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JULY 01, 2012

700000 DEPARTMENT OF CORRECTIONS  
74 8 800001 REVOLVING FUND - GENERAL

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
800000	SPECIAL EXPENSES	0.00
	** GL 11100 TOTAL	0.00
11110	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
11120	PETTY CASH	
000000	BALANCE BROUGHT FORWARD	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	10,500.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
800000	SPECIAL EXPENSES	0.00
	** GL 15100 TOTAL	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 16200 TOTAL	0.00
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
800000	SPECIAL EXPENSES	0.00
	** GL 16800 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

700000 DEPARTMENT OF CORRECTIONS  
74 8 800001 REVOLVING FUND - GENERAL

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 000000	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD	0.00
35800 000000	DUE TO REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000 040000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD EXPENSES	10,500.00- 0.00
	** GL 45100 TOTAL	10,500.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

700000 DEPARTMENT OF CORRECTIONS  
74 8 800004 DEPARTMENT OF CORRECTIONS INMATE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
004000		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 11100 TOTAL	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	2,016,793.31
11240	CASH PAYMENTS RESERVED FOR COPAYMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14300	SPECIAL INVESTMENTS W/STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	9,503,759.36
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000400		0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	2,745,050.19
	** GL 15100 TOTAL	2,745,050.19
15110	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
15120	DUE FROM CANTEEN OPERATIONS-SHORTAGES	
000000	BALANCE BROUGHT FORWARD	0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 15120 TOTAL	0.00
15140	DUE FROM INMATES - COPAYMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	441,755.94
	** GL 15140 TOTAL	441,755.94

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

70000 DEPARTMENT OF CORRECTIONS  
 74 8 800004 DEPARTMENT OF CORRECTIONS INMATE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	17,873.30
	** GL 15300 TOTAL	17,873.30
15400	LOANS AND NOTES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
800000	SPECIAL EXPENSES	0.00
	** GL 15400 TOTAL	0.00
15420	RETURNED CHECKS	
000000	BALANCE BROUGHT FORWARD	0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 15420 TOTAL	0.00
15440	SHORT/OVER	
000000	BALANCE BROUGHT FORWARD	0.00
000400		0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	20,191.55
	** GL 15440 TOTAL	20,191.55
15900	ALLOWANCE FOR UNCOLLECTIBLES	
800000	SPECIAL EXPENSES	591,669.03-
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 16100 TOTAL	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
000400		0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 16200 TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

700000 DEPARTMENT OF CORRECTIONS  
74 8 800004 DEPARTMENT OF CORRECTIONS INMATE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
800000	SPECIAL EXPENSES	0.00
	** GL 16800 TOTAL	0.00
16900	DUE FROM CLEARING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000400		0.00
004000		0.00
005900		14,152,804.25-
800000	SPECIAL EXPENSES	0.00
	** GL 31100 TOTAL	14,152,804.25-
31110	DUE TO OFFENDERS/SAVINGS	
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 31110 TOTAL	0.00
31130	DUE TO OFFENDERS	
000000	BALANCE BROUGHT FORWARD	0.00
000400		0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 31130 TOTAL	0.00
31140	DUE TO VICTIMS - COP	
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 31140 TOTAL	0.00
31205	PAYABLE TO G/R	
005900		0.00
31210	PAYABLE TO G/R FOR INTEREST	
005900		0.00
31220	PAYABLE TO G/R FOR CANTEEN PURCHASES	
005900		0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

700000 DEPARTMENT OF CORRECTIONS  
74 8 800004 DEPARTMENT OF CORRECTIONS INMATE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31240 005900	PAYABLE TO G/R FOR ACCTS LESS THAN \$1.	0.00
31270 005900	PAYABLE TO COPS	0.00
35100 000000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 35100 TOTAL	0.00
35200 000000	DUE TO STATE FUNDS, WITHIN DEPARTMENT BALANCE BROUGHT FORWARD	0.00
000400		0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 35200 TOTAL	0.00
35210 000000	DUE TO INMATE WELFARE FUND FOR INTERES BALANCE BROUGHT FORWARD	0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 35210 TOTAL	0.00
35220 000000	DUE TO INMATE WELFARE FOR CANTEEN PURC BALANCE BROUGHT FORWARD	0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 35220 TOTAL	0.00
35240 000000	DUE TO OPERATING TRUST FUND BALANCE BROUGHT FORWARD	0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 35240 TOTAL	0.00
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
005900		950.37-
800000	SPECIAL EXPENSES	0.00
	** GL 35300 TOTAL	950.37-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

70000 DEPARTMENT OF CORRECTIONS  
 74 8 800004 DEPARTMENT OF CORRECTIONS INMATE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
000400		0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 35600 TOTAL	0.00
35640	DUE TO GENERAL REVENUE - COPAYMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
004000		0.00
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 35640 TOTAL	0.00
39920	COLLECTIONS DUE OTHERS	
000000	BALANCE BROUGHT FORWARD	0.00
800000	SPECIAL EXPENSES	0.00
	** GL 39920 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

700000 DEPARTMENT OF CORRECTIONS  
74 8 800006 COURT ORDERED PAYMENT CLEARING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 005900	CASH ON HAND	0.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	462,659.33-
11230 000000	CASH IN BANK - OTHER BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14300 000000	SPECIAL INVESTMENTS W/STATE TREASURY BALANCE BROUGHT FORWARD	6,241,415.06
15100 000000 005900 800000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD SPECIAL EXPENSES	14,242.34- 113,582.36 74,671.63-
	** GL 15100 TOTAL	24,668.39
15150 800000	ACCOUNTS RECEIVABLE - DC REFUNDS IN PR SPECIAL EXPENSES	12,584.46
15162 800000	ACCOUNTS RECEIVABLE - DUE FROM COS SPECIAL EXPENSES	0.00
15164 800000	ACCOUNTS RECEIVABLE - DUE FROM ELECT M SPECIAL EXPENSES	13.08
15167 800000	ACCOUNTS RECEIVABLE - DUE FROM PRC SUB SPECIAL EXPENSES	628.44
15300 000000 000500 005900	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	767.96 0.00 10,969.99
	** GL 15300 TOTAL	11,737.95
16200 005900 800000	DUE FROM STATE FUNDS, WITHIN DEPART. SPECIAL EXPENSES	0.00 0.00
	** GL 16200 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

70000 DEPARTMENT OF CORRECTIONS  
74 8 800006 COURT ORDERED PAYMENT CLEARING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16250 800000	AR-DC REFUNDS IN PROCESS SPECIAL EXPENSES	0.00
16261 800000	AR-DUE FROM COS SPECIAL EXPENSES	0.00
16262 800000	AR-DUE FROM ADMINISTRATIVE PROBATION SPECIAL EXPENSES	0.00
16263 800000	AR-DUE FROM ELECTRONIC MONITORING SPECIAL EXPENSES	0.00
16264 800000	AR-DUE FROM DRUG TESTING FEES SPECIAL EXPENSES	0.00
16265 800000	AR-DUE FROM PRC SUBSISTENCE FEES SPECIAL EXPENSES	0.00
16266 800000	AR-DUE FROM DC TRAINING FUNDS SPECIAL EXPENSES	0.00
31100 000500 005900 800000	ACCOUNTS PAYABLE  SPECIAL EXPENSES	0.00 0.00 0.00
	** GL 31100 TOTAL	0.00
31130 800000	DUE TO OFFENDERS SPECIAL EXPENSES	0.00
31140 000000 005900 800000	DUE TO VICTIMS - COP BALANCE BROUGHT FORWARD SPECIAL EXPENSES	14,242.34 951,116.43- 293,057.15-
	** GL 31140 TOTAL	1,229,931.24-
31150 005900 800000	ACCOUNTS PAYABLE - EXCEPTIONS SPECIAL EXPENSES	1,043,111,689.88- 1,040,336,842.39
	** GL 31150 TOTAL	2,774,847.49-
31151 005900 800000	ACCOUNTS PAYABLE - ALLOCATIONS SPECIAL EXPENSES	1,071,875.19 2,577,294.28-
	** GL 31151 TOTAL	1,505,419.09-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

