



## **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

BEGINNING TRIAL BALANCE FOR 20-2-021  
 ADMINISTRATIVE TRUST FUNDS  
 JULY 01, 2012

730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	5,023,553.68
000300		0.00
000314		0.00
004000		0.00
	** GL 11100 TOTAL	5,023,553.68
11110	PETTY CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	25,000.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,007,279,951.50
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	2,143,182.21
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,497,299.05
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000502		724,699.40
005900		7,961,999,484.26
	** GL 15100 TOTAL	7,962,724,183.66
15200	TAXES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000300		147,956,656.48
000301		84,914,607.39
000303		7,858,433.63
000314		44,032,623.73
000316		376,969.61
000318		4,632,660.59
000331		52,382,479.17
	** GL 15200 TOTAL	342,154,430.60
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500		6,068.23
000502		18,091.93
	** GL 15300 TOTAL	24,160.16

BEGINNING TRIAL BALANCE FOR 20-2-021  
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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
15700	FEES RECEIVABLE	
000125		19,749,354.70
001200		808,289.25
001225		1,780,345.08
	** GL 15700 TOTAL	22,337,989.03
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	0.00
005900		7,449,907,909.00-
	** GL 15900 TOTAL	7,449,907,909.00-
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
005900		29,222.90
	** GL 16100 TOTAL	29,222.90
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 16200 TOTAL	0.00
16201	DUE FM CSE CLEARING TF/081002	
001500		3,560,136.26
16202	DUE FROM OPERATING TRUST FUND	
001500		0.00
16203	DUE FM GAS TAX COLLECTION TF/319001	
001500		1,633,435.93
001600		6,996,632.86
	** GL 16203 TOTAL	8,630,068.79
16206	DUE FM SALES TAX/74-1-000405	
001512		8,059,174.21
001600		5,457,596.19
004000		10,243,100.00
	** GL 16206 TOTAL	23,759,870.40
16208	DUE FM FEDERAL GRANTS TF/261017	
001500		3,516,908.11
001800		89,000.00
005900		0.00
040000	EXPENSES	160,650.00
	** GL 16208 TOTAL	3,766,558.11

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16209	DUE FM WAR PY/AUD ASST - PRO-RATED	
000316		343,443.00
040000	EXPENSES	0.00
	** GL 16209 TOTAL	343,443.00
16210	DUE FM CSE INCENTIVE TF/20-2-075001	
001500		2,736,423.32
16211	DUE FROM VOTED GAS TAX/777001	
000300		1,171,705.78
001500		66,785.65
	** GL 16211 TOTAL	1,238,491.43
16223	DUE FM CSE APPLICATION & USER FEE TF	
001500		1,658,524.31
16229	DUE FM ST ALT FUEL USER/618001	
001600		13,554.49
001800		74,072.55
	** GL 16229 TOTAL	87,627.04
16231	DUE FROM AUDIT ASSESSMENTS/74-2-975001	
000100		0.00
000307		23,555,040.61
	** GL 16231 TOTAL	23,555,040.61
16232	DUE FM LOCAL OPTION GAS TAX/448001	
000300		7,435,805.73
001500		636,450.93
	** GL 16232 TOTAL	8,072,256.66
16233	DUE FM POLLUTANT TAX TF/544001	
001500		264,934.09
16235	DUE FROM WARRANT PAYMENTS/74-2-021045	
040000	EXPENSES	0.00
16236	DUE FM GR RECEIPTS/74-1-000405	
001500		904.49
170000	TRANSFERS TO G.R.	4,259,367.22
	** GL 16236 TOTAL	4,260,271.71

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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16241 000110	DUE FM SLD WASTE MNGT CLR TF/645002	13,095,409.84
16244 001607	DUE FM COMMUNICATION SERVICE TAX/46500	9,070,745.81
16250 001500	DUE FROM GR/000407	3,821,752.00
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
000100		108,252.85
000400		75,396.40
001500		6.00
005900		0.00
	** GL 16300 TOTAL	183,655.25
16303 000000	DUE FM DEPT OF ENVIROMENTAL PROTECTION BALANCE BROUGHT FORWARD	0.00
16304 001903	DUE FM DEPT OF LAW ENFORCEMENT	380.40
16305 000000	DUE FM DEPT OF BUSINESS & PROF REGULAT BALANCE BROUGHT FORWARD	0.00
001612		555,201.65
001903		6,602.65
	** GL 16305 TOTAL	561,804.30
16306 000000	DUE FM DEPT OF MANAGEMENT SERVICES BALANCE BROUGHT FORWARD	0.00
001600		18,142,763.00
181033	TR/AGY/DFS & DMS-2% PRM TX	0.00
181044	TR/DMS/2% PREMIUM TAX	0.00
	** GL 16306 TOTAL	18,142,763.00
16311 001500	DUE FM DHSMV	1,532,218.29
001600		212,616.92
	** GL 16311 TOTAL	1,744,835.21
16315 040000	DUE FM GENERAL REVENUE EXPENSES	0.00

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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16319	DUE FROM AWI	
000100		0.00
001510		1,889,509.83
	** GL 16319 TOTAL	1,889,509.83
16400	DUE FROM FEDERAL GOVERNMENT	
000700		17,011,617.24
16501	DUE FROM COUNTIES	
001800		0.00
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	38,730.50
	** GL 17100 TOTAL	38,730.50
25100	ADVANCES TO OTHER FUNDS BETWEEN DEPART	
000000	BALANCE BROUGHT FORWARD	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	28,473,941.04
040000	EXPENSES	7,040,581.38
050021	AERIAL PHOTO AND MAPPING	48,662.89
060000	OPERATING CAPITAL OUTLAY	7,259,733.19
060000	CF OPERATING CAPITAL OUTLAY	0.00
100021	ACQUISITION/MOTOR VEHICLES	15,922.00-
100049	PROP APP/TAX COLL CERT PRG	13,127.21-
100260	CATEGORY NAME NOT ON TITLE FILE	138,810.90-
102877	PUR/SVCS-CHILD SUPP ENF	2,154,677.28-
	** GL 27600 TOTAL	40,500,381.11
27603	FURN & EQUIP TRF FM HRS	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 27603 TOTAL	0.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	185,133.85-
040000	EXPENSES	4,603,444.23-
050021	AERIAL PHOTO AND MAPPING	28,118.53-
060000	OPERATING CAPITAL OUTLAY	17,747,609.70-
100021	ACQUISITION/MOTOR VEHICLES	40,507.00-

