

Legislative Budget Request

FY 2014-15



Department of Legal Affairs Office of the Attorney General

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

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Crime Stoppers Trust fund
LAS/PBS Fund Number:	2202

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,638,229.54	(A)		7,638,229.54
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	1,565.81	(D)		1,565.81
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	7,639,795.35	(F)		7,639,795.35
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	(1,333,579.72)	(H)		(1,333,579.72)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(96,523.78)	(I)		(96,523.78)
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2013	6,209,691.85	(K)		6,209,691.85 **

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: 2014 - 2015

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

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)

Compensated Absences Liability (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Federal Grants Trust Fund

2261

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

Revenue estimate calculations for Fiscal Year 2013-14 and 2014-15 are based on the following methodology:

The projected grant revenues for Fiscal Year 2013-14 are based on the confirmed and grant award from the US Department of Justice for the Victim Compensation Grant and Victim Assistance Grant and from last year's award from US Department of Health and Human Services for the Medicaid Fraud Control Unit as that grant has not been issued.

Fiscal Year 2014-15 revenues are based on federal awards being similar to current year.

City and County Grants and the Byrne Grant are estimated at a 5 year average for Fiscal Year 2013-14 and a 3% increase over that for Fiscal Year 2014-15 to smooth volatility and randomness.

Federal VOCA dollars are contingent on the receipt state dollars received the prior year for crime victims. Due to the state of the economy, the state crime compensation dollars were lower than anticipated. There is currently unfunded budget in this trust fund. The agency is not requesting a reduction at this time. As the economy continues to improve the federal VOCA funding will continue to increase.

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

Adjustment Narrative

FUND: Federal Grants Trust Fund 2261				
SECTION III: ADJUSTMENTS				
	OBJECT CODE	COL A01 ACT PR YR EXP 2012-13	COL A01 ACT PR YR EXP 2013-14	Narrative
01	ADJ TO BALANCE TO SCHEDULE IC-LINE K 991000	-16,865		Adjustment required to balance Schedule I to Schedule IC
02	CF REVERSIONS 9/30 991000	155,177	291,268	reversion of CF appropriations
03	ADJUSTMENT-A/P NOT CF PRIOR YEAR 991000	448,247		adjustment to prior year A/P not certified
04	APPROVED CF ENCUMBERANCES 991000	14,531		adjustment for approved CF encumbrances
05	ADJ TO LINE A- DIFFERENCE IN COMPENSATED 991000	9,997		adjustment for difference in calculation of compensated absence liability

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,117,944.28	(A)		3,117,944.28
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	1,332,187.29	(D)		1,332,187.29
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	4,450,131.57	(F)		4,450,131.57
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	(3,404,080.14)	(H)		(3,404,080.14)
Approved "B" Certified Forwards	(14,531.25)	(H)		(14,531.25)
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(27,823.86)	(I)		(27,823.86)
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2013	1,003,696.32	(K)		1,003,696.32 **

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: 2014 - 2015

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; 981,408.72 (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 (14,531.25) (D)

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

A/P not C/F-Operating Categories 36,818.85 (D)

Compensated Absences Liability _____ (D)

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,003,696.32 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 1,003,696.32 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Florida Crime Prevention and Training Institute Revolving Trust Fund

2302

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

Revenue estimate calculations for Fiscal Year 2013-14 and 2014-15 are based on the following methodology:

For Fiscal Year 2013-14 and Fiscal Year 2014-15 Sales of Goods/Services to State Agencies and Sales of Services Outside State Government are based on a 5% projected growth rate over the previous year.

Due to the economic recession revenue collections have been lower than projected. The collection is estimated to increase as the economy improves and state and local law enforcement agencies have funds to send officers to training classes offered by the Office of the Attorney General. Therefore, a reduction to account for unfunded budget is not needed at this time.

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

Adjustment Narrative

SECTION III: ADJUSTMENTS

	Object Code	A01	A02	Narrative
CF Reversions	991000		39.00	Certified Forward Reversions
Adjust to Balance to Schedule IC Line K	991000	6,425.00		Adjustment required to balance Schedule I to Schedule IC

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

Total Revenues for Fiscal Year 13-14	544,695.00
Less Non-Operating Transfer to Administrative TF:	(21,503)
Less Service Charge to General Revenue 8%:	(42,660)
Total Revenue Subject to 5% Reserve Calculation	\$ 480,532
Multiplied by 5%	X 5%
Total 5% Reserve for FCPTIR Trust Fund	24,027

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	FL Crime Prevention & Training Rev Trust Fund
LAS/PBS Fund Number:	2302