700000 DEPARTMENT OF CORRECTIONS  
 74 8 800006 COURT ORDERED PAYMENT CLEARING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31153	ACCOUNTS PAYABLE - DORMANT ACCOUNTS CO	
000000	BALANCE BROUGHT FORWARD	3.94-
800000	SPECIAL EXPENSES	220,766.86-
	** GL 31153 TOTAL	220,770.80-
31154	ACCOUNTS PAYABLE-COPS SURCHARGE COLLEC	
800000	SPECIAL EXPENSES	85,681.48-
31155	ACCOUNTS PAYABLE-COPS INTEREST COLLECT	
005900		4,882,191.57-
800000	SPECIAL EXPENSES	4,871,077.76
	** GL 31155 TOTAL	11,113.81-
35240	DUE TO OPERATING TRUST FUND	
005900		0.00
800000	SPECIAL EXPENSES	0.00
	** GL 35240 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	767.96-
005900		143.82
	** GL 35300 TOTAL	624.14-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

700000 DEPARTMENT OF CORRECTIONS  
 74 8 800009 REVOLVING FUND - INMATE RELEASE GRATUITIES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	195,340.33
11120 000000	PETTY CASH BALANCE BROUGHT FORWARD	0.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	154,559.67
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	349,900.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	20,835,258.67
088244	CATEGORY NAME NOT ON TITLE FILE	18,580.00
088315	FAC PROV ADDITION CAPACITY	6,546,545.99
088397	NEW AND EXPANDED STAFF FAC	205,585.07
	** GL 27100 TOTAL	27,605,969.73
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	1,033,036,795.50
030000	OTHER PERSONAL SERVICES	142,799.81
040000	EXPENSES	7,473,149.39
060000	OPERATING CAPITAL OUTLAY	15,697,977.31-
080081	IMPROVE FACIL AT LOWELL	7,204,633.02
080956	FACILITIES REPAIR & MAINT	1,866,202.86
080979	WORK CAMPS	94,765.95-
081351	CATEGORY NAME NOT ON TITLE FILE	13,912.20-
083042	CATEGORY NAME NOT ON TITLE FILE	0.00
083244	MAJ REP,RENO & IMP/COM FAC	7,567.95-
083258	MAJ REP,RENO & IMP/MAJ INS	15,141,569.80
083259	CATEGORY NAME NOT ON TITLE FILE	55,710.00
088103	CLOSE MGT CONSOLIDATION	1,046,585.90
088208	CATEGORY NAME NOT ON TITLE FILE	5,500.00-
088210	MENTAL HEALTH FACILITIES	1,823,153.31
088225	IMPROVS/SECURITY SYSTEMS	5,727,971.42
088244	CATEGORY NAME NOT ON TITLE FILE	745,638.23
088252	VISITATION FACILITIES	1,066,708.69
088258	CATEGORY NAME NOT ON TITLE FILE	670,270.00-
088302	CORR ENVIRONMENTAL DEFIC	2,363,699.21
088306	IMPV YOUTH OFFEND INSTIT	6,052,687.66
088314	FL STATE PRISON LOCKDOWN	1,314,990.73
088315	FAC PROV ADDITION CAPACITY	346,868,008.60
088316	CATEGORY NAME NOT ON TITLE FILE	1,058,695.52-
088317	CATEGORY NAME NOT ON TITLE FILE	17,115.10-
088319	CATEGORY NAME NOT ON TITLE FILE	4,500.00-
088323	UPGRADE FACIL AT FCI	13,451,644.86
088329	CATEGORY NAME NOT ON TITLE FILE	35,000.00-
088335	CATEGORY NAME NOT ON TITLE FILE	500,000.00
088362	NEW/EXP ADMIN & SUPPT FAC	10,000.00
088364	NEW/EXPANDED EDUC FAC	1,684,173.17
088368	NEW,EXP/IMPRV/MEDICAL FACS	1,329,714.95
088369	CATEGORY NAME NOT ON TITLE FILE	72,968.28-
088372	CHR CARE/EXTEN TRTMENT CTR	7,062.99
088375	CATEGORY NAME NOT ON TITLE FILE	25,666.33
088377	NEW/EXPANDED FOOD SVC FAC	207,740.76
088380	CATEGORY NAME NOT ON TITLE FILE	2,002,340.13-



