

**STATE OF FLORIDA
DEPARTMENT OF CITRUS**

**ANNUAL
FINANCIAL
REPORT**

**Fiscal Year Ended
June 30, 2011**





STATE OF FLORIDA
DEPARTMENT OF CITRUS

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FLORIDA CITRUS COMMISSION

August 22, 2011

Florida Citrus Commission
Lakeland, Florida

Submitted herewith is the Annual Financial Report of the Florida Department of Citrus for the year ending June 30, 2011. 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.

Assessments were higher than last year because of a one cent increase to fund disease research. Marketing expenditures were higher than last year, as budgeted. Committed but unspent disease research funds will be carried over to 2011-12. Marketing and research expenditures accounted for 91.3% of total expenditures. Details of all departmental expenditures are included in this financial report.

		<u>2009-10</u>	<u>2010-11</u>
Revenue	-Assessments	\$ 41,424,488	\$ 42,392,006
	-FAS Program	5,399,943	5,176,714
	-Interest & Other	893,742	805,772
		<u>\$ 47,718,173</u>	<u>\$ 48,374,492</u>
Expenditures	-Marketing	\$ 32,566,231	\$ 33,446,024
	-Research	6,100,960	4,993,980
	-Disease Research	9,117,025	8,184,072
	-Other	4,974,111	4,421,909
		<u>\$ 52,758,327</u>	<u>\$ 51,045,985</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, 2011

	SPECIAL REVENUE FUNDS	COMBINED GENERAL ACCOUNT GROUPS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and Cash Equivalents	\$1,136,730		\$1,136,730
Pooled Investments with State Treasury	25,229,311		25,229,311
Grants Receivable	2,623,354		2,623,354
Development Loans Receivable	375,769		375,769
Interest Receivable	54,161		54,161
Prepaid Assets	33,014		33,014
Inventories	225,544		225,544
Fixed Assets at Cost			
Land		246,125	246,125
Buildings		4,278,690	4,278,690
Equipment and Autos		2,824,806	2,824,806
Other Fixed Assets		2,990	2,990
Less: Accumulated Depreciation		(2,914,124)	(2,914,124)
Total Assets	\$29,677,883	\$4,438,487	\$34,116,370
LIABILITIES			
Accounts Payable	\$6,769,812		\$6,769,812
Due to Other State Agencies	739,231		739,231
Compensated Absences - Current	2,697		2,697
Compensated Absences - Non-Current		737,101	737,101
Other Liabilities	29,700		29,700
Total Liabilities	7,541,440	737,101	8,278,541
FUND EQUITY			
Invested in General Account Groups		3,701,386	3,701,386
Committed Fund Balance			
Designated	14,817,443		14,817,443
Undesignated	7,319,000		7,319,000
Total Fund Equity	22,136,443	3,701,386	25,837,829
Total Liabilities & Fund Equity	\$29,677,883	\$4,438,487	\$34,116,370

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

FLORIDA DEPARTMENT OF CITRUS
STATEMENT OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 2011

DESCRIPTION	FLORIDA CITRUS ADVERTISING TRUST FUND
Fund Balance, July 1	\$22,234,156
Adjustments to Fund Balance	2,573,780
Fund Balance, July 1, as restated	24,807,936
Revenue	48,374,492
Expenditures	51,045,985
Fund Balance, June 30	
Designated	14,817,443
Undesignated	7,319,000
TOTAL	\$22,136,443

FLORIDA DEPARTMENT OF CITRUS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
FISCAL YEARS ENDING JUNE 30, 2010 AND 2011

DESCRIPTION	JUNE 30, 2010	INCREASE/ (DECREASE)	JUNE 30, 2011
REVENUE			
Assessment on Domestic Fruit			
Orange	\$31,337,912	\$1,746,502	\$33,084,414
Grapefruit	6,884,836	41,746	6,926,582
Specialty	818,357	394,627	1,212,984
	<u>39,041,106</u>	<u>2,182,875</u>	<u>41,223,980</u>
Assessment on Imported Product			
Orange	2,371,232	(1,203,998)	1,167,234
Grapefruit	12,150	(11,358)	792
	<u>2,383,382</u>	<u>(1,215,356)</u>	<u>1,168,026</u>
Total Assessment	41,424,488	967,519	42,392,006
Investment Earnings	516,088	(4,749)	511,339
Other Income	79,396	(39,963)	39,433
Federal Appropriation - Research	298,257	(43,257)	255,000
Foreign Agricultural Service (FAS) Program	5,399,943	(223,229)	5,176,714
	<u>5,399,943</u>	<u>(223,229)</u>	<u>5,176,714</u>
TOTAL REVENUE	<u>\$47,718,173</u>	<u>\$656,320</u>	<u>\$48,374,492</u>
EXPENDITURES			
Administrative and Support Services	\$2,555,241	\$75,068	\$2,630,309
State General Revenue Charge	1,670,415	34,964	1,705,379
Research & Development - General Operations	1,570,851	118,867	1,689,718
Scientific Product Research	1,363,034	(54,943)	1,308,091
Disease Research	9,117,025	(932,953)	8,184,072
Scientific Research-Harvesting	1,481,866	(1,216,139)	265,727
Economic and Market Research	1,685,209	45,235	1,730,444
Subtotal Non-Marketing	<u>19,443,641</u>	<u>(1,929,900)</u>	<u>17,513,741</u>
Marketing			
Marketing/Public Relations - General Operations	956,780	2,391	959,171
Public Relations Programs	3,165,403	100,347	3,265,750
Processed Orange Advertising	14,909,236	800,370	15,709,606
Fresh Fruit/Graft Juice Advertising	983,530	496,549	1,480,079
Consumer/Trade/Industry Comm	4,555,529	(1,009,985)	3,545,544
International Marketing	7,995,753	490,120	8,485,873
Subtotal Marketing	<u>32,566,231</u>	<u>879,792</u>	<u>33,446,023</u>
Extraordinary Expenditures	748,455	(662,234)	86,221
TOTAL EXPENDITURES	<u>\$52,758,327</u>	<u>(\$1,712,342)</u>	<u>\$51,045,985</u>
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>(\$5,040,154)</u>	<u>\$2,368,661</u>	<u>(\$2,671,493)</u>

FLORIDA DEPARTMENT OF CITRUS

CASH FLOW STATEMENT

FISCAL YEAR ENDED JUNE 30, 2011

Increase (Decrease) in Cash and Cash Equivalents:

Cash Flows from Operating Activities:

Receipts from Tax Assessments	\$ 42,392,006
Receipts for Department of Agriculture-Inspection Fees	34,909
Other Miscellaneous Receipts	41,939
Payments to Vendors	(41,879,992)
Payments to Employees	(4,728,974)
Payments for General Revenue Service Charge	(1,655,519)
Payments to Department of Agriculture-Inspection Fees	(34,909)
Refund of Tax Assessments	(302,268)
Net Cash Provided by (Used in) Operating Activities	<u>(6,132,808)</u>

Noncapital Financing Activities - Proceeds from Grants 4,810,019

Capital and Related Financing Activities - Additions to Capital Assets (181,558)

Investing Activities - Net Investment Income 520,457

Net Change in Cash and Cash Equivalents (983,890)

Cash and Cash Equivalents at Beginning of Year 27,349,931

Cash and Cash Equivalents at End of Year \$ 26,366,041

Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities:

Operating Income (Loss) \$ (2,671,493)

Adjustments Not Affecting Cash:

Write-off of Uncollectible Receivable	86,221
Prior Period Adjustments	(2,573,780)