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	212,461.56	(A)		212,461.56
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	2,348.72	(D)		2,348.72
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	214,810.28	(F)		214,810.28
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	(8,557.12)	(H)		(8,557.12)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(6,482.80)	(I)		(6,482.80)
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2013	199,770.36	(K)		199,770.36 **

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: 2014 - 2015

Department Title: Department of Legal Affairs
Trust Fund Title: FL Crime Prevention & Training Rev Trust Fund
LAS/PBS Fund Number: 2302

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; 177,789.52 (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 823.49 (D)

Compensated Absences Liability 21,157.35 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 199,770.36 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 199,770.36 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Grants and Donations Trust Fund

2339

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

Revenue estimate calculations for Fiscal Year 2013-14 and 2014-15 are based on the following methodology:

Revenues are based on a 5 year average for funds received from the federal asset-sharing program with the US Department of Justice and Section 937.701 Florida Statutes, the Florida Contraband Forfeiture Act for Fiscal Year 2013-14 and a 3% increase over the previous year for Fiscal Year 2014-15 to smooth volatility and randomness.

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

Adjustment Narrative

SECTION III: ADJUSTMENTS

	Object Code	A01	A02	Narrative
CF Reversions	991000		38,783.00	Certified Forward Reversions

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

Total Revenues for Fiscal Year 13-14		445,309.00
Less Service Charge to General Revenue 8%:		(35,625)
Total Revenue Subject to 5% Reserve Calculation		\$ 409,684
Multiplied by 5%		X 5%
Total 5% Reserve for FCPTIR Trust Fund		20,484

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,234,760.55	(A)		3,234,760.55
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,234,760.55	(F)		3,234,760.55
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	(55,041.37)	(H)		(55,041.37)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2013	3,179,719.18	(K)		3,179,719.18 **

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: 2014 - 2015

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

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)

Compensated Absences Liability (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Legal Services Trust Fund

2438

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

Revenue estimate calculations for Fiscal Year 2013-14 and 2014-15 are based on the following methodology:

Sales of Goods/Services to State Agencies and Sales of Services outside State Government were estimated for Fiscal Year 2013-14 using a five year average. Fiscal Year 2014-15 was projected assuming a four percent growth rate. This rate of increase is a result of an agency effort to increase work from other agencies.

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

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

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

Adjustment Narrative

SECTION III: ADJUSTMENTS

	Object Code	A01	A02	Narrative
CF Reversions	991000	58,553.00	65,074.00	Certified Forward Reversions
Adj for Current Compensated Absences	991000	212,755.00		Adjustment for difference in calculation of compensated absence liability
Adjustment to Balance to Schedule IC	991000	66,357.00		Adjustment required to balance Schedule I to Schedule IC
Line A Adjustment - A/P not CF prior year	991000	485.00		Adjustment to prior year A/P not certified
Adj for change to due to other dept	991000	353,589.00		

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

Agency Name Department of Legal Affairs

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

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

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 11-12 (A01)	Amount FY 12-13 (A02)	Amount FY 13-14 (A03)	Confirmed By
LEG - 000499	030000	261,652.00			
DEP - 348020	084108	156,816.00			
DFS - 078001	100904	5,213,174.00			
DCF - 261015	103034	6,765,787.00			Diane Sunday
DCF - 516015	100777	268,074.00			Diane Sunday
DOT - 540001	030000	153,310.00			
DOH - 352001	100777	1,141,485.00			
ACHA - 021010	100777	182,258.00			
DOC - 000364	030000	1,092,607.00			
DOR - 261017	102877	6,295,689.00			
DOR - 510022	100777	1,229,978.00			
DBPR - 547001	100047	899,080.00			

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Legal Services Trust Fund
LAS/PBS Fund Number:	2438

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,153,659.16	(A)		1,153,659.16
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	2,326,472.46	(D)		2,326,472.46
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,480,131.62	(F)		3,480,131.62
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	(624,767.42)	(H)		(624,767.42)
Approved "B" Certified Forwards	(18,788.92)	(H)		(18,788.92)
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(583,349.40)	(I)		(583,349.40)
LESS: Unearned Revenue	(338,926.49)	(J)		(338,926.49)
Unreserved Fund Balance, 07/01/2013	1,914,299.39	(K)		1,914,299.39 **

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: 2014 - 2015

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (1,063,765.93) (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 (18,788.92) (D)

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

A/P not C/F-Operating Categories 599.32 (D)

Compensated Absences Liability 2,996,604.92 (D)

Deletion of CF A/P after CF closing (350.00) (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,914,299.39 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 1,914,299.39 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Legal Affairs Revolving Trust Fund

2439

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

Revenue estimate calculations for Fiscal Year 2013-14 and 2014-15 are based on the following methodology:

Sales of Goods/Services Outside State Government and Fines, Forfeitures and Judgments have been projected using an annual 3% growth rate for Fiscal Year 2013-14 and Fiscal Year 2014-2015 to smooth the volatility of these collections.

