



STATE OF FLORIDA  
DEPARTMENT OF CITRUS

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

[www.FloridaCitrus.org](http://www.FloridaCitrus.org)

DOUGLAS R. ACKERMAN  
EXECUTIVE DIRECTOR  
PHONE: 863-537-3999  
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MARTIN McKENNA  
CHAIRMAN  
FLORIDA CITRUS COMMISSION

LEGISLATIVE BUDGET REQUEST

Department of Citrus  
Bartow

October 14, 2014

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

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

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of 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 2015-16 Fiscal Year. This submission has been approved by Douglas Ackerman, Executive Director.

*Christine C Marion*

Christine C. Marion  
Comptroller

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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.

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	158,422.66
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	17,225,849.64
14303	SPECIAL INVESTMENT WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	698,652.75
15100	ACCOUNTS RECEIVABLE	
000400	MISCELLANEOUS RECEIPTS	0.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001801	REIMBURSEMENTS	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	23,983.60
000504	INTEREST-FEDERAL	0.00
	** GL 15300 TOTAL	23,983.60
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	375,769.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000700	U S GRANTS	2,520,421.48
001100	OTHER GRANTS	0.00
	** GL 15500 TOTAL	2,520,421.48
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	0.00
001800	REFUNDS	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	227,131.06
19101	PREPAID POSTAGE	
001800	REFUNDS	8,881.43-
040000	EXPENSES	14,158.05
	** GL 19101 TOTAL	5,276.62
19201	GENERAL LEDGER NAME NOT ON FILE	
001800	REFUNDS	0.00
19202	DEPOSITS-UTILITIES	
040000	EXPENSES	4,000.00
19203	DEPOSITS - COUPON REDEMPTION	
001800	REFUNDS	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	REPAYMENT OF REVOLVING FUNDS	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	20,111.93-
060000	CF OPERATING CAPITAL OUTLAY	0.00
100091	CF PROTECTED SPECIES REHAB	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	453,954.13-
102380	PAID ADVERTISING/PROMOTION	0.00
102380	CF PAID ADVERTISING/PROMOTION	3,880,905.35-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	4,354,971.41-

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
33100	DEPOSITS PAYABLE		
040000	EXPENSES		0.00
33101	DEPOSITS PAYABLE - TAX BONDS		
002700	SECURITY/ESCROW DEPOSITS		11,800.00-
220020	REFUND STATE REVENUES		0.00
	** GL 33101 TOTAL		11,800.00-
33102	DEPOSITS PAYABLE - CASH BONDS		
002700	SECURITY/ESCROW DEPOSITS		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		4,274.21-
040000	CF EXPENSES		0.00
100777	CONTRACTED SERVICES		116.28-
102380	PAID ADVERTISING/PROMOTION		0.00
210010	TRC - DMS		0.00
210018	DATA PROCESSING SERVICES - STATE TECHNOL OF		0.00
210021	SOUTHWOOD SRC		146.07-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		1,829.67-
	** GL 35300 TOTAL		6,366.23-
35301	DUE TO GOV UNITS - DEPT OF REVENUE		
005001	CIT-OTHER DEPARTMENTAL DEPOSITS		0.00
310228	PAYMENT OF SALES TAX		0.00
	** GL 35301 TOTAL		0.00
35302	DUE TO GOV UNITS - DEPT OF AGRICULTURE		
005001	CIT-OTHER DEPARTMENTAL DEPOSITS		0.00
102380	PAID ADVERTISING/PROMOTION		25,000.00-
210010	TRC - DMS		0.00
310152	DIST/DEPT OF AG-INSP FEES		2,657.36-
	** GL 35302 TOTAL		27,657.36-
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

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	526,930.21-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000 CF	EXPENSES	298.81-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	38,373.51-
102380	PAID ADVERTISING/PROMOTION	0.00
102380 CF	PAID ADVERTISING/PROMOTION	22,617.00-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 35700 TOTAL	61,289.32-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	21,753.88-
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	877,872.95
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	232,407.68-
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	16,899,203.67-
57401	RESTRICTED-ADVANCES TO OTHER FUNDS	
000000	BALANCE BROUGHT FORWARD	6,250.00-
	*** FUND TOTAL	0.00

