

800000 DEPARTMENT OF JUVENILE JUSTICE

10 2 021200 ADMINISTRATIVE TRUST FUND-DEPT OF JUVENILE JUST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,383.77
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	24.00
001800	REFUNDS	1.50
	** GL 12400 TOTAL	25.50
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
000799	U S GRANTS - INDIRECT	4,700.46
	** GL 16400 TOTAL	4,700.46
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 31100 TOTAL	0.00
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
030000	OTHER PERSONAL SERVICES	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	84.66-
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	84.66-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	10,025.07-
	*** FUND TOTAL	0.00

800000 DEPARTMENT OF JUVENILE JUSTICE

10 2 639600 SOCIAL SERVICES BLOCK GRANT T F-JUVENILE JUST

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		39,956,832.76
16100	DUE FROM STATE FUNDS, WITHIN DIVISION		
000000	BALANCE BROUGHT FORWARD		0.00
100778	G/A-CONTRACTED SERVICES		0.00
	** GL 16100 TOTAL		0.00
31100	ACCOUNTS PAYABLE		
000000	BALANCE BROUGHT FORWARD		0.00
010000	SALARIES AND BENEFITS		0.00
100778	G/A-CONTRACTED SERVICES		0.00
100778	CF G/A-CONTRACTED SERVICES		2,991,240.80-
103257	G/A-CH/FAM IN NEED OF SVCS		0.00
103257	CF G/A-CH/FAM IN NEED OF SVCS		325,677.26-
	** GL 31100 TOTAL		3,316,918.06-
32100	ACCRUED SALARIES AND WAGES		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		646,897.78-
	** GL 32100 TOTAL		646,897.78-
35100	DUE TO STATE FUNDS, WITHIN DIVISION		
000000	BALANCE BROUGHT FORWARD		0.00
010000	SALARIES AND BENEFITS		0.00
	** GL 35100 TOTAL		0.00
35300	DUE TO OTHER DEPARTMENTS		
100778	G/A-CONTRACTED SERVICES		0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		0.00
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		5,989,091.68-
57200	RESTRICTED BY FEDERAL GOVERNMENT		
000000	BALANCE BROUGHT FORWARD		30,003,925.24-
	*** FUND TOTAL		0.00

800000 DEPARTMENT OF JUVENILE JUSTICE

20 2 261900 FEDERAL GRANTS TRUST FUND - DJJ

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,553,748.41
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	103,080.61
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000504	INTEREST-FEDERAL	148.62
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001510	TRANSFER OF FEDERAL FUNDS	232,104.21
	** GL 16300 TOTAL	232,104.21
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	685,547.47
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	2,161.40-
040000	CF EXPENSES	1,697.00-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	454,395.28-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257	CF G/A-CH/FAM IN NEED OF SVCS	63,171.00-
109910	STATE OPERATIONS-ARRA 2009	0.00
109910	CF STATE OPERATIONS-ARRA 2009	0.00
	** GL 31100 TOTAL	521,424.68-
32100	ACCRUED SALARIES AND WAGES	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	6,771.36-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	0.00
	** GL 32100 TOTAL	6,771.36-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	2,161.40
040000	CF EXPENSES	2,161.40-
	** GL 35100 TOTAL	0.00

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 261900 FEDERAL GRANTS TRUST FUND - DJJ

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	20.62-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	6,400.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	10.31
	** GL 35300 TOTAL	6,410.31-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100778	G/A-CONTRACTED SERVICES	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	850,915.25-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	10,189,107.72-
94100	ENCUMBRANCES	
100778	G/A-CONTRACTED SERVICES	610.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100778	G/A-CONTRACTED SERVICES	610.00-
	*** FUND TOTAL	0.00

