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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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 2017 - 18	FY 2018 - 19	FY 2019 - 20	
<b>Receipts:</b>				
SEE ATTACHED LISTING				
<b>Total Fee Collection to Line (1) - Section III</b>	<b>1,507</b>	<b>137,743</b>	<b>137,743</b>	

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	1,360,558	1,393,453	1,398,710
Other Personal Services			
Expenses	103,592	104,006	104,006
Operating Capital Outlay	15,427	1,500	1,500
Sp.Cat.:Contracted Services	4,998	21,075	21,075
Sp.Cat.:Risk Management Insurance	4,200	6,388	6,388
St. Emp. Charitable Campaign			
TR DMS/Human Res SVC	31,022,197	32,054,977	32,689,866
HR Statewide Contract	5,870	5,900	5,900
Legal Services			
Lease/Purchase/Equipment	1,587	1,860	1,860
DP Services Assessment-AST 210003	13,469	10,288	10,299

**Indirect Costs Charged to Trust Fund:**

TR to GR- 8% Srvc Chrg	6,963	11,019	11,019
TR to 2021 - Admin. Assess. Fee	110,750	96,712	97,679
Transfer to Admin TF-Legal Services			
Transfer to Budget Entity 72750400	(1,865)		
PY Certified Forward B's			
PY Accts Payable not CF (operating)			
TR10 Adjustments to Expenditures			
Cert Forward Reversions @ 9/30/2018		(157,666)	
Cert Forward Reversions @ 9/30/2017	(399,347)		
SWFS AJE to Decrease A/R			
Rounding			
Compensated Leave			

**Total Full Costs to Line (2) - Section III**

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	1,507	137,743	137,743
TOTAL SECTION II	(B)	32,248,400	33,549,512	34,348,302
TOTAL - Surplus/Deficit	(C)	(32,246,893)	(33,411,769)	(34,210,559)

**EXPLANATION:**

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

**Department:** Management Services **Budget Period: 2019-20**  
**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)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b><u>Receipts:</u></b>			
TR from Agencies/HR Svcs Assessment	<input type="text"/>	<input type="text"/>	<input type="text"/>
Interest Earnings	<input type="text"/>	137,743	137,743
Refunds and Reimbursements	1,507	<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"/>
<b>Total Fee Collection to Line (1) - Section III</b>	<b>1,507</b>	<b>137,743</b>	<b>137,743</b>

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	STATE PERSONNEL SYSTEM TRUST
<b>LAS/PBS Fund Number:</b>	PEOPLE FIRST (72750100 and 72750500)
	2678

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	[ ]	(A)	[ ]		0
ADD: Other Cash (See Instructions)	[ ]	(B)	[ ]		0
ADD: Investments	2,827,328	(C)	[ ]		2,827,328
ADD: Outstanding Accounts Receivable	0	(D)	-		0
ADD:	[ ]	(E)	[ ]		[ ]
<b>Total Cash plus Accounts Receivable</b>	<b>2,827,328</b>	(F)	<b>0</b>		<b>2,827,328</b>
LESS Allowances for Uncollectibles	[ ]	(G)	[ ]		0
LESS Approved "A" Certified Forwards	2,827,328	(H)	[ ]		2,827,328
Approved "B" Certified Forwards	[ ]	(H)	[ ]		0
Approved "FCO" Certified Forwards	[ ]	(H)	[ ]		0
LESS: Other Accounts Payable (Non Operating)	[ ]	(I)	[ ]		0
LESS: <u>Other Accounts Payable</u>	[ ]	(J)	[ ]		0
<b>Unreserved Fund Balance, 07/01/17</b>	<b>0</b>	(K)	<b>0</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**

**Budget Period: 2019-20**

**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, 07/01/2018**

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 :**

A/P adjusted after CF request submitted (Duplicate A/P was deleted)

(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)

Non-operating transfer adjustment

(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: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** People First

**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 to report for People First.		

# 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: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> .)
<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)
<b>SECTION I - FEE COLLECTION</b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b>Receipts:</b>				
SEE ATTACHED LISTING				
<b>Total Fee Collection to Line (1) - Section III</b>		<b>115,768,123</b>	<b>124,888,014</b>	<b>124,170,588</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>				
Salaries and Benefits		4,869,367	5,159,466	5,183,752
Other Personal Services		310,799	378,086	378,996
Expenses		479,160	663,454	613,454
Operating Capital Outlay		16,323	92,159	92,159
S.C.: Centrex & Suncom Payments 100350		109,334,079	108,035,421	108,035,421
S.C.: Contracted Services		2,223,021	2,728,564	1,938,404
FIRN/DIST Bandwidth Support		6,459,217	7,451,217	7,451,217
FIRN Erate Reimbursement Credits				
S.C.: Risk Management Insurance		45,874	56,537	56,537
Lease/Purchase/Equipment		2,909	3,241	3,241
S.C.: HR Stwd Contract		22,407	22,523	22,523
Public Assistance - ST OPS 105152		493,910		
Data Processing Services Assessment - AST 210003		690,998	488,601	489,144



**Indirect Costs Charged to Trust Fund:**

Administrative Assessment Fee	1,207,244	1,409,725	1,423,822	
Back of the Bill reappropriation (staff aug)				
Back of the Bill reappropriation (MFN2)		183,060		
Refunds Nonstate Revenues (220030)				
Refunds				
TR to 72010100-2021	100,000	200,000	200,000	
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	29,246	23,189	23,420	
Cert Forward Reversions @ 9/30/2017	(1,819,066)			A
Cert Forward Reversions @ 9/30/2018		(1,538,056)		A
Estimated Reversions			-	
Reserve for Pay Package				
Statewide Post Closing Adjustment 990000-001905				
PY CF B's	100,000			A
SWFS Adjustment (B7200006, B7200027, &B7200037)				A
PY Compensated Absences Liability	(164,541)			A
PY A/P not CF - Operating				A
TR 10 Adjustments	(6,101,716)			A
Change in Allowance for Uncollectibles	2,821			A
5% Trust Fund Reserve				
Rounding				
<b>Total Full Costs to Line (2) - Section III</b>	<b>118,302,052</b>	<b>130,876,462</b>	<b>131,431,365</b>	

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	115,768,123	124,888,014	124,170,588
TOTAL SECTION II	(B)	118,302,052	130,876,462	131,431,365
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(2,533,929)</b>	<b>(5,988,448)</b>	<b>(7,260,777)</b>

**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: 2019-20**  
**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)	
<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2017-18</b>	<b>ESTIMATED FY 2018-19</b>	<b>REQUEST FY 2019-20</b>	
<b>Receipts:</b>				
<u>Suncom/Centrex Revenues</u>	114,957,512	108,669,600	108,669,600	
<u>Telecomm. Infrastructure Proj. Fees</u>		2,233,449	2,233,449	
<u>Air Card Revenues</u>		3,617,936	3,140,910	new
<u>FIRN Revenues - Sales to Customers</u>		5,480,401	5,480,401	
<u>Interagency Agree.--DOAH-Video Tele</u>	125,000	125,000	125,000	
<u>Interest Earnings</u>	433,607	404,126	404,126	
<u>FIRN Revenues - Erate Reimbursements org code</u>				
<u>BEAR Erate Reimbursements - Not FIRN</u>		1,713,109	1,713,109	
<u>Vendor Reimbursements - Wireless</u>		2,644,393	2,403,993	new?
<u>Transfer In - Refunds and Reimbursements Hurricane Maria</u>	252,004			
<b>Total Fee Collection to Line (1) - Section III</b>	115,768,123	124,888,014	124,170,588	