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
088381	CATEGORY NAME NOT ON TITLE FILE	2,800.00-
088384	CATEGORY NAME NOT ON TITLE FILE	5,771,218.20
088386	CATEGORY NAME NOT ON TITLE FILE	2,063,927.33
088397	NEW AND EXPANDED STAFF FAC	696,445.59
088400	CATEGORY NAME NOT ON TITLE FILE	49,687.89-
089898	SEX/VIOLENT PRED TREATM FAC	5,092,856.48
089957	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD	308,436.10
100777	CONTRACTED SERVICES	367,589.27
102025	FOOD SERVICE/PRODUCTION	164,848.92
105280	DEFERRED-PAYMENT CONTRACTS	12,355,473.38
800000	SPECIAL EXPENSES	778,205.62
800400	2004 HURRICANE DAMAGES RISK MANAGEMENT CLAI	782,801.78
	** GL 27200 TOTAL	1,457,795,009.53
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	361,384,743.76-
000600		759,002.00-
030000	OTHER PERSONAL SERVICES	7,400.14-
040000	EXPENSES	4,668,351.65-
060000	OPERATING CAPITAL OUTLAY	140,125,374.02-
080081	IMPROVE FACIL AT LOWELL	2,633,690.23-
080169	CATEGORY NAME NOT ON TITLE FILE	1,134,100.22-
080460	CATEGORY NAME NOT ON TITLE FILE	102,969.81-
080956	FACILITIES REPAIR & MAINT	825,749.68-
080979	WORK CAMPS	1,810,842.55-
080980	COMM CORR CENTER/DADE	498,804.69-
080999	CATEGORY NAME NOT ON TITLE FILE	691,692.47-
081054	MAINT	470,971.67-
081055	MAINT	353,353.00-
081267	CATEGORY NAME NOT ON TITLE FILE	10,877.42-
081351	CATEGORY NAME NOT ON TITLE FILE	114,264.69-
081883	CATEGORY NAME NOT ON TITLE FILE	2,599,334.29-
082471	CATEGORY NAME NOT ON TITLE FILE	1,414,932.52-
082611	CATEGORY NAME NOT ON TITLE FILE	863,996.32-
083042	CATEGORY NAME NOT ON TITLE FILE	11,852.40-
083150	ADA REPAIRS/RENOV	692,355.37-
083244	MAJ REP,RENO & IMP/COM FAC	5,089.83-
083258	MAJ REP,RENO & IMP/MAJ INS	16,319,738.41-
083259	CATEGORY NAME NOT ON TITLE FILE	734,765.26-
083587	MAINT 6/2/2004	137,579.81-
083588	MAINT 6/2/2004	24,164,860.39-
084501	CATEGORY NAME NOT ON TITLE FILE	22,050.06-
085616	MAINT 6/2/2004	6,127,029.27-
086077	CATEGORY NAME NOT ON TITLE FILE	600,637.05-
087105	CATEGORY NAME NOT ON TITLE FILE	527,154.23-
088196	CATEGORY NAME NOT ON TITLE FILE	169,516.37-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
088208	CATEGORY NAME NOT ON TITLE FILE	1,990,082.39-
088210	MENTAL HEALTH FACILITIES	7,698,616.99-
088211	CATEGORY NAME NOT ON TITLE FILE	1,871,191.13-
088225	IMPROVS/SECURITY SYSTEMS	4,067,064.98-
088226	CATEGORY NAME NOT ON TITLE FILE	975,123.26-
088240	CATEGORY NAME NOT ON TITLE FILE	249,586.12-
088244	CATEGORY NAME NOT ON TITLE FILE	476,342.02-
088252	VISITATION FACILITIES	697,925.98-
088302	CORR ENVIRONMENTAL DEFIC	1,547,959.10-
088306	IMPV YOUTH OFFEND INSTIT	2,785,214.77-
088308	CATEGORY NAME NOT ON TITLE FILE	371,564.64-
088314	FL STATE PRISON LOCKDOWN	675,028.20-
088315	FAC PROV ADDITION CAPACITY	207,600,931.21-
088316	CATEGORY NAME NOT ON TITLE FILE	1,282,298.34-
088317	CATEGORY NAME NOT ON TITLE FILE	9,986,190.68-
088318	CATEGORY NAME NOT ON TITLE FILE	157,872.00-
088319	CATEGORY NAME NOT ON TITLE FILE	718,970.32-
088320	CATEGORY NAME NOT ON TITLE FILE	889,307.51-
088323	UPGRADE FACIL AT FCI	6,043,373.59-
088329	CATEGORY NAME NOT ON TITLE FILE	971,835.40-
088343	CATEGORY NAME NOT ON TITLE FILE	2,652.06-
088348	CATEGORY NAME NOT ON TITLE FILE	2,343,718.39-
088357	CATEGORY NAME NOT ON TITLE FILE	24,984.17-
088364	NEW/EXPANDED EDUC FAC	784,820.50-
088368	NEW,EXP/IMPRV/MEDICAL FACS	1,176,831.24-
088369	CATEGORY NAME NOT ON TITLE FILE	1,723,320.15-
088372	CHR CARE/EXTEN TRTMENT CTR	480,759.51-
088375	CATEGORY NAME NOT ON TITLE FILE	23,955.21-
088377	NEW/EXPANDED FOOD SVC FAC	55,397.44-
088378	CATEGORY NAME NOT ON TITLE FILE	568,279.29-
088380	CATEGORY NAME NOT ON TITLE FILE	9,356,269.80-
088381	CATEGORY NAME NOT ON TITLE FILE	16,854,017.51-
088384	CATEGORY NAME NOT ON TITLE FILE	18,042,185.34-
088386	CATEGORY NAME NOT ON TITLE FILE	3,144,430.20-
088388	CATEGORY NAME NOT ON TITLE FILE	6,962,894.45-
088397	NEW AND EXPANDED STAFF FAC	897,891.22-
088398	CATEGORY NAME NOT ON TITLE FILE	148,255.36-
088400	CATEGORY NAME NOT ON TITLE FILE	8,699,440.80-
089898	SEX/VIOLNNT PRED TREATM FAC	2,097,658.96-
089957	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD	139,873.89-
100777	CONTRACTED SERVICES	28,557.96-
102025	FOOD SERVICE/PRODUCTION	45,185.88-
103624	CATEGORY NAME NOT ON TITLE FILE	79,212.74-
800000	SPECIAL EXPENSES	3,994,942.44-
800400	2004 HURRICANE DAMAGES RISK MANAGEMENT CLAI	403,575.60-
	** GL 27300 TOTAL	899,118,668.32-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	42,531,609.39
030000	OTHER PERSONAL SERVICES	23,125.62
040000	EXPENSES	1,100,735.41
060000	OPERATING CAPITAL OUTLAY	9,647,880.25
080808	PLAN/SITE ACQ/ENVIRONMENT	181,967.50
080956	FACILITIES REPAIR & MAINT	80,563.00
080979	WORK CAMPS	1,441,481.95
081010	COMPL/AMER DISABIL ACT	26,881.00
083258	MAJ REP,RENO & IMP/MAJ INS	3,384,253.73
083259	CATEGORY NAME NOT ON TITLE FILE	2,822.58-
088202	MARTIN CENTER CONVERSION	653,628.72
088210	MENTAL HEALTH FACILITIES	3,545.60
088225	IMPROVS/SECURITY SYSTEMS	4,225,722.26
088244	CATEGORY NAME NOT ON TITLE FILE	901,302.00
088302	CORR ENVIRONMENTAL DEFIC	2,512,434.86
088314	FL STATE PRISON LOCKDOWN	310,615.16
088315	FAC PROV ADDITION CAPACITY	182,045,171.38
088323	UPGRADE FACIL AT FCI	7,890,212.72
088384	CATEGORY NAME NOT ON TITLE FILE	277,421.53
088386	CATEGORY NAME NOT ON TITLE FILE	33,632.52
088397	NEW AND EXPANDED STAFF FAC	44,778.67
089898	SEX/VIOINT PRED TREATM FAC	1,269,120.94
100777	CONTRACTED SERVICES	14,050.00
102025	FOOD SERVICE/PRODUCTION	41,323.58
800000	SPECIAL EXPENSES	1,039,151.13
	** GL 27400 TOTAL	259,677,786.34
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	12,515,706.55-
040000	EXPENSES	1,025,119.10-
060000	OPERATING CAPITAL OUTLAY	14,755,975.88-
080808	PLAN/SITE ACQ/ENVIRONMENT	951.20-
080956	FACILITIES REPAIR & MAINT	24,948.86-
080967	CATEGORY NAME NOT ON TITLE FILE	90,090.50-
080979	WORK CAMPS	906,374.30-
081010	COMPL/AMER DISABIL ACT	2,352.21-
081054	MAINT	35,037.85-
081173	CONSTRUCT PLYWOOD FACILITY	468,293.71-
081232	CATEGORY NAME NOT ON TITLE FILE	171,205.20-
081267	CATEGORY NAME NOT ON TITLE FILE	28,654.69-
081326	CATEGORY NAME NOT ON TITLE FILE	59,504.82-
081351	CATEGORY NAME NOT ON TITLE FILE	98,553.88-
082611	CATEGORY NAME NOT ON TITLE FILE	228,234.78-
083244	MAJ REP,RENO & IMP/COM FAC	34,470.57-

BEGINNING TRIAL BALANCE BY FUND  
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70000 DEPARTMENT OF CORRECTIONS  
 80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
083258	MAJ REP,RENO & IMP/MAJ INS	2,047,935.99-
083259	CATEGORY NAME NOT ON TITLE FILE	63,089.50-
083588	MAINT 6/2/2004	373,028.13-
088202	MARTIN CENTER CONVERSION	353,766.10-
088208	CATEGORY NAME NOT ON TITLE FILE	291,538.24-
088210	MENTAL HEALTH FACILITIES	1,371.12-
088211	CATEGORY NAME NOT ON TITLE FILE	422,215.98-
088225	IMPROVS/SECURITY SYSTEMS	5,630,722.53-
088240	CATEGORY NAME NOT ON TITLE FILE	5,221,847.00-
088244	CATEGORY NAME NOT ON TITLE FILE	790,076.28-
088302	CORR ENVIRONMENTAL DEFIC	763,981.66-
088315	FAC PROV ADDITION CAPACITY	71,888,968.75-
088317	CATEGORY NAME NOT ON TITLE FILE	425,905.31-
088320	CATEGORY NAME NOT ON TITLE FILE	55,548.55-
088323	UPGRADE FACIL AT FCI	2,663,850.62-
088343	CATEGORY NAME NOT ON TITLE FILE	230,464.48-
088348	CATEGORY NAME NOT ON TITLE FILE	35,501.40-
088368	NEW,EXP/IMPRV/MEDICAL FACS	17,038.19-
088381	CATEGORY NAME NOT ON TITLE FILE	80,877.10-
088384	CATEGORY NAME NOT ON TITLE FILE	325,968.46-
088386	CATEGORY NAME NOT ON TITLE FILE	21,674.48-
088388	CATEGORY NAME NOT ON TITLE FILE	998,286.34-
088397	NEW AND EXPANDED STAFF FAC	19,404.45-
088398	CATEGORY NAME NOT ON TITLE FILE	1,198.26-
088399	CATEGORY NAME NOT ON TITLE FILE	89,516.42-
088400	CATEGORY NAME NOT ON TITLE FILE	763,105.23-
089898	SEX/VIOLNT PRED TREATM FAC	492,581.32-
102025	FOOD SERVICE/PRODUCTION	41,323.58-
800000	SPECIAL EXPENSES	1,131,973.10-
	** GL 27500 TOTAL	125,688,232.67-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	162,902,789.24
000006		42,525.00-
000600		1,290.00-
006000		3,850.00-
030000	OTHER PERSONAL SERVICES	18,990.00-
040000	EXPENSES	341,285.89-
060000	OPERATING CAPITAL OUTLAY	12,756,241.89-
080001	CATEGORY NAME NOT ON TITLE FILE	85,194.76-
080169	CATEGORY NAME NOT ON TITLE FILE	94,369.49-
080357	CATEGORY NAME NOT ON TITLE FILE	2,375.00-
080460	CATEGORY NAME NOT ON TITLE FILE	2,623.22-
080686	CATEGORY NAME NOT ON TITLE FILE	2,750.00-
080905	THE GROVE - LAND PURCHASE	100,355.45-
080967	CATEGORY NAME NOT ON TITLE FILE	218,465.23-

