

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 021008 ADMINISTRATIVE TRUST FUND DBPR-MGT DIV.

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	55,950.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	6,541,513.09
16200 040000	DUE FROM STATE FUNDS, WITHIN DEPART. EXPENSES	2,951.33
17120 040000	SUPPLY INVENTORY - AT COST EXPENSES	0.00
27600 106150	FURNITURE AND EQUIPMENT CF TECHNOLOGY SOLUTIONS/ DBPR	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	152,214.03-
040000	EXPENSES	46,858.73-
040000	CF EXPENSES	422,425.41-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	58,358.55-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	149,078.32-
102289	OPERATION/MOTOR VEHICLES	0.00
102289	CF OPERATION/MOTOR VEHICLES	599.11-
310175	FBI ASSESSMENT/FINGERPRINT	240.00-
	** GL 31100 TOTAL	829,774.15-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	433,881.14-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	25,412.13-
103290	SALARY INCENTIVE PAYMENTS	0.00
103290	CF SALARY INCENTIVE PAYMENTS	416.93-
	** GL 32100 TOTAL	459,710.20-
35200 000000	DUE TO STATE FUNDS, WITHIN DEPARTMENT BALANCE BROUGHT FORWARD	5,186,787.86-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,107.37-
040000	EXPENSES	46,858.73

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
040000	CF EXPENSES	124,845.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	5,504.44-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	70.24-
	** GL 35300 TOTAL	86,668.32-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	476.93-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	36,996.96-
	** GL 38600 TOTAL	36,996.96-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,301,162.72
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
58100	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,301,162.72-
94100	ENCUMBRANCES	
040000	CF EXPENSES	21,250.08
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	0.00
040000	CF EXPENSES	21,250.08-
	** GL 98100 TOTAL	21,250.08-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 022001 ALCOHOLIC BEVERAGE AND TOBACCO TRUST FUND DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000100		0.00
000200		0.00
000306		0.00
000311		0.00
000400		0.00
001200		0.00
001202		0.00
001800		0.00
	** GL 11100 TOTAL	0.00
11110	PETTY CASH	
000000	BALANCE BROUGHT FORWARD	400.00
000400		200.00-
	** GL 11110 TOTAL	200.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	11,250.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	683,555.59
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,506,388.16
15100	ACCOUNTS RECEIVABLE	
000100		91.00
000200		111,018.95
000311		14,810.41
000400		56,912.52
001202		244,884.51
001800		35,291.81
	** GL 15100 TOTAL	463,009.20
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		15,445.39
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200		53,132.20-
000311		14,810.41-
000400		45,243.15-
001202		3,844.48-
	** GL 15900 TOTAL	117,030.24-

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JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 022001 ALCOHOLIC BEVERAGE AND TOBACCO TRUST FUND DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16200 001500	DUE FROM STATE FUNDS, WITHIN DEPART.	10,567.50
16300 001510 001800	DUE FROM OTHER DEPARTMENTS	11,125.78 5,680.96
	** GL 16300 TOTAL	16,806.74
17101 000000 102558	ADCO STAMP INVENTORY - CENTRAL OFFICE BALANCE BROUGHT FORWARD CIGARETTE TAX STAMPS	83,254.18- 253,419.63
	** GL 17101 TOTAL	170,165.45
19300 001500	DEFERRED CHARGES - CURRENT	0.00
31100 000311 030000 030000 040000 040000 100021 100021 100777 100777 102275 102275 109067 181103 181105 181107 310175 311369	ACCOUNTS PAYABLE OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES EXPENSES CF EXPENSES ACQUISITION/MOTOR VEHICLES CF ACQUISITION/MOTOR VEHICLES CONTRACTED SERVICES CF CONTRACTED SERVICES OPER & MAINT OF PATROL VEH CF OPER & MAINT OF PATROL VEH SERVICE OPERATIONS TR/DCF/27 & 2/10% SURCH SL TR/DOE/10% TOBACCO PERMITS TR/FUNDS-CATERING LIC FEES FBI ASSESSMENT/FINGERPRINT DIS/LOCAL GOVT-BEV LIC TAX	0.00 0.00 400.00- 6,531.17- 79,181.56- 0.00 13,032.30- 6,064.93 23,631.68- 0.00 132,638.29- 0.00 0.00 0.00 0.00 0.00 1,085,685.20-
	** GL 31100 TOTAL	1,335,035.27-
32100 010000 010000 103290 103290	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS CF SALARIES AND BENEFITS SALARY INCENTIVE PAYMENTS CF SALARY INCENTIVE PAYMENTS	0.00 363,557.21- 0.00 15,361.07-
	** GL 32100 TOTAL	378,918.28-

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 022001 ALCOHOLIC BEVERAGE AND TOBACCO TRUST FUND DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000 CF	EXPENSES	690.58-
109067	SERVICE OPERATIONS	0.00
181107	TR/FUNDS-CATERING LIC FEES	19,201.00-
	** GL 35200 TOTAL	19,891.58-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	6,531.17
040000 CF	EXPENSES	24,139.98-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	368.12-
180000	TRANSFERS	0.00
180040	TR/DACS/VITICULTURE TF	35,562.93-
181103	TR/DCF/27 & 2/10% SURCH SL	0.00
181105	TR/DOE/10% TOBACCO PERMITS	437.00-
181107	TR/FUNDS-CATERING LIC FEES	0.00
220020	REFUND STATE REVENUES	0.00
310175	FBI ASSESSMENT/FINGERPRINT	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	686.48-
	** GL 35300 TOTAL	54,663.34-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	6,072.02-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100777	CONTRACTED SERVICES	6,064.93-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	103,902.53-
	** GL 38600 TOTAL	103,902.53-
38900	DEFERRED REVENUES	
000400		39,794.19-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	954,087.60-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 022001 ALCOHOLIC BEVERAGE AND TOBACCO TRUST FUND DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
56100 000000	NONSPENDABLE - INVENTORIES AND PREPAID BALANCE BROUGHT FORWARD	170,165.45-
58100 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	3,691,762.60-
94100	ENCUMBRANCES	
040000	CF EXPENSES	10,360.11
060000	CF OPERATING CAPITAL OUTLAY	1,087.00
100021	CF ACQUISITION/MOTOR VEHICLES	19,044.00
100777	CF CONTRACTED SERVICES	2,341.50
	** GL 94100 TOTAL	32,832.61
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	10,360.11-
060000	CF OPERATING CAPITAL OUTLAY	1,087.00-
100021	CF ACQUISITION/MOTOR VEHICLES	19,044.00-
100777	CF CONTRACTED SERVICES	2,341.50-
	** GL 98100 TOTAL	32,832.61-
	*** FUND TOTAL	0.00

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 086001 CIGARETTE TAX COLL TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	4,345,246.72
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	80,145,859.72
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	80,145,859.72-
35200 181113	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR/AL BEV & TOB TF/CIG TAX	10,567.50-
35300 181109 181111 181371	DUE TO OTHER DEPARTMENTS TR/PMATF/CIGARETTE TAXES TR/RSTF/COUNTIES/CIG TAXES TR/HCTF/CIG SURCHARGE	313,412.04- 31,020.30- 2,917,393.83-
	** GL 35300 TOTAL	3,261,826.17-
35600 310154 310322	DUE TO GENERAL REVENUE DISTRIBUTION TO GEN REV SERVICE CHARGE TO GEN REV	725,233.31- 347,619.74-
	** GL 35600 TOTAL	1,072,853.05-
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 106001 CHILD LABOR LAW TRUST FUND DLES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 001202	CASH ON HAND	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 520001 PARI-MUTUEL WAGERING TRUST FUND DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000100		0.00
000200		0.00
000300		0.00
001202		0.00
	** GL 11100 TOTAL	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,441,821.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,481,389.40
15100	ACCOUNTS RECEIVABLE	
000100		41,514.62
000200		1,690.00
000300		703,176.70
000335		1,054,405.74
000400		30.00
001202		1,065.00
	** GL 15100 TOTAL	1,801,882.06
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		24,236.42
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		758.25-
000200		1,090.00-
001202		390.00-
	** GL 15900 TOTAL	2,238.25-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
185080	TR TO ADMIN TF	31.00
19300	DEFERRED CHARGES - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
185080	TR TO ADMIN TF	0.00
	** GL 19300 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	3,037.89-
040000	CF EXPENSES	1,569.84-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100051	GAMBLING PREVENTION CONT	0.00
100051	CF GAMBLING PREVENTION CONT	57,500.00-

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 520001 PARI-MUTUEL WAGERING TRUST FUND DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,777.53-
102289	OPERATION/MOTOR VEHICLES	0.00
102289 CF	OPERATION/MOTOR VEHICLES	9,898.44-
105511	RACING ANIMAL MED RESEARCH	0.00
105511 CF	RACING ANIMAL MED RESEARCH	16,515.58-
310175	FBI ASSESSMENT/FINGERPRINT	864.00
	** GL 31100 TOTAL	90,435.28-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	113,084.12-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	36,664.55-
	** GL 32100 TOTAL	149,748.67-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000 CF	EXPENSES	145.64-
	** GL 35200 TOTAL	145.64-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	63,417.20-
040000	EXPENSES	3,037.89
040000 CF	EXPENSES	14,744.61-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	225.63-
310175	FBI ASSESSMENT/FINGERPRINT	34,460.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,077.21-
	** GL 35300 TOTAL	110,886.76-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	897,868.78-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	982.19-
	** GL 38600 TOTAL	982.19-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	715,596.27-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 520001 PARI-MUTUEL WAGERING TRUST FUND DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
58100 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	6,781,458.98-
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 719001 FEDERAL EQUITABLE SHARING/LAW ENFORCEMENT TF DFS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	32,261.66
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	352,460.37
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	781.00
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	34.71-
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	9,387.05
54901 000000	BEGINNING FUND BALANCE BALANCE BROUGHT FORWARD	0.00
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	394,855.37-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 795010 WORKER'S COMPENSATION ADMIN TF - DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
35200 185080	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR TO ADMIN TF	0.00
35300 310018	DUE TO OTHER DEPARTMENTS DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 865001 FLORIDA MOBILE HOME RELOCATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	14,554.48
16300 000100	DUE FROM OTHER DEPARTMENTS	1,449.00
31100 185079	ACCOUNTS PAYABLE TR/MOBILE HOME RELO CORP	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	6,648.72-
35700 185079	DUE TO COMPONENT UNIT/PRIMARY TR/MOBILE HOME RELO CORP	9,354.76-
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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 JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 147002 CREW CHIEF REGISTRATION TF-LAB,EMPLOY,TRAIN-LABO

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
35200 185080	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR TO ADMIN TF	0.00
51100 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	72,452.89
060000	OPERATING CAPITAL OUTLAY	15,886.41-
100021	ACQUISITION/MOTOR VEHICLES	56,566.48-
	** GL 51100 TOTAL	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 289001 DIV FL LAND SALES, CONDO & MOBILE HOMES TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	448,685.10
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,198,528.00
15100	ACCOUNTS RECEIVABLE	
000100		778,320.89
000200		1,000.00
000400		2.80
001200		111,647.83
001202		175.30
	** GL 15100 TOTAL	891,146.82
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	14,752.28
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		102.00-
000200		1,000.00-
001202		55.10-
	** GL 15900 TOTAL	1,157.10-
16200 185080	DUE FROM STATE FUNDS, WITHIN DEPART. TR TO ADMIN TF	473,099.00
27600 060000	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY	13,490.50
27640	EDP-EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	59,700.15
060000	CF OPERATING CAPITAL OUTLAY	3,250.00-
	** GL 27640 TOTAL	56,450.15
27680 060000	COMMUNICATION EQUIPMENT OPERATING CAPITAL OUTLAY	13,717.00
27700 060000	ACC DEPR - FURNITURE & EQUIPMENT OPERATING CAPITAL OUTLAY	13,490.50-
27740 060000	ACC DEPRECIATION-EDP EQUIPMENT OPERATING CAPITAL OUTLAY	55,497.96-

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 289001 DIV FL LAND SALES, CONDO & MOBILE HOMES TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27780 060000	ACC DEPRECIATION-COMMUNICATION EQUIP OPERATING CAPITAL OUTLAY	13,717.00-
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	1,478.37-
040000 CF	EXPENSES	6,581.90-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	579.59-
108022	CONDOMINIUM/COOPERATIVE EDUCATION	0.00
109067	SERVICE OPERATIONS	0.00
210010	TRC - DMS	0.00
310175	FBI ASSESSMENT/FINGERPRINT	0.00
	** GL 31100 TOTAL	8,639.86-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	106,002.59-
	** GL 32100 TOTAL	106,002.59-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000 CF	EXPENSES	188.57-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	188.57-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	1,478.37
040000 CF	EXPENSES	5,923.23-
210010	TRC - DMS	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310175	FBI ASSESSMENT/FINGERPRINT	2,378.75-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	655.68-
	** GL 35300 TOTAL	7,479.29-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	66,086.85-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	170,173.16-
010000 CF	SALARIES AND BENEFITS	12,637.66-
	** GL 38600 TOTAL	182,810.82-

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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 289001 DIV FL LAND SALES, CONDO & MOBILE HOMES TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	64,382.20
010000	SALARIES AND BENEFITS	399,727.94-
	** GL 48600 TOTAL	335,345.74-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	47,635.59
060000	OPERATING CAPITAL OUTLAY	47,635.59-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	952.19-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	7,318,500.38-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 375001 HOTEL & RESTAURANT TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11110	PETTY CASH	
000100		0.00
000200		0.00
000400		0.00
001200		0.00
	** GL 11110 TOTAL	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	591,760.14
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	14,025,106.93
15100	ACCOUNTS RECEIVABLE	
000100		34,155.07
000200		95,716.96
000400		14,447.75
001200		1,205,942.10
001202		8,174.85
001800		510.00
	** GL 15100 TOTAL	1,358,946.73
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		31,243.86
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		21,298.07-
000200		56,990.46-
000400		1,127.50-
001200		26,990.00-
001202		4,216.10-
001800		510.00-
	** GL 15900 TOTAL	111,132.13-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500		19,201.00
185080	TR TO ADMIN TF	1,145,143.00
	** GL 16200 TOTAL	1,164,344.00
16300	DUE FROM OTHER DEPARTMENTS	
000100		60.00
000200		337.00
	** GL 16300 TOTAL	397.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 375001 HOTEL & RESTAURANT TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27601 100021	MOTOR VEHICLES - ALL TYPES ACQUISITION/MOTOR VEHICLES	1,548,905.80
27640	EDP-EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	149,960.14
060000 CF	OPERATING CAPITAL OUTLAY	0.00
	** GL 27640 TOTAL	149,960.14
27680 060000	COMMUNICATION EQUIPMENT OPERATING CAPITAL OUTLAY	1,105.67
27690 060000	OTHER EQUIPMENT OPERATING CAPITAL OUTLAY	11,173.50
27701 100021	ACC DEPR - AUTOMOBILES ACQUISITION/MOTOR VEHICLES	1,123,591.95-
27740 060000	ACC DEPRECIATION-EDP EQUIPMENT OPERATING CAPITAL OUTLAY	134,419.61-
27780 060000	ACC DEPRECIATION-COMMUNICATION EQUIP OPERATING CAPITAL OUTLAY	820.05-
27790 060000	ACC DEPRECIATION-OTHER EQUIPMENT OPERATING CAPITAL OUTLAY	11,173.50-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	3,262.64-
040000 CF	EXPENSES	26,144.05-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	884.06-
102289	OPERATION/MOTOR VEHICLES	0.00
102289 CF	OPERATION/MOTOR VEHICLES	93,233.69-
	** GL 31100 TOTAL	123,524.44-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	279,583.05-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	649.28-
	** GL 32100 TOTAL	280,232.33-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 375001 HOTEL & RESTAURANT TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,025.40-
	** GL 35200 TOTAL	1,025.40-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	3,262.64
040000	CF EXPENSES	14,494.12-
100159	TR/DOH-EPIDEMIOLOGICAL SVR	0.00
100159	CF TR/DOH-EPIDEMIOLOGICAL SVR	33,691.05-
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,388.67-
	** GL 35300 TOTAL	46,311.20-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	728,695.31-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	382,071.78-
010000	CF SALARIES AND BENEFITS	33,289.41-
	** GL 38600 TOTAL	415,361.19-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	129,891.74
010000	SALARIES AND BENEFITS	1,161,580.42-
	** GL 48600 TOTAL	1,031,688.68-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	1,200,276.50
060000	OPERATING CAPITAL OUTLAY	166,887.59-
100021	ACQUISITION/MOTOR VEHICLES	1,033,388.91-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	441,140.00-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	14,433,827.98-
94100	ENCUMBRANCES	
040000	CF EXPENSES	29,894.50

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 375001 HOTEL & RESTAURANT TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		

98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	29,894.50-

*** FUND TOTAL		0.00
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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000200	CASH ON HAND	0.00
11110 000000 000400	PETTY CASH BALANCE BROUGHT FORWARD	485.00
	** GL 11110 TOTAL	335.00-
		150.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	2,000.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,038,724.02
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	23,955,164.37
15100 000100 000200 000400 001200 001202 001800	ACCOUNTS RECEIVABLE	41,974.75
	** GL 15100 TOTAL	94,267.44
		10,923.66
		842,460.14
		11,336.51
		25.00
		1,000,987.50
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	57,307.20
15900 000100 000200 000400 001200 001202	ALLOWANCE FOR UNCOLLECTIBLES	12,882.25-
	** GL 15900 TOTAL	51,796.44-
		4,887.75-
		150,291.69-
		4,350.32-
		224,208.45-
16200 001500 185080	DUE FROM STATE FUNDS, WITHIN DEPART. TR TO ADMIN TF	0.00
	** GL 16200 TOTAL	3,568,514.86
		3,568,514.86

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16300	DUE FROM OTHER DEPARTMENTS	
000100		294.00
000200		260.00
	** GL 16300 TOTAL	554.00
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	45,628.02
100021	ACQUISITION/MOTOR VEHICLES	16,973.00
100399	UNLICENSED ACTIVITIES	2,238.29
	** GL 27600 TOTAL	64,839.31
27601	MOTOR VEHICLES - ALL TYPES	
100021	ACQUISITION/MOTOR VEHICLES	1,525,213.00
100021	CF ACQUISITION/MOTOR VEHICLES	99,268.00-
	** GL 27601 TOTAL	1,425,945.00
27640	EDP-EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	164,756.00
060000	CF OPERATING CAPITAL OUTLAY	16,159.28-
100106	EXAMINATION TESTING SVCS	384.23
100106	CF EXAMINATION TESTING SVCS	384.23-
	** GL 27640 TOTAL	148,596.72
27680	COMMUNICATION EQUIPMENT	
040000	EXPENSES	3,157.50
060000	OPERATING CAPITAL OUTLAY	22,771.01
060000	CF OPERATING CAPITAL OUTLAY	0.00
	** GL 27680 TOTAL	25,928.51
27690	OTHER EQUIPMENT	
040000	EXPENSES	28.14
060000	OPERATING CAPITAL OUTLAY	76,064.71
060000	CF OPERATING CAPITAL OUTLAY	35,726.96-
	** GL 27690 TOTAL	40,365.89
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	40,795.18-
100021	ACQUISITION/MOTOR VEHICLES	21,646.72
100399	UNLICENSED ACTIVITIES	2,238.29-
	** GL 27700 TOTAL	21,386.75-
27701	ACC DEPR - AUTOMOBILES	
100021	ACQUISITION/MOTOR VEHICLES	815,755.82-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27740 060000	ACC DEPRECIATION-EDP EQUIPMENT OPERATING CAPITAL OUTLAY	139,722.46-
27780 040000 060000	ACC DEPRECIATION-COMMUNICATION EQUIP EXPENSES OPERATING CAPITAL OUTLAY	3,157.50- 17,542.02- 20,699.52-
	** GL 27780 TOTAL	
27790 060000	ACC DEPRECIATION-OTHER EQUIPMENT OPERATING CAPITAL OUTLAY	27,509.13-
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	19,849.91-
040000	EXPENSES	30,952.02-
040000 CF	EXPENSES	16,987.41-
100106	EXAMINATION TESTING SVCS	0.00
100106 CF	EXAMINATION TESTING SVCS	45,817.73-
100399	UNLICENSED ACTIVITIES	0.00
100399 CF	UNLICENSED ACTIVITIES	18,096.34-
100455	CL PAY/CONST RECOVERY FUND	0.00
100455 CF	CL PAY/CONST RECOVERY FUND	595,294.33-
100556	TRANSFER ARCHITECT ACTIVITIES	0.00
100556 CF	TRANSFER ARCHITECT ACTIVITIES	31,250.00-
100728	CONTINUING EDUCATION	0.00
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	8,515.50-
102289	OPERATION/MOTOR VEHICLES	0.00
102289 CF	OPERATION/MOTOR VEHICLES	39,468.98-
110161	SCHOLAR/REAL ESTATE REC FD	0.00
110161 CF	SCHOLAR/REAL ESTATE REC FD	11,000.00-
210010	TRC - DMS	0.00
310175	FBI ASSESSMENT/FINGERPRINT	864.00-
310216	PAY/FED APPRAISAL SUBCOM	1,650.00-
	** GL 31100 TOTAL	819,746.22-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	281,857.73-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	9,259.34-
100106	EXAMINATION TESTING SVCS	0.00
100106 CF	EXAMINATION TESTING SVCS	2,126.40-
100399	UNLICENSED ACTIVITIES	0.00
100399 CF	UNLICENSED ACTIVITIES	17,175.46-
	** GL 32100 TOTAL	310,418.93-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
33100	DEPOSITS PAYABLE	
005900		158,269.47-
110129	PAYMENTS TO CLAIMANTS	24,271.75
220020	REFUND STATE REVENUES	73,072.72
	** GL 33100 TOTAL	60,925.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000	CF EXPENSES	901.14-
	** GL 35200 TOTAL	901.14-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	30,952.02
040000	CF EXPENSES	48,348.08-
100399	UNLICENSED ACTIVITIES	0.00
100399	CF UNLICENSED ACTIVITIES	3,724.66-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	286.44-
310175	FBI ASSESSMENT/FINGERPRINT	240.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,547.08-
	** GL 35300 TOTAL	24,194.24-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	634,202.06-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	475,347.13-
010000	CF SALARIES AND BENEFITS	26,569.63-
	** GL 38600 TOTAL	501,916.76-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	100,901.09
010000	SALARIES AND BENEFITS	1,412,398.45-
	** GL 48600 TOTAL	1,311,497.36-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	2,125,228.02
040000	EXPENSES	4,851.38-
060000	OPERATING CAPITAL OUTLAY	100,894.51-
100021	ACQUISITION/MOTOR VEHICLES	2,017,243.84-
100399	UNLICENSED ACTIVITIES	2,238.29-
	** GL 51100 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	680,601.75-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	25,735,391.79-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	394.80
040000 CF	EXPENSES	72,023.20
100399 CF	UNLICENSED ACTIVITIES	22.50
100777 CF	CONTRACTED SERVICES	3,000.00
	** GL 94100 TOTAL	75,440.50
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	394.80-
040000 CF	EXPENSES	72,023.20-
100399 CF	UNLICENSED ACTIVITIES	22.50-
100777 CF	CONTRACTED SERVICES	3,000.00-
	** GL 98100 TOTAL	75,440.50-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 8 500009 FLORIDA ENGINEERS MANAGEMENT CORPORATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	43,119.51
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	9,382.08
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	29,972.34
19200 000000	DEPOSITS BALANCE BROUGHT FORWARD	7,070.78
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	305,223.45
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	194,063.85-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	67,835.74-
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	57,151.30-
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	4.50-
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	111,159.60-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	35,446.83
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 1 000242 BUSINESS REG. DEPT. PARI-MUTUEL WAGERING DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
15200 000300	TAXES RECEIVABLE	0.00
35600 000300	DUE TO GENERAL REVENUE	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 74 1 000245 DBPR-GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000306		0.00
000311		0.00
000320		0.00
	** GL 11100 TOTAL	0.00
15200	TAXES RECEIVABLE	
000300		502,264.96
15201	REVENUE RECEIVABLE	
000306		0.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000306		0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000306		0.00
000311		0.00
	** GL 16200 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000311		0.00
000320		0.00
	** GL 35200 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000306		0.00
000311		0.00
	** GL 35600 TOTAL	0.00
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	502,264.96-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 012345 REVOLVING FUND ADMINISTRATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 022002 AB&T COLLECTIONS FOR OTHER STATE AGENCIES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000100	CASH ON HAND	0.00
35300 000100 180000	DUE TO OTHER DEPARTMENTS TRANSFERS	0.00 0.00 0.00
	** GL 35300 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 030100 ABT REVOLVING FUND-ENFORCEMENT-PENSACOLA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 030200 ABT REVOLVING FUND-ENFORCEMENT-TALLAHASSEE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 030300 ABT REVOLVING FUND-ENFORCEMENT-JACKSONVILLE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 030400 ABT REVOLVING FUND-ENFORCEMENT-ORLANDO

