



STATE OF FLORIDA  
DEPARTMENT OF CITRUS

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BENNY W. ALBRITTON, JR.  
CHAIRMAN  
FLORIDA CITRUS COMMISSION

LEGISLATIVE BUDGET REQUEST

Department of Citrus  
Lakeland, FL 33801

October 8, 2008

Mr. Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, FL 32399-0001

Mr. Michael Hansen, Director  
House Policy and Budget Council  
418 Capitol  
Tallahassee, FL 32399-1300

Ms. Cynthia Kelly, Staff Director  
Senate Fiscal Policy & Calendar Committee  
201 Capitol  
Tallahassee, FL 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Department of Citrus (5700) 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 2009-10 Fiscal Year. This submission has been approved by Ken Keck, Executive Director.

A handwritten signature in cursive script, appearing to read "Debra J. Funkhouser".

Debra J. Funkhouser  
Comptroller

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Grow the market for the Florida citrus industry to enhance the economic well-being of the Florida citrus grower, citrus industry and the State of Florida.

# **State of Florida Department of Citrus**



## **2009-10 Department Level Exhibits and Schedules**

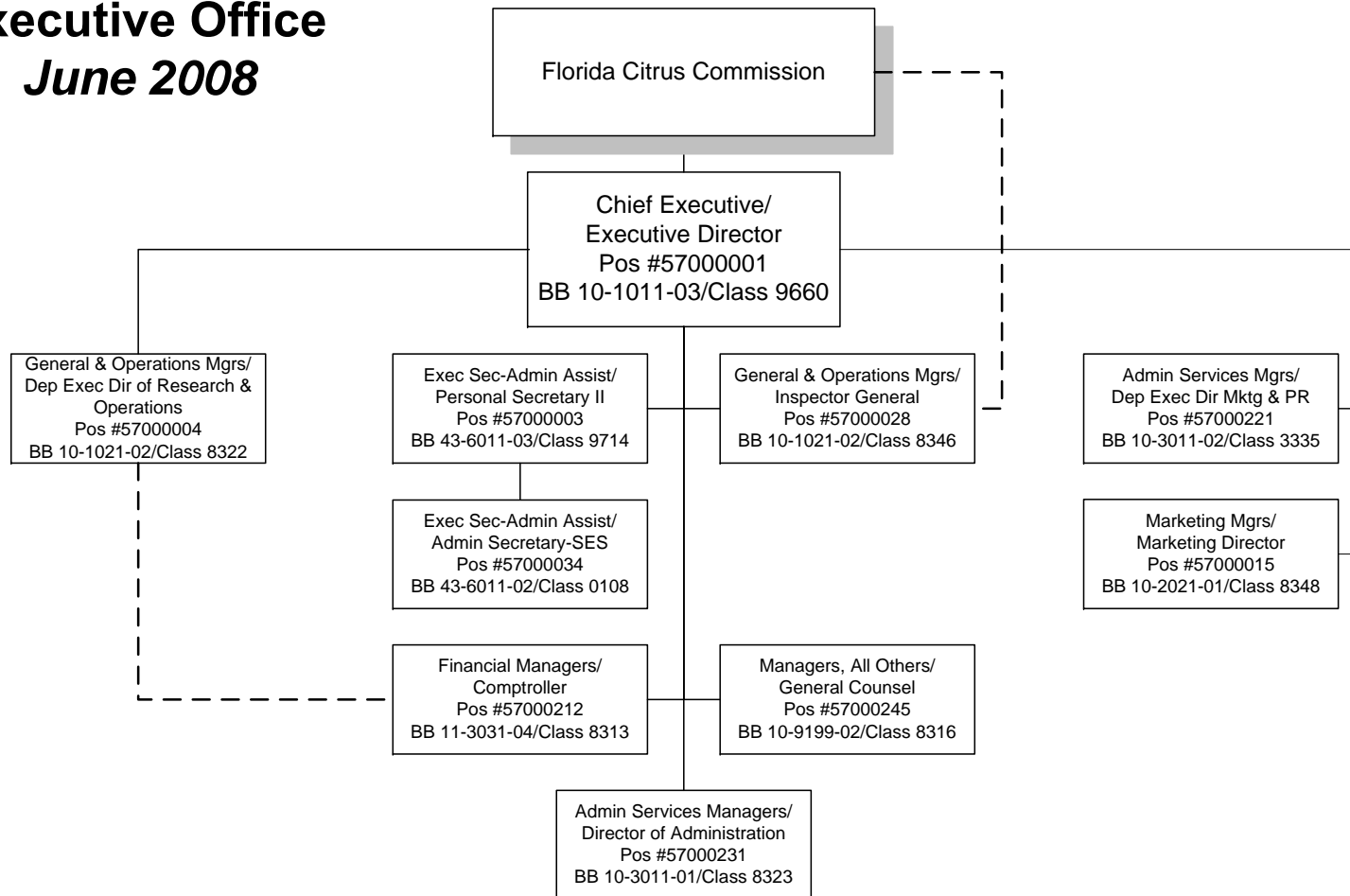
October 2008

## Schedule VII: Agency Litigation Inventory

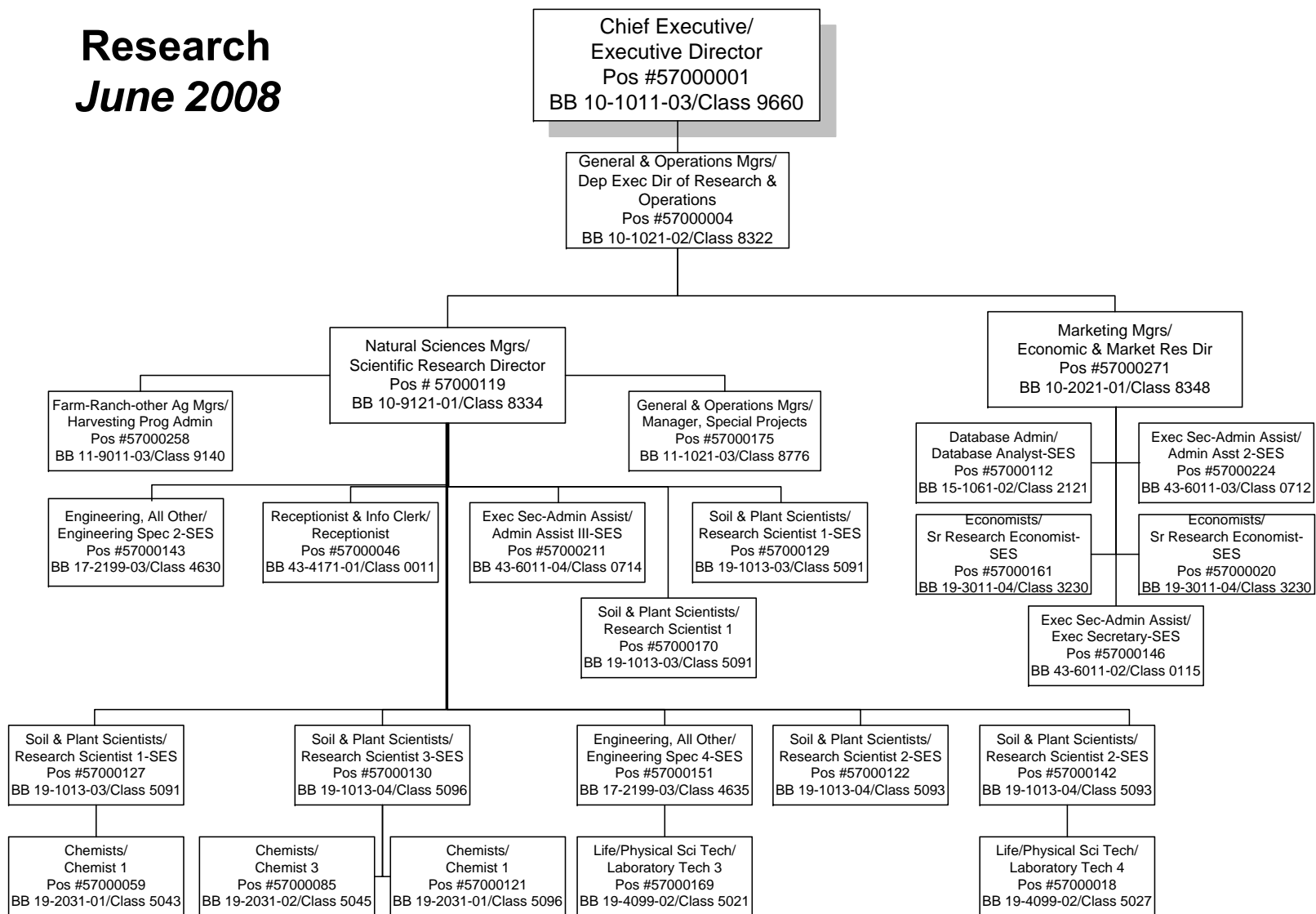
<b>Agency:</b>	Florida Department of Citrus	
<b>Contact Person:</b>	Ken Keck	<b>Phone Number:</b> 863-499-2373
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	<i>CITROSUCO NORTH AMERICA, INC. a Delaware corporation, and LOUIS DREYFUS CITRUS, INC., a Delaware corporation v. STATE OF FLORIDA, FLORIDA DEPARTMENT OF CITRUS and FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES.</i>	
<b>Court with Jurisdiction:</b>	Tenth Judicial Circuit in and for Polk County, Florida	
<b>Case Number:</b>	53-2007CA-001682-0000-LK	
<b>Summary of the Complaint:</b>	<p>Plaintiffs allege that § 601.992, Fla. Stat (2006) violates Article X, Section 12(g), Article III, Sections 10 and 11, and Article VII, Sections 1 and 10 of the Florida Constitution of the State of Florida and the Equal Protection Clause of the Fourteenth Amendment to the U.S. Constitution applicable to the State of Florida in that it empowers the Defendants to collect or compel regulated entities to collect, dues, contributions, or any other financial payments upon request by, and on behalf of, specific not-for-profit corporations which meet the statute’s explicit requirements. Those requirements include that the requesting not-for-profit corporation must be engaged, to the exclusion of agricultural commodities other than citrus, in market news and grower education solely for citrus growers, and must have at least 5,000 members who are engaged in growing citrus for commercial sale. Plaintiffs allege that only two not-for-profit corporations could potentially qualify under the statute. Plaintiffs request the court to declare § 601.992 unconstitutional.</p>	
<b>Amount of the Claim:</b>		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 601.992, Fla. Stat. (2006)	
<b>Status of the Case:</b>	Case was dismissed for lack of prosecution, August 29, 2008.	
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input checked="" type="checkbox"/>	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).

