

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

570000 DEPARTMENT OF CITRUS  
 10 1 000291 CITRUS DEPT. GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

570000 DEPARTMENT OF CITRUS  
20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11102 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
11205 000000	CASH IN BANK - FOREIGN CURRENCY BALANCE BROUGHT FORWARD	924,954.30
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	453,086.96
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	33,762,503.52
15100 000400	ACCOUNTS RECEIVABLE	0.00
001200		86,221.39
001801		0.00
	** GL 15100 TOTAL	86,221.39
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	76,843.00
000504		0.00
	** GL 15300 TOTAL	76,843.00
15400 002300	LOANS AND NOTES RECEIVABLE	406,182.00
15500 000700	CONTRACTS AND GRANTS RECEIVABLE	1,873,712.70
001100		0.00
	** GL 15500 TOTAL	1,873,712.70
16300 001000	DUE FROM OTHER DEPARTMENTS	0.00
001800		0.00
040000	EXPENSES	538.24
	** GL 16300 TOTAL	538.24
17100 040000	SUPPLY INVENTORY EXPENSES	0.00
17101 000000	INVENTORIES - REPRODUCTION SUPPLIES BALANCE BROUGHT FORWARD	6,180.48
040000	EXPENSES	0.00
	** GL 17101 TOTAL	6,180.48

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570000 DEPARTMENT OF CITRUS  
20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17121 000000	INVENTORIES - DISPLAY MATERIALS BALANCE BROUGHT FORWARD	523,635.99
19101 001800 040000	PREPAID POSTAGE EXPENSES	8,881.43-
	** GL 19101 TOTAL	9,995.28 1,113.85
19201 001800	GENERAL LEDGER NAME NOT ON FILE	0.00
19203 001800 102380	DEPOSITS - COUPON REDEMPTION PAID ADVERTISING/PROMOTION	0.00 0.00
	** GL 19203 TOTAL	0.00
19204 102380	GENERAL LEDGER NAME NOT ON FILE PAID ADVERTISING/PROMOTION	0.00
19205 102380	PREPAID-FOREIGN CURRENCY PAID ADVERTISING/PROMOTION	0.00
25100 102380	ADVANCES TO OTHER FUNDS BETWEEN DEPART PAID ADVERTISING/PROMOTION	0.00
25700 000000 004700	ADVANCES TO OTHER FUNDS WITHIN DEPARTM BALANCE BROUGHT FORWARD	16,250.00
	** GL 25700 TOTAL	5,000.00- 11,250.00
31100	ACCOUNTS PAYABLE	
010000 030000 040000 040000 060000 100091 100777 100777 102380 102380 210015	CF SALARIES AND BENEFITS CF OTHER PERSONAL SERVICES EXPENSES CF EXPENSES CF OPERATING CAPITAL OUTLAY CF PROTECTED SPECIES REHAB CONTRACTED SERVICES CF CONTRACTED SERVICES PAID ADVERTISING/PROMOTION CF PAID ADVERTISING/PROMOTION REGIONAL DATA CENTERS-SUS	0.00 0.00 0.00 12,987.36- 0.00 0.00 0.00 2,537,326.11- 0.00 6,006,603.39- 0.00
	** GL 31100 TOTAL	8,556,916.86-

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 20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
33100 040000	DEPOSITS PAYABLE EXPENSES	0.00
33101 002700 220020	DEPOSITS PAYABLE - TAX BONDS  REFUND STATE REVENUES	 28,200.00- 9,700.00
	** GL 33101 TOTAL	18,500.00-
33102 002700 220020	DEPOSITS PAYABLE - CASH BONDS  REFUND STATE REVENUES	 0.00 0.00
	** GL 33102 TOTAL	0.00
35300 030000 040000 040000 100777 102380 210010 210018 310403	DUE TO OTHER DEPARTMENTS OTHER PERSONAL SERVICES EXPENSES CF EXPENSES CONTRACTED SERVICES PAID ADVERTISING/PROMOTION TRC - DMS DATA PROCESSING SERVICES - STATE TECHNOL OF ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	 0.00 2,731.52- 0.00 434.48- 0.00 0.00 0.00 3,318.25- 6,484.25-
	** GL 35300 TOTAL	
35301 005001 310228	DUE TO GOV UNITS - DEPT OF REVENUE  PAYMENT OF SALES TAX	 0.00 0.00
	** GL 35301 TOTAL	0.00
35302 005001 210010 310152	DUE TO GOV UNITS - DEPT OF AGRICULTURE  TRC - DMS DIST/DEPT OF AG-INSP FEES	 2,652.16- 0.00 0.00
	** GL 35302 TOTAL	2,652.16-
35303 102380 180049	DUE TO GOV UNITS - TREASURY - TRUST FN CF PAID ADVERTISING/PROMOTION TRANSFER/SECTION 215.18	 0.00 0.00
	** GL 35303 TOTAL	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	 754,935.10-

