



STATE OF FLORIDA
DEPARTMENT OF CITRUS

605 EAST MAIN STREET / BOX 9010 / BARTOW, FLORIDA 33831

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DOUGLAS R. ACKERMAN
EXECUTIVE DIRECTOR
PHONE: 863-537-3999
FAX: 877-352-2487



MARTIN McKENNA
CHAIRMAN
FLORIDA CITRUS COMMISSION

LEGISLATIVE BUDGET REQUEST

Department of Citrus
Bartow

October 14, 2013

Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

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

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Citrus is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2014-15 Fiscal Year. This submission has been approved by Douglas Ackerman, Executive Director.

A handwritten signature in cursive script that reads "Christine C. Marion".

Christine C. Marion
Comptroller

Maximize consumer demand for Florida citrus products to ensure the sustainability and economic well-being of the Florida citrus grower, the citrus industry and the State of Florida.

The Florida Department of Citrus is an Equal Opportunity Employer and Agency.

BGTRBAL-07 AS OF 07/01/13

57000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

DATE RUN 08/02/13
PAGE 1

570000 DEPARTMENT OF CITRUS

10 1 000291 CITRUS DEPT. GENERAL REVENUE

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

13100 UNEXPENDED GENERAL REVENUE RELEASES

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11102	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
11205	CASH IN BANK - FOREIGN CURRENCY	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	291,955.99
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	20,589,309.62
14303	SPECIAL INVESTMENT WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,083,367.70
15100	ACCOUNTS RECEIVABLE	
000400		0.00
001200		0.00
001801		0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		13,348.34
000504		0.00
	** GL 15300 TOTAL	13,348.34
15400	LOANS AND NOTES RECEIVABLE	
002300		375,769.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000700		1,297,438.13
001100		0.00
	** GL 15500 TOTAL	1,297,438.13
16300	DUE FROM OTHER DEPARTMENTS	
001000		0.00
001800		0.00
040000	EXPENSES	0.00
	** GL 16300 TOTAL	0.00
17100	SUPPLY INVENTORY	
040000	EXPENSES	0.00

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17101	INVENTORIES - REPRODUCTION SUPPLIES	
040000	EXPENSES	0.00
17121	INVENTORIES - DISPLAY MATERIALS	
000000	BALANCE BROUGHT FORWARD	376,858.88
19101	PREPAID POSTAGE	
001800		8,881.43-
040000	EXPENSES	11,441.43
	** GL 19101 TOTAL	2,560.00
19201	GENERAL LEDGER NAME NOT ON FILE	
001800		0.00
19202	DEPOSITS-UTILITIES	
040000	EXPENSES	4,000.00
19203	DEPOSITS - COUPON REDEMPTION	
001800		0.00
102380	PAID ADVERTISING/PROMOTION	25,000.00
	** GL 19203 TOTAL	25,000.00
19205	PREPAID-FOREIGN CURRENCY	
102380	PAID ADVERTISING/PROMOTION	0.00
25100	ADVANCES TO OTHER FUNDS BETWEEN DEPART	
102380	PAID ADVERTISING/PROMOTION	0.00
25700	ADVANCES TO OTHER FUNDS WITHIN DEPARTM	
000000	BALANCE BROUGHT FORWARD	0.00
004700		6,250.00
	** GL 25700 TOTAL	6,250.00
31100	ACCOUNTS PAYABLE	
010000	CF SALARIES AND BENEFITS	0.00
030000	CF OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	6,356.96-
060000	CF OPERATING CAPITAL OUTLAY	0.00
100091	CF PROTECTED SPECIES REHAB	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	541,820.05-
102380	PAID ADVERTISING/PROMOTION	0.00
102380	CF PAID ADVERTISING/PROMOTION	5,615,870.89-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	6,164,047.90-

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
33100	DEPOSITS PAYABLE	
040000	EXPENSES	0.00
33101	DEPOSITS PAYABLE - TAX BONDS	
002700		11,800.00-
220020	REFUND STATE REVENUES	0.00
	** GL 33101 TOTAL	11,800.00-
33102	DEPOSITS PAYABLE - CASH BONDS	
002700		0.00
220020	REFUND STATE REVENUES	0.00
	** GL 33102 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	3,421.33-
040000	CF EXPENSES	0.00
100777	CONTRACTED SERVICES	699.33-
102380	PAID ADVERTISING/PROMOTION	0.00
210010	TRC - DMS	0.00
210018	DATA PROCESSING SERVICES - STATE TECHNOL OF	0.00
210021	SOUTHWOOD SRC	125.62-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,225.48-
	** GL 35300 TOTAL	6,471.76-
35301	DUE TO GOV UNITS - DEPT OF REVENUE	
005001		0.00
310228	PAYMENT OF SALES TAX	0.00
	** GL 35301 TOTAL	0.00
35302	DUE TO GOV UNITS - DEPT OF AGRICULTURE	
005001		0.00
210010	TRC - DMS	0.00
310152	DIST/DEPT OF AG-INSP FEES	4,551.83-
	** GL 35302 TOTAL	4,551.83-
35303	DUE TO GOV UNITS - TREASURY - TRUST FN	
102380	CF PAID ADVERTISING/PROMOTION	0.00
180049	TRANSFER/SECTION 215.18	0.00
	** GL 35303 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	631,168.33-