# Florida Department of Citrus 2015-16 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– Revolving Fund.
- (\$29,000) – Deposits not spendable.
- \$4,246 – Accounts Payable not certified forward, paid from FY 2013-14 appropriation, part of operating expenditures in Section IV.
- 21,754 – Compensated Absences
- \$2,045,582- Prior year (Sept. 2013)certified forward reversions
- (\$1,141,782)-Reduce Reversions by amount of certified paid from foreign currency bank account. (not through FLAIR)
- (\$3,892,001) – Actual current year expenditures paid in foreign currency funded through the SPIA
- (\$20,250)– Certified payments not recorded correctly
- (44,351) – Net cost to extend foreign currency windows, paid through foreign currency bank account. (SPIA)
- \$319 – 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 2013-2014	Budgeted 2014-2015			Estimated 2015-2016		
		Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
<b>DOMESTIC</b>							
<b>ORANGE</b>							
Fresh	4,490	4,000	0.050	\$200,000	4,000	0.050	\$200,000
Processed	98,957	102,300	0.230	23,529,000	99,900	0.230	22,977,000
<b>GRAPEFRUIT</b>							
Fresh	6,200	6,000	0.340	2,040,000	5,800	0.340	1,972,000
Processed	8,984	8,400	0.340	2,856,000	8,200	0.340	2,788,000
<b>SPECIALTY</b>							
Fresh	2,176	2,200	0.140	308,000	2,000	0.140	280,000
Processed	1,713	1,225	0.230	281,750	1,225	0.230	281,750
<b>TOTAL DOMESTIC</b>							
Fresh	12,866	12,200		2,548,000	11,800		2,452,000
Processed	109,654	111,925		26,666,750	109,325		26,046,750
	<u>122,520</u>	<u>124,125</u>		<u>29,214,750</u>	<u>121,125</u>		<u>28,498,750</u>
<b>IMPORTS</b>							
Orange	29,763	30,600	0.077	2,346,000	32,000	0.077	2,453,333
Grapefruit	187	100	0.113	11,333	100	0.113	11,333
	<u>29,950</u>	<u>30,700</u>		<u>2,357,333</u>	<u>32,100</u>		<u>2,464,667</u>
<b>TOTAL</b>	<u>152,470</u>	<u>154,825</u>		<u>\$31,572,083</u>	<u>153,225</u>		<u>\$30,963,417</u>

CERTIFICATION: The Department of Citrus certifies this to be the most accurate estimate of revenues at this time. OPM will be notified on 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	*	6,982,000	14.46	4,274,409	0	0	0	4,274,409
2014-15	*(est)	8,000,000	14.50	4,414,122	0	0	0	4,414,122
2015-16	*(est)	8,000,000	14.50	4,500,000	0	0	0	4,500,000

\* Includes Canada in the shipments and funding.