800000 DEPARTMENT OF JUVENILE JUSTICE

20 2 339300 GRANTS & DONATIONS T F-DEPT OF JUVENILE JUSTICE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	25,052,329.25
12400	CASH IN STATE TREASURY UNVERIFIED	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	729.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	54,123,540.10
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	53,476,979.33-
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	0.00
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	760,754.50
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	0.00
	** GL 16300 TOTAL	760,754.50
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
	** GL 16400 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	11,525.48-
040000	EXPENSES	0.00
040000	CF EXPENSES	122,835.00-
100254	PACE CENTERS	0.00
100254	CF PACE CENTERS	1,111,215.84-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,280.00-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	455,460.68-
220020	REFUND STATE REVENUES	0.00
	** GL 31100 TOTAL	1,703,317.00-

800000 DEPARTMENT OF JUVENILE JUSTICE

20 2 339300 GRANTS & DONATIONS T F-DEPT OF JUVENILE JUSTICE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	28,555.95-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	11,943.63-
040000	EXPENSES	0.00
	** GL 32100 TOTAL	40,499.58-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
	** GL 35100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	0.00
190000	PURCHASE OF INVESTMENTS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	386,538.63-
	** GL 35600 TOTAL	386,538.63-
49900	OTHER LONG-TERM LIABILITIES	
220020	REFUND STATE REVENUES	0.00
220030	REFUND NONSTATE REVENUES	0.00
	** GL 49900 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	22,625,979.31-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	1,704,039.00-

BGTRBAL-10 AS OF 07/01/17

80000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

DATE RUN 08/10/17
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800000 DEPARTMENT OF JUVENILE JUSTICE		
20 2 339300 GRANTS & DONATIONS T F-DEPT OF JUVENILE JUSTICE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

800000 DEPARTMENT OF JUVENILE JUSTICE

20 2 415500 JUVENILE CRIME/EARLY INTERVENTION T F-JUV JUST

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	1,212,299.35
15300		INTEREST AND DIVIDENDS RECEIVABLE	
000500		INTEREST	0.00
16300		DUE FROM OTHER DEPARTMENTS	
001500		TRANSFERS	7,860.00
001520		TRANSFERS - SUBJECT TO SERVICE CHARGE	0.00
		** GL 16300 TOTAL	7,860.00
31100		ACCOUNTS PAYABLE	
050013		G\A-INVEST IN CHILDREN	0.00
050013	CF	G\A-INVEST IN CHILDREN	47,560.50-
		** GL 31100 TOTAL	47,560.50-
35300		DUE TO OTHER DEPARTMENTS	
001500		TRANSFERS	0.00
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	3,756.81-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	1,168,842.04-
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
050013		G\A-INVEST IN CHILDREN	0.00
		*** FUND TOTAL	0.00

800000 DEPARTMENT OF JUVENILE JUSTICE

20 2 417400 JUVENILE JUST TRAINING T F-JUVENILE JUSTICE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	689,213.74
12400	CASH IN STATE TREASURY UNVERIFIED	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	286.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	0.00
22100	RESTRICTED CASH ON HAND	
100778	CF G/A-CONTRACTED SERVICES	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,181.25-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	340,255.95-
	** GL 31100 TOTAL	342,437.20-
32100	ACCRUED SALARIES AND WAGES	
000000	BALANCE BROUGHT FORWARD	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
	** GL 35100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	29,072.05-
	** GL 35600 TOTAL	29,072.05-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100778	G/A-CONTRACTED SERVICES	0.00

BGTRBAL-10 AS OF 07/01/17

80000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

DATE RUN 08/10/17
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800000 DEPARTMENT OF JUVENILE JUSTICE		
20 2 417400 JUVENILE JUST TRAINING T F-JUVENILE JUSTICE		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	317,990.49-
	*** FUND TOTAL	0.00