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
35700	DUE TO COMPONENT UNIT/PRIMARY		
040000	EXPENSES		0.00
040000	CF EXPENSES		0.00
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		77,791.50-
102380	PAID ADVERTISING/PROMOTION		0.00
102380	CF PAID ADVERTISING/PROMOTION		28,109.00-
210015	REGIONAL DATA CENTERS-SUS		0.00
	** GL 35700 TOTAL		105,900.50-
38500	INSTALLMENT PURCHASE CONTRACTS		
060000	OPERATING CAPITAL OUTLAY		0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
010000	SALARIES AND BENEFITS		1,215.19-
38700	CAPITAL LEASES-CURRENT PORTION		
060000	OPERATING CAPITAL OUTLAY		0.00
39900	OTHER CURRENT LIABILITIES		
220020	REFUND STATE REVENUES		0.00
39901	GENERAL LEDGER NAME NOT ON FILE		
920000	CATEGORY NAME NOT ON TITLE FILE		0.00
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		1,882,100.67
56100	NONSPENDABLE - INVENTORIES AND PREPAID		
000000	BALANCE BROUGHT FORWARD		379,418.88-
57400	RESTRICTED BY ENABLING LEGISLATION		
000000	BALANCE BROUGHT FORWARD		18,637,133.94-
57401	RESTRICTED-ADVANCES TO OTHER FUNDS		
000000	BALANCE BROUGHT FORWARD		6,250.00-
	*** FUND TOTAL		0.00

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

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570000 DEPARTMENT OF CITRUS

74 8 010006 DEPARTMENT OF CITRUS TRAVEL REVOLVING FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	5,000.00
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
45700	ADVANCES FROM OTHER FUNDS WITHIN DEPAR	
000000	BALANCE BROUGHT FORWARD	5,000.00-
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

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570000 DEPARTMENT OF CITRUS

74 8 010007 DEPARTMENT OF CITRUS INCIDENTALS REVOLVING FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	1,250.00
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
45700	ADVANCES FROM OTHER FUNDS WITHIN DEPAR	
000000	BALANCE BROUGHT FORWARD	1,250.00-
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

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570000 DEPARTMENT OF CITRUS

74 8 010008 DEPT OF CITRUS COUPON REDEMPTION REVOLVING FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

570000 DEPARTMENT OF CITRUS

80 9 090001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	60,000.00
002900		0.00
	** GL 27100 TOTAL	60,000.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
002900		0.00
060000	OPERATING CAPITAL OUTLAY	3,541,310.20
080002	MINOR REPAIRS/IMPROV-STATE	13,680.00
	** GL 27200 TOTAL	3,554,990.20
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
002900		0.00
060000	OPERATING CAPITAL OUTLAY	475,917.27-
	** GL 27300 TOTAL	475,917.27-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
002900		0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	2,462,724.84
100021	ACQUISITION/MOTOR VEHICLES	26,555.00
	** GL 27600 TOTAL	2,489,279.84
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
002900		0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	1,869,147.51-
100021	ACQUISITION/MOTOR VEHICLES	26,555.00-
	** GL 27700 TOTAL	1,895,702.51-
28800	OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	2,990.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	2,990.00-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	3,799.92
060000	OPERATING CAPITAL OUTLAY	3,799.92-
	** GL 51100 TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

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570000 DEPARTMENT OF CITRUS
80 9 090001 GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME
CAT
54900 COMMITTED FUND BALANCE
000000 BALANCE BROUGHT FORWARD
*** FUND TOTAL

BEGINNING BALANCE
3,732,650.26-
0.00

570000 DEPARTMENT OF CITRUS

90 9 010005 GENERAL LONG TERM DEBT ACCT GROUP

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	130,865.30-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	460,421.24-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	591,286.54
	*** FUND TOTAL	0.00

Department of Citrus 2014-15 Legislative Budget Request

Schedule I Narrative

5% Reserves

The Department of Citrus recommends an exclusion from the reserve requirement. The Department of Citrus is a 100% trust fund, supported by assessments on each box of citrus as they enter channels of trade. Collections are cyclical in nature, based on the timing and quantity of fruit entering markets. Our internal operating procedures require an overall reserve of 3% of our operating budget at the beginning of each year. In addition, each program director is required to reserve a portion of their program funds until the danger of a freeze or other potential crop reduction passes. These funds may be released to program activity in February, if revenue projections support it.