## Schedule VII: Agency Litigation Inventory

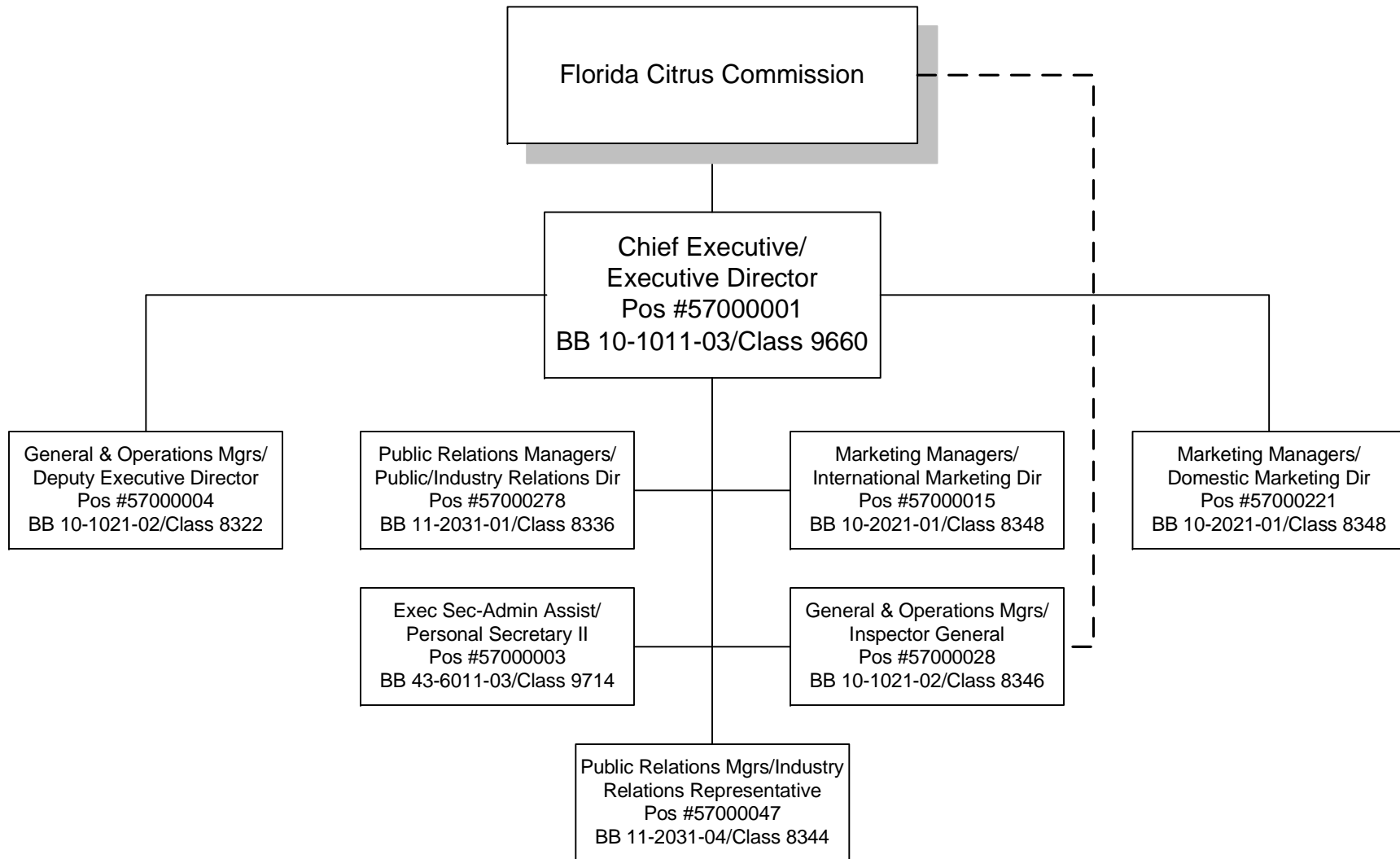
*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

<b>Agency:</b>	<b>Citrus</b>		
<b>Contact Person:</b>	Will Roberts	<b>Phone Number:</b>	863-537-3953
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	1) Agrosource, Inc. v. Florida Department of Citrus 2) Agrosource, Inc. v. Florida Department of Citrus		
<b>Court with Jurisdiction:</b>	1) American Arbitration Association 2) District Court of Appeal of the State of Florida, Second District		
<b>Case Number:</b>	1) 33 502 Y 00449 13 2) 2D13-4624		
<b>Summary of the Complaint:</b>	1) Claimant, Agrosource, Inc. has alleged one count for breach of contract and Respondent/Counter-Claimant, Florida Department of Citrus has alleged a counterclaim for a declaratory action, breach of contract, breach of fiduciary duty, negligent misrepresentation and fraud in the inducement.  2) Appellant, Agrosource, Inc. has appealed the trial court's finding the Florida Department of Citrus properly withheld 22 emails pursuant to the temporary exemption pursuant to chapter 119, Florida Statutes related to attorney-work product.		
<b>Amount of the Claim:</b>	1) \$1, 530,853.10, plus cost and attorney's fees (claimed by Agrosource, Inc.)  2) Agrosource, Inc. has sought attorney's fees pursuant to chapter 119.12, Florida Statutes, however this issue has yet to be determined.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A		
<b>Status of the Case:</b>	1) Set for arbitration 9/292014-10/3/2014  2) Awaiting decision from the Second District		
<b>Who is representing (of record) the state in this lawsuit? Check all that</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