# Executive Office June 2008

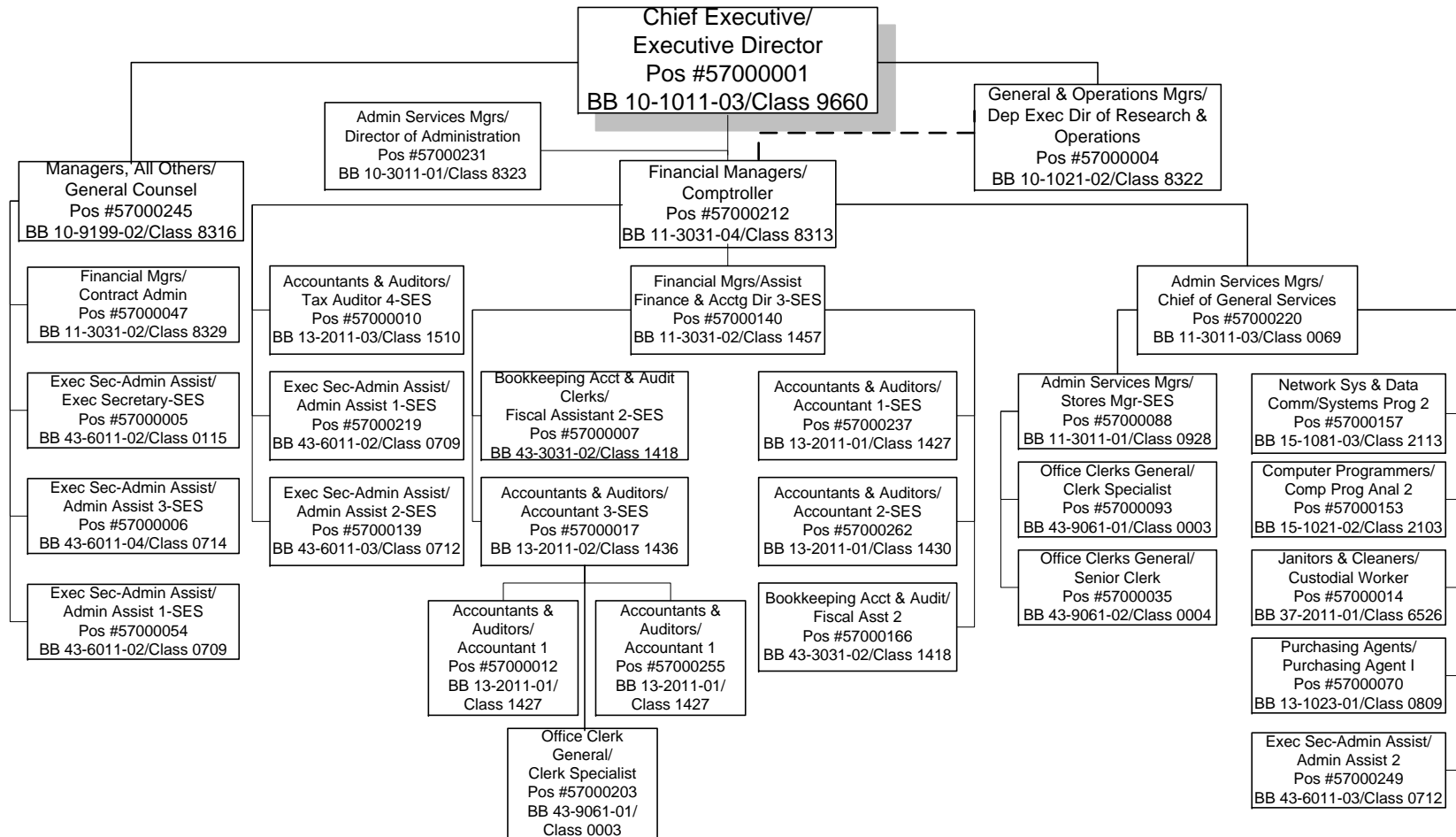


# Research June 2008

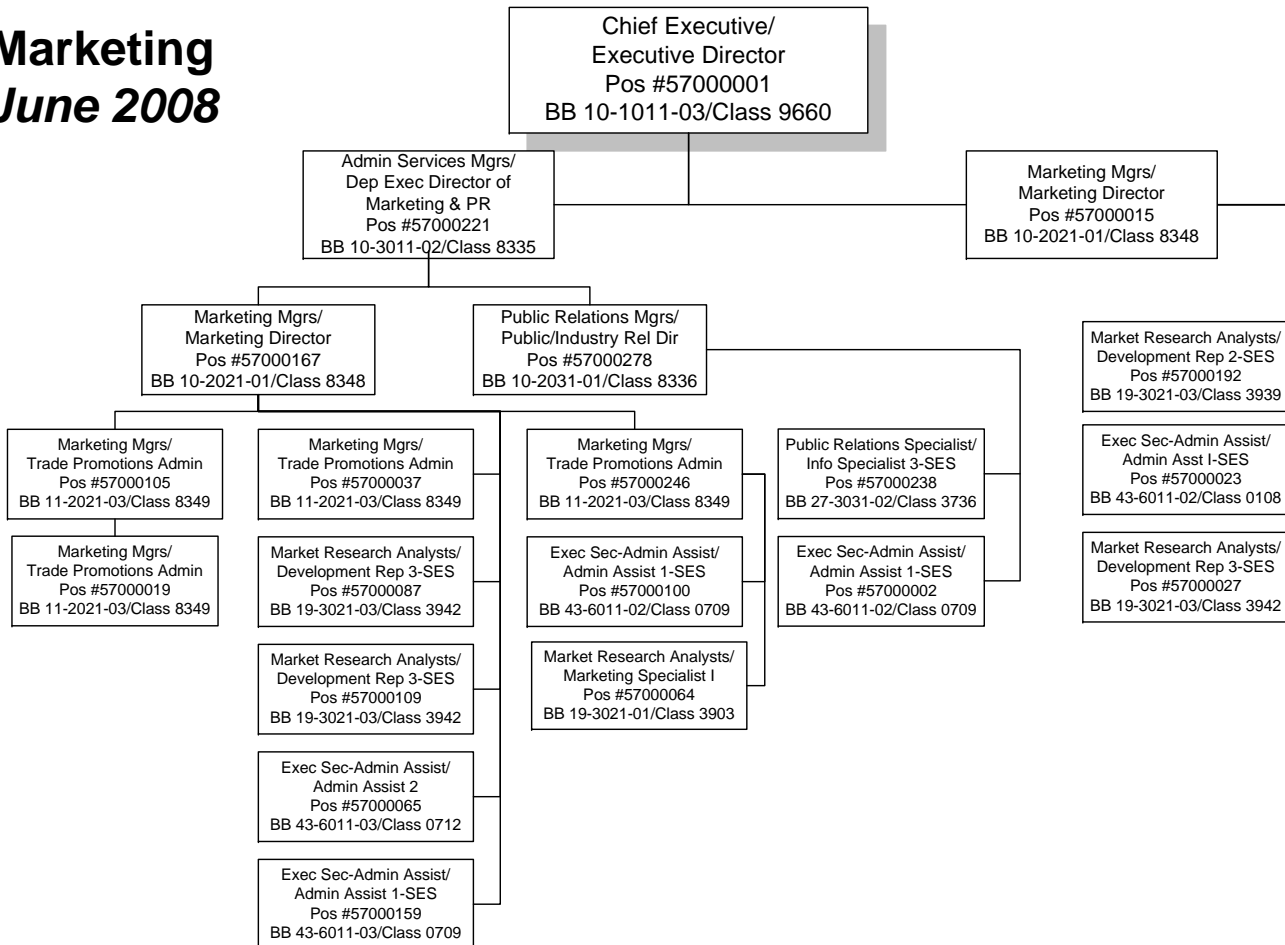


# Administration

## June 2008



# Marketing June 2008







# **State of Florida Department of Citrus**



## **2009-10 Citrus Research - 5701 Exhibits and Schedules**

October 2008

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Citrus</b>
<b>Budget Entity:</b>	<b>Citrus Advertising Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>5701 - Citrus Research</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	-	(D)		-
ADD: Transfer from Budget Entity 57020000	1,420,141.21	(E)		1,420,141.21
<b>Total Cash plus Accounts Receivable</b>	<b>1,420,141.21</b>	(F)		1,420,141.21
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	(1,378,262.13)	(H)		(1,378,262.13)
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	(41,879.08)	(I)		(41,879.08)
LESS: _____	-	(J)		-
<b>Unreserved Fund Balance, 07/01/2008</b>	<b>0.00</b>	(K)		<b>0.00</b> **

# **State of Florida Department of Citrus**



**2009-10**

## **Exec. Dir. Support Svcs. - 5702 Exhibits and Schedules**

October 2008

## **2009-10 Legislative Budget Request**

### **Schedule I Narrative**

#### **5% Reserves**

The Department of Citrus recommends an exclusion from the reserve requirement. The Department of Citrus is a 100% trust fund, supported by assessments on each box of citrus as they enter channels of trade. Collections are cyclical in nature, based on the timing and quantity of fruit entering markets. Our internal operating procedures require an overall reserve of 3% of our operating budget at the beginning of each year. In addition, each program director is required to “reserve” 10% of their program funds until the danger of a freeze (potential crop reduction) passes. These funds may be released to program activity in February.

#### **Management and Administrative Costs**

The Department of Citrus’ goal is to maintain administrative costs within 5% of our internal operating budget. As the Citrus Advertising Trust Fund is our only fund, all administrative costs are included here.

