

**STATE OF FLORIDA
DEPARTMENT OF CITRUS**

**ANNUAL
FINANCIAL
REPORT**

**Fiscal Year Ended
June 30, 2013**





STATE OF FLORIDA
DEPARTMENT OF CITRUS

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FLORIDA CITRUS COMMISSION

August 15, 2013

Florida Citrus Commission
Bartow, Florida

Submitted herewith is the Annual Financial Report of the Florida Department of Citrus for the year ending June 30, 2013. This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board except as outlined in Note A.4. Every effort has been made to ensure that all financial transactions were conducted and records maintained in a complete and accurate manner.

Assessments were approximately \$3.6 million lower than last year, primarily due to a decrease in domestic revenue boxes of 18.3 million. To accommodate this reduction in revenue, expenditures in all areas were reduced. Marketing and research expenditures accounted for 91.8% of total expenditures. Details of all departmental expenditures are included in this financial report.

		<u>2011-12</u>	<u>2012-13</u>
Revenue	-Assessments	\$ 42,329,222	\$ 38,639,563
	-FAS Program	5,094,017	4,795,823
	-Sale of Building	1,191,036	-
	-Interest & Other	629,711	454,076
		<u>\$ 49,243,986</u>	<u>\$ 43,889,462</u>
Expenditures	-Marketing	\$ 35,056,251	\$ 34,300,466
	-Research	4,815,998	4,048,934
	-Disease Research	9,148,444	4,666,907
	-Other	4,059,430	3,826,335
		<u>\$ 53,080,123</u>	<u>\$ 46,842,642</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.

Christine C Marion

Christine Marion
Comptroller

Maximize consumer demand for Florida citrus products to ensure the sustainability and economic well-being of the Florida citrus grower, the citrus industry and the State of Florida.

The Florida Department of Citrus is an Equal Opportunity Employer and Agency.

FLORIDA DEPARTMENT OF CITRUS

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FLORIDA DEPARTMENT OF CITRUS

COMBINED BALANCE SHEET

JUNE 30, 2013

	SPECIAL REVENUE FUNDS	COMBINED GENERAL ACCOUNT GROUPS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and Cash Equivalents	\$298,206		\$298,206
Pooled Investments with			
State Treasury	21,672,677		21,672,677
Grants Receivable	1,297,438		1,297,438
Development Loans Receivable	375,769		375,769
Interest Receivable	13,349		13,349
Prepaid Assets	31,560		31,560
Inventories	376,859		376,859
Fixed Assets at Cost			
Land		60,000	60,000
Buildings		3,554,990	3,554,990
Equipment and Autos		2,489,280	2,489,280
Other Fixed Assets		2,990	2,990
Less: Accumulated Depreciation		(2,374,610)	(2,374,610)
Total Assets	\$24,065,858	\$3,732,650	\$27,798,508
LIABILITIES			
Accounts Payable	\$6,164,048		\$6,164,048
Due to Other State Agencies	748,093		748,093
Compensated Absences - Current	1,215		1,215
Compensated Absences - Non-Current		591,287	591,287
Other Liabilities	11,800		11,800
Total Liabilities	6,925,156	591,287	7,516,443
FUND EQUITY			
Invested in General Account Groups		3,141,363	3,141,363
Committed Fund Balance			
Designated	12,730,702		12,730,702
Undesignated	4,410,000		4,410,000
Total Fund Equity	17,140,702	3,141,363	20,282,065
Total Liabilities & Fund Equity	\$24,065,858	\$3,732,650	\$27,798,508

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, 2013

<u>DESCRIPTION</u>	<u>FLORIDA CITRUS ADVERTISING TRUST FUND</u>
Fund Balance, July 1	\$19,022,803
Adjustments to Fund Balance	<u>1,071,079</u>
Fund Balance, July 1, as restated	20,093,882
Revenue	43,889,462
Expenditures	<u>46,842,642</u>
Fund Balance, June 30	
Designated	12,730,702
Undesignated	<u>4,410,000</u>
TOTAL	<u><u>\$17,140,702</u></u>

FLORIDA DEPARTMENT OF CITRUS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
FISCAL YEARS ENDING JUNE 30, 2012 AND 2013

DESCRIPTION	JUNE 30, 2012	INCREASE/ (DECREASE)	JUNE 30, 2013
REVENUE			
Assessment on Domestic Fruit			
Orange	\$33,387,524	(\$3,886,255)	\$29,501,269
Grapefruit	6,243,999	(203,757)	6,040,242
Specialty	1,026,442	(214,952)	811,490
	<u>40,657,965</u>	<u>(4,304,963)</u>	<u>36,353,002</u>
Assessment on Imported Product			
Orange	1,671,257	596,261	2,267,518
Grapefruit	0	19,043	19,043
	<u>1,671,257</u>	<u>615,304</u>	<u>2,286,561</u>
Total Assessment	42,329,222	(3,689,659)	38,639,563
Investment Earnings	494,864	(192,498)	302,366
Other Income	29,054	97,662	126,716
Sale of Building	1,191,036	(1,191,036)	0
Federal Appropriation - Research	105,794	(80,799)	24,995
Foreign Agricultural Service (FAS) Program	5,094,017	(298,194)	4,795,823
	<u>5,094,017</u>	<u>(298,194)</u>	<u>4,795,823</u>
TOTAL REVENUE	<u>\$49,243,987</u>	<u>(\$5,354,525)</u>	<u>\$43,889,462</u>
EXPENDITURES			
Administrative and Support Services	\$2,297,804	(\$32,643)	\$2,265,161
State General Revenue Charge	1,761,626	(200,452)	1,561,174
Research & Development - General Operations	1,471,304	29,409	1,500,713
Scientific Product Research	1,038,424	(295,599)	742,825
Disease Research	9,148,444	(4,481,537)	4,666,907
Scientific Research-Harvesting	810,073	(538,581)	271,492
Economic and Market Research	1,496,197	37,707	1,533,904
Subtotal Non-Marketing	<u>18,023,872</u>	<u>(5,481,695)</u>	<u>12,542,176</u>
Marketing			
Marketing/Public Relations - General Operations	865,121	(168,001)	697,120
Public Relations Programs	3,759,338	(665,243)	3,094,095
Processed Orange Advertising	16,107,222	579,454	16,686,676
Fresh Fruit/Grft Juice Advertising	1,513,716	(790,887)	722,829
Consumer/Trade/Industry Comm	4,510,806	355,580	4,866,386
International Marketing	8,300,048	(66,688)	8,233,360
Subtotal Marketing	<u>35,056,251</u>	<u>(755,785)</u>	<u>34,300,466</u>
TOTAL EXPENDITURES	<u>\$53,080,123</u>	<u>(\$6,237,480)</u>	<u>\$46,842,642</u>
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>(\$3,836,136)</u>	<u>\$882,956</u>	<u>(\$2,953,180)</u>

FLORIDA DEPARTMENT OF CITRUS

CASH FLOW STATEMENT

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Increase (Decrease) in Cash and Cash Equivalents:

Cash Flows from Operating Activities:

Receipts from Tax Assessments	\$38,639,563
Receipts for Department of Agriculture-Inspection Fees	35,633
Other Miscellaneous Receipts	128,933
Payments to Vendors	(40,803,094)
Employment Related Payments	(4,180,122)
Payments for General Revenue Service Charge	(1,500,254)
Payments to Department of Agriculture-Inspection Fees	(33,518)

Net Cash Provided by (Used in) Operating Activities (7,712,859)

Noncapital Financing Activities - Proceeds from Grants 5,174,127

Capital and Related Financing Activities

Additions of Capital Assets	(184,312)
Proceeds from Sale of Assets	-

Net Cash Flowed Provided by Capital and Related Financing Activities (184,312)

Investing Activities - Net Investment Income 334,742

Net Change in Cash and Cash Equivalents (2,388,302)

Cash and Cash Equivalents at Beginning of Year 24,359,185

Cash and Cash Equivalents at End of Year \$21,970,883

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

Net Income (Loss) per Financial Statements	\$ (2,953,180)
Deduct Proceeds from Grants	(5,174,127)
Deduct Proceeds from Capital Activities	184,312
Deduct Net Proceeds from Investments	(334,742)
Net Income (Loss) from Operating Activities	<u>(8,277,737)</u>

Adjustments Not Affecting Cash:

Prior Period Adjustments	1,071,079
--------------------------	-----------

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

Accounts Receivable	477,219
Prepaid Items	2,562
Inventory	(51,460)
Accounts Payable	(1,050,072)
Due to Other State Agencies	168,667
Compensated Absences	(42,117)
Other Liabilities	(11,000)

Total Adjustments 564,878

Net Cash Provided (Used in) Operating Activities \$ (7,712,859)

FLORIDA DEPARTMENT OF CITRUS

SOURCE AND USE OF FUNDS
FISCAL YEAR ENDED JUNE 30, 2013

DESCRIPTION	DOM. ASSESMTS & OTHER REV	IMPORTS	GRANTS	TOTAL
SOURCES				
Assessments	\$36,353,001	\$2,286,561		\$38,639,562
Other	429,082			429,082
Research Grants			24,995	24,995
Marketing Grants			4,795,823	4,795,823
TOTAL SOURCES	\$36,782,083	\$2,286,561	\$4,820,818	\$43,889,462
USES				
Admin & Support Svcs	\$1,812,356	452,805		\$2,265,161
State Gen Rev Charge	1,469,712	91,462		1,561,174
Research	3,214,559	809,381	24,995	4,048,935
Disease Research	3,733,994	932,913		4,666,907
Marketing	29,499,902		4,800,563	34,300,465
TOTAL USES	\$39,730,523	2,286,561	\$4,825,558	\$46,842,642
EXCESS/(DEFICIT)	(\$2,948,440)	\$0	(\$4,740)	(\$2,953,180)

Pursuant to Chapter 601.155(10) F.S. equalization assessment collected on imported product (1/3 of applicable rates) were expended only for Research, Administrative and Regulatory activities. Import taxes paid for 18.2% 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, 2013

	TOTAL	PROCESSED ORANGE	PROCESSED GRAPEFRUIT	FRESH ORANGE	FRESH GRAPEFRUIT	FRESH SPECIALTY
Fund Balance, July 1	\$19,022,803	\$13,774,775	\$2,064,244	\$1,491,370	\$1,359,350	\$333,064
Adjustments to Fund Balance	1,071,079	779,280	183,823	13,002	94,074	900
Revenue	43,889,462	33,077,772	4,346,042	237,363	5,870,189	358,096
Total Available	\$63,983,344	\$47,631,827	\$6,594,109	\$1,741,735	\$7,323,613	\$692,060
Expenditures						
Administration						
Admin & Supp Srvc	\$2,265,161	\$1,880,082	\$203,865	\$22,652	\$135,910	\$22,652
State Gen Rev Charge	1,561,174	1,291,118	147,288	9,744	98,496	14,528
Scientific Research & Development						
General Operations	1,500,713	1,245,592	135,064	15,007	90,043	15,007
Scientific Product Research	742,825	188,745	69,742	209,023	66,292	209,023
Disease Research	4,666,907	4,028,941	273,481	118,539	181,543	64,403
Scientific Research-Harvesting	271,492	271,492	0	0	0	0
Economic & Market Research	1,533,904	1,306,813	89,249	45,802	72,221	19,819
Subtotal Non-Marketing	12,542,176	10,212,783	918,689	420,767	644,505	345,432
Marketing & Public Relations						
General Operations	697,120	603,375	58,065	6,935	21,810	6,935
Public Relations Programs	3,094,095	2,508,012	420,088	5,199	155,597	5,199
Processed Orange Advertising	16,686,676	16,686,676	0	0	0	0
Fresh Fruit/Grft Juice Advertising	722,829	0	450,893	62,476	194,231	15,229
Consumer/Trade/Industry Comm	4,866,386	4,020,426	585,308	50,606	210,046	0
International Promotions-DOC	3,432,797	759,980	1,246,356	0	1,426,461	0
International Promotions-FAS	4,800,563	745,594	661,077	0	3,393,892	0
Subtotal Marketing	34,300,466	25,324,063	3,421,787	125,216	5,402,037	27,363
Total Expenditures	\$46,842,642	\$35,536,846	\$4,340,476	\$545,983	\$6,046,542	\$372,795
Fund Balance, June 30						
Designated	12,730,702	8,217,034	2,341,536	965,751	907,117	299,264
Undesignated	4,410,000	3,100,000	480,000	230,000	580,000	20,000
Total Fund Balance	\$17,140,702	\$12,094,980	\$2,253,632	\$1,195,753	\$1,277,071	\$319,265

DEPARTMENT OF CITRUS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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 nine practical citrus persons appointed by the Governor, subject to confirmation by the Senate, for a three-year term. Six members shall be designated as grower members and three 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. The Commission also oversees domestic and international marketing activities.

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 marketing activities. An assessment 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 assessment is effective August 1 for the ensuing year.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, *continued*

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 No. 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 \$376,859 are expensed using the consumption method and are valued at cost determined on a first-in, first-out basis. Inventories consist mainly of promotional and display materials that support marketing activities.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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 No. 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 \$1,215 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 \$591,287 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, 2013 salary rates and include employer social security and pension contributions at current rates.

B. **CASH AND CASH EQUIVALENTS**

Cash and cash equivalents totaling \$21,970,883 consist of pooled investments of \$21,672,677 (See Note C); cash held in the State Treasury, \$291,956; and local demand deposits, \$6,250.

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 \$21,672,677 and are stated at cost plus interest earned and reinvested. Interest earned on these investments during the fiscal year ended June 30, 2013, totaled \$302,099, an average rate of 1.8%. Total investment earnings for the year of \$302,366 included interest earned on foreign currency time deposits and on local demand deposits.

