

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	113,415.86
12400	CASH IN STATE TREASURY UNVERIFIED	
000300	TAXES	45,766.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	20,435,650.61
14303	SPECIAL INVESTMENT WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,030,588.27
15100	ACCOUNTS RECEIVABLE	
000400	MISCELLANEOUS RECEIPTS	0.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001801	REIMBURSEMENTS	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	20,444.18
000504	INTEREST-FEDERAL	0.00
	** GL 15300 TOTAL	20,444.18
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	0.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000700	U S GRANTS	1,929,621.38
001100	OTHER GRANTS	0.00
	** GL 15500 TOTAL	1,929,621.38
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	0.00
001800	REFUNDS	0.00
040000	EXPENSES	0.00
	** GL 16300 TOTAL	0.00

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G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17100	SUPPLY INVENTORY	
040000	EXPENSES	0.00
17101	INVENTORIES - REPRODUCTION SUPPLIES	
040000	EXPENSES	0.00
17121	INVENTORIES - DISPLAY MATERIALS	
000000	BALANCE BROUGHT FORWARD	368,561.84
19101	PREPAID POSTAGE	
001800	REFUNDS	0.00
040000	EXPENSES	3,299.26
	** GL 19101 TOTAL	3,299.26
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	25,000.00
	** GL 19203 TOTAL	25,000.00
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	6,250.00
	** GL 25700 TOTAL	6,250.00
31100	ACCOUNTS PAYABLE	
010000	CF SALARIES AND BENEFITS	0.00
030000	CF OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	13,332.07-
060000	CF OPERATING CAPITAL OUTLAY	0.00
100091	CF PROTECTED SPECIES REHAB	0.00

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G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,338,543.21-
102380	PAID ADVERTISING/PROMOTION	0.00
102380 CF	PAID ADVERTISING/PROMOTION	6,033,543.89-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	7,385,419.17-
33100	DEPOSITS PAYABLE	
040000	EXPENSES	0.00
33101	DEPOSITS PAYABLE - TAX BONDS	
002700	SECURITY/ESCROW DEPOSITS	7,600.00-
220020	REFUND STATE REVENUES	0.00
	** GL 33101 TOTAL	7,600.00-
33102	DEPOSITS PAYABLE - CASH BONDS	
002700	SECURITY/ESCROW DEPOSITS	0.00
220020	REFUND STATE REVENUES	0.00
	** GL 33102 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	8,420.13-
040000 CF	EXPENSES	0.00
100777	CONTRACTED SERVICES	676.41-
102380	PAID ADVERTISING/PROMOTION	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)	2,027.93-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,159.04-
	** GL 35300 TOTAL	13,283.51-
35301	DUE TO GOV UNITS - DEPT OF REVENUE	
005001	CIT-OTHER DEPARTMENTAL DEPOSITS	0.00
310228	PAYMENT OF SALES TAX	0.00
	** GL 35301 TOTAL	0.00
35302	DUE TO GOV UNITS - DEPT OF AGRICULTURE	
005001	CIT-OTHER DEPARTMENTAL DEPOSITS	0.00
210010	TRC - DMS	0.00
310152	DIST/DEPT OF AG-INSP FEES	0.00
	** GL 35302 TOTAL	0.00

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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	421,794.54-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	59,225.36-
102380	PAID ADVERTISING/PROMOTION	0.00
102380	CF PAID ADVERTISING/PROMOTION	27,750.00-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 35700 TOTAL	86,975.36-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	49,781.76-
38700	CAPITAL LEASES-CURRENT PORTION	
060000	OPERATING CAPITAL OUTLAY	0.00
39900	OTHER CURRENT LIABILITIES	
220020	REFUND STATE REVENUES	0.00
39901	GENERAL LEDGER NAME NOT ON FILE	
920000	CATEGORY NAME NOT ON TITLE FILE	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	208.08-
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	371,861.10-
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	15,635,424.82-

BGTRBAL-10 AS OF 07/01/15

57000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2015

DATE RUN 08/04/15
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570000 DEPARTMENT OF CITRUS

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G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

57401 RESTRICTED-ADVANCES TO OTHER FUNDS

000000 BALANCE BROUGHT FORWARD

6,250.00-

99100 BUDGETARY FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

Florida Department of Citrus 2016-17 Legislative Budget Request

Schedule I Narrative

5% Reserves

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

Management and Administrative Costs

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.

