



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

STATE OF FLORIDA  
DEPARTMENT OF CITRUS

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

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



STEVE JOHNSON  
CHAIRMAN  
FLORIDA CITRUS COMMISSION

LEGISLATIVE BUDGET REQUEST

Department of Citrus  
Bartow

September 15, 2023

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

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

Tim Sadberry, 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 2024-25 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

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

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

# **State of Florida Department of Citrus**



## **2024-25 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
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	739,630.33
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,074,928.42
14303	SPECIAL INVESTMENT WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	370,527.29
15100	ACCOUNTS RECEIVABLE	
000300	TAXES	1,594.51
000400	MISCELLANEOUS RECEIPTS	0.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001801	REIMBURSEMENTS	0.00
	** GL 15100 TOTAL	1,594.51
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	17,975.84
000504	INTEREST-FEDERAL	0.00
	** GL 15300 TOTAL	17,975.84
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	0.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000700	U S GRANTS	504,052.65
001100	OTHER GRANTS	0.00
	** GL 15500 TOTAL	504,052.65
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	216,878.98
19101	PREPAID POSTAGE	
001800	REFUNDS	76.48-
040000	EXPENSES	470.03
	** GL 19101 TOTAL	393.55
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	25,530.81-
060000	CF OPERATING CAPITAL OUTLAY	0.00
100091	CF CATEGORY NAME NOT ON TITLE FILE	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	61,399.83-
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	465,944.83-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	552,875.47-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	18.45-
33100	DEPOSITS PAYABLE	
040000	EXPENSES	0.00
33101	DEPOSITS PAYABLE - TAX BONDS	
002700	SECURITY/ESCROW DEPOSITS	6,600.00-
220020	REFUND STATE REVENUES	1,000.00
	** GL 33101 TOTAL	5,600.00-
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	
010000	SALARIES AND BENEFITS	2,826.94-
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	3,543.84-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	74.06-
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	931.70-
	** GL 35300 TOTAL	7,376.54-
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	376.77-
210010	TRC - DMS	0.00
310152	DIST/DEPT OF AG-INSP FEES	0.00
	** GL 35302 TOTAL	376.77-

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	104,126.82-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	25,102.16-
100777	CONTRACTED SERVICES	10,703.81
100777	CF CONTRACTED SERVICES	115,000.00-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 35700 TOTAL	129,398.35-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
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	1,229,290.82-
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	217,272.53-
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	9,679,645.82-
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**

- \$7,235 – Reverse PY A/P not certified forward 06/30/22
- \$16,656 - Exclude PY Compensated Absences included in Line A
- \$750,156- Prior year (Sept. 2022) certified forward reversions
- (\$589,338) – certified forward paid in foreign currency funded through the SPIA
- (\$1,887,014) – Current year expenditures paid in foreign currency funded through SPIA
- (\$98,481) - Write-off of Grants Receivable FY2021-22
- \$(6,617) – TR10 included in the trial balance, not included in Section I or Line D

### **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 2023-24 and 2024-25 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

2022-23 season are used to estimate 2022-23 revenue, as tentatively approved by the FCC during their June 2023 FCC meeting. The rates used to estimate Fiscal Year 2024-25 are also the same as FY 2022-23.

For Fiscal 2023-24, the box forecast for all domestic varieties is based on an industry survey of trees, taking into consideration some reasonable assumptions and trend models developed by our Economic and Market Research Department, which include replanting projections and projected imports. The box forecast will be updated based on the first USDA crop forecast for the season, will be announced on October 12, 2023. The forecasted revenue for FY2023-24 and FY2024-25 will be updated after the October 25, 2023, FCC meeting, if there are any changes to tax rates. 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)