D. **DUE FROM FEDERAL GOVERNMENT**

At June 30, 2013, \$1,297,438 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, 2013, 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>7/1/12</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>6/30/13</u>
Fixed Assets at Cost				
Land	\$ 60,000	\$ 0	\$ 0	\$ 60,000
Buildings	3,554,990		0	3,554,990
Equipment & Autos	2,767,498	184,312	(462,530)	2,489,280
Other	2,990	0	0	2,990
Less: Accumulated Depreciation				
Buildings	(331,264)	(144,653)	0	(475,917)
Equipment & Autos	(2,105,214)	(217,417)	426,928	(1,895,703)
Other	(2,990)	0	0	(2,990)
	<u>\$ 3,946,010</u>	<u>\$ (177,758)</u>	<u>\$ (35,602)</u>	<u>\$ 3,732,650</u>

F. ACCOUNTS PAYABLE

Accounts payable of \$6,164,048, 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 \$748,092, consist of general revenue service charges due to the State of Florida, Chief Financial Officer, 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>7/1/12</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/13</u>
Compensated absences	\$635,483	\$290,390	(333,371)	\$592,502

The liability for compensated absences at June 30, 2013, was determined in accordance with the provisions of the Governmental Accounting Standards Board *Codification*, Section C60. The excess deletions over additions were due to the retirement and departure of several tenured employees.

I. COMMITTED FUND BALANCE

For fiscal years beginning after June 15, 2010, GASB No. 54, *Fund Balance Reporting and Governmental Fund Types*, 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 \$17,140,702 is classified as Restricted by Enabling Legislation 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 restricted fund balance, currently \$12,730,702, 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, 2012, totaling \$1,071,079. Accounts payable at June 30, 2012 were overstated by approximately \$1,071,079 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, 2013, totaled \$162,507; employee contributions total \$90,060. 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. 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, 2012 AND 2013

	<u>Year to Date</u> <u>6/30/2012</u>	<u>Year to Date</u> <u>6/30/2013</u>	<u>Variance</u>	<u>Percent</u>
Salaries and Benefits	\$4,105,320	\$3,898,778	(\$206,542)	(5.0)
Other Personal Services	131,544	131,383	(161)	(0.1)
Travel	189,721	151,176	(38,545)	(20.3)
People First Initiative	20,466	21,407	941	4.6
Telephone	53,578	52,293	(1,285)	(2.4)
Postage/Freight	72,239	29,243	(42,996)	(59.5)
Data Processing	114,585	103,622	(10,963)	(9.6)
Supplies	20,167	18,619	(1,548)	(7.7)
Insurance and Bond Premiums	31,321	22,114	(9,207)	(29.4)
Reproduction	15,819	19,883	4,064	25.7
Subscriptions and Memberships	28,925	24,615	(4,310)	(14.9)
Trade Meals/Meetings	3,628	1,594	(2,034)	(56.1)
Training	0	175	175	0.0
Repairs and Maintenance	141,484	143,843	2,359	1.7
Utilities	14,426	76,308	61,882	100.+
Leases/Rent Expense	29,421	32,079	2,658	9.0
Capital Equipment (OCO)	37,325	184,312	146,987	100.+
Office/Research Equipment	8,739	8,554	(185)	(2.1)
Miscellaneous	18,333	(34,208)	(52,541)	(100.0)
CREC Expenses	134,652	134,652	(0)	(0.0)
Research Materials	76,951	98,822	21,871	28.4
Conventions	0	0	0	0.0
Fruit Inspection Data	14,925	14,925	0	0.0
Legislative Programs	36,900	21,435	(15,465)	(41.9)
Consultants/Grad Assistantship	257,874	209,681	(48,193)	(18.7)
Total	<u>\$5,558,343</u>	<u>\$5,365,306</u>	<u>(\$193,037)</u>	<u>(3.5)</u>

FLORIDA DEPARTMENT OF CITRUS

COMPARISON OF PRELIMINARY, OCTOBER BUDGET REVISION AND CURRENT BUDGETS FISCAL YEAR ENDED JUNE 30, 2013

	July 1, 2012 Operating Budget	Adjustment	October 24, 2012 Budget Revision	June 30, 2013 Budget	Variance	Percent
REVENUE						
Carryover	\$3,454,000	\$2,266,000	\$5,720,000	\$5,720,000	\$0	0.0
Unspent Certified	0	1,066,300	1,066,300	1,066,300	0	0.0
Tax Assessments-Domestic	38,972,470	2,792,530	41,765,000	37,345,000	(4,420,000)	(10.6)
Tax Assessments-Imports	2,334,000	(800,667)	1,533,333	2,158,000	624,667	0.0
Interest	481,600	40,400	522,000	522,000	0	0.0
Federal Approp-Research	345,000	(345,000)	0	0	0	(100.0)
FAS Program	4,828,468	5,500	4,833,968	4,833,968	0	0.0
TOTAL REVENUE	\$50,415,538	\$5,025,063	\$55,440,601	\$51,645,268	(\$3,795,333)	(6.8)
EXPENDITURES						
Administration						
Admin and Support Services	2,675,500	(17,020)	2,658,480	2,558,480	(100,000)	(3.8)
State General Revenue Charge	1,670,500	81,300	1,751,800	1,600,000	(151,800)	(8.7)
Scientific Research & Development						
General Operations	2,048,900	(340,600)	1,708,300	1,633,300	(75,000)	(4.4)
Scientific Product Research	1,093,130	0	1,093,130	1,016,780	(76,350)	(7.0)
Disease Research	5,988,000	700,000	6,688,000	5,825,000	(863,000)	(12.9)
Scientific Research-Harvesting	541,000	159,700	700,700	290,700	(410,000)	(58.5)
Economic and Market Research	1,686,801	116,999	1,803,800	1,690,601	(113,199)	(6.3)
Marketing & Public Relations						
General Operations	969,850	0	969,850	969,850	0	0.0
Public Relations Programs	2,868,500	0	2,868,500	3,148,500	280,000	9.8
Processed Orange Advertising	14,942,400	2,881,200	17,823,600	16,898,600	(925,000)	(5.2)
Fresh Fruit/Grft Juice Advertising	640,500	151,300	791,800	741,800	(50,000)	(6.3)
Consumer/Trade/Industry Comm	5,680,000	550,500	6,230,500	5,674,000	(556,500)	(8.9)
International Promotions-DOC	3,348,000	684,900	4,032,900	3,645,600	(387,300)	(9.6)
International Promotions-FAS	4,828,468	5,500	4,833,968	4,833,968	0	0.0
Subtotal	48,981,549	4,973,779	53,955,328	50,527,179	(3,428,149)	(6.4)
Reserves	1,433,989	51,284	1,485,273	1,118,089	(367,184)	(24.7)
TOTAL BUDGET	\$50,415,538	\$5,025,063	\$55,440,601	\$51,645,268	(\$3,795,333)	(6.8)

