

710000 DEPARTMENT OF LAW ENFORCEMENT  
20 2 021025 ADMINISTRATIVE TF FDLE  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,454,788.57
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	28,723.70
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	1,392.34-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,482,119.93-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT		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	4,005,247.87
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 16200 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
001800	REFUNDS	6,767.75
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
	** GL 16300 TOTAL	6,767.75
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	29,375.41-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	46,720.23-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	880.80-
	** GL 31100 TOTAL	76,976.44-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	154,154.91-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,913.93-
	** GL 32100 TOTAL	160,068.84-

710000 DEPARTMENT OF LAW ENFORCEMENT		BEGINNING BALANCE
20 2 148001 CRIMINAL JUSTICE STANDARDS & TRAINING TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
005001	CIT-OTHER DEPARTMENTAL DEPOSITS	0.00
040000	EXPENSES	8.61-
040000	CF EXPENSES	3,634.48-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	262.19-
100851	DOMESTIC SECURITY	0.00
	** GL 35300 TOTAL	3,905.28-
35344	DEPARTMENT OF BANKING & FINANCE	
005001	CIT-OTHER DEPARTMENTAL DEPOSITS	0.00
35372	DEPARTMENT OF GENERAL SERVICES	
010000	SALARIES AND BENEFITS	0.00
35373	DEPARTMENT OF REVENUE	
180000	TRANSFERS	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,351.98-
100851	DOMESTIC SECURITY	0.00
	** GL 35500 TOTAL	1,351.98-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	228,588.28-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,400.00-
	** GL 35700 TOTAL	2,400.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	9,414.10-
	** GL 38600 TOTAL	9,414.10-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	0.00
	** GL 38900 TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT		
20 2 148001 CRIMINAL JUSTICE STANDARDS & TRAINING TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,529,310.70-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	2,061.41
100777	CF CONTRACTED SERVICES	1,607.00
	** GL 94100 TOTAL	3,668.41
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	2,061.41-
100777	CF CONTRACTED SERVICES	1,607.00-
	** GL 98100 TOTAL	3,668.41-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT  
 20 2 261018 FEDERAL GRANTS TRUST FUND - FDLE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	172,636.02
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001510	TRANSFER OF FEDERAL FUNDS	1,435,163.40
001800	REFUNDS	25,567.43
100851	DOMESTIC SECURITY	4,707.85
	** GL 16200 TOTAL	1,465,438.68
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	311,993.19
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	1,491,473.98
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	19.18-
010000 CF	SALARIES AND BENEFITS	57.54-
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,603.44-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	16,805.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	243,695.95-
100851	DOMESTIC SECURITY	0.00
100851 CF	DOMESTIC SECURITY	229,764.44-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281 CF	LEASE/PURCHASE/EQUIPMENT	111.95-
	** GL 31100 TOTAL	495,057.50-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	32,665.05-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	7,860.11-
100851	DOMESTIC SECURITY	0.00
100851 CF	DOMESTIC SECURITY	14,188.84-
	** GL 32100 TOTAL	54,714.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001510	TRANSFER OF FEDERAL FUNDS	2,183.85-
010000	SALARIES AND BENEFITS	1,702.43
010000 CF	SALARIES AND BENEFITS	114,456.75-
040000	EXPENSES	0.00
040000 CF	EXPENSES	346.16-

710000 DEPARTMENT OF LAW ENFORCEMENT  
 20 2 261018 FEDERAL GRANTS TRUST FUND - FDLE  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
050046	G/A-NCHIP-STATE AGENCIES	664,916.27-
050046	CF G/A-NCHIP-STATE AGENCIES	232,718.06-
055045	BYRNE MEM LOC LAW ENF PROG	0.00
055045	CF BYRNE MEM LOC LAW ENF PROG	10,295.99-
100625	INFRASTRUCTURE/STATE OPERS	0.00
100625	CF INFRASTRUCTURE/STATE OPERS	441,521.86-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	147,897.75-
100851	DOMESTIC SECURITY	0.00
100851	CF DOMESTIC SECURITY	104,658.91-
102331	OVERTIME	18,812.74
102331	CF OVERTIME	23,974.13-
105507	BYRNE MEM ST LAW ENF PROG	0.00
105507	CF BYRNE MEM ST LAW ENF PROG	78,458.07-
181314	TR TO FDLE FUNDS INDIRECT	28,723.70-
	** GL 35200 TOTAL	1,829,636.33-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	73.90-
040000	EXPENSES	0.00
040000	CF EXPENSES	112.13-
050046	G/A-NCHIP-STATE AGENCIES	0.00
050046	CF G/A-NCHIP-STATE AGENCIES	4,640.00-
100851	DOMESTIC SECURITY	0.00
100851	CF DOMESTIC SECURITY	57.11-
105507	BYRNE MEM ST LAW ENF PROG	0.00
105507	CF BYRNE MEM ST LAW ENF PROG	146,299.09-
181089	TR/AGY/BULLET PROOF VST PG	25,067.00-
	** GL 35300 TOTAL	176,249.23-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
055045	BYRNE MEM LOC LAW ENF PROG	0.00
055045	CF BYRNE MEM LOC LAW ENF PROG	861,052.74-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	692.00-
	** GL 35500 TOTAL	861,744.74-
35600	DUE TO GENERAL REVENUE	
001510	TRANSFER OF FEDERAL FUNDS	2,183.85
010000	SALARIES AND BENEFITS	1,702.43-
040000	EXPENSES	0.00
040000	CF EXPENSES	709.70-
102331	OVERTIME	18,812.74-
	** GL 35600 TOTAL	19,041.02-