Management and Administrative Costs

The Department of Citrus' goal is to maintain administrative costs within 5% of our internal operating budget. As the Citrus Advertising Trust Fund is our only fund, all administrative costs are included here.

Section III - Adjustments

- \$6,250– Decrease to Revolving Fund.
- (\$29,000) – Deposits not spendable.
- \$4,140 – Accounts Payable not certified forward, paid from FY 2012-13 appropriation, part of operating expenditures in Section IV.
- \$2,460,927- Prior year (Sept. 2012)certified forward reversions
- (\$1,300,286)-Reduce Reversions by amount of certified paid from foreign currency bank account. (not through FLAIR)
- (\$4,278,533) – Actual current year expenditures paid from foreign currency bank account. (Multi-currency account & SPIA)
- \$48,746 – Non-Cash Foreign currency write-off (credit to expense)
- \$27,742 – Expense to extend foreign currency windows, paid through foreign currency bank account. (SPIA)
- (\$339) – Rounding Adjustment

Section IB

The Department of Citrus Trust Fund is restricted by enabling legislation under Chapter 601 of the Florida Statutes. Specifically, F.S. 601.02 (5) states that "...It is the intent of the Legislature that all funds collected under this chapter and the interest accrued on such funds are consideration for a social contract between the state and the citrus growers of the state whereby the state must hold such funds in trust and inviolate and use them only for the purposes prescribed in this chapter."

SUPPLEMENT TO SCHEDULE I
STATE OF FLORIDA
ESTIMATED BOXES AND REVENUE
DEPARTMENT OF CITRUS
(000)

	Actual Revenue Boxes 2012-2013	Budgeted 2013-2014			Estimated 2014-2015		
		Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
DOMESTIC							
ORANGE							
Fresh	4,676	4,000	0.050	\$200,000	4,700	0.050	\$235,000
Processed	127,250	131,400	0.230	30,222,000	129,900	0.230	29,877,000
GRAPEFRUIT							
Fresh	7,154	6,700	0.340	2,278,000	7,200	0.340	2,448,000
Processed	10,611	9,400	0.340	3,196,000	10,600	0.340	3,604,000
SPECIALTY							
Fresh	2,532	2,400	0.140	336,000	2,400	0.140	336,000
Processed	1,987	1,500	0.230	345,000	1,600	0.230	368,000
TOTAL DOMESTIC							
Fresh	14,362	13,100		2,814,000	14,300		3,019,000
Processed	139,848	142,300		33,763,000	142,100		33,849,000
	<u>154,210</u>	<u>155,400</u>		<u>36,577,000</u>	<u>156,400</u>		<u>36,868,000</u>
IMPORTS							
Orange	29,576	30,900	0.077	2,369,000	30,900	0.077	2,369,000
Grapefruit	168	100	0.113	11,333	100	0.113	11,333
	<u>29,744</u>	<u>31,000</u>		<u>2,380,333</u>	<u>31,000</u>		<u>2,380,333</u>
TOTAL	<u>183,954</u>	<u>186,400</u>		<u>\$38,957,333</u>	<u>187,400</u>		<u>\$39,248,333</u>

The Department of Citrus certifies this to be the most accurate estimate of revenues at this time. OPM will be notified of any significant revenue changes that occur prior to the Governor's Budget Recommendations being issued.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
SUPPLEMENT TO SCHEDULE I

USDA Foreign Agricultural Service (FAS) Market Access Program (MAP)

The federal Targeted Export Assistance (TEA) program was created in the 1985 Farm Bill. By authorizing export promotional assistance, TEA was intended to provide economic relief to U.S. commodities and directly counteract unfair practices overseas. The Food, Agriculture, Conservation and Trade Act of 1990 established the Market Access Program (MAP), which replaced the TEA Program, to encourage the development, maintenance and expansion of commercial export markets for U.S. agricultural commodities through cost-share assistance to eligible trade organizations that implement market promotion activities. These two programs have been effective weapons against unfair competition for U.S. agriculture.

The Foreign Agricultural Service (FAS) administers the Market Access Program, as they previously did the TEA program. FAS authorizes both branded and generic export promotion, and the vast majority of U.S. agriculture in virtually all fifty states now participates in the program. By stimulating foreign interest in products of U.S. origin, FAS is enlarging overall world demand in ways that will endure and assist U.S. agriculture well into the future.