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 030500 ABT REVOLVING FUND-ENFORCEMENT-TAMPA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 030601 ABT REVOLVING FUND-ENFORCEMENT-GAINESVILLE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 030900 ABT REVOLVING FUND-ENFORCEMENT-PANAMA CITY

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 040200 ABT REVOLVING FUND-ENFORCEMENT-FT. MYERS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 040300 ABT REVOLVING FUND-ENFORCEMENT-MIAMI

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 040301 ABT REVOLVING FUND-ENFORCEMENT-KEY WEST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 040400 ABT REVOLVING FUND-ENFORCEMENT-PLANTATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 040500 ABT REVOLVING FUND-ENFORCEMENT-W.P. BEACH

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 040501 ABT REVOLVING FUND-ENFORCEMENT-FT. PIERCE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 080401 PETTY CASH FUND-FINANCE & ACCOUNTING-TALLAHASSEE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 700101 REVOLVING FUND-REAL ESTATE - INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 700413 REAL ESTATE/PANAMA CITY INVESTIGATIVE RVL FD

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790303 REVOLVING FUND-TALLAHASSE INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790304 REVOLVING FUND-ORLANDO INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790305 REVOLVING FUND-JACKSONVILLE INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790306 REVOLVING FUND-TAMPA INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790307 REVOLVING FUND-MIAMI INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790308 REVOLVING FUND-PALM BEACH GARDENS INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790309 REVOLVING FUND-FT LAUDERDALE INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790310 REVOLVING FUND-FT MYERS INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790311 REVOLVING FUND-FT WALTON BEACH INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790312 REVOLVING FUND-GAINESVILLE INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 790313 REVOLVING FUND-CLEARWATER INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791303 PETTY CASH FUND-TALLAHASSEE INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791304 PETTY CASH FUND-ORLANDO INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791305 PETTY CASH FUND-JACKSONVILLE INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791306 PETTY CASH FUND-TAMPA INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791307 PETTY CASH FUND-MIAMI INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791308 PETTY CASH FUND-PALM BEACH GARDENS INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791309 PETTY CASH FUND-FT LAUDERDALE INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791310 PETTY CASH FUND-FT MYERS INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791311 PETTY CASH FUND-FT WALTON BEACH INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791312 PETTY CASH FUND-GAINESVILLE INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
74 8 791313 PETTY CASH FUND CLEARWATER INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
80 9 790006 GENERAL FIXED ASSETS GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,921,911.16
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	300,003.28-
100021	ACQUISITION/MOTOR VEHICLES	34,054.25
100261	800 MHZ EQUIP/MAINTENANCE	245,667.48
100777	CONTRACTED SERVICES	2,474.10
100917	DEPT STAFF DEVEL/TRAINING	6,235.00-
102275	OPER & MAINT OF PATROL VEH	39,739.36-
106012	FTP-ENFORCEMENT	70,028.08-
106151	DOCUMENT MANAGEMENT SYSTEM	736.00
990000	CATEGORY NAME NOT ON TITLE FILE	3,484.25-
	** GL 27600 TOTAL	1,785,353.02
27601	MOTOR VEHICLES - ALL TYPES	
000000	BALANCE BROUGHT FORWARD	6,720,941.92
060000	OPERATING CAPITAL OUTLAY	1,816,542.34-
100021	ACQUISITION/MOTOR VEHICLES	521,550.03-
	** GL 27601 TOTAL	4,382,849.55
27604	BOOKS	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 27604 TOTAL	0.00
27630	LAB EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,203.00
060000	OPERATING CAPITAL OUTLAY	1,203.00-
	** GL 27630 TOTAL	0.00
27640	EDP-EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	8,086,957.97
040000	EXPENSES	1,825.00
060000	OPERATING CAPITAL OUTLAY	6,341,823.07-
100056	COMP&BENEFITS/ADD SAVINGS	11,473.13-
100399	UNLICENSED ACTIVITIES	19,584.18-
100917	DEPT STAFF DEVEL/TRAINING	113,263.10-
106012	FTP-ENFORCEMENT	129,467.25-
106150	TECHNOLOGY SOLUTIONS/ DBPR	4,077.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
80 9 790006 GENERAL FIXED ASSETS GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
106151	DOCUMENT MANAGEMENT SYSTEM	385,466.82
	** GL 27640 TOTAL	1,862,716.06
27680	COMMUNICATION EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	686,957.66
040000	EXPENSES	25,856.00-
060000	OPERATING CAPITAL OUTLAY	333,917.85-
100917	DEPT STAFF DEVEL/TRAINING	4,626.00-
102275	OPER & MAINT OF PATROL VEH	4,557.00-
106012	FTP-ENFORCEMENT	8,239.00-
	** GL 27680 TOTAL	309,761.81
27690	OTHER EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	300,519.42
040000	EXPENSES	2,182.00-
060000	OPERATING CAPITAL OUTLAY	99,641.04-
102275	OPER & MAINT OF PATROL VEH	36,158.00-
106012	FTP-ENFORCEMENT	34,752.34-
	** GL 27690 TOTAL	127,786.04
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	1,372,349.98-
100021	ACQUISITION/MOTOR VEHICLES	12,110.00-
100261	800 MHZ EQUIP/MAINTENANCE	260,952.52-
102275	OPER & MAINT OF PATROL VEH	5,093.24-
106012	FTP-ENFORCEMENT	73,301.88-
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 27700 TOTAL	1,723,807.62-
27701	ACC DEPR - AUTOMOBILES	
060000	OPERATING CAPITAL OUTLAY	66,469.21-
100021	ACQUISITION/MOTOR VEHICLES	3,720,406.53-
	** GL 27701 TOTAL	3,786,875.74-
27704	ACC DEPR - BOOKS	
060000	OPERATING CAPITAL OUTLAY	0.00
27740	ACC DEPRECIATION-EDP EQUIPMENT	
040000	EXPENSES	2,019.00-
060000	OPERATING CAPITAL OUTLAY	1,271,383.08-
100917	DEPT STAFF DEVEL/TRAINING	10,730.00-
106012	FTP-ENFORCEMENT	3,639.27-
106150	TECHNOLOGY SOLUTIONS/ DBPR	4,077.00-
106151	DOCUMENT MANAGEMENT SYSTEM	366,944.28-
	** GL 27740 TOTAL	1,658,792.63-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 80 9 790006 GENERAL FIXED ASSETS GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27780	ACC DEPRECIATION-COMMUNICATION EQUIP	
040000	EXPENSES	27,978.00-
060000	OPERATING CAPITAL OUTLAY	274,292.32-
	** GL 27780 TOTAL	302,270.32-
27790	ACC DEPRECIATION-OTHER EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	68,362.21-
28204	BOOKS	
000000	BALANCE BROUGHT FORWARD	1,001.90
060000	OPERATING CAPITAL OUTLAY	1,001.90-
	** GL 28204 TOTAL	0.00
28400	PROPERTY UNDER CAPITAL LEASE	
060000	OPERATING CAPITAL OUTLAY	0.00
28500	ACC DEPR - PROPERTY UNDER CAPITAL LEAS	
000000	BALANCE BROUGHT FORWARD	60,594.56-
060000	OPERATING CAPITAL OUTLAY	337.44-
	** GL 28500 TOTAL	60,932.00-
28800	OTHER CAPITAL ASSETS	
100021	ACQUISITION/MOTOR VEHICLES	0.00
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,315,332.22
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,182,758.18-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 90 9 790002 GENERAL LONG TERM DEBT ACCOUNT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	201,842.49
010000	SALARIES AND BENEFITS	1,611,454.02-
	** GL 38600 TOTAL	1,409,611.53-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	3,956,693.68-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	825,484.02-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	6,191,789.23
	*** FUND TOTAL	0.00 E



Schedule I Series



Administrative Trust Fund
Schedule I Series

Department of Business and Professional Regulation
Schedule I Narrative
Administrative Trust Fund

5% Fund Reserve:

Pursuant to FY 2011-12 Legislative Budget Request Instructions on page 20, Administrative Trust Funds are exempt from the 5% reserve requirement.

Revenue Estimating Methodology:

The revenue estimates provided in the current year estimate (A02) and the agency request (A03) were calculated using the Administrative Trust Fund Assessment worksheets by applying the cost allocation methodology statistics and percentages to the projected expenditures for the Office of the Secretary/Administration and Service Operations programs.

The calculations on the worksheets were summarized to provide the amounts that the other trust funds need to transfer to the Administrative Trust Fund for their share of the Office of the Secretary/Administration and Service Operations program costs.

Section II: General Revenue Service Charge

The general revenue service charge expenditures are based on miscellaneous and fee revenues collected for copies and legal documents.

Section III: Adjustments:

- **Accounts Payable \$21,250:** The adjustment is an increase in the fund balance as a result of a SWFS adjustment to the 2010-2011 non-operating accounts payable liability that was not certified.
- **Accounts Payable \$30,466:** The adjustment is an increase in the fund balance as a result of a SWFS adjustment to the 2009-2010 non-operating accounts payable liability that was not certified.
- **Due from Within Department \$2,951:** The adjustment is an increase in the fund balance as a result of an accounts receivable that was not certified.
- **September 2010 Reversions \$153,701:** This is the amount of certified forward reversions in the A01 Column.
- **Rounding \$16:** The adjustment is an increase in the fund balance as a result of Exhibit I rounding.

Department of Business and Professional Regulation
Schedule 1 Narrative
Administrative Trust Fund

COMPUTING THE DISTRIBUTION OF COST FOR ADMINISTRATIVE SERVICES

Office of the Secretary/Administration Program
(Executive Direction and Support Services and Information Technology Budget Entities)

The funding of costs for Administrative Services and Information Technology for the Department of Business and Professional Regulation is distributed to all entities not funded by the Administrative Trust Fund based on percentages computed using allocation statistics such as FTE's, postage, billable general counsel hours, revenue and expenditure transactions etc. The allocation basis is defined on the allocation worksheet. The estimated and requested amounts are used for Administrative Services and Information Technology. The funding amounts are calculated separately by function (Office of the Secretary, Finance and Accounting, Office of the General Counsel, etc.). Administrative Services costs and Information Technology costs are computed separately.

Non-operating transfers, based on the allocation percentages, are used to fund Administrative Services and Information Technology costs.

Service Operations
(Customer Contact Center and Central Intake Unit Budget Entities)

The Administrative Trust Fund also funds the Service Operations Program. Funding of these costs is distributed to all entities not funded by the Administrative Trust Fund based on percentages computed using allocation statistics from the Service Operations Program. The costs for the Customer Contact Center and Central Intake Unit are allocated based on activities performed by the programs including the number of phone calls received, applications processed, cash receipts processed, licenses issued and other document control totals. The costs associated with Testing and Continuing Education are funded by the Professional Regulation Trust Fund.

Non-operating transfers, based on the allocation percentages, are used to fund Service Operations costs.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012-2013**
Program: Administrative Trust Fund
Fund: 2021
Specific Authority: _____
Purpose of Fees Collected: _____

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 20010- 2011	FY 2011 - 2012	FY 2012- 2013
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	95,996	25,000	25,000

Total Fee Collection to Line (A) - Section III	95,996	25,000	25,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	22,935,442	22,699,108	22,699,108
Other Personal Services	1,109,509	1,412,637	1,412,637
Expenses	4,106,536	4,188,565	4,042,483
Operating Capital Outlay	224,820	156,221	156,221
Transfer to DOAH	382,785	297,768	297,768
Contracted Services	3,531,499	3,570,907	5,584,157
Operation/Motor Vehicles	6,460	6,500	6,500
Risk Management Services	197,131	303,571	303,571
Salary Incentive Payments	6,420	5,060	5,060
Tenant Broker Commission	65,815	-	-
TR/DMS/HR SVCS/STW Contract	151,569	143,348	143,348
Southwood SRC	703	4,929	201,297
Northwood SRC (NSRC)	445,940	878,362	909,374
Northwest Regional DC		23,520	38,112
Indirect Costs Charged to Trust Fund	11,786	16,000	16,000
Total Full Costs to Line (B) - Section III	33,176,414	33,706,496	35,815,636

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	95,996	25,000	25,000
TOTAL SECTION II	(B)	33,176,414	33,706,496	35,815,636
TOTAL - Surplus/Deficit	(C)	(33,080,419)	(33,681,496)	(35,790,636)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012-2013
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	790000
	2021

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	6,541,513.09	(A)		6,541,513.09
ADD: Other Cash (See Instructions)	55,950.00	(B)		55,950.00
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	2,951.33	(D)		2,951.33
ADD: SWFS Adjustment		(E)		-
Total Cash plus Accounts Receivable	6,600,414.42	(F)		6,600,414.42
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	(1,412,909.63)	(H)		(1,412,909.63)
Approved "B" Certified Forwards	(21,250.08)	(H)		(21,250.08)
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable-Non Operating	(5,187,504.79)	(I)	21,250.08	(5,166,254.71)
LESS:		(J)		-
Unreserved Fund Balance, 07/01/10	(21,250.08)	(K)	21,250.08	0.00 **

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: 2012-2013

Department Title: Business and Professional Regulation
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 **0.00** (A)

Add/Subtract: (B)
 (B)
 (B)

Other Adjustment(s): (C)
 (C)
 (C)
 (C)
 (C)
 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC **0.00** (E)

DIFFERENCE: **(0.00)** (F)*

***SHOULD EQUAL ZERO.**



Alcoholic Beverage and Tobacco Trust Fund Schedule I Series

Department of Business and Professional Regulation
Schedule I Narrative
Alcoholic Beverages and Tobacco Trust Fund

5% Trust Fund Reserve:

This fund transfers the excess balance over operating costs and a statutorily approved reserve of \$2,000,000 at the end of each fiscal year to General Revenue. This transfer is included in Section II, line 3 on the Schedule I. Pursuant to OPB's Legislative Budget Request, instructions on page 20, funds of this nature are exempt from the 5% reserve requirement.

Section III Adjustments:

- **Revolving Fund Increase \$ 1,250:** The adjustment is an increase in the fund balance as a result of increasing a revolving fund balance.
-
- **Rounding (\$1)**
-
- **Hughes Act payable \$10,775:** These funds are due to another agency and were not transferred prior to close of the fiscal year. This is not revenue of DBPR.
- **September 2010 Reversions \$34,615:** This is the Certified Forward reversions in A01 Column.

Revenue Estimating Methodology:

Revenue estimates for FY 2011-12 and FY 2012-13 are based on two and three-year averages except for license renewals, which were held constant along with other revenue line items, where there was no clear indication of any increase or decrease.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation **Budget Period:** 2011 - 2012
Program: Alcoholic Beverages and Tobacco
Fund: Alcoholic Beverages and Tobacco Trust Fund

Specific Authority: Chapters 561 and 569 Florida Statutes
Purpose of Fees Collected: To provide licensing and regulation of the alcoholic beverages and tobacco industry in accordance with Florida Statutes

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 2010-2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Receipts:			
Fees	1,118,836	1,288,314	1,203,314
Licenses	36,224,082	36,326,111	36,275,111
Excise Tax	11,183,021	11,000,000	11,200,000
Federal Transfers In	12,618	-	-
Refunds	114,023	57,062	52,062
Transfer from Cigarette Tax Collection	2,790,808	2,737,350	2,720,818
Fines/Miscellaneous	448,521	1,426,531	1,059,531
Warrant Cancellation	20,593	-	-
Total Fee Collection to Line (A) - Section III	51,912,502	52,835,368	52,510,836

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	20,224,879	19,203,933	19,203,933
Other Personal Services	4,973	7,875	7,875
Expenses	2,637,724	2,886,403	2,886,403
Operating Capital Outlay	3,804	5,000	5,000
Operation & Maintenance Patrol Vehicles	803,740	783,675	783,675
Acquisition /Motor Vehicles	149,807	315,644	315,644
Contracted Services	257,805	116,957	116,957
Cigarette Tax Stamps	966,717	976,505	976,505
Risk Management Services	720,124	530,467	530,467
Salary Incentive Payments	200,221	224,676	224,676
TR/Contracted Disptch Svs	140,000	140,000	140,000
TR/DMS/HR SVCS/STW Contract	121,198	112,561	112,561
Indirect Costs Charged to Trust Fund	25,108,912	30,402,979	27,465,429
Total Full Costs to Line (B) - Section III	51,339,904	55,706,675	52,769,125

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	51,912,502	52,933,468	52,612,506
TOTAL SECTION II	(B)	51,339,904	55,804,775	52,870,795
TOTAL - Surplus/Deficit	(C)	572,599	(2,871,307)	(258,289)

EXPLANATION of LINE C:

Schedule IA - Part I: Examination of Regulatory Fees

Department: Business and Professional Regulation

Regulatory Service to or Oversight of Businesses or Professions Program: Alcoholic Beverages and Tobacco

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

Brand Registrations - In order to provide better service to our clients, alcoholic beverage and tobacco licensees, the division implemented an on-line service for Brand Registration.

New brand registration applications are received throughout the year. However, all brand registration renewals are due June 30th of each year. The number of new and renewal brand registrations received in FY 2010-11-10 was 15,650 and 35,561 respectively.

Historically, the ability to electronically register a brand was limited because the system would allow a maximum of seven brands per registrant. Most registrants have more than seven brands. Some registrants have hundreds of brands, all of which have traditionally been processed through the Central Intake Unit and reviewed by the Licensing positions in the brand registration program.

Due to the manual review process of so many brand renewals in June each year, the brand registration program had a recurring annual back log that delayed the approval of new brand registration applications, sometimes up to eight weeks or more.

In order to address this recurring problem, the division converted the brand/label registration process to the department's EZApply (online application) system. Registrants were encouraged to begin using the new system began in May 2010 and allowed to establish a login to register their new brands on-line (regardless of how many brands they have) and receive immediate confirmation of the registration and the ability to ship the product into Florida. This enhanced the registrant's ability to get their product to market and increased the associated tax revenue for Florida. The online registration process provides the ability for both the registrant and the state to reach the goal of finalizing the process and getting the product to the market in Florida.

The initial indications of the new on-line renewal system are impressive. Prior to implementation of the system, July 2009 through April 2010, on-line registrations averaged 3.3% of total brand renewals. In FY 2010-11, the 1st full year of implementation, on-line renewals are up to 79.4%. The new system eliminated almost 80% of the review required for brand registrations and enables the division to provide

better service to the alcoholic beverage licensees in Florida. Now it only takes a few minutes to register a brand on-line.