710000 DEPARTMENT OF LAW ENFORCEMENT  
 20 2 261018 FEDERAL GRANTS TRUST FUND - FDLE  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,099.05-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	55,681.67
050011	CF CRIMINAL INVESTIGATIONS	31,432.03
050046	G/A-NCHIP-STATE AGENCIES	4,160,648.89
050047	G/A-NCHIP-LOCAL GOVTS	120,591.04
055045	BYRNE MEM LOC LAW ENF PROG	4,880,948.58
100625	INFRASTRUCTURE/STATE OPERS	1,267,399.25
100777	CONTRACTED SERVICES	221,971.15
100777	CF CONTRACTED SERVICES	670,714.13
100851	DOMESTIC SECURITY	27,708.06
100851	CF DOMESTIC SECURITY	137,117.67
105281	LEASE/PURCHASE/EQUIPMENT	73.38
105507	BYRNE MEM ST LAW ENF PROG	263,757.89
106820	G/A-RES SUB ABUSE TREAT-LG	91,971.00
	** GL 94100 TOTAL	11,930,014.74
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	55,681.67-
050011	CF CRIMINAL INVESTIGATIONS	31,432.03-
050046	G/A-NCHIP-STATE AGENCIES	4,160,648.89-
050047	G/A-NCHIP-LOCAL GOVTS	120,591.04-
055045	BYRNE MEM LOC LAW ENF PROG	4,880,948.58-
100625	INFRASTRUCTURE/STATE OPERS	1,267,399.25-
100777	CONTRACTED SERVICES	221,971.15-
100777	CF CONTRACTED SERVICES	670,714.13-
100851	DOMESTIC SECURITY	27,708.06-
100851	CF DOMESTIC SECURITY	137,117.67-
105281	LEASE/PURCHASE/EQUIPMENT	73.38-
105507	BYRNE MEM ST LAW ENF PROG	263,757.89-
106820	G/A-RES SUB ABUSE TREAT-LG	91,971.00-
	** GL 98100 TOTAL	11,930,014.74-
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT

20 2 316002 FORFEITURE AND INVESTIGATIVE SUPPORT TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,086,533.30
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	4,460.33
001204	RESTITUTION	3,630,431.78
	** GL 15100 TOTAL	3,634,892.11
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	3,324,679.53-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	72.14-
	** GL 35300 TOTAL	72.14-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
001500	TRANSFERS	0.00
310322	SERVICE CHARGE TO GEN REV	60,589.09-
	** GL 35600 TOTAL	60,589.09-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	459,454.45-
001204	RESTITUTION	8,691.66-
001800	REFUNDS	0.00
	** GL 38900 TOTAL	468,146.11-



710000 DEPARTMENT OF LAW ENFORCEMENT		
20 2 316002 FORFEITURE AND INVESTIGATIVE SUPPORT TF		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,867,938.54-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
100021	CF ACQUISITION/MOTOR VEHICLES	276,562.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100021	CF ACQUISITION/MOTOR VEHICLES	276,562.00-
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT

20 2 339064 GRANTS & DONATIONS TRUST FUND LAW ENF-MGT DIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
16352	DEPARTMENT OF COMMUNITY AFFAIRS	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
25200	PREPAID CHARGES - LONG-TERM	
050042	GRANTS/AIDS-NARCAP	0.00
050045	G/A-NARCAP AST/ST/AGENCIES	0.00
050046	G/A-NCHIP-STATE AGENCIES	0.00
100057	G/A-COMM & ST/DRUG ABUSE P	0.00
106820	G/A-RES SUB ABUSE TREAT-LG	0.00
106828	G/A-LOC LAW ENF BLOCK GRNT	0.00
106835	G/A-VIO OFF INCAR/TIS-ST	0.00
	** GL 25200 TOTAL	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
050046	G/A-NCHIP-STATE AGENCIES	0.00
050046	CF G/A-NCHIP-STATE AGENCIES	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
050046	G/A-NCHIP-STATE AGENCIES	0.00
050046	CF G/A-NCHIP-STATE AGENCIES	0.00
180000	TRANSFERS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
	** GL 35600 TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT		
20 2 339064 GRANTS & DONATIONS TRUST FUND LAW ENF-MGT DIV.		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38800	UNEARNED REVENUE - CURRENT	
000700	U S GRANTS	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT

20 2 339066 GRANTS & DONATION TRUST FUND FDLEF-INVEST DIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,081.31
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	0.00
	** GL 32100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001510	TRANSFER OF FEDERAL FUNDS	0.00
35300	DUE TO OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	0.00
38800	UNEARNED REVENUE - CURRENT	
000700	U S GRANTS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 38800 TOTAL	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
001510	TRANSFER OF FEDERAL FUNDS	0.00
48800	UNEARNED REVENUE - LONG TERM	
001510	TRANSFER OF FEDERAL FUNDS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,081.31-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/14

71000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2014

DATE RUN 08/11/14  
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710000 DEPARTMENT OF LAW ENFORCEMENT		
20 2 339067 GRANTS & DONATIONS TRUST FUND LAW ENF-STDS DIV.		
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

