

Legislative Budget Request

FY 2018-19



Department of Legal Affairs Office of the Attorney General

**Schedule I: Department Level
Manual Related Documents**

**PL 01 The Capitol
Tallahassee, Florida 32399-1050**

Schedule I Series

Department of Legal Affairs

Administrative Trust Fund

2021

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period:	2018 - 2019
Department Title:	Legal Affairs
Trust Fund Title:	Administrative Trust Fund
LAS/PBS Fund Number:	2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	893,356.36	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)

		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(68,099.42)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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A/P not C/F-Operating Categories	3,824.84	(D)
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		(D)
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		(D)
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		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:

	829,081.78	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

	829,081.78	(F)
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DIFFERENCE:

	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Legal Affairs
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	522,546.96	(A)		522,546.96
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	610,202.89	(D)		610,202.89
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,132,749.85	(F)	0.00	1,132,749.85
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	213,597.49	(H)		213,597.49
Approved "B" Certified Forwards	68,099.42	(H)		68,099.42
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	21,971.16	(I)		21,971.16
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2016	829,081.78	(K)	0.00	829,081.78 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Administrative Trust Fund
LAS/PBS Code 2021

Revenue estimates are based on current and projected operating expenses of the Department’s other trust funds and the indirect costs charged to these trust funds and transferred into the Administrative Trust Fund to cover administration costs. The indirect costs assessed on the other trust funds are based upon the negotiated rate approved by the Department’s federal cognizant agency, the Department of Justice.

The full federally approved rate is assessed on the Medicaid Fraud Control Unit program funded in part by a federal grant from the Department of Health and Human Services.

The Elections Commission Trust Fund administrative transfer is based on 8.3% of the salaries and benefits of the Commission.

The Legal Services Trust Fund indirect cost rates that are assessed are negotiated into the contracts and currently stand at 5%.

For other funds, the assessed rate is the federally approved rate less Florida State’s SWCAP percentage applicable to the Department of Legal Affairs.

All indirect costs assessed are transferred to the Administrative Trust Fund via non-operating transfers solely for the purpose of funding the Department’s Administrative overhead. For the period in question, the anticipated indirect cost transfers per fund are presented below:

Transfers from Other Trust Funds	FY 17-18	FY 18-19
Crimes Comp 2149	776,389	682,159
Crime Stoppers 2202	11,764	10,336
Federal Grants 2261	1,949,680	1,949,680
Legal Affairs Rev. 2439	1,145,384	1,006,369
Operating TF 2510	37,342	32,810
Elections Comm. 2511	87,813	87,813
FCPTI TF 2302	17,645	15,503
Legal Services TF 2438	2,071,053	1,819,690
Motor Vehicle 2492	111,753	98,189
Total	6,208,824	5,702,550

Administrative Trust Fund

Section III Adjustments		A01	A02	Comments
11	Rounding	-2		rounding
12	9/30 CF Reversions	28,295		Certified Forward Reversions
16	Prior Year A/P Not CF	4,184		Adjustment to Prior Year A/P not certified
17	Prior Year CF Encumbrance	-45,280		Prior year certified forward encumbrance
19	Accounting Adjustment	15,203		Amount needed to balance to Schedule IC Line K not otherwise identified

Schedule I Series

Department of Legal Affairs

Crimes Compensation Trust Fund

2149

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period:	2018 - 2019
Department Title:	<u>Legal Affairs</u>
Trust Fund Title:	<u>Crimes Compensation Trust Fund</u>
LAS/PBS Fund Number:	<u>2149</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	11,432,394.05	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(14,527.61)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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A/P not C/F-Operating Categories	10,112.99	(D)
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Deferred Inflows - Unavailable Revenue	346,436.37	(D)
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Current Compensated Absences Liability	22,064.75	(D)
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		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	11,796,480.55	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	11,796,480.55	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:	Legal Affairs
Trust Fund Title:	Crimes Compensation Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2149