800000 DEPARTMENT OF JUVENILE JUSTICE

20 2 685001 SC/S JUV DET TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,158,577.84
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000126	COUNTY'S COST OF DETENTION CARE	0.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000126	COUNTY'S COST OF DETENTION CARE	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	2,218.14-
030000	CF OTHER PERSONAL SERVICES	99,189.34-
040000	EXPENSES	21,720.38-
040000	CF EXPENSES	143,679.30-
060000	OPERATING CAPITAL OUTLAY	0.00
070000	FOOD PRODUCTS	0.00
070000	CF FOOD PRODUCTS	259,131.44-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	65,756.08-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	1,788,760.33-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	65,020.44-
	** GL 31100 TOTAL	2,445,475.45-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	19,824.57-
010000	CF SALARIES AND BENEFITS	2,210,182.48-
	** GL 32100 TOTAL	2,230,007.05-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	4,700.00-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	13,050.55-
	** GL 35300 TOTAL	17,750.55-

800000 DEPARTMENT OF JUVENILE JUSTICE

20 2 685001 SC/S JUV DET TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35700	DUE TO COMPONENT UNIT/PRIMARY	
030000	OTHER PERSONAL SERVICES	2,218.14
030000	CF OTHER PERSONAL SERVICES	2,218.14-
040000	EXPENSES	21,922.78
040000	CF EXPENSES	21,922.78-
	** GL 35700 TOTAL	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000126	COUNTY'S COST OF DETENTION CARE	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	23,465,344.79-
94100	ENCUMBRANCES	
040000	EXPENSES	5.00
100777	CONTRACTED SERVICES	4,828.49
105281	LEASE/PURCHASE/EQUIPMENT	1,604.98
	** GL 94100 TOTAL	6,438.47
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	5.00-
100777	CONTRACTED SERVICES	4,828.49-
105281	LEASE/PURCHASE/EQUIPMENT	1,604.98-
	** GL 98100 TOTAL	6,438.47-
	*** FUND TOTAL	0.00

800000 DEPARTMENT OF JUVENILE JUSTICE
 30 2 339300 GRANTS & DONATIONS T F-DEPT OF JUVENILE JUSTICE

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
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	0.00
35300	DUE TO OTHER DEPARTMENTS	
190000	PURCHASE OF INVESTMENTS	0.00
310400	TRANS BETWEEN GF WITHIN SAME FID-DEPT USE O	0.00
	** GL 35300 TOTAL	0.00
35400	DUE TO FEDERAL GOVERNMENT	
003700	PRIOR YEAR WARRANT CANCELLATIONS	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
	*** FUND TOTAL	0.00

Schedule I Narratives

Budget Period: 2018- 2019

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Administrative Trust Fund/2021

Computation of Cost for General Management and Administrative Services:

Not Applicable

Section III Adjustments:

Prior Year (A01) - Adjustment of (\$344) needed to Line A for overstated expenditures.

Revenue Estimating Methodology Narrative:

Background Screening/Retention Fees: For Columns (A02) and (A03) revenue estimates are based on the trust fund budget authority for background screening/retention fees. These fees simply pass through this trust fund. (\$61,423)

Indirect Program Costs Title II Grants: For Columns (A02) and (A03) revenue estimates are based on Column (A01). \$10,918

Service Charge to General Revenue Providers:

For Columns (A02) and (A03) revenue estimates are calculated by multiplying the trust fund budget authority for background screening/retention fees by 8%. \$4,919

Detail of Unfunded Budget: (80750100) - Indirect Program Costs:

An issue is included in the FY 2018-19 Legislative Budget Request to reduce budget authority in the amount of (\$200,000) because the Department no longer collects sufficient revenue to support this trust fund.

Five Percent (5%) Trust Fund Reserve Calculation:

The Administrative Trust Fund is exempt from the 5% Trust Fund Reserve.