BEGINNING TRIAL BALANCE BY FUND  
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70000 DEPARTMENT OF CORRECTIONS  
 80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080979	WORK CAMPS	198,013.77
080980	COMM CORR CENTER/DADE	24,517.42-
080999	CATEGORY NAME NOT ON TITLE FILE	107,790.12-
081007	CATEGORY NAME NOT ON TITLE FILE	1,320.00-
081008	CATEGORY NAME NOT ON TITLE FILE	35,897.31-
081054	MAINT	31,555.91-
081173	CONSTRUCT PLYWOOD FACILITY	197,804.45-
081197	CATEGORY NAME NOT ON TITLE FILE	33,437.00-
081200	CONVERT MENTAL HEALTH FAC	52,780.58-
081201	CATEGORY NAME NOT ON TITLE FILE	1,800.00-
081326	CATEGORY NAME NOT ON TITLE FILE	114,561.25-
081351	CATEGORY NAME NOT ON TITLE FILE	91,119.11-
081485	CATEGORY NAME NOT ON TITLE FILE	8,345.00-
081865	CATEGORY NAME NOT ON TITLE FILE	3,250.00-
081883	CATEGORY NAME NOT ON TITLE FILE	19,563.02-
081907	MAINT 6/2/2004	275,148.00-
082478	CATEGORY NAME NOT ON TITLE FILE	9,243.15-
082611	CATEGORY NAME NOT ON TITLE FILE	13,991.71-
083244	MAJ REP,RENO & IMP/COM FAC	13,802.16-
083258	MAJ REP,RENO & IMP/MAJ INS	75,369.49
083259	CATEGORY NAME NOT ON TITLE FILE	194,448.16-
083430	CATEGORY NAME NOT ON TITLE FILE	2,261.50-
083451	CATEGORY NAME NOT ON TITLE FILE	9,667.66-
083587	MAINT 6/2/2004	391,180.26-
083588	MAINT 6/2/2004	6,387.00-
083990	CATEGORY NAME NOT ON TITLE FILE	15,825.00-
084501	CATEGORY NAME NOT ON TITLE FILE	2,435.00-
084690	CATEGORY NAME NOT ON TITLE FILE	9,273.00-
085229	CATEGORY NAME NOT ON TITLE FILE	4,028.00-
085616	MAINT 6/2/2004	3,577.70-
085635	CATEGORY NAME NOT ON TITLE FILE	1,840.00-
085638	REROOF CORRECTIONAL INST	9,570.00-
086254	MAINT 6/2/2004	453,970.54-
086358	MAINT 6/2/2004	2,620.00-
087073	COMPL OKALOSSA CORR INST	7,280.73-
088103	CLOSE MGT CONSOLIDATION	74,520.77
088196	CATEGORY NAME NOT ON TITLE FILE	23,499.66-
088199	CATEGORY NAME NOT ON TITLE FILE	36,045.00-
088208	CATEGORY NAME NOT ON TITLE FILE	813,110.12-
088210	MENTAL HEALTH FACILITIES	228,624.77-
088211	CATEGORY NAME NOT ON TITLE FILE	101,337.33-
088212	CATEGORY NAME NOT ON TITLE FILE	30,651.56-
088213	CATEGORY NAME NOT ON TITLE FILE	10,380.00-
088225	IMPROVS/SECURITY SYSTEMS	1,696,651.15
088226	CATEGORY NAME NOT ON TITLE FILE	66,628.20-
088232	CATEGORY NAME NOT ON TITLE FILE	33,755.44-

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70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
088240	CATEGORY NAME NOT ON TITLE FILE	244,380.52-
088247	CATEGORY NAME NOT ON TITLE FILE	12,064.65-
088258	CATEGORY NAME NOT ON TITLE FILE	14,780.00-
088265	MAINT 6/2/2004	149,389.07-
088302	CORR ENVIRONMENTAL DEFIC	52,095.86-
088305	CATEGORY NAME NOT ON TITLE FILE	110,759.66-
088306	IMPV YOUTH OFFEND INSTIT	14,977.98
088308	CATEGORY NAME NOT ON TITLE FILE	11,546.94-
088312	CATEGORY NAME NOT ON TITLE FILE	12,552.00-
088314	FL STATE PRISON LOCKDOWN	1,594.50-
088315	FAC PROV ADDITION CAPACITY	21,808,163.70
088316	CATEGORY NAME NOT ON TITLE FILE	2,159.00-
088317	CATEGORY NAME NOT ON TITLE FILE	915,389.14-
088319	CATEGORY NAME NOT ON TITLE FILE	241,036.76-
088320	CATEGORY NAME NOT ON TITLE FILE	360,244.36-
088323	UPGRADE FACIL AT FCI	206,602.00
088329	CATEGORY NAME NOT ON TITLE FILE	89,969.40-
088342	CATEGORY NAME NOT ON TITLE FILE	175,418.15-
088343	CATEGORY NAME NOT ON TITLE FILE	299,312.44-
088348	CATEGORY NAME NOT ON TITLE FILE	110,280.82-
088357	CATEGORY NAME NOT ON TITLE FILE	66,561.00-
088360	CATEGORY NAME NOT ON TITLE FILE	133,574.13-
088362	NEW/EXP ADMIN & SUPPT FAC	30,501.10
088363	NEW/EXPANDED LAUNDRY FAC	105,600.00
088364	NEW/EXPANDED EDUC FAC	45,576.80
088368	NEW,EXP/IMPRV/MEDICAL FACS	71,187.06-
088369	CATEGORY NAME NOT ON TITLE FILE	63,175.08-
088370	CATEGORY NAME NOT ON TITLE FILE	15,657.50-
088372	CHR CARE/EXTEN TRTMENT CTR	59,762.00-
088376	NEW/EXP MAINT & STOR FACS	27,915.64
088377	NEW/EXPANDED FOOD SVC FAC	35,057.22
088380	CATEGORY NAME NOT ON TITLE FILE	441,492.85-
088381	CATEGORY NAME NOT ON TITLE FILE	1,501,562.14-
088384	CATEGORY NAME NOT ON TITLE FILE	1,678,124.65-
088386	CATEGORY NAME NOT ON TITLE FILE	1,094,388.78-
088388	CATEGORY NAME NOT ON TITLE FILE	132,857.56-
088397	NEW AND EXPANDED STAFF FAC	1,050.00-
088398	CATEGORY NAME NOT ON TITLE FILE	64,822.06-
088399	CATEGORY NAME NOT ON TITLE FILE	16,209.28-
088400	CATEGORY NAME NOT ON TITLE FILE	870,343.19-
089898	SEX/VIOLNT PRED TREATM FAC	10,834.50
089957	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD	24,672.40
100017	FLA CORR COMMISSION	39,250.91-
100021	ACQUISITION/MOTOR VEHICLES	4,875,716.76
100544	CATEGORY NAME NOT ON TITLE FILE	22,046.93-
100716	CONTRACT DRUG ABUSE SVCS	163,422.75-