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

	Actual Revenue Boxes 2007-2008	Budgeted 2008-2009			Estimated 2009-2010		
		Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
<b>DOMESTIC</b>							
ORANGE							
Fresh	4,749	4,300	0.180	\$774,000	4,100	0.180	\$738,000
Processed	158,377	156,427	0.240	37,542,480	156,400	0.240	37,536,000
GRAPEFRUIT							
Fresh	10,084	9,000	0.350	3,150,000	8,500	0.350	2,975,000
Processed	15,979	13,509	0.350	4,728,150	11,800	0.350	4,130,000
SPECIALTY							
Fresh	3,694	2,927	0.170	497,590	2,900	0.170	493,000
Processed	3,641	2,537	0.240	608,880	2,500	0.240	600,000
TOTAL DOMESTIC							
Fresh	18,527	16,227		4,421,590	15,500		4,206,000
Processed	177,997	172,473		42,879,510	170,700		42,266,000
	<u>196,524</u>	<u>188,700</u>		<u>47,301,100</u>	<u>186,200</u>		<u>46,472,000</u>
<b>IMPORTS</b>							
Orange	46,522	27,000	0.080	2,160,000	35,000	0.080	2,800,000
Grapefruit	329	1	0.117	117	1	0.117	117
	<u>46,851</u>	<u>27,001</u>		<u>2,160,117</u>	<u>35,001</u>		<u>2,800,117</u>
<b>TOTAL</b>	<u>243,375</u>	<u>215,701</u>		<u>\$49,461,217</u>	<u>221,201</u>		<u>\$49,272,117</u>

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 10**

**Department:** 57 Citrus  
**Budget Entity:** 57020000 Exec Dir/Support Svcs.  
**Fund:** 2090 Citrus Advertising Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 08	FY 2008- 09	FY 2009 - 10
Advertising Tax Assessments	22,510,882	18,418,206	5,718,453
<b>TOTALS*</b>	<b>22,510,882</b>	<b>18,418,206</b>	<b>5,718,453</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009-2010</b>
<b>Trust Fund Title:</b>	Citrus
<b>Budget Entity:</b>	Citrus Advertising Trust Fund
<b>LAS/PBS Fund Number:</b>	5702 - Executive Direction and Support Services
	2090

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	783,386	(A)		783,386
ADD: Other Cash (See Instructions)	1,956,777	(B)		1,956,777
ADD: Investments	24,751,680	(C)		24,751,680
ADD: Outstanding Accounts Receivable	2,591,872	(D)		2,591,872
ADD: _____	0	(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>30,083,715</b>	(F)		<b>30,083,715</b>
LESS Allowances for Uncollectibles	0	(G)		0
LESS Approved "A" Certified Forwards	6,787,216	(H)		6,787,216
Approved "B" Certified Forwards	0	(H)		0
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	785,617	(I)		785,617
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>22,510,882</b>	(K)		<b>22,510,882</b> **



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

**Budget Period: 2009-2010**

**Department:** Office of Executive Director

**Chief Internal Auditor:** Billy G. Weathers

**Budget Entity:** (5701, 5702, 5703) Department of Citrus

**Phone Number:** 863-499-2517

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p><u>No Major Audit Finding During 2007-08 Fiscal Year</u></p>		

# **State of Florida Department of Citrus**



## **2009-10 Agric. Products Mktg. – 5703 Exhibits and Schedules**

October 2008

STATE OF FLORIDA  
DEPARTMENT OF CITRUS  
SUPPLEMENT TO SCHEDULE I  
FEDERAL FOREIGN AGRICULTURAL SERVICE PROGRAM

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 a Market Access Program (MAP), as a replacement of 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 become one of U.S. agriculture's most effective weapons against unfair competition.

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 (on behalf of the Florida citrus industry) is eligible to participate in the Foreign Agricultural Service Program 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 Department of Citrus budget for international marketing relies heavily on funding from the Foreign Agricultural Service Program.

Activity plans are developed at the Florida Department of Citrus 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.

Except for the two hurricane damaged years, of 2004-05 and 2005-06, Florida has achieved dramatic sales growth in all FAS activity countries since participation in the FAS program began in 1986-87. The schedule attached identifies the number of cartons of Florida grapefruit shipped, F.O.B. prices, and FAS funding.