Section III - Adjustments

- (\$25,000) – Deposits not spendable.
- \$41,337 – Accounts Payable not certified forward
- \$49,782 – Compensated Absences
- \$2,311,359 - Prior year (Sept. 2014)certified forward reversions
- (\$1,385,807)-Reduce Reversions by amount of certified paid from foreign currency bank account. (not through FLAIR)
- (\$3,530,593) – Actual current year expenditures paid in foreign currency funded through the SPIA
- (\$39,216)– Certified payments not recorded correctly
- (\$375,769) – Write-off of loan receivable
- (\$564) – Prepaid postage
- (\$316) – Other adjustments not identified

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."

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

	Actual Revenue Boxes 2014-2015	Budgeted 2015-2016			Estimated 2016-2017		
		Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
DOMESTIC							
ORANGE							
Fresh	3,968	3,400	0.050	\$170,000	3,776	0.070	\$264,320
Processed	90,531	80,500	0.230	18,515,000	89,518	0.230	20,589,140
GRAPEFRUIT							
Fresh	5,373	4,956	0.190	941,640	4,940	0.250	1,235,000
Processed	7,202	6,344	0.190	1,205,360	6,811	0.250	1,702,750
SPECIALTY							
Fresh	1,872	1,940	0.070	135,800	1,788	0.160	286,080
Processed	1,303	980	0.070	68,600	787	0.230	181,010
TOTAL DOMESTIC							
Fresh	11,213	10,296		1,247,440	10,504		1,785,400
Processed	99,036	87,824		19,788,960	97,116		22,472,900
	<u>110,249</u>	<u>98,120</u>		<u>21,036,400</u>	<u>107,620</u>		<u>24,258,300</u>
IMPORTS							
Orange	42,968	44,700	0.077	3,427,000	41,500	0.077	3,181,667
Grapefruit	224	100	0.063	6,333	100	0.083	8,333
	<u>43,192</u>	<u>44,800</u>		<u>3,433,333</u>	<u>41,600</u>		<u>3,190,000</u>
TOTAL	<u>153,441</u>	<u>142,920</u>		<u>\$24,469,733</u>	<u>149,220</u>		<u>\$27,448,300</u>

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

STATE OF FLORIDA
DEPARTMENT OF CITRUS
SUPPLEMENT TO SCHEDULE I

USDA Foreign Agricultural Service (FAS) Market Access Program (MAP)

The federal Targeted Export Assistance (TEA) program was created in the 1985 Farm Bill. By authorizing export promotional assistance, TEA was intended to provide economic relief to U.S. commodities and directly counteract unfair practices overseas. The Food, Agriculture, Conservation and Trade Act of 1990 established the Market Access Program (MAP), which replaced the TEA Program, to encourage the development, maintenance and expansion of commercial export markets for U.S. agricultural commodities through cost-share assistance to eligible trade organizations that implement market promotion activities. These two programs have been effective weapons against unfair competition for U.S. agriculture.

The Foreign Agricultural Service (FAS) administers the Market Access Program, as they previously did the TEA program. FAS authorizes both branded and generic export promotion, and the vast majority of U.S. agriculture in virtually all fifty states now participates in the program. By stimulating foreign interest in products of U.S. origin, FAS is enlarging overall world demand in ways that will endure and assist U.S. agriculture well into the future.

The Florida Department of Citrus (FDOC), on behalf of the Florida citrus industry, is eligible for MAP funding in order to counter or offset the adverse effect of unfair trading practices of foreign countries on the export of citrus and citrus products. The FDOC budget for international marketing relies heavily on funding from this FAS program. Activity plans are developed at the FDOC with input from overseas advertising and promotion staff, exporters, importers and government agricultural officials. Execution of these plans is performed by these professional agencies in the countries in which FDOC/FAS programs operate.

