

700000 DEPARTMENT OF CORRECTIONS

20 2 021067 ADMINISTRATIVE TRUST FUND-CORRECTIONS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,631,290.55
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	13,793.40-
040000	EXPENSES	0.00
040000 CF	EXPENSES	3,000.00-
105084	TENANT BROKER COMMISSIONS	0.00
105084 CF	TENANT BROKER COMMISSIONS	72,614.93-
	** GL 31100 TOTAL	89,408.33-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	41,465.84-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	685.49-
	** GL 32100 TOTAL	42,151.33-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	7,282.80-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	4,852.58-
	** GL 35300 TOTAL	12,135.38-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,487,595.51-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
060000 CF	OPERATING CAPITAL OUTLAY	8,875.00
105084	TENANT BROKER COMMISSIONS	113,603.90
	** GL 94100 TOTAL	122,478.90
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
060000 CF	OPERATING CAPITAL OUTLAY	8,875.00-
105084	TENANT BROKER COMMISSIONS	113,603.90-
	** GL 98100 TOTAL	122,478.90-
	*** FUND TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS		BEGINNING BALANCE
20 2 148001 CRIMINAL JUSTICE STANDARDS & TRAINING TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	183,723.80
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	130.20
040000	EXPENSES	0.00
	** GL 15100 TOTAL	130.20
15110	ACCOUNTS RECEIVABLE	
000500	INTEREST	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
	** GL 27600 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 31100 TOTAL	0.00
32100	ACCRUED SALARIES AND WAGES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 32100 TOTAL	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
040000	EXPENSES	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
220020	REFUND STATE REVENUES	6,767.75-

700000 DEPARTMENT OF CORRECTIONS		
20 2 148001 CRIMINAL JUSTICE STANDARDS & TRAINING TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
	CAT	
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
37200	CURRENT CERTIFICATES OF PARTICIPATION	
040000	EXPENSES	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	177,086.25-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
100777	CONTRACTED SERVICES	4,335.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100777	CONTRACTED SERVICES	4,335.00-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS

20 2 261027 FEDERAL GRANTS TRUST FUND - CORRECTIONS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,309,104.32
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	979,466.58
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	66,015.09
001500	TRANSFERS	18,816.40
001510	TRANSFER OF FEDERAL FUNDS	2,262.62
	** GL 16400 TOTAL	87,094.11
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	3,379.58-
010000	CF SALARIES AND BENEFITS	1,975.43-
040000	EXPENSES	0.00
040000	CF EXPENSES	86,410.64-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	6,637.70-
100716	CONTRACT DRUG ABUSE SVCS	0.00
100716	CF CONTRACT DRUG ABUSE SVCS	71,971.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	28,262.72-
102025	FOOD SERVICE/PRODUCTION	0.00
102025	CF FOOD SERVICE/PRODUCTION	29,203.41-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	1,245.39-
106671	G/A-CNTR DRUG TREAT/REHAB	0.00
106671	CF G/A-CNTR DRUG TREAT/REHAB	26,774.25-
185080	TR TO ADMIN TF	5,041.23-
	** GL 31100 TOTAL	260,901.35-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	84,805.86-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	11,724.71-
	** GL 32100 TOTAL	96,530.57-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	25,237.94-
	** GL 35200 TOTAL	25,237.94-

700000 DEPARTMENT OF CORRECTIONS

20 2 261027 FEDERAL GRANTS TRUST FUND - CORRECTIONS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	72.14-
	** GL 35300 TOTAL	72.14-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	48,364.67-
	** GL 35500 TOTAL	48,364.67-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	796.92-
	** GL 35700 TOTAL	796.92-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	2,060.96
010000	SALARIES AND BENEFITS	2,060.96-
	** GL 38600 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,687,002.16
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	3,630,763.58-
94100	ENCUMBRANCES	
040000	EXPENSES	34,386.61
040000	CF EXPENSES	26,769.90
060000	OPERATING CAPITAL OUTLAY	1,042.50
060000	CF OPERATING CAPITAL OUTLAY	16,281.45
100777	CONTRACTED SERVICES	267,722.89
102025	FOOD SERVICE/PRODUCTION	1,091.00
105281	LEASE/PURCHASE/EQUIPMENT	12,547.59
	** GL 94100 TOTAL	359,841.94
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	34,386.61-
040000	CF EXPENSES	26,769.90-
060000	OPERATING CAPITAL OUTLAY	1,042.50-
060000	CF OPERATING CAPITAL OUTLAY	16,281.45-
100777	CONTRACTED SERVICES	267,722.89-
102025	FOOD SERVICE/PRODUCTION	1,091.00-
105281	LEASE/PURCHASE/EQUIPMENT	12,547.59-
	** GL 98100 TOTAL	359,841.94-
	*** FUND TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS

20 2 339063 GRANTS & DON TG DOC-MGT/BUD DIV MAJOR INSTITS GR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11210	REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,670,577.58
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001000	STATE GRANTS	0.00
001100	OTHER GRANTS	0.00
	** GL 15100 TOTAL	0.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
100716	CONTRACT DRUG ABUSE SVCS	0.00
	** GL 16100 TOTAL	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001000	STATE GRANTS	0.00
001100	OTHER GRANTS	0.00
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
	** GL 16200 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001500	TRANSFERS	40,685.39
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
	** GL 16300 TOTAL	40,685.39
16400	DUE FROM FEDERAL GOVERNMENT	
001800	REFUNDS	0.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001100	OTHER GRANTS	0.00
001500	TRANSFERS	0.00
	** GL 16500 TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS

20 2 339063 GRANTS & DON TG DOC-MGT/BUD DIV MAJOR INSTITS GR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16900	DUE FROM CLEARING FUND	
001800	REFUNDS	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
	** GL 27600 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	4.50-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	13,999.00-
070000	FOOD PRODUCTS	0.00
100716	CONTRACT DRUG ABUSE SVCS	0.00
210000	CATEGORY NAME NOT ON TITLE FILE	0.00
210000	CF CATEGORY NAME NOT ON TITLE FILE	0.00
220000	REFUND	0.00
220020	REFUND STATE REVENUES	0.00
920000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	14,003.50-
31110	DUE TO OFFENDERS/SAVINGS	
040000	EXPENSES	0.00
32100	ACCRUED SALARIES AND WAGES	
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
030000	CF OTHER PERSONAL SERVICES	0.00
	** GL 32100 TOTAL	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
040000	CF EXPENSES	0.00
070000	CF FOOD PRODUCTS	0.00
180000	TRANSFERS	0.00
	** GL 35100 TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	22,084.66-
070000	FOOD PRODUCTS	0.00
070000	CF FOOD PRODUCTS	0.00
	** GL 35200 TOTAL	22,084.66-
35300	DUE TO OTHER DEPARTMENTS	
030000	CF OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
180140	TR/DFS/RISK MANAGEMENT INS	0.00
220000	REFUND	0.00
	** GL 35300 TOTAL	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 35500 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 38900 TOTAL	0.00
39900	OTHER CURRENT LIABILITIES	
920000	CATEGORY NAME NOT ON TITLE FILE	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,675,174.81-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
070000	FOOD PRODUCTS	0.00
100716	CONTRACT DRUG ABUSE SVCS	0.00
101050	CATEGORY NAME NOT ON TITLE FILE	0.00



700000 DEPARTMENT OF CORRECTIONS

20 2 339063 GRANTS & DON TG DOC-MGT/BUD DIV MAJOR INSTITS GR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
101118	G/A-EVEN START	0.00
101119	CATEGORY NAME NOT ON TITLE FILE	0.00
106671	G/A-CNTR DRUG TREAT/REHAB	0.00
210000	CATEGORY NAME NOT ON TITLE FILE	0.00
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	2,478.00
060000	OPERATING CAPITAL OUTLAY	7,539.99
	** GL 94100 TOTAL	10,017.99
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	2,478.00-
060000	OPERATING CAPITAL OUTLAY	7,539.99-
	** GL 98100 TOTAL	10,017.99-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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70000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2014

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700000 DEPARTMENT OF CORRECTIONS		BEGINNING BALANCE
20 2 606001	SALE OF GOODS AND SERVICES CLEARING TF DOC	
G-L	G-L ACCOUNT NAME	
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,159,640.84
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,159,640.84-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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700000 DEPARTMENT OF CORRECTIONS		
20 2 623001 INMATE WELFARE TF-PRIVATELY INSTITUTION DOC		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,416,917.65
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	10,416,917.65-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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30 2 261027 FEDERAL GRANTS TRUST FUND - CORRECTIONS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	206,577.46
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	206,577.46-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
089957 08	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD	0.00
	*** FUND TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS

30 2 339063 GRANTS & DON TG DOC-MGT/BUD DIV MAJOR INSTTITS GR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11210	REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	106,888.13
14300	SPECIAL INVESTMENTS W/STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
088315	CF 10 FAC PROV ADDITION CAPACITY	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
088315	10 FAC PROV ADDITION CAPACITY	0.00
17100	SUPPLY INVENTORY	
088315	10 FAC PROV ADDITION CAPACITY	0.00
22500	REST.INVESTMENT WITH STATE TREASURY	
088315	10 FAC PROV ADDITION CAPACITY	0.00
31100	ACCOUNTS PAYABLE	
088316	97 CATEGORY NAME NOT ON TITLE FILE	0.00
088364	98 NEW/EXPANDED EDUC FAC	0.00
	** GL 31100 TOTAL	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
088316	97 CATEGORY NAME NOT ON TITLE FILE	0.00
35300	DUE TO OTHER DEPARTMENTS	
088315	10 FAC PROV ADDITION CAPACITY	892,295.78-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	785,407.65
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
083258	03 MAJ REP,RENO & IMP/MAJ INS	0.00
088225	IMPROVS/SECURITY SYSTEMS	0.00
088315	04 FAC PROV ADDITION CAPACITY	0.00
088315	07 FAC PROV ADDITION CAPACITY	0.00
088315	10 FAC PROV ADDITION CAPACITY	0.00

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BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2014

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700000 DEPARTMENT OF CORRECTIONS			BEGINNING BALANCE
30 2 339063	GRANTS & DON TG DOC-MGT/BUD DIV MAJOR INSTITS GR		
G-L	G-L ACCOUNT NAME		
CAT			
089957 07	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD		0.00
	** GL 55600 TOTAL		0.00
99100	BUDGETARY FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
	*** FUND TOTAL		0.00

700000 DEPARTMENT OF CORRECTIONS

30 2 606001 SALE OF GOODS AND SERVICES CLEARING TF DOC

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2014

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700000 DEPARTMENT OF CORRECTIONS

30 2 623001 INMATE WELFARE TF-PRIVATELY INSTITUTION DOC

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



700000 DEPARTMENT OF CORRECTIONS

60 2 151001 CORRECTIONAL WORK PROGRAM TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,794,360.26
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001801	REIMBURSEMENTS	0.00
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	14,260.00
	** GL 15100 TOTAL	14,260.00
16300	DUE FROM OTHER DEPARTMENTS	
001801	REIMBURSEMENTS	0.00
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	1,759,042.71
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	28,748.50
	** GL 16300 TOTAL	1,787,791.21
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001801	REIMBURSEMENTS	61,291.50
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	777,314.91
	** GL 16500 TOTAL	838,606.41
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	6,565.67
060000	OPERATING CAPITAL OUTLAY	455,570.01
060000	CF OPERATING CAPITAL OUTLAY	10,530.11-
100021	ACQUISITION/MOTOR VEHICLES	21,992.80
102025	FOOD SERVICE/PRODUCTION	75,114.40
102025	CF FOOD SERVICE/PRODUCTION	4,388.40
	** GL 27600 TOTAL	553,101.17
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	400,817.79-
100021	ACQUISITION/MOTOR VEHICLES	21,992.80-
102025	FOOD SERVICE/PRODUCTION	77,900.53-
	** GL 27700 TOTAL	500,711.12-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	15,397.90-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	392.08-
	** GL 31100 TOTAL	15,789.98-

700000 DEPARTMENT OF CORRECTIONS

60 2 151001 CORRECTIONAL WORK PROGRAM TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	691,004.33-
103290	SALARY INCENTIVE PAYMENTS	0.00
103290	CF SALARY INCENTIVE PAYMENTS	9,770.45-
	** GL 32100 TOTAL	700,774.78-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	286.19-
	** GL 35300 TOTAL	286.19-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	14,710.71-
	** GL 35500 TOTAL	14,710.71-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	861.00-
040000	CF EXPENSES	4,109.98-
	** GL 35700 TOTAL	4,970.98-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	87,409.30
010000	SALARIES AND BENEFITS	814,094.96-
	** GL 38600 TOTAL	726,685.66-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	800,000.00-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	293,755.80-
010000	SALARIES AND BENEFITS	3,761,014.40-
	** GL 48600 TOTAL	4,054,770.20-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	677,756.12
060000	OPERATING CAPITAL OUTLAY	582,016.66-
102025	FOOD SERVICE/PRODUCTION	95,739.46-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	52,390.05-

700000 DEPARTMENT OF CORRECTIONS		BEGINNING BALANCE
60 2 151001 CORRECTIONAL WORK PROGRAM TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	3,117,029.38-
94100	ENCUMBRANCES	
040000	EXPENSES	34,159.85
060000	CF OPERATING CAPITAL OUTLAY	8,454.68
	** GL 94100 TOTAL	42,614.53
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	34,159.85-
060000	CF OPERATING CAPITAL OUTLAY	8,454.68-
	** GL 98100 TOTAL	42,614.53-
	*** FUND TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS		
74 2 605999 SALARY CLEARING TRUST FUND-FLAIR USE ONLY		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