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2019-20**

<b>Department Title:</b>	MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	COMMUNICATIONS WORKING CAPITAL TRUST
<b>Budget Entity:</b>	TELECOMMUNICATIONS SERVICES (72900100)
<b>LAS/PBS Fund Number:</b>	2105

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,979,501 (A)	0	5,979,501
ADD: Other Cash (See Instructions)	104,712 (B)	0	104,712
ADD: Investments	20,051,796 (C)	0	20,051,796
ADD: Outstanding Accounts Receivable	19,787,782 (D)	0	19,787,782
<b>Total Cash plus Accounts Receivable</b>	<b>45,923,791 (F)</b>	<b>0</b>	<b>45,923,791</b>
LESS Allowances for Uncollectibles	2,821 (G)	0	2,821
LESS Approved "A" Certified Forwards	8,893,281 (H)	0	8,893,281
Approved "B" Certified Forwards	1,370,382 (H)	0	1,370,382
Unearned Revenue	0 (H)	0	0
LESS: Other Accounts Payable (Non-Operating)	2,133 (I)	0	2,133
Other Accounts Payable	1,362 (I)	0	1,362
<b>Unreserved Fund Balance, 07/01/18</b>	<b>35,653,811 (K)</b>	<b>0</b>	<b>35,653,811 **</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**

**Budget Period: 2019-20**

**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, 07/01/18**

Total all GLC's 5XXXX for governmental funds; 35,917,687 (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 (B72000XX)  0 (C)

SWFS Adjustment - Increase A/R (B72000XX)  0

SWFS Adjustment - Increase A/R (B72000XX)  0

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

Approved "B" Carry Forward (Encumbrances) per LAS/P (1,370,382) (D)

Compensated Absences Liability  606,507 (D)

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

Advance from General Revenue Fund (GL 45700)  500,000 (D)

Fund Total  0 (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  35,653,811 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  35,653,811 (F)\*

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

**\*SHOULD EQUAL ZERO.**

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

**Department:** 72 Management Services **Budget Period:** **2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b><u>Receipts:</u></b>				
Deposits from Wireless 911 Ser.Providers		64,235,334	64,536,571	64,536,571
Deposits from Wireline 911 Ser.Providers		29,320,205	29,273,372	29,273,372
Deposits from Prepaid Wireless Ser.Providers		9,479,889	23,838,764	23,838,764
Interest Earnings		1,312,708	1,312,708	1,312,708
Refunds		1,095		
<b>Total Fee Collection to Line (1) - Section III</b>		<b>104,349,230</b>	<b>118,961,415</b>	<b>118,961,415</b>
<b><u>SECTION II - FULL COSTS</u></b>				
<b><u>Direct Costs:</u></b>				
Salaries and Benefits		323,126	390,381	392,217
Other Personal Services		95,386	102,069	269,537
Expenses		93,237	422,143	205,143
Operating Capital Outlay		1,056	3,600	3,600
SC: Contracted Services		191,710	250,827	250,827
SC: Contracted Legal Services		17,479	92,159	92,159
Lease/Purchase/Equipment		1,750	1,845	1,845
S.C.:HR Stwd Contract				
Data Processing Services - AST		4,660	3,567	3,571
Aid to Local Governments:				1
Wireless 911 Grants to Counties 055617		16,114,991	27,100,000	27,100,000
Non-Wireless 911 Dist to Co 055614		30,314,201	38,146,673	38,146,673
Wireless 911 Dist to Counties 055610		55,161,280	60,289,120	60,289,120
Wireless 911 Dist to Svc Provid 055612		4,590,537	10,000,000	10,000,000

**Indirect Costs Charged to Trust Fund:**

TR to 2021-Admin.Assess.Fee	26,140	37,212	37,584
Assessment for Investments 890000 - 310403	88,642	91,890	91,890
Unfunded Budget		(19,500,000)	(18,000,000)
Refunds	158		
Loan to Rural & Medium Counties-Wireless 9	2,549,986		
Cert Forward Reversions @ 9/30/2017	(31,016,268)		
Cert Forward Reversions @ 9/30/2018		(4,907,673)	
Cert Fwd Reversions Dist to Counties 9/30/16			
PY CF B's	26,041,833		
Post Closing Adjustment to Accounts Receivable			
Prior Year Accounts Payable not CF	4,199,821		
TR10s	(1,432,650)		
SWFS Adjustments	(57,993)		
Rounding	(1)		

**Total Full Costs to Line (2) - Section III**

107,309,081	112,523,813	118,884,167
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Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	104,349,230	118,961,415	118,961,415
TOTAL SECTION II	(B)	107,309,081	112,523,813	118,884,167
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(2,959,852)</b>	<b>6,437,602</b>	<b>77,248</b>

**EXPLANATION:**

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2019-20**

<b>Department Title:</b>	MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	WIRELESS EMERGENCY TELEPHONE SYSTEM TRUST
<b>Budget Entity:</b>	TELECOMMUNICATIONS SERVICES (72900100)
<b>LAS/PBS Fund Number:</b>	2344

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	457,547 (A)			457,547
ADD: Other Cash (See Instructions)	15,647 (B)			15,647
ADD: Investments	81,481,647 (C)			81,481,647
ADD: Outstanding Accounts Receivable	2,098,731 (D)		57,423	2,156,154
<b>Total Cash plus Accounts Receivable</b>	<b>84,053,572 (F)</b>		<b>57,423</b>	<b>84,110,995</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	26,357,178 (H)		(570)	26,356,608
Approved "B" Certified Forwards	5,250,636 (H)			5,250,636
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	8,186 (I)			8,186
Other Accounts Payable				0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>52,437,571 (K)</b>		<b>57,993</b>	<b>52,495,564 **</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**

**Budget Period: 2019-20**

**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, 07/01/18**  
Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds 57,684,685 (A)

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

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

SWFS Adjustment #B7200022 - decrease CF A/P 570 (C)

SWFS Adjustment # C7200030 - increase A/R 57,423 (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (5,250,636) (D)

Post Closing Adjustment to Accounts Receivable  (D)

Accounts Payable not C/F-Operating Categories 3,523 (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 52,495,564 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 52,495,564 (F)\*

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

**\*SHOULD EQUAL ZERO.**



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

**Budget Period: 2019 - 2020**

**Department: Management Services**

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Telecommunication 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 Telecommunication Services.		