BEGINNING TRIAL BALANCE FOR 20-2-021  
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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100049	PROP APP/TAX COLL CERT PRG	16,395.07-
100260	CATEGORY NAME NOT ON TITLE FILE	10,254.00-
102877	PUR/SVCS-CHILD SUPP ENF	80,575.02-
	** GL 27700 TOTAL	22,712,037.40-
27701	ACCUMULATED DEPRECIATION-FURN & EQUIP	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 27701 TOTAL	0.00
27703	PROPERTY DEPRECIATION	
060000	OPERATING CAPITAL OUTLAY	0.00
28400	PROPERTY UNDER CAPITAL LEASE	
060000	OPERATING CAPITAL OUTLAY	477,793.00
28500	ACC DEPR - PROPERTY UNDER CAPITAL LEAS	
060000	OPERATING CAPITAL OUTLAY	477,793.00-
29203	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF    SALARIES AND BENEFITS	393,352.18-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF    OTHER PERSONAL SERVICES	75,684.38-
040000	EXPENSES	447,325.27-
040000	CF    EXPENSES	1,725,533.04-
050021	AERIAL PHOTO AND MAPPING	0.00
050021	CF    AERIAL PHOTO AND MAPPING	56,250.00-
050343	COUNTY TAX FORMS	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF    OPERATING CAPITAL OUTLAY	157,358.49-
100049	PROP APP/TAX COLL CERT PRG	0.00
100049	CF    PROP APP/TAX COLL CERT PRG	16,786.72-
100220	ADMINISTRATION OF UNEMPLOYMENT COMPENSATION	0.00
100220	CF    ADMINISTRATION OF UNEMPLOYMENT COMPENSATION	1,293.01-
100777	CONTRACTED SERVICES	34,057.58-
100777	CF    CONTRACTED SERVICES	1,522,273.28-
102877	PUR/SVCS-CHILD SUPP ENF	1,580,850.81
102877	CF    PUR/SVCS-CHILD SUPP ENF	13,724,862.13-
102900	PUR/SVCS - COLLECTION AGEN	0.00
102900	CF    PUR/SVCS - COLLECTION AGEN	156,331.20-
181031	TR/RECIP-CHLD SPPT COL-DST	0.00

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
181033	TR/AGY/DFS & DMS-2% PRM TX	0.00
181323	TR/LOCAL COMMUN TAX CL TF	63,431,055.53-
210008	DCF DATA CENTER	0.00
210010	TRC - DMS	0.00
210022	NORTHWOOD SRC (NSRC)	560,752.16-
210023	NORTHWEST REGIONAL DC	0.00
210023	CF NORTHWEST REGIONAL DC	9,995.91-
210028	NSRC DEPRECIATION	188,787.00-
310063	DIST/FL ENDOWMENT FOUND	145,142.09-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
311001	DIS/CHILD SUPPORT PAYMENTS	0.00
315302	DIS/TOLL VIOL FEES TO DOR	233,418.74-
	** GL 31100 TOTAL	81,299,407.90-
31110	ACCOUNTS PAYABLE REFUNDS	
040000	EXPENSES	0.00
220020	REFUND STATE REVENUES	5,540,224.86-
	** GL 31110 TOTAL	5,540,224.86-
31115	ACCOUNTS PAYABLE - REISSUES	
000000	BALANCE BROUGHT FORWARD	0.00
920000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31115 TOTAL	0.00
31120	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100713	CONTRACT AUDITING	0.00
	** GL 31120 TOTAL	0.00
31121	DUE TO SUS CONCURRENCY TF	
030000	CF OTHER PERSONAL SERVICES	0.00
31122	GENERAL LEDGER NAME NOT ON FILE	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
050021	AERIAL PHOTO AND MAPPING	0.00
050021	CF AERIAL PHOTO AND MAPPING	0.00



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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
050343 CF	COUNTY TAX FORMS	0.00
060000 CF	OPERATING CAPITAL OUTLAY	0.00
	** GL 31122 TOTAL	0.00
31123	GENERAL LEDGER NAME NOT ON FILE	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
102877	PUR/SVCS-CHILD SUPP ENF	0.00
	** GL 31123 TOTAL	0.00
31124	GENERAL LEDGER NAME NOT ON FILE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
102877	PUR/SVCS-CHILD SUPP ENF	0.00
102900	PUR/SVCS - COLLECTION AGEN	0.00
107040	TR/DMS/HR SVCS/STW CONTRACT	0.00
	** GL 31124 TOTAL	0.00
31125	ACCOUNTS PAYABLE - CUSTODIAL PARENTS	
181031	TR/RECIP-CHLD SPPT COL-DST	101,219,542.03-
311001	DIS/CHILD SUPPORT PAYMENTS	510,314,836.00-
	** GL 31125 TOTAL	611,534,378.03-
31126	AP OVERSTATED - 2010-2011	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100049	PROP APP/TAX COLL CERT PRG	0.00
100220	ADMINISTRATION OF UNEMPLOYMENT COMPENSATION	0.00
100777	CONTRACTED SERVICES	0.00
102877	PUR/SVCS-CHILD SUPP ENF	0.00
102877 CF	PUR/SVCS-CHILD SUPP ENF	0.00
102900	PUR/SVCS - COLLECTION AGEN	0.00
210008	DCF DATA CENTER	0.00
210008 CF	DCF DATA CENTER	0.00
210018	DATA PROCESSING SERVICES - STATE TECHNOL OF	0.00
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	0.00
210022	NORTHWOOD SRC (NSRC)	0.00
210022 CF	NORTHWOOD SRC (NSRC)	0.00
210023	NORTHWEST REGIONAL DC	0.00

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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
210028	NSRC DEPRECIATION	0.00
210028 CF	NSRC DEPRECIATION	0.00
	** GL 31126 TOTAL	0.00
32900 000000	ACCRUED INTEREST PAYABLE BALANCE BROUGHT FORWARD	0.00
33101 002700	SALES TAX SECURITY DEPOSITS PAYABLE	0.00
33102 002700	SECURITY DEPOSITS PAYABLE	0.00
33104 002700	ILLEGAL DRUGS/ESCROW ACCOUNT	0.00
35100 102877	DUE TO STATE FUNDS, WITHIN DIVISION PUR/SVCS-CHILD SUPP ENF	0.00
102877 CF	PUR/SVCS-CHILD SUPP ENF	29,222.90-
	** GL 35100 TOTAL	29,222.90-
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
040000 CF	EXPENSES	249,650.00-
102877	PUR/SVCS-CHILD SUPP ENF	0.00
181041	TR/IN FUND/FD ID/BE ALIGN	0.00
	** GL 35200 TOTAL	249,650.00-
35202 181039	DUE TO REVENUE SHARING TF COUNTIES TR/REV SHARING TF-COUNTIES	3,657,663.92-
35203 181368	DUE TO OPERATING TRUST FUND GTA/510021 TR/OPERATING TF	1,885,933.92-
35204 181025	DUE TO CSE INCENTIVE TF/075001 TR/CITF & FGTF/REC INCENTV	0.00
181041	TR/IN FUND/FD ID/BE ALIGN	0.00
185080	TR TO ADMIN TF	0.00
	** GL 35204 TOTAL	0.00
35205 000300	DUE TO 9TH CENT GAS TAX/777001	0.00

