



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



STEVE JOHNSON
CHAIRMAN
FLORIDA CITRUS COMMISSION

LEGISLATIVE BUDGET REQUEST

Department of Citrus
Bartow

October 14, 2022

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

John Shettle, Interim 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 2023-24 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



2023-24 Department Level Exhibits and Schedules

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11102	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
11205	CASH IN BANK - FOREIGN CURRENCY	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	347,598.56
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	9,118,165.46
14303	SPECIAL INVESTMENT WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	94,144.47
15100	ACCOUNTS RECEIVABLE	
000400	MISCELLANEOUS RECEIPTS	0.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001801	REIMBURSEMENTS	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	7,913.42
000504	INTEREST-FEDERAL	0.00
	** GL 15300 TOTAL	7,913.42
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	0.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000700	U S GRANTS	2,213,407.81
001100	OTHER GRANTS	0.00
	** GL 15500 TOTAL	2,213,407.81
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	0.00
001800	REFUNDS	0.00
040000	EXPENSES	0.00
	** GL 16300 TOTAL	0.00
17100	SUPPLY INVENTORY	
040000	EXPENSES	0.00

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17101	INVENTORIES - REPRODUCTION SUPPLIES	
040000	EXPENSES	0.00
17121	INVENTORIES - DISPLAY MATERIALS	
000000	BALANCE BROUGHT FORWARD	375,768.06
19101	PREPAID POSTAGE	
001800	REFUNDS	76.48-
040000	EXPENSES	505.34
	** GL 19101 TOTAL	428.86
19201	GENERAL LEDGER NAME NOT ON FILE	
001800	REFUNDS	0.00
19202	DEPOSITS-UTILITIES	
002700	SECURITY/ESCROW DEPOSITS	0.00
040000	EXPENSES	0.00
	** GL 19202 TOTAL	0.00
19203	DEPOSITS - COUPON REDEMPTION	
001800	REFUNDS	0.00
102380	PAID ADVERTISING/PROMOTION	0.00
	** GL 19203 TOTAL	0.00
19205	PREPAID-FOREIGN CURRENCY	
102380	PAID ADVERTISING/PROMOTION	0.00
25100	ADVANCES TO OTHER FUNDS BETWEEN DEPART	
102380	PAID ADVERTISING/PROMOTION	0.00
25700	ADVANCES TO OTHER FUNDS WITHIN DEPARTM	
000000	BALANCE BROUGHT FORWARD	0.00
004700	REPAYMENT OF REVOLVING FUNDS	0.00
	** GL 25700 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
010000	CF SALARIES AND BENEFITS	0.00
030000	CF OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	13,275.27-
060000	CF OPERATING CAPITAL OUTLAY	0.00
100091	CF PROTECTED SPECIES REHAB	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	103,646.55-
102380	PAID ADVERTISING/PROMOTION	0.00

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
102380 CF	PAID ADVERTISING/PROMOTION	1,529,239.37-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	1,646,161.19-
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	1.75-
040000 CF	EXPENSES	4,683.83-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	32.90-
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	922.88-
	** GL 35300 TOTAL	5,641.36-
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

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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	113,924.70-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	25,102.16-
100777	CONTRACTED SERVICES	842.01-
100777	CF CONTRACTED SERVICES	80,472.22-
102380	CF PAID ADVERTISING/PROMOTION	0.00
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 35700 TOTAL	106,416.39-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	16,656.00-
38700	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	AGECNY CLEAN UP	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	365,108.65-
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	376,196.92-
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	9,520,721.43-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

Florida Department of Citrus 2022-23 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 III – Adjustments

- \$6,565 - Accounts Payable not certified forward
- \$592,584 - Prior year (Sept. 2021) certified forward reversions
- (\$502,826) – certified forward paid in foreign currency funded through the SPIA
- (\$1,500,791) – Current year expenditures paid in foreign currency funded through SPIA
- (\$30,220) - Write-off of Grants Receivable FY2020-21

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 2022-23 and 2023-24 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 (FCC), following the first USDA crop estimate of the season. The rates for the 2021-22 season are used to estimate 2022-23 revenue, as tentatively approved by the FCC during the June 2022, FCC meeting. The rates used to estimate Fiscal Year 2023-24 are also the same as FY 2021-22.