# Wireless Services

## Exhibits or Schedules

Wireless Services

Schedule I Series

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

**Department:** 72 Management Services **Budget Period: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> .)
<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) <b>SECTION I - FEE COLLECTION</b>	(2) <b>ACTUAL FY 2017 - 18</b>	(3) <b>ESTIMATED FY 2018 - 19</b>	(4) <b>REQUEST FY 2019 - 20</b>
<b>Receipts:</b>			
From Boat/Veh. Registrations-DHSMV-2488	21,650,899	21,762,835	21,627,267
Tower Rental Fees	13,198	10,880	10,880
800MHZ Rebanding Reimb-Nextel			
Florida Interoperability Network (FIN)			
Mutual Aid Build-out (MAB)			
Interest Earnings	291,733	201,069	201,069
Reimbursements	41	14,516	14,516
Traffic Infraction Penalties	4,224,018	4,266,759	4,266,759
<b>Total Fee Collection to Line (1) - Section III</b>	<b>26,179,889</b>	<b>26,256,059</b>	<b>26,120,491</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
Salaries and Benefits	961,649	955,236	959,031
Other Personal Services	45,215	92,984	93,400
Expenses	171,080	262,601	262,601
Operating Capital Outlay	14,832	22,000	22,000
SC: Acquisition of Motor Vehicles	60,000		114,400
SC: Contracted Services	2,782,801	3,542,320	3,183,800
Domestic Security			
Risk Management Insurance	1,616	1,647	1,647
SW Law Enf Radio Contract Payment	19,937,564	20,231,476	22,451,298
Lease/Purchase/Equipment	1,974	2,229	2,229
TR to DMS-Human Res. Svcs.	4,069	4,090	4,090
DP Services Assessment - AST 210003	2,430	2,297	2,300

**Indirect Costs Charged to Trust Fund:**

TR to GR - 8% Service Charge	2,099,703	1,996,367	2,045,827
TR to 2021-Admin. Assess. Fee	198,791	262,880	265,509
Assessment for Investments 890000 - 310403	19,722	17,500	17,675
Estimated Reversions from Harris Contract			
Cert. Forward Reversions @ 9/30/2017	(340,117)		
Cert. Forward Reversions @ 9/30/2018		(297,079)	
PY Certified Forward B's	42,100		
TR10 Adjustment			
5% Trust Fund Reserve			1,199,636
Rounding			
<b>Total Full Costs to Line (2) - Section III</b>	<b>26,003,429</b>	<b>27,096,548</b>	<b>30,625,443</b>

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	26,179,889	26,256,059	26,120,491
TOTAL SECTION II	(B)	26,003,429	27,096,548	30,625,443
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>176,460</b>	<b>(840,489)</b>	<b>(4,504,952)</b>

**EXPLANATION:**

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2019-20**

<b>Department Title:</b>	MANAGEMENT SERVICES
<b>Trust Fund Title:</b>	LAW ENFORCEMENT RADIO SYSTEM TRUST
<b>Budget Entity:</b>	WIRELESS SERVICES (72900200)
<b>LAS/PBS Fund Number:</b>	2432

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,206,658 (A)		1,206,658
ADD: Other Cash (See Instructions)	1,916 (B)		1,916
ADD: Investments	14,044,540 (C)		14,044,540
ADD: Outstanding Accounts Receivable	737,067 (D)		737,067
<b>Total Cash plus Accounts Receivable</b>	<b>15,990,182 (F)</b>		15,990,182
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	5,036,114 (H)		5,036,114
Approved "B" Certified Forwards	93,543 (H)		93,543
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	489,992 (I)		489,992
Other Accounts Payabl			0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>10,370,533 (K)</b>	<b>0</b>	<b>10,370,533 **</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**

**Budget Period: 2019-20**

**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, 07/01/18**

Total all GLC's 5XXXX for governmental funds; 10,464,125 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

A/P adjusted after CF request submitted (Dupl. A/P was deleted) \_\_\_\_\_ (49) (C)

SWFS Adjustment # and Description \_\_\_\_\_ (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS \_\_\_\_\_ (93,543) (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:** 10,370,533 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 10,370,533 (F)\*

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

**\*SHOULD EQUAL ZERO.**

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

**Department:** 72 Management Services **Budget Period: 2019-20**  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

(1)	(2)	(3)	(4)
<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b><u>Receipts:</u></b>			
First Net Grant Funding	475,252	623,174	322,393
Grants	21,911		
First Net Grant Funding			
<b>Total Fee Collection to Line (1) - Section III</b>	<b>497,162</b>	<b>623,174</b>	<b>322,393</b>

**SECTION II - FULL COSTS**

<b><u>Direct Costs:</u></b>			
Grants and Aid - Implementation Grants 100197	389,220	623,174	322,393
Expenses			
SC: Contracted Services			
SC: Risk Management			
SC: HR Services			
DP Svcs-SSRC			

**Indirect Costs Charged to Trust Fund:**

SWFS Adjustment to A/R			
Certified forward Reversions @ 9/30/17	(3,983)		
Certified forward Reversions @ 9/30/18		(393)	
<b>Total Full Costs to Line (2) - Section III</b>	<b>385,237</b>	<b>622,781</b>	<b>322,393</b>

Basis Used: Accrual

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	497,162	623,174	322,393
TOTAL SECTION II	(B)	385,237	622,781	322,393
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>111,926</b>	<b>393</b>	<b>-</b>

**EXPLANATION:**

\_\_\_\_\_

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	OPERATING TRUST
<b>LAS/PBS Fund Number:</b>	WIRELESS SERVICES (72900200)
	2510

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	7,129	(A)			7,129
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable	21,911	(D)	0		21,911
ADD: Anticipated Receivable	0	(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>29,040</b>	(F)	<b>0</b>		29,040
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	7,129	(H)			7,129
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
<b>Unreserved Fund Balance, 07/01/18</b>	<b>21,911</b>	(K)	<b>0</b>		<b>21,911</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**

**Budget Period: 2019-20**

**Department Title:**

MANAGEMENT SERVICES

**Trust Fund Title:**

OPERATING TRUST

**LAS/PBS Fund Number:**

2510 - WIRELESS SERVICES (72900200)

**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

(A)

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

(B)

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

SWFS Adjustment # and Description

(C)

SWFS Adjustment to A/R

(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.**

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

**Budget Period: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Wireless Services

**Phone Number:** (850) 487-9476

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

*Office of Policy and Budget - June 2018*

# 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:** 2019-20  
**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 <b>Examination of Regulatory Fees Form - Part I and II</b> )
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b><u>Receipts:</u></b>				
Interest Earnings		54,811	55,359	55,912
Refunds/Reimbursements		17,929		
Local Government half-cent Sales Tax		1,979,453	2,100,000	2,200,000
<b>Total Fee Collection to Line (1) - Section III</b>		<b>2,052,192</b>	<b>2,155,359</b>	<b>2,255,912</b>

<b><u>SECTION II - FULL COSTS</u></b>				
<b><u>Direct Costs:</u></b>				
Salaries and Benefits		1,161,143	1,313,496	1,318,037
Other Personal Services		20,612	53,628	53,628
Expenses		224,184	345,814	345,814
Operating Capital Outlay			5,721	5,721
S.C.: Contracted Services		46	32,500	32,500
S.C.: Risk Management Insurance		2,083	2,859	2,859
S.C.: HR Svcs/Stw Contract		4,921	4,946	4,946
Transfer to Div. of Administrative Hearings 100565		16,534		
DP Services Assessment - AST 210003		17,598	19,408	19,429

<b><u>Indirect Costs Charged to Trust Fund:</u></b>				
Transfer to 2021-Admin Assess Fee		24,421	26,427	26,691
8% Srv Chrg to GR		4,089	4,429	4,473
Assessment on Investments 890000 - 310403		3,700	3,875	3,914
Certified Forward Reversions @ 6/30/2017		(1,405)		
Certified Forward Reversions @ 9/30/2018			(36)	
Compensated Leave Liability		(39,043)		
SWFS Adjustment		(27,214)		
PY Certified Forward B's				
PY A/P not CF - Operating Rounding		(3,309)		
5% Trust Fund Reserve				105,978
<b>Total Full Costs to Line (2) - Section III</b>		<b>1,408,359</b>	<b>1,813,067</b>	<b>1,923,990</b>