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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35206 000000 181031	DUE TO CSE APPLICATION & USER FEE TF/1 BALANCE BROUGHT FORWARD TR/RECIP-CHLD SPPT COL-DST	0.00 1,791,740.26-
	** GL 35206 TOTAL	1,791,740.26-
35208 000300	DUE TO LOCAL OPTION GAS TAX/448001	0.00
35209 181037 310375 315078	DUE TO REVENUE SHARING TF-CITIES/50100 TR/MUNICPL REV SHARING TF TRAN/ALTERNATIVE FUEL USER TR/MUN FUEL TX TO REV SH	1,799,932.27- 13,554.49- 6,996,632.86-
	** GL 35209 TOTAL	8,810,119.62-
35210 101137 181025 181031	DUE TO CSE FEDERAL GRANTS TF/261017 CSE ANNUAL FEE TR/CITF & FGTF/REC INCENTV TR/RECIP-CHLD SPPT COL-DST	3,821,752.00- 2,736,423.32- 1,768,396.00-
	** GL 35210 TOTAL	8,326,571.32-
35212 102877	DUE TO CSE CLEARING TF/081002 PUR/SVCS-CHILD SUPP ENF	0.00
35216 001500 181368	DUE TO EXE SVCS PROGRAM - ADM COSTS/51 TR/OPERATING TF	0.00 224,997.22-
	** GL 35216 TOTAL	224,997.22-
35217 004000	DUE TO GAS TAX COLLECTION TF/319001	8,607,511.51-
35219 001500 181368 185080	DUE TO INFORMATION SVCS PROGRAM - ADM TR/OPERATING TF TR TO ADMIN TF	0.00 490,675.46- 0.00
	** GL 35219 TOTAL	490,675.46-
35220 000305 315042	DUE TO LOOP TOURIST DEV TAX/460001 TR/IN-LCAL OPT TRST DEV TF	111,100.00- 904.49-
	** GL 35220 TOTAL	112,004.49-

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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35221 181041	DUE TO EXE FEDERAL GRANTS TF/261032 TR/IN FUND/FD ID/BE ALIGN	2,528,256.36-
bÿ 181035	3 5 2 2 5 DUE TO LOCAL GOV N ' T 1 / 2ÿÿ S A L E S T A X T F TR/LG/HALF CENT SALE TX TF	12,610,371.67-
35226 181041	DUE TO ISPFEDERAL GRANTS/261033 TR/IN FUND/FD ID/BE ALIGN	988,651.75-
35232 000400 001603	DUE TO 2% PREMIUM TAX TF/733001	343,443.00- 4,259,367.22- 4,602,810.22-
	** GL 35232 TOTAL	
35233 000305 181321	DUE TO DISCRETIONARY SALES TF/459002 TR/DISCR SALES SURTX CL TF	10,132,000.00- 4,519,548.35- 14,651,548.35-
	** GL 35233 TOTAL	
35237 000100	DUE TO LOCAL ALT FUEL USER/449001	74,072.55-
35238 005000	DUE TO MOTOR VEH RENTAL TF/494001	13,095,409.84-
35241 040000	DUE TO MTR VEH WARR TF/492002 EXPENSES	0.00
35243 181027	DUE TO FEDERAL GRANTS TF TR/GDTF-FED SHARE PRG INCM	1,658,524.31-
35245 000400	DUE TO COMM SERV TAX/465001	23,555,040.61-
35300 000000 002800 040000 040000 102877 102877 103241 181042 210008 210008	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES EXPENSES PUR/SVCS-CHILD SUPP ENF CF PUR/SVCS-CHILD SUPP ENF RISK MANAGEMENT INSURANCE TR/DFS/2% PREMIMUM TAX DCF DATA CENTER CF DCF DATA CENTER	0.00 43,153.61- 121,716.29 121,716.29- 63,935.00 63,935.00- 0.00 4,793,815.70- 1,883,779.60 1,883,779.60-

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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
210021	SOUTHWOOD SRC	110,096.34
210021 CF	SOUTHWOOD SRC	110,096.34-
210022	NORTHWOOD SRC (NSRC)	560,752.16
210022 CF	NORTHWOOD SRC (NSRC)	560,752.16-
210028	NSRC DEPRECIATION	188,787.00
210028 CF	NSRC DEPRECIATION	188,787.00-
220020	REFUND STATE REVENUES	0.00
310148	DIST/FIREFIGHTERS SUP COMP	5,400.00-
315082	TR/EMER MGMT PRE & ASST TF	1,982,956.00-
	** GL 35300 TOTAL	6,825,325.31-
35302	DUE TO DEPT OF HEALTH	
102877	PUR/SVCS-CHILD SUPP ENF	0.00
181029	TR/DOH-VITAL STATISTIC SVC	55,802.59-
	** GL 35302 TOTAL	55,802.59-
35303	DUE TO DEPT OF TRANSPORTATION	
315070	TRANS/ST TRANSPORTATION TF	181,727,960.36-
35304	DUE TO STATE BOARD OF ADMINISTRATION	
310163	DIST SBA/ALTER. FUEL USER	29,466.28-
310229	PAYMENTS TO SBA	123,480.57-
311007	DIS/5TH&6TH CT/SBA/CO/FUEL	16,368,895.13-
	** GL 35304 TOTAL	16,521,841.98-
35305	DUE TO DEPT OF LAW ENFORCEMENT	
040000	EXPENSES	5,842.25
040000 CF	EXPENSES	11,514.25-
102877	PUR/SVCS-CHILD SUPP ENF	7,404.00
102877 CF	PUR/SVCS-CHILD SUPP ENF	7,404.00-
	** GL 35305 TOTAL	5,672.00-
35306	DUE TO DEPT OF CHILDREN & FAMILIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
102877	PUR/SVCS-CHILD SUPP ENF	0.00
181031	TR/RECIP-CHLD SPPT COL-DST	149,817.00-
210008	DCF DATA CENTER	1,883,779.60-
210028	NSRC DEPRECIATION	0.00
	** GL 35306 TOTAL	2,033,596.60-
35307	DUE TO DEPT OF COMMUNITY AFFAIRS	
310171	DIST/STATE HOUSING TF	0.00
310172	DIST/LOCAL GOV HOUSING TF	0.00
315082	TR/EMER MGMT PRE & ASST TF	0.00
	** GL 35307 TOTAL	0.00

BEGINNING TRIAL BALANCE FOR 20-2-021  
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 JULY 01, 2012