For Fiscal 2022-23, the box forecast for all domestic varieties is based on the USDA crop forecast issued on October 12, 2022. The forecasted revenue for FY2022-23 and FY2023-24 will be updated after the October 26, 2022, FCC meeting, if there are any changes to tax rates. The crop size for FY2023-24 is based on trend models developed by our 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)

	2021-22	Budgeted 2022-23			Estimated 2023-24		
	Actual Revenue Boxes	Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
DOMESTIC							
ORANGE							
Fresh	2,630	1,593	0.050	\$79,650	1,593	0.050	\$79,650
Processed	38,711	26,297	0.120	3,155,640	26,297	0.120	3,155,640
GRAPEFRUIT							
Fresh	1,789	1,020	0.070	71,400	1,020	0.070	71,400
Processed	1,549	930	0.070	65,100	930	0.070	65,100
SPECIALTY							
Fresh	437	406	0.070	28,420	406	0.070	28,420
Processed	286	254	0.070	17,780	254	0.070	17,780
TOTAL DOMESTIC							
Fresh	4,856	3,019		179,470	3,019		179,470
Processed	40,546	27,481		3,238,520	27,481		3,238,520
	<u>45,402</u>	<u>30,500</u>		<u>3,417,990</u>	<u>30,500</u>		<u>3,417,990</u>
IMPORTS							
Orange	42,046	78,363	0.040	3,134,520	88,271	0.040	3,530,840
Grapefruit	595	600	0.023	14,000	600	0.023	14,000
	<u>42,641</u>	<u>78,963</u>		<u>3,148,520</u>	<u>88,871</u>		<u>3,544,840</u>
TOTAL	<u>88,043</u>	<u>109,463</u>		<u>\$6,566,510</u>	<u>119,371</u>		<u>\$6,962,830</u>

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

FY2022-23 based on USDA crop forecast October 12, 2022

FY2023-24 assumes steady crop and import rates to maintain minimum inventories and movement

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 is a short-term program 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. The ATP program ends on September 30, 2022. However, due to the success of the ATP program, the FDOC will continue promotional efforts of fresh Florida Oranges in Canada through the use of MAP and grower 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	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	244,938	3,609,176
2020-21		1,317,076	21.75	3,475,387	0	0	206,307	3,681,694
2021-22		899,585	24.07	3,764,775	0	0	98,755	3,863,530
2022-23	est.	1,551,345	21.10	3,871,699	0	0	0	3,871,699
2023-24	est.	1,606,748	21.05	5,000,000	0	0	0	5,000,000

Note: FY2020-21 and 2021-22 includes approved carryover of unspent funds from prior year

Foreign Currency Expenditures

For LBR Schedule I - FY 2022-23

Object Code

Month	Currency	133505	133512	493000/49900
FY 2020-21 CERTIFIED FORWARD EXPENDITURES				
July-CF	YEN	110,127.75	0.00	
July-CF	EURO	65,577.41	0.00	
July-CF	CAD	16,811.78	10,597.96	
Aug-CF	YEN	158,956.06	0.00	
Aug-CF	CAD	54,153.00	18,772.24	
Aug-CF	GBP	1,544.16	0.00	
Aug-CF	EURO	0.00	444.86	
Sept-CF	CAD	11,558.13	0.00	
Sept-CF	YEN	54,282.26	0.00	
		473,010.55	29,815.06	502,825.61

FY 2021-22 CURRENT YEAR EXPENDITURES				
Sep	EURO	2,578.46		
Sep	CAD		12,769.51	
Oct	GBP	2,738.90		
Oct	EURO		2,536.92	
Oct	YEN	2,933.89		
Oct	CAD		40,467.41	
Nov	GBP	2,820.77		
Nov	EURO	2,487.33		
Nov	YEN	2,910.34		
Nov	CAD	8,777.42	22,597.69	
Dec	GBP	2,633.58		
Dec	EURO		2,477.47	
Dec	CAD	20,965.08	23,923.49	
Jan	IFU			2,513.94
Jan	GBP	2,977.30		
Jan	EURO	3,226.72	427.13	
Jan	CAD	34,942.20		
Feb	GBP	13,172.29		
Feb	EURO	48,374.60		
Feb	YEN	5,799.78		
Feb	CAD	48,119.03	33,849.23	
Mar	GBP	6,518.47	7,570.78	
Mar	EURO	79,388.91		
Mar	YEN	29,349.25		
Mar	CAD	22,612.73	46,226.40	
Apr	GBP	12,890.13	661.40	
Apr	EURO	13,342.69	55,165.13	
Apr	YEN	36,194.02		
Apr	CAD	26,187.18		
Ma	GBP	40,261.99		
Ma	EURO	27,894.35		
Ma	YEN	108,152.08		
Ma	CAD	48,726.69	29,328.38	
Jun	GBP	77,804.52	4,307.73	
Jun	EURO	81,293.52	13,024.69	
Jun	YEN	327,663.06		
Jun	CAD	34,146.27	25,059.99	
Grand Total		1,177,883.55	320,393.35	2,513.94
	Category	102380	102380	040000
		1,498,276.90		
	Support for Schedule I - Section III Adjustments			2,003,616.45
Line 17			(502,825.61)	
Line 18			(1,500,790.84)	(2,003,616.45)

