

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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, 2010

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	1,362,290.35
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	231,421.45
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	25,744,969.20
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	63,612.50
000504		0.00
	** GL 15300 TOTAL	63,612.50
15400 002300	LOANS AND NOTES RECEIVABLE	375,769.00
15500 000700	CONTRACTS AND GRANTS RECEIVABLE	2,070,309.77
001100		0.00
	** GL 15500 TOTAL	2,070,309.77
16300 001000	DUE FROM OTHER DEPARTMENTS	0.00
001800		0.00
040000	EXPENSES	0.00
	** GL 16300 TOTAL	0.00
17100 040000	SUPPLY INVENTORY EXPENSES	0.00
17101 000000	INVENTORIES - REPRODUCTION SUPPLIES BALANCE BROUGHT FORWARD	3,394.10
040000	EXPENSES	0.00
	** GL 17101 TOTAL	3,394.10

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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	372,653.26
19101 001800 040000	PREPAID POSTAGE EXPENSES	8,881.43- 13,265.27
	** GL 19101 TOTAL	4,383.84
19201 001800	GENERAL LEDGER NAME NOT ON FILE	0.00
19202 040000	DEPOSITS-UTILITIES EXPENSES	4,000.00
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 5,000.00-
	** GL 25700 TOTAL	11,250.00
31100 010000 030000 030000 040000 040000 060000 100091 100777 100777 102380 102380	ACCOUNTS PAYABLE CF SALARIES AND BENEFITS OTHER PERSONAL SERVICES 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	0.00 0.00 2,893.00- 0.00 6,465.24- 0.00 0.00 0.00 1,214,186.76- 0.00 3,532,583.61-

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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
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	4,756,128.61-
33100 040000	DEPOSITS PAYABLE EXPENSES	0.00
33101 002700	DEPOSITS PAYABLE - TAX BONDS	39,400.00-
220020	REFUND STATE REVENUES	9,700.00
	** GL 33101 TOTAL	29,700.00-
33102 002700	DEPOSITS PAYABLE - CASH BONDS	0.00
220020	REFUND STATE REVENUES	0.00
	** GL 33102 TOTAL	0.00
35300 030000	DUE TO OTHER DEPARTMENTS OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	6,069.38-
040000 CF	EXPENSES	0.00
100777	CONTRACTED SERVICES	657.57-
102380	PAID ADVERTISING/PROMOTION	0.00
210010	TRC - DMS	0.00
210018	DATA PROCESSING SERVICES - STATE TECHNOL OF	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,536.33-
	** GL 35300 TOTAL	9,263.28-
35301 005001	DUE TO GOV UNITS - DEPT OF REVENUE	0.00
310228	PAYMENT OF SALES TAX	0.00
	** GL 35301 TOTAL	0.00
35302 005001	DUE TO GOV UNITS - DEPT OF AGRICULTURE	1,335.65-
210010	TRC - DMS	0.00
310152	DIST/DEPT OF AG-INSP FEES	0.00
	** GL 35302 TOTAL	1,335.65-
35303 102380 CF	DUE TO GOV UNITS - TREASURY - TRUST FN PAID ADVERTISING/PROMOTION	0.00
180049	TRANSFER/SECTION 215.18	0.00
	** GL 35303 TOTAL	0.00

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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
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	658,815.64-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000 CF	EXPENSES	33,663.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,597,183.15-
102380	PAID ADVERTISING/PROMOTION	0.00
102380 CF	PAID ADVERTISING/PROMOTION	10,000.00-
210015	REGIONAL DATA CENTERS-SUS	0.00
210015 CF	REGIONAL DATA CENTERS-SUS	29.10-
	** GL 35700 TOTAL	2,640,875.25-
38500 060000	INSTALLMENT PURCHASE CONTRACTS OPERATING CAPITAL OUTLAY	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
38700 060000	CAPITAL LEASES-CURRENT PORTION OPERATING CAPITAL OUTLAY	0.00
39900 220020	OTHER CURRENT LIABILITIES REFUND STATE REVENUES	0.00
39901 920000	GENERAL LEDGER NAME NOT ON FILE CATEGORY NAME NOT ON TITLE FILE	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	21,846,859.07-
55200 000000	FUND BALANCE RESERVED FOR INVENTORIES BALANCE BROUGHT FORWARD	376,047.36-
55400 000000	FB RESERVED FR ADVANCES TO OTHER FUNDS BALANCE BROUGHT FORWARD	11,250.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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, 2010

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, 2010

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, 2010

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 3,555,557.86 13,680.00 4,278,689.50
27300 060000	ACC DEPR - BUILDINGS & BUILDING IMPROV OPERATING CAPITAL OUTLAY	735,921.87-
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- 1,339,201.97- 26,555.00 2,532,843.55
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 2,193,119.57- 26,555.00- 1,927,334.23-
28800 060000	OTHER CAPITAL ASSETS OPERATING CAPITAL OUTLAY	2,990.00
28900 060000	ACC DEPR - OTHER CAPITAL 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	4,394,401.95-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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	181,968.72-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	578,579.29-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	760,548.01
	*** FUND TOTAL	0.00 E

State of Florida Department of Citrus



2011-12 Schedule I Series

October 2010

Department of Citrus 2011-12 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.

