



SHANNON R. SHEPP
EXECUTIVE DIRECTOR
PHONE: 863-537-3999

STATE OF FLORIDA
DEPARTMENT OF CITRUS

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

www.FloridaCitrus.org



G. ELLIS HUNT, JR.
CHAIRMAN
FLORIDA CITRUS COMMISSION

LEGISLATIVE BUDGET REQUEST

Department of Citrus
Bartow

September 18, 2017

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 2018-19 Fiscal Year. This submission has been approved by Shannon Shepp, Executive Director.

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

Christine C. Marion, PMP, CMA
Deputy Executive Director of Administration and Finance

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.

State of Florida Department of Citrus



2018-19 Department Level Exhibits and Schedules

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

570000 DEPARTMENT OF CITRUS
20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

| G-L CAT | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-------------------------------------|--|----------------------|
| 11102 000000 | GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD | 0.00 |
| 11205 000000 | CASH IN BANK - FOREIGN CURRENCY BALANCE BROUGHT FORWARD | 0.00 |
| 12100 000000 | UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD | 307,902.00 |
| 14100 000000 | POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD | 16,301,599.85 |
| 14303 000000 | SPECIAL INVESTMENT WITH STATE TREASURY BALANCE BROUGHT FORWARD | 543,053.85 |
| 15100 000400 001200 001801 | ACCOUNTS RECEIVABLE MISCELLANEOUS RECEIPTS FINES, FORFEITURES, JUDGEMENTS, AND PENALTI REIMBURSEMENTS | 0.00 0.00 0.00 |
| | ** GL 15100 TOTAL | 0.00 |
| 15300 000500 000504 | INTEREST AND DIVIDENDS RECEIVABLE INTEREST INTEREST-FEDERAL | 27,083.54 0.00 |
| | ** GL 15300 TOTAL | 27,083.54 |
| 15400 002300 | LOANS AND NOTES RECEIVABLE REPAYMENT OF LOANS | 0.00 |
| 15500 000700 001100 | CONTRACTS AND GRANTS RECEIVABLE U S GRANTS OTHER GRANTS | 1,602,717.67 0.00 |
| | ** GL 15500 TOTAL | 1,602,717.67 |
| 16300 001000 001800 040000 | DUE FROM OTHER DEPARTMENTS STATE GRANTS REFUNDS EXPENSES | 0.00 0.00 0.00 |
| | ** GL 16300 TOTAL | 0.00 |
| 17100 040000 | SUPPLY INVENTORY EXPENSES | 0.00 |

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

570000 DEPARTMENT OF CITRUS
20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

| G-L CAT | G-L ACCOUNT NAME | BEGINNING BALANCE |
|---|---|--|
| 17101 040000 | INVENTORIES - REPRODUCTION SUPPLIES EXPENSES | 0.00 |
| 17121 000000 | INVENTORIES - DISPLAY MATERIALS BALANCE BROUGHT FORWARD | 571,856.51 |
| 19101 001800 040000 | PREPAID POSTAGE REFUNDS EXPENSES | 76.48- 844.66 |
| | ** GL 19101 TOTAL | 768.18 |
| 19201 001800 | GENERAL LEDGER NAME NOT ON FILE REFUNDS | 0.00 |
| 19202 002700 040000 | DEPOSITS-UTILITIES SECURITY/ESCROW DEPOSITS EXPENSES | 0.00 0.00 |
| | ** GL 19202 TOTAL | 0.00 |
| 19203 001800 102380 | DEPOSITS - COUPON REDEMPTION REFUNDS PAID ADVERTISING/PROMOTION | 65,000.00- 65,000.00 |
| | ** GL 19203 TOTAL | 0.00 |
| 19205 102380 | PREPAID-FOREIGN CURRENCY PAID ADVERTISING/PROMOTION | 0.00 |
| 25100 102380 | ADVANCES TO OTHER FUNDS BETWEEN DEPART PAID ADVERTISING/PROMOTION | 0.00 |
| 25700 000000 004700 | ADVANCES TO OTHER FUNDS WITHIN DEPARTM BALANCE BROUGHT FORWARD REPAYMENT OF REVOLVING FUNDS | 0.00 5,000.00 |
| | ** GL 25700 TOTAL | 5,000.00 |
| 31100 010000 030000 040000 040000 060000 100091 100777 100777 102380 | ACCOUNTS PAYABLE CF SALARIES AND BENEFITS CF OTHER PERSONAL SERVICES EXPENSES CF EXPENSES CF OPERATING CAPITAL OUTLAY CF PROTECTED SPECIES REHAB CONTRACTED SERVICES CF CONTRACTED SERVICES PAID ADVERTISING/PROMOTION | 0.00 0.00 0.00 4,365.19- 0.00 0.00 0.00 0.00 139,407.92- 0.00 |

