

**STATE OF FLORIDA
DEPARTMENT OF CITRUS**

**ANNUAL
FINANCIAL
REPORT**

**Fiscal Year Ended
June 30, 2016**





STATE OF FLORIDA
 DEPARTMENT OF CITRUS
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www.FloridaCitrus.org

September 19, 2016

Florida Citrus Commission
 Bartow, Florida

Submitted herewith is the Annual Financial Report of the Florida Department of Citrus for the year ending June 30, 2016. 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.

Revenue and expenditures for the current fiscal year as compared to last fiscal year are presented below. Details of these figures can be found in the attached financial report and accompanying statements.

		2014-15	2015-16
Revenue	-Assessments	\$ 25,052,840	\$ 23,234,371
	-FAS Program	4,411,007	4,383,830
	-General Rev. -Econ. Res.	492,994	-
	-Interest & Other	283,502	334,723
		\$ 30,240,343	\$ 27,952,924
Expenditures	-Marketing	\$ 20,271,068	\$ 19,331,440
	-Research	3,741,773	3,282,313
	-Disease Research	3,147,598	-
	-Other	4,250,306	3,148,611
		\$ 31,410,745	\$ 25,762,364

The direction provided 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 C. Marion, PMP, CMA
 Deputy Executive Director for Administration and Finance

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

ANNUAL REPORT

JUNE 30, 2016

EXECUTIVE SUMMARY

The mission of the Florida Department of Citrus is to maximize consumer demand for Florida citrus products to ensure the sustainability and the economic well-being of the Florida citrus grower, the citrus industry, and the state of Florida. The department conducts marketing and promotional campaigns for Florida citrus products; establishes minimum maturity and quality standards for citrus fruits; regulates the practices used in harvesting, grading, packing, and processing citrus fruits; conducts scientific research supporting citrus products; and conducts economic and marketing research.

The Citrus Commission sets the annual assessment on each box of citrus going into the channels of trade. Historically, citrus advertising assessments have fully funded operations. However, the orange crop for Fiscal Year 2014-15 dropped below 100 million boxes for the first time in 49 years due to the continued challenge of citrus greening, or HLB. Additionally, growers are faced with increasing production costs in order to sustain their groves in the battle against citrus greening. The Florida Citrus Commission and FDOC have provided some relief to growers in the form of assessment rate reductions in the last three years. The downward trend in crop projections continued in 2015-16 with the season ending at 81.6 million boxes of oranges and 10.85 million boxes of grapefruit. These factors combined resulted in reduced revenue to the department and, at the request of the industry, necessitated reductions in staff at the end of the 2015-16 fiscal year.

MARKETING

The main activity of the department continues to be marketing and promotion of Florida citrus products, executing marketing initiatives in the United States, Canada, Europe, and Asia. The majority of domestic marketing programs focus on Florida Orange Juice with some programs aimed at fresh fruit while the majority of international programs promote fresh Florida Citrus, particularly grapefruit.

In 2015-16, domestic marketing programs focused on highlighting the nutrition, origin and premium value of Florida Orange Juice and fresh Florida Citrus. These messages were relayed to our target audience of millennial moms through the public relations programs, including paid advertising, social media, website activations, videos, earned media placements and blogger engagements. The department moved away from buying digital ads on titles (i.e. fitness.com, cookinglight.com) to a more cost efficient means of delivering key messages to millennial moms regardless of what sites they visit. The department also developed content that was much more relevant and engaging for the audience with “mom tips” that helped increase web traffic by 57 percent, garnered more than 650 million impressions, 7.5 million clicks at an efficient \$0.30 per click rate. On social media, “mom tips” helped garner 8.5 million paid social impressions and more than 500,000 social media engagements.

At the retail level, the department moved away from coupon incentives at the request of the industry and started to focus on nutrition messaging to support the brands' retail activations included digital and in-store point-of-sale materials at Kroger, Publix, Winn Dixie, Food Lion, Safeway, Target and Meijer.

As the sugar content of 100% orange juice continues to be a hot topic among consumers and the media, the FDOC ramped up existing issues management programs and created new activities aimed at talking to influencers such as registered dietitians and credentialed experts one-on-one and in food/agriculture spaces. In light of the continued challenge of citrus greening, programs were also put in place to educate consumers on the disease as well as combat issues related to its possible solutions.

At the international level, the FDOC conducted retail and public relations activities, in association with agency partners, in Japan, South Korea, Canada and Europe. While the majority of these activities concentrated on fresh grapefruit, the FDOC promoted 100% orange juice in Canada and South Korea as well.

The FDOC marketing strategy in Japan for 2015-16 focused on highlighting the health benefits, great taste and premium quality of Florida Grapefruit. The FDOC also focused on educating consumers of the seasonality of Florida Grapefruit, with January through spring serving as "peak season" when the fruit tastes and looks its best. This strategy included a variety of tactics, including public relations and retail marketing. One example is FDOC's partnership with actress Saki Aibu, who became a spokesperson for Florida Grapefruit. Aibu traveled to Florida for a grove photo and video shoot. This footage was featured throughout the season in point of sales materials in stores, on the Florida Grapefruit website, in magazine advertorials, in transit ads and at a press event. This partnership garnered more than 56 billion earned media impressions.

In Europe, retail marketing and public relations programs focused on fresh Florida Grapefruit as a culinary ingredient and its premium quality. One example is FDOC's partnership with UK celebrity ambassador Gizzi Erskine for recipe development and a photoshoot. The partnership landed successful coverage in print, online and social media. This resulted in more than 62 media hits and nearly 5 million impressions. In France, one activation included sending a "Florida Box" to consumers, journalists and bloggers that highlights the attributes of Florida Grapefruit through recipes, information and more. This program resulted in 24 articles and 74.7 million impressions. Retail promotions in Europe included sampling demos as well as point-of-sale materials and giveaways. Activations also took place in Netherlands and Belgium.

In Canada, activations included both fresh Florida Grapefruit and Florida Orange Juice. FDOC's Canadian agency partner developed multiple Florida Grapefruit assets for use in social media and point of sale for the Canadian and European markets. These assets focused on Florida origin, premium quality and using Florida Grapefruit as a culinary ingredient. Grapefruit activations in Canada included a media event with celebrity chef ambassador Cory Vitiello, who led a cooking class. The event attracted 10 media members from the Food Network, Toronto Star, Canadian Living, Huffington Post and E! The event resulted in 12.2 million impressions. For Florida

Orange Juice in Canada, programs focused on similar messages and targets as the U.S. audience and included matte releases, media outreach and blogger activations. This included a partnership with Laura Berg, one of Canada's top ranked YouTube channels with 30 million views.

In South Korea, Florida Grapefruit activities focused on public relations and retail marketing of the Florida origin, premium quality and nutritional/beauty benefits. Activations included social media, food service, media outreach, use of a celebrity spokesperson and more. One activation took place at a home shopping network in South Korea. Focused on highlighting the Florida origin and aimed at increasing awareness of Florida Grapefruit's premium quality and taste, the program tapped into the country's unique home shopping trend. This resulted in sales of \$481,100 in one hour with a sales value per minute of \$4,150 which is higher than the sales value usually garnered by food products in TV home shopping. For Florida Orange Juice, activations included print, outdoor, elevator screen digital ads and more highlighting the Florida origin of which resulted in more than 350 million impressions.

ECONOMIC AND MARKET RESEARCH

Economic and market research is conducted to forecast and evaluate the Florida citrus outlook, future production trends, results of marketing programs, and consumer awareness of Florida citrus. In 2015-16, the department engaged in the collection, analysis and reporting of market research and production data, and provided periodic reports to citrus industry organizations and stakeholders. The department also performed activities related to the requirements set forth in F.A.C. Rule Chapter 20-3, "Citrus Fruits Dealers," including the publication of a weekly processors statistics report and the post estimate fruit price reports. The department also performed an economic analysis of incentives to plant citrus trees in Florida.