Adjustment Narrative

SECTION III: ADJUSTMENTS

	Object Code	A01	A02	Narrative
Rounding	991000	1.00		Adjustment due to rounding
CF Reversions	991000	4,075.00	8,603.00	Certified Forward Reversions
Adjustment to Balance to Schedule IC Line K	991000	2,055.00		Adjustment to balance Schedule I to Schedule IC
Prior Year A/P not CF	991000	1,050.00		Adjustment to prior year A/P not certified
Prior Year CF Encumbrances	991000	(15,308.00)		Prior year certified encumbrances
Approved CF Encumbrances	991000	538.00		Adjustment to approved certified encumbrances

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

Total Revenues for Fiscal Year 13-14	\$ 17,643,063
Less Non-Operating Transfer to Administrative Trust Fund	(1,125,316)
Less Service Charge to General Revenue 8.0%	(1,411,445)
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Total Revenue Subject to 5% Reserve Calculation	\$ 15,106,302
	<hr/> <hr/>
Multiplied by 5%	X 5%
	<hr/>
Total 5% Reserve for Motor Vehicle Warranty Trust Fund	\$ 755,315
	<hr/> <hr/>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Legal Affairs Revolving Trust Fund
LAS/PBS Fund Number:	2439

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	22,133,396.30	(A)		22,133,396.30
ADD: Other Cash (See Instructions)	10,000.00	(B)		10,000.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	6,310,719.46	(D)		6,310,719.46
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	28,454,115.76	(F)		28,454,115.76
LESS Allowances for Uncollectibles	(5,628,863.70)	(G)		(5,628,863.70)
LESS Approved "A" Certified Forwards	(230,133.07)	(H)		(230,133.07)
Approved "B" Certified Forwards	(538.40)	(H)		(538.40)
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(40,665.12)	(I)		(40,665.12)
LESS: Deferred Revenue	(268,678.65)	(J)		(268,678.65)
Unreserved Fund Balance, 07/01/2013	22,285,236.82	(K)		22,285,236.82 **

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: 2014 - 2015

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; 22,270,695.18 (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-B4100003 erroneous reversal entry (140.00) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (538.40) (D)

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

A/P not C/F-Operating Categories 1,488.75 (D)

Compensated Absences Liability 13,731.29 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 22,285,236.82 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 22,285,236.82 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Motor Vehicle Warranty Trust Fund

2492

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

Revenue estimate calculations for Fiscal Year 2013-14 and 2014-15 are based on the following methodology:

Due to the state of the economy, transfers in required by law and Sales of Goods and Transfers in from the Department of Revenue were lower than anticipated for Fiscal Year 2012-13. Revenues for Fiscal Year 2013-14 and Fiscal Year 2014-15 in Transfers in from the Department of Revenue and Sale of Goods are based on a 5% annual growth rate. As the economy continues to improve the sale of automobiles will continue to increase.

Due to the economic recession revenue collections have been lower than projected. As the economy continues to improve the revenue collections are projected to increase. There is not a need for a reduction in the appropriation because it is anticipated the revenues will increase to previous levels.

This trust fund funds the Lemon Law Arbitration Program.

Adjustment Narrative

SECTION III: ADJUSTMENTS

	Object Code	A01	A02	Narrative
Rounding	991000	1.00		Adjustment due to rounding
CF Reversions	991000	9,870.00	1,928.00	Certified Forward Reversions
Prior Year CF Encumbrances	991000	(57,247.00)		Adjustment for approved certified forward encumbrances

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

Total Revenues for Fiscal Year 13-14	\$ 1,864,416
Less Non-Operating Transfer to Administrative Trust Fund	(100,000)
Less Service Charge to General Revenue 8.0%	(13,476)
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	\$ 1,750,940
	<hr/>
Multiplied by 5%	X 5%
	<hr/>
Total 5% Reserve for Motor Vehicle Warranty Trust Fund	\$ 87,547
	<hr/> <hr/>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Motor Vehicle Warranty Trust Fund
LAS/PBS Fund Number:	2492

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	839,445.83	(A)		839,445.83
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	147,544.47	(D)		147,544.47
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	986,990.30	(F)		986,990.30
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	(27,657.33)	(H)		(27,657.33)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(5,725.36)	(I)		(5,725.36)
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2013	953,607.61	(K)		953,607.61 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; 953,335.61 (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 272.00 (D)

Compensated Absences Liability _____ (D)

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE: 953,607.61 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 953,607.61 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Series

Department of Legal Affairs

Operating Trust Fund

2510

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

Revenue estimate calculations for Fiscal Year 2013-14 and 2014-15 are based on the following methodology:

Fines, forfeitures and judgments are based on a three percent increase year over year from Fiscal Year 2013-14 and Fiscal Year 2014-15.