Fixed Capital Outlay (FCO) Narrative:

Not Applicable

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period 2018 -2019

Department of Juvenile
Justice

Department Title:

Administrative Trust Fund

Trust Fund Title:

Department Level

Budget Entity:

2021

LAS/PBS Fund Number:

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,409	(A)		5,409
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	4,700	(D)		4,700
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	10,110	(F)	-	10,110
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)	84	(I)		84
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/17	10,025	(K)	-	10,025 **

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 Juvenile Justice
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; 10,025 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description - (C)

SWFS Adjustment # and Description - (C)

Add/Subtract Other Adjustment(s):

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

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

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

- (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 10,025 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 10,025 (F)

DIFFERENCE: - (G)*

***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2018- 2019

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Federal Grants Trust Fund/2261

Computation of Cost for General Management and Administrative Services:

Not Applicable

Section III Adjustments:

Adjustment to Line A, Section IV - Adjustment reflects the proper beginning budgetary unreserved fund balance. \$465,758

DETAIL OF UNFUNDED BUDGET:

For Column A03 an issue is not included for FY 2018-19 Legislative Budget Request to delete unfunded budget because of the possibility of increased revenues from Title II and the National School Lunch Program (NSLP) with prolific youth and non-secure youth being held in Detention Centers (NSLP) should increase.

Revenue Estimation Methodology:

Investments Federal - For Columns (A02) and (A03) revenue estimates are based on Column (A01). \$4,443

Office of Juvenile Delinquency Prevention (ODDJP) - Title II Grants – For Columns (A02) and (A03) revenue estimates are based on the federal grant awards.

Transfer from the Department of Agriculture and Consumer Services (DACS) – National School Lunch Program – For Columns (A02) and (A03) revenue estimates were obtained and confirmed with DACS.

Transfer from the Department of Children and Families (DCF) – Title IV-E – For Columns (A02) and (A03) revenue estimates are based on interagency agreements between DCF and DJJ.

Five Percent (5%) Trust Fund Reserve Calculation:

The Federal Grants Trust Fund is exempt from the 5% Trust Fund Reserve.

Fixed Capital Outlay (FCO) Narrative:

Not Applicable

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

Agency Name: Juvenile Justice

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 <i>(Provide Agency and Fund Number Received From)</i>	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 16-17 (A01)	FY 17-18 (A02)	FY 18-19 (A03)		
Department of Agriculture and Consumer Services 2261	001510	1,853,316	1,983,048	2,141,692	051113	Jim Lewandowski / 9-6-17
Department of Children and Families 2261	001510	750,000	750,000	750,000	181011	Diane Sunday 9/5/2017
Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	Juvenile Justice
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	10,553,748	(A)		10,553,748
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	103,081	(C)		103,081
ADD: Outstanding Accounts Receivable	917,652	(D)		917,652
ADD: Interest & Dividends Receivable	149	(E)		149
Total Cash plus Accounts Receivable	11,574,630	(F)	-	11,574,630
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	534,596	(H)		534,596
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: SWFS Adjustment # XXXX (Assessment)	(10)	(J)	21	10
Unreserved Fund Balance, 07/01/17	11,040,044	(K)	(21)	11,040,023 **

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:	Juvenile Justice
Trust Fund Title:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

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	11,040,023 (A)
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	
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	
ADJUSTED BEGINNING TRIAL BALANCE:	11,040,023 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	11,040,023 (F)
DIFFERENCE:	- (G)*

***SHOULD EQUAL ZERO.**

Schedule I Narrative

Budget Period: 2017- 2018

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Grants and Donations Trust Fund/2339

Computation of Cost for General Management and Administrative Services:

Not Applicable

Section III Adjustments:

Revenue Estimation Methodology:

Cost of Care Fees - For Columns (A02) and (A03) revenue estimates are based on increased revenues expected from the impact of additional prolific youth and non-secure youth awaiting a residential placement being held in Detention Centers.

Alachua County Sheriff's Office, School Board of Palm Beach County and St. Lucie County School Board of County Commissioners (BOCC) - For Columns (A02) and (A03) revenue estimates are based on local agreements.

Transfer from the Department of Highway Safety and Motor Vehicles (HSMV) - Community Partnership Program - For Columns (A02) and (A03) revenue estimates were obtained from the HSMV and are based on the latest Revenue Estimating Conference results.

Collections Federal and/or State Taxes – For Columns (A02) and (A03) revenue estimates are based on actual revenue in Column A01. \$1,305.