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

570000 DEPARTMENT OF CITRUS
20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

| G-L CAT | G-L ACCOUNT NAME | BEGINNING BALANCE |
|------------|---|-------------------|
| 102380 | CF PAID ADVERTISING/PROMOTION | 1,946,829.40- |
| 210015 | REGIONAL DATA CENTERS-SUS | 0.00 |
| | ** GL 31100 TOTAL | 2,090,602.51- |
| 33100 | DEPOSITS PAYABLE | |
| 040000 | EXPENSES | 0.00 |
| 33101 | DEPOSITS PAYABLE - TAX BONDS | |
| 002700 | SECURITY/ESCROW DEPOSITS | 7,600.00- |
| 220020 | REFUND STATE REVENUES | 1,000.00 |
| | ** GL 33101 TOTAL | 6,600.00- |
| 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 | 336.35- |
| 040000 | CF EXPENSES | 4,124.39- |
| 100777 | CONTRACTED SERVICES | 336.35 |
| 100777 | CF CONTRACTED SERVICES | 227.64- |
| 102380 | PAID ADVERTISING/PROMOTION | 0.00 |
| 210001 | STATE DATA CENTER - AST | 2,027.93 |
| 210001 | CF STATE DATA CENTER - AST | 4,045.87- |
| 210010 | TRC - DMS | 0.00 |
| 210018 | DATA PROCESSING SERVICES - STATE TECHNOL OF | 0.00 |
| 210021 | SOUTHWOOD SRC | 0.00 |
| 210022 | NORTHWOOD SRC (NSRC) | 2,027.93- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 1,757.05- |
| | ** GL 35300 TOTAL | 10,154.95- |
| 35301 | DUE TO GOV UNITS - DEPT OF REVENUE | |
| 005001 | CIT-OTHER DEPARTMENTAL DEPOSITS | 317.88- |
| 310228 | PAYMENT OF SALES TAX | 317.88 |
| | ** GL 35301 TOTAL | 0.00 |
| 35302 | DUE TO GOV UNITS - DEPT OF AGRICULTURE | |
| 005001 | CIT-OTHER DEPARTMENTAL DEPOSITS | 0.00 |
| 210010 | TRC - DMS | 0.00 |
| 310152 | DIST/DEPT OF AG-INSP FEES | 1,394.04- |
| | ** GL 35302 TOTAL | 1,394.04- |

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

570000 DEPARTMENT OF CITRUS
20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

| G-L CAT | G-L ACCOUNT NAME | BEGINNING BALANCE |
|------------|--|-------------------|
| 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 | 106,602.69- |
| 35700 | DUE TO COMPONENT UNIT/PRIMARY | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 28,484.75- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 84,813.40- |
| 102380 | PAID ADVERTISING/PROMOTION | 0.00 |
| 102380 | CF PAID ADVERTISING/PROMOTION | 26,716.00- |
| 210015 | REGIONAL DATA CENTERS-SUS | 0.00 |
| | ** GL 35700 TOTAL | 140,014.15- |
| 38500 | INSTALLMENT PURCHASE CONTRACTS | |
| 060000 | OPERATING CAPITAL OUTLAY | 0.00 |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 010000 | SALARIES AND BENEFITS | 2,945.88- |
| 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 | 1,976,251.80 |
| 56100 | NONSPENDABLE - INVENTORIES AND PREPAID | |
| 000000 | BALANCE BROUGHT FORWARD | 572,624.69- |
| 57400 | RESTRICTED BY ENABLING LEGISLATION | |
| 000000 | BALANCE BROUGHT FORWARD | 18,400,294.49- |

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

570000 DEPARTMENT OF CITRUS
20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

| G-L CAT | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------------|---|-------------------|
| 57401 000000 | RESTRICTED-ADVANCES TO OTHER FUNDS BALANCE BROUGHT FORWARD | 5,000.00- |
| 99100 000000 | BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD | 0.00 |
| | *** FUND TOTAL | 0.00 |

Florida Department of Citrus 2018-19 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

Management and Administrative costs of the Department of Citrus support core functions as approved by the Florida Citrus Commission. All administrative costs are absorbed by the Citrus Advertising Trust Fund.

Section III – Adjustments

- \$8,119 – Accounts Payable not certified forward
- \$1,081,961 - Prior year (Sept. 2016) certified forward reversions
- (\$2,396,263) – Actual current year expenditures paid in foreign currency funded through the SPIA
- (\$1,034) - Net cost of F/C Forward Windows
- (\$2,840) – Prepaid postage adjustment
- (\$762,576)-Reduce Reversions by amount of certified paid from foreign currency bank account. (not through FLAIR)
- \$72,244 – prior year FCO reversion for Chiller Replacement, funded in FY2017-18
- (\$1,000) Reduction of Bonds payable liability.

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.”

Revenue Estimating Methodology

Revenue estimates for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

The assessment rates for all varieties of citrus are set at the October meeting of the Florida Citrus Commission, following the first USDA crop estimate of the season. The rates for the 2016-17 season are used to estimate 2017-18 revenue, as we anticipate those rates will remain in effect for one more year. During Fiscal 2017-18, a \$0.03 rate abatement was applied to the box rate for most varieties. The rates used to estimate Fiscal year 2018-19 have been increased to reflect rates without the abatement.