Monthly Reporting of Cigarette Tax Reports

Prior to FY 2010-11 the monthly tax reports were submitted in hard copy form and manually reviewed by auditing staff. Last year the bureau began the programming needed to allow licensees to submit their tax reports on-line. The programming and the associated debugging for the cigarette tax reports was completed in December 2010. The monthly tax reports for alcoholic beverages are now in the debugging phase. The Bureau of Auditing took a reduction for FY 2011-12 of two FTE based on the completion of the automation for cigarette tax reports. The efficiency saves the State all costs related to the two positions.

In addition, the division continues to comply with the Mission Critical Travel initiative, scaling back travel related to state conferences and using teleconferencing when possible. In an effort to reduce expenses and control spending in the Operation of Motor Vehicles appropriation category the division's Bureau of Law Enforcement:

- Minimized car washes, unless the wash was free due to other services provided;
- Limited the usage of toll roads by unmarked vehicles (marked vehicles have free access);
- Shopped for gas; increased supervision/oversight of preventive maintenance;
- Consolidated trips, by traveling to cities in close proximity to each other as one trip to perform inspections, office visits, etc. (Orlando / Tampa, Pensacola / Panama City, etc.) and carpoled travel to the same location for training, meetings, etc. in one vehicle.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

The division has two cost avoidance initiatives designed to contain escalating price increases:

- Replacing network copiers/printers contracts, when feasible, with smaller less expensive models as the current leases expire; and
- Continuation of all the initiatives relating to the Operation of Motor Vehicles listed above.

The division is currently in the testing stages of on-line submission of monthly alcoholic beverage tax reports; and is beginning the development of the auditing modules for both the monthly cigarette and alcoholic beverage monthly tax reports. Once all the programming is completed, tested, and debugged the auditing modules will enhance the Bureau of Auditing's ability to identify unpaid taxes, thus increasing state revenues.

In addition, the division has established, utilizing existing resources, The Counterfeit Cigarette Task Force consisting of one Statewide Prosecutor, one Auditor and three Law Enforcement Investigators. The task force was formed to deal with the alarming influx of

both counterfeit tobacco products entering the State of Florida and the rise in trade of US Tax Exempt and other non tax paid cigarettes throughout the state. Both of these markets combined cost the State of Florida an estimated \$188,282, 172.00 in the past two years alone. The task force will be tasked with the duty of investigating and prosecuting cases dealing with sale or distribution of counterfeit tobacco, US Tax Exempt Tobacco, and any other types of non tax paid tobacco products.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

Yes.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

The fees charged are based on statutory requirements. The General Revenue Estimating Conference is used to prepare estimates of tax and fee revenue.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

The fees are sufficient to cover the division's direct costs. However, statutorily mandated transfers related to fee collections, the indirect costs, utilize substantial portions of the fees. Therefore, fees plus receipts from the Alcoholic Beverage Excise Tax and transfer from the Cigarette Tax Trust Fund are needed to cover the division's operating costs, transfers to the Cities and Counties, and the allocated portion of the indirect administrative overhead costs. At the end of each fiscal year, net revenue in excess of \$2M in the Alcoholic Beverages and Tobacco Trust Fund is transferred to the General Revenue as required in Section 561.121, F.S.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

The majority of the fees collected by the Division of Alcoholic Beverages and Tobacco were established prior to 1995. In 1992 there was a 4% increase in the Annual Beverage License Fees and in 1995 the additional fee for Multiple Bars was established. In 1992 the division conducted a fee survey comparing Florida's alcoholic beverage license fees

to similar fees charged in other states. At that time Florida's fee schedule was considerably lower than other non-state owned alcoholic beverage programs.

The processing of various types of licensure applications are the primary and most time consuming portion of workload in the Bureau of Licensing. In addition to many of the fees being below similar fees charged by other states, other types of licensure applications have no fee at all, i.e., applications for a Change in Officers or a Change of Florida Wholesalers take as long to process as all other applications but no fees are charged. In addition, Brand Registration renewals do not have financial incentives, such as delinquent filing fees, to provide a financial incentive for the regulated entities to renew and pay in a timely manner.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

NA

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

NA

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Alcoholic Beverages and Tobacco**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **No**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Tobacco Products							
	Cigarette Permits (Manufacturers, Importers, Wholesale Dealers, & Exporters)	210.15	\$100	Prior to 1995	No	\$100	Alcoholic Beverages and Tobacco TF
	Cigarette Permits (Distributing Agents)	210.15	\$100	10/01/2005	No	\$100	Alcoholic Beverages and Tobacco TF
	Temporary Cigarette Permits	210.151	\$100	Prior to 1995	No	\$100	Alcoholic Beverages and Tobacco TF
	Other Tobacco Products Permits	210.40	\$25	Prior to 1995	No	\$25	Alcoholic Beverages and Tobacco TF
	Temporary Other Tobacco Product Permits	210.405	\$25	Prior to 1995	No	\$25	Alcoholic Beverages and Tobacco TF
	Cigarette Permits (Retail Dealers)	569.003	\$50	01/15/1993	61A-5.056	\$50	Alcoholic Beverages and Tobacco TF
	Cigarette Permits Pipes(Retail Dealers)	569.0073	\$50	05/27/2010	No	\$50	Alcoholic Beverages and Tobacco TF
	Duplicate Permit Fee (Retail Dealers)	569.003	\$15	01/15/1993	61A-5.056	\$15	Alcoholic Beverages and Tobacco TF
	Delinquent Renewal Fee (Wholesale Dealers)	210.1605	\$20/Month	1995	No	\$20	Alcoholic Beverages and Tobacco TF
	Delinquent Renewal Fee (Retail Dealers)	569.003	\$5/Month	01/15/1993	61A-5.056	\$5/Month	Alcoholic Beverages and Tobacco TF
	Operating without a Retail Tobacco. License (Fine)	569.005	\$500	01/15/1993	No	\$500	General Revenue Fund
	Administrative Penalty	569.006	\$1,000	01/15/1993	No	\$1,000	General Revenue Fund
Alcoholic Beverages							
	Beverage License Temporary	561.181	\$455	Prior to 1995	No	\$100-\$455	Alcoholic Beverages and Tobacco TF
	New Quota:						
	Preliminary Drawing Filing Fee	561.19	\$100	Prior to 1995	No	\$100	Alcoholic Beverages and Tobacco TF
	Hughes Act Fee - Initial Lic.	561.19(5)	\$10,750	1992	No	\$10,750	Alcoholic Beverages and Tobacco TF
	License Transfer Fee	561.32	\$5,000	Prior to 1995	No	\$5,000	Alcoholic Beverages and Tobacco TF
	License Transfer Penalty	561.32	\$27,300	Prior to 1995	No	\$9,652.50-\$27,300	Alcoholic Beverages and Tobacco TF
	Annual Beverage License Fee	565.02	\$624-\$1,820	1992	No	\$624-\$1,820	Alcoholic Beverages and Tobacco TF
	Add'l. Fee for Multiple Bars (Theme Park)	565.02	1,500-3,500	Prior to 1995	No	1,500-3,500	Alcoholic Beverages and Tobacco TF
	State Bonded Warehouse Permits	562.25	\$1	Prior to 1995	No	\$1	Alcoholic Beverages and Tobacco TF
	Fingerprint Fees:						
	1. Electronic (Promisor use requested)	561.17(1)	N/A	10/01/2007	No	Varies	Fee paid directly to Live Scan vendors

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Beverage License Current Year:						
	1. Beer						
	a. Vendor	563.02	\$28-\$200	Prior to 1995	No	\$20-\$200	Alcoholic Beverages and Tobacco TF
	b. Manufacturer	563.02	\$3,000	Prior to 1995	No	\$3,000	Alcoholic Beverages and Tobacco TF
	c. Manufacturer-Brew Pub	563.02	\$500	Prior to 1995	No	\$500	Alcoholic Beverages and Tobacco TF
	d. Distributor	563.02	\$1,250	Prior to 1995	No	\$1,250	Alcoholic Beverages and Tobacco TF
	e. Brand Registration	563.045	\$30	Prior to 1995	No	\$30	Alcoholic Beverages and Tobacco TF
	2. Wine						
	a. Vendor	564.02	\$84-\$280	Prior to 1995	No	\$60-\$280	Alcoholic Beverages and Tobacco TF
	b. Manufacturer	564.02	\$1,000-\$2,000	Prior to 1995	No	\$1,000-\$2,000	Alcoholic Beverages and Tobacco TF
	c. Distributor	564.02	\$1,250	Prior to 1995	No	\$1,250	Alcoholic Beverages and Tobacco TF
	d. Religious Order/Church	564.02	\$50	Prior to 1995	No	\$50	Alcoholic Beverages and Tobacco TF
	e. Brand Registration	564.045	\$15	Prior to 1995	No	\$15	Alcoholic Beverages and Tobacco TF
	3. Liquor						
	a. Vendor	565.02	\$468-\$1,820	1992	No	\$468-\$1,820	Alcoholic Beverages and Tobacco TF
	b. Manufacturer	565.03	\$4,000	Prior to 1995	No	\$4,000	Alcoholic Beverages and Tobacco TF
	c. Distributor	565.03	\$1,000-\$4,000	Prior to 1995	No	\$1,000-\$4,000	Alcoholic Beverages and Tobacco TF
	d. Broker, Sales Agent, & Importer	565.03	\$500	Prior to 1995	No	\$500	Alcoholic Beverages and Tobacco TF
	e. Salesman Lic. (Initial Lic. Only)	561.68	\$50	Prior to 1995	No	\$50	Alcoholic Beverages and Tobacco TF
	f. Catering License	561.20	\$1,820	07/01/2003	No	\$1,820	Alcoholic Beverages and Tobacco TF
	g. Common Carriers						
	1. Railroads	565.02	\$2,500	Prior to 1995	No	\$2,500	Alcoholic Beverages and Tobacco TF
	2. Airport Lounges	565.02	\$1,100/lounge	Prior to 1995	No	\$1,100/lounge	Alcoholic Beverages and Tobacco TF
	3. Steamship, Buses, Airplanes	565.02	\$1100 plus \$25/vessel	Prior to 1995	No	\$1100 plus \$25/vessel	Alcoholic Beverages and Tobacco TF
	4. Passenger Vessel Permit	565.02(3)(a)2	\$1,100	Prior to 1995	No	\$1,100	Alcoholic Beverages and Tobacco TF
	h. Specialty Licenses	561.20, 565.02	\$25-\$1,820	Prior to 1995	No	\$25-\$1,820	Alcoholic Beverages and Tobacco TF
	i. Brand Registration	565.095	\$30	Prior to 1995	No	\$30	Alcoholic Beverages and Tobacco TF
	j. License Transfer Fee	561.32	\$5,000	Prior to 1995	No	\$5,000	Alcoholic Beverages and Tobacco TF
	k. Add'l. Fee for Multiple Bars	565.02(1)(g), (6), (7)	\$100-\$3,500	1995	No	\$100-\$3,500	Alcoholic Beverages and Tobacco TF
	l. Bottle Clubs	561.14(6)	\$500	Prior to 1995	No	\$500	Alcoholic Beverages and Tobacco TF
	Delinquent Renewal Fee	561.27	\$5/Month or 5% of license fee	1995	No	\$5/Month or 5% of license fee	Alcoholic Beverages and Tobacco TF
	AB&T Vehicle Permit	561.57(4)	\$5	Prior to 1995	No	\$5	Alcoholic Beverages and Tobacco TF
	Florida Clean Indoor Act - Penalties	386.207	\$750-\$1,750	06/14/2005	61A-7.010	\$275-\$1,750	Alcoholic Beverages and Tobacco TF
	Stand-Alone Bar Enforcement Penalties	561.695(7)	\$500-\$2,000	06/14/2005	61A-7.013	\$500-\$2,000	Alcoholic Beverages and Tobacco TF
	Administrative Penalties	120.57, 561.29	\$250-\$1,000	02/28/1994	61A-2.022	\$250-\$1,000	General Revenue

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Business and Professional Regulation
Trust Fund Title:	Alcoholic Beverages and Tobacco Trust Fund
Budget Entity:	79400X00
LAS/PBS Fund Number:	2022

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	683,555.59	(A)		683,555.59
ADD: Other Cash (See Instructions)	11,450.00	(B)		11,450.00
ADD: Investments	5,506,388.16	(C)		5,506,388.16
ADD: Outstanding Accounts Receivable	505,828.83	(D)		505,828.83
ADD: Cigarette Stamp Inventory	-	(E)		-
Total Cash plus Accounts Receivable	6,707,222.58	(F)	-	6,707,222.58
LESS: Allowances for Uncollectibles	(117,030.24)	(G)		(117,030.24)
LESS: Approved "A" Certified Forwards	(756,903.32)	(H)		(756,903.32)
Approved "B" Certified Forwards	(32,832.61)	(H)		(32,832.61)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(1,187,438.82)	(I)		(1,187,438.82)
LESS: Other Accounts Payable		(J)		-
Unreserved Fund Balance, 07/01/09	4,613,017.59	(K)	-	4,613,017.59 **

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: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Alcoholic Beverages and Tobacco Trust Fund</u>
LAS/PBS Fund Number:	<u>2022</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11	(4,816,015.65) (A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	170,165.45 (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrance) per LAS/PBS	32,832.61 (D)
--	----------------------

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

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

G/L 31120 - FCO Accounts Payable (recorded in FLAIR)	_____ (D)
--	-----------

G/L 27XXX-Property recorded in FLAIR- Assests	_____ (D)
---	-----------

Current Compensated Absences Liability (GL 38600) Not C/F	- (D)
---	-------

Long-Term Compensated Absences Liability (GL 48600)	- (D)
---	-------

ADJUSTED BEGINNING TRIAL BALANCE:	(4,613,017.59) (E)
--	---------------------------

UNRESERVED FUND BALANCE, SCHEDULE IC	4,613,017.59 (F)
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DIFFERENCE:	- (G)*
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***SHOULD EQUAL ZERO.**



Cigarette Tax Collection Trust Fund
Schedule I Series

**Department of Business and Professional Regulation
Schedule I Narrative
Cigarette Tax Collection Trust Fund**

5% Trust Fund Reserve:

Pursuant to FY 2010-11 Legislative Budget Instructions on page-20 clearing trust funds are exempt from the 5% trust fund reserve. The Cigarette Tax Collection Trust Fund acts as a clearing fund. As directed by section 210.02, F.S., the department distributes all receipts of the Cigarette Tax Collection Trust Fund to specific entities. In addition, the Cigarette Tax Collection Trust Fund has no operating appropriations for which it funds. All disbursements from the Cigarette Tax Collection Trust Fund are non-operating.

Section II None:

Section III Adjustments: None

Revenue Estimating Methodology:

Actual revenue is shown for FY 2010-11. The revenue estimate for FY 2011-12 and FY 2012-13 reflect the official estimate from the July 2011 General Revenue Estimating Conference.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name: Department of Business and Professional Regulation

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number :

Cigarette Tax Collection Trust Fund 2086

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 10-11 (A01)	Amount FY 11-12 (A02)	Amount FY 12-13 (A03)	Confirmed By/Date/Phone Number
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				
Agency for Health Care Administration 2565	181109	82,770,080	81,184,630	80,694,311	Dawn Spann 412-3816
Agency for Health Care Administration 2003	181371	909,761,332	899,300,000	893,800,000	Dawn Spann 412-3816

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Business & Profession **Budget Period:** **2012 - 2013**
Program: Cigarette Tax Collection Trust Fund
Fund: 2086

Specific Authority: _____
Purpose of Fees Collected: _____

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2010-11	FY 2011-12	FY 2012-13
<u>Receipts:</u>			
<u>Taxes</u>	310,767,508	304,900,000	302,400,000
<u>Surcharge</u>	987,880,272	977,500,000	971,500,000
<u>Miscellaneous</u>	552,224		

Total Fee Collection to Line (A) - Section III	1,299,200,004	1,282,400,000	1,273,900,000

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

Indirect Costs Charged to Trust Fund	1,299,233,806	1,282,400,000	1,273,900,000
Total Full Costs to Line (B) - Section III	1,299,233,806	1,282,400,000	1,273,900,000

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	1,299,200,004	1,282,400,000	1,273,900,000
TOTAL SECTION II	(B)	1,299,233,806	1,282,400,000	1,273,900,000
TOTAL - Surplus/Deficit	(C)	(33,803)	-	-

EXPLANATION of LINE C:
2008-09 Fund Balance plus investment interest will offset deficit

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 13 Business and Professional
Trust Fund Title:	Cigarette Tax Collection Trust Fund
Budget Entity:	Alcoholic Beverages and Tobacco
LAS/PBS Fund Number:	2086

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 4,345,246.72	(A)		4,345,246.72
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	\$ 80,145,859.72	(D)		80,145,859.72
ADD: _____		(E)		
Total Cash plus Accounts Receivable	84,491,106.44	(F)	-	84,491,106.44
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	\$ (84,491,106.44)	(I)		(84,491,106.44)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/11	-	(K)	-	- **

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: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Cigarette Tax Collection Trust Fund</u>
LAS/PBS Fund Number:	<u>2086</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 (A)

Add/Subtract: (B)

Other Adjustment(s): (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**



Drug, Device and Cosmetic Regulation Trust
Fund
Schedule I Series

Department of Business and Professional Regulation
Schedule I Narrative
Drug, Device and Cosmetic Regulation Trust Fund

5% Trust Fund Reserve:

There was no calculation of the reserve since fiscal year end June 30, 2012 is the initial year of the trust fund. In subsequent years the reserve will be shown.

Revenue Estimating Methodology:

Revenue for renewals was determined by taking approximately nine months of the actual revenue for the fiscal year ended June 30, 2010.



Condominiums, Timeshares, and Mobile Homes
Trust Fund
Schedule I Series

Department of Business and Professional Regulation
Schedule I Narrative
Florida Condominiums, Timeshares & Mobile Homes Trust Fund

5% Trust Fund Reserve:

$$\$5,277,580 \times .05 = \$263,879$$

The adjusted Unreserved Fund Balance for FY 2010-11 is projected to be in excess of \$10,000,000 therefore; there is no anticipated impact on program fees or services as a result of establishing the reserve.

Section III Adjustments:

- **Prior Year CF B items (\$10):** The adjustment is a decrease in the fund balance as a result of reversing the 2009-2010 certified forward B items.
- **Compensated Absences Liability \$204,428:** The adjustment is an increase to fund balance as a result of reversing the 2009-2010 liability that was not certified.
- **Rounding: \$5**
- **September 2010 Reversion \$1,639:** This is the Certified Forward reversion in A01 Column.

Revenue Estimating Methodology:

Revenue for renewals is anticipated to be somewhat higher as the number of new condo units come online.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2011 - 2012**
Program: Condominiums, Timeshares, and Mobile Homes TF
Fund: 2289

Specific Authority: Chapters 396, 498, 715, 719, 720, 721, and 723 Florida Statutes
Purpose of Fees Collected: To provide protection to purchasers of timeshare interests, fund and regulation of: yacht and ship brokers and salespersons; subdivided land; condominiums and cooperatives, home owners associations and mobile home parks

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	13,048,418	13,800,500	13,846,450
<u>Fines/Penalties</u>	257,080	187,500	187,500
<u>Refunds</u>	13,894	5,700	5,700
Total Fee Collection to Line (A) - Section III	13,319,391	13,993,700	14,039,650

SECTION II - FULL COSTS

Direct Costs:			
<u>Salaries and Benefits</u>	5,975,779	5,821,645	5,821,645
<u>Other Personal Services</u>	669	49,076	49,076
<u>Expenses</u>	697,427	964,081	964,081
<u>Operating Capital Outlay</u>		1,298	1,298
<u>Contracted Services</u>	20,446	17,500	17,500
<u>Risk Management Services</u>	44,257	88,885	88,885
<u>TR/DMS/HR SVCS/STW Contract</u>	41,970	38,385	38,385
<u> </u>			
<u> </u>			
<u> </u>			
Indirect Costs Charged to Trust Fund	6,627,685	8,945,231	3,412,786
Total Full Costs to Line (B) - Section III	13,408,233	15,926,101	10,393,656

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	13,319,391	13,993,700	14,039,650
TOTAL SECTION II	(B)	13,408,233	15,926,101	10,393,656
TOTAL - Surplus/Deficit	(C)	4,780,220	5,088,616	5,134,566

EXPLANATION of LINE C:

Schedule IA - Part I: Examination of Regulatory Fees

Department: Business and Professional Regulation

Regulatory Service to or Oversight of Businesses or Professions Program: Florida Condominiums, Timeshares and Mobile Homes

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

Section 718.1255(4)(d), FS requires the Division to serve copies of petitions for arbitration upon all respondents upon the determination that a dispute exists and meets the requirements of the arbitration program. Included in these petitions are copies of the complaint, the association documents, and any backup necessary to substantiate the case. Additionally, several respondents may be listed that, by law, must be provided with this information. These documents are scanned into OnBase, our document management system, to maintain an electronic file as part of DBPR's effort to create a more paperless work environment. The Division has begun providing a CD of these scanned documents to the respondents as well as a courtesy. This is an improvement of service, which may also lead to cost savings from mailing lighter, smaller packages to the respondents.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

The Division is considering the purchase of equipment to digitalize microfilmed records. This initiative will make records easier to store and retrieve, safeguard permanent records and save on current annual costs associated with microfilm software (\$8,593.00) and microfilm equipment maintenance (\$4,402.00).