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,991,744.93	(A)	0.00	11,991,744.93
ADD: Other Cash (See Instructions)	53,562.94	(B)	0.00	53,562.94
ADD: Investments	0.00	(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	9,850,372.10	(D)	0.00	9,850,372.10
ADD: _____	0.00	(E)	0.00	0.00
Total Cash plus Accounts Receivable	21,895,679.97	(F)	0.00	21,895,679.97
LESS Allowances for Uncollectibles	9,428,296.09	(G)	0.00	9,428,296.09
LESS Approved "A" Certified Forwards	260,362.22	(H)	0.00	260,362.22
Approved "B" Certified Forwards	14,527.61	(H)	0.00	14,527.61
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	347,750.57	(I)	0.00	347,750.57
LESS: Revenues Received in Advance - Current	48,262.93	(J)	0.00	48,262.93
Unreserved Fund Balance, 07/01/2016	11,796,480.55	(K)	0.00	11,796,480.55 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Crimes Compensation Trust Fund
LAS/PBS Code 2149

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

Revenue categories within the Crimes Compensation Trust Fund were estimated based upon an 15 percent increase over the average of the previous 6 fiscal years to smooth volatility for Fiscal Year 2017-2018. For Fiscal Year 2018-2019 a year 6% increase over the previous year was used.

The collection is estimated to increase as the economy continues to improve. Therefore, no reduction in unfunded budget is needed. These funds fund the crime victim compensation program.

**5 Percent Trust Fund Reserve Calculation
Crimes Compensation Trust Fund
LAS/PBS Fund 2149**

Total Revenues for Fiscal Year 17-18	\$ 21,064,534
Less Non-Operating Transfer to Administrative Trust Fund	\$ (776,389)
Less Service Charge to General Revenue 8%	(1,524,255)
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Total Revenue Subject to 5% Reserve Calculation	\$ 18,763,890
<hr/>	
Multiplied by 5%	X 5%
<hr/>	
Total 5% Reserve for Crimes Comp. Trust Fund	\$ 938,195
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Crimes Compensation TF				
Section III Adjustments		A01	A02	Comments
01	9/30 CF Reversions	4,390		Certified Forward Reversions
11	Change in Allowance for Uncollectables	20,524		Adjustment due to the levels of activity
16	Prior Year AP Not CF	5,369		Adjustment to Prior Year A/P not certified
19	Accounting Adjustment	2,324		Accounting Adjustment
20	Deferred Inflows-Unavailable Revenue	346,436		Long term accounts receivable
21	Change to deferred inflows- Unavailable Revenue	39,174		Long term accounts recievable

Schedule I Series

Department of Legal Affairs

Crime Stoppers Trust Fund

2202

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period:	2018 - 2019
Department Title:	Legal Affairs
Trust Fund Title:	Crime Stoppers Trust Fund
LAS/PBS Fund Number:	2202

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	8,593,665.15 (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)

	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	(2,555.02) (C)
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#B4100002 Adjust GL for disbursement on V008811

SWFS Adjustment # and Description	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,785,981.60) (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
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A/P not C/F-Operating Categories	68.01 (D)
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	(D)
--	-----

	(D)
--	-----

	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:

	6,805,196.54 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

	6,805,196.54 (F)
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DIFFERENCE:

	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:	Legal Affairs
Trust Fund Title:	Crime Stoppers Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2202

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	8,687,485.35	(A)		8,687,485.35
ADD: Other Cash (See Instructions)	502.93	(B)		502.93
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	2,678.80	(D)	(2,555.02)	123.78
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	8,690,667.08	(F)	(2,555.02)	8,688,112.06
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	5,478.70	(H)		5,478.70
Approved "B" Certified Forwards	1,785,981.60	(H)		1,785,981.60
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	91,455.22	(I)		91,455.22
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2016	6,807,751.56	(K)	(2,555.02)	6,805,196.54 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Crime Stoppers Trust Fund
LAS/PBS Code 2202

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

Revenue categories for the Crime Stoppers Trust Fund include only Fines, Forfeitures and Judgments. Revenues have been projected using a 6-year average for Fiscal year 2017-18 and an annual 3% growth rate for Fiscal Year 2018-19.