(Increase) Decrease in Assets and Increase (Decrease) in Liabilities:

Accounts Receivable	(543,593)
Prepaid Items	(24,631)
Inventory	150,503
Accounts Payable	(628,550)
Due to Other State Agencies	69,817
Compensated Absences	2,697
Total Adjustments	<u>(3,461,315)</u>

Net Cash Provided (Used in) Operating Activities \$ (6,132,808)

FLORIDA DEPARTMENT OF CITRUS

SOURCE AND USE OF FUNDS

FISCAL YEAR ENDED JUNE 30, 2011

DESCRIPTION	DOM. ASSESMTS & OTHER REV	IMPORTS	GRANTS	TOTAL
SOURCES				
Assessments	\$41,223,980	\$1,168,026		\$42,392,006
Other	550,772			550,772
Research Grants			255,000	255,000
Marketing Grants			5,176,714	5,176,714
TOTAL SOURCES	\$41,774,752	\$1,168,026	\$5,431,714	\$48,374,492
USES				
Admin & Support Svcs	\$2,443,739	\$186,571		\$2,630,310
State Gen Rev Charge	1,658,658	46,721		1,705,379
Research	4,384,751	354,229	255,000	4,993,980
Disease Research	7,603,567	580,505		8,184,072
Marketing	28,269,309		5,176,714	33,446,023
Extraordinary Expend.	86,221			86,221
TOTAL USES	\$44,446,245	\$1,168,026	\$5,431,714	\$51,045,985
EXCESS/(DEFICIT)	(\$2,671,493)	\$0	\$0	(\$2,671,493)

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 6.7% of the Department's Research, Administrative and Regulatory activities.

FLORIDA DEPARTMENT OF CITRUS

STATEMENT OF REVENUE, EXPENDITURES AND FUND BALANCE BY FRUIT VARIETY

FISCAL YEAR ENDED JUNE 30, 2011

	<u>TOTAL</u>	<u>PROCESSED ORANGE</u>	<u>PROCESSED GRAPEFRUIT</u>	<u>FRESH ORANGE</u>	<u>FRESH GRAPEFRUIT</u>	<u>FRESH SPECIALTY</u>
Fund Balance, July 1	\$22,234,156	\$15,498,056	\$3,106,772	\$1,705,611	\$1,639,154	\$284,563
Adjustments to Fund Balance	2,573,780	1,965,922	233,388	133,040	201,105	40,325
Revenue	<u>48,374,492</u>	<u>35,915,061</u>	<u>4,906,761</u>	<u>326,734</u>	<u>6,700,459</u>	<u>525,477</u>
Total Available	<u>\$73,182,428</u>	<u>\$53,379,039</u>	<u>\$8,246,921</u>	<u>\$2,165,385</u>	<u>\$8,540,718</u>	<u>\$850,365</u>
Expenditures						
Administration						
Admin & Supp Srvc	\$2,630,309	\$2,156,854	\$263,031	\$26,303	\$157,819	\$26,303
State Gen Rev Charge	1,705,379	1,391,141	166,545	13,068	113,609	21,017
Scientific Research & Development						
General Operations	1,689,718	1,256,702	152,972	15,006	250,033	15,006
Scientific Product Research	1,308,091	582,940	331,486	64,012	66,486	263,167
Disease Research	8,184,072	6,917,177	535,238	214,423	365,010	152,224
Scientific Research-Harvesting	265,727	265,727	0	0	0	0
Economic & Market Research	1,730,444	1,403,505	166,400	34,402	102,954	23,183
Subtotal Non-Marketing	<u>17,513,741</u>	<u>13,974,047</u>	<u>1,615,672</u>	<u>367,212</u>	<u>1,055,909</u>	<u>500,900</u>
Marketing & Public Relations						
General Operations	959,171	813,182	93,172	9,173	34,471	9,173
Public Relations Programs	3,265,750	1,998,069	933,680	5,596	322,809	5,596
Processed Orange Advertising	15,709,606	15,709,606	0	0	0	0
Fresh Fruit/Grft Juice Advertising	1,480,079	0	1,048,441	26,572	386,086	18,980
Consumer/Trade/Industry Comm	3,545,544	3,535,671	9,874	0	0	0
International Promotions-DOC	3,309,159	749,566	1,174,624	0	1,384,969	0
International Promotions-FAS	5,176,714	740,250	732,320	0	3,704,145	0
Subtotal Marketing	<u>33,446,023</u>	<u>23,546,345</u>	<u>3,992,110</u>	<u>41,341</u>	<u>5,832,479</u>	<u>33,749</u>
Extraordinary Expenditures	<u>86,221</u>	<u>86,221</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$51,045,985</u>	<u>\$37,606,613</u>	<u>\$5,607,782</u>	<u>\$408,553</u>	<u>\$6,888,388</u>	<u>\$534,649</u>
Fund Balance, June 30						
Designated	14,817,443	10,802,426	1,469,139	1,317,832	962,330	265,716
Undesignated	<u>7,319,000</u>	<u>4,970,000</u>	<u>1,170,000</u>	<u>439,000</u>	<u>690,000</u>	<u>50,000</u>
Total Fund Balance	<u>\$22,136,443</u>	<u>\$15,772,426</u>	<u>\$2,639,139</u>	<u>\$1,756,832</u>	<u>\$1,652,330</u>	<u>\$315,716</u>

DEPARTMENT OF CITRUS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2011

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. Bartow, 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.

Effective July 1, 2011, the Legislature enacted changes to Chapter 601 via Senate Bill 2122. One of the substantial changes reduces the number of Florida Citrus Commissioners to nine members.

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. The Department currently has one special revenue fund, the 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.

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

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 \$225,544 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 current liability of \$2,697 has been recorded in the special revenue fund for payments to be made within sixty days of the fiscal year end. In addition, a non-current liability of \$737,101 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, 2011, salary rates and include employer social security and pension contributions at current rates.

B. CASH AND CASH EQUIVALENTS

Cash and cash equivalents totaling \$1,136,730 consist of cash held in the State Treasury, \$289,732; foreign currency time deposits, \$840,748; and local demand deposits, \$6,250.

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 \$25,229,311 and are stated at cost plus interest earned and reinvested. Interest earned on these investments during the fiscal year ended June 30, 2011, totaled \$510,009, an average rate of 2.5%. Total investment earnings for the year of \$511,339 included interest earned on foreign currency time deposits and on local demand deposits.

D. DUE FROM FEDERAL GOVERNMENT

At June 30, 2011, \$2,368,354 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, 2011, not yet reimbursed by the Foreign Agricultural Service program.

An additional \$100,000 is due from the United States Small Business Administration and \$155,000 from United States Department of Agriculture/Technical Assistance for Specialty Crops Program to support grants received for research activities. A total of \$2,623,354 is due from federal appropriations.

E. CHANGES IN GENERAL FIXED ASSETS

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

	<u>Balances</u> <u>7/1/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>6/30/11</u>
Fixed Assets at Cost				
Land	\$ 246,125	\$ 0	\$ 0	\$ 246,125
Buildings	4,278,690	0	0	4,278,690
Equipment & Autos	2,532,844	336,557	(44,595)	2,824,806
Other	2,990	0	0	2,990
Less: Accumulated Depreciation				
Buildings	(735,922)	(146,181)	0	(882,103)
Equipment & Autos	(1,927,334)	(144,732)	43,035	(2,029,031)
Other	<u>(2,990)</u>	<u>0</u>	<u>0</u>	<u>(2,990)</u>
	<u>\$ 4,394,403</u>	<u>\$ 45,644</u>	<u>\$ (1,560)</u>	<u>\$ 4,438,487</u>

F. ACCOUNTS PAYABLE

Accounts payable of \$6,769,812 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 \$739,231, consist of general revenue service charges due to the State of Florida, Chief Financial Office, and amounts due to other State agencies for services provided.

