

DATE: July 25, 2008

TO: Agency Addressed (No. 02, 2008-2009)

FROM: Douglas A. Darling, Director  
Division of Accounting and Auditing  
Department of Financial Services

SUBJECT: Carry Forward (CF) Monitoring Report – Revision to Agency Addressed  
Memorandum (No. 01, 2008-2009)

Agency Addressed Memorandum (No. 01, 2008-2009) advised agencies of the availability of a Carry Forward (CF) Monitoring Report established by the Department of Financial Services (DFS) to assist agencies with monitoring carry forward obligations against the June 30<sup>th</sup> unexpended release balance. The CF Monitoring Report has been revised to correct an error in the calculation of the Adjusted Unexpended CF Appropriation balance. The correct calculation for the revised report is Unexpended CF Appropriation minus Payables, minus Encumbrances, plus Receivables. CF Disbursements are still reflected in the far right column on the report but are not used in the calculation of the Adjusted Unexpended CF Appropriation Balance. Agencies must correct all negative amounts prior to the carry forward deadline on July 29, 2008.

DFS appreciates all agency feedback which assisted us in correcting this report. Please contact Rita Smith at (850) 413-5769, [rita.smith@myfloridacfo.com](mailto:rita.smith@myfloridacfo.com) or Kiki Evans at (850) 413-5725, [kiki.evans@myfloridacfo.com](mailto:kiki.evans@myfloridacfo.com) if you have any questions.