730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35308	DUE TO STATE COURT SYSTEM	
040000	EXPENSES	500.00
040000	CF EXPENSES	500.00-
102877	PUR/SVCS-CHILD SUPP ENF	301,947.22
102877	CF PUR/SVCS-CHILD SUPP ENF	773,990.14-
	** GL 35308 TOTAL	472,042.92-
35309	DUE TO DEPT OF AGRICULTURE	
311021	DIS/GENERAL INSPECTION TF	77,059.39-
315073	TR/AGR EMERGENCY ERAD TF	885,388.04-
	** GL 35309 TOTAL	962,447.43-
35310	DUE TO DEPT OF ENVIRONMENTAL PROTECTIO	
315300	DIS/PERC TF	0.00
35311	DUE TO DEPT OF MANAGEMENT SERVICES	
040000	EXPENSES	388,802.15
040000	CF EXPENSES	1,203,529.00-
100049	PROP APP/TAX COLL CERT PRG	0.00
100049	CF PROP APP/TAX COLL CERT PRG	250.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	350,000.00-
102877	PUR/SVCS-CHILD SUPP ENF	0.00
181044	TR/DMS/2% PREMIUM TAX	11,549,174.95-
210010	TRC - DMS	0.00
210021	SOUTHWOOD SRC	110,096.34-
210021	CF SOUTHWOOD SRC	8,745.17-
315300	DIS/PERC TF	14,138.66-
	** GL 35311 TOTAL	12,847,131.97-
35312	DUE TO DEPT OF BANKING & FINANCE	
103241	RISK MANAGEMENT INSURANCE	5,181.21-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,284.66-
	** GL 35312 TOTAL	6,465.87-
35313	DUE TO EXECUTIVE OFFICE OF THE GOVERNO	
040000	EXPENSES	0.00
040000	CF EXPENSES	500.00-
	** GL 35313 TOTAL	500.00-
35314	DUE TO DEPT OF EDUCATION	
315121	DIS/PECO & DEBT SERVICE TF	675,101.49-

BEGINNING TRIAL BALANCE FOR 20-2-021  
 ADMINISTRATIVE TRUST FUNDS  
 JULY 01, 2012

730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35315 102877	DUE TO DEPT OF HIGHWAY SAFETY AND MV PUR/SVCS-CHILD SUPP ENF	0.00
35316 100777	DUE TO DEPT OF LEGAL AFFAIRS CONTRACTED SERVICES	497.65
100777	CF CONTRACTED SERVICES	500.00-
102877	PUR/SVCS-CHILD SUPP ENF	537,048.39-
102877	CF PUR/SVCS-CHILD SUPP ENF	87,568.34-
310127	DIST/DEPT OF LEGAL AFFAIRS	147,127.01-
	** GL 35316 TOTAL	771,746.09-
35317 102877	DUE TO OTHER DEPARTMENTS PUR/SVCS-CHILD SUPP ENF	0.00
102877	CF PUR/SVCS-CHILD SUPP ENF	125,000.00-
	** GL 35317 TOTAL	125,000.00-
35319 010000	DUE TO DEPT OF INSURANCE SALARIES AND BENEFITS	0.00
35320 000305	DUE TO DEO	2,566.14-
040000	EXPENSES	69,535.42-
102877	PUR/SVCS-CHILD SUPP ENF	28,797.79
102877	CF PUR/SVCS-CHILD SUPP ENF	28,797.79-
310157	DIST/FL INTER TRADE TF	504,746.91-
310171	DIST/STATE HOUSING TF	1,422,152.38-
310172	DIST/LOCAL GOV HOUSING TF	3,327,645.87-
310174	DIST/TOURISM PROM TF	1,870,532.66-
310422	TR/DCA GRANTS & DONATION	42,719.73-
	** GL 35320 TOTAL	7,239,899.11-
35322 040000	DUE TO DEPT OF STATE EXPENSES	0.00
100777	CONTRACTED SERVICES	33,559.93
100777	CF CONTRACTED SERVICES	41,104.83-
102877	PUR/SVCS-CHILD SUPP ENF	0.00
	** GL 35322 TOTAL	7,544.90-
35327 000000	DUE TO DEPT OF ENVIRONMENTAL PROTECTIO BALANCE BROUGHT FORWARD	0.00
310122	DIST/DER SOLID WSTE MGT TF	1,404,610.61-
310173	DIST/ECO MGT AND REST TF	393,764.44-
310322	SERVICE CHARGE TO GEN REV	0.00
310352	TR/FL COASTAL PROTECT TF	455,517.80-
310354	TR/INLAND PROTECT TF	16,330,663.10-

BEGINNING TRIAL BALANCE FOR 20-2-021  
 ADMINISTRATIVE TRUST FUNDS  
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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
310356	TR/WATER QUALITY ASSUR TF	1,241,543.21-
310378	TRSF TO LAND ACQ. TF	569,154.33-
310385	TRANS TO MINERALS TF	299,591.94-
311019	DIS/WATER QUALITY ASSUR TF	73,344.63-
315047	TRANS/DER QUAL ASSUR CL TF	1,190,197.13-
315052	TRANSFER/WTR MGT LANDS TF	1,232,189.79-
315065	DISTR/CONS & REC LANDS TF	1,032,692.39-
	** GL 35327 TOTAL	24,223,269.37-
35329	DUE TO FISH & WILDFILE CONSERVATION CO	
310090	DIS/INV PLANT CONTROL TF	1,193,903.03-
310368	TR/G&FWFC ST GAME TF	208,333.37-
311017	DIS/STATE GAME TRUST FUND	146,689.26-
	** GL 35329 TOTAL	1,548,925.66-
35330	DUE TO JUSTICE ADMINISTRATIVE COMMISSI	
005000		0.00
102877	PUR/SVCS-CHILD SUPP ENF	1,445,886.43-
	** GL 35330 TOTAL	1,445,886.43-
35400	DUE TO FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000400		48,381,974.17-
000700		7,221,718.00-
	** GL 35400 TOTAL	55,603,692.17-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
000700		0.00
102877	PUR/SVCS-CHILD SUPP ENF	0.00
102877	CF PUR/SVCS-CHILD SUPP ENF	2,620,500.00-
110042	CHILD SUPPORT-POL SUBD	625,552.00-
310033	DIS/JURISDICTIONS	162,582,247.88-
310171	DIST/STATE HOUSING TF	0.00
310172	DIST/LOCAL GOV HOUSING TF	0.00
311011	DIS/HALF-CENT SALES TAX	0.00
	** GL 35500 TOTAL	165,828,299.88-
35502	DUE TO COUNTIES AND CITIES	
315119	DIS/LOC COMM SVC TX/JURISD	2,457,538.63-
35503	DUE TO SPECIAL FIRE DISTRICTS	
310148	DIST/FIREFIGHTERS SUP COMP	2,757,724.48-
315070	TRANS/ST TRANSPORTATION TF	0.00
	** GL 35503 TOTAL	2,757,724.48-