For Fiscal 2017-18, the box forecast for Oranges is based on the most current industry forecast available, Citrus consultant Elizabeth Steeger's preseason forecast of 75.5 million boxes. Grapefruit, Specialty Fruit, and Imports are projected based on the actual 2016-17 season crop. The same crop size is used for Fiscal 2018-19. A schedule of Estimated Boxes and Revenue is attached.

The projected grant revenues are based on anticipated grant awards. Estimated interest earnings are based on prior year average interest rates and projected cash balance in the trust fund.

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

| | 2016-17 | Budgeted 2017-2018 | | | Estimated 2018-2019 | | |
|-----------------|----------------------------|--------------------|----------|----------------------|---------------------|----------|----------------------|
| | Actual Revenue Boxes | Boxes | Tax Rate | Estimated Revenue | Boxes | Tax Rate | Estimated Revenue |
| DOMESTIC | | | | | | | |
| ORANGE | | | | | | | |
| Fresh | 2,296 | 2,528 | 0.050 | \$126,391 | 2,528 | 0.050 | \$126,391 |
| Processed | 65,826 | 72,472 | 0.070 | 5,073,053 | 72,472 | 0.100 | 7,247,218 |
| GRAPEFRUIT | | | | | | | |
| Fresh | 3,330 | 3,330 | 0.070 | 233,100 | 3,330 | 0.100 | 333,000 |
| Processed | 4,231 | 4,231 | 0.070 | 296,170 | 4,231 | 0.100 | 423,100 |
| SPECIALTY | | | | | | | |
| Fresh | 926 | 926 | 0.070 | 64,820 | 926 | 0.100 | 92,600 |
| Processed | 771 | 771 | 0.070 | 53,970 | 771 | 0.100 | 77,100 |
| TOTAL DOMESTIC | | | | | | | |
| Fresh | 6,552 | 6,784 | | 424,311 | 6,784 | | 551,991 |
| Processed | 70,828 | 77,474 | | 5,423,193 | 77,474 | | 7,747,418 |
| | <u>77,380</u> | <u>84,258</u> | | <u>5,847,504</u> | <u>84,258</u> | | <u>8,299,409</u> |
| IMPORTS | | | | | | | |
| Orange | 42,717 | 42,717 | 0.023 | 996,731 | 42,717 | 0.033 | 1,423,900 |
| Grapefruit | 781 | 781 | 0.023 | 18,223 | 781 | 0.033 | 26,033 |
| | <u>43,498</u> | <u>43,498</u> | | <u>1,014,954</u> | <u>43,498</u> | | <u>1,449,933</u> |
| TOTAL | <u>120,878</u> | <u>127,756</u> | | <u>\$6,862,457</u> | <u>127,756</u> | | <u>\$9,749,342</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 | * 18,328,821 | 10.20 | 3,618,313 | 0 | 39,858 | 184,807 | 3,842,978 |
| 2003-04 | * 21,351,218 | 9.80 | 4,450,478 | 0 | 175,000 | 20,673 | 4,646,151 |
| 2004-05 | * 8,518,537 | 16.79 | 4,643,495 | 0 | 0 | 0 | 4,643,495 |
| 2005-06 | * 7,682,905 | 14.14 | 5,568,651 | 0 | 0 | 0 | 5,568,651 |
| 2006-07 | * 13,872,139 | 10.99 | 5,486,000 | 0 | 0 | 0 | 5,486,000 |
| 2007-08 | * 13,646,867 | 11.01 | 5,486,000 | 0 | 0 | 0 | 5,486,000 |
| 2008-09 | * 11,307,919 | 9.92 | 5,814,581 | 0 | 0 | 0 | 5,814,581 |
| 2009-10 | * 11,311,083 | 14.32 | 5,472,337 | 0 | 0 | 0 | 5,472,337 |
| 2010-11 | * 10,058,249 | 13.57 | 5,204,718 | 0 | 0 | 0 | 5,204,718 |
| 2011-12 | * 8,958,475 | 12.05 | 5,201,171 | 0 | 0 | 0 | 5,201,171 |
| 2012-13 | * 8,281,591 | 14.89 | 4,833,968 | 0 | 0 | 0 | 4,833,968 |
| 2013-14 | * 6,977,099 | 14.46 | 4,274,409 | 0 | 0 | 0 | 4,274,409 |
| 2014-15 | * 6,125,337 | 20.14 | 4,411,007 | 0 | 0 | 0 | 4,411,007 |
| 2015-16 | * 5,279,971 | 20.54 | 4,383,830 | 0 | 0 | 0 | 4,383,830 |
| 2016-17 | * 3,829,220 | 18.92 | 4,029,170 | 0 | 0 | 0 | 4,029,170 |
| 2017-18 | * (est) 3,698,155 | 20.41 | 3,880,190 | 0 | 0 | 0 | 3,880,190 |
| 2018-19 | * (est) 3,065,162 | 21.55 | 5,000,000 | 0 | 0 | 0 | 5,000,000 |