H. CHANGES IN GENERAL LONG-TERM DEBT

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

	<u>Balance</u> <u>7/1/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/11</u>
Compensated absences	\$760,548	\$306,672	(\$327,422)	\$739,798

The liability for compensated absences at June 30, 2011, was determined in accordance with the provisions of the Governmental Accounting Standards Board *Codification*, Section C60.

I. COMMITTED FUND BALANCE

For fiscal years beginning after June 15, 2010, GASB Statement 54 requires government entities to present fund balance based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Department's fund balance of \$22,136,443 is classified as Committed because all funds in the Florida Citrus Advertising Trust Fund are constrained by Section 601.15(7), Florida Statutes (see Note A. 2.). The Department chooses to designate a portion of the committed fund balance, currently \$14,817,443, to provide adequate funds to continue normal operations during periods of minimal tax collections. The remainder of the committed fund balance is available in the subsequent year to fund program activities.

J. PRIOR PERIOD ADJUSTMENT

Adjustments were made to fund balance at July 1, 2010, totaling \$2,573,780. Accounts payable at June 30, 2010, were overstated by approximately \$2,944,698 due to recorded disease research payables of \$1,880,636 and other payables of \$995,412 that did not materialize.

Revenue at June 30, 2010 was overstated by \$302,268. Disease Research funds of \$268,674 were collected from processors but not utilized in 2009-10. These funds were returned at processors request during year-ending June 30, 2011. The balance, \$33,594, were refunds to taxpayers for overpayment of prior year tax assessments.

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, 2011, totaled \$381,284. 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 note receivable of \$89,721 was recorded as of June 30, 2007 due to a judgment against a vendor for misappropriation of funds. During the years 2007-2008, \$3,500 was paid against the judgment. Efforts to collect have been exhausted, therefore the balance of \$86,221 was written off as of June 30, 2011. The State of Florida Chief Financial Officer approved the debt write off.

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, 2010 AND 2011

	<u>Year to Date</u> <u>6/30/2010</u>	<u>Year to Date</u> <u>6/30/2011</u>	<u>Variance</u>	<u>Percent</u>
Salaries and Benefits	\$4,569,823	\$4,516,958	(\$52,865)	(1.2)
Other Personal Services	116,016	65,071	(50,945)	(43.9)
Travel	168,618	149,642	(18,976)	(11.3)
People First Initiative	28,407	25,331	(3,076)	(10.8)
Telephone	54,062	58,666	4,604	8.5
Postage/Freight	64,073	74,704	10,631	16.6
Data Processing	110,376	149,648	39,272	35.6
Supplies	15,349	14,299	(1,050)	(6.8)
Insurance and Bond Premiums	30,700	29,849	(851)	(2.8)
Reproduction	18,466	19,350	884	4.8
Subscriptions and Memberships	20,369	23,378	3,009	14.8
Trade Meals/Meetings	3,494	3,396	(98)	(2.8)
Training	1,907	1,500	(407)	(21.3)
Repairs and Maintenance	120,195	255,553	135,358	100.+
Utilities	43,961	30,591	(13,370)	(30.4)
Leases/Rent Expense	19,570	19,750	180	0.9
Capital Equipment (OCO)	242,728	336,558	93,830	38.7
Office/Research Equipment	1,344	14,341	12,997	100.+
Bartow Renovations	748,455	0	(748,455)	(100.0)
Miscellaneous	32,661	13,803	(18,858)	(57.7)
CREC Expenses	139,869	134,652	(5,217)	(3.7)
Research Materials	31,050	16,430	(14,620)	(47.1)
Conventions	400	400	0	0.0
Fruit Inspection Data	14,925	14,925	1	0.0
Legislative Programs	24,372	39,349	14,977	61.5
Consultants/Grad Assistantship	321,966	268,661	(53,305)	(16.6)
Total	<u>\$6,943,157</u>	<u>\$6,276,806</u>	<u>(\$666,350)</u>	<u>(9.6)</u>

FLORIDA DEPARTMENT OF CITRUS

COMPARISON OF PRELIMINARY, OCTOBER BUDGET REVISION AND CURRENT BUDGETS FISCAL YEAR ENDED JUNE 30, 2011

	July 1, 2010 Operating Budget	Adjustment	October 20, 2010 Budget Revision	June 30, 2011 Budget	Variance	Percent
REVENUE						
Carryover	\$3,849,700	\$2,329,300	\$6,179,000	\$6,179,000	\$0	0.0
09-10 Unspent Certified-CRDF	0	1,781,800	1,781,800	1,781,800	0	0.0
09-10 Unspent Certified-Other	0	1,097,100	1,097,100	1,097,100	0	0.0
Tax Assessments-Domestic	44,992,135	(1,762,135)	43,230,000	41,809,620	(1,420,380)	(3.3)
Tax Asmts-Import (Opt Out)	2,154,166	(225,500)	1,928,666	1,928,666	0	0.0
Interest/Other	288,000	300,000	588,000	588,000	0	0.0
Federal Approp-Research	0	100,000	100,000	290,000	190,000	100.+
FAS Program	5,204,718	80,171	5,284,889	5,204,718	(80,171)	(1.5)
TOTAL REVENUE	\$56,488,719	\$3,700,736	\$60,189,455	\$58,878,904	(\$1,310,551)	(2.2)
EXPENDITURES						
Administration						
Admin and Support Services	2,726,200	233,200	2,959,400	2,893,900	(65,500)	(2.2)
State General Revenue Charge	1,896,400	(67,500)	1,828,900	1,772,100	(56,800)	(3.1)
Scientific Research & Development						
General Operations	1,638,900	(5,000)	1,633,900	1,829,900	196,000	12.0
Scientific Product Research	1,523,624	(20,000)	1,503,624	1,503,624	0	0.0
Disease Research	10,800,000	2,198,100	12,998,100	12,998,100	0	0.0
Scientific Research-Harvesting	1,620,000	0	1,620,000	671,885	(948,115)	(58.5)
Economic and Market Research	2,000,700	(4,400)	1,996,300	1,945,300	(51,000)	(2.6)
Marketing & Public Relations						
General Operations	963,250	(2,500)	960,750	1,022,250	61,500	6.4
Public Relations Programs	3,174,000	20,000	3,194,000	3,294,450	100,450	3.1
Processed Orange Advertising	16,087,000	(179,000)	15,908,000	15,911,500	3,500	0.0
Fresh Fruit/Grft Juice Advertising	840,000	983,000	1,823,000	1,792,500	(30,500)	(1.7)
Consumer/Trade/Industry Comm	3,531,000	0	3,531,000	3,603,750	72,750	2.1
International Promotions-DOC	3,139,500	320,400	3,459,900	3,423,900	(36,000)	(1.0)
International Promotions-FAS	5,204,718	80,171	5,284,889	5,204,718	(80,171)	(1.5)
Extraordinary Expenditures	0	0	0	86,225	86,225	100.+
Subtotal	55,145,292	3,556,471	58,701,763	57,954,102	(747,661)	(1.3)
Reserves	1,343,427	144,265	1,487,692	924,802	(562,890)	(37.8)
TOTAL BUDGET	\$56,488,719	\$3,700,736	\$60,189,455	\$58,878,904	(\$1,310,551)	(2.2)