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

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
	%	%	%	%	%	%	%	%	%	%	%
Revenue Boxes											
Domestic	249,799	283,503	168,053	167,204	168,405	196,524	191,389	159,121	160,940	172,575	154,210
Imports	24,412	19,587	22,869	20,009	29,305	46,851	19,618	25,245	14,117	21,380	29,744
Begin Fund Balance	\$23,534	\$20,335	\$14,312	\$13,521	\$10,777	\$14,471	\$23,155	\$26,775	\$22,234	\$22,136	\$19,022
Adjustment	2,048	1,141	874	878	433	920	1,010	499	2,573	722	1,071
Revenue											
Assessments	47,914	48,460	30,394	33,285	41,764	53,158	49,048	41,425	42,392	42,329	38,640
Other	6,447	6,072	19,865	8,967	7,412	6,891	6,632	6,293	5,982	6,915	5,250
Total Revenue	54,361	54,532	50,259	42,252	49,176	60,049	55,680	47,718	48,374	49,244	43,890
Expenditures											
Marketing											
Domestic-PO*	31,918	33,537	32,972	25,896	21,502	22,224	21,804	21,358	22,056	23,825	23,818
Domestic-PG	3,506	4,121	501	636	3,122	3,067	2,495	1,823	2,085	2,061	1,514
Domestic-Fresh	3,446	2,911	2,246	2,131	1,207	1,552	1,413	1,389	819	871	734
International	8,463	9,708	6,520	8,101	8,777	9,408	8,912	7,996	8,486	8,300	8,234
Research											
Econ & Mkt Res	1,223	1,374	1,164	1,323	1,510	1,659	1,779	1,685	1,730	1,496	1,534
Scientific Res	3,151	3,588	2,722	2,170	2,812	2,790	2,354	2,934	2,998	2,509	2,244
Disease Res	0	0	0	0	0	1,985	7,243	9,117	8,184	9,148	4,667
Harvesting	1,111	1,266	794	961	2,363	3,537	2,574	1,482	266	810	272
Administrative	5,159	3,576	3,988	3,544	3,230	4,290	2,724	3,304	2,716	2,298	2,265
Gen Rev Srvc Chrg	1,631	1,615	1,017	1,112	1,392	1,773	1,772	1,670	1,705	1,762	1,561
Total Expenditures	59,608	61,696	51,924	45,874	45,915	52,285	53,070	52,758	51,045	53,080	46,843
Surplus/(Deficit)	(5,247)	(7,164)	(1,665)	(3,622)	3,261	7,764	2,610	(5,040)	(2,671)	(3,836)	(2,953)
End Fund Balance	\$20,335	\$14,312	\$13,521	\$10,777	\$14,471	\$23,155	\$26,775	\$22,234	\$22,136	\$19,022	\$17,140
Cash on Hand	\$23,629	\$17,817	\$16,137	\$10,316	\$16,836	\$27,508	\$35,152	\$27,350	\$26,366	\$24,359	\$21,971
Salaries & Benefits	\$6,325	\$6,646	\$5,565	\$4,769	\$4,550	\$4,400	\$4,569	\$4,570	\$4,517	\$4,105	\$3,899
# Employees	92	93	64	62	55	57	59	56	52	48	47

** 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, 2012 AND 2013

	2011-2012		2012-2013		STATUTE
	FRESH	PROCESSED	FRESH	PROCESSED	
<u>DOMESTIC</u>					
Orange	<u>\$ 0.050</u>	<u>\$ 0.230</u>	<u>\$ 0.050</u>	<u>\$ 0.230</u>	601.15(3a)
Grapefruit	<u>\$ 0.340</u>	<u>\$ 0.340</u>	<u>\$ 0.340</u>	<u>\$ 0.340</u>	601.15(3a)
All Other Varieties	<u>\$ 0.140</u>	<u>\$ 0.230</u>	<u>\$ 0.140</u>	<u>\$ 0.230</u>	601.15(3a)
<u>IMPORTS</u>					
Orange		<u>\$ 0.230</u>		<u>\$ 0.230</u>	601.155(2)
Grapefruit		<u>\$ 0.340</u>		<u>\$ 0.340</u>	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, 2012 AND 2013

	ACTUAL REVENUE BOXES 2011-2012	ESTIMATED REVENUE BOXES 2012-2013	ACTUAL REVENUE BOXES 2012-2013		
			2011-2012	2012-2013	TOTAL
			PAID IN 2012-2013	PAID IN 2012-2013	
DOMESTIC					
ORANGE:					
Fresh	4,762,358	4,300,000	352,291	4,323,437	4,675,728
Processed	143,791,254	140,400,000	110,092	127,139,836	127,249,928
GRAPEFRUIT:					
Fresh	7,375,550	7,300,000	18,009	7,136,233	7,154,242
Processed	10,982,957	10,800,000	8,160	10,603,015	10,611,175
SPECIALTY:					
Fresh	3,068,686	2,900,000	13,615	2,518,689	2,532,304
Processed	2,593,704	2,150,000	360	1,986,456	1,986,816
TOTAL DOMESTIC					
Fresh	15,206,594	14,500,000	383,915	13,978,359	14,362,274
Processed	157,367,915	153,350,000	118,612	139,729,307	139,847,919
	<u>172,574,509</u>	<u>167,850,000</u>	<u>502,527</u>	<u>153,707,666</u>	<u>154,210,193</u>
IMPORTS					
Orange	21,379,947	19,000,000	4,084,410	25,491,914	29,576,324
Grapefruit	0	100,000	3,636	164,390	168,026
TOTAL IMPORTS	<u>21,379,947</u>	<u>19,100,000</u>	<u>4,088,046</u>	<u>25,656,304</u>	<u>29,744,350</u>
TOTAL	<u>193,954,456</u>	<u>186,950,000</u>	<u>4,590,573</u>	<u>179,363,970</u>	<u>183,954,543</u>

FLORIDA DEPARTMENT OF CITRUS

BUDGETED REVENUE

FISCAL YEAR ENDED JUNE 30, 2013

DESCRIPTION	BUDGETED 2012-2013	REVENUE TO DATE	% TO BUDGETED
Assessment on Domestic Fruit			
Orange			
Fresh	\$200,000	\$233,786	100.+
Processed	30,475,000	29,267,483	96.0
	<u>30,675,000</u>	<u>29,501,269</u>	96.2
Grapefruit			
Fresh	2,312,000	2,432,442	100.+
Processed	3,672,000	3,607,800	98.3
	<u>5,984,000</u>	<u>6,040,242</u>	100.+
Specialty			
Fresh	364,000	354,522	97.4
Processed	322,000	456,968	100.+
	<u>686,000</u>	<u>811,490</u>	100.+
Assessment on Import Fruit			
Orange	2,146,667	2,267,518	100.+
Grapefruit	11,333	19,043	100.+
	<u>2,158,000</u>	<u>2,286,561</u>	100.+
Total Assessments	39,503,000	38,639,562	97.8
Investment Earnings	404,000	302,366	74.8
Other Income	118,000	126,716	100.+
Federal Appropriation - Research	0	24,995	100.+
Foreign Agricultural Svc Funds	<u>4,833,968</u>	<u>4,795,823</u>	99.2
TOTAL	<u>\$44,858,968</u>	<u>\$43,889,462</u>	97.8