5% Trust Fund Reserve Calculation:

	(A02)		
Cost of Care Fees	\$ 670,095		
Alachua County Sheriff's Office - 80400100	90,000	x 8% = \$	7,200
School Board of Palm Beach County - 80700700	184,000	x 8% =	14,720
St. Lucie County Board of County Commissioners - 80400100	185,576	x 8% =	14,846
Transfer from the HSMV - Community Partnership - 80900100	20,690,574	x 8% =	1,655,246
Johns Hopkins University - 80750100	62,339	x 8% =	4,987
	\$21,882,584		\$1,696,999
Total Revenue subject to 5% Reserve	\$21,882,584		
Less: 8% Service Charge to General Revenue	(\$1,696,999)		
Total Revenue Subject to 5% Reserve Calculation	\$20,185,585		
Multiplied by 5%	X .05		
Total 5% Reserve for the GDTF	\$ 1,009,279		

Fixed Capital Outlay (FCO) Narrative:

Not Applicable

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

Agency Name: Juvenile Justice

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 : Grants and Donations Trust Fund - 2339

Transfers In <i>(Provide Agency and Fund Number Received From)</i>	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
Department of Highway Safety and Motor Vehicles	001620	20,241,826	20,690,574	20,989,872	181241	Semeley Aboite 08-17-2017

Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period 2018 - 2019

Department of Juvenile

Justice

Department Title:

Trust Fund Title:

Budget Entity:

LAS/PBS Fund Number:

Grants and Donations Trust

Department Level

2339

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	25,053,058 (A)		25,053,058
ADD: Other Cash (See Instructions)	-	(B)	-
ADD: Investments	-	(C)	-
ADD: Outstanding Accounts Receivable	54,123,540 (D)		54,123,540
ADD: _____	760,755 (E)		760,755
Total Cash plus Accounts Receivable	79,937,353 (F)	-	79,937,353
LESS Allowances for Uncollectibles	53,476,979 (G)		53,476,979
LESS Approved "A" Certified Forwards	1,743,817 (H)		1,743,817
Approved "B" Certified Forwards		(H)	-
Approved "FCO" Certified Forwards		(H)	-
LESS: Other Accounts Payable (Nonoperating)	386,539 (I)		386,539
LESS: Refund State Revenues		(J)	-
Unreserved Fund Balance, 07/01/17	24,330,018 (K)	-	24,330,018 **

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 Juvenile Justice
Trust Fund Title: Grants and Donations Trust Fund
LAS/PBS Fund Number: 2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; 24,330,018 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description - (C)

SWFS Adjustment # and Description - (C)

Add/Subtract Other Adjustment(s):

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

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

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

- (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 24,330,018 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 24,330,018 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Narrative

Budget Period: 2018- 2019

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Juvenile Crime/Early Intervention Trust Fund/2415

Computation of Cost for General Management and Administrative Services:

Not Applicable

Section III Adjustments:

Prior Year (A01) - Adjustment is an increase to unreserved fund balance as of 09/30/2016 operating reversions. \$1,085

Revenue Estimation Methodology:

Transfer from the Department of Highway Safety and Motor Vehicles (HSMV) – Invest in Children License Plate - For Columns (A02) and (A03) revenue estimates were provided by the Department of Highway Safety and Motor Vehicles and are based on the latest Revenue Estimating Conference results.

Five Percent (5%) Trust Fund Reserve Calculation:

Total Estimated Revenues for Fiscal Year 2018-19	\$225,135
Less: 8% Service Charge to General Revenue	(\$18,011)
	<hr/>
Total Estimated Revenue Subject to 5% Reserve Calculation	\$207,124
Multiplied by 5%	X .05
	<hr/>
Total 5% Reserve for the Juvenile Crime/Early Intervention Trust Fund	\$ 10,356

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

Agency Name: Juvenile Justice

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 : Juvenile Crime/Early Intervention Trust Fund - 2415

Transfers In <i>(Provide Agency and Fund Number Received From)</i>	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
Department of highway Safety and Motor Vehicles	001520	218,578	225,135	229,638	310125	Smeley Aboite 08-17-2017

Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period 2018 - 2019

Department Title:	Department of Juvenile Justice
Trust Fund Title:	JCP & Early Intervention Trust
Budget Entity:	Department Level
LAS/PBS Fund Number:	2415

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,212,299	(A)		1,212,299
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	7,860	(D)		7,860
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	1,220,159	(F)	-	1,220,159
LESS Allowances for Uncollectibles	0	(G)		-
LESS Approved "A" Certified Forwards	47,561	(H)		47,561
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	3,757	(I)		3,757
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/17	1,168,842	(K)	-	1,168,842 **

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 Juvenile Justice
Trust Fund Title: JCP & Early Intervention Trust Fund
LAS/PBS Fund Number: 2415

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; 1,168,842 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description - (C)

SWFS Adjustment # and Description - (C)

Add/Subtract Other Adjustment(s):

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

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

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

- (D)

- (D)

- (D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,168,842 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 1,168,842 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2018- 2019

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Juvenile Justice Training Trust Fund/2417

Computation of Cost for General Management and Administrative Services:

Not Applicable

Section III Adjustments:

Prior Year (A01) – Adjustment is an increase to unreserved fund balance as of 09/30/2016 operating reversions. \$226,165

DETAIL OF UNFUNDED BUDGET:

Executive Direction Support Services (80750100) – Staff Development and Training	(\$710,311)	(\$1,191,426)
--	-------------	---------------

An issue was not included in the FY 2017-18 Legislative Budget Request to delete unfunded budget because Staff Development and Training is aggressively invoicing the Department's providers for use of the Department's fully integrated learning management system and expects an increase in the funds brought forward. The Department's providers are treated as expenditure refunds for the Executive Direction/Support Services budget entity for the Staff Development and Training Program.

Revenue Estimation Methodology:

Noncriminal Traffic Violations – For Column (A02) revenue is estimated at 90% of the actual revenue in Column (A01).

For Column (A03) \$1,063,860 in revenue is estimated at 90% of the estimated revenue in Column A02 \$1,182,066.

The 10% reduction was derived from the difference between actual revenues for FY 2015-2016, \$1,449,234 and FY 2016-2017 \$1,313,333 a revenue decrease of \$135,901.

Note: The percentages used are rounded in this narrative, but not in the computations.

Five Percent (5%) Trust Fund Reserve Calculation:

Total Estimated Revenue for FY 2017-18 -	\$ 1,182,066
Less 8% Service Charge to General Revenue -	(\$94,565)
	<hr/>
Total Estimated Revenue Subject to 5% Reserve -	\$ 1,087,501
Multiplied by 5%	X .05
	<hr/>
Total 5% Reserve for the Juvenile Justice Training Trust Fund -	\$ 54,375

Fixed Capital Outlay (FCO) Narrative:

Not Applicable

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period 2018 - 2019

Department Title:	Department of Juvenile Justice
Trust Fund Title:	Juvenile Justice Training Trust
Budget Entity:	Department Level
LAS/PBS Fund Number:	2417

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	689,214	(A)		689,214
ADD: Other Cash (See Instructions)	286	(B)		286
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	-	(D)		-
ADD: _____	-	(E)		-
Total Cash plus Accounts Receivable	689,500	(F)	-	689,500
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	342,437	(H)		342,437
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	29,072	(I)		29,072
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/17	317,990	(K)	-	317,990 **

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 Juvenile Justice
Trust Fund Title: Juvenile Justice Training Trust Fund
LAS/PBS Fund Number: 2417

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	317,990 (A)
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	-
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-
A/P not C/F-Operating Categories	-
	-
	-
	-
	-
ADJUSTED BEGINNING TRIAL BALANCE:	317,990 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	317,990 (F)
DIFFERENCE:	-

***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2017- 2018

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Social Services Block Grant/2639

Computation of Cost for General Management and Administrative Services:

Not Applicable

Section III Adjustments:

Prior Year (A01) – Adjustment is to Line A expenditures are overstated.

