

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	5,334,208.93
16122	DUE FROM INMATE BANK	
000100	FEES	84,907.32
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	44,871.15-
	** GL 32100 TOTAL	44,871.15-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000	CF EXPENSES	600,000.00-
	** GL 35200 TOTAL	600,000.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	6,196.92-
	** GL 35300 TOTAL	6,196.92-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	4,768,048.18-
94100	ENCUMBRANCES	
105084	TENANT BROKER COMMISSIONS	72,351.20
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
105084	TENANT BROKER COMMISSIONS	72,351.20-
	*** FUND TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS

20 2 148001 CRIMINAL JUSTICE STANDARDS & TRAINING TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	235,158.40
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	130.20
040000	EXPENSES	6.00
	** GL 15100 TOTAL	136.20
15110	ACCOUNTS RECEIVABLE	
000500	INTEREST	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
16110	DUE FROM OTHER FUNDS	
040000	EXPENSES	845.23
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	4,567.25-
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 31100 TOTAL	4,567.25-
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

700000 DEPARTMENT OF CORRECTIONS		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
20 2 148001	CRIMINAL JUSTICE STANDARDS & TRAINING TRUST FUND	
35300	DUE TO OTHER DEPARTMENTS	
220020	REFUND STATE REVENUES	54,486.33-
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	0.00
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
57200	RESTRICTED BY FEDERAL GOVERNMENT	
040000	EXPENSES	177,086.25-
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	2,446,511.27
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	220.32
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	353,514.77
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	118,766.96
001500	TRANSFERS	18,816.40
001510	TRANSFER OF FEDERAL FUNDS	88,258.37
	** GL 16400 TOTAL	225,841.73
17100	SUPPLY INVENTORY	
040000	EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	52,668.56-
040000	CF EXPENSES	82,363.96-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	7,682.40-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	88,733.97-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	1,752.17-
106671	G/A-CNTR DRUG TREAT/REHAB	0.00
106671	CF G/A-CNTR DRUG TREAT/REHAB	24,568.75-
	** GL 31100 TOTAL	257,769.81-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	84,532.56-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	14,354.05-
	** GL 32100 TOTAL	98,886.61-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	12,519.45-
040000	EXPENSES	3,014.34-
040000	CF EXPENSES	6,084.82-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	69.07-
	** GL 35200 TOTAL	21,687.68-

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-
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	220.32-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	627,942.31
040000	EXPENSES	3,275,393.84-
	** GL 57200 TOTAL	2,647,451.53-
94100	ENCUMBRANCES	
040000	EXPENSES	68,487.54
060000	OPERATING CAPITAL OUTLAY	8,492.30
100777	CONTRACTED SERVICES	115,608.06
105281	LEASE/PURCHASE/EQUIPMENT	1,432.20
	** GL 94100 TOTAL	194,020.10
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	68,487.54-
060000	OPERATING CAPITAL OUTLAY	8,492.30-
100777	CONTRACTED SERVICES	115,608.06-
105281	LEASE/PURCHASE/EQUIPMENT	1,432.20-
	** GL 98100 TOTAL	194,020.10-
	*** 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
11210	REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,788,805.37
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
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
	** GL 16300 TOTAL	0.00
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 INSTTTS 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	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
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	0.00
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

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	0.00
070000	FOOD PRODUCTS	0.00
070000	CF FOOD PRODUCTS	0.00
	** GL 35200 TOTAL	0.00
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
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	4,364.07-
	** GL 35700 TOTAL	4,364.07-
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	1,395,797.98-
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



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		
070000	FOOD PRODUCTS	0.00
100716	CONTRACT DRUG ABUSE SVCS	0.00
101050	CATEGORY NAME NOT ON TITLE FILE	0.00
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
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
040000	EXPENSES	103,123.40-
57400	RESTRICTED BY ENABLING LEGISLATION	
040000	EXPENSES	285,519.92-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	139.99
040000	EXPENSES	9,425.00
	** GL 94100 TOTAL	9,564.99
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	139.99-
040000	EXPENSES	9,425.00-
	** GL 98100 TOTAL	9,564.99-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2015

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700000 DEPARTMENT OF CORRECTIONS		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,090,086.99
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,090,086.99-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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	12,602,534.10
31100	ACCOUNTS PAYABLE	
105235	PRIVATE PRISON OPERATIONS	0.00
105235	CF PRIVATE PRISON OPERATIONS	450,000.00-
	** GL 31100 TOTAL	450,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	12,152,534.10-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