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY CATEGORY

FISCAL YEAR ENDED JUNE 30, 2013

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
GENERAL OPERATIONS				
Salaries and Benefits	\$4,281,180	\$3,898,778	91.1	\$382,402
Other Personal Services	167,100	131,383	78.6	35,717
Travel	186,200	151,176	81.2	35,024
People First Initiative	21,407	21,407	100.0	0
Telephone	57,700	52,293	90.6	5,407
Postage/Freight	99,550	29,243	29.4	70,307
Data Processing	142,100	103,622	72.9	38,478
Supplies	29,350	18,619	63.4	10,731
Insurance and Bond Premiums	32,143	22,114	68.8	10,029
Reproduction	21,700	19,883	91.6	1,817
Subscriptions and Memberships	36,700	24,615	67.1	12,085
Trade Meals/Meetings	6,500	1,594	24.5	4,906
Training	2,700	175	6.5	2,525
Repairs and Maintenance	162,500	143,843	88.5	18,657
Utilities	101,400	76,308	75.3	25,092
Leases/Rent Expense	34,300	32,079	93.5	2,221
Promotional Items	10,000	2,035	20.4	7,965
Capital Equipment (OCO)	198,000	184,312	93.1	13,688
Office/Research Equipment	18,000	8,554	47.5	9,446
Miscellaneous	27,800	(34,208)	(100.0)	62,008
CREC Expenses	135,000	134,652	99.7	348
Research Materials	106,300	98,822	93.0	7,478
Conventions	3,500	0	0.0	3,500
Fruit Inspection Data	15,000	14,925	99.5	75
Legislative Programs	33,000	21,435	65.0	11,565
Consultants Fee/Travel	235,900	209,681	88.9	26,219
Subtotal General Operations	<u>6,165,030</u>	<u>5,367,340</u>	87.1	<u>797,690</u>
PROGRAMS*				
Legal Services	228,000	176,787	77.5	51,213
State General Revenue Charge	1,600,000	1,561,174	97.6	38,826
Scientific Research	7,000,150	5,561,530	79.4	1,438,620
Economic & Market Research	966,101	872,255	90.3	93,846
Public Relations Programs	3,153,200	3,098,788	98.3	54,412
Processed Orange Advertising	16,898,600	16,686,676	98.7	211,924
Fresh Fruit/Grft Juice Advertising	741,800	722,829	97.4	18,971
Consumer/Trade/Industry Comm	5,674,000	4,866,386	85.8	807,614
International Marketing	8,100,298	7,928,877	97.9	171,421
Reserves	1,118,089	0	0.0	1,118,089
Subtotal Programs	<u>45,480,238</u>	<u>41,475,302</u>	91.2	<u>4,004,936</u>
TOTAL GENERAL OPERATIONS	<u><u>\$51,645,268</u></u>	<u><u>46,842,642</u></u>	90.7	<u><u>\$4,802,626</u></u>

*Program costs exclude general operating expenses

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY DEPARTMENT

FISCAL YEAR ENDED JUNE 30, 2013

<u>DESCRIPTION</u>	<u>APPROVED BUDGET</u>	<u>YEAR TO DATE</u>	<u>% TO DATE</u>	<u>UNEXPENDED BALANCE</u>
Administration				
Admin and Support Services	\$2,558,480	\$2,265,161	88.5	\$293,319
State General Revenue Charge	1,600,000	1,561,174	97.6	38,826
Scientific Research & Development				
General Operations	1,633,300	1,500,713	91.9	132,587
Scientific Product Research	1,016,780	742,825	73.1	273,955
Disease Research	5,825,000	4,666,907	80.1	1,158,093
Scientific Research-Harvesting	290,700	271,492	93.4	19,208
Economic and Market Research	1,690,601	1,533,904	90.7	156,697
Marketing & Public Relations				
General Operations	969,850	697,120	71.9	272,730
Public Relations Programs	3,148,500	3,094,095	98.3	54,405
Processed Orange Advertising	16,898,600	16,686,676	98.7	211,924
Fresh Fruit/Grft Juice Advertising	741,800	722,829	97.4	18,971
Consumer/Trade/Industry Comm	5,674,000	4,866,386	85.8	807,614
International Marketing				
International Promotions-DOC	3,645,600	3,432,797	94.2	212,803
International Promotions-FAS	4,833,968	4,800,563	99.3	33,405
Total Expenditures	50,527,179	46,842,642	92.7	3,684,536
Reserves	1,118,089	0	0.0	1,118,089
TOTAL	<u><u>\$51,645,268</u></u>	<u><u>\$46,842,642</u></u>	90.7	<u><u>\$4,802,625</u></u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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>\$1,600,000</u>	<u>\$1,561,174</u>	97.6	<u>\$38,826</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
GENERAL OPERATIONS					
57 10 10 08 001					
Commissioners Comp (OPS)	123001	\$6,000	\$2,460	41.0	\$3,540
Commissioners Travel	261071	17,000	12,189	71.7	4,811
57 10 10 09 001					
Salaries and Benefits	110000	1,014,000	987,241	97.4	26,759
Temporary Employee (OPS)	121000	2,000	0	0.0	2,000
Temporary Employee Services	132200	15,700	15,632	99.6	68
Employee Travel	261010	36,600	35,974	98.3	626
57 10 10 09 002					
Fruit Inspection Data	132601	15,000	14,925	99.5	75
Training	132800	2,700	175	6.5	2,525
Employment Advertising	133200	5,000	4,936	98.7	64
Banking Services	134500	5,000	1,532	30.6	3,468
People First	131910	9,557	9,557	100.0	0
Consultant Fee	139900	3,000	2,863	95.4	137
Unemployment Compensation	165010	10,000	2,515	25.2	7,485
Telephone	221000	21,000	17,180	81.8	3,820
Office Supplies	380011	3,000	2,084	69.5	916
Office Equipment	381000	10,000	649	6.5	9,351
Property Insurance	411041	7,400	6,769	91.5	631
Casualty Insurance	415001	14,743	12,830	87.0	1,913
Subscriptions	492000	7,700	7,628	99.1	72
Memberships	493000	1,300	673	51.8	627
Miscellaneous	499000	3,300	872	26.4	2,428
Trade Meals	499001	2,000	1,447	72.4	553
Subtotal General Operations		<u>\$1,212,000</u>	<u>\$1,140,132</u>	94.1	<u>\$71,868</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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	\$222,200	\$161,905	72.9	\$60,295
Employee Travel	261010	1,000	692	69.2	308
Subtotal General Operations		223,200	162,597	72.8	60,603
LEGAL SERVICES					
57 10 10 10 002					
Court Reporting Fees	131400	3,000	2,468	82.3	533
Legal Srv-G Counsel	131602	115,000	87,898	76.4	27,102
Legal Srv-Licensure	131605	19,000	16,920	89.1	2,080
Legal Srv-Adv Claims	131610	55,000	54,065	98.3	935
Legal Srv-Other	131611	5,000	0	0.0	5,000
Legal Srv-Trademark	131699	25,000	10,256	41.0	14,744
Legal Advertising	133100	6,000	5,181	86.4	819
Miscellaneous	499000	5,000	1,834	36.7	3,166
Subtotal Legal Services		233,000	178,621	76.7	54,379
GOVERNMENT & REGULATORY					
57 10 10 10 003					
Legislative Consultant	131313	10,634	5,600	52.7	5,034
Legislative Programs	133416	22,366	15,835	70.8	6,531
Subtotal Government & Regulatory		33,000	21,435	65.0	11,565
Total Legal and Regulatory		\$489,200	\$362,654	74.1	\$126,546

