

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	Dept of Corrections
Budget Entity:	Criminal Justice Standards and Training Trust Fund
LAS/PBS Fund Number:	Department Level
	2148

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	190,881	(A)			
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	-	(C)			
ADD: Outstanding Accounts Receivable	130	(D)			
ADD: _____	-	(E)			
Total Cash plus Accounts Receivable	191,011	(F)			
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	-	(H)			
Approved "B" Certified Forwards	51,255	(H)			
Approved "FCO" Certified Forwards	-	(H)			
LESS: Other Accounts Payable (Non operating)	25,000	(I)			
LESS:		(J)			
Unreserved Fund Balance, 07/01/17	114,757	(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

Department Title:	<u>Budget Period: 2018 - 2019</u>
Trust Fund Title:	<u>Department of Corrections</u>
LAS/PBS Fund Number:	<u>Criminal Justice Standards and Training</u>
	<u>2148</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17	
Total all GLC's 5XXXX for governmental funds	166,011 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(51,255) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
	0 (D)
	0 (D)
	0 (D)
	0 (D)
	0 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	114,757 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	114,757 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1 NARRATIVE

Budget Period: 2018-2019

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 FY2017-18 revenue from Interagency Work squads, Revenue Generating Work squads, Anticipated Work Squads and multiplying that amount by 5%.

Adjustments:

1. Prior year September certified forward reversions 116,578.
2. Prior year non-certified forward payable 6,064
3. Prior year certified encumbrances (94,355)
4. Adjustment to compensated absences 609,273
5. Post-closing SWFS adjusting entry increase receivables to match other agencies, 1,538,413
6. Statewide Financial adjustment 1,691
7. Rounding adjustment 23

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: (Next page)

2151 Correction Work Program Trust Fund

Total Estimated Revenues for Fiscal Year 2017-18	\$8,743,743
Less Service Charge to General Revenue 8.0%	
Total Revenue Subject to 5% Reserve Calculation	\$8,743,743
Multiplied by 5%	.05
Total 5% Reserve for Administrative Trust Fund	\$437,187.15

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2018 - 2019

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

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,827,081	(A)	1,538,365	5,365,446
ADD: Other Cash (See Instructions)	14,374	(B)		14,374
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	1,809,106	(D)	-	1,809,106
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	5,650,561	(F)	1,538,365	7,188,926
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	1,135,075	(H)	-	1,135,075
Approved "B" Certified Forwards	65,016	(H)		65,016
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/17	4,450,470	(K)	1,538,365	5,988,835 **

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 2017

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	Department of Corrections
LAS/PBS Fund Number:	Correction Work Program TF
	2151

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17.

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary fund	537,934 (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Post Closing Adjusting Entries	1,538,365 (C)
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SWFS Post Closing Adjusting Entry	0 (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(65,016) (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
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Capital Assets	(37,251) (D)
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Cash Advance	0 (D)
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Compensated Absences	4,014,804 (D)
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A/P not C/F -Operating Category	0 (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	5,988,835 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	5,988,835 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE 1 NARRATIVE

Budget Period: 2018-2019

Department: Corrections

Budget Entity: Department Level

Fund: Federal Grants Trust Fund (2261)

5 Percent Trust Fund Reserve:

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

Adjustments:

1. Prior year September operating reversions, 44,911
2. Prior year non-certified forward payable in the amount of 196 Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I
1. Current year non-certified forward receivable in the amount of 638. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring an adjustment to Schedule I.
3. Prior year certified encumbrances, (69,324)
4. Prior year Adjustment to Beginning TB (AGNCYBS) 15,127
5. Rounding Adjustment \$21

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 Grant Trust Fund-2261

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 16-17 (A01)	Amount FY 17-18 (A02)	Amount FY 18-19 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
FDLE 710000-20-2-261022	001510	1,303,191	1,858,899	1,858,899	105507	Cynthia Barr 9/6/2017
FDLE 710000-20-2-261022	001510	429,010	515,223	515,223	106824	Cynthia Barr 9/6/2017
DOH 640000-20-2-261009	001510	530,000	530,000	530,000	050026	
DOE 480000-20-2-261030	001510	1,027,593	1,000,000	1,000,000	050050	Matt Kirkland 8/31/2017
DOE 480000-20-2-261030	001510	2,213,209	2,835,509	2,835,509	050546	Matt Kirkland 8/31/2017
DOE 480000-20-2-261030	001510	365,550	500,000	500,000	051333	Matt Kirkland 8/31/2017

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount FY 16-17 (A01)	Amount FY 17-18 (A02)	Amount FY 18-19 (A03)	Transfer In Revenue Category	Confirmed By/Date
FDC 70000-20-2-021027	185080	119,856			001510	Lavitta Stanford 8/31/2017
GRU	103088	8,012,004	8,100,000	8,100,000		

