

**STATE OF FLORIDA
DEPARTMENT OF CITRUS**

**ANNUAL
FINANCIAL
REPORT**

**Fiscal Year Ended
June 30, 2008**





STATE OF FLORIDA
DEPARTMENT OF CITRUS

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August 21, 2008

Florida Citrus Commission
Lakeland, Florida

Submitted herewith is the Annual Financial Report of the Florida Department of Citrus for the year ending June 30, 2008. This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board. Every effort has been made to ensure that all financial transactions were conducted and records maintained in a complete and accurate manner.

Revenue exceeded last year based on increased orange juice production and a tax rate increase. Marketing and research expenditures in 2007-08 accounted for approximately 89% of total expenditures. Details of all departmental expenditures are included in this financial report.

		<u>2006-07</u>	<u>2007-08</u>
Revenue	-Assessments	\$41,764,154	\$53,158,269
	-FAS Program	4,919,580	5,741,703
	-Interest & Other	2,492,176	1,149,173
		<u>\$49,175,910</u>	<u>\$60,049,145</u>
Expenditures	-Marketing	\$34,608,418	\$36,250,827
	-Research	6,684,769	9,970,738
	-Other	4,622,040	6,063,958
		<u>\$45,915,227</u>	<u>\$52,285,523</u>

The direction given by the Florida Citrus Commission and the cooperation of the Florida citrus industry to implement current marketing and research programs is sincerely appreciated.

Debra J. Funkhouser
Comptroller

FLORIDA DEPARTMENT OF CITRUS

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FLORIDA DEPARTMENT OF CITRUS

COMBINED BALANCE SHEET

JUNE 30, 2008

	SPECIAL REVENUE FUNDS	COMBINED GENERAL ACCOUNT GROUPS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and Cash Equivalents	\$2,756,412		\$2,756,412
Pooled Investments with State Treasury (See Note A.5.)	24,751,680		24,751,680
Grants Receivable	1,927,758		1,927,758
Development Loans Receivable	506,852		506,852
Accounts Receivable	86,356		86,356
Interest Receivable	70,906		70,906
Prepaid Assets	51,279		51,279
Inventories	627,883		627,883
Fixed Assets at Cost			
Land		246,125	246,125
Buildings		763,452	763,452
Equipment and Autos		2,708,804	2,708,804
Other Fixed Assets		2,990	2,990
Less: Accumulated Depreciation		(2,927,444)	(2,927,444)
Total Assets	\$30,779,126	\$793,927	\$31,573,053
LIABILITIES			
Accounts Payable	\$6,677,716		\$6,677,716
Due to Other State Agencies	939,696		939,696
Compensated Absences - Non-Current		813,220	813,220
Other Liabilities	6,700		6,700
Total Liabilities	7,624,112	813,220	8,437,332
FUND EQUITY			
Invested in General Account Groups		(19,293)	(19,293)
Fund Balances			
Designated	18,355,014		18,355,014
Undesignated	4,800,000		4,800,000
Total Fund Equity	23,155,014	(19,293)	23,135,721
Total Liabilities & Fund Equity	\$30,779,126	\$793,927	\$31,573,053

The accompanying notes to financial statements are an integral part of this statement.

FLORIDA DEPARTMENT OF CITRUS

STATEMENT OF CHANGES IN FUND BALANCES

FISCAL YEAR ENDED JUNE 30, 2008

<u>DESCRIPTION</u>	<u>FLORIDA CITRUS ADVERTISING TRUST FUND</u>	<u>CITRUS STABILIZATION FUND</u>	<u>TOTAL ALL FUNDS</u>
Fund Balances, July 1	\$14,425,193	\$45,850	\$14,471,043
Adjustments to Fund Balances	<u>920,349</u>	<u>0</u>	<u>920,349</u>
Fund Balances, July 1, as restated	15,345,542	45,850	15,391,392
Revenue	60,049,145	0	60,049,145
Expenditures	<u>52,282,305</u>	<u>3,218</u>	<u>52,285,523</u>
Fund Balances, June 30			
Designated	16,312,382	42,632	16,355,014
Undesignated	<u>6,800,000</u>	<u>0</u>	<u>6,800,000</u>
TOTAL	<u><u>\$23,112,382</u></u>	<u><u>\$42,632</u></u>	<u><u>\$23,155,014</u></u>

FLORIDA DEPARTMENT OF CITRUS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
FISCAL YEARS ENDING JUNE 30, 2007 AND 2008

DESCRIPTION	JUNE 30, 2007	INCREASE/ (DECREASE)	JUNE 30, 2008
REVENUE			
Assessment on Domestic Fruit			
Orange	\$29,225,678	\$9,624,872	\$38,850,550
Grapefruit	9,292,745	(170,617)	9,122,128
Specialty	1,175,021	326,354	1,501,375
	<u>39,693,444</u>	<u>9,780,609</u>	<u>49,474,053</u>
Assessment on Imported Product			
Orange	2,060,113	1,585,716	3,645,829
Grapefruit	10,597	27,790	38,387
	<u>2,070,710</u>	<u>1,613,506</u>	<u>3,684,216</u>
Total Assessment	41,764,154	11,394,115	53,158,269
Investment Earnings	383,065	163,652	546,717
Other Income	184,839	1,062	185,901
Federal Appropriation - Research	1,924,272	(1,507,717)	416,555
Foreign Agricultural Service (FAS) Program	4,919,580	822,123	5,741,703
TOTAL REVENUE	<u>\$49,175,910</u>	<u>\$10,873,235</u>	<u>\$60,049,145</u>
EXPENDITURES			
Commission Special Legal	\$500,000	\$0	\$500,000
Administrative and Support Services	2,730,458	103,719	2,834,177
State General Revenue Charge	1,391,582	381,599	1,773,181
Research & Development - General Operations	1,413,958	(163,901)	1,250,057
Scientific Product Research	1,397,875	2,126,520	3,524,395
Scientific Research-Harvesting	2,362,619	1,174,571	3,537,190
Economic and Market Research	1,510,317	148,779	1,659,096
Subtotal Non-Marketing	<u>11,306,809</u>	<u>3,771,287</u>	<u>15,078,096</u>
Marketing			
Marketing/Public Relations - General Operations	924,229	(64,457)	859,772
Public Relations Programs	3,488,609	185,550	3,674,159
Processed Orange Advertising	17,631,672	263,796	17,895,468
Fresh Fruit/Grft Juice Advertising	59,944	2,378,551	2,438,495
Consumer/Trade/Industry Comm	3,727,439	(1,752,311)	1,975,128
International Marketing	8,776,525	631,280	9,407,805
Subtotal Marketing	<u>34,608,418</u>	<u>1,642,409</u>	<u>36,250,827</u>
Extraordinary Expenditures (See Note L.)	0	956,600	956,600
TOTAL EXPENDITURES	<u>\$45,915,227</u>	<u>\$6,370,296</u>	<u>\$52,285,523</u>
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>\$3,260,683</u>	<u>\$4,502,939</u>	<u>\$7,763,622</u>

FLORIDA DEPARTMENT OF CITRUS

CASH FLOW STATEMENT

FISCAL YEAR ENDED JUNE 30, 2008

Operating Income (Loss) \$ 1,871,880

Adjustments to reconcile operating income
to net cash provided by operating activities:

Net loss on disposal of assets 261
Depreciation expense 182,881

CASH FLOWS FROM OPERATING ACTIVITIES

Change in assets and liabilities:

(Increase) decrease in receivables 389,279
(Increase) decrease in prepaids 4,308
(Increase) decrease in inventories (95,859)
(Increase) decrease in deferred charges-current 500,000
Increase (decrease) in accounts payable 1,520,200
Increase (decrease) in due to other state agencies 206,857
Increase (decrease) in compensated absences (65,974)
Increase (decrease) in other liabilities (507,200)

Net cash provided (used) by operating activities 4,006,633

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Cash received from grants 6,158,258

Net cash provided (used) by noncapital financing activities 6,158,258

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Cash receipts from sale of capital assets 7,232
Purchase of capital assets (47,007)

Net cash (used) by capital and related financing activities (39,775)

CASH FLOWS FROM INVESTING ACTIVITIES

Investment earnings 546,717

Net cash provided (used) by investing activities 546,717

Net increase (decrease) in cash and cash equivalents 10,671,833

Cash and cash equivalents - beginning of period 16,836,259

Cash and cash equivalents - end of period \$ 27,508,092

FLORIDA DEPARTMENT OF CITRUS

SOURCE AND USE OF FUNDS FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	DOM. ASSESMTS & OTHER REV	IMPORTS	GRANTS	TOTAL
SOURCES				
Assessments	\$49,474,053	\$3,684,216		\$53,158,269
Other	732,618			732,618
Research Grants			416,555	416,555
Marketing Grants			5,741,703	5,741,703
TOTAL SOURCES	\$50,206,671	\$3,684,216	\$6,158,258	\$60,049,145
USES				
Settlement	\$0	\$500,000		\$500,000
Admin & Support Srvc	2,156,308	677,869		2,834,177
State Gen Rev Charge	1,651,602	121,579		1,773,181
Research	7,169,415	2,384,768	416,555	9,970,738
Marketing	30,509,124	0	5,741,703	36,250,827
Extraordinary Expend	956,600			956,600
TOTAL USES	\$42,443,049	\$3,684,216	\$6,158,258	\$52,285,523
EXCESS/(DEFICIT)	\$7,763,622	\$0	\$0	\$7,763,622

Pursuant to Chapter 601.155(10) F.S. excise taxes collected on imported product (1/3 of applicable rates) were expended only for Research, Administrative and Regulatory activities. Import taxes paid for 24.4% of the Department's Research, Administrative and Regulatory activities.

