

**STATE OF FLORIDA
DEPARTMENT OF CITRUS**

**ANNUAL
FINANCIAL
REPORT**

**Fiscal Year Ended
June 30, 2014**





STATE OF FLORIDA
DEPARTMENT OF CITRUS

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FLORIDA CITRUS COMMISSION

August 12, 2014

Florida Citrus Commission
Bartow, Florida

Submitted herewith is the Annual Financial Report of the Florida Department of Citrus for the year ending June 30, 2014. 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 \$7.5 million lower than last year, primarily due to a decrease in domestic revenue boxes of 31.7 million. To accommodate this reduction in revenue, expenditures in all areas were reduced. Marketing and research expenditures accounted for 89.7% of total expenditures. Details of all departmental expenditures are included in this financial report.

		<u>2012-13</u>	<u>2013-14</u>
Revenue	-Assessments	\$ 38,639,562	\$ 31,148,911
	-FAS Program	4,795,823	4,346,238
	-Interest & Other	<u>454,077</u>	<u>217,011</u>
		<u>\$ 43,889,462</u>	<u>\$ 35,712,160</u>
Expenditures	-Marketing	\$ 34,300,466	\$ 28,156,716
	-Research	4,048,934	3,474,805
	-Disease Research	4,666,907	1,905,355
	-Other	<u>3,826,335</u>	<u>3,868,627</u>
		<u>\$ 46,842,642</u>	<u>\$ 37,405,503</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, CMA
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, 2014

	SPECIAL REVENUE FUNDS	COMBINED GENERAL ACCOUNT GROUPS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and Cash Equivalents	164,673		\$164,673
Pooled Investments with State Treasury	17,924,502		17,924,502
Grants Receivable	2,520,421		2,520,421
Development Loans Receivable	375,769		375,769
Interest Receivable	23,984		23,984
Prepaid Assets	34,277		34,277
Inventories	227,131		227,131
Fixed Assets at Cost			
Land		60,000	60,000
Buildings		3,554,990	3,554,990
Equipment and Autos		2,222,249	2,222,249
Other Fixed Assets		2,990	2,990
Less: Accumulated Depreciation		(2,454,064)	(2,454,064)
Total Assets	21,270,757	\$3,386,165	\$24,656,922
LIABILITIES			
Accounts Payable	4,416,261		\$4,416,261
Due to Other State Agencies	560,953		560,953
Compensated Absences - Current	21,754		21,754
Compensated Absences - Non-Current		433,675	433,675
Other Liabilities	11,800		11,800
Total Liabilities	5,010,768	433,675	5,444,443
FUND EQUITY			
Invested in General Account Groups		2,952,490	2,952,490
Committed Fund Balance			
Designated	14,759,989		14,759,989
Undesignated	1,500,000		1,500,000
Total Fund Equity	16,259,989	2,952,490	19,212,479
Total Liabilities & Fund Equity	21,270,757	\$3,386,165	\$24,656,922

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, 2014

<u>DESCRIPTION</u>	<u>FLORIDA CITRUS ADVERTISING TRUST FUND</u>
Fund Balance, July 1	\$17,140,702
Adjustments to Fund Balance	<u>812,630</u>
Fund Balance, July 1, as restated	17,953,332
Revenue	35,712,160
Expenditures	<u>(37,405,503)</u>
Fund Balance, June 30	
Designated	14,759,989
Undesignated	<u>1,500,000</u>
TOTAL	<u><u>\$16,259,990</u></u>

FLORIDA DEPARTMENT OF CITRUS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
FISCAL YEARS ENDING JUNE 30, 2013 AND 2014

DESCRIPTION	JUNE 30, 2013	INCREASE/ (DECREASE)	JUNE 30, 2014
REVENUE			
Assessment on Domestic Fruit			
Orange	\$29,501,269	(\$6,516,738)	\$22,984,531
Grapefruit	6,040,242	(877,578)	5,162,664
Specialty	811,490	(112,830)	698,660
	<u>36,353,001</u>	<u>(7,507,146)</u>	<u>28,845,855</u>
Assessment on Imported Product			
Orange	2,267,518	14,307	2,281,825
Grapefruit	19,043	2,188	21,231
	<u>2,286,561</u>	<u>16,495</u>	<u>2,303,056</u>
Total Assessment	38,639,562	(7,490,651)	31,148,911
Investment Earnings	302,366	(148,457)	153,909
Other Income	126,716	(63,614)	63,102
Federal Appropriation - Research	24,995	(24,995)	0
Foreign Agricultural Service (FAS) Program	4,795,823	(449,585)	4,346,238
	<u>43,889,462</u>	<u>(\$8,177,302)</u>	<u>\$35,712,160</u>
EXPENDITURES			
Administrative and Support Services	\$2,265,161	\$349,675	\$2,614,836
State General Revenue Charge	1,561,174	(307,384)	1,253,791
Research & Development - General Operations	1,500,713	(153,425)	1,347,288
Scientific Product Research	148,901	9,801	158,702
New Varieties Development	593,924	(53,133)	540,791
Disease Research	4,666,907	(2,761,552)	1,905,355
Scientific Research-Harvesting	271,492	(271,492)	0
Economic and Market Research	1,533,904	(105,880)	1,428,024
Subtotal Non-Marketing	<u>12,542,176</u>	<u>(3,293,390)</u>	<u>9,248,787</u>
Marketing			
Marketing/Public Relations - General Operations	697,120	44,933	742,053
Public Relations Programs	3,094,095	159,109	3,253,204
Processed Orange Advertising	16,686,676	(3,704,641)	12,982,035
Fresh Fruit/Grft Juice Advertising	722,829	(165,024)	557,805
Consumer/Trade/Industry Comm	4,866,386	(1,125,497)	3,740,889
International Marketing	8,233,360	(1,352,630)	6,880,730
Subtotal Marketing	<u>34,300,466</u>	<u>(6,143,749)</u>	<u>28,156,716</u>
	<u>46,842,642</u>	<u>(\$9,437,139)</u>	<u>\$37,405,503</u>
TOTAL EXPENDITURES	<u>\$46,842,642</u>	<u>(\$9,437,139)</u>	<u>\$37,405,503</u>
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>(\$2,953,180)</u>	<u>\$1,259,837</u>	<u>(\$1,693,343)</u>

FLORIDA DEPARTMENT OF CITRUS

CASH FLOW STATEMENT

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Increase (Decrease) in Cash and Cash Equivalents:

Cash Flows from Operating Activities:

Receipts from Tax Assessments	\$ 31,148,911
Receipts for Department of Agriculture-Inspection Fees	32,693
Other Miscellaneous Receipts	64,742
Payments to Vendors	(32,477,584)
Employment Related Payments	(4,435,177)
Payments for General Revenue Service Charge	(1,358,039)
Payments to Department of Agriculture-Inspection Fees	(30,036)
Net Cash Provided by (Used in) Operating Activities	<u>(7,054,490)</u>

Noncapital Financing Activities - Proceeds from Grants

3,051,426

Capital and Related Financing Activities

Additions of Capital Assets	(21,522)
Proceeds from Sale of Assets	-
Net Cash Flowed Provided by Capital and Related Financing Activities	<u>(21,522)</u>