Basis Used: Accrual

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	2,052,192	2,155,359	2,255,912
TOTAL SECTION II	(B)	1,408,359	1,813,067	1,923,990
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>643,833</b>	<b>342,292</b>	<b>331,922</b>

**EXPLANATION:**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	PUBLIC EMPLOYEES RELATIONS COMMISSION TRUST
<b>LAS/PBS Fund Number:</b>	PUBLIC EMPLOYEES RELATIONS COMMISSION TRUST (72920100)
	2558

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	324,235 (A)		324,235
ADD: Other Cash (See Instructions)			0
ADD: Investments	3,354,415 (C)		3,354,415
ADD: Outstanding Accounts Receivable	5,392 (D)	27,214	32,606
<b>Total Cash plus Accounts Receivable</b>	3,684,041 (F)		3,711,255
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	53,175 (H)		53,175
Approved "B" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	1,467 (I)		1,467
LESS:			0
<b>Unreserved Fund Balance, 07/01/18</b>	3,629,399 (K)		3,656,613 **

**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: 2019-20**

**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, 07/01/18**  
Total all GLC's 5XXXX for governmental funds; 3,422,766 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment C7200031 Adjust A/R 27,214 (C)

SWFS Adjustment # and Description  (C)

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

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

Compensated Absences Liability 206,633.20 (D)

A/P not C/F-Operating Categories (CAT 210021) 0.00 (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 3,656,613 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 3,656,613 (F)\*

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

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget Entity:** Public Employee Relations Commission

**Phone Number:** (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for the Public Employee 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:** 2019-20  
**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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)
<b><u>SECTION I - FEE COLLECTION</u></b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017 - 18</b>	<b>FY 2018 - 19</b>	<b>FY 2019 - 20</b>
<b><u>Receipts:</u></b>				
HUD Grant				
Reimbursements		-		
<b>Total Fee Collection to Line (1) - Section III</b>		-	-	-

<b><u>SECTION II - FULL COSTS</u></b>				
<b><u>Direct Costs:</u></b>				
Salaries and Benefits				
Other Personal Services				
Expenses				
Contracted Services				
			-	
<b><u>Indirect Costs Charged to Trust Fund:</u></b>				
Rounding		(1)		
Certified Forward Reversion @ 9/30/2017				
<b>Total Full Costs to Line (2) - Section III</b>		(1)	-	-

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	(1)	-	-
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>1</b>	-	-

**EXPLANATION:**  
 \_\_\_\_\_  
 \_\_\_\_\_

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SERVICES
<b>Budget Entity:</b>	FEDERAL GRANT TRUST
<b>LAS/PBS Fund Number:</b>	COMMISSION ON HUMAN RELATIONS (72950100)
	2261

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>424,401</b>	(A)			424,401
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
<b>Total Cash plus Accounts Receivable</b>	<b>424,401</b>	(F)	<b>0</b>		424,401
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	424,400	(I)			424,400
<b>Unreserved Fund Balance, 07/01/18</b>	<b>1</b>	(K)	<b>0</b>		<b>1</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**

**Budget Period: 2019-20**

**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, 07/01/18**

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

**Department:** 72 Management Services **Budget Period: 2019-20**  
**Program:** 72950100 Commission on Human Relations  
**Fund:** 2510 Operating Trust Fund  
**Specific Authority:** Section 760.06, Florida Statutes  
**Purpose of Fees Collected:** \_\_\_\_\_

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II</b> .)
<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)
<b>SECTION I - FEE COLLECTION</b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2017 - 2018</b>	<b>FY 2018 - 2019</b>	<b>FY 2019 - 2020</b>
<b>Receipts:</b>				
HUD Registration				
HUD Grant		424,400	490,900	600,000
EEOC Grant		614,500	650,000	650,000
Interest Earnings		14,564	9,600	9,600
12 mth old warrants				
Refunds & Reimbursements		20,816		
<b>Total Fee Collection to Line (1) - Section III</b>		<b>1,074,279</b>	<b>1,150,500</b>	<b>1,259,600</b>

<b>SECTION II - FULL COSTS</b>				
<b>Direct Costs:</b>				
Salaries and Benefits		18,731		
Other Personal Services		22,711	391,040	391,040
Expenses		328,485	307,946	340,930
Operating Capital Outlay		2,240	5,000	5,000
Contracted Services		42,688	69,000	69,000
Risk Management Insurance		112,396	87,512	87,512
Lease/Purchase/Equipment		17,270	23,753	23,753
Administrative Overhead		111,769	117,690	120,051
HR Statewide Contract		5,479	5,507	5,507
Northwest Regional Data Center				245,077
DP Services Assessment AST 210003		70,287	66,931	

<b>Indirect Costs Charged to Trust Fund:</b>				
Admin Assessment Fee				
Service Charge to G/R - 8%		1,086		
Assessments on Investments 890000 - 310403		987		
TR10s		(532)		
Certified Forward Reversions @ 9/30/2018			(5,357)	A
Certified Forward Reversions @ 9/30/2017		(4,398)		A
Rounding				A
PY Compensated Leave Liability				
PY CF B's				A
<b>Total Full Costs to Line (2) - Section III</b>		<b>729,199</b>	<b>1,069,022</b>	<b>1,287,870</b>

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

<b>SECTION III - SUMMARY</b>				
TOTAL SECTION I	(A)	1,074,279	1,150,500	1,259,600
TOTAL SECTION II	(B)	729,199	1,069,022	1,287,870
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>345,080</b>	<b>81,478</b>	<b>(28,270)</b>

**EXPLANATION:**  
 Negative balances offset by cash balance carried forward (see Schedule I).  
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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-20</b>
<b>Trust Fund Title:</b>	MANAGEMENT SER
<b>Budget Entity:</b>	OPERATING TRUST FUND
<b>LAS/PBS Fund Number:</b>	COMMISSION ON HUMAN RELATIONS (72950100)
	2510

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	34,668	(A)		34,668
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	1,029,787	(C)		1,029,787
ADD: Outstanding Accounts Receivable	426,138	(D)		426,138
Anticipated Revenue				0
<b>Total Cash plus Accounts Receivable</b>	1,490,592	(F)	0	1,490,592
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	24,164	(H)		24,164
Approved "B" Certified Forwards	1	(H)		1
LESS: Other Accounts Payable(Non-Operating)	475	(H)		475
LESS: Other Accounts Payable Other		(I)		0
<b>Unreserved Fund Balance, 07/01/18</b>	\$ 1,465,953	(K)	0	1,465,953 **

**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: 2019-20**

**Department Title:** 720000 MANAGEMENT SERVICES  
**Trust Fund Title:** Commission of Human Relations Operating TF  
**LAS/PBS Fund Number:** 2510

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/18</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,465,240 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments</b>	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	1 (D)
Compensated Absences Liability	(D)
A/P not C/F-Operating Categories	714 (D)
Rounding	(1.00) (D)
	(D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	1,465,953 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	1,465,953 (F)
<b>DIFFERENCE:</b>	0 (G)*