FLORIDA DEPARTMENT OF CITRUS
STATEMENT OF REVENUE, EXPENDITURES AND FUND BALANCES BY FRUIT VARIETY
FISCAL YEAR ENDED JUNE 30, 2008

	<u>TOTAL</u>	<u>PROCESSED ORANGE</u>	<u>PROCESSED GRAPEFRUIT</u>	<u>FRESH ORANGE</u>	<u>FRESH GRAPEFRUIT</u>	<u>FRESH SPECIALTY</u>	<u>SCHOOL MARKETING</u>
Fund Balances, July 1	\$14,471,043	\$7,185,109	\$3,122,015	\$1,788,406	\$1,480,701	\$848,962	\$45,850
Adjustments to Fund Balances	920,349	672,037	130,428	20,086	83,619	14,179	0
Revenue	60,049,145	44,163,986	6,643,663	858,037	7,749,846	633,613	0
Total Available	75,440,537	52,021,132	9,896,106	2,666,529	9,314,166	1,496,754	45,850
EXPENDITURES							
Commission Special Legal Administration	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Admin & Supp Srvc	2,834,177	2,267,342	283,418	56,683	198,392	28,342	0
State Gen Rev Charge	1,773,181	1,418,469	187,714	28,301	117,795	20,902	0
Scientific Research & Development							
General Operations	1,250,057	1,000,370	125,087	24,920	87,220	12,460	0
Scientific Product Research	3,524,395	2,708,330	241,514	153,250	169,227	252,074	0
Scientific Research-Harvesting	3,537,190	3,537,190	0	0	0	0	0
Economic & Market Research	1,659,096	1,388,871	87,772	58,682	83,254	40,517	0
Subtotal Non-Marketing	15,078,095	12,820,572	925,505	321,836	655,888	354,295	0
Marketing & Public Relations							
General Operations	859,772	748,002	68,782	17,195	17,195	8,598	0
Public Relations Programs	3,674,159	2,201,390	776,466	210,116	329,965	156,222	0
Processed Orange Advertising	17,895,468	17,895,468	0	0	0	0	0
Fresh Fruit/Grft Juice Advertising	2,438,495	0	1,867,130	4,232	563,857	3,276	0
Consumer/Trade/Industry Comm	1,975,128	1,375,860	354,550	129,861	13,490	98,149	3,218
International Promotions-DOC	3,666,102	629,468	1,334,021	0	1,702,613	0	0
International Promotions-FAS	5,741,703	745,076	913,356	0	4,083,271	0	0
Subtotal Marketing	36,250,827	23,595,264	5,314,305	361,404	6,710,391	266,245	3,218
Extraordinary Expenditures	956,600	851,374	105,226	0	0	0	0
Total Expenditures	\$52,285,523	\$37,267,210	\$6,345,035	\$683,240	\$7,366,279	\$620,540	\$3,218
Fund Balances, June 30							
Designated	16,355,015	10,753,922	2,401,071	1,383,289	1,347,887	426,214	42,632
Undesignated	6,800,000	4,000,000	1,150,000	600,000	600,000	450,000	0
	\$23,155,014	\$14,753,922	\$3,551,071	\$1,983,289	\$1,947,887	\$876,214	\$42,632

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FLORIDA DEPARTMENT OF CITRUS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2008

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following summary of significant accounting policies of the Department of Citrus is presented to assist the reader in interpreting the financial statements. These policies should be viewed as an integral part of the accompanying financial statements.

1. Reporting Entity

The Department of Citrus is an agency of the State of Florida.

The powers and duties of the Department of Citrus are defined in Chapter 601, Florida Statutes (the Florida Citrus Code of 1949). The Department of Citrus is a corporate body with power to contract, and be contracted with, in order to carry out the provisions and requirements of this Chapter. Lakeland, Florida, is designated as its official headquarters.

The Florida Citrus Commission is designated as the head of the Department and is composed of twelve practical citrus persons appointed by the Governor, subject to confirmation by the Senate, for a three-year term. Seven members shall be designated as grower members and five shall be designated as grower-handler members. The Commission administers the various laws which provide broad regulatory powers with respect to packing, processing, labeling, and handling of citrus fruits and products.

2. Fund Accounting

The accounts of the Department of Citrus are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Special revenue funds (a governmental fund type) are used to account for revenues which are legally restricted to expenditures for specific purposes. Special revenue funds are established within the accounts of the Department to account for the proceeds of specific sources of revenue as follows:

a. Florida Citrus Advertising Trust Fund

The trust fund was created by Section 601.15(7), Florida Statutes, for the payment of expenditures for general overhead, administration, research and development, advertising, merchandising, public relations, and other associated activities. An excise tax per standard (1-3/5 bu.) box on grapefruit, oranges, and on other citrus varieties is levied by the Florida Citrus Commission in accordance with a sliding tax table. The excise tax is effective August 1 for the ensuing year.

b. Citrus Stabilization Fund (School Marketing Program)

Section 601.154, Florida Statutes, authorizes the Department to administer and enforce the Citrus Stabilization Act by the issuance of a marketing order. The marketing order, creating the School Marketing Program, became effective February 1, 1969, implementing the levy of an excise tax of five cents per standard (1-3/5 bu.) box of oranges grown in Florida, and terminated on January 1, 1971. The monies generated from the investment of this assessment, after deducting the state general revenue service charge, have been used to develop and expand the sale of Florida orange juice and fresh Florida oranges to schools and children in school. The fund is projected to be fully expended by June 30, 2009.

The general fixed assets account group is used to establish accounting control for general fixed assets.

The general long-term debt account group is used to establish accounting control for long-term obligations.

3. Basis of Accounting

Basis of accounting refers to when revenues, expenditures, transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the nature of the measurement.

The governmental funds are accounted for using the modified accrual basis of accounting. Revenue is recognized when it becomes measurable and available to finance expenditures of the current period. Under the modified accrual basis of accounting, expenditures are recognized when the related fund liability is incurred.

4. Basis of Presentation

The financial statements of the Department of Citrus have been prepared in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). Although GASB #34 "Basic Financial Statements and Management Discussion and Analysis for State and Local Governments," eliminated the requirement to present account groups, the Department has elected to combine and present the fixed asset and long-term debt account groups.

The total column on the accompanying combined financial statement is captioned "memorandum only" to indicate that it is presented only to facilitate financial analysis. Inasmuch as the total column includes fund types and account groups that use different bases of accounting, data in this column does not present financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

5. Deposits and Investments

Cash deposits include demand deposit accounts and time deposit accounts. In addition, investments in the State Board of Administration investment pool are considered to be a cash equivalent. Cash equivalents are defined as short-term, highly liquid investments.

Unless specifically exempted by statute, all cash of the state must be deposited in the State Treasury. The State Treasury, in turn, keeps the funds fully invested to maximize interest earnings. Authorized investments include certificates of deposit in Florida banks and savings and loan associations, direct obligations of the United States Treasury, obligations of federal agencies, asset-backed or mortgage-backed securities, commercial paper, bankers' acceptances, medium term corporate obligations, repurchase agreements and commingled and mutual funds.

6. Inventories

Inventories of \$627,883 are expensed using the consumption method and are valued at cost determined on a first-in, first-out basis. Inventories consist mainly of display material and reproduction and other expendable supplies held for consumption.

7. Fixed Assets

Buildings, furniture and equipment are recorded at historical cost. Land, which was donated, is recorded at the appraised value at the time it was donated. GASB #34 requires that the State have a policy on capitalization, depreciation, and useful lives of fixed assets. Fixed assets are recorded at cost and depreciated over the following useful lives:

Buildings	30 years
Equipment	3-5 years
Automobiles	5 years

8. Compensated Absences

Employees earn the right to be compensated during absences for vacation and illness. Within the limits established by law or rule, the value of unused leave benefits will be paid to employees upon separation from state service. The cost of leave benefits is normally recognized when payments are made to employees; however, a non-current liability of \$813,220 for unused vacation and vested sick leave benefits has been recorded in the general long-term debt account group.

