

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

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

| G-L<br>CAT      | G-L ACCOUNT NAME   | BEGINNING BALANCE |
|-----------------|--|-------------------|
| 13100<br>000000 | UNEXPENDED GENERAL REVENUE RELEASES<br>BALANCE BROUGHT FORWARD | 0.00              |
| 54900<br>000000 | ASSIGNED FUND BALANCE<br>BALANCE BROUGHT FORWARD               | 0.00              |
|                 | *** FUND TOTAL   | 0.00              |

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2011

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

| G-L<br>CAT      | G-L ACCOUNT NAME  | BEGINNING BALANCE |
|-----------------|---|-------------------|
| 11102<br>000000 | GENERAL LEDGER NAME NOT ON FILE<br>BALANCE BROUGHT FORWARD        | 0.00              |
| 11205<br>000000 | CASH IN BANK - FOREIGN CURRENCY<br>BALANCE BROUGHT FORWARD        | 840,748.11        |
| 12100<br>000000 | UNRELEASED CASH IN STATE TREASURY<br>BALANCE BROUGHT FORWARD      | 289,731.55        |
| 14100<br>000000 | POOLED INVESTMENTS WITH STATE TREASURY<br>BALANCE BROUGHT FORWARD | 25,229,310.98     |
| 15100<br>000400 | ACCOUNTS RECEIVABLE   | 0.00              |
| 001200          |   | 0.00              |
| 001801          |   | 0.00              |
|                 | ** GL 15100 TOTAL   | 0.00              |
| 15300<br>000500 | INTEREST AND DIVIDENDS RECEIVABLE                                 | 54,161.27         |
| 000504          |   | 0.00              |
|                 | ** GL 15300 TOTAL   | 54,161.27         |
| 15400<br>002300 | LOANS AND NOTES RECEIVABLE  | 375,769.00        |
| 15500<br>000700 | CONTRACTS AND GRANTS RECEIVABLE                                   | 2,623,354.07      |
| 001100          |   | 0.00              |
|                 | ** GL 15500 TOTAL   | 2,623,354.07      |
| 16300<br>001000 | DUE FROM OTHER DEPARTMENTS  | 0.00              |
| 001800          |   | 0.00              |
| 040000          | EXPENSES  | 0.00              |
|                 | ** GL 16300 TOTAL   | 0.00              |
| 17100<br>040000 | SUPPLY INVENTORY<br>EXPENSES                                      | 0.00              |
| 17101<br>040000 | INVENTORIES - REPRODUCTION SUPPLIES<br>EXPENSES                   | 0.00              |

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

| G-L<br>CAT  | G-L ACCOUNT NAME   | BEGINNING BALANCE   |
|---|--|---|
| 17121<br>000000   | INVENTORIES - DISPLAY MATERIALS<br>BALANCE BROUGHT FORWARD   | 225,544.48  |
| 19101<br>001800<br>040000   | PREPAID POSTAGE<br><br>EXPENSES  | 8,881.43-<br>12,896.01  |
|   | ** GL 19101 TOTAL  | 4,014.58  |
| 19201<br>001800   | GENERAL LEDGER NAME NOT ON FILE  | 0.00  |
| 19202<br>040000   | DEPOSITS-UTILITIES<br>EXPENSES   | 4,000.00  |
| 19203<br>001800<br>102380   | DEPOSITS - COUPON REDEMPTION<br><br>PAID ADVERTISING/PROMOTION   | 0.00<br>25,000.00   |
|   | ** GL 19203 TOTAL  | 25,000.00   |
| 19204<br>102380   | GENERAL LEDGER NAME NOT ON FILE<br>PAID ADVERTISING/PROMOTION  | 0.00  |
| 19205<br>102380   | PREPAID-FOREIGN CURRENCY<br>PAID ADVERTISING/PROMOTION   | 0.00  |
| 25100<br>102380   | ADVANCES TO OTHER FUNDS BETWEEN DEPART<br>PAID ADVERTISING/PROMOTION   | 0.00  |
| 25700<br>000000<br>004700   | ADVANCES TO OTHER FUNDS WITHIN DEPARTM<br>BALANCE BROUGHT FORWARD  | 6,250.00<br>0.00  |
|   | ** GL 25700 TOTAL  | 6,250.00  |
| 31100<br>010000<br>030000<br>040000<br>040000<br>060000<br>060000<br>100091<br>100777<br>100777<br>102380<br>102380 | ACCOUNTS PAYABLE<br>CF SALARIES AND BENEFITS<br>CF OTHER PERSONAL SERVICES<br>EXPENSES<br>CF EXPENSES<br>OPERATING CAPITAL OUTLAY<br>CF OPERATING CAPITAL OUTLAY<br>CF PROTECTED SPECIES REHAB<br>CONTRACTED SERVICES<br>CF CONTRACTED SERVICES<br>PAID ADVERTISING/PROMOTION<br>CF PAID ADVERTISING/PROMOTION | 0.00<br>0.00<br>0.00<br>53,160.68-<br>0.00<br>245,142.00-<br>0.00<br>0.00<br>611,574.02-<br>0.00<br>5,746,923.23- |