710000 DEPARTMENT OF LAW ENFORCEMENT  
 20 2 339068 GRANTS & DONATIONS TF FDLE-INFO SYS DIV.  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
001500	TRANSFERS	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 16200 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
001500	TRANSFERS	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001510	TRANSFER OF FEDERAL FUNDS	0.00
35300	DUE TO OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	0.00
38800	UNEARNED REVENUE - CURRENT	
001510	TRANSFER OF FEDERAL FUNDS	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
001510	TRANSFER OF FEDERAL FUNDS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT		
20 2 339126 GRANTS & DONATIONS TF-FDLE PUBLIC ASSIST/FRAUD		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT		
20 2 339129 GRANTS AND DONATIONS TF/FDLE-LAW ENFORCMT GRANTS		
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
31100	ACCOUNTS PAYABLE	
001800	REFUNDS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



710000 DEPARTMENT OF LAW ENFORCEMENT  
20 2 510015 OPERATING TRUST FUND LAW ENF-MGT DIV.  
G-L G-L ACCOUNT NAME  
CAT BEGINNING BALANCE  
12100 UNRELEASED CASH IN STATE TREASURY  
000000 BALANCE BROUGHT FORWARD 0.00  
31100 ACCOUNTS PAYABLE  
040000 EXPENSES 0.00  
040000 CF EXPENSES 0.00  
\*\* GL 31100 TOTAL 0.00  
39900 OTHER CURRENT LIABILITIES  
000000 BALANCE BROUGHT FORWARD 0.00  
920000 CATEGORY NAME NOT ON TITLE FILE 0.00  
\*\* GL 39900 TOTAL 0.00  
54900 COMMITTED FUND BALANCE  
000000 BALANCE BROUGHT FORWARD 0.00  
55100 FUND BALANCE RESERVED FOR ENCUMBRANCES  
000000 BALANCE BROUGHT FORWARD 0.00  
\*\*\* FUND TOTAL 0.00

710000 DEPARTMENT OF LAW ENFORCEMENT

20 2 510016 OPERATING TRUST FUND LAW ENF-INFO SYS DIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	40,531,048.68
12400	CASH IN STATE TREASURY UNVERIFIED	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	283,026.14
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	0.00
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	1,778,485.51
	** GL 15100 TOTAL	1,778,485.51
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
001800	REFUNDS	401,833.14
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	216.00
	** GL 16200 TOTAL	402,049.14
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
001801	REIMBURSEMENTS	0.00
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	835,645.06
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	216.00-
	** GL 16300 TOTAL	835,429.06
16400	DUE FROM FEDERAL GOVERNMENT	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	0.00
001970	SALES OF GOODS/SERVICES TO FEDERAL GOVERNME	9,236.54
	** GL 16400 TOTAL	9,236.54
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	2,557,663.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	23.40-
010000	CF SALARIES AND BENEFITS	70.20-
040000	EXPENSES	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT  
 20 2 510016 OPERATING TRUST FUND LAW ENF-INFO SYS DIV.  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
040000	CF	EXPENSES	63,431.20-
060000		OPERATING CAPITAL OUTLAY	0.00
060000	CF	OPERATING CAPITAL OUTLAY	21,734.00-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	457,600.03-
105281		LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF	LEASE/PURCHASE/EQUIPMENT	1,684.15-
220020		REFUND STATE REVENUES	0.00
		** GL 31100 TOTAL	544,542.98-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	789,905.25-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	19,848.76-
102331		OVERTIME	0.00
102331	CF	OVERTIME	336.59-
103290		SALARY INCENTIVE PAYMENTS	0.00
103290	CF	SALARY INCENTIVE PAYMENTS	127.47-
		** GL 32100 TOTAL	810,218.07-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000		BALANCE BROUGHT FORWARD	0.00
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	44.45-
040000		EXPENSES	0.00
040000	CF	EXPENSES	4,707.85-
		** GL 35200 TOTAL	4,752.30-
35300		DUE TO OTHER DEPARTMENTS	
040000		EXPENSES	150,501.13-
040000	CF	EXPENSES	341,670.68-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	390.30-
		** GL 35300 TOTAL	492,562.11-
35345		DEPARTMENT OF STATE	
040000		EXPENSES	0.00
040000	CF	EXPENSES	0.00
		** GL 35345 TOTAL	0.00
35372		DEPARTMENT OF GENERAL SERVICES	
040000		EXPENSES	0.00
040000	CF	EXPENSES	0.00
		** GL 35372 TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT

20 2 510016 OPERATING TRUST FUND LAW ENF-INFO SYS DIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35400	DUE TO FEDERAL GOVERNMENT	
310175	FBI ASSESSMENT/FINGERPRINT	1,397,270.50-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
050011	CRIMINAL INVESTIGATIONS	0.00
050011	CF CRIMINAL INVESTIGATIONS	614,651.68-
	** GL 35500 TOTAL	614,651.68-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,230,920.19-
37200	CURRENT CERTIFICATES OF PARTICIPATION	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	118,650.65-
102331	OVERTIME	0.00
	** GL 38600 TOTAL	118,650.65-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
001202	PENALTIES	15.00-
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	1,186,755.28-
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	94,358.71-
	** GL 38900 TOTAL	1,281,128.99-
38901	DEFERRED REVENUE - ESCROW ACCOUNTS	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	68,913.43-
	** GL 38901 TOTAL	68,913.43-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	39,833,327.17-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
084419	08 MINOR REP/REN REG FAC	0.00
084419	09 MINOR REP/REN REG FAC	0.00
084419	10 MINOR REP/REN REG FAC	0.00
	** GL 55600 TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT  
 20 2 510016 OPERATING TRUST FUND LAW ENF-INFO SYS DIV.  
 G-L G-L ACCOUNT NAME