The compensated absences amounts are based on June 30, 2008, salary rates and include employer social security and pension contributions at current rates.

B. CASH AND CASH EQUIVALENTS

Cash and cash equivalents totaling \$2,756,412 consist of cash held in the State Treasury - \$783,386; foreign currency time deposits - \$1,956,776; and local demand deposits - \$16,250.

Foreign currency time deposits consist of foreign currency held for subsequent payment of contracts with foreign entities. These funds are held in a bank which has been approved by the State of Florida, Chief Financial Office.

C. POOLED INVESTMENTS WITH STATE TREASURY

Available monies are invested through the State Board of Administration pursuant to Section 215.44, Florida Statutes. Investments totaled \$24,751,680 and are stated at cost plus interest earned and reinvested. Interest earned on these investments during the fiscal year ended June 30, 2008, totaled \$537,535. Total investment earnings for the year of \$546,717 included interest earned on foreign currency time deposits and on local demand deposits.

D. DUE FROM FEDERAL GOVERNMENT

At June 30, 2008, \$1,927,758 is due from the United States Department of Agriculture/Foreign Agricultural Service. This balance represents marketing expenditures incurred by the Department of Citrus as of June 30, 2008, not yet reimbursed by the Foreign Agricultural Service program.

E. CHANGES IN GENERAL FIXED ASSETS

Changes during the year in general fixed assets are summarized below:

	<u>Balances</u> <u>7/1/07</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>6/30/08</u>
Fixed Assets at Cost				
Land	\$ 246,125	\$ 0	\$ 0	\$ 246,125
Buildings	763,452	0	0	763,452
Equipment & Autos	2,853,045	47,007	(191,248)	2,708,804
Other	2,990	0	0	2,990
Less: Accumulated Depreciation				
Buildings	(695,771)	(5,572)	0	(701,343)
Equipment & Autos	(2,229,557)	(177,309)	183,755	(2,223,111)
Other	(2,990)	0	0	(2,990)
	<u>\$ 937,294</u>	<u>\$ (135,874)</u>	<u>\$ (7,493)</u>	<u>\$ 793,927</u>

F. ACCOUNTS PAYABLE

Accounts payable of \$6,677,716 consist primarily of advertising and merchandising expenditures incurred in the normal course of operation of the Department.

G. DUE TO OTHER STATE AGENCIES

Amounts payable to other state agencies, totaling \$939,696, consist primarily of general revenue service charges due to the State of Florida, Chief Financial Office, and amounts due to University of Florida for various Research Projects.

H. CHANGES IN GENERAL LONG-TERM DEBT

Changes during the year in general long-term debt are summarized below:

	<u>Balances</u> <u>7/1/07</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>6/30/08</u>
Compensated absences	\$694,826	\$351,193	(\$232,799)	\$813,220

The liability for compensated absences at June 30, 2008, was determined in accordance with the provisions of the Governmental Accounting Standards Board *Codification*, Section C60.

I. DESIGNATED FUND BALANCE

Designated fund balance represents an amount to provide adequate funds to continue normal operations during periods of minimal tax collections. At current budget levels \$15,000,000 is the target designated fund balance. Citrus disease research needs in the upcoming season prompted reduced marketing expenditures in 2007-08 which allowed for a balance of \$18,000,000 at June 30, 2008. Projected designated fund balance at June 30, 2009, is \$16,000,000.

J. PRIOR PERIOD ADJUSTMENT

Adjustments were made to fund balances at July 1, 2007, totaling \$920,349. Accounts payable at June 30, 2007, were overstated by approximately \$920,000 due to recorded payables which did not materialize.

K. RETIREMENT PLANS

The Department does not administer a separate retirement plan for its employees. However, pursuant to Florida Statutes, all officers and salaried employees are, with minor exceptions, members of defined retirement plans administered by the Florida Department of Management Services, Division of Retirement. The retirement plans of the State of Florida consist of contributory and noncontributory benefit plans. The plans provide for retirement, death, and disability benefits and require contributions by employees and/or participating agencies at stated percentages of compensation set by law as determined from time to time by the State Legislature. The Department's contributions to the plans for the fiscal year ended June 30, 2008, totaled \$343,658. The plans' accounting and funding policies, actuarial present value of accumulated plan benefits, net assets available for benefits, and other plan-related matters are the responsibility of the Florida Department of Management Services, Division of Retirement, and are not computed on an individual agency basis.

L. EXTRAORDINARY EXPENDITURES

A development loan contract executed in 2001-02 for ongoing development of a continuous harvesting canopy shake and catch machine project included a payment forgiveness clause in the event that equipment systems were not commercially adopted for citrus harvesting by June 30, 2008. No machinery under this contract has been adopted for citrus harvesting and the vendor is no longer an active corporation. The entire development loan of \$956,600 is expensed as an Extraordinary expenditure.

M. SUPPLEMENTAL SCHEDULES

To assist the reader in analysis of these statements, the following supplemental schedules are included:

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FLORIDA DEPARTMENT OF CITRUS
COMPARATIVE EXPENDITURES - GENERAL OPERATIONS
FISCAL YEARS ENDING JUNE 30, 2007 AND 2008

	<u>Year to Date</u> <u>6/30/2007</u>	<u>Year to Date</u> <u>6/30/2008</u>	<u>Variance</u>	<u>Percent</u>
Salaries and Benefits	\$4,549,721	\$4,400,031	(\$149,690)	(3.3)
Other Personal Services	94,461	115,090	20,629	21.8
Travel	148,868	184,027	35,159	23.6
People First Initiative	37,401	31,775	(5,626)	(15.0)
Telephone	57,193	57,115	(78)	(0.1)
Postage/Freight	64,579	53,458	(11,121)	(17.2)
Data Processing	80,694	80,827	133	0.2
Supplies	13,423	18,859	5,436	40.5
Insurance and Bond Premiums	29,072	91,316	62,244	100.+
Reproduction	32,353	20,710	(11,643)	(36.0)
Subscriptions and Memberships	24,394	21,569	(2,825)	(11.6)
Trade Meals/Meetings	3,602	899	(2,703)	(75.0)
Training	1,094	2,225	1,131	100.+
Repairs and Maintenance	175,442	149,915	(25,527)	(14.5)
Utilities	40,534	42,132	1,598	3.9
Leases/Rent Expense	18,282	19,606	1,324	7.2
Promotional Items	4,621	8,277	3,656	79.1
Capital Equipment (OCO)	74,598	47,006	(27,592)	(37.0)
Office/Research Equipment	1,487	9,752	8,265	100.+
Miscellaneous	13,364	22,309	8,945	66.9
CREC Expenses	130,880	130,000	(880)	(0.7)
Research Materials	30,829	33,116	2,287	7.4
Conventions	244	490	246	100.+
Fruit Inspection Data	14,925	14,925	0	0.0
Legal Settlement	500,000	500,000	0	0.0
Legislative Programs	186,989	218,795	31,806	17.0
Consultants/Grad Assistantship	276,017	388,641	112,624	40.8
Total	<u>\$6,605,065</u>	<u>\$6,662,865</u>	<u>\$57,800</u>	<u>0.9</u>