SCIENTIFIC RESEARCH

FDOC's scientific research programs now focus on the health benefits and quality of Florida citrus, with an emphasis on Florida Orange Juice. In 2015-16, the department focused on several projects, including nutritional component monitoring, essential oil treatment, pesticide residue monitoring, as well as clinical research on the effects of the hesperidin in OJ on cardiovascular health in adults at risk for cardiovascular disease and the effects of OJ on cognition in children. The department also collaborated with outside entities, including USDA and the CREC, on citrus-based projects and assisted marketing with nutrition-focused messaging and support of PR programs.

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FLORIDA DEPARTMENT OF CITRUS

COMBINED BALANCE SHEET

JUNE 30, 2016

	SPECIAL REVENUE FUNDS	COMBINED GENERAL ACCOUNT GROUPS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and Cash Equivalents	\$416,472		\$416,472
Pooled Investments with			
State Treasury	21,736,123		21,736,123
Grants Receivable	1,058,883		1,058,883
Interest Receivable	35,540		35,540
Prepaid Assets	68,608		68,608
Inventories	553,502		553,502
Fixed Assets at Cost			
Land		60,000	60,000
Buildings		3,554,990	3,554,990
Equipment and Autos		2,130,728	2,130,728
Other Fixed Assets		2,990	2,990
Less: Accumulated Depreciation		(2,865,713)	(2,865,713)
Total Assets	\$23,869,128	\$2,882,995	\$26,752,123
LIABILITIES			
Accounts Payable	\$4,405,397		\$4,405,397
Due to Other State Agencies	474,413		474,413
Compensated Absences - Current	3,799	93,262	97,061
Compensated Absences - Non-Current		229,358	229,358
Other Liabilities	7,600		7,600
Total Liabilities	4,891,209	322,620	5,213,829
FUND EQUITY			
Invested in General Account Groups		2,560,375	2,560,375
Committed Fund Balance			
Designated	15,477,919		15,477,919
Undesignated	3,500,000		3,500,000
Total Fund Equity	18,977,919	2,560,375	21,538,294
Total Liabilities & Fund Equity	\$23,869,128	\$2,882,995	\$26,752,123

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, 2016

<u>DESCRIPTION</u>	<u>FLORIDA CITRUS ADVERTISING TRUST FUND</u>
Fund Balance, July 1	\$16,013,747
Adjustments to Fund Balance	<u>773,612</u>
Fund Balance, July 1, as restated	16,787,359
Revenue	27,952,924
Expenditures	<u>(25,762,364)</u>
Fund Balance, June 30	
Designated	15,477,919
Undesignated	<u>3,500,000</u>
TOTAL	<u><u>\$18,977,919</u></u>

FLORIDA DEPARTMENT OF CITRUS
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
FISCAL YEARS ENDING JUNE 30, 2015 AND 2016

DESCRIPTION	JUNE 30, 2015	INCREASE/ (DECREASE)	JUNE 30, 2016
REVENUE			
Assessment on Domestic Fruit			
Orange	\$18,308,243	(\$2,069)	\$18,306,174
Grapefruit	3,397,675	(1,403,641)	1,994,034
Specialty	341,622	(195,670)	145,952
	<u>22,047,540</u>	<u>(1,601,380)</u>	<u>20,446,160</u>
Assessment on Imported Product			
Orange	2,985,148	(269,402)	2,715,746
Grapefruit	20,152	52,313	72,465
	<u>3,005,300</u>	<u>(217,089)</u>	<u>2,788,211</u>
Total Assessment	25,052,840	(1,818,468)	23,234,371
Investment Earnings	227,360	23,467	250,827
Other Income	56,142	27,754	83,896
Federal Appropriation - Research	492,994	(492,994)	0
Foreign Agricultural Service (FAS) Program	4,411,007	(27,177)	4,383,830
TOTAL REVENUE	<u>\$30,240,343</u>	<u>(\$2,287,418)</u>	<u>\$27,952,924</u>
EXPENDITURES			
Administrative and Support Services	\$2,863,585	(\$654,280)	\$2,209,305
State General Revenue Charge	1,010,952	(71,646)	939,306
Research & Development - General Operations	1,251,608	(344,742)	906,866
Scientific Product Research	122,084	419,850	541,934
New Varieties Development	0	500,000	500,000
Disease Research	3,147,598	(3,147,598)	0
Scientific Research-Harvesting	32,364	(32,364)	0
Economic and Market Research	2,335,717	(1,002,203)	1,333,514
Subtotal Non-Marketing	<u>10,763,908</u>	<u>(4,332,984)</u>	<u>6,430,924</u>
Marketing			
Marketing/Public Relations - General Operations	828,392	17,266	845,658
Public Relations Programs	8,179,711	81,036	8,260,747
Consumer/Trade/Industry Comm	3,910,022	44,787	3,954,809
Fresh Fruit/Graft Juice Marketing	65,055	(8,735)	56,320
International Marketing	7,287,888	(1,073,982)	6,213,906
Subtotal Marketing	<u>20,271,068</u>	<u>(939,628)</u>	<u>19,331,440</u>
Extraordinary Expenditures	375,769	(375,769)	0
TOTAL EXPENDITURES	<u>\$31,410,745</u>	<u>(\$5,648,381)</u>	<u>\$25,762,364</u>
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>(\$1,170,402)</u>	<u>\$3,360,962</u>	<u>\$2,190,560</u>

FLORIDA DEPARTMENT OF CITRUS
CASH FLOW STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Increase (Decrease) in Cash and Cash Equivalents:

Cash Flows from Operating Activities:

Receipts from 2015-16 Tax Assessments	\$ 23,280,136
Receipts for Department of Agriculture-Inspection Fees	27,797
Other Miscellaneous Receipts	83,896
Payments to Vendors	(23,422,207)
Employment Related Payments	(3,840,776)
Payments for General Revenue Service Charge	(1,010,752)
Payments to Department of Agriculture-Inspection Fees	(27,797)

Net Cash Provided by (Used in) Operating Activities (4,909,703)

Noncapital Financing Activities - Proceeds from Grants 5,254,568

Capital and Related Financing Activities

Additions of Capital Assets	(59,739)
Proceeds from Sale of Assets	-

Net Cash Flowed Provided by Capital and Related Financing Activities (59,739)

Investing Activities - Net Investment Income 235,797

Net Change in Cash and Cash Equivalents 520,923

Cash and Cash Equivalents at Beginning of Year 21,631,672

Cash and Cash Equivalents at End of Year \$ 22,152,595

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

Net Income (Loss) per Financial Statements	\$ 2,190,560
Deduct Proceeds from Grants	(5,254,568)
Deduct Proceeds from Capital Activities	59,739
Deduct Net Proceeds from Investments	(235,797)
Net Income (Loss) from Operating Activities	(3,240,066)

Adjustments Not Affecting Cash:

Prior Period Adjustments	773,612
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(Increase) Decrease in Assets and Increase (Decrease) in Liabilities:

Accounts Receivable	855,642
Prepaid Items	(40,306)
Inventory	(184,941)
Accounts Payable	(2,980,021)
Due to Other State Agencies	(47,640)
Compensated Absences	(45,983)
Other Liabilities	-

Total Adjustments (1,669,637)

Net Cash Provided (Used in) Operating Activities \$ (4,909,703)

FLORIDA DEPARTMENT OF CITRUS

SOURCE AND USE OF FUNDS
FISCAL YEAR ENDED JUNE 30, 2016

DESCRIPTION	DOM. ASSESMTS & OTHER REV	IMPORTS	GRANTS	TOTAL
SOURCES				
Assessments	\$20,446,160	\$2,788,211		\$23,234,371
Other	334,723			334,723
Marketing Grants			4,383,830	4,383,830
TOTAL SOURCES	\$20,780,883	\$2,788,211	\$4,383,830	\$27,952,924
USES				
Admin & Support Svcs	\$1,132,462	\$1,076,843		\$2,209,305
State Gen Rev Charge	827,778	111,528		939,306
Research	1,682,473	1,599,840		3,282,313
Marketing	14,947,610		4,383,830	19,331,440
TOTAL USES	\$18,590,323	\$2,788,211	\$4,383,830	\$25,762,364
EXCESS/(DEFICIT)	\$2,190,560	\$0	\$0	\$2,190,560