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| G-L<br>CAT         | G-L ACCOUNT NAME   | BEGINNING BALANCE |
|--------------------|--|-------------------|
| 210015             | REGIONAL DATA CENTERS-SUS  | 0.00              |
|                    | ** GL 31100 TOTAL  | 6,656,799.93-     |
| 33100<br>040000    | DEPOSITS PAYABLE<br>EXPENSES   | 0.00              |
| 33101<br>002700    | DEPOSITS PAYABLE - TAX BONDS   | 29,700.00-        |
| 220020             | REFUND STATE REVENUES  | 0.00              |
|                    | ** GL 33101 TOTAL  | 29,700.00-        |
| 33102<br>002700    | DEPOSITS PAYABLE - CASH BONDS  | 0.00              |
| 220020             | REFUND STATE REVENUES  | 0.00              |
|                    | ** GL 33102 TOTAL  | 0.00              |
| 35300<br>010000    | DUE TO OTHER DEPARTMENTS<br>SALARIES AND BENEFITS                    | 1,213.34-         |
| 030000             | OTHER PERSONAL SERVICES  | 0.00              |
| 040000             | EXPENSES   | 3,240.30-         |
| 040000 CF          | EXPENSES   | 0.00              |
| 100777             | CONTRACTED SERVICES  | 939.22-           |
| 102380             | PAID ADVERTISING/PROMOTION   | 20,799.00-        |
| 210010             | TRC - DMS  | 0.00              |
| 210018             | DATA PROCESSING SERVICES - STATE TECHNOL OF                          | 0.00              |
| 310403             | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE                           | 2,405.71-         |
|                    | ** GL 35300 TOTAL  | 28,597.57-        |
| 35301<br>005001    | DUE TO GOV UNITS - DEPT OF REVENUE                                   | 0.00              |
| 310228             | PAYMENT OF SALES TAX   | 0.00              |
|                    | ** GL 35301 TOTAL  | 0.00              |
| 35302<br>005001    | DUE TO GOV UNITS - DEPT OF AGRICULTURE                               | 1,941.94-         |
| 210010             | TRC - DMS  | 0.00              |
| 310152             | DIST/DEPT OF AG-INSP FEES  | 0.00              |
|                    | ** GL 35302 TOTAL  | 1,941.94-         |
| 35303<br>102380 CF | DUE TO GOV UNITS - TREASURY - TRUST FN<br>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<br>CAT      | G-L ACCOUNT NAME   | BEGINNING BALANCE |
|-----------------|--|-------------------|
| 35600<br>310322 | DUE TO GENERAL REVENUE<br>SERVICE CHARGE TO GEN REV                | 708,691.94-       |
| 35700           | DUE TO COMPONENT UNIT/PRIMARY                                      |                   |
| 040000          | EXPENSES   | 0.00              |
| 040000 CF       | EXPENSES   | 0.00              |
| 100777          | CONTRACTED SERVICES  | 0.00              |
| 100777 CF       | CONTRACTED SERVICES  | 103,012.20-       |
| 102380          | PAID ADVERTISING/PROMOTION   | 0.00              |
| 102380 CF       | PAID ADVERTISING/PROMOTION   | 10,000.00-        |
| 210015          | REGIONAL DATA CENTERS-SUS  | 0.00              |
|                 | ** GL 35700 TOTAL  | 113,012.20-       |
| 38500<br>060000 | INSTALLMENT PURCHASE CONTRACTS<br>OPERATING CAPITAL OUTLAY         | 0.00              |
| 38600<br>010000 | CURRENT COMPENSATED ABSENCES LIABILITY<br>SALARIES AND BENEFITS    | 2,697.40-         |
| 38700<br>060000 | CAPITAL LEASES-CURRENT PORTION<br>OPERATING CAPITAL OUTLAY         | 0.00              |
| 39900<br>220020 | OTHER CURRENT LIABILITIES<br>REFUND STATE REVENUES                 | 0.00              |
| 39901<br>920000 | GENERAL LEDGER NAME NOT ON FILE<br>CATEGORY NAME NOT ON TITLE FILE | 0.00              |
| 54900<br>000000 | ASSIGNED FUND BALANCE<br>BALANCE BROUGHT FORWARD                   | 97,713.37         |
| 56100<br>000000 | NONSPENDABLE - INVENTORIES AND PREPAID<br>BALANCE BROUGHT FORWARD  | 229,559.06-       |
| 58100<br>000000 | COMMITTED FUND BALANCE<br>BALANCE BROUGHT FORWARD                  | 21,998,347.37-    |
| 58101<br>000000 | COMMITTED-ADVANCES TO OTHER FUNDS<br>BALANCE BROUGHT FORWARD       | 6,250.00-         |
|                 | *** FUND TOTAL   | 0.00              |