CAT	ENCUMBRANCES	BEGINNING BALANCE
94100		
040000	CF EXPENSES	66,552.41
060000	CF OPERATING CAPITAL OUTLAY	63,057.39
084419	10 MINOR REP/REN REG FAC	39,504.96
100021	CF ACQUISITION/MOTOR VEHICLES	79,137.40
100777	CONTRACTED SERVICES	22,785.98
100777	CF CONTRACTED SERVICES	615,828.98
105281	CF LEASE/PURCHASE/EQUIPMENT	1,192.83
	** GL 94100 TOTAL	888,059.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
000000	BALANCE BROUGHT FORWARD	194,081.91
030000	OTHER PERSONAL SERVICES	109,914.25-
040000	EXPENSES	27,523.26-
040000	CF EXPENSES	66,552.41-
060000	OPERATING CAPITAL OUTLAY	3,979.80-
060000	CF OPERATING CAPITAL OUTLAY	63,057.39-
084419	10 MINOR REP/REN REG FAC	39,504.96-
100021	CF ACQUISITION/MOTOR VEHICLES	79,137.40-
100777	CONTRACTED SERVICES	75,450.58-
100777	CF CONTRACTED SERVICES	615,828.98-
105281	CF LEASE/PURCHASE/EQUIPMENT	1,192.83-
	** GL 98100 TOTAL	888,059.95-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT  
 20 2 510017 OPERATING TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4,955,152.70
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	88.86-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	7,553.16-
	** GL 31100 TOTAL	7,642.02-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	6,492.34-
	** GL 32100 TOTAL	6,492.34-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	5,433.19-
040000	EXPENSES	0.00
040000 CF	EXPENSES	660.21-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	300.25-
	** GL 35200 TOTAL	6,393.65-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,701.39-
	** GL 35300 TOTAL	1,701.39-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	14,981.48-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	4,917,941.82-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	129.98
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	129.98-
	*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT		BEGINNING BALANCE
20 2 510018	OPERATING TRUST FUND FDLE-CAPITAL POLICE	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,726,043.63
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	11,819.27-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	262.76-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281 CF	LEASE/PURCHASE/EQUIPMENT	255.87-
	** GL 31100 TOTAL	12,337.90-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	145,189.38-
103290	SALARY INCENTIVE PAYMENTS	0.00
103290 CF	SALARY INCENTIVE PAYMENTS	4,957.68-
	** GL 32100 TOTAL	150,147.06-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,755.17-
	** GL 35300 TOTAL	1,755.17-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	24,306.64-
	** GL 38600 TOTAL	24,306.64-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	1,537,496.86-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	25,472.24
060000 CF	OPERATING CAPITAL OUTLAY	68,857.61
100777 CF	CONTRACTED SERVICES	200.00
105281 CF	LEASE/PURCHASE/EQUIPMENT	121.05
	** GL 94100 TOTAL	94,650.90

710000 DEPARTMENT OF LAW ENFORCEMENT  
20 2 510018 OPERATING TRUST FUND FDLE-CAPITAL POLICE  
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
040000	CF EXPENSES	25,472.24-
060000	CF OPERATING CAPITAL OUTLAY	68,857.61-
100777	CF CONTRACTED SERVICES	200.00-
105281	CF LEASE/PURCHASE/EQUIPMENT	121.05-
	** GL 98100 TOTAL	94,650.90-
	*** FUND TOTAL	0.00



710000 DEPARTMENT OF LAW ENFORCEMENT  
20 2 600002 REVOLVING TRUST FUND FDLE-MGT DIV.  
G-L G-L ACCOUNT NAME

CAT	BEGINNING BALANCE
11100 CASH ON HAND	
000000 BALANCE BROUGHT FORWARD	0.00
12100 UNRELEASED CASH IN STATE TREASURY	
000000 BALANCE BROUGHT FORWARD	1,000,000.00
16400 DUE FROM FEDERAL GOVERNMENT	
000000 BALANCE BROUGHT FORWARD	0.00
35600 DUE TO GENERAL REVENUE	
001800 REFUNDS	0.00
45100 ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000 BALANCE BROUGHT FORWARD	1,000,000.00-
54900 COMMITTED FUND BALANCE	
000000 BALANCE BROUGHT FORWARD	0.00
*** FUND TOTAL	0.00

710000 DEPARTMENT OF LAW ENFORCEMENT		BEGINNING BALANCE
20 2 719001 FEDERAL EQUITABLE SHARING/LAW ENFORCEMENT		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,313,388.88
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	5,161.39
32100	ACCRUED SALARIES AND WAGES	
102331	OVERTIME	0.00
102331	CF OVERTIME	33,357.81-
	** GL 32100 TOTAL	33,357.81-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
102331	OVERTIME	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	3,285,192.46-
	*** FUND TOTAL	0.00

## SCHEDULE I NARRATIVES

**Budget Period:** 2015-16

**Department:** Florida Department of Law Enforcement  
**Budget Entity:** 71000000 – Department Level  
**Trust Fund:** 2021 – Administrative Trust Fund

### **Adjustments in Section III**

No adjustments were made for this trust fund.