FLORIDA DEPARTMENT OF CITRUS

COMPARISON OF PRELIMINARY, OCTOBER BUDGET REVISION AND CURRENT BUDGETS FISCAL YEAR ENDED JUNE 30, 2008

	July 1, 2007 Operating Budget	Adjustment	October 31, 2007 Budget Revision	Current Budget	Variance	Percent
REVENUE						
Carryover	\$1,170,000	\$700,000	\$1,870,000	\$1,870,000	\$0	0.0
06-07 Unspent Certified	0	920,100	920,100	920,100	0	0.0
Tax Assessments-Domestic	50,448,940	(1,036,940)	49,412,000	50,194,100	782,100	1.6
Tax Assessments-Import	2,360,117	(200,000)	2,160,117	2,880,117	720,000	33.3
Interest/Other	405,700	160,800	566,500	566,500	0	0.0
Federal Approp-Research	303,552	247,700	551,252	551,252	0	0.0
FAS Program	5,600,000	657,991	6,257,991	6,257,991	0	0.0
Utl Schl Mktg Principal	57,000	(11,150)	45,850	45,850	0	0.0
TOTAL REVENUE	\$60,345,309	\$1,438,501	\$61,783,810	\$63,285,910	\$1,502,100	2.4
EXPENDITURES						
Commission Special Legal Administration	\$500,000	\$0	\$500,000	\$500,000	\$0	0.0
Admin and Support Services	2,893,100	86,000	2,979,100	2,972,100	(7,000)	(0.2)
State General Revenue Charge	1,752,000	(35,400)	1,716,600	1,773,200	56,600	3.3
Scientific Research & Development General Operations	1,528,500	5,300	1,533,800	1,533,800	0	0.0
Scientific Product Research	3,872,852	373,600	4,246,452	4,493,452	247,000	5.8
Scientific Research-Harvesting	4,951,300	(20,000)	4,931,300	4,932,300	1,000	0.0
Economic and Market Research	1,678,500	7,000	1,685,500	1,984,880	299,380	17.8
Marketing & Public Relations General Operations	1,165,600	(211,300)	954,300	984,300	30,000	3.1
Public Relations Programs	4,053,000	9,600	4,062,600	4,032,600	(30,000)	(0.7)
Processed Orange Advertising	19,600,300	0	19,600,300	19,540,300	(60,000)	(0.3)
Fresh Fruit/Grft Juice Advertising	3,050,000	(500,000)	2,550,000	2,550,000	0	0.0
Consumer/Trade/Industry Comm	2,225,000	163,850	2,388,850	2,388,850	0	0.0
International Promotions-DOC	3,997,900	24,300	4,022,200	4,022,200	0	0.0
International Promotions-FAS	5,600,000	657,991	6,257,991	6,257,991	0	0.0
Extraordinary Expenditures	0	0	0	956,600	956,600	100.+
Subtotal	56,868,052	560,941	57,428,993	58,922,573	1,493,580	2.6
Reserves	3,477,257	877,560	4,354,817	4,363,337	8,520	0.2
TOTAL BUDGET	\$60,345,309	\$1,438,501	\$61,783,810	\$63,285,910	\$1,502,100	2.4

FLORIDA DEPARTMENT OF CITRUS
TEN-YEAR HISTORY OF OPERATIONS (000's)
FISCAL YEARS AS INDICATED

	1998-99		1999-00		2000-01		2001-02		2002-03		2003-04		2004-05		2005-06		2006-07		2007-08	
		%		%		%		%		%		%		%		%		%		%
Revenue Boxes																				
Domestic	242,056		286,934		275,758		287,085		249,799		283,503		168,053		167,204		168,405		196,524	
Imports	31,653		24,987		19,830		14,831		24,412		19,587		22,869		20,009		29,305		46,851	
Begin Fund Balance	\$22,494		\$16,911		\$21,742		\$18,296		\$23,534		\$20,335		\$14,312		\$13,521		\$10,777		\$14,471	
Adjustment	753		934		730		1,982		2,048		1,141		874		878		433		920	
Revenue																				
Assessments	54,093	93	64,796	93	59,667	91	54,137	90	47,914	88	48,460	89	30,394	60	33,285	80	41,764	70	53,158	89
Other	7,256	7	5,024	7	5,760	9	6,040	10	6,447	12	6,072	11	19,865	40	8,967	20	7,412	12	6,891	11
Total Revenue	<u>61,349</u>	100	<u>69,820</u>	100	<u>65,427</u>	100	<u>60,177</u>	100	<u>54,361</u>	100	<u>54,532</u>	100	<u>50,259</u>	100	<u>42,252</u>	100	<u>49,176</u>	82	<u>60,049</u>	100
Expenditures																				
Marketing																				
Domestic-PO*	31,021	46	32,203	49	34,049	49	30,164	53	31,918	54	33,537	54	32,972	64	25,896	57	21,502	41	22,224	43
Domestic-PG	6,804	10	6,206	13	9,175	13	3,408	6	3,506	6	4,121	7	501	1	636	1	3,122	6	3,067	6
Domestic-Fresh	7,088	10	5,217	6	4,389	6	2,948	5	3,446	6	2,911	5	2,246	4	2,131	5	1,207	2	1,552	3
International	12,099	18	9,788	14	9,949	14	8,590	15	8,463	14	9,708	16	6,520	13	8,101	18	8,777	17	9,408	18
Research																				
Econ & Mkt Res	1,222	2	1,478	2	1,380	2	1,317	3	1,223	2	1,374	2	1,164	2	1,323	3	1,510	3	1,659	3
Scientific Res	3,179	5	3,134	5	3,174	5	3,447	6	3,151	5	3,588	6	2,722	5	2,170	5	2,812	5	4,775	9
Harvesting	948	1	2,117	2	1,665	2	1,750	3	1,111	2	1,266	2	794	2	961	2	2,363	5	3,537	7
Administrative	3,517	5	3,620	6	3,805	6	3,479	6	5,159 **	8	3,576	6	3,988	7	3,544	7	3,230	6	4,290 **	8
Gen Rev Srvc Chrg	<u>1,807</u>	3	<u>2,160</u>	3	<u>2,017</u>	3	<u>1,818</u>	3	<u>1,631</u>	3	<u>1,615</u>	2	<u>1,017</u>	2	<u>1,112</u>	2	<u>1,392</u>	3	<u>1,773</u>	3
Total Expenditures	<u>67,685</u>	100	<u>65,923</u>	100	<u>69,603</u>	100	<u>56,921</u>	100	<u>59,608</u>	100	<u>61,696</u>	100	<u>51,924</u>	100	<u>45,874</u>	100	<u>45,915</u>	88	<u>52,285</u>	100
Surplus/(Deficit)	<u>(6,336)</u>		<u>3,897</u>		<u>(4,176)</u>		<u>3,256</u>		<u>(5,247)</u>		<u>(7,164)</u>		<u>(1,665)</u>		<u>(3,622)</u>		<u>3,261</u>		<u>7,764</u>	
End Fund Balance	<u><u>\$16,911</u></u>		<u><u>\$21,742</u></u>		<u><u>\$18,296</u></u>		<u><u>\$23,534</u></u>		<u><u>\$20,335</u></u>		<u><u>\$14,312</u></u>		<u><u>\$13,521</u></u>		<u><u>\$10,777</u></u>		<u><u>\$14,471</u></u>		<u><u>\$23,155</u></u>	
Cash on Hand	\$21,723		\$27,559		\$23,222		\$27,720		\$23,629		\$17,817		\$16,137		\$10,316		\$16,836		\$27,508	
Salaries & Benefits	\$8,179		\$7,907		\$8,581		\$6,366		\$6,325		\$6,646		\$5,565		\$4,769		\$4,550		\$4,400	
# Employees	137		141		110		94		92		93		64		62		55		57	

* Includes School Marketing Expenditures

** Includes extraordinary items of \$1,500,000 and \$956,600 respectively. (See Note L.)

FLORIDA DEPARTMENT OF CITRUS

SCHEDULE OF TAX RATES*

FISCAL YEARS ENDING JUNE 30, 2007 AND 2008

	2006-2007		2007-2008		STATUTE
	FRESH	PROCESSED	FRESH	PROCESSED	
<u>DOMESTIC</u>					
Orange	\$ 0.160	\$ 0.220	\$ 0.180	\$ 0.240	601.15(3a)
Grapefruit	\$ 0.350	\$ 0.350	\$ 0.350	\$ 0.350	601.15(3a)
All Other Varieties	\$ 0.160	\$ 0.220	\$ 0.170	\$ 0.240	601.15(3a)
<u>IMPORTS</u>					
Orange		\$ 0.220		\$ 0.240	601.155(2)
Grapefruit		\$ 0.350		\$ 0.350	601.155(2)

*Rates are per 1-3/5 bushel equivalent, and are effective August 1 each fiscal year.

FLORIDA DEPARTMENT OF CITRUS

COMPARATIVE SCHEDULE OF REVENUE BOXES

FISCAL YEARS ENDING JUNE 30, 2007 AND 2008

	ACTUAL REVENUE BOXES 2006-2007	ESTIMATED REVENUE BOXES 2007-2008	ACTUAL REVENUE BOXES 2007-2008		
			2006-2007 PAID IN 2007-2008	2007-2008 PAID IN 2007-2008	TOTAL
DOMESTIC					
ORANGE:					
Fresh	5,080,213	4,400,000	439,154	4,310,219	4,749,373
Processed	130,474,239	162,600,000	302,042	158,074,980	158,377,022
GRAPEFRUIT:					
Fresh	10,388,051	9,860,000	134,852	9,949,442	10,084,294
Processed	16,198,195	15,940,000	31,215	15,947,710	15,978,925
SPECIALTY:					
Fresh	3,409,497	3,370,000	30,439	3,663,385	3,693,824
Processed	2,854,544	3,230,000	5,488	3,635,497	3,640,985
TOTAL DOMESTIC					
Fresh	18,877,761	17,630,000	604,445	17,923,046	18,527,491
Processed	149,526,978	181,770,000	338,745	177,658,187	177,996,932
	168,404,739	199,400,000	943,190	195,581,233	196,524,423
IMPORTS					
Orange	29,211,498	36,000,000	11,389,174	35,132,837	46,522,011
Grapefruit	93,974	1,000	324,067	4,964	329,031
TOTAL IMPORTS	29,305,472	36,001,000	11,713,241	35,137,801	46,851,042
TOTAL	197,710,211	235,401,000	12,656,431	230,719,034	243,375,465

