

Fund Condition Statement
Citrus Pest and Disease Prevention Division
Agriculture Fund
July 31, 2025

	State Fiscal Year (FY)		
	2024-25	2025-26	2026-27
Resources			
<u>Beginning Balance</u>			
Carry-in	(9,141,962)	(2,271,974)	(1,670,523)
Prior Year Adjustments	10,337,671		
Adjusted Balance:	1,195,709	(2,271,974)	(1,670,523)
 <u>Revenues</u>			
Assessments ¹	16,599,754	18,173,447	18,173,447
Negative Carry-in Balance Fee	(242,832)	(299,286)	(299,286)
Total Resources:	17,552,631	15,602,187	16,203,638
 Expenditures			
Realized Costs ²	23,065,972	16,667,423	16,667,423
Pro Rata	1,249,061	605,287	605,287
Unapplied Reimbursement ³	(4,490,428)		
Total Expenditures:	19,824,605	17,272,710	17,272,710
 Fund Balance:	(2,271,974)	(1,670,523)	(1,069,072)

Notes:

Fund condition statement is based on the state FY.

All figures are accurate as of the date and close of the FY indicated. All adjustments made post FY close are reflected in sequent years as prior year adjustments.

¹ Figures include revenue accruals as calculated by CDFA Financial Services. Will not tie to revenue reports presented to the Finance Subcommittee. Current and future year assessments estimated at 191,299,444 million cartons.

² For the prior FY these expenditures represent actual costs paid out of the Agriculture Fund as well as any remaining encumbrances. For the current FY, this amount represents total fund expenditure approved by the Committee.

³ Known Federal, General, and E-Fund reimbursements that will provide a credit to the Agriculture Fund at a future date. This information is added by program staff and is not yet reflected in Fi\$Cal.

FY 2025-26 and FY 2026-27 information provided is an estimate only. Fund condition statement will be updated to reflect actuals once the Budget Office provides a reconciled fund condition statement after FY 2025-26 closes.