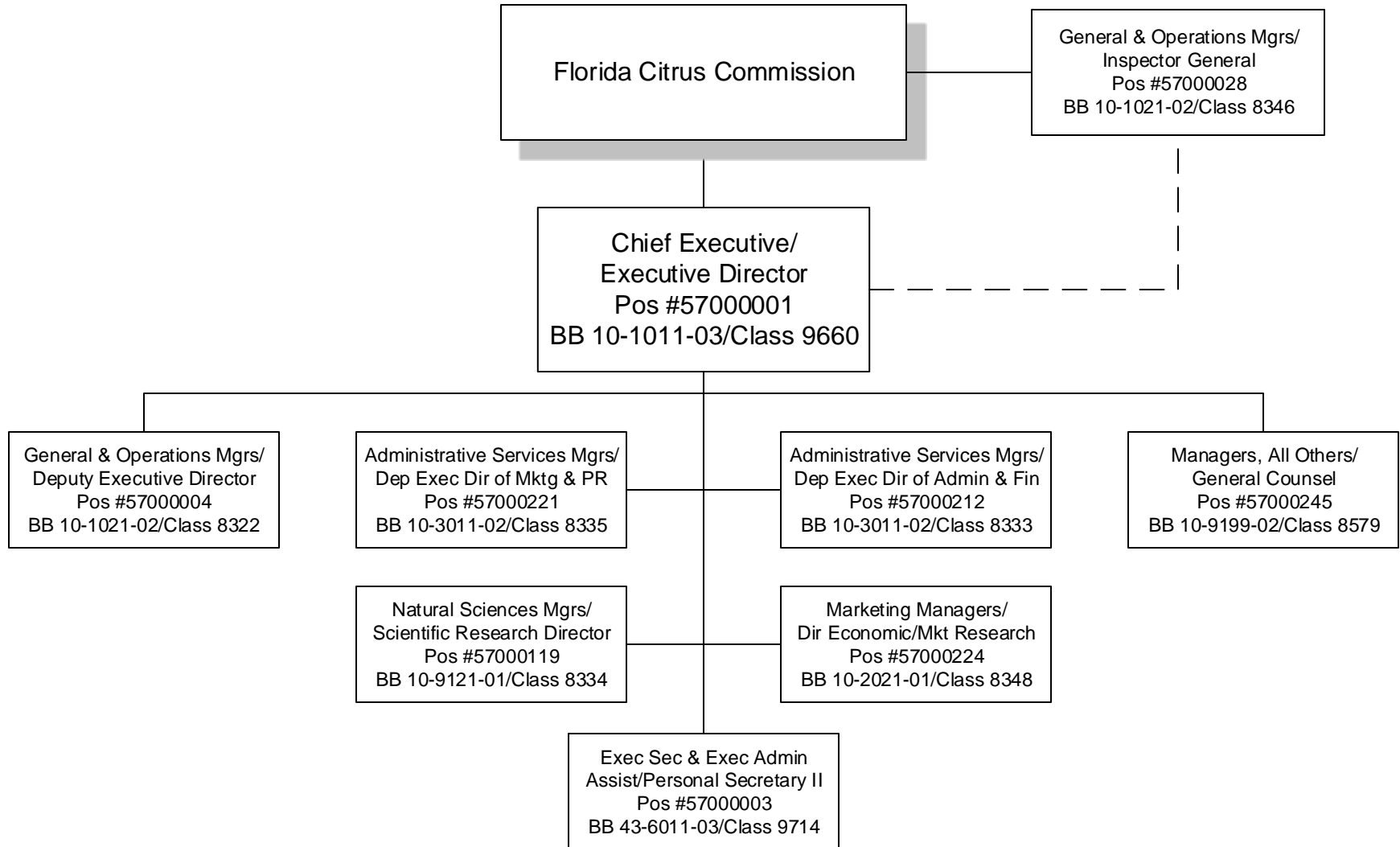
Schedule VII: Agency Litigation Inventory

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: | Alice Wiggins | Phone Number: | 863-537-3956 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | N/A (There is currently no pending litigation). | | |
| Court with Jurisdiction: | N/A | | |
| Case Number: | N/A | | |
| Summary of the Complaint: | N/A | | |
| Amount of the Claim: | N/A | | |
| Specific Statutes or Laws (including GAA) Challenged: | N/A | | |
| Status of the Case: | N/A | | |
| Who is representing (of record) the state in this lawsuit? Check all that apply. | N/A | Agency Counsel | |
| | N/A | Office of the Attorney General or Division of Risk Management | |
| | N/A | 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 | | |