Investing Activities - Net Investment Income

142,878

Net Change in Cash and Cash Equivalents

(3,881,708)

Cash and Cash Equivalents at Beginning of Year

21,970,883

Cash and Cash Equivalents at End of Year

\$ 18,089,175

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

Net Income (Loss) per Financial Statements	\$ (1,693,343)
Deduct Proceeds from Grants	(3,051,426)
Deduct Proceeds from Capital Activities	21,522
Deduct Net Proceeds from Investments	(142,878)
Net Income (Loss) from Operating Activities	<u>(4,866,125)</u>

Adjustments Not Affecting Cash:

Prior Period Adjustments	812,630
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(Increase) Decrease in Assets and

Increase (Decrease) in Liabilities:

Accounts Receivable	(1,233,618)
Prepaid Items	(2,717)
Inventory	149,728
Accounts Payable	(1,747,788)
Due to Other State Agencies	(187,139)
Compensated Absences	20,539
Other Liabilities	-
Total Adjustments	<u>(2,188,365)</u>

Net Cash Provided (Used in) Operating Activities

\$ (7,054,490)

FLORIDA DEPARTMENT OF CITRUS

SOURCE AND USE OF FUNDS

FISCAL YEAR ENDED JUNE 30, 2014

DESCRIPTION	DOM. ASSESMTS & OTHER REV	IMPORTS	GRANTS	TOTAL
SOURCES				
Assessments	\$28,845,855	\$2,303,056		\$31,148,911
Other	217,011			217,011
Marketing Grants			4,346,238	4,346,238
TOTAL SOURCES	\$29,062,866	\$2,303,056	\$4,346,238	\$35,712,160
USES				
Admin & Support Svcs	\$1,891,730	723,106		\$2,614,836
State Gen Rev Charge	1,161,669	92,122		1,253,791
Research	2,513,883	960,921		3,474,804
Disease Research	1,378,447	526,907		1,905,354
Marketing	23,810,480		4,346,238	28,156,718
TOTAL USES	\$30,756,209	2,303,056	\$4,346,238	\$37,405,503
EXCESS/(DEFICIT)	(\$1,693,343)	\$0	\$0	(\$1,693,343)

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 24.9% 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, 2014

	<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	17,140,702	\$12,094,980	\$2,253,633	\$1,195,753	\$1,277,071	\$319,265
Adjustments to Fund Balance	812,630	\$645,370	\$103,984	\$5,605	\$54,680	\$2,991
Revenue	<u>35,712,160</u>	<u>\$26,037,392</u>	<u>\$3,803,905</u>	<u>\$226,047</u>	<u>\$5,338,106</u>	<u>\$306,710</u>
Total Available	<u>53,665,492</u>	<u>\$38,777,742</u>	<u>\$6,161,522</u>	<u>\$1,427,405</u>	<u>\$6,669,857</u>	<u>\$628,966</u>
Expenditures						
Administration						
Admin & Supp Svc	2,614,835	\$2,135,275	\$258,084	\$18,827	\$177,024	\$25,625
State Gen Rev Charge	<u>1,253,791</u>	<u>1,023,825</u>	<u>123,818</u>	<u>\$9,030</u>	<u>84,859</u>	<u>12,259</u>
Subtotal Administration	<u>3,868,626</u>	<u>3,159,100</u>	<u>381,902</u>	<u>\$27,857</u>	<u>261,883</u>	<u>37,884</u>
Scientific Research & Development						
General Operations	1,347,288	1,104,869	133,547	9,255	87,020	12,597
Scientific Product Research	<u>158,702</u>	<u>137,636</u>	<u>11,337</u>	<u>827</u>	<u>7,776</u>	<u>1,126</u>
Subtotal CCNQR	<u>1,505,990</u>	<u>1,242,505</u>	<u>144,884</u>	<u>10,082</u>	<u>94,796</u>	<u>13,723</u>
New Varieties Development	540,791	54,079	54,079	189,277	54,079	189,277
Disease Research Fund	<u>1,905,355</u>	<u>1,630,031</u>	<u>114,512</u>	<u>56,017</u>	<u>77,548</u>	<u>27,247</u>
Subtotal Scientific Research	<u>2,446,146</u>	<u>1,684,110</u>	<u>168,591</u>	<u>245,294</u>	<u>131,627</u>	<u>216,524</u>
Economic & Market Research	<u>1,428,024</u>	<u>1,239,542</u>	<u>94,120</u>	<u>30,558</u>	<u>48,951</u>	<u>14,853</u>
Subtotal Sci & Econ Research	<u>5,380,160</u>	<u>4,166,157</u>	<u>407,595</u>	<u>285,934</u>	<u>275,374</u>	<u>245,100</u>
Marketing & Public Relations						
General Operations	742,053	635,368	62,767	5,837	29,909	8,172
Public Relations Programs	<u>3,253,204</u>	<u>2,787,010</u>	<u>316,283</u>	<u>3,428</u>	<u>141,684</u>	<u>4,799</u>
Processed Orange Advertising	12,982,035	12,982,035	0	0	0	0
Fresh Fruit/Grft Juice Advertising	<u>557,805</u>	<u>0</u>	<u>328,359</u>	<u>44,629</u>	<u>172,484</u>	<u>12,333</u>
Consumer/Trade/Industry Comm	<u>3,740,890</u>	<u>3,244,228</u>	<u>316,232</u>	<u>34,525</u>	<u>145,905</u>	<u>0</u>
	<u>21,275,987</u>	<u>19,648,641</u>	<u>1,023,641</u>	<u>88,419</u>	<u>489,982</u>	<u>25,304</u>
International Promotions-DOC	2,534,493	186,738	1,214,487	0	1,133,268	0
International Promotions-FAS	<u>4,346,237</u>	<u>424,233</u>	<u>706,627</u>	<u>0</u>	<u>3,215,377</u>	<u>0</u>
Subtotal Int'l Marketing	<u>6,880,730</u>	<u>610,971</u>	<u>1,921,114</u>	<u>0</u>	<u>4,348,645</u>	<u>0</u>
Total Expenditures	<u>37,405,503</u>	<u>\$27,584,869</u>	<u>\$3,734,252</u>	<u>\$402,210</u>	<u>\$5,375,884</u>	<u>\$308,288</u>
Fund Balance, June 30						
Designated	14,759,989	9,982,873	2,287,270	1,025,195	1,143,973	320,678
Undesignated	<u>1,500,000</u>	<u>1,210,000</u>	<u>140,000</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
Total Fund Balance	<u>16,259,989</u>	<u>\$11,192,873</u>	<u>\$2,427,270</u>	<u>\$1,025,195</u>	<u>\$1,293,973</u>	<u>\$320,678</u>

