



SHANNON R. SHEPP
EXECUTIVE DIRECTOR
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STATE OF FLORIDA
DEPARTMENT OF CITRUS

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

www.FloridaCitrus.org



J. NED HANCOCK
CHAIRMAN
FLORIDA CITRUS COMMISSION

LEGISLATIVE BUDGET REQUEST

Department of Citrus
Bartow

October 15, 2020

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

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of 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 2020-21 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



2021-22 Department Level Exhibits and Schedules

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2020

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	568,714.34
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	10,349,579.00
14303 000000	SPECIAL INVESTMENT WITH STATE TREASURY BALANCE BROUGHT FORWARD	352,509.28
15100 000400	ACCOUNTS RECEIVABLE MISCELLANEOUS RECEIPTS	2,626.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001801	REIMBURSEMENTS	0.00
	** GL 15100 TOTAL	2,626.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE INTEREST	21,267.75
000504	INTEREST-FEDERAL	0.00
	** GL 15300 TOTAL	21,267.75
15400 002300	LOANS AND NOTES RECEIVABLE REPAYMENT OF LOANS	0.00
15500 000700	CONTRACTS AND GRANTS RECEIVABLE U S GRANTS	1,532,851.17
001100	OTHER GRANTS	0.00
	** GL 15500 TOTAL	1,532,851.17
16300 001000	DUE FROM OTHER DEPARTMENTS STATE GRANTS	0.00
001800	REFUNDS	0.00
040000	EXPENSES	0.00
	** GL 16300 TOTAL	0.00
17100 040000	SUPPLY INVENTORY EXPENSES	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2020

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	499,707.94
19101 001800 040000	PREPAID POSTAGE REFUNDS EXPENSES	76.48- 1,049.61
	** GL 19101 TOTAL	973.13
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	0.00 0.00
	** 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 0.00
	** GL 25700 TOTAL	0.00
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 5,455.21- 0.00 0.00 0.00 82,855.23- 0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2020

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	2,164,122.97-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	2,252,433.41-
33100	DEPOSITS PAYABLE	
040000	EXPENSES	0.00
33101	DEPOSITS PAYABLE - TAX BONDS	
002700	SECURITY/ESCROW DEPOSITS	6,600.00-
220020	REFUND STATE REVENUES	0.00
	** 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	0.00
040000	CF EXPENSES	2,862.19-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	76.86-
102380	PAID ADVERTISING/PROMOTION	0.00
210001	STATE DATA CENTER - AST	0.00
210010	TRC - DMS	0.00
210018	DATA PROCESSING SERVICES - STATE TECHNOL OF	0.00
210021	SOUTHWOOD SRC	0.00
210022	NORTHWOOD SRC (NSRC)	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,107.19-
	** GL 35300 TOTAL	4,046.24-
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
210010	TRC - DMS	0.00
310152	DIST/DEPT OF AG-INSP FEES	0.00
	** GL 35302 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2020

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	91,941.75-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	101,842.00-
102380 CF	PAID ADVERTISING/PROMOTION	0.00
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 35700 TOTAL	101,842.00-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
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	0.00
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	500,681.07-
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	10,370,684.14-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

Florida Department of Citrus 2021-22 Legislative Budget Request

Schedule I Narrative

5% Reserves

The Department of Citrus recommends an exclusion from the reserve requirement for the portion of legislative budget that is funded from the Citrus Advertising Trust Fund (CATF) The CATF is funded through 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 order to mitigate impact of crop reductions due to factors such as greening or freeze. 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 II – Nonoperating Expenditures

The first USDA crop forecast for the FY2020-21 season, issued on October 9, 2020, was approximately 15% lower than anticipated. Additionally, FAS revenues, originally estimated to be \$5,000,000 were \$1,103,650 lower than budgeted, due to the amount of our actual award, and the impacts of COVID-19 pandemic on programs in foreign markets. Therefore, an anticipated reversion for FY2020-21 of \$4,103,650 is anticipated.

Section III – Adjustments

- \$6,600 - Accounts Payable not certified forward
- \$12,651 – Prior year (June 2019) Compensated Absences paid in FY 2019-20
- \$766,974 - Prior year (Sept. 2019) certified forward reversions
- (\$692,872) – certified forward paid in foreign currency funded through the SPIA
- (\$1,305,805) – Current year expenditures paid in foreign currency funded through SPIA
- (\$41,942)-Write-off of Grants Receivable
- \$3 – 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.”