Section III - Adjustments

- (\$1,114) – Prepaid at 6/30/09, part of Fund Balance not spendable
- \$3,270 – Change in Prepaid Postage from 6/30/09 to 6/30/10
- \$3,168 – Accounts Payable not certified forward, paid from FY 2009-10 appropriation, part of operating expenditures in Section IV.
- \$1,657,363 - Prior year (Sept. 2009)certified forward reversions
- (\$917,355) – Prior year certified forward paid from Foreign Currency Bank account
- \$1,352,786 – Current year operating expenses paid from Foreign Currency Bank account, not part of operating expenditures in Section IV.
- \$202,415 - Error in recording current year refund, need to reduce operating expenditures in Section IV. This current year refund was recorded on comptroller’s records as a prior year refund, not reducing the expense. This refund is not included in Section I as a revenue, but is included twice in operating expenditures in Section IV
- (\$231,217) – Prior period adjustment. Taxes collected in FY 2008-09 were refunded to taxpayer in FY 2009-10 and recorded as a prior period adjustment.
- (\$8,906) – Prior period adjustment. Write off FY 2008-09 grant receivable that was not received.
- (\$538) – Accounts Receivable 6/30/09 received in FY 2009-10
- (\$2,767) – Other Misc. Adjustments

Miscellaneous Revenue – 2010-11

Proviso language in the General Appropriations Act 2009 requires Citrus to relocate headquarters to the Bob Crawford Agricultural Center in Bartow, Florida. The proviso language goes on to require the Board of Trustees of the Internal Improvement Trust Fund to surplus the Citrus headquarters building and land located at 1115 East Memorial Boulevard, Lakeland, Florida, pursuant to the requirements of s. 253.025, FS. Proceeds from the sale shall be deposited in the Citrus Advertising Trust Fund.

The Department currently estimates the proceeds from the sale to be approximately \$1,500,000, based on current Polk county records and a blend of office and warehouse cost/square foot rates for other properties in this vicinity.

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

	Actual Revenue Boxes 2009-2010	Budgeted 2010-2011			Estimated 2011-2012		
		Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
DOMESTIC							
ORANGE							
Fresh	4,732	4,500	0.115	\$517,500	4,500	0.115	\$517,500
Processed	129,122	141,842	0.255	36,169,710	137,500	0.255	35,062,500
GRAPEFRUIT							
Fresh	8,793	8,400	0.365	3,066,000	8,000	0.365	2,920,000
Processed	10,878	11,483	0.365	4,191,295	9,300	0.365	3,394,500
SPECIALTY							
Fresh	3,281	2,950	0.180	531,000	2,900	0.180	522,000
Processed	2,315	2,026	0.255	516,630	1,920	0.255	489,600
TOTAL DOMESTIC							
Fresh	16,806	15,850		4,114,500	15,400		3,959,500
Processed	142,315	155,351		40,877,635	148,720		38,946,600
	<u>159,121</u>	<u>171,201</u>		<u>44,992,135</u>	<u>164,120</u>		<u>42,906,100</u>
IMPORTS							
Orange	25,151	25,200	0.085	2,142,000	19,000	0.085	1,615,000
Grapefruit	94	100	0.122	12,167	500	0.122	60,833
	<u>25,245</u>	<u>25,300</u>		<u>2,154,167</u>	<u>19,500</u>		<u>1,675,833</u>
TOTAL	<u>184,366</u>	<u>196,501</u>		<u>\$47,146,302</u>	<u>183,620</u>		<u>\$44,581,933</u>

The Department of Citrus certifies this to be the most accurate estimate of revenues at this time. OPM will be notified of 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
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	* 11,312,000	14.32	5,472,000	0	0	0	5,472,000
2010-11	* (est) 11,500,000	10.00	5,205,000	0	0	0	5,205,000
2011-12	* (est) 11,500,000	10.00	5,200,000	0	0	0	5,200,000

* Includes Canada in the shipments and funding.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	231,421	(A)		231,421
ADD: Other Cash (See Instructions)	1,362,290	(B)		1,362,290
ADD: Investments	25,744,969	(C)		25,744,969
ADD: Outstanding Accounts Receivable	2,595,913	(D)		2,595,913
ADD:	-	(E)		-
Total Cash plus Accounts Receivable	29,934,594	(F)		29,934,594
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	7,397,004	(H)		7,397,004
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	692,387	(I)		692,387
LESS:		(J)		-
Unreserved Fund Balance, 07/01/10	21,845,203	(K)		21,845,203 **

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.

Office of Policy and Budget - July 2010

RECON OF FUND BALANCE PER T/B TO SCHEDULE I AND SCHEDULE IC

21,846,859 Unreserved F/B per T/B 06/30/10	
6,727 A/P not C/F - Operating Cats 06/30/10	
(8,383) Prepaid Items - Not Spendable	
21,845,203	Adjusted Unreserved F/B 06/30/10

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10 (A)

Add/Subtract: (B)

Other Adjustment(s):

A/P not C/F 6/30/10 (C)

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

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**