FLORIDA DEPARTMENT OF CITRUS
COMPARATIVE EXPENDITURES - GENERAL OPERATIONS
FISCAL YEARS ENDING JUNE 30, 2013 AND 2014

	<u>Year to Date</u> <u>6/30/2013</u>	<u>Year to Date</u> <u>6/30/2014</u>	<u>Variance</u>	<u>Percent</u>
Salaries and Benefits	\$3,898,778	\$4,184,317	\$285,539	7.3
Other Personal Services	131,383	119,371	(12,012)	(9.1)
Travel	151,176	153,243	2,067	1.4
People First Initiative	21,407	20,240	(1,167)	(5.5)
Telephone	52,293	53,331	1,038	2.0
Postage/Freight	29,243	41,118	11,875	40.6
Data Processing	103,622	131,833	28,211	27.2
Supplies	18,619	18,819	200	1.1
Insurance and Bond Premiums	22,114	19,288	(2,826)	(12.8)
Reproduction	19,883	22,879	2,996	15.1
Subscriptions and Memberships	24,615	22,745	(1,870)	(7.6)
Trade Meals/Meetings	1,594	571	(1,023)	(64.2)
Training	175	1,298	1,123	100.+
Repairs and Maintenance	143,843	103,198	(40,645)	(28.3)
Utilities	76,308	92,982	16,674	21.9
Leases/Rent Expense	32,079	63,321	31,242	97.4
Promotional Items	2,035	7,056	5,021	100.+
Capital Equipment (OCO)	184,312	21,522	(162,790)	(88.3)
Office/Research Equipment	8,554	4,351	(4,203)	(49.1)
Miscellaneous	(34,208)	3,672	37,880	0.0
CREC Expenses	134,652	134,652	(0)	(0.0)
Research Materials	98,822	98,591	(231)	(0.2)
Fruit Inspection Data	14,925	14,925	0	0.0
Legislative Programs	21,435	18,253	(3,182)	(14.8)
Relocation Expenses	0	8,481	8,481	0.0
Consultants Fees/Travel	209,681	204,988	(4,693)	(2.2)
Total	<u>\$5,367,340</u>	<u>\$5,565,045</u>	<u>\$197,705</u>	<u>3.7</u>

DEPARTMENT OF CITRUS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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 \$227,131 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 \$21,754 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 \$433,675 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, 2014 salary rates and include employer social security and pension contributions at current rates.

B. **CASH AND CASH EQUIVALENTS**

Cash and cash equivalents totaling \$18,089,175 consist of pooled investments of \$17,924,502 (See Note C); cash held in the State Treasury, \$158,423; 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 \$17,924,502 and are stated at cost plus interest earned and reinvested. Interest earned on these investments during the fiscal year ended June 30, 2014, totaled \$153,858, an average rate of 1.0%. Total investment earnings for the year of \$153,909 included interest earned on local demand deposits.

D. **DUE FROM FEDERAL GOVERNMENT**

At June 30, 2014, \$2,520,421 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, 2014, 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>7/1/13</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>6/30/14</u>
Fixed Assets at Cost				
Land	\$ 60,000	\$ 0	\$ 0	\$ 60,000
Buildings	3,554,990		0	3,554,990
Equipment & Autos	2,489,280	21,522	(288,553)	2,222,249
Other	2,990	0	0	2,990
Less: Accumulated Depreciation				
Buildings	(475,917)	(144,653)	0	(620,570)
Equipment & Autos	(1,895,703)	(217,014)	282,213	(1,830,504)
Other	(2,990)	0	0	(2,990)
	<u>\$ 3,732,650</u>	<u>\$ (340,145)</u>	<u>\$ (6,340)</u>	<u>\$ 3,386,165</u>

F. **ACCOUNTS PAYABLE**

Accounts payable of \$4,416,261, 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 \$560,953, 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>7/1/13</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/14</u>
Compensated absences	\$592,502	\$265,918	(424,745)	\$433,675

The liability for compensated absences at June 30, 2014, 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 \$16,259,989 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 \$14,759,989, 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, 2013, totaling \$812,630. Accounts payable at June 30, 2013 were overstated by approximately \$812,630 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, 2014, totaled \$275,588; employee contributions total \$81,918. 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:

	<u>Pages</u>
Cash Flow Statement	4
Source and Use of Funds	5
Comparative Expenditures - General Operations	12
Comparison of Periodic Budgets	13
Ten-Year History of Operations	14

FLORIDA DEPARTMENT OF CITRUS

COMPARISON OF PRELIMINARY, OCTOBER BUDGET REVISION AND CURRENT BUDGETS

FISCAL YEAR ENDED JUNE 30, 2014

	July 1, 2013 Operating Budget	Adjustment	November 20, 2013 Budget Revision	June 30, 2014 Budget	Variance	Percent
REVENUE						
Carryover	\$4,410,000	\$0	\$4,410,000	\$4,410,000	\$0	0.0
Unspent Certified	0	815,900	815,900	815,900	0	0.0
Tax Assessments-Domestic	36,577,000	(2,294,000)	34,283,000	30,198,800	(4,084,200)	(11.9)
Tax Assessments-Imports	2,380,333	(828,000)	1,552,333	2,249,999	697,666	0.0
Interest/Other	328,400	(71,000)	257,400	257,400	0	0.0
FAS Program	4,390,929	15,068	4,405,997	4,405,997	0	0.0
TOTAL REVENUE	\$48,086,662	(\$2,362,032)	\$45,724,630	\$42,338,096	(\$3,386,534)	(7.4)
EXPENDITURES						
Administration						
Admin and Support Services	\$2,755,334	(97,101)	2,658,233	2,812,233	154,000	5.8
State General Revenue Charge	1,570,600	(127,800)	1,442,800	1,307,100	(135,700)	(9.4)
Scientific Research & Development						
General Operations	1,582,200	(138,300)	1,443,900	1,411,000	(32,900)	(2.3)
Scientific Product Research	576,383	1	576,384	216,634	(359,750)	(62.4)
New Varieties Development	565,733	0	565,733	540,791	(24,942)	(4.4)
Disease Research	2,500,000	0	2,500,000	2,500,000	0	0.0
Economic and Market Research	1,797,500	24,453	1,821,953	1,533,053	(288,900)	(15.9)
Marketing & Public Relations						
General Operations	984,250	0	984,250	938,350	(45,900)	(4.7)
Public Relations Programs	3,736,500	0	3,736,500	3,619,500	(117,000)	(3.1)
Processed Orange Advertising	16,216,500	(2,349,700)	13,866,800	13,074,620	(792,180)	(5.7)
Fresh Fruit/Graft Juice Advertising	613,000	0	613,000	559,000	(54,000)	(8.8)
Consumer/Trade/Industry Comm	5,725,000	0	5,725,000	4,232,900	(1,492,100)	(26.1)
International Promotions-DOC	3,693,400	(30,500)	3,662,900	3,034,100	(628,800)	(17.2)
International Promotions-FAS	4,390,929	15,068	4,405,997	4,405,997	0	0.0
Subtotal	46,707,329	(2,703,879)	44,003,450	40,185,278	(3,818,172)	(8.7)
Reserves	1,379,333	341,847	1,721,180	2,152,818	431,638	25.1
TOTAL BUDGET	\$48,086,662	(\$2,362,032)	\$45,724,630	\$42,338,096	(\$3,386,534)	(7.4)