BEGINNING TRIAL BALANCE FOR 20-2-021  
 ADMINISTRATIVE TRUST FUNDS  
 JULY 01, 2012

730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35504	DUE TO SOUTH FL WATER MANAGEMENT DIST	
310178	DIS/SOUTH FL WATER MGT DIS	1,243,721.45-
35505	DUE TO MUNICIPALITIES	
310132	DIST/MUNICIPAL-FIREFIGHTER	10,178,869.56-
310138	DIST/MUNIC-LOCAL OPTION	16,560,621.51-
311005	DIS/MUNICIPAL REV SHARING	14,223,697.84-
311011	DIS/HALF-CENT SALES TAX	43,291,963.78-
	** GL 35505 TOTAL	84,255,152.69-
35510	DUE TO COUNTIES	
050490	EMERGENCY DISTRIBUTIONS	1,322,640.37-
050491	INMATE SUPPLEMENTAL DISTR	49,413.00-
310094	DISTRIBUTIONS TO COUNTIES	6,874,523.71-
310131	DIST/COUNTIES-FIREFIGHTERS	7,798,029.52-
310137	DIST/COUNTIES-LOCAL OPTION	38,128,473.94-
310139	DIST/DOCUMENT STAMP SURTAX	1,703,103.54-
310144	DIST/LOCAL ALTER.FUEL USER	67,989.11-
310145	DIST/ALTERNATIVE FUEL USER	13,476.54-
310192	DIST/CO-FISCAL CONSTRAINT	1,365,359.23-
311003	DIS/COUNTY REVENUE SHARING	16,021,837.75-
311009	DIS/7TH CT/CO/MOTOR FUEL	6,802,561.53-
311011	DIS/HALF-CENT SALES TAX	81,415,045.28-
311013	DIS/COUNTIES/OIL/GAS TAX	341,411.04-
311015	CONT SOLID MINERAL SEV TAX	1,800,804.78-
	** GL 35510 TOTAL	163,704,669.34-
35511	DUE TO LOCAL SCHOOL BOARDS	
315050	DIST/LOCAL SCHOOL BOARDS	1,212,295.13-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
000100		104,797.84-
000125		19,749,354.70-
000301		84,914,607.39-
000303		7,858,433.63-
000307		87,407,302.22-
000400		19,364,439.10-
001200		808,289.25-
001225		1,780,345.08-
001512		50,000.05-
040000	EXPENSES	0.00
170000	TRANSFERS TO G.R.	17,982,370.49-
180200	TR/GENERAL REVENUE-SWCAP	28,674.00-
181031	TR/RECIP-CHLD SPPT COL-DST	1,387,234.00-

BEGINNING TRIAL BALANCE FOR 20-2-021  
 ADMINISTRATIVE TRUST FUNDS  
 JULY 01, 2012

730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
181319	TR/GENERAL REVENUE/000405	0.00
310322	SERVICE CHARGE TO GEN REV	8,174,356.00-
	** GL 35600 TOTAL	249,610,203.75-
38500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	9,165,054.83-
	** GL 38600 TOTAL	9,165,054.83-
38700	CAPITAL LEASES-CURRENT PORTION	
000000	BALANCE BROUGHT FORWARD	97,271.63-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	25,000.00-
48500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	22,235.72
010000	SALARIES AND BENEFITS	15,377,389.58-
	** GL 48600 TOTAL	15,355,153.86-
48700	CAPITAL LEASES LIABILITY	
000000	BALANCE BROUGHT FORWARD	49,073.09-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	1,767.18
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100049	PROP APP/TAX COLL CERT PRG	1,767.18-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	1,098.95
100049	PROP APP/TAX COLL CERT PRG	1,600.49-
	** GL 53600 TOTAL	501.54-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	2,493,188.52-

BEGINNING TRIAL BALANCE FOR 20-2-021  
 ADMINISTRATIVE TRUST FUNDS  
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730000 DEPARTMENT OF REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	232,097,192.11-
54901 000000	BEGINNING FUND BALANCE-UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
102877	PUR/SVCS-CHILD SUPP ENF	0.00
	** GL 55100 TOTAL	0.00
55200 000000	FUND BALANCE RESERVED FOR INVENTORIES BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55200 TOTAL	0.00
56100 000000	NONSPENDABLE - INVENTORIES AND PREPAID BALANCE BROUGHT FORWARD	38,730.50-
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	17,798,845.86-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	196,601.61
060000 CF	OPERATING CAPITAL OUTLAY	895,777.83
100049 CF	PROP APP/TAX COLL CERT PRG	171.40
100777 CF	CONTRACTED SERVICES	120,220.21
102877	PUR/SVCS-CHILD SUPP ENF	10,782.42
102877 CF	PUR/SVCS-CHILD SUPP ENF	2,649,535.44
181029	TR/DOH-VITAL STATISTIC SVC	72,663.36
	** GL 94100 TOTAL	3,945,752.27
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	196,601.61-
060000 CF	OPERATING CAPITAL OUTLAY	895,777.83-
100049 CF	PROP APP/TAX COLL CERT PRG	171.40-
100777 CF	CONTRACTED SERVICES	120,220.21-
102877	PUR/SVCS-CHILD SUPP ENF	10,782.42-
102877 CF	PUR/SVCS-CHILD SUPP ENF	2,649,535.44-
181029	TR/DOH-VITAL STATISTIC SVC	72,663.36-
	** GL 98100 TOTAL	3,945,752.27- E

## Section III Adjustment – Schedule One Narrative (2075)

### Column A01

**Rounding:** (\$1) - To account for differences due to rounding.

**Operating Payable not Carried Forward: \$770,971.** The adjustment is an increase in fund balance as a result of payables not carried forward as of 6/30/2011. Payables that are not carried forward decrease recorded obligations and have a positive impact on the fund balance

### Column A02

**Rounding:** \$1 - To account for differences due to rounding.

## Revenue Estimation Methods – Child Support Incentive Trust Fund 2075

**Interest on Investments** is projected at 2.3% of the July 1 Unreserved Fund Balance. This is the average interest rate earned in FY2011-2012 and there are no expectations that it will change in FY2013 or FY 2014.

**Incentives-state:** The revenue estimate for total (state + county) federal incentive earnings is based upon a Child Support Enforcement Program model that tracks the federal incentive formula set forth in 42USC658. The federal government established an incentive pool, a fixed annual amount that is increased annually based upon changes in the consumer price index. The 50 states and 4 territories compete for earnings based upon their performance with respect to five incentive measures (paternity establishment, support order establishment, current support collections, cases paying on arrears, and cost effectiveness) and the state's collection base.

The 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. It is multiplied by an applicable percentage determined by each state's performance for each of the federal incentive measures. The sum of the product of the applicable percentage for each measure and the collection base is divided by the sum for all states to determine the percentage of the incentive pool amount that the state will receive for a federal fiscal year (FFY). However, in order for a state to receive incentive earnings for a particular measure, its data must be determined to be complete and reliable by a data reliability audit conducted by the federal Office of Child Support Enforcement (OCSE). Additionally, states must achieve a minimum performance level for each measure (or improve significantly) to earn incentives for that measure.

Policy Studies Inc. published the FFY 2010-11 preliminary results for collections and performance for all states in March 2012. These preliminary results do not include the results of OCSE's data reliability audits. Based upon these results, Florida received 6.22% of the total incentive payment pool of \$512M. For FFY 2011-12 and future years, it is assumed that Florida will maintain a 5.99% share of an estimated \$526 million pool and that the pool will not grow in out years. The slight drop in the percentage share is the result of performance adjustments required as a result of fraudulent IRS tax refund offsets that are impacting child support intercepts nationwide.