**5 Percent Trust Fund Reserve Calculation
 Crime Stoppers Trust Fund
 LAS/PBS Fund 2202**

Total Revenues for Fiscal Year 17-18	\$ 4,252,700
Less Non-Operating Transfer to Administrative Trust Fund	(11,764)
Less Service Charge to General Revenue 8.0%	(340,216)
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Total Revenue Subject to 5% Reserve Calculation	\$ 3,900,720
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Multiplied by 5%	X 5%
<hr/>	
Total 5% Reserve for Crime Stoppers Trust Fund	\$ 195,036
<hr/>	

Crime Stoppers TF

Section III Adjustments		A01	A02	Comments
07	September Reversions	995,405		Reversions
11	Reversal of Prior Year Accrual	-56,164		Accrual for an internal due to
12	Accounting Adjustment	40		Amount needed to balance to Schedule IC Line K not otherwise identified.

Schedule I Series

Department of Legal Affairs

Federal Grants Trust Fund

2261

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 2019
Department Title:	Legal Affairs
Trust Fund Title:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	3,824,431.78	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)

		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(12,640.20)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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A/P not C/F-Operating Categories	72,815.10	(D)
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Current Compensated Absences Liability	17,481.53	(D)
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		(D)
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		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:

	3,902,088.21	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

	3,902,088.21	(F)
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DIFFERENCE:

	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:	Legal Affairs
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,253,175.62	(A)		3,253,175.62
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	11,887,862.53	(D)		11,887,862.53
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	15,141,038.15	(F)	0.00	15,141,038.15
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	11,154,060.99	(H)		11,154,060.99
Approved "B" Certified Forwards	12,640.20	(H)		12,640.20
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	72,248.75	(I)		72,248.75
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2016	3,902,088.21	(K)	0.00	3,902,088.21 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Federal Grants Trust Fund
LAS/PBS Code 2261

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

The projected grant revenues for Fiscal Year 2017-18 are based on the projected grant award from the US Department of Health and Human Services for the Medicaid Fraud Control Unit. The current year estimated revenues for the Victim Assistance Grant, Victim Compensation Grant and the Antiterrorism Emergency Assistance Grant are based on the confirmed grant awards from the US Department of Justice.

Fiscal Year 2018-19 revenues are based on federal awards being similar to current year.

The US Department of Justice for the Victim Compensation Grant and the Victim Assistance Grant and the US Department of Health and Human Services Grant for the Medicaid Fraud Control Unit do not allow a 5% reserve holdback.

Federal Grants TF

Section III Adjustments

		A01	A02	Comments
02	9/30 CF Reversions	459,769		Certified Forward Reversions
03	Prior Year A/P not CF	56,692		Adjustment to Prior Year A/P not certified
06	Accounting Adjustment	2,975		Amount needed to balance to Schedule IC Line K not otherwise identified
08	Prior Year CF Encumbrances	-15,925		Prior year certified forward encumbrances

Schedule I Series

Department of Legal Affairs

Florida Crime Prevention and Training Institute Revolving Trust Fund

2302

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018 - 2019

Department Title:

Legal Affairs

Trust Fund Title:

FL Crime Prevention Training Institute Revolving Trust Fund

LAS/PBS Fund Number:

2302

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	683,546.50	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(5,060.00)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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A/P not C/F-Operating Categories	68.01	(D)
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Compensated Absences Liability	18,747.77	(D)
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		(D)
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		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	697,302.28	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	697,302.28	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:	Legal Affairs
Trust Fund Title:	FL Crime Prevention Training Institute Revolving Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2302

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	737,577.43	(A)		737,577.43
ADD: Other Cash (See Instructions)	3,052.00	(B)		3,052.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	385.67	(D)		385.67
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	741,015.10	(F)	0.00	741,015.10
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	19,377.31	(H)		19,377.31
Approved "B" Certified Forwards	5,060.00	(H)		5,060.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	19,275.51	(I)		19,275.51
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2016	697,302.28	(K)	0.00	697,302.28 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Florida Crime Prevention Training Institute Revolving Trust Fund
LAS/PBS Code 2302

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

For Fiscal Year 2017-18 revenues are based on a six-year average. Fiscal Year 2018-19 is based on a 3% projected growth rate over the previous year.