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

	2003-04	%	2004-05	%	2005-06	%	2006-07	%	2007-08	%	2008-09	%	2009-10	%	2010-11	%	2011-12	%	2012-13	%	2013-14	%
Revenue Boxes																						
Domestic	283,503		168,053		167,204		168,405		196,524		191,389		159,121		160,940		172,575		154,210		122,520	
Imports	19,587		22,869		20,009		29,305		46,851		19,618		25,245		14,117		21,380		29,744		29,950	
Begin Fund Balance	\$20,335		\$14,312		\$13,521		\$10,777		\$14,471		\$23,155		\$26,775		\$22,234		\$22,136		\$19,022		\$17,140	
Adjustment	1,141		874		878		433		920		1,010		499		2,573		722		1,071		813	
Revenue																						
Assessments	48,460	89	30,394	60	33,285	80	41,764	85	53,158	89	49,048	88	41,425	87	42,392	88	42,329	86	38,640	88	31,149	87
Other	6,072	11	19,865	40	8,967	20	7,412	15	6,891	11	6,632	12	6,293	13	5,982	12	6,915	14	5,250	12	4,563	13
Total Revenue	<u>54,532</u>	<u>100</u>	<u>50,259</u>	<u>100</u>	<u>42,252</u>	<u>100</u>	<u>49,176</u>	<u>100</u>	<u>60,049</u>	<u>100</u>	<u>55,680</u>	<u>100</u>	<u>47,718</u>	<u>100</u>	<u>48,374</u>	<u>100</u>	<u>49,244</u>	<u>100</u>	<u>43,890</u>	<u>100</u>	<u>35,712</u>	<u>100</u>
Expenditures																						
Marketing																						
Domestic-PO*	33,537	54	32,972	64	25,896	57	21,502	47	22,224	43	21,804	41	21,358	41	22,056	43	23,825	45	23,818	51	19,648	53
Domestic-PG	4,121	7	501	1	636	1	3,122	7	3,067	6	2,495	5	1,823	4	2,085	4	2,061	4	1,514	3	1,023	3
Domestic-Fresh	2,911	5	2,246	4	2,131	5	1,207	3	1,552	3	1,413	3	1,389	3	819	2	871	2	734	2	604	2
International	9,708	16	6,520	13	8,101	18	8,777	19	9,408	18	8,912	17	7,996	15	8,486	17	8,300	16	8,234	18	6,881	18
Research																						
Econ & Mkt Res	1,374	2	1,164	2	1,323	3	1,510	3	1,659	3	1,779	3	1,685	3	1,730	3	1,496	3	1,534	3	1,428	4
Scientific Res	3,588	6	2,722	5	2,170	5	2,812	6	2,790	5	2,354	4	2,934	6	2,998	6	2,509	5	2,244	5	2,047	5
Disease Res	0	0	0	0	0	0	0	0	1,985	4	7,243	14	9,117	17	8,184	16	9,148	17	4,667	10	1,905	5
Harvesting	1,266	2	794	2	961	2	2,363	5	3,537	7	2,574	5	1,482	3	266	1	810	2	272	1	0	0
Administrative	3,576	6	3,988	7	3,544	7	3,230	7	4,290	**	2,724	**	3,304	**	2,716	**	2,298	4	2,265	5	2,615	7
Gen Rev Svc Chrg	1,615	2	1,017	2	1,112	2	1,392	3	1,773	3	1,772	3	1,670	3	1,705	3	1,762	3	1,561	3	1,254	3
Total Expenditures	<u>61,696</u>	<u>100</u>	<u>51,924</u>	<u>100</u>	<u>45,874</u>	<u>100</u>	<u>45,915</u>	<u>100</u>	<u>52,285</u>	<u>100</u>	<u>53,070</u>	<u>100</u>	<u>52,758</u>	<u>100</u>	<u>51,045</u>	<u>100</u>	<u>53,080</u>	<u>100</u>	<u>46,843</u>	<u>100</u>	<u>37,405</u>	<u>100</u>
Surplus/(Deficit)	<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>		<u>(3,836)</u>		<u>(2,953)</u>		<u>(1,693)</u>	
End Fund Balance	<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>		<u>\$19,022</u>		<u>\$17,140</u>		<u>\$16,260</u>	
Cash on Hand	\$17,817		\$16,137		\$10,316		\$16,836		\$27,508		\$35,152		\$27,350		\$26,366		\$24,359		\$21,971		\$18,089	
Salaries & Benefits	\$6,646		\$5,565		\$4,769		\$4,550		\$4,400		\$4,569		\$4,570		\$4,517		\$4,105		\$3,899		\$4,184	
# Employees	93		64		62		55		57		59		56		52		48		47		45	

** Includes extraordinary items of \$1,500,000 (2002-03), \$956,600 (2007-08) and \$95,000. (2008-09), \$750,000 (2009-10), \$66,221 (2010-11)

FLORIDA DEPARTMENT OF CITRUS

SCHEDULE OF TAX RATES*

FISCAL YEARS ENDING JUNE 30, 2013 AND 2014

	2012-2013		2013-2014		STATUTE
	FRESH	PROCESSED	FRESH	PROCESSED	
<u>DOMESTIC</u>					
Orange	\$ 0.050	\$ 0.230	\$ 0.050	\$ 0.230	601.15(3a)
Grapefruit	\$ 0.340	\$ 0.340	\$ 0.340	\$ 0.340	601.15(3a)
All Other Varieties	\$ 0.140	\$ 0.230	\$ 0.140	\$ 0.230	601.15(3a)
<u>IMPORTS</u>					
Orange		\$ 0.230		\$ 0.230	601.155(2)
Grapefruit		\$ 0.340		\$ 0.340	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, 2013 AND 2014

	ACTUAL REVENUE BOXES 2012-2013	ESTIMATED REVENUE BOXES 2013-2014	ACTUAL REVENUE BOXES 2013-2014		
			2012-2013	2013-2014	TOTAL
			PAID IN 2013-2014	PAID IN 2013-2014	
DOMESTIC					
ORANGE:					
Fresh	4,675,728	3,500,000	425,960	4,063,712	4,489,672
Processed	127,249,928	105,500,000	162,051	98,794,672	98,956,723
GRAPEFRUIT:					
Fresh	7,154,242	6,070,000	81,366	6,118,743	6,200,109
Processed	10,611,175	9,030,000	37,942	8,946,255	8,984,197
SPECIALTY:					
Fresh	2,532,304	2,130,000	22,509	2,153,087	2,175,596
Processed	1,986,816	1,420,000	5,555	1,707,822	1,713,377
TOTAL DOMESTIC					
Fresh	14,362,274	11,700,000	529,835	12,335,542	12,865,377
Processed	139,847,919	115,950,000	205,548	109,448,749	109,654,297
	154,210,193	127,650,000	735,383	121,784,291	122,519,674
IMPORTS					
Orange	29,576,324	29,200,000	4,999,993	24,762,933	29,762,926
Grapefruit	168,026	100,000	9,750	177,584	187,334
TOTAL IMPORTS	29,744,350	29,300,000	5,009,743	24,940,517	29,950,260
TOTAL	183,954,543	156,950,000	5,745,126	146,724,808	152,469,934