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

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

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

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

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

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

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

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

| G-L<br>CAT      | G-L ACCOUNT NAME   | BEGINNING BALANCE |
|-----------------|--|-------------------|
| 16800<br>000000 | DUE FROM STATE FUNDS - REVOLVING FUND<br>BALANCE BROUGHT FORWARD | 0.00              |
|                 | *** FUND TOTAL   | 0.00              |



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

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

| G-L<br>CAT  | G-L ACCOUNT NAME   | BEGINNING BALANCE  |
|---|--|--|
| 27100<br>000000   | LAND AND LAND IMPROVEMENTS<br>BALANCE BROUGHT FORWARD  | 246,125.00   |
| 27200<br>000000<br>060000<br>080002                     | BUILDINGS AND BUILDING IMPROVEMENTS<br>BALANCE BROUGHT FORWARD<br>OPERATING CAPITAL OUTLAY<br>MINOR REPAIRS/IMPROV-STATE<br>** GL 27200 TOTAL          | 0.00<br>4,265,009.50<br>13,680.00<br>4,278,689.50                    |
| 27300<br>060000   | ACC DEPR - BUILDINGS & BUILDING IMPROV<br>OPERATING CAPITAL OUTLAY   | 882,103.35-  |
| 27600<br>000000<br>002900<br>040000<br>060000<br>100021 | FURNITURE AND EQUIPMENT<br>BALANCE BROUGHT FORWARD<br>EXPENSES<br>OPERATING CAPITAL OUTLAY<br>ACQUISITION/MOTOR VEHICLES<br>** GL 27600 TOTAL          | 0.00<br>0.00<br>0.00<br>2,798,251.47<br>26,555.00<br>2,824,806.47    |
| 27700<br>000000<br>002900<br>040000<br>060000<br>100021 | ACC DEPR - FURNITURE & EQUIPMENT<br>BALANCE BROUGHT FORWARD<br>EXPENSES<br>OPERATING CAPITAL OUTLAY<br>ACQUISITION/MOTOR VEHICLES<br>** GL 27700 TOTAL | 0.00<br>0.00<br>0.00<br>2,002,476.00-<br>26,555.00-<br>2,029,031.00- |
| 28800<br>060000   | OTHER CAPITAL ASSETS<br>OPERATING CAPITAL OUTLAY   | 2,990.00   |
| 28900<br>060000   | ACC DEPR - OTHER CAPITAL ASSETS<br>OPERATING CAPITAL OUTLAY  | 2,990.00-  |
| 51100<br>000000<br>060000                               | GENERAL LEDGER NAME NOT ON FILE<br>BALANCE BROUGHT FORWARD<br>OPERATING CAPITAL OUTLAY<br>** GL 51100 TOTAL  | 3,799.92<br>3,799.92-<br>0.00  |
| 54900<br>000000   | ASSIGNED FUND BALANCE<br>BALANCE BROUGHT FORWARD   | 4,438,486.62-  |
|   | *** FUND TOTAL   | 0.00   |