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

	2000-01		2001-02		2002-03		2003-04		2004-05		2005-06		2006-07		2007-08		2008-09		2009-10		2010-11	
		%		%		%		%		%		%		%		%		%		%		%
Revenue Boxes																						
Domestic	275,758		287,085		249,799		283,503		168,053		167,204		168,405		196,524		191,389		159,121		160,940	
Imports	19,830		14,831		24,412		19,587		22,869		20,009		29,305		46,851		19,618		25,245		14,117	
Begin Fund Balance	\$21,742		\$18,296		\$23,534		\$20,335		\$14,312		\$13,521		\$10,777		\$14,471		\$23,155		\$26,775		\$22,234	
Adjustment	730		1,982		2,048		1,141		874		878		433		920		1,010		499		2,573	
Revenue																						
Assessments	59,667	91	54,137	90	47,914	88	48,460	89	30,394	60	33,285	80	41,764	85	53,158	89	49,048	88	41,425	87	42,392	88
Other	5,760	9	6,040	10	6,447	12	6,072	11	19,865	40	8,967	20	7,412	15	6,891	11	6,632	12	6,293	13	5,982	12
Total Revenue	<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>	100	<u>60,049</u>	100	<u>55,680</u>	100	<u>47,718</u>	100	<u>48,374</u>	100
Expenditures																						
Marketing																						
Domestic-PO*	34,049	49	30,164	53	31,918	54	33,537	54	32,972	64	25,896	57	21,502	47	22,224	43	21,804	41	21,358	41	22,056	43
Domestic-PG	9,175	13	3,408	6	3,506	6	4,121	7	501	1	636	1	3,122	7	3,067	6	2,495	5	1,823	4	2,085	4
Domestic-Fresh	4,389	6	2,948	5	3,446	6	2,911	5	2,246	4	2,131	5	1,207	3	1,552	3	1,413	3	1,389	3	819	2
International	9,949	14	8,590	15	8,463	14	9,708	16	6,520	13	8,101	18	8,777	19	9,408	18	8,912	17	7,996	15	8,486	17
Research																						
Econ & Mkt Res	1,380	2	1,317	3	1,223	2	1,374	2	1,164	2	1,323	3	1,510	3	1,659	3	1,779	3	1,685	3	1,730	3
Scientific Res	3,174	5	3,447	6	3,151	5	3,588	6	2,722	5	2,170	5	2,812	6	2,790	5	2,354	4	2,934	6	2,998	6
Disease Res	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,985	4	7,243	14	9,117	17	8,184	16
Harvesting	1,665	2	1,750	3	1,111	2	1,266	2	794	2	961	2	2,363	5	3,537	7	2,574	5	1,482	3	266	1
Administrative	3,805	6	3,479	6	5,159 **	8	3,576	6	3,988	7	3,544	7	3,230	7	4,290 **	8	2,724 **	5	3,304 **	6	2,716 **	5
Gen Rev Svc Chrg	2,017	3	1,818	3	1,631	3	1,615	2	1,017	2	1,112	2	1,392	3	1,773	3	1,772	3	1,670	3	1,705	3
Total Expenditures	<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>	100	<u>52,285</u>	100	<u>53,070</u>	100	<u>52,758</u>	100	<u>51,045</u>	100
Surplus/(Deficit)	<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>		<u>2,610</u>		<u>(5,040)</u>		<u>(2,671)</u>	
End Fund Balance	<u>\$18,296</u>		<u>\$23,534</u>		<u>\$20,335</u>		<u>\$14,312</u>		<u>\$13,521</u>		<u>\$10,777</u>		<u>\$14,471</u>		<u>\$23,155</u>		<u>\$26,775</u>		<u>\$22,234</u>		<u>\$22,136</u>	
Cash on Hand	\$23,222		\$27,720		\$23,629		\$17,817		\$16,137		\$10,316		\$16,836		\$27,508		\$35,152		\$27,350		\$26,366	
Salaries & Benefits	\$8,581		\$6,366		\$6,325		\$6,646		\$5,565		\$4,769		\$4,550		\$4,400		\$4,569		\$4,570		\$4,517	
# Employees	110		94		92		93		64		62		55		57		59		56		52	

** Includes extraordinary items of \$1,500,000 (2002-03), \$956,600 (2007-08) and \$95,000. (2008-09), \$750,000 (2009-10), \$86,221 (2010-11)

FLORIDA DEPARTMENT OF CITRUS

SCHEDULE OF TAX RATES*

FISCAL YEARS ENDING JUNE 30, 2010 AND 2011

	2009-2010		2010-2011		STATUTE
	FRESH	PROCESSED	FRESH	PROCESSED	
DOMESTIC					
Orange	\$ 0.070	\$ 0.240	\$ 0.070	\$ 0.250	601.15(3a)
Grapefruit	\$ 0.350	\$ 0.350	\$ 0.360	\$ 0.360	601.15(3a)
All Other Varieties	\$ 0.080	\$ 0.240	\$ 0.160	\$ 0.250	601.15(3a)
IMPORTS					
Orange		\$ 0.240		\$ 0.250	601.155(2)
Grapefruit		\$ 0.350		\$ 0.360	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, 2010 AND 2011

	ACTUAL REVENUE BOXES 2009-2010	ESTIMATED REVENUE BOXES 2010-2011	ACTUAL REVENUE BOXES 2010-2011		
			2009-2010	2010-2011	TOTAL
			PAID IN 2010-2011	PAID IN 2010-2011	
DOMESTIC					
ORANGE:					
Fresh	4,732,042	4,400,000	307,229	4,279,244	4,586,473
Processed	129,122,270	134,100,000	564,187	130,513,029	131,077,216
GRAPEFRUIT:					
Fresh	8,793,461	7,759,000	47,659	7,752,911	7,800,570
Processed	10,877,498	11,441,000	89,843	11,353,913	11,443,756
SPECIALTY:					
Fresh	3,280,570	3,032,000	19,675	3,240,260	3,259,935
Processed	2,315,118	2,318,000	5,961	2,766,158	2,772,119
TOTAL DOMESTIC					
Fresh	16,806,073	15,191,000	374,563	15,272,415	15,646,978
Processed	142,314,886	147,859,000	659,991	144,633,100	145,293,091
	159,120,959	163,050,000	1,034,554	159,905,515	160,940,069
IMPORTS					
Orange	25,150,842	23,000,000	2,594,290	11,516,296	14,110,586
Grapefruit	94,301	100,000	0	6,600	6,600
TOTAL IMPORTS	25,245,143	23,100,000	2,594,290	11,522,896	14,117,186
TOTAL	184,366,102	186,150,000	3,628,844	171,428,411	175,057,255