700000 DEPARTMENT OF CORRECTIONS

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	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	106,888.13-
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  
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700000 DEPARTMENT OF CORRECTIONS		
30 2 339063 GRANTS & DON TG DOC-MGT/BUD DIV MAJOR INSTITS GR		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
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, 2015

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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		BEGINNING BALANCE
60 2 151001 CORRECTIONAL WORK PROGRAM TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,549,862.73
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	115,009.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,380.00
001801	REIMBURSEMENTS	0.00
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	4,012.00
	** GL 15100 TOTAL	5,392.00
16300	DUE FROM OTHER DEPARTMENTS	
001801	REIMBURSEMENTS	0.00
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	186,726.75
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	668,494.25
	** GL 16300 TOTAL	855,221.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001801	REIMBURSEMENTS	0.00
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	10,410.00
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	858,416.59
	** GL 16500 TOTAL	868,826.59
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	6,565.67
060000	OPERATING CAPITAL OUTLAY	424,898.93
060000	CF OPERATING CAPITAL OUTLAY	0.00
100021	ACQUISITION/MOTOR VEHICLES	21,992.80
102025	FOOD SERVICE/PRODUCTION	68,816.40
102025	CF FOOD SERVICE/PRODUCTION	4,388.40
	** GL 27600 TOTAL	526,662.20
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	404,128.72-
100021	ACQUISITION/MOTOR VEHICLES	21,992.80-
102025	FOOD SERVICE/PRODUCTION	73,131.66-
	** GL 27700 TOTAL	499,253.18-

700000 DEPARTMENT OF CORRECTIONS

60 2 151001 CORRECTIONAL WORK PROGRAM TRUST FUND

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
31100	ACCOUNTS PAYABLE		
040000	EXPENSES		6,454.79-
040000	CF EXPENSES		4,194.26-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		612.58-
102025	FOOD SERVICE/PRODUCTION		0.00
102025	CF FOOD SERVICE/PRODUCTION		15.90-
105281	LEASE/PURCHASE/EQUIPMENT		0.00
105281	CF LEASE/PURCHASE/EQUIPMENT		1,153.72-
	** GL 31100 TOTAL		12,431.25-
32100	ACCRUED SALARIES AND WAGES		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		900,490.38-
103290	SALARY INCENTIVE PAYMENTS		0.00
103290	CF SALARY INCENTIVE PAYMENTS		7,872.42-
	** GL 32100 TOTAL		908,362.80-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
040000	EXPENSES		0.00
040000	CF EXPENSES		500,000.00-
	** GL 35200 TOTAL		500,000.00-
35300	DUE TO OTHER DEPARTMENTS		
040000	EXPENSES		0.00
040000	CF EXPENSES		328.16-
	** GL 35300 TOTAL		328.16-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
040000	EXPENSES		4,701.17-
040000	CF EXPENSES		9,386.70-
	** GL 35500 TOTAL		14,087.87-
35700	DUE TO COMPONENT UNIT/PRIMARY		
040000	EXPENSES		0.00
040000	CF EXPENSES		1,426.49-
	** GL 35700 TOTAL		1,426.49-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		0.00
010000	SALARIES AND BENEFITS		631,762.46-
	** GL 38600 TOTAL		631,762.46-

700000 DEPARTMENT OF CORRECTIONS

60 2 151001 CORRECTIONAL WORK PROGRAM TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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	3,677,822.34-
	** GL 48600 TOTAL	3,971,578.14-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	701,428.43
060000	OPERATING CAPITAL OUTLAY	604,413.18-
102025	FOOD SERVICE/PRODUCTION	97,015.25-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	52,390.05-
060000	OPERATING CAPITAL OUTLAY	25,054.17
102025	FOOD SERVICE/PRODUCTION	73.14-
	** GL 53600 TOTAL	27,409.02-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	1,554,334.15-
94100	ENCUMBRANCES	
040000	EXPENSES	4,122.00
060000	CF OPERATING CAPITAL OUTLAY	8,139.70
102025	CF FOOD SERVICE/PRODUCTION	3,943.25
	** GL 94100 TOTAL	16,204.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	4,122.00-
060000	CF OPERATING CAPITAL OUTLAY	8,139.70-
102025	CF FOOD SERVICE/PRODUCTION	3,943.25-
	** GL 98100 TOTAL	16,204.95-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/15

70000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2015

DATE RUN 08/04/15  
PAGE 20

700000 DEPARTMENT OF CORRECTIONS

74 2 605999 SALARY CLEARING TRUST FUND-FLAIR USE ONLY

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



# Schedule I Series

## SCHEDULE 1 NARRATIVE

Budget Period: 2016-2017

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 FY2015-16 revenue from Grant and Donations Indirect, Admin Processing Fee and Fees, Charges and Commissions and subtracting the FY 2015-16 Service Charge to General Revenue by multiplying that amount by 5%.