Revenue Estimating Methodology

Revenue estimates for Fiscal Year 2020-21 and 2021-22 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 2019-20 season are used to estimate 2020-21 revenue, with the exception of Process Orange – tentatively approved at \$0.12 by the FCC during the June 2020, FCC meeting. The rates used to estimate Fiscal Year 2021-22 are the same as FY 2020-21.

For Fiscal 2020-21, the box forecast for Oranges is based on the First USDA Citrus crop forecast, which was announced on October 9, 2020. The crop size for FY2021-22 is based on trend models developed by the Economic and Market Research Department, which include replanting projections and projected imports. 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)

	2019-20	Budgeted 2020-21			Estimated 2021-22		
	Actual Revenue Boxes	Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
DOMESTIC							
ORANGE							
Fresh	3,181	2,055	0.050	\$102,750	2,647	0.050	\$132,350
Processed	64,349	54,720	0.120	6,566,400	63,340	0.120	7,600,800
GRAPEFRUIT							
Fresh	2,097	1,890	0.070	132,300	2,105	0.070	147,350
Processed	2,771	2,490	0.070	174,300	3,122	0.070	218,540
SPECIALTY							
Fresh	562	615	0.070	43,050	567	0.070	39,690
Processed	381	420	0.070	29,400	373	0.070	26,110
TOTAL DOMESTIC							
Fresh	5,840	4,560		278,100	5,319		319,390
Processed	67,501	57,630		6,770,100	66,835		7,845,450
	<u>73,341</u>	<u>62,190</u>		<u>7,048,200</u>	<u>72,154</u>		<u>8,164,840</u>
IMPORTS							
Orange	42,066	44,122	0.040	1,764,880	35,000	0.040	1,400,000
Grapefruit	1,044	500	0.023	11,667	1,000	0.023	23,333
	<u>43,110</u>	<u>44,622</u>		<u>1,776,547</u>	<u>36,000</u>		<u>1,423,333</u>
TOTAL	<u>116,451</u>	<u>106,812</u>		<u>\$8,824,747</u>	<u>108,154</u>		<u>\$9,588,173</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. FY2021-22 based on October 9, 2020 USDA crop forecast. FY2021-22 based on EMRD production trends and estimated replant rate: Anticipate rate increase for Processed Orange to \$0.12 in FY20-21. TBD at 10/21/2020 Florida Citrus Commission Meeting

STATE OF FLORIDA
DEPARTMENT OF CITRUS
SUPPLEMENT TO SCHEDULE I

USDA Foreign Agricultural Service (FAS) Market Access Program (MAP) Agriculture
Trade Promotion Program (ATP)

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.

The FDOC, on behalf of the Florida Citrus industry, was awarded funds through the FAS Agriculture Trade Promotion Program (ATP). The ATP program is a three year program (2019-2021) designed to help U.S. agricultural exporters develop new markets in an effort to mitigate the adverse effects of tariff barriers implemented by other countries. After the United States imposed a 25 percent tariff on steel imports and a 10 percent tariff on aluminum imports from several countries including Canada, the Canadian government

chose to impose retaliatory tariffs of their own on several products including orange juice imported from the United States, which included Florida product. While only Florida Orange Juice in Canada has been affected by the tariffs, the ATP program allowed the FDOC to consider the needs of Florida Citrus and to propose programs that would have the most impact within Canada and in other markets. With this in mind, the FDOC identified two markets and products where there is room for significant opportunity and growth: Fresh Florida Oranges in Canada and Florida Orange Juice in South Korea. A Fresh Florida Orange program in Canada will create a new opportunity to support a Florida Citrus product not targeted by the tariff while increased programming in South Korea, specifically for Florida Orange Juice, will grow market access for the same product affected by the Canadian tariff.

**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	ATP FUNDING	TOTAL FAS FUNDING
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	* 1,727,410	23.32	3,759,380	0	0	0		3,759,380
2018-19	* 1,700,405	21.16	3,639,691	0	0	0		3,639,691
2019-20	* 1,851,398	21.25	3,364,238	0	0	0	253,696	3,617,934
2020-21	(est) 1,884,411	22.19	3,696,350	0	0	0	275,000	3,971,350
2021-22	(est) 1,901,415	22.30	5,000,000	0	0	0	0	5,000,000