The Florida Department of Citrus (FDOC), on behalf of the Florida citrus industry, is eligible for MAP funding in order to counter or offset the adverse effect of unfair trading practices of foreign countries on the export of citrus and citrus products. The FDOC budget for international marketing relies heavily on funding from this FAS program. Activity plans are developed at the FDOC with input from overseas advertising and promotion staff, exporters, importers and government agricultural officials. Execution of these plans is performed by these professional agencies in the countries in which FDOC/FAS programs operate.

FDOC's participation in the Market Access Program, and previously in the TEA program, helped the Florida citrus industry expand market share and increase exports throughout the 1980s and 1990s. Since 2004, despite falling production and exports, MAP funding has helped the Florida citrus industry sustain high prices and consumer preference in the face of challenging crop conditions resulting from hurricanes and disease. This will ensure that overseas markets for Florida citrus will be able to expand again once production limitations are diminished. The schedule attached identifies the number of cartons of Florida grapefruit shipped, F.O.B. prices, and FAS funding.

**STATE OF FLORIDA
DEPARTMENT OF CITRUS
SUPPLEMENT TO SCHEDULE 1
FEDERAL FOREIGN AGRICULTURAL SERVICE PROGRAM**

FISCAL YEAR	SHIPMENTS	PRICES	MAP FUNDING	QSP FUNDING	EMO FUNDING	108 FUNDING	TOTAL FAS FUNDING
1986-87	15,472,000	\$6.03	\$5,464,958	\$0	\$0	\$0	\$5,464,958
1987-88	20,662,000	6.35	6,520,534				6,520,534
1988-89	23,566,000	5.91	9,081,207				9,081,207
1989-90	9,328,000	7.45	5,925,389				5,925,389
1990-91	19,300,000	7.50	9,705,381				9,705,381
1991-92	18,600,000	6.50	6,226,758				6,226,758
1992-93	17,482,000	5.50	6,999,462				6,999,462
1993-94	20,342,000	5.00	6,822,775				6,822,775
1994-95	19,713,000	7.65	5,633,904				5,633,904
1995-96	22,345,000	7.23	5,488,696				5,488,696
1996-97	22,500,000	7.23	4,165,976				4,165,976
1997-98	* 21,860,000	7.23	4,087,323				4,087,323
1998-99	* 22,125,000	7.65	5,988,215				5,988,215
1999-00	* 20,729,000	8.50	3,773,519				3,773,519
2000-01	* 20,248,000	9.88	3,713,949		220,250		3,934,199
2001-02	* 20,678,000	8.08	3,403,523	2,145	128,016	18,840	3,552,524
2002-03	* 18,334,000	10.20	3,618,313	0	39,858	184,807	3,842,978
2003-04	* 21,355,000	9.80	4,450,478	0	175,000	20,673	4,646,151
2004-05	* 8,522,000	16.79	4,643,495	0	0	0	4,643,495
2005-06	* 7,686,000	14.14	5,568,651	0	0	0	5,568,651
2006-07	* 13,872,000	10.99	5,486,000	0	0	0	5,486,000
2007-08	* 13,647,000	11.01	5,486,000	0	0	0	5,486,000
2008-09	* 11,308,000	9.92	5,814,581	0	0	0	5,814,581
2009-10	* 11,312,000	14.32	5,472,337	0	0	0	5,472,337
2010-11	* 10,060,000	13.57	5,204,718	0	0	0	5,204,718
2011-12	* 8,961,000	12.05	5,201,171	0	0	0	5,201,171
2012-13	* 8,284,000	14.89	4,833,968	0	0	0	4,833,968
2013-14	* (est) 8,000,000	15.00	4,390,929	0	0	0	4,390,929
2014-15	* (est) 8,000,000	15.00	4,200,000	0	0	0	4,200,000