FLORIDA DEPARTMENT OF CITRUS

BUDGETED REVENUE

FISCAL YEAR ENDED JUNE 30, 2011

DESCRIPTION	BUDGETED 2010-2011	REVENUE TO DATE	% TO BUDGETED
Assessment on Domestic Fruit			
Orange			
Fresh	\$308,000	\$321,055	100.+
Processed	33,525,000	32,763,359	97.7
	<u>33,833,000</u>	<u>33,084,414</u>	97.8
Grapefruit			
Fresh	2,793,240	2,807,728	100.+
Processed	4,118,760	4,118,854	100.+
	<u>6,912,000</u>	<u>6,926,582</u>	100.+
Specialty			
Fresh	485,120	520,014	100.+
Processed	579,500	692,970	100.+
	<u>1,064,620</u>	<u>1,212,984</u>	100.+
Assessment on Import Fruit			
Orange	1,916,667	1,167,234	60.9
Grapefruit	12,000	792	6.6
	<u>1,928,666</u>	<u>1,168,026</u>	60.6
Total Assessments	43,738,286	42,392,006	96.9
Investment Earnings	220,000	511,339	100.+
Other Income	68,000	39,433	58.0
Royalties & Fees	300,000	0	0.0
Federal Appropriation - Research	290,000	255,000	87.9
Foreign Agricultural Svc Funds	<u>5,204,718</u>	<u>5,176,714</u>	99.5
TOTAL	<u><u>\$49,821,004</u></u>	<u><u>\$48,374,492</u></u>	97.1

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY CATEGORY

FISCAL YEAR ENDED JUNE 30, 2011

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
GENERAL OPERATIONS				
Salaries and Benefits	\$4,579,600	\$4,516,958	98.6	\$62,642
Other Personal Services	86,900	65,071	74.9	21,829
Travel	177,200	149,642	84.4	27,558
People First Initiative	35,000	25,331	72.4	9,669
Telephone	58,775	58,666	99.8	109
Postage/Freight	115,475	74,704	64.7	40,771
Data Processing	155,700	149,648	96.1	6,052
Supplies	21,700	14,299	65.9	7,401
Insurance and Bond Premiums	34,100	29,849	87.5	4,251
Reproduction	19,500	19,350	99.2	150
Subscriptions and Memberships	30,800	23,378	75.9	7,422
Trade Meals/Meetings	5,500	3,396	61.7	2,104
Training	3,000	1,500	50.0	1,500
Repairs and Maintenance	282,000	255,553	90.6	26,447
Utilities	33,900	30,591	90.2	3,309
Leases/Rent Expense	22,900	19,750	86.2	3,150
Capital Equipment (OCO)	379,000	336,558	88.8	42,442
Office/Research Equipment	22,800	14,341	62.9	8,459
Miscellaneous	19,300	13,803	71.5	5,497
CREC Expenses	135,000	134,652	99.7	348
Research Materials	20,100	16,430	81.7	3,670
Conventions	4,300	400	9.3	3,900
Fruit Inspection Data	15,000	14,925	99.5	75
Legislative Programs	65,000	39,349	60.5	25,651
Promotional Items	11,000	10,891	99.0	109
Fees Transferred - Inventors	100,000	0	0.0	100,000
Consultants	294,124	268,661	91.3	25,463
Subtotal General Operations	<u>6,727,674</u>	<u>6,287,697</u>	93.5	<u>439,977</u>
PROGRAMS*				
Legal Services	147,500	132,856	90.1	14,644
State General Revenue Charge	1,772,100	1,705,379	96.2	66,721
Scientific Research	15,149,285	9,682,657	63.9	5,466,628
Economic & Market Research	1,233,900	1,029,434	83.4	204,466
Public Relations Programs	3,299,450	3,270,466	99.1	28,984
Processed Orange Advertising	15,911,500	15,709,606	98.7	201,894
Fresh Fruit/Grft Juice Advertising	1,792,500	1,480,079	82.6	312,421
Consumer/Trade/Industry Comm	3,603,750	3,545,544	98.4	58,206
International Marketing	8,230,218	8,116,046	98.6	114,172
Extraordinary Expenses	86,225	86,221	100.0	4
Reserves	924,802	0	0.0	924,802
Subtotal Programs	<u>52,151,230</u>	<u>44,758,288</u>	85.8	<u>7,392,942</u>
TOTAL GENERAL OPERATIONS	<u>\$58,878,904</u>	<u>51,045,985</u>	86.7	<u>\$7,832,919</u>

*Program costs exclude general operating expenses

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY DEPARTMENT

FISCAL YEAR ENDED JUNE 30, 2011

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
Administration				
Admin and Support Services	\$2,893,900	\$2,630,309	90.9	\$263,591
State General Revenue Charge	1,772,100	1,705,379	96.2	66,721
Scientific Research & Development				
General Operations	1,829,900	1,689,718	92.3	140,182
Scientific Product Research	1,503,624	1,308,091	87.0	195,533
Disease Research	12,998,100	8,184,072	63.0	4,814,028
Scientific Research-Harvesting	671,885	265,727	39.5	406,158
Economic and Market Research	1,945,300	1,730,444	89.0	214,856
Marketing & Public Relations				
General Operations	1,022,250	959,171	93.8	63,079
Public Relations Programs	3,294,450	3,265,750	99.1	28,700
Processed Orange Advertising	15,911,500	15,709,606	98.7	201,894
Fresh Fruit/Grft Juice Advertising	1,792,500	1,480,079	82.6	312,421
Consumer/Trade/Industry Comm	3,603,750	3,545,544	98.4	58,206
International Marketing				
International Promotions-DOC	3,423,900	3,309,159	96.6	114,741
International Promotions-FAS	5,204,718	5,176,714	99.5	28,004
Extraordinary Expenditures	86,225	86,221	100.0	4
Total Expenditures	57,954,102	51,045,985	88.1	6,908,117
Reserves	924,802	0	0.0	924,802
TOTAL	\$58,878,904	\$51,045,985	86.7	\$7,832,919

**DEPARTMENTAL EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2011**

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
STATE GENERAL REVENUE CHARGE					
57 10 00 00 000					
Florida Citrus Advertising Trust Fund	880400	<u>\$1,772,100</u>	<u>\$1,705,379</u>	96.2	<u>\$66,721</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
GENERAL OPERATIONS					
57 10 10 08 001					
Commissioners Comp (OPS)	123001	\$6,000	\$3,009	50.2	\$2,991
Commissioners Travel	261071	17,000	16,611	97.7	389
57 10 10 09 001					
Salaries and Benefits	110000	1,233,000	1,189,308	96.5	43,692
Temporary Employee Services	132200	5,500	4,402	80.0	1,098
Employee Travel	261010	22,000	18,702	85.0	3,298
57 10 10 09 002					
Fruit Inspection Data	132601	15,000	14,925	99.5	75
Training	132800	3,000	1,500	50.0	1,500
Banking Services	134500	1,500	1,500	100.0	0
People First	131910	13,000	11,309	87.0	1,691
Consultant Fee	139900	62,000	62,000	100.0	0
Unemployment Compensation	165010	15,600	11,958	76.7	3,642
Telephone	221000	28,000	27,944	99.8	56
Office Supplies	380011	3,000	2,207	73.6	793
Office Equipment	381000	11,000	10,783	98.0	217
Property Insurance	411041	2,000	1,790	89.5	210
Casualty Insurance	415001	16,500	16,101	97.6	399
Subscriptions	492000	6,000	4,857	81.0	1,143
Memberships	493000	1,300	435	33.5	865
Miscellaneous	499000	3,000	2,071	69.0	929
Trade Meals	499001	2,500	2,403	96.1	97
Fees Transferred - Inventors	499300	100,000	0	0.0	100,000
Building & Equipment (OCO)	516000	10,000	0	0.0	10,000
Subtotal General Operations		<u>\$1,576,900</u>	<u>\$1,403,813</u>	89.0	<u>\$173,087</u>