**\*SHOULD EQUAL ZERO.**



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

**Budget Period: 2019 - 2020**

**Department:** Management Services

**Chief Internal Auditor:** Yolanda Lockett

**Budget** Florida Commission on Human  
**Entity:** 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><b>Recommendation:</b> 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> <p><b>12-Month Follow-up Status Summary:</b>                      Director Wilson has been in constant contact with the Governor's Appointment office reiterating the importance of a full and diversified Commission Board. On December 8, 2017 the Governor appointed Mario Garza to the Board. After this appointment, Director Wilson provided the Appointments office with a chart showing the current demographics of the Board. Currently the Board is 40% African-American and 10% Hispanic American. Also, the Board is made up of 50% male and female. The Director has reduced the number of members with expired terms to three and is continuing to work with the Governor's office to address.</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 specified by State law.</p> <p><b>Recommendation:</b> 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. 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.</p> <p>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. 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> <p>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> <p><b>Six-Month Follow-up Status Summary:</b> During the period July 1 through December 14, 2017, the</p>
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				<p>Commission completed 469 investigations of employment and public accommodation discrimination complaints and 27 investigations of whistle-blower retaliation complaints. In 359 (77 percent) of the 469 employment and public accommodation discrimination complaint investigations, the Commission did determine within 180 days of the filing of the complaint whether there was reasonable cause to believe that a discriminatory practice had occurred.</p> <p>This is a significant increase. In 7 (26 percent) of the 27 whistle-blower retaliation complaint investigations, the Commission did provide the State agency head and the complainant with a fact-finding report, which is a slight increase. The Commission has proposed legislation to increase the statutory timeframe from 90-days to 180-days in order to address this ongoing problem. The investigators were working overtime up until June 30, 2017, which allowed them to close out many of the older cases and submit their cases for review earlier. The Commission's efforts to retain its investigative staff have been successful, with only one investigator vacancy in the past 6 months. The Commission put a new case management system into place that is much faster and experiences no down time, which allows the investigators to be more productive.</p> <p style="text-align: right;"><b>12-Month Follow-up Status:</b></p> <p>During the period July 1, 2017 through June 30, 2018, the Commission completed 1,056 investigations of employment and public accommodation discrimination and 39 investigations of whistle-blower retaliation. In 518 (49 percent) of the 1056 employment and public accommodation discrimination complaint investigations, the Commission did determine within 180 days of the filing of the complaint whether there was reasonable cause to believe that a discriminatory practice had occurred. In 11 (28 percent) of the 39 whistle-blower retaliation complaint investigations, the Commission did provide the State agency head and the complainant with a decision within 90 days.</p>	
				<p>The Commission's proposed legislation was not successful during the 2018 Legislative Session. The investigators were were again allowed to work overtime in order to close more cases. Unfortunately, the turnover rate in the Employment Investigations Unit was 30.8% for the 2017-18 fiscal year, which had a negative impact on overall performance.</p>	

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><b>Recommendation:</b> Commission management should implement a comprehensive information security program that includes:</p> <ul style="list-style-type: none"> <li>• Complete and up-to-date IT policies and procedures.</li> <li>• An information security awareness training program that provides employees security awareness training upon hire and, at a minimum, on an annual basis thereafter.</li> <li>• An information security risk management process, including comprehensive risk assessments and risk mitigation plans.</li> <li>• A COOP, including a documented disaster recovery plan.</li> </ul>	<p>The Commission plans to implement a comprehensive information security program by:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p><b>12-Month Follow-up Status Summary:</b> The Management Information Systems (MIS) department implemented standard operating procedures (SOPs) on July 28, 2017 outlining IT policies and</p>	
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				<p>procedures.</p> <p>Regarding Security Awareness Training: From September 27, 2017 through October 2, 2017, FCHR held End User Cyber Security Awareness Training. Each employee signed a pledge indicating completion of the training. New employees will complete training during new hire orientation on the first day of employment in Human Resources. The training will be reviewed, updated as necessary, and presented to employees annually.</p> <p>The MIS department is in the process of establishing a comprehensive information security program, including comprehensive risk assessments and risk mitigation plans, in accordance with Agency for State Technology rules. This process has been delayed with the departure of the MIS director in November 2017. However, we expect a plan to be implemented in 2018.</p> <p>FCHR is in process of compiling a COOP's Plan with a documented Disaster Recovery plan with an expected completion and implementation date in 2018.</p>	
AG 2017-214	6/30/2017	Security	<p>Finding No. 5- Confidential: 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><b>Recommendation:</b> 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> <p><b>12-Month Follow-up Status Summary:</b> The Commission migrated to a new case management system (CMS) in July 2017. The new CMS provides 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><b>Recommendation:</b> 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> <p><b>12-Month Follow-up Status Summary:</b> A standard operating procedure will be developed and administered in Operations by June 30, 2018. A review of all systems access will be completed on a quarterly basis by the Operations Manager beginning July 1, 2018.</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><b>Recommendation:</b> 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>Management indicated this finding is closed.</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> <p><b>12-Month Follow-up Status Summary:</b></p> <p>The Management Information System (MIS) department has implemented an access authorization procedure with access forms that are signed by the supervisor prior to access privileges being granted to employees. There are written procedures that outline how access is authorized and what management approval is needed. Original signed forms are maintained in MIS.</p>	
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AG 2017-214

6/30/2017

Background Screening

Finding No. 8: The Commission did not ensure that Commission employees were subject to periodic background screenings as a condition of continued employment.

**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.

Management indicated this finding is closed.

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.

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.

**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).

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

**12-Month Follow-up Status Summary:**

We have completed our initial rescreening of all employees that were overdue for their 5 year screening. We have updated PF to include an expiration date on all employees’ background checks. This will alert supervisors and HR regarding expiring background checks. Additionally, we have changed our policy and certified that we are in full compliance with the parameters of the policy.