FLORIDA DEPARTMENT OF CITRUS

BUDGETED REVENUE

FISCAL YEAR ENDED JUNE 30, 2014

DESCRIPTION	BUDGETED 2013-2014	REVENUE TO DATE	% TO BUDGETED
Assessment on Domestic Fruit			
Orange			
Fresh	\$175,000	224,485	100.+
Processed	24,265,000	22,760,046	93.8
	<u>24,440,000</u>	<u>22,984,531</u>	94.0
Grapefruit			
Fresh	2,063,800	2,108,037	100.+
Processed	3,070,200	3,054,627	99.5
	<u>5,134,000</u>	<u>5,162,664</u>	100.+
Specialty			
Fresh	298,200	304,583	100.+
Processed	326,600	394,077	100.+
	<u>624,800</u>	<u>698,660</u>	100.+
Assessment on Import Fruit			
Orange	2,238,667	2,281,825	100.+
Grapefruit	11,333	21,231	100.+
	<u>2,250,000</u>	<u>2,303,056</u>	100.+
Total Assessments	32,448,800	31,148,911	96.0
Investment Earnings	139,400	153,909	100.+
Other Income	118,000	63,102	53.5
Foreign Agricultural Svc Funds	<u>4,405,997</u>	<u>4,346,238</u>	98.6
TOTAL	<u><u>\$37,112,197</u></u>	<u><u>35,712,160</u></u>	96.2

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY CATEGORY

FISCAL YEAR ENDED JUNE 30, 2014

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
GENERAL OPERATIONS				
Salaries and Benefits	\$4,299,300	4,184,317	97.3	\$114,983
Other Personal Services	129,200	119,371	92.4	9,829
Travel	189,900	153,243	80.7	36,657
People First Initiative	20,700	20,240	97.8	460
Telephone	55,300	53,331	96.4	1,969
Postage/Freight	95,000	41,118	43.3	53,882
Data Processing	148,600	131,833	88.7	16,767
Supplies	28,078	18,819	67.0	9,259
Insurance and Bond Premiums	21,301	19,288	90.6	2,012
Reproduction	23,350	22,879	98.0	471
Subscriptions and Memberships	36,400	22,745	62.5	13,655
Trade Meals/Meetings	4,500	571	12.7	3,929
Training	2,700	1,298	48.1	1,402
Repairs and Maintenance	141,900	103,198	72.7	38,702
Utilities	102,000	92,982	91.2	9,018
Leases/Rent Expense	65,150	63,321	97.2	1,829
Promotional Items	10,000	7,056	70.6	2,944
Capital Equipment (OCO)	26,000	21,522	82.8	4,478
Office/Research Equipment	16,300	4,351	26.7	11,949
Miscellaneous	9,900	3,672	(100.0)	6,228
CREC Expenses	139,000	134,652	96.9	4,348
Research Materials	112,132	98,591	87.9	13,541
Conventions	3,500	0	0.0	3,500
Fruit Inspection Data	15,000	14,925	99.5	75
Legislative Programs	33,632	18,253	54.3	15,379
Relocation Expenses	8,500	8,481	99.8	19
Consultants Fee/Travel	240,624	204,988	85.2	35,636
Subtotal General Operations	<u>5,977,967</u>	<u>5,565,045</u>	93.1	<u>412,922</u>
PROGRAMS*				
Legal Services	444,000	346,842	78.1	97,158
State General Revenue Charge	1,307,100	1,253,791	95.9	53,310
Scientific Research (CCNQR)	89,850	43,840	48.8	46,010
New Varieties Dev & Disease Res	3,040,791	2,446,146	80.4	594,645
Economic & Market Research	816,553	720,166	88.2	96,387
Public Relations Programs	3,619,500	3,253,204	89.9	366,296
Processed Orange Advertising	13,074,620	12,982,035	99.3	92,585
Fresh Fruit/Grft Juice Advertising	559,000	557,805	99.8	1,195
Consumer/Trade/Industry Comm	4,232,900	3,740,889	88.4	492,011
International Marketing	7,022,997	6,495,739	92.5	527,258
Reserves	2,152,818	0	0.0	2,152,818
Subtotal Programs	<u>36,360,129</u>	<u>31,840,458</u>	87.6	<u>4,519,671</u>
TOTAL EXPENDITURES	<u>\$42,338,096</u>	<u>37,405,503</u>	88.3	<u>\$4,932,593</u>

*Program costs exclude general operating expenses

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY DEPARTMENT

FISCAL YEAR ENDED JUNE 30, 2014

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
Administration				
Admin and Support Services	\$2,812,233	\$2,614,836	93.0	\$197,396.22
State General Revenue Charge	1,307,100	\$1,253,791	95.9	53,310
Scientific Research & Development				
General Operations	1,411,000	1,347,288	95.5	63,712
Scientific Product Research	216,634	158,702	73.3	57,932
New Varieties Development	540,791	540,791	100.0	0
Disease Research	2,500,000	1,905,355	76.2	594,645
Economic and Market Research	1,533,053	1,428,024	93.1	105,029
Marketing & Public Relations				
General Operations	938,350	742,053	79.1	196,297
Public Relations Programs	3,619,500	3,253,204	89.9	366,296
Processed Orange Advertising	13,074,620	12,982,035	99.3	92,585
Fresh Fruit/Grft Juice Advertising	559,000	557,805	99.8	1,195
Consumer/Trade/Industry Comm	4,232,900	3,740,889	88.4	492,011
International Marketing				
International Promotions-DOC	3,034,100	2,534,492	83.5	499,608
International Promotions-FAS	4,405,997	4,346,238	98.6	59,759
Total Expenditures	40,185,278	37,405,503	93.1	2,779,775
Reserves	2,152,818	0	0.0	2,152,818
TOTAL	\$42,338,096	\$37,405,503	88.3	4,932,593

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

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>\$1,307,100</u>	<u>\$1,253,791</u>	95.9	<u>\$53,310</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
GENERAL OPERATIONS					
57 10 10 08 001					
Commissioners Comp (OPS)	123001	\$2,300	\$1,826	79.4	\$474
Commissioners Travel	261071	15,700	14,797	94.2	903
57 10 10 09 001					
Salaries and Benefits	110000	1,162,000	1,161,926	100.0	74
Temporary Employee (OPS)	121000	2,000	0	0.0	2,000
Temporary Employee Services	132200	1,000	0	0.0	1,000
Employee Travel	261010	39,000	33,465	85.8	5,535
57 10 10 09 002					
Fruit Inspection Data	132601	15,000	14,925	99.5	75
Training	132800	2,700	1,298	48.1	1,402
Employment Advertising	133200	1,000	589	58.9	411
People First	131910	9,300	9,036	97.2	264
Consultant Fee	139900	5,000	0	0.0	5,000
Unemployment Compensation	165010	2,000	0	0.0	2,000
Telephone	221000	21,500	21,407	99.6	93
Office Supplies	380011	3,000	2,543	84.8	457
Office Equipment	381000	7,800	4,351	55.8	3,449
Property Insurance	411041	5,001	4,989	99.8	12
Casualty Insurance	415001	14,300	14,300	100.0	0
Subscriptions	492000	8,200	8,140	99.3	60
Memberships	493000	1,000	319	31.9	681
Miscellaneous	499000	1,500	1,062	70.8	438
Trade Meals	499001	1,000	571	57.1	429
Building & Equipment (OCO)	516000	2,000	0	0.0	2,000
Subtotal General Operations		<u>\$1,322,301</u>	<u>\$1,295,543</u>	98.0	<u>\$26,758</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