FLORIDA DEPARTMENT OF CITRUS

BUDGETED REVENUE

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	BUDGETED 2007-2008	REVENUE TO DATE	% TO BUDGETED
Assessment on Domestic Fruit			
Orange			
Fresh	\$792,000	\$846,106	100.+
Processed	39,024,000	38,004,444	97.4
	<u>39,816,000</u>	<u>38,850,550</u>	97.6
Grapefruit			
Fresh	3,451,000	3,529,504	100.+
Processed	5,579,000	5,592,624	100.+
	<u>9,030,000</u>	<u>9,122,128</u>	100.+
Specialty			
Fresh	572,900	627,648	100.+
Processed	775,200	873,727	100.+
	<u>1,348,100</u>	<u>1,501,375</u>	100.+
Assessment on Import Fruit			
Orange	2,880,000	3,645,829	100.+
Grapefruit	117	38,387	100.+
	<u>2,880,117</u>	<u>3,684,216</u>	100.+
Total Assessments	53,074,217	53,158,269	100.+
Investment Earnings	400,000	546,717	100.+
Other Income	166,500	185,901	100.+
Federal Appropriation - Research	551,252	416,555	75.6
Foreign Agricultural Svc Funds	<u>6,257,991</u>	<u>5,741,703</u>	91.7
TOTAL	<u>\$60,449,960</u>	<u>\$60,049,145</u>	99.3

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY CATEGORY

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
GENERAL OPERATIONS				
Salaries and Benefits	\$4,567,800	\$4,400,031	96.3	\$167,769
Other Personal Services	130,600	115,090	88.1	15,510
Travel	207,000	184,027	88.9	22,973
People First Initiative	40,000	31,775	79.4	8,225
Telephone	70,700	57,115	80.8	13,585
Postage/Freight	62,400	53,458	85.7	8,942
Data Processing	89,400	80,827	90.4	8,573
Supplies	25,700	18,859	73.4	6,841
Insurance and Bond Premiums	92,900	91,316	98.3	1,584
Reproduction	21,400	20,710	96.8	690
Subscriptions and Memberships	31,500	21,569	68.5	9,931
Trade Meals/Meetings	4,800	899	18.7	3,901
Training	4,100	2,225	54.3	1,875
Repairs and Maintenance	178,500	149,915	84.0	28,585
Utilities	43,000	42,132	98.0	868
Leases/Rent Expense	23,200	19,606	84.5	3,594
Promotional Items	25,400	8,277	32.6	17,123
Capital Equipment (OCO)	100,000	47,006	47.0	52,994
Office/Research Equipment	23,000	9,752	42.4	13,248
Miscellaneous	32,500	22,309	68.6	10,191
CREC Expenses	130,000	130,000	100.0	0
Research Materials	64,000	33,116	51.7	30,884
Conventions	10,400	490	4.7	9,910
Fruit Inspection Data	20,000	14,925	74.6	5,075
Legal Settlement	500,000	500,000	100.0	0
Legislative Programs	245,000	218,795	89.3	26,205
Consultants/Grad Assistantship	513,700	388,641	75.7	125,059
Subtotal General Operations	<u>7,257,000</u>	<u>6,662,865</u>	91.8	<u>594,135</u>
PROGRAMS*				
Legal Services	143,000	96,661	67.6	46,339
State General Revenue Charge	1,773,200	1,773,181	100.0	19
Scientific Research	9,368,052	6,943,116	74.1	2,424,936
Economic & Market Research	1,131,880	882,932	78.0	248,948
Public Relations Programs	4,038,600	3,680,159	91.1	358,441
Processed Orange Advertising	19,540,300	17,895,468	91.6	1,644,832
Fresh Fruit/Grft Juice Advertising	2,550,000	2,438,495	95.6	111,505
Consumer/Trade/Industry Comm	2,388,850	1,975,128	82.7	413,722
International Marketing	9,775,091	8,980,918	91.9	794,173
Extraordinary Expenditures	956,600	956,600	100.0	0
Reserves	4,363,337	0	0.0	4,363,337
Subtotal Programs	<u>56,028,910</u>	<u>45,622,658</u>	81.4	<u>10,406,252</u>
TOTAL GENERAL OPERATIONS	<u>\$63,285,910</u>	<u>\$52,285,523</u>	82.6	<u>\$11,000,387</u>

*Program costs exclude general operating expenses

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY DEPARTMENT

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
Commission Special Legal	\$500,000	\$500,000	100.0	\$0
Administration				
Admin and Support Services	2,972,100	2,834,177	95.4	137,923
State General Revenue Charge	1,773,200	1,773,181	100.0	19
Scientific Research & Development				
General Operations	1,533,800	1,250,057	81.5	283,743
Scientific Product Research	4,493,452	3,524,395	78.4	969,057
Scientific Research-Harvesting	4,932,300	3,537,190	71.7	1,395,110
Economic and Market Research	1,984,880	1,659,096	83.6	325,784
Marketing & Public Relations				
General Operations	984,300	859,772	87.3	124,528
Public Relations Programs	4,032,600	3,674,159	91.1	358,441
Processed Orange Advertising	19,540,300	17,895,468	91.6	1,644,832
Fresh Fruit/Grft Juice Advertising	2,550,000	2,438,495	95.6	111,505
Consumer/Trade/Industry Comm	2,388,850	1,975,128	82.7	413,722
International Marketing				
International Promotions-DOC	4,022,200	3,666,102	91.1	356,098
International Promotions-FAS	6,257,991	5,741,703	91.7	516,288
Extraordinary Expenditures	956,600	956,600	100.0	0
Total Expenditures	58,922,573	52,285,523	88.7	6,637,050
Reserves	4,363,337	0	0.0	4,363,337
TOTAL	\$63,285,910	\$52,285,523	82.6	\$11,000,387

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
COMMISSION SPECIAL LEGAL					
57 10 10 07 001 Settlement	491000	<u>\$500,000</u>	<u>\$500,000</u>	100.0	<u>\$0</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
GENERAL OPERATIONS					
57 10 10 08 001					
Commissioners Comp (OPS)	123001	\$7,000	\$4,306	61.5	\$2,694
Commissioners Travel	261071	21,000	18,948	90.2	2,052
57 10 10 09 001					
Salaries and Benefits	110000	1,268,200	1,253,024	98.8	15,176
Employee Travel	261010	35,900	35,840	99.8	60
57 10 10 09 002					
Fruit Inspection Data	132601	20,000	14,925	74.6	5,075
Training	132800	4,100	2,225	54.3	1,875
Employment Advertising	133200	7,000	3,704	52.9	3,296
Consultant Fee	139900	60,000	60,000	100.0	0
People First	131910	16,000	14,186	88.7	1,814
Unemployment Compensation	165010	3,000	1,549	51.6	1,451
Telephone	221000	40,000	35,908	89.8	4,092
Office Supplies	380011	4,000	3,177	79.4	823
Office Equipment	381000	9,000	8,409	93.4	591
Property Insurance	411041	3,000	2,947	98.2	53
Casualty Insurance	415001	86,900	86,820	99.9	80
Subscriptions	492000	6,400	4,865	76.0	1,535
Memberships	493000	1,300	598	46.0	702
State Awards	498000	1,000	0	0.0	1,000
Miscellaneous	499000	7,000	5,582	79.7	1,418
Trade Meals	499001	1,500	543	36.2	957
Subtotal General Operations		<u>\$1,602,300</u>	<u>\$1,557,556</u>	97.2	<u>\$44,744</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
LEGAL AND REGULATORY					
GENERAL OPERATIONS					
57 10 10 10 001					
Salaries and Benefits	110000	\$176,200	\$176,164	100.0	\$36
Employee Travel	261010	2,000	0	0.0	2,000
Subtotal General Operations		178,200	176,164	98.9	2,036
LEGAL SERVICES					
57 10 10 10 002					
Court Reporting Fees	131400	5,000	0	0.0	5,000
Legal Srv-G Counsel	131602	60,000	49,127	81.9	10,873
Legal Srv-Gen Counsel Spcl	131603	20,000	7,744	38.7	12,256
Legal Srv-Adv Claims	131610	25,000	24,574	98.3	426
Legal Srv-Other	131611	7,000	48	0.7	6,952
Legal Srv-Employment	131612	2,000	0	0.0	2,000
Legal Srv-Trademark	131699	20,000	14,243	71.2	5,757
Legal Advertising	133100	4,000	925	23.1	3,075
Miscellaneous	499000	5,600	5,594	99.9	6
Subtotal Legal Services		148,600	102,255	68.8	46,345
GOVERNMENT & REGULATORY					
57 10 10 10 003					
Legislative Consultant	131313	215,000	191,679	89.2	23,321
Legislative Programs	133416	30,000	27,116	90.4	2,884
Subtotal Government & Regulatory		245,000	218,795	89.3	26,205.00
Total Legal and Regulatory		\$571,800	\$497,214	87.0	\$74,586

