

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2022

780000 FLORIDA COMMISSION ON OFFENDER REVIEW  
 20 2 261007 FEDERAL GRANTS TRUST FUND - FPC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
57200 000000 010000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD SALARIES AND BENEFITS	0.00 0.00 0.00
	** GL 57200 TOTAL	0.00
	*** FUND TOTAL	0.00

# Florida Commission on Offender Review

## Schedule I Series

SCHEDULE I NARRATIVE

Budget Period: 2023-24

Agency: Florida Commission on Offender Review  
Fund: Federal Grants Trust Fund (2261)

A. CALCULATION OF 5 PERCENT RESERVE:

The Federal Grants Trust Fund is funded from federal funds and is exempt from the 5% reserve requirement.

B. COMPUTING DISTRIBUTION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:

Not applicable.

C. ADJUSTMENTS:

Not applicable.

D. CASH FORECASTING METHODOLOGY:

The Commission did not receive the grant for fiscal year 2022-23 and does not project receiving it for fiscal year 2023-24.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2023 - 2024</b>
<b>Trust Fund Title:</b>	Florida Commission on Offender Review
<b>Budget Entity:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	78010000
	2261

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0	(A)		0
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>0</b>	(F)	<b>0</b>	<b>0</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/22</b>	<b>0</b>	(K)	<b>0</b>	<b>0</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: 2023 - 2024**

**Department Title:** Florida Commission on Offender Review  
**Trust Fund Title:** Federal Grants Trust Fund  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/22**  
Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

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

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

Approved FCO Certified Forward per LAS/PBS  (D)

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

(D)

(D)

(D)

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

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

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**