

Schedule I Series

2075: Child Support Incentive Trust Fund

2092: Certification Program Trust Fund

2104: Child Support Enforcement Application & Program
Revenue Trust Fund

2115: Clerk of the Court Child Support Enforcement
Collection System Trust Fund

2261: Federal Grants Trust Fund

2455: Local Government Half-Cent Sales Tax Clearing
Trust Fund

2510: Operating Trust Fund

2588: The Clerks of the Court Trust Fund

Section III Adjustment – Schedule One Narrative (2075)

9/30/10 CF Reversions: \$120,581. The adjustment is an increase in fund balance as a result of reverting payables that were carried forward.

Unfunded Budget – Not Earned by Counties: \$306,027. The payment to the counties of incentives is made in arrears. Counties are paid based upon the amount they earn pursuant to the county incentive payment methodology. The unfunded budget is calculated by taking two years of budget (\$750,000 each year totaling \$1,500,000) and subtracting the payable to the counties as of 6/30/2011 and estimated county earnings for FY 2011/12 and FY 2012/13. ($\$1,500,000 - \$770,971 - \$211,501 - \$211,501 = \$306,027$).

Operating payable not carried forward: \$898,099. The adjustment is an increase in fund balance as a result of payables not carried forward as of 6/30/2010. Payables that are not carried forward decrease recorded obligations and have a positive impact on the fund balance.

Revenue Estimation Methods – Child Support Incentive Trust Fund 2075

Interest is projected at the FY2010-11 level.

Incentives-state: The revenue estimate for total (state + county) incentive earning is based upon an in-house model that tracks the federal incentive formula set forth in 42USC658. Essentially the federal government pays an amount fixed each federal fiscal year (FFY) for which all 50 states and four territories compete. A collection base is calculated based on the sum of double weighted collections on public assistance and former public assistance cases and single weighted collections on cases that have never received assistance. This is multiplied by an applicable percentage determined by each state's performance in each of the five federal incentive measures (paternity establishment, support order establishment, current support collections, cases paying on arrears, and cost effectiveness.) For each state, the sum of the product of its performance on each of the five measures and its collections base is divided into the same sum for all states to determine the percentage of the fixed pot for the year that the state receives. In order for a state to earn any incentives for a particular measure, its data must be determined to be complete and reliable by the federal Office of Child Support Enforcement (OCSE). In addition, states must achieve a minimum performance level for each measure (or improve significantly) to earn incentives for that measure.

The preliminary results for collections and performance for all states for the FFY ending September 30, 2010, were published by Policy Studies in March 2011. These preliminary results do not include the results of any data reliability audits. Based on these results, Florida received 5.91% of the total estimated incentive payment pool of \$512M. For FFY 2010-11 and future years, it is assumed that Florida will maintain a 5.91% share of the pool and that the pool will not grow.

Incentives-county: Counties compete with each other for a share of Florida's incentive earnings according to an approved methodology very similar to the one used by OCSE to award incentives to the states; however, the pool is not fixed. Rather the share of Florida's incentive earnings available to the counties increases and decreases proportionately to increases and decreases in Florida's share of the national pool. As Florida's share of the pool is expected to remain relatively constant, the counties' share is also projected to remain constant. These revenues are offset by the impact of the Deficit Reduction Act of 2005, which made expenditures made from incentives ineligible for regular federal match. Counties are reimbursed their incentive earnings in arrears. The county share forecasted for FY 2010-11 and FY 2011-12 reflects the net amount paid after recoupment of the federal matching funds required by the law change after 10/1/2010.

5 Percent Trust Fund Reserve Calculation - 2075

The 5 Percent Trust Fund Reserve must include a detailed calculation to determine how the reserve amount was calculated in the Schedule I. The following example can be used as a basis for determining the 5 Percent Trust Fund Reserves calculation.