Foreign Currency Expenditures

For LBR Schedule I - FY 2021-22

Object Code

Month	Currency	133505	133512	493000
FY 2018-19 CERTIFIED FORWARD EXPENDITURES				
Aug-CF	Yen	356,526.89 ✓		
Aug-CF	Euros	74,351.47 ✓	2,329.51 ✓	
Aug-CF	CAD	81,914.60 ✓	10,840.75 ✓	
Sept-CF	CAD	51,511.87 ✓		
Sept-CF	Yen	115,396.27 ✓		
		679,701.10	0.00	13,170.26
				692,871.36

FY 2019-20 CURRENT YEAR EXPENDITURES					
Dec	CAD	2,741.82 ✓			
Jan	CAD	52,342.45 ✓			
Jan	Euros	19,681.65 ✓	67,811.29 ✓	2,461.58 ✓	
Feb	Yen	14,959.41 ✓			
Feb	CAD	32,775.22 ✓			
Feb	BPS	3,266.95 ✓			
Feb	Euros	56,562.96 ✓	1,497.96	<i>- off by .01</i>	
Mar	Yen	23,950.79 ✓			
Mar	CAD	29,125.18 ✓			
Apr	Euros	40,933.70 ✓	25,118.57 ✓		
Apr	CAD	33,642.05 ✓			
Apr	BPS	36,316.84 ✓			
Apr	Yen	163,379.76 ✓			
May	CAD	145,196.08 ✓			
May	Yen	11,977.35 ✓			
May	Euros	49,815.16 ✓	4,006.86 ✓		
May	BPS	17,608.89 ✓			
Jun	Yen	383,143.06 ✓			
Jun	CAD	66,670.28 ✓			
Jun	BPS	614.51 ✓			
Jun	Euros	18,662.05 ✓	1,542.38 ✓		
Grand Total		1,203,366.16	0.00	99,977.06	
Category		102380	102380	102380	
		040000			
		<div style="display: flex; justify-content: center; align-items: center;"> <div style="border-top: 1px solid black; width: 100%;"></div> <div style="margin-left: 10px;">1,303,343.22</div> </div>			
					1,305,804.80

Support for Schedule I - Section III: Adjustments

Line 02	(\$692,872)
Line 06	(\$1,305,805)

✓ = Reconciles to Division of Treasury Stmt. attached.

Notes: This information is pulled from Laserfiche Journals for FX payments. It is then reconciled back to the Division of Treasury Account Statement for SPIA for the appropriate year. It is helpful to use the SPIA spreadsheet detail kept by the Asst. Fin. & Acctg. Dir. to complete this reconciliation.

Run Date
08/06/2020

Division of Treasury
Interest Apportionment
Fund Ledger Report
07/01/2019 Through 06/30/2020

Fund Number: 06-50-0-010000-00000
Pool: 2

Agency: FLORIDA DEPARTMENT OF CITRUS
Fund Name: FLORIDA DEPARTMENT OF CITRUS

Date	Type	Source	Additions	CF	Deductions	FX	Balance	month
*****	20	Summary					244,166.25	
07/01/2019	5	Int earned	1,043.65				245,209.90	
07/01/2019	25	Adm fee			36.26		245,173.64	
08/01/2019	5	Int earned	630.64				245,804.28	
08/01/2019	25	Adm fee			24.51		245,779.77	
08/02/2019	21	8277			C 92,966.70	CAD	152,813.07	- Aug.
08/07/2019	21	8280			C 25,165.03	Yen	127,648.04	- Aug.
08/12/2019	21	8283			C 105,145.74	Yen	22,502.30	- Aug.
08/15/2019	1	8286	500,000.00				522,502.30	
08/15/2019	21	8286			C 72,557.15	Yen	449,945.15	- Aug.
08/20/2019	21	8289			C 27,037.97	CAD	422,907.18	- Aug.
08/21/2019	21	8290			C 48,125.16	CAD	374,782.02	- Aug.
08/27/2019	21	8294			C 124,306.84	Yen	250,475.18	- Aug.
08/27/2019	21	8294			C 13,173.57	CAD	237,301.61	- Aug.
08/29/2019	21	8296			C 17,485.06	Yen	219,816.55	- Aug.
09/01/2019	5	Int earned	856.58				220,673.13	
09/01/2019	25	Adm fee			25.06		220,648.07	
09/16/2019	21	8307			C 51,511.87	CAD	169,136.20	- Sept.
09/16/2019	21	8307			C 115,396.27	Yen	53,739.93	- Sept.
10/01/2019	5	Int earned	381.17				54,121.10	
10/01/2019	25	Adm fee			13.71		54,107.39	
11/01/2019	5	Int earned	164.31				54,271.70	
11/01/2019	25	Adm fee			5.41		54,266.29	
12/01/2019	5	Int earned	151.08				54,417.37	
12/01/2019	25	Adm fee			5.42		54,411.95	
12/09/2019	21	8364			2,741.82	CAD	51,670.13	- Dec.
01/01/2020	5	Int earned	117.24				51,787.37	
01/01/2020	25	Adm fee			5.23		51,782.14	
01/10/2020	1	8386	500,000.00				551,782.14	
01/14/2020	21	8388			60,116.85	Euros	491,665.29	- Jan.
01/23/2020	21	8394			52,342.45	CAD	439,322.84	- Jan.
01/23/2020	21	8394			2,461.58	Euros	436,861.26	- Jan.
01/23/2020	21	8394			27,376.09	Euros	409,485.17	- Jan.
02/01/2020	5	Int earned	846.60				410,331.77	
02/01/2020	25	Adm fee			34.78		410,296.99	
02/06/2020	21	8404			7,925.57	CAD	402,371.42	- Feb.
02/06/2020	21	8404			3,266.95	BPS	399,104.47	- Feb.