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 43% 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, 2016

	<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	\$16,013,747	\$11,385,857	\$2,176,377	\$1,032,613	\$1,064,525	\$354,375
Adjustments to Fund Balance	773,612	480,732	160,492	3,512	126,979	1,897
Revenue	<u>27,952,924</u>	<u>21,308,474</u>	<u>2,273,217</u>	<u>180,205</u>	<u>4,099,043</u>	<u>91,985</u>
Total Available	<u>\$44,740,283</u>	<u>\$33,175,063</u>	<u>\$4,610,086</u>	<u>\$1,216,330</u>	<u>\$5,290,547</u>	<u>\$448,257</u>
Expenditures						
Administration						
Admin & Supp Srvc	\$2,209,305	\$1,936,456	\$116,209	\$58,547	\$76,663	\$21,430
State Gen Rev Charge	939,306	844,898	48,027	7,143	35,583	3,655
Subtotal Administration	<u>3,148,611</u>	<u>2,781,354</u>	<u>164,236</u>	<u>65,689</u>	<u>112,247</u>	<u>25,085</u>
Scientific Research & Development						
General Operations	906,866	794,868	47,701	24,032	31,468	8,797
Scientific Product Research	541,933	526,021	6,777	3,414	4,471	1,250
New Varieties Development	500,000	-	50,000	200,000	50,000	200,000
Subtotal Scientific Research	<u>1,948,799</u>	<u>1,320,889</u>	<u>104,478</u>	<u>227,446</u>	<u>85,939</u>	<u>210,047</u>
Economic & Market Research	<u>1,333,514</u>	<u>1,185,892</u>	<u>66,970</u>	<u>30,138</u>	<u>39,483</u>	<u>11,031</u>
Subtotal Sci & Econ Research	<u>3,282,313</u>	<u>2,506,781</u>	<u>171,448</u>	<u>257,584</u>	<u>125,422</u>	<u>221,078</u>
Marketing & Public Relations						
General Operations	845,657	768,280	32,050	22,579	13,953	8,795
Public Relations Programs	8,260,747	7,983,400	101,468	23,898	142,649	9,332
Retail Marketing	3,954,809	3,852,494	33,642	-	68,673	-
Fresh Fruit Marketing	56,321	-	-	28,015	17,341	10,965
	<u>13,117,534</u>	<u>12,604,174</u>	<u>167,160</u>	<u>74,492</u>	<u>242,616</u>	<u>29,092</u>
International Promotions-DOC	1,830,076	524,945	326,283	0	978,848	0
International Promotions-FAS	4,383,830	107,691	1,069,035	0	3,207,104	0
Subtotal Int'l Marketing	<u>6,213,906</u>	<u>632,636</u>	<u>1,395,318</u>	<u>0</u>	<u>4,185,952</u>	<u>0</u>
Total Expenditures	<u>\$25,762,364</u>	<u>\$18,524,945</u>	<u>\$1,898,162</u>	<u>\$397,765</u>	<u>\$4,666,237</u>	<u>\$275,255</u>
Fund Balance, June 30						
Designated	\$15,477,919	\$11,650,118	\$2,561,924	\$768,565	\$324,310	\$173,002
Undesignated	<u>3,500,000</u>	<u>3,000,000</u>	<u>150,000</u>	<u>50,000</u>	<u>300,000</u>	<u>0</u>
Total Fund Balance	<u>\$18,977,919</u>	<u>\$14,650,118</u>	<u>\$2,711,924</u>	<u>\$818,565</u>	<u>\$624,310</u>	<u>\$173,002</u>

FLORIDA DEPARTMENT OF CITRUS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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 \$553,502 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, the department has accrued a liability of \$326,419 as required by GASB. The current portion of the liability is \$97,061, of which \$3,799 will be paid out within sixty days of the fiscal year end. The remaining \$229,358 is recorded as a noncurrent liability.

The compensated absences amounts are based on June 30, 2016 salary rates and include employer social security and pension contributions at current rates.

B. CASH AND CASH EQUIVALENTS

Cash and cash equivalents totaling \$22,152,595 consist of pooled investments of \$21,736,123 (See Note C); cash held in the State Treasury, \$411,472; and local demand deposits, \$5,000.

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 \$21,736,123 and are stated at cost plus interest earned and reinvested. Interest earned on these investments during the fiscal year ended June 30, 2016, totaled \$250,760, an average rate of 1.43%. Total investment earnings for the year of \$250,827 included interest earned on local demand deposits.

D. DUE FROM FEDERAL GOVERNMENT

At June 30, 2016, \$1,058,883 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, 2016, 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>7/1/15</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>6/30/16</u>
Fixed Assets at Cost				
Land	\$ 60,000	\$ 0	\$ 0	\$ 60,000
Buildings	3,554,990		0	3,554,990
Equipment & Autos	2,203,702	59,739	(132,713)	2,130,728
Other	2,990	0	0	2,990
Less: Accumulated Depreciation				
Buildings	(765,224)	(141,620)	0	(906,844)
Equipment & Autos	(1,956,644)	(131,058)	131,823	(1,955,879)
Other	(2,990)	0	0	(2,990)
	<u>\$ 3,096,824</u>	<u>\$ (212,939)</u>	<u>\$ (890)</u>	<u>\$ 2,882,995</u>

F. ACCOUNTS PAYABLE

Accounts payable of \$4,405,397, consist primarily of marketing, public relations and research expenditures incurred in the normal course of operation of the Department.

G. DUE TO OTHER STATE AGENCIES

Amounts payable to other state agencies, totaling \$474,413, 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>7/1/15</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/16</u>
Compensated absences	\$359,389	\$236,903	(\$269,873)	\$326,419

The liability for compensated absences at June 30, 2016, 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 \$18,977,919 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 \$15,477,919, to provide adequate funds to continue normal operations during periods of minimal tax collections, and to provide for rate stabilization in future years. 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, 2015, totaling \$773,612. Accounts payable at June 30, 2015 were overstated by approximately \$773,612 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, 2016, totaled \$241,812; employee contributions total \$76,555. The plans' accounting and funding policies, actuarial present value of accumulated plan benefits, net assets available for benefits, and other plan-related matters are the responsibility of the Florida Department of Management Services, Division of Retirement, and are not computed on an individual agency basis.

L. EXTRAORDINARY ITEM

In 1999, the Department entered into two development loan contracts for the development of mechanical harvesting equipment. The contracts contained a forgiveness clause in the event the equipment became commercially unviable. The equipment is no longer commercially viable, and the contracts were both terminated in June 2015. The remaining balance on the loan of \$375,769 was expensed as an extraordinary expenditure as of June 30, 2015.

There were no extraordinary items in fiscal year 2015-16.