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><b>Recommendation:</b> We recommend that Department management ensure that purchasing cards are promptly canceled upon a cardholder's separation from Department or Commission employment.</p> <p><b>See also: Office of the Secretary - Administration and Facilities Management</b></p>	<p>Management indicated this finding is closed.</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> <p><b>12-Month Follow-up Status Summary:</b></p> <p>Effective June 1, 2017, upon notification from the FCHR Human Resource Office to the FCHR Budget Office of an employee separation, the FCHR Budget Office performs 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 immediately retrieves the Purchasing Card from the employee and immediately contacts the DMS Purchasing Card Administrator notifying the agency to immediately cancel the Purchasing Card.</p>	
HUD 2018 Assessment	6/30/2018	Housing Investigations	<p>Finding No. 1: Performance Standards #1: Commence complaint proceedings, carry forward such proceedings, complete investigations, issue determinations, and make final administrative dispositions in a timely manner. [24 C.F.R. § 115.206(e)(1)]</p> <p><b>Recommendation:</b> To cure the deficiency, it is recommended that the agency:</p> <ol style="list-style-type: none"> <li>1. Assess complaints for jurisdiction and upload all relevant information into HEMS within 30 days of receipt of a signed complaint or legally acceptable substitute.</li> <li>2. Assign complaints for investigation within 14 days of dual-filing or HUD referral.</li> <li>3. Initiate all dual-filed investigations within 30 days of acceptance.</li> <li>4. Through the first quarter of FY 2019, report monthly the number and age of active complaints in each investigator's inventory. These complaints do not include cases under legal review.</li> <li>5. Through the first quarter of FY 2019, report monthly on the inventory of all complaints undergoing legal review. The report should include the following categories: <ol style="list-style-type: none"> <li>a) Date and age at date of completion;</li> <li>b) Date investigation reviewed by housing manager;</li> <li>c) Date submitted to legal for review;</li> <li>d) Date of assignment to attorney for review;</li> <li>e) Date and age of investigation at completion of legal review;</li> <li>f) Date of HEMS closure; and</li> <li>g) Date returned to housing for additional investigation (if necessary).</li> </ol> </li> <li>6. Establish a formal procedure that ensures the FCHR does not</li> </ol>	<p>The Commission responds to each of the recommendations as follows:</p> <ol style="list-style-type: none"> <li>1. The Commission agrees that pursuant to 24 C.F.R. sec. 115.206(e)(1)(i), it is to begin its processing of fair housing complaints within 30 days of receipt.</li> <li>2. The Commission denies that there is a requirement in 24 C.F.R. sec. 115.206 regarding assignment to an investigator within 14 days. The Commission will adhere to the 30-day requirement listed above.</li> <li>3. Agreed, as indicated above.</li> <li>4. The Commission agrees to report monthly on the number and age of active complaints in each investigator's inventory between July and September 2018.</li> <li>5. The Commission agrees to report monthly on the requested information for complaints undergoing legal review between July and September 2018.</li> <li>6. The Commission denies that there is a requirement in 24 C.F.R. sec. 115.206 regarding establishment of a formal procedure ensuring that the Commission does not maintain an intake inventory or more than 10% of its open inquiries per quarter. The Commission will adhere to the 30-day requirement listed above.</li> </ol> <p><b>Sixty Days Follow-up Status Summary:</b></p> <ol style="list-style-type: none"> <li>1. There were 45 cases dual-filed between July 1 2018 - July 31, 2018. Of that number 14 were assigned to an investigator and 31 were unassigned. Of the assigned cases, a total of 11 were assigned within 30 days.</li> <li>2. The Commission has begun assigning cases to an investigator immediately.</li> <li>3. See previous responses.</li> </ol>	



			maintain an intake inventory of more than 10% of its open inquiries per quarter.	<p>4. The Commission provided a monthly update on August 1 and is preparing another monthly update at the end of August.</p> <p>5. The Commission provided a monthly update on August 1 and is preparing another monthly update at the end of August.</p> <p>6. The Commission has significantly reduced its aged intake backlog as a result of the intake moratorium. The Commission will work with HUD to develop a formal procedure to ensure another intake backlog does not develop when the intake moratorium is lifted.</p>	
HUD 2018 Assessment	6/30/2018	Housing Investigations	<p>Finding No. 2: Performance Standard #2: Administrative closures are utilized only in limited and appropriate circumstances. [24 CFR § 115.206(e)(2)]</p> <p><b>Recommendation:</b> To cure the deficiency, it is recommended that the agency:</p> <p>1. Eliminate the Complainant's failure to submit a Diary of Events as a justification for failing to proceed with investigative activities. Use the Diary of Events only as an investigative assistance tool, but not in place of actual investigative functions such as interviews, onsite visits and other documentary collection methods.</p>	<p>Management indicated this finding closed.</p> <p>The Commission agrees that it will not administratively close complaints for a Complainant's failure to submit a diary of events. The Commission will attempt to obtain information from complainants through interviews and other methods.</p> <p><b>Sixty Days Follow-up Status Summary:</b> The Commission no longer closes cases based upon a failure to submit a diary of events alone. The Commission now engages in more varied efforts to reach complainants and documents those efforts clearly to show that the investigator exhausted every alternative to obtain the information needed.</p>	
HUD 2018 Assessment	6/30/2018	Housing Investigations	<p>Finding No. 3: Performance Standard #5: Relief Obtained/Used of Legal Authority [24 CFR § 115.206(e)(5)]</p> <p><b>Recommendation:</b> To cure the deficiency, it is recommended that the agency:</p> <p>1. The agency must avoid boiler plate public interest provisions. Provisions requiring the display of fair housing posters and notification of staff must be moved to the general provision of all conciliation agreements and settlements.</p> <p>2. Public interest relief must not be limited to training where facts suggest more robust relief is necessary to protect residents beyond the Complainant.</p> <p>3. Where applicable, the agency is encouraged to evaluate a Respondent's entire housing portfolio to assess whether widespread actions (i.e. multiple properties) are necessary.</p> <p>4. The agency must demonstrate, via HEMS, all petitions for relief within its authority (i.e. actual, punitive damages) has been sought. This requirement must be met even where requested relief has not been granted. Such information should be documented in the Deliberative section of HEMS and a copy of the legal pleading filed with the court (or administrative body) must be submitted to HUD upon request during the performance period or as part of an onsite assessment.</p>	<p>The Commission denies that 24 C.F.R. sec. 115.206(e)(5) relates to settlements and conciliation agreements in complaints in which the Commission is not representing the complainant. Rather, this section references whether the Commission utilized its authority to seek and obtain the type of relief designed to prevent recurrences of discriminatory practices, through actual damages, civil penalties or punitive damages, and public interest. The Commission only has this authority with regard to complaints in which a cause determination was issued and the complainant elected for the Commission to represent their interests at an administrative hearing. During FY 2017-18, the Commission did not represent any parties in this manner. The Commission answers the additional specific recommendations as follows:</p> <p>1. The Commission denies that 24 C.F.R. sec. 115.206(e)(5) addresses conciliation agreements and settlements in complaints in which the Commission is not representing the complainant, but agrees that it will place any general provisions, such as the placement of posters, into the general provisions section of all agreements obtained while serving as representative of the complainant.</p> <p>2. The Commission denies that 24 C.F.R. sec. 115.206(e)(5) addresses conciliation agreements and settlements in complaints in which the Commission is not representing the complainant, but agrees that the Commission will seek appropriate relief in all agreements obtained while serving as representative of the complainant.</p> <p>3. The Commission denies that 24 C.F.R. sec. 112.206(e)(5) requires the Commission to engage in extraneous discovery regarding issues that have not been alleged.</p>	

