



Schedule I: Department Level Manual Related Documents

FY 2010-11

Department of Legal Affairs

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

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

Total Revenues for Fiscal Year 09-10	515,465.00
Less Non-Operating Transfer to Administrative TF:	(23,130)
Less Service Charge to General Revenue 8%:	(34,080)
Total Revenue Subject to 5% Reserve Calculation	\$ 458,255
Multiplied by 5%	X 5%
Total 5% Reserve for FCPTIR Trust Fund	22,912.75

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Florida Crime Prevention Training Institute Revolving Trust Fund
LAS/PBS Fund Number:	2302

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	250,118.41	(A)		250,118.41
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	3,558.64	(D)		3,558.64
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	253,677.05	(F)	0.00	253,677.05
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	(8,497.06)	(H)		(8,497.06)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(8,114.99)	(I)		(8,114.99)
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/09	237,065.00	(K)	0.00	237,065.00 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Legal Affairs
Trust Fund Title: Florida Crime Prevention Training Institute Revolving Trust Fund
LAS/PBS Fund Number: 2302

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 210,165.28 (A)

Add/Subtract:

A/P Not CF 72.09 (B)

Other Adjustment(s):

Furniture & Equipment 10,796.79 (C)

Accumulated Depreciation (6,304.03) (C)

Invested in Capital Assets Net of Rel Debt (4,492.76) (C)

Compensated Absence Liability 26,827.63 (C)

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 237,065.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 237,065.00 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Grants and Donations Trust Fund

2339

Adjustment Narrative

FUND: GRANTS AND DONATIONS TF 2339				
SECTION III: ADJUSTMENTS		OBJECT CODE	COL A01 ACT PR YR EXP 2008-09	Narrative
01	CERTIFIED FORWARD REVERSION 09/30	991000	2,226	reversion of CF appropriations as of 09/30/08
17	DELETION OF PY A/R NOT CF	991000	(131,584)	adjustments to prior year A/P not certified, and elimination of a prior year atypical balance
18	ROUNDING ERROR	991000	2	rounding error

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Office of the Attorney General/Department of Legal Affairs
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,965.61 (A)	0.00	1,965.61
ADD: Other Cash (See Instructions)	0.00 (B)	0.00	0.00
ADD: Investments	0.00 (C)	0.00	0.00
ADD: Outstanding Accounts Receivable	0.00 (D)	0.00	0.00
ADD:	0.00 (E)	0.00	0.00
Total Cash plus Accounts Receivable	1,965.61 (F)	0.00	1,965.61
LESS Allowances for Uncollectibles	0.00 (G)	0.00	0.00
LESS Approved "A" Certified Forwards	0.00 (H)	0.00	0.00
Approved "B" Certified Forwards	0.00 (H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00 (H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)	0.00	0.00
LESS:	(J)	0.00	0.00
Unreserved Fund Balance, 07/01/07	1,965.61 (K)	0.00	1,965.61 **

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 - July, 2007

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	Department of Legal Affairs/Office of the Attorney General
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2339

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="1,965.61"/>	(A)
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Add/Subtract:

<input type="text"/>	(B)
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Other Adjustment(s):

<input type="text"/>	(C)
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<input type="text"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="1,965.61"/>	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="1,965.61"/>	(E)
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DIFFERENCE:	<input type="text" value="0.00"/>	(F)*
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***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Legal Services Trust Fund

2438

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

Revenue estimate calculations for Fiscal Year 2009-10 and 2010-11 are based on the following methodology:

Fines, Forfeitures and Judgments were estimated with a 3% increase from year to year.

Sales of Goods/Services to State Agencies, Sales of Goods Outside State Government, and Fines, Forfeitures and Judgments have been projected assuming an annual 3% growth rate year over year for Fiscal Year 2009-10 and Fiscal Year 2010-11. This high rate of increase is a result of an agency effort to increase work from other agencies. The projection for FY 2009-10 calls for 3% Growth for these sales categories.