Trust Fund Reserve calculation:

Child Support Incentive Trust Fund - 2075

Total Revenues for Fiscal Year 11/12:	\$ 30,649,278
Less Federal Funds:	(30,050,070)
Less Federal Funds: (Required by Federal Government to pass through to counties)	(211,501)
Less Operating Transfer to DMS STW Contract:	-
Less Non-Operating Transfer to Administrative TF:	-
Less Non-Federal Grant – State Contracts	-
Less Sale of Goods and Services - WMD - Lab Support	-
Less Non-Operating Transfer to Working Capital TF:	-
Less Non-Operating Transfer to DFS/Assessments on Investments:	-
Less Service Charge to General Revenue 7.3%:	-
Less Non Operating Transfer to DOH/Safe Drinking Water:	-
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 387,707</u>
Multiplied by 5%	X 5%
Total 5% Reserve for Child Support Incentive Trust Fund - 2075	<u><u>\$ 19,385</u></u>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Revenue
Trust Fund Title:	Incentive Trust Fund
Budget Entity:	73000000
LAS/PBS Fund Number:	2-075

	Balance as of 06/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	10,357,822.85	(C)		10,357,822.85
ADD: Outstanding Accounts Receivable	1,293,622.01	(D)		1,293,622.01
ADD: Anticipated Revenue	-	(E)		-
Total Cash plus Accounts Receivable	11,651,444.86	(F)		11,651,444.86
LESS Allowances for Uncollectibles	0	(G)		-
LESS Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	1,177.59	(I)		1,177.59
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	11,650,267.27	(K)		11,650,267.27 **

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:	2012 - 2013
Department Title:	Department of Revenue
Trust Fund Title:	Incentive Trust Fund
LAS/PBS Fund Number:	2-075

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 10,879,296.27 (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 770,971.00 (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE:

11,650,267.27 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

11,650,267.27 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

Section III Adjustment – Schedule One Narrative (2092)

Compensated Absence payable not carried forward: \$9,127. The adjustment is an increase in fund balance as a result of payables not carried forward as of 6/30/2010. Payables that are not carried forward decrease recorded obligations and have a positive impact on the fund balance.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Revenue **Budget Period:** 2012-2013
Program: Certification Program
Fund: 2092 Certification Program Trust Fund

Specific Authority: F.S. 195
Purpose of Fees Collected: Education Programs

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 2010 - 11	FY 2011 - 12	FY 2012 - 13
<u>Receipts:</u>			
Sales of Goods & Services/Non-State	445,789	949,857	1,558,635
Sales of Goods & Services "Previous Year"		608,778	
Total Fee Collection to Line (A) - Section III	445,789	1,558,635	1,558,635

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	189,253	197,369	197,369
Other Personal Services			
Expenses			
Operating Capital Outlay			
Property App./Tax Coll. Cert. Prog	135,052	485,000	485,000
Aerial Photography and Mapping	141,710	876,266	876,266
Indirect Costs Charged to Trust Fund	27,823		
Total Full Costs to Line (B) - Section III	493,838	1,558,635	1,558,635

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	445,789	1,558,635	1,558,635
TOTAL SECTION II	(B)	493,838	1,558,635	1,558,635
TOTAL - Surplus/Deficit	(C)	(48,049)	-	-

EXPLANATION of LINE C:
The cash balance in the fund is sufficient to cover all deficits.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Revenue
Trust Fund Title:	Certification Trust Fund
Budget Entity:	73000000
LAS/PBS Fund Number:	2-092

	Balance as of 06/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	611,142.04	(A)		611,142.04
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: Anticipated Revenue		(E)		
Total Cash plus Accounts Receivable	611,142.04	(F)		611,142.04
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	2,364.70	(H)		2,364.70
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/2011	608,777.34	(K)		608,777.34 **

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: 2012 - 2013

Department Title:

Department of Revenue

Trust Fund Title:

Certification Trust Fund

LAS/PBS Fund Number:

2-092

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

589,268.88 (A)

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)

Compensated Absences

8,175.41 (D)

Compensated Absences

11,333.05 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

608,777.34 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

608,777.34 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

Revenue Estimation Methods – Child Support Enforcement Application and Program Revenue Trust Fund 2104

Interest on collections State Share on 2081: FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates.