### Adjustments:

1. PY September certified forward reversions \$701.
2. Statewide Financial Statement Adjustment (\$5,740): This adjustment is necessary to record prior year financial statement adjustment to the beginning balance made by the Department of Financial Services.
3. Prior Year Certified Encumbrances (\$8,875): This adjustment is necessary to record approved certified/carry forward amounts for operating encumbrances as of the previous fiscal year.
4. Rounding Adjustment \$1.

### 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.

### Reserve Calculation:

**2021 Administrative Trust Fund**

Total Estimated Revenues for Fiscal Year 2015-16	\$4,541,301
Less Service Charge to General Revenue 8.0%	(341,841)
Total Revenue Subject to 5% Reserve Calculation	\$4,199,487
Multiplied by 5%	.05
Total 5% Reserve for Administrative Trust Fund	<b>\$209,974</b>

**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 Revenue Category</b>	<b>Amount</b> <b>FY 14-15 (A01)</b>	<b>Amount</b> <b>FY 15-16 (A02)</b>	<b>Amount</b> <b>FY 16-17 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
<b>Transfers Out (Operating and Non-Operating)</b> <i>(Provide Agency and Fund Number Transferred To)</i>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
Department of Corrections (FGTF) ---2261	180007	1,300,000	0.00	0.00	001510	Cindy Lawhon 8/31/2015



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2016 - 2017
<b>Trust Fund Title:</b>	Department of Correctic
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2021

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,334,209	(A)	-	-
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	84,907	(D)	-	-
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>5,419,116</b>	(F)	-	-
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	651,068	(H)	-	-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: Post Closing Adj Entry		(J)	0	-
<b>Unreserved Fund Balance, 07/01/15</b>	<b>4,768,048</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>Department Title:</b>	<b>Budget Period: 2016 - 2017</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, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	4,768,048 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment #	(C)
SWFS Adjustment #	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
Anticipated Revenue	(D)
	(D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	4,768,048 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	4,768,048 (F)
<b>DIFFERENCE:</b>	0.00 (G)*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE I NARRATIVE

Budget Period: 2016-2017

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. Current year non-certified receivable in the amount of \$981. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring an adjustment to Schedule I.
2. Prior Year non-certified receivable in the amount of (\$130). Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring an adjustment to Schedule I.
3. Rounding adjustment: (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 (17,166) 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 (18,423) employed by the department multiplied by \$67.

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

Not applicable.



# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 2017**

<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 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	235,158	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	-	(C)		
ADD: Outstanding Accounts Receivable	981	(D)		
ADD: _____	-	(E)		
<b>Total Cash plus Accounts Receivable</b>	236,140	(F)		
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	4,567	(H)		
Approved "B" Certified Forwards	-	(H)		
Approved "FCO" Certified Forwards	-	(H)		
LESS: Other Accounts Payable (Non operating)	54,486	(I)		
LESS:		(J)		
<b>Unreserved Fund Balance, 07/01/15</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: 2016 - 2017</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, 07/01/15</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)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	(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	(D)
	0 (D)
	0 (D)
	0 (D)
	(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: 2016-2017

Department: Corrections

Budget Entity: Department Level

Fund: Correction 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 FY2015-16 revenue from Interagency Work squads, Revenue Generating Work squads, Anticipated Work Squads and multiplying that amount by 5%.

### Adjustments:

1. Prior year non-certified forward payable FY 2013-14 of 726,866. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
2. Prior year September certified forward 4,451
3. Prior year non-certified forward payable 861.
4. Prior year certified encumbrances, (8,455)
5. Prior year non certified receivable 14,260
6. Prior year adjustment of (1,123,429) to fund balance (DFS-AGNYBS).
7. Post closing SWFS adjusting entry 1,214,909 reconciling with various agencies.
8. Post closing SWFS adjusting entry 109 reconciling with various agencies.
9. Post closing SWFS adjusting entry (666,316) reconciling with various agencies.
10. Post closing SWFS adjusting entry (109) reconciling with various agencies.
11. Post closing SWFS adjusting entry 328 reconciling with various agencies.
12. Rounding adjustment (26).