# Schedule I Series

## SCHEDULE 1 NARRATIVE

**Budget Period: 2015-2016**

**Department:** Corrections

**Budget Entity:** Department Level

**Fund:** Administrative Trust Fund (2021)

### **5 Percent Trust Fund Reserve:**

1. The trust fund does not have an operating deficit and is not capped for other reasons. It is not subsidized or being considered for subsidizing by general revenue or another trust fund.
2. The trust fund revenues are exempt from trust fund reserve.
3. The trust fund is not being recommended for exemption from the trust fund reserve requirement.
4. The trust fund year-end balance does not exceed 50 percent of appropriations.
5. The 5 percent reserve is calculated by adding the FY2014-15 revenue from Grant and Donations Indirect, Admin Processing Fee and Fees, Charges and Commissions and subtracting the FY 2014-15 Service Charge to General Revenue and SWCAP and multiplying that amount by 5%.

### **Adjustments:**

1. PY September certified forward reversions \$34,732.
2. Prior year non-certified forward receivable in the amount of (\$3798). Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
3. Post closing SWFS Adjusting entry \$699
4. Post closing SWFS Adjusting entry \$5041
5. Rounding \$4.

### **Revenue Estimating Methodology:**

1. The trust fund revenues recorded in the current year (A02) are based on indirect from current grant awards from various federal and state agencies and administrative processing fees. The department is authorized to charge the inmates for banking services per s. 944.516(h) Florida Statutes. The department receives compensation from the Parole Commission for providing computing services per Proviso. Currently the Department receives commission payments from the building owner's. Then the department in turn pays the broker the exact same amount. The broker amounts are determined when the lease is negotiated. The revenue for this trust fund is remains consistent, the source of revenue would require a change in the number of grants that pay indirect costs or the revenue generated from the inmate processing fee would require amount per service collections to increase or decrease to affect revenues.
2. The trust fund revenues recorded in the current year (A03) are based on indirect from current grant awards from various federal and state agencies and administrative processing fees. The department is authorized to charge the inmates for banking services per s. 944.516(h) Florida Statutes. The department receives compensation from the Parole Commission for providing computing services per Proviso. Currently the Department receives commission payments from the building owner's. Then the department in turn pays the broker the exact same. The revenue for this trust fund is remains consistent, the source of revenue would require a change in the number of grants that pay indirect costs or the revenue generated from the inmate processing fee would require amount per service collections to increase or decrease to affect revenues.

### **Computing Distribution of Cost for General Management and Administrative Services:**

Not applicable.

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

**Agency Name Department of Corrections**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 :** Administrative Trust Fund - 2021

<b>Transfers In</b> <i>(Provide Agency and Fund Number Received From)</i>	<b>Transfer In</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Transfer Out</b>	<b>Confirmed By/Date</b>
	<b>Revenue Category</b>	<b>FY 13-14 (A01)</b>	<b>FY 14-15 (A02)</b>	<b>FY 15-16 (A03)</b>	<b>Expenditure Category</b>	
Department of Corrections ---2261	001500	288,712			185080	MaryAnn Hinchee 9/18/2014

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	<b>Department of Correctic</b>
<b>Budget Entity:</b>	<b>Administrative Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department Level</b>
	<b>2021</b>

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,631,291	(A)	-		3,631,291
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable	-	(D)	5,041		5,041
ADD: _____		(E)			
<b>Total Cash plus Accounts Receivable</b>	3,631,291	(F)	5,041		3,636,332
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	143,695	(H)	699		142,997
Approved "B" Certified Forwards	8,875	(H)			8,875
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)		(I)			
LESS: _____		(J)	0		-
<b>Unreserved Fund Balance, 07/01/14</b>	3,478,721	(K)	5,740		3,484,460 **

**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**

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	<b>Department of Corrections</b>
<b>LAS/PBS Fund Number:</b>	<b>Administrative Trust Fund</b>
	<b>2021</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	3,487,596 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # C7000009 Recording Receivable	5,041 (C)
SWFS Adjustment # B7000005 Reducing Payable	698.54 (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(8,875.00) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	0 (D)
Anticipated Revenue	(D)
	(D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	3,484,460 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	3,484,460 (F)
<b>DIFFERENCE:</b>	0.00 (G)*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2015-2016**

**Department:** Corrections

**Budget Entity:** Department Level

**Fund:** Criminal Justice Standards and Training Trust Fund (2148)

### **5 Percent Trust Fund Reserve:**

1. The trust fund does not have an operating deficit and is not capped for other reasons. It is not subsidized or being considered for subsidizing by general revenue or another trust fund.
2. The trust fund reserve is established within current operating receipt levels.
3. The trust fund is not being recommended for exemption from the trust fund reserve requirement.
4. The trust fund year-end balance does not exceed 50 percent of appropriations.

