

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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, 2008

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	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	1,956,776.65
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	783,385.83
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	24,751,679.71
15100	ACCOUNTS RECEIVABLE	
000400		0.00
001200		86,221.39
001801		0.00
	** GL 15100 TOTAL	86,221.39
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		70,906.36
000504		0.00
	** GL 15300 TOTAL	70,906.36
15400	LOANS AND NOTES RECEIVABLE	
002300		506,852.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000700		1,927,757.75
001100		0.00
	** GL 15500 TOTAL	1,927,757.75
16300	DUE FROM OTHER DEPARTMENTS	
001000		0.00
001800		0.00
040000	EXPENSES	134.56
	** GL 16300 TOTAL	134.56
17100	SUPPLY INVENTORY	
040000	EXPENSES	0.00
17101	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	6,165.70
040000	EXPENSES	0.00
	** GL 17101 TOTAL	6,165.70

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20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17111 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	27.02
17121 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	621,689.90
19101 001800 040000	GENERAL LEDGER NAME NOT ON FILE EXPENSES	8,881.43- 10,160.86
	** GL 19101 TOTAL	1,279.43
19201 001800	GENERAL LEDGER NAME NOT ON FILE	0.00
19203 001800 102380	GENERAL LEDGER NAME NOT ON FILE PAID ADVERTISING/PROMOTION	0.00 50,000.00
	** GL 19203 TOTAL	50,000.00
19204 102380	GENERAL LEDGER NAME NOT ON FILE PAID ADVERTISING/PROMOTION	0.00
25100 102380	ADVANCES TO OTHER FUNDS BETWEEN DEPART PAID ADVERTISING/PROMOTION	0.00
25700 000000	ADVANCES TO OTHER FUNDS WITHIN DEPARTM BALANCE BROUGHT FORWARD	16,250.00
31100	ACCOUNTS PAYABLE	
010000 CF	SALARIES AND BENEFITS	0.00
030000 CF	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	18,813.65-
060000 CF	OPERATING CAPITAL OUTLAY	0.00
100091 CF	PROTECTED SPECIES REHAB	0.00
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,301,536.18-
102380	PAID ADVERTISING/PROMOTION	0.00
102380 CF	PAID ADVERTISING/PROMOTION	5,357,366.28-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	6,677,716.11-

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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
33100 040000	DEPOSITS PAYABLE EXPENSES	0.00
33101 002700 220020	GENERAL LEDGER NAME NOT ON FILE REFUND STATE REVENUES	13,900.00- 7,200.00
	** GL 33101 TOTAL	6,700.00-
33102 002700 220020	GENERAL LEDGER NAME NOT ON FILE 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	41,480.31- 7,149.66- 0.00 819.13- 0.00 0.00 0.00 2,355.55-
	** GL 35300 TOTAL	51,804.65-
35301 005001 310228	GENERAL LEDGER NAME NOT ON FILE PAYMENT OF SALES TAX	0.00 0.00
	** GL 35301 TOTAL	0.00
35302 005001 210010 310152	GENERAL LEDGER NAME NOT ON FILE TRC - DMS DIST/DEPT OF AG-INSP FEES	3,473.05- 0.00 0.00
	** GL 35302 TOTAL	3,473.05-
35303 102380 180049	GENERAL LEDGER NAME NOT ON FILE 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	774,918.52-

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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	65,000.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	44,470.79-
210015	REGIONAL DATA CENTERS-SUS	0.00
210015 CF	REGIONAL DATA CENTERS-SUS	29.10-
	** GL 35700 TOTAL	109,499.89-
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	22,510,881.46-
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	627,882.62-
55400	FB RESERVED FR ADVANCES TO OTHER FUNDS	
000000	BALANCE BROUGHT FORWARD	16,250.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	10,000.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45700 000000	ADVANCES FROM OTHER FUNDS WITHIN DEPAR BALANCE BROUGHT FORWARD	10,000.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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, 2008

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, 2008

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	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	709,451.64
060000	OPERATING CAPITAL OUTLAY	40,320.42
080002	MINOR REPAIRS/IMPROV-STATE	13,680.00
	** GL 27200 TOTAL	763,452.06
27300 060000	ACC DEPR - BUILDINGS & BUILDING IMPROV OPERATING CAPITAL OUTLAY	701,342.73-
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	4,354,108.84
002900		507,893.32-
040000	EXPENSES	725.00-
060000	OPERATING CAPITAL OUTLAY	1,163,241.47-
100021	ACQUISITION/MOTOR VEHICLES	26,555.00
	** GL 27600 TOTAL	2,708,804.05
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	8,951.68-
002900		301,292.02
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	2,488,897.01-
100021	ACQUISITION/MOTOR VEHICLES	26,555.00-
	** GL 27700 TOTAL	2,223,111.67-
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	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	3,799.92
060000	OPERATING CAPITAL OUTLAY	3,799.92-
	** GL 51100 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	793,926.71-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	207,656.42-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	605,563.54-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	813,219.96
	*** FUND TOTAL	0.00E

# **State of Florida Department of Citrus**



## **2009-10 Schedule I and Related Documents**

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>							
<b>ORANGE</b>							
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
<b>GRAPEFRUIT</b>							
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
<b>SPECIALTY</b>							
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
<b>TOTAL DOMESTIC</b>							
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>

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>	Citrus
<b>Budget Entity:</b>	Citrus Advertising Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	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> **

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009-2010**

<b>Department Title:</b>	<u>Citrus</u>
<b>Trust Fund Title:</b>	<u>Citrus Advertising Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2090</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="22,510,881.46"/>	(A)
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<b>Add/Subtract:</b>	<input type="text" value="0.00"/>	(B)
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<b>Other Adjustment(s):</b>	<input type="text" value="0.00"/>	(C)
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<input type="text" value="0.00"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="22,510,881.46"/>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="22,510,881.46"/>	(E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*
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**\*SHOULD EQUAL ZERO.**