Sales of Services Outside of State Governments was estimated for Fiscal Year 2009-10 using a four year average and a three percent increase for Fiscal Year 2010-11. The Eminent Domain Unit has had reduced revenues based on the Department of Transportation transferring their eminent domain work in-house. The Eminent Domain Unit has been working on increasing the services provided to many local governments across the state.

Adjustment Narrative

FUND: LEGAL SERVICES TRUST FUND 2438				
SECTION III: ADJUSTMENTS		OBJECT CODE	COL A01 ACT PR YR EXP 2008-09	Narrative
01	CF REVERSIONS 9/30	991000	56,479	reversion of CF appropriations as of 09/30/08
13	ADJUSTMENT TO BALANCE TO SCHEDULE IC	991000	8,988	adjustment required to balance Schedule I to Schedule IC
16	LINE A ADJUSTMENT-A/P NOT CF PRIOR YEAR	991000	234,156	adjustment to prior year A/P not certified

**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 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	Confirmed By
DHSMV - 434001	030000	169,589.00			Stuart Strickland
DBPR - 547001	100047	737,788.00			
DBPR - 021008	030000	146,528.00			
DOR - 510022	100777	1,249,342.00			
DOR - 261032	100777	200,000.00			
DOR - 261017	100777	6,148,809.00			
DOR - 339106	102877	627,059.00			
DOC - 000364	040000	1,224,806.00			
ACHA - 021010	100777	198,183.00			
ACHA - 474001	100777	130,500.00			
APD - 000328	106090	702,592.00			
DOH - 168001	100497	331,203.00			
DOH - 352001	030000	266,914.00			
DCF - 000326	100777	830,648.00			
DCF - 000326	100777	235,312.00			Frank Liro
DCF - 261015	103034	8,105,040.00			Frank Liro
DCF - 516015	100777	258,674.00			Frank Liro
DCF - 516015	103034	187,917.00			Frank Liro
DFS - 078001	310217	3,443,758.00			
LEG - 000499	030000	313,021.00			
DEP - 348017	084108	118,750.00			
DEP - 348018	084108	204,457.00			

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011 Department of Legal Affairs
Trust Fund Title:	Legal Services Trust Fund
Budget Entity:	Civil Enforcement-41100100/Criminal and Civil Defense-41100300
LAS/PBS Fund Number:	2438

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	224,370.19	(A)		224,370.19
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	2,805,270.09	(D)		2,805,270.09
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,029,640.28	(F)	0.00	3,029,640.28
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	(363,934.07)	(H)		(363,934.07)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(740,002.87)	(I)		(740,002.87)
LESS: Unearned Revenue	(79,749.65)	(J)		(79,749.65)
Unreserved Fund Balance, 07/01/___	1,845,953.69	(K)	0.00	1,845,953.69 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	Department of Legal Affairs
Trust Fund Title:	Legal Services Trust Fund
LAS/PBS Fund Number:	2438

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	(1,302,446.10)	(A)
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Add/Subtract:

		(B)
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SWFS Adjustment		(B)
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Other Adjustment(s):

A/P Not CF	13,526.63	(C)
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Compensated Absence Liability	3,134,873.16	(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	1,845,953.69	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	1,845,953.69	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Legal Affairs Revolving Trust Fund

2439

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

Revenue estimate calculations for Fiscal Year 2009-10 and 2010-11 are based on the following methodology:

Sales of Goods/Services Outside State Government have been projected assuming an annual 3% growth rate year over year for the projection period through Fiscal Year 2010-11.

Fines, Forfeitures and Judgments have been projected using a four year average for Fiscal Year 2009-10 and Fiscal Year 2010-11 to smooth the volatility of these collections.