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

The Division of Florida Condominiums, Timeshares, and Mobile Homes protects consumers by reviewing public disclosure documents related to condominiums, cooperatives, timeshares, and mobile home parks to ensure compliance with the applicable laws relating to these businesses and licenses yacht and ship brokers and salespersons. In addition, the division investigates complaints and enters administrative cases when violations of the law are found and provides an alternative dispute resolution program for condominiums, cooperatives and homeowner associations. This regulatory oversight is appropriate for enforcement of the laws currently subject to division jurisdiction.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental

accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

Most fees are set or capped by statute. The department monitors revenue needs by business program and adjusts fees that can be adjusted by rule, to insure revenue is sufficient to cover expenditures.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

Fees are monitored and adjusted (if not at the statutory cap) to cover both direct and indirect costs. All business programs operated by the Division of Florida Condominiums, Timeshares, and Mobile Homes operate from the Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund which maintains an adequate cash balance. For FY 2010-2011, all business programs operated within revenues received except the arbitration program for Homeowner Associations (HOA). The HOA arbitration program is funded through a \$200 filing fee per petition, and at the end of the arbitration proceeding the department shall charge the parties a fee to cover all costs and expenses incurred in conducting the proceeding. The division has adopted a rule, 61B-80.124, Florida Administrative Code, to better address the collection of costs and expenses for the HOA arbitration program; however, it does not appear that this program will ever be totally self-supporting as the statutory language makes it difficult to recover indirect costs.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

Fees charged are reasonable and do take into account differences between the types of regulated businesses. The Department has developed a formal Cost Allocation Plan that uses actual levels of service provided to allocate costs to the various professions and business. Most annual and developer filing fees are variable based on the size of the regulated business.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or

- b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

The only business program currently operating in a deficit is the arbitration program for Homeowners' Associations. The division currently has authority to charge a \$200 filing fee per petition for arbitration and at the end of each proceeding, seek reimbursement for expenses incurred in conducting the proceeding. The division has adopted a rule, 61B-80.124, Florida Administrative Code, to better address the collection of costs and expenses for the HOA arbitration program; however, it does not appear that this program will ever be totally self-supporting as the statutory language makes it difficult to recover indirect costs. This program benefits homeowner associations and its members by resolving election and recall disputes outside the courts and at a substantially reduced cost.

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

The division has adopted a rule, 61B-80.124, Florida Administrative Code, to address the collection of costs and expenses for the HOA arbitration program rather than consider an increase in fees.

Examination of Regulatory Fees - Part II

Department: **BUSINESS AND PROFESSIONAL REGULATION**

Regulatory Service to or Oversight of Business or Profession Program: **Yacht & Ship Brokers and Salespersons**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes (Sections 326.003 and 326.006(3), FS)**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **Other deposits into the Condominiums, Timeshares, and Mobile Home Trust Fund (see below)**

What is the current annual amount of the subsidy? **\$ NA**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Yacht & Ship Brokers and Salespersons	Initial License Application (2 year license)	326.004(5)	\$ 500 per Applicant	1989	Yes / 61B-60.002(4)	\$ 500 per Applicant	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Yacht & Ship Brokers and Salespersons	Fingerprint Fee	No	\$ 51 per applicant	2003	Yes / 61B-60.002(4)	\$ 51 per applicant	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Yacht & Ship Brokers and Salespersons	License Renewal (Biennial)	326.004(5)	\$ 500 per Applicant	1989	Yes / 61B-60.002(4)	\$ 500 per Applicant	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Yacht & Ship Brokers and Salespersons	Branch Office License	326.004(13)	Pro-rated to Broker's License (Min \$25.00, Max \$100.00)	1989	Yes / 61B-60.002(4)	Pro-rated to Broker's License (Min \$25.00, Max \$100.00)	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Yacht & Ship Brokers and Salespersons	License Reinstatement		\$ 100 per License	2003	Yes / 61B-60.002(4)	\$ 100 per License	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund

Other state funds - available funds deposited to the trust funds include fees from the condominium, cooperative, mobile home and timeshare industries.

Department: BUSINESS AND PROFESSIONAL REGULATION							
Regulatory Service to or Oversight of Business or Profession Program: Condominiums/Cooperatives							
Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): No. (Sections 718.509 and 719.501(2)(b), FS.)							
What percent of the regulatory cost is currently subsidized? (0 to 100%) 0%							
If the program is subsidized from other state funds, what is the source(s)? Other deposits into the Condominiums, Timeshares, and Mobile Home Trust Fund (see below)							
What is the current annual amount of the subsidy? \$ NA							
Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
CONDOMINIUMS	Developer Filing Fee	718.502(3)	\$ 20 per unit	1992	No	\$ 20 per unit	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
CONDOMINIUMS	Amendment Fee	718.502(3)	\$ 100 per filing	1992	Yes / 61B-17.006(2)(c)	\$ 100 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
CONDOMINIUMS	Reservation Fee	718.502(2)(a)	\$ 250 per filing	1992	No	\$ 250 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
CONDOMINIUMS	Conversion Filing Fee	718.608(5)	\$ 100 per filing	1992	Yes / 61B-24.002(1)(a)	\$ 100 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
CONDOMINIUMS	Annual Fee	718.501(2)(a)(b)	\$ 4 per unit	1992	Yes / 61B-23.002(1)(a)-(e)	\$ 4 per unit	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
CONDOMINIUMS	Arbitration Petition Filing Fee	718.1255(4)(a)	\$ 50 per filing	1997	No	\$ 50 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
COOPERATIVES	Developer Filing Fee	719.502(3)	\$ 20 per unit	1992	No	\$ 20 per unit	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund

COOPERATIVES	Amendment Fee	719.502(3)	\$ 100 per filing	1992	Yes / 61B-79.003(2)(b)	\$ 100 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
COOPERATIVES	Reservation Fee	719.502(2)(a)	\$ 250 per filing	1992	No	\$ 250 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Other state funds -	Conversion Filing Fee	719.608(5)	\$ 100 per filing	1992	No	\$ 100 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
COOPERATIVES	Annual Fee	719.501(2)(a)(b)	\$ 4 per unit	1992	Yes / 61B-78.001(1)(a)-(d)	\$ 4 per unit	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Other state funds - available funds deposited to the trust funds include fees from the mobile home and timeshare industries.							

Examination of Regulatory Fees - Part II

Department: **BUSINESS AND PROFESSIONAL REGULATION**

Regulatory Service to or Oversight of Business or Profession Program: **Mobile Homes**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **No. (Section 723.009, FS.)**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **Other deposits into the Condominiums, Timeshares, and Mobile Home Trust Fund (see below)**

What is the current annual amount of the subsidy? **NA**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
MOBILE HOMES	Park Owner Filing Fee	723.011(1)(c)1,2	\$ 10 per lot or \$100-\$300, depending on DOH permit year	1994	No	\$ 10 per lot or \$100-\$300, depending on DOH permit year	Division of Florida Condominiums, Timeshares and Mobile Homes Trust Fund
MOBILE HOMES	Park Owner Add'l lots fee	723.011(1)(c)	\$10 per added lot	1994	Yes / 61B-30.001(4)	\$10 per added lot	Division of Florida Condominiums, Timeshares and Mobile Homes Trust Fund
MOBILE HOMES	Annual Fee	723.007	\$ 5 per lot	2003	No	\$ 5 per lot	Division of Florida Condominiums, Timeshares and Mobile Homes Trust Fund
Other state funds - available funds deposited to the trust funds include fees from the condominium, cooperative and timeshare industries.							

Department: BUSINESS AND PROFESSIONAL REGULATION							
Regulatory Service to or Oversight of Business or Profession Program: Timeshare							
Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): No (Section 721.28, FS)							
What percent of the regulatory cost is currently subsidized? (0 to 100%) 0%							
If the program is subsidized from other state funds, what is the source(s)? Other deposits into the Condominiums, Timeshares, and Mobile Home Trust Fund (see below)							
What is the current annual amount of the subsidy? \$ NA							
Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
TIMESHARE	Filing Fee (Timeshare units)	721.07(4)(a)	\$ 2.00 per 7-day period	1993	No	\$ 2.00 per 7-day period	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
TIMESHARE	Filing Fee Exemption (Exemption from Filing Fee above for certain out of state timeshare plans)	721.03(11)	\$1,000	2007	No	\$1,000	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
TIMESHARE	Filing Fee (Condominium units)	718.502(3)	\$ 20 per unit	1992	No	\$ 20 per unit	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
TIMESHARE	Timeshare Amendment Fee	721.07(4)(b)	\$ 100 per filing	2003	No	\$ 100 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
TIMESHARE	Condominium Amendment Fee	718.502(3)	\$ 100 per filing	1992	Yes / 61B-17.006(2)(c)	\$ 100 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
TIMESHARE	Advertising Fee	721.111(6)	\$ 100 per filing	2003	No	\$ 100 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
TIMESHARE	Exchange Co. Registration	721.18(2)	\$ 500 per filing	2003	No	\$ 500 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund

TIMESHARE	Timeshare Annual Fee	721.27	\$ 2.00 per 7-day period	1993	No	\$ 2.00 per 7-day period	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
TIMESHARE	Multisite Annual Fees	721.58	Greater of: \$ 2.00 per 7-day period with a \$25,000 maximum or \$2.00 per 7-day period for in state projects	1993	No	Greater of: \$ 2.00 per 7-day period with a \$25,000 maximum or \$2.00 per 7-day period for in state projects	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Other state funds -	Condominium Annual Fee	718.501(2)(a)(b)	\$ 4 per unit	1992	Yes / 61B-23.002(1)(a)-(e)	\$ 4 per unit	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Other state funds - available funds deposited to the trust funds include fees from the condominium, cooperative and mobile home industries.							

Examination of Regulatory Fees - Part II

Department: **BUSINESS AND PROFESSIONAL REGULATION**

Regulatory Service to or Oversight of Business or Profession Program: **Homeowners' Associations**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes (Sections 720.311(1) and (2)(a), FS)**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **84% of FY 10-11 expenditures were subsidized**

If the program is subsidized from other state funds, what is the source(s)? **Other deposits into the Condominiums, Timeshares, and Mobile Home Trust Fund (see below)**

What is the current annual amount of the subsidy? **\$610,868/ FY 10-11 cumulative at 6/30/11**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
HOMEOWNER'S ASSOCIATION	Arbitration Petition Filing Fee	720.311(1)	at least \$200 per filing	2004	No	\$ 200 per filing	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
HOMEOWNER'S ASSOCIATION	Reimbursement of Costs-Arbitration	720.311(1)	No cap	2009	Yes/61B-80.124, FAC	Fee is based upon a formula for "Labor Costs" and any different direct expenses incurred.	Division of Florida Condominiums, Timeshares, and Mobile Homes Trust Fund
Other state funds - available funds deposited to the trust funds include fees from the condominium, cooperative, mobile home and timeshare industries.							

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2012 - 2013

Department: Department of Business & Professional Regulation
Budget Entity: Condominiums, Timeshares, and Mobile Homes Trust Fund
Fund: 2289

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2010 - 2011	FY 2011 -12	FY 2012 - 13
Condominiums	11,362	8,815	14,370
Timeshares	4,244,265	3,293,104	5,368,033
Mobile Homes	1,246,379	967,059	1,576,387
Yachts and Ships	2,984,844	2,315,925	3,775,151
Homeowners Associations	(662,830)	(514,286)	(838,330)
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	7,824,019	6,070,617	9,895,610

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Condominiums, Timeshares, and Mobile Homes Trust Fund
LAS/PBS Fund Number:	79800000
	2289

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	448,685.10	(A)		448,685.10
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	6,198,528.00	(C)		6,198,528.00
ADD: Outstanding Accounts Receivable	1,378,998.10	(D)		1,378,998.10
ADD: Statewide Adjustments		(E)		-
Total Cash plus Accounts Receivable	8,026,211.20	(F)	-	8,026,211.20
LESS: Allowances for Uncollectibles	(1,157.10)	(G)		(1,157.10)
LESS: Approved "A" Certified Forwards	(131,913.54)	(H)		(131,913.54)
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(69,121.28)	(I)		(69,121.28)
		(J)		-
Unreserved Fund Balance, 07/01/09	7,824,019.28	(K)	-	7,824,019.28 **

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: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Division of Condomiums, Timeshares, and Mobile Homes Trust Fund</u>
LAS/PBS Fund Number:	<u>2289</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11	7,318,500.38	(A)
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Add/Subtract:		
2011 CF B	0.00	(B)
		(B)

Other Adjustment(s):

Current Compensated Absences Liability (GLC 38600)	170,173.16	(C)
Long-Term Compensated Absences (GLC 48600)	335,345.74	(C)
		(C)
		(C)
		(C)
		(C)
		(C)

ADJUSTED BEGINNING TRIAL BALANCE:	7,824,019.28	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	7,824,019.28	(E)
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DIFFERENCE:	(0.00)	(F)*
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***SHOULD EQUAL ZERO.**



Hotels and Restaurants Trust Fund Schedule I Series

**Department of Business and Professional Regulation
Schedule I Narrative
Hotel and Restaurant Trust Fund**

5% Trust Fund Reserve:

$$\text{\$ *18,453,200 .05} = \text{\$922,660}$$

The adjusted Unreserved Fund Balance for FY 2012-13 is projected to be in excess of \$17,000,000 million therefore, there is no anticipated impact on program fees or services as a result of establishing the reserve.

Section III Adjustments:

- **Compensated Absences Liability \$422,311:** The adjustment is an increase to fund balance for total Current Compensated Absences in fiscal year 2010-11.
- **Incurred Obligations \$(254):** The adjustment is a decrease to fund balance for 2009-10 certified forward B items.
- **SWFS Post Closing Adjustment (\$397):** The adjustment is a decrease as the result of a post closing adjustment to receivables not certified forward and an offsetting decrease in fees revenue.
- **September 2010 Reversions \$4,592:** This is the Certified Forward reversions in A01.

Revenue Estimating Methodology:

Revenue estimates for FY 2011-12 and projections for FY 2012-13 were based on the average of the annual percentage of revenue increases for key indicators over the last two or three years depending on the revenue source projected forward. Some revenues were held constant where there was no indication that they were either going to increase or decrease.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name: Business and Professional Regulation

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Hotel & Restaurant Trust Fund 2375

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 10-11 (A01)	Amount FY 11-12 (A02)	Amount FY 12-13 (A03)	Confirmed By

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category	Amount FY 10-11 (A01)	Amount FY 11-12 (A02)	Amount FY 12-13 (A03)	Confirmed By
Department of Community Affairs 2339	181330	700,000.00			Karen Peyton 922-1659
		Page 121 of 204			

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012- 2013**
Program: Hotel & Restaurant Trust Fund
Fund: 2375
Specific Authority: Chapter 509.072 and 509.302(3), F.S.
Purpose of Fees Collected: Fees collected under s. 509.302(3) must be used solely for the purpose of funding the Hospitality Education Program (HEP)

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012- 2013
<u>Receipts:</u>			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	27,816,988	27,816,988	27,815,809
<u>Fines/Penalties</u>	2,354,964	2,355,000	2,355,000
<u>Transfer From AB&T Catering</u>	300,054	300,100	300,100
<u>Insurance Recovery</u>		-	0
<u>Refunds</u>	8,099	8,099	8,097
<u>Sale of Goods and Services</u>	-	-	-
Total Fee Collection to Line (A) - Section III	30,480,105	30,480,187	30,479,006

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	15,079,655	14,950,015	14,950,015
<u>Other Personal Services</u>	29,744	28,591	28,591
<u>Expenses</u>	1,539,165	1,596,495	1,880,895
<u>Operating Capital Outlay</u>	8,318	8,500	8,500
<u>Acquisition /Motor Vehicles</u>			938,000
<u>TR/DOH-Epidemiological Svr</u>	607,149	607,149	607,149
<u>G/A School to Career</u>		706,698	706,698
<u>Contracted Services</u>	39,669	70,509	70,509
<u>Continuing Education</u>			
<u>Operation/Motor Vehicles</u>	477,426	390,794	390,794
<u>Risk Management Services</u>	177,673	314,631	314,631
<u>TR/DMS/HR SVCS/STW Contract</u>	105,510	95,208	95,208
<u>Indirect Costs Charged to Trust Fund</u>	13,123,136	12,640,958	8,563,523
Total Full Costs to Line (B) - Section III	31,187,445	31,409,548	28,554,513

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	30,480,105	30,480,187	30,479,006
TOTAL SECTION II	(B)	31,187,445	31,409,548	28,554,513
TOTAL - Surplus/Deficit	(C)	(707,340)	(929,361)	1,924,493

EXPLANATION of LINE C:

Schedule IA - Part I: Examination of Regulatory Fees

Department: Business and Professional Regulation

Regulatory Service to or Oversight of Businesses or Professions Program: Division of Hotels and Restaurants

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

During the past 12-months the division has implemented the following operational efficiencies to improve services and keep up with industry growth and resulting increased workload demands:

- Law Change:
 - Rule 61C-4.023, FAC, was amended to increase the variety of methods available for food service employee training, including Internet-based training. This change increases training availability and provides food service employees more flexibility to complete the required training.
 - The division discontinued charging a fee for food service variances in January 2011. Rule 61C-1.008, FAC, is being amended to formally adopt the reduced food service variance fee. Licensee savings ranges from \$150 to \$300 per variance request. The division completed 29 variances at no cost in FY 2010-2011, saving licensees \$8,700. On average, the division completes 60 to 70 variance requests annually. The \$0 variance fee will save licensees \$18,000 to \$21,000 annually.
 - Rule 61C-5.0085, FAC, was amended to improve continuing education provider registrations and course approvals. The new course approval process and form reduces the division's workload by approving continuing education courses for three-years. This change eliminates the need for continuing education providers to submit, and the division to process, course approval requests each time the course is conducted or provided.
- 2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

Additional operational efficiencies planned:

- Electronic Submittal of License Applications:
 - The division continues to promote electronic submittal of license applications over the Internet portal, which will result in a higher level of service to our customers. The agency has begun this process by upgrading the current online

portal software for license processing. The division is currently in the process of updating online renewal applications in the new environment and working with technology staff to discuss further enhancements to make the software more useful for its corporate licensees. The division anticipates phasing in initial and change ownership application processes in 2011.

- Law Change:
 - The division has proposed a statutory change to move to a risk-based food service inspection frequency, which would allow the division to focus resources on the establishments that present the highest risk to the public's health, safety, and welfare. This would reduce the number of inspections some establishments receive annually, while providing a better mission-based utilization of the division's resources. The division anticipates that risk-based inspections would improve achievement of the division's inspections performance measures.
 - HB 883 (Chapter 2011-119, LOF) created remedial training as an optional administrative action for violations. The division is implementing the requirement with industry input and anticipates a reduction in repeat fines assessed as industry knowledge increases by completing remedial education programs. Estimated industry cost reductions are not currently available.
 - Field Inspection Technology:
 - The division continues to conduct and record over 159,000 (95.4%) of its inspections annually with Personal Digital Assistants (PDA). Although the PDA's continue to provide a number of benefits, they lack e-mail capability to communicate with the divisions 186 field inspectors. These inspectors work from their vehicles and are not provided with computers or office space.
 - An employee climate survey identified "Communication" as H&R's primary area for improvement. A budget issue will be submitted to provide inspectors with a tool with e-mail capability and connectivity to the state system, which will further support the departments' customer bill of rights and corporate culture initiatives. This technology update is also needed in order to implement a risk-based inspection frequency.
 - The benefits of electronic inspections include increased report legibility, improved licensee education, and standardized violation documentation. Administrative support and management level benefits include dramatically increased reporting capabilities, reduced handling, storage, and reliance on paper, and online access to inspection information to both internal and external customers.
3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

The Division of Hotels & Restaurants provides inspection services to food service and lodging establishments, as well as oversight of all vertical conveyance devices, in Florida. The division is charged with evaluation of license applications, issuance of licenses, processing annual license renewals, monitoring of continued education and insurance requirements, investigating

complaints, inspecting and other duties deemed appropriate. The regulatory oversight is appropriate to enforce specific qualifications for each license type, investigate complaints and foodborne illnesses, and monitor compliance with sanitation and safety laws in the regulated industries.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

Fees are based on revenue projections using generally accepted governmental accounting procedures taking into consideration historical spending, appropriation and number of applicants and licensees. Many fees are set in statute or set as a cap in statute and the department adjusts the fees by rule to insure sufficient revenue to cover expenditures.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

Yes. All Division of Hotels and Restaurant entities operate from the Hotel & Restaurant Trust Fund which has adequate cash balance to cover expenditures. All business entities generate adequate fees to cover all costs.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

Yes. Fees charged are reasonable and do take into account differences between sizes and types of businesses. Many fees are variable based on capacity. The Department does not charge re-inspection fees, such fees are not provided for in statute.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively,

the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

N/A

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

N/A

Examination of Regulatory Fees - Part II

Department: **BUSINESS AND PROFESSIONAL REGULATION**

Regulatory Service to or Oversight of Business or Profession Program: **Public Lodging Establishments & Public Food Service Establishments**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **No**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **NA**

What is the current annual amount of the subsidy? \$ **0**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Food & Lodging Establishments							
	Initial Application Fee	509.251(1)(a)	\$50	1993	61C-1.008	\$50	Hotel & Restaurant Trust Fund
	Re-Application Fee	509.251	\$50	1993	61C-1	\$50	Hotel & Restaurant Trust Fund
	Change of Owner Fee	509.251(1)(a)	\$50	1993	61C-1	\$50	Hotel & Restaurant Trust Fund
Public Lodging Establishments							
Transient Lodging	License fee - annual	509.251	\$1,000	2003	61C-1.008		Hotel & Restaurant Trust Fund
	Basic fee					\$170	Hotel & Restaurant Trust Fund
	Incremental Unit fee					\$10 - \$190	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
Transient Apartments	License fee - annual	509.251	\$1,000	2003	61C-1.008		Hotel & Restaurant Trust Fund
	Basic fee					\$125	Hotel & Restaurant Trust Fund
	Incremental Unit fee					\$10 - \$190	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
Resort Condominiums & Dwellings	Collective License fee - annual	509.251	\$1,000	2003	61C-1.008		Hotel & Restaurant Trust Fund
	Basic fee					\$150	Hotel & Restaurant Trust Fund
	Per Unit fee					\$10	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
Resort Condominiums & Dwellings	Group & Single License fee - annual	509.251	\$1,000	2003	61C-1.008		Hotel & Restaurant Trust Fund
	Basic fee					\$150	Hotel & Restaurant Trust Fund
	Incremental Unit fee					\$10 - \$190	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
Non-Transient Apartments	Annual License fee	509.251	\$1,000	2003	61C-1.008		Hotel & Restaurant Trust Fund
	Basic fee (> 4 units)					\$95	Hotel & Restaurant Trust Fund
	Incremental Unit fee (> 4 units)					\$20 - \$190	Hotel & Restaurant Trust Fund
	HEP fee (> 4 units)	509.302				\$10	Hotel & Restaurant Trust Fund
Non-Transient Rooming Houses	Annual License fee	509.251	\$1,000	2003	61C-1.008		Hotel & Restaurant Trust Fund