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
SUPPORT SERVICES					
GENERAL OPERATIONS					
57 10 10 12 001					
Salaries and Benefits	110000	\$468,400	\$468,341	100.0	\$59
Temporary Employees (OPS)	121000	3,500	2,364	67.5	1,136
Janitorial Services (OPS)	132100	500	0	0.0	500
Employee Travel	261010	2,000	1,677	83.9	323
57 10 10 12 002					
Grounds Maintenance	132900	10,300	10,288	99.9	12
Consultant Fee	139900	3,000	3,000	100.0	0
Shredding Service	139902	4,100	4,042	98.6	58
Postage	225000	10,500	10,496	100.0	4
Freight	227000	5,700	5,644	99.0	56
Maintenance - Equipment	241020	21,800	21,764	99.8	36
- Building	241022	56,300	55,904	99.3	396
- Auto	241023	1,500	663	44.2	837
Lakeland Bldg Utilities	271001	43,000	42,132	98.0	868
Fuel	371000	3,600	3,106	86.3	494
Office Supplies	380011	1,500	1,044	69.6	456
Reproduction	399002	19,200	18,532	96.5	668
Distribution Supplies	399005	5,000	4,799	96.0	201
Building Supplies	399007	3,000	2,712	90.4	288
Copy Equipment Rental	442000	13,500	11,128	82.4	2,372
Rental-Office Equipment	444000	7,200	6,042	83.9	1,158
57 10 10 12 003					
DP Services - Gainesville	132709	3,600	2,005	55.7	1,595
DP Services - Other	132710	17,000	15,537	91.4	1,463
Data Processing Maint	241024	8,500	6,534	76.9	1,966
DP Equipment	381000	25,000	23,743	95.0	1,257
Data Processing Supplies	391000	35,300	33,008	93.5	2,292
DP Equipment (OCO)	516000	25,000	24,902	99.6	98
Subtotal Support Services		798,000	779,407	97.7	18,593
TOTAL ADMIN & SUPPORT SERVICES		\$2,972,100	\$2,834,177	95.4	\$137,923
STATE GENERAL REVENUE CHARGE					
57 10 00 00 000					
Florida Citrus Advertising Trust Fund	880700	\$1,773,200	\$1,773,181	100.0	\$19

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
SCIENTIFIC RESEARCH AND DEVELOPMENT					
GENERAL OPERATIONS					
57 10 12 10 001					
Salaries and Benefits	110000	\$929,500	\$869,706	93.6	\$59,794
Temporary Employees (OPS)	121000	35,000	30,142	86.1	4,858
Temp Employ Srvcs (OPS)	132200	43,000	41,480	96.5	1,520
Employee Travel	261010	27,500	26,878	97.7	622
57 10 12 10 002					
People First	131910	12,000	9,283	77.4	2,717
Product Monitoring	132640	85,000	4,054	4.8	80,946
Telephone	221000	12,800	12,791	99.9	9
Postage	225000	300	137	45.7	163
Freight	227000	10,000	4,754	47.5	5,246
Repairs & Maintenance	241011	85,000	58,190	68.5	26,810
Office Supplies	380011	3,200	2,127	66.5	1,073
Equipment	381000	14,000	1,343	9.6	12,657
Research Materials	399010	62,000	31,686	51.1	30,314
CREC Operations	433000	130,000	130,000	100.0	0
Subscriptions	492000	1,000	661	66.1	339
Memberships	493000	5,000	2,943	58.9	2,057
Miscellaneous	499000	3,000	1,617	53.9	1,383
Trade Meals	499001	500	161	32.2	339
Equipment (OCO)	519001	75,000	22,104	29.5	52,896
TOTAL GENERAL OPERATIONS		\$1,533,800	\$1,250,057	81.5	\$283,743

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
SCIENTIFIC PRODUCT RESEARCH					
SCIENTIFIC SPONSORED RESEARCH					
57 10 12 11 003					
Citrus Research Coordinator	132602	\$94,000	\$93,667	99.6	\$333
Strategic Research Plan	132604	248,000	162,092	65.4	85,908
Matching CPRAC Funds	132605	2,000,000	1,984,589	99.2	15,411
Hi Resolution Space Imagery Phase III*	132610	303,552	203,788	67.1	99,764
Cooperative - All Variety	132681	50,000	0	0.0	50,000
Waste Stream-Fed*	132681	247,700	247,664	100.0	36
New Variety Development-All Variety	132692	326,000	239,642	73.5	86,358
New Variety Dev-All Variety PY	132696	146,400	146,358	100.0	42
New Variety Development Fee	132697	93,500	88,500	94.7	5,000
New Variety Development-FO	132698	53,500	6,787	12.7	46,713
New Variety Development-FS	132699	25,500	6,787	26.6	18,713
Subtotal Scientific Sponsored Research		<u>3,588,152</u>	<u>3,179,874</u>	88.6	<u>408,278</u>
MEDICAL RESEARCH					
57 10 12 11 005					
UF - Rampersaud	132603	100,200	98,961	98.8	1,239
Cardiovascular Study-INRA (OJ)	132606	190,600	190,199	99.8	401
Cholesterol-OJ	132618	133,400	0	0.0	133,400
Clinical-GJ/FG	132619	135,000	0	0.0	135,000
Consultant Fee	132621	25,000	17,000	68.0	8,000
Bone Development-OJ/GJ/FG	132622	134,000	0	0.0	134,000
Drug Interaction	132623	50,000	0	0.0	50,000
Human Maturation-OJ/GJ/FG	132631	50,000	0	0.0	50,000
GF/GFJ Weight Management	132655	75,600	37,799	50.0	37,801
Consultant Travel	261041	11,500	562	4.9	10,938
Subtotal Medical Research		<u>905,300</u>	<u>344,521</u>	38.1	<u>560,779</u>
TOTAL SCIENTIFIC PRODUCT RESEARCH		<u>4,493,452</u>	<u>3,524,395</u>	78.4	<u>969,057</u>
* \$416,555 received from USDA/ARS/NASA Grant					
HARVESTING PROGRAM					
HARVESTING RESEARCH					
57 10 12 15 003					
Abscission Registration-Consultant Fee	132634	175,000	175,000	100.0	0
Abscission Registration-DOC	132635	4,600,000	3,204,926	69.7	1,395,074
QAPP - ASI - 2	132636	151,300	151,264	100.0	36
Public Relations	133404	6,000	6,000	100.0	0
TOTAL HARVESTING PROGRAM		<u>4,932,300</u>	<u>3,537,190</u>	71.7	<u>1,395,110</u>
TOTAL SCIENTIFIC RESEARCH		<u>\$10,959,552</u>	<u>\$8,311,642</u>	75.8	<u>\$2,647,910</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
ECONOMIC AND MARKET RESEARCH					
GENERAL OPERATIONS					
57 10 13 10 001					
Salaries and Benefits	110000	\$616,900	\$600,861	97.4	\$16,039
Temporary Employees (OPS)	121000	36,600	36,551	99.9	49
Employee Travel	261010	15,000	14,623	97.5	377
57 10 13 10 002					
Graduate Assistantship	132620	50,000	36,810	73.6	13,190
Telephone	221000	1,900	1,334	70.2	566
Postage	225000	2,000	1,685	84.3	315
Office Supplies	380011	1,500	838	55.9	662
Reproduction	399002	2,200	2,178	99.0	22
Copy Equipment Rental	442000	2,500	2,436	97.4	64
Subscriptions	492000	5,900	2,776	47.1	3,124
Memberships	493000	300	275	91.7	25
Miscellaneous	499000	300	28	9.3	272
Trade Meals	499001	900	147	16.3	753
Research Publications	499005	2,000	1,430	71.5	570
Subtotal General Operations		738,000	701,972	95.1	36,028
RESEARCH DATA & STUDIES					
57 10 13 12 003					
Consultant Fee	131314	100,000	59,600	59.6	40,400
Retail Sales-A.C.Nielsen	132611	350,000	336,287	96.1	13,713
Consumer Tracking Study	132612	128,000	107,950	84.3	20,050
Processed Consumer Research-ODC	132614	20,000	4,250	21.3	15,750
Fresh Fruit Data	132616	40,000	14,925	37.3	25,075
Copy Testing	132628	116,000	99,000	85.3	17,000
Proc Consumer Res	132671	58,500	29,244	50.0	29,256
On-line Tracking-Factor TG	132675	80,000	28,000	35.0	52,000
Fresh Fruit Sales Data	132677	71,600	71,592	100.0	8
Fresh Fruit Taste Test - FO/FS	132679	46,000	32,000	69.6	14,000
Return on Investment - PO	132680	200,000	159,684	79.8	40,316
Consultant Travel	261041	15,000	14,592	97.3	408
Uncommitted - FO/FS	899025	21,780	0	0.0	21,780
Subtotal Research Data & Studies		1,246,880	957,124	76.8	289,756
TOTAL ECON & MKT RESEARCH		\$1,984,880	\$1,659,096	83.6	\$325,784