apply.	X	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

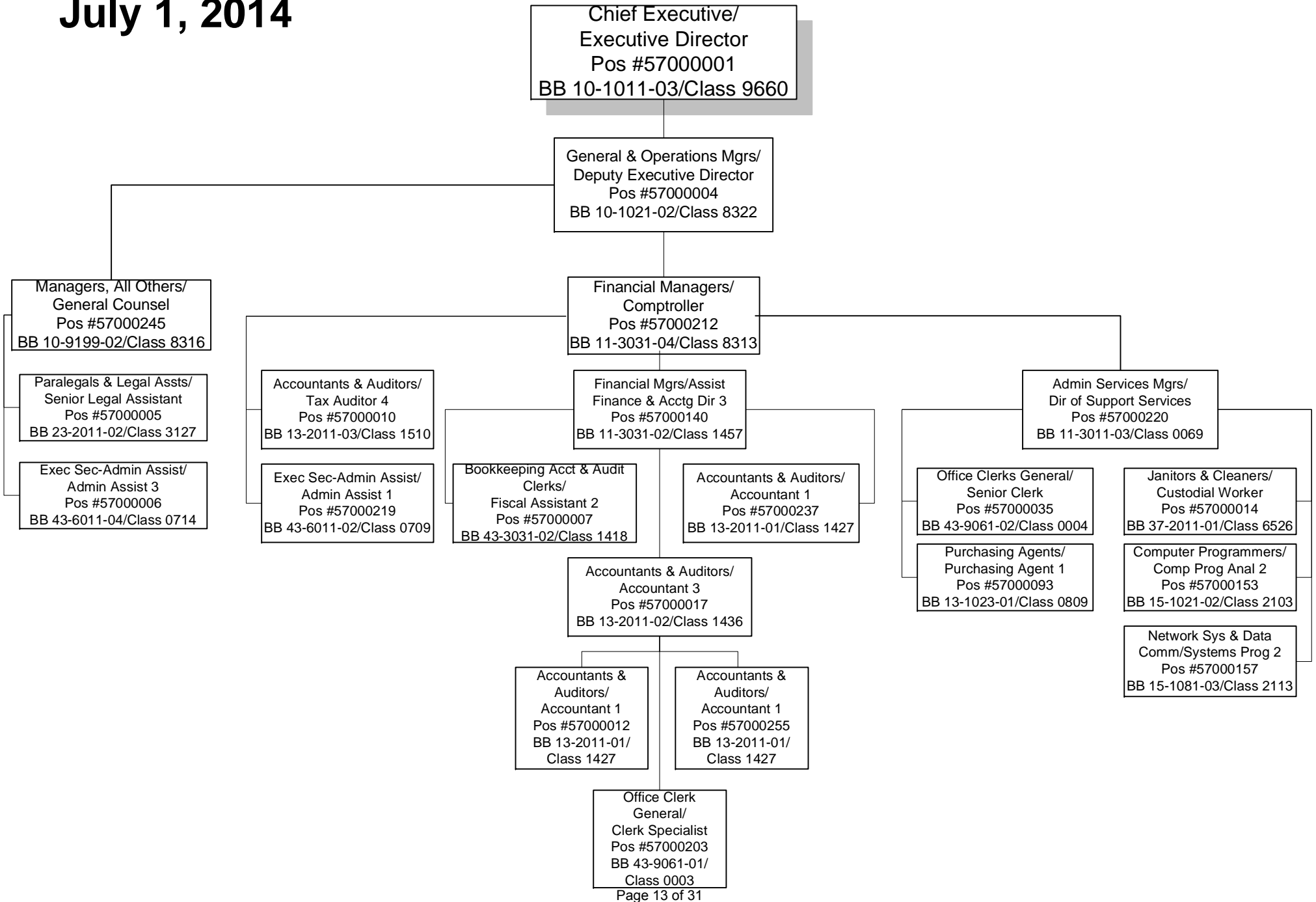
*Office of Policy and Budget – July 2014*