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70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100775	CATEGORY NAME NOT ON TITLE FILE	8,984.00-
101118	G/A-EVEN START	24,575.26-
101119	CATEGORY NAME NOT ON TITLE FILE	253,547.98-
102025	FOOD SERVICE/PRODUCTION	12,878,905.73
104017	INMATE HEALTH SERVICES	4,254.80-
109910	STATE OPERATIONS-ARRA 2009	1,178,378.99
210000	CATEGORY NAME NOT ON TITLE FILE	2,551,877.00-
210001	CATEGORY NAME NOT ON TITLE FILE	1,205,590.16-
210010	TRC - DMS	8,645.12
210014	OTHER DATA PROCESSING SVCS	3,476,738.08-
800000	SPECIAL EXPENSES	1,171,039.51-
800029	CATEGORY NAME NOT ON TITLE FILE	3,253.00-
990000	CATEGORY NAME NOT ON TITLE FILE	160,012.83-
	** GL 27600 TOTAL	170,935,919.85
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	3,996,742.13-
000004		2,163.00-
000006		10,419.00-
040000	EXPENSES	1,141,513.33-
060000	OPERATING CAPITAL OUTLAY	58,268,487.68-
080001	CATEGORY NAME NOT ON TITLE FILE	118,907.33-
080169	CATEGORY NAME NOT ON TITLE FILE	78,328.64-
080686	CATEGORY NAME NOT ON TITLE FILE	1,252.88-
080905	THE GROVE - LAND PURCHASE	197,083.14-
080967	CATEGORY NAME NOT ON TITLE FILE	324,803.49-
080979	WORK CAMPS	711,866.67-
080980	COMM CORR CENTER/DADE	34,154.00-
080999	CATEGORY NAME NOT ON TITLE FILE	57,027.88-
081008	CATEGORY NAME NOT ON TITLE FILE	1,579.90-
081054	MAINT	67,623.08-
081173	CONSTRUCT PLYWOOD FACILITY	138,768.01-
081197	CATEGORY NAME NOT ON TITLE FILE	41,110.06-
081200	CONVERT MENTAL HEALTH FAC	14,658.99-
081201	CATEGORY NAME NOT ON TITLE FILE	14,704.44-
081326	CATEGORY NAME NOT ON TITLE FILE	29,784.00-
081351	CATEGORY NAME NOT ON TITLE FILE	103,918.25-
081907	MAINT 6/2/2004	3,410.00-
082471	CATEGORY NAME NOT ON TITLE FILE	1,050.01-
082478	CATEGORY NAME NOT ON TITLE FILE	2,543.75-
082611	CATEGORY NAME NOT ON TITLE FILE	53,842.93-
082646	CATEGORY NAME NOT ON TITLE FILE	8,241.00-
083244	MAJ REP,RENO & IMP/COM FAC	3,518.00-
083258	MAJ REP,RENO & IMP/MAJ INS	1,023,313.32-
083259	CATEGORY NAME NOT ON TITLE FILE	221,920.97-
083451	CATEGORY NAME NOT ON TITLE FILE	3,222.00-

BEGINNING TRIAL BALANCE BY FUND  
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70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
083584	CATEGORY NAME NOT ON TITLE FILE	6,248.07-
083587	MAINT 6/2/2004	64,986.53-
083588	MAINT 6/2/2004	89,936.57-
085017	REPAIRS AND RENOVATIONS, ROOF REPAIRS - DMS	4,750.00-
086254	MAINT 6/2/2004	58,382.00-
087073	COMPL OKALOSSA CORR INST	6,139.00-
087105	CATEGORY NAME NOT ON TITLE FILE	1,402.93-
088103	CLOSE MGT CONSOLIDATION	74,520.77-
088137	GRANTS & DONAT SPDG AUTH	11,848.00-
088196	CATEGORY NAME NOT ON TITLE FILE	26,776.95-
088199	CATEGORY NAME NOT ON TITLE FILE	23,747.00-
088202	MARTIN CENTER CONVERSION	24,752.00-
088208	CATEGORY NAME NOT ON TITLE FILE	552,767.79-
088210	MENTAL HEALTH FACILITIES	107,778.28-
088211	CATEGORY NAME NOT ON TITLE FILE	37,217.41-
088212	CATEGORY NAME NOT ON TITLE FILE	10,036.62-
088225	IMPROVS/SECURITY SYSTEMS	9,964,424.56-
088226	CATEGORY NAME NOT ON TITLE FILE	144,440.25-
088232	CATEGORY NAME NOT ON TITLE FILE	7,882.56-
088240	CATEGORY NAME NOT ON TITLE FILE	325,328.88-
088247	CATEGORY NAME NOT ON TITLE FILE	136,764.00-
088302	CORR ENVIRONMENTAL DEFIC	282,120.78-
088305	CATEGORY NAME NOT ON TITLE FILE	77,392.67-
088306	IMPV YOUTH OFFEND INSTIT	14,977.98-
088308	CATEGORY NAME NOT ON TITLE FILE	1,672.50-
088312	CATEGORY NAME NOT ON TITLE FILE	45,222.87-
088314	FL STATE PRISON LOCKDOWN	8,111.50-
088315	FAC PROV ADDITION CAPACITY	25,640,501.54-
088316	CATEGORY NAME NOT ON TITLE FILE	4,125.43-
088317	CATEGORY NAME NOT ON TITLE FILE	753,563.48-
088318	CATEGORY NAME NOT ON TITLE FILE	76,494.30-
088319	CATEGORY NAME NOT ON TITLE FILE	163,606.84-
088320	CATEGORY NAME NOT ON TITLE FILE	253,950.32-
088323	UPGRADE FACIL AT FCI	288,923.99-
088329	CATEGORY NAME NOT ON TITLE FILE	126,148.87-
088342	CATEGORY NAME NOT ON TITLE FILE	133,743.69-
088343	CATEGORY NAME NOT ON TITLE FILE	352,087.07-
088348	CATEGORY NAME NOT ON TITLE FILE	94,498.28-
088360	CATEGORY NAME NOT ON TITLE FILE	304,943.57-
088362	NEW/EXP ADMIN & SUPPT FAC	7,847.15-
088363	NEW/EXPANDED LAUNDRY FAC	89,760.00-
088364	NEW/EXPANDED EDUC FAC	63,609.67-
088368	NEW, EXP/IMPRV/MEDICAL FACS	244,121.26-
088369	CATEGORY NAME NOT ON TITLE FILE	95,232.74-
088370	CATEGORY NAME NOT ON TITLE FILE	0.00
088372	CHR CARE/EXTEN TRTMENT CTR	75,513.27-





