

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2012

729600 NORTHWOOD SHARED RESOURCE CENTER
 60 2 792016 WORKING CAPITAL TRUST FUND-NSRC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	446,520.50
27200 000000 060000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD OPERATING CAPITAL OUTLAY	6,700.00 158,800.00
	** GL 27200 TOTAL	165,500.00
27300 000000 060000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD OPERATING CAPITAL OUTLAY	6,700.00- 6,700.00
	** GL 27300 TOTAL	0.00
27600	FURNITURE AND EQUIPMENT	
040000 060000 100155 100495 100644 101977 103034 104510 106151 210014	EXPENSES OPERATING CAPITAL OUTLAY VOTING SYSTEMS ASSISTANCE SW VOTER REGISTR SYST/HAVA COMPUTER RELATED EXPENSES LIBRARY RESOURCES G/A-CHILD PROTECTION ELECTION FRAUD PREVENTION DOCUMENT MANAGEMENT SYSTEM OTHER DATA PROCESSING SVCS	128,156.11 2,498,901.41 83,371.00 15,905.43 14,044,701.37 31,238.00 15,377.04 28,729.50 396,208.94 833,364.78
	** GL 27600 TOTAL	18,075,953.58
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000 060000 100155 100495 100644 101977 103034 104510 106151 210014	EXPENSES OPERATING CAPITAL OUTLAY VOTING SYSTEMS ASSISTANCE SW VOTER REGISTR SYST/HAVA COMPUTER RELATED EXPENSES LIBRARY RESOURCES G/A-CHILD PROTECTION ELECTION FRAUD PREVENTION DOCUMENT MANAGEMENT SYSTEM OTHER DATA PROCESSING SVCS	128,156.11- 1,949,455.90- 83,371.00- 15,905.43- 11,636,739.71- 24,990.38- 15,377.04- 28,729.50- 396,208.94- 780,750.18-
	** GL 27700 TOTAL	15,059,684.19-
31100	ACCOUNTS PAYABLE	
040000 040000 100644 100644	EXPENSES CF EXPENSES COMPUTER RELATED EXPENSES CF COMPUTER RELATED EXPENSES	0.00 41,458.35- 0.00 1,064,517.50-
	** GL 31100 TOTAL	1,105,975.85-

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	166,120.72-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,579.86-
	** GL 32100 TOTAL	168,700.58-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	14,463.14-
100644	COMPUTER RELATED EXPENSES	163.68-
100644 CF	COMPUTER RELATED EXPENSES	9,071.29-
210008	DCF DATA CENTER	0.00
210008 CF	DCF DATA CENTER	58,138.73-
	** GL 35300 TOTAL	81,836.84-
38500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	426,539.82-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	66,276.35-
48500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	1,734,333.31-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	893,138.04-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	62,998.64
060000	OPERATING CAPITAL OUTLAY	338.27-
100644	COMPUTER RELATED EXPENSES	62,660.37-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	1,020,896.26-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	1,869,407.16
94100	ENCUMBRANCES	
100644	COMPUTER RELATED EXPENSES	557,411.00
100644 CF	COMPUTER RELATED EXPENSES	15,771.15
	** GL 94100 TOTAL	573,182.15

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100644	COMPUTER RELATED EXPENSES	557,411.00-
100644 CF	COMPUTER RELATED EXPENSES	15,771.15-
	** GL 98100 TOTAL	573,182.15-
	*** FUND TOTAL	0.00 E

Northwood Shared Resource Center (NSRC)

Schedule I Narrative

Working Capital Trust Fund 2792

- **Section I: Detail of Revenues:** The Schedule IC includes an amount of \$1,398,484.24 as outstanding accounts receivable. This amount is related to a true up of billing for Fiscal Year 2011-12 to agencies who receive services from the NSRC. In addition, there was insufficient budget authority and/or revenue for some agencies to enable billing of \$371,880 during Fiscal Year 2011-2012, which is part of this entry.
- The revenues for Fiscal Year 2012-2013 and Fiscal Year 2013-2014 are based on projected rates and units for each service that an agency is planned to consume. The NSRC will notify the Office of Policy and Budget of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued.

Section III: Adjustments

- Depreciation is adjusted as it will not be revenue or corresponding expenditure in Fiscal Year 2012-2013. In Fiscal 2013-2014 there is sufficient cash to support expenditure of \$103,767 of Depreciation. $569,034 - 465,267 = 103,767$
- Reversions have been calculated based on the amount of budget appropriated to the NSRC in Fiscal Year 2012-2013 excluding NSRC Depreciation minus the budget appropriated to paying agencies in category Northwood SRC (NSRC) (210022).

NSRC Budget Fiscal Year 2012-2013	\$29,852,375
<u>Minus Depreciation (210028)</u>	<u>\$569,034</u>
Total	\$29,283,341
<u>Minus Total Northwood SRC (NSRC) (210022)</u>	<u>\$28,779,522</u>
Grand Total	\$503,819

Section IV: Summary

- Unreserved Fund Balance – July 1 – Column A01 of 1,398,492 was taken from the Summarized Balance Sheet of June 30, 2011. The Audits reflected no amount reported by CFO.

Five Percent Trust Fund Reserve Calculation

2792 – Working Capital Trust Fund – NSRC

Total Revenues for Fiscal year 11-12		
Less Excluded Revenues		
Total Revenue Subject to 5% Reserve Calculation	\$	0
Multiplied by 5%		x.05
Total 5% Reserve	\$	0

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	Northwood Shared Res
Budget Entity:	Working Capital Trust Fund
LAS/PBS Fund Number:	72960100
	2792

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	446,520.50	(A)		446,520.50
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	1,398,484.24	(D)		1,398,484.24
ADD: _____		(E)		
Total Cash plus Accounts Receivable	1,845,004.74	(F)		1,845,004.74
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	1,356,349.59	(H)		1,356,349.59
Approved "B" Certified Forwards	15,771.15	(H)		15,771.15
Approved "FCO" Certified Forwards	1,372,120.74	(H)		1,372,120.74
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/12	472,884.00	(K)		472,884.00 **

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: Northwood Shared Resource Center
Trust Fund Title: Working Capital Trust Fund
LAS/PBS Fund Number: 2792

BEGINNING TRIAL BALANCE:

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

Total all GLC's 5XXXX for governmental funds; 446,520.50 (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 15,771.15 (D)

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

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

Outstanding Accounts Receivable 10,592.35 (D)

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE: 472,884.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 472,884.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**