02/06/2020	21	8404		2,877.45 Euros	396,227.02 - Feb.
02/11/2020	21	8407		1,792.72 Euros	394,434.30 - Feb.
02/11/2020	21	8407		20,717.56 CAD	373,716.74 - Feb.
02/13/2020	21	8409		4,132.09 CAD	369,584.65 - Feb.
02/14/2020	21	8410		14,959.41 Yen	354,625.24 - Feb.
02/28/2020	21	8419		53,390.76 Euros	301,234.48 - Feb.
03/01/2020	5	Int earned	882.23		302,116.71
03/01/2020	25	Adm fee		36.95	302,079.76
03/05/2020	21	8423		18,129.76 CAD	283,950.00 - march
03/19/2020	21	8433		10,995.42 CAD	272,954.58 - march
03/19/2020	21	8433		23,950.79 Yen	249,003.79 - march
04/01/2020	5	Int earned	1,114.23		250,118.02
04/01/2020	25	Adm fee		27.16	250,090.86
04/16/2020	21	8453		19,451.14 Yen	230,639.72 - April
04/16/2020	21	8453	48,647.54	26,276.86 Euros	204,362.86 - April
04/16/2020	21	8453		44,253.20 BPS	160,109.66 - April
04/17/2020	21	8454	33,166.65	11,284.13	148,825.53
04/20/2020	21	8455		33,642.05 CAD	115,183.48 - April
04/21/2020	21	8456		67,442.96 Yen	47,740.52 - April
04/28/2020	1	8461	300,000.00		347,740.52
04/28/2020	21	8461		17,404.73 Euros	330,335.79 - April
04/28/2020	21	8461		3,150.19 BPS	327,185.60 - April
04/29/2020	21	8462		76,485.66 Yen	250,699.94
05/01/2020	5	Int earned	622.83		251,322.77
05/01/2020	25	Adm fee		18.78	251,303.99
05/07/2020	21	8468		25,743.27 CAD	225,560.72 - may
05/12/2020	21	8471		8,244.75 Euros	217,315.97 - may
05/12/2020	21	8471		45,577.27 Euros	171,738.70 - may
05/18/2020	21	8475		60,634.54 CAD	111,104.16 - may
05/21/2020	1	8478	300,000.00		411,104.16
05/21/2020	21	8478		58,818.27 CAD	352,285.89 - may
05/21/2020	21	8478		9,101.32 Yen	343,184.57 - may
05/22/2020	21	8479		17,608.89 BPS	325,575.68 - may
05/29/2020	21	8483		2,876.03 Yen	322,699.65 - may
06/01/2020	5	Int earned	466.39		323,166.04
06/01/2020	21	8484		11,416.88 CAD	311,749.16 - June
06/01/2020	21	8484		32,526.54 Yen	279,222.62 - June
06/01/2020	21	8484		124,580.42 Yen	154,642.20 - June
06/01/2020	25	Adm fee		24.48	154,617.72
06/05/2020	21	8488		25,128.79 Yen	129,488.93 - June
06/08/2020	21	8489		24,352.87 Yen	105,136.06
06/11/2020	1	8492	500,000.00		605,136.06
06/12/2020	21	8493		5,749.49 CAD	599,386.57 - June
06/12/2020	21	8493		614.51 BPS	598,772.06 - June
06/12/2020	21	8493		20,204.43 Euros	578,567.63 - June
06/12/2020	21	8493		59,941.28 Yen	518,626.35 - June
06/12/2020	21	8493		116,613.16 Yen	402,013.19 - June
06/22/2020	21	8499		49,503.91 CAD	352,509.28 - June