The collection is estimated to increase as the economy improves and state and local law enforcement agencies have funds to send officers to training classes offered by the Office of the Attorney General

This trust fund funds the Florida Crime Prevention Training Institute (FCPTI) which provides quality crime prevention training since its establishment in 1982. The Institute continues to offer successful Florida Practitioner Designated Programs in the following fields: Crime Prevention, Crime Prevention through Environmental Design, Elder Crime, School Resource Officer and Victims Services.

5 Percent Trust Fund Reserve Calculation
Florida Crime Prevention Training Institute Revolving Trust Fund
LAS/PBS Fund 2302

Total Revenues for Fiscal Year 17-18	\$ 563,232
Less Non-Operating Transfer to Administrative Trust Fund	(17,645)
Less Service Charge to General Revenue 8.0%	(44,205)
	\$ 501,382
Total Revenue Subject to 5% Reserve Calculation	\$ 501,382
Multiplied by 5%	X 5%
	\$ 25,069
Total 5% Reserve for Motor Vehicle Warranty Trust Fund	\$ 25,069

FL. Crime Prevention and Training Revolving TF

Section III Adjustments		A01	A02	Comments
06	CF Reversion 9/30	2,271		Certified forward reversion
13	Prior Year A/P not CF	329		Adjustment to prior year A/P not certified
15	Accounting Adjustment	-3,776		Amount needed to balance to Schedule IC Line K not otherwise identified
17	Change in Compensated Absences Liability	7,185		Net change in funds compensated absences liability from prior year

Schedule I Series

Department of Legal Affairs

Grants and Donations Trust Fund

2339

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018 - 2019

Department Title:

Legal Affairs

Trust Fund Title:

Grants & Donations Trust Fund

LAS/PBS Fund Number:

2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; 2,533,525.74 (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 2,533,525.74 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 2,533,525.74 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:	Legal Affairs
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,533,525.74	(A)		2,533,525.74
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	2,533,525.74	(F)	0.00	2,533,525.74
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2016	2,533,525.74	(K)	0.00	2,533,525.74 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Grants and Donations Trust Fund
LAS/PBS Code 2339

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

Revenues are based on a 7-year average for funds received from the federal asset-sharing program with the US Department of Justice and Section 937.701 Florida Statutes, the Florida Contraband Forfeiture Act for Fiscal Year 2017-18 and a 3% increase over the previous year for Fiscal Year 2018-19 to smooth volatility and randomness.

A reduction to account for unfunded budget in Fiscal Year 2018-19 is not needed at this time.

US DOJ Federal Asset Sharing Funds received under the federal asset-sharing program cannot be co-mingled with other funds, according to the federal instructions. In FY 2008-09 the Department requested the creation of the Federal Law Enforcement TF. This request was not approved by the Legislature.

**5 Percent Trust Fund Reserve Calculation
Grants and Donations Trust Fund
LAS/PBS Fund 2339**

Total Revenues for Fiscal Year 17-18	185,382.00
Less Service Charge to General Revenue 8%:	(14,831)
Total Revenue Subject to 5% Reserve Calculation	\$ 170,551
Multiplied by 5%	X 5%
Total 5% Reserve for Grants and Donations TF	8,528

Schedule I Series

Department of Legal Affairs

Legal Services Trust Fund

2438

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018 - 2019

Department Title:

Legal Affairs

Trust Fund Title:

LAS/PBS Fund Number:

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,398,623.23 (A)
--	-------------------------

Subtract Nonspendable Fund Balance (GLC 56XXX)	_____ (B)
---	-----------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	_____ (11.00) (C)
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Reduce Due From Other Dept RC2789 - Adjustment # 4100001

SWFS Adjustment # and Description	_____ (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (1,577.06) (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	_____ (D)
--	-----------

A/P not C/F-Operating Categories	_____ 10,931.24 (D)
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Compensated Absences Liability	_____ 3,185,082.54 (D)
--------------------------------	------------------------

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE:	4,593,048.95 (E)
--	-------------------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	4,593,048.95 (F)
--	-------------------------

DIFFERENCE:	0.00 (G)*
--------------------	------------------

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:

Legal Affairs

Trust Fund Title:

Budget Entity:

Legal Services Trsut Fund

LAS/PBS Fund Number:

2438

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,625,449.63 (A)		3,625,449.63
ADD: Other Cash (See Instructions)	50.00 (B)		50.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	2,699,313.63 (D)	(11.00)	2,699,302.63
ADD: _____			0.00
Total Cash plus Accounts Receivable	6,324,813.26 (F)	(11.00)	6,324,802.26
LESS Allowances for Uncollectibles			0.00
LESS Approved "A" Certified Forwards	1,053,183.38 (H)		1,053,183.38
Approved "B" Certified Forwards	1,577.06 (H)		1,577.06
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	550,005.80 (I)		550,005.80
LESS: Unearned Revenue - Current	126,987.07 (J)		126,987.07
Unreserved Fund Balance, 07/01/2016	4,593,059.95 (K)	(11.00)	4,593,048.95 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Office of Policy and Budget - June 2016

Revenue Estimating Methodology Narrative
Legal Services Trust Fund
LAS/PBS Code 2438

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

Sales of Goods/Services to State Agencies, Forfeitures, Judgments and Settlements, and Refunds were estimated for Fiscal Year 2017-18 using a 6-year average. Fiscal Year 2018-19 was projected assuming a four percent growth rate. This rate of increase is a result of an agency effort to increase work from other agencies.

The Inter-Agency Transfer forms reflect the actual prior year payments from agencies. Out years are not estimated due to the nature of legal cases.

As the economy continues to improve the revenue collections are projected to increase. There is not a need for a reduction in the appropriation because it is anticipated the revenues will continue to increase to previous levels.

This trust fund funds the following retainer contracts/attorneys: Complex Litigation, Revenue Litigation, Tort Litigation, Children's Legal Services, Eminent Domain, Corrections Litigation, Administrative Law, Employment Litigation, Child Support Enforcement and other General Civil Litigation retainer contracts.

Legal Services Trust Fund

Section III Adjustments

		A01	A02	Comments
15	September Reversion	111,635		Certified Forward Reversions
03	SWF Adjustment	11		Statewide Financial Statement Post Closing Adjustment
06	Adj for Current Compensated Absences	22,874		Adjustment for Current Compensated Absences
20	Prior Year A/P not CF	17,774		Adjustment to Prior Year A/P not certified
21	Adjust for Change to unearned revenue	112,271		Reclassification of unearned revenue
22	Prior Year CF Encumbrances	4,710		Prior year certified forward encumbrances
23	Accounting Adjustment	72,783		Amount needed to balance to Schedule IC Line K not otherwise identified
24	Adjust for Change to Due to Within	17,652		Change in the indirect due to
25	Adjust for change to A/R	415,561		Net difference between outstanding receivables in prior year
26	Adjust for Offset to Operating Expenses	7,265		Reclassified refunds against revenue

Schedule I Series

Department of Legal Affairs

Legal Affairs Revolving Trust Fund

2439

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name Department of Legal Affairs

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Legal Services Trust Fund - 60-2-438001

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 16-17 (A01)	Amount FY 17-18 (A02)	Amount FY 18-19 (A03)	Confirmed By
LEG - 000499	030000	339,829.31			
DFS - 078001	100904	6,979,665.03			
DOT - 540001	088718	107,796.96			
DCF - 000326	103034	2,324,564.85			
DCF - 261015	103034	6,611,766.44			
DOH - 352001	100777	1,660,051.13			
ACHA - 021010	100777	155,386.75			
DOC - 000364	030000	2,230,887.50			
DMS - 105001	001903	128,815.65			
DMS - 313001	002103	544,895.60			
DMS - 678001	001903	111,174.00			
DOR - 000401	100777	176,014.90			
DOR - 261017	102877	7,022,404.29			
DOR - 510022	100777	1,083,656.12			
DHSMV - 009001	030000	131,160.46			
DBPR - 000246	030000	212,986.35			

Office of Policy and Budget - July 2017

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 2019
Department Title:	Legal Affairs
Trust Fund Title:	Legal Affairs Revolving Trust Fund
LAS/PBS Fund Number:	2439

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	25,867,565.03	(A)
--	----------------------	-----

Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
---	--	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
-----------------------------------	--	-----

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,207.88)	(D)
---	------------	-----

Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories	5,790.78	(D)
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Current Compensated Absences Liability	10,773.46	(D)
--	-----------	-----

Deferred Inflows - Unavailable Revenue	50,187.10	(D)
--	-----------	-----

		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	25,932,108.49	(E)
--	----------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	25,932,108.49	(F)
--	----------------------	-----

DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:	Legal Affairs
Trust Fund Title:	Legal Affairs Revolving Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2439

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	26,640,423.69 (A)		26,640,423.69
ADD: Other Cash (See Instructions)	11,250.00 (B)		11,250.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	13,928,767.30 (D)		13,928,767.30
ADD: _____			0.00
Total Cash plus Accounts Receivable	40,580,440.99 (F)	0.00	40,580,440.99
LESS Allowances for Uncollectibles	13,838,309.96 (G)		13,838,309.96
LESS Approved "A" Certified Forwards	520,941.26 (H)		520,941.26
Approved "B" Certified Forwards	2,207.88 (H)		2,207.88
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	260,431.85 (I)		260,431.85
LESS: Revenues Received in Advance - Current	26,441.55 (J)		26,441.55
Unreserved Fund Balance, 07/01/2016	25,932,108.49 (K)	0.00	25,932,108.49 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Legal Affairs Revolving Trust Fund
LAS/PBS Code 2439

Revenue estimate calculations for Fiscal Year 2017-2018 and 2018-2019 are based on the following methodology:

Fines, Forfeitures and Judgments have been projected using a 15 percent reduction in growth rate for Fiscal Year 2017-2018 and for Fiscal Year 2018-2019. This is due to Antitrust and Consumer Protection staff being reassigned to continuing opioid epidemic and the dramatic increase in price gouging investigations due to Hurricane Irma. Normally, these staff are focused on larger consumer protection and antitrust cases that bring in larger fines, legal fees and court costs.

**Legal Affairs Revolving Trust Fund
LAS/PBS Fund 2439**

Total Revenues for Fiscal Year 17-18	\$ 9,659,128
Less Non-Operating Transfer to Administrative Trust Fund	(1,145,384)
Less Service Charge to General Revenue 8.0%	(772,730)
<hr/>	
Total Revenue Subject to 5% Reserve Calculation	\$ 7,741,014
<hr/>	
Multiplied by 5%	X 5%
<hr/>	
Total 5% Reserve for Motor Vehicle Warranty Trust Fund	\$ 387,051
<hr/>	

Legal Affairs Revolving TF

Section III Adjustments		A01	A02	Comments
01	Certified Forward Reversions 9/30	70,383		Certified Forward Reversions
20	Rounding	-1		Rounding
22	Prior Year A/P not CF	10,877		Prior Year payables not certified
23	Prior Year CF Encumbrances	-214,128		Prior year certified forward encumbrance
26	Accounting Adjustment	4,852		Amount needed to balance to Schedule IC Line K not otherwise identified

Schedule I Series

Department of Legal Affairs

Motor Vehicle Warranty Trust Fund

2492

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018 - 2019

Department Title: Legal Affairs
Trust Fund Title: Motor Vehicle Warranty Trust Fund
LAS/PBS Fund Number: 2492

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; 3,912,628.81 (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (315.41) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories 722.73 (D)

Current Compensated Absences Liability 13,051.79 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 3,926,087.92 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 3,926,087.92 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:	Legal Affairs
Trust Fund Title:	Motor Vehicle Warranty Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2492

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,808,246.53	(A)		3,808,246.53
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	183,129.78	(D)		183,129.78
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,991,376.31	(F)	0.00	3,991,376.31
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	64,955.64	(H)		64,955.64
Approved "B" Certified Forwards	315.41	(H)		315.41
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	17.34	(I)		17.34
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2016	3,926,087.92	(K)	0.00	3,926,087.92 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Motor Vehicle Warranty Trust Fund
LAS/PBS Code 2492

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

Revenues for Fiscal Year 2017-18 is based on a 6-year average to smooth volatility. Fiscal Year 2018-19 revenues are based on a 3% annual growth rate. As the economy continues to improve the sale of automobiles will continue to increase.

This trust fund funds the Lemon Law Arbitration Program.