	2022-23	Projected 2023-24			Estimated 2024-25		
	Actual Revenue Boxes	Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
<b>DOMESTIC</b>							
<b>ORANGE</b>							
Fresh	1,661	2,148	0.050	\$107,384	2,148	0.050	\$107,384
Processed	14,543	18,804	0.120	2,256,492	18,804	0.120	2,256,492
<b>GRAPEFRUIT</b>							
Fresh	1,046	1,352	0.070	94,673	1,352	0.070	94,673
Processed	749	968	0.070	67,792	968	0.070	67,792
<b>SPECIALTY</b>							
Fresh	356	460	0.070	32,222	460	0.070	32,222
Processed	160	207	0.070	14,482	207	0.070	14,482
<b>TOTAL DOMESTIC</b>							
Fresh	3,063	3,960		234,279	3,960		234,279
Processed	15,452	19,979		2,338,765	19,979		2,338,765
	<u>18,515</u>	<u>23,940</u>		<u>2,573,044</u>	<u>23,940</u>		<u>2,573,044</u>
<b>IMPORTS</b>							
Orange	85,471	85,471	0.040	3,418,840	85,471	0.040	3,418,840
Grapefruit	1,562	1,562	0.023	36,447	1,562	0.023	36,447
	<u>87,033</u>	<u>87,033</u>		<u>3,455,287</u>	<u>87,033</u>		<u>3,455,287</u>
<b>TOTAL</b>	<u>105,548</u>	<u>110,973</u>		<u>\$6,028,331</u>	<u>110,973</u>		<u>\$6,028,331</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. FY2023-24 based on Industry projections, will be updated with October USDA crop forecast. FY2024-25 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		1,531,598	21.24	3,764,775	0	0	79,360	3,844,135
2022-23		1,551,345	21.23	3,871,699	0	0	19,395	3,891,094
2023-24		1,606,748	21.16	3,798,914	0	0	0	3,798,914
2024-25	est.	1,450,158		5,000,000	0	0	0	5,000,000

Note: FY2021-22 and 2022-23 includes approved carryover of unspent funds from prior year

## Foreign Currency Expenditures

For LBR Schedule I - FY 2023-24

		<b>Object Code</b>				
Month	Currency	133505	133512	493000/49900	102410	
<b>FY 2020-21 CERTIFIED FORWARD EXPENDITURES</b>						
July-CF	CAD	85,135.92	29,224.71			
July-CF	JPY	42,054.23	0.00			404.85
Aug-CF	EURO	43,795.26	2,255.48			5,173.50
Aug-CF	JPY	237,021.88	20,583.33			8,876.81
Aug-CF	CAD	28,413.09	29,493.18			
Sep-CF	EURO					3,610.08
	CAD	52,956.80				339.17
		489,377.18	81,556.70		18,404.41	589,338.29
<b>FY 2021-22 CURRENT YEAR EXPENDITURES</b>						
Sep	EURO	2,022.60				
	GBP	590.95	945.52			
Oct	CAD		22,506.10			
	EURO	2,146.76	2,716.03			
	GBP	571.85	914.96			
	JPY	12,957.27				
Nov	CAD		17,441.81			
	EURO		2,476.65			
	GBP	1,742.85	929.52			
	JPY	6,669.33				
Dec	CAD	14,529.14	29,233.10			
	EURO	1,057.76	4,136.82	2,486.43		
	GBP	4,327.00	1,978.32			
	JPY	6,464.02				
Jan	CAD	16,755.09	70,204.46			
	EURO		30,576.53			
	GBP					
	JPY	5,576.83				
Feb	CAD	31,788.33				
	EURO	62,436.00	38,411.77			
	GBP	14,806.32	1,941.12			
	JPY	15,409.06				0.00
Ma	CAD	17,495.25	116,590.81			
	EURO	21,339.13	13,311.96			772.20
	GBP	7,824.28				203.90
	JPY	39,289.52				2,664.29
Apr	CAD	41,516.04	28,695.29			
	EURO	68,723.81	35,387.23			13,655.30
	GBP	20,155.04	2,002.32			
	JPY	67,699.12				3,732.84
Ma	CAD	58,219.86	60,967.09			
	EURO	54,665.02	20,913.47			3,715.49
	GBP	67,178.51	1,005.04			
	JPY	220,470.94				15,475.69
Jun	CAD	65,076.11	23,782.05			
	EURO	106,989.82	21,269.53			9,542.87
	GBP	56,261.28	1,037.36			3,988.48
	JPY	165,726.94				2,920.11
Grand Total		1,278,481.83	549,374.86	2,486.43	56,671.17	1,887,014.29
Category		102380	102380	040000		
		1,827,856.69				
<b>Support for Schedule I - Section III: Adjustments</b>						2,476,352.58
Line 17			(589,338.29)			
Line 18			(1,887,014.29)			(2,476,352.58)