M. SUPPLEMENTAL SCHEDULES

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

	<u>Pages</u>
Cash Flow Statement	8
Source and Use of Funds	9
Comparative Expenditures - General Operations	17
Comparison of Periodic Budgets	18
Ten-Year History of Operations	19

FLORIDA DEPARTMENT OF CITRUS
COMPARATIVE EXPENDITURES - GENERAL OPERATIONS
FISCAL YEARS ENDING JUNE 30, 2015 AND 2016

	<u>Year to Date</u> <u>6/30/2015</u>	<u>Year to Date</u> <u>6/30/2016</u>	<u>Variance</u>	<u>Percent</u>
Salaries and Benefits	\$4,145,406	\$3,661,420	(\$483,986)	(11.7)
Other Personal Services	94,706	37,812	(56,894)	(60.1)
Travel	141,937	145,343	3,406	2.4
People First Initiative	19,866	19,917	51	0.3
Telephone	60,505	66,738	6,232	10.3
Postage/Freight	20,856	13,185	(7,671)	(36.8)
Data Processing	180,383	171,575	(8,807)	(4.9)
Supplies	23,997	7,568	(16,428)	(68.5)
Insurance and Bond Premiums	21,187	18,523	(2,664)	(12.6)
Reproduction	17,872	15,153	(2,719)	(15.2)
Subscriptions and Memberships	19,954	24,985	5,031	25.2
Trade Meals/Meetings	121	198	77	63.1
Training	349	1,656	1,307	100.+
Repairs and Maintenance	152,536	130,235	(22,301)	(14.6)
Utilities	97,116	86,602	(10,514)	(10.8)
Leases/Rent Expense	48,805	30,319	(18,486)	(37.9)
Promotional Items	686	9,125	8,439	100.+
Capital Equipment (OCO)	28,323	59,739	31,416	100.+
Office/Research Equipment	856	0	(856)	(100.0)
Miscellaneous	174,124	4,117	(170,008)	(97.6)
CREC Expenses	134,652	124,296	(10,356)	(7.7)
Research Materials	46,491	18,968	(27,523)	(59.2)
Fruit Inspection Data	14,925	14,925	0	0.0
Legislative Programs	13,674	9,809	(3,865)	(28.3)
Relocation Expenses	5,000	0	(5,000)	(100.0)
Consultants Fee/Travel	250,142	212,862	(37,281)	(14.9)
Total	<u>\$5,714,469</u>	<u>\$4,885,070</u>	<u>(\$829,400)</u>	<u>(14.5)</u>

FLORIDA DEPARTMENT OF CITRUS

COMPARISON OF PRELIMINARY, OCTOBER BUDGET REVISION AND CURRENT BUDGETS FISCAL YEAR ENDED JUNE 30, 2016

	July 1, 2015 Operating Budget	Adjustment	October 21, 2015 Budget Revision	June 30, 2016 Budget	Variance	Percent
REVENUE						
Carryover	\$3,716,200	\$0	\$3,716,200	\$3,716,200	\$0	0.0
Unspent Certified	0	843,675	843,675	843,675	0	0.0
Tax Assessments-Domestic	21,036,400	(1,012,150)	20,024,250	19,998,310	(25,940)	(0.1)
Tax Assessments-Imports	3,433,333	7,980	3,441,313	2,502,780	(938,533)	0.0
Interest/Other	280,900	(35,300)	245,600	245,600	0	0.0
FAS Program	4,383,830	0	4,383,830	4,383,830	0	0.0
TOTAL REVENUE	\$32,850,663	(\$195,795)	\$32,654,868	\$31,690,395	(\$964,473)	(3.0)
EXPENDITURES						
Administration						
Admin and Support Services	\$2,631,367	(\$204,767)	\$2,426,600	\$2,453,185	\$26,585	1.1
State General Revenue Charge	989,100	(41,600)	947,500	939,306	(8,194)	(0.9)
Scientific Research & Development						
General Operations	1,093,954	(59,000)	1,034,954	1,025,369	(9,585)	(0.9)
Scientific Product Research	906,495	35,001	941,496	616,096	(325,400)	(34.6)
New Varieties Development	500,000	0	500,000	500,000	0	0.0
Economic and Market Research	2,112,700	(223,645)	1,889,055	1,763,055	(126,000)	(6.7)
Marketing & Public Relations						
General Operations	866,150	65,400	931,550	937,250	5,700	0.6
Public Relations Programs	9,499,495	243,045	9,742,540	9,150,515	(592,025)	(6.1)
Retail Marketing	6,844,000	19,000	6,863,000	5,462,646	(1,400,354)	(20.4)
Fresh Fruit/Grft Juice Marketing	74,500	0	74,500	56,582	(17,918)	(24.1)
International Promotions-DOC	2,165,837	0	2,165,837	1,986,117	(179,720)	(8.3)
International Promotions-FAS	4,383,830	0	4,383,830	4,383,830	0	0.0
Subtotal	32,067,428	(166,566)	31,900,862	29,273,951	(2,626,911)	(8.2)
Reserves	783,235	(29,229)	754,006	2,416,444	1,662,438	100+
TOTAL BUDGET	\$32,850,663	(\$195,795)	\$32,654,868	\$31,690,395	(\$964,473)	(3.0)

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

	2006-07		2007-08		2008-09		2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16	
		%		%		%		%		%		%		%		%		%		%
Revenue Boxes																				
Domestic	168,405		196,524		191,389		159,121		160,940		172,575		154,210		122,520		110,249		95,113	
Imports	29,305		46,851		19,618		25,245		14,117		21,380		29,744		29,950		43,192		37,914	
Begin Fund Balance	\$10,777		\$14,471		\$23,155		\$26,775		\$22,234		\$22,136		\$19,022		\$17,140		\$16,260		\$16,014	
Adjustment	433		920		1,010		499		2,573		722		1,071		813		924		773	
Revenue																				
Assessments	41,764	85	53,158	89	49,048	88	41,425	87	42,392	88	42,329	86	38,640	88	31,149	87	25,053	83	23,234	83
Other	7,412	15	6,891	11	6,632	12	6,293	13	5,982	12	6,915	14	5,250	12	4,563	13	5,187	17	4,719	17
Total Revenue	<u>49,176</u>	100	<u>60,049</u>	100	<u>55,680</u>	100	<u>47,718</u>	100	<u>48,374</u>	100	<u>49,244</u>	100	<u>43,890</u>	100	<u>35,712</u>	100	<u>30,240</u>	100	<u>27,953</u>	100
Expenditures																				
Marketing																				
Domestic-PO	21,502	47	22,224	43	21,804	41	21,358	41	22,056	43	23,825	45	23,818	51	19,648	53	11,954	38	12,604	49
Domestic-PG	3,122	7	3,067	6	2,495	5	1,823	4	2,085	4	2,061	4	1,514	3	1,023	3	645	2	167	1
Domestic-Fresh	1,207	3	1,552	3	1,413	3	1,389	3	819	2	871	2	734	2	604	2	383	1	346	1
International	8,777	19	9,408	18	8,912	17	7,996	15	8,486	17	8,300	16	8,234	18	6,881	18	7,288	23	6,214	24
Research																				
Econ & Mkt Res	1,510	3	1,659	3	1,779	3	1,685	3	1,730	3	1,496	3	1,534	3	1,428	4	2,336	7	1,334	5
Scientific Res/NVD	2,812	6	2,790	5	2,354	4	2,934	6	2,998	6	2,509	5	2,244	5	2,047	5	1,374	4	1,949	8
Disease Res	0	0	1,985	4	7,243	14	9,117	17	8,184	16	9,148	17	4,667	10	1,905	5	3,148	10	0	0
Harvesting	2,363	5	3,537	7	2,574	5	1,482	3	266	1	810	2	272	1	0	0	32	0	0	0
Administrative	3,230	7	4,290 **	8	2,724 **	5	3,304 **	6	2,716 **	5	2,298	4	2,265	5	2,615	7	3,239 **	10	2,209	9
Gen Rev Srvc Chrg	1,392	3	1,773	3	1,772	3	1,670	3	1,705	3	1,762	3	1,561	3	1,254	3	1,011	3	939	4
Total Expenditures	<u>45,915</u>	100	<u>52,285</u>	100	<u>53,070</u>	100	<u>52,758</u>	100	<u>51,045</u>	100	<u>53,080</u>	100	<u>46,843</u>	100	<u>37,405</u>	100	<u>31,410</u>	100	<u>25,762</u>	100
Surplus/(Deficit)	<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>		<u>(1,170)</u>		<u>2,191</u>	
End Fund Balance	<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>		<u>\$16,014</u>		<u>\$18,978</u>	
Cash on Hand	\$16,836		\$27,508		\$35,152		\$27,350		\$26,366		\$24,359		\$21,971		\$18,089		\$21,625		\$22,153	
Salaries & Benefits	\$4,550		\$4,400		\$4,569		\$4,570		\$4,517		\$4,105		\$3,899		\$4,184		\$4,145		\$3,661	
# Employees	55		57		59		56		52		48		47		45		45		40	