This model is relatively complicated and is available upon request.

**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, but 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 decline for FFY 2012 and then remain constant the counties' share is also projected to decline and then 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 SFY

2010-11 and SFY 2011-12 reflects the net amount paid after recoupment of the federal matching funds required by the law change after 10/1/2010. This model is also complicated and available upon request.

## 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 12/13:	\$ 34,372,115	
Less Federal Funds:	(34,004,895)	
Less Federal Funds: ( Required by Federal Government to pass through to counties)	(225,267)	
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>\$ 141,953</u>	
Multiplied by 5%	X	5%
<b>Total 5% Reserve for Child Support Incentive Trust Fund - 2075</b>	<u><u>\$ 7,098</u></u>	

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2012 - 2013**

**Department Title:** Revenue  
**Trust Fund Title:** Child Support Incentive TF  
**LAS/PBS Fund Number:** 2075

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 5,546,331.22 (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 0.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 0.00 (D)

A/P not C/F-Operating Categories 625,552.00 (D)

0.00 (D)

0.00 (D)

0.00 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 6,171,883.22 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** \$ 6,171,883.22 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	Revenue	
<b>Budget Entity:</b>	Child Support Incentive	
<b>LAS/PBS Fund Number:</b>	730000	
	2075	

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ -	(A)		\$ -
ADD: Other Cash (See Instructions)	\$ -	(B)		\$ -
ADD: Investments	\$ 7,324,472.61	(C)		\$ 7,324,472.61
ADD: Outstanding Accounts Receivable	\$ 1,584,795.93	(D)		\$ 1,584,795.93
ADD: Anticipated Revenue	\$ -	(E)		\$ -
<b>Total Cash plus Accounts Receivable</b>	<b>\$ 8,909,268.54</b>	(F)		<b>\$ 8,909,268.54</b>
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)	\$ (2,737,385.32)	(I)		\$ (2,737,385.32)
LESS: _____		(J)		\$ -
<b>Unreserved Fund Balance, 07/01/12</b>	<b>\$ 6,171,883.22</b>	(K)		<b>\$ 6,171,883.22</b> **

**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.

### **Section III Adjustments – Schedule I Narrative (2092)**

**Rounding: (\$1)** – To account for differences due to rounding.

**Compensated Absences Payable, Non-Certified Forward: \$8,175** – This adjustment is an increase to the fund balance for the prior year payable not certified. This payable previously reduced fund balance and expenditures related to this payable are counted as part of the Line D total, so the fund balance is being increased to account for that impact.

**Prior Year Certified Forward Reversions: \$1** - This adjustment is an increase in fund balance as a result of reverting payables that were carried forward.

**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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2010 - 11</b>	<b>FY 2011 - 12</b>	<b>FY 2012 - 13</b>
<u>Receipts:</u>			
Sales of Goods & Services/Non-State	376,552	950,686	1,561,150
Sales of Goods & Services "Previous Year"		608,849	
<b>Total Fee Collection to Line (A) - Section III</b>	<b>376,552</b>	<b>1,559,535</b>	<b>1,561,150</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	159,962	198,269	199,884
Other Personal Services			
Expenses			
Operating Capital Outlay			
Property App./Tax Coll. Cert. Prog	58,383	485,000	485,000
Aerial Photography and Mapping	136,873	876,266	876,266
Indirect Costs Charged to Trust Fund	15,822		
<b>Total Full Costs to Line (B) - Section III</b>	<b>371,040</b>	<b>1,559,535</b>	<b>1,561,150</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	376,552	1,561,150
TOTAL SECTION II	(B)	371,040	1,561,150
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>5,512</b>	<b>-</b>

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

## **Revenue Estimating Methodology Certification Program Trust Fund - 2092**

Aerial Photographs: Counties are required to obtain aerial photographs at least once every three years, and counties with populations greater than 25,000 are required to pay for these photographs (see s. 195.022, F.S.). The counties with populations greater than 25,000 may obtain aerial photographs more frequently (once every year or once every two years), and they have an option of how to obtain the aerial photographs – they may reimburse the Department of Revenue (DOR) for the cost of obtaining the aerial photographs on their behalf, or they may contract directly with a vendor of their choosing to fly the county and provide aerial photographs that meet DOR's specifications. Since DOR does not know 18 to 24 months in advance which counties will choose to obtain aerial photographs from DOR during a specific fiscal year, the Department develops revenue estimates and spending authority based on the cost for providing aerial photographs to all counties that are required by statute to procure them in that budget year. This ensures the Department has adequate spending authority to cover the costs for all county aerial photographs in any given year.

Certification and Training: DOR estimates revenues and spending authority based on the anticipated number of students for each class that will be offered in the upcoming year.

# 5 Percent Trust Fund Reserve Calculation - 2092

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:

**Certification Program Trust Fund - 2092**

Total Revenues for Fiscal Year 12/13:	\$ 1,559,535
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:	-

Total Revenue Subject to 5% Reserve Calculation	<u>\$ 1,559,535</u>
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Multiplied by 5%	X	5%
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<b>Total 5% Reserve for Certification Program Trust Fund - 2092</b>	<u><u>\$ 77,976</u></u>
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**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2012 - 2013**

**Department Title:** Department of Revenue  
**Trust Fund Title:** Certification Program Trust Fund  
**LAS/PBS Fund Number:** 2092

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 596,231.48 (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 (171.40) (D)

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

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

Compensated Absences S/T 5,315.27 (D)

Compensated Absences L/T 7,473.82 (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 608,849.17 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 608,849.17 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Revenue
<b>Budget Entity:</b>	Certification Program Trust Fund
<b>LAS/PBS Fund Number:</b>	73200700
	2092

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 626,057.29	(A)	\$ 626,057.29
ADD: Other Cash (See Instructions)		(B)	\$ -
ADD: Investments		(C)	\$ -
ADD: Outstanding Accounts Receivable		(D)	\$ -
ADD: Anticipated Revenue		(E)	\$ -
<b>Total Cash plus Accounts Receivable</b>	\$ 626,057.29	(F)	\$ 626,057.29
LESS Allowances for Uncollectibles		(G)	\$ -
LESS Approved "A" Certified Forwards	\$ (17,036.72)	(H)	\$ (17,036.72)
Approved "B" Certified Forwards	\$ (171.40)	(H)	\$ (171.40)
Approved "FCO" Certified Forwards		(H)	\$ -
LESS: Other Accounts Payable (Nonoperating)		(I)	\$ -
LESS: _____		(J)	\$ -
<b>Unreserved Fund Balance, 07/01/12</b>	\$ 608,849.17	(K)	\$ 608,849.17 **

**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 – Child Support Enforcement Application and Program Revenue Trust Fund 2104**

Revenue items in this fund are influenced/determined by several independent variables such as caseload growth, the economy, interest rates, etc. Over time, the Department has determined that actual activity is as good an indicator of future year performance as any model that can be developed. For that reason, a straight-line approach has been used for revenue forecasting purposes.