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70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
088208	CATEGORY NAME NOT ON TITLE FILE	0.00
088210	MENTAL HEALTH FACILITIES	1,631,991.69-
088225	IMPROVS/SECURITY SYSTEMS	398,487.19
088244	CATEGORY NAME NOT ON TITLE FILE	565,875.06-
088252	VISITATION FACILITIES	1,558,306.07-
088302	CORR ENVIRONMENTAL DEFIC	14,112,196.52
088306	IMPV YOUTH OFFEND INSTIT	496,097.30-
088314	FL STATE PRISON LOCKDOWN	830,693.68-
088315	FAC PROV ADDITION CAPACITY	217,819,572.13
088316	CATEGORY NAME NOT ON TITLE FILE	49,825.52-
088323	UPGRADE FACIL AT FCI	3,434,351.10-
088362	NEW/EXP ADMIN & SUPPT FAC	457,925.80
088363	NEW/EXPANDED LAUNDRY FAC	37,254.52
088364	NEW/EXPANDED EDUC FAC	372,024.83-
088368	NEW,EXP/IMPRV/MEDICAL FACS	1,193,758.52-
088375	CATEGORY NAME NOT ON TITLE FILE	9,772.89-
088376	NEW/EXP MAINT & STOR FACS	532,854.19
088386	CATEGORY NAME NOT ON TITLE FILE	1,184,422.40-
088397	NEW AND EXPANDED STAFF FAC	574,724.33-
089898	SEX/VIOLNT PRED TREATM FAC	113,202.00
089957	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD	1,993,238.79
100777	CONTRACTED SERVICES	249,923.54
104017	INMATE HEALTH SERVICES	9,690.00
800000	SPECIAL EXPENSES	45,595.12-
800400	2004 HURRICANE DAMAGES RISK MANAGEMENT CLAI	278,188.91
	** GL 27800 TOTAL	209,649,978.10
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	415,458.99
040000	EXPENSES	2,539.86-
060000	OPERATING CAPITAL OUTLAY	190,419.71-
088315	FAC PROV ADDITION CAPACITY	899.00
088384	CATEGORY NAME NOT ON TITLE FILE	17,349.30-
088400	CATEGORY NAME NOT ON TITLE FILE	14,211.28-
101340	MAJ INSTITUTIONS LAW LIB	470.00-
800000	SPECIAL EXPENSES	35,685.21-
	** GL 28200 TOTAL	155,682.63
28300	ACC DEPR - LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	15,499.02-
040000	EXPENSES	2,218.90-
060000	OPERATING CAPITAL OUTLAY	118,191.07-
083587	MAINT 6/2/2004	18,874.64-
088315	FAC PROV ADDITION CAPACITY	899.00-
	** GL 28300 TOTAL	155,682.63-

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70000 DEPARTMENT OF CORRECTIONS  
80 9 00001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
28400	PROPERTY UNDER CAPITAL LEASE	
060000	OPERATING CAPITAL OUTLAY	0.00
088315	FAC PROV ADDITION CAPACITY	1,173,667.46
	** GL 28400 TOTAL	1,173,667.46
28500	ACC DEPR - PROPERTY UNDER CAPITAL LEAS	
060000	OPERATING CAPITAL OUTLAY	356,705.34-
088315	FAC PROV ADDITION CAPACITY	816,962.12-
	** GL 28500 TOTAL	1,173,667.46-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	23,425.00
040000	EXPENSES	2,750.00
060000	OPERATING CAPITAL OUTLAY	107,374.20
102025	FOOD SERVICE/PRODUCTION	7,200.00
210014	OTHER DATA PROCESSING SVCS	38,844.73
	** GL 28800 TOTAL	179,593.93
28900	ACC DEPR - OTHER CAPITAL ASSETS	
040000	EXPENSES	2,750.00-
060000	OPERATING CAPITAL OUTLAY	82,265.04-
102025	FOOD SERVICE/PRODUCTION	7,200.00-
210014	OTHER DATA PROCESSING SVCS	38,844.73-
	** GL 28900 TOTAL	131,059.77-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	139,098,945.56
040000	EXPENSES	1,303,883.19-
060000	OPERATING CAPITAL OUTLAY	16,450.00-
080081	IMPROVE FACIL AT LOWELL	7,204,633.02-
080808	PLAN/SITE ACQ/ENVIRONMENT	180,000.00-
080956	FACILITIES REPAIR & MAINT	184,430.63-
083258	MAJ REP,RENO & IMP/MAJ INS	4,231,082.49-
088103	CLOSE MGT CONSOLIDATION	2,014.14-
088210	MENTAL HEALTH FACILITIES	170,372.65-
088225	IMPROVS/SECURITY SYSTEMS	1,517,770.52-
088252	VISITATION FACILITIES	299,388.39-
088302	CORR ENVIRONMENTAL DEFIC	1,533,259.39-
088306	IMPV YOUTH OFFEND INSTIT	5,775,974.38-
088315	FAC PROV ADDITION CAPACITY	104,385,284.83-
088323	UPGRADE FACIL AT FCI	7,321,995.40-
088363	NEW/EXPANDED LAUNDRY FAC	105,600.00-
088364	NEW/EXPANDED EDUC FAC	163,783.92-
088368	NEW,EXP/IMPRV/MEDICAL FACS	987,746.51-
088397	NEW AND EXPANDED STAFF FAC	34,810.16-

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700000 DEPARTMENT OF CORRECTIONS  
80 9 000001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
089898	SEX/VIOLENT PRED TREATM FAC	3,420,190.32-
089957	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD	184,575.71-
100777	CONTRACTED SERVICES	14,050.00-
800400	2004 HURRICANE DAMAGES RISK MANAGEMENT CLAI	61,649.91-
	** GL 51100 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	955,593,919.50-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

70000 DEPARTMENT OF CORRECTIONS  
90 9 900009 GENERAL LONG TERM DEBT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	59,714.24-
040000	EXPENSES	29,010.90-
	** GL 38500 TOTAL	88,725.14-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	46,870,894.22-
010000	SALARIES AND BENEFITS	4,792,251.01
	** GL 38600 TOTAL	42,078,643.21-
38700	CAPITAL LEASES-CURRENT PORTION	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	3,065,000.00-
	** GL 38700 TOTAL	3,065,000.00-
46600	UNAMORTIZED PREMIUMS/DISCOUNTS - COP	
040000	EXPENSES	0.00
48500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	2,923,396.88-
040000	EXPENSES	10,931,700.13-
	** GL 48500 TOTAL	13,855,097.01-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	154,087,722.25-
010000	SALARIES AND BENEFITS	2,253,077.06
	** GL 48600 TOTAL	151,834,645.19-
48700	CAPITAL LEASES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	6,500,000.00-
	** GL 48700 TOTAL	6,500,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	217,422,110.55
	*** FUND TOTAL	0.00

E



# Schedule I Series



## SCHEDULE 1 NARRATIVE

**Budget Period: 2013-2014**

**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 FY2010-11 revenue from Grant and Donations Indirect, NCNP Indirect, Admin Processing Fee and Fees, Charges and Commissions and subtracting the FY 2010-11 Service Charge to General Revenue and SWCAP and multiplying that amount by 5%.

### **Adjustments:**

1. Non-certified forward receivable in the amount of \$7938. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
2. September certified forward reversion.
3. Prior year non-certified forward receivable in the amount of \$643. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
4. Prior year non-certified forward payable in the amount of \$4702. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
5. Prior year SWFS adjustment \$77 not recorded as post closing adjustment in FY2010-11.
6. Prior year certified encumbrances in the amount of \$39,808. Due to the implementation of GASB Statement 54, related to fund balance classification for financial reporting. CF encumbrances are no longer separated and recorded in a specific general ledger, therefore requiring adjustment to Schedule I.
7. Rounding \$7.