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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	\$424,380	\$422,440	99.5	\$1,940
Temporary Employees (OPS)	121000	9,000	5,336	59.3	3,664
Employee Travel	261010	1,000	215	21.5	785
57 10 10 12 002					
Grounds Maintenance	132900	9,800	8,538	87.1	1,262
Mailing & Delivery Services	134200	4,200	4,123	98.2	77
Shredding Service	139902	1,000	0	0.0	1,000
Warehouse Services	139903	8,000	6,255	78.2	1,745
Postage	225000	6,500	6,162	94.8	338
Maintenance - Equipment	241020	4,000	1,171	29.3	2,829
- Auto	241023	3,200	3,101	96.9	99
Maintenance - Building - Bartow	241025	53,500	45,596	85.2	7,904
Bartow Bldg Utilities	271002	101,400	76,308	75.3	25,092
Fuel	371000	4,000	3,131	78.3	869
Office Supplies	380011	1,200	748	62.3	452
Reproduction	399002	19,200	17,425	90.8	1,775
Distribution Supplies	399005	3,500	1,469	42.0	2,031
Building Supplies	399007	6,000	3,865	64.4	2,135
AV Supplies	399018	3,400	3,342	98.3	58
Copy Equipment Rental	442000	19,300	19,210	99.5	90
Rental-Office Equipment	444000	4,600	4,285	93.2	315
57 10 10 12 003					
DP Services - NSRC	132708	25,000	21,145	84.6	3,856
DP Services - Other	132710	22,000	15,483	70.4	6,517
DP Services - Database	132712	5,000	0	0.0	5,000
DP Services - SSRC	132715	2,600	1,472	56.6	1,128
Data Processing Maint	241024	2,500	0	0.0	2,500
DP Equipment	381000	20,000	6,232	31.2	13,769
Data Processing Supplies	391000	65,000	59,291	91.2	5,709
DP Equipment (OCO)	516000	28,000	26,035	93.0	1,965
Subtotal Support Services		857,280	762,376	88.9	94,904
TOTAL ADMIN & SUPPORT SERVICES		\$2,558,480	\$2,265,161	88.5	\$293,319

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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	\$960,000	\$877,375	91.4	\$82,625
Temporary Employees (OPS)	121000	92,000	91,954	100.0	46
Employee Travel	261010	30,000	12,758	42.5	17,242
57 10 12 10 002					
People First	131910	6,254	6,254	100.0	0
Composition Analysis	132640	40,000	36,542	91.4	3,458
Product Monitoring	132644	45,000	41,868	93.0	3,132
Mailing & Delivery Services	134200	2,846	1,790	62.9	1,056
Telephone	221000	21,900	21,801	99.5	99
Postage	225000	300	3	1.1	297
Repairs & Maintenance	241011	88,000	82,307	93.5	5,693
Office Supplies	380011	4,500	3,652	81.2	848
Equipment	381000	8,000	7,905	98.8	95
Research Materials	399010	20,000	19,922	99.6	78
CREC Operations	433000	135,000	134,652	99.7	348
Subscriptions	492000	6,000	3,253	54.2	2,747
Memberships	493000	1,000	100	10.0	900
Miscellaneous	499000	2,000	301	15.0	1,699
Trade Meals	499001	500	0	0.0	500
Equipment (OCO)	519001	170,000	158,277	93.1	11,723
TOTAL GENERAL OPERATIONS		\$1,633,300	\$1,500,713	91.9	\$132,587

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
SCIENTIFIC PRODUCT RESEARCH					
SCIENTIFIC SPONSORED RESEARCH					
57 10 12 11 003					
New Variety Development-All Variety	132692	\$444,325	\$437,799	98.5	\$6,526
New Variety Development Fee	132697	156,125	156,125	100.0	0
Subtotal Scientific Sponsored Research		600,450	593,924	98.9	6,526
MEDICAL RESEARCH					
57 10 12 11 005					
UF - Rampersaud	132603	119,630	115,001	96.1	4,629
Sugar Absorp & Metabolism - OJ	132615	100,000	21,900	21.9	78,100
Metabolmics, Genetics - GJ	132619	57,700	0	0.0	57,700
AIJIN CHCI - OJ	132620	80,000	12,000	15.0	68,000
Consultant Fee	132621	5,000	0	0.0	5,000
Drug Interaction	132623	6,000	0	0.0	6,000
Epidemiological	132658	45,000	0	0.0	45,000
Consultant Travel	261041	3,000	0	0.0	3,000
Subtotal Medical Research		416,330	148,901	35.8	267,429
TOTAL SCIENTIFIC PRODUCT RESEARCH		1,016,780	742,825	73.1	273,956
DISEASE RESEARCH					
57 10 12 11 006					
CRDF Sponsored Resch (12-08)	132638	3,563,000	2,404,969	67.5	1,158,031
CRDF Management Fee	132639	425,000	425,000	100.0	0
CRDF Sponsored Resch (11-11)	132646	1,837,000	1,836,938	100.0	62
TOTAL DISEASE RESEARCH		5,825,000	4,666,907	80.1	1,158,093
HARVESTING PROGRAM					
HARVESTING RESEARCH					
57 10 12 15 003					
Abscission Registration - Fees	132634	185,600	166,646	89.8	18,954
Abscission Registration - Expenses	132635	100,400	100,152	99.8	248
Public Relations	133404	4,700	4,693	99.9	7
TOTAL HARVESTING PROGRAM		290,700	271,492	93.4	19,208
TOTAL SCIENTIFIC RESEARCH		\$8,765,780	\$7,181,939	81.9	\$1,583,843