*Contact for Adjustments: Charlotte Fraser Phone: 850-410-7162*

### **Revenue Estimating Methodology**

The Administrative Trust Fund was established for deposit of FDLE's indirect earnings from federal grants. The estimated revenues for FY 2014-15 and FY 2015-16 are based on indirect earnings from projected receipts anticipated for deposit in the Federal Grants Trust Fund.

*Contact for Revenue Estimates: Cynthia Barr Phone: 850-410-7178*

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

This trust fund is exempt from the state trust fund reserve.

*Contact for Trust Fund Reserve: Cynthia Barr Phone: 850-410-7178*

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 - 2016**  
**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Administrative Trust Fund  
**Budget Entity:** 71000000 - Department Level  
**LAS/PBS Fund Number:** 2021

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,454,789	(A)		1,454,789
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	28,724	(D)		28,724
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>1,483,512</b>	(F)	-	<b>1,483,512</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)	(1,392)	(I)		(1,392)
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>1,482,120</b>	(K)	-	<b>1,482,120</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**

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 2021

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 1,482,119.93 (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 \_\_\_\_\_ (D)

Approved FCO Certified Forward per LAS/PBS \_\_\_\_\_ (D)

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

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

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

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

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,482,119.93 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 1,482,119.93 (F)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE I NARRATIVES

**Budget Period:** 2015-16

**Department:** Florida Department of Law Enforcement  
**Budget Entity:** 71000000 – Department Level  
**Trust Fund:** 2148 – Criminal Justice Standards and Training Trust Fund

### **Adjustments in Section III**

**June 2013 Non-Certified Forward Accounts Payable – Operating Categories:** This \$4 adjustment was necessary to adjust beginning unreserved fund balance for prior year non-certified forward accounts payables in operating categories that were included in the beginning fund balance.

**June 2013 Certified Forward Encumbrances:** This \$183,093 adjustment was necessary to adjust beginning unreserved fund balance for prior year certified forward encumbrances that were included in the beginning balance.

*Contact for Adjustments: Charlotte Fraser Phone: 850-410-7162*

### **Revenue Estimating Methodology**

The current primary sources of revenue for the Criminal Justice Standards and Training Trust Fund are obtained from fees for traffic infractions, court penalty assessments, certification exams, and tuition for criminal justice classes.

The trust fund supports training requirements of law enforcement, corrections, and correctional probation officers. While the demand for this training continues to increase, the overall trend in revenue has declined to almost 40% since FY 2006-07.

Due to ongoing concerns of fund insolvency, last year the agency requested and the Legislature and Governor's Office approved a non-recurring cash infusion of \$3.9 million from general revenue. Since revenue continues to be unstable, the agency is requesting a recurring \$3.5 million cash infusion in order to help retain fund solvency.

*Contact for Revenue Estimates: Cynthia Barr Phone: 850-410-7178*

**5 Percent Trust Fund Reserve**

Estimated Revenue for FY 2014-15	\$ 15,510,906
Less: Transfer from General Revenue	(3,900,000)
Less: Transfer to Training Schools - Category 105230	(5,011,935)
Less: Refund of State Revenues	(1,180)
Less: Service Charge to GR	<u>(510,613)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 6,087,178</u>
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for Operating Trust Fund (2510)	\$ 304,359

Contact for Trust Fund Reserve: Cynthia Barr Phone: 850-410-7178





## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 - 2016**

<b>Department Title:</b>	Florida Department of Law Enforcement
<b>Trust Fund Title:</b>	Criminal Justice Standards and Training Trust Fund
<b>Budget Entity:</b>	71000000 - 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>	4,005,248	(A)		4,005,248
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	6,768	(D)		6,768
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>4,012,016</b>	(F)	-	<b>4,012,016</b>
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	(254,180)	(H)		(254,180)
Approved "B" Certified Forwards	(3,668)	(H)		(3,668)
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	(228,588)	(I)		(228,588)
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>3,525,579</b>	(K)	-	<b>3,525,579</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**

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Criminal Justice Standards and Training Trust Fund  
**LAS/PBS Fund Number:** 2148

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 3,529,310.70 (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 (3,668.41) (D)

Approved FCO Certified Forward per LAS/PBS   (D)

A/P not C/F-Operating Categories 8.61 (D)

CF A/P Deleted in Error (72.14) (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 3,525,578.76 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 3,525,578.76 (F)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE I NARRATIVES

**Budget Period:** 2015-16

**Department:** Florida Department of Law Enforcement  
**Budget Entity:** 71000000 – Department Level  
**Trust Fund:** 2261 – Federal Grants Trust Fund

### **Adjustments in Section III**

**June 2013 Certified Forward Encumbrances:** This \$37,702 adjustment was necessary to adjust beginning unreserved fund balance for prior year certified forward encumbrances that were included in the beginning balance.

**June 2013 Non-Certified Forward Accounts Payable – Operating Categories:** This \$2,300,734 adjustment was necessary to adjust beginning unreserved fund balance for prior year non-certified forward accounts payables in operating categories that were included in the beginning fund balance.

**Other Adjustment:** This \$4,678 adjustment was necessary to compensate for a disbursement made with a revenue general ledger code. The disbursement was corrected in A01 (via HDDC) to adjust the Operating Expenditures amount; however, using a revenue general ledger code for this transaction also understated revenue. This adjustment corrects that understatement.