<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>
LEGAL AND REGULATORY					
GENERAL OPERATIONS					
57 10 10 10 001					
Salaries and Benefits	110000	\$177,300	\$177,269	100.0	\$31
Employee Travel	261010	2,400	2,336	97.3	64
Subtotal General Operations		<u>179,700</u>	<u>179,605</u>	99.9	<u>95</u>
LEGAL SERVICES					
57 10 10 10 002					
Court Reporting Fees	131400	3,000	1,748	58.3	1,252
Legal Srv-G Counsel	131602	350,000	288,274	82.4	61,726
Legal Srv-Adv Claims	131610	55,000	43,306	78.7	11,694
Legal Srv-Other	131611	5,000	0	0.0	5,000
Legal Srv-Trademark	131699	25,000	11,090	44.4	13,910
Legal Advertising	133100	6,000	2,424	40.4	3,576
Miscellaneous	499000	2,300	1,261	54.8	1,039
Subtotal Legal Services		<u>446,300</u>	<u>348,103</u>	78.0	<u>98,197</u>
GOVERNMENT & REGULATORY					
57 10 10 10 003					
Legislative Consultant	131313	5,632	0	0.0	5,632
Legislative Programs	133416	28,000	18,253	65.2	9,747
Subtotal Government & Regulatory		<u>33,632</u>	<u>18,253</u>	54.3	<u>15,379</u>
Total Legal and Regulatory		<u>\$659,632</u>	<u>\$545,961</u>	82.8	<u>\$113,671</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

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	\$411,000	\$408,515	99.4	\$2,485
Temporary Employees (OPS)	121000	6,000	2,739	45.7	3,261
Employee Travel	261010	1,000	304	30.4	696
57 10 10 12 002					
Grounds Maintenance	132900	6,300	5,052	80.2	1,248
Mailing & Delivery Services	134200	2,000	1,855	92.8	145
Shredding Service	139902	1,000	231	23.1	769
Warehouse Services	139903	7,500	7,351	98.0	149
Postage	225000	7,800	7,710	98.8	90
Maintenance - Equipment	241020	2,500	1,342	53.7	1,158
- Auto	241023	3,000	634	21.1	2,366
Maintenance - Building - Bartow	241025	46,400	37,839	81.5	8,561
Bartow Bldg Utilities	271002	102,000	92,982	91.2	9,018
Fuel	371000	4,000	2,595	64.9	1,405
Office Supplies	380011	800	488	61.0	312
Reproduction	399002	19,500	19,324	99.1	176
Distribution Supplies	399005	3,500	148	4.2	3,352
Building Supplies	399007	5,000	3,853	77.1	1,147
AV Supplies	399018	4,100	4,049	98.8	51
Copy Equipment Rental	442000	19,800	18,658	94.2	1,142
Rental-Office Equipment	444000	4,500	4,308	95.7	192
57 10 10 12 003					
DP Services - NSRC	132708	35,000	32,084	91.7	2,916
DP Services - Other	132710	34,500	33,873	98.2	627
DP Services - Database	132712	2,000	0	0.0	2,000
DP Services - SSRC	132715	2,600	1,801	69.3	799
Data Processing Maint	241024	4,200	4,178	99.5	22
DP Equipment	381000	27,000	22,089	81.8	4,911
Data Processing Supplies	391000	43,300	37,807	87.3	5,493
DP Equipment (OCO)	516000	24,000	21,522	89.7	2,478
Subtotal Support Services		830,300	773,333	93.1	56,967
TOTAL ADMIN & SUPPORT SERVICES		\$2,812,233	\$2,614,836	93.0	\$197,396

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
CENTER FOR CITRUS NUTRITION AND QUALITY RESEARCH (CCNQR)					
GENERAL OPERATIONS					
57 10 12 10 001					
Salaries and Benefits	110000	\$902,000	\$900,659	99.9	\$1,341
Temporary Employees (OPS)	121000	85,700	85,688	100.0	12
Employee Travel	261010	14,300	7,196	50.3	7,104
57 10 12 10 002					
People First	131910	6,000	5,913	98.6	87
Product Monitoring Comm	132640	62,100	61,916	99.7	184
Product Monitoring - AV	132644	31,000	25,944	83.7	5,056
Mailing & Delivery Services	134200	3,000	2,480	82.7	520
Warehousing	139903	30,000	29,719	99.1	281
Telephone	221000	20,300	20,279	99.9	21
Postage	225000	300	13	4.4	287
Repairs & Maintenance	241011	79,700	55,736	69.9	23,964
Office Supplies	380011	4,500	2,951	65.6	1,549
Equipment	381000	8,500	0	0.0	8,500
Reproduction	399002	450	305	67.9	145
Research Materials	399010	18,000	9,699	53.9	8,301
CREC Operations	433000	139,000	134,652	96.9	4,348
Copy Equipment Rental	442000	1,050	1,037	98.8	13
Subscriptions	492000	3,200	3,101	96.9	99
Memberships	493000	600	0	0.0	600
Miscellaneous	499000	800	0	0.0	800
Trade Meals	499001	500	0	0.0	500
Subtotal General Operations		\$1,411,000	\$1,347,288	95.5	\$63,712
MEDICAL RESEARCH					
57 10 12 11 005					
UF - Rampersaud	132603	125,884	113,988	90.5	11,896
Cardiovascular Disease - OJ	132606	33,850	33,840	100.0	10
Sugar Absorp & Metabolism - OJ	132615	50,000	10,000	20.0	40,000
Drug Interaction	132623	6,000	0	0.0	6,000
Consultant Travel	261041	900	874	97.1	26
Subtotal Medical Research		216,634	158,702	73.3	\$57,932
TOTAL CCNQR		1,627,634	1,505,990	92.5	121,644

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES FISCAL YEAR ENDED JUNE 30, 2014

<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>
SCIENTIFIC PRODUCT RESEARCH					
NEW VARIETIES DEVELOPMENT					
57 10 12 11 003					
New Variety Development-All Variety	132692	\$394,558	\$394,558	100.0	\$0
New Variety Development Fee	132697	146,233	146,233	100.0	0
TOTAL NEW VARIETIES DEVELOPMENT		<u>540,791</u>	<u>540,791</u>	100.0	<u>0</u>
 DISEASE RESEARCH FUND					
57 10 12 11 006					
CRDF Sponsored Resch 13-10, 12-08	132638	2,500,000	1,905,355	76.2	594,645
TOTAL DISEASE RESEARCH		<u>2,500,000</u>	<u>1,905,355</u>	76.2	<u>594,645</u>
 TOTAL CCNQR & SPONSORED RES		<u><u>\$4,668,425</u></u>	<u><u>\$3,952,136</u></u>	84.7	<u><u>\$716,289</u></u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