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570000 DEPARTMENT OF CITRUS  
 20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,012,397.72-
210015	REGIONAL DATA CENTERS-SUS	0.00
210015	CF REGIONAL DATA CENTERS-SUS	29.10-
	** GL 35700 TOTAL	2,012,426.82-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
38700	CAPITAL LEASES-CURRENT PORTION	
060000	OPERATING CAPITAL OUTLAY	0.00
39900	OTHER CURRENT LIABILITIES	
220020	REFUND STATE REVENUES	0.00
39901	GENERAL LEDGER NAME NOT ON FILE	
920000	CATEGORY NAME NOT ON TITLE FILE	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	26,233,240.77-
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	529,816.47-
55400	FB RESERVED FR ADVANCES TO OTHER FUNDS	
000000	BALANCE BROUGHT FORWARD	11,250.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

570000 DEPARTMENT OF CITRUS  
 74 8 010006 DEPARTMENT OF CITRUS TRAVEL REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	5,000.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45700 000000	ADVANCES FROM OTHER FUNDS WITHIN DEPAR BALANCE BROUGHT FORWARD	5,000.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

570000 DEPARTMENT OF CITRUS  
 74 8 010007 DEPARTMENT OF CITRUS INCIDENTALS REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	1,250.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45700 000000	ADVANCES FROM OTHER FUNDS WITHIN DEPAR BALANCE BROUGHT FORWARD	1,250.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

570000 DEPARTMENT OF CITRUS  
 74 8 010008 DEPT OF CITRUS COUPON REDEMPTION REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	5,000.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45700 000000	ADVANCES FROM OTHER FUNDS WITHIN DEPAR BALANCE BROUGHT FORWARD	5,000.00-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

570000 DEPARTMENT OF CITRUS  
80 9 090001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	246,125.00
27200 000000 060000 080002	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD OPERATING CAPITAL OUTLAY MINOR REPAIRS/IMPROV-STATE ** GL 27200 TOTAL	709,451.64 40,320.42 13,680.00 763,452.06
27300 060000	ACC DEPR - BUILDINGS & BUILDING IMPROV OPERATING CAPITAL OUTLAY	706,914.87-
27600 000000 002900 040000 060000 100021	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD EXPENSES OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES ** GL 27600 TOTAL	4,354,108.84 507,893.32- 725.00- 1,215,814.79- 26,555.00 2,656,230.73
27700 000000 002900 040000 060000 100021	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD EXPENSES OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES ** GL 27700 TOTAL	8,951.68- 301,292.02 0.00 2,452,924.12- 26,555.00- 2,187,138.78-
28800 060000	OTHER FIXED ASSETS OPERATING CAPITAL OUTLAY	2,990.00
28900 060000	ACC DEPR OTHER FIXED ASSETS OPERATING CAPITAL OUTLAY	2,990.00-
51100 000000 060000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD OPERATING CAPITAL OUTLAY ** GL 51100 TOTAL	3,799.92 3,799.92- 0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	771,754.14-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

570000 DEPARTMENT OF CITRUS  
 90 9 010005 GENERAL LONG TERM DEBT ACCT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	211,392.88-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	603,119.29-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	814,512.17
	*** FUND TOTAL	0.00