*Contact for Adjustments: Charlotte Fraser Phone: 850-410-7162*

### **Revenue Estimating Methodology**

The Federal Grants Trust Fund revenues were estimated according to the anticipated federal grant receipts and federal flow-through funding.

*Contact for Revenue Estimates: Cynthia Barr Phone: 850-410-7178*

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

This trust fund is exempt from the 5 percent trust fund reserve.

*Contact for Trust Fund Reserve: Cynthia Barr Phone: 850-410-7178*

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

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)

<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>
Executive Office of the Governor - DEM 310000-20-2-261037	001510	5,183,759.53	0.00	0.00	181020	Susanne McDaniel 10/1/14
Dept of State 450000-20-2-261011	001510	\$145,830.00	145,830.00	145,830.00	181074	Alicia Bevis 10/6/14
		\$0.00	0.00	0.00		
		\$0.00	0.00	0.00		
		\$0.00	0.00	0.00		
		\$0.00	0.00	0.00		
<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>
Dept of Corrections 700000-20-2-261027 (ARRA09)	109920	\$953,174.52	0.00	0.00	001510	Lavitta Stanford 10/13/14
Dept of Corrections 700000-20-2-261027	105507	\$2,319,023.62	296,086.38	0.00	001510	Lavitta Stanford 10/13/14
Dept of Corrections 700000-20-2-261027	106824	\$538,418.33	0.00	0.00	001510	Lavitta Stanford 10/13/14
Dept of Corrections 700000-20-2-261027	181089	25,067.00			001510	Lavitta Stanford 10/13/14

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

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Federal Grants Trust Fund  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 5,099 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment #B7100001: CF A/P Deleted in Error (5,069) (C)

SWFS Adjustment # and Description  (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (894,946) (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories 664,935 (D)

A/P not C/F set up with SWFS adjustments 5,069 (D)

C/F A/P deleted after data transmitted to LAS/PBS (4,710) (D)

Anticipated Revenue - Offset C/F encumbrances on cost-reimbursement gr 894,946 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 665,325 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 665,325 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2015 - 2016 Florida Department of Law Enforcement
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	71000000 - 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>	172,636 (A)		172,636
ADD: Other Cash (See Instructions)		(B)	-
ADD: Investments		(C)	-
ADD: Outstanding Accounts Receivable	3,268,906 (D)		3,268,906
ADD: Anticipated Revenue	894,946 (E)		894,946
<b>Total Cash plus Accounts Receivable</b>	<b>4,336,488</b> (F)	-	<b>4,336,488</b>
LESS: Allowances for Uncollectibles		(G)	-
LESS: Approved "A" Certified Forwards	(2,722,426) (H)		(2,722,426)
Approved "B" Certified Forwards	(894,946) (H)		(894,946)
Approved "FCO" Certified Forwards		(H)	-
LESS: Other Accounts Payable (Nonoperating)	(53,791) (I)		(53,791)
LESS: _____		(J)	-
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>665,325</b> (K)	-	<b>665,325</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.

## SCHEDULE I NARRATIVES

**Budget Period:** 2015-16

**Department:** Florida Department of Law Enforcement  
**Budget Entity:** 71000000 – Department Level  
**Trust Fund:** 2316 – Forfeiture and Investigative Support Trust Fund

### **Adjustments in Section III**

**June 2013 Certified Forward Encumbrances:** This \$403,174 adjustment was necessary to adjust beginning unreserved fund balance for prior year certified forward encumbrances that were included in the beginning balance.

*Contact for Adjustments: Charlotte Fraser Phone: 850-410-7162*

### **Revenue Estimating Methodology**

Revenues in this trust fund vary considerably from year to year depending on the individual cases worked by FDLE. Because of the inability to project specific revenue from year to year, the budget authority in this trust fund is maintained at the same level. Appropriations are expended only after receipts have been collected; therefore, projected revenue is based on sufficient recoveries to support appropriations.

The last 3 to 5 years of revenue trends were considered in projections; however, due to the uncertainty of when funds will be received by the Department, and fluctuating case variables, the estimates for FY 2015-16 are moderate. The estimates for FY 2014-15 have been increased to include an atypically large forfeiture received early in the fiscal year.

*Contact for Revenue Estimates: Cynthia Barr Phone: 850-410-7178*

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

Estimated Revenue for FY 2014-15	\$ 2,722,994
Less: Service Charge to GR	<u>(5,468,469)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 2,538,733</u>
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for Operating Trust Fund (2510)	\$ 126,937

*Contact for Trust Fund Reserve: Cynthia Barr Phone: 850-410-7178*

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Florida Department of Law Enforcement
<b>Trust Fund Title:</b>	Forfeiture and Investigative Support Trust Fund
<b>Budget Entity:</b>	71000000 - Department Level
<b>LAS/PBS Fund Number:</b>	2316

**Budget Period: 2015 - 2016**

	<b>Balance as of 6/30/2014</b>		<b>SWFS* Adjustments</b>	<b>Adjusted Balance</b>
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,086,533	(A)		2,086,533
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	3,634,892	(D)		3,634,892
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>5,721,425</b>	(F)	-	<b>5,721,425</b>
LESS: Allowances for Uncollectibles	(3,324,680)	(G)		(3,324,680)
LESS: Approved "A" Certified Forwards	(144)	(H)		(144)
Approved "B" Certified Forwards	(276,562)	(H)		(276,562)
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	(60,589)	(I)		(60,589)
LESS: Deferred Revenue	(468,146)	(J)		(468,146)
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>1,591,304</b>	(K)	-	<b>1,591,304</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**