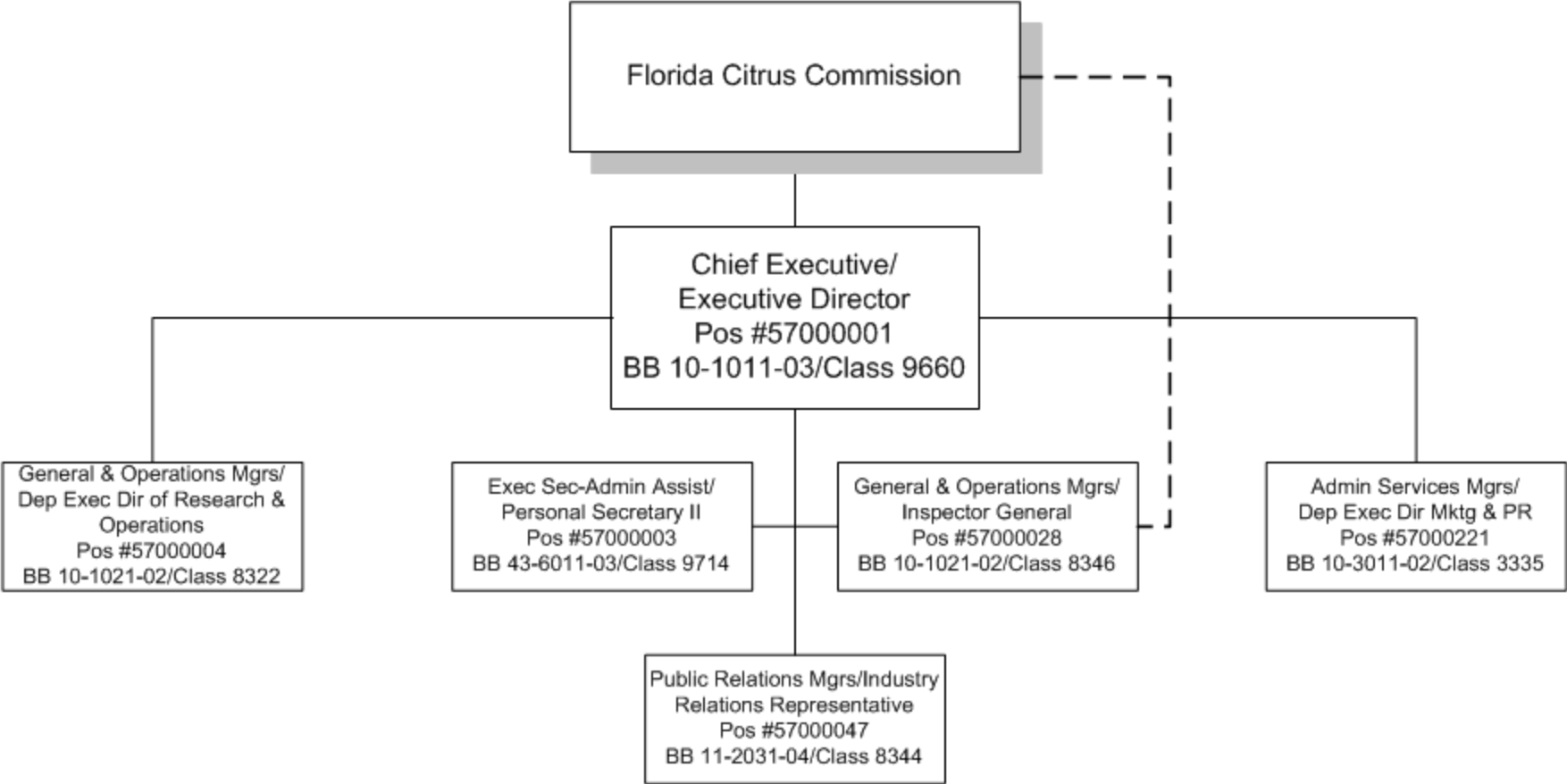
* Includes Canada in the shipments and funding.