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2013

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	\$634,000	\$601,266	94.8	\$32,734
Temporary Employees (OPS)	121000	25,400	11,451	45.1	13,949
Employee Travel	261010	21,600	21,585	99.9	15
57 10 13 10 002					
Website	132711	6,000	3,360	56.0	2,640
Telephone	221000	3,000	2,137	71.2	863
Postage	225000	1,000	325	32.5	675
Office Supplies	380011	2,000	1,774	88.7	226
Reproduction	399002	2,500	2,458	98.3	42
Copy Equipment Rental	442000	2,400	2,330	97.1	70
Subscriptions	492000	3,500	2,664	76.1	836
Memberships	493000	300	25	8.3	275
Miscellaneous	499000	500	0	0.0	500
Trade Meals	499001	1,000	147	14.7	853
Research Publications	499005	1,300	490	37.7	810
Subtotal General Operations		704,500	650,012	92.3	54,488
RESEARCH DATA & STUDIES					
57 10 13 12 003					
Consultant Fee	131314	15,000	10,575	70.5	4,425
Processed Retail Sales-A.C.Nielsen	132611	414,118	414,117	100.0	1
Consumer Tracking Study-DDC	132612	74,000	51,122	69.1	22,878
Processed Consumer Research	132614	44,000	43,720	99.4	280
Fresh Fruit Data	132616	15,000	14,925	99.5	75
Copy Testing	132628	4,800	0	0.0	4,800
FL Agri Market Research Center	132629	79,333	78,705	99.2	628
Economic Viability Study	132632	95,000	68,170	71.8	26,830
On-line Tracking	132675	43,250	43,250	100.0	0
Fresh Citrus Research-AV	132676	72,000	47,145	65.5	24,855
Fresh Fruit Sales Data	132677	3,500	0	0.0	3,500
Return on Investment - PO	132680	89,600	89,600	100.0	0
On-line Tracking - GF/GJ	132684	16,500	16,500	100.0	0
Surveys - AV	132685	15,000	5,000	33.3	10,000
Consultant Travel	261041	5,000	1,062	21.2	3,938
Subtotal Research Data & Studies		986,101	883,892	89.6	102,209
TOTAL ECON & MKT RESEARCH		\$1,690,601	\$1,533,904	90.7	\$156,697

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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	\$789,000	\$611,471	77.5	\$177,529
Temporary Employees (OPS)	121000	17,000	4,550	26.8	12,450
Employee Travel	261010	60,000	49,338	82.2	10,662
57 10 15 10 002					
People First	131910	5,596	5,596	100.0	0
Mailing & Delivery Services	134200	9,600	8,201	85.4	1,399
Audio-Visual Services	139915	750	730	97.3	20
Telephone	221000	7,800	7,784	99.8	16
Postage	225000	2,300	1,208	52.5	1,092
Postage - GF Promotions	225010	54,500	3,587	6.6	50,913
Postage - OJ Promotions	225020	1,500	0	0.0	1,500
Postage - Cookbooks	225030	5,804	425	7.3	5,379
Office Supplies	380011	3,000	861	28.7	2,139
Conventions	449002	3,000	0	0.0	3,000
Subscriptions	492000	1,000	406	40.6	594
Memberships	493000	6,500	2,964	45.6	3,536
Miscellaneous	499000	500	0	0.0	500
Trade Meals	499001	2,000	0	0.0	2,000
TOTAL GENERAL OPERATIONS		\$969,850	\$697,120	71.9	\$272,730

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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	\$54,990	\$49,990	90.9	\$5,000
Website	133486	101,510	98,458	97.0	3,052
Corp & Public Affairs	133487	135,500	127,625	94.2	7,875
Monitoring Report	133489	174,700	174,060	99.6	640
Subtotal Corporate - All Varieties		466,700	450,133	96.5	16,567
PROCESSED ORANGE					
57 10 15 12 004					
Planning & Development	133411	99,000	99,000	100.0	0
OJ PR Programs	133417	1,714,000	1,694,998	98.9	19,002
SEM OJ	133458	49,000	49,000	100.0	0
Subtotal Processed Orange		1,862,000	1,842,998	99.0	19,002
GRAPEFRUIT					
57 10 15 12 005					
Planning & Development	133411	30,000	30,000	100.0	0
GF PR Programs	133432	193,000	193,000	100.0	0
Grapefruit Website	133440	32,000	32,000	100.0	0
Drug Interaction	133442	245,000	245,000	100.0	0
Subtotal Grapefruit		500,000	500,000	100.0	0
IN-STATE PROGRAMS					
57 10 15 12 008					
FL Welcome Stations-Juice	133434	250,000	231,192	92.5	18,808
Industry Grower Relations - AV	133454	69,800	69,772	100.0	28
Subtotal In-State Programs		319,800	300,964	94.1	18,836
TOTAL PUBLIC RELATIONS PROGRAMS		\$3,148,500	\$3,094,095	98.3	\$54,405

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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	\$108,000	\$104,908	97.1	\$3,092
Online Media	133441	2,300,000	2,299,393	100.0	607
TV 2nd Quarter - Fall	133444	6,540,838	6,539,815	100.0	1,023
TV 3rd Quarter - Winter	133445	4,846,682	4,846,552	100.0	131
TV 4th Quarter - Spring	133447	1,036,080	874,700	84.4	161,380
Production & Hard Costs	133457	872,000	826,309	94.8	45,691
Agency Fee	133490	1,140,000	1,140,000	100.0	0
Agency Travel	261088	55,000	55,000	100.0	0
TOTAL PROCESSED ORANGE ADVERTISING		16,898,600	16,686,676	98.7	211,923
FRESH GRAPEFRUIT/GRAPEFRUIT JUICE ADVERTISING					
57 10 16 11 006					
Production & Hard Costs	133459	20,000	18,106	90.5	1,894
Agency Fee	133464	85,000	85,000	100.0	0
Grapefruit/GJ Advertising	133475	523,800	523,133	99.9	667
Subtotal Fresh Grft/Grft Juice Promo		628,800	626,240	99.6	2,560
FRESH FRUIT ADVERTISING					
57 10 16 11 007					
Gift Fruit Programs	133426	43,000	42,633	99.1	367
Fresh Orange Programs	133430	50,000	35,673	71.3	14,327
Gift Fruit Printing	230005	20,000	18,283	91.4	1,717
Subtotal Fresh Fruit Advertising		113,000	96,589	85.5	16,411
TOTAL FRESH FRUIT/GRFT JUICE ADV		\$741,800	\$722,829	97.4	\$18,971

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
CONSUMER/TRADE/INDUSTRY COMMUNICATIONS					
PROCESSED COMMUNICATIONS					
57 10 17 11 003					
Retail Orange Juice	133476	\$3,958,500	\$3,252,034	82.2	\$706,466
Retail Grapefruit	133479	795,000	777,949	97.9	17,051
		<u>4,753,500</u>	<u>4,029,984</u>	84.8	<u>723,516</u>
FOODSERVICE COMMUNICATIONS					
57 10 17 11 009					
Planning & Development	133411	74,500	74,085	99.4	415
Foodservice Juice - OJ	133424	278,500	238,848	85.8	39,652
Foodservice Juice - GJ	133431	17,500	17,404	99.5	96
School-All Florida	133480	550,000	506,065	92.0	43,935
Subtotal Foodservice Communications		<u>920,500</u>	<u>836,402</u>	90.9	<u>84,098</u>
TOTAL CONSUMER/TRADE/INDUSTRY COMM		<u>5,674,000</u>	<u>4,866,386</u>	85.8	<u>807,614</u>
TOTAL PR & DOMESTIC MARKETING		<u>\$27,432,750</u>	<u>\$26,067,106</u>	95.0	<u>\$1,365,644</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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	\$237,600	\$237,081	99.8	\$519
Employee Travel	261020	19,000	18,425	97.0	575
57 10 18 10 002					
Promotional Items	133428	10,000	2,035	20.4	7,965
Mailing & Delivery Services	134200	10,000	3,420	34.2	6,580
Telephone	221000	4,000	3,391	84.8	609
Postage	225000	1,000	0	0.0	1,000
Promotional Materials Printing	230001	14,180	0	0.0	14,180
Office Supplies	380011	2,000	94	4.7	1,907
Conventions	449002	500	0	0.0	500
Subscriptions	492000	3,400	3,151	92.7	249
Memberships	493000	6,000	3,750	62.5	2,250
Miscellaneous	499000	5,500	5,226	95.0	274
Trade Meals	499001	1,000	0	0.0	1,000
F/C Fluctuations *	499030	0	(48,910)	0.0	(48,910)
Subtotal General Operations		<u>314,180</u>	<u>227,662</u>	72.5	<u>86,518</u>
FAS ADMINISTRATION					
57 10 18 10 003					
Consultant Fee-DOC	131300	74,270	74,260	100.0	10
Evaluations-DOC	133449	8,050	0	0.0	8,050
Evaluations-FAS	133469	50,000	27,971	55.9	22,030
FAS Annual Workshop-DOC	262810	2,000	605	30.3	1,395
Consultant Travel -DOC	263088	5,000	2,561	51.2	2,439
Subtotal FAS Administration		<u>\$139,320</u>	<u>\$105,396</u>	75.7	<u>\$33,924</u>

