

BGTRBAL-07 AS OF 07/01/13

57000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

DATE RUN 08/02/13
PAGE 1

570000 DEPARTMENT OF CITRUS

10 1 000291 CITRUS DEPT. GENERAL REVENUE

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

13100 UNEXPENDED GENERAL REVENUE RELEASES

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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	291,955.99
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	20,589,309.62
14303	SPECIAL INVESTMENT WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,083,367.70
15100	ACCOUNTS RECEIVABLE	
000400		0.00
001200		0.00
001801		0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		13,348.34
000504		0.00
	** GL 15300 TOTAL	13,348.34
15400	LOANS AND NOTES RECEIVABLE	
002300		375,769.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000700		1,297,438.13
001100		0.00
	** GL 15500 TOTAL	1,297,438.13
16300	DUE FROM OTHER DEPARTMENTS	
001000		0.00
001800		0.00
040000	EXPENSES	0.00
	** GL 16300 TOTAL	0.00
17100	SUPPLY INVENTORY	
040000	EXPENSES	0.00

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17101	INVENTORIES - REPRODUCTION SUPPLIES	
040000	EXPENSES	0.00
17121	INVENTORIES - DISPLAY MATERIALS	
000000	BALANCE BROUGHT FORWARD	376,858.88
19101	PREPAID POSTAGE	
001800		8,881.43-
040000	EXPENSES	11,441.43
	** GL 19101 TOTAL	2,560.00
19201	GENERAL LEDGER NAME NOT ON FILE	
001800		0.00
19202	DEPOSITS-UTILITIES	
040000	EXPENSES	4,000.00
19203	DEPOSITS - COUPON REDEMPTION	
001800		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		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	6,356.96-
060000	CF OPERATING CAPITAL OUTLAY	0.00
100091	CF PROTECTED SPECIES REHAB	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	541,820.05-
102380	PAID ADVERTISING/PROMOTION	0.00
102380	CF PAID ADVERTISING/PROMOTION	5,615,870.89-
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	6,164,047.90-

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
33100	DEPOSITS PAYABLE		
040000	EXPENSES		0.00
33101	DEPOSITS PAYABLE - TAX BONDS		
002700			11,800.00-
220020	REFUND STATE REVENUES		0.00
	** GL 33101 TOTAL		11,800.00-
33102	DEPOSITS PAYABLE - CASH BONDS		
002700			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		3,421.33-
040000	CF EXPENSES		0.00
100777	CONTRACTED SERVICES		699.33-
102380	PAID ADVERTISING/PROMOTION		0.00
210010	TRC - DMS		0.00
210018	DATA PROCESSING SERVICES - STATE TECHNOL OF		0.00
210021	SOUTHWOOD SRC		125.62-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		2,225.48-
	** GL 35300 TOTAL		6,471.76-
35301	DUE TO GOV UNITS - DEPT OF REVENUE		
005001			0.00
310228	PAYMENT OF SALES TAX		0.00
	** GL 35301 TOTAL		0.00
35302	DUE TO GOV UNITS - DEPT OF AGRICULTURE		
005001			0.00
210010	TRC - DMS		0.00
310152	DIST/DEPT OF AG-INSP FEES		4,551.83-
	** GL 35302 TOTAL		4,551.83-
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		631,168.33-

570000 DEPARTMENT OF CITRUS

20 2 090001 CITRUS ADVERTISING TRUST FUND DEPT OF CITRUS

G-L	G-L ACCOUNT NAME	CAT	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		77,791.50-
102380	PAID ADVERTISING/PROMOTION		0.00
102380	CF PAID ADVERTISING/PROMOTION		28,109.00-
210015	REGIONAL DATA CENTERS-SUS		0.00
	** GL 35700 TOTAL		105,900.50-
38500	INSTALLMENT PURCHASE CONTRACTS		
060000	OPERATING CAPITAL OUTLAY		0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
010000	SALARIES AND BENEFITS		1,215.19-
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		1,882,100.67
56100	NONSPENDABLE - INVENTORIES AND PREPAID		
000000	BALANCE BROUGHT FORWARD		379,418.88-
57400	RESTRICTED BY ENABLING LEGISLATION		
000000	BALANCE BROUGHT FORWARD		18,637,133.94-
57401	RESTRICTED-ADVANCES TO OTHER FUNDS		
000000	BALANCE BROUGHT FORWARD		6,250.00-
	*** FUND TOTAL		0.00

570000 DEPARTMENT OF CITRUS		
74 8 010006 DEPARTMENT OF CITRUS TRAVEL REVOLVING FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	5,000.00
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
45700	ADVANCES FROM OTHER FUNDS WITHIN DEPAR	
000000	BALANCE BROUGHT FORWARD	5,000.00-
	*** FUND TOTAL	0.00