# **State of Florida Department of Citrus**



## **2010-11 Schedule I and Related Documents**

October 2009

## **2010-11 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 2008-2009	Budgeted 2009-2010			Estimated 2010-2011		
		Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
<b>DOMESTIC</b>							
ORANGE							
Fresh	5,710	4,900	0.070	\$343,000	5,000	0.070	\$350,000
Processed	158,867	149,017	0.240	35,764,080	147,500	0.240	35,400,000
GRAPEFRUIT							
Fresh	8,920	8,700	0.350	3,045,000	8,000	0.350	2,800,000
Processed	12,380	12,846	0.350	4,496,100	10,800	0.350	3,780,000
SPECIALTY							
Fresh	3,237	3,061	0.080	244,880	2,646	0.080	211,680
Processed	2,275	2,014	0.240	483,360	1,854	0.240	444,960
TOTAL DOMESTIC							
Fresh	17,867	16,661		3,632,880	15,646		3,361,680
Processed	173,522	163,877		40,743,540	160,154		39,624,960
	<u>191,389</u>	<u>180,538</u>		<u>44,376,420</u>	<u>175,800</u>		<u>42,986,640</u>
<b>IMPORTS</b>							
Orange	19,604	27,600	0.080	3,132,600	26,000	0.080	2,080,000
Grapefruit	14	50	0.117	5,833	1	0.117	82
	<u>19,618</u>	<u>27,650</u>		<u>3,138,433</u>	<u>26,001</u>		<u>2,080,082</u>
<b>TOTAL</b>	<u>211,007</u>	<u>208,188</u>		<u>\$47,514,853</u>	<u>201,801</u>		<u>\$45,066,722</u>

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.

Florida has shown revenue increases in all FAS activity countries since initial 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	* 11,308,000	9.92	5,814,581	0	0	0	5,814,581
2009-10	* (est) 11,500,000	10.00	5,472,000	0	0	0	5,472,000
2010-11	* (est) 11,500,000	10.00	5,500,000	0	0	0	5,500,000

\* Includes Canada in the shipments and funding.

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

**Budget Period: 2010-11**

**Department:** Citrus  
**Budget Entity:** Department Level  
**Fund:** 2090 Citrus Advertising Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008-09	FY 2009-10	FY 2010-11
Advertising Tax Assessments	26,235,293	18,848,182	1,453,346
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTALS*</b>	<b>26,235,293</b>	<b>18,848,182</b>	<b>1,453,346</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: 2010 - 2011</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>Department Level</b>
	<b>2090</b>

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	453,086.96	(A)		453,086.96
ADD: Other Cash (See Instructions)	924,954.30	(B)		924,954.30
ADD: Investments	33,762,503.52	(C)		33,762,503.52
ADD: Outstanding Accounts Receivable	2,443,497.33	(D)		2,443,497.33
ADD: _____	0.00	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>37,584,042.11</b>	(F)	<b>0.00</b>	<b>37,584,042.11</b>
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	10,569,343.68	(H)		10,569,343.68
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	779,405.51	(I)		779,405.51
LESS:	0.00	(J)		0.00
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>26,235,292.92</b>	(K)	<b>0.00</b>	<b>26,235,292.92</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: 2010-2011**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-09 26,233,240.77 (A)

**Add/Subtract:** 0.00 (B)

**Other Adjustment(s):**

A/P not C/F 06/30/09 3,166.00 (C)

Prepaid Items-Not Reserved on T/B (1,113.85) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 26,235,292.92 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 26,235,292.92 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Citrus
Fund Name:	Florida Citrus Advertising Trust Fund
FLAIR #:*	570000
Name Position Telephone No. of Person Completing Form:	Debra J. Funkhouser, Comptroller 863-499-2559
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	601.15(7), F.S. "...in a special fund to be designated as the Florida Citrus Advertising Trust Fund, and all moneys in such fund are hereby appropriated to the Department of Citrus for the following purposes..."
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Advertising Tax Assessment - 601.15; Import Excise Taxes - 601.155; Other Income - 601.05; Investment Earnings - 601.10; Federal Grants - 216.212 (All above references are Florida Statutes)
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	601.15(7)(a) authorizes 4% General Revenue Service Charge; 601.15(7)(b) & (c) authorizes expenditures for Florida Citrus related activities in the areas of research and marketing.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Citrus Advertising Trust Fund supports the regulatory and marketing programs of the Department of Citrus, which continue to be of economic value to the Florida citrus industry. Activities include: Sponsored Research, Executive Direction, and Marketing.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No changes are recommended at this time.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

*Office of Policy and Budget - July 2009*