### **Adjustments**

1. Prior Year non-certified receivable in the amount of \$89. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring an adjustment to Schedule 1.

### **Revenue Estimating Methodology:**

1. The trust fund revenues recorded in the current year (A02) are based on the award from FDLE. The award is based on the number of officers (17,295) employed by the department multiplied by \$67.
2. The trust fund revenues recorded in the request year (A03) are based on the anticipated award from FDLE. The award is based on the number of officers (17,166) employed by the department multiplied by \$67.

### **Computing Distribution of Cost for General Management and Administrative Services:**

Not applicable.

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

**Agency Name Department of Corrections**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 :** Criminal Justice Standards and Training Trust Fund -2148

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 13-14 (A01)</b>	<b>Amount FY 14-15 (A02)</b>	<b>Amount FY 15-16(A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
FDLE --2148	001500	715,440	1,158,765	1,150,122	105230	Terri Speed 8/8/2014
<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 - 2016**

<b>Department Title:</b>	Dept of Corrections
<b>Trust Fund Title:</b>	Criminal Justice Standards and Training Trust Fund
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2148

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	183,724	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	-	(C)		
ADD: Outstanding Accounts Receivable	130	(D)		
ADD: _____	-	(E)		
<b>Total Cash plus Accounts Receivable</b>	183,854	(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 (Non operating)	6,768	(I)		
LESS:		(J)		
<b>Unreserved Fund Balance, 07/01/14</b>	177,086	(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.

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

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	<b>Department of Corrections</b>
<b>LAS/PBS Fund Number:</b>	<b>Criminal Justice Standards and Training</b>
	<b>2148</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	177,086 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
	0 (D)
	0 (D)
	0 (D)
	0 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	177,086 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	177,086 (F)
<b>DIFFERENCE:</b>	0.00 (G)*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2015-2016**

**Department:** Corrections

**Budget Entity:** Department Level

**Fund:** Correctional Work Program Trust Fund (2151)

### **5 Percent Trust Fund Reserve:**

1. The trust fund does not have an operating deficit and is not capped for other reasons. It is not subsidized or being considered for subsidizing by general revenue or another trust fund.
2. The trust fund reserve is established within current operating receipt levels.
3. The trust fund is not being recommended for exemption from the trust fund reserve requirement.
4. The trust fund year-end balance does not exceed 50 percent of appropriations.
5. The 5 percent reserve is calculated by adding the FY2014-15 revenue from Interagency Work squads, Revenue Generating Work squads, Anticipated Work Squads and multiplying that amount by 5%.

### **Adjustments:**

1. Post closing SWFS adjusting entry \$1,123,469.
2. Post closing SWFS adjusting entry (\$40)
3. Rounding \$18.
4. Prior year non-certified forward payable FY 2012-13 of \$801,809. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
5. Adjustment to compensated absences \$132
6. PY adjustment of \$124,657 to fund balance (AGNYBS). .

### **Revenue Estimating Methodology:**

1. The trust fund revenues recorded in the current year (A02) are based on the master agreement from DOT for inmate work squads and the departments current and estimated work squads to state and local governments.
2. The trust fund revenues recorded in the current year (A03) are based on the master agreement from DOT for inmate work squads and the departments current and estimated work squads to state and local governments.

### **Computing Distribution of Cost for General Management and Administrative Services:**

Not applicable.

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

**Agency Name Department of Corrections**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 :** Correctional Work Program Trust Fund - 2151

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount</b> <b>FY 13-14(A01)</b>	<b>Amount</b> <b>FY 14-15 (A02)</b>	<b>Amount</b> <b>FY 15-16(A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
Department of Management Services 72-20-2-678001	107040	104,880.00			001903	Calvin Anderson 8/11/2014

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	<b>Department of Correctic</b>
<b>Budget Entity:</b>	<b>Correctional Work Program TF</b>
<b>LAS/PBS Fund Number:</b>	<b>Department Level</b>
	<b>2151</b>

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,794,360	(A)	-	6,794,360
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	2,640,658	(D)	1,123,429	3,764,087
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>9,435,018</b>	(F)	<b>1,123,429</b>	<b>10,558,447</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	735,672	(H)	-	735,672
Approved "B" Certified Forwards	8,455	(H)		8,455
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/14</b>	<b>8,690,892</b>	(K)	<b>1,123,429</b>	<b>9,814,321</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.