### **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.
- 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 :** Administrative Trust Fund - 2021

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In</b> <b>Revenue</b> <b>Category</b>	<b>Amount</b> <b>FY 11-12 (A01)</b>	<b>Amount</b> <b>FY 12-13 (A02)</b>	<b>Amount</b> <b>FY 13-14 (A03)</b>	<b>Transfer Out</b> <b>Expenditure</b> <b>Category</b>	<b>Confirmed By/Date</b>
70202261027 Department of Corrections	001500	470,756			185080	Rochelle Fields: 09/04/12
70101000935 Department of Corrections	001500	2,571			010000	Rochelle Fields: 09/04/12
<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out</b> <b>Expenditure</b> <b>Category</b>				<b>Transfer In</b> <b>Revenue</b> <b>Category</b>	<b>Confirmed By/Date</b>



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Dept of Corrections
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2021

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,954,771	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	-	(C)		
ADD: Outstanding Accounts Receivable	216,216	(D)		
ADD: Anticipated Receivable (COTAS)	-	(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>4,170,987</b>	(F)		
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	347,031	(H)		
Approved "B" Certified Forwards	-	(H)		
Approved "FCO" Certified Forwards	-	(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS:		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>3,823,956</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>Budget Period:</b>	<b>2013 - 2014</b>
<b>Department Title:</b>	<b>Department of Corrections</b>
<b>Trust Fund Title:</b>	<b>Administrative Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2021</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>3,814,125</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 #	0	(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		(D)
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A/P not C/F-Operating Categories	9,831	(D)
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Anticipated Revenue		(D)
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		(D)
--	--	-----

		(D)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>3,823,956</b>	(E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>3,823,956</b>	(F)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(G)*
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**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Corrections
Fund Name:	Administrative Trust Fund
FLAIR #:*	70-2-021
Name Position Telephone No. of Person Completing Form:	Mark Tallent, Director of Budget and Financial Management , 850-717-3434
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input checked="" type="checkbox"/> <b>Re-create without modification</b> <span style="padding-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="padding-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Florida Statutes 215.32(2)2.c., 944.516
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Indirect Costs earnings, administrative processing fee for inmate banking services. Florida Statutes 215.32(2)2.c., 944.516
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Used for management activities that are departmental in nature. Florida Statutes 215.32(2)2.c., 944.516
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	No receipts are federal.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No combination is recommended.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	This trust will be self supporting.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Finance and Accounting, Executive Direction
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

*Office of Policy and Budget - July 2012*

## SCHEDULE 1 NARRATIVE

**Budget Period: 2013-2014**

**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. Non-certified receivable in the amount of \$19. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring an adjustment to Schedule 1.
2. Rounding \$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 (20,621) 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 (19,804) 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

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Department of Correct
<b>Budget Entity:</b>	Criminal Justice Standards and Training Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2148

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	353,325	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	149	(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>353,474</b>	(F)		
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)	179,646	(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>173,828</b>	(K)		**

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 173,828 (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 0 (D)

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

0 (D)

0 (D)

0 (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 173,828 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 173,828 (F)

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

**\*SHOULD EQUAL ZERO.**



**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Corrections
Fund Name:	Criminal Justice Standards and Training Trust Fund
FLAIR #:*	70-2-148
Name Position Telephone No. of Person Completing Form:	Mark Tallent, Director of Budget and Financial Management, 850-717-3434
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input checked="" type="checkbox"/> <b>Re-create without modification</b> <span style="padding-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="padding-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Florida Statutes 316.193, 943.1397, 943.14, 943.25
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	943.25(3) court fees against every person convicted for violation of a state penal or criminal statute, etc.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Approved criminal justice training and expenses and administrative support costs. Florida Statute 943.25
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	No receipts are federal.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No combination is recommended.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	This trust fund will be self supporting.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Training
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modification is requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

*Office of Policy and Budget - July 2012*

## SCHEDULE 1 NARRATIVE

**Budget Period: 2013-2014**

**Department:** Corrections

**Budget Entity:** Department Level

**Fund:** Correctional 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 FY2011-12 revenue from Interagency Worksquads, Revenue Generating Worksquads, Anticipated Work Squads and multiplying that amount by 5%.

### **Adjustments:**

1. September certified forward reversion \$1999.
2. Rounding \$13.
3. Prior year non-certified forward payable FY 2010-11 of \$815,973. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
4. Prior year certified forward encumbrances of \$28,930.

### **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. With statewide budget reductions the department's request for Internal Agency Work Squads has been reduced. When the economy rebounds and the revenues increase we anticipate an increase in work squad request.
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. With statewide budget reductions the department's request for Internal Agency Work Squads has been reduced. When the economy rebounds and the revenues increase we anticipate an increase in work squad request.

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

Not applicable.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>Department of Correcti</b>
<b>Budget Entity:</b>	<b>Correctional Work Program TF</b>
<b>LAS/PBS Fund Number:</b>	<b>Department Level</b>
	<b>2151</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,076,317	(A)	-	5,076,317
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	2,077,125	(D)	-6	2,077,119
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>7,153,442</b>	(F)	<b>(6)</b>	<b>7,153,436</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	593,947	(H)	-	593,947
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>6,559,495</b>	(K)	<b>(6)</b>	<b>6,559,489</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>Budget Period:</b>	<b>2013 - 2014</b>
<b>Department Title:</b>	<b>Department of Corrections</b>
<b>Trust Fund Title:</b>	<b>Correctional Work Program TF</b>
<b>LAS/PBS Fund Number:</b>	<b>2151</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>1,295,336</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 to reconcile to OLO 45 due to/from	(6.00) (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	(D)
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Capital Assets	(118,206) (D)
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Cash Advance	800,000 (D)
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Compensated Absences	4,575,109 (D)
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A/P not C/F -Operating Category	7,256.38 (D)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>6,559,489</b> (E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>6,559,489</b> (F)
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<b>DIFFERENCE:</b>	<b>0.00</b> (G)*
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**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Corrections
Fund Name:	Correctional Work Program Trust Fund
FLAIR #:*	70-2-151
Name Position Telephone No. of Person Completing Form:	Mark Tallent, Director of Budget and Financial Management, 850-717-3434
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input checked="" type="checkbox"/> <b>Re-create without modification</b> <span style="padding-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="padding-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Florida Statutes 946.002, 946.31, 946.32, 946.33, 944.10(7)
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Revenue generating contracts for inmate work crews. Florida Statutes 946.002, 946.31, 946.32, 946.33, 944.10(7)
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Financing the operation of the correctional work programs, including personnel. Florida Statutes 946.32
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	No receipts are federal.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No combination is recommended.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	The trust fund will be self supporting.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Maintain Security, food production, food service, transport, classification and supervision of inmate activities.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

*Office of Policy and Budget - July 2012*



## SCHEDULE 1 NARRATIVE

**Budget Period: 2013-2014**

**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. Non-certified forward payable in the amount of \$1019 for FY 2010-11. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
2. Non-certified forward receivable in the amount of \$16,895 for FY 2010-11. Current year operating expenditures are automated based on DFS expenditures plus certified payables, less certified receivables, therefore requiring adjustment to Schedule I.
3. September certified forward reversions \$20,222.
4. Prior year certified encumbrances in the amount of \$28,585. Due to the implementation of GASB Statement 54, related to fund balance classification for financial reporting. CF encumbrances are no longer separated and recorded in a specific general ledger, therefore requiring adjustment to Schedule I.
5. Post closing adjusting entry \$27,138 increasing revenue received from FDLE to reconcile due to PY transfer in CY.
6. Post closing adjusting entry \$35,587 increasing revenue received from DOH.
7. Post closing adjusting entry \$51,892.31 increasing revenue received from SCS.
8. Post closing adjusting entry \$148,721.41 increasing revenue received from DACS.

### **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 Stimulus dollars for Institutional Radios. The department also received federal funding for Strengthening Community Supervision in Florida. 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 is seeking additional Federal Stimulus dollars for Institutional Radios. The department also received federal funding for Strengthening

Community Supervision in Florida. The change in revenues is hard to predict, the department is always seeking new grant opportunities.