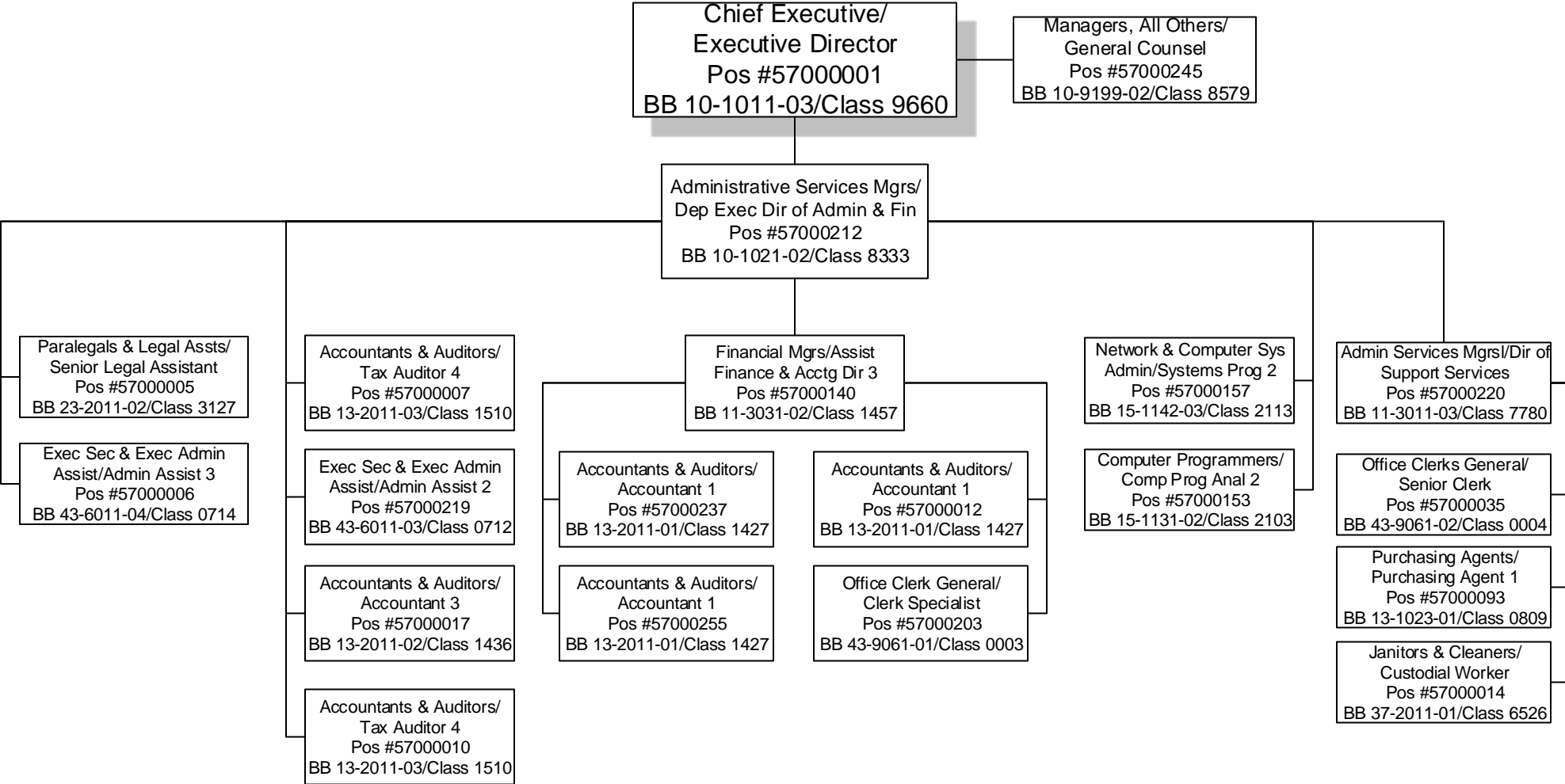
Executive Office

June 30, 2017



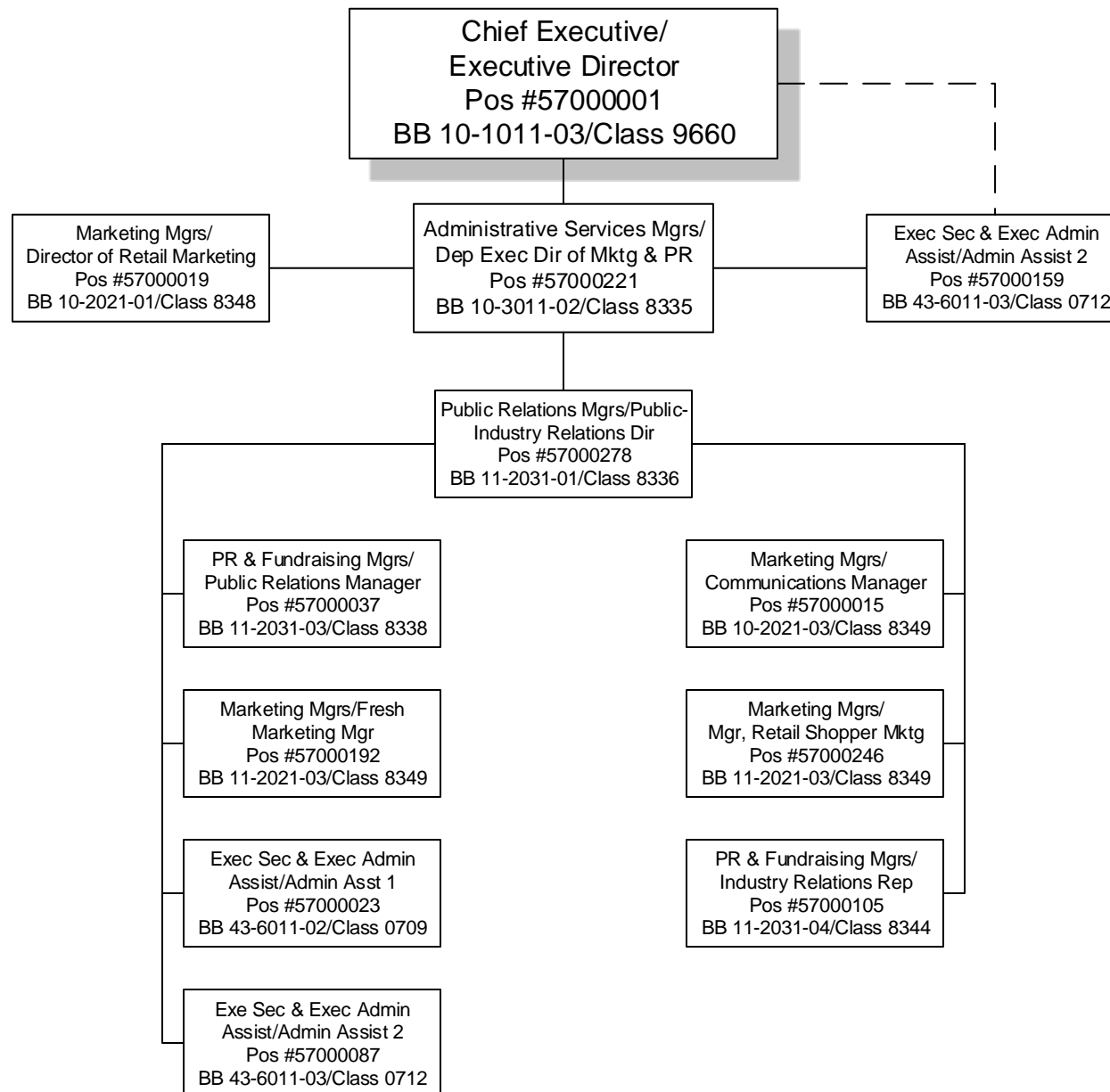
Administration

June 30, 2017



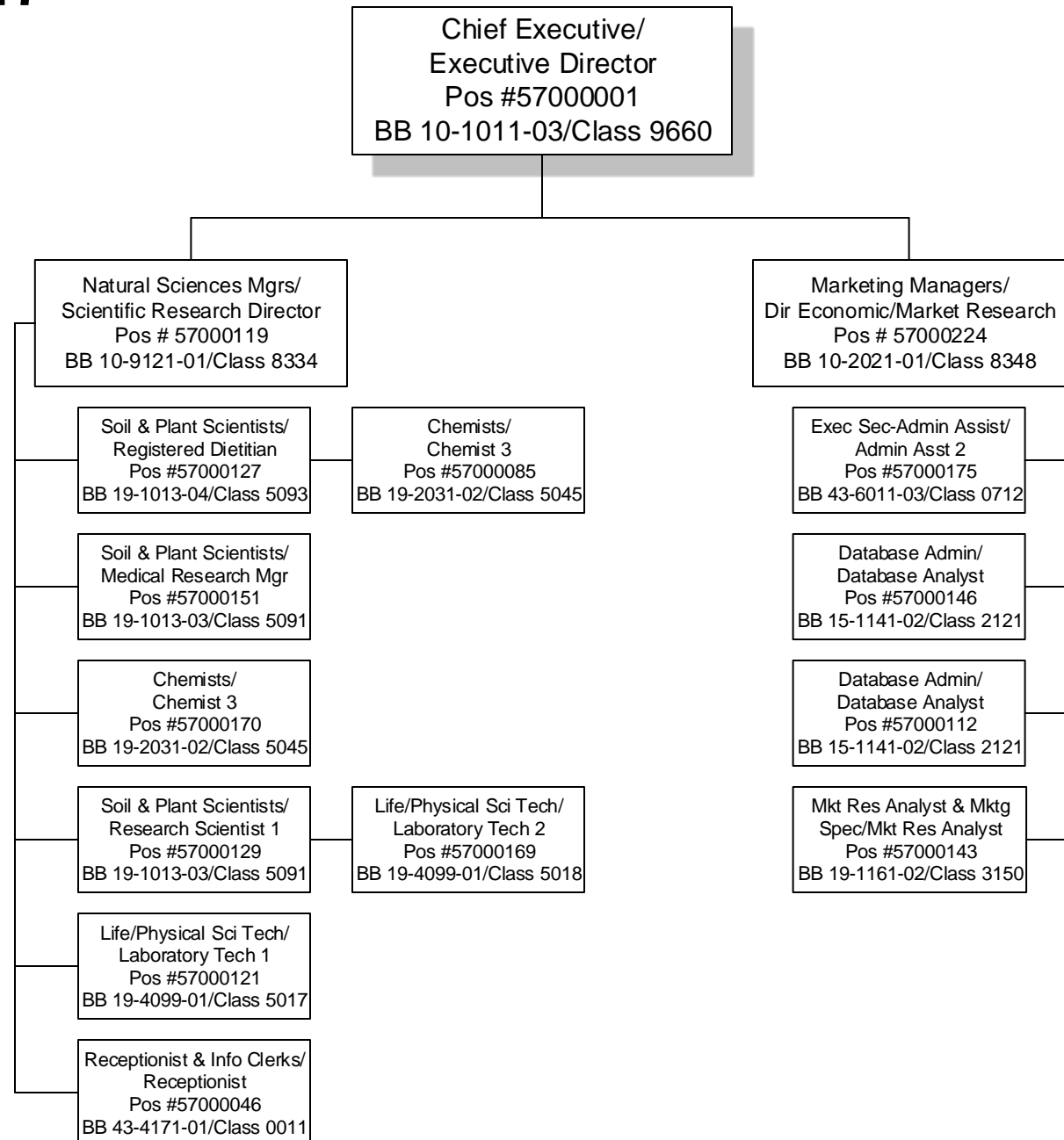
Marketing

June 30, 2017



Research

June 30, 2017



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 2017 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 2018-2019 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 2018-2019 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



2018-19 Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

| | |
|-----------------------------|-------------------------------|
| Department Title: | Citrus |
| Trust Fund Title: | Citrus Advertising Trust Fund |
| Budget Entity: | DEPARTMENT LEVEL |
| LAS/PBS Fund Number: | 2090 |

| | Balance as of 6/30/2017 | SWFS* Adjustments | Adjusted Balance |
|---|----------------------------|----------------------|---------------------|
| Chief Financial Officer's (CFO) Cash Balance | 307,902 (A) | | 307,902 |
| ADD: Other Cash (See Instructions) | 0 (B) | | 0 |
| ADD: Investments | 16,844,654 (C) | | 16,844,654 |
| ADD: Outstanding Accounts Receivable | 1,629,801 (D) | | 1,629,801 |
| ADD: _____ | (E) | | 0 |