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Basic fee (> 4 units)					\$140	Hotel & Restaurant Trust Fund
	Incremental Unit fee (> 4 units)					\$20 - \$190	Hotel & Restaurant Trust Fund
	HEP fee (> 4 units)	509.302				\$10	Hotel & Restaurant Trust Fund
Public Food Service Establishments							
	Non-seating License fee:	509.251	\$400	2003	61C-1.008		Hotel & Restaurant Trust Fund
	Permanent - total \$242						
	Basic fee					\$220	Hotel & Restaurant Trust Fund
	Epidemiological fee					\$12	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
	Mobile Food Dispensing Vehicle - total \$347						
	Basic fee					\$185	Hotel & Restaurant Trust Fund
	Service Type fee					\$135	Hotel & Restaurant Trust Fund
	Epidemiological fee					\$17	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
	Catering - total \$263						
	Basic fee					\$185	Hotel & Restaurant Trust Fund
	Service Type fee					\$55	Hotel & Restaurant Trust Fund
	Epidemiological fee					\$13	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
	Temporary Food Establishment Vendors & Vendors	509.032	\$105	2003	61C-1.008		Hotel & Restaurant Trust Fund
	1-3 day events - total \$91						
	Basic fee					\$77	Hotel & Restaurant Trust Fund
	Epidemiological fee					\$4	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
	4-30 day events - total \$105						
	Basic fee					\$90	Hotel & Restaurant Trust Fund
	Epidemiological fee					\$5	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
	Annual vendor - total \$1,000	509.032	\$1,000	2003	61C-1.008		
	Basic fee					\$942	Hotel & Restaurant Trust Fund
	Epidemiological fee					\$48	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
	Theme Park Food Carts (1-5 to 26 or more)	509.251	\$400	2003	61C-1.008		Hotel & Restaurant Trust Fund
	Basic fee					\$185	Hotel & Restaurant Trust Fund
	Capacity fee					\$55-\$145	Hotel & Restaurant Trust Fund
	Epidemiological fee					\$12-\$17	Hotel & Restaurant Trust Fund

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
	Seating License fee:	509.251	\$400	2003	61C-1.008		Hotel & Restaurant Trust Fund
	(Seat range 1-49 to 500 or more)						
	Basic fee					\$185	Hotel & Restaurant Trust Fund
	Capacity fee					\$55-\$145	Hotel & Restaurant Trust Fund
	Epidemiological fee					\$12-\$17	Hotel & Restaurant Trust Fund
	HEP fee	509.302				\$10	Hotel & Restaurant Trust Fund
	Plan review fees	509.032	none	2000	61C-1.008	\$150	Hotel & Restaurant Trust Fund
	Variance review process fee- Routine	509.032	\$150	unknown	61C-1.008	\$0	Hotel & Restaurant Trust Fund
	Variance review process fee- Emergency	509.032	\$300	unknown	61C-1.008	\$0	Hotel & Restaurant Trust Fund
	Delinquency fees - 30 days	509.251	\$50	unknown	61C-1.008	\$50	Hotel & Restaurant Trust Fund
	Delinquency fees - > 30 days	509.251	\$100	unknown	61C-1.008	\$100	Hotel & Restaurant Trust Fund
Fines	Violations of Chapter 509 or rule	509.261	\$1,000				Hotel & Restaurant Trust Fund

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2012-2013

Department: Buiness and Professional Regulation
Budget Entity: Hotels & Restaurants
Fund: Hotel & Restaurants Trust Fund 2375

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2010-11	FY 2011-12	FY 2012-13
Hotel & Restaurants	13,657,233	13,119,400	15,045,688
Elevators	1,186,816	1,140,078	1,307,472
HEP	973,248	934,921	1,072,193
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	15,817,297	15,194,398	17,425,354

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012- 2013
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Hotel & Restaraunt Trust Fund
LAS/PBS Fund Number:	7920000
	2375

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	591,760.14	(A)		591,760.14
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	14,025,106.93	(C)		14,025,106.93
ADD: Outstanding Accounts Receivable	2,554,931.59	(D)	-	2,554,931.59
ADD: SWFS Adjustments (s)		(E)	(397.00)	(397.00)
Total Cash plus Accounts Receivable	17,171,798.66	(F)		17,171,401.66
LESS: Allowances for Uncollectibles	111,132.13	(G)		111,132.13
LESS: Approved "A" Certified Forwards	482,994.11	(H)		482,994.11
Approved "B" Certified Forwards	29,894.50	(H)		29,894.50
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	730,083.98	(I)		730,083.98
LESS: SWFS Adjustments (s)		(J)		-
Unreserved Fund Balance, 07/01/09	15,817,693.94	(K)	-	15,817,296.94 **

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012- 2013

Department Title: Business and Professional Regulation
Trust Fund Title: Hotels and Restaurants Trust Fund
LAS/PBS Fund Number: 2375

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 14,433,827.98 (A)

Add/Subtract:

Approved B Carry Forward (Encumbrance) per LAS/PBS	29,894.50	(B)
SWFS Adjustment reducing due from DOE	(397.00)	(B)
		(B)
		(B)

Other Adjustment(s):

Property, Plant and Equipment (GLS 27600-27790)		(C)
Current Compensated Absences Liability (GL 38600)	382,071.78	(C)
Long-Term Compensated Absences Liability (GL 48600)	1,031,688.68	(C)

ADJUSTED BEGINNING TRIAL BALANCE: 15,817,296.94 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 15,817,296.94 (E)

DIFFERENCE: - (F)*

***SHOULD EQUAL ZERO.**



Pari-Mutuel Wagering Trust Fund
Schedule I Series

Department of Business and Professional Regulation
Schedule I Narrative
Pari-Mutuel Wagering Trust Fund

5% Trust Fund Reserve:

This fund transfers the excess balance over operating costs and a statutorily approved reserve of \$1,500,000 at the end of each fiscal year to General Revenue. This transfer is included in Section II, line 7 on the Schedule I. Pursuant to OPB's Legislative Budget Request instructions on page 20 funds of this nature are exempt from the 5% reserve requirement.

Section III Adjustments:

- **Rounding \$2**
- **Adjustment for settlement of investigative bond deposits \$ 362:** The adjustment is an increase in fund balance as a result of the settlement of bonds deposits.
- **FY 2009-10 Reversal of PY Accounts Receivable (\$2,975.00):** The adjustment is a decrease in fund balance as a result of reversing a FY 09-10 accounts receivable.
- **September 2010 reversions \$26,266.00:** Certified Forward reversions in A01.

Revenue Estimating Methodology:

Revenue estimates for FY 2011-12 and FY 2012-13 and are based on the February 2011 Revenue Estimating Conference numbers.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name: Business and Professional Regulation**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number :

Pari Mutuel Wagering TF 2520

<u>Transfers In (Provide Agency and Fund Number Received From)</u>	<u>Transfer Category</u>	<u>Amount FY 10-11 (A01)</u>	<u>Amount FY 11-12 (A02)</u>	<u>Amount FY 12-13 (A03)</u>	<u>Confirmed By</u>
<u>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</u>	<u>Transfer Category</u>				
DOE- Educational Enhancement Trust Fund (2178)	181370	122,255,498	139,300,000.00	149,400,000	Cliff Sowell (A02 &A03)

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012- 2013**
Program: Pari-Mutuel Wagering
Fund: Pari-Mutuel Wagering TF 2520

Specific Authority: Chapter 550, Florida Statutes
Purpose of Fees Collected: To ensure lawful operation of pari-mutuel wagering facilities in Florida

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Receipts:			
Fees (includes finger printing for slots)	3,179,314	3,439,869	3,359,585
Licenses	695,509	802,085	802,085
Fines/Miscellaneous	416,929	201,126	201,126
Taxes	15,601,840	16,957,553	14,819,900
Addictive Gambling Fund	2,000,000	1,750,000	1,750,000
Slot Licenses	19,730,580	12,250,000	14,250,000
Slot Taxes	124,166,632	139,300,000	149,400,000
Indian Gaming Compact Reserve	151,095	250,000.00	250,000.00
Total Fee Collection to Line (A) - Section III	165,941,899	174,950,633	184,832,696

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	6,043,494	6,601,400	6,601,400
Other Personal Services	1,153,447	1,646,166	1,646,166
Expenses	735,182	1,028,986	1,028,986
Operating Capital Outlay	3,704	23,895	23,895
TR/State Attorney/Slots	184,611	169,010	169,010
Acquisition Motor Vehicles	28,316	24,802	24,802
TR/FDLE/Slot Investigation	432,000	228,955	228,955
Contracted Services	19,696	97,317	97,317
Operation/Motor Vehicles	56,373	41,743	41,743
Risk Management	87,061	132,067	132,067
Tax Collection (Equal)			
Lab Contract	2,266,000	2,266,000	2,266,000
TR/DMS/HR Svcs/ Stw Contract	55,027	60,102	60,102
Con/Pari-Mut Wagering/Compl Sys	246,396	296,476	296,476
Gambling Prevention Contract	690,000	264,700	264,700
Racing and Animal Research	100,000	100,000	100,000
Indirect Costs Charged to Trust Fund	153,398,753	168,262,490	172,147,498
Total Full Costs to Line (B) - Section III	165,500,060	181,244,109	185,129,117

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	165,941,899	174,950,633	184,832,696
TOTAL SECTION II	(B)	165,500,060	181,244,109	185,129,117
TOTAL - Surplus/Deficit	(C)	441,839	(6,293,476)	(296,421)

EXPLANATION of LINE C:

Schedule IA - Part I: Examination of Regulatory Fees

Department: Business and Professional Regulation

Regulatory Service to or Oversight of Businesses or Professions Program: Pari-Mutuel Wagering

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

During the 2010 Legislative Session, statutory language submitted by the Division of Pari-Mutuel Wagering to provide more flexible rule authority to determine license renewal cycles was adopted and became law. The Division is in rule development to extend license renewal cycles to three years which will save the licensee money and improve services during the licensing period and also reduce the number of annual applications the Division must process.

Also during the 2010 Legislative Session, the Division submitted statutory language to extend the time period for temporary licenses from 30 days to 90. This allows the Division more time to conduct criminal background investigations prior to the issuance of a permanent license.

The Division created a FTP (File Transfer Protocol) whereby pari-mutuel and slot facilities; and totalizator companies can electronically post required reports and filings for easy access by the Division staff.

All of the Division's online forms were converted into "enterable" format, allowing customers to directly type into the forms and submit those forms electronically.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

The Division continues to evaluate processes and procedures for greater operational efficiencies.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

Yes.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

Yes, the fees charged are based on statutory requirements, and the General Revenue Estimating Conference is used to prepare estimates of tax and fee revenue.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

Yes, the revenue collected in the Pari-Mutuel Wagering Trust Fund covers all associated direct and indirect costs.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

Yes, fees are reasonable and they do take into account the differences among the greyhound, horse, and jai alai facilities. Slot fees are a uniform amount for those facilities authorized to conduct slot wagering, regardless of the differences among each facility.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:

- a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
- b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program

costs would require so high an assessment as to damage its competitive position with similar entities in other states.

N/A

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

N/A

Examination of Regulatory Fees - Part II

Department: **BUSINESS AND PROFESSIONAL REGULATION**

Regulatory Service to or Oversight of Business or Profession Program: **Pari-Mutuel Wagering**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, 550.135, F.S.**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **\$ 0**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Pari-Mutuel Trust Fund)
Pari-Mutuel Wagering							
Greyhound -Daily License	Daily License Fee - OnTrack	550.0951(1)(a)	\$80 per race	FY 1991-92	No	\$80 per race	Pari-Mutuel Trust Fund ¹
Jai Alai -Daily License	Daily License Fee - OnTrack	550.0951(1)(a)	\$40 per race	FY 1993-94	No	\$40 per race	Pari-Mutuel Trust Fund ¹
Horse Race- Daily License	Daily License Fee - OnTrack	550.0951(1)(a)	\$100 per race	FY 1991-92	No	\$100 per race	Pari-Mutuel Trust Fund ¹
Horse Race - Daily License	Simulcast Daily License Fee	550.0951(1)(a)	\$500 per day	FY 1995-96	No	\$100 per race	Pari-Mutuel Trust Fund ¹
Greyhound -Daily License	Simulcast Daily License Fee	550.0951(1)(a)	\$500 per day	FY 1995-96	No	\$80 per race	Pari-Mutuel Trust Fund ¹
Jai Alai -Daily License	Simulcast Daily License Fee	550.0951(1)(a)	\$500 per day	FY 1995-96	No	\$40 per race	Pari-Mutuel Trust Fund ¹
Business -1020	Business License	550.105(2)(a)	\$50	FY 1991-92	No	\$50	Pari-Mutuel Trust Fund ¹
Individual - 1021	Professional Individual Occupational	550.105(2)(a)	\$40	FY 1991-92	No	\$40	Pari-Mutuel Trust Fund ¹
General Individual -1022	General Individual Occupational	550.105(2)(a)	\$10	FY 1991-92	No	\$10	Pari-Mutuel Trust Fund ¹
	Fingerprint Only Fee	550.105(2)(a)	\$43.25	FY 2003-04	No	\$43.25	Pari-Mutuel Trust Fund ¹
Cardrooms							
Table Fees	Annual Table Fees	849.086(5)(d)	\$1000 per table	FY 2006-07	No	\$1000 per table	Pari-Mutuel Trust Fund ¹
Business -1010	Cardroom Business License	849.086(6)(i)	\$250	FY 1995-96	No	\$250	Pari-Mutuel Trust Fund ¹
Individual - 1012	Cardroom Employee Occupational	849.086(6)(i)	\$50	FY 1995-96	No	\$50	Pari-Mutuel Trust Fund ¹
Business -1013	No License Issued Fingerprint Only Fee	849.086(6)(i)	\$43.25	FY 2003-04	No	\$43.25	Pari-Mutuel Trust Fund ¹
Slot Machine Gaming							
License Fee	Slot Machine License Fee	551.106(1)(a)	\$2.0 Million per facility in FY 11/12 and every FY thereafter	FY 2010-11	No	\$2.0 Million per facility in FY 11/12 and every FY thereafter	Pari-Mutuel Trust Fund ¹
Compulsive/Addictive Gambling Prevention	Annual Regulatory Fee	551.118(3)	\$250,000 per facility	FY 2005-06	No	\$250,000 per facility	Pari-Mutuel Trust Fund ¹

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Pari-Mutuel Trust Fund)
Slot Business Entity Occupation	Business Entity Occupational	551.107(4)(d)	\$1,000	FY 2005-06	Yes	\$1,000	Pari-Mutuel Trust Fund ¹
Slot Professional Occupational	Professional Employee Occupational	551.107(4)(d)	\$50	FY 2005-06	Yes	\$50	Pari-Mutuel Trust Fund ¹
Slot General Occupational	General Employee Occupational	551.107(4)(d)	\$50	FY 2005-06	Yes	\$50	Pari-Mutuel Trust Fund ¹
Slot Business Employee	Slot Business Employee Occupational	551.107(4)(d)	\$50	FY 2005-06	Yes	\$50	Pari-Mutuel Trust Fund ¹
Slot Business Officer	No License Issued Fingerprint Only Fee	551.107(4)(d)	\$43.25	FY 2005-06	Yes	\$43.25	Pari-Mutuel Trust Fund ¹

¹ Revenue deposited in the Pari-Mutuel Trust Fund is transferred to the General Revenue fund each year except for a \$1.5 million balance as required in Section 550.135, F.S.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Pari-Mutuel Wagering Trust Fund
LAS/PBS Fund Number:	Pari-Mutuel Wagering
	2520

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,441,821.94	(A)	-	3,441,821.94
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	3,481,389.40	(C)	-	3,481,389.40
ADD: Outstanding Accounts Receivable	1,826,149.48	(D)	-	1,826,149.48
ADD: SWFS Adjustment (S)		(E)	-	-
Total Cash plus Accounts Receivable	8,749,360.82	(F)	-	8,749,360.82
LESS: Allowances for Uncollectibles	(2,238.25)	(G)	-	(2,238.25)
LESS: Approved "A" Certified Forwards	(254,108.13)	(H)	-	(254,108.13)
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(932,541.99)	(I)	-	(932,541.99)
LESS: Payable for Escheated Tickets Due to DOE	(63,417.20)	(J)	-	(63,417.20)
Unreserved Fund Balance, 07/01/11	7,497,055.25	(K)	-	7,497,055.25 **

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: 2012 - 2013

Department Title: Business and Professional Regulation
Trust Fund Title: Pari-Mutuel Wagering Trust Fund
LAS/PBS Fund Number: 2520

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 (A)

Add/Subtract: (B)

Other Adjustment(s): ©

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**



Professional Regulation Trust Fund
Schedule I Series

Department of Business and Professional Regulation
Schedule I Narrative
Professional Regulation Trust Fund

Revenue Estimating Methodology:

The revenue estimates for FY 2011-12 and FY 2012-13 are as follows:

Fees, licenses, and Miscellaneous Revenue – The estimate is projected on a net increase of 0% for each profession. Consideration for the cyclical renewal cycles (two year) was factored in. The Farm Labor fees are projected at the current level.

Taxes – Florida State Boxing Commission Revenue – Projected to be flat for the entire revenue cycle.

Penalties – Child Labor Law – Projected on the continued level of violations.

Interest – The interest revenue estimate is based on prior year earnings plus increases or decreases in the fund balance.

Section III Adjustments:

- **Compensated Absences Liability \$504,621:** The adjustment is an increase to fund balance as a result of reversing the 2009-2010 liability that was not certified.
- **Accounts Payable Liability \$10,578:** The adjustment is an increase in the fund balance as a result of reversing the 2009-2010 deposits payable liability that was not certified.
- **Encumbrances Certified Forward (\$42,516):** The adjustment is a decrease in the fund balance as a result of 2009-2010 encumbrances that were certified forward.
- **Adjustment to Fund Balance for Accounts Receivables (\$12,041,634):** The adjustment is a decrease in the fund balance as a result of the reduction to accounts receivables that were uncollectible 2010-2011.

Adjustment to Fund Balance for prior year deposits liability not a certified forward. (\$45,925): The adjustment is a decrease in the fund balance for the payout of prior year deposits.

-
- **September 2010 reversions \$118,397:** This is the Certified Forward reversions in A01.

- **Rounding (\$4)**

5% Trust Fund Reserve:

The fund will have a 5% reserve of \$990,350 for FY 2011-12 based on \$19,806,991 of revenue from the total \$55,762,609 revenue projected for FY 2011-12. The Unreserved Fund Balance for the FY 2012-13 will be in excess of \$39,000,000. Therefore, there is no anticipated impact on program fees or services due to establishing the reserve.

**DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
Professional Regulation Trust Fund
5% Trust fund Reserve Calculation**

Professional Regulation Trust Fund	Amount
Total Revenues for Fiscal Year 2011-12:	\$ 55,762,609
Less Operating Transfer to DMS STW Contract	(107,579)
Less Operating - Real Estate Education/Recovery	(450,000)
Less Operating- Construction Recovery	(900,000)
Less Operating - Auctioneer Recovery	(25,000)
Less Non Operating - Transfer to Service Operations	(13,375,031)
Less Non-Operating Transfers to Administrative Trust Fund	(10,888,093)
Less Non-Operating Transfer to DFS/Assessments on Investments	(31,089)
Less Non-Operating FBI/Fingerprints	(11,000)
Less Non-Operating Transfer Real Estate Appraiser Registry Fees	(410,000)
Less Service Charge to General Revenue 8.0%	(4,257,826)
Less Non-Operating Transfer to GR	(4,850,000)
Less Non-Operating Transfer to DDC	(650,000)
Total Revenue Subject to 5% Reserve Calculation	\$ 19,806,991
Reserve Factor - 5%	<u>5%</u>
Total 5% Reserve for Professional Regulation Trust Fund	<u><u>\$ 990,350</u></u>

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012 - 2013**
Program: Professional Regulation Program
Fund: Professional Regulation Trust Fund 2547

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

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	63,090,071	51,088,290	71,881,563
<u>Fines/Penalties</u>	1,356,225	1,509,194	2,309,194
<u>Refunds</u>	65,604	191,056	191,056
<u> </u>			
<u> </u>			
<u> </u>			
Total Fee Collection to Line (A) - Section III	64,511,900	52,788,540	69,023,388

SECTION II - FULL COSTS

Direct Costs:			
<u>Salaries and Benefits</u>	15,207,815	15,200,955	15,200,955
<u>Other Personal Services</u>	586,731	779,548	779,548
<u>Expenses</u>	2,958,037	3,192,913	3,192,913
<u>Operating Capital Outlay</u>	3,582	8,000	8,000
<u>Acquisition /Motor Vehicles</u>	152,236	251,900	251,900
<u>Legal Services Contract</u>	899,080	899,080	899,080
<u>Examination Testing Services</u>	410,607	781,407	781,407
<u>Unlicensed Activities</u>	1,068,280	700,050	700,050
<u>CL Pay/Construction Recovery Fund</u>	595,296	900,000	900,000
<u>Claims/Auction Recovery Fund</u>	50,000	25,000	25,000
<u>Trans Architect Activities</u>	425,239	425,239	425,239
<u>Contracted Services</u>	120,208	195,550	195,550
<u>Operation/Motor Vehicles</u>	216,471	233,636	233,636
<u>Risk Management Services</u>	189,151	278,867	278,867
<u>Minority Scholarships/CPA</u>	60,000	100,000	100,000
<u>TR/DMS/HR SVCS/STW Contract</u>	110,478	107,579	107,579
<u>G/A FEMC Contracted Services</u>	1,990,000	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	468,124	450,000	450,000
<u>Payments to Claimants</u>	10,578		
<u> </u>			
<u> </u>			
<u> </u>			
Indirect Costs Charged to Trust Fund	28,139,378	35,071,946	32,451,625
Total Full Costs to Line (B) - Section III	53,661,292	61,671,670	59,051,349

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	64,511,900	52,788,540	69,023,388
TOTAL SECTION II	(B)	45,576,634	50,862,848	50,862,848
TOTAL - Surplus/Deficit	(C)	18,935,266	1,925,692	18,160,540

EXPLANATION of LINE C:

Schedule IA - Part I: Examination of Regulatory Fees

Department: Business and Professional Regulation

Regulatory Service to or Oversight of Businesses or Professions Program: Division of Regulation –Farm and Child Labor Program

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

In February 2003, the Department of Business and Professional Regulation reengineered its business processes and implemented a licensing system. Internet portal services, customer relationship management technology, and mobile commerce technology. While the Single Licensing System provided efficiencies to the department, there was still a need to electronically capture the numerous paper documents that enter the department in order to enhance operational efficiencies and improve customer service. Consequently, during FY 2005-06, the department embarked on a multi-year project to implement a department-wide document management system to capture, manage, store, deliver and preserve paper documents, thereby replacing paper as a driver in our business processes. The project involved wide deployment of both document management and electronic workflow functionality to all business units in the department. The implementation of the system was completed in FY 2008-09 and has provided the following efficiencies:

- Automated matching of documentation with existing licensing information
- Scanning and indexing of documentation for storage and retrieval
- Reduced application processing times
- Increased document security and continuity of operations in the event of a disaster
- Maximized use of the department's facilities

The department-wide document management system not only improves overall customer service, but also increases employee efficiency by allowing staff to spend more time on business processing tasks as opposed to administrative tasks.