* Foreign currency exchange rate fluctuation between rate for the initial period and rate to extend purchase period. This balance will approach zero at year-end, only reflecting the additional cost of contract extensions.

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

<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					
Agency Travel-DOC	263088	<u>\$10,000</u>	<u>\$4,620</u>	46.2	<u>\$5,380</u>
Fresh & Processed Grapefruit					
57 10 18 10 103					
Promotions-DOC	133446	155,000	150,386	97.0	4,614
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>415,386</u>	98.9	<u>4,614</u>
Processed Orange					
57 10 18 10 104					
Promotions-DOC	133446	700,000	696,190	99.5	3,810
Promotions-FAS	133463	740,000	740,000	100.0	0
Agency Travel-DOC	263088	<u>2,000</u>	<u>0</u>	0.0	<u>2,000</u>
Subtotal Canada-Proc Orange		<u>1,442,000</u>	<u>1,436,190</u>	99.6	<u>5,810</u>
TOTAL CANADIAN PROMOTIONS		<u>\$1,872,000</u>	<u>\$1,856,196</u>	99.2	<u>\$15,804</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
EUROPEAN PROMOTIONS					
GENERAL OPERATIONS					
57 10 18 11 003					
Agency Travel-DOC	263088	<u>\$20,200</u>	<u>\$18,602</u>	92.1	<u>\$1,598</u>
BENELUX					
Fresh & Processed Grapefruit					
57 10 18 11 103					
Promotions-DOC	133446	40,000	37,663	94.2	2,337
Promotions-FAS	133463	<u>285,300</u>	<u>285,195</u>	100.0	<u>105</u>
Total Benelux-Fresh & Proc. Gft.		<u>325,300</u>	<u>322,857</u>	99.2	<u>2,443</u>
FRANCE					
Fresh & Processed Grapefruit					
57 10 18 11 203					
Promotions-DOC	133446	382,250	371,357	97.2	10,893
Promotions-FAS	133463	<u>400,200</u>	<u>400,200</u>	100.0	<u>0</u>
Total France-Fresh & Proc. Gft.		<u>782,450</u>	<u>771,557</u>	98.6	<u>10,893</u>
SWEDEN					
Fresh & Processed Grapefruit					
57 10 18 11 403					
Promotions-DOC	133446	20,000	8,871	44.4	11,129
Promotions-FAS	133463	<u>140,000</u>	<u>139,048</u>	99.3	<u>952</u>
Total Sweden-Fresh & Proc. Gft.		<u>160,000</u>	<u>147,919</u>	92.4	<u>12,081</u>
UNITED KINGDOM					
Fresh Grapefruit					
57 10 18 11 503					
Promotions-DOC	133446	230,150	205,549	89.3	24,601
Promotions-FAS	133463	<u>320,000</u>	<u>316,729</u>	99.0	<u>3,271</u>
Total United Kingdom-Fresh & Proc. Gft.		<u>550,150</u>	<u>522,278</u>	94.9	<u>27,872</u>
TOTAL EUROPEAN PROMOTIONS		<u>\$1,838,100</u>	<u>\$1,783,214</u>	97.0	<u>\$54,886</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2013

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
Agency Travel	263088	30,000	27,627	92.1	2,373
Total Expenses-Japan		630,000	627,627	99.6	2,373
JAPAN					
Fresh & Processed Grapefruit					
57 10 18 12 103					
Promotions-DOC	133446	1,337,500	1,291,842	96.6	45,658
Promotions-FAS	133463	2,323,468	2,316,422	99.7	7,046
Total Japan-Fresh & Proc. Grft		3,660,968	3,608,264	98.6	52,704
KOREA					
Fresh & Processed Grapefruit					
57 10 18 13 103					
Promotions-DOC	133446	15,000	15,000	100.0	0
Promotions-FAS	133463	10,000	10,000	100.0	0
Total Korea-Fresh & Proc. Grft		25,000	25,000	100.0	0
TOTAL ASIAN PROMOTIONS		4,315,968	4,260,891	98.7	55,077
TOTAL INTERNATIONAL MARKETING		\$8,479,568	\$8,233,360	97.1	\$246,208
* SUBTOTALS BY FUNDING SOURCE					
Int'l Mktg-DOC		\$3,645,600	\$3,432,797	94.2	\$212,803
Int'l Mktg-FAS		4,833,968	4,800,563	99.3	33,405
		\$8,479,568	\$8,233,360	97.1	\$246,208

FLORIDA DEPARTMENT OF CITRUS

INTERNATIONAL MARKETING

2012-2013 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	\$227,662	\$45,532	\$91,065	\$91,065
FAS Administration	77,426	15,485	30,970	30,970
Canadian Marketing	851,196	698,962	74,613	77,621
European Promotions	642,043	0	311,067	330,976
Asian Promotions	<u>1,634,469</u>	<u>0</u>	<u>738,641</u>	<u>895,829</u>
Subtotal DOC	<u>3,432,797</u>	<u>759,980</u>	<u>1,246,356</u>	<u>1,426,461</u>
FOREIGN AGRICULTURAL SERVICE PROGRAM				
FAS Administration	27,971	5,594	11,188	11,188
Canadian Marketing	1,005,000	740,000	39,750	225,250
European Promotions	1,141,171	0	171,176	969,996
Asian Promotions	<u>2,626,422</u>	<u>0</u>	<u>438,963</u>	<u>2,187,458</u>
Subtotal FAS	<u>4,800,563</u>	<u>745,594</u>	<u>661,077</u>	<u>3,393,892</u>
TOTAL INTERNATIONAL MARKETING	<u>\$8,233,360</u>	<u>\$1,505,574</u>	<u>\$1,907,433</u>	<u>\$4,820,353</u>
Percent DOC Contribution	<u>72%</u>	<u>102%</u>	<u>189%</u>	<u>42%</u>