**DEPARTMENTAL EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2011**

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	\$179,000	\$178,370	99.6	\$631
Employee Travel	261010	1,200	1,127	94.0	73
Subtotal General Operations		180,200	179,497	99.6	703
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	60,000	100.0	0
Legal Srv-Adv Claims	131610	45,000	45,000	100.0	0
Legal Srv-Other	131611	5,300	0	0.0	5,300
Legal Srv-Employment	131612	2,000	0	0.0	2,000
Legal Srv-Trademark	131699	27,200	27,144	99.8	56
Legal Advertising	133100	3,000	712	23.7	2,288
Miscellaneous	499000	5,000	4,975	99.5	25
Subtotal Legal Services		152,500	137,831	90.4	14,669
GOVERNMENT & REGULATORY					
57 10 10 10 003					
Legislative Consultant	131313	35,000	17,267	49.3	17,733
Legislative Programs	133416	30,000	22,083	73.6	7,918
Subtotal Government & Regulatory		65,000	39,349	60.5	25,651
Total Legal and Regulatory		\$397,700	\$356,677	89.7	\$41,023

**DEPARTMENTAL EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2011**

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	\$450,500	\$450,400	100.0	\$100
Temporary Employees (OPS)	121000	7,500	6,690	89.2	810
Employee Travel	261010	800	686	85.8	114
57 10 10 12 002					
Grounds Maintenance	132900	7,300	6,797	93.1	503
Mailing & Delivery Services	134200	3,500	2,502	71.5	998
Shredding Service	139902	1,500	472	31.4	1,028
Postage	225000	9,000	6,401	71.1	2,600
Maintenance - Equipment	241020	9,300	6,032	64.9	3,268
- Building	241022	11,700	9,294	79.4	2,406
- Auto	241023	800	443	55.3	357
Maintenance - Building - Bartow	241025	133,100	133,044	100.0	56
Lakeland Bldg Utilities	271001	20,000	17,345	86.7	2,655
Bartow Bldg Utilities	271002	13,900	13,246	95.3	654
Fuel	371000	2,600	2,537	97.6	63
Office Supplies	380011	1,500	442	29.5	1,058
Reproduction	399002	17,000	16,923	99.5	77
Distribution Supplies	399005	3,000	2,153	71.8	847
Building Supplies	399007	5,000	3,259	65.2	1,741
AV Supplies	399018	1,000	944	94.4	56
Warehouse Lease	434002	3,000	0	0.0	3,000
Copy Equipment Rental	442000	13,000	12,952	99.6	48
Rental-Office Equipment	444000	4,600	4,539	98.7	61
57 10 10 12 003					
DP Services - NSRC	132708	21,000	16,865	80.3	4,135
DP Services - Other	132710	21,900	21,829	99.7	71
DP Services - Database	132712	31,600	30,663	97.0	937
Data Processing Maint	241024	5,200	4,767	91.7	433
DP Equipment	381000	29,500	29,393	99.6	107
Data Processing Supplies	391000	46,500	46,131	99.2	369
DP Equipment (OCO)	516000	44,000	23,068	52.4	20,932
Subtotal Support Services		919,300	869,819	94.6	49,481
TOTAL ADMIN & SUPPORT SERVICES		\$2,893,900	\$2,630,309	90.9	\$263,591

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2011

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	\$994,100	\$991,392	99.7	\$2,708
Temporary Employees (OPS)	121000	60,000	47,243	78.7	12,757
Employee Travel	261010	20,000	13,744	68.7	6,256
57 10 12 10 002					
People First	131910	10,000	7,400	74.0	2,600
Product Monitoring, Comm - PO-PG	132640	72,000	29,167	40.5	42,833
Product Monitoring, Comm - FG	132644	25,000	5,000	20.0	20,000
Mailing & Delivery Services	134200	9,500	5,698	60.0	3,802
Telephone	221000	17,500	17,468	99.8	32
Postage	225000	300	116	38.7	184
Repairs & Maintenance	241011	117,200	97,406	83.1	19,794
Office Supplies	380011	4,000	3,387	84.7	613
Equipment	381000	11,800	3,558	30.2	8,242
Research Materials	399010	20,000	16,430	82.1	3,570
CREC Operations	433000	135,000	134,652	99.7	348
Subscriptions	492000	1,000	636	63.6	364
Memberships	493000	5,000	2,932	58.6	2,068
Miscellaneous	499000	2,000	0	0.0	2,000
Trade Meals	499001	500	0	0.0	500
Equipment (OCO)	519001	160,000	158,490	99.1	1,510
OCO - Product Monitoring	519002	165,000	155,000	93.9	10,000
TOTAL GENERAL OPERATIONS		\$1,829,900	\$1,689,718	92.3	\$140,182

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2011

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 Council	132602	\$101,000	\$101,000	100.0	\$0
New Variety Development-All Variety	132692	433,500	390,501	90.1	42,999
New Variety Development Fee	132697	95,000	95,000	100.0	0
Subtotal Scientific Sponsored Research		629,500	586,500	93.2	43,000
MEDICAL RESEARCH					
57 10 12 11 005					
UF - Rampersaud	132603	108,324	104,684	96.6	3,640
Cholesterol-OJ/GJ	132618	75,000	31,050	41.4	43,950
Consultant Fee	132621	5,000	0	0.0	5,000
Drug Interaction	132623	6,000	0	0.0	6,000
Diabetes-OJ	132624	250,000	250,000	100.0	0
Cardiovascular & Bone Study-INRA (GJ)	132633	344,300	253,357	73.6	90,943
Brain & Cognition - OJ	132657	82,500	82,500	100.0	0
Consultant Travel	261041	3,000	0	0.0	3,000
Subtotal Medical Research		874,124	721,591	82.6	152,533
TOTAL SCIENTIFIC PRODUCT RESEARCH		1,503,624	1,308,091	87.0	195,533
DISEASE RESEARCH					
57 10 12 11 006					
Prior Year Contracts DOC	132643	416,200	378,035	90.8	38,165
CRDF R & D Program Costs	132638	10,050,000	5,617,759	55.9	4,432,241
CRDF Management Fee	132639	480,000	480,000	100.0	0
CRDF Scientific Panels & Review Costs	132642	270,000	157,500	58.3	112,500
CRDF Sponsored Research - PY	132646	1,781,900	1,550,778	87.0	231,122
TOTAL DISEASE RESEARCH		12,998,100	8,184,072	63.0	4,814,028
HARVESTING PROGRAM					
HARVESTING RESEARCH					
57 10 12 15 003					
Abscission Registration	132634	275,000	153	0.1	274,847
Abscission Registration-DOC	132635	281,885	160,858	57.1	121,027
QAPP - ASI - 2	132636	10,000	0	0.0	10,000
Small Business Grant	132637	100,000	100,000	100.0	0
Public Relations	133404	5,000	4,716	94.3	284
TOTAL HARVESTING PROGRAM		671,885	265,727	39.5	406,158
TOTAL SCIENTIFIC RESEARCH		\$17,003,509	\$11,447,608	67.3	\$5,555,901