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Forfeiture and Investigative Support Trust Fund  
**LAS/PBS Fund Number:** 2316

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 1,867,939 (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 (276,562) (D)

Approved FCO Certified Forward per LAS/PBS   (D)

A/P not C/F-Operating Categories (72) (D)

  (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,591,304 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 1,591,304 (F)

**DIFFERENCE:** (0) (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE I NARRATIVES

**Budget Period:** 2015-16

**Department:** Florida Department of Law Enforcement  
**Budget Entity:** 71000000 – Department Level  
**Trust Fund:** 2339 – Grants and Donations Trust Fund

### **Adjustments in Section III**

There were no adjustments to this trust fund.

*Contact for Adjustments: Charlotte Fraser Phone: 850-410-7162*

### **Revenue Estimating Methodology**

The Grants and Donations Trust Fund revenue estimates are based on anticipated receipts from non-federal grant sources. For Fiscal Year 2014-15 and Fiscal Year 2015-16, projected revenues are based on anticipated miscellaneous refunds and grants.

*Contact for Revenue Estimates: Cynthia Barr Phone: 850-410-7178*

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

The trust fund is exempt from the 5 percent trust fund reserve.

*Contact for Trust Fund Reserve: Cynthia Barr Phone: 850-410-7178*

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 - 2016**

<b>Department Title:</b>	Florida Department of Law Enforcement
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	71000000 - 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>	5,081	(A)		5,081
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>5,081</b>	(F)	-	<b>5,081</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)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>5,081</b>	(K)	-	<b>5,081</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**

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Grants and Donations Trust Fund  
**LAS/PBS Fund Number:** 2339

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 5,081.31 (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 FCO Certified Forward per LAS/PBS   (D)

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

  (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 5,081.31 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 5,081.31 (F)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE I NARRATIVES

**Budget Period: 2015-16**

**Department:** Florida Department of Law Enforcement  
**Budget Entity:** 71000000 – Department Level  
**Trust Fund:** 2510 – Operating Trust Fund

### **Adjustments in Section III**

**FCO Carry Forward Adjustment:** This \$40,327 adjustment was necessary to adjust the beginning unreserved fund balance for prior year fixed capital outlay appropriations that were included in the beginning balance.

**June 2013 Certified Forward Encumbrances:** This \$754,541 adjustment was necessary to adjust the beginning Unreserved Fund Balance for prior year certified forward encumbrances that were included in the beginning balance.

**June 2013 Non-Certified Forward Operating Accounts Payable:** This \$242 adjustment was necessary to adjusted the beginning unreserved fund balance for prior year accounts payable which were not certified forward. These items reduced the beginning Fund Balance in FLAIR. Therefore these expenditures were recorded in FLAIR in FY 2011-12 but used FY 2012-13 budget to pay them.

*Contact for Adjustments: Charlotte Fraser Phone: 850-410-7162*

### **Revenue Estimating Methodology**

The main sources of revenue for the Operating Trust Fund include Court Costs/Traffic Infractions, DUI Conviction and Crime Laboratory Cost assessments, Firearm Purchase Record Checks, Expunge/Seal Requests, Criminal History Record Checks and fingerprint Record Retention fees.

Revenue from fingerprint retention fees and Criminal History Record Checks continues to show a stable increase. Court Costs/Traffic Infractions and DUI Conviction fees have remained flat. Other revenue sources have been estimated based on recent revenue trends within the last 12 months, excluding any anomalies.

*Contact for Revenue Estimates: Cynthia Barr Phone: 850-410-7178*

2510 – Operating Trust Fund Narratives Continued

**5 Percent Trust Fund Reserve**

Estimated Revenue for FY 2014-15	\$ 95,851,219
Less: Federal Criminal Record Checks	(22,129,720)
Less: Transfer from DMS	(6,406,922)
Less: Service Charge to GR	(5,468,469)
Less: Refund of State Revenue	<u>(191,740)</u>
 Total Revenue Subject to 5% Reserve Calculation	 <u>\$ 61,654,368</u>
 Multiplied by 5%	 <u>X            5%</u>
 Total 5% Reserve for Operating Trust Fund (2510)	 \$ 3,082,718

Contact for Trust Fund Reserve: Cynthia Barr Phone: 850-410-7178



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND

<b>Department Title:</b>	Budget Period: 2015 -16
<b>Trust Fund Title:</b>	Florida Department of Law Enforcement
<b>Budget Entity:</b>	Operating Trust Fund
<b>LAS/PBS Fund Number:</b>	71000000 - Department Level
	2510