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
09/21/2022

Division of Treasury
Interest Apportionment
Fund Ledger Report
07/01/2021 Through 06/30/2022

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

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

Date	Type	Source	Additions	Deductions	Balance
*****	20	Summary			196,399.72
07/01/2021	5	Int earned	190.19		196,589.91
07/01/2021	25	Adm fee		21.49	196,568.42
07/16/2021	21	8768		13,155.43 ✓ CF	183,412.99 CAD
07/16/2021	21	8768		3,656.35 ✓	179,756.64 CAD
07/16/2021	21	8768		27,314.44 ✓	152,442.20 Yen
07/20/2021	21	8770		10,597.96 ✓	141,844.24 CAD
07/21/2021	21	8771		82,813.31 ✓	59,030.93 Yen
07/27/2021	1	8775	300,000.00		359,030.93
07/27/2021	21	8775		65,577.41 ✓	293,453.52 Euro
08/01/2021	5	Int earned	179.00		293,632.52
08/01/2021	25	Adm fee		17.81	293,614.71
08/03/2021	21	8780		121,774.81 ✓ CF	171,839.90 Yen
08/03/2021	21	8780		18,772.24 ✓	153,067.66 CAD
08/11/2021	21	8786		16,285.01 ✓	136,782.65 CAD
08/11/2021	21	8786		444.86 ✓	136,337.79 Euro
08/11/2021	21	8786		1,544.16 ✓	134,793.63 BPS
08/12/2021	21	8787		17,834.67 ✓	116,958.96 Yen
08/17/2021	21	8790		37,867.99 ✓	79,090.97 CAD
08/26/2021	21	8797		19,346.58 ✓	59,744.39 Yen
09/01/2021	5	Int earned	97.39		59,841.78
09/01/2021	25	Adm fee		11.62	59,830.16
09/07/2021	21	8804		5,967.58 ✓ CF	53,862.58 Yen
09/07/2021	21	8804		6,524.08 ✓	47,338.50 Yen
09/07/2021	21	8804		12,769.51 ✓	34,568.99 CAD Euro
09/08/2021	21	8805		6,932.10 ✓ CF	27,636.89 CAD
09/16/2021	1	8811	300,000.00		327,636.89
09/16/2021	21	8811		41,790.60 ✓	285,846.29 Yen
09/17/2021	21	8812		4,626.03 ✓	281,220.26 CAD
09/22/2021	21	8815		2,578.46 ✓	278,641.80 CAD Euro
10/01/2021	5	Int earned	153.97		278,795.77
10/01/2021	21	8822		19,010.50 ✓	259,785.27 CAD
10/01/2021	25	Adm fee		16.05	259,769.22
10/12/2021	21	8828		2,933.89 ✓	256,835.33 Yen
10/13/2021	21	8829		2,536.92 ✓	254,298.41 Euro
10/15/2021	21	8831		9,147.33 ✓	245,151.08 CAD
10/15/2021	21	8831		2,738.90 ✓	242,412.18 GBP