FDOC's participation in the Market Access Program, and previously in the TEA program, helped the Florida citrus industry expand market share and increase exports throughout the 1980s and 1990s. Since 2004, despite falling production and exports, MAP funding has helped the Florida citrus industry sustain high prices and consumer preference in the face of challenging crop conditions resulting from hurricanes and disease. This will ensure that overseas markets for Florida citrus will be able to expand again once production limitations are diminished. The schedule attached identifies the number of cartons of Florida grapefruit shipped, F.O.B. prices, and FAS funding.

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

FISCAL YEAR	SHIPMENTS	PRICES	MAP FUNDING	QSP FUNDING	EMO FUNDING	108 FUNDING	TOTAL FAS FUNDING
1986-87	15,472,000	\$6.03	\$5,464,958	\$0	\$0	\$0	\$5,464,958
1987-88	20,662,000	6.35	6,520,534				6,520,534
1988-89	23,566,000	5.91	9,081,207				9,081,207
1989-90	9,328,000	7.45	5,925,389				5,925,389
1990-91	19,300,000	7.50	9,705,381				9,705,381
1991-92	18,600,000	6.50	6,226,758				6,226,758
1992-93	17,482,000	5.50	6,999,462				6,999,462
1993-94	20,342,000	5.00	6,822,775				6,822,775
1994-95	19,713,000	7.65	5,633,904				5,633,904
1995-96	22,345,000	7.23	5,488,696				5,488,696
1996-97	22,500,000	7.23	4,165,976				4,165,976
1997-98	* 21,860,000	7.23	4,087,323				4,087,323
1998-99	* 22,125,000	7.65	5,988,215				5,988,215
1999-00	* 20,729,000	8.50	3,773,519				3,773,519
2000-01	* 20,248,000	9.88	3,713,949		220,250		3,934,199
2001-02	* 20,678,000	8.08	3,403,523	2,145	128,016	18,840	3,552,524
2002-03	* 18,334,000	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	* 11,308,000	9.92	5,814,581	0	0	0	5,814,581
2009-10	* 11,312,000	14.32	5,472,337	0	0	0	5,472,337
2010-11	* 10,060,000	13.57	5,204,718	0	0	0	5,204,718
2011-12	* 8,961,000	12.05	5,201,171	0	0	0	5,201,171
2012-13	* 8,284,000	14.89	4,833,968	0	0	0	4,833,968
2013-14	* 6,982,000	14.46	4,274,409	0	0	0	4,274,409
2014-15	* 6,126,000	20.14	4,411,007	0	0	0	4,411,007
2015-16	* (est) 6,000,000	20.54	4,383,830	0	0	0	4,383,830
2016-17	* (est) 6,000,000	20.54	4,500,000	0	0	0	4,500,000

* Includes Canada in the shipments and funding.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2016 - 2017

Department Title:	Citrus
Trust Fund Title:	Citrus Advertising Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2090

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	159,183	(A)		159,183
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	21,466,239	(C)		21,466,239
ADD: Outstanding Accounts Receivable	1,950,065	(D)		1,950,065
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	23,575,487	(F)	-	23,575,487
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	7,385,419	(H)		7,385,419
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	510,929	(I)		510,929
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/15	15,679,139	(K)	-	15,679,139 **

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: 2016 - 2017

Department Title:

Citrus

Trust Fund Title:

Citrus Advertising Trust Fund

LAS/PBS Fund Number:

2090

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/15

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

16,013,744.00 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

371,861.00 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (Due to other Depts.)

(C)

SWFS Adjustment # and Description

(C)

Add/Subtract Other Adjustment(s):

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

(D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

18,724.00 (D)

Prepaid Items - Not Spendable

25,000.00 (D)

Advances to other funds (G/L 57401)

6,250.00 (D)

Compensated Absences

49,782.00 (D)

ADJUSTED BEGINNING TRIAL BALANCE:

15,679,139.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

15,679,139.00 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**