LAS/PBS Fund 2492

Total Revenues for Fiscal Year 17-18	\$	1,900,081
Less Non-Operating Transfer to Administrative Trust Fund		(111,753)
Less Service Charge to General Revenue 8.0%		-
<hr/>		
Total Revenue Subject to 5% Reserve Calculation	\$	1,788,328
<hr/> <hr/>		
Multiplied by 5%	X	5%
<hr/>		
Total 5% Reserve for Motor Vehicle Warranty Trust Fund	\$	89,416
<hr/> <hr/>		

Motor Vehicle Warranty TF

Section III Adjustments		A01	A02	Comments
01	Certified Forward Reversion 9/30	12,065		Certified Forward Reversions
02	Rounding Error	1		Adjustment due to Rounding
08	Prior Year A/P not CF	480		Adjustment for Prior Year A/P not certified
09	Prior Year CF Encumbrances	-105,690		Prior Year Certified Encumbrances

Schedule I Series

Department of Legal Affairs

Operating Trust Fund

2510

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 2019
Department Title:	Legal Affairs
Trust Fund Title:	Operating Trust Fund
LAS/PBS Fund Number:	2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	15,482,202.77	(A)
--	----------------------	-----

Subtract Nonspendable Fund Balance (GLC 56XXX)

		(B)
--	--	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	(526.18)	(C)
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To reverse accrual for prior year entry - SWFS B4100006

SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS		(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories	170.31	(D)
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Deferred Inflows - Unavailable Revenue	584,605.12	(D)
--	------------	-----

Revenue Received in Advance - Long Term	120,829.54	(D)
---	------------	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:

	16,187,281.56	(E)
--	----------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

	16,187,281.56	(F)
--	----------------------	-----

DIFFERENCE:

	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:	Legal Affairs
Trust Fund Title:	Operating Trust Fund
Budget Entity:	
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	15,510,585.55	(A)		15,510,585.55
ADD: Other Cash (See Instructions)	897.77	(B)		897.77
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	10,956,676.38	(D)	(526.18)	10,956,150.20
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	26,468,159.70	(F)	(526.18)	26,467,633.52
LESS Allowances for Uncollectibles	10,131,186.04	(G)		10,131,186.04
LESS Approved "A" Certified Forwards	221.98	(H)		221.98
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	18,726.26	(I)		18,726.26
LESS: Revenues Received in Advance - Current	130,217.68	(J)		130,217.68
Unreserved Fund Balance, 07/01/2016	16,187,807.74	(K)	(526.18)	16,187,281.56 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Operating Trust Fund
LAS/PBS Code 2510

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

Fines, forfeitures and judgments and Sales of Goods outside State Government are based on a 4-year average for Fiscal Year 2017-18 and a three percent increase Fiscal Year 2018-19.

**5 Percent Trust Fund Reserve Calculation
Operating Trust Fund
LAS/PBS Fund 2501**

Total Revenues for Fiscal Year 17-18	\$ 1,682,891
Less Non-Operating Transfer to Administrative Trust Fund	(31,004)
Less Service Charge to General Revenue 8.0%	(123,108)
<hr/>	
Total Revenue Subject to 5% Reserve Calculation	\$ 1,528,779
<hr/>	
Multiplied by 5%	X 5%
<hr/>	
Total 5% Reserve for Florida Elections Commission Trust Fund	\$ 76,439
<hr/>	

Operating Trust Fund

Section III Adjustments		A01	A02	Comments
02	CF Reversions 9/30	15,305		Certified Forward Reversions
07	Revenue Received in Advance	120,830		Long-term Recievables
08	Deferred Inflows- Unavailable Revenue	584,605		Offset to Revenues
09	Accounting Adjustment	1,713		What is needed to balance
10	Post-Closing Adjustment 4100006	-526		Post-closing adjustment

Schedule I Series

Department of Legal Affairs

Florida Elections Commission Trust Fund

2511

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Legal Affairs **Budget Period: 2018-2019**
Program: Florida Elections Commission
Fund: Florida Elections Commission Trust Fund

Specific Authority: Chapter 99.092, Florida Statutes
Purpose of Fees Collected: Elections Assessment Fees collected through the Department of State and directly by the Elections Commission