**Interest on collections State Share on 2081:** FY 2011-12 interest has been straight-lined for the 2013 and 2014 estimates. Without additional information to modify the estimate experience has shown that last year's revenue is the best indicator of revenue in the current and future year.

**Interest on collections Federal Share on 2081:** FY 2011-12 interest has been straight-lined for the 2013 and 2014 estimates. Without additional information to modify the estimate experience has shown that last year's revenue is the best indicator of revenue in the current and future year.

**Interest on collections in the SDU State Share:** Interest has been projected based on the FY2012-13 first quarter actual for the remainder of FY 2013 and all of FY 2014 Estimates. Interest rates paid by the Wells Fargo Bank have dropped from .1% to .02%.

**Interest on collections in the SDU Federal Share:** Interest has been projected based on the FY2012-13 first quarter actual for remainder of FY 2013 and all of FY 2014 Estimates. Interest rates paid by the Wells Fargo Bank have dropped from .1% to .02%.

**Cost Recovery State Share:** FY 2011-12 revenue has been straight-lined for the 2013 and 2014 estimates. Without additional information to modify the estimate experience has shown that last year's revenue is the best indicator of revenue in the current and future year.

**Cost Recovery Federal Share:** FY 2011-12 revenue has been straight-lined for the 2013 and 2014 estimates. Without additional information to modify the estimate experience has shown that last year's revenue is the best indicator of revenue in the current and future year.

**Investment Income:** FY 2010-11 Interest has been straight lined for the 2012 and 2013 Estimates. Without additional information to modify the estimate experience has shown that last year's revenue is the best indicator of revenue in the current and future year.

**State share of SDU fee from Clerk of Court System:** FY 2011-12 revenue has been straight-lined for the 2013 and 2014 estimates. Without additional information to modify the estimate experience has shown that last year's revenue is the best indicator of revenue in the current and future year.



## 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 12/13:	\$ 4,815,209
Less Federal Funds:	\$ (2,971,971)
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:	(2,935)
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>\$ 1,840,303</u>
Multiplied by 5%	5%
<b>Total 5% Reserve for Application &amp; Program Revenue Trust Fund - 2104</b>	<u><u>\$ 92,015</u></u>

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2012 - 2013**

**Department Title:** Revenue  
**Trust Fund Title:** Child Support Enforcement Application  
**LAS/PBS Fund Number:** 2104

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds;  (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:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	Revenue	
<b>Budget Entity:</b>	Child Support Enforcement Application	
<b>LAS/PBS Fund Number:</b>	730000	
	2104	

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	201,962.13	(A)		201,962.13
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	3172826.44	(C)		3,172,826.44
ADD: Outstanding Accounts Receivable	2,522,507.89	(D)		2,522,507.89
ADD: Anticipated Revenue		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>5,897,296.46</b>	(F)		<b>5,897,296.46</b>
LESS Allowances for Uncollectibles	0	(G)		
LESS Approved "A" Certified Forwards	-	(H)		
Approved "B" Certified Forwards	-	(H)		
Approved "FCO" Certified Forwards	0	(H)		
LESS: Other Accounts Payable (Nonoperating)	(1,658,846.97)	(I)		(1,658,846.97)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>4,238,449.49</b>	(K)		<b>4,238,449.49</b> **

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

**Fees:** FY 2011-12 revenue has been straight-lined for the 2013 and 2014 estimates. Without additional information to modify the estimate experience has shown that last year's revenue is the best indicator of revenue in the current and future year.

## **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.

The unfunded budget adjustment is shown in Section II per the instructions.

# 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:	\$ 450,993
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:	-

Total Revenue Subject to 5% Reserve Calculation	<u>\$ 450,993</u>
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Multiplied by 5%	X	5%
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<b>Total 5% Reserve for Clerk of the Court Collection System TF 2115</b>	<u><u>\$ 22,550</u></u>
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**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2012 - 2013**

**Department Title:** Revenue  
**Trust Fund Title:** Clerk/Court Child Supp Enforce Coll Sys  
**LAS/PBS Fund Number:** 2115

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds;  (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:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	Revenue	
<b>Budget Entity:</b>	Clerk/Court Child Supp Enforce Coll Sys	
<b>LAS/PBS Fund Number:</b>	730000	
	2-115	

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>201,291.47</b>	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: Anticipated Revenue		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>201,291.47</b>	(F)		
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)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>201,291.47</b>	(K)		**

**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.



## Section III Adjustments – Schedule I Narrative (2261)

### Column A01

**Prior Year Certified Forward Reversions: \$2,844,172** - This adjustment is an increase in fund balance as a result of reverting payables that were carried forward.

**Rounding: (\$18)** – To account for differences due to rounding.

**Part B Certified Forward as of 6/30/2011: (\$448,722)** – This adjustment is a decrease in fund balance to account for Prior Year Part B Certified Forward balances.

**Compensated Absences Payable, Non-Certified Forward: \$191,586** - This is adjustment is an increase to the fund balance for the prior year payable not certified. This payable previously reduced fund balance and expenditures related to this payable are counted as part of the Line D total, so the fund balance is being increased to account for that impact.

**Prior Year Certified Forward Reversions: \$100** - This adjustment is an increase in fund balance as a result of reverting payables that were carried forward.

### Column A02

**Operating Reversion Adjustment 9/30/2012 – \$6,565,162** - This adjustment is an increase in fund balance as a result of reverting payables that were carried forward.

## **Revenue Estimating Methodology 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.

**Fed Share of Collections from 2081:** Straight line projection from FY 2011-12

**Fed Share of Interest from 2104:** Interest earned in the CSE Clearing Account was has been straight lined based on FY 2011-12 for 2013 and 2014. There is no expectation of change in Cash Balance or a change in Interest rates. Projections for SDU interest has been reduced to reflect the lowering of rates from .1% to .02%.