Schedule VII: Agency Litigation Inventory

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

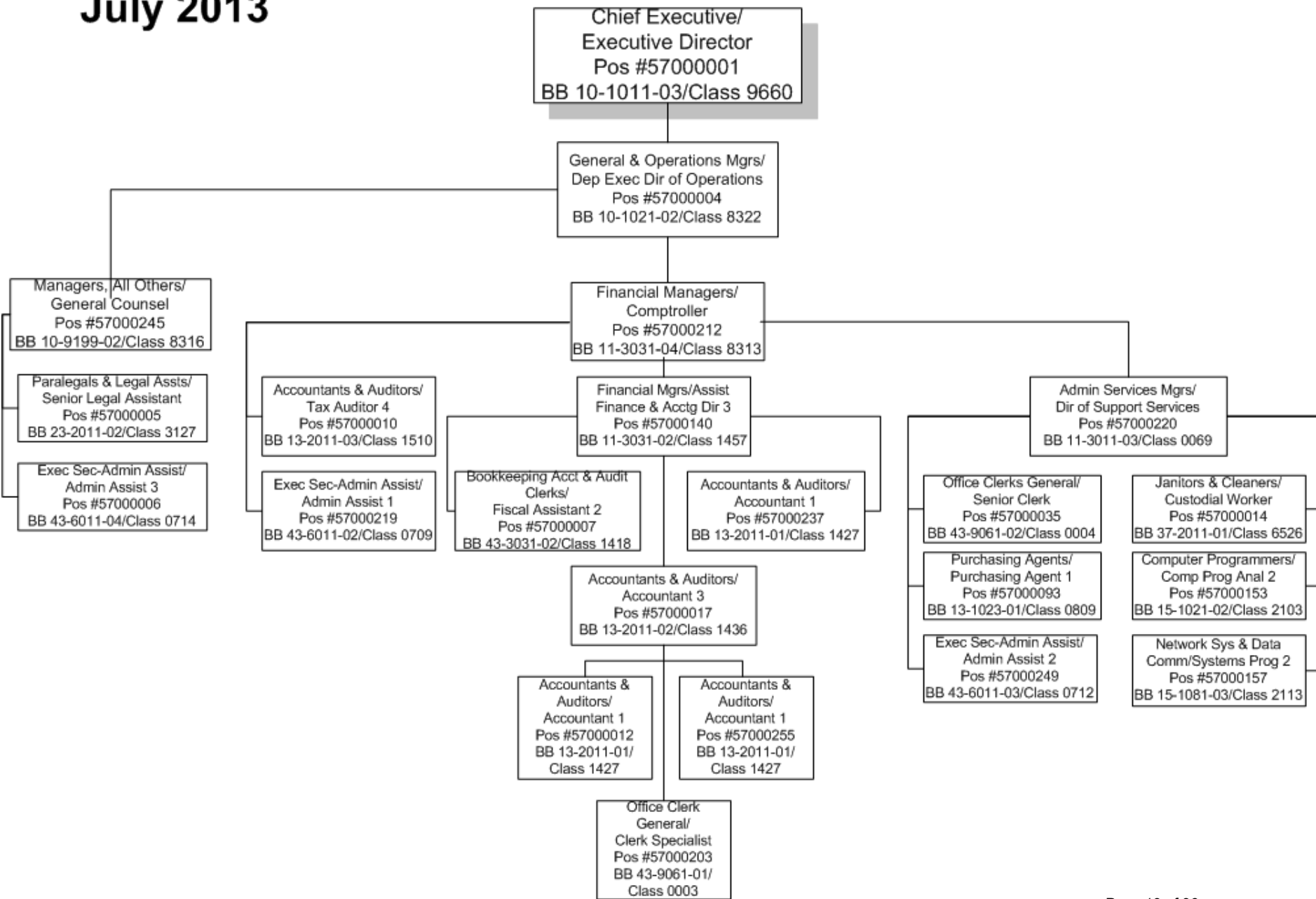
Agency:	Department of Citrus		
Contact Person:	William Roberts	Phone Number:	863-537-3953
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Agrosource, Inc. (Plaintiff/Counter Defendant) v. The Florida Department of Citrus (Defendant/Counter Plaintiff)		
Court with Jurisdiction:	10 th Judicial Circuit Court, Bartow, FL		
Case Number:	2013CA-003581		
Summary of the Complaint:	Complaint for Civil Enforcement of Public Records Act and Counterclaim for Declaratory Judgment pursuant to their contract between Agrosource, Inc. and Department of Citrus.		
Amount of the Claim:	\$N/A		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Notice of Hearing to Compel Arbitration Filed on 9/13/2013.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Executive Office July 2013