**STATE OF FLORIDA  
DEPARTMENT OF CITRUS  
SUPPLEMENT TO SCHEDULE 1  
FEDERAL FOREIGN AGRICULTURAL SERVICE PROGRAM**

FISCAL YEAR	SHIPMENTS	PRICES	MAP FUNDING	QSP FUNDING	EMO FUNDING	108 FUNDING	TOTAL FAS FUNDING
1986-87	15,472,000	\$6.03	\$5,464,958	\$0	\$0	\$0	\$5,464,958
1987-88	20,662,000	6.35	6,520,534				6,520,534
1988-89	23,566,000	5.91	9,081,207				9,081,207
1989-90	9,328,000	7.45	5,925,389				5,925,389
1990-91	19,300,000	7.50	9,705,381				9,705,381
1991-92	18,600,000	6.50	6,226,758				6,226,758
1992-93	17,482,000	5.50	6,999,462				6,999,462
1993-94	20,342,000	5.00	6,822,775				6,822,775
1994-95	19,713,000	7.65	5,633,904				5,633,904
1995-96	22,345,000	7.23	5,488,696				5,488,696
1996-97	22,500,000	7.23	4,165,976				4,165,976
1997-98	* 21,860,000	7.23	4,087,323				4,087,323
1998-99	* 22,125,000	7.65	5,988,215				5,988,215
1999-00	* 20,729,000	8.50	3,773,519				3,773,519
2000-01	* 20,248,000	9.88	3,713,949		220,250		3,934,199
2001-02	* 20,678,000	8.08	3,403,523	2,145	128,016	18,840	3,552,524
2002-03	* 18,334,000	10.20	3,618,313	0	39,858	184,807	3,842,978
2003-04	* 21,355,000	9.80	4,450,478	0	175,000	20,673	4,646,151
2004-05	* 8,522,000	16.79	4,643,495	0	0	0	4,643,495
2005-06	* 7,686,000	14.14	5,568,651	0	0	0	5,568,651
2006-07	* 13,872,000	10.99	5,486,000	0	0	0	5,486,000
2007-08	* 13,647,000	11.01	5,486,000	0	0	0	5,486,000
2008-09	* (est) 14,000,000	11.00	5,989,000	0	0	0	5,989,000
2009-10	* (est) 14,000,000	11.00	6,000,000	0	0	0	6,000,000

\* Includes Canada in the shipments and funding.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Citrus</b>
<b>Budget Entity:</b>	<b>Citrus Advertising Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>5703 - Agricultural Products Marketing</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-	(A)		-
ADD: Other Cash (See Instructions)	1,956,776.65	(B)		1,956,776.65
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	1,928,599.56	(D)		1,928,599.56
ADD: Transfer from Budget Entity 57020000	1,424,163.08	(E)		1,424,163.08
<b>Total Cash plus Accounts Receivable</b>	<b>5,309,539.29</b>	(F)		<b>5,309,539.29</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	(5,359,491.77)	(H)		(5,359,491.77)
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	49,952.48	(I)		49,952.48
LESS: _____	-	(J)		-
<b>Unreserved Fund Balance, 07/01/2008</b>	<b>0.00</b>	(K)		<b>0.00</b> **

# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Citru
Agency Budget Officer/OPB Analyst Name: Debra Funkhouser / Pam Breza

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	

<b>1. GENERAL</b>				
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	
<b>AUDITS:</b>				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y	
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
<b>2. EXHIBIT A (EADR, EXA)</b>				
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 53 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 25)? Do they clearly describe the issue?	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	
<b>3. EXHIBIT B (EADR, EXB)</b>				
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts?( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursement 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 G08 was created.					
<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 no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	N/A		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	N/A		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	Y	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	Y	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Y	Y	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	N/A		



Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	Y	Y	Y		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	Y	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
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 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I 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 IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	N/A		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	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, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
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?	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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 service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
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.)	N/A	N/A	N/A		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y		
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	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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
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8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year?( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y		
8.31	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		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
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 150 of the LBR Instructions.)	Y	Y	Y		
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action		Program or Service (Budget Entity Codes)				
		5701	5702	5703		
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y		
15.3	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		
15.4	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		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	N/A	N/A		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		

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

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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