DESCRIPTION	OBJECT CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
ECONOMIC AND MARKET RESEARCH					
GENERAL OPERATIONS					
57 10 13 10 001					
Salaries and Benefits	110000	\$616,000	\$615,940	100.0	\$60
Temporary Employees (OPS)	121000	27,200	27,137	99.8	63
Employee Travel	261010	18,800	16,701	88.8	2,099
57 10 13 10 002					
Website	132711	5,340	5,080	95.1	260
Telephone	221000	3,000	2,471	82.4	529
Postage	225000	900	567	63.0	333
Office Supplies	380011	1,428	1,424	99.7	4
Reproduction	399002	3,400	3,250	95.6	150
Copy Equipment Rental	442000	2,300	2,248	97.7	52
Subscriptions	492000	5,700	5,660	99.3	40
Memberships	493000	800	430	53.8	370
Miscellaneous	499000	600	529	88.2	71
Research Publications	499005	1,032	1,032	100.0	0
Subtotal General Operations		686,500	682,469	99.4	4,031
RESEARCH DATA & STUDIES					
57 10 13 12 003					
Consultant Fee	131314	25,000	23,410	93.6	1,590
Processed Retail Sales-A.C.Nielsen	132611	414,118	406,761	98.2	7,357
Consumer Tracking Study-I & A	132612	64,000	51,253	80.1	12,747
Processed Consumer Research	132614	44,350	44,350	100.0	0
Fresh Fruit Data	132616	14,970	14,925	99.7	45
Copy Testing	132628	30,000	0	0.0	30,000
FL Agri Market Research Center	132629	129,335	98,597	76.2	30,738
Shelf Study	132670	40,000	40,000	100.0	0
On-line Tracking	132675	48,250	43,250	89.6	5,000
On-line Tracking - GF/GJ	132684	16,530	16,530	100.0	0
Surveys - AV	132685	15,000	4,500	30.0	10,500
Consultant Travel	261041	5,000	1,978	39.6	3,022
Subtotal Research Data & Studies		846,553	745,555	88.1	100,998
TOTAL ECON & MKT RESEARCH		\$1,533,053	\$1,428,024	93.1	\$105,029

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

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	\$768,000	\$657,167	85.6	\$110,833
Temporary Employees (OPS)	121000	5,000	1,981	39.6	3,019
Employee Travel	261010	62,000	41,806	67.4	20,194
57 10 15 10 002					
People First	131910	5,400	5,291	98.0	109
Mailing & Delivery Services	134200	36,100	11,950	33.1	24,150
Audio-Visual Services	139915	750	520	69.3	230
Telephone	221000	6,500	6,488	99.8	12
Postage	225000	2,500	118	4.7	2,382
Postage - GF Promotions	225010	27,900	12,415	44.5	15,485
Postage - OJ Promotions	225020	1,500	0	0.0	1,500
Postage - Cookbooks	225030	7,000	931	13.3	6,069
Office Supplies	380011	3,000	2,061	68.7	939
Conventions	449002	3,000	0	0.0	3,000
Subscriptions	492000	1,000	200	20.0	800
Memberships	493000	6,500	1,125	17.3	5,375
Miscellaneous	499000	200	0	0.0	200
Trade Meals	499001	2,000	0	0.0	2,000
TOTAL GENERAL OPERATIONS		\$938,350	\$742,053	79.1	\$196,297

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

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	\$49,990	\$49,990	100.0	\$0
Website	133486	51,510	39,626	76.9	11,884
Corp & Public Affairs	133487	160,500	156,100	97.3	4,400
Media Monitoring	133489	126,000	117,000	92.9	9,000
Subtotal Corporate - All Varieties		388,000	362,716	93.5	25,284
PROCESSED ORANGE					
57 10 15 12 004					
Planning & Development	133411	99,000	99,000	100.0	0
OJ PR Programs	133417	2,280,000	2,044,808	89.7	235,192
SEM OJ Websites	133458	49,000	49,000	100.0	0
Subtotal Processed Orange		2,428,000	2,192,808	90.3	235,192
GRAPEFRUIT					
57 10 15 12 005					
Planning & Development	133411	30,000	30,000	100.0	0
GF PR Programs	133432	180,000	166,923	92.7	13,077
Grapefruit Website	133440	30,000	30,000	100.0	0
Drug Interaction	133442	245,000	165,000	67.3	80,000
Subtotal Grapefruit		485,000	391,923	80.8	93,077
IN-STATE PROGRAMS					
57 10 15 12 008					
FL Welcome Stations-Juice	133434	250,000	240,000	96.0	10,000
Industry Grower Relations - AV	133454	68,500	65,757	96.0	2,743
Subtotal In-State Programs		318,500	305,757	96.0	12,743
TOTAL PUBLIC RELATIONS PROGRAMS		\$3,619,500	\$3,253,204	89.9	\$366,296

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

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	\$45,000	\$0	0.0	\$45,000
Online Media	133441	1,800,000	1,799,963	100.0	37
TV 2nd Quarter - Fall	133444	5,788,085	5,788,085	100.0	0
TV 3rd Quarter - Winter	133445	3,483,715	3,483,715	100.0	0
Production & Hard Costs	133457	762,820	734,321	96.3	28,499
Agency Fee	133490	1,140,000	1,140,000	100.0	0
Agency Travel	261088	55,000	35,951	65.4	19,049
TOTAL PROCESSED ORANGE ADVERTISING		13,074,620	12,982,035	99.3	92,585
FRESH GRAPEFRUIT/GRAPEFRUIT JUICE ADVERTISING					
57 10 16 11 006					
Production & Hard Costs	133459	11,000	9,830	89.4	1,170
Agency Fee	133464	75,000	74,975	100.0	25
Grapefruit/GJ Advertising	133475	400,000	400,000	100.0	0
Subtotal Fresh Grft/Grft Juice Promo		486,000	484,805	99.8	1,195
FRESH FRUIT ADVERTISING					
57 10 16 11 007					
Gift Fruit Programs	133426	38,000	38,000	100.0	0
Fresh Orange Programs	133430	20,000	20,000	100.0	0
Gift Fruit Printing	230005	15,000	15,000	100.0	0
Subtotal Fresh Fruit Advertising		73,000	73,000	100.0	0
TOTAL FRESH FRUIT/GRFT JUICE ADV		\$559,000	\$557,805	99.8	\$1,195

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

<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	\$2,858,000	\$2,516,624	88.1	\$341,376
Retail Grapefruit	133479	569,900	452,137	79.3	117,763
Subtotal Processed Communications		<u>3,427,900</u>	<u>2,968,761</u>	86.6	<u>459,139</u>
FOODSERVICE COMMUNICATIONS					
57 10 17 11 009					
Planning & Development	133411	79,000	79,000	100.0	0
Foodservice Juice - OJ	133424	245,000	245,000	100.0	0
Foodservice Juice - GJ	133431	10,000	10,000	100.0	0
School-All Florida	133480	471,000	438,129	93.0	32,871
Subtotal Foodservice Communications		<u>805,000</u>	<u>772,129</u>	95.9	<u>32,871</u>
TOTAL CONSUMER/TRADE/INDUSTRY COMM		<u>4,232,900</u>	<u>3,740,889</u>	88.4	<u>492,011</u>
TOTAL PR & DOMESTIC MARKETING		<u>\$22,424,370</u>	<u>\$21,275,986</u>	94.9	<u>\$1,148,383</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