**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

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 11-12 (A01)</b>	<b>Amount FY 12-13 (A02)</b>	<b>Amount FY 13-14 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
22202261003 SCS (Adult Drug Court Expansion)	001510	740,244			109910	Cindy Lawhon 08/21/12
48202261030 DOE	001510	3,236,181			103774	Steven Burch 08/21/12
48202315001 DOE (Child Nutrition)	001510	894,259			051113	Steven Burch 08/21/12
64202261009 DOH (HIV/AIDS Ryan White)	001510	427,000			050026	Eric Green 08/08/12
71202261018 FDLE	001510	5,253,821			109920 105507	Janet Hockman/Sherry Brice 08/27/12
42202315002 DACS	001510	1,105,571			051113	Shenita White 07/25/12

<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 11-12 (A01)</b>	<b>Amount FY 12-13 (A02)</b>	<b>Amount FY 13-14 (A03)</b>	<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
70202021067 Department of Corrections	185080	470,756			001500	Rochelle Fields 09/07/12
31202750001 EOG	220030	164,243			001800	Karen Peyton 07/31/12

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Department of Correct
<b>Budget Entity:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2261

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,263,909	(A)		1,263,909
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	1,059,088	(D)	236,201	1,295,288
ADD: Anticipated Grant Receivables	1,967,751	(E)		1,967,751
<b>Total Cash plus Accounts Receivable</b>	<b>4,290,748</b>	(F)		<b>4,526,948</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	1,173,669	(H)		1,173,669
Approved "B" Certified Forwards	623,038	(H)		623,038
Approved "FCO" Certified Forwards	-	(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>2,494,040</b>	(K)	236,201	<b>2,730,241</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: 2013 - 2014</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:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>1,146,760</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 # (Set up A/R between DOC and OLO 22/OLO 64)	87,479	(C)
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SWFS Adjustment # ( Set up A/R between DOC and OLO 42)	148,721.41	(C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(623,038)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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Non CF A/P Operating	506	(D)
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Comp Abs	2,061	(D)
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Anticipated Receivables	1,967,751	(D)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>2,730,241</b>	(E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>2,730,241</b>	(F)
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<b>DIFFERENCE:</b>	<b>0</b>	(G)*
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**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Corrections
Fund Name:	Federal Grants Trust Fund
FLAIR #:*	70-2-261
Name Position Telephone No. of Person Completing Form:	Mark Tallent, Director of Budget and Financial Management, 850-717-3434
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input checked="" type="checkbox"/> <b>Re-create without modification</b> <span style="padding-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="padding-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Florida Statutes 945.21503
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Consist of grants and funding from the federal government, interest earnings, and cash advances from other trust funds. Florida Statutes 945.21503
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Allowable grant activites funded by restricted program revenues. Florida Statutes 945.21503
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	No restrictions are inconsistent.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No combination is recommended.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	This trust fund will be self supporting.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Inmate Substance Abuse Program, GED, Vocational Education Skills, Basic Literacy Skills, other Academic Skills, Transition Skills, Instruct, Supervise, Investigate and Report, Residential Substance Abuse Treatment, Physical Health Care, Food Production, Food Service, Inspector General, Director of Security and Inst. Oper.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

*Office of Policy and Budget - July 2012*

## SCHEDULE 1 NARRATIVE

**Budget Period: 2013-2014**

**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. Reserve for Cash Advance of \$100,000.
2. Reserve for FCO \$155,947,988.
3. Booked accounts payable / paid FCO \$19,121,976.

### **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 Insurance 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 Insurance 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.



**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 :** Grants an Donation Trust Fund - 2339

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount</b> <b>FY 11-12 (A01)</b>	<b>Amount</b> <b>FY 12-13 (A02)</b>	<b>Amount</b> <b>FY 13-14 (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>
72602495001 Department of Management Services	088315-10	1,812,287			000000	Rhonda Pearson/Shannon Martin 08/02/12

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Department of Correct
<b>Budget Entity:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2339

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	20,467,559	(A)		20,467,559
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	-	(D)		-
ADD: Anticipated Grant Receivables Not Booked	136,826,012.00	(E)		136,826,012.00
<b>Total Cash plus Accounts Receivable</b>	<b>157,293,571</b>	(F)	-	<b>157,293,571</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards	155,947,988	(H)		155,947,988
LESS: Other Accounts Payable (Nonoperating)	0	(I)		0
LESS: Performance Guarantee on Contract	100,000	(J)		100,000
<b>Unreserved Fund Balance, 07/01/12</b>	<b>1,245,583</b>	(K)	-	<b>1,245,583</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: 2013 - 2014**

**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, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 1,345,583 (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  (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 (155,947,988) (D)

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

Performance Guarantee on Contract (100,000) (D)

Anticipated Grant Receivables Not Booked 136,826,012 (D)

Booked Accounts Payable FCO 19,121,976 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,245,583 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 1,245,583 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Corrections
Fund Name:	Grants and Donations Trust Fund
FLAIR #:*	70-2-339
Name Position Telephone No. of Person Completing Form:	Mark Tallent, Director of Budget and Financial Management, 850-717-3434
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input checked="" type="checkbox"/> <b>Re-create without modification</b> <span style="padding-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="padding-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Florida Statutes 215.32, 948.09, 951.23
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Receipts are from public and corporate donations. 215.32, 948.09,
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Limitations and requirements are cited in Florida Statutes 948.09, 215.32
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	No receipts are federal.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No combination is recommended.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	This trust fund will be self supporting.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Finance and Accounting, Maintenance, Communications/Public Information
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

*Office of Policy and Budget - July 2012*

## SCHEDULE 1 NARRATIVE

**Budget Period: 2013-2014**

**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 2011-12 Service Charge to General Revenue from the Employee Perquisite Pay revenue and multiplying that amount by 5%.

### **Adjustments:**

### **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 7/1/2012 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 7/1/2012 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.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Department of Correct
<b>Budget Entity:</b>	Sales of Goods and Services Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2606

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,059,725	(A)		-
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	-	(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	1,059,725	(F)		-
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	-	(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	1,059,725	(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: 2013 - 2014**

**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, 07/01/12**

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 "C" Carry Forward Total (FCO) 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 I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**



**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Corrections
Fund Name:	Sale of Goods and Services Trust Fund
FLAIR #:*	70-2-606
Name Position Telephone No. of Person Completing Form:	Mark Tallent, Director of Budget and Financial Management, 850-717-3434
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input checked="" type="checkbox"/> <b>Re-create without modification</b> <span style="padding-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="padding-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Florida Statutes 216.262(f) & (g).
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Rents and utilities paid by employees living in state housing or on state property. Florida Statute 216.262 (f) & (g).
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Expenditures are for repairs, renovations or construction of state housing. F.A.C. Chapter 33-208.501, 502, 503, 504, 505, 506, 507, 508, 509 & 510
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	No receipts are federal.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No combination is recommended.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Staff housing from this trust fund to the extent of revenues. Additional staff housing is appropriated from general revenue fixed capital outlay.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Maintain Security
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

*Office of Policy and Budget - July 2012*

## SCHEDULE 1 NARRATIVE

**Budget Period: 2013-2014**

**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:**

1. September certified forward reversion.

### **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.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	Department of Correct
<b>Budget Entity:</b>	Private Inmate Welfare Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2623

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>6,183,918</b>	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	111,465	(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>6,295,383</b>	(F)		
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>6,295,383</b>	(K)		**

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Corrections  
**Trust Fund Title:** Private Inmate Welfare Trust Fund  
**LAS/PBS Fund Number:** 2623

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 6,077,406 (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 217,977 (D)

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

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

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

**ADJUSTED BEGINNING TRIAL BALANCE:** 6,295,383 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** \_\_\_\_\_ (F)

**DIFFERENCE:** 6,295,383 (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Corrections
Fund Name:	Private Inmate Welfare Trust Fund
FLAIR #:*	70-2-623
Name Position Telephone No. of Person Completing Form:	Mark Tallent, Director of Budget and Financial Management, 850-717-3434
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input checked="" type="checkbox"/> <b>Re-create without modification</b> <span style="padding-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="padding-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Florida Statutes 944.72, 945.215 The purpose of this trust fund shall be the benefit and welfare of inmates incarcerated in private correctional facilities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Receipts from private correctional facilities under contract with the department to house inmates. Florida Statutes 944.72, 945.215
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Limitations and requirements are cited in Florida Statutes 945.215
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	No receipts are federal.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No combination is recommended.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	This trust fund will be self supporting.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Maintain Security
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

*Office of Policy and Budget - July 2012*