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2011

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	\$648,000	\$647,902	100.0	\$98
Temporary Employees (OPS)	121000	2,900	2,840	97.9	60
Employee Travel	261010	21,200	21,122	99.6	78
57 10 13 10 002					
Website	132711	30,100	30,040	99.8	60
Telephone	221000	2,400	2,390	99.6	10
Postage	225000	1,000	536	53.6	464
Office Supplies	380011	1,200	907	75.6	293
Reproduction	399002	2,500	2,427	97.1	73
Copy Equipment Rental	442000	2,300	2,260	98.3	40
Subscriptions	492000	3,000	2,388	79.6	612
Memberships	493000	300	295	98.3	5
Miscellaneous	499000	200	140	70.0	60
Trade Meals	499001	500	67	13.4	433
Research Publications	499005	100	0	0.0	100
Subtotal General Operations		715,700	713,312	99.7	2,388
RESEARCH DATA & STUDIES					
57 10 13 12 003					
Consultant Fee	131314	22,300	16,397	73.5	5,903
Retail Sales-A.C.Nielsen	132611	340,000	319,305	93.9	20,695
Consumer Tracking Study-MB	132612	123,000	119,000	96.7	4,000
Processed Consumer Research	132614	60,000	59,855	99.8	145
Fresh Fruit Data	132616	40,000	14,925	37.3	25,075
Copy Testing	132628	95,000	94,500	99.5	500
FL Agri Market Research Center	132629	86,000	85,256	99.1	744
Economic Viability Study	132632	67,700	67,142	99.2	558
On-line Tracking	132675	46,800	23,000	49.1	23,800
Fresh Citrus Research-AV	132676	1,040	0	0.0	1,040
Fresh Fruit Sales Data	132677	69,110	0	0.0	69,110
Return on Investment - PO	132680	140,000	81,306	58.1	58,694
Return on Investment - GF/GJ	132683	111,350	111,306	100.0	44
On-line Tracking GF/GJ	132684	23,800	23,800	100.0	0
Consultant Travel	261041	3,500	1,341	38.3	2,159
Subtotal Research Data & Studies		1,229,600	1,017,132	82.7	212,468
TOTAL ECON & MKT RESEARCH		\$1,945,300	\$1,730,443	89.0	\$214,857

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2011

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	\$827,000	\$814,439	98.5	\$12,561
Temporary Employees (OPS)	121000	5,000	887	17.7	4,113
Employee Travel	261010	75,000	63,140	84.2	11,860
57 10 15 10 002					
Coupon Redemption	133407	1,000	1,000	100.0	0
People First	131910	12,000	6,622	55.2	5,378
Mailing & Delivery Services	134200	20,000	9,468	47.3	10,532
Audio-Visual Services	139915	600	476	79.3	124
Telephone	221000	6,650	6,650	100.0	0
Postage	225000	2,500	1,314	52.5	1,186
Postage - GF Spoons	225010	35,000	26,739	76.4	8,261
Postage - OJ Promotions	225020	5,750	2,137	37.2	3,613
Postage - Cookbooks - AV	225030	7,750	7,680	99.1	70
Postage - OJ Promo Magnets	225040	13,000	12,989	99.9	11
Office Supplies	380011	1,000	806	80.6	194
Conventions	449002	3,500	0	0.0	3,500
Subscriptions	492000	1,000	757	75.7	243
Memberships	493000	4,000	3,394	84.9	606
Miscellaneous	499000	500	500	100.0	0
Trade Meals	499001	1,000	174	17.4	826
TOTAL GENERAL OPERATIONS		\$1,022,250	\$959,171	93.8	\$63,079

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2011

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
PUBLIC RELATIONS					
CORPORATE - ALL VARIETIES					
57 10 15 12 003					
Collaboration w/Partners	133482	\$45,490	\$45,490	100.0	\$0
Website	133486	141,510	138,521	97.9	2,990
Corp & Public Affairs	133487	100,000	100,000	100.0	0
Monitoring Report	133489	140,000	140,000	100.0	0
Subtotal Corporate - All Varieties		427,000	424,011	99.3	2,990
PROCESSED ORANGE					
57 10 15 12 004					
Planning & Development	133411	100,000	99,905	99.9	95
OJ PR Programs	133417	1,180,000	1,180,000	100.0	0
SEM OJ Websites	133458	70,000	50,000	71.4	20,000
Subtotal Processed Orange		1,350,000	1,329,905	98.5	20,095
GRAPEFRUIT					
57 10 15 12 005					
Planning & Development	133411	46,000	46,000	100.0	0
GF PR Programs	133432	804,500	804,500	100.0	0
Grapefruit Website	133440	51,500	51,500	100.0	0
Drug Interaction	133442	275,000	275,000	100.0	0
Subtotal Grapefruit		1,177,000	1,177,000	100.0	0
IN-STATE PROGRAMS					
57 10 15 12 008					
FL Welcome Stations-Juice	133434	200,000	199,227	99.6	773
Industry Grower Relations - AV	133454	92,250	87,439	94.8	4,811
Inventory Adjustment	133454	48,200	48,168	99.9	32
Subtotal In-State Programs		340,450	334,834	98.4	5,616
TOTAL PUBLIC RELATIONS PROGRAMS		\$3,294,450	\$3,265,750	99.1	\$28,701

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2011

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	\$431,500	\$260,692	60.4	\$170,808
Online Media	133441	1,265,000	1,265,000	100.0	0
TV 1st Quarter - Summer	133443	1,595,400	1,595,085	100.0	315
TV 2nd Quarter - Fall	133444	2,860,700	2,854,300	99.8	6,400
TV 3rd Quarter - Winter	133445	5,106,000	5,106,000	100.0	0
TV 4th Quarter - Spring	133447	2,180,900	2,180,300	100.0	600
Production & Hard Costs	133457	1,234,500	1,210,789	98.1	23,711
Agency Fee	133490	1,182,500	1,182,440	100.0	60
Agency Travel	261088	55,000	55,000	100.0	0
TOTAL PROCESSED ORANGE ADVERTISING		15,911,500	15,709,606	98.7	201,894
FRESH GRAPEFRUIT/GRAPEFRUIT JUICE ADVERTISING					
57 10 16 11 006					
Agency Fee	133464	135,000	135,000	100.0	0
Grapefruit/GJ Advertising	133475	1,454,500	1,281,812	88.1	172,688
Subtotal Fresh Grft/Grft Juice Promo		1,589,500	1,416,812	89.1	172,688
FRESH FRUIT ADVERTISING					
57 10 16 11 007					
Gift Fruit Programs	133426	50,500	50,464	99.9	36
Fresh Orange Programs	133430	132,500	0	0.0	132,500
Gift Fruit Printing	230005	20,000	12,802	64.0	7,198
Subtotal Fresh Fruit Advertising		203,000	63,266	31.2	139,734
TOTAL FRESH FRUIT/GRFT JUICE ADV		\$1,792,500	\$1,480,079	82.6	\$312,421

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2011

<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>
CONSUMER/TRADE/INDUSTRY COMMUNICATIONS					
PROCESSED COMMUNICATIONS					
57 10 17 11 003					
Retail Orange Juice	133476	<u>\$3,035,000</u>	<u>\$2,977,586</u>	98.1	<u>\$57,414</u>
FOODSERVICE COMMUNICATIONS					
57 10 17 11 009					
Planning & Development	133411	71,000	70,994	100.0	6
Foodservice Juice - OJ	133424	487,750	487,091	99.9	659
Foodservice Juice - GJ	133431	<u>10,000</u>	<u>9,874</u>	98.7	<u>126</u>
Subtotal Foodservice Communications		<u>568,750</u>	<u>567,959</u>	99.9	<u>791</u>
TOTAL CONSUMER/TRADE/INDUSTRY COMM		<u>3,603,750</u>	<u>3,545,544</u>	98.4	<u>58,206</u>
TOTAL PR & DOMESTIC MARKETING		<u>\$25,624,450</u>	<u>\$24,960,150</u>	97.4	<u>\$664,300</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2011