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2016 - 2017	FY 2017- 2018	FY 2018 - 2019
<u>Receipts:</u>			
Transfers/DOS Election Fees	2,213,751	2,363,585	486,333

Total Fee Collection to Line (A) - Section III	2,213,751	2,363,585	486,333

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	1,042,388	1,133,428	1,138,361
Other Personal Services	16,672	76,354	76,354
Expenses	138,877	294,735	294,735
Operating Capital Outlay	6,295	10,000	10,000
Transfer to Division of Admin Hearings		5,087	5,087
Contracted Services	8,012	22,533	22,533
Risk Management	12,115	12,115	12,115
TR/DMS/HR SVCS/STW Contract	5,149	5,186	5,186
Indirect Costs Charged to Trust Fund	164,282	169,383	231,210
Total Full Costs to Line (B) - Section III	1,393,790	1,728,821	1,795,581

Basis Used: _____

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	2,213,751	486,333
TOTAL SECTION II	(B)	1,393,790	1,795,581
TOTAL - Surplus/Deficit	(C)	819,961	(1,309,248)

EXPLANATION of LINE C:
 Elections Assessment Fees make up 99% of the revenues received by this fund. Deficits will be handled by the existing fund balance.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018 - 2019

Department Title:

Legal Affairs

Trust Fund Title:

Elections Commission Trust Fund

LAS/PBS Fund Number:

2511

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,634,544.88	(A)
--	--------------	-----

Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
---	--	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
-----------------------------------	--	-----

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS		(D)
---	--	-----

Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories	215.38	(D)
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		(D)
--	--	-----

		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	2,634,760.26	(E)
--	--------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	2,634,760.26	(F)
--	--------------	-----

DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

Department Title:

Legal Affairs

Trust Fund Title:

Elections Commission Trust Fund

Budget Entity:

LAS/PBS Fund Number:

2511

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,681,571.46 (A)		2,681,571.46
ADD: Other Cash (See Instructions)	3,000.00 (B)		3,000.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	17,003.33 (D)		17,003.33
ADD: _____			0.00
Total Cash plus Accounts Receivable	2,701,574.79 (F)	0.00	2,701,574.79
LESS Allowances for Uncollectibles	16,999.15 (G)		16,999.15
LESS Approved "A" Certified Forwards	48,860.82 (H)		48,860.82
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	954.56 (I)		954.56
LESS: Due to Other Agency			0.00
Unreserved Fund Balance, 07/01/2017	2,634,760.26 (K)	0.00	2,634,760.26 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Revenue Estimating Methodology Narrative
Florida Elections Commission Trust Fund
LAS/PBS Code 2511

Revenue estimate calculations for Fiscal Year 2017-18 and 2018-19 are based on the following methodology:

Fees transferred from the Department of State (DOS) and Fees for Fiscal Year 2017-18 and 2018-19 have been estimated based on number of candidates and judges up for election in the particular fiscal year.

**5 Percent Trust Fund Reserve Calculation
 Florida Elections Commission Trust Fund
 LAS/PBS Fund 2511**

Total Revenues for Fiscal Year 17-18	\$ 2,363,585
Less Non-Operating Transfer to Administrative Trust Fund	(87,318)
Less Service Charge to General Revenue 8.0%	(77,978)
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Total Revenue Subject to 5% Reserve Calculation	\$ 2,198,289
<hr/> <hr/>	
Multiplied by 5%	X 5%
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Total 5% Reserve for Florida Elections Commission Trust Fund	\$ 109,914
<hr/> <hr/>	

Elections Commission TF					
Section III Adjustments			A01	A02	Comments
06	C/F Reversions 09/30		53		Certified Forward Reversions
07	Prior Year A/P not CF		331		Adjustment to prior year A/P not certified
09	Accounting Adjustment		-17		Amount needed to balance to Schedule IC Line K not otherwise identified

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name Legal Affairs

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Elections Commission Trust Fund 5211

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 16-17 (A01)	Amount FY 17-18 (A02)	Amount FY 18-19 (A03)	Confirmed By
DOS 450000-20-2-537001	001500	1,258,195.00	1,388,855.00	67,790.00	
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				