** Includes extraordinary items of \$956,600 (2007-08) and \$95,000. (2008-09), \$750,000 (2009-10), \$86,221 (2010-11), \$375,769 (2014-15)

FLORIDA DEPARTMENT OF CITRUS

SCHEDULE OF TAX RATES*

FISCAL YEARS ENDING JUNE 30, 2015 AND 2016

	2014-2015		2015-2016		STATUTE
	FRESH	PROCESSED	FRESH	PROCESSED	
<u>DOMESTIC</u>					
Orange	<u>\$ 0.050</u>	<u>\$ 0.200</u>	<u>\$ 0.050</u>	<u>\$ 0.230</u>	601.15(3a)
Grapefruit	<u>\$ 0.270</u>	<u>\$ 0.270</u>	<u>\$ 0.190</u>	<u>\$ 0.190</u>	601.15(3a)
All Other Varieties	<u>\$ 0.070</u>	<u>\$ 0.160</u>	<u>\$ 0.070</u>	<u>\$ 0.070</u>	601.15(3a)
<u>IMPORTS</u>					
Orange		<u>\$ 0.200</u>		<u>\$ 0.230</u>	601.155(2)
Grapefruit		<u>\$ 0.270</u>		<u>\$ 0.190</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, 2015 AND 2016

	ACTUAL REVENUE BOXES 2014-2015	ESTIMATED REVENUE BOXES 2015-2016	ACTUAL REVENUE BOXES 2015-2016		
			2014-2015	2015-2016	TOTAL
			PAID IN 2015-2016	PAID IN 2015-2016	
DOMESTIC					
ORANGE:					
Fresh	3,967,588	3,163,000	359,284	3,162,199	3,521,483
Processed	90,530,784	77,087,000	1,452,706	77,563,287	79,015,993
GRAPEFRUIT:					
Fresh	5,372,718	4,599,000	12,507	4,611,407	4,623,914
Processed	7,202,587	5,901,000	8,190	5,854,086	5,862,276
SPECIALTY:					
Fresh	1,872,692	1,045,000	18,139	1,270,308	1,288,447
Processed	1,302,869	600,000	(3,640)	804,876	801,236
TOTAL DOMESTIC					
Fresh	11,212,998	8,807,000	389,930	9,043,914	9,433,844
Processed	99,036,240	83,588,000	1,457,256	84,222,249	85,679,505
	<u>110,249,238</u>	<u>92,395,000</u>	<u>1,847,186</u>	<u>93,266,163</u>	<u>95,113,349</u>
IMPORTS					
Orange	42,968,244	32,070,000	10,408,886	26,371,572	36,780,458
Grapefruit	223,405	696,000	24,236	1,109,744	1,133,980
TOTAL IMPORTS	<u>43,191,649</u>	<u>32,766,000</u>	<u>10,433,122</u>	<u>27,481,316</u>	<u>37,914,438</u>
TOTAL	<u><u>153,440,887</u></u>	<u><u>125,161,000</u></u>	<u><u>12,280,308</u></u>	<u><u>120,747,479</u></u>	<u><u>133,027,787</u></u>

FLORIDA DEPARTMENT OF CITRUS

BUDGETED REVENUE

FISCAL YEAR ENDED JUNE 30, 2016

DESCRIPTION	BUDGETED 2015-16	REVENUE TO DATE	% TO BUDGETED
Assessment on Domestic Fruit			
Orange			
Fresh	\$158,150	\$176,075	100.+
Processed	17,730,010	18,130,099	100.+
	<u>17,888,160</u>	<u>18,306,174</u>	100.+
Grapefruit			
Fresh	873,810	879,546	100.+
Processed	1,121,190	1,114,488	99.4
	<u>1,995,000</u>	<u>1,994,034</u>	100.0
Specialty			
Fresh	73,150	90,193	100.+
Processed	42,000	55,759	100.+
	<u>115,150</u>	<u>145,952</u>	100.+
Assessment on Import Fruit			
Orange	2,458,700	2,715,746	100.+
Grapefruit	44,080	72,465	100.+
	<u>2,502,780</u>	<u>2,788,211</u>	100.+
Total Assessments	22,501,090	23,234,371	100.+
Investment Earnings	152,600	250,827	100.+
Other Income	93,000	83,896	90.2
Foreign Agricultural Svc Funds	<u>4,383,830</u>	<u>4,383,830</u>	100.0
TOTAL	<u>\$27,130,520</u>	<u>\$27,952,924</u>	100.+

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY CATEGORY

FISCAL YEAR ENDED JUNE 30, 2016

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
GENERAL OPERATIONS				
Salaries and Benefits	\$3,715,000	\$3,661,420	98.6	\$53,580
Other Personal Services	60,000	37,812	63.0	22,188
Travel	260,300	145,343	55.8	114,957
People First Initiative	20,504	19,917	97.1	587
Telephone	73,945	66,738	90.3	7,207
Postage/Freight	24,900	13,185	53.0	11,715
Data Processing	175,212	171,575	97.9	3,637
Supplies	20,448	7,568	37.0	12,880
Insurance and Bond Premiums	25,837	18,523	71.7	7,314
Reproduction	17,775	15,153	85.2	2,622
Subscriptions and Memberships	32,250	24,985	77.5	7,265
Trade Meals/Meetings	600	198	33.0	402
Training	2,700	1,656	61.3	1,044
Repairs and Maintenance	160,155	130,235	81.3	29,920
Utilities	90,000	86,602	96.2	3,398
Leases/Rent Expense	33,260	30,319	91.2	2,941
Promotional Items	9,125	9,125	100.0	0
Capital Equipment (OCO)	70,290	59,739	85.0	10,551
Office/Research Equipment	6,000	0	0.0	6,000
Miscellaneous	10,655	4,117	38.6	6,538
CREC Expenses	128,000	124,296	97.1	3,705
Research Materials	76,200	18,968	24.9	57,232
Conventions	500	0	0.0	500
Fruit Inspection Data	15,000	14,925	99.5	75
Legislative Programs	10,000	9,809	98.1	191
Consultants Fee/Travel	243,394	212,862	87.5	30,532
Subtotal General Operations	<u>5,282,050</u>	<u>4,885,070</u>	92.5	<u>396,980</u>
PROGRAMS*				
Legal Services	234,000	101,849	43.5	132,151
State General Revenue Charge	939,306	939,306	100.0	0
Scientific Research	482,600	413,089	85.6	69,511
New Varieties Development	500,000	500,000	100.0	0
Economic & Market Research	1,192,055	805,625	67.6	386,430
Public Relations Programs	9,150,515	8,260,747	90.3	889,768
Retail Marketing	5,462,646	3,954,809	72.4	1,507,837
Fresh Fruit Marketing	49,582	49,582	100.0	0
International Marketing	5,981,197	5,852,287	97.8	128,910
Reserves	2,416,444	0	0.0	2,416,444
Subtotal Programs	<u>26,408,345</u>	<u>20,877,294</u>	79.1	<u>5,531,052</u>
TOTAL EXPENDITURES	<u>\$31,690,395</u>	<u>25,762,364</u>	81.3	<u>\$5,928,033</u>