10/21/2021	21	8835	40,467.41	12,309.58	230,102.60	CAD
11/01/2021	5	Int earned	174.88		230,277.48	
11/01/2021	25	Adm fee		24.54	230,252.94	
11/09/2021	21	8848		8,777.42 ✓	221,475.52	CAD
11/16/2021	21	8852		2,910.34 ✓	218,565.18	Yen
11/17/2021	21	8853	27,597.69	8,988.48	209,576.70	CAD
11/17/2021	21	8853		2,820.77 ✓	206,755.93	GBP
11/17/2021	21	8853		2,487.33 ✓	204,268.60	Euro
11/23/2021	21	8857		13,609.21	190,659.39	CAD
12/01/2021	5	Int earned	170.52		190,829.91	
12/01/2021	25	Adm fee		21.21	190,808.70	
12/09/2021	21	8868	20,965.08	*15,284.30 ✓	175,524.40	CAD
12/15/2021	21	8872	2,477.47	2,049.48 ✓	173,474.92	CAD
12/16/2021	21	8873		*5,680.78 ✓	167,794.14	CAD
12/20/2021	21	8875		2,633.58 ✓	165,160.56	GBP
12/20/2021	21	8875		427.99 ✓	164,732.57	CAD
12/22/2021	21	8877		23,923.49 ✓	140,809.08	CAD
01/01/2022	5	Int earned	126.97		140,936.05	
01/01/2022	25	Adm fee		16.65	140,919.40	
01/03/2022	21	8885		2,513.94	138,405.46	?
01/06/2022	21	8888	34,942.20	20,619.26 ✓	117,786.20	CAD
01/12/2022	21	8892		3,226.72 ✓	114,559.48	Euro
01/18/2022	21	8895		14,322.94 ✓	100,236.54	CAD
01/21/2022	21	8898		2,977.30 ✓	97,259.24	GBP
01/25/2022	21	8900		427.13 ✓	96,832.11	Euro
01/28/2022	1	8903	300,000.00		396,832.11	
02/01/2022	5	Int earned	69.93		396,902.04	
02/01/2022	21	8905	33,849.53	*24,931.78 ✓	371,970.26	CAD
02/01/2022	25	Adm fee		15.03	371,955.23	
02/03/2022	21	8907	48,374.60	20,139.00 ✓	351,816.23	Euro
02/09/2022	21	8911		24,690.67	327,125.56	CAD
02/14/2022	21	8914	48,119.03	23,428.36	303,697.20	CAD
02/23/2022	21	8920		*8,917.45 ✓	294,779.75	CAD
02/23/2022	21	8920		5,799.78 ✓	288,979.97	Yen
02/23/2022	21	8920		28,235.60 ✓	260,744.37	Euro
02/23/2022	21	8920		13,172.29 ✓	247,572.08	GBP
03/01/2022	5	Int earned	126.50		247,698.58	
03/01/2022	21	8924	46,226.40	→14,198.32	233,500.26	CAD
03/01/2022	25	Adm fee		31.10	233,469.16	
03/03/2022	21	8926	6,518.47	1,188.56 ✓	232,280.60	GBP
03/03/2022	21	8926	79,388.91	+17,290.07 ✓	214,990.53	Euro
03/07/2022	21	8928	29,349.25	*19,702.18 ✓	195,288.35	Yen
03/07/2022	21	8928		→1,872.09	193,416.26	CAD
03/09/2022	21	8930		5,329.91 ✓	188,086.35	GBP
03/10/2022	21	8931		*9,647.07 ✓	178,439.28	Yen
03/11/2022	21	8932		22,612.73 ✓	155,826.55	CAD
03/14/2022	21	8933		7,570.78 ✓	148,255.77	GBP
03/14/2022	21	8933		+10,403.92 ✓	137,851.85	Euro
03/23/2022	21	8940		+51,694.92 ✓	86,156.93	Euro
					832.42	

03/25/2022	1	8942	200,000.00		286,156.93
03/28/2022	21	8943		→ 30,155.99	256,000.94 CAD
04/01/2022	5	Int earned	81.70		256,082.64
04/01/2022	21	8947		661.40 ✓	255,421.24 GBP
04/01/2022	25	Adm fee		18.85	255,402.39
04/05/2022	21	8949		20,759.27 ✓	234,643.12 CAD
04/05/2022	21	8949		4,065.21 ✓	230,577.91 CAD
04/07/2022	21	8951		1,362.70 ✓	229,215.21 CAD
04/13/2022	1	8955	offset 24,824.48		254,039.69
04/14/2022	21	8956		24,824.48	229,215.21
04/18/2022	21	8958		36,194.02 ✓	193,021.19 Yen
04/20/2022	21	8960		1,913.13 ✓	191,108.06 GBP
04/20/2022	21	8960		10,977.00 ✓	180,131.06 GBP
04/21/2022	21	8961		55,165.13 ✓	124,965.93 Euro
04/21/2022	21	8961		13,342.69 ✓	111,623.24 Euro
05/01/2022	5	Int earned	86.33		111,709.57
05/01/2022	25	Adm fee		19.04	111,690.53
05/02/2022	21	8968		29,328.38 ✓	82,362.15 CAD
05/02/2022	21	8968		10,066.96 ✓	72,295.19 Yen
05/09/2022	1	8973	300,000.00		372,295.19
05/09/2022	21	8973		7,784.31 ✓	364,510.88 Euro
05/09/2022	21	8973		* 98,085.12 ✓	266,425.76 Yen
05/13/2022	21	8977		+ 15,022.74	251,403.02 GBP
05/19/2022	21	8981		48,726.69 ✓	202,676.33 CAD
05/19/2022	21	8981		20,110.04	182,566.29 Euro
05/19/2022	21	8981		+ 25,239.25	157,327.04 GBP
06/01/2022	5	Int earned	134.10		157,461.14
06/01/2022	25	Adm fee		16.89	157,444.25
06/02/2022	21	8990		25,059.99 ✓	132,384.26 CAD
06/02/2022	21	8990		* 35,180.44 ✓	97,203.82 Euro
06/02/2022	21	8990		+ 81,440.07 ✓	15,763.75 Yen
06/13/2022	1	8997	500,000.00		515,763.75
06/13/2022	21	8997		* 46,113.08 ✓	469,650.67 Euro
06/13/2022	21	8997		77,804.52 ✓	391,846.15 GBP
06/13/2022	21	8997		+ 158,548.21 ✓	233,297.94 Yen
06/15/2022	21	8999		34,146.27 ✓	199,151.67 CAD
06/15/2022	21	8999		+ 75,964.87 ✓	123,186.80 Yen
06/15/2022	21	8999		13,024.69 ✓	110,162.11 Euro
06/16/2022	21	9000		4,307.73 ✓	105,854.38 GBP
06/16/2022	21	9000		+ 4,307.73 ✓	101,546.65 Yen
06/16/2022	21	9000		+ 7,402.18 ✓	94,144.47 Yen