Adjustment Narrative

FUND: LEGAL AFFAIRS REVOLVING TF 2439				
SECTION III: ADJUSTMENTS				
	OBJECT CODE	COL A01 ACT PR YR EXP 2008-09	Narrative	
01	CERTIFIED FORWARD REVERSION 9/30	991000	22,318	reversion of CF appropriations as of 09/30/08
11	ADJUSTMENT TO BALANCE TO SCHEDULE IC	991000	11,478	adjustment required to balance Schedule I to Schedule IC
17	ADJUSTMENT TO LINE A - PY A/P NOT CF	991000	42,074	adjustment to reverse a prior year A/P not certified
18	CHANGE IN COMPENSATED ABSENCE LIABILITY	991000	15,938	net change in compensated absence liability from FY07-08 to FY08-09

**5 Percent Trust Fund Reserve Calculation
Legal Affairs Revolving Trust Fund
LAS/PBS Fund 2439**

Total Revenues for Fiscal Year 09-10	\$ 14,738,482
Less Non-Operating Transfer to Administrative Trust Fund	(1,163,615)
Less Service Charge to General Revenue 8.0%	(1,242,346)
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	\$ 12,332,521
	<hr/> <hr/>
Multiplied by 5%	X 5%
	<hr/>
Total 5% Reserve for Motor Vehicle Warranty Trust Fund	\$ 616,626
	<hr/> <hr/>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011 Department of Legal Affairs
Trust Fund Title:	Legal Affairs Revolving Trust Fund
Budget Entity:	Civil Enforcement - 41100100
LAS/PBS Fund Number:	2439

	Balance as of 06/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	20,288,391.38	(A)	0.00	20,288,391.38
ADD: Other Cash (See Instructions)	110,000.00	(B)	0.00	110,000.00
ADD: Investments		(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	4,850,990.75	(D)	0.00	4,850,990.75
ADD: LT A/R (LT Deferred Revenue	(2,052,272.85)	(E)	0.00	(2,052,272.85)
Total Cash plus Accounts Receivable	23,197,109.28	(F)	0.00	23,197,109.28
LESS Allowances for Uncollectibles	(336,046.59)	(G)	0.00	(336,046.59)
LESS Approved "A" Certified Forwards	(572,322.95)	(H)	0.00	(572,322.95)
Approved "B" Certified Forwards		(H)	0.00	0.00
Approved "FCO" Certified Forwards		(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	(366,687.31)	(I)	0.00	(366,687.31)
LESS: Deferred Revenue	(1,799,351.00)	(J)	0.00	(1,799,351.00)
Unreserved Fund Balance, 07/01/09	20,122,701.43	(K)	0.00	20,122,701.43 **

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 - July 2008

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	20,021,023.58	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

A/P Not CF	85,739.41	(C)
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Compensated Absence Liability	15,938.44	(C)
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SWFS Adj GL 153		
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ADJUSTED BEGINNING TRIAL BALANCE:	20,122,701.43	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	20,122,701.43	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Motor Vehicle Warranty Trust Fund

2492

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

Revenue estimate calculations for Fiscal Year 2008-10 and 2010-11 are based on the following methodology:

Fines, forfeitures and judgments and were estimated based upon a 3% growth rate year over year for Fiscal Year 2009-10 and Fiscal Year 2010-11.

Due to the state of the economy, transfers in required by law and Sales of Goods Outside State Government were lower than anticipated for Fiscal Year 2008-09. Fiscal Year 2009-10 is based on a four year average to smooth volatility and randomness. As the economy continues to improve the sale of automobiles will continue to increase. Fiscal Year 2009-10 is projected assuming an annual 3% growth rate.

Due to the economic recession revenue collections have been lower than projected. The collection is estimated to increase as the economy improves.