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
MARKETING AND PUBLIC RELATIONS					
GENERAL OPERATIONS					
57 10 15 10 001					
Salaries and Benefits	110000	\$831,300	\$754,695	90.8	\$76,605
Temporary Employees (OPS)	121000	5,000	247	4.9	4,753
Employee Travel	261010	75,000	57,545	76.7	17,455
57 10 15 10 002					
Coupon Redemption	133407	1,000	0	0.0	1,000
Promotional Items	133428	5,000	5,000	100.0	0
People First	131910	12,000	8,306	69.2	3,694
Audio-Visual Services	139915	1,500	1,373	91.5	127
Telephone	221000	8,000	4,533	56.7	3,467
Postage	225000	3,600	2,749	76.4	851
Freight	227000	20,000	18,613	93.1	1,387
Office Supplies	380011	2,000	1,159	58.0	841
Audio-Visual Supplies	399018	3,500	2,126	60.7	1,374
Conventions	449002	8,400	70	0.8	8,330
Subscriptions	492000	1,000	549	54.9	451
Memberships	493000	4,000	2,390	59.8	1,610
Miscellaneous	499000	2,000	369	18.5	1,631
Trade Meals	499001	1,000	48	4.8	952
TOTAL GENERAL OPERATIONS		\$984,300	\$859,772	87.3	\$124,528

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
PUBLIC RELATIONS					
CORPORATE - ALL VARIETIES					
57 10 15 12 003					
Florida Workshops	133423	\$20,000	\$15,922	79.6	\$4,078
Collaboration w/Partners	133482	65,000	65,000	100.0	0
Website	133486	100,000	100,000	100.0	0
Corp & Public Affairs	133487	130,000	127,701	98.2	2,299
Monitoring Report	133489	160,000	150,351	94.0	9,649
Subtotal Corporate - All Varieties		<u>475,000</u>	<u>458,974</u>	96.6	<u>16,026</u>
PROCESSED ORANGE					
57 10 15 12 004					
Planning & Development	133411	112,000	112,000	100.0	0
Health Initiative	133417	1,288,000	1,287,209	99.9	791
Subtotal Processed Orange		<u>1,400,000</u>	<u>1,399,209</u>	99.9	<u>791</u>
GRAPEFRUIT					
57 10 15 12 005					
Planning & Development	133411	50,000	50,000	100.0	0
Health Initiatives - GJ /FG	133432	463,000	463,000	100.0	0
Drug Interaction	133442	400,000	398,116	99.5	1,884
Subtotal Grapefruit		<u>913,000</u>	<u>911,116</u>	99.8	<u>1,884</u>
FRESH FRUIT					
57 10 15 12 006					
Planning & Development	133411	35,000	35,000	100.0	0
Health Initiatives - FO/FS	133412	210,000	210,000	100.0	0
Gift Fruit	133426	200,000	200,000	100.0	0
Subtotal Fresh Fruit		<u>445,000</u>	<u>445,000</u>	100.0	<u>0</u>
IN-STATE PROGRAMS					
57 10 15 12 008					
Fresh Florida - FO/FS	133425	5,100	5,100	100.0	0
Visit FL Stratgric Alliance	133427	182,500	182,500	100.0	0
FL Welcome Stations-Juice	133434	240,000	180,810	75.3	59,190
Hotel Progrm - OJ	133451	22,000	0	0.0	22,000
Fresh Squeezed - FO	133452	200,000	0	0.0	200,000
Industry Grower Relations - AV	133454	150,000	91,450	61.0	58,550
Subtotal In-State Programs		<u>799,600</u>	<u>459,860</u>	57.5	<u>339,740</u>
TOTAL PUBLIC RELATIONS PROGRAMS		<u>\$4,032,600</u>	<u>\$3,674,159</u>	91.1	<u>\$358,441</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
DOMESTIC ADVERTISING					
PROCESSED ORANGE ADVERTISING					
57 10 16 11 004					
Research	133420	\$117,500	\$106,554	90.7	\$10,946
Online Media	133441	1,148,000	1,148,000	100.0	0
TV 1st Quarter - Summer	133443	3,306,000	3,283,339	99.3	22,661
TV 2nd Quarter - Fall	133444	3,671,800	3,595,305	97.9	76,495
TV 3rd Quarter - Winter	133445	4,217,000	4,206,527	99.8	10,473
TV 4th Quarter - Spring	133447	3,005,700	3,005,621	100.0	79
Production & Hard Costs	133457	1,587,000	1,227,622	77.4	359,378
Opportunistic Buys	133471	802,800	0	0.0	802,800
Agency Fee	133499	1,600,000	1,250,000	78.1	350,000
Agency Travel	261088	84,500	72,500	85.8	12,000
TOTAL PROCESSED ORANGE ADVERTISING		19,540,300	17,895,468	91.6	1,644,832
FRESH GRAPEFRUIT/GRAPEFRUIT JUICE ADVERTISING					
57 10 16 11 006					
Grapefruit/GJ Advertising	133475	2,500,000	2,424,844	97.0	75,156
FRESH FRUIT ADVERTISING					
57 10 16 11 007					
Planning & Development	133411	30,000	0	0.0	30,000
Gift Fruit Printing	230005	20,000	13,651	68.3	6,349
Subtotal Fresh Fruit Advertising		50,000	13,651	27.3	36,349
TOTAL FRESH FRUIT/GRFT JUICE ADV		\$2,550,000	\$2,438,495	95.6	\$111,505

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
CONSUMER/TRADE/INDUSTRY COMMUNICATIONS					
PROCESSED COMMUNICATIONS					
57 10 17 11 003					
Coupon Program - GJ	133407	\$400,000	\$344,550	86.1	\$55,450
Planning & Development	133411	500	0	0.0	500
Retail Orange Juice	133476	799,500	729,139	91.2	70,361
Subtotal Processed Communications		1,200,000	1,073,689	89.5	126,311
FRESH ALL VARIETY					
57 10 17 11 005					
Fund Raising	133488	40,000	29,977	74.9	10,023
In-store Promotions - FO/FS	133493	335,000	201,523	60.2	133,477
Agency Fee - FO/FS	133499	30,000	10,000	33.3	20,000
Subtotal Fresh All Variety		405,000	241,500	59.6	163,500
FOODSERVICE COMMUNICATIONS					
57 10 17 11 009					
Planning & Development	133411	85,500	85,500	100.0	0
Foodservice Juice - OJ	133424	642,500	561,221	87.3	81,279
Foodservice Juice - GJ	133431	10,000	10,000	100.0	0
Subtotal Foodservice Communications		738,000	656,721	89.0	81,279
SCHOOLS					
57 10 17 11 010					
School-All Florida (SMFT)	133480	45,850	3,218	7.0	42,632
TOTAL CONSUMER/TRADE/INDUSTRY COMM		2,388,850	1,975,128	82.7	413,722
TOTAL PR & DOMESTIC MARKETING		\$29,496,050	\$26,843,022	91.0	\$2,653,028

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
INTERNATIONAL MARKETING					
GENERAL OPERATIONS					
57 10 18 10 001					
Salaries and Benefits	110000	\$277,300	\$277,240	100.0	\$60
Employee Travel	261020	28,600	28,516	99.7	84
57 10 18 10 002					
Promotional Items	133428	20,400	3,277	16.1	17,123
Telephone	221000	8,000	2,549	31.9	5,451
Postage	225000	1,000	133	13.3	867
Freight	227000	9,300	9,247	99.4	53
Promotional Materials Printing	230001	26,100	0	0.0	26,100
Office Supplies	380011	2,000	877	43.9	1,123
Conventions	449002	2,000	420	21.0	1,580
Subscriptions	492000	2,100	2,012	95.8	88
Memberships	493000	4,500	4,500	100.0	0
Miscellaneous	499000	900	0	0.0	900
Subtotal General Operations		382,200	328,771	86.0	53,429
FAS ADMINISTRATION					
57 10 18 10 003					
Consultant Fee-DOC	131300	118,000	95,625	81.0	22,375
Evaluations-DOC	133449	15,000	15,000	100.0	0
World Trade Atlas-FAS	133450	21,000	0	0.0	21,000
Evaluations-FAS	133469	135,000	92,900	68.8	42,100
FAS Annual Workshop-DOC	262810	2,000	380	19.0	1,620
Consultant Travel-DOC	263088	15,000	0	0.0	15,000
Subtotal FAS Administration		306,000	203,905	66.6	102,095
PUBLIC RELATIONS PLANNING					
57 10 18 10 004					
Promotions-DOC	133446	\$15,000	\$0	0.0	\$15,000