*Program costs exclude general operating expenses

FLORIDA DEPARTMENT OF CITRUS

BUDGETED EXPENDITURES BY DEPARTMENT

FISCAL YEAR ENDED JUNE 30, 2016

DESCRIPTION	APPROVED BUDGET	YEAR TO DATE	% TO DATE	UNEXPENDED BALANCE
Administration				
Admin and Support Services	\$2,453,185	\$2,209,305	90.1	\$243,880
State General Revenue Charge	939,306	939,306	100.0	0
Scientific Research & Development				
General Operations	1,025,369	906,866	88.4	118,503
Scientific Product Research	616,096	541,934	88.0	74,162
New Varieties Development	500,000	500,000	100.0	0
Economic and Market Research	1,763,055	1,333,514	75.6	429,541
Marketing & Public Relations				
General Operations	937,250	845,658	90.2	91,592
Public Relations Programs	9,150,515	8,260,747	90.3	889,768
Retail Marketing	5,462,646	3,954,809	72.4	1,507,837
Fresh Fruit Marketing	56,582	56,320	99.5	263
International Marketing				
International Promotions-DOC	1,986,117	1,830,076	92.1	156,041
International Promotions-FAS	4,383,830	4,383,830	100.0	0
Total Expenditures	29,273,951	25,762,364	88.0	3,511,588
Reserves	2,416,444	0	0.0	2,416,444
TOTAL	\$31,690,395	\$25,762,364	81.3	\$5,928,032

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA 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	88040	<u>\$939,306</u>	<u>\$939,306</u>	100.0	<u>\$0</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
GENERAL OPERATIONS					
57 10 10 08 001					
Commissioners Comp (OPS)	12101	\$6,000	\$3,246	54.1	\$2,754
Commissioners Travel	26001	18,500	9,530	51.5	8,970
57 10 10 09 001					
Salaries and Benefits	11000	991,000	990,974	100.0	26
Temporary Employee (OPS)	12100	5,000	2,866	57.3	2,134
Employee Travel	26000	32,500	18,919	58.2	13,581
57 10 10 09 002					
Fruit Inspection Data	13260	15,000	14,925	99.5	75
Training	13280	2,700	1,656	61.3	1,044
Employment Advertising	13320	800	0	0.0	800
Banking Services	13450	2,000	105	5.2	1,895
People First	15800	9,285	8,892	95.8	393
Consultant Fee	13130	3,398	0	0.0	3,398
Unemployment Compensation	16500	7,000	0	0.0	7,000
Telephone	22100	33,000	28,280	85.7	4,720
Office Supplies	34101	2,333	1,459	62.5	874
Office Equipment	34102	1,000	0	0.0	1,000
Property Insurance	4100P	5,000	4,686	93.7	314
Casualty Insurance	4100C	13,837	13,837	100.0	0
Subscriptions	49200	8,681	8,681	100.0	0
Memberships	49300	719	653	90.8	66
Miscellaneous	49900	2,930	2,924	99.8	6
Building & Equipment (OCO)	51200	5,550	0	0.0	5,550
Subtotal General Operations		<u>\$1,166,233</u>	<u>\$1,111,632</u>	95.3	<u>\$54,601</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

<u>DESCRIPTION</u>	<u>OCA 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	11000	\$179,600	\$179,513	100.0	\$87
Employee Travel	26000	1,000	200	20.0	800
Subtotal General Operations		<u>180,600</u>	<u>179,714</u>	99.5	<u>886</u>
LEGAL SERVICES					
57 10 10 10 002					
Court Reporting Fees	13140	3,000	0	0.0	3,000
Legal Srv-G Counsel	1316G	138,000	78,848	57.1	59,152
Legal Srv-Adv Claims	1316A	50,000	6,076	12.2	43,924
Legal Srv-Other	1316Z	5,000	0	0.0	5,000
Legal Srv-Trademark	1316T	35,000	15,183	43.4	19,817
Legal Advertising	13310	3,000	1,741	58.0	1,259
Miscellaneous	29000	3,000	624	20.8	2,376
Subtotal Legal Services		<u>237,000</u>	<u>102,473</u>	43.2	<u>134,527</u>
GOVERNMENT & REGULATORY					
57 10 10 10 003					
Legislative Programs	1335L	10,000	9,809	98.1	191
Subtotal Government & Regulatory		<u>10,000</u>	<u>9,809</u>	98.1	<u>191</u>
Total Legal and Regulatory		<u>\$427,600</u>	<u>\$291,996</u>	68.3	<u>\$135,604</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
SUPPORT SERVICES					
GENERAL OPERATIONS					
57 10 10 12 001					
Salaries and Benefits	11000	\$234,400	\$234,388	100.0	\$12
Temporary Employees (OPS)	12100	6,000	694	11.6	5,306
Employee Travel	26000	1,000	226	22.6	774
57 10 10 12 002					
Grounds Maintenance	13290	5,700	5,174	90.8	526
Mailing & Delivery Services	13420	2,556	2,556	100.0	0
Shredding Service	13421	400	286	71.4	114
Warehouse Services	13991	7,400	6,163	83.3	1,238
Postage	21000	6,944	5,745	82.7	1,199
Maintenance - Equipment	2410E	2,000	769	38.4	1,231
- Auto	2410A	2,000	270	13.5	1,730
Maintenance - Building - Bartow	2410B	45,000	33,264	73.9	11,736
Bartow Bldg Utilities	27100	90,000	86,602	96.2	3,398
Fuel	36410	2,400	478	19.9	1,922
Office Supplies	34101	1,000	250	25.0	750
Reproduction	23000	13,500	11,642	86.2	1,858
Distribution Supplies	3410D	1,000	354	35.4	646
Building Supplies	3410B	3,500	2,028	57.9	1,472
Copy Equipment Rental	44200	13,000	12,149	93.5	851
Rental-Office Equipment	44400	8,000	7,752	96.9	248
Equipment - General	51200	5,000	0	0.0	5,000
Subtotal Support Services		<u>\$450,800</u>	<u>\$410,790</u>	91.1	<u>\$40,010</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
IT SERVICES					
GENERAL OPERATIONS					
57 10 10 14 001					
Salaries and Benefits	11000	\$170,600	\$163,438	95.8	\$7,162
Temporary Employees (OPS)	12100	4,000	0	0.0	4,000
Employee Travel	26000	1,500	134	9.0	1,366
57 10 10 14 002					
DP Services - AST (EO=55)	1327A	43,300	43,297	100.0	3
DP Services - Other	22300	4,636	4,578	98.8	58
Data Processing Maint	2410D	3,736	3,736	100.0	0
DP Equipment	3410E	51,627	50,652	98.1	976
Data Processing Supplies	3410S	6,985	6,885	98.6	100
Data Processing Software	53100	62,429	62,429	100.0	0
Media (OCO)	5160M	3,118	3,118	100.0	0
DP Equipment (OCO)	51600	56,622	56,621	100.0	1
Subtotal IT Services		408,552	394,886	96.7	13,666
Total Support & IT Services		\$859,352	\$805,676	93.8	\$53,676
TOTAL ADMIN, SUPPORT & IT SERVICES		\$2,453,185	\$2,209,305	90.1	\$243,880

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
SCIENTIFIC RESEARCH					
GENERAL OPERATIONS					
57 10 12 10 001					
Salaries and Benefits	11000	\$640,400	\$625,079	97.6	\$15,321
Temporary Employees (OPS)	12100	2,000	0	0.0	2,000
Employee Travel	26000	25,000	9,542	38.2	15,458
57 10 12 10 002					
People First	15800	5,819	5,819	100.0	0
Product Monitor-Comp Analysis-AV	13261	35,000	18,968	54.2	16,032
Product Monitoring - AV	132644	0	0	0.0	0
Mailing & Delivery Services	13420	3,000	197	6.6	2,803
Telephone	22100	26,945	26,945	100.0	0
Postage	21000	300	2	0.6	298
Repairs & Maintenance	24101	103,055	90,280	87.6	12,775
Office Supplies	34101	3,365	2,257	67.1	1,108
Equipment	34102	5,000	0	0.0	5,000
Reproduction	23000	775	773	99.8	2
Research Materials	13262	40,000	0	0.0	40,000
CREC Operations	43300	128,000	124,296	97.1	3,705
Copy Equipment Rental	44200	2,560	2,554	99.8	6
Subscriptions	49200	3,200	54	1.7	3,146
Memberships	49300	450	100	22.2	350
Miscellaneous	49900	500	0	0.0	500
TOTAL GENERAL OPERATIONS		1,025,369	906,866	88.4	118,503
MEDICAL RESEARCH					
57 10 12 11 005					
UF-Gail Rampersaud	SR010	133,496	128,844	96.5	4,652
Sugar Absorp & Metabolism - OJ	SR020	25,000	0	0.0	25,000
CTNS - OJ	SR030	150,000	127,236	84.8	22,764
Cognition Study - OJ	SR050	290,000	285,853	98.6	4,147
Meta-Analysis - GFJ	SR090	14,600	0	0.0	14,600
Drug Interaction - GF	SR040	3,000	0	0.0	3,000
Subtotal Medical Research		616,096	541,934	88.0	74,162
TOTAL SCIENTIFIC RESEARCH		\$1,641,465	\$1,448,799	88.3	\$192,666