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	Department of Correct
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department Level
	2261

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,007,099	(A)	0		-
ADD: Other Cash (See Instructions)	0	(B)			-
ADD: Investments		(C)			-
ADD: Outstanding Accounts Receivable	1,258,058	(D)	-		-
ADD: Anticipated Grant Receivables	1,019,650	(E)			-
Total Cash plus Accounts Receivable	3,284,807	(F)	0		-
LESS Allowances for Uncollectibles		(G)			-
LESS Approved "A" Certified Forwards	438,660	(H)	0		-
Approved "B" Certified Forwards	462,437	(H)			-
Approved "FCO" Certified Forwards	-	(H)			-
LESS: Other Accounts Payable (Nonoperating)		(I)			-
LESS: SWF Post Closing Adjusting entry		(J)	0		-
Unreserved Fund Balance, 07/01/17.	2,383,709	(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 2017

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2018 - 2019</u>
Trust Fund Title:	<u>Department of Corrections</u>
LAS/PBS Fund Number:	<u>Federal Grants Trust Fund</u>
	<u>2261</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17		
Total all GLC's 5XXXX for governmental funds;		
GLC 539XX for proprietary and fiduciary funds	1,824,352	(A)
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :		
SWFS Adjustment # Adjusting entries to various agencies	-	(C)
SWFS Adjustment #		(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(462,437)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
Non CF A/P Operating	0	(D)
Comp Abs (Non CF Operating)	2,144	(D)
Anticipated Receivables	1,019,650	(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	2,383,709	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	2,383,709	(F)
DIFFERENCE:	0	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: 2018-2019

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.
2. PY September certified reversions \$326.
3. PY Certified forward encumbrances (\$58,945)

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

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	Department of Correct
Budget Entity:	Grants and Donations Trust Fund
LAS/PBS Fund Number:	Department Level
	2339

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,371,045	(A)	-	
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	-	(D)		
ADD: Anticipated Grant Receivables Not Booked	-	(E)		
Total Cash plus Accounts Receivable	5,371,045	(F)	-	
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	0	(H)		
Approved "B" Certified Forwards	-	(H)		
Approved "FCO" Certified Forwards	-	(H)		
LESS: Other Accounts Payable (Nonoperating)	0	(I)		
LESS: Performance Guarantee on Contract	-	(J)		
Unreserved Fund Balance, 07/01/17	5,371,045	(K)	-	**

Notes:

*SWFS = Statewide Financial Statement

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Office of Policy and Budget - July 2017.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018- 2019	
Department Title:	Department of Corrections
Trust Fund Title:	Grants and Donations Trust Fund
LAS/PBS Fund Number:	2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17	
Total all GLC's 5XXXX for governmental funds;	5,371,045 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment # and Description	0 (C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
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)
	0 (D)
	(D)
Booked Accounts Payable FCO	0 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	5,371,045 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	5,371,045 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: 2018-2019

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 2017-18 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 7/1/2016 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 7/1/2016 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 2017-18	\$2,100,150
Less Service Charge to General Revenue 8.0%	(168,012)
Total Adjusted Revenue	\$1,932,138
Calculated 5% Reserve	\$96,607

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	Department of Correct
Budget Entity:	Sales of Goods and Services Trust Fund
LAS/PBS Fund Number:	Department Level
	2606

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	820,646	(A)		-
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	820,646	(F)	0	-
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
Unreserved Fund Balance, 07/01/17	820,646	(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: 2018- 2019	
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, 07/01/17	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="820,646"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="820,646"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="820,646"/> (F)
DIFFERENCE:	<input type="text" value="0"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: 2018-2019

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 **an 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 2017-18	\$3,845,441
Less Service Charge to General Revenue 8.0%	(307,635)
Total Adjusted Revenue	\$3,537,805
Calculated 5% Reserve	\$176,890

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	Department of Correct
Budget Entity:	Private Inmate Welfare Trust Fund
LAS/PBS Fund Number:	Department Level
	2623

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,543,271	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	1,772,029	(C)		
ADD: Outstanding Accounts Receivable	7,585	(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	3,322,885	(F)		
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	318,971	(H)		
Approved "B" Certified Forwards	117,490	(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	492	(I)		
LESS: _____	0	(J)		
Unreserved Fund Balance, 07/01/17	2,885,932	(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: 2018 - 2019
Department Title:	Department of Correctior
Trust Fund Title:	Private Inmate Welfare Trust Fund
LAS/PBS Fund Number:	2623

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary fund	3,003,422	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)		(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	(117,489.50)	(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	0	(D)
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		(D)
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		(D)
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		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	2,885,932	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	2,885,932	(F)
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DIFFERENCE:	0	(G)*
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***SHOULD EQUAL ZERO.**