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
CANADIAN PROMOTIONS					
General Operations					
57 10 18 10 100					
Consultant Travel-DOC	263088	\$16,000	\$2,491	15.6	\$13,509
Fresh Grapefruit					
57 10 18 10 101					
Promotions-DOC	133446	87,200	70,313	80.6	16,887
Promotions-FAS	133463	231,821	231,820	100.0	1
Subtotal Canada-Fresh Grapefruit		319,021	302,133	94.7	16,888
Processed Grapefruit					
57 10 18 10 102					
Promotions-DOC	133446	85,000	78,616	92.5	6,384
Promotions-FAS	133463	65,000	61,442	94.5	3,558
Subtotal Canada-Proc Grapefruit		150,000	140,058	93.4	9,942
Processed Orange					
57 10 18 10 104					
Promotions-DOC	133446	605,000	539,645	89.2	65,355
Promotions-FAS	133463	805,000	726,496	90.2	78,504
Subtotal Canada-Proc Orange		1,410,000	1,266,141	89.8	143,859
TOTAL CANADIAN PROMOTIONS		\$1,895,021	\$1,710,823	90.3	\$184,198

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
EUROPEAN PROMOTIONS					
GENERAL OPERATIONS					
57 10 18 11 003					
Consultant Travel-DOC	263088	\$18,000	\$6,981	38.8	\$11,019
BENELUX					
Fresh Grapefruit					
57 10 18 11 101					
Promotions-DOC	133446	10,000	10,000	100.0	0
Promotions-FAS	133463	245,738	227,093	92.4	18,645
Subtotal Benelux-Fresh Grapefruit		255,738	237,093	92.7	18,645
Processed Grapefruit					
57 10 18 11 102					
Promotions-DOC	133446	12,900	11,813	91.6	1,087
Promotions-FAS	133463	33,000	23,696	71.8	9,304
Subtotal Benelux-Proc Grapefruit		45,900	35,509	77.4	10,391
Total Benelux		301,638	272,602	90.4	29,036
FRANCE					
Fresh Grapefruit					
57 10 18 11 201					
Promotions-DOC	133446	87,800	82,248	93.7	5,552
Promotions-FAS	133463	433,000	432,966	100.0	34
Subtotal France-Fresh Grapefruit		520,800	515,214	98.9	5,586
Processed Grapefruit					
57 10 18 11 202					
Promotions-DOC	133446	197,100	196,903	99.9	197
Promotions-FAS	133463	125,000	124,956	100.0	44
Subtotal France-Proc Grapefruit		322,100	321,859	99.9	241
Total France		\$842,900	\$837,073	99.3	\$5,827

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
SWEDEN					
Fresh Grapefruit					
57 10 18 11 401					
Promotions-DOC	133446	\$18,000	\$17,969	99.8	\$31
Promotions-FAS	133463	111,441	90,986	81.6	20,455
Subtotal Sweden-Fresh Grapefruit		129,441	108,955	84.2	20,486
Processed Grapefruit					
57 10 18 11 402					
Promotions-DOC	133446	3,000	1,826	60.9	1,174
Promotions-FAS	133463	14,000	9,826	70.2	4,174
Subtotal Sweden-Proc Grapefruit		17,000	11,652	68.5	5,348
Total Sweden		146,441	120,607	82.4	25,834
UNITED KINGDOM					
Fresh Grapefruit					
57 10 18 11 501					
Promotions-DOC	133446	90,000	76,615	85.1	13,385
Promotions-FAS	133463	275,000	259,701	94.4	15,299
Subtotal UK-Fresh Grapefruit		365,000	336,316	92.1	28,684
Processed Grapefruit					
57 10 18 11 502					
Promotions-DOC	133446	151,000	142,556	94.4	8,444
Promotions-FAS	133463	109,000	106,281	97.5	2,719
Subtotal UK-Proc Grapefruit		260,000	248,837	95.7	11,163
Total United Kingdom		625,000	585,153	93.6	39,847
TOTAL EUROPEAN PROMOTIONS		\$1,933,979	\$1,822,416	94.2	\$111,563

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2008

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
ASIAN PROMOTIONS					
General Expenses-Japan					
57 10 18 12 003					
Agency Fee-DOC	131303	\$300,000	\$300,000	100.0	\$0
Agency Fee-FAS	131363	300,000	300,000	100.0	0
Consultant Travel	263088	20,000	19,739	98.7	261
Trade Meetings	499088	5,000	0	0.0	5,000
Total General Expenses-Japan		<u>625,000</u>	<u>619,739</u>	99.2	<u>5,261</u>
JAPAN					
Fresh Grapefruit					
57 10 18 12 101					
Promotions-DOC	133446	1,079,500	981,213	90.9	98,287
Promotions-FAS	133463	2,829,991	2,569,255	90.8	260,736
Subtotal Japan-Fresh Grapefruit		<u>3,909,491</u>	<u>3,550,468</u>	90.8	<u>359,023</u>
Processed Grapefruit					
57 10 18 12 102					
Promotions-DOC	133446	689,500	687,398	99.7	2,102
Promotions-FAS	133463	524,000	484,285	92.4	39,715
Subtotal Japan-Proc Grapefruit		<u>1,213,500</u>	<u>1,171,683</u>	96.6	<u>41,817</u>
Total Japan		<u>5,122,991</u>	<u>4,722,151</u>	92.2	<u>400,840</u>
TOTAL ASIAN PROMOTIONS		<u>5,747,991</u>	<u>5,341,890</u>	92.9	<u>406,101</u>
TOTAL INTERNATIONAL MARKETING		<u>\$10,280,191</u>	<u>\$9,407,805</u>	91.5	<u>\$872,386</u>
* SUBTOTALS BY FUNDING SOURCE					
Int'l Mktg-DOC		\$4,022,200	\$3,666,102	91.1	\$356,098
Int'l Mktg-FAS		6,257,991	5,741,703	91.7	516,288
		<u>\$10,280,191</u>	<u>\$9,407,805</u>	91.5	<u>\$872,386</u>

FLORIDA DEPARTMENT OF CITRUS

INTERNATIONAL MARKETING

2007-2008 BUDGET BY VARIETY/FUNDING SOURCE

	<u>TOTAL</u>	<u>PROCESSED ORANGE</u>	<u>PROCESSED GRAPEFRUIT</u>	<u>FRESH GRAPEFRUIT</u>
DEPARTMENT OF CITRUS				
General Operations	\$328,771	\$65,754	\$98,631	\$164,386
FAS Administration	111,005	22,201	33,302	55,503
Canadian Marketing	691,065	541,513	78,865	70,687
European Promotions	546,911	0	355,890	191,021
Asian Promotions	<u>1,988,350</u>	<u>0</u>	<u>767,333</u>	<u>1,221,017</u>
Subtotal DOC	<u>3,666,102</u>	<u>629,468</u>	<u>1,334,021</u>	<u>1,702,613</u>
FOREIGN AGRICULTURAL SERVICE PROGRAM				
FAS Administration	92,900	18,580	27,870	46,450
Canadian Marketing	1,019,758	726,496	61,442	231,820
European Promotions	1,275,505	0	264,759	1,010,746
Asian Promotions	<u>3,353,540</u>	<u>0</u>	<u>559,285</u>	<u>2,794,255</u>
Subtotal FAS	<u>5,741,703</u>	<u>745,076</u>	<u>913,356</u>	<u>4,083,271</u>
TOTAL INTERNATIONAL MARKETING	<u>\$9,407,805</u>	<u>\$1,374,544</u>	<u>\$2,247,377</u>	<u>\$5,785,884</u>
Percent DOC Contribution	<u>64%</u>	<u>84%</u>	<u>146%</u>	<u>42%</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2008

<u>DESCRIPTION</u>	<u>OBJECT CODE</u>	<u>APPROVED BUDGET</u>	<u>YEAR TO DATE EXPENDITURES</u>	<u>% TO DATE</u>	<u>UNEXPENDED BALANCE</u>
EXTRAORDINARY EXPENDITURES					
57 10 19 10 002 Development Loan	899000	<u>\$956,600</u>	<u>\$956,600</u>	100.0	<u>\$0</u>