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

<u>DESCRIPTION</u>	<u>OCA CODE</u>	<u>APPROVED BUDGET</u>	<u>YEAR TO DATE EXPENDITURES</u>	<u>% TO DATE</u>	<u>UNEXPENDED BALANCE</u>
SCIENTIFIC SPONSORED RESEARCH					
NEW VARIETIES DEVELOPMENT					
57 10 12 11 003					
New Varieties Development - AV	NV010	<u>\$500,000</u>	<u>\$500,000</u>	100.0	<u>\$0</u>
TOTAL NEW VARIETIES DEVELOPMENT		<u>500,000</u>	<u>500,000</u>	100.0	<u>0</u>
TOTAL SCIENTIFIC & SPONSORED RESEARCH		<u><u>\$2,141,465</u></u>	<u><u>\$1,948,799</u></u>	91.0	<u><u>\$192,666</u></u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA 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	11000	\$459,000	\$456,508	99.5	\$2,492
Temporary Employees (OPS)	12100	32,000	31,006	96.9	994
Employee Travel	26000	24,000	16,196	67.5	7,804
57 10 13 10 002					
Website	13270	5,000	4,823	96.5	178
Telephone	22100	3,000	1,897	63.2	1,103
Postage	21000	1,000	358	35.8	642
Office Supplies	34101	1,500	157	10.5	1,343
Office Equipment & Furniture	34102	3,500	68	1.9	3,432
Reproduction	23000	3,500	2,738	78.2	762
Copy Equipment Rental	44200	2,300	1,701	74.0	599
Subscriptions	49200	3,700	2,506	67.7	1,194
Memberships	49300	800	80	10.0	720
Miscellaneous	49900	500	114	22.8	386
Research Publications	13263	1,200	0	0.0	1,200
Subtotal General Operations		541,000	518,151	95.8	22,849
RESEARCH DATA & STUDIES					
57 10 13 12 003					
Consultant Fee - AV	13130	25,000	7,592	30.4	17,408
Processed Retail Sales-A.C.Nielsen	ER010	321,700	321,684	100.0	16
Consumer Tracking Study- I&A - AV	ER011	64,000	0	0.0	64,000
Fresh Fruit Data	ER013	15,000	14,925	99.5	75
FL Agri Market Research Center - AV	ER020	285,000	244,783	85.9	40,217
Nielsen Ad hoc Data Reports - OJ	ER032	300,000	68,460	22.8	231,540
On-line Tracking - SMARI - OJ	ER040	1,400	1,400	100.0	0
Measurement - AV	ER050	189,955	154,073	81.1	35,882
Survey's - Toluna - AV	ER060	15,000	300	2.0	14,700
Consultant Travel	26002	5,000	2,146	42.9	2,854
Subtotal Research Data & Studies		1,222,055	815,363	66.7	406,692
TOTAL ECON & MKT RESEARCH		\$1,763,055	\$1,333,514	75.6	\$429,541

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA 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	11000	\$780,000	\$763,360	97.9	\$16,640
Temp Employment - OPS	12100	5,000	0	0.0	5,000
Employee Travel	26000	111,800	56,102	50.2	55,698
57 10 15 10 002					
People First	15800	5,400	5,206	96.4	194
Mailing & Delivery Services	13420	5,000	3,992	79.8	1,008
Audio-Visual Services	24102	750	655	87.3	95
Telephone	22100	8,000	7,030	87.9	970
Postage	21000	5,000	2	0.0	4,998
Office Supplies	34101	3,000	290	9.7	2,710
DP Equipment	3410E	2,500	0	0.0	2,500
Conventions	44900	500	0	0.0	500
Subscriptions	49200	1,000	328	32.8	672
Memberships	49300	8,200	8,043	98.1	157
Miscellaneous	49900	500	65	12.9	435
Trade Meals	35000	100	93	93.0	7
Consultant Travel	26002	500	493	98.5	7
TOTAL GENERAL OPERATIONS		\$937,250	\$845,658	90.2	\$91,592

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
PUBLIC RELATIONS					
CORPORATE - ALL VARIETIES					
57 10 15 12 003					
Brand Content & Development	PR010	\$39,055	\$9,523	24.4	\$29,533
Website Platforms	PR012	175,945	174,069	98.9	1,876
Media Relations (Org/Spec)	PR014	452,573	414,293	91.5	38,280
Subtotal Corporate - All Varieties		667,573	597,885	89.6	69,688
PROCESSED ORANGE					
57 10 15 12 004					
Consumer Engagement	PR040	6,432,642	6,034,655	93.8	397,987
Brand & Content Development	PR010	766,845	634,473	82.7	132,372
Media Relations	PR014	656,133	515,110	78.5	141,023
Subtotal Processed Orange		7,855,620	7,184,238	91.5	671,382
GRAPEFRUIT					
57 10 15 12 005					
GF PR Programs	PR070	143,022	108,316	75.7	34,706
Drug Interaction	PR072	130,000	114,640	88.2	15,360
Subtotal Grapefruit		273,022	222,956	81.7	50,066
IN-STATE PROGRAMS					
57 10 15 12 008					
FL Welcome Stations-Juice	PR080	260,000	191,256	73.6	68,744
Industry Grower Relations - AV	PR081	94,300	64,412	68.3	29,888
Subtotal In-State Programs		354,300	255,668	72.2	98,632
TOTAL PUBLIC RELATIONS PROGRAMS		\$9,150,515	\$8,260,747	90.3	\$889,768