Adjustment Narrative

SECTION III: ADJUSTMENTS

	Object Code	A01	A02	Narrative
Rounding	991000	11.00		Adjustment due to rounding
CF Reversions	991000		9,667.00	Certified Forward Reversions
SWFS ADJ B4100002 Due from State Courts	991000	10,719.00		Adjustment of SWFS from funds received from the State Courts

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

Total Revenues for Fiscal Year 13-14	\$ 8,833,015
Less Non-Operating Transfer to Administrative Trust Fund	(14,335)
Less Service Charge to General Revenue 8.0%	(706,641)
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	\$ 8,112,039
	<hr/> <hr/>
Multiplied by 5%	X 5%
	<hr/>
Total 5% Reserve for Florida Elections Commission Trust Fund	\$ 405,602
	<hr/> <hr/>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,904,082.27	(A)		12,904,082.27
ADD: Other Cash (See Instructions)	458,824.54	(B)		458,824.54
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	8,937,157.52	(D)	10,718.81	8,947,876.33
ADD: Long Term Deferred Revenue	(86,715.89)	(E)		(86,715.89)
Total Cash plus Accounts Receivable	22,213,348.44	(F)		22,224,067.25
LESS Allowances for Uncollectibles	(8,677,132.59)	(G)		(8,677,132.59)
LESS Approved "A" Certified Forwards	(1,330,292.12)	(H)		(1,330,292.12)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(495,982.36)	(I)		(495,982.36)
LESS: Deferred Revenue	(98,224.35)	(J)		(98,224.35)
Unreserved Fund Balance, 07/01/2013	11,611,717.02	(K)		11,622,435.83 **

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.

Schedule I Series

Department of Legal Affairs

Florida Elections Commission Trust Fund

2511

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

Revenue estimate calculations for Fiscal Year 2013-14 and 2014-15 are based on the following methodology:

Fees transferred from the Department of State (DOS) and Fees for Fiscal Year 2013-14 and 2014-15 have been estimated based on number of candidates and judges up for election in the particular fiscal year.

Adjustment Narrative

SECTION III: ADJUSTMENTS

	Object Code	A01	A02	Narrative
Compensated Absence Liability	991000	4,814.00		Adjustment for difference in calculation of compensated absence liability
Rounding	991000	(3.00)		Rounding
C/F Reversions	991000	1,277.00	1,515.00	Certified Forward Reversions

LAS/PBS Fund 2511

Total Revenues for Fiscal Year 13-14	\$ 2,388,302
Less Non-Operating Transfer to Administrative Trust Fund	(85,517)
Less Service Charge to General Revenue 8.0%	(39,873)
	<hr/>
Total Revenue Subject to 5% Reserve Calculation	\$ 2,262,912
	<hr/> <hr/>
Multiplied by 5%	X 5%
	<hr/>
Total 5% Reserve for Florida Elections Commission Trust Fund	\$ 113,146
	<hr/> <hr/>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Legal Affairs
Budget Entity:	Elections Commission Trust Fund
LAS/PBS Fund Number:	2511

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,515,515.54	(A)		2,515,515.54
ADD: Other Cash (See Instructions)	3,000.00	(B)		3,000.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	5,750.74	(D)		5,750.74
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	2,524,266.28	(F)		2,524,266.28
LESS Allowances for Uncollectibles	(5,731.65)	(G)		(5,731.65)
LESS Approved "A" Certified Forwards	(25,253.15)	(H)		(25,253.15)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(1,156.15)	(I)		(1,156.15)
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2013	2,492,125.33	(K)		2,492,125.33 **

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: 2014 - 2015

Department Title: Department of Legal Affairs
Trust Fund Title: Elections Commission Trust Fund
LAS/PBS Fund Number: 2511

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; 2,492,573.78 (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 21.57 (D)

CF Item reduction (470.02) (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 2,492,125.33 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 2,492,125.33 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**