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

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

| G-L<br>CAT      | G-L ACCOUNT NAME  | BEGINNING BALANCE |
|-----------------|---|-------------------|
| 38600<br>000000 | CURRENT COMPENSATED ABSENCES LIABILITY<br>BALANCE BROUGHT FORWARD | 174,780.18-       |
| 48600<br>000000 | COMPENSATED ABSENCES LIABILITY<br>BALANCE BROUGHT FORWARD         | 562,320.58-       |
| 54900<br>000000 | ASSIGNED FUND BALANCE<br>BALANCE BROUGHT FORWARD                  | 737,100.76        |
|                 | *** FUND TOTAL  | 0.00              |

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# State of Florida Department of Citrus



## 2012-13 Schedule I Series

September 2011

## **Department of Citrus 2012-13 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**

- (\$4,384) – Prepaid at 6/30/10, part of Fund Balance not spendable
- (\$369) – Change in Prepaid Postage from 6/30/10 to 6/30/11
- \$6,727 – Accounts Payable not certified forward, paid from FY 2010-11 appropriation, part of operating expenditures in Section IV.
- \$3,626,817 - Prior year (Sept. 2010)certified forward reversions
- (\$682,119) – Prior year certified forward paid from Foreign Currency Bank account
- \$159,462 – Current year operating expenses (purchase of foreign currency) which is a part of expenditures in Section IV, still on deposit in foreign currency bank account. This amount was not expended in current year.
- (\$302,269) – Prior period adjustment. Taxes collected in FY 2009-10 were refunded to taxpayer in FY 2010-11 and recorded as a prior period adjustment.
- (\$68,650) – Prior period adjustment. Write off FY 2009-10 grant receivable that was not received.
- (\$86,221) – Receivable write-off – uncollectible, approved by CFO office.
- (\$261) – Other Misc. Adjustments

#### **Miscellaneous Revenue – 2011-12**

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. The building and land were sold in July 2011. Proceeds (\$1,190,961) from the sale were deposited in the Citrus Advertising Trust Fund.