Revenue Estimation Methodology:

**Transfer from the Department of Children and Families (DCF) – Social Services
Social Services Block Grant (SSBG)**

For Columns (A02) and (A03) revenue estimates are obtained and confirmed from the Department of Children and Families.

Five Percent (5%) Trust Fund Reserve Calculation:

The Social Services Block Grant is exempt from the 5% Trust Fund Reserve

FIXED CAPITAL OUTLAY (FCO) NARRATIVE:

Not Applicable

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

Agency Name: Juvenile Justice

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 : Social Services Block Grant Trust Fund - 2639

Transfers In <i>(Provide Agency and Fund Number Received From)</i>	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
Department of Children and Families - 2639	001510	47,861,339	48,682,749	48,330,716	181011	Dianne Sunday 09/05/17

Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period 2018- 2019

Department Title:	Department of Juvenile Justice
Trust Fund Title:	Social Services Block Grant Trust
Budget Entity:	Department Level
LAS/PBS Fund Number:	2639

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	39,956,833	(A)		39,956,833
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	-	(D)		-
ADD: _____	-	(E)		-
Total Cash plus Accounts Receivable	39,956,833	(F)	-	39,956,833
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	3,963,816	(H)		3,963,816
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)		-
LESS: _____	-	(J)		-
Unreserved Fund Balance, 07/01/16	35,993,017	(K)	-	35,993,017 **

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 Juvenile Justice
Trust Fund Title: Social Services Block Grant
LAS/PBS Fund Number: 2639

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds;
 GLC 539XX for proprietary and fiduciary funds 35,993,017 (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: 35,993,017 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 35,993,017 (F)

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2018- 2019

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Shared County/State Juvenile Detention Trust Fund/2685

Computation of Cost for General Management and Administrative Services:

Not Applicable

Section III Adjustments:

Statewide Financial Statement (SWFS) Adjustment, C8000003 revenue was understated in the amount of \$20,617,162.

Adjustment needed to Line A expenditures are overstated \$5,123,932.

Revenue Estimation Methodology:

Non-Fiscally Constrained Counties Costs of Detention Care: For Column (A02) revenue estimate is based on the FY 2016-17 Legislative Budget Request (LBR) for this trust fund minus the FY 2016-17 LBR for the Fiscally Constrained Counties - Detention Center Costs (100289) appropriation category.

For Column (A03) revenue estimate is based on the FY 2017-18 Legislative Budget Request (LBR) for this trust fund minus the FY 2017-18 LBR for the Fiscally Constrained Counties - Detention Center Costs (100289) appropriation category.

Transfer from General Revenue: (1000) - For Column (A02) \$3,883,853 revenue estimated is based on the FY 2017-18 Appropriation for the Fiscally Constrained Counties -Detention Center Costs (100289) appropriation category.

(1000) - For Column (A03) \$3,883,853 revenue estimate is based on the FY 2017-18 Legislative Budget Request for the Fiscally Constrained Counties - Detention Center Costs (100289) appropriation category.

Five Percent (5%) Trust Fund Reserve Calculation:

Total Revenue subject to 5% Reserve	\$62,040,578
Multiplied by 5%	X .05
Total 5% Reserve for the SC/SJDTF	<u>\$ 3,102,029</u>

Fixed Capital Outlay (FCO) Narrative:

Not Applicable

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019 Juvenile Justice
Trust Fund Title:	Shared County/State Juvenile Detention Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2685

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,158,578	(A)		28,158,578
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	28,158,578	(F)	-	28,158,578
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	4,673,611	(H)		4,673,611
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: AP Not Certified	19,622	(J)		19,622
Unreserved Fund Balance, 07/01/17	23,465,345	(K)	-	23,465,345 **

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: Juvenile Justice
Trust Fund Title: Shared County/State Juvenile Detention Trust Fund
LAS/PBS Fund Number: 2685

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	23,484,967 (A)
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	
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	(19,622) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	23,465,345 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	23,465,345 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**