**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.

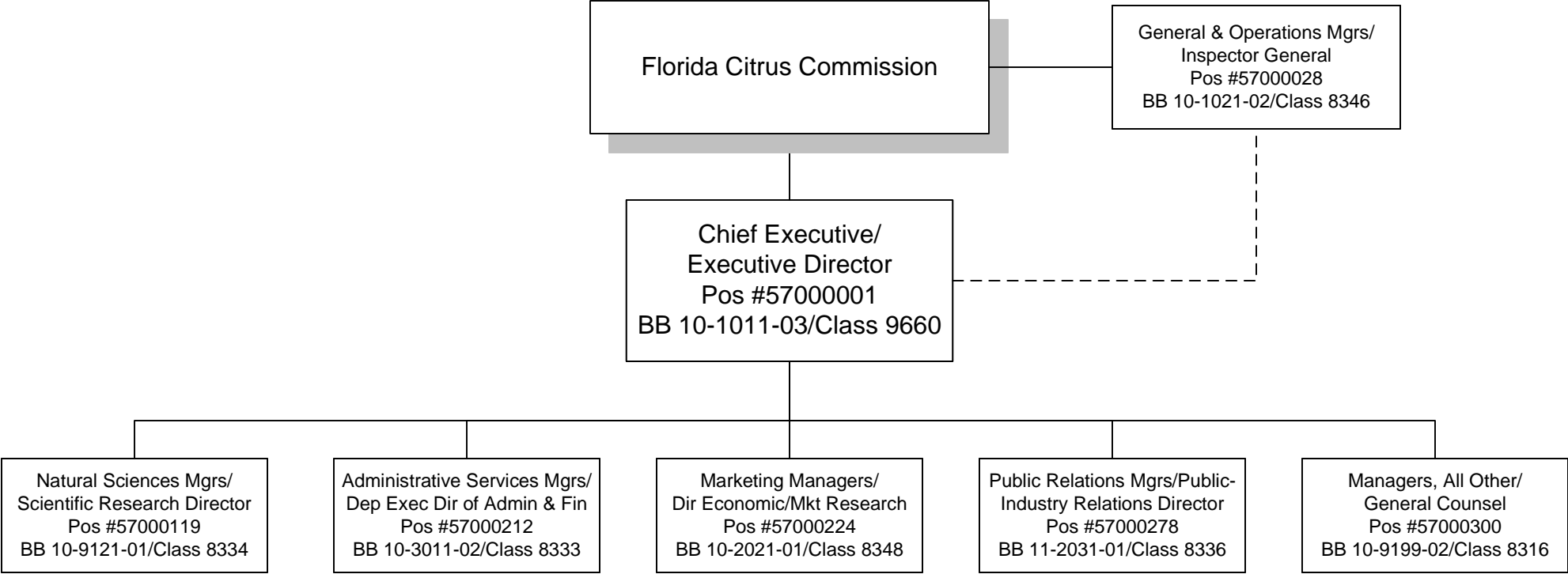
## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Citrus</b>		
<b>Contact Person:</b>	Adam Patton	<b>Phone Number:</b>	863-537-3954
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	N/A  (There is no currently pending litigation)		
<b>Court with Jurisdiction:</b>	N/A		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>			
<b>Amount of the Claim:</b>	N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A		
<b>Status of the Case:</b>	N/A		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	N/A	Agency Counsel	
	N/A	Office of the Attorney General or Division of Risk Management	
	N/A	Outside Contract Counsel	
<b>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).</b>	N/A		