Interest on collections Federal Share on 2081: FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates from the 2011 receipts less Federal share of a non recurring receipt.

Interest on collections in the SDU State Share: FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates.

Interest on collections in the SDU Federal Share: FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates.

Cost Recovery State Share: FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates.

Cost Recovery Federal Share: FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates.

Investment Income: FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates.

State share of SDU fee from Clerk of Court System: FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates.

Expenditure True Up from 2261: To adjust for the State share of 9/30/2011 reversions.

5 Percent Trust Fund Reserve Calculation - 2104

The 5 Percent Trust Fund Reserve must include a detailed calculation to determine how the reserve amount was calculated in the Schedule I. The following example can be used as a basis for determining the 5 Percent Trust Fund Reserves calculation.

Trust Fund Reserve calculation:

Child Support Inforcement Application & Program Revenue Trust Fund - 2104

Total Revenues for Fiscal Year 11/12:	\$ 5,099,964
Less Federal Funds:	\$ (2,552,739)
Less Bond Proceeds:	-
Less Operating Transfer to DMS STW Contract:	-
Less Non-Operating Transfer to Administrative TF:	-
Less Non-Federal Grant – State Contracts	-
Less Sale of Goods and Services - WMD - Lab Support	-
Less Non-Operating Transfer to Working Capital TF:	-
Less Non-Operating Transfer to DFS/Assessments on Investments:	(3,222.0)
Less Service Charge to General Revenue 7.3%:	-
Less Non Operating Transfer to DOH/Safe Drinking Water:	-
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 2,544,003</u>
Multiplied by 5%	X 5%
Total 5% Reserve for Application & Program Revenue Trust Fund - 2104	<u><u>\$ 127,200</u></u>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Revenue
Trust Fund Title:	Application Trust Fund
Budget Entity:	73000000
LAS/PBS Fund Number:	2-104

	Balance as of 06/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	36,539.94	(A)		36,539.94
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	1,193,438.26	(C)		1,193,438.26
ADD: Outstanding Accounts Receivable	2,867,058.27	(D)		2,867,058.27
ADD: Anticipated Revenue		(E)		
Total Cash plus Accounts Receivable	4,097,036.47	(F)		4,097,036.47
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	2,027,996.31	(I)		2,027,996.31
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/2011	2,069,040.16	(K)		2,069,040.16 **

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

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Revenue
LAS/PBS Fund Number:	Application Trust Fund
	2-104

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 2,069,040.16 (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:

2,069,040.16 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

2,069,040.16 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

Fund 2115 Unfunded Budget

Pursuant to s. 61.181(2)(b) F. S., this fund is used exclusively for the development, implementation, and operation of the Clerk of Court Child Support Enforcement Collection System to be operated by the depositories, including the automation of civil case information necessary for the State Case Registry. The department shall contract with the Florida Association of Court Clerks and the depositories to design, establish, operate, upgrade, and maintain the automation of the depositories to include but not limited to, the provision of on line electronic transfer of information to the IV-D agency.

From time to time, the Association recommends a significant upgrade(s) to the system and if the Department agrees, and sufficient cash is available, the appropriation from the fund is used to pay the cost of the upgrade. For example, four upgrades were contracted for and completed in FY 2005-06.

The state's liability is capped. Pursuant to s. 61.181(2)(b) F. S., the department's obligation to fund the automation of the depositories is limited to the state share of funds available in the Clerk of the Court Child Support Enforcement Collection System Trust Fund.

Revenue Estimation Methods – Clerk of the Court Child Support Enforcement Collection System Trust Fund 2115

Fees: The FY 2010-11 collections (less the unidentified receipt liability) have been straight lined for FY 2011-12 and 2012-13.