Account Summary

Additions		Deductions		Net Amount
Type	Number	Number	Amount	
	7		1,924,824.48	1,924,824.48
	12		1,591.48	1,591.48
		95	2,028,440.93	2,028,440.93 - *
		12	230.28	230.28 -

* Apr. 13th amt of \$ 24,824.48 offset on Apr 14th should not be included in

<https://www.fltreasury.org/servlet/InvAcctTrans/InterestApportionmentLedger.jsp?acctNu...> 9/21/2022

this amount. Corrected amt. \$ 2,003,616.45.

TOTAL	19	1,926,415.96	107	2,028,671.21	94,144.47
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3217

2,028,440.93+
24,824.48-
002
2,003,616.45*
0.*

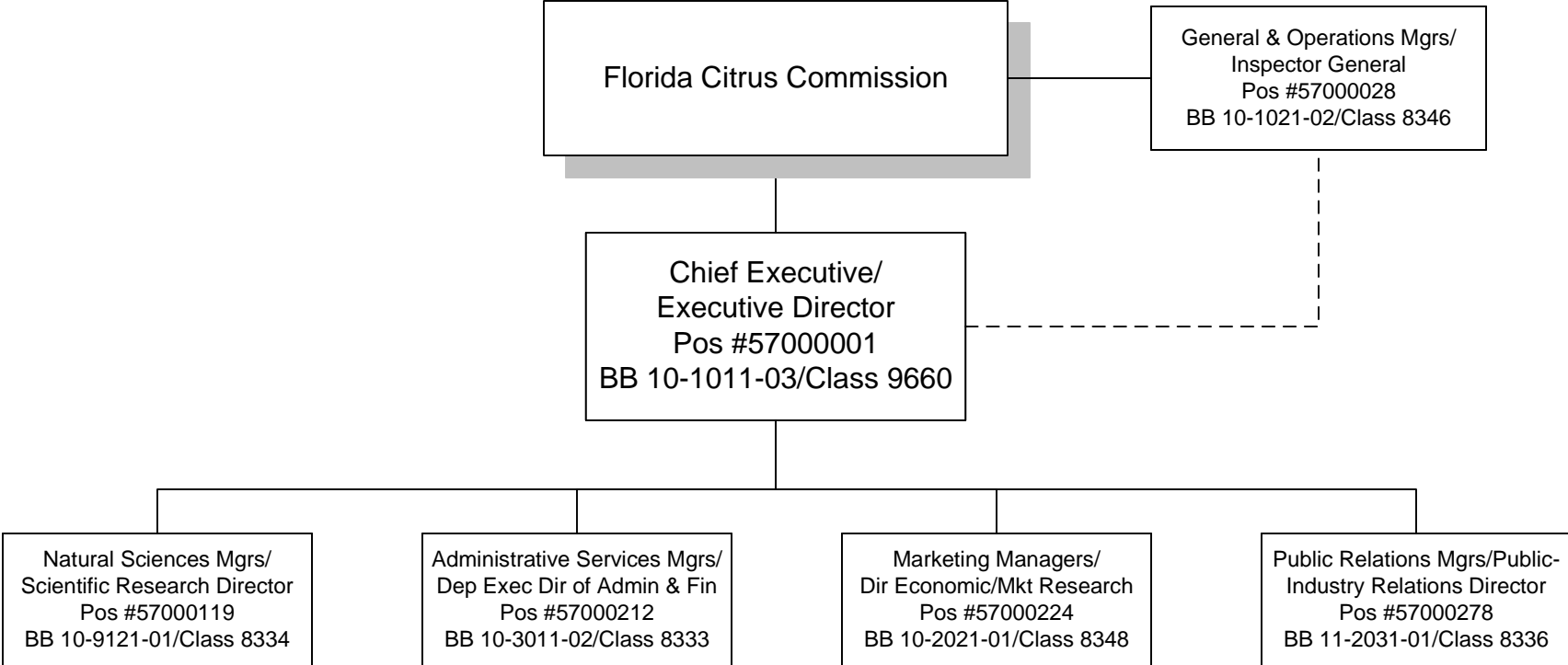
Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	Department of Citrus		
Contact Person:	Christine Marion	Phone Number:	863-537-3961
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		