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

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	<b>Department of Corrections</b>
<b>LAS/PBS Fund Number:</b>	<b>Correctional Work Program TF</b>
	<b>2151</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment to reconcile to various agencies	1,123,469 (C)
SWFS Adjustment # and Description	(40.00) (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(8,455) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
Capital Assets	0 (D)
Cash Advance	0 (D)
Compensated Absences	0 (D)
A/P not C/F -Operating Category	0.00 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>1,114,974 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>9,814,321 (F)</b>
<b>DIFFERENCE:</b>	<b>0.00 (G)*</b>

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2015-2016**

**Department:** Corrections

**Budget Entity:** Department Level

**Fund:** Federal Grants Trust Fund (2261)

### **5 Percent Trust Fund Reserve:**

1. The trust fund does not have an operating deficit and is not capped for other reasons. It is not subsidized or being considered for subsidizing by general revenue or another trust fund.
2. The trust fund revenues are exempt from trust fund reserve.
3. The trust fund is not being recommended for exemption from the trust fund reserve requirement.
4. The trust fund year-end balance does not exceed 50 percent of appropriations.

### **Adjustments:**

1. PY September operating reversions, \$81,802
2. PY Non-certified forward receivable in the amount of \$8,855. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
3. Prior year certified encumbrances in the amount of \$236,170.
4. PY Non-certified forward payable in the amount of \$3,133. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I
5. Irreconcilable item \$5,088.
6. Post closing adjusting entry \$132,920
7. Rounding \$1

### **Revenue Estimating Methodology:**

1. The trust fund revenues recorded in the current year (A02) are based on grant awards from various federal and state agencies. The revenues include the State Criminal Alien Assistance Program which is a pass through to General Revenue Unallocated. Also various education and substance abuse grants. The department received Federal Stimulus dollars for Institutional Radios. The department also received federal funding for Strengthening Community Supervision in Florida. The change in revenues is hard to predict, the department is always seeking new grant opportunities.
2. The trust fund revenues recorded in the current year (A03) are based on grant awards from various federal and state agencies. The revenues include the State Criminal Alien Assistance Program which is a pass through to General Revenue Unallocated. Also various education and substance abuse grants. The department is seeking additional Federal Stimulus dollars for Institutional Radios. The department also received federal funding for Strengthening Community Supervision in Florida. The change in revenues is hard to predict, the department is always seeking new grant opportunities.

### **Computing Distribution of Cost for General Management and Administrative Services:**

Not applicable.

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

**Agency Name Department of Corrections**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 :** Federal Grants Trust Fund - 2261

**PAGE 1 OF 2**

<b>Transfers In</b> (Provide Agency and Fund Number Received From)	<b>Transfer In</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Transfer Out</b>	<b>Confirmed By/Date</b>
	<b>Revenue Category</b>	<b>FY 13-14 (A01)</b>	<b>FY 14-15 (A02)</b>	<b>FY 15-16 (A03)</b>	<b>Expenditure Category</b>	
DACS ---2315	001500	128,934	0	0	051113	Latora Brockman 8/8/2014
DACS ---2315	001510	1,320,086	0	0	051113	Latora Brockman 8/8/2014
DOE ---2261	001510	1,312,343	1,000,000	1,000,000	050050	Alisa Golden 9/30/2014
DOE ---2261	001510	3,124,646	3,247,199	3,247,199	050546	Alisa Golden 10/9/2014
DOE ---2261	001510	504,196	546,769	546,769	051333	Alisa Golden 9/30/2014
DOE ---2261	001510	11,629	8,823	8,823	103774	Alisa Golden 9/30/2014
DOH (HIV/AIDS Ryan White) ---2261	001500	526,839	450,000	450,000	050026	Erik Green 8/7/2014
<b>Transfers Out (Operating and Non-Operating)</b> (Provide Agency and Fund Number Transferred To)	<b>Transfer Out</b>				<b>Transfer In</b>	<b>Confirmed By/Date</b>
DOC ---2021	<b>Expenditure Category</b>				<b>Revenue Category</b>	
	185080	288,722			001500	Lucinda Harris 9/30/2014



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

**Agency Name Department of Corrections**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 :** Federal Grants Trust Fund - 2261