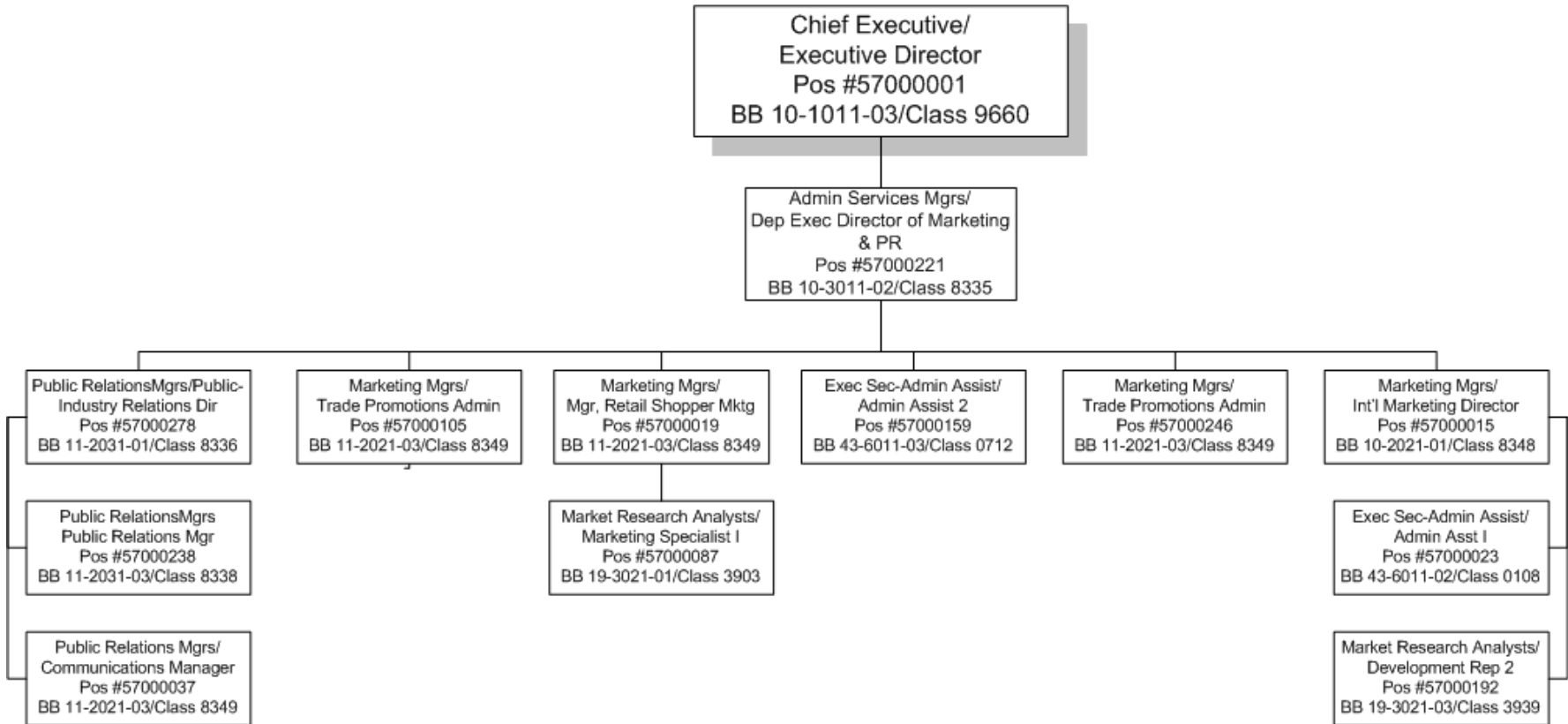


Administration

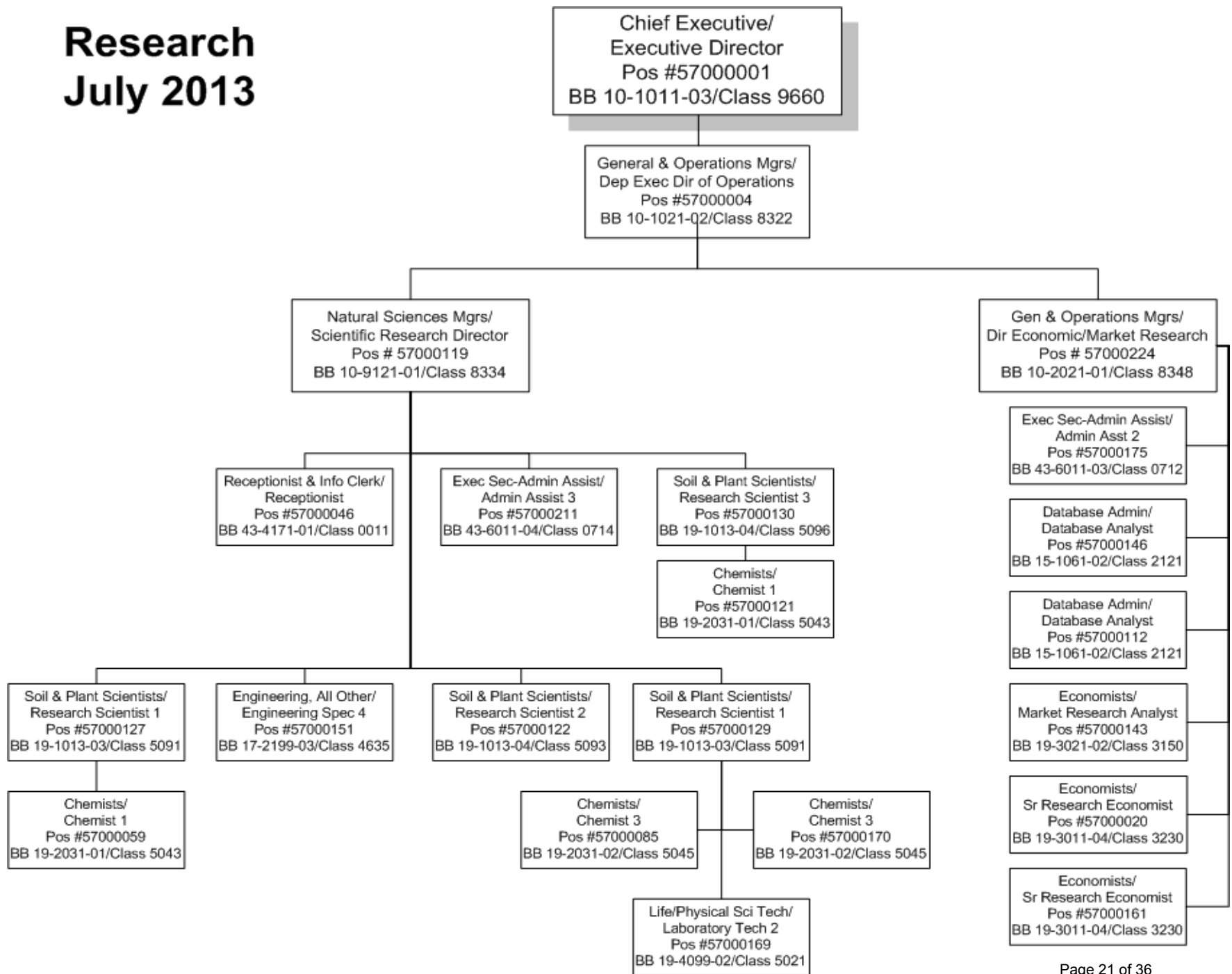
July 2013



Marketing July 2013



Research July 2013



PROGRAM: CITRUS, DEPARTMENT OF		FISCAL YEAR 2012-13			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			61,071,786	0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			11,435	0	
FINAL BUDGET FOR AGENCY			61,083,221	0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Sponsor Research Programs * Number of acres mechanically harvested		1	10,194,295.00	10,194,295	
Domestic Marketing * Percent of consumer recall of television advertising		59	524,350.14	30,936,658	
The citrus industry is battling a devastating disease that has changed all priorities. Mechanical harvesting is no longer a priority, particularly in light of the high levels of early fruit drop during the 2012-13 harvesting season. Mechanical harvesting could increase the amount of fruit lost to droppage. This program is placed on hold indefinitely.					
TOTAL				41,130,953	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				19,952,270	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				61,083,223	

SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Citrus

Contact: Christine Marion

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2013 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2013-2014 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2014-2015 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

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

* R/B = Revenue or Budget Driver

State of Florida Department of Citrus



2014-15 Schedule I Series

October 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Citrus
Budget Entity:	Citrus Advertising Trust Fund
LAS/PBS Fund Number:	2090

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	291,956	(A)		291,956
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	21,672,677	(C)		21,672,677
ADD: Outstanding Accounts Receivable	1,686,555	(D)		1,686,555
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	23,651,189	(F)	-	23,651,189
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	6,269,948	(H)		6,269,948
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	650,961	(I)		650,961
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/13	16,730,280	(K)	-	16,730,280 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2013

(17,140,702.15)	F/B per Trial Balance 7/1/13 (Total GLC 5's)
379,418.88	F/B nonspendable (GLC 561xx)
29,000.00	Deposits - GLC 192xx - nonspendable
6,250.00	Advances to other funds (LT Receivable)
(4,246.28)	A/P not C/F - Operating
(16,730,279.55)	Adjusted Unreserved F/B

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Citrus
Trust Fund Title: Citrus Advertising Trust Fund
LAS/PBS Fund Number: 2090

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; 17,140,702.15 (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