| Total Cash plus Accounts Receivable | 18,782,357 (F) | 0 | 18,782,357 |
| LESS Allowances for Uncollectibles | 0 (G) | | 0 |
| LESS Approved "A" Certified Forwards | 2,239,015 (H) | | 2,239,015 |
| Approved "B" Certified Forwards | 0 (H) | | 0 |
| Approved "FCO" Certified Forwards | 0 (H) | | 0 |
| LESS: Other Accounts Payable (Nonoperating) | 108,436 (I) | | 108,436 |
| LESS: _____ | (J) | | 0 |
| Unreserved Fund Balance, 07/01/17 | 16,434,906 (K) | 0 | 16,434,906** |

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

| | |
|-----------------------------|-----------------------------------|
| | Budget Period: 2018 - 2019 |
| Department Title: | Citrus |
| Trust Fund Title: | Citrus Advertising Trust Fund |
| LAS/PBS Fund Number: | 2090 |

BEGINNING TRIAL BALANCE:

| | |
|--|-------------------|
| Total Fund Balance Per FLAIR Trial Balance, 07/01/17 | |
| Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds | 17,001,667.38 (A) |
| Subtract Nonspendable Fund Balance (GLC 56XXX) | 572,624.69 (B) |
| Add/Subtract Statewide Financial Statement (SWFS) Adjustments : | |
| SWFS Adjustment # and Description | 0.00 (C) |
| SWFS Adjustment # and Description | 0.00 (C) |
| Add/Subtract Other Adjustment(s): | |
| Approved "B" Carry Forward (Encumbrances) per LAS/PBS | 0.00 (D) |
| Approved FCO Certified Forward per LAS/PBS | 0.00 (D) |
| A/P not C/F-Operating Categories | 7,917.88 (D) |
| Advances to other funds (G/L 25700) | (5,000.00) (D) |
| Compensated Absences | 2,945.88 (D) |
| | (D) |
| ADJUSTED BEGINNING TRIAL BALANCE: | 16,434,906.45 (E) |
| UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) | 16,434,906.45 (F) |
| DIFFERENCE: | 0.00 (G)* |

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 19

Department: Citrus

Chief Internal Auditor: Kevin Eaton

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 fiscal year 2016-2017 or 2017-18 to date. | | |

Fiscal Year 2018-19 LBR Technical Review Checklist

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

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

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

1. GENERAL

| | | | | | |
|---|---|---|---|--|--|
| 1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (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? (CSDT) | 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 Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA) | Y | Y | Y | | |

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.