Account Summary					
Additions			Deductions		Net Amount
Type	Number	Amount	Number	Amount	
1	5	2,100,000.00			2,100,000.00
5	12	7,276.95			7,276.95
21			55	1,998,676.17	1,998,676.17-
25			12	257.75	257.75-
TOTAL	17	2,107,276.95	67	1,998,933.92	352,509.28

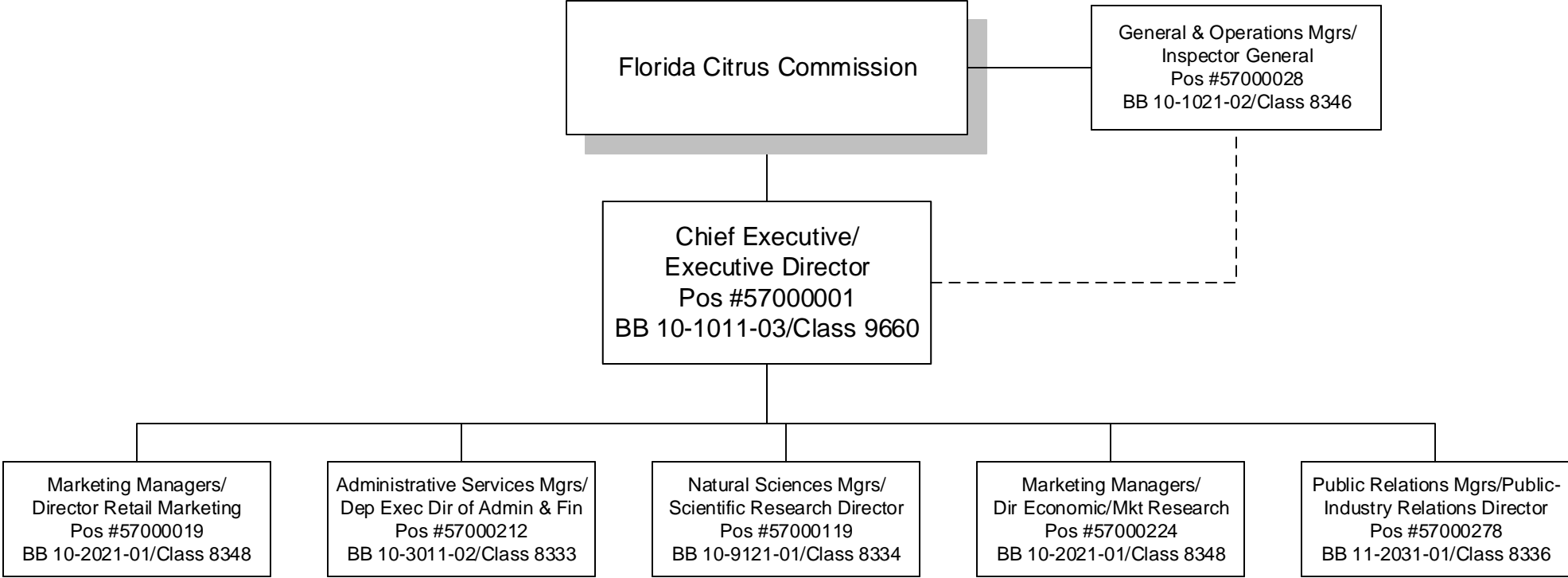
Schedule VII: Agency Litigation Inventory