**PAGE 2 OF 2**

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount</b> <b>FY 13-14 (A01)</b>	<b>Amount</b> <b>FY 14-15 (A02)</b>	<b>Amount</b> <b>FY 15-16 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
FDLE ---2261	001510	953,175	0	0	109920	Terri Speed 8/14/2014
FDLE ---2261	001510	470,159	353,000	0	106824	Terri Speed 8/14/2014
FDLE ---2261	001510	1,966,797	1,944,020	1,944,020	105507	Terri Speed 8/14/2014
FDLE ---2261	001510	25,067	0	0	181089	
<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2015 - 2016 Department of Correcti
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,515,682	(A)		1,515,682
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	1,066,561	(D)	(132,920)	933,641
ADD: Anticipated Grant Receivables	432,590	(E)		432,590
<b>Total Cash plus Accounts Receivable</b>	<b>3,014,832</b>	(F)		3,014,832
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	423,483	(H)		423,483
Approved "B" Certified Forwards	46,864	(H)		46,864
Approved "FCO" Certified Forwards	-	(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/14</b>	<b>2,544,485</b>	(K)	(132,920)	<b>2,411,566</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.

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

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	<b>Department of Corrections</b>
<b>LAS/PBS Fund Number:</b>	<b>Federal Grants Trust Fund</b>
	<b>2261</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,150,339 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment #	(132,920) (C)
SWFS Adjustment #	0.00 (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(46,864) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
Non CF A/P Operating	8,421 (D)
Comp Abs	0 (D)
Anticipated Receivables	432,590 (D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	2,411,566 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	2,411,566 (F)
<b>DIFFERENCE:</b>	0 (G)*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2015-2016**

**Department:** Corrections

**Budget Entity:** Department Level

**Fund:** Grants and Donations Trust Fund (2339)

### **5 Percent Trust Fund Reserve:**

1. The trust fund does not have an operating deficit and is not capped for other reasons. It is not subsidized or being considered for subsidizing by general revenue or another trust fund.
2. The trust fund revenues are exempt from trust fund reserve.
3. The trust fund is not being recommended for exemption from the trust fund reserve requirement.
4. The trust fund year-end balance does not exceed 50 percent of appropriations.

### **Adjustments:**

1. Post Closing SWFS Adjusting Entry \$814,762.
2. PY (10) FCO Expenditures paid in FY 13-14 (\$67,341)

### **Revenue Estimating Methodology:**

1. The trust fund revenues recorded in the current year (A02) are based on current grant awards from various state agencies and other public and corporate donations. Revenues received from the Department of Insurance based on insurance claims. The revenues will remain the same, the only source is Insurance Proceeds, not other grants or donations are currently in process.
2. The trust fund revenues recorded in the current year (A03) are based on current grant awards from various state agencies and other public and corporate donations. Revenues received from the Department of Insurance based on insurance claims. The revenues will remain the same, the only source is Insurance Proceeds, not other grants or donations are currently in process.

### **Computing Distribution of Cost for General Management and Administrative Services:**

Not applicable.



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

**Agency Name Department of Corrections**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 :**

GDTF-2339

<b>Transfers In</b> <small>(Provide Agency and Fund Number Received From)</small>	<b>Transfer In</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Transfer Out</b>	<b>Confirmed By/Date</b>
	<b>Revenue Category</b>	<b>FY 13-14(A01)</b>	<b>FY 14-15 (A02)</b>	<b>FY 15-16(A03)</b>	<b>Expenditure Category</b>	
Department of Education ---2510	001500	84,000	0	0	040000	Alisa Golden 9/30/2014
Department of Education ---2510	001500	66,000	0	0	100777	Alisa Golden 9/30/2014
<b>Transfers Out (Operating and Non-Operating)</b> <small>(Provide Agency and Fund Number Transferred To)</small>	<b>Transfer Out</b>				<b>Transfer In</b>	<b>Confirmed By/Date</b>
	<b>Expenditure Category</b>				<b>Revenue Category</b>	

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 - 2016**

<b>Department Title:</b>	Department of Correcti
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,777,466	(A)	-	
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	40,685	(D)		
ADD: Anticipated Grant Receivables Not Booked	-	(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>1,818,151</b>	(F)	-	
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	36,088	(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	-	(H)		
LESS: Other Accounts Payable (Nonoperating)	0	(I)		
LESS: Performance Guarantee on Contract	-	(J)		
<b>Unreserved Fund Balance, 07/01/14</b>	<b>1,782,063</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.