				<p>4. As indicated above, the Commission only has the authority to draft petitions for relief in complaints in which a cause determination was issued and the complainant elected for the Commission to represent their interests at an administrative hearing. During FY 2017-18, the Commission did not represent any parties in this manner. However, the Commission agrees that all petitions for relief within its control will be documented in HEMS and will seek all available relief.</p> <p><b>Sixty Days Follow-up Status Summary:</b></p> <ol style="list-style-type: none"> <li>1. The Commission does not use boiler plate public interest provisions in its conciliation agreements. The Commission is adding additional public interest terms to its agreement to give parties alternatives to choose from. Furthermore, the Executive Director is utilizing her discretion to only approve those agreements that include sufficient public interest terms.</li> <li>2. See response above.</li> <li>3. The Commission denies that 24 C.F.R. sec. 112.206(e)(5) requires the Commission to engage in extraneous discovery regarding issues that have not been alleged.</li> <li>4. There were no petitions for relief filed by the agency on behalf of a complainant between June 1, 2018 - July 31, 2018.</li> </ol>	
HUD 2018 Assessment	6/30/2018	Housing Investigations	<p>Finding No. 4: Performance Standard #9: The agency must conform its performance to the provisions of any written agreements executed by the agency and HUD related to substantial equivalence certification, including but not limited to the interim agreement or MOU. [24 CFR § 115.206(e)(9)]</p> <p><b>Recommendation:</b> To cure the deficiency, it is recommended that the agency:</p> <ol style="list-style-type: none"> <li>1. By December 31, 2018, the agency must demonstrate that it has closed or charged 50% of all complaints received between May 2018 and December 15, 2018 within 100 days.</li> <li>2. By December 31, 2018, the agency must demonstrate that it has closed or charged 95% of its aged complaints from the FY 2018 case processing year (ending June 30, 2018).</li> </ol>	<p>The Commission agrees that pursuant to 24 C.F.R. sec. 115.206(e)(1), it is to complete investigative activities within 100 days from the date of receipt or, if it is impracticable to do so, notify the parties in writing of the reason for the delay. Due to the workload created by the intake backlog that the Commission has worked through, the uncertainty regarding the actual number of cases that will be received between May 2018 and December 15, 2018, the uncertainty regarding the number of aged cases, and the number of new staff members that are currently undergoing training, the Commission denies that these recommendations are reasonable. The Commission's goal is to complete its investigation of 50% of new cases received beginning July 1, 2018 within 100 days or less, so long as they are non-systemic complaints, and are not novel or complex. In order to focus on this priority, the Commission agrees that will close 95% of its currently aged cases by June 30, 2019.</p> <p><b>Sixty Days Follow-up Status Summary:</b></p> <ol style="list-style-type: none"> <li>1. There have been 142 cases filed between May 4, 2018 - August 27, 2018. Of those, 18 cases have closed and were all completed within 100 days. There are 124 cases remaining open, and only 2 have exceeded 100 days, resulting in a 99% success rate to date.</li> <li>2. There were 95 aged cases with the Commission on June 30, 2018. To date, 18 of those cases have been closed, resulting in a 19% closure rate.</li> </ol>	

<p>HUD 2018 Assessment</p>	<p>6/30/2018</p>	<p>Administration</p>	<p>Finding No. 5: Budget and Finance Requirements  <b>Recommendation:</b> To cure the deficiency, it is recommended that the agency:</p> <ol style="list-style-type: none"> <li>1. Due to the agency not using the FHAP funds for the purpose that HUD provided, \$176,686 in FHAP Administrative Cost funds have gone unspent and remain in the agency's operating trust fund. The agency must return these funds to the United States Treasury within 30 days of this final report.</li> <li>2. The agency, in partnership with the Florida State Legislature, should make appropriate changes in law or policy to permit the FCHR to use FHAP Administrative Cost funds for salary and additionally not taking any additional actions that would limit or deny the use of FHAP funds beyond the purpose that HUD provided.</li> <li>3. To prevent any future interpretation of comingling of funds, it is recommended to further segregate FHAP funds in an account separate from any other funds.</li> </ol>	<p>In response to the deficiencies identified:</p> <ol style="list-style-type: none"> <li>1. For the performance assessment period of July 1, 2016 through March 8, 2018, FCHR was provided Administrative Cost (AC) funds in the amount of \$100,704 in FY 2016 and \$137,321 in FY 2017. These funds were spent for the purposes HUD provided and are not available or due for return. No AC funds have been received for FY 2018, as of May 29, 2018, so there is no refundable amount.</li> <li>2. Effective FY 2018, FCHR will no longer identify salaries for administrative cost assistance. As of July 1, 2017, all full-time positions that were funded from the Operating Trust fund, where administrative cost funds are deposited, were relocated for payment from the General Revenue fund. This transfer ensures that all salaried positions are funded from a fixed schedule revenue source to meet the recurring biweekly salary payment requirements of the agency.</li> <li>3. FCHR receives spending authority from the state legislature to carry out agency operations from two funding sources; the General Revenue fund and the Operating Trust fund. FCHR established designated spending codes that delineate all HUD spending in the Operating Trust fund and identifies spending of Non-FHAP funds from the General Revenue fund. A separate account would be a third funding source and would only serve receipts of administrative cost and training funds, which are currently clearly identifiable with the spending codes.</li> </ol> <p><b>Sixty Days Follow-up Status Summary:</b></p> <ol style="list-style-type: none"> <li>1. The original response has been amended as follows: Where HUD has asserted there were unspent Administrative Cost (AC) funds in FY2015 and FY2016, according to the fiscal year approved AC plans, the commission concedes. In August 2018, FCHR requested to amend the previously approved AC plans for FY2015 and FY2016 with eligible AC spend to reduce the unspent liability. HUD has agreed to review proposed expenditures to determine if they qualify as direct administrative cost.</li> <li>2. Regarding FCHR's original response to HUD's recommendation to "use FHAP Administrative Cost funds for salary" - In a certified letter dated July 24,2018 HUD Responded: The benchmark has not been met. However, because the Operating Trust Fund does not have a consistent schedule of revenue receipts, the commission cannot be compelled to request the legislature return salaries and benefits to that funding source at this time.</li> <li>3. Regarding FCHR's original response to HUD's recommendation for further fund segregation - In a certified letter dated July 24,2018 HUD Responded: The benchmark has not been met; however, the response provided in a letter of 6/12/2018 letter is satisfactory. The agency indicated in the 6/12/2018 letter, that they established designated spending codes that identify HUD spending in the Operating Trust fund and identifies spending of non-FHAP funds from the General Revenue fund. It was further indicated would not be opening a separate account but would be using the existing accounting codes instead. In short FCHR believes the application of the codes is sufficient to address this finding. The GTM will monitor the agency's spending closely during the next performance assessment. FCHR has no further action to take on this recommendation.</li> </ol>	
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HUD 2018 Assessment	6/30/2018	Administration	<p>Finding No. 6: Data Support Systems Requirement</p> <p><b>Recommendation:</b> To cure the deficiency, it is recommended that the agency:</p> <ol style="list-style-type: none"> <li>1. The recommendation has been made in item number four in association with case processing actions under Performance Standard #1 Commence Complaint Processing [24 C.F.R. § 115.206(e)(1)].</li> <li>2. The agency is required to stop entering vague document descriptions and non-complainant document narratives into HEMS. The agency must follow HUD's HEMS Data Entry Guidance Memo dated December 22, 2016.</li> </ol>	<p>The Commission agrees that it will follow HUD's HEMS Data Entry Guidance Memo.</p> <p><b>Sixty Days Follow-up Status Summary:</b> The benchmark is still being assessed. HUD referred the Commission to Chapter 7 of HUD's Title VIII Complaint Intake, Investigation and Conciliation Handbook and HUD's HEMS Data Entry Guidance Memo for detailed guidance of summarizing documents, which will be utilized.</p>	
HUD 2018 Assessment	6/30/2018	Legislature	<p>Finding No. 7: Changes Limiting Effectiveness of Agency's Law</p> <p><b>Recommendation:</b> To cure the deficiency, it is recommended that the agency:</p> <ol style="list-style-type: none"> <li>1. The agency must bring its ordinance into compliance with the federal Fair Housing Act in all necessary respects. The agency faces suspension from the Fair Housing Assistance Program resulting from the legislature's repeated failure to amend the law. The agency is advised that any legislative options that may be available prior to the next session of the Florida legislature on March 5, 2019, must be undertaken. HUD officials must be promptly updated on all legal options exercised and response received.</li> </ol>	<p>The Commission has and will continue to seek an amendment to the Florida Statutes that would ensure that the Florida Courts interpret the law as the federal Fair Housing Act has been interpreted. The Executive Director will continue to provide updates regarding the Commission's efforts.</p> <p><b>Sixty Days Follow-up Status Summary:</b> The Florida State Legislative session does not begin until March 2019. The Commission will continue to seek an amendment to the Florida Statutes that would ensure that the Florida Courts interpret the law as the federal Fair Housing Act has been interpreted.</p>	
HUD 2018 Assessment	6/30/2018	Administration	<p>Finding No. 8: Civil Rights Requirements</p> <p><b>Recommendation:</b> The agency is not in compliance with the Civil Rights Requirements. Within 60 days of this performance assessment report, the agency must notify HUD of the final status of all civil rights complaints against the FCHR.</p>	<p>The Commission agrees that it can provide periodic status updates regarding all civil rights complaints against it, but the Commission cannot assume that all complaints will have been finalized in the next 60 days.</p> <p><b>Sixty Days Follow-up Status Summary:</b> All of the complaints that had been filed against the Commission have been resolved with a finding of no fault other than one which has been filed in the Second Judicial Circuit in and for Leon County, Florida. The complaint alleges disability and sex discrimination and is ongoing.</p>	

## Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Executive Direction and Support Services, State Employee Leasing, Facilities Management and Building Construction

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/Lee Moore, 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.

	Program or Service (Budget Entity Code)			
Action	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)? <b>(CSDC or Web LBR Column Security)</b>	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	Y	Y	Y	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	Y	Y	Y
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y	Y	Y
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.				

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y	Y	Y

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

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

Action		Program or Service (Budget Entity Code)			
		72010100	72010300	72400100	72400200
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y
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	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.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y
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.				

		Program or Service (Budget Entity Code)			
Action		72010100	72010300	72400100	72400200
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
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	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADAC)? 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 #19-002?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		72010100	72010300	72400100	72400200
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	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 (36XXXCX) 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
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y	Y	Y	Y
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>	Y	Y	Y	Y
<b>TIP</b>	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				



		Program or Service (Budget Entity Code)			
Action		72010100	72010300	72400100	72400200
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 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 2018-19 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		72010100	72010300	72400100	72400200
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

	Program or Service (Budget Entity Code)			
Action	72010100	72010300	72400100	72400200

**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? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y	Y
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See 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? <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	Y	Y	Y
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**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 <b>OADI</b> or <b>OADR</b> 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)**

		Program or Service (Budget Entity Code)			
Action		72010100	72010300	72400100	72400200
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
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	Y	Y	Y	Y
<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	Y	Y	Y
<b>TIP</b> Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if 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?	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
<b>AUDIT:</b>					
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )				
<b>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)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y

		Program or Service (Budget Entity Code)			
Action		72010100	72010300	72400100	72400200
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y
<b>TIP</b> 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	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y	Y	Y	Y
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
<b>AUDITS - GENERAL INFORMATION</b>					
<b>TIP</b> Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.					
<b>TIP</b> Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
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

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

## Fiscal Year 2019-20 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/Lee Moore, 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)? <b>(CSDC or Web LBR Column Security)</b>	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	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. <b>(EXBR, EXBA)</b>	Y	Y	Y	Y	Y
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y	Y	Y	Y

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

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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:

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<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	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.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
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? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					



Action	Program or Service (Budget Entity Codes)					
	72600200	72600300	72600400	72600500	72600800	
<p><b>TIP</b> If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.</p>						
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
<p><b>TIP</b> Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.</p>						
<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	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (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 #19-002?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	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

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	Y	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	Y	Y	Y	Y	Y
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> )	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <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.					

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2018-19 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)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
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
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

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
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
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See 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>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y	Y	Y	Y	Y
<b>10. SCHEDULE III (PSCR, SC3)</b>						
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
<b>11. SCHEDULE IV (EADR, SC4)</b>						
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.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	Y	Y	Y	Y	Y
<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	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.						
<b>15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if 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?	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
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y	Y	Y	Y
<b>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)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600200	72600300	72600400	72600500	72600800
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<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	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y	Y	Y	Y	Y
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
<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	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
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

## Fiscal Year 2019-20 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/Lee Moore, 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.

	Program or Service (Budget Entity Codes)			
Action	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)? <b>(CSDC or Web LBR Column Security)</b>	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	Y	Y	Y	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	Y	Y	Y
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y	Y	Y
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.				

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y	Y	Y

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

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



Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
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	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y
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	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.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				

		Program or Service (Budget Entity Codes)			
Action		72750200	72750300	72750400	72750500
<p><b>TIP</b> If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.</p>					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
<p><b>TIP</b> Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.</p>					
<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	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (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 #19-002?	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	Y	Y
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	Y	Y	Y	Y
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> )	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 <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.				

Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
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 2018-19 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)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
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
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (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
<b>10. SCHEDULE III (PSCR, SC3)</b>					
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y
<b>11. SCHEDULE IV (EADR, SC4)</b>					
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.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	Y	Y	Y	Y
<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	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72750200	72750300	72750400	72750500
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIIC (EADR, S8C) (This Schedule is optional, but if 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?	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? ( <b>GENR, LBR5</b> )	Y	Y	Y	Y
<b>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)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
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 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)			
Action		72750200	72750300	72750400	72750500
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	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y	Y	Y	Y
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
<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	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.					
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y



## Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Management Services/Telecommunications Services, Wireless Services, Public Employee Relations Commission, Commission Human Relations

Agency Budget Officer/OPB Analyst Name: Richard Perritti, Budget Officer/Lee Moore, 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)? <b>(CSDC or Web LBR Column Security)</b>	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDC)</b>	Y	Y	Y	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	Y	Y	Y
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y	Y	Y

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

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y	Y	Y

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

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

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
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	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y
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	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.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y
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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				

		Program or Service (Budget Entity Codes)			
Action		72900100	72900200	72920100	72950100
<p><b>TIP</b> If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.</p>					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
<p><b>TIP</b> Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.</p>					
<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	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADAC)? 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 #19-002?	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	Y	Y
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	Y	Y	Y	Y
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> )	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 <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.				

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
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 2018-19 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)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
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)			
		72900100	72900200	72920100	72950100
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
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		72900100	72900200	72920100	72950100
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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y	Y	Y	Y
<b>10. SCHEDULE III (PSCR, SC3)</b>					
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y
<b>11. SCHEDULE IV (EADR, SC4)</b>					
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.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	Y	Y	Y	Y
<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	Y	Y	Y

		Program or Service (Budget Entity Codes)			
Action		72900100	72900200	72920100	72950100
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>15. SCHEDULE VIIC (EADR, S8C) (This Schedule is optional, but if 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?	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? ( <b>GENR, LBR5</b> )	Y	Y	Y	Y
<b>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)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
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 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y



		Program or Service (Budget Entity Codes)			
Action		72900100	72900200	72920100	72950100
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	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y	Y	Y	Y
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
<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	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.					
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y