570000 DEPARTMENT OF CITRUS

74 8 010007 DEPARTMENT OF CITRUS INCIDENTALS REVOLVING FUND

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

BGTRBAL-07 AS OF 07/01/13

570000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

DATE RUN 08/02/13
PAGE 8

570000 DEPARTMENT OF CITRUS

74 8 010008 DEPT OF CITRUS COUPON REDEMPTION REVOLVING FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

570000 DEPARTMENT OF CITRUS

80 9 090001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	60,000.00
002900		0.00
	** GL 27100 TOTAL	60,000.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
002900		0.00
060000	OPERATING CAPITAL OUTLAY	3,541,310.20
080002	MINOR REPAIRS/IMPROV-STATE	13,680.00
	** GL 27200 TOTAL	3,554,990.20
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
002900		0.00
060000	OPERATING CAPITAL OUTLAY	475,917.27-
	** GL 27300 TOTAL	475,917.27-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
002900		0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	2,462,724.84
100021	ACQUISITION/MOTOR VEHICLES	26,555.00
	** GL 27600 TOTAL	2,489,279.84
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
002900		0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	1,869,147.51-
100021	ACQUISITION/MOTOR VEHICLES	26,555.00-
	** GL 27700 TOTAL	1,895,702.51-
28800	OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	2,990.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	2,990.00-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	3,799.92
060000	OPERATING CAPITAL OUTLAY	3,799.92-
	** GL 51100 TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

570000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

DATE RUN 08/02/13
PAGE 10

570000 DEPARTMENT OF CITRUS
80 9 090001 GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME
CAT
54900 COMMITTED FUND BALANCE
000000 BALANCE BROUGHT FORWARD
*** FUND TOTAL

BEGINNING BALANCE
3,732,650.26-
0.00

570000 DEPARTMENT OF CITRUS

90 9 010005 GENERAL LONG TERM DEBT ACCT GROUP

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	130,865.30-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	460,421.24-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	591,286.54
	*** FUND TOTAL	0.00

Department of Citrus 2014-15 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

- \$6,250– Decrease to Revolving Fund.
- (\$29,000) – Deposits not spendable.
- \$4,140 – Accounts Payable not certified forward, paid from FY 2012-13 appropriation, part of operating expenditures in Section IV.
- \$2,460,927- Prior year (Sept. 2012)certified forward reversions
- (\$1,300,286)-Reduce Reversions by amount of certified paid from foreign currency bank account. (not through FLAIR)
- (\$4,278,533) – Actual current year expenditures paid from foreign currency bank account. (Multi-currency account & SPIA)
- \$48,746 – Non-Cash Foreign currency write-off (credit to expense)
- \$27,742 – Expense to extend foreign currency windows, paid through foreign currency bank account. (SPIA)
- (\$339) – Rounding Adjustment

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 2012-2013	Budgeted 2013-2014			Estimated 2014-2015		
		Boxes	Tax Rate	Estimated Revenue	Boxes	Tax Rate	Estimated Revenue
DOMESTIC							
ORANGE							
Fresh	4,676	4,000	0.050	\$200,000	4,700	0.050	\$235,000
Processed	127,250	131,400	0.230	30,222,000	129,900	0.230	29,877,000
GRAPEFRUIT							
Fresh	7,154	6,700	0.340	2,278,000	7,200	0.340	2,448,000
Processed	10,611	9,400	0.340	3,196,000	10,600	0.340	3,604,000
SPECIALTY							
Fresh	2,532	2,400	0.140	336,000	2,400	0.140	336,000
Processed	1,987	1,500	0.230	345,000	1,600	0.230	368,000
TOTAL DOMESTIC							
Fresh	14,362	13,100		2,814,000	14,300		3,019,000
Processed	139,848	142,300		33,763,000	142,100		33,849,000
	<u>154,210</u>	<u>155,400</u>		<u>36,577,000</u>	<u>156,400</u>		<u>36,868,000</u>
IMPORTS							
Orange	29,576	30,900	0.077	2,369,000	30,900	0.077	2,369,000
Grapefruit	168	100	0.113	11,333	100	0.113	11,333
	<u>29,744</u>	<u>31,000</u>		<u>2,380,333</u>	<u>31,000</u>		<u>2,380,333</u>
TOTAL	<u>183,954</u>	<u>186,400</u>		<u>\$38,957,333</u>	<u>187,400</u>		<u>\$39,248,333</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
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	* (est) 8,000,000	15.00	4,390,929	0	0	0	4,390,929
2014-15	* (est) 8,000,000	15.00	4,200,000	0	0	0	4,200,000

* Includes Canada in the shipments and funding.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015

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

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	291,956	(A)		291,956
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	21,672,677	(C)		21,672,677
ADD: Outstanding Accounts Receivable	1,686,555	(D)		1,686,555
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	23,651,189	(F)	-	23,651,189
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	6,269,948	(H)		6,269,948
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	650,961	(I)		650,961
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/13	16,730,280	(K)	-	16,730,280 **

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 2013

- (17,140,702.15) F/B per Trial Balance 7/1/13 (Total GLC 5's)
- 379,418.88 F/B nonspendable (GLC 561xx)
- 29,000.00 Deposits - GLC 192xx - nonspendable
- 6,250.00 Advances to other funds (LT Receivable)
- (4,246.28) A/P not C/F - Operating
- (16,730,279.55) Adjusted Unreserved F/B

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

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, 07/01/13	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	17,140,702.15 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	379,418.88 (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	4,246.28 (D)
Prepaid Items - Not Spendable	29,000.00 (D)
Advances to other funds (G/L 57401)	6,250.00 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	16,730,279.55 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	(F)
DIFFERENCE:	16,730,279.55 (G)*

***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:	Christine C. Marion, Comptroller 863-537-3961
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. 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.	
---	--	--

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.	
----	---	--

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 2013