# Executive Office July 1, 2014



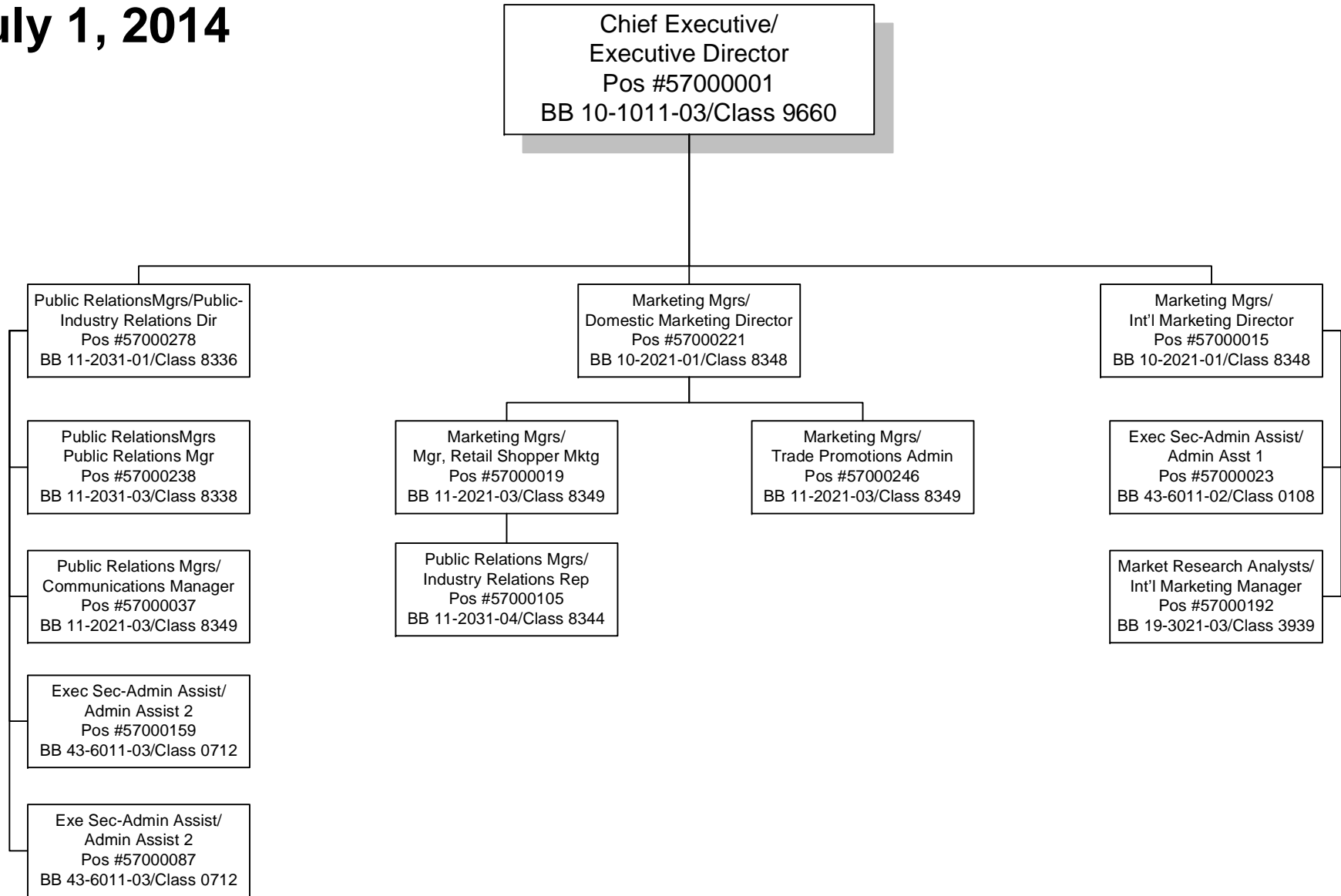
# Administration

## July 1, 2014



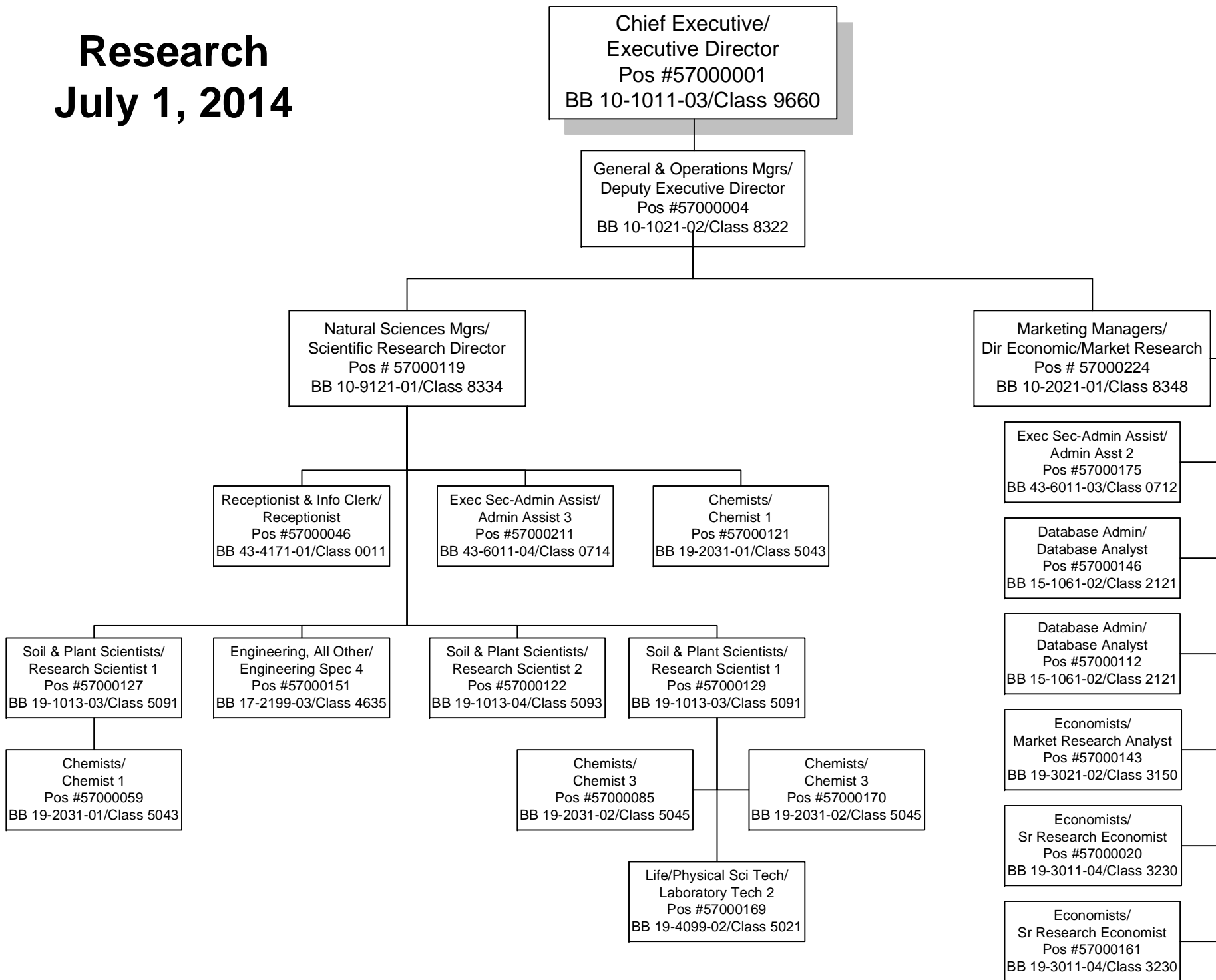
# Marketing

## July 1, 2014



# Research

## July 1, 2014



PROGRAM: CITRUS, DEPARTMENT OF		FISCAL YEAR 2013-14			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			61,119,067	0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			218,528	0	
FINAL BUDGET FOR AGENCY			61,337,595	0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					0
Sponsor Research Programs * <b>Number of acres mechanically harvested</b>		1	7,040,607.00	7,040,607	
Domestic Marketing * <b>Percent of consumer recall of television advertising</b>		63	396,722.14	24,993,495	
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 previous harvesting seasons. Mechanical harvesting could increase the amount of fruit lost to droppage. This program is placed on hold indefinitely.					
TOTAL				32,034,102	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				29,303,497	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				61,337,599	

**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 2014 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 2015-2016 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 2015-2016 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



## 2015-16 Schedule I Series

October 2014

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	Citrus
<b>Budget Entity:</b>	Citrus Advertising Trust Fund
<b>LAS/PBS Fund Number:</b>	2090

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	158,423	(A)	-	158,423
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	17,924,502	(C)	-	17,924,502
ADD: Outstanding Accounts Receivable	2,920,174	(D)	-	2,920,174
ADD: _____		(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>21,003,099</b>	(F)	<b>-</b>	<b>21,003,099</b>
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards	4,416,261	(H)	-	4,416,261
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	531,417	(I)	-	531,417
LESS: _____		(J)	-	-
<b>Unreserved Fund Balance, 07/01/14</b>	<b>16,055,421</b>	(K)	<b>-</b>	<b>16,055,421</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2015 - 2016**

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

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	16,259,988.00 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	232,408.00 (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description (Due to other Depts.)	(C)
SWFS Adjustment # and Description	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