### 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.

5 Percent Reserve Calculation:

2151 Correction Work Program Trust Fund

Total Estimated Revenues for Fiscal Year 2015-16	\$8,371,810
Less Service Charge to General Revenue 8.0%	
Total Revenue Subject to 5% Reserve Calculation	\$8,371,810
Multiplied by 5%	.05
Total 5% Reserve for Administrative Trust Fund	<b>\$418,591</b>



**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 :** Correction 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 14-15(A01)</b>	<b>Amount</b> <b>FY 15-16 (A02)</b>	<b>Amount</b> <b>FY 16-17(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	108,347.00			001903	Calvin Anderson 7/30/2015

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 2017**

<b>Department Title:</b>	Department of Correction
<b>Trust Fund Title:</b>	Correction Work Program TF
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2151

	Balance as of 6/30/2015	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,549,863 (A)	-	6,549,863
ADD: Other Cash (See Instructions)	115,009 (B)		115,009
ADD: Investments			0
ADD: Outstanding Accounts Receivable	1,729,440 (D)	548,626	2,278,066
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>8,394,311 (F)</b>	<b>548,626</b>	<b>8,942,938</b>
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	1,425,481 (H)	328	1,425,153
Approved "B" Certified Forwards	12,083 (H)		12,083
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)			0
LESS: _____			0
<b>Unreserved Fund Balance, 07/01/15</b>	<b>6,956,748 (K)</b>	<b>548,954</b>	<b>7,505,702 **</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: 2016 - 2017</b>
<b>Trust Fund Title:</b>	<b>Department of Corrections</b>
<b>LAS/PBS Fund Number:</b>	<b>Correction Work Program TF</b>
	<b>2151</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/15.</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,581,743 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Post Closing Adjusting Entries	548,626 (C)
SWFS Post Closing Adjusting Entry	328 (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(12,083) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
Capital Assets	(27,409) (D)
Cash Advance	800,000 (D)
Compensated Absences	4,603,341 (D)
A/P not C/F -Operating Category	11,156 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>7,505,702 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>7,505,702 (F)</b>
<b>DIFFERENCE:</b>	<b>0.00 (G)*</b>

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

Budget Period: 2016-2017

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.

### Detail of Revenues Note:

1. The revenue code for line 19 (Transfer from the Administrative Fund) which was incorrectly recorded in FLAIR, has been appropriately documented on this schedule.

### Adjustments:

1. Prior year September operating reversions, \$34,737
2. Prior year certified encumbrances in the amount of \$(46,864).
3. Prior year Non-certified forward payable in the amount of \$3,380. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I
4. Post closing adjusting entries to reconcile with various agencies \$97,430.
5. Prior year Adjustment to Beginning TB (AGNCYBS) \$132,920
6. Rounding Adjustment \$315

### 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 funding for Zero Tolerance, Cultures for Sexual Assault in Correctional Facilities. The department also received federal funding for Smart Supervision and Second Chance Re-Entry Center and Portal. 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 received federal funding for Zero Tolerance, Cultures for Sexual Assault in Correctional Facilities. The department also received federal funding for Smart Supervision and Second Chance Re-Entry Center and Portal. The change in revenues is hard to predict, the department is always seeking new grant opportunities.
3. **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> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 14-15 (A01)</b>	<b>Amount FY 15-16 (A02)</b>	<b>Amount FY 16-17 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Department of Agriculture and Consumer Services ---2315	001500	118,080	0	0	051113	Dustin Ballard 08/31/15
Department of Health ---2261	001500	412,500	450,000	450,000	050026	Batina Slater/ 08/31/15
Department of Education ---2261	001510	977,837	1,000,000	1,000,000	050050	Matt Kirkland 08/31/15
Department of Education ---2261	001510	2,337,501	3,247,199	3,247,199	050546	Matt Kirkland 08/31/15
Department of Education ---2261	001510	507,387	546,769	546,769	051333	Matt Kirkland 08/31/15
Department of Education ---2261	001510	15,589	8,823	8,823	103774	Matt Kirkland 08/31/15
Department of Corrections ---2261	001510	1,300,000	0	0	180007	Cindy Lawhon 8/31/2015

<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>	<b>Amount FY 14-15 (A01)</b>	<b>Amount FY 15-16 (A02)</b>	<b>Amount FY 16-17 (A03)</b>	<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>

Office of Policy and Budget - July 2015



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2016 - 2017
<b>Trust Fund Title:</b>	Department of Correcti
<b>Budget Entity:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2261