The department-wide document management system has resulted in reduced paper, storage and mailing of documents to department offices outside of Tallahassee.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

In 2010, application processing was moved from the Division of Service Operations to the Division of Regulation for streamlining purposes. There is a direct correlation between licensing and in enforcement in Farm Labor so having the two groups together will enhance communication to quickly process the applications. Also, Division of regulation staff will be able to supplement the licensing staff during peak periods.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

Yes. The Divisions of Professions, Regulation, Real Estate, Certified Public Accountants, and Florida State Boxing Commission provide services and oversight to 21 professions, the Florida Boxing Commission and the Child and Farm Labor programs. The Department is charged with evaluation of applications, licensing, license renewals, monitoring of continued education, investigating, inspecting and other duties deemed appropriate. The regulatory oversight is appropriate to enforce specific qualifications for each license type, accept and investigate complaints against licensees and provide support to Boards and Commissions in rulemaking and disciplinary procedures.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

Most fees have been in statute for many years and some are not adequate to support the cost of regulation. Many of the fees are set as a maximum amount in statute and the department uses generally accepted governmental accounting procedures to monitor fee needs and recommend increases, decreases and fee holidays to the boards and commissions to insure revenue is sufficient to cover expenditures and not excessive.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

No, however the Workers' Compensation Administration Trust fund of the Department of Financial Services transfers moneys for the enforcement of farm labor laws per s. 450.38, Florida Statutes.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

Yes. Fees charged are reasonable and do take into account differences between the types of regulated professions. Fees are set by each board or commission based on the cash needs for the regulation of that profession only. The Department has developed a formal Cost Allocation Plan that uses actual levels of service provided to allocate costs overhead to the various professions and businesses.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

The Workers' Compensation Administration Trust fund of the Department of Financial Services transfers moneys for the enforcement of farm labor laws per s. 450.38, Florida Statutes. The benefits of the program are that the working conditions of the farm worker are inspected to insure that the licensing, transportation, sanitation, and payroll administration laws and rules are all adhered to.

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

Since the fees are defined in statute and will not be increased, the expenses should be examined. Moving the program over to the Division of Regulation from the Division of Service Operations will reduce costs from the services provided by service Operations such as the Call Center, Education and Testing and the administration of licensing functions.

Schedule IA - Part I: Examination of Regulatory Fees

Department: Business and Professional Regulation

Regulatory Service to or Oversight of Businesses or Professions Program: Professional Regulation

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

In February 2003, the Department of Business and Professional Regulation reengineered its business processes and implemented a single licensing system including upgraded internet portal services, customer relationship management technology, and mobile commerce technology. While the Single Licensing System provided efficiencies to the department, there was still a need to electronically capture the numerous paper documents that enter the department in order to enhance operational efficiencies and improve customer service. Consequently, during State Fiscal Year (SFY) 2005-06, the department embarked on a multi-year project to implement a department-wide document management system to capture, manage, store, deliver and preserve paper documents, thereby replacing paper as a driver in our business processes. The project involved wide deployment of both document management and electronic workflow functionality to all business units in the department. The implementation of the system was completed in FY 2008-09 and has provided the following efficiencies:

- °Automated matching of documentation with existing licensing information
- °Scanning and indexing of documentation for storage and retrieval
- °Paperless agendas for select professional boards
- °Reduced application processing times
- °Increased document security and continuity of operations in the event of a disaster
- °Maximized use of the department's facilities

The department-wide document management system not only improves overall customer service, but also increases employee efficiency by allowing staff to spend more time on business processing tasks as opposed to administrative tasks.

The department-wide document management system has resulted in reduced paper, storage and mailing of documents to department offices outside of Tallahassee. The project also included providing the agenda items in an electronic format to the board members. This is currently a cumbersome process of making multiple copies, organizing notebooks, packing and mailing a large amount of paper. The Construction Industry Licensing Board, the Florida Real Estate Commission and the Board of Accountancy are currently conducting electronic, paperless meetings. Board and staff travel has been restricted, and the use of some teleconferences and centralized meeting locations is being implemented. These efforts are expected to generate a cost savings of \$70,265 annually.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

The department initiated the ApplyNow! Project to revise the applications of nineteen professions over a twelve-month period beginning July 1, 2011. The project will identify application issues that cause the greatest amount of deficiency letters and applicant confusion and revise the applications and instructions to address those problems. The revised forms will then be adopted through the rulemaking process.

Additionally, the department continues its efforts of improving online applications for new licensees. Applicants have the ability to upload required documents and fully complete and submit an application online. This enhancement will ensure that applications and supporting documentation submitted online will remain together. The online system will allow for faster processing times, thus getting our licensees to work more quickly. Other features of the new online application system include:

- Secure user registration and login;
- Forgotten password retrieval;
- Pre-application eligibility questions;
- An application “save” function to allow applicants to come back to partially completed applications;
- An application summary e-mailed to the applicant following submission; and
- Ability to check application status.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

Yes. The Divisions of Professions, Regulation, Real Estate, the Board of Accountancy, and the Florida State Boxing Commission provide services and oversight to 14 professional boards, one commission, one council, five department-regulated professions and the Child and Farm Labor programs. The department is charged with evaluation of applications, licensing, license renewals, monitoring of continuing education, investigations, inspections and other essential duties. The regulatory oversight is appropriate to enforce specific qualifications for each license type, to accept and investigate complaints against licensees and to provide support to boards and commissions in rulemaking and disciplinary procedures.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

Most fees have been in statute for many years and some are not adequate to support the cost of regulation. Many of the fees are set as a maximum amount in statute, and the department uses generally accepted governmental accounting procedures to monitor fee needs and recommend increases, decreases and fee holidays to the boards and commissions to insure revenue is sufficient to cover expenditures and is not excessive.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

Fees are adequate to cover both direct and indirect costs generated by the Professions; however, there are exceptions:

- The Electrical Contractor's Licensing Board has been operating in a deficit. To make the profession self sufficient, a one-time fee assessment of \$25 was authorized in FY 05-06 affecting 3,353 licensees. Similarly, a fee increase of \$25 was implemented in FY 06-07 affecting 7,315 licensees. A one-time fee assessment of \$75.00 was authorized effective August 31, 2010 to address the shortfall and a \$622,167 surplus is projected for SFY 2010-11.
- The Talent Agency profession is at the statutory fee cap and the current fees are not adequate to cover both direct and indirect program costs. The Talent Agency account has operated in a deficit since the inception of licensing in 1988.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

Yes. Fees charged are reasonable and do take into account differences between the types of regulated professions. Fees are set by each board, commission or the department based on the cash needs for the regulation of that profession only. The Department has developed a formal Cost Allocation Plan that uses actual levels of service provided to allocate costs overhead to the various professions and businesses.

However, the unlicensed activity fee does not reflect differences in the amount of time, costs or number of licensees.

It is set in statute at \$5 for every type of profession. This fee would be more appropriately charged on a sliding scale.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:

- a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.
 - The Electrical Contractor's Licensing Board has been operating in a deficit. To make the profession self sufficient, a one-time fee assessment of \$25 was authorized in FY 05-06 affecting 3,353 licensees. Similarly, a fee increase of \$25 was implemented in FY 06-07 affecting 7,315 licensees. A one-time fee assessment of \$75.00 was authorized effective August 31, 2010 to address the shortfall and a \$622,167 surplus is projected for SFY 2010-11. The regulation of Electrical and Alarm System Contractors by the department provides a vital service to the citizens of Florida. Electrical and alarm contracting involve life safety issues, which require the establishment and regulation of minimum qualification and standards of practice to protect the health, safety and welfare of the public.
 - The fees relative to Talent Agents were set in statute with a \$400 cap which has been the amount charged since the initial licensing. The deficit is projected to be \$654,439 at June 30, 2011 and would take a special assessment of \$2,052 per license to clear the deficit (license count - 319 as of August 2011). State law requires a special assessment to be imposed on active and inactive licenses, and because many of the licensees do this as a part-time profession, such a special assessment would cause financial hardship. The regulation of Talent Agents by the department provides a vital service to the citizens of Florida in the establishment of rules and standards that protect against fraud, misrepresentation and other unscrupulous activity of talent agents.
8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

The program as a whole is self-sufficient, however there are professions within the program that are not self-supporting as required by Chapters 455 and 215, F.S. Chapter 455 does however allow excess cash in the trust fund to be loaned for up to 2 years to a profession in a deficit.

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Architecture and Interior Design**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 481, Part I and 455**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Professional Architects and Business Entities							
	Initial application and examination - architect	481.207	\$775 +cost to purchase exam	Prior to 1994	Yes	Total \$1,040 - \$60 application and various for exam parts	Exam fee to vendor/\$60PRTF
	Initial application and examination - interior designer	481.207	\$775 +cost to purchase exam	Prior to 1994	Yes	Total \$1,040 - \$30 application and various for exam parts	Exam fee to vendor/\$30PRTF
	Biennial renewal fee-individuals architects	481.207	\$200	Prior to 1994	Yes	\$125	Professional Regulation TF
	Biennial renewal fee- individuals interior designer	481.2007	\$500	Prior to 1994	Yes	\$125	Professional Regulation TF
	License by Endorsement-NCARB architect	481.207	N/A	Prior to 1994	Yes	\$90	Professional Regulation TF
	License by Endorsement-All others architect	481.207	N/A	Prior to 1994	Yes	\$200	Professional Regulation TF
	License by Endorsement - interior designer	481.207	N/A	Prior to 1994	Yes	\$30	Professional Regulation TF
	Dual Licensure - architects to register as interior designers	481.207	N/A	Prior to 1994	Yes	\$30	Professional Regulation TF
	Indiv. Renewal of Inactive lic	481.207	\$200	Prior to 1994	Yes	\$75	Professional Regulation TF
	Reactivation from inactive status	481.207	N/A	Prior to 1994	Yes	\$100	Professional Regulation TF
	Examination reviews	481.207	N/A	Prior to 1994	Yes	\$75	Professional Regulation TF
	Unlicensed Activity	455	N/A	Prior to 1994	Yes	\$5	Professional Regulation TF
	Application for Certificate of Authorization	481.207	N/A	Prior to 1994	Yes	\$100	Professional Regulation TF
	Biennial Renewal for Certificate	481.207	\$500	Prior to 1994	Yes	\$125	Professional Regulation TF
	Delinquency fee	455.271/481.207	\$125	Prior to 1994	Yes	\$125	Professional Regulation TF
	Threshold Building Inspectors	481.213(7)	\$125	Prior to 1994	Yes	\$100	Professional Regulation TF
Continuing Education Providers							
	Continuing Ed Provider App - AR	455.2179/481.207	\$250	Prior to 1994	Yes	\$25	Professional Regulation TF
	Continuing Ed Course App	455.2179/481.207	\$250	Prior to 1994	Yes	\$25	Professional Regulation TF
	Continuing Ed Renewal	455.2281	\$250	Prior to 1994	Yes	\$25	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Exam Review Fee	481.207	N/A	Prior to 1994	Yes	\$75	Professional Regulation TF
	Exam fee to NCIDQ	481.207	N/A	Prior to 1994	Yes	\$600	Paid to Vendor
	Exam fee to DBPR	481.207	N/A	Prior to 1994	Yes	\$26	Paid to Vendor
	Exam booklet	481.207	N/A	Prior to 1994	Yes	\$35	Paid to Vendor
	Unlicensed Activity	455.2251	\$5	Prior to 1994	Yes	\$5	Professional Regulation TF
	Change of Status	481.207	N/A	Prior to 1994	Yes	\$50	Professional Regulation TF
	Delinquency fee	455.271/481.207	N/A	Prior to 1994	Yes	\$125	Professional Regulation TF
	Disciplinary	481.2251 and 455	\$5,000	Prior to 1994	Yes	Varies	Professional Regulation TF
	Licensure Verification	481.207	N/A	Prior to 1994	Yes	\$25	Professional Regulation TF
	Duplicate License	455.219/481.207	\$25	Prior to 1994	Yes	\$25	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Florida Board of Auctioneers**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Auctioneers, apprentices, and auction businesses					61G2-3		
	Application Auctioneer License through exam	468.386(1)	N/A	1997	Yes	\$50	Professional Regulation TF
	Application Auctioneer License by endorsement or reciprocity	468.386(1)	N/A	1997	Yes	\$75	Professional Regulation TF
	Application- Apprentice	468.386(1)	N/A	1997	Yes	\$50	Professional Regulation TF
	Application - Business	468.386(1)	N/A	1997	Yes	\$50	Professional Regulation TF
	Exam Fee -DBPR	468.386(1)/455	N/A	1997	Yes	\$241	Professional Regulation TF
	Exam Fee - Testing Service	455	N/A	1997	Yes	\$9	Paid to testing service
	Re-examination fee-DBPR	468.386(1)/455	N/A	1997	Yes	\$241	Professional Regulation TF
	Re-examination-Testing Service	455	N/A	1997	Yes	\$9	Paid to testing service
	Initial License	468.386(1)	N/A	1997	Yes	\$150	Professional Regulation TF
	Biennial License Renewal	468.386(1)	N/A	1997	Yes	\$150	Professional Regulation TF
	Biennial renewal fee-reactivation	468.3852	\$250	1994	Yes	\$50	Professional Regulation TF
	Duplicate License	455.219/468.386(1)	N/A	1997/2004	Yes	\$25	Professional Regulation TF
	Change of Status	455.271/468.386(1)	No greater than renewal fee	1997/2004	Yes	\$50	Professional Regulation TF
	Delinquent Fee	455.271/468.386(1)	No greater than renewal fee	1997/2004	Yes	\$100	Professional Regulation TF
	Recovery Fund Surcharge	468.386(1)	\$300	1997	Yes	\$0	Professional Regulation TF
	Unlicensed Activity	455.2281	\$5	2004	Yes	\$5	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Community Association Managers**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Community Association Mgrs					61E-14-3		
	Application Fee	468.435	\$50	1996	Yes	\$50	Professional Regulation TF
	Fingerprint Processing	468.435	N/A	1996	Yes	\$57.25	Professional Regulation TF
	Examination Fee - DBPR	468.435/455.217	\$100	1996/2004	Yes	\$73	Professional Regulation TF
	Examination Fee	468.435/455.217	N/A	1996/2004	Yes	\$27	Paid to testing service
	Re-examination fee-DBPR	468.435/455.217	\$100	1996/2004	Yes	\$73	Professional Regulation TF
	Re-exam	468.435/455.217	N/A	1996/2004	Yes	\$27	Paid to testing service
	Examination Review	468.435	N/A	1996	Yes	\$50	Professional Regulation TF
	Initial License	468.435	\$100	1996	Yes	\$100	Professional Regulation TF
	Biennial Renewal - Active	468.435	\$100	1996	Yes	\$100	Professional Regulation TF
	Biennial Renewal - Inactive	468.435	\$100	1996	Yes	\$100	Professional Regulation TF
	Inactive license fee	468.435	\$100	1996	Yes	\$100	Professional Regulation TF
	Delinquent license fee	468.435	\$50	1996	Yes	\$50	Professional Regulation TF
	Unlicensed Activity fee	455.2281	\$5	2004	Yes	\$5	Professional Regulation TF
	Reactivation	468.435	N/A	1996	Yes	\$25	Professional Regulation TF
	Change of Status	468.435	No greater than renewal fee	1996	Yes	\$15	Professional Regulation TF
	Duplicate license fee	455.219/468.435	No greater than renewal fee	1996/2004	Yes	\$25	Professional Regulation TF
	Cont Ed Provider Application fee	455.2179/468.435	\$250	1996/2004	Yes	\$250	Professional Regulation TF
	Application Pre-licensing education provider	468.435	N/A	1996	Yes	\$250	Professional Regulation TF
	Renew Pre-licensing education provider	468.435	N/A	1996	Yes	\$250	Professional Regulation TF
Administrative	Penalties/Fines	468.436/468.437	\$5,000	1991/1996	Yes	\$5,000	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Talent Agencies**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **NA**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Talent Agencies					61-19		
	Application fee	468.404	\$400	None	Yes	\$300	Professional Regulation TF
	Initial License*	468.404	\$400	1988	Yes	\$400/\$200	Professional Regulation TF
	Renewal of license	468.404	\$400	1988	Yes	\$400	Professional Regulation TF
	Late renewal penalty	468.404	\$50	1988	Yes	\$50	Professional Regulation TF
	Reinstatement fee late > 45 days	468.404	\$400	1988	Yes	\$150	Professional Regulation TF
	Reinstatement fee for disciplinary action	468.404	\$400	1988	Yes	\$400	Professional Regulation TF
	Name/Location Chg	468.404	\$25	1988	Yes	\$25	Professional Regulation TF
	Reapplication-Owner Change	468.404	\$400	1988	Yes	\$300	Professional Regulation TF
	Reapplication-Operator Change	468.404	\$400	1988	Yes	\$150	Professional Regulation TF
	Duplicate/Lost License	455.219	\$25	1988	Yes	\$25	Professional Regulation TF
	Unlicensed Activity	455.2281	\$5	1988	Yes	\$5	
	Fingerprint Processing Fee	468.404	N/A	1988	Yes	\$57.25	Professional Regulation TF
	Fines:						
	Failure to display license	468.413	\$5,000	2009	Yes	\$50	Professional Regulation TF
	Civil penalties	468.413	\$5,000	2009	Yes	up to \$400	Professional Regulation TF
	* \$200 if licensed after May 31 of odd year otherwise \$400						
	Rule is under development						