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	41,337.00 (D)
Prepaid Items - Not Spendable	29,000.00 (D)
Advances to other funds (G/L 57401)	6,250.00 (D)
Compensated Absences	21,754.00 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>16,055,421.00 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>16,055,421.00 (F)</b>
<b>DIFFERENCE:</b>	<b>0.00 (G)*</b>

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2015-2016**

**Department:** Citrus

**Chief Internal Auditor:** Debra Funkhouser, CPA

**Budget Entity:** Executive Direction & Support Services

**Phone Number:** 863-537-3974

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			No major findings during fiscal year 2013-14 or 2014-15 to date.		

# Fiscal Year 2015-16 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? <b>(CSDI)</b>	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y		

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y		
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y		
<b>TIP</b> 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		
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### AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y		
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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? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	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.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	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 2013-14 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.						
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)</b>						
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.						
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 through E-6 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 #14-001?	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. <b>(PLRR, PLMO)</b>	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.	N/A	N/A	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, 330010C0, 33011C0, 160E470, 160E480 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?	N/A	N/A	N/A		
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y		
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	N/A		
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A		
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A		
7.24	Have FCO appropriations been entered into the nonrecurring column A04? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b>	N/A	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

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 65 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 General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
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; fixed capital outlay adjustment 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?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
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?	N/A	N/A	N/A		
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		
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?	N/A	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 general revenue 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	N/A	N/A	N/A		
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 A02?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	N/A		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y		
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y		
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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A	N/A	N/A		

		Program or Service (Budget Entity Codes)				
Action		5701	5702	5703		
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 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 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
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.						
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	N/A	N/A	N/A		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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		
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> <b>(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this schedule 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 107-109 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		
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? <b>(GENR, LBR5)</b>	Y	Y	Y		

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

**16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)**

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <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 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y		
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 115 through 158 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		
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A	N/A		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A		

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

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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		
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