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

<u>DESCRIPTION</u>	<u>OCA CODE</u>	<u>APPROVED BUDGET</u>	<u>YEAR TO DATE EXPENDITURES</u>	<u>% TO DATE</u>	<u>UNEXPENDED BALANCE</u>
RETAIL MARKETING					
RETAIL MARKETING					
57 10 17 11 003					
Planning & Development - OJ/GJ	RM001	\$1,290,000	\$1,086,452	84.2	\$203,548
Retail Orange Juice	RM030	3,400,000	2,393,028	70.4	1,006,972
Retail Grapefruit	RM031	232,400	91,564	39.4	140,836
Subtotal Retail		<u>4,922,400</u>	<u>3,571,044</u>	72.5	<u>1,351,356</u>
FOODSERVICE					
57 10 17 11 009					
Planning & Development	RM001	195,000	164,588	84.4	30,412
Foodservice Juice - OJ	RM050	330,746	208,426	63.0	122,320
Foodservice Juice - GJ	RM051	14,500	10,751	74.1	3,749
Subtotal Foodservice		<u>540,246</u>	<u>383,765</u>	71.0	<u>156,481</u>
FRESH FRUIT					
57 10 16 11 007					
Travel	26000	7,000	6,738	96.3	262
Gift Fruit Programs	RM070	37,365	37,365	100.0	0
Gift Fruit Printing	23006	12,217	12,217	100.0	0
Subtotal Fresh Fruit		<u>56,582</u>	<u>56,320</u>	99.5	<u>262</u>
TOTAL DOMESTIC MARKETING		<u>5,519,228</u>	<u>4,011,129</u>	72.7	<u>1,508,099</u>
TOTAL PR & DOMESTIC MARKETING		<u>\$15,606,993</u>	<u>\$13,117,534</u>	84.0	<u>\$2,489,459</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
INTERNATIONAL MARKETING					
GENERAL OPERATIONS					
57 10 18 10 001					
Salaries and Benefits	11000	\$260,000	\$248,160	95.4	\$11,840
Employee Travel	26000	38,000	27,755	73.0	10,245
57 10 18 10 002					
Promotional Items	IM100	9,125	9,125	100.0	0
Mailing & Delivery Services	13420	1,000	327	32.7	673
Telephone	22100	3,000	2,586	86.2	414
Postage	21000	100	6	5.6	94
Promotional Materials Printing	23006	100	0	0.0	100
Office Supplies	34101	500	51	10.2	449
Subscriptions	49200	500	41	8.2	459
Memberships	49300	5,000	4,500	90.0	500
Miscellaneous	49900	25	0	0.0	25
Trade Meals	35000	500	105	21.0	395
Subtotal General Operations		<u>317,850</u>	<u>292,656</u>	92.1	<u>25,194</u>
FAS ADMINISTRATION					
57 10 18 10 003					
Consultant Fee-DOC	1313D	68,500	68,500	100.0	0
Evaluations-DOC	IM01D	5,000	4,925	98.5	75
Evaluations-FAS	IM01F	38,456	38,456	100.0	0
FAS Annual Workshop-DOC	26003	2,000	475	23.8	1,525
Consultant Travel-DOC	26300	2,500	464	18.5	2,036
Subtotal FAS Administration		<u>\$116,456</u>	<u>\$112,820</u>	96.9	<u>\$3,636</u>

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

<u>DESCRIPTION</u>	<u>OCA CODE</u>	<u>APPROVED BUDGET</u>	<u>YEAR TO DATE EXPENDITURES</u>	<u>% TO DATE</u>	<u>UNEXPENDED BALANCE</u>
CANADIAN PROMOTIONS					
Fresh & Processed Grapefruit					
57 10 18 10 103					
Promotions-DOC	1335D	\$79,000	\$18,404	23.3	\$60,596
Promotions-FAS	1335F	320,000	320,000	100.0	0
Subtotal Canada-Fresh & Proc. Gft.		399,000	338,404	84.8	60,596
Processed Orange					
57 10 18 10 104					
Promotions-DOC	1335D	272,000	226,661	83.3	45,339
Promotions-FAS	1335F	50,000	50,000	100.0	0
Subtotal Canada-Proc Orange		322,000	276,661	85.9	45,339
TOTAL CANADIAN MARKETING		\$721,000	\$615,065	85.3	\$105,935

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
EUROPEAN PROMOTIONS					
BELGIUM					
Fresh & Processed Grapefruit					
57 10 18 11 105					
Promotions-DOC	1335D	\$84,840	\$84,299	99.4	\$541
Promotions-FAS	1335F	185,056	185,056	100.0	0
Total Belgium-Fresh & Proc. Gft.		269,896	269,355	99.8	541
NETHERLANDS					
Fresh & Processed Grapefruit					
57 10 18 11 106					
Promotions-DOC	1335D	74,548	57,817	77.6	16,731
Promotions-FAS	1335F	214,200	214,200	100.0	0
Total Netherlands-Fresh & Proc. Gft.		288,748	272,017	94.2	16,731
FRANCE					
Fresh & Processed Grapefruit					
57 10 18 11 203					
Promotions-DOC	1335D	118,452	118,452	100.0	0
Promotions-FAS	1335F	534,564	534,564	100.0	0
Total France-Fresh & Proc. Gft.		653,016	653,016	100.0	0
UNITED KINGDOM					
Fresh & Processed Grapefruit					
57 10 18 11 503					
Promotions-DOC	1335D	93,000	92,952	99.9	48
Promotions-FAS	1335F	231,747	231,747	100.0	0
Total United Kingdom-Fresh & Proc. Gft.		324,747	324,699	100.0	48
TOTAL EUROPEAN PROMOTIONS		\$1,536,407	\$1,519,087	98.9	\$17,321

FLORIDA DEPARTMENT OF CITRUS

DEPARTMENTAL EXPENDITURES

JULY 1, 2015 - JUNE 30, 2016

DESCRIPTION	OCA CODE	APPROVED BUDGET	YEAR TO DATE EXPENDITURES	% TO DATE	UNEXPENDED BALANCE
ASIAN PROMOTIONS					
JAPAN					
Fresh & Processed Grapefruit					
57 10 18 12 103					
Promotions-DOC	1335D	\$546,547	\$543,556	99.5	\$2,991
Promotions-FAS	1335F	2,459,807	2,459,807	100.0	0
Total Japan-Fresh & Proc. Gft.		<u>3,006,354</u>	<u>3,003,363</u>	99.9	<u>2,991</u>
KOREA					
Fresh & Processed Grapefruit					
57 10 18 13 103					
Promotions-DOC	1335D	97,000	96,035	99.0	965
Promotions-FAS	1335F	300,000	300,000	100.0	0
Total Korea-Fresh & Proc. Gft.		<u>397,000</u>	<u>396,035</u>	99.8	<u>965</u>
Fresh & Processed Orange					
57 10 18 13 104					
Promotions-DOC	1335D	224,880	224,880	100.0	0
Promotions-FAS	1335F	50,000	50,000	100.0	0
Total Korea-Fresh & Proc. Orange		<u>274,880</u>	<u>274,880</u>	100.0	<u>0</u>
TOTAL ASIAN PROMOTIONS		<u>3,678,234</u>	<u>3,674,278</u>	99.9	<u>3,956</u>
TOTAL INTERNATIONAL MARKETING		<u>\$6,369,947</u>	<u>\$6,213,906</u>	97.6	<u>\$156,042</u>
* SUBTOTALS BY FUNDING SOURCE					
Int'l Mktg-DOC		\$1,986,117	\$1,830,076	92.1	\$156,041
Int'l Mktg-FAS		4,383,830	4,383,830	100.0	0
		<u>\$6,369,947</u>	<u>\$6,213,906</u>	97.6	<u>\$156,041</u>

FLORIDA DEPARTMENT OF CITRUS
INTERNATIONAL MARKETING
2015-2016 EXPENDITURES BY VARIETY/FUNDING SOURCE

	<u>TOTAL</u>	<u>PROCESSED ORANGE</u>	<u>PROCESSED GRAPEFRUIT</u>	<u>FRESH GRAPEFRUIT</u>
DEPARTMENT OF CITRUS				
General Operations	\$292,656	\$58,531	\$58,531	\$175,593
FAS Administration	74,364	14,873	14,873	44,618
Canadian Marketing	245,065	226,661	4,601	13,803
European Promotions	353,520	0	88,380	265,140
Asian Promotions	<u>864,471</u>	<u>224,880</u>	<u>159,898</u>	<u>479,693</u>
Subtotal DOC	<u>1,830,076</u>	<u>524,945</u>	<u>326,283</u>	<u>978,848</u>
FOREIGN AGRICULTURAL SERVICE PROGRAM				
FAS Administration	38,456	7,691	7,691	23,074
Canadian Marketing	370,000	50,000	80,000	240,000
European Promotions	1,165,567	0	291,392	874,175
Asian Promotions	<u>2,809,807</u>	<u>50,000</u>	<u>689,952</u>	<u>2,069,855</u>
Subtotal FAS	<u>4,383,830</u>	<u>107,691</u>	<u>1,069,035</u>	<u>3,207,104</u>
TOTAL INTERNATIONAL MARKETING	<u><u>\$6,213,906</u></u>	<u><u>\$632,636</u></u>	<u><u>\$1,395,317</u></u>	<u><u>\$4,185,952</u></u>
Percent DOC Contribution	<u>42%</u>	<u>487%</u>	<u>31%</u>	<u>31%</u>