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

|                       | Actual<br>Revenue<br>Boxes<br>2010-2011 | Budgeted 2011-2012 |          |                      | Estimated 2012-2013 |          |                      |
|-----------------------|---|--------------------|----------|----------------------|---------------------|----------|----------------------|
|                       |   | Boxes              | Tax Rate | Estimated<br>Revenue | Boxes               | Tax Rate | Estimated<br>Revenue |
| <b>DOMESTIC</b>       |   |                    |          |                      |                     |          |                      |
| <b>ORANGE</b>         |   |                    |          |                      |                     |          |                      |
| Fresh                 | 4,586                                   | 4,500              | 0.050    | \$225,000            | 4,500               | 0.050    | \$225,000            |
| Processed             | 131,077                                 | 137,490            | 0.230    | 31,622,700           | 138,000             | 0.230    | 31,740,000           |
| <b>GRAPEFRUIT</b>     |   |                    |          |                      |                     |          |                      |
| Fresh                 | 7,801                                   | 8,000              | 0.340    | 2,720,000            | 8,000               | 0.340    | 2,720,000            |
| Processed             | 11,444                                  | 10,550             | 0.340    | 3,587,000            | 10,300              | 0.340    | 3,502,000            |
| <b>SPECIALTY</b>      |   |                    |          |                      |                     |          |                      |
| Fresh                 | 3,260                                   | 2,859              | 0.140    | 400,260              | 2,900               | 0.140    | 406,000              |
| Processed             | 2,772                                   | 2,041              | 0.230    | 469,430              | 2,000               | 0.230    | 460,000              |
| <b>TOTAL DOMESTIC</b> |   |                    |          |                      |                     |          |                      |
| Fresh                 | 15,647                                  | 15,359             |          | 3,345,260            | 15,400              |          | 3,351,000            |
| Processed             | 145,293.1                               | 150,081            |          | 35,679,130           | 150,300             |          | 35,702,000           |
|                       | <u>160,940.1</u>                        | <u>165,440</u>     |          | <u>39,024,390</u>    | <u>165,700</u>      |          | <u>39,053,000</u>    |
| <b>IMPORTS</b>        |   |                    |          |                      |                     |          |                      |
| Orange                | 14,111                                  | 30,000             | 0.077    | 2,300,000            | 20,000              | 0.077    | 1,533,333            |
| Grapefruit            | 7                                       | 300                | 0.113    | 34,000               | 300                 | 0.113    | 34,000               |
|                       | <u>14,117</u>                           | <u>30,300</u>      |          | <u>2,334,000</u>     | <u>20,300</u>       |          | <u>1,567,333</u>     |
| <b>TOTAL</b>          | <u>175,057</u>                          | <u>195,740</u>     |          | <u>\$41,358,390</u>  | <u>186,000</u>      |          | <u>\$40,620,333</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<br>FUNDING | QSP<br>FUNDING | EMO<br>FUNDING | 108<br>FUNDING | TOTAL<br>FAS<br>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     | *(est)     | 10,500,000 | 13.50          | 5,201,171      | 0              | 0              | 0                       | 5,201,171 |
| 2012-13     | *(est)     | 10,500,000 | 13.50          | 5,200,000      | 0              | 0              | 0                       | 5,200,000 |

\* Includes Canada in the shipments and funding.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

|                             |                               |
|-----------------------------|-------------------------------|
| <b>Department Title:</b>    | Budget Period: 2012 - 2013    |
| <b>Trust Fund Title:</b>    | Citrus                        |
| <b>Budget Entity:</b>       | Citrus Advertising Trust Fund |
| <b>LAS/PBS Fund Number:</b> | 2090                          |

|   | Balance as of<br>6/30/2011 |     | SWFS*<br>Adjustments |  | Adjusted<br>Balance |
|---|----------------------------|-----|----------------------|--|---------------------|
| <b>Chief Financial Officer's (CFO) Cash Balance</b> | 289,731.55                 | (A) |                      |  |                     |
| ADD: Other Cash (See Instructions)                  | 840,748.11                 | (B) |                      |  |                     |
| ADD: Investments                                    | 25,229,310.98              | (C) |                      |  |                     |
| ADD: Outstanding Accounts Receivable                | 3,053,284.34               | (D) |                      |  |                     |
| ADD: _____  |                            | (E) |                      |  |                     |
| <b>Total Cash plus Accounts Receivable</b>          | <b>29,413,074.98</b>       | (F) |                      |  |                     |
| LESS: Allowances for Uncollectibles                 |                            | (G) |                      |  |                     |
| LESS: Approved "A" Certified Forwards               | 6,769,812.13               | (H) |                      |  |                     |
| Approved "B" Certified Forwards                     |                            | (H) |                      |  |                     |
| Approved "FCO" Certified Forwards                   |                            | (H) |                      |  |                     |
| LESS: Other Accounts Payable (Nonoperating)         | 745,436.99                 | (I) |                      |  |                     |
| LESS: _____   |                            | (J) |                      |  |                     |
| <b>Unreserved Fund Balance, 07/01/11</b>            | <b>21,897,825.86</b>       | (K) |                      |  | **                  |

**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: 2012 - 2013**

**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, 07/01/11**

Total all GLC's 5XXXX for governmental funds; 22,136,443.06 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** (229,559.06) (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description (Unspent Certified)  (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 26,191.86 (D)

Prepaid Items - Not Spendable (29,000.00) (D)

Advances to other funds (G/L 58101) (6,250.00) (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 21,897,825.86 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 21,897,825.86 (F)

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

**\*SHOULD EQUAL ZERO.**