	Balance as of 6/30/2014		SWFS* Adjustments
<b>Chief Financial Officer's (CFO) Cash Balance</b>	47,495,271	(A)	-
ADD: Other Cash (See Instructions)		(B)	-
ADD: Investments		(C)	-
ADD: Outstanding Accounts Receivable	5,582,863	(D)	-
ADD: _____		(E)	-
<b>Total Cash plus Accounts Receivable</b>	<b>53,078,134</b>	(F)	-
LESS: Allowances for Uncollectibles		(G)	-
LESS: Approved "A" Certified Forwards	(2,646,168)	(H)	-
Approved "B" Certified Forwards	(940,376)	(H)	-
Approved "FCO" Certified Forwards	(39,504)	(H)	-
LESS: Other Accounts Payable (Nonoperating)	(2,643,172)	(I)	-
LESS: Deferred Revenue	(1,350,042)	(J)	-
<b>Unreserved Fund Balance, 07/01/14</b>	<b>45,458,872</b>	(K)	-

**Notes:**

\*SWFS = Statewide Financial Statement

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



**Y BALANCE**

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**Adjusted  
Balance**

47,495,271

-

-

5,582,863

-

**53,078,134**

-

(2,646,168)

(940,376)

(39,504)

(2,643,172)

(1,350,042)

**45,458,872** \*\*

ted fiscal

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

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Operating Trust Fund  
**LAS/PBS Fund Number:** 2510

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 46,288,766.00 (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 (940,376.00) (D)

Approved FCO Certified Forward per LAS/PBS (39,504.00) (D)

A/P not C/F-Operating Categories 150,525.00 (D)

CF A/P deleted in error (539.00) (D)

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

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

**ADJUSTED BEGINNING TRIAL BALANCE:** 45,458,872.00 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 45,458,872.00 (F)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE I NARRATIVES

**Budget Period:** 2015-16

<b>Department:</b>	<u>Florida Department of Law Enforcement</u>
<b>Budget Entity:</b>	<u>71000000 – Department Level</u>
<b>Trust Fund:</b>	<u>2600 – Revolving Trust Fund</u>

### **Adjustments in Section III**

There were not adjustments made to this trust fund.

*Contact for Adjustments: Charlotte Fraser Phone: 850-410-7162*

### **Revenue Estimating Methodology**

The Florida Department of Law Enforcement is given \$1,000,000 in budget authority each year. This appropriation is used as 'show money'. Prior to an arrest, a withdrawal of cash is made from this fund and is restored immediately upon the arrest; therefore no expenditures occur in this fund. A revenue projection of \$1,000,000 has been made in column A02 and A03 to support the budget authority in this fund.

*Contact for Revenue Estimates: Cynthia Barr Phone: 850-410-7178*

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

This trust fund is exempt from the 5 percent trust fund reserve.

*Contact for Trust Fund Reserve: Cynthia Barr Phone: 850-410-7178*

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Revolving Trust Fund  
**Budget Entity:** 71000000 - Department Level  
**LAS/PBS Fund Number:** 2600

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,000,000	(A)		1,000,000
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>1,000,000</b>	(F)	-	<b>1,000,000</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)		(I)		-
LESS: GL 451000 Advance from other Funds	(1,000,000)	(J)		(1,000,000)
<b>Unreserved Fund Balance, 07/01/2014</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**

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Revolving Trust Fund  
**LAS/PBS Fund Number:** 2600

**BEGINNING TRIAL BALANCE:**

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

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 FCO Certified Forward per LAS/PBS  (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  **0.00** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  **0.00** (F)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE I NARRATIVES

**Budget Period:** 2015-16

**Department:** Florida Department of Law Enforcement  
**Budget Entity:** 71000000 – Department Level  
**Trust Fund:** 2719 – Federal Law Enforcement Trust Fund

### **Adjustments in Section III**

No adjustments were made for this trust fund.

*Contact for Adjustments: Charlotte Fraser Phone: 850-410-7162*

### **Revenue Estimating Methodology**

The Federal Law Enforcement Trust Fund was established to hold funds derived from successful forfeiture of money and property confiscated as a result of federally coordinated criminal investigations. Since most of the revenue is dependent upon federal court action and disbursement of forfeiture funds from the courts is so sporadic, it is difficult to predict the amount and timing of revenue.

The Department, therefore, has estimated conservatively for FY 2014-15 and FY 2015-16 based on known pending receipts for these two years.

*Contact for Revenue Estimates: Cynthia Barr Phone: 850-410-7178*

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

This trust fund is exempt from the 5 percent trust fund reserve.

*Contact for Trust Fund Reserve: Cynthia Barr Phone: 850-410-7178*

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015-16**

<b>Department Title:</b>	Florida Department of Law Enforcement
<b>Trust Fund Title:</b>	Federal Law Enforcement Trust Fund
<b>Budget Entity:</b>	71000000
<b>LAS/PBS Fund Number:</b>	2791

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,313,389	(A)		3,313,389
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	5,161	(D)		5,161
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>3,318,550</b>	(F)	<b>0</b>	<b>3,318,550</b>
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	(33,358)	(H)		(33,358)
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>	<b>3,285,192</b>	(K)	<b>0</b>	<b>3,285,192</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**

**Budget Period: 2015 - 2016**

**Department Title:** Florida Department of Law Enforcement  
**Trust Fund Title:** Federal Law Enforcement Trust Fund  
**LAS/PBS Fund Number:** 2791

**BEGINNING TRIAL BALANCE:**

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

Total all GLC's 5XXXX for governmental funds; 3,285,192.00 (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 FCO Certified Forward per LAS/PBS \_\_\_\_\_ (D)

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

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

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

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

**ADJUSTED BEGINNING TRIAL BALANCE:** 3,285,192.00 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 3,285,192.00 (F)

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

**\*SHOULD EQUAL ZERO.**