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Asbestos Abatement**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? \$ **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
					61E1-3.001		
Asbestos Consultant	Application fee	469.004/469.008	\$500	1994	Yes	\$300	Professional Regulation TF
	Initial licensing fee	469.004/469.008	\$500	1994	Yes	\$500	Professional Regulation TF
	Delinquent	469.004/469.008	\$500	1994	Yes	\$250	Professional Regulation TF
	Reactivation	469.004/469.008	\$500	1994	Yes	\$100	Professional Regulation TF
	Biennial renewal	469.004/469.008	\$500	1994	Yes	\$300	Professional Regulation TF
	Biennial inactive renewal	469.004/469.008	\$500	1994	Yes	\$200	Professional Regulation TF
Asbestos Contractor	Application fee	469.004/469.008	\$500	1994	Yes	\$300	Professional Regulation TF
	Initial licensing fee	469.004/469.008	\$500	1994	Yes	\$500	Professional Regulation TF
	Delinquent	469.004/469.008	\$500	1994	Yes	\$250	Professional Regulation TF
	Reactivation	469.004/469.008	\$500	1994	Yes	\$100	Professional Regulation TF
	Biennial renewal	469.004/469.008	\$500	1994	Yes	\$300	Professional Regulation TF
	Biennial inactive renewal	469.004/469.008	\$500	1994	Yes	\$200	Professional Regulation TF
							Professional Regulation TF
	Examination fee	469.004/469.008	\$500	1994	Yes	\$400	Professional Regulation TF
	Reexamination fee	469.004/469.008	\$500	1994	Yes	\$400	Professional Regulation TF
Asbestos Business	Application fee	469.006/469.008	500/qualifying agent	1994	Yes	\$300	Professional Regulation TF
	Initial licensing fee	469.004/469.008	\$500	1994	Yes	\$500	Professional Regulation TF
	Delinquent	469.004/469.008	\$500	1994	Yes	\$250	Professional Regulation TF
	Reactivation	469.004/469.008	\$500	1994	Yes	\$100	Professional Regulation TF
	Biennial renewal	469.004/469.008	\$500	1994	Yes	\$500	Professional Regulation TF
	Add/change Financial Officer	469.004/469.008	\$500	2000	Yes	\$100	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Athlete Agents**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Athlete Agents	Application Fee	468.453	\$500	2002	61-24.004	\$500	Professional Regulation TF
	Licensure Fee	468.453	\$2,000	2002	Yes	\$750	Professional Regulation TF
	Delinquent Fee	455.271/468.453	Active Status renewal	2002	Yes	\$100	Professional Regulation TF
	Biennial Renewal Fee	468.4536	N/A	1995	Yes	\$440	Professional Regulation TF
	Inactive Fee	468.453	N/A	2002	Yes	\$200	Professional Regulation TF
	Unlicensed Activity	455.2281	\$5	2000	Yes	\$5	Professional Regulation TF
	Delinquent Fee	455.271	Active Status renewal	2000	Yes	\$100	Professional Regulation TF
	Reactivation Fee	468.453	\$50	2002	Yes	\$50	Professional Regulation TF
	Change of Status Fee	455.271/468.453	\$2,000	2002	Yes	25	Professional Regulation TF
This fee has been eliminated	Criminal Records Check Fee	468.453	\$42	2002	Yes	\$39	Professional Regulation TF
	Duplicate license fee	455.219	\$25	2002	Yes	\$25	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Board of Employee Leasing Companies**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? \$ **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
					61G7		
Controlling Person	Application Fee	468.524	\$250	1994	Yes	\$107	Professional Regulation TF
	Initial License Fee	468.526	\$2,000	2000	Yes	\$1,000	Professional Regulation TF
	If effective in 2nd yr				Yes	\$500	Professional Regulation TF
	Delinquent Fee	468.528	\$300	1994	Yes	\$300	Professional Regulation TF
	Biennial Renewal Fee	468.526	\$2,000	2000	Yes	\$1,000	Professional Regulation TF
	Change of Name Fee if not at renewal	468.530	\$50	1994	Yes	\$25	Professional Regulation TF
	Change of Status Fee	468.530	\$50	1994	Yes	\$25	Professional Regulation TF
	Unlicensed Activity	455.2281	\$5	2000	Yes	\$5	Professional Regulation TF
	Duplicate License Fee	455.219	\$25	2000	Yes	\$25	Professional Regulation TF
Employee Leasing Company	Application Fee	468.524	\$250	1994	Yes	\$250	Professional Regulation TF
	Initial License Fee	468.526	\$2,500	2000	Yes	\$1,500	Professional Regulation TF
	If effective in 2nd yr				Yes	\$750	Professional Regulation TF
	Delinquent Fee	468.528	\$300	1994	Yes	\$300	Professional Regulation TF
	Biennial Renewal Fee	468.526	\$2,500	2000	Yes	\$1,500	Professional Regulation TF
	Change of Name Fee if not at renewal	468.530	\$50	1994	Yes	\$50	Professional Regulation TF
	Total license fee and Annual Assessment	468.526	\$10,000	2000	Yes	Varies	Professional Regulation TF
	Unlicensed Activity Fee	455	\$5	2000	Yes	\$5	Professional Regulation TF
	Change of Ownership	468.5245	\$250	1994	Yes	\$250	Professional Regulation TF
Employee Leasing Company Group	Application Fee	468.524	\$250	1994	Yes	\$250	Professional Regulation TF
	Initial License Fee	468.526	\$2,500	2000	Yes	\$2,500	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	If effective in 2nd yr				Yes	\$1,250	Professional Regulation TF
	Delinquent Fee	468.528	\$300	1994	Yes	\$300	Professional Regulation TF
	Biennial Renewal Fee	468.526	\$2,500	2000	Yes	\$2,500	Professional Regulation TF
	Change of Name Fee if not at renewal	468.530	\$50	1994	Yes	\$50	Professional Regulation TF
	Total license fee and Annual Assessment	468.526	\$14,000	2000	Yes	Varies	Professional Regulation TF
	Unlicensed Activity Fee	455	\$5	2000	Yes	\$5	Professional Regulation TF
	Change of Ownership	468.5245	\$250	1994	Yes	\$250	Professional Regulation TF
DeMinimis Company License	Registration Fee	468.5275	\$250	1994	Yes	\$250	Professional Regulation TF
	Change of Name Fee	468.530	\$50	1994	Yes	\$50	Professional Regulation TF
	Annual Registration Renewal Fee	468.5275	\$250	1994	Yes	\$250	Professional Regulation TF
DeMinimis Group License	Registration Fee	468.5275	\$500	1994	Yes	\$500	Professional Regulation TF
	Change of Name Fee	468.530	\$50	1994	Yes	\$50	Professional Regulation TF
	Annual Registration Renewal Fee	468.5275	\$500	1994	Yes	\$500	Professional Regulation TF
					Yes		
Administrative Fine	Civil Penalty	468.532	\$5,000	2000	Yes	\$5,000	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Professional Geologists**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? \$ **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
					61G16		
Professional Geologist	Application fee	492.104	\$150	2000	Yes	\$150	Professional Regulation TF
	Initial licensing fee	492.104	\$100	2000	Yes	\$100	Professional Regulation TF
	Delinquency fee	492.104	Up to active status renewal fee	2000	Yes	\$100	Professional Regulation TF
	Examination fee	492.104	\$250	2000	Yes	\$250	Professional Regulation TF
	Biennial renewal	492.104	\$150	2000	Yes	\$125	Professional Regulation TF
	Biennial inactive renewal	492.104	\$50	2000	Yes	\$50	Professional Regulation TF
	Duplicate license	492.104/455.219	\$25		Yes	\$25	Professional Regulation TF
	Provisional license	492.104	\$400	2000	Yes	\$400	Professional Regulation TF
	Change in licensure status	492.104/455.271	Up to active status renewal fee		Yes	\$100	Professional Regulation TF
	Reactivation of inactive lic	492.104/455.271	\$50	2000	Yes	\$50	
Geology Business	Certificate of Authorization	492.104	\$350	2000	Yes	\$350	Professional Regulation TF
	Renewal Certif. Authorization	492.104	\$350	2000	Yes	\$350	Professional Regulation TF
Unlicensed Activity fee		455.2281	\$5	2004	Yes	\$5	Professional Regulation TF
Certification of public record		455.219	\$25	2004	Yes	\$25	Professional Regulation TF
Administrative Fine		492.113	\$1,000	2004	Yes	\$1,000	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Barbers'**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
					61G3-20		
Barber	Original Licensing Fee	476.192(1)	\$100	Unknown	Yes	\$100 /\$50	Professional Regulation TF
	License Renewal Fee	476.192(1)	\$100	2001	Yes	\$100	Professional Regulation TF
	License Renewal Fee/Inactive	476.155(2)	\$50	1999	Yes	\$50	Professional Regulation TF
	Delinquent License Fee	476.192(1)	\$100	1996	Yes	\$100	Professional Regulation TF
	Examination/Reexamination - Practical Portion	476.192(1)	\$150	Unknown	Yes	\$75	Professional Regulation TF
	Examination/Reexamination - Written Portion	476.192(1)	\$150	Unknown	Yes	\$75	\$61.50 PRTF & \$13.50 vendor
	Endorsement Application Fee	476.192(1)	\$150	Unknown	Yes	\$150	Professional Regulation TF
	Examination/Reexamination - Practical Portion	476.192(1)	\$150	Unknown	Yes	\$75	Professional Regulation TF
	Examination/Reexamination - Written Portion	476.192(1)	\$150	Unknown	Yes	\$75	\$61.50 PRTF & \$13.50 vendor
	Reactivation Fee	476.155(2)	\$100	1999	Yes	\$100	Professional Regulation TF
Restricted Barber	Original Licensing Fee	476.192(1)	\$100	Unknown	Yes	\$100 /\$50	Professional Regulation TF
	Biennial renewal fee-individuals (\$105)	476.192(1)	\$100	2001	Yes	\$100	Professional Regulation TF
	License Renewal Fee/Inactive	476.155(2)	\$50	1999	Yes	\$50	Professional Regulation TF
	Delinquent License Fee	476.192(1)	\$100	1996	Yes	\$100	Professional Regulation TF
	Examination/Reexamination - Practical Portion	476.192(1)	\$150	Unknown	Yes	\$75	Professional Regulation TF
	Examination/Reexamination - Written Portion	476.192(1)	\$150	Unknown	Yes	\$75	\$70.50 PRTF & \$4.50 vendor
Barber Assistant	License Renewal Fee	476		1980	Yes	\$20	Professional Regulation TF
Barbershop	License Application Fee	455.2281	\$150	1988	Yes	\$75	Professional Regulation TF
	Original Barbershop Licensure Fee	476.192(1)	\$150	1985	Yes	\$50	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Written exam review fee	455.217	No cap	Unknown	Yes	\$30	To vendor
	Copies of practical grade sheets					\$10	Professional Regulation TF
	Processing Fee-change of status	455.271	Active status renewal fee	1995	Yes	\$10	Professional Regulation TF
	Duplicate License Fee	476.192(1)	\$25	2000	Yes	\$25	Professional Regulation TF
	License Certification	476.192(1)	\$25	Unknown	No	\$25	Professional Regulation TF
	Special Assessment	455.219(2)	No cap		Yes	\$100	Professional Regulation TF
	Normal Penalty Ranges	476.204(2)	\$500.00 per count	Unknown	Yes	\$50 to \$500	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Building Code Administrators and Inspectors**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
					61G19-10.001		
Building Code Administrators	Initial Application Fee	468.627(2)	\$25.00	prior to 1994	Yes	\$25	Professional Regulation TF
	Initial Examination Fee	468.627(3)	\$150.00	1998	Yes	\$50	Professional Regulation TF
	Reexamination Fee	468.627	N/A	Unknown	Yes	\$25	Professional Regulation TF
	Initial Certification Fee	468.627	N/A	1998	Yes	\$25	Professional Regulation TF
	Initial Certification Fee-local govt employees	468.627	N/A	1998	Yes	\$5	
	Active Renewal Fee	468.627	N/A	1998	Yes	\$25	Professional Regulation TF
	Biennial renewal-local govt employees	468.627	N/A	1998	Yes	\$5	
	Inactive Renewal Fee/Non-government or Government	468.627	N/A	Unknown	Yes	\$25	Professional Regulation TF
	Delinquent Fee/Government or Non-Government	468.627	N/A	Unknown	Yes	\$5	Professional Regulation TF
					Yes		
Plans Examiners	Initial Application Fee	468.627(2)	\$25.00	prior to 1994	Yes	\$25	Professional Regulation TF
	Initial Examination Fee	468.627(3)	\$150.00	1998	Yes	\$50	Professional Regulation TF
	Biennial renewal fee-individuals	468.627	N/A	Unknown	Yes	\$25	Professional Regulation TF
	Initial Certification Fee	468.627	N/A	Unknown	Yes	\$25	Professional Regulation TF
	Initial Certification Fee-local govt employees	468.627	No greater than renewal fee	1998	Yes	\$5	Professional Regulation TF
	Active Renewal Fee	468.627	No greater than renewal fee	Unknown	Yes	\$25	Professional Regulation TF
	Biennial renewal-local govt employees		N/A	1998	Yes	\$5	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Delinquent Fee/Government or Non-Government	468.627	N/A	Unknown	Yes	\$5	Professional Regulation TF
					Yes		
Building Code Inspector	Initial Application Fee	468.627(2)	\$25.00	prior to 1994	Yes	\$25	Professional Regulation TF
	Initial Examination Fee	455.2281	\$150.00	1998	Yes	\$50	Professional Regulation TF
	Reexamination Fee	468.627	N/A	Unknown	Yes	\$25	Professional Regulation TF
	Training Program Initial Application Fee/Non-government	468.609	N/A	Unknown	Yes	\$25 per 100 program hours-\$25 minimum and \$100 maximum	Professional Regulation TF
Continuing Education Fees	Continuing Education Provider registration fee	455.2179/468.627(5)	\$250.00	2000	Yes	\$100.00	Professional Regulation TF
	Continuing Education Course Approval Application Fee	455.2179/468.627(5)	\$250.00	2000	Yes	\$25 per 4 classroom hours- \$25 minimum and \$200 maximum	Professional Regulation TF
Miscellaneous Fees	Exam Review Fee	468.627		Unknown	Yes	\$25	Professional Regulation TF
	Duplicate License Fee	455.219(5)	\$25	Unknown	No	\$25	Professional Regulation TF
	License Certification	468.627	\$25	Unknown	\$25	\$25	Professional Regulation TF
	Disciplinary Proceedings	468.621(2)(d)	Up to \$5,000 per count	Unknown	Yes	\$250 - \$5,000	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Building Code Surcharge	Building Code Administrators and Inspectors Fund	468.631	1/2 cent per square foot of under roof floor space permitted - remitted from building departments 1.5 percent of all permit fees assessed with a minimum of \$2.00	Unknown 2010	Yes	N/A	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Cosmetology**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Cosmetology Specialty Salons					61G5-24		
	Application Fee Cosmetology Salon	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Application Fee Mobile Cosmetology Salon	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Initial License Salon (50/5) (UA)	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Initial License Mobile Salon (50/5) (UA)	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Biennial Renewal Cosmetology Salon (50/5) UA (Even) (11/30/04)	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Biennial Mobile Cosmetology Salon (50/5) UA (Even) (11/30/04)	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Delinquent Renewal Cosmetology Salon (50)	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
Cosmetologists	Initial License Cosmetologists (25/5) (UA)	477.026(1)	25 -50	2009	Yes	\$50	Professional Regulation TF
	Biennial Renewal Cosmetologists (25/5) UA	477.026(1)	25 -50	2009	Yes	\$50	Professional Regulation TF
	Application Fee Cosmetology/Endorsement	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Examination Fee (\$23 DBPR/\$27 Vendor)	477.026(1)	\$50	Prior to 1992	Yes	\$50	DBPR & Direct Pay Vendor
	ReExam Fee Cosmetology - provided by Vendor	477.026(1)	\$50	Prior to 1992	Yes	\$23+\$13.5 per part	DBPR & Direct Pay Vendor
	Inactive Renewal Cosmetology (25) UA	477.0212(2)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Delinquent/Inactive Renewal Cosmetology (25)	477.026(1)	25 -50	2009	Yes	\$50	Professional Regulation TF
	Application Fee - Specialist	477.026(1)	\$30	Prior to 1992	Yes	\$30	Professional Regulation TF
	Endorsement Registration - Specialist	477.026(1)	\$30	Prior to 1992	Yes	\$30	Professional Regulation TF
	Biennial Renewal Specialist (30/5) UA	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Inactive Renewal Specialty registrant (20) UA	477.0212	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Delinquent Renewal Specialty registrant (30)	477.026(1)	\$50	Prior to 1992	Yes	\$50	Professional Regulation TF
	Change of Status Processing Fee	455.271	\$5	1994	Yes	\$5	Professional Regulation TF
	Exam Review Fee	455.217	No cap	1990	Yes	\$30	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Special Assessments - by rule as needed	455.219(2)	No cap	2006	Yes	\$30	Professional Regulation TF
	Reactivations	477.0212(2)	\$50	1990	Yes	\$50	Professional Regulation TF
	Unlicensed Activity	455.2281	\$5	Unknown	Yes	\$5	Professional Regulation TF
Continuing Education Providers							
	Continuing Education Provider Applications		\$250	2000	Yes	\$250	Professional Regulation TF
	Continuing Education Providers Renewal (Odd Years)		\$250	2000	Yes	\$250	Professional Regulation TF
Fines							
	Disciplinary Guidelines	477.029		Unknown	Yes	\$50 to \$500	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Pilot Commissioners / Pilotage Rate Review**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
State Pilot	Application for licensure fee	310.121(1)(a)	\$300	Unknown	61G14-14	\$200	Professional Regulation TF
	Examination for licensure	310.121(1)(b)	\$300	Unknown	No	None	Professional Regulation TF
	Reexamination fee		N/A		Yes	\$200	Professional Regulation TF
	Biennial Renewal Fee	310.121(2)	\$200	Unknown	Yes	\$195	Professional Regulation TF
	Initial Licensure Fee	310.121	N/A	Unknown	Yes	\$195/\$95	Professional Regulation TF
Deputy Pilot	Certification application fee	310.121(1)(a)	\$300	Unknown	Yes	\$200	Professional Regulation TF
	Examination for licensure	310.121(1)(b)	\$300	Unknown	No	None	Professional Regulation TF
	Reexamination fee				Yes	\$200	Professional Regulation TF
	Biennial Renewal Fee	310.121(2)	\$100	Unknown	Yes	\$95	Professional Regulation TF
	Initial Certification Fee	310.121	N/A	Unknown	Yes	\$95/\$45	Professional Regulation TF
	Unlicensed Activities	455.2281	\$5	2002	Yes	\$5	Professional Regulation TF
Miscellaneous Fees	Exam Review Fee	310.121(1)(c)	\$300	1994	Yes	\$150	Professional Regulation TF
	Change of Status Fee	455.271	No greater than renewal fee	Unknown	No	\$0	Professional Regulation TF
	Duplicate License Fee	455.219(5)	No greater than renewal fee	Unknown	No	\$0	Professional Regulation TF
	License Certification	455.219(6)	\$25	Unknown	No	\$0	Professional Regulation TF
Fines	Penalties	310.161(2)	\$5,000	Unknown	Yes	\$500 - \$5,000	Professional Regulation TF
Gross Pilotage Assessment	Assessment of Percentage of Gross Pilotage	310.131	2% of gross pilotage earned by pilots	2006	Yes	0.8% 0.7% of gross pilotage	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Rate review application fee	310.151	\$1,000	Unknown	Yes	\$150	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Construction Industry Licensing Board**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Construction Contractors							
Applicant for a certificate / Certified Contractors							
	Initial application fee	489.109	\$150	1997	Yes		Professional Regulation TF
	Initial application plus examination cost	489.109	\$350	prior to 1995		\$335	Professional Regulation TF
	To department for exam. admin.	489.109	\$80		Yes	\$80	Professional Regulation TF
	To department fo app. proc'ing.	489.109	\$40		Yes	\$40	Professional Regulation TF
	To vender for exam development	489.109	\$135		Yes	\$135	
	To vender for exam administration	489.109	\$80		Yes	\$80	
	Re-scheduled examination	489.109	N/A		Yes	\$135	Paid to vendor
	Initial license fee for certification	489.109	\$200	prior to 1995	Yes	\$200	Professional Regulation TF
	Examination fee when conducted by department	489.109	Actual cost	prior to 1995			Professional Regulation TF
Applicant for registration / Registered Contractors							
	Initial application fee	489.109	\$100	prior to 1995	Yes	\$100	Professional Regulation TF
	Initial license fee for registration	489.109	\$200		Yes	\$200	Professional Regulation TF
	Biennial renewal fee-individuals	489.117	\$200	prior to 1995	No	\$200	Professional Regulation TF
Certified and Registered Contractors							
	Renewal for inactive registration or certificate	489.109(1)(E)	No greater than renewal fee	prior to 1995	Yes	\$50	Professional Regulation TF
	DCA-FI Bldg Code fee on application and renewal of certificates & registrations	489.109(3)	\$4	prior to 1995	No	\$4	Professional Regulation TF
	if remitted initial in 2nd yr				Yes	\$100	Professional Regulation TF
	Initial designation fee - officers	489.109(1)(b)		prior to 1995	Yes	\$200	Professional Regulation TF
	Transfer license fee	489.109(1)(g)	Resonably reflects costs		Yes	\$50	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Application for reactivation	455.2281	\$100		Yes	\$100	Professional Regulation TF
	Review of exam	455.217(3)	Actual cost of review		Yes	\$75	Professional Regulation TF
	Delinquency fee-business	489.109(1)(C)	No greater than renewal fee		Yes	\$50	Professional Regulation TF
	Change of status (other than at licensing time)	489.119	Reasonably reflects costs	prior to 1995	Yes	\$50	Professional Regulation TF
	Citations/Fines	455 & 489	\$1,000		Yes	\$100 to \$1,000	Professional Regulation TF
	Administrative fines	489.129(1)	\$10,000		Yes		
	Administrative fines	489.129(2)	\$5,000		Yes		
Continuing Education Provider							
	Registering Provider		\$250	2000	Yes	\$250	Professional Regulation TF
	Course review		\$250	2000	Yes	\$25/cr hour - max \$150	Professional Regulation TF
*Note that CILB has two part exam (1 administered by vender; 1 administrated by Department)							
not a fee change							

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Certified Public Accountants**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Certified Public Accountants - Individuals and Business entities					61H1-31.001		
	Combined application & examination	473.305	\$250 plus cost of exam	Prior to 1991			Professional Regulation TF
	Exam application fee				Yes	\$50.00	Professional Regulation TF
	Auditing Exam fee				No	\$159.25	Vendor (NASBA/CPAES)
	Accounting Exam fee				No	\$148.00	Vendor (NASBA/CPAES)
	Regulation Exam fee				No	\$125.50	Vendor (NASBA/CPAES)
	Business E&C Exam fee				No	\$114.25	Vendor (NASBA/CPAES)
	Reexamination fee	473.305		Prior to 1991			
	Four sections				Yes	\$105	Vendor (NASBA/CPAES)
	Three sections				Yes	\$90	Vendor (NASBA/CPAES)
	Two sections				Yes	\$75	Vendor (NASBA/CPAES)
	One section				Yes	\$60	Vendor (NASBA/CPAES)
	Biennial renewal fee-individuals (\$97)	473.305	\$250	Prior to 1991			Professional Regulation TF
	License				Yes	\$87	Professional Regulation TF
	Minority scholarship fee	473.3065	No greater than renewal fee		Yes	\$5	Professional Regulation TF
	Unlicensed activity fee	455.2281	No greater than renewal fee		Yes	\$5	Professional Regulation TF
	Change of status	455.271	No greater than renewal		Yes	\$50	Professional Regulation TF
	Reactivation of delinquent	473.305			Yes	\$250	Professional Regulation TF
	Biennial renewal-business (pay 1/2 if licensed 2nd yr of biennial)	473.311			Yes	\$150/\$75	Professional Regulation TF
	Biennial renewal-sole proprietor firm (pay 1/2 if licensed 2nd yr of biennial)	455.2281			Yes	\$50/\$25	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Real Estate Appraisers**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Real Estate Appraiser							
	Application Fee Registered Trainee Appraiser	475.6147	\$150	1998	Yes	\$50	Professional Regulation TF
	Application Fee Certified Residential Appraiser	475.6147	\$150	1998	Yes	\$100	Professional Regulation TF
	Application Fee Certified General Appraiser	475.6147	\$150	1998	Yes	\$100	Professional Regulation TF
	Initial License Registered Trainee Appraiser	475.6147	\$300	1998	Yes	\$175	Professional Regulation TF
	Initial License Certified Residential Appraiser	475.6147	\$300	1998	Yes	\$175	Professional Regulation TF
	Initial License Certified General Appraiser	475.6147	\$300	1998	Yes	\$175	Professional Regulation TF
	Biennial Renewal Registered Trainee Appraiser	475.6147	\$300	1998	Yes	\$175	Professional Regulation TF
	Biennial Renewal Licensed Appraiser	475.6147	\$300	1998	Yes	\$175	Professional Regulation TF
	Biennial Renewal Certified Residential Appraiser	475.6147	\$300	1998	Yes	\$175	Professional Regulation TF
	Biennial Renewal Certified General Appraiser	475.6147	\$300	1998	Yes	\$175	Professional Regulation TF
	Biennial Late renewal fee-individuals with Inactive Status	475.619	\$100	1991	Yes	\$25	Professional Regulation TF
Appraisal Course Instructors							
	Application Fee	475.6147	No greater than renewal fee	1998	Yes	\$50	Professional Regulation TF
	Initial License	475.6147	\$50	1998	Yes	\$50	Professional Regulation TF
Appraisal Course Related Categories							

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Sponsor Application Evaluation of Education Offering	475.6147	\$200	1998	Yes	\$200	Professional Regulation TF
	Sponsor Biennial Education Offering Renewal	455.2281	\$100	1998	Yes	\$100	Professional Regulation TF
	Evaluation of Previously non accredited Education Course	475.6147	\$50	1998	Yes	\$50	Professional Regulation TF
	Returned Checks 15.00 of 5% of face whichever >	475.6147	\$15	1998	Yes	\$15	Professional Regulation TF
	Special Assessments - by rule as needed	475.6147		1998	Yes		Professional Regulation TF
	Unlicensed Activity (5)	455.2281	\$5	1993	Yes	\$5	Professional Regulation TF
Citation Authority	Citations	455.224	\$300 to \$500	N/A	\$300 to \$500		Professional Regulation TF
	Penalties	455.227 475.624	*\$1,000 to \$5,000	2006 1998	61J1-8.002 Yes	*\$500 to \$5,000	Professional Regulation TF
	*Changes to Rule 61J1-8.002 became effective 1-11-11, increasing penalty range to \$500 - \$5000.						