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 Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue? | Y | Y | Y | | |

3. EXHIBIT B (EXBR, EXB)

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

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 | | |
| 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.

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|------|------|--|--|
| | | 5701 | 5702 | 5703 | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |
| TIP | Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used. | | | | | |
| 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 62 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 [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding. | | | | | |
| TIP | If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Y | Y | Y | | |
| TIP | Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems. | | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.) | Y | Y | Y | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.) | Y | Y | Y | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions? | NA | NA | NA | | |
| 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? | NA | NA | NA | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---------------|--|--|------|------|--|--|
| | | 5701 | 5702 | 5703 | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.) | Y | Y | Y | | |
| 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 <u>always be annualized</u> . | Y | Y | Y | | |
| 7.7 | Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.) | NA | NA | NA | | |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where <u>appropriate</u> ? | NA | NA | NA | | |
| 7.9 | Does the issue narrative reference the specific county(ies) where applicable? | NA | NA | NA | | |
| 7.10 | Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #18-005? | NA | NA | NA | | |
| 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) | NA | NA | NA | | |
| 7.12 | Does the issue narrative include plans to satisfy additional space requirements when <u>requesting additional positions</u> ? | NA | NA | NA | | |
| 7.13 | Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as <u>required for lump sum distributions</u> ? | NA | NA | NA | | |
| 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 issue codes relating to special salary and benefits issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.) | NA | NA | NA | | |
| 7.17 | Do the issues relating to Information Technology (IT) have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480, or 55C01C0)? | NA | NA | NA | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | NA | NA | NA | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | NA | NA | NA | | |
| AUDIT: | | | | | | |
| 7.20 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | NA | NA | NA | | |
| 7.21 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | NA | NA | NA | | |
| 7.22 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | NA | NA | NA | | |
| 7.23 | 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)) | NA | NA | NA | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|------|------|--|--|
| | | 5701 | 5702 | 5703 | | |
| 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. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item vote. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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? | Y | Y | Y | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | Y | Y | | |
| 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? | NA | NA | NA | | |
| 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 section 215.32(2)(b), Florida Statutes - 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, 000110, 001270, 001870, 001070)? | 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 section 215.20, Florida Statutes, 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? | NA | NA | NA | | |
| 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? | NA | NA | Y | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|----------------|--|--|------|------|--|--|
| | | 5701 | 5702 | 5703 | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | NA | NA | 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? | Y | Y | Y | | |
| 8.18 | Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | Y | Y | Y | | |
| 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? | NA | NA | NA | | |
| 8.22 | Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.) | NA | NA | NA | | |
| 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, Section III? | Y | Y | Y | | |
| 8.25 | Are current year September operating reversions (if available) appropriately shown in column A02, Section III? | NA | NA | NA | | |
| 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? | NA | NA | NA | | |
| 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 | | |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | Y | Y | | |
| 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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | 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. (SC1R, DEPT) | Y | Y | Y | | |
| 8.33 | Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I? | Y | Y | Y | | |
| 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 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. | | | | | |

| Action | Program or Service (Budget Entity Codes) | | | | |
|--|--|------|------|----|--|
| | 5701 | 5702 | 5703 | | |
| 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 Base Rate Audit on page 158 of the LBR Instructions.) | NA | NA | NA | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.) | NA | NA | NA | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | NA | NA | NA | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | NA | NA | NA | |
| TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing | NA | NA | NA | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | NA | NA | NA | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, | Y | NA | Y | |
| 15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal) | | | | | |
| 15.1 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | NA | NA | NA | |
| 15.2 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions? | NA | NA | NA | |
| 15.3 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | NA | NA | NA | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | NA | NA | NA | |
| 16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents) | | | | | |
| 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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.) | Y | Y | Y | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | Y | Y | Y | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 | Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | Y | Y | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|------|------|--|--|
| | | 5701 | 5702 | 5703 | | |
| 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 | | |
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which should 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 | 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 (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete? | Y | Y | Y | | |
| 17.2 | Does manual exhibits tie to LAS/PBS where applicable? | Y | Y | Y | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of | Y | Y | Y | | |
| 17.4 | Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US? | NA | NA | NA | | |
| 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)? | NA | NA | NA | | |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP | Review Section 6: Audits of the LBR Instructions (pages 157-159) for a list of audits and their descriptions. | | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 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 Instructions)? | Y | Y | Y | | |
| 18.4 | Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? | NA | NA | NA | | |
| 18.5 | Are the appropriate counties identified in the narrative? | NA | NA | NA | | |
| 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? | NA | NA | NA | | |
| 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 | | |