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		

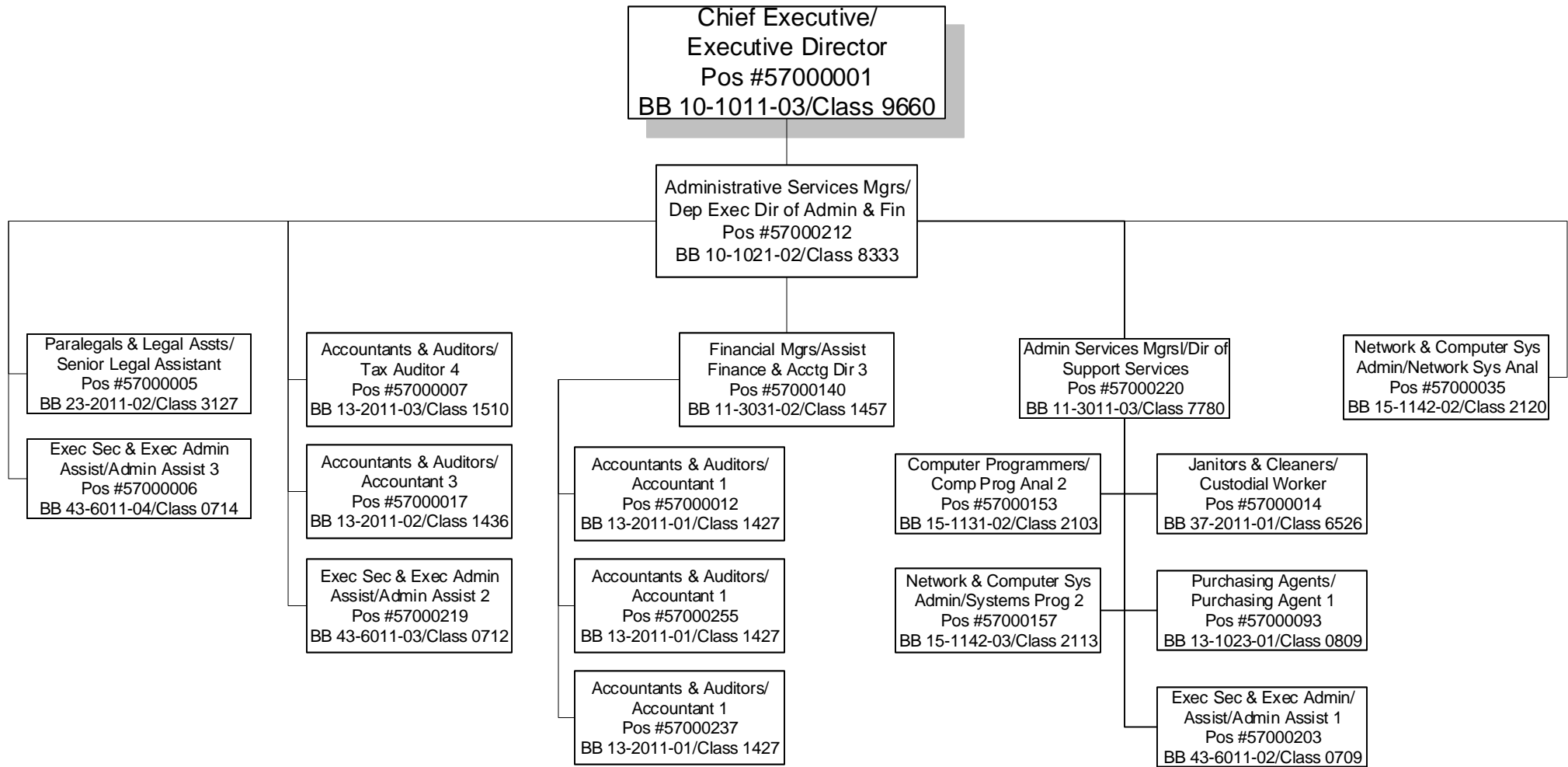
Executive Office

June 30, 2020



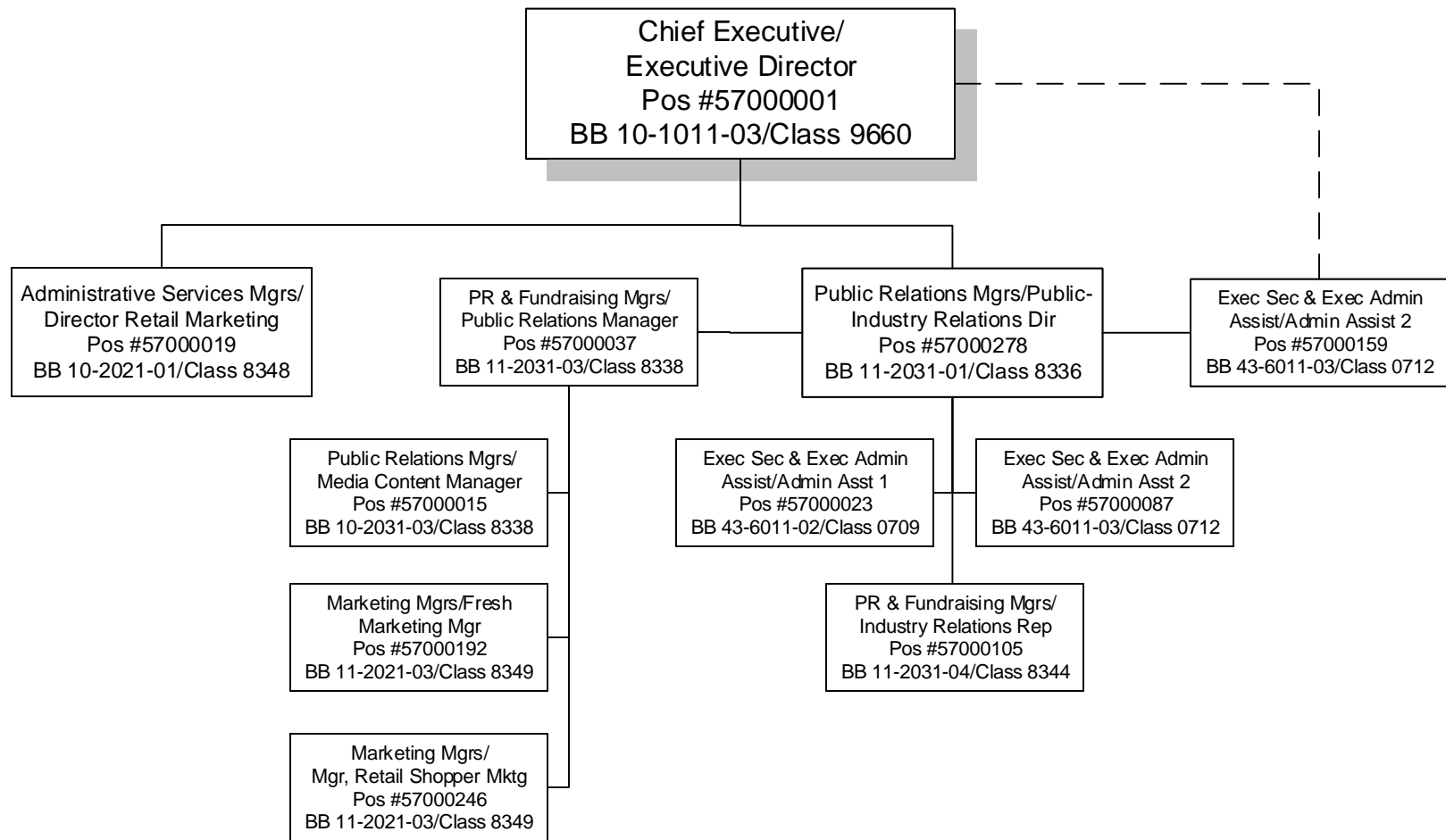
Administration

June 30, 2020



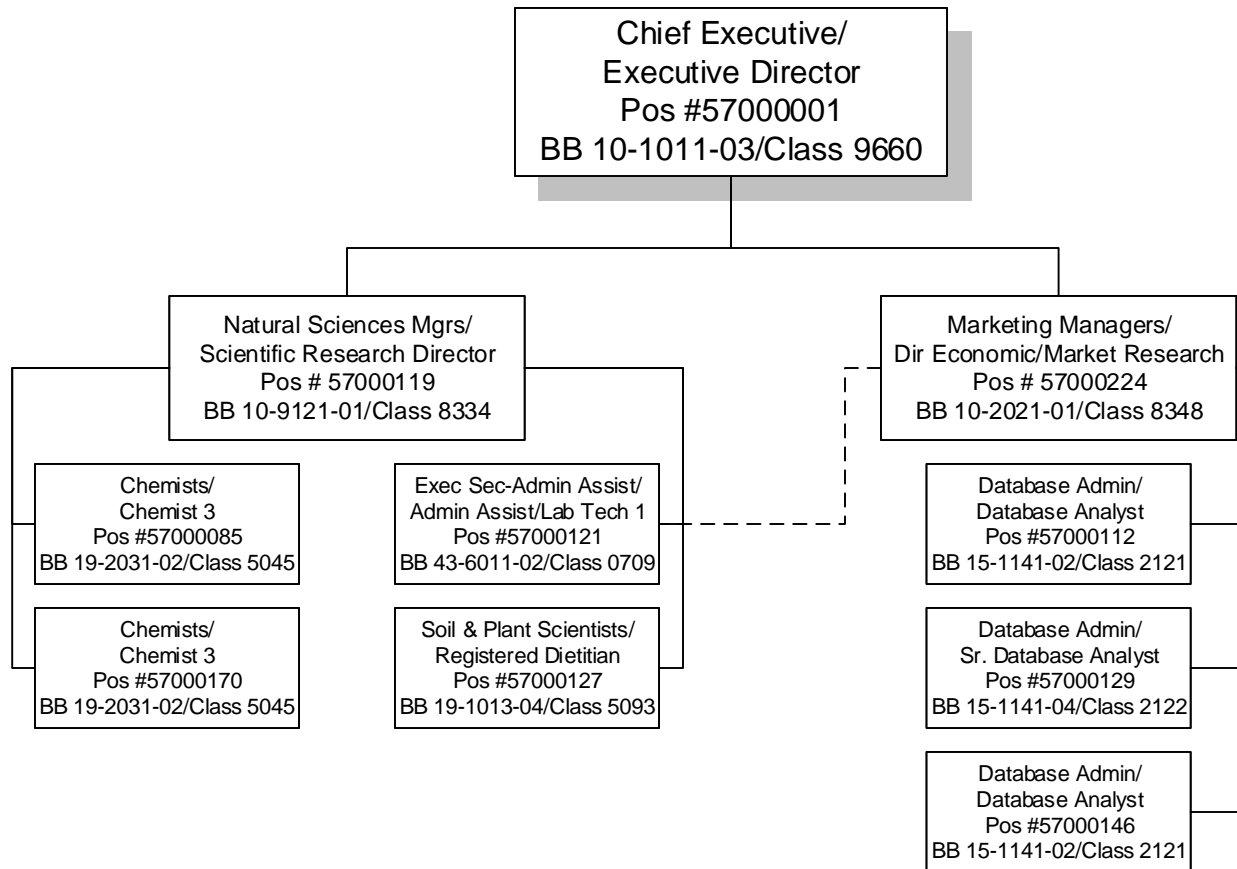
PR/Marketing

June 30, 2020



Research

June 30, 2020



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 2020 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 2021-2022 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 2021-2022 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**



**2021-22
Schedule I Series
Citrus Advertising Trust Fund**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Department of Citrus (570000)
Budget Entity:	Citrus Advertising Trust Fund
LAS/PBS Fund Number:	DEPARTMENT LEVEL
	2090

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	568,714	(A)		568,714
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	10,702,088	(C)		10,702,088
ADD: Outstanding Accounts Receivable	1,556,745	(D)		1,556,745
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	12,827,547	(F)	0	12,827,547
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	2,357,214	(H)		2,357,214
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	93,049	(I)		93,049
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/20	10,377,284	(K)	0	10,377,284 **

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

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Department of Citrus (570000)
LAS/PBS Fund Number:	Citrus Advertising Trust Fund
	2090

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	10,871,365.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(500,681.00) (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	6,600.00 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	10,377,284.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	10,377,284.00 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021 - 2022

Department: Citrus

Chief Internal Auditor: Kevin Eaton