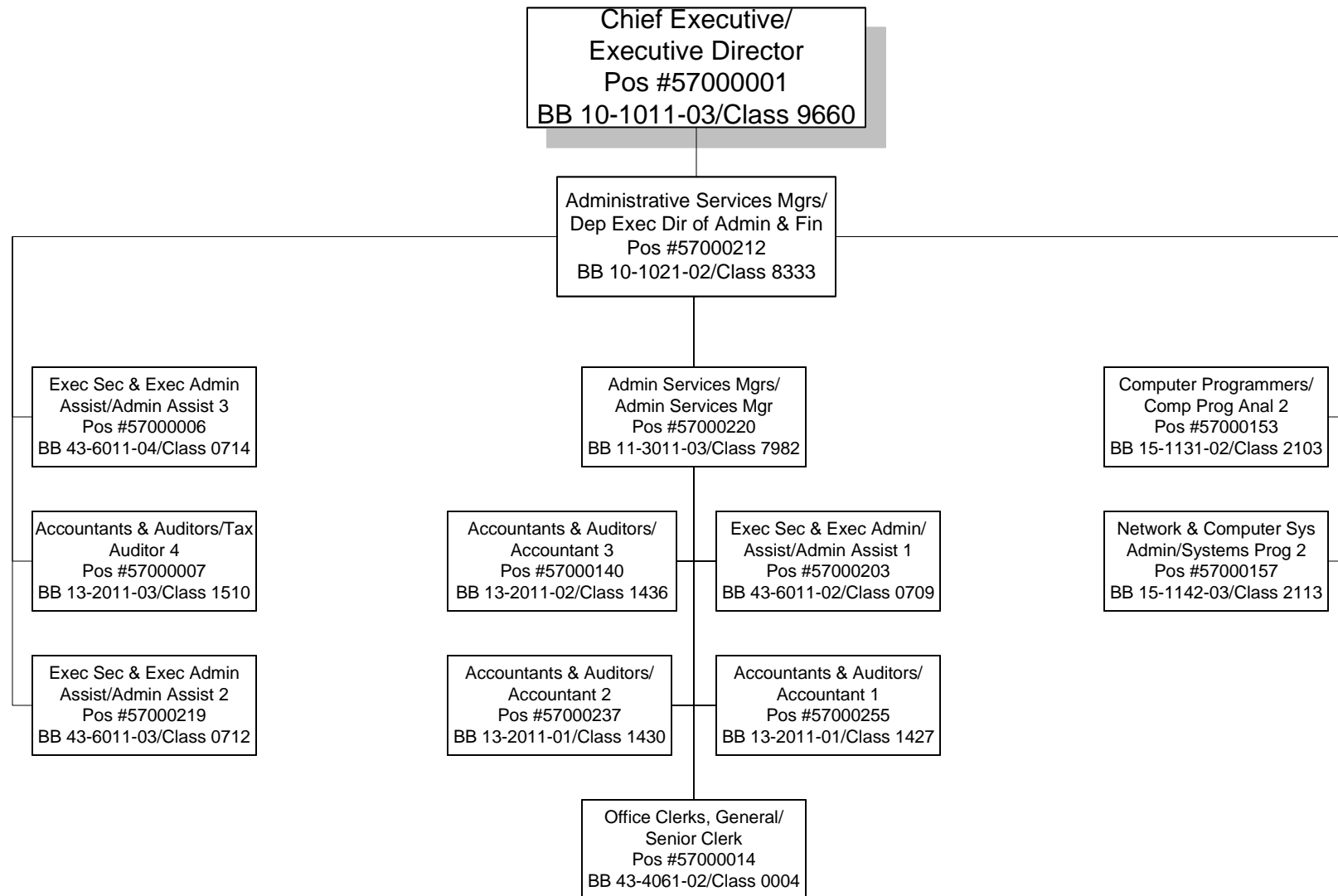
Executive Office

June 30, 2022



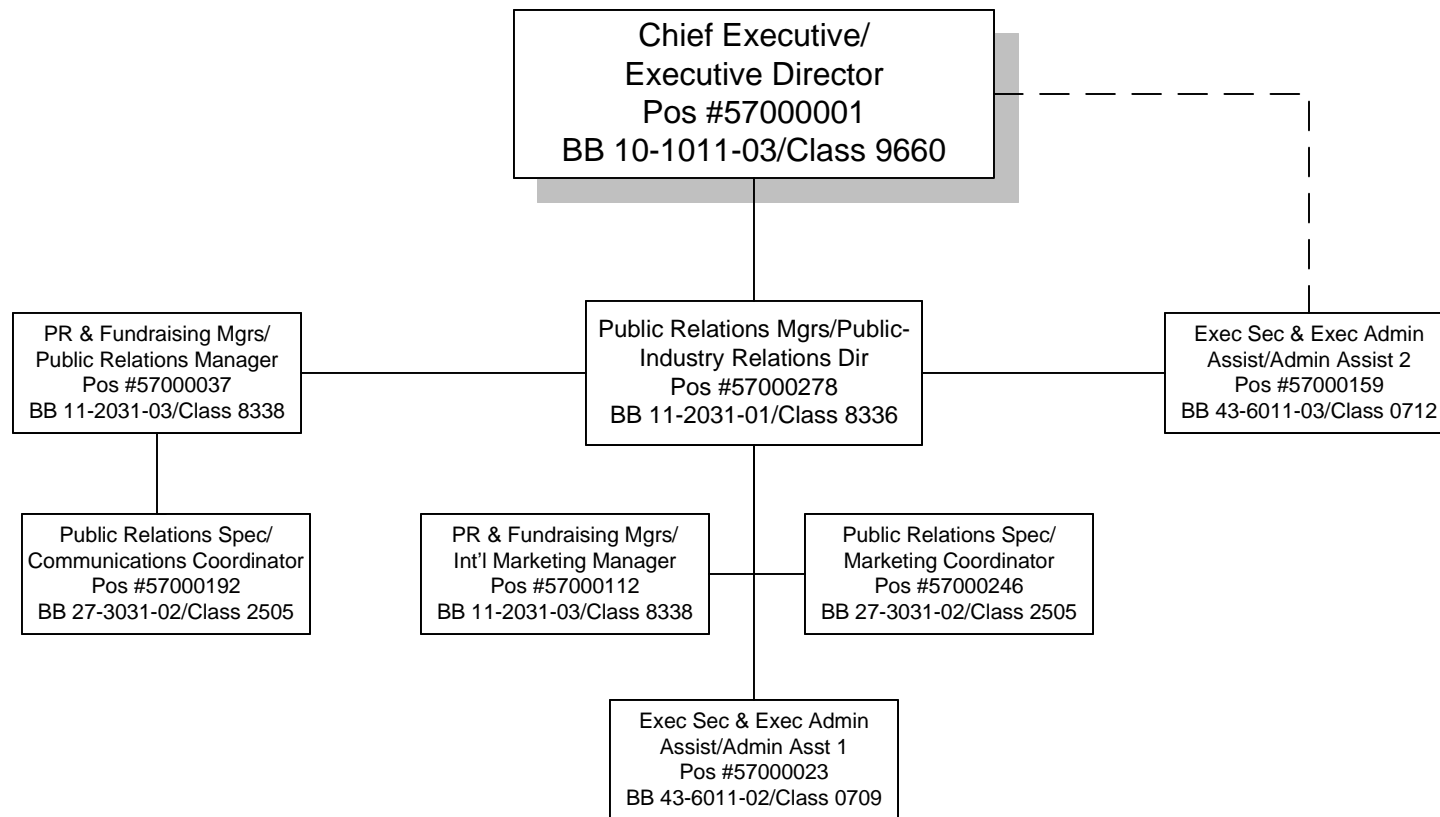
Administration

June 30, 2022



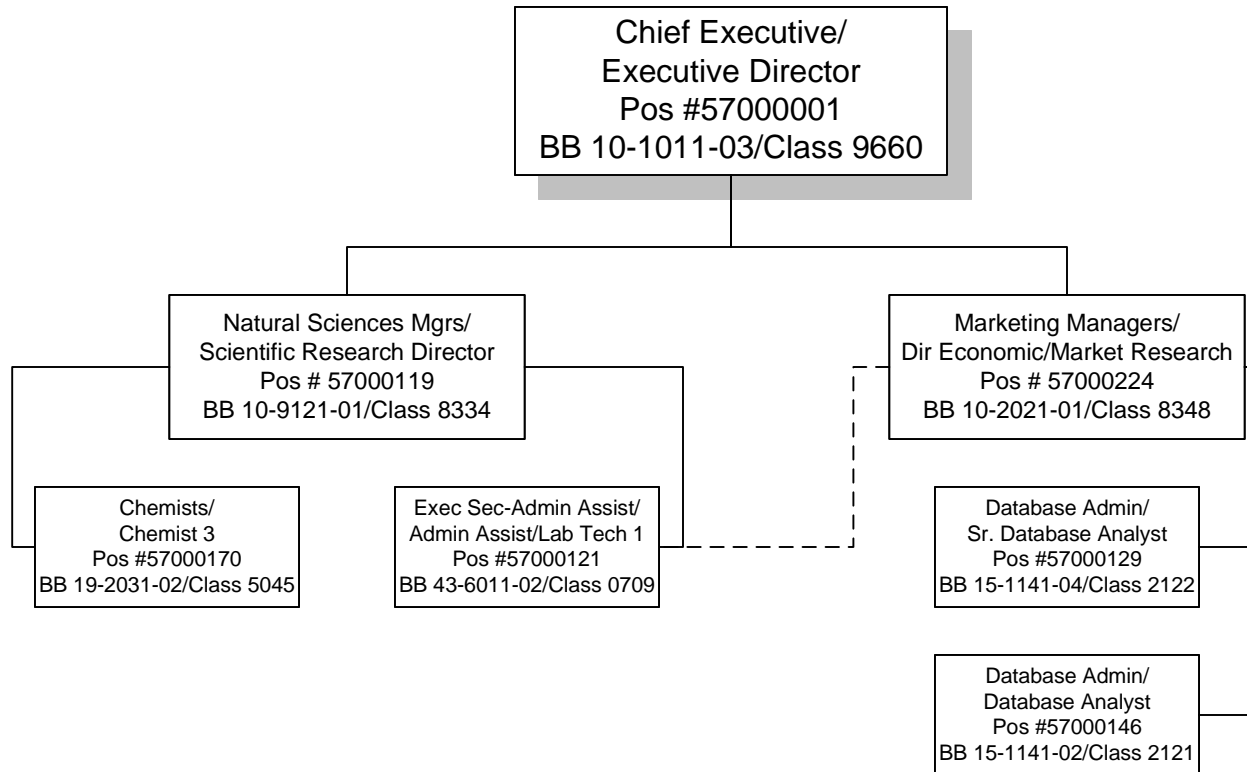
PR/Marketing

June 30, 2022



Research

June 30, 2022



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 2021 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 2022-2023 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 2022-2023 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**



**2023-24
Schedule I Series
Citrus Advertising Trust Fund**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024	
Trust Fund Title:	Department of Citrus	570000
Budget Entity:	Citrus Advertising Trust Fund	
LAS/PBS Fund Number:	DEPARTMENT LEVEL	
	2090	

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	347599	(A)		347599
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	9212309	(C)		9212309
ADD: Outstanding Accounts Receivable	2221321	(D)		2221321
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	11781229	(F)	0	11781229
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	1756661	(H)		1756661
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	114848	(I)		114848
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/22	9909721	(K)	0	9909721 **

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: 2023 - 2024

Department Title:	Department of Citrus	570000
Trust Fund Title:	Citrus Advertising Trust Fund	
LAS/PBS Fund Number:	2090	

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; 10,262,027 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 376,197 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS [] (D)

A/P not C/F-Operating Categories 23,891.00 (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: 9,909,721 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 9,909,721 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022 - 2023

Department: Citrus

Chief Internal Auditor: Garrett Pearn

Budget Entity: Executive Directions & 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 2021-22 or 2022-23 to date.		