5 Percent Trust Fund Reserve Calculation - 2115

The 5 Percent Trust Fund Reserve must include a detailed calculation to determine how the reserve amount was calculated in the Schedule I. The following example can be used as a basis for determining the 5 Percent Trust Fund Reserves calculation.

Trust Fund Reserve calculation:

Clerk of the Court Collection System Trust Fund - 2115

Total Revenues for Fiscal Year 10/11:	\$ 456,192
Less Federal Funds:	-
Less Bond Proceeds:	-
Less Operating Transfer to DMS STW Contract:	-
Less Non-Operating Transfer to Administrative TF:	-
Less Non-Federal Grant – State Contracts	-
Less Sale of Goods and Services - WMD - Lab Support	-
Less Non-Operating Transfer to Working Capital TF:	-
Less Non-Operating Transfer to DFS/Assessments on Investments:	-
Less Service Charge to General Revenue 7.3%:	-
Less Non Operating Transfer to DOH/Safe Drinking Water:	-
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 456,192</u>
Multiplied by 5%	X 5%
Total 5% Reserve for Clerk of the Court Collection System TF 2115	<u><u>\$ 22,810</u></u>

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2012 - 13

Department: Revenue
Budget Entity: 73300600; 73300700; 73300800; 73300900
Fund: 2115 Court/CSE Collection Systems Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2010 - 11	FY 2011 - 12	FY 2012 - 13
Fees collected pursuant to s.61.181(2)(b), F.S.	308,763	149,619	0
<u>(These funds shall be used exclusively for the</u>			
<u>development, implementation, and operation</u>			
<u>of the Clerk of the Court Child Support</u>			
<u>Enforcement Collection System to be operated</u>			
<u>by the depositories...)</u>			
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	308,763	149,619	-

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Revenue
Trust Fund Title:	Clerk of Court Child Support Collection System
Budget Entity:	73000000
LAS/PBS Fund Number:	2-115

	Balance as of 06/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	308,762.56	(A)		308,762.56
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: Anticipated Revenue		(E)		
Total Cash plus Accounts Receivable	308,762.56	(F)		308,762.56
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/2011	308,762.56	(K)		308,762.56 **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:

Department of Revenue

Trust Fund Title:

Clerk of Court Child Support Collection System

LAS/PBS Fund Number:

2-115

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 308,762.56 (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:

308,762.56 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

308,762.56 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

Adjustments Explanations – Federal Grants Trust Fund 2261

Operating Reversions Adjustment 9/30/2010: The adjustment is an increase in fund balance as a result of reverting payables that were carried forward.

Operating Reversions Adjustment 9/30/2011: The adjustment is an increase in fund balance as a result of reverting payables that were carried forward.

Operating Payable at 6/30/10 not certified – Compensated Leave: The adjustment is an increase in fund balance as a result of payables not carried forward. Payables that are not carried forward decrease recorded obligations and have a positive impact on the fund balance.

Approved B Certified Forwards at 6/30/2010: The adjustment is a decrease to fund balance.

Revenue Estimation Methods – Federal Grants Trust Fund 2261

Federal Grant 93.563: Sufficient revenue is projected to cover the federal share of all projected expenditures net of all anticipated program income.

Federal Grant: 93.564: Projection is based on Grant Budget.

Fed Share of Collections from 2081: Straight line projection from FY 2010-11.

Fed Share of Interest from 2104: Straight line projection from FY 2010-11.

Fed Share of Costs from 2104: Straight line projection from FY 2010-11.

Fed Share of SDU Fees: Straight line projection from FY 2010-11.

Federal Share of CSE Annual Fee: Based on statistical projection of eligible cases.

Federal Share of Undistributable Collections: Projection is based on the Quarter ending 6/30/2011 collections.

Federal Share of Undistributable Collections: Straight line projection from FY 2010-11.