Examination of Regulatory Fees - Part II

Department: Business and Professional Regulation							
Regulatory Service to or Oversight of Business or Profession Program: Real Estate Sales, Brokers & Businesses							
Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): Yes, Chapters 455 & 215							
What percent of the regulatory cost is currently subsidized? (0 to 100%) 0							
If the program is subsidized from other state funds, what is the source(s)? N/A							
What is the current annual amount of the subsidy? N/A							
Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Broker or Sales Associate							
	Application Fee Sales Associate	475.125	\$100	1988	Yes	\$20	Professional Regulation TF
	Application Fee Broker	475.125	\$100	1988	Yes	\$20	Professional Regulation TF
	Initial License Sales Associate	475.125	\$100	1988	Yes	\$80	Professional Regulation TF
	Initial License Broker	475.125	\$100	1988	Yes	\$90	Professional Regulation TF
	Biennial Renewal Sales Associate	475.125	\$100	1988	Yes	\$80	Professional Regulation TF
	Biennial Renewal Broker	475.125	\$100	1988	Yes	\$90	Professional Regulation TF
	Biennial Renewal Branch Office Broker	475.125	\$100	1988	Yes	\$80	Professional Regulation TF
	Delinquent Renewal	475.125	\$100	1988	Yes	\$45	Professional Regulation TF
Corporation, partnership, limited liability company or limited liability partnership							
	Application Fee Corp., partnership, LLC or Limited Liability Partnership	475.125	\$100	1988	Yes	\$90	Professional Regulation TF
	Application Fee Branch Office	475.125	\$100	1988	Yes	\$80	Professional Regulation TF
	Biennial Renewal Branch Office	475.125	\$100	1988	Yes	\$80	Professional Regulation TF
	Delinquent Renewal	475.125	No greater than	1988	Yes	\$45	Professional Regulation TF
			No greater than renewal fee				
RE School Related Categories							
	*Application for School Instructor	475.125	\$100	1988	Yes	\$20	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Initial License	475.125	\$130	1988	Yes	\$130	Professional Regulation TF
	Biennial Renewal Permit Fees:			1988			
	School Permit holder	475.125	\$130	1988	Yes	\$130	Professional Regulation TF
	Add'l Location - Permit holder	455.2281	\$45	1988	Yes	\$45	Professional Regulation TF
	Chief Administrative Person	475.125	\$80	1988	Yes	\$80	Professional Regulation TF
	Returned Checks \$15 to \$45 or 5% of face whichever >	475.125		1988	Yes	\$15.00-\$45.00	Professional Regulation TF
	Unlicensed Activity (5)	455.2281	\$5	1993	Yes	\$5	Professional Regulation TF
Citation Authority	Citations	455.224	\$100 to \$1,000	N/A	61J2-24.002 Yes	**\$100 to \$1,000	Professional Regulation TF
Disciplinary Guideli	Penalties	475.25	***\$500 to \$5,000	2006	61J2-24.001 Yes	\$500 to \$5,000	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Electrical & Alarm System Contracting**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Electrical Contractors							
	Initial Application and Exam for certification	489.509(1)	\$400	2001	Yes	\$327.50 (TF)	Professional Regulation TF
	Application fee for certification by exam-electrical	489.509(1)		2001	Yes	Included above	Professional Regulation TF
	Technical Safety Exam fee	489.509(1)		2001	Yes	included above	Professional Regulation TF
	Application fee for cert by endorsement- unlimited electrical contractor	489.509	\$400	2001	Yes	\$200	Professional Regulation TF
	Initial application fee for registration	489.509	\$150	2001	Yes	\$150	Professional Regulation TF
	Issuance, renewal or reinstatement-electrical & alarm	489.509	\$450	2001	Yes	\$295	Professional Regulation TF
	Reexamination-Technical Safety	489.509		2001	Yes	\$127.50	Professional Regulation TF
	Reactivate certified or registered license from inactive to active	489.509	\$50	2001	Yes	\$50	Professional Regulation TF
	Transfer a certificate from one business entity to another-certified contractor	489.509	\$200	2001	Yes	\$150	Professional Regulation TF
	Transfer a certificate from one business entity to another-registered contractor	489.509	\$200	2001	Yes	\$50	Professional Regulation TF
	Biennial renewal fee-certificate holders	489.509	\$400	2001	Yes	\$295	Professional Regulation TF
	Biennial renewal fee-registrants	489.509	\$200	2001	Yes	\$120	Professional Regulation TF
				2001	Yes		
	Place license in inactive status	489.509	\$50	2001	Yes	\$50	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Renew inactive license	489.509	No greater than renewal fee	2001	Yes	\$50	Professional Regulation TF
	Delinquent fee	455.271	active renewal fee	2005	Yes	\$50	Professional Regulation TF
	Initial application fee for licensure by 2nd entity as certified unlimited electrical or alarm contractor	489.509	\$400	2001	Yes	\$250	Professional Regulation TF
Alarm System Contractors							
	Initial Application and Exam for certification-Alarm	489.509	\$400	2001	Yes	\$327.50 to BPR	Professional Regulation TF
	Application fee for cert by exam-Alarm	489.509	\$400	2001	Yes	included above	Professional Regulation TF
	Unlicensed Activity	455.2281	\$5	2004	Yes	\$5	Professional Regulation TF
	Duplicate copy of license	455.219	\$25	2004	Yes	\$25	Professional Regulation TF
	Special assessment due 8/31/2010	455.219	none	2004	Yes	\$75	Professional Regulation TF
Penalties	Local jurisdiction enforcement	489.531	\$5,000	2008	Yes	\$5,000	Professional Regulation TF
* \$4 of each fee in 489.509(1) is transferred to DCA							

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Landscape Architects**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 481, Part II**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (Indicate General Revenue or Specific Trust Fund)
Landscape Architects							
	Exam Application	481.307	\$800*	1994	Yes	\$100	Professional Regulation TF
	Section A	481.307	Fee not by section	1994	Yes	\$156	Paid to CLARB
	Section B	481.307	"	1994	Yes	\$191	Paid to CLARB
	Section C	481.307	"	1994	Yes	\$376	Paid to CLARB
	Section D	481.307	"	1994	Yes	\$281	Paid to CLARB
	Section E	481.307	"	1994	Yes	\$376	Paid to CLARB
	Florida Section	481.307	Fee not by section	1994	Yes	\$300	\$282 PRTF / \$18 vendor
	Application & Initial Licensure fee for COA	481.307	N/A	N/A	Yes	\$450	Professional Regulation TF
	App for Licensure by Endorsement	481.307	N/A	N/A	Yes	\$150	Professional Regulation TF
	Initial Licensure Fee-individuals**	481.307	N/A	N/A	Yes	\$300/\$150	Professional Regulation TF
	Application for Temporary Lic	481.307	N/A	N/A	Yes	\$450	Professional Regulation TF
			N/A	N/A			
	Biennial renewal fee-individuals	481.307	\$600	1994	Yes	\$300	Professional Regulation TF
	Inactive Renewal	481.307	No greater than renewal fee	N/A	Yes	\$50	Professional Regulation TF
	Delinquency fee	455.271/481.307	No greater than renewal fee	1994	Yes	\$100	Professional Regulation TF
	Biennial Renewal COA - Business	481.307	No greater than renewal fee	1994	Yes	\$450	Professional Regulation TF
Continuing Education Providers							
	Provider Renewal	481.307	N/A	1994	Yes	\$250	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Unlicensed Activity Fee	455	\$5	2004	Yes	\$5	Professional Regulation TF
	License Verification	455.2281	\$25	2004	Yes	\$25	Professional Regulation TF
	Duplicate License	481.307	N/A	1994	Yes	\$25	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Veterinary Medicine**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 474**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Veterinarians	Application	474.2065	\$650 for combined application and exam	1994	Yes	\$100	Professional Regulation TF
	Examination	474.2065	\$650 for combined application and exam	1994	No	\$0.00	Paid to Vendor
	Examination-Laws & Rules	474.2065	\$650 for combined application and exam	1994	Yes	\$165	\$151.50 PRTF / \$13.50 vendor
	Licensure by endorsement	474.2065	\$500	1994	Yes	\$500	Professional Regulation TF
	Initial Licensure	474.2065	\$200	1994	Yes	\$200/\$100	Professional Regulation TF *
	Temporary license fee	474.2065	\$200	1994	Yes	\$200	Professional Regulation TF
	Biennial Renewal - active	474.2065	N/A	1994	Yes	\$260	Professional Regulation TF
	Renewal fee for inactive	474.2065	N/A	1994	Yes	\$260	Professional Regulation TF
	Delinquent Renewal	474.2065	N/A	1994	Yes	\$260 + renewal	Professional Regulation TF
	Reactivation of inactive	474.2065	N/A	1994	Yes	\$50	Professional Regulation TF
	Premise Permit fee	474.215	\$250	1994	Yes	\$250	Professional Regulation TF
	Application to reinstate null/void lic.	455.271	N/A	1994	Yes	\$260	Professional Regulation TF
	Limited Service Permit	474.215	\$250	2000	Yes	\$250	Professional Regulation TF
	Annual registration of each location for limited permits	474.2065	No greater than renewal fee	2001	Yes	\$25	Professional Regulation TF
	Reinspection fee	474.2065	N/A	1994	Yes	\$60	Professional Regulation TF
	Examination review fee	474.2065	N/A	1994	Yes	\$55	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Engineering**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? \$ **N/A**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Engineering licensure fees					61G15-24		
	Application Fee licensure by examination or endorsement	471.011	\$125		Yes	\$125	Professional Regulation TF
	Initial License fee	471.011	\$125	1997(decreased)	Yes	\$100	Professional Regulation TF
	Temporary License Individual	471.011	\$25		Yes	\$25	Professional Regulation TF
	Biennial Renewal Fee	471.011	\$125	1997(decreased)	Yes	\$125	Professional Regulation TF
Certificate of Authorization							
	Temporary Certificate of Authorization (Firm)	471.011	\$50		Yes	\$50	Professional Regulation TF
	Temporary Certificate of Authorization (Individual)	471.011	\$25		Yes	\$25	Professional Regulation TF
	Application Fee for Certificate of Authorization (Firm)	471.011	\$125		Yes	\$125	Professional Regulation TF
	Initial Fee for Certificate of Authorization	471.011	\$125		Yes	\$125	Professional Regulation TF
	Biennial Renewal fee for Certificate of Authorization (Firm)	471.011	\$125		Yes	\$125	Professional Regulation TF
Engineer Intern							
	Application Fee	471.011	\$30		Yes	\$30	Professional Regulation TF
	Endorsement Fee	471.011	\$100		Yes	\$100	Professional Regulation TF
Special Inspector							
	Application Fee for Special Inspector Certification	471.011	\$125		Yes	\$125	Professional Regulation TF
	Special Inspector Certification Fee	471.011	\$100		Yes	\$100	Professional Regulation TF

Examination of Regulatory Fees - Part II

Department: **Business and Professional Regulation**

Regulatory Service to or Oversight of Business or Profession Program: **Florida State Boxing Commission**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes, Chapters 455 & 215**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **NA**

If the program is subsidized from other state funds, what is the source(s)? **NA**

What is the current annual amount of the subsidy? **NA**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Pugilistic Exhibitions					61K1-1.003		
	Promoter, matchmaker license fee	548.025	\$500	2010			Professional Regulation TF
	Matchmaker				Yes	\$100	Professional Regulation TF
	Promoter/Foreign Copromoter				Yes	\$250	Professional Regulation TF
	Any other license	548.025	\$100	2010			
	Announcer				Yes	\$50	Professional Regulation TF
	Booking Agent				Yes	\$75	Professional Regulation TF
	Judge				Yes	\$100	Professional Regulation TF
	Manager				Yes	\$100	Professional Regulation TF
	Participant				Yes	\$25	Professional Regulation TF
	Referee				Yes	\$100	Professional Regulation TF
	Representative of Booking Agent				Yes	\$25	Professional Regulation TF
	Second				Yes	\$20	Professional Regulation TF
	Timekeeper				Yes	\$50	Professional Regulation TF
	Trainer				Yes	\$20	Professional Regulation TF
	Concessionaire				Yes	\$100	Professional Regulation TF
	Boxing, Kickboxing, and Mixed Martial Arts event permit	548.035	\$1,800	2008	No	\$1,800	Professional Regulation TF
	Administrative Fines	548.075	\$5,000		Yes		Professional Regulation TF
	Late weigh-in-1st offense				Yes	\$25	Professional Regulation TF

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
	Late weigh-in-2nd offense				Yes	\$50	Professional Regulation TF
	Late filing of Post Match report & tax payment				Yes	\$25 - \$5,000	Professional Regulation TF
	Late filing Closed Circuit Telecast report & tax payment				Yes	\$25 - \$5,000	Professional Regulation TF

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Professional Regulation Trust Fund
LAS/PBS Fund Number:	Professional Regulation Program
	2547

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,038,724.02	(A)		1,038,724.02
ADD: Other Cash (See Instructions)	2,150.00	(B)		2,150.00
ADD: Investments	23,955,164.37	(C)		23,955,164.37
ADD: Outstanding Accounts Receivable	4,627,363.56	(D)		4,627,363.56
ADD: SWFS Adjustment (s)		(E)		-
Total Cash plus Accounts Receivable	29,623,401.95	(F)	-	29,623,401.95
LESS: Allowances for Uncollectibles	224,208.45	(G)		224,208.45
LESS: Approved "A" Certified Forwards	1,176,529.08	(H)		1,176,529.08
Approved "B" Certified Forwards	75,045.70	(H)		75,045.70
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	700,428.14	(I)		700,428.14
LESS: SWFS Adjustment		(J)		-
Unreserved Fund Balance, 07/01/11	27,447,190.58	(K)	-	27,447,190.58 **

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2012 - 2013</u>
Trust Fund Title:	<u>Business and Professional Regulation</u>
Budget Entity:	<u>Professional Regulation Trust Fund</u>
LAS/PBS Fund Number:	<u>790X0X00</u>
	<u>2547</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11	<input type="text" value="(25,735,391.79)"/>	(A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		

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

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

Approved "B" Carry Forward (Encumbrance) per LAS/PBS	<input type="text" value="75,045.70"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/>	(D)
--	----------------------	-----

A/P not C/F-Operating Categories	<input type="text"/>	(D)
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G/L 31120 - FCO Accounts Payable (recorded in FLAIR)	<input type="text"/>	(D)
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G/L 33100-Deposits Payable	<input type="text"/>	(D)
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Current Compensated Absences Liability (GL 38600) Not C/F	<input type="text" value="(475,347.13)"/>	(D)
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Long-Term Compensated Absences Liability (GL 48600)	<input type="text" value="(1,311,497.36)"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(27,447,190.58)"/>	(E)
--	--	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="27,447,190.58"/>	(F)
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DIFFERENCE:	<input type="text" value="-"/>	(G)*
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***SHOULD EQUAL ZERO.**



Federal Equity Sharing Law Enforcement
Trust Fund
Schedule I Series

Department of Business and Professional Regulation
Schedule I Narrative
Federal Equity/Law Enforcement Trust Fund

5% Trust Fund Reserve:

Pursuant to FY 2011-12 Legislative Budget Instructions on page 20, federal funds are exempt from the 5% trust fund reserve. A portion of the receipts in the Federal Equity/Law Enforcement Trust Fund are federal forfeiture/seizure funds.

Section III Adjustments: None

Revenue Estimating Methodology:

Forfeiture funds are nonrecurring and there is no reasonable basis for projecting revenues in the future.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 13
Trust Fund Title:	Business and Professional
Budget Entity:	Federal Equitable/Sharing Law Enforcement Trust Fund
LAS/PBS Fund Number:	Alcoholic Beverages and Tobacco
	2719

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 32,261.66	(A)	-	32,261.66
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	352,460.37	(C)		
ADD: Interest Receivable	\$ 781.00	(D)		781.00
ADD: _____		(E)		
Total Cash plus Accounts Receivable	385,503.03	(F)	-	385,503.03
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	\$ (34.71)	(I)		(34.71)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/11	385,468.32	(K)	-	385,468.32 **

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: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Federal Equity Sharing/Law Enforcement Trust Fund</u>
LAS/PBS Fund Number:	<u>2719</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11	<input type="text" value="394,855.37"/> (A)
---	---

Add/Subtract:

Assigned Fund balance brought forward GL 54900	<input type="text" value="(9,387.05)"/> (B)
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Other Adjustment(s):

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

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="385,468.32"/> (D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="385,468.32"/> (E)
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DIFFERENCE:	<input type="text" value="0.00"/> (F)*
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***SHOULD EQUAL ZERO.**



Florida Mobile Homes Relocation
Trust Fund
Schedule I Series

Department of Business and Professional Regulation
Schedule 1 Narrative
Mobile Home Relocation Trust Fund

5% Trust Fund Reserve:

Pursuant to FY 2011-12 Legislative Budget Instructions on page 20 trust funds that collect and distribute revenues for another entity are exempt from the 5% trust fund reserve. The department through the Mobile Home Relocation Trust Fund collects and distributes revenues for the Mobile Home Relocation Corporation.

Section III Adjustments:

None

Revenue Estimating Methodology:

Revenue estimates for FY 2011-12 and 2012-13 are based on revenues collected in FY 2010-11. The revenues from park owners is projected to be the same based on the projected number of parks closing and applications received during the fiscal year end. The \$1 surcharge collected by HSMV and the \$1 surcharge collected by DBPR are expected to remain flat from FY 2011-12 through FY 2012-13.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period: 2012- 2013**
Program: Florida Mobile Home Relocation TF
Fund: 2865

Specific Authority: Chapters 723 and 320 Florida Statutes
Purpose of Fees Collected: To reimburse mobile home owners who are required to relocate or abandon their home due to a change in the use of the land comprising their mobile home park.

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

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

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
<u>Receipts:</u>			
<u>Fees</u>	829,570	869,000	869,000

Total Fee Collection to Line (A) - Section III	829,570	869,000	869,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
<u>Mobile Home Relocation Corp</u>			-

Indirect Costs Charged to Trust Fund	829,570	869,000	869,000
Total Full Costs to Line (B) - Section III	829,570	869,000	# 869,000

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	829,570	869,000	869,000
TOTAL SECTION II	(B)	829,570	869,000	869,000
TOTAL - Surplus/Deficit	(C)	0	-	-

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Business and Professional
Budget Entity:	Florida Mobile Home Relocation Trust Fund
LAS/PBS Fund Number:	79800000
	2865

	Balance as of 6/30/2011		SWFS* Adjustments	869000 Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,554.48	(A)		14,554.48
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	1,449.00	(D)		1,449.00
ADD: _____		(E)		
Total Cash plus Accounts Receivable	16,003.48	(F)		16,003.48
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(16,003.48)	(I)		(16,003.48)
LESS: Other Accounts Payable		(J)		-
Unreserved Fund Balance, 07/01/10	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

869000

** 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: 2012 - 2013

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Florida Mobile Home Relocation Trust Fund</u>
LAS/PBS Fund Number:	<u>2865</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-11 (A) ##

Add/Subtract: (B)

Other Adjustment(s): (C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

##