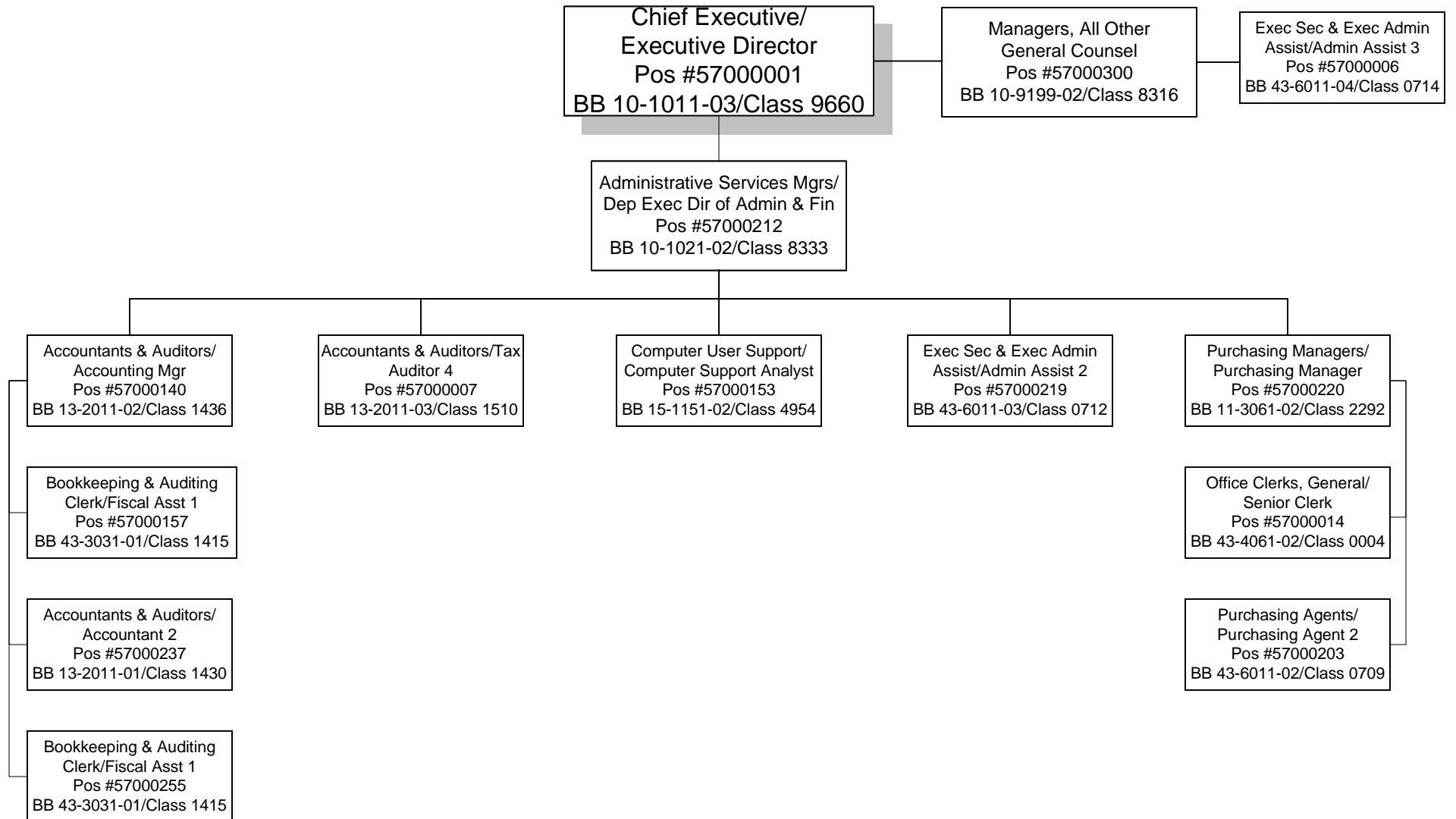
# Executive Office

## June 30, 2023



# Administration

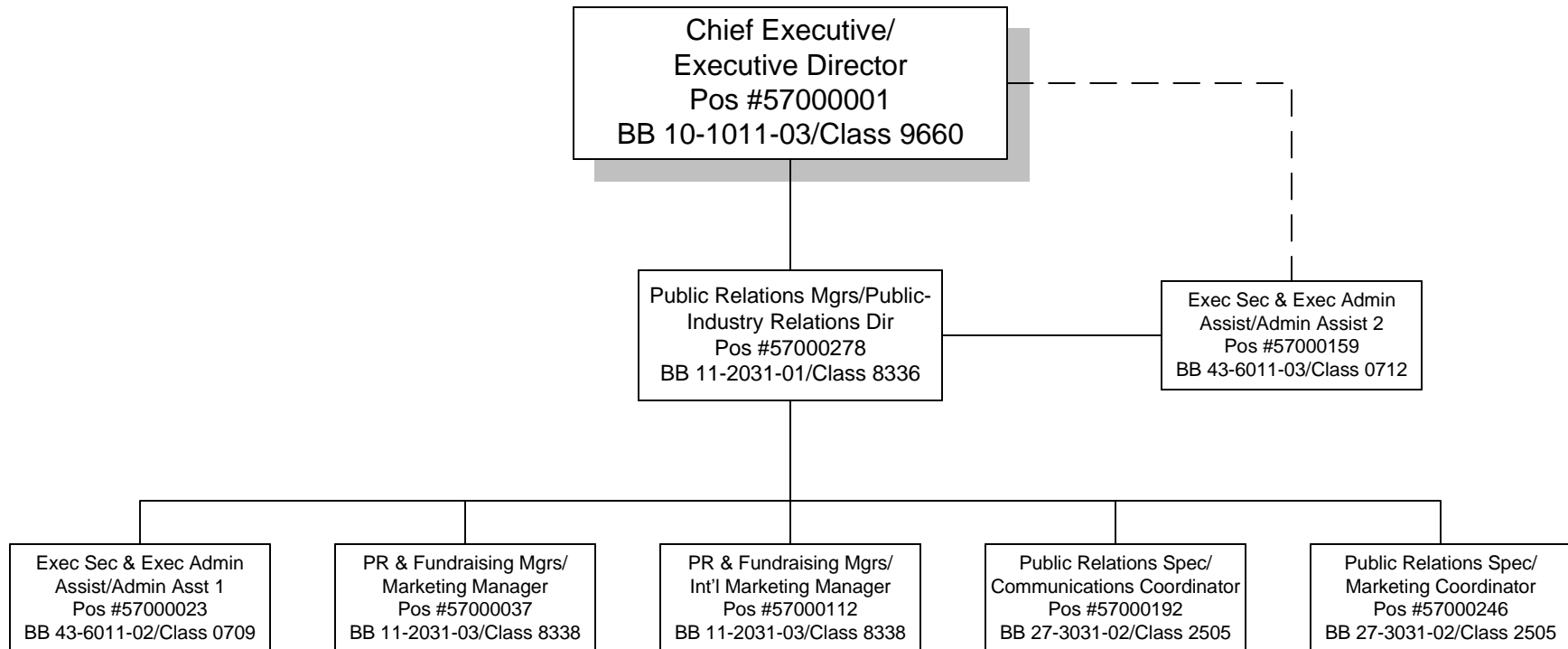
## June 30, 2023





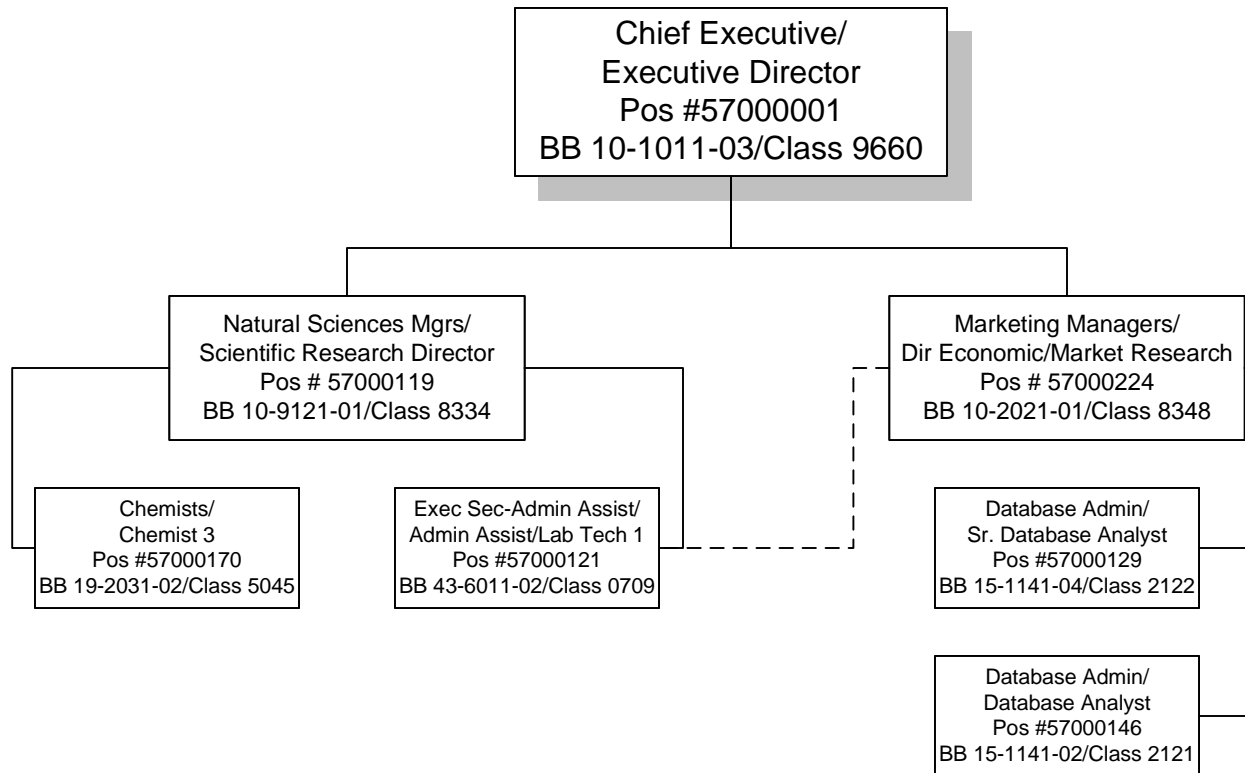
# PR/Marketing

## June 30, 2023



# Research

## June 30, 2023





**Schedule XIV**  
**Variance from Long Range Financial Outlook**

Agency:  Citrus

Contact:  Christine Marion

Article III, section 19(a)3 of the 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 2023 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 2024-2025 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 2024-2025 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**



**2024-25  
Schedule I Series  
Citrus Advertising Trust Fund**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2024 - 2025</b>
<b>Trust Fund Title:</b>	Citrus
<b>Budget Entity:</b>	Citrus Advertising Trust Fund
<b>LAS/PBS Fund Number:</b>	5701, 5702, 5703
	#