Adjustment Narrative

FUND: MOTOR VEHICLE WARRANTY TF 2492			
SECTION III: ADJUSTMENTS		COL A01 ACT PR YR EXP 2008-09	Narrative
	OBJECT CODE	-	
01	CERTIFIED FORWARD REVERSION 09/30/07	991000	507
			reversion of CF appropriations as of 09/30/08
02	ROUNDING ERROR	991000	(6)
			adjustment due to rounding

**5 Percent Trust Fund Reserve Calculation
Motor Vehicle Warranty Trust Fund
LAS/PBS Fund 2492**

Total Revenues for Fiscal Year 09-10	\$ 1,976,566
Less Non-Operating Transfer to Administrative Trust Fund	(50,000)
Less Transfer to Department of Agriculture	(399,772)
Less Service Charge to General Revenue 8.0%	(11,069)
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	\$ 1,515,725
	<hr/> <hr/>
Multiplied by 5%	X 5%
	<hr/>
Total 5% Reserve for Motor Vehicle Warranty Trust Fund	\$ 75,786
	<hr/> <hr/>

**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 : Motor Vehicle Warranty Trust Fund - 20-2-492001

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	Confirmed By
DOR - 730000-20-2-492002	001600	1,024,026.00			

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category	Amount FY 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	Confirmed By
DACS - 420000-20-2-32100	181075	256,006.00	399,772.00	399,772.00	Derek Buchanan

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Office of the Attorney General/Department of Legal Affairs
Budget Entity:	Motor Vehicle Warranty Trust Fund
LAS/PBS Fund Number:	2492

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	274,445.21 (A)	0.00	274,445.21
ADD: Other Cash (See Instructions)	(B)	0.00	0.00
ADD: Investments	0.00 (C)	0.00	0.00
ADD: Outstanding Accounts Receivable	59,877.98 (D)	0.00	59,877.98
ADD:	(E)	0.00	0.00
Total Cash plus Accounts Receivable	334,323.19 (F)	0.00	334,323.19
LESS Allowances for Uncollectibles	(G)	0.00	0.00
LESS Approved "A" Certified Forwards	(13,822.10) (H)	0.00	(13,822.10)
Approved "B" Certified Forwards	0.00 (H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00 (H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	(15,715.11) (I)	0.00	(15,715.11)
LESS:	(J)	0.00	0.00
Unreserved Fund Balance, 07/01/07	304,785.98 (K)	0.00	304,785.98 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	Department of Legal Affairs/Office of the Attorney General
Trust Fund Title:	Motor Vehicle Warranty Trust Fund
LAS/PBS Fund Number:	2492

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

A/P Not CF (B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Operating Trust Fund

2510

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

Revenue estimate calculations for Fiscal Year 2009-10 and 2010-11 are based on the following methodology:

Settlement Funds for Fiscal Year 2009-10 are based on transfers according to the General Appropriations Act for settlements with pharmaceutical makers Zyprexa and Viox.

Fines, forfeitures and judgments are based on a 2% increase year to year for Fiscal Year 2009-10 and Fiscal Year 2010-11.

Adjustment Narrative

FUND: OPERATING TF 2511				
SECTION III: ADJUSTMENTS		OBJECT CODE	COL A01 ACT PR YR EXP 2008-09	Narrative
01	ROUNDING ERROR	991000	5	adjustment due to rounding

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

Total Revenues for Fiscal Year 09-10	\$ 5,845,174
Less Non-Operating Transfer to Administrative Trust Fund	(77,100)
Less Service Charge to General Revenue 8.0%	(467,614)
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Total Revenue Subject to 5% Reserve Calculation	\$ 5,300,460
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Multiplied by 5%	X 5%
	<hr/>
Total 5% Reserve for Florida Elections Commission Trust Fund	\$ 265,023
	<hr/> <hr/>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Office of the Attorney General/Department of Legal Affairs
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,265,446.93 (A)	0.00	5,265,446.93
ADD: Other Cash (See Instructions)	(B)	0.00	0.00
ADD: Investments	0.00 (C)	0.00	0.00
ADD: Outstanding Accounts Receivable	18,912,176.79 (D)	0.00	18,912,176.79
ADD: Long-Term Deferred Revenue (A/R)	(4,281,727.89) (E)	0.00	(4,281,727.89)
Total Cash plus Accounts Receivable	19,895,895.83 (F)	0.00	19,895,895.83
LESS Allowances for Uncollectibles	(14,171,669.88) (G)	0.00	(14,171,669.88)
LESS Approved "A" Certified Forwards	(10,811.56) (H)	0.00	(10,811.56)
Approved "B" Certified Forwards	0.00 (H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00 (H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	(8,215.70) (I)	0.00	(8,215.70)
LESS: Deferred Revenue	(270,086.00) (J)	0.00	(270,086.00)
Unreserved Fund Balance, 07/01/07	5,435,112.69 (K)	0.00	5,435,112.69 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Legal Affairs/Office of the Attorney General
Trust Fund Title: Operating Trust Fund
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

A/P Not CF (B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Elections Commission Trust Fund

2511

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

Revenue estimate calculations for Fiscal Year 2009-10 and 2010-11 are based on the following methodology:

Fees transferred from the Department of State (DOS) for Fiscal Year 2009-10 have been estimated by the DOS based revenues collected during Fiscal Years 2005-06 / Fiscal Year 2006-07, the last gubernatorial election.

The date for which all filing fees are due to the DOS has recently been changed to the spring before an election so, there are no anticipated revenues from the DOS for Fiscal Year 2010-11.

Fees, Fines, Forfeitures and Judgments are estimated to increase 3% year to year for Fiscal Year 2009-10 and Fiscal Year 2010-11.

Adjustment Narrative

FUND: ELECTIONS COMMISSION TF 2511

SECTION III: ADJUSTMENTS

OBJECT
CODE

COL A01
ACT PR YR
EXP 2008-09

Narrative

	OBJECT CODE	COL A01 ACT PR YR EXP 2008-09	Narrative
03 ROUNDING ERROR	991000	(1)	adjustment due to rounding
06 C/F Reversions 09/30	991000	380	reversion of CF appropriations as of 09/30/08

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

Total Revenues for Fiscal Year 09-10	\$ 1,355,592
Less Non-Operating Transfer to Administrative Trust Fund	(75,923)
Less Service Charge to General Revenue 8.0%	57,270
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	\$ 1,336,939
	<hr/> <hr/>
Multiplied by 5%	X 5%
	<hr/>
Total 5% Reserve for Florida Elections Commission Trust Fund	\$ 66,847
	<hr/> <hr/>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Office of the Attorney General/Department of Legal Affairs
Budget Entity:	Florida Elections Commission Trust Fund
LAS/PBS Fund Number:	2511

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	980,436.98 (A)	0.00	980,436.98
ADD: Other Cash (See Instructions)	3,000.00 (B)	0.00	3,000.00
ADD: Investments	0.00 (C)	0.00	0.00
ADD: Outstanding Accounts Receivable	6,032.13 (D)	0.00	6,032.13
ADD: _____	0.00 (E)	0.00	0.00
Total Cash plus Accounts Receivable	989,469.11 (F)	0.00	989,469.11
LESS Allowances for Uncollectibles	(6,026.65) (G)	0.00	(6,026.65)
LESS Approved "A" Certified Forwards	(12,560.33) (H)	0.00	(12,560.33)
Approved "B" Certified Forwards	0.00 (H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00 (H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	(1,347.84) (I)	0.00	(1,347.84)
LESS: Other A/P not CF	0.00 (J)	0.00	0.00
Unreserved Fund Balance, 07/01/07	969,534.29 (K)	0.00	969,534.29 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	Department of Legal Affairs/Office of the Attorney General
Trust Fund Title:	Florida Elections Commission Trust Fund
LAS/PBS Fund Number:	2511

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	969,529.39	(A)
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Add/Subtract:

A/P Not CF	4.90	(B)
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Other Adjustment(s):

		(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	969,534.29	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	969,534.29	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Federal Law Enforcement Trust Fund

2719

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Department of Legal Affairs
Fund Name:	Federal Law Enforcement Trust Fund
FLAIR #:*	
Name	Sarah Nortelus
Position	Budget Director
Telephone No. of Person	414-3414
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input checked="" type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review **this year**, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Proposing legislation.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Funds received under the federal asset-sharing program with the US Department of Justice will be deposited in this trust fund.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	US Dept of Justice - Guide to Equitable Sharing for State and Local Law Enforcement Agencies: Impermissible Uses- A. Salaries & Benefits of current, permanent law enforcement personnel, except in limited circumstances. B. Use of forfeited property by non-law enforcement personnel is not permitted. C. Payment of education-related costs-shared funds may not be used for scholarships, financial aid, or non-law enforcement classes. D. Share funds and property may not be used contrary to the law of the state or local jurisdiction. E. Any use that creates the appearance that shared funds are being used for political or personal purposes is not permitted. F. Shared funds generally may not be used to pay for food and beverages (alcoholic or non-alcoholic) for consumption by law enforcement personnel or their guests, except for limited circumstances. G. Federal sharing monies should be used prudently and in such a manner as to avoid any appearance of extravagance, waste, or impropriety.

4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	A. In a windfall situation, where an agency received quitable sharing funds totaling more than 25% of its budget in a fiscal year, the agency may be subject to additional audit and reporting requirements. B. Interest earned on forfeited cash or proceeds must be deposited into the agency's equitable sharing revenue account and used for law enforcement purposes and is subject to the same use restrictions as shared cash or proceeds. C. Receiving agencies may not commit to spending of sharing monies for a certain purpose in advance. D. Shared monies should not be retained unnecessarily. They should be expended for their designated use. Share monies may be retained in a holding account for up to three years to satisfy future needs or retained longer for major long-term expenditures such as capital improvements. E. Proceeds from the sale of share property, facilities, equipment, and other items acquired with shared funds must be deposited into the agency's equitable sharing revenue account and are subject to the same permissible use restrictions and reporting requirements as shared cash or proceeds.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Commingling of equitably shared funds not permitted with funds from any other source.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	This trust fund will be used to supplement the General Revenue and Federal Funds in the Medicaid Fraud Control Unit. This unit is funded - 75% federal grants and 25% General Revenue Match.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Funds received under the federal asset-sharing program with the US Department of Justice will be deposited in this trust fund.
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	None
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Indefinitely

Office of Policy and Budget - July 2009

Analysis of Trust Fund Creation

Agency: Department of Legal Affairs

Proposed Trust Fund Name: Federal Law Enforcement Trust Fund

Proposed Trust Fund Number: 2719

Effect of Proposed Creation of Trust Fund – Each applicable area below should be completed by the agency. Positive and/or negative effects of the trust fund creation are to be described. Supporting documentation should be attached, as necessary.

1. **Fiscal Impact** – Describe and support any fiscal impact that would be a direct result of creating the trust fund. This may include an analysis of impact on interest earnings, administrative costs or savings, etc.

This trust fund will be used to deposit funds received under the federal asset-sharing program with the US Department of Justice.

2. **Operational Impact** – Describe any effect that the creation of this new trust fund would have on agency operations or administration. Include any foreseen cash flow problems due to circumstances such as expenditures funded from cost reimbursement grants.

None

3. **Regulatory/Legal Impact** – Describe specific federal, regulatory agency, grantor or legal issues related to the creation of this trust fund.

Funds received under the federal asset-sharing program with the US Department of Justice will be deposited in this trust fund. Commingling of equitably shared funds is not permitted with funds from any other source.

4. **Technical Impact** – Describe data input, technology, training of personnel issues, etc. related to the creation of this trust fund.

None

5. **Other** – Describe any other issues which should be considered in the creation of this new trust fund, including recent legislative action regarding an agency trust fund that was contrary to the definitions in section 215.32 (2)(b)(2), *Florida Statutes*.

None

An act relating to trust funds; creating the Federal Law Enforcement Trust Fund within the Department of Legal Affairs; providing an effective date.

Section 1. The Federal Law Enforcement Trust Fund is created within the Department of Legal Affairs. The department may deposit into the trust fund receipts and revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts and revenues received from federal asset-sharing programs. The trust fund is exempt from the service charges imposed by s. 215.20.

Section 2. Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purposes of the trust fund.

Section 3. This act shall take effect July 1, 2010.