	Balance as of 6/30/2015		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,653,089	(A)	0		2,653,089
ADD: Other Cash (See Instructions)	220.32	(B)			220
ADD: Investments		(C)			-
ADD: Outstanding Accounts Receivable	579,357	(D)	97,358		676,715
ADD: Anticipated Grant Receivables	295,449	(E)			295,449
<b>Total Cash plus Accounts Receivable</b>	<b>3,528,114</b>	(F)	97,358		3,625,473
LESS Allowances for Uncollectibles		(G)			-
LESS Approved "A" Certified Forwards	310,214	(H)	72		310,142
Approved "B" Certified Forwards	-	(H)			-
Approved "FCO" Certified Forwards	-	(H)			-
LESS: Other Accounts Payable (Nonoperating)		(I)			-
LESS: SWF Post Closing Adjusting entry		(J)	0		-
<b>Unreserved Fund Balance, 07/01/15.</b>	<b>3,217,901</b>	(K)	<b>97,430</b>		<b>3,315,331</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: 2016 - 2017</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, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,854,249 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment #      Adjusting entries to various agencies	97,430 (C)
SWFS Adjustment #	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	- (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
Non CF A/P Operating	68,202 (D)
Comp Abs	- (D)
Anticipated Receivables	295,449 (D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>3,315,331 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>3,315,331 (F)</b>
<b>DIFFERENCE:</b>	<b>(0) (G)*</b>

**\*SHOULD EQUAL ZERO.**



## SCHEDULE I NARRATIVE

Budget Period: 2016-2017

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. Rounding Adjustment (2).

### 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 Financial Services, Risk Management 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 Financial Services, Risk Management 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.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 2017**

<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 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,895,694	(A)	-	
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	-	(D)		
ADD: Anticipated Grant Receivables Not Booked	-	(E)		
<b>Total Cash plus Accounts Receivable</b>	1,895,694	(F)	-	
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	4,364	(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, 07/01/15</b>	1,891,329	(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.

Office of Policy and Budget - July 2015.

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

<b>Budget Period:</b>	<b>2016 - 2017</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, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,891,329 (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	0 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	1,891,329 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	1,891,329 (F)
<b>DIFFERENCE:</b>	0 (G)*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE I NARRATIVE

Budget Period: 2016-2017

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 2015-16 Service Charge to General Revenue from the Employee Perquisite Pay revenue and multiplying that amount by 5%.

### Adjustments:

None

### 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 7/1/2015 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 7/1/2015 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.

5 Percent Reserve Calculation:

2606 Sale of Goods and Services Trust Fund

Total Estimated Revenues for Fiscal Year 2015-16	\$2,100,150
Less Service Charge to General Revenue 8.0%	(168,012)
Total Adjusted Revenue	\$1,932,138
Calculated 5% Reserve	<b>\$96,607</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 2017**

<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 6/30/2015		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,090,087	(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>1,090,087</b>	(F)	<b>0</b>		<b>-</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, 07/01/15</b>	<b>1,090,087</b>	(K)	<b>-</b>		<b>-</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: 2016 - 2017**

**Department Title:**

Department of Correction

**Trust Fund Title:**

Sale of Goods and Services Trust Fund

**LAS/PBS Fund Number:**

2606

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/15.**

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

**1,090,087** (A)

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

\_\_\_\_\_ (B)

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

SWFS Adjustment # and Description

\_\_\_\_\_ (C)

SWFS Adjustment # and Description

\_\_\_\_\_ (C)

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

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

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

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

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

A/P not C/F-Operating Categories

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

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

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

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

**ADJUSTED BEGINNING TRIAL BALANCE:**

**1,090,087** (E)

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

**1,090,087** (F)

**DIFFERENCE:**

**0** (G)\*

**\*SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: 2016-2017

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:**

None

**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.

**5 Percent Reserve Calculation:**

**2623 Private Inmate Welfare Trust Fund**

Total Estimated Revenues for Fiscal Year 2015-16	\$3,383,192
Less Service Charge to General Revenue 8.0%	(270,655)
Total Adjusted Revenue	\$3,112,536
Calculated 5% Reserve	<b>\$155,627</b>



# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 2017**

<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 6/30/2015		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	12,602,534	(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>	12,602,534	(F)			
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	450,000	(H)			
Approved "B" Certified Forwards		(H)			
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)		(I)			
LESS: _____		(J)			
<b>Unreserved Fund Balance, 07/01/15</b>	12,152,534	(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: 2016 - 2017**

**Department Title:**

Department of Correction

**Trust Fund Title:**

Private Inmate Welfare Trust Fund

**LAS/PBS Fund Number:**

2623

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/15.**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>12,152,534</b> (A)
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<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	_____ (B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
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A/P not C/F-Operating Categories	_____ (D)
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_____ (D)
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_____ (D)
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_____ (D)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>12,152,534</b> (E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>12,152,534</b> (F)
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<b>DIFFERENCE:</b>	<b>0</b> (G)*
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**\*SHOULD EQUAL ZERO.**