Budget Entity: Executive Direction and 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 2019-20 or 2020-21 to date.		

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Citrus/ 57010000,57020000, 57030000
Agency Budget Officer/OPB Analyst Name: Christine Marion/Alexandra Young

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, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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 or Web LBR Column Security)	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y		
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y		
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 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 28)? Do they clearly describe the issue?	Y	Y	Y		

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		5701	5702	5703		
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.	NA	NA	NA		
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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.					
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 61 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [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		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
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 28 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 66 through 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 68 through 70 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		
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 always be annualized.	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 page 95 of the LBR Instructions.)	NA	NA	NA		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA	NA	NA		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NA	NA	NA		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
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 #21-001?	NA	NA	NA		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	NA	NA	NA		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA	NA	NA		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	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.	NA	NA	NA		
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	Y	Y	Y		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	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)	Y	Y	Y		
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		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	NA	NA	NA		
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 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for 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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (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?	NA	NA	NA		
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		

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

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	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 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	NA	NA	NA		

		Program or Service (Budget Entity Codes)				
Action		5701	5702	5703		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	NA	NA	NA		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y		
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
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 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y		
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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 108 through 110 of the LBR instructions?	NA	NA	NA		

		Program or Service (Budget Entity Codes)				
Action		5701	5702	5703		
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:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	NA	NA	NA		
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y		
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 116 through 160 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 detail?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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		