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	\$263,000	\$262,843	99.9	\$157
Employee Travel	261020	36,700	36,637	99.8	63
57 10 18 10 002					
Promotional Items	133428	10,000	7,056	70.6	2,944
Mailing & Delivery Services	134200	5,000	3,072	61.4	1,928
Telephone	221000	4,000	2,686	67.1	1,314
Postage	225000	1,000	6	0.6	994
Promotional Materials Printing	230001	6,300	6,300	100.0	0
Relocation Expenses	281000	8,500	8,481	99.8	19
Office Supplies	380011	2,000	783	39.1	1,217
Conventions	449002	500	0	0.0	500
Subscriptions	492000	3,400	14	0.4	3,386
Memberships	493000	6,000	3,755	62.6	2,245
Miscellaneous	499000	2,500	0	0.0	2,500
Trade Meals	499001	1,000	0	0.0	1,000
Subtotal General Operations		<u>349,900</u>	<u>331,633</u>	94.8	<u>18,267</u>
FAS ADMINISTRATION					
57 10 18 10 003					
Consultant Fee-DOC	131300	68,500	55,455	81.0	13,045
Evaluations-DOC	133449	10,000	0	0.0	10,000
Evaluations-FAS	133469	50,000	26,167	52.3	23,833
FAS Annual Workshop-DOC	262810	2,000	355	17.8	1,645
Consultant Travel -DOC	263088	5,000	4,203	84.1	797
Subtotal FAS Administration		<u>\$135,500</u>	<u>\$86,180</u>	63.6	<u>\$49,320</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

<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>\$11,000</u>	<u>\$9,905</u>	90.0	<u>\$1,095</u>
Fresh & Processed Grapefruit					
57 10 18 10 103					
Promotions-DOC	133446	155,000	149,418	96.4	5,582
Promotions-FAS	133463	<u>265,000</u>	<u>264,194</u>	99.7	<u>806</u>
Subtotal Canada-Fresh & Proc. Gft.		<u>420,000</u>	<u>413,612</u>	98.5	<u>6,388</u>
Processed Orange					
57 10 18 10 104					
Promotions-DOC	133446	125,200	102,466	81.8	22,734
Promotions-FAS	133463	420,000	419,000	99.8	1,000
Agency Travel-DOC	263088	<u>2,000</u>	<u>0</u>	0.0	<u>2,000</u>
Subtotal Canada-Proc Orange		<u>547,200</u>	<u>521,466</u>	95.3	<u>25,734</u>
TOTAL CANADIAN PROMOTIONS		<u>\$978,200</u>	<u>\$944,983</u>	96.6	<u>\$33,217</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

<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					
Market Research - Logo	133460	\$8,000	\$0	0.0	\$8,000
Agency Travel-DOC	263088	\$32,000	\$30,536	95.4	\$1,464
Total General Ops - European Promo		40,000	30,536	76.3	9,464
BENELUX					
Fresh & Processed Grapefruit					
57 10 18 11 103					
Promotions-DOC	133446	40,000	29,093	72.7	10,907
Promotions-FAS	133463	295,068	290,169	98.3	4,899
Total Benelux-Fresh & Proc. Gft.		335,068	319,262	95.3	15,806
FRANCE					
Fresh & Processed Grapefruit					
57 10 18 11 203					
Promotions-DOC	133446	370,000	335,129	90.6	34,871
Promotions-FAS	133463	380,000	364,451	95.9	15,549
Total France-Fresh & Proc. Gft.		750,000	699,580	93.3	50,420
SWEDEN					
Fresh & Processed Grapefruit					
57 10 18 11 403					
Promotions-DOC	133446	20,000	15,093	75.5	4,907
Promotions-FAS	133463	140,000	139,919	99.9	81
Total Sweden-Fresh & Proc. Gft.		160,000	155,011	96.9	4,989
UNITED KINGDOM					
Fresh Grapefruit					
57 10 18 11 503					
Promotions-DOC	133446	240,000	211,624	88.2	28,376
Promotions-FAS	133463	260,000	260,000	100.0	0
Total United Kingdom-Fresh & Proc. Gft.		500,000	471,624	94.3	28,376
TOTAL EUROPEAN PROMOTIONS		\$1,785,068	\$1,676,013	93.9	\$109,055

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2014

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	2,949	9.8	27,051
Total Expenses-Japan		630,000	602,949	95.7	27,051
JAPAN					
Fresh & Processed Grapefruit					
57 10 18 12 103					
Promotions-DOC	133446	1,245,500	951,633	76.4	293,867
Promotions-FAS	133463	2,275,929	2,262,339	99.4	13,590
Total Japan-Fresh & Proc. Grft		3,521,429	3,213,972	91.3	307,457
KOREA					
Fresh & Processed Grapefruit					
57 10 18 13 103					
Promotions-DOC	133446	20,000	5,000	25.0	15,000
Promotions-FAS	133463	20,000	20,000	100.0	0
Total Korea-Fresh & Proc. Grft		40,000	25,000	62.5	15,000
TOTAL ASIAN PROMOTIONS		4,191,429	3,841,921	91.7	349,508
TOTAL INTERNATIONAL MARKETING		\$7,440,097	\$6,880,730	92.5	\$559,367
* SUBTOTALS BY FUNDING SOURCE					
Int'l Mktg-DOC		\$3,034,100	\$2,534,492	83.5	\$499,608
Int'l Mktg-FAS		4,405,997	4,346,238	98.6	59,759
		\$7,440,097	\$6,880,730	92.5	\$559,367

FLORIDA DEPARTMENT OF CITRUS

INTERNATIONAL MARKETING

2013-2014 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	\$331,633	\$66,327	\$132,653	\$132,653
FAS Administration	60,013	12,003	24,005	24,005
Canadian Marketing	261,789	108,409	79,678	73,702
European Promotions	621,475	0	323,167	298,308
Asian Promotions	<u>1,259,582</u>	<u>0</u>	<u>654,983</u>	<u>604,600</u>
Subtotal DOC	<u>2,534,492</u>	<u>186,738</u>	<u>1,214,487</u>	<u>1,133,268</u>
FOREIGN AGRICULTURAL SERVICE PROGRAM				
FAS Administration	26,167	5,233	10,467	10,467
Canadian Marketing	683,194	419,000	39,629	224,565
European Promotions	1,054,538	0	158,181	896,357
Asian Promotions	<u>2,582,339</u>	<u>0</u>	<u>498,351</u>	<u>2,083,988</u>
Subtotal FAS	<u>4,346,238</u>	<u>424,233</u>	<u>706,627</u>	<u>3,215,377</u>
TOTAL INTERNATIONAL MARKETING	<u><u>\$6,880,730</u></u>	<u><u>\$610,971</u></u>	<u><u>\$1,921,114</u></u>	<u><u>\$4,348,645</u></u>
Percent DOC Contribution	<u>58%</u>	<u>44%</u>	<u>172%</u>	<u>35%</u>