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	739630	(A)		739630
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	10445456	(C)		10445456
ADD: Outstanding Accounts Receivable	523623	(D)		523623
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>11708709</b>	(F)	<b>0</b>	<b>11708709</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	696596	(H)		696596
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	111054	(I)		111054
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/23</b>	<b>10901059</b>	(K)	<b>0</b>	<b>10901059</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2024 - 2025**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/23**  
Total all GLC's 5XXXX for governmental funds; 11,126,209.00 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** (217,273.00) (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 (7,877.00) (D)

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 10,901,059.00 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 10,901,059.00 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2023-2024**

**Department:** Citrus

**Chief Internal Auditor:** Garrett Pearn

**Budget Entity:** 57000000

**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 2022-23 or 2023-24 to date.		



# Fiscal Year 2024-25 LBR Technical Review Checklist

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

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

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

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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)? <b>(CSDI or Web LBR Column Security)</b>	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y		

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y		
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	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 57 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)

## Fiscal Year 2024-25 LBR Technical Review Checklist

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Agency Budget Officer/OPB Analyst Name: Christine Marion

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Action	Program or Service (Budget Entity Codes)				
	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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y		
--	---	---	---	--	--

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y	Y		
--	---	---	---	--	--

<b>TIP</b> Generally look for and be able to fully explain significant differences between A02 and A03.					
---	--	--	--	--	--

<b>TIP</b> 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.					
---	--	--	--	--	--

<b>TIP</b> 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 60 of the LBR Instructions?	Y	Y	Y		
--	---	---	---	--	--

4.2 Is the program component code and title used correct?	Y	Y	Y		
---	---	---	---	--	--

<b>TIP</b> 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? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y		
---	---	---	---	--	--

## Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Citrus

Agency Budget Officer/OPB Analyst Name: Christine Marion

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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? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y		
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y		
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP Exhibit D-3 is 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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	NA	Y		
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	NA	Y		
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	NA	NA	NA		

## Fiscal Year 2024-25 LBR Technical Review Checklist

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

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

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.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 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?	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 #24-003?	Y	Y	Y		
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. <b>(PLRR, PLMO)</b>	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		

## Fiscal Year 2024-25 LBR Technical Review Checklist

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

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

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 89 of the LBR Instructions.)	NA	NA	NA		
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? <b>(GENR, LBR1)</b>	NA	NA	NA		
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	NA	NA	NA		
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	NA	NA	NA		
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	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. <b>(NAAR, BSNR)</b>	Y	Y	Y		
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. 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		

## Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Citrus
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	Program or Service (Budget Entity Codes)				
Action	5701	5702	5703		

<b>TIP</b>	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
<b>TIP</b>	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 63 through 70 of the LBR Instructions.				
<b>TIP</b>	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.				
<b>TIP</b>	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).				
<b>TIP</b>	If an appropriation made in the FY 2023-24 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		

## Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Citrus

Agency Budget Officer/OPB Analyst Name: Christine Marion

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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?	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		

## Fiscal Year 2024-25 LBR Technical Review Checklist

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

8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	NA	NA	NA		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	NA	NA	NA		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	NA	NA	NA		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Has the agency 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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y		
8.33	Has a Schedule IB been provided for 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		



## Fiscal Year 2024-25 LBR Technical Review Checklist

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

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 pages 121 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.					

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y	Y	Y		

### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	NA	NA	NA		
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	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 <b>NOT REQUIRED FOR THIS YEAR</b>					
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## Fiscal Year 2024-25 LBR Technical Review Checklist

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Agency Budget Officer/OPB Analyst Name: Christine Marion

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

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

<b>TIP</b> 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.	
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**14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1 Do the reductions comply with the instructions provided on pages 100 through 103 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		
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<b>TIP</b> 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.	
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<b>TIP</b> 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.	
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**15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)**

**16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to 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		
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16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		
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**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y		
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y		
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y		

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

16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y		
<b>TIP</b> 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 53 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		
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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	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

<b>TIP</b> Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
<b>TIP</b> 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	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		

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

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.					

<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?					