<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>
INTERNATIONAL MARKETING					
GENERAL OPERATIONS					
57 10 18 10 001					
Salaries and Benefits	110000	\$248,000	\$245,148	98.8	\$2,852
Employee Travel	261020	20,000	14,510	72.5	5,490
57 10 18 10 002					
Promotional Items	133428	11,000	10,891	99.0	109
Mailing & Delivery Services	134200	10,675	1,622	15.2	9,053
Telephone	221000	4,225	4,214	99.7	11
Postage	225000	1,000	5	0.5	995
Promotional Materials Printing	230001	25,000	4,149	16.6	20,851
Office Supplies	380011	2,000	193	9.7	1,807
Conventions	449002	800	400	50.0	400
Subscriptions	492000	3,200	3,185	99.5	15
Memberships	493000	6,000	4,500	75.0	1,500
Miscellaneous	499000	500	168	33.6	332
Trade Meals	499001	1,000	752	75.2	248
Subtotal General Operations		<u>333,400</u>	<u>289,737</u>	86.9	<u>43,663</u>
FAS ADMINISTRATION					
57 10 18 10 003					
Consultant Fee-DOC	131300	85,000	80,565	94.8	4,435
Evaluations-DOC	133449	15,000	13,565	90.4	1,435
Evaluations-FAS	133469	95,000	95,000	100.0	0
FAS Annual Workshop-DOC	262810	2,000	600	30.0	1,400
Consultant-DOC	263088	5,000	0	0.0	5,000
Subtotal FAS Administration		<u>\$202,000</u>	<u>\$189,730</u>	93.9	<u>\$12,270</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2011

<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>
CANADIAN PROMOTIONS					
General Operations					
57 10 18 10 100					
Consultant Travel-DOC	263088	<u>\$5,000</u>	<u>\$3,674</u>	73.5	<u>\$1,326</u>
Fresh & Processed Grapefruit					
57 10 18 10 103					
Promotions-DOC	133446	155,000	150,417	97.0	4,583
Promotions-FAS	133463	<u>265,000</u>	<u>265,000</u>	100.0	<u>0</u>
Subtotal Canada-Fresh & Proc. Gft.		<u>420,000</u>	<u>415,417</u>	98.9	<u>4,583</u>
Processed Orange					
57 10 18 10 104					
Promotions-DOC	133446	676,800	670,468	99.1	6,332
Promotions-FAS	133463	740,000	721,250	97.5	18,750
Consultant Travel-DOC	263088	<u>200</u>	<u>0</u>	0.0	<u>200</u>
Subtotal Canada-Proc Orange		<u>1,417,000</u>	<u>1,391,718</u>	98.2	<u>25,282</u>
TOTAL CANADIAN PROMOTIONS		<u>\$1,842,000</u>	<u>\$1,810,809</u>	98.3	<u>\$31,191</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2011

<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>
EUROPEAN PROMOTIONS					
GENERAL OPERATIONS					
57 10 18 11 003					
Consultant Travel-DOC	263088	<u>\$11,700</u>	<u>8,743</u>	74.7	<u>\$2,957</u>
BENELUX					
Fresh & Processed Grapefruit					
57 10 18 11 103					
Promotions-DOC	133446	39,700	32,078	80.8	7,622
Promotions-FAS	133463	<u>253,000</u>	<u>251,357</u>	99.4	<u>1,643</u>
Total Benelux-Fresh & Proc. Gft.		<u>292,700</u>	<u>283,435</u>	96.8	<u>9,265</u>
FRANCE					
Fresh & Processed Grapefruit					
57 10 18 11 203					
Promotions-DOC	133446	328,910	328,859	100.0	51
Promotions-FAS	133463	<u>450,000</u>	<u>449,999</u>	100.0	<u>1</u>
Total France-Fresh & Proc. Gft.		<u>778,910</u>	<u>778,858</u>	100.0	<u>52</u>
SWEDEN					
Fresh & Processed Grapefruit					
57 10 18 11 403					
Promotions-DOC	133446	20,000	19,813	99.1	187
Promotions-FAS	133463	<u>130,000</u>	<u>128,807</u>	99.1	<u>1,193</u>
Total Sweden-Fresh & Proc. Gft.		<u>150,000</u>	<u>148,620</u>	99.1	<u>1,380</u>
UNITED KINGDOM					
Fresh Grapefruit					
57 10 18 11 503					
Promotions-DOC	133446	219,500	190,148	86.6	29,352
Promotions-FAS	133463	<u>350,000</u>	<u>343,721</u>	98.2	<u>6,279</u>
Total United Kingdom-Fresh & Proc. Gft.		<u>569,500</u>	<u>533,868</u>	93.7	<u>35,632</u>
TOTAL EUROPEAN PROMOTIONS		<u>\$1,802,810</u>	<u>\$1,753,524</u>	97.3	<u>\$49,286</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2011

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	31,300	25,171	80.4	6,129
Total Expenses-Japan		631,300	625,171	99.0	6,129
JAPAN					
Fresh & Processed Grapefruit					
57 10 18 12 103					
Promotions-DOC	133446	1,185,390	1,185,322	100.0	68
Promotions-FAS	133463	2,611,718	2,611,580	100.0	138
Total Japan-Fresh & Proc. Grft		3,797,108	3,796,902	100.0	206
KOREA					
Fresh & Processed Grapefruit					
57 10 18 13 103					
Promotions-DOC	133446	10,000	10,000	100.0	0
Promotions-FAS	133463	10,000	10,000	100.0	0
Total Korea-Fresh & Proc. Grft		20,000	20,000	100.0	0
TOTAL ASIAN PROMOTIONS		4,448,408	4,442,073	99.9	6,335
TOTAL INTERNATIONAL MARKETING		\$8,628,618	\$8,485,873	98.3	\$142,745
* SUBTOTALS BY FUNDING SOURCE					
Int'l Mktg-DOC		\$3,423,900	\$3,309,159	96.6	\$114,741
Int'l Mktg-FAS		5,204,718	5,176,714	99.5	28,004
		\$8,628,618	\$8,485,873	98.3	\$142,745

FLORIDA DEPARTMENT OF CITRUS

INTERNATIONAL MARKETING

2010-2011 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	\$289,737	\$57,947	\$101,408	\$130,382
FAS Administration	94,730	18,946	33,156	42,629
Canadian Marketing	824,559	672,673	74,439	77,447
European Promotions	579,640	0	282,363	297,278
Asian Promotions	<u>1,520,493</u>	<u>0</u>	<u>683,259</u>	<u>837,234</u>
Subtotal DOC	<u>3,309,159</u>	<u>749,566</u>	<u>1,174,624</u>	<u>1,384,969</u>
FOREIGN AGRICULTURAL SERVICE PROGRAM				
FAS Administration	95,000	19,000	33,250	42,750
Canadian Marketing	986,250	721,250	39,750	225,250
European Promotions	1,173,884	0	176,083	997,801
Asian Promotions	<u>2,921,580</u>	<u>0</u>	<u>483,237</u>	<u>2,438,343</u>
Subtotal FAS	<u>5,176,714</u>	<u>740,250</u>	<u>732,320</u>	<u>3,704,144</u>
TOTAL INTERNATIONAL MARKETING	<u>\$8,485,873</u>	<u>\$1,489,816</u>	<u>\$1,906,944</u>	<u>\$5,089,113</u>
Percent DOC Contribution	<u>64%</u>	<u>101%</u>	<u>160%</u>	<u>37%</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2010

<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 Bad Debt Write Off	899000	<u>\$86,225</u>	<u>\$86,221</u>	100.0	<u>\$4</u>