Federal fees from 2104: Straight line projection from FY 2010-11.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012-13
Trust Fund Title:	Department of Revenue
Budget Entity:	Federal Grants
LAS/PBS Fund Number:	73000000
	2-261

	Balance as of 06/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	10,728,477.12	(A)	-	10,728,477.12
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	24,429,361.71	(D)		24,429,361.71
ADD: Anticipated Revenue	296,156.82	(E)		296,156.82
Total Cash plus Accounts Receivable	35,453,995.65	(F)	-	35,453,995.65
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	20,056,922.48	(H)		20,056,922.48
Approved "B" Certified Forwards	448,722.46	(H)		448,722.46
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	5,499,774.30	(I)		5,499,774.30
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/2011***	9,448,576.41	(K)	-	9,448,576.41 **

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 2011

***The difference of \$608,868 is the "Fund Balance Reserved for Encumbrances" shown on the trial balance for FY 09-10.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Revenue
LAS/PBS Fund Number:	Federal Grants
	2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 9,409,555.76 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

0.00 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description 0.00 (C)

SWFS Adjustment # and Description 0.00 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (448,722.46) (D)

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

A/P not C/F-Compensated Absences 191,586.29 (D)

Anticipated Revenue 296,156.82 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

9,448,576.41 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

8,839,708.00 (F)

DIFFERENCE:

608,868.41 (G)*

***SHOULD EQUAL ZERO.**

The difference of \$608,868 is due to the "Fund Balance Reserved for Encumbrances."

2455 – Section III Adjustments

Payables Emergency Distribution: The adjustment is an increase in fund balance as a result of payables not carried forward as of 6/30/2010. Payables that are not carried forward decrease recorded obligations and have a positive impact on the fund balance.

Payables Inmate Supplemental: The adjustment is an increase in fund balance as a result of payables not carried forward as of 6/30/2010. Payables that are not carried forward decrease recorded obligations and have a positive impact on the fund balance.

Payables Due to General Revenue: To accurately reflect the decrease in available Unreserved Fund Balance due to a current year payable to GR. These transactions are not included in the operating expenditures used by the Schedule I reporting system.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Revenue
Budget Entity:	Local Government Half-Cent Sales Tax
LAS/PBS Fund Number:	73000000
	2455

	Balance as of 06/30/2011		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	112,049,999.77	(A)			112,049,999.77
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable	11,586,662.31	(D)			11,586,662.31
ADD: Anticipated Revenue		(E)			
Total Cash plus Accounts Receivable	123,636,662.08	(F)			123,636,662.08
LESS: Allowances for Uncollectibles		(G)			
LESS: Approved "A" Certified Forwards	-	(H)			-
Approved "B" Certified Forwards		(H)			
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)	122,278,190.23	(I)			122,278,190.23
LESS: _____		(J)			
Unreserved Fund Balance, 07/01/11	1,358,471.85	(K)			1,358,471.85 **

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: 2012 - 2013

Department Title:

Department of Revenue

Trust Fund Title:

Local Government Half-Cent Sales Tax

LAS/PBS Fund Number:

2455

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0.00	(A)
--	-------------	-----

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)
----------------------------------	--	-----

Emergency Distributions	1,259,058.84	(D)
-------------------------	--------------	-----

Inmate Supplemental	49,412.98	(D)
---------------------	-----------	-----

Payable due to GR	50,000.03	(D)
-------------------	-----------	-----

ADJUSTED BEGINNING TRIAL BALANCE:

	1,358,471.85	(E)
--	---------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

	1,358,471.85	(F)
--	---------------------	-----

DIFFERENCE:

	(0.00)	(G)*
--	---------------	------

***SHOULD EQUAL ZERO.**

2510 – Section III Adjustments

Payables Due to General Revenue: To accurately reflect the decrease in available Unreserved Fund Balance due to a current year payable to GR. These transactions are not included in the operating expenditures used by the Schedule I reporting system.