**Fed Share of SDU Fees:** Straight line projection from FY 2011-12

**Federal fees from 2104:** Straight line projection from FY 2011-12

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

**Federal Grant: 93.601:** Projection is based on Grant Budget.

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

**Federal Share of Undistributable Collections:** Straight line projection from FY 2011-12.

**Fed Share of Costs from 2104:** Straight line projection from FY 2011-12.

**EXE, ISP and GTA Transfer from AWI –** Based on each program's share of AWI federal contract amount.

**Due from Incentives:** The estimates are based upon 66% of the amount that Federal Performance Incentives are anticipated to exceed recurring Federal Performance Incentive appropriation. Federal Performance Incentives are not eligible for FFP.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2012 - 2013**

**Department Title:** Revenue  
**Trust Fund Title:** Federal Grants  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 12,785,114.34 (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 (3,284,884.13) (D)

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

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

Compensated Absences 181,414.94 (D)

Anticipated Revenue 2,168,023.52 (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 11,849,668.67 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 11,849,668.67 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Revenue
<b>Budget Entity:</b>	FEDERAL GRANTS
<b>LAS/PBS Fund Number:</b>	730000
	2261

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 15,262,175.09	(A)		\$ 15,262,175.09
ADD: Other Cash (See Instructions)	\$ -	(B)		\$ -
ADD: Investments	\$ -	(C)		\$ -
ADD: Outstanding Accounts Receivable	\$ 30,836,426.81	(D)		\$ 30,836,426.81
ADD: Anticipated Revenue	\$ 2,168,023.52	(E)		\$ 2,168,023.52
<b>Total Cash plus Accounts Receivable</b>	\$ 48,266,625.42	(F)		\$ 48,266,625.42
LESS Allowances for Uncollectibles	\$ -	(G)		\$ -
LESS Approved "A" Certified Forwards	\$ (22,308,969.92)	(H)		\$ (22,308,969.92)
Approved "B" Certified Forwards	\$ (3,284,884.13)	(H)		\$ (3,284,884.13)
Approved "FCO" Certified Forwards	\$ -	(H)		\$ -
LESS: Other Accounts Payable (Nonoperating)	\$ (10,823,102.70)	(I)		\$ (10,823,102.70)
LESS: _____	\$ -	(J)		\$ -
<b>Unreserved Fund Balance, 07/01/12</b>	\$ 11,849,668.67	(K)		\$ 11,849,668.67 **

**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.

## Section III Adjustments – Schedule I Narrative (2455)

**Rounding – (\$1)** To account for differences due to rounding.

**Payables Emergency Distribution: \$1,259,059** - The adjustment is an increase in fund balance as a result of payables not carried forward as of 6/30/2012. This payable previously reduced fund balance and expenditures related to this payable are counted as part of the Line D total, so the fund balance is being increased to account for that impact.

**Payables Inmate Supplemental: \$49,413** - The adjustment is an increase in fund balance as a result of payables not carried forward as of 6/30/2012. This payable previously reduced fund balance and expenditures related to this payable are counted as part of the Line D total, so the fund balance is being increased to account for that impact.

**Payables Due to General Revenue: \$50,000** - To accurately reflect the decrease in available Unreserved Fund Balance due to a current year payable to GR due as of 6/30/2012. These transactions are not included in the operating expenditures used by the Schedule I reporting system.

**Trust Fund Narrative**  
**Local Government Half-Cent Sales Tax Trust Fund - 2455**

**5% Trust Fund Reserve:**

The Local Government Half-Cent Sales Tax Trust Fund is exempt from the 5% Trust Fund Reserve because it is revenue collected by the state on behalf of local governments for tax distributions. The fund is used to control and account for local option sales tax pending distribution to counties and municipalities.

## **Revenue Estimating Methodology - Local Option Half-Cent Sales Tax Trust Fund - 2455**

The revenue estimates are produced by the Legislative Committee on Intergovernmental Relations (LCIR). Estimates are posted to their website and have been incorporated into the Schedule I document.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2012 - 2013**

**Department Title:** Revenue  
**Trust Fund Title:** Local Gov Half-Cent Sales Tax Clear TF  
**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;  (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:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	Revenue	
<b>Budget Entity:</b>	Local Gov Half-Cent Sales Tax Clear TF	
<b>LAS/PBS Fund Number:</b>	730000	
	2455	

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>118,064,032.72</b>	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	12,610,371.67	(D)		
ADD: Anticipated Revenue		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>130,674,404.39</b>	(F)		
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)	(129,252,350.97)	(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>1,422,053.42</b>	(K)		**

**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.

## **Section III Adjustments – Schedule I Narrative (2510)**

**Prior Year Certified Forward Reversions: \$775,192** - This adjustment is an increase in fund balance as a result of reverting payables that were carried forward.

**Prior Year Part B Certified Forward Reversions: (\$1,119,721)** - This adjustment is a decrease in fund balance to account for Prior Year Part B Certified Forward balances.

**Statewide Financial Statement Adjustment: \$308** – This adjustment is a decrease to the unreserved fund balance to account for a prior year post closing financial statement adjustment.

**Receivable as of 06/30/11: (\$162,303)** – This adjustment is a decrease to the unreserved fund balance to account for the change between receivables for 2010-11 and 2011-12. This receivable previously increased fund balance and revenues related to this payable are counted as part of the Line A total, so the fund balance is being decreased to account for that impact.

**Accounts Payables, Non-Certified Forward: \$972,400** - The adjustment is an increase in fund balance as a result of payables not carried forward as of 6/30/2011. This payable previously reduced fund balance and expenditures related to this payable are counted as part of the Line D total, so the fund balance is being increased to account for that impact.

**Rounding: \$8** - To account for differences due to rounding errors

## **Revenue Estimating Methodology Narrative 2510 – Operating Trust Fund**

Revenue estimate calculations for Fiscal Years 2012-13 and 2013-14 are based on the following methodology:

Florida Statutes permit the Department of Revenue (DOR) 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 2012-13 and 2013-14 is based on an assessment of anticipated operating expenditures, appropriations, and statutory authority for administrative costs. Specific amounts for some revenue estimates are based on factors such as operating appropriations in transferring agencies.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2012 - 2013**

**Department Title:** Revenue  
**Trust Fund Title:** Operating Trust Fund  
**LAS/PBS Fund Number:** 2510

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 4,677,912.52 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** (38,730.50) (B)

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

SWFS Adjustment # and Description 307.80 (C)

SWFS Adjustment # and Description (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (271,542.29) (D)

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

A/P not C/F-Operating Categories 5,181.21 (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 4,373,128.74 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 4,373,128.74 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Revenue
<b>Budget Entity:</b>	Operating Trust Fund
<b>LAS/PBS Fund Number:</b>	730000
	2510

	Balance as of 6/30/2012	SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4,138,930.26 (A)			4,138,930.26
ADD: Other Cash (See Instructions)				
ADD: Investments				
ADD: Outstanding Accounts Receivable	2,805,842.50 (D)	307.8		2,806,150.30
ADD: Anticipated Revenue				
<b>Total Cash plus Accounts Receivable</b>	<b>6,944,772.76 (F)</b>	307.8		<b>6,945,080.56</b>
LESS Allowances for Uncollectibles				
LESS Approved "A" Certified Forwards	2,152,458.08 (H)			2,152,458.08
Approved "B" Certified Forwards	271,542.29 (H)			271,542.29
Approved "FCO" Certified Forwards				
LESS: Other Accounts Payable (Nonoperating)	147,951.45 (I)			147,951.45
LESS: _____				
<b>Unreserved Fund Balance, 07/01/12</b>	<b>4,372,820.94 (K)</b>	307.8		<b>4,373,128.74 **</b>

**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.