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

<b>Budget Period:</b>	<b>2015 - 2016</b>
<b>Department Title:</b>	Department of Corrections
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	2339

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	889,767 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	0 (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	0 (C)
SWFS Adjustment # and Description	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
A/P not C/F-Operating Categories	(D)
Performance Guarantee on Contract	0 (D)
Anticipated Grant Receivables Not Booked	(D)
Booked Accounts Payable FCO	892,296 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>1,782,063 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>1,782,063 (F)</b>
<b>DIFFERENCE:</b>	<b>(0) (G)*</b>

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2015-2016**

**Department:** Corrections

**Budget Entity:** Department Level

**Fund:** Sale of Goods and Services Trust Fund (2606)

### **5 Percent Trust Fund Reserve:**

1. The trust fund does not have an operating deficit and is not capped for other reasons. It is not subsidized or being considered for subsidizing by general revenue or another trust fund.
2. The trust fund reserve is established within current operating receipt levels.
3. The trust fund is not being recommended for exemption from the trust fund reserve requirement.
4. The trust fund year-end balance does not exceed 50 percent of appropriations.
5. The 5 percent reserve is calculated by subtracting the FY 2013-14 Service Charge to General Revenue from the Employee Perquisite Pay revenue and multiplying that amount by 5%.

### **Adjustments:**

### **Revenue Estimating Methodology:**

1. The trust fund revenues recorded in the current year (A02) are based on the anticipated revenues from staff housing perquisites. The estimates are calculated by increasing the Occupied Inventory and decreasing the Vacant Inventory. The revenue figure was calculated based on the 7/1/2014 Inventory being fully occupied. The revenue from staff housing will remain the same because there is no increase in staff housing.
2. The trust fund revenues recorded in the request year (A03) are based on the anticipated revenues from staff housing perquisites. The estimates are calculated by increasing the Occupied Inventory and decreasing the Vacant Inventory. The revenue figure was calculated based on the 7/1/2014 Inventory being fully occupied. The revenue from staff housing will remain the same because there is no increase in staff housing.

### **Computing Distribution of Cost for General Management and Administrative Services:**

Not applicable.

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 - 2016**

<b>Department Title:</b>	Department of Correcti
<b>Trust Fund Title:</b>	Sales of Goods and Services Trust Fund
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2606

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,159,641	(A)		-
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>1,159,641</b>	(F)	<b>0</b>	-
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/14</b>	<b>1,159,641</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.

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

<b>Budget Period: 2015 - 2016</b>	
<b>Department Title:</b>	Department of Correction
<b>Trust Fund Title:</b>	Sale of Goods and Services Trust Fund
<b>LAS/PBS Fund Number:</b>	2606

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>1,159,641</b> (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>1,159,641</b> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>1,159,641</b> (F)
<b>DIFFERENCE:</b>	<b>0</b> (G)*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2015-2016**

**Department:** Corrections

**Budget Entity:** Department Level

**Fund:** Private Inmate Welfare Trust Fund (2623)

### **5 Percent Trust Fund Reserve:**

1. The trust fund does not have an operating deficit and is not capped for other reasons. It is not subsidized or being considered for subsidizing by general revenue or another trust fund.
2. The trust fund reserve is established within current operating receipt levels.
3. The trust fund is not being recommended for exemption from the trust fund reserve requirement.
4. The trust fund year-end balance does not exceed 50 percent of appropriations.

### **Adjustments:**

1. Prior Year September operating reversions, \$2,097.
2. Rounding \$2

### **Revenue Estimating Methodology:**

1. The trust fund revenues recorded in the current year (A02) are based on the anticipated revenues from telephone commissions, sales of goods and services, concessions and interest earnings. The figures are provided by DMS Bureau of Private Prisons.
2. The trust fund revenues recorded in the request year (A03) are based on the anticipated revenues from telephone commissions, sales of goods and services, concessions and interest earnings. The figures are provided by DMS and are calculated based on a overall 3% increase from the actual year.

### **Computing Distribution of Cost for General Management and Administrative Services:**

Not applicable.

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 - 2016**

<b>Department Title:</b>	Department of Correcti
<b>Trust Fund Title:</b>	Private Inmate Welfare Trust Fund
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2623

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,416,918	(A)			
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable	0	(D)			
ADD: _____		(E)			
<b>Total Cash plus Accounts Receivable</b>	10,416,918	(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, 07/01/14</b>	10,416,918	(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.



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

**Budget Period: 2015 - 2016**

**Department Title:**

Department of Corrections

**Trust Fund Title:**

Private Inmate Welfare Trust Fund

**LAS/PBS Fund Number:**

2623

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/14**

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

**10,416,918** (A)

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

(B)

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

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

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

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

(D)

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

(D)

A/P not C/F-Operating Categories

**0** (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**10,416,918** (E)

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

**10,416,918** (F)

**DIFFERENCE:**

**0** (G)\*

**\*SHOULD EQUAL ZERO.**