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	Y		

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):
Agency Budget Officer/OPB Analyst Name:

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		

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.					
	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 59 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		

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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		

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 2021-22 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 27 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 64 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 66 through 69 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		

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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		

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.5 of the LBR Instructions.)	NA	NA	NA		
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 pages 93 through 92 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?	Y	Y	Y		
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 #23-003?	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 26 and 88 of the LBR Instructions.)	NA	NA	NA		

Fiscal Year 2023-24 LBR Technical Review Checklist

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

7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) 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)	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))	Y	Y	Y		
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		
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 64 through 69 of the LBR Instructions.

Fiscal Year 2023-24 LBR Technical Review Checklist

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<p>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.</p>	
<p>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).</p>	
<p>TIP If an appropriation made in the FY 2022-23 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.</p>	

**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		
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		

Fiscal Year 2023-24 LBR Technical Review Checklist

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

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?	Y	Y	Y		
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	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		

Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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?	NA	NA	NA		

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 pages 124 through 126 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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

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

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 155 of the LBR Instructions.)					
	Y	Y	Y		

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	NA	NA	NA		
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 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		
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	NA	NA	NA		
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 nonrecurring portion in Column A92.					

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 99 through 102 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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

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

15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 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 2021-22 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 52 through 109 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		

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

17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 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 154 through 156) 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		
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