379,418.88 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (Due to other Depts.) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

A/P not C/F-Operating Categories 4,246.28 (D)

Prepaid Items - Not Spendable 29,000.00 (D)

Advances to other funds (G/L 57401) 6,250.00 (D)

 (D)

ADJUSTED BEGINNING TRIAL BALANCE:

16,730,279.55 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

 (F)

DIFFERENCE:

16,730,279.55 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2014-15

Department: Citrus

Chief Internal Auditor: Debra J. Funkhouser, CPA

Budget Entity: Executive Direction & Support Services

Phone Number: 863-537-3974

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			No major findings during FY 2012-13 or 2013-14 to date		

Fiscal Year 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): Citrus
Agency Budget Officer/OPB Analyst Name: Christine Marion / Mike Atchley

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

	Program or Service (Budget Entity Codes)				
Action	5701	5702	5703		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y		
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2012-13 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		5701	5702	5703		
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	N/A	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #13-003?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y		
7.16	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	N/A	N/A	N/A		
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y		
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y		
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A		
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A		
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for <u>General Revenue funds</u> .					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2013-14 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	N/A		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	N/A	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A	N/A		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A	N/A		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 91 of the LBR Instructions.)	N/A	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	N/A	N/A	N/A		
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					

	Program or Service (Budget Entity Codes)				
Action	5701	5702	5703		

14. SCHEDULE VIII B-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y		

15. SCHEDULE VIII C (EADR, S8C) (LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	Y	Y	Y		
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y		
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y		
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y	Y		
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y		

AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y		

16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Y	Y	Y		

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y		