2011 Receivable: To accurately reflect the decrease in available Unreserved Fund Balance by \$137,003 as a result of the difference between 09-10 and 10-11 receivables.

Approved B Certified Forwards at 6/30/2010: The adjustment is a decrease to fund balance.

Payable Insurance Recoveries: To accurately reflect the decrease in available Unreserved Fund Balance due to a current year payable for insurance recoveries. These transactions are not included in the operating expenditures used by the Schedule I reporting system.

Revenue Estimating Methodology Narrative 2510 – Operating Trust Fund

Revenue estimate calculations for Fiscal Year 2011-12 and 2012-13 are based on the following methodology:

Florida Statutes permit the Department of Revenue to deduct administrative costs incurred in the collection, administration, enforcement, and distribution of various taxes. The amounts of administrative costs that can be retained vary among the different taxes.

The methodology for determining the amount of administrative cost revenues for fiscal years 2011-12 and 2012-13 are calculated using anticipated operating expenditures, appropriations, and statutory authority for administrative costs.

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

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 : 2510 - Operating Trust Fund

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 10-11 (A01)	Amount FY 11-12 (A02)	Amount FY 12-13 (A03)	Confirmed By
DEP - 2780 Water Quality Assurance Trust Fund	103944	231,092.00	231,092.00	231,092.00	Kathy Shettle - 245-2428
DMS - 2532 Municipal Police & Firemen Premium Tax Trust Fund	185097	100,000.00	100,000.00	100,000.00	Debbie Goodson - 414-0830

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012-13
Trust Fund Title:	Department of Revenue
Budget Entity:	Operations Trust Fund
LAS/PBS Fund Number:	73000000
	2-510

	Balance as of 06/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,131,250.88	(A)		7,131,250.88
ADD: Other Cash (See Instructions)	95226.22	(B)		95,226.22
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	3,390,163.59	(D)	307.80	3,390,471.39
ADD: Anticipated Revenue		(E)		-
Total Cash plus Accounts Receivable	10,616,640.69	(F)	307.80	10,616,948.49
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	3,581,456.54	(H)		3,581,456.54
Approved "B" Certified Forwards	1,119,721.25	(H)		1,119,721.25
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	972,399.50	(I)		972,399.50
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/11	4,943,063.40	(K)	307.80	4,943,371.20 **

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

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Revenue
LAS/PBS Fund Number:	Operations Trust Fund
	2-510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 4,838,031.78 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

(53,207.50) (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 (1,119,721.25) (D)

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

A/P not C/F-Operating Categories 972,399.50 (D)

DUE to GR Payable 262,407.26 (D)

DUE to DFS - FEMA 43,153.61 (D)

SWFS Adjustment Receiveable from FDLE 307.80 (D)

ADJUSTED BEGINNING TRIAL BALANCE:

4,943,371.20 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

4,943,371.20 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

2588 – Narrative Explanation

In fiscal year 2010-11, a taxpayer incorrectly completed their tax return causing a mis-deposit of \$90 into the Clerks of Court Trust Fund (2588).

This fund should be zero. DOR is requesting non-operating authority to transfer the \$90 to the correct fund. Upon completion, DOR will request that DFS deactivate this fund.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012-13
Trust Fund Title:	Department of Revenue
Budget Entity:	Clerks of Court
LAS/PBS Fund Number:	73000000
	2-588

	Balance as of 06/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90.00	(A)		90.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: Anticipated Revenue		(E)		
Total Cash plus Accounts Receivable	90.00	(F)		90.00
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/2011	90.00	(K)		90.00 **

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: 2012 - 2013

Department Title:

Department of Revenue

Trust Fund Title:

Clerks of Court

LAS/PBS Fund Number:

2-588

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

(A)

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)

A/P From Suspense

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

(E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

(F)